

BMA

Management Consulting Inc.

Municipal Study - 2011



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Executive Summary—City of Greater Sudbury

Socio-Economic Factors

This section of the report includes information on population changes land area, density, household incomes, age demographics, assessment information, age and condition of private dwellings and building permit activity to assist in understanding some of the basic facts about each municipality and the overall growth patterns. The executive summary includes excerpts of the socio-economic factors. The results have been presented to show a comparison to the overall survey average of 84 Ontario municipalities as well as a comparison to the average within the geographic location.

| | Greater Sudbury | Survey Average | North Average |
|---|-----------------|----------------|---------------|
| Population Density per sq. km. | 51 | 626 | 163 |
| 2006-2010 Population Increase | 4.1% | 7.5% | 1.9% |
| 2010 Building Construction Value per Capita | \$ 1,738 | \$ 2,403 | \$ 2,080 |
| 2011 Est. Average Household Income | \$ 74,691 | \$ 87,280 | \$ 71,099 |
| 2011 Unweighted Taxable Assessment Per Capita | \$ 72,232 | \$ 121,960 | \$ 138,887 |
| 2010 - 2011 Change in Unweighted Assessment | 12.1% | 6.8% | 7.5% |
| % of Residential Assessment | 79.6% | 79.5% | 78.8% |

Population density indicates the number of residents living in an area. Density readings can lend insight into the age of a city, growth patterns, zoning practices, new development opportunities and the level of multi-family unit housing. **Population growth** will affect the revenue base through their effect on property taxes. As the population increases so does the potential for an increase in the revenue base. As population increases, the expenditures of the municipality may also increase. Another indicator of relative growth is to compare **building construction** on a per capita basis.

Household income is one measure of a community's ability to pay. Credit rating firms use household income as an important measure of a municipality's ability to repay debt. **Assessment** statistics have been compared to provide an indication of the "richness" of the assessment base in each municipality. Assessment is important because municipalities depend largely on the property tax base for a substantial portion of their revenue. Assessment growth also provides an indication of how the base upon which taxes are levied is changing over time. The proportionate contributions for residential, commercial and industrial tax revenue sources is important to understand.

Financial Indicators

The Municipal Financial Indicators section of the report includes a number of measures such as the financial position, operating surplus, asset consumption ratio, reserves, debt and taxes receivables. The following table provides highlights from this section of the report.

| Financial Indicators | Greater Sudbury | Survey Average |
|---------------------------------------|-----------------|----------------|
| Financial Position per Capita | \$ 776 | \$ 198 |
| Surplus Ratio | | |
| Tax Surplus Ratio | 0.8% | -5.7% |
| Water Surplus Ratio | 14.0% | 9.6% |
| Wastewater Surplus Ratio | 1.7% | 3.9% |
| Asset Consumption Ratio | | |
| Tax Supported Asset Consumption Ratio | 46.2% | 35.9% |
| Water Asset Consumption Ratio | 30.7% | 29.8% |
| Wastewater Asset Consumption Ratio | 41.8% | 33.1% |
| Taxes Receivable as a % of Tax Levies | 4.3% | 6.8% |

A municipality's **financial position** is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long term liabilities. An **operating surplus** (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. Identifying the appropriate level of surplus must be done as a long term forward looking planning process that takes into account future capital investment. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of own source revenues.

The **asset consumption ratio** shows the written down value of the tangible capital assets to their historical costs. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern.

Every year, a percentage of property owners is unable to pay property taxes (**taxes receivable**). If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, the municipality should try to identify the causes and devise action strategies.

| Financial Indicators | Greater Sudbury | Survey Average |
|--|-----------------|----------------|
| Reserves | | |
| Reserves as a % Total Own Source Revenues | 26.9% | 45.0% |
| Tax Reserves as a % Total Own Source Revenues (Excluding Water/WW) | 29.0% | 44.0% |
| Water Reserves as a % Total Own Source Revenues | 20.9% | 44.1% |
| Wastewater Reserves as a % Total Own Source Revenues | 9.7% | 60.8% |
| Debt | | |
| Tax Debt Interest as a % of Own Source Revenues | 0.6% | 1.6% |
| Water Interest Expense as % Total Water Own Source Revenues | 2.7% | 2.4% |
| Wastewater Interest Expense as % Total Wastewater Own Source | 0.0% | 5.2% |
| Debt to Reserve Ratio | 0.4 | 1.4 |

Reserves are a critical component of a municipality's long-term financing plan. The purpose for maintaining reserves is to:

- Provide stability of tax rates in the face of variable and uncontrollable factors
- Provide financing for one-time or short term requirements
- Make provisions for replacements/acquisitions of assets/infrastructure
- Provide a source of internal financing
- Ensure adequate cash flows
- Provide flexibility to manage debt levels and protect the municipality's financial position
- Provide for future liabilities incurred in the current year but paid for in the future

An examination of a municipality's **debt**, particularly over time can reveal the municipality's:

- Reliance on debt to finance infrastructure
- Expenditure flexibility (due to fixed costs in the form of debt)
- The amount of additional debt a municipality can absorb

Municipal credit rating agencies recommend a **debt to reserve ratio** of 1.0, in other words, for every \$1 in debt there should be \$1 in reserves.

Expenditures Analysis and MPMPs

The **net levy** per capita is a measure of the net cost of municipal services on a per person basis. This measure does not indicate value for money or the effectiveness in meeting community needs, however, it is an indication of the cost of service to each municipality. Net levy per \$100,000 of assessment is also provided. This section also includes a comparison of operating expenditures for every municipal program and service using Financial Information Returns (FIRs) and Municipal Performance Measurement Program (MPMP).

| 2011 | Greater Sudbury | Average | Median | Minimum | Maximum |
|---|-----------------|----------|----------|---------|----------|
| Net Municipal Levy per Capita | \$ 1,248 | \$ 1,283 | \$ 1,243 | \$ 845 | \$ 3,196 |
| Net Municipal Levy per \$100,000 Unweighted CVA | \$ 1,728 | \$ 1,207 | \$ 1,193 | \$ 366 | \$ 2,403 |

Taxes and Comparison of Relative Taxes

The purpose of this section of the report is to undertake “like” property comparisons across each municipality and across various property types. In total there are 11 property types in the residential, multi-residential, commercial and industrial classes. There are many reasons for differences in relative tax burdens across municipalities and across property classes including but not limited to:

- Differences in values of like properties
- Differences in the tax ratios and the use of optional classes
- Non-uniform education tax rates in the non-residential classes
- Level of service provided and the associated costs
- Extent to which a municipality employs user fees
- Access to other sources of revenues such as dividends from hydro utilities and casino revenues

| Municipality | Detached Bungalow | Senior Executive | Walk Up Apartment per Unit | Mid/High Rise per Unit | Neigh. Shopping per sq. ft. | Office Building per sq. ft. |
|-----------------|-------------------|------------------|----------------------------|------------------------|-----------------------------|-----------------------------|
| Greater Sudbury | \$ 2,656 | \$ 5,547 | \$ 1,309 | \$ 1,471 | \$ 3.63 | \$ 3.04 |
| Survey Average | \$ 2,942 | \$ 5,558 | \$ 1,319 | \$ 1,555 | \$ 3.37 | \$ 2.88 |
| North Average | \$ 2,501 | \$ 5,896 | \$ 1,182 | \$ 1,436 | \$ 3.32 | \$ 2.83 |

| Municipality | Hotels per Suite | Motels per Suite | Industrial Standard per sq.ft. | Industrial Large per sq.ft. | Vacant Land per Acre |
|-----------------|------------------|------------------|--------------------------------|-----------------------------|----------------------|
| Greater Sudbury | \$ 2,647 | \$ 1,892 | \$ 2.45 | \$ 2.17 | \$ 1,311 |
| Survey Average | \$ 1,736 | \$ 1,263 | \$ 1.72 | \$ 1.31 | \$ 3,342 |
| North Average | \$ 1,603 | \$ 1,219 | \$ 1.51 | \$ 1.38 | \$ 1,351 |

2011 Comparison of Water and Sewer User Costs

A comparison was made of water/sewer costs in each municipality. In order to put into perspective the impact of water/sewer costs on the overall burden to a property owner, typical consumptions were estimated for property types that followed predictable patterns. The following table summarizes the costs in the municipality for water and sewer on typical annual consumption against the overall survey average.

| Water/Sewer | Greater Sudbury | Survey Average |
|-------------------------|-----------------|----------------|
| Residential - 250 m3 | \$ 972 | \$ 825 |
| Commercial - 10,000 m3 | \$ 24,516 | \$ 24,777 |
| Industrial - 30,000 m3 | \$ 71,920 | \$ 72,415 |
| Industrial - 100,000 m3 | \$ 233,880 | \$ 235,173 |
| Industrial - 500,000 m3 | \$ 1,153,349 | \$ 1,157,145 |

2011 Property Taxes and Water/Wastewater Costs as a % of Income

This section of the report provides a comparison of the availability of gross household income to fund municipal services on a typical household. This provides a measure of affordability within each community.

| | Greater Sudbury | Survey Average | North Average |
|--|-----------------|----------------|---------------|
| Property Taxes as a % of Household Income | 4.5% | 4.0% | 3.9% |
| Water/Sewer + Taxes as a % of Household Income | 5.8% | 5.0% | 5.1% |

Economic Development Programs

A summary was completed of programs that municipalities have implemented to promote economic development.

Executive Summary

SECTION 1: Introduction

The Executive Summary provides an overview of the analysis contained in the comprehensive 390+ page report. The following table provides a summary of the 84 Ontario municipalities included in the study. Populations range from 4,300 in population to 2.7 million.

| Municipalities with populations less than 20,000 | Municipalities with populations 20,000 – 49,999 | Municipalities with populations 50,000 – 99,999 | Municipalities with populations 100,000 or greater |
|--|---|---|--|
| Seguin St. Marys Wainfleet The Blue Mountains Fort Frances North Dumfries Penetanguishene Wellesley Meaford Lambton Shores Gravenhurst Central Elgin West Lincoln Niagara-on-the-Lake Tillsonburg Kenora Bracebridge Middlesex Centre Pelham Wilmot Thorold Huntsville Port Colborne | Kingsville Woolwich Lincoln King Brockville East Gwillimbury Tecumseh Grimsby Prince Edward County Whitchurch-Stouffville Orangeville Leamington Fort Erie Stratford Innisfil St. Thomas Timmins Cornwall Quinte West Georgina | Belleville Welland Aurora North Bay Halton Hills Caledon Sarnia Sault Ste. Marie Kawartha Lakes Peterborough Milton Niagara Falls Clarington Newmarket Brantford Pickering Ajax | Waterloo Chatham-Kent Thunder Bay Whitby Guelph Kingston Cambridge St. Catharines Barrie Oshawa Greater Sudbury Richmond Hill Burlington Oakville Windsor Kitchener Vaughan Markham London Brampton Hamilton Mississauga Ottawa Toronto |

The following provides a summary of the number of municipalities by geographic location:

| # of Municipalities | Geographic Location |
|----------------------------|----------------------------|
| 9 | Eastern |
| 22 | GTA |
| 13 | Niagara/Hamilton |
| 8 | North |
| 7 | Simcoe/Muskoka/Dufferin |
| 25 | Southwest |
| 84 | Total |

SECTION 2: Socio-Economic Factors

This section of the report includes information on population changes land area, density, household incomes, age demographics, assessment information, age and condition of private dwellings and building permit activity to assist in understanding some of the basic facts about each municipality and the overall growth patterns. The executive summary includes excerpts of the socio-economic factors.

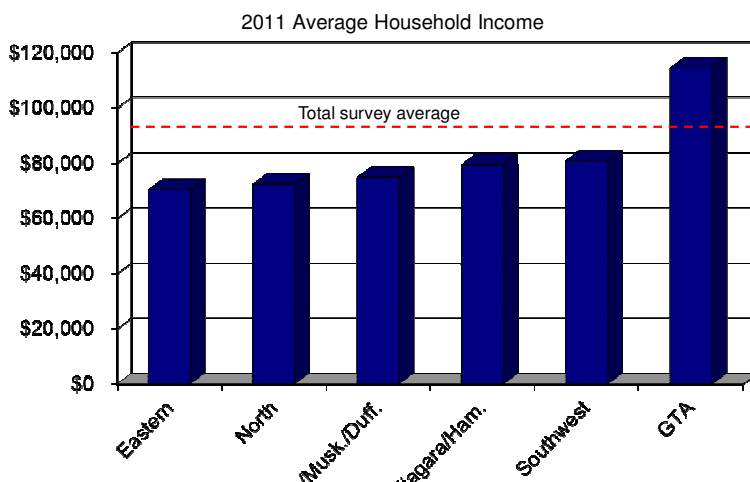
Population Growth

As shown in the table, the GTA municipalities experienced the largest population growth from 2006-2010.

| 2006 - 2010 Population % Growth by Location | |
|---|------------------|
| Location | 2006-2010 Growth |
| GTA | 15.3% |
| Simcoe/Muskoka/Dufferin | 6.8% |
| Southwest | 5.7% |
| Eastern | 4.6% |
| Niagara/Hamilton | 3.9% |
| North | 1.9% |
| Survey Average | 7.5% |

Household Income

Personal income is one measure of a community’s ability to pay. A higher gross household income will usually mean a lower dependency on governmental services, recreation, and social assistance. Also, credit rating firms use household income as an important measure of a municipality’s ability to repay debt. As shown below, the 2011 average household income across the 84 Ontario municipalities was \$87,280. The average household incomes vary by geographic locations.



| | 2011 Est. Avg. Household Income |
|--------------------|---------------------------------|
| Eastern | \$ 70,352 |
| North | \$ 71,099 |
| Simcoe/Musk./Duff. | \$ 74,783 |
| Niagara/Hamilton | \$ 79,417 |
| Southwest | \$ 80,777 |
| GTA | \$ 114,362 |
| Survey Average | \$ 87,280 |
| Median | \$ 80,078 |
| Minimum | \$ 58,314 |
| Maximum | \$ 184,519 |

Age and Condition of Private Dwellings

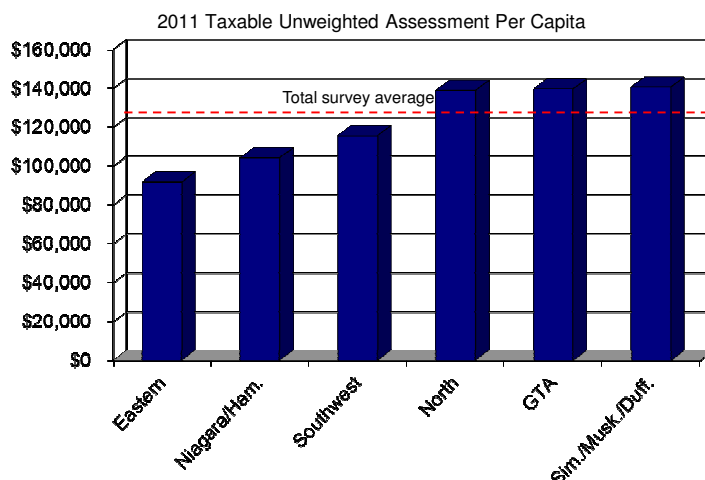
The age and condition of private dwellings provide a general indication of the age of the infrastructure and the growth rate of a municipality. Northern Ontario has the highest percentage of dwellings constructed before 1986 and the highest percentage of dwellings needing major repairs.

| Location | % of Dwellings Requiring Major Repair | % of Dwellings Constructed Before 1986 |
|-------------------------|---------------------------------------|--|
| GTA | 4.5% | 51% |
| Simcoe/Muskoka/Dufferin | 6.6% | 58% |
| Southwest | 5.8% | 68% |
| Niagara/Hamilton | 6.5% | 73% |
| Eastern | 6.7% | 70% |
| North | 7.9% | 81% |

Assessment

Unweighted assessment per capita which is a measure of the “richness” of the assessment base ranged significantly across the survey of 84 municipalities, from \$53,929 to \$643,925 (survey average of \$121,953, median \$107,604). The following graph reflects the average within each of the geographic locations. The taxable unweighted assessment on a per capita basis in the GTA is over twice that of Northern municipalities.

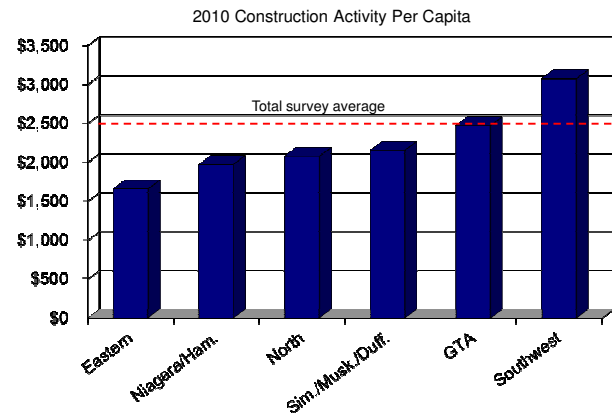
Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2010—2011, the assessment increased by 6.8% on average across the 84 Ontario municipalities. The Simcoe/Muskoka/Dufferin geographic area experienced the largest increase at 8.7%.



| % Change in Unweighted Assessment 2010 - 2011 | |
|---|----------|
| Area | % Change |
| Simcoe/Muskoka/Dufferin | 8.7% |
| GTA | 7.7% |
| North | 7.5% |
| Eastern | 6.1% |
| Southwest | 6.1% |
| Niagara/Hamilton | 5.7% |
| Survey Average | 6.8% |

Construction Activity

Building permits per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The range in activity for 2010 across the entire survey of 84 municipalities was \$390 per capita to \$8,210 per capita, with an average of \$2,393.



SECTION 3: Municipal Financial Indicators

The Municipal Financial Indicators section of the report includes a number of measures including the financial position, operating surplus, asset consumption ratio, reserves, debt and receivables.

Financial Position

A municipality’s financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long term liabilities. A comparison was made of each municipality’s overall financial position (assets less liabilities) over time. As shown in the table, there is a significant range in municipal financial position across Ontario from a low of negative \$1,959 to a high of \$1,591 per capita.

| | Financial Position Per Capita |
|---------|-------------------------------|
| Average | \$ 185 |
| Median | \$ 376 |
| Minimum | \$ (1,959) |
| Maximum | \$ 1,591 |

Operating Surplus Ratio

An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses. Municipalities operating with a deficit over several years should ensure that the long range financial plan provides clear direction to address the deficit. Identifying the appropriate level of surplus must be done as a long term forward looking planning process that takes into account future capital investment. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of own source revenues. A negative ratio indicates the percentage increase in total rates that would be required to achieve a break-even result.

| | 2010 Tax Operating Surplus Ratio | 2010 Water Surplus Ratio | 2010 Wastewater Surplus Ratio |
|---------|----------------------------------|--------------------------|-------------------------------|
| Average | -5.7% | 9.6% | 3.9% |
| Median | -4.3% | 13.5% | 1.8% |
| Minimum | -73.2% | -65.7% | -152.5% |
| Maximum | 30.8% | 132.4% | 143.9% |

Asset Consumption Ratio

The asset consumption ratio reflects the written down value of the tangible capital assets in relation to the historical costs of the assets. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern. The following table reflects the ratio ranges across the survey for tax, water and wastewater assets.

| Asset Consumption Ratio | | | |
|-------------------------|-----------|-------------|------------------|
| | Tax Ratio | Water Ratio | Wastewater Ratio |
| Average | 35.4% | 29.8% | 33.1% |
| Median | 35.1% | 30.1% | 33.9% |
| Minimum | 9.6% | 11.0% | 14.7% |
| Maximum | 59.7% | 54.2% | 60.4% |

Reserves

Reserves are a critical component of a municipality's long-term financing plan. The table provides the range of reserves as a percentage of own source revenues for tax supported services, water and wastewater.

| Reserves as a % of Own Source Revenues | | | |
|--|---------------------|-----------------------|----------------------------|
| | 2010 Tax Reserves % | 2010 Water Reserves % | 2010 Wastewater Reserves % |
| Average | 45.0% | 44.1% | 60.8% |
| Median | 42.0% | 28.8% | 31.8% |
| Minimum | 3.0% | -3.3% | -329.3% |
| Maximum | 172.0% | 174.4% | 513.7% |

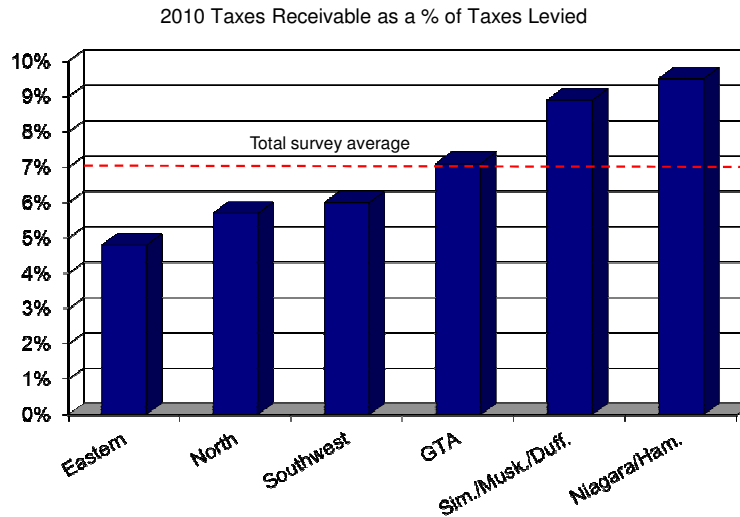
Debt to Reserve Ratio

Rating agencies consider a ratio of 1.0 to be financially prudent, whereby for every dollar of debt there is a dollar of reserves. The following table reflects the debt to reserve ration range across the survey.

| | 2010 Debt to Reserve Ratio |
|---------|----------------------------|
| Average | 1.5 |
| Median | 0.8 |
| Minimum | 0.0 |
| Maximum | 12.3 |

Taxes Receivable

Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality’s economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, the municipality should try to identify the causes and devise action strategies. As shown in the graph, there is a significant range by geographic area.



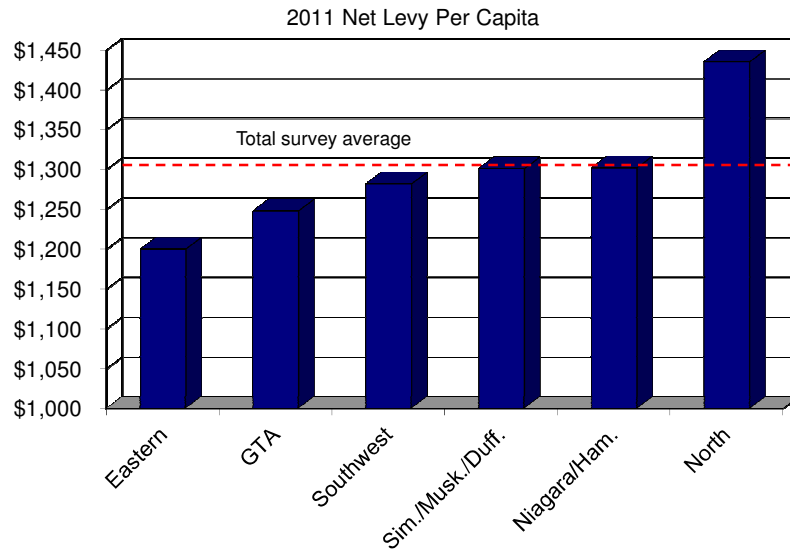
SECTION 4: Revenue & Expenditure Analysis & MPMPs

Net Municipal Levy per Capita

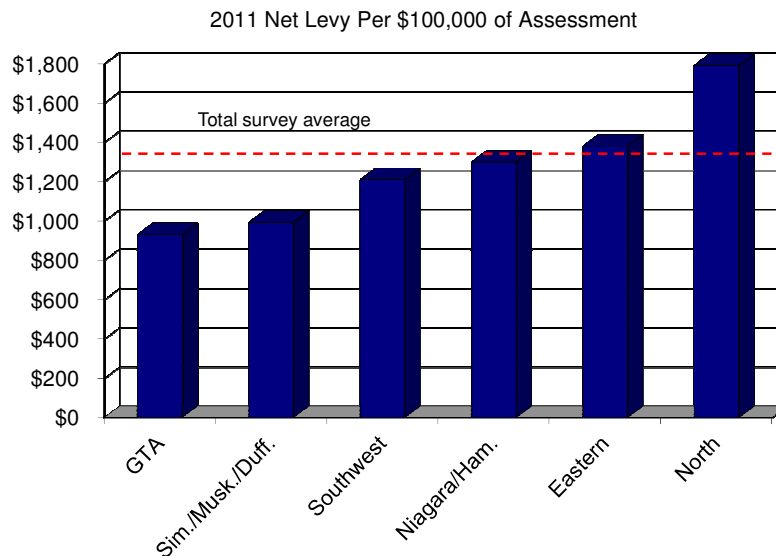
This analysis does not indicate value for money or the effectiveness in meeting community objectives. Net municipal expenditures per capita may vary as a result of:

- Different service levels
- Variations in the types of services
- Different methods of providing services
- User fee policies
- Age of infrastructure
- What is being collected from rates as opposed to property taxes
- Different assessment composition
- Varying demand for services
- Locational factors
- Demographic differences
- Socio-economic differences
- Urban/rural composition differences

Net municipal levy per capita was calculated using Stats Canada 2010 estimated population and the 2011 municipal levies. The net levy on a per capita basis ranged across the municipalities from \$845 to \$3,196 (with an average of \$1,283 per capita).



Net levy per \$100,000 of Assessment is also provided. With a relatively low assessment base, the net levy per \$100,000 of assessment in Northern municipalities is considerably higher than the other geographic locations. The net levy on a per \$100,000 of Assessment basis ranged across the municipalities from \$366 to \$2,403 (with an average of \$1,207 per \$100,000 of Assessment).



SECTION 5: Select User Fee and Revenue Information

The Select User Fee and Revenue Information section of the report includes development charges, building permit fees, tipping fees and transit fares.

Development Charges

The following table summarizes the 2011 development charges. Note: some municipalities do not charge development charges.

| 2011 Development Charges | Residential | Multiples Dwelling 3+ | Apartments Units >=2 | Non-Residential Commercial Sq. Ft. | Non-Residential Industrial Sq. Ft. |
|--------------------------|-------------|-----------------------|----------------------|------------------------------------|------------------------------------|
| North | \$ 8,879 | \$ 6,163 | \$ 5,091 | \$ 4.59 | \$ 2.49 |
| Eastern | \$ 9,459 | \$ 7,013 | \$ 5,874 | \$ 6.14 | \$ 5.01 |
| Southwest | \$ 14,086 | \$ 10,961 | \$ 8,495 | \$ 6.97 | \$ 6.59 |
| Niagara/Hamilton | \$ 17,812 | \$ 12,798 | \$ 11,009 | \$ 12.88 | \$ 5.92 |
| Simcoe/Muskoka/Dufferin | \$ 23,001 | \$ 19,303 | \$ 14,846 | \$ 7.80 | \$ 6.82 |
| GTA | \$ 40,045 | \$ 33,465 | \$ 24,797 | \$ 23.87 | \$ 13.34 |
| Average | \$ 22,496 | \$ 18,068 | \$ 13,970 | \$ 12.89 | \$ 8.43 |
| Median | \$ 19,232 | \$ 14,279 | \$ 11,555 | \$ 11.72 | \$ 7.33 |
| Minimum | \$ 2,641 | \$ 1,954 | \$ 1,649 | \$ 0.88 | \$ 0.40 |
| Maximum | \$ 52,892 | \$ 43,326 | \$ 33,631 | \$ 38.72 | \$ 20.61 |

SECTION 6: Tax Policies

The relative tax burden in each class of property will be impacted by the type of tax policies implemented in each municipality. As such, an analysis of the 2011 tax policies that impact the relative tax position was completed. This section of the report includes an analysis of the tax ratios, identification of optional classes and also an identification of which municipalities increased or decreased their tax ratios from 2010-2011. The following table summarizes the range of 2011 tax ratios across the survey.

| 2011 Tax Ratios | Average | Median | Min. | Max. |
|-------------------|---------|--------|--------|--------|
| Multi-Residential | 2.0102 | 2.0440 | 0.9658 | 3.3160 |
| Commercial | 1.6867 | 1.7586 | 1.0760 | 3.1340 |
| Industrial | 2.2229 | 2.3232 | 1.1000 | 3.2690 |

SECTION 7: Comparison of Relative Taxes

Like property comparisons were undertaken on 11 property types that were of most interest to the participating municipalities. In order to calculate the relative tax burden of “like” properties, every effort was made to hold constant those factors deemed to be most critical in determining a property’s assessed value. However, given the number of factors used to calculate the assessed value for each property, and the inability to quantify each of these factors, the results should be used to provide the reader with overall trends rather than exact differences in relative tax burdens between municipalities. By selecting multiple property types within each taxing class (e.g. Residential—Detached Bungalow, Executive), and by selecting multiple properties from within each municipality and property subtype, the likelihood of anomalies in the database has been reduced. Every effort was made to select a minimum of 3-8 properties from each municipality and from within each property type.

There are many reasons for differences in relative tax burdens across municipalities and across property classes. These include, but are not limited, to the following:

- The values of like properties vary significantly across municipalities
- The tax ratios in each class and the use of optional classes
- Non-uniform education tax rates in the non-residential classes
- Tax burdens across municipalities also vary based on the level of service provided and the associated costs of providing these services
- Extent to which a municipality employs user fees or has access to other sources of revenues such as dividends from hydro utilities, gaming & casino revenues

Residential

Commercial

| Residential Comparison by Location | | |
|------------------------------------|-------------------|------------------|
| Location | Detached Bungalow | Senior Executive |
| Eastern | \$ 2,701 | \$ 5,566 |
| GTA | \$ 3,442 | \$ 5,758 |
| Niagara/Hamilton | \$ 3,056 | \$ 5,436 |
| North | \$ 2,501 | \$ 5,896 |
| Simcoe/Musk./Duff. | \$ 2,784 | \$ 5,111 |
| Southwest | \$ 2,655 | \$ 5,410 |
| Average | \$ 2,942 | \$ 5,558 |
| Median | \$ 2,919 | \$ 5,418 |
| Minimum | \$ 772 | \$ 4,104 |
| Maximum | \$ 4,562 | \$ 11,676 |

| Commercial Properties | | | | |
|-----------------------|-------------------|----------------------------|-----------------|-----------------|
| Location | Office per sq.ft. | Neigh. Shopping per sq.ft. | Hotel per suite | Motel per suite |
| Eastern | \$ 2.90 | \$ 3.57 | \$ 1,769 | \$ 1,295 |
| GTA | \$ 3.24 | \$ 3.80 | \$ 1,533 | \$ 1,251 |
| Niagara/Hamilton | \$ 2.58 | \$ 3.40 | \$ 1,979 | \$ 1,206 |
| North | \$ 2.83 | \$ 3.32 | \$ 1,603 | \$ 1,219 |
| Simcoe/Musk./Duff. | \$ 2.49 | \$ 2.61 | \$ 2,350 | \$ 1,029 |
| Southwest | \$ 2.76 | \$ 3.10 | \$ 1,801 | \$ 1,405 |
| Survey Average | \$ 2.89 | \$ 3.35 | \$ 1,736 | \$ 1,263 |
| Median | \$ 2.88 | \$ 3.47 | \$ 1,791 | \$ 1,229 |
| Minimum | \$ 1.25 | \$ 1.24 | \$ 396 | \$ 356 |
| Maximum | \$ 5.24 | \$ 5.38 | \$ 3,346 | \$ 2,706 |

Multi-Residential

Industrial

| Multi-Residential Comparison by Location | | |
|--|------------------|------------------------|
| Location | Walk-Up per Unit | Mid/High-Rise per Unit |
| Eastern | \$ 1,426 | \$ 1,602 |
| GTA | \$ 1,356 | \$ 1,485 |
| Niagara/Hamilton | \$ 1,415 | \$ 1,575 |
| North | \$ 1,182 | \$ 1,436 |
| Simcoe/Musk./Duff. | \$ 1,158 | \$ 1,564 |
| Southwest | \$ 1,273 | \$ 1,676 |
| Average | \$ 1,319 | \$ 1,555 |
| Median | \$ 1,367 | \$ 1,632 |
| Minimum | \$ 471 | \$ 690 |
| Maximum | \$ 2,084 | \$ 2,373 |

| Industrial Properties | | | |
|-----------------------|---------------------|------------------|---------------|
| Location | Standard per sq.ft. | Large per sq.ft. | Land per acre |
| Eastern | \$ 1.46 | \$ 1.29 | \$ 2,049 |
| GTA | \$ 2.20 | \$ 1.53 | \$ 6,012 |
| Niagara/Hamilton | \$ 1.73 | \$ 1.07 | \$ 2,647 |
| North | \$ 1.51 | \$ 1.38 | \$ 1,351 |
| Simcoe/Musk./Duff. | \$ 1.25 | \$ 1.22 | \$ 3,635 |
| Southwest | \$ 1.58 | \$ 1.18 | \$ 2,246 |
| Survey Average | \$ 1.72 | \$ 1.31 | \$ 3,342 |
| Median | \$ 1.70 | \$ 1.31 | \$ 2,835 |
| Minimum | \$ 0.42 | \$ 0.42 | \$ 308 |
| Maximum | \$ 3.18 | \$ 2.34 | \$ 9,786 |

SECTION 8: Comparison of Water/Sewer Costs

The establishment of water and sewer rates is a municipal responsibility and the absence of standard procedures across Ontario has resulted in the evolution of a great variety of rate structure formats. There was considerable diversity across the survey in terms of the costs of water/sewer and how services are charged.

| Comparison of Water/Sewer Costs by Various Consumptions | | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------------|
| Volume Meter Size | Residential 250 m3 5/8" | Commercial 10,000 m3 2" | Industrial 30,000 m3 3" | Industrial 100,000 m3 4" | Industrial 500,000 m3 6" |
| Average | \$ 825 | \$ 24,777 | \$ 72,415 | \$ 235,173 | \$ 1,157,145 |
| Median | \$ 802 | \$ 23,331 | \$ 71,111 | \$ 225,235 | \$ 1,099,802 |
| Minimum | \$ 355 | \$ 8,516 | \$ 25,548 | \$ 64,850 | \$ 258,909 |
| Maximum | \$ 1,395 | \$ 46,700 | \$ 140,100 | \$ 467,000 | \$ 2,335,000 |

Municipal decisions on whether the rates are uniform, increasing or decreasing, whether the rate varies by meter size or whether a service charge is levied impacts the relative ranking across the various property types. The following summarizes the most common types of rate structures:

- **Uniform Rate Structure**—The most common rate structure is the uniform rate for water and wastewater services. A uniform rate structure means that the price per unit remains constant despite consumption and despite the class of user.
- **Declining (Regressive) Block Rate Structure**—In a declining block rate structure, the unit price of water decreases as the volume consumed increases.
- **Inclining (Progressive) Rate Structure**—The main objective of an increasing block structure is to encourage conservation. The rates in an inclining (progressive) rate structure increase as consumption increases by establishing thresholds or blocks at which the rate would change.
- **Humpback Rate Structure**—A humpback rate structure uses a combination of increasing and decreasing block rates: rates first increase, then decrease in steps as consumption increases. This approach targets high volume users, and then provides lower cost for really high volume users.
- **Flat Rate Structure**—Customers pay the same regardless of the amount of water consumed.

The following table summarizes the use of various rate structures across the survey of 84 municipalities.

| | Water Rate Structure Res. | Water Rate Structure Non-Res. | WW Rate Structure Res. | WW Rate Structure Non-Res. |
|-----------|---------------------------------|-------------------------------------|------------------------------|----------------------------------|
| Uniform | 66% | 67% | 71% | 72% |
| Declining | 16% | 19% | 16% | 16% |
| Inclining | 11% | 6% | 6% | 6% |
| Humpback | 5% | 7% | 5% | 5% |
| Flat | 2% | 1% | 2% | 1% |

SECTION 9: Property Taxes and Water/Wastewater as a % of Income

A comparison was made of relative property tax burdens and water/sewer costs on comparable properties against the median household incomes. The report also calculates the total municipal tax burden as a percentage of income available on an average household. As shown below, the ability to pay for municipal services (measured in municipal burden as a percentage of household income) in the GTA is greater than other geographic locations.

| | Property Taxes as a % of Household Income | Total Municipal Burden as a % of Household Income |
|--------------------|---|---|
| Eastern | 4.3% | 5.5% |
| North | 3.9% | 5.1% |
| Simcoe/Musk./Duff. | 4.6% | 6.0% |
| Niagara/Hamilton | 4.3% | 5.5% |
| Southwest | 3.9% | 5.0% |
| GTA | 3.7% | 4.3% |
| Survey Average | 4.0% | 5.0% |
| Median | 4.0% | 5.0% |
| Minimum | 2.7% | 3.4% |
| Maximum | 5.4% | 7.4% |

SECTION 10: Economic Development Programs

A summary was completed of programs that municipalities have implemented to promote economic development. This included a review of the following:

- ***Business Retention & Expansion Programs***
- ***Downtown/Area Specific Programs***
- ***Brownfield Redevelopment***
- ***Industrial Parks***

Introduction

Introduction

For the past eleven years, BMA Management Consulting Inc. has annually completed a municipal comparative study on behalf of participating Ontario municipalities. The analysis was completed using the most recent information available as provided by the participating municipalities including:

- 2011 current value assessment
- 2011 tax policies
- 2011 levy by-laws
- 2011 development charges
- 2011 water/sewer rates
- 2010 FIRs (as available)
- 2010 MPMP Reports
- 2011 User Fees
- Economic development programs

84 Ontario municipalities, representing in excess of 84% of the population.

| Populations | Number of Municipalities |
|--------------------|--------------------------|
| 100,000 or greater | 24 |
| 50,000 - 99,999 | 17 |
| 20,000 - 49,999 | 20 |
| less than 20,000 | 23 |
| Total | 84 |

To facilitate the analysis, given the significant volume of information included in the report, the information is also accessible through BMA's online password protected database. This provides the participating municipalities with the ability to select only those municipalities that are of interest and to focus on specific areas of interest. The database also provides the ability to analyze trends, with data available from 2003—2011. The database can be accessed from the BMA website: **www.bmaconsult.com**. This information can be downloaded from the website into Excel to allow municipalities the ability to track their progress over time and to focus their analysis on specific comparators which can be incorporated into reports and presentations.

For more information please feel free to contact:

BMA Management Consulting Inc.

139 Markland St., Hamilton, L8P 2K3

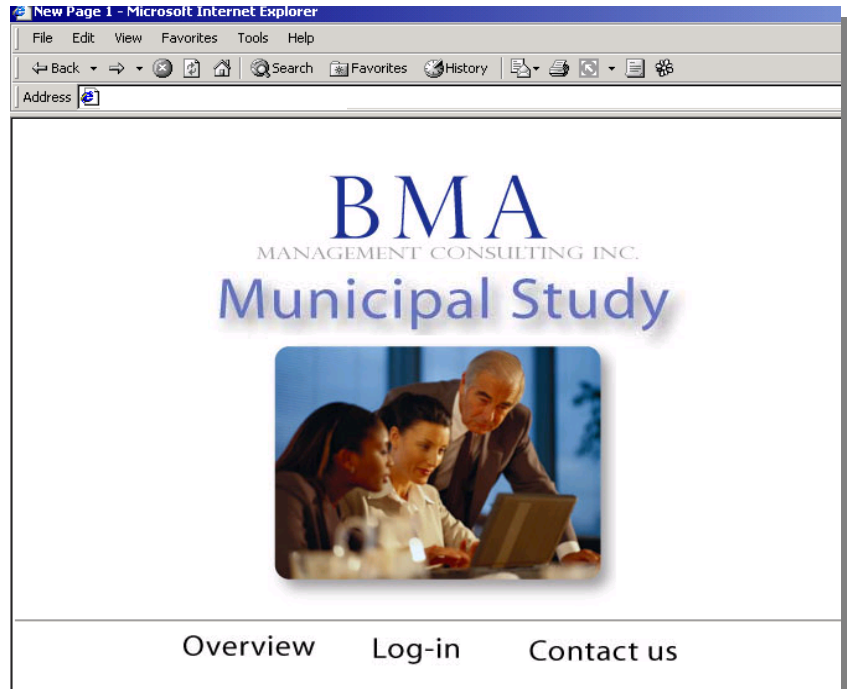
Phone (905) 528-3206

Fax (905) 528-3210

bma@on.aibn.com

Contacts: Jim Bruzzese or Catherine Minshull

Municipal Study Database



Municipal Study - Windows Internet Explorer

http://www.bmaconsult.com/MCD/template.htm

AVG Secure Search

File Edit View Favorites Tools Help

Municipal Study

AVG - Type your search here! Search News E-mail Weather f

municipal study User Name: BMA

BMA Management Consulting Inc.

Municipal Comparators Data

Municipal Profile - Population

Year: All Municipalities: All

| % Change ('01 - '05) | 2006 Population | % Change ('01 - '06) | BMA Est 2007 Population | FP Est 2008 Population | FP % Change ('06 - '08) | SC Est 2009 Population | SC % Change ('06 - '09) |
|--------------------------------------|---------------------------------|--------------------------------------|---|--|---|--|---|
| 16.5% | 90,167 | 22.3% | 93,553 | 96,939 | 7.5% | 96,898 | 7.5% |
| 6.7% | 21,748 | 6.9% | 21,956 | 22,163 | 1.9% | 22,409 | 3.0% |
| 19.5% | 47,629 | 18.6% | 48,948 | 50,268 | 5.5% | 52,540 | 10.3% |
| 25.3% | 128,430 | 23.8% | 132,411 | 136,393 | 6.2% | 136,233 | 6.1% |
| 6.2% | 48,821 | 6.2% | 49,063 | 49,304 | 1.0% | 51,015 | 4.5% |
| 5.9% | 15,652 | 13.8% | 16,003 | 16,355 | 4.5% | 16,214 | 3.6% |
| | 24,039 | 8.1% | 24,421 | 24,803 | 3.2% | 25,505 | 6.1% |
| 27.2% | 433,806 | 33.3% | 443,827 | 453,848 | 4.6% | 480,749 | 10.8% |

Done

Why Participate in a Study?

The study identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. Additional context can come from comparing a municipality's own experience with the experience of other municipalities. While the study includes 84 municipalities, it is recommended that the users take advantage of the online database to focus on similar municipalities.

Many of the analytic techniques included in the report mirror approaches used by credit rating agencies and are also used by the International City/County Management Association (ICMA). The information contained in this report can help local municipalities analyze and interpret financial, economic and demographic trends. Trend analysis is critical to truly understand and evaluate a municipality's financial condition and to provide early warning signals of potential or emerging financial problems.

It is anticipated that the consolidation of the financial and economic indicators contained in the Municipal Study will achieve the following goals and objectives:

- To help municipal decision-makers in assessing market conditions
- To understand the unique characteristics of each municipality
- To understand the relationship between various controllable and uncontrollable factors in addressing a municipality's competitive opportunities and challenges
- To develop a database of material that can be updated in future years to assess progress and establish targets
- To create awareness of the trends and the potential need to modify policies
- To assist in aligning municipal decisions in property taxation with other economic development programs and initiatives
- To assist municipalities in developing a long term strategy for property taxation to achieve municipal competitive objectives in targeted property classes
- To create a baseline source of information that will assist municipalities in addressing specific areas of concern and to gain a better understanding of how other municipalities have addressed similar concerns
- To understand the impact of reassessment and growth
- To identify areas that may require further review (e.g. service levels, user fees, service delivery)

Municipalities Represented in the Study

Given the size of the survey, it is difficult to graphically present 84 municipalities. The following summarizes the municipalities by population range:

- Populations less than 20,000
- Populations between 20,000-49,999
- Populations between 50,000-99,999
- Populations 100,000 +

| Municipalities with populations less than 20,000 | Municipalities with populations 20,000 – 49,999 | Municipalities with populations 50,000 – 99,999 | Municipalities with populations 100,000 or greater |
|--|---|---|--|
| Seguin St. Marys Wainfleet The Blue Mountains Fort Frances North Dumfries Penetanguishene Wellesley Meaford Gravenhurst Lambton Shores Central Elgin West Lincoln Niagara-on-the-Lake Tillsonburg Bracebridge Kenora Middlesex Centre Pelham Wilmot Thorold Huntsville Port Colborne | Woolwich Kingsville King Lincoln Brockville East Gwillimbury Tecumseh Grimsby Prince Edward County Whitchurch-Stouffville Orangeville Leamington Fort Erie Stratford Innisfil St. Thomas Timmins Quinte West Cornwall Georgina | Belleville Welland Aurora North Bay Halton Hills Caledon Sarnia Kawartha Lakes Sault Ste. Marie Peterborough Milton Newmarket Clarington Niagara Falls Brantford Pickering Ajax | Waterloo Chatham-Kent Thunder Bay Whitby Guelph Kingston Cambridge St. Catharines Barrie Oshawa Greater Sudbury Burlington Richmond Hill Oakville Kitchener Windsor Vaughan Markham London Brampton Hamilton Mississauga Ottawa Toronto |

Socio Economic Indicators



Socio Economic Indicators

A complete assessment of local governments financial condition should include socio economic factors. Socio economic indicators help decision-makers understand the impacts of resource management decisions. An examination of local economic and demographic characteristics can identify the following situations:

- A decline in the tax base as measured by population, property value, employment, or business activity
- A need to shift public service priorities because of a change in the age or income of residents or in the type or density of physical development

An evaluation of socio-economic factors contributes to the development of sound financial policies. The **Socio Economic Factors** section of the report includes the following information to assist municipalities in understanding some basic facts about each municipality included in the study.

- **Population Statistics (2001-2010)**
- **Population Growth Projections**
- **Age Demographics**
- **% of Dwellings Constructed Before and After 1986**
- **% of Dwellings Requiring Major Repair**
- **Average Household Income**
- **Land Area and Density**
- **Assessment Per Capita**
- **Change in Unweighted Assessment 2006-2011**
- **Assessment Composition By Class**
- **Consolidated Unweighted Assessment (Residential vs. Non-Residential)**
- **Shift in Tax Burden—Unweighted to Weighted Residential Assessment**
- **Building Construction Activity (Residential, Non-Residential)**

Population Statistics (sorted highest to lowest population)

| Municipality | 2001 Population | 2006 Population | 2010 Population (Stats Canada Estimate) | % Change 2006 - 2010 |
|------------------|-----------------|-----------------|---|----------------------|
| Toronto | 2,481,494 | 2,503,281 | 2,720,024 | 8.7% |
| Ottawa | 774,072 | 812,129 | 896,529 | 10.4% |
| Mississauga | 612,925 | 668,549 | 773,685 | 15.7% |
| Hamilton | 490,268 | 504,559 | 533,280 | 5.7% |
| Brampton | 325,428 | 433,806 | 499,663 | 15.2% |
| London | 336,539 | 352,395 | 378,809 | 7.5% |
| Markham | 208,615 | 261,573 | 306,995 | 17.4% |
| Vaughan | 182,022 | 238,866 | 277,483 | 16.2% |
| Kitchener | 190,399 | 204,668 | 224,228 | 9.6% |
| Windsor | 208,402 | 216,473 | 221,310 | 2.2% |
| Oakville | 144,738 | 165,613 | 191,138 | 15.4% |
| Burlington | 150,836 | 164,415 | 190,040 | 15.6% |
| Richmond Hill | 132,030 | 162,704 | 189,324 | 16.4% |
| Greater Sudbury | 155,219 | 157,857 | 164,357 | 4.1% |
| Oshawa | 139,051 | 141,590 | 157,978 | 11.6% |
| Barrie | 103,710 | 128,430 | 138,375 | 7.7% |
| St. Catharines | 129,170 | 131,989 | 137,483 | 4.2% |
| Cambridge | 110,372 | 120,371 | 131,382 | 9.1% |
| Kingston | 114,195 | 117,207 | 125,354 | 7.0% |
| Guelph | 106,170 | 114,943 | 124,130 | 8.0% |
| Whitby | 87,413 | 111,184 | 122,161 | 9.9% |
| Thunder Bay | 109,016 | 109,140 | 111,165 | 1.9% |
| Chatham-Kent | 107,341 | 108,177 | 109,048 | 0.8% |
| Waterloo | 86,543 | 97,475 | 106,691 | 9.5% |
| Ajax | 73,753 | 90,167 | 98,883 | 9.7% |
| Pickering | 87,139 | 87,838 | 97,310 | 10.8% |
| Brantford | 86,417 | 90,192 | 96,136 | 6.6% |
| Newmarket | 65,788 | 74,295 | 86,211 | 16.0% |
| Clarington | 69,834 | 77,820 | 85,407 | 9.7% |
| Niagara Falls | 78,815 | 82,184 | 85,166 | 3.6% |
| Milton | 31,471 | 62,323 | 84,655 | 35.8% |
| Peterborough | 71,446 | 74,898 | 78,145 | 4.3% |
| Kawartha Lakes | 69,179 | 74,561 | 76,490 | 2.6% |
| Sault Ste. Marie | 74,566 | 74,948 | 76,023 | 1.4% |
| Sarnia | 70,876 | 71,419 | 73,745 | 3.3% |
| Caledon | 50,605 | 57,050 | 65,633 | 15.0% |
| Halton Hills | 48,184 | 55,289 | 63,572 | 15.0% |
| North Bay | 52,771 | 53,966 | 55,336 | 2.5% |
| Aurora | 40,167 | 47,629 | 55,008 | 15.5% |
| Welland | 48,402 | 50,331 | 52,305 | 3.9% |
| Belleville | 46,029 | 48,821 | 50,524 | 3.5% |
| Georgina | 39,263 | 42,346 | 49,182 | 16.1% |
| Cornwall | 45,640 | 45,965 | 47,117 | 2.5% |
| Quinte West | 41,366 | 42,697 | 43,689 | 2.3% |
| Timmins | 43,686 | 42,997 | 43,257 | 0.6% |

Source: Stats Canada 2010 estimated populations

Population Statistics (cont'd) (sorted highest to lowest population)

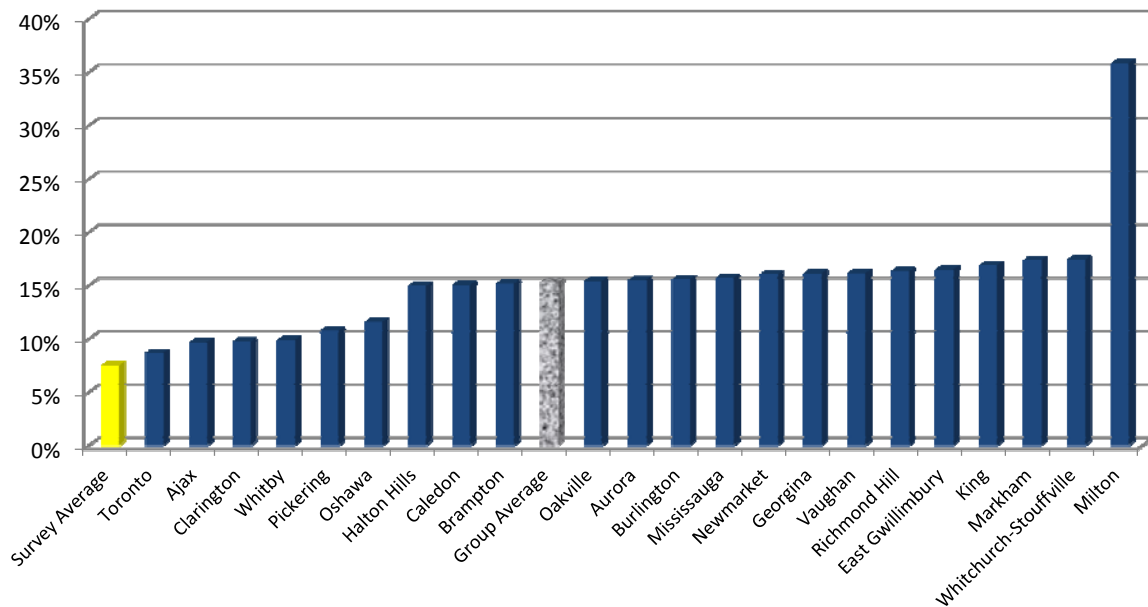
| Municipality | 2001 Population | 2006 Population | 2010 Population (Stats Canada Estimate) | % Change 2006 - 2010 |
|------------------------|----------------------------|----------------------------|--|---------------------------------|
| St. Thomas | 33,303 | 36,110 | 38,205 | 5.8% |
| Innisfil | 28,666 | 31,175 | 33,524 | 7.5% |
| Stratford | 29,780 | 30,461 | 31,590 | 3.7% |
| Fort Erie | 28,143 | 29,925 | 31,052 | 3.8% |
| Leamington | 27,138 | 28,833 | 29,539 | 2.4% |
| Orangeville | 25,248 | 26,925 | 28,770 | 6.9% |
| Whitchurch-Stouffville | 22,008 | 24,390 | 28,639 | 17.4% |
| Prince Edward County | 24,901 | 25,496 | 26,718 | 4.8% |
| Grimsby | 21,297 | 23,937 | 24,799 | 3.6% |
| Tecumseh | 25,105 | 24,224 | 24,780 | 2.3% |
| East Gwillimbury | 20,555 | 21,069 | 24,543 | 16.5% |
| Brockville | 21,375 | 21,957 | 22,883 | 4.2% |
| King | 18,533 | 19,487 | 22,780 | 16.9% |
| Lincoln | 20,612 | 21,722 | 22,447 | 3.3% |
| Woolwich | 18,201 | 19,658 | 21,509 | 9.4% |
| Kingsville | 19,619 | 20,908 | 21,452 | 2.6% |
| Port Colborne | 18,450 | 18,599 | 19,360 | 4.1% |
| Huntsville | 17,338 | 18,280 | 19,208 | 5.1% |
| Thorold | 18,048 | 18,224 | 18,855 | 3.5% |
| Wilmot | 14,866 | 17,097 | 18,709 | 9.4% |
| Pelham | 15,272 | 16,155 | 16,775 | 3.8% |
| Middlesex Centre | 14,242 | 15,589 | 16,587 | 6.4% |
| Bracebridge | 13,751 | 15,652 | 16,426 | 4.9% |
| Kenora | 15,838 | 15,177 | 15,724 | 3.6% |
| Tillsonburg | 14,052 | 14,822 | 15,487 | 4.5% |
| Niagara-on-the-Lake | 13,839 | 14,587 | 15,288 | 4.8% |
| West Lincoln | 12,268 | 13,167 | 13,516 | 2.7% |
| Central Elgin | 12,293 | 12,723 | 13,408 | 5.4% |
| Gravenhurst | 10,899 | 11,046 | 11,675 | 5.7% |
| Lambton Shores | 10,571 | 11,150 | 11,631 | 4.3% |
| Meaford | 10,381 | 10,948 | 11,424 | 4.3% |
| Wellesley | 9,365 | 9,789 | 10,597 | 8.3% |
| Penetanguishene | 8,316 | 9,354 | 10,255 | 9.6% |
| North Dumfries | 8,769 | 9,063 | 9,852 | 8.7% |
| Fort Frances | 8,315 | 8,103 | 8,080 | -0.3% |
| The Blue Mountains | 6,116 | 6,825 | 7,184 | 5.3% |
| Wainfleet | 6,258 | 6,601 | 6,820 | 3.3% |
| St. Marys | 6,293 | 6,617 | 6,812 | 2.9% |
| Seguin | 3,698 | 4,276 | 4,336 | 1.4% |
| Survey Average | 9,375,087 | 10,065,251 | 11,025,665 | 7.5% |
| Est. Provincial | 11,410,046 | 12,160,282 | 13,200,000 | 8.6% |

Source: Stats Canada 2010 estimated populations

GTA Municipalities—% change 2001-2010

| Municipality | % Change 2001 - 2006 | % Change 2006 - 2010 |
|------------------------|---------------------------------|---------------------------------|
| Toronto | 0.9% | 8.7% |
| Ajax | 22.3% | 9.7% |
| Clarington | 11.4% | 9.7% |
| Whitby | 27.2% | 9.9% |
| Pickering | 0.8% | 10.8% |
| Oshawa | 1.8% | 11.6% |
| Halton Hills | 14.7% | 15.0% |
| Caledon | 12.7% | 15.0% |
| Brampton | 33.3% | 15.2% |
| Oakville | 14.4% | 15.4% |
| Aurora | 18.6% | 15.5% |
| Burlington | 9.0% | 15.6% |
| Mississauga | 9.1% | 15.7% |
| Newmarket | 12.9% | 16.0% |
| Georgina | 7.9% | 16.1% |
| Vaughan | 31.2% | 16.2% |
| Richmond Hill | 23.2% | 16.4% |
| East Gwillimbury | 2.5% | 16.5% |
| King | 5.1% | 16.9% |
| Markham | 25.4% | 17.4% |
| Whitchurch-Stouffville | 10.8% | 17.4% |
| Milton | 98.0% | 35.8% |
| Average | 17.9% | 15.3% |

GTA Municipalities—% change 2006-2010

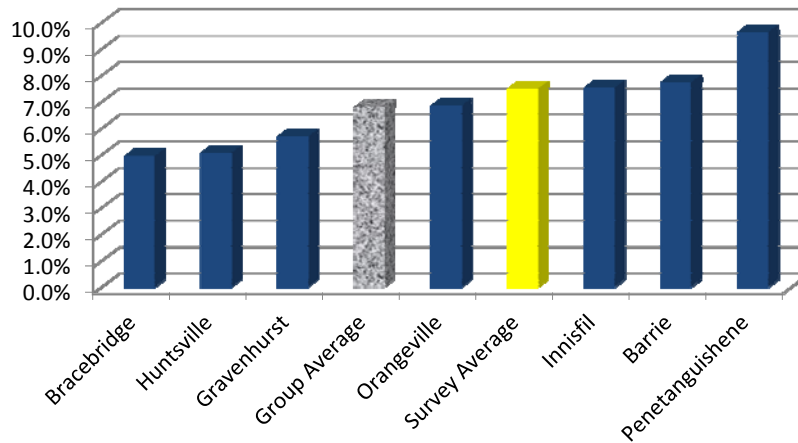


GTA municipalities increased on average 15.3% between 2006-2010, compared with the total survey average of 7.5%.

Simcoe/Muskoka/Dufferin—% change in population 2001-2010

| Municipality | % Change 2001 - 2006 | % Change 2006 - 2010 |
|---------------------|---------------------------------|---------------------------------|
| Bracebridge | 13.8% | 4.9% |
| Huntsville | 5.4% | 5.1% |
| Gravenhurst | 1.3% | 5.7% |
| Orangeville | 6.6% | 6.9% |
| Innisfil | 8.8% | 7.5% |
| Barrie | 23.8% | 7.7% |
| Penetanguishene | 12.5% | 9.6% |
| Average | 10.3% | 6.8% |

Simcoe/Muskoka/Dufferin—% change in population between 2006-2010

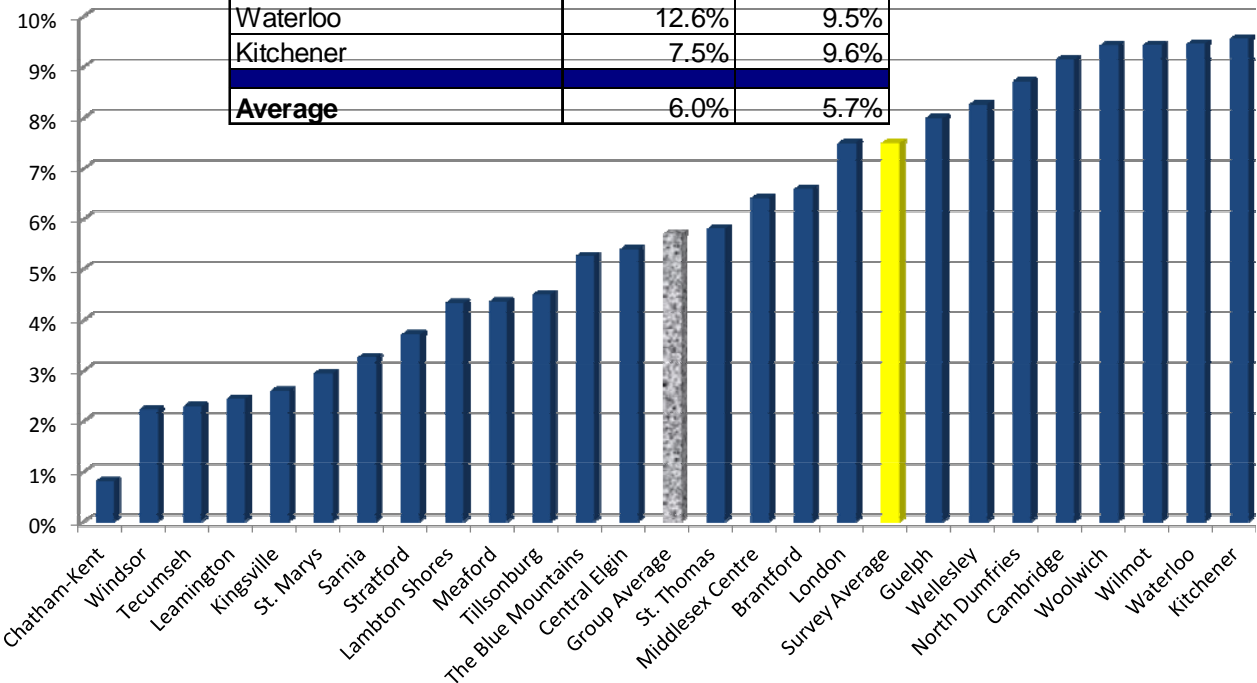


Simcoe/Muskoka and Dufferin area average population growth of 6.8% was lower than the total survey average of 7.5%.

Southwest—% change in population 2001-2010

The Southwest location average of 5.7% from 2006-2010 was lower than the total survey average of 7.5%.

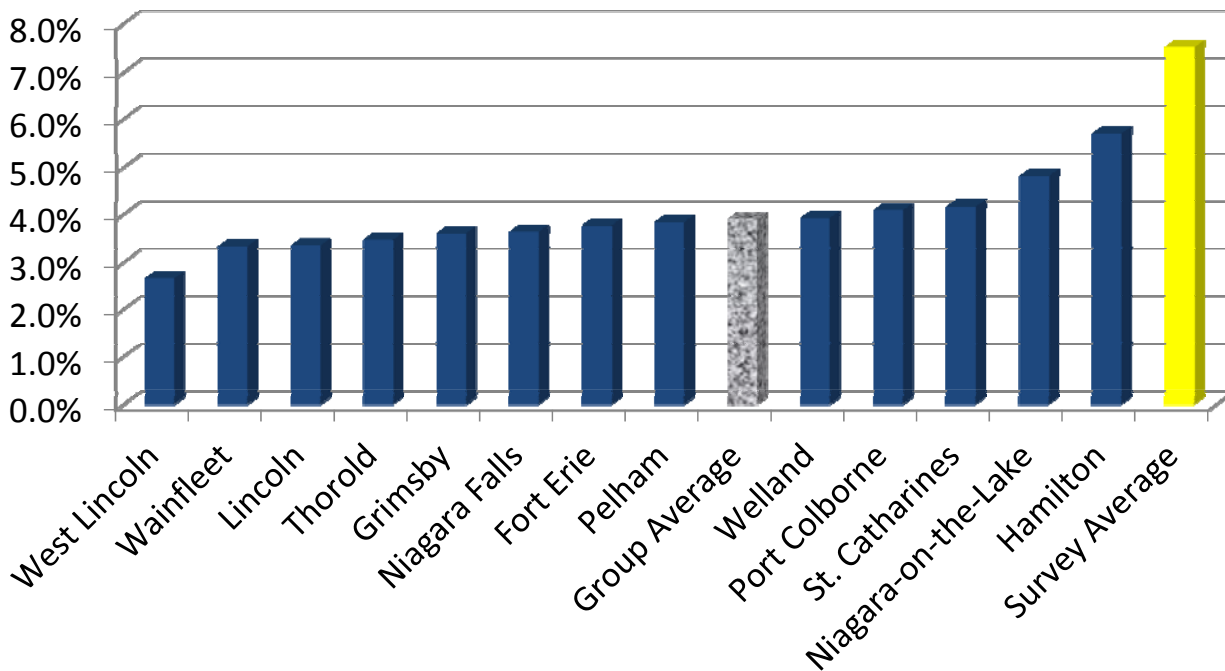
| Municipality | % Change 2001 - 2006 | % Change 2006 - 2010 |
|--------------------|-------------------------|-------------------------|
| Chatham-Kent | 0.8% | 0.8% |
| Windsor | 3.9% | 2.2% |
| Tecumseh | -3.5% | 2.3% |
| Leamington | 6.2% | 2.4% |
| Kingsville | 6.5% | 2.6% |
| St. Marys | 5.1% | 2.9% |
| Sarnia | 0.8% | 3.3% |
| Stratford | 2.3% | 3.7% |
| Lambton Shores | 5.5% | 4.3% |
| Meaford | 5.5% | 4.3% |
| Tillsonburg | 5.5% | 4.5% |
| The Blue Mountains | 11.6% | 5.3% |
| Central Elgin | 3.5% | 5.4% |
| St. Thomas | 8.4% | 5.8% |
| Middlesex Centre | 9.5% | 6.4% |
| Brantford | 4.4% | 6.6% |
| London | 4.7% | 7.5% |
| Guelph | 8.3% | 8.0% |
| Wellesley | 4.5% | 8.3% |
| North Dumfries | 3.4% | 8.7% |
| Cambridge | 9.1% | 9.1% |
| Woolwich | 8.0% | 9.4% |
| Wilmot | 15.0% | 9.4% |
| Waterloo | 12.6% | 9.5% |
| Kitchener | 7.5% | 9.6% |
| Average | 6.0% | 5.7% |



Niagara/Hamilton—% change in population 2001-2010

| Municipality | % Change 2001 - 2006 | % Change 2006 - 2010 |
|---------------------|---------------------------------|---------------------------------|
| West Lincoln | 7.3% | 2.7% |
| Wainfleet | 5.5% | 3.3% |
| Lincoln | 5.4% | 3.3% |
| Thorold | 1.0% | 3.5% |
| Grimsby | 12.4% | 3.6% |
| Niagara Falls | 4.3% | 3.6% |
| Fort Erie | 6.3% | 3.8% |
| Pelham | 5.8% | 3.8% |
| Welland | 4.0% | 3.9% |
| Port Colborne | 0.8% | 4.1% |
| St. Catharines | 2.2% | 4.2% |
| Niagara-on-the-Lake | 5.4% | 4.8% |
| Hamilton | 2.9% | 5.7% |
| Average | 4.9% | 3.9% |

Niagara/Hamilton—% change in population between 2006-2010

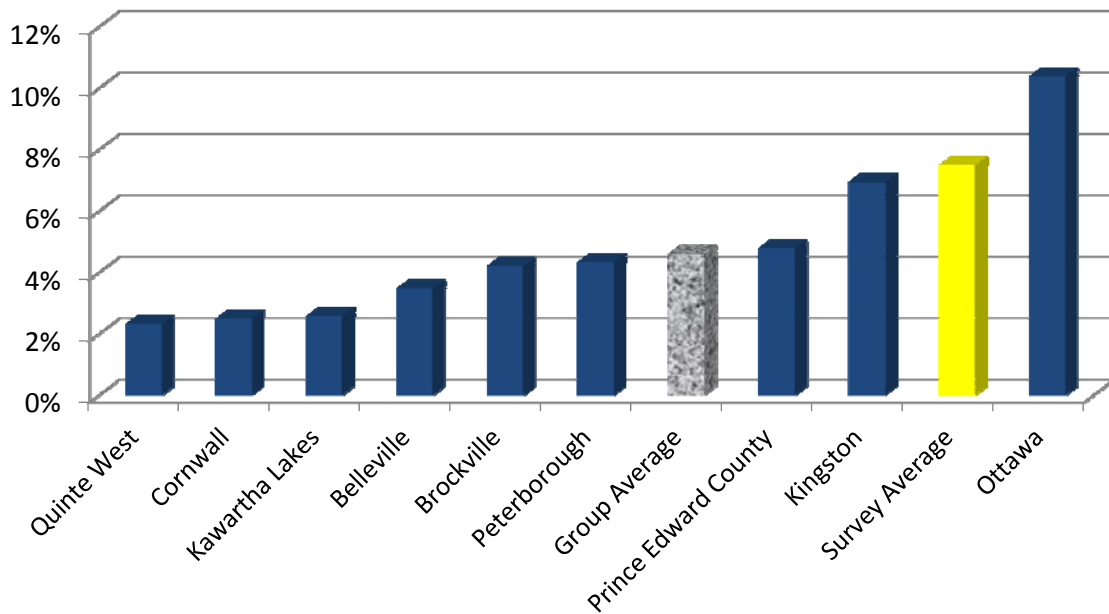


All Niagara municipalities experienced growth rates less than the total survey average. The location average was 3.9%, compared to the total survey average of 7.5%.

Eastern—% change in population 2001-2010

| Municipality | % Change 2001 - 2006 | % Change 2006 - 2010 |
|----------------------|---------------------------------|---------------------------------|
| Quinte West | 3.2% | 2.3% |
| Cornwall | 0.7% | 2.5% |
| Kawartha Lakes | 7.8% | 2.6% |
| Belleville | 6.1% | 3.5% |
| Brockville | 2.7% | 4.2% |
| Peterborough | 4.8% | 4.3% |
| Prince Edward County | 2.4% | 4.8% |
| Kingston | 2.6% | 7.0% |
| Ottawa | 4.9% | 10.4% |
| Average | 3.9% | 4.6% |

Eastern—% change in population between 2006-2010

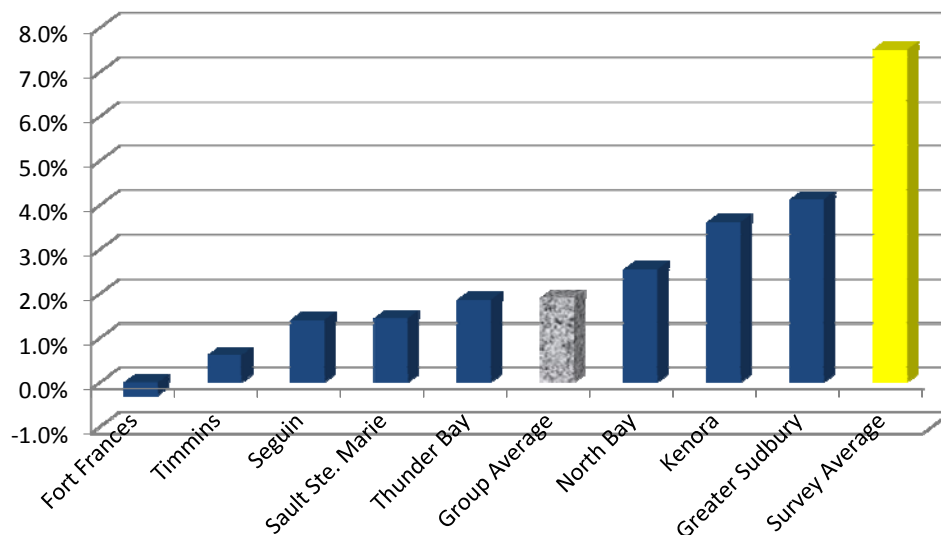


Ottawa is the fastest growing municipality in the survey of eastern Ontario municipalities. The Eastern survey average population growth was 4.6% from 2006-2010 compared with the total survey average of 7.5%.

Northern—% change in population 2001-2010

| Municipality | % Change 2001 - 2006 | % Change 2006 - 2010 |
|------------------|----------------------|----------------------|
| Fort Frances | -2.5% | -0.3% |
| Timmins | -1.6% | 0.6% |
| Seguin | 15.6% | 1.4% |
| Sault Ste. Marie | 0.5% | 1.4% |
| Thunder Bay | 0.1% | 1.9% |
| North Bay | 2.3% | 2.5% |
| Kenora | -4.2% | 3.6% |
| Greater Sudbury | 1.7% | 4.1% |
| Average | 1.5% | 1.9% |

Northern—% change in population between 2006-2010



The Northern survey average population growth was 1.9% from 2006-2009, compared with the total survey average of 7.5%.

Summary of Population Change by Geographic Area

| Municipality | % Change 2001 - 2006 | % Change 2006 - 2010 |
|----------------------------|----------------------|----------------------|
| Eastern Average | 4.3% | 4.6% |
| GTA Average | 17.9% | 15.3% |
| Niagara/Hamilton Average | 4.9% | 3.9% |
| North Average | 1.5% | 1.9% |
| Simcoe/Musk./Duff. Average | 10.3% | 6.8% |
| Southwest Average | 6.0% | 5.7% |

High Growth Municipalities

| Municipality | Location | % Change 2006 - 2010 |
|------------------------|--------------------|-------------------------|
| Milton | GTA | 35.8% |
| Whitchurch-Stouffville | GTA | 17.4% |
| Markham | GTA | 17.4% |
| King | GTA | 16.9% |
| East Gwillimbury | GTA | 16.5% |
| Richmond Hill | GTA | 16.4% |
| Vaughan | GTA | 16.2% |
| Georgina | GTA | 16.1% |
| Newmarket | GTA | 16.0% |
| Mississauga | GTA | 15.7% |
| Burlington | GTA | 15.6% |
| Aurora | GTA | 15.5% |
| Oakville | GTA | 15.4% |
| Brampton | GTA | 15.2% |
| Caledon | GTA | 15.0% |
| Halton Hills | GTA | 15.0% |
| Oshawa | GTA | 11.6% |
| Pickering | GTA | 10.8% |
| Ottawa | Eastern | 10.4% |
| Whitby | GTA | 9.9% |
| Clarington | GTA | 9.7% |
| Ajax | GTA | 9.7% |
| Penetanguishene | Simcoe/Musk./Duff. | 9.6% |
| Kitchener | Southwest | 9.6% |
| Waterloo | Southwest | 9.5% |
| Wilmot | Southwest | 9.4% |
| Woolwich | | 9.4% |
| Cambridge | Southwest | 9.1% |
| North Dumfries | Southwest | 8.7% |
| Toronto | GTA | 8.7% |
| Wellesley | Southwest | 8.3% |
| Guelph | Southwest | 8.0% |
| Barrie | Simcoe/Musk./Duff. | 7.7% |
| Innisfil | Simcoe/Musk./Duff. | 7.5% |
| London | Southwest | 7.5% |
| Kingston | Eastern | 7.0% |
| Orangeville | Simcoe/Musk./Duff. | 6.9% |
| Brantford | Southwest | 6.6% |
| Middlesex Centre | Southwest | 6.4% |
| St. Thomas | Southwest | 5.8% |
| Gravenhurst | Simcoe/Musk./Duff. | 5.7% |
| Hamilton | Niagara/Hamilton | 5.7% |
| Central Elgin | Southwest | 5.4% |
| The Blue Mountains | Southwest | 5.3% |
| Huntsville | Simcoe/Musk./Duff. | 5.1% |

The table above reflects the municipalities that experienced an increase of 5% or greater in population between 2006 and 2010.

Slow Growth Municipalities

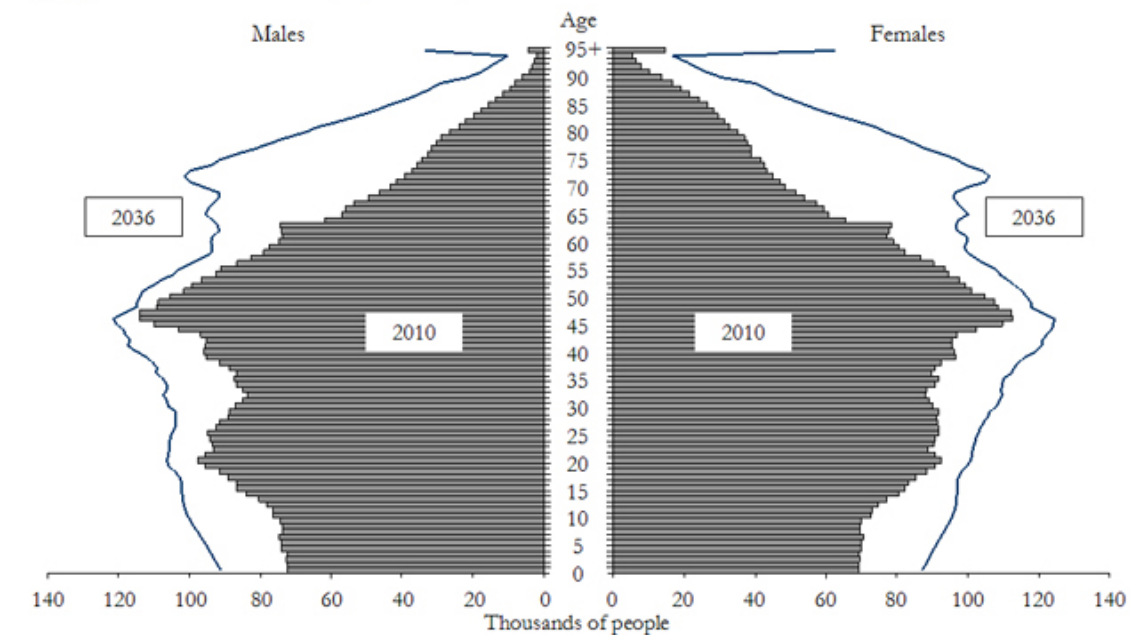
| Municipality | Location | % Change 2006 - 2010 |
|------------------|------------------|-------------------------|
| St. Marys | Southwest | 2.9% |
| West Lincoln | Niagara/Hamilton | 2.7% |
| Kingsville | Southwest | 2.6% |
| Kawartha Lakes | Eastern | 2.6% |
| North Bay | North | 2.5% |
| Cornwall | Eastern | 2.5% |
| Leamington | Southwest | 2.4% |
| Quinte West | Eastern | 2.3% |
| Tecumseh | Southwest | 2.3% |
| Windsor | Southwest | 2.2% |
| Thunder Bay | North | 1.9% |
| Sault Ste. Marie | North | 1.4% |
| Seguin | North | 1.4% |
| Chatham-Kent | Southwest | 0.8% |
| Timmins | North | 0.6% |
| Fort Frances | North | -0.3% |

The table above includes those municipalities with population increases of less than 3%, between 2006 and 2010.

Ontario Population Projections Update 2010-2036—Excerpts from Ministry of Finance

- Ontario’s population is projected to experience healthy growth over the next 26 years, rising 34.4 per cent.
- Over the projection period, net migration will account for 68% of total population growth.
- The population aged 65 and over is projected to more than double from 1.8 million, or 13.9 per cent of the population in 2010 to 4.1 million, or 23.4 per cent, in 2036.

Age pyramid of Ontario’s population, 2010 and 2036



Sources: Statistics Canada, 2010, and Ontario Ministry of Finance projections.

- The growth in seniors’ share of the population will accelerate after 2011 as baby boomers begin to turn age 65. The growth in the share and number of seniors will accelerate over the 2011-2031 period as baby boomers begin to turn age 65. After 2031, the growth in seniors will slow significantly.
- The number of children under age 15 will be relatively stable around 2.2 million, before rising to almost 2.9 million by 2036.
- The number of Ontarians aged 15–64, is projected to grow from 9.2 million in 2010 to 10.7 million by 2036. This age group is projected to decline as a share of total population, falling from 69.4 per cent in 2010 to 60.5 per cent by 2036.

- Regions of Ontario are projected to experience varying rates of population growth. The Greater Toronto Area (GTA), comprised of the City of Toronto and the regional municipalities of Durham, Halton, Peel and York, will be by far the fastest-growing region. The GTA's share of Ontario population is projected to rise from 47.1% in 2010 to 51.8% in 2036.
- Peel alone is projected to see its population increase by 850,000 over 2010-36. Halton is projected to be the fastest-growing census division in Ontario over the projection period, with growth of 86.9 per cent to 2036.
- Migration is the most important determinant of population growth for Ontario as a whole and for most regions. Net migration gains, whether from international sources, other parts of Canada or other regions of Ontario, are projected to continue to be the major source of population growth for almost all census divisions.
- Large urban areas, especially the GTA, which receive most of the international migration to Ontario are projected to grow strongly. For other regions such as Central Ontario, the continuation of migration gains from other parts of the province will be a key source of growth. Some census divisions of Northern Ontario receive only a small share of international migration and have been experiencing net out-migration mostly among youth, which reduces both current and future population growth.
- Population of Central Ontario is projected to grow by 863,000 or 30.2 per cent, from 2.86 million in 2010 to 3.72 million by 2036. Three census divisions surrounding the GTA will continue to experience population growth significantly above the provincial average; they are Simcoe at 47.5 per cent, Waterloo at 45.1 per cent and Dufferin at 39.8 percent.
- The population of Eastern Ontario is projected to grow 27.7 per cent over the projection period from 1.72 million to 2.20 million. Ottawa is expected to grow fastest. The rest of Eastern Ontario will also grow, but below the provincial average. The census division of Stormont, Dundas and Glengarry is projected to experience population decline over 2010-2036.
- The population of Southwestern Ontario is projected to grow from 1.60 million in 2010 to 1.82 million in 2036 (14%). Growth rates within Southwestern Ontario will vary, with Middlesex and Elgin growing fastest (32.5 per cent and 21.7 per cent respectively). The population of Huron, Chatham-Kent and Perth are projected to be relatively stable over the 2010-2036 period.
- The population of Northern Ontario is projected to be relatively stable with a slight increase of 5,900 or 0.7 per cent. The Northeast is projected to see growth of 1.4 per cent while the Northwest is projected to decline by 0.9 per cent.
- All regions will see a shift to an older age structure. Regions where natural increase and net migration are projected to become or remain negative will see the largest in age structure.

Age Demographics

The age profile of a population may affect municipal expenditures. For example, expenditures may be affected by seniors requiring higher public service costs and families with young children demanding services for recreational, and related programs.

| Municipality | 0-19 | 20-64 | 65+ |
|---------------------------------|------------|------------|------------|
| Belleville/Quinte West | 22% | 60% | 18% |
| Brockville CA | 21% | 59% | 20% |
| Cornwall CA | 22% | 60% | 19% |
| Kawartha Lakes CA | 20% | 59% | 21% |
| Kingston | 20% | 63% | 17% |
| Ottawa | 22% | 65% | 13% |
| Peterborough | 20% | 60% | 20% |
| Prince Edward County | 17% | 59% | 24% |
| Eastern Average | 20% | 61% | 19% |
| Ajax | 28% | 63% | 9% |
| Aurora | 28% | 62% | 10% |
| Brampton | 28% | 64% | 9% |
| Burlington | 23% | 61% | 16% |
| Caledon | 27% | 63% | 10% |
| Clarington | 27% | 61% | 12% |
| East Gwillimbury | 25% | 64% | 11% |
| Georgina | 25% | 62% | 13% |
| Halton Hills | 28% | 62% | 11% |
| King | 24% | 61% | 14% |
| Markham | 23% | 65% | 12% |
| Milton | 25% | 66% | 9% |
| Mississauga | 25% | 64% | 11% |
| Newmarket | 26% | 63% | 11% |
| Oakville | 27% | 61% | 12% |
| Oshawa | 22% | 63% | 15% |
| Pickering | 25% | 64% | 10% |
| Richmond Hill | 24% | 64% | 11% |
| Toronto | 21% | 66% | 14% |
| Vaughan | 26% | 63% | 11% |
| Whitby | 27% | 63% | 10% |
| Whitchurch-Stouffville | 23% | 60% | 17% |
| GTA Average | 25% | 63% | 12% |
| Fort Erie | 22% | 60% | 19% |
| Grimsby | 23% | 61% | 16% |
| Hamilton | 23% | 62% | 15% |
| Lincoln | 25% | 57% | 18% |
| Niagara Falls | 21% | 61% | 18% |
| Niagara-on-the-Lake | 18% | 56% | 25% |
| Pelham | 23% | 60% | 17% |
| Port Colborne | 19% | 59% | 22% |
| St. Catharines | 20% | 61% | 19% |
| Thorold | 22% | 63% | 15% |
| Wellsand | 21% | 61% | 17% |
| West Lincoln | 29% | 61% | 11% |
| Niagara/Hamilton Average | 22% | 60% | 18% |

| Municipality | 0-19 | 20-64 | 65+ |
|-----------------------------------|------------|------------|------------|
| Greater Sudbury | 21% | 63% | 16% |
| Kenora CA | 23% | 61% | 16% |
| North Bay CA | 21% | 63% | 16% |
| Sault Ste. Marie CA | 20% | 61% | 20% |
| Thunder Bay | 21% | 61% | 18% |
| Timmins CA | 25% | 62% | 13% |
| North Average | 22% | 62% | 17% |
| Barrie | 26% | 63% | 12% |
| Bracebridge | 20% | 60% | 20% |
| Gravenhurst | 17% | 60% | 23% |
| Huntsville | 21% | 60% | 20% |
| Innisfil | 24% | 61% | 15% |
| Orangeville | 27% | 63% | 11% |
| Simcoe/Musk./Duff. Average | 22% | 61% | 17% |
| Brantford | 23% | 62% | 15% |
| Cambridge | 25% | 63% | 12% |
| Central Elgin | 23% | 62% | 14% |
| Chatham-Kent CA | 24% | 59% | 17% |
| Guelph | 23% | 64% | 13% |
| Kingsville/Leamington | 25% | 60% | 15% |
| Kitchener | 23% | 65% | 12% |
| Lambton Shores | 17% | 58% | 25% |
| London | 22% | 64% | 14% |
| Meaford | 19% | 59% | 22% |
| Middlesex Centre | 25% | 60% | 14% |
| Sarnia CA | 21% | 60% | 18% |
| St. Thomas | 24% | 61% | 15% |
| Stratford CA | 22% | 61% | 16% |
| Tecumseh | 25% | 64% | 11% |
| Tillsonburg CA | 20% | 56% | 23% |
| Waterloo | 23% | 65% | 11% |
| Wilmot | 25% | 60% | 15% |
| Windsor | 23% | 62% | 15% |
| Woolwich | 25% | 60% | 15% |
| Southwest Average | 23% | 61% | 16% |
| Average | 23% | 62% | 15% |
| Median | 23% | 61% | 15% |
| Minimum | 17% | 56% | 9% |
| Maximum | 29% | 66% | 25% |

Source—FP Canadian Demographics 2011

% of Dwellings Built Before and After 1986, Condition of Dwellings

This statistic has been included as it provides a general indication of age of the municipality, the infrastructure and the mix of new versus older growth.

| Locaion Average | % of Dwellings Requiring Major Repair | % Dwellings Constructed before 1986 |
|------------------------|--|--|
| Eastern | 6.7% | 70% |
| GTA | 4.5% | 51% |
| Niagara/Hamilton | 6.5% | 73% |
| North | 7.9% | 81% |
| Simcoe/Musk./Duff. | 6.6% | 58% |
| Southwest | 5.8% | 68% |

As shown above, there are significant differences across the geographic locations in terms of the age of the dwellings (which is reflected above in the % of dwellings constructed before 1986). The following tables provide the detail for each of the municipalities surveyed. The high, mid, low ranking is against the entire set of municipal comparators.

| Municipality | % of Dwellings Requiring Major Repair | % of Dwellings Requiring Major Repair | % Dwellings Constructed before 1986 | % Dwellings Constructed before 1986 |
|------------------------|--|--|--|--|
| Vaughan | 2.5% | low | 24% | low |
| Richmond Hill | 3.0% | low | 29% | low |
| Whitby | 3.5% | low | 38% | low |
| Markham | 3.0% | low | 41% | low |
| Clarington | 4.6% | low | 41% | low |
| Aurora | 3.5% | low | 41% | low |
| Ajax | 3.5% | low | 41% | low |
| Brampton | 3.6% | low | 45% | low |
| Newmarket | 4.3% | low | 45% | low |
| Caledon | 4.6% | low | 48% | low |
| Milton | 3.3% | low | 48% | low |
| Oakville | 3.4% | low | 49% | low |
| Pickering | 4.0% | low | 49% | low |
| Mississauga | 4.3% | low | 54% | low |
| Whitchurch-Stouffville | 5.0% | low | 56% | low |
| Georgina | 8.2% | high | 56% | low |
| Halton Hills | 4.5% | low | 58% | low |
| East Gwillimbury | 5.2% | mid | 62% | mid |
| Burlington | 4.7% | low | 62% | mid |
| King | 6.5% | mid | 73% | high |
| Oshawa | 7.0% | high | 77% | high |
| Toronto | 7.8% | high | 81% | high |
| GTA Average | 4.5% | | 51% | |

Source: Statistics Canada—2006

% of Dwellings Built Before and After 1986, Condition of Dwellings (cont'd)

| Municipality | % of Dwellings Requiring Major Repair | % of Dwellings Requiring Major Repair | % Dwellings Constructed before 1986 | % Dwellings Constructed before 1986 |
|-----------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|-------------------------------------|
| Quinte West | 3.0% | low | 29% | low |
| Ottawa | 6.3% | mid | 67% | mid |
| Kawartha Lakes | 7.4% | high | 71% | mid |
| Kingston | 6.6% | mid | 72% | mid |
| Prince Edward County | 6.4% | mid | 72% | mid |
| Peterborough | 8.1% | high | 76% | high |
| Belleville | 7.2% | high | 79% | high |
| Cornwall | 8.0% | high | 83% | high |
| Brockville | 7.6% | high | 83% | high |
| Eastern Average | 6.7% | | 70% | |
| Lincoln | 5.2% | mid | 57% | low |
| Grimsby | 3.9% | low | 63% | mid |
| Niagara-on-the-Lake | 4.6% | low | 64% | mid |
| Pelham | 4.4% | low | 64% | mid |
| West Lincoln | 7.5% | high | 64% | mid |
| Thorold | 5.4% | mid | 73% | high |
| Fort Erie | 8.5% | high | 76% | high |
| Hamilton | 7.4% | high | 77% | high |
| Niagara Falls | 6.8% | high | 78% | high |
| Welland | 7.4% | high | 79% | high |
| Wainfleet | 8.4% | high | 82% | high |
| St. Catharines | 6.3% | mid | 82% | high |
| Port Colborne | 9.0% | high | 87% | high |
| Niagara/Hamilton Average | 6.5% | | 73% | |
| Seguin | 7.2% | high | 65% | mid |
| Greater Sudbury | 7.8% | high | 80% | high |
| Kenora | 9.3% | high | 80% | high |
| North Bay | 8.4% | high | 82% | high |
| Thunder Bay | 7.1% | high | 83% | high |
| Fort Frances | 9.0% | high | 84% | high |
| Timmins | 7.9% | high | 84% | high |
| Sault Ste. Marie | 6.7% | mid | 86% | high |
| North Average | 7.9% | | 81% | |
| Barrie | 4.0% | low | 38% | low |
| Orangeville | 5.3% | mid | 55% | low |
| Innisfil | 6.1% | mid | 56% | low |
| Huntsville | 8.2% | high | 61% | low |
| Penetanguishene | 6.7% | mid | 63% | mid |
| Bracebridge | 7.2% | high | 65% | mid |
| Gravenhurst | 8.6% | high | 69% | mid |
| Simcoe/musk./Duff. Average | 6.6% | | 58% | |

% of Dwellings Built Before and After 1986, Condition of Dwellings (cont'd)

| Municipality | % of Dwellings Requiring Major Repair | % of Dwellings Requiring Major Repair | % Dwellings Constructed before 1986 | % Dwellings Constructed before 1986 |
|--------------------------|--|--|--|--|
| Tecumseh | 3.8% | low | 50% | low |
| Waterloo | 3.9% | low | 54% | low |
| North Dumfries | 5.7% | mid | 55% | low |
| Wilmot | 5.3% | mid | 57% | low |
| Middlesex Centre | 5.1% | low | 61% | low |
| Cambridge | 5.9% | mid | 62% | mid |
| Guelph | 5.2% | mid | 63% | mid |
| Tillsonburg | 5.3% | mid | 65% | mid |
| The Blue Mountains | 5.8% | mid | 66% | mid |
| Lambton Shores | 6.0% | mid | 68% | mid |
| Kitchener | 5.7% | mid | 69% | mid |
| Wellesley | 4.9% | low | 69% | mid |
| St. Marys | 5.5% | mid | 70% | mid |
| Meaford | 6.5% | mid | 70% | mid |
| Central Elgin | 6.2% | mid | 71% | mid |
| Kingsville | 5.1% | low | 71% | mid |
| Leamington | 5.3% | mid | 71% | mid |
| Woolwich | 4.0% | low | 71% | mid |
| London | 6.0% | mid | 73% | high |
| St. Thomas | 8.4% | high | 75% | high |
| Brantford | 6.5% | mid | 77% | high |
| Windsor | 6.4% | mid | 78% | high |
| Stratford | 6.9% | high | 78% | high |
| Chatham-Kent | 7.5% | high | 83% | high |
| Sarnia | 8.9% | high | 85% | high |
| Southwest Average | 5.8% | | 68% | |

Average Household Income

Household income is one measure of a community's ability to pay for services in a municipality. A higher gross household income will usually mean a lower dependency on governmental services, recreation, and social assistance. A comparison across municipalities may indicate the economic well-being of residents. The following table provides the estimated average household income in 2011 for each of the municipalities. Source—FP Markets Canadian demographics 2011

| Municipality | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income |
|----------------------|---------------------------------|---------------------------------|
| Cornwall | \$ 58,314 | low |
| Gravenhurst | \$ 59,913 | low |
| Sequin | \$ 62,315 | low |
| Quinte West | \$ 62,574 | low |
| Penetanguishene | \$ 62,777 | low |
| Fort Erie | \$ 63,090 | low |
| Welland | \$ 63,910 | low |
| Peterborough | \$ 64,882 | low |
| Port Colborne | \$ 64,973 | low |
| St. Marys | \$ 65,362 | low |
| Lambton Shores | \$ 65,946 | low |
| Belleville | \$ 66,001 | low |
| North Bay | \$ 66,221 | low |
| The Blue Mountains | \$ 66,512 | low |
| Sault Ste. Marie | \$ 67,384 | low |
| Chatham-Kent | \$ 67,403 | low |
| Brockville | \$ 67,441 | low |
| Meaford | \$ 67,453 | low |
| Niagara Falls | \$ 67,760 | low |
| Windsor | \$ 68,121 | low |
| Thunder Bay | \$ 68,155 | low |
| St. Catharines | \$ 68,364 | low |
| Tillsonburg | \$ 69,350 | low |
| St. Thomas | \$ 69,388 | low |
| Wainfleet | \$ 69,806 | low |
| Brantford | \$ 70,911 | low |
| Kawartha Lakes | \$ 71,757 | low |
| Stratford | \$ 72,115 | low |
| Huntsville | \$ 72,314 | mid |
| Prince Edward County | \$ 73,290 | mid |
| Timmins | \$ 73,775 | mid |
| Kingston | \$ 74,264 | mid |
| Greater Sudbury | \$ 74,691 | mid |
| Thorold | \$ 74,892 | mid |
| Kenora | \$ 75,768 | mid |
| London | \$ 76,546 | mid |
| Wellesley | \$ 77,182 | mid |
| Hamilton | \$ 77,221 | mid |
| Bracebridge | \$ 78,692 | mid |
| Sarnia | \$ 79,768 | mid |
| Leamington | \$ 79,841 | mid |
| Kitchener | \$ 79,920 | mid |
| Barrie | \$ 80,235 | mid |
| Oshawa | \$ 80,476 | mid |

| Municipality | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income |
|------------------------|---------------------------------|---------------------------------|
| Fort Frances | \$ 80,487 | mid |
| Georgina | \$ 83,288 | mid |
| Kingsville | \$ 84,583 | mid |
| Guelph | \$ 84,666 | mid |
| Innisfil | \$ 84,764 | mid |
| Orangeville | \$ 84,786 | mid |
| West Lincoln | \$ 84,963 | mid |
| Cambridge | \$ 85,014 | mid |
| Lincoln | \$ 86,696 | mid |
| Toronto | \$ 89,151 | mid |
| Central Elgin | \$ 92,727 | mid |
| Brampton | \$ 93,961 | mid |
| Wilmot | \$ 94,222 | high |
| Ottawa | \$ 94,649 | high |
| Niagara-on-the-Lake | \$ 96,503 | high |
| Clarington | \$ 96,994 | high |
| Grimsby | \$ 98,424 | high |
| Waterloo | \$ 100,236 | high |
| Mississauga | \$ 100,306 | high |
| North Dumfries | \$ 100,815 | high |
| Ajax | \$ 101,867 | high |
| Pelham | \$ 106,213 | high |
| Whitby | \$ 106,288 | high |
| Pickering | \$ 106,981 | high |
| Burlington | \$ 108,632 | high |
| Tecumseh | \$ 109,678 | high |
| Milton | \$ 111,187 | high |
| Newmarket | \$ 111,630 | high |
| Richmond Hill | \$ 111,713 | high |
| Markham | \$ 113,067 | high |
| Middlesex Centre | \$ 114,584 | high |
| Halton Hills | \$ 117,510 | high |
| East Gwillimbury | \$ 121,748 | high |
| Vaughan | \$ 123,061 | high |
| Woolwich | \$ 124,989 | high |
| Caledon | \$ 130,209 | high |
| Whitchurch-Stouffville | \$ 136,128 | high |
| Aurora | \$ 143,434 | high |
| Oakville | \$ 143,814 | high |
| King | \$ 184,519 | high |
| Average | \$ 87,280 | |
| Median | \$ 80,078 | |
| Minimum | \$ 58,314 | |
| Maximum | \$ 184,519 | |

Average Household Income by Geographic Location

The following table provides the estimated average household income in 2011 for each of the municipalities. Source—FP Markets Canadian demographics 2011 summarized by geographic area.

| Municipality | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income |
|------------------------|---------------------------------|---------------------------------|
| Cornwall | \$ 58,314 | low |
| Quinte West | \$ 62,574 | low |
| Peterborough | \$ 64,882 | low |
| Belleville | \$ 66,001 | low |
| Brockville | \$ 67,441 | low |
| Kawartha Lakes | \$ 71,757 | low |
| Prince Edward County | \$ 73,290 | mid |
| Kingston | \$ 74,264 | mid |
| Ottawa | \$ 94,649 | high |
| Eastern Avg | \$ 70,352 | |
| Oshawa | \$ 80,476 | mid |
| Georgina | \$ 83,288 | mid |
| Toronto | \$ 89,151 | mid |
| Brampton | \$ 93,961 | mid |
| Clarington | \$ 96,994 | high |
| Mississauga | \$ 100,306 | high |
| Ajax | \$ 101,867 | high |
| Whitby | \$ 106,288 | high |
| Pickering | \$ 106,981 | high |
| Burlington | \$ 108,632 | high |
| Milton | \$ 111,187 | high |
| Newmarket | \$ 111,630 | high |
| Richmond Hill | \$ 111,713 | high |
| Markham | \$ 113,067 | high |
| Halton Hills | \$ 117,510 | high |
| East Gwillimbury | \$ 121,748 | high |
| Vaughan | \$ 123,061 | high |
| Caledon | \$ 130,209 | high |
| Whitchurch-Stouffville | \$ 136,128 | high |
| Aurora | \$ 143,434 | high |
| Oakville | \$ 143,814 | high |
| King | \$ 184,519 | high |
| GTA Avg. | \$ 114,362 | |
| Fort Erie | \$ 63,090 | low |
| Welland | \$ 63,910 | low |
| Port Colborne | \$ 64,973 | low |
| Niagara Falls | \$ 67,760 | low |
| St. Catharines | \$ 68,364 | low |
| Wainfleet | \$ 69,806 | low |
| Thorold | \$ 74,892 | mid |
| Hamilton | \$ 77,221 | mid |
| West Lincoln | \$ 84,963 | mid |
| Lincoln | \$ 86,696 | mid |
| Niagara-on-the-Lake | \$ 96,503 | high |
| Grimsby | \$ 98,424 | high |
| Pelham | \$ 106,213 | high |
| Niagara/Hamilton Avg. | \$ 78,678 | |

| Municipality | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income |
|--------------------|---------------------------------|---------------------------------|
| Seguin | \$ 62,315 | low |
| North Bay | \$ 66,221 | low |
| Sault Ste. Marie | \$ 67,384 | low |
| Thunder Bay | \$ 68,155 | low |
| Timmins | \$ 73,775 | mid |
| Greater Sudbury | \$ 74,691 | mid |
| Kenora | \$ 75,768 | mid |
| Fort Frances | \$ 80,487 | mid |
| North Avg. | \$ 71,099 | |
| Gravenhurst | \$ 59,913 | low |
| Penetanguishene | \$ 62,777 | low |
| Huntsville | \$ 72,314 | mid |
| Bracebridge | \$ 78,692 | mid |
| Barrie | \$ 80,235 | mid |
| Innisfil | \$ 84,764 | mid |
| Orangeville | \$ 84,786 | mid |
| Simcoe/Musk./Duff. | \$ 74,783 | |
| St. Marys | \$ 65,362 | low |
| Lambton Shores | \$ 65,946 | low |
| The Blue Mountains | \$ 66,512 | low |
| Chatham-Kent | \$ 67,403 | low |
| Meaford | \$ 67,453 | low |
| Windsor | \$ 68,121 | low |
| Tillsonburg | \$ 69,350 | low |
| St. Thomas | \$ 69,388 | low |
| Brantford | \$ 70,911 | low |
| Stratford | \$ 72,115 | low |
| London | \$ 76,546 | mid |
| Wellesley | \$ 77,182 | mid |
| Sarnia | \$ 79,768 | mid |
| Leamington | \$ 79,841 | mid |
| Kitchener | \$ 79,920 | mid |
| Kingsville | \$ 84,583 | mid |
| Guelph | \$ 84,666 | mid |
| Cambridge | \$ 85,014 | mid |
| Central Elgin | \$ 92,727 | mid |
| Wilmot | \$ 94,222 | high |
| Waterloo | \$ 100,236 | high |
| North Dumfries | \$ 100,815 | high |
| Tecumseh | \$ 109,678 | high |
| Middlesex Centre | \$ 114,584 | high |
| Woolwich | \$ 124,989 | high |
| Southwest Avg. | \$ 82,693 | |

Land Area and Density

Population density indicates the number of residents living in an area (usually measured by square kilometre). Density readings can lend insight into the age of a city, growth patterns, zoning practices, new development opportunities and the level of multi-family unit housing. High population density can also indicate whether a municipality may be reaching build-out, as well as service and infrastructure needs, such as additional public transit or street routes.

Density also affects the cost of municipal goods and services. Some communities have compact boundaries and high population density, making the provision of public services, such as street maintenance, fire and police protection, typically less costly per household.

However, as stated by the ICMA in their publication “Evaluating Financial Condition,” the cost function can take on a “U” shape when population becomes extremely high. The reason is probably that densely populated central cities often bear the burden of social problems that may make the per-person costs of municipal service high.

There is a significant degree of variability across the survey in terms of land area and density. The following table summarizes some of the largest municipalities in the study in terms of land area:

| Municipality | Land Area (Square Km) | 2010 Population Density per Sq. Kilometre |
|----------------------|--------------------------------------|--|
| Greater Sudbury | 3,201 | 51 |
| Kawartha Lakes | 3,059 | 25 |
| Timmins | 2,962 | 15 |
| Ottawa | 2,778 | 323 |
| Chatham-Kent | 2,458 | 44 |
| Hamilton | 1,117 | 477 |
| Prince Edward County | 1,050 | 25 |
| Huntsville | 703 | 27 |
| Caledon | 687 | 96 |
| Toronto | 630 | 4,318 |
| Bracebridge | 617 | 27 |
| Clarington | 611 | 140 |

The table on the next page is sorted by population density per sq. km. For every square kilometre, the Timmins has 15 residents compared with the City of Toronto that has 4,318. The City of Timmins has the third largest land area in the survey but has one of the lowest densities.

Source: 2010 Stats Canada estimated population

Land Area and Density (sorted by population density)

| | Land Area (Square Km) | 2010 Population Density per Sq. Kilometre | Density Ranking |
|------------------------|-----------------------------|---|--------------------|
| Seguin | 586 | 7 | low |
| Timmins | 2,962 | 15 | low |
| Meaford | 588 | 19 | low |
| Gravenhurst | 518 | 23 | low |
| Kawartha Lakes | 3,059 | 25 | low |
| The Blue Mountains | 287 | 25 | low |
| Prince Edward County | 1,050 | 25 | low |
| Bracebridge | 617 | 27 | low |
| Huntsville | 703 | 27 | low |
| Middlesex Centre | 588 | 28 | low |
| Wainfleet | 217 | 31 | low |
| West Lincoln | 388 | 35 | low |
| Lambton Shores | 331 | 35 | low |
| Wellesley | 278 | 38 | low |
| Chatham-Kent | 2,458 | 44 | low |
| Central Elgin | 280 | 48 | low |
| Greater Sudbury | 3,201 | 51 | low |
| North Dumfries | 187 | 53 | low |
| Woolwich | 326 | 66 | low |
| King | 333 | 68 | low |
| Wilmot | 264 | 71 | low |
| Kenora | 211 | 75 | low |
| Kingsville | 247 | 87 | low |
| Quinte West | 494 | 88 | low |
| Caledon | 687 | 96 | low |
| East Gwillimbury | 245 | 100 | low |
| Leamington | 262 | 113 | low |
| Niagara-on-the-Lake | 133 | 115 | low |
| Innisfil | 284 | 118 | mid |
| Pelham | 126 | 133 | mid |
| Lincoln | 163 | 138 | mid |
| Whitchurch-Stouffville | 207 | 139 | mid |
| Clarington | 611 | 140 | mid |
| Port Colborne | 122 | 159 | mid |
| Georgina | 288 | 171 | mid |
| North Bay | 315 | 176 | mid |
| Fort Erie | 166 | 187 | mid |
| Belleville | 247 | 205 | mid |
| Thorold | 83 | 227 | mid |
| Halton Hills | 276 | 230 | mid |
| Milton | 367 | 231 | mid |
| Tecumseh | 95 | 261 | mid |
| Kingston | 450 | 278 | mid |
| Fort Frances | 27 | 299 | mid |
| Ottawa | 2,778 | 323 | mid |
| Thunder Bay | 328 | 339 | mid |

| | Land Area (Square Km) | 2010 Population Density per Sq. Kilometre | Density Ranking |
|----------------------|-----------------------------|---|--------------------|
| Sault Ste. Marie | 222 | 342 | mid |
| Grimsby | 69 | 360 | mid |
| Niagara Falls | 210 | 406 | mid |
| Penetanguishene | 25 | 410 | mid |
| Pickering | 232 | 420 | mid |
| Sarnia | 165 | 448 | mid |
| Hamilton | 1,117 | 477 | mid |
| St. Marys | 12 | 568 | mid |
| Welland | 81 | 646 | mid |
| Tillsonburg | 22 | 704 | mid |
| Cornwall | 62 | 760 | high |
| Whitby | 147 | 834 | high |
| London | 421 | 900 | high |
| Vaughan | 274 | 1,015 | high |
| Burlington | 186 | 1,023 | high |
| Oshawa | 146 | 1,085 | high |
| Brockville | 21 | 1,090 | high |
| St. Thomas | 35 | 1,092 | high |
| Aurora | 50 | 1,109 | high |
| Cambridge | 113 | 1,165 | high |
| Stratford | 25 | 1,264 | high |
| Brantford | 72 | 1,343 | high |
| Peterborough | 58 | 1,347 | high |
| Oakville | 139 | 1,380 | high |
| St. Catharines | 96 | 1,432 | high |
| Guelph | 87 | 1,432 | high |
| Markham | 213 | 1,441 | high |
| Ajax | 67 | 1,476 | high |
| Windsor | 147 | 1,506 | high |
| Kitchener | 137 | 1,638 | high |
| Waterloo | 64 | 1,665 | high |
| Barrie | 77 | 1,798 | high |
| Orangeville | 16 | 1,848 | high |
| Brampton | 267 | 1,875 | high |
| Richmond Hill | 101 | 1,877 | high |
| Newmarket | 38 | 2,265 | high |
| Mississauga | 289 | 2,677 | high |
| Toronto | 630 | 4,318 | high |
| Total Survey Average | 411 | 626 | |
| Total Survey Median | 220 | 270 | |
| Total Survey Min | 12 | 7 | |
| Total Survey Max | 3,201 | 4,318 | |

Source: Stats Canada

Land Area and Density by Geographic Location

| | Land Area (Square Km) | 2010 Population Density per Sq. Kilometre | Density Ranking |
|------------------------|--------------------------|---|--------------------|
| Kawartha Lakes | 3,059 | 25 | low |
| Prince Edward County | 1,050 | 25 | low |
| Quinte West | 494 | 88 | low |
| Belleville | 247 | 205 | mid |
| Kingston | 450 | 278 | mid |
| Ottawa | 2,778 | 323 | mid |
| Cornwall | 62 | 760 | high |
| Brockville | 21 | 1,090 | high |
| Peterborough | 58 | 1,347 | high |
| Eastern Average | 913 | 460 | |
| King | 333 | 68 | low |
| Caledon | 687 | 96 | low |
| East Gwillimbury | 245 | 100 | low |
| Whitchurch-Stouffville | 207 | 139 | mid |
| Clarington | 611 | 140 | mid |
| Georgina | 288 | 171 | mid |
| Halton Hills | 276 | 230 | mid |
| Milton | 367 | 231 | mid |
| Pickering | 232 | 420 | mid |
| Whitby | 147 | 834 | high |
| Vaughan | 274 | 1,015 | high |
| Burlington | 186 | 1,023 | high |
| Oshawa | 146 | 1,085 | high |
| Aurora | 50 | 1,109 | high |
| Oakville | 139 | 1,380 | high |
| Markham | 213 | 1,441 | high |
| Ajax | 67 | 1,476 | high |
| Brampton | 267 | 1,875 | high |
| Richmond Hill | 101 | 1,877 | high |
| Newmarket | 38 | 2,265 | high |
| Mississauga | 289 | 2,677 | high |
| Toronto | 630 | 4,318 | high |
| GTA Average | 263 | 1,089 | |
| Wainfleet | 217 | 31 | low |
| West Lincoln | 388 | 35 | low |
| Niagara-on-the-Lake | 133 | 115 | low |
| Pelham | 126 | 133 | mid |
| Lincoln | 163 | 138 | mid |
| Port Colborne | 122 | 159 | mid |
| Fort Erie | 166 | 187 | mid |
| Thorold | 83 | 227 | mid |
| Grimsby | 69 | 360 | mid |
| Niagara Falls | 210 | 406 | mid |
| Hamilton | 1,117 | 477 | mid |
| Welland | 81 | 646 | mid |
| St. Catharines | 96 | 1,432 | high |
| Niagara/Hamilton Avg | 240 | 243 | |

| | Land Area (Square Km) | 2010 Population Density per Sq. Kilometre | Density Ranking |
|----------------------|--------------------------|---|--------------------|
| Sequin | 586 | 7 | low |
| Timmins | 2,962 | 15 | low |
| Greater Sudbury | 3,201 | 51 | low |
| Kenora | 211 | 75 | low |
| North Bay | 315 | 176 | mid |
| Fort Frances | 27 | 299 | mid |
| Thunder Bay | 328 | 339 | mid |
| Sault Ste. Marie | 222 | 342 | mid |
| North Average | 981 | 163 | |
| Gravenhurst | 518 | 23 | low |
| Bracebridge | 617 | 27 | low |
| Huntsville | 703 | 27 | low |
| Innisfil | 284 | 118 | mid |
| Penetanguishene | 25 | 410 | mid |
| Barrie | 77 | 1,798 | high |
| Orangeville | 16 | 1,848 | high |
| Sim./Musk./Duff. Avg | 320 | 607 | |
| Meaford | 588 | 19 | low |
| The Blue Mountains | 287 | 25 | low |
| Middlesex Centre | 588 | 28 | low |
| Lambton Shores | 331 | 35 | low |
| Wellesley | 278 | 38 | low |
| Chatham-Kent | 2,458 | 44 | low |
| Central Elgin | 280 | 48 | low |
| North Dumfries | 187 | 53 | low |
| Woolwich | 326 | 66 | low |
| Wilmot | 264 | 71 | low |
| Kingsville | 247 | 87 | low |
| Leamington | 262 | 113 | low |
| Tecumseh | 95 | 261 | mid |
| Sarnia | 165 | 448 | mid |
| St. Marys | 12 | 568 | mid |
| Tilsonburg | 22 | 704 | mid |
| London | 421 | 900 | high |
| St. Thomas | 35 | 1,092 | high |
| Cambridge | 113 | 1,165 | high |
| Stratford | 25 | 1,264 | high |
| Brantford | 72 | 1,343 | high |
| Guelph | 87 | 1,432 | high |
| Windsor | 147 | 1,506 | high |
| Kitchener | 137 | 1,638 | high |
| Waterloo | 64 | 1,665 | high |
| Southwest Average | 300 | 584 | |

Source: Stats Canada

Assessment Per Capita (Sorted by Unweighted Assessment)

Assessment per capita statistics have been compared to provide an indication of the “richness” of the assessment base in each municipality. This measure is important in understanding the relationship to tax rates. Assessment is important because municipalities depend largely on the property tax base for a substantial portion of their revenue. Weighted assessment reflects the basis upon which property taxes are levied after applying the tax ratios to the various property classes to the unweighted assessment. The following tables provide the unweighted assessment per capita to indicate the richness of the assessment base, the weighted assessment per capita which is the base upon which taxes are levied.

| Municipality | 2011 Unweighted CVA/Capita | 2011 Weighted CVA/Capita | Relative Position Unweighted CVA/Capita | Relative Position Weighted CVA/Capita |
|------------------|----------------------------------|--------------------------------|--|---|
| Cornwall | \$ 53,929 | \$ 70,089 | low | low |
| Fort Frances | \$ 57,850 | \$ 81,469 | low | low |
| Sault Ste. Marie | \$ 57,943 | \$ 71,508 | low | low |
| Timmins | \$ 58,717 | \$ 72,967 | low | low |
| Thunder Bay | \$ 61,022 | \$ 77,128 | low | low |
| St. Thomas | \$ 67,959 | \$ 83,048 | low | low |
| Windsor | \$ 68,179 | \$ 89,109 | low | low |
| Welland | \$ 68,224 | \$ 77,383 | low | low |
| Greater Sudbury | \$ 72,232 | \$ 91,349 | low | low |
| North Bay | \$ 74,479 | \$ 89,388 | low | low |
| Quinte West | \$ 75,311 | \$ 82,978 | low | low |
| Port Colborne | \$ 77,011 | \$ 86,961 | low | low |
| Brockville | \$ 77,516 | \$ 98,440 | low | low |
| Penetanguishene | \$ 79,994 | \$ 82,618 | low | low |
| Brantford | \$ 80,742 | \$ 102,015 | low | low |
| Chatham-Kent | \$ 81,572 | \$ 80,783 | low | low |
| Belleville | \$ 81,982 | \$ 106,237 | low | mid |
| Sarnia | \$ 82,087 | \$ 97,439 | low | low |
| Leamington | \$ 82,785 | \$ 74,501 | low | low |
| St. Catharines | \$ 82,866 | \$ 96,499 | low | low |
| London | \$ 84,015 | \$ 100,946 | low | low |
| Tillsonburg | \$ 84,740 | \$ 104,592 | low | mid |
| Kenora | \$ 84,928 | \$ 109,794 | low | mid |
| Thorold | \$ 85,373 | \$ 98,446 | low | low |
| Oshawa | \$ 86,364 | \$ 97,947 | low | low |
| Kitchener | \$ 87,029 | \$ 104,140 | low | low |
| Peterborough | \$ 88,523 | \$ 104,183 | low | mid |
| Hamilton | \$ 90,846 | \$ 112,059 | low | mid |
| Stratford | \$ 90,888 | \$ 112,752 | mid | mid |
| Cambridge | \$ 93,140 | \$ 114,109 | mid | mid |
| St. Marys | \$ 94,379 | \$ 111,827 | mid | mid |
| Niagara Falls | \$ 96,321 | \$ 119,688 | mid | mid |
| Kingston | \$ 96,420 | \$ 120,243 | mid | mid |
| Orangeville | \$ 97,070 | \$ 107,572 | mid | mid |
| Kingsville | \$ 97,683 | \$ 87,914 | mid | low |
| West Lincoln | \$ 97,900 | \$ 93,435 | mid | low |
| Georgina | \$ 99,754 | \$ 98,748 | mid | low |
| Fort Erie | \$ 100,104 | \$ 109,425 | mid | mid |

Assessment Per Capita (Sorted by Unweighted Assessment) (cont'd)

| Municipality | 2011 Unweighted CVA/Capita | 2011 Weighted CVA/Capita | Relative Position Unweighted CVA/Capita | Relative Position Weighted CVA/Capita |
|------------------------|----------------------------------|--------------------------------|--|---|
| Clarington | \$ 101,182 | \$ 104,556 | mid | mid |
| Tecumseh | \$ 104,572 | \$ 111,573 | mid | mid |
| Central Elgin | \$ 104,845 | \$ 96,827 | mid | low |
| Guelph | \$ 105,647 | \$ 130,967 | mid | high |
| Barrie | \$ 107,604 | \$ 117,975 | mid | mid |
| Brampton | \$ 107,680 | \$ 115,879 | mid | mid |
| Whitby | \$ 111,068 | \$ 121,106 | mid | mid |
| Waterloo | \$ 111,997 | \$ 132,569 | mid | high |
| Wainfleet | \$ 112,169 | \$ 104,868 | mid | mid |
| Prince Edward County | \$ 112,468 | \$ 108,043 | mid | mid |
| Lincoln | \$ 112,602 | \$ 114,735 | mid | mid |
| Ajax | \$ 113,256 | \$ 122,163 | mid | mid |
| Pelham | \$ 113,460 | \$ 113,936 | mid | mid |
| Grimsby | \$ 114,655 | \$ 122,492 | mid | mid |
| Wellesley | \$ 115,022 | \$ 101,295 | mid | low |
| Pickering | \$ 115,834 | \$ 125,895 | mid | high |
| Ottawa | \$ 117,611 | \$ 141,386 | mid | high |
| Newmarket | \$ 119,833 | \$ 123,091 | mid | mid |
| Kawartha Lakes | \$ 123,261 | \$ 121,065 | high | mid |
| Meaford | \$ 123,498 | \$ 118,150 | high | mid |
| Wilmot | \$ 124,684 | \$ 121,971 | high | mid |
| Halton Hills | \$ 127,205 | \$ 135,449 | high | high |
| Mississauga | \$ 130,677 | \$ 156,883 | high | high |
| Innisfil | \$ 135,152 | \$ 132,939 | high | high |
| Woolwich | \$ 135,841 | \$ 142,166 | high | high |
| Burlington | \$ 138,797 | \$ 159,500 | high | high |
| East Gwillimbury | \$ 138,881 | \$ 134,972 | high | high |
| Middlesex Centre | \$ 142,333 | \$ 117,311 | high | mid |
| Milton | \$ 143,085 | \$ 157,668 | high | high |
| Toronto | \$ 145,062 | \$ 225,141 | high | high |
| Aurora | \$ 146,200 | \$ 148,878 | high | high |
| North Dumfries | \$ 149,605 | \$ 162,768 | high | high |
| Markham | \$ 150,934 | \$ 154,388 | high | high |
| Richmond Hill | \$ 155,540 | \$ 158,100 | high | high |
| Bracebridge | \$ 157,704 | \$ 158,225 | high | high |
| Lambton Shores | \$ 158,838 | \$ 151,934 | high | high |
| Caledon | \$ 160,785 | \$ 161,992 | high | high |
| Huntsville | \$ 166,383 | \$ 167,316 | high | high |
| Oakville | \$ 178,690 | \$ 197,925 | high | high |
| Vaughan | \$ 190,820 | \$ 198,140 | high | high |
| King | \$ 195,718 | \$ 185,319 | high | high |
| Niagara-on-the-Lake | \$ 203,362 | \$ 211,109 | high | high |
| Whitchurch-Stouffville | \$ 215,971 | \$ 213,774 | high | high |
| Gravenhurst | \$ 240,709 | \$ 241,643 | high | high |
| The Blue Mountains | \$ 421,598 | \$ 421,115 | high | high |
| Sequin | \$ 643,925 | \$ 641,324 | high | high |
| Average | \$ 121,960 | \$ 131,265 | | |
| Median | \$ 106,626 | \$ 114,023 | | |
| Minimum | \$ 53,929 | \$ 70,089 | | |
| Maximum | \$ 643,925 | \$ 641,324 | | |

Taxable Assessment Per Capita
(Grouped by Location, sorted by unweighted assessment)

| Municipality | 2011 Unweighted CVA/Capita | 2011 Weighted CVA/Capita | % Change Unweighted / Weighted | Relative Position Unweighted CVA/Capita |
|---------------------------------|----------------------------------|--------------------------------|--------------------------------------|--|
| Cornwall | \$ 53,929 | \$ 70,089 | 30.0% | low |
| Quinte West | \$ 75,311 | \$ 82,978 | 10.2% | low |
| Brockville | \$ 77,516 | \$ 98,440 | 27.0% | low |
| Belleville | \$ 81,982 | \$ 106,237 | 29.6% | low |
| Peterborough | \$ 88,523 | \$ 104,183 | 17.7% | low |
| Kingston | \$ 96,420 | \$ 120,243 | 24.7% | mid |
| Prince Edward County | \$ 112,468 | \$ 108,043 | -3.9% | mid |
| Ottawa | \$ 117,611 | \$ 141,386 | 20.2% | mid |
| Kawartha Lakes | \$ 123,261 | \$ 121,065 | -1.8% | high |
| Eastern Average | \$ 91,891 | \$ 105,851 | | |
| Oshawa | \$ 86,364 | \$ 97,947 | 13.4% | low |
| Georgina | \$ 99,754 | \$ 98,748 | -1.0% | mid |
| Clarington | \$ 101,182 | \$ 104,556 | 3.3% | mid |
| Brampton | \$ 107,680 | \$ 115,879 | 7.6% | mid |
| Whitby | \$ 111,068 | \$ 121,106 | 9.0% | mid |
| Ajax | \$ 113,256 | \$ 122,163 | 7.9% | mid |
| Pickering | \$ 115,834 | \$ 125,895 | 8.7% | mid |
| Newmarket | \$ 119,833 | \$ 123,091 | 2.7% | mid |
| Halton Hills | \$ 127,205 | \$ 135,449 | 6.5% | high |
| Mississauga | \$ 130,677 | \$ 156,883 | 20.1% | high |
| Burlington | \$ 138,797 | \$ 159,500 | 14.9% | high |
| East Gwillimbury | \$ 138,881 | \$ 134,972 | -2.8% | high |
| Milton | \$ 143,085 | \$ 157,668 | 10.2% | high |
| Toronto | \$ 145,062 | \$ 225,141 | 55.2% | high |
| Aurora | \$ 146,200 | \$ 148,878 | 1.8% | high |
| Markham | \$ 150,934 | \$ 154,388 | 2.3% | high |
| Richmond Hill | \$ 155,540 | \$ 158,100 | 1.6% | high |
| Caledon | \$ 160,785 | \$ 161,992 | 0.8% | high |
| Oakville | \$ 178,690 | \$ 197,925 | 10.8% | high |
| Vaughan | \$ 190,820 | \$ 198,140 | 3.8% | high |
| King | \$ 195,718 | \$ 185,319 | -5.3% | high |
| Whitchurch-Stouffville | \$ 215,971 | \$ 213,774 | -1.0% | high |
| GTA Average | \$ 139,697 | \$ 149,887 | | |
| Welland | \$ 68,224 | \$ 77,383 | 13.4% | low |
| Port Colborne | \$ 77,011 | \$ 86,961 | 12.9% | low |
| St. Catharines | \$ 82,866 | \$ 96,499 | 16.5% | low |
| Thorold | \$ 85,373 | \$ 98,446 | 15.3% | low |
| Hamilton | \$ 90,846 | \$ 112,059 | 23.4% | low |
| Niagara Falls | \$ 96,321 | \$ 119,688 | 24.3% | mid |
| West Lincoln | \$ 97,900 | \$ 93,435 | -4.6% | mid |
| Fort Erie | \$ 100,104 | \$ 109,425 | 9.3% | mid |
| Wainfleet | \$ 112,169 | \$ 104,868 | -6.5% | mid |
| Lincoln | \$ 112,602 | \$ 114,735 | 1.9% | mid |
| Pelham | \$ 113,460 | \$ 113,936 | 0.4% | mid |
| Grimsby | \$ 114,655 | \$ 122,492 | 6.8% | mid |
| Niagara-on-the-Lake | \$ 203,362 | \$ 211,109 | 3.8% | high |
| Niagara/Hamilton Average | \$ 104,223 | \$ 112,387 | | |

Taxable Assessment Per Capita (cont'd)
(Grouped by Location, sorted by unweighted assessment)

| Municipality | 2011 Unweighted CVA/Capita | 2011 Weighted CVA/Capita | % Change Unweighted / Weighted | Relative Position Unweighted CVA/Capita |
|-----------------------------------|----------------------------------|--------------------------------|--------------------------------------|--|
| Fort Frances | \$ 57,850 | \$ 81,469 | 40.8% | low |
| Sault Ste. Marie | \$ 57,943 | \$ 71,508 | 23.4% | low |
| Timmins | \$ 58,717 | \$ 72,967 | 24.3% | low |
| Thunder Bay | \$ 61,022 | \$ 77,128 | 26.4% | low |
| Greater Sudbury | \$ 72,232 | \$ 91,349 | 26.5% | low |
| North Bay | \$ 74,479 | \$ 89,388 | 20.0% | low |
| Kenora | \$ 84,928 | \$ 109,794 | 29.3% | low |
| Seguin | \$ 643,925 | \$ 641,324 | -0.4% | high |
| North Average | \$ 138,887 | \$ 154,366 | | |
| Penetanguishene | \$ 79,994 | \$ 82,618 | 3.3% | low |
| Orangeville | \$ 97,070 | \$ 107,572 | 10.8% | mid |
| Barrie | \$ 107,604 | \$ 117,975 | 9.6% | mid |
| Innisfil | \$ 135,152 | \$ 132,939 | -1.6% | high |
| Bracebridge | \$ 157,704 | \$ 158,225 | 0.3% | high |
| Huntsville | \$ 166,383 | \$ 167,316 | 0.6% | high |
| Gravenhurst | \$ 240,709 | \$ 241,643 | 0.4% | high |
| Simcoe/Musk./Duff. Average | \$ 140,659 | \$ 144,041 | | |
| St. Thomas | \$ 67,959 | \$ 83,048 | 22.2% | low |
| Windsor | \$ 68,179 | \$ 89,109 | 30.7% | low |
| Brantford | \$ 80,742 | \$ 102,015 | 26.3% | low |
| Chatham-Kent | \$ 81,572 | \$ 80,783 | -1.0% | low |
| Sarnia | \$ 82,087 | \$ 97,439 | 18.7% | low |
| Leamington | \$ 82,785 | \$ 74,501 | -10.0% | low |
| London | \$ 84,015 | \$ 100,946 | 20.2% | low |
| Tillsonburg | \$ 84,740 | \$ 104,592 | 23.4% | low |
| Kitchener | \$ 87,029 | \$ 104,140 | 19.7% | low |
| Stratford | \$ 90,888 | \$ 112,752 | 24.1% | mid |
| Cambridge | \$ 93,140 | \$ 114,109 | 22.5% | mid |
| St. Marys | \$ 94,379 | \$ 111,827 | 18.5% | mid |
| Kingsville | \$ 97,683 | \$ 87,914 | -10.0% | mid |
| Tecumseh | \$ 104,572 | \$ 111,573 | 6.7% | mid |
| Central Elgin | \$ 104,845 | \$ 96,827 | -7.6% | mid |
| Guelph | \$ 105,647 | \$ 130,967 | 24.0% | mid |
| Waterloo | \$ 111,997 | \$ 132,569 | 18.4% | mid |
| Wellesley | \$ 115,022 | \$ 101,295 | -11.9% | mid |
| Meaford | \$ 123,498 | \$ 118,150 | -4.3% | high |
| Wilmot | \$ 124,684 | \$ 121,971 | -2.2% | high |
| Woolwich | \$ 135,841 | \$ 142,166 | 4.7% | high |
| Middlesex Centre | \$ 142,333 | \$ 117,311 | -17.6% | high |
| North Dumfries | \$ 149,605 | \$ 162,768 | 8.8% | high |
| Lambton Shores | \$ 158,838 | \$ 151,934 | -4.3% | high |
| The Blue Mountains | \$ 421,598 | \$ 421,115 | -0.1% | high |
| Southwest Average | \$ 115,747 | \$ 122,873 | | |

Unweighted Assessment Trends 2008-2011

The tables on the next several pages reflect the change in unweighted assessment from 2008-2011. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2010-2011% change in assessment. Communities experiencing population and economic growth are likely to experience short-run increases in property values. This is because, in the short run, the housing supply is fixed and the increase in demand created by growth will force prices up. Declining areas are more likely to see a decrease in the market value of properties or a slower than average increase in property values.

| | Change in CVA 2008 - 2009 | Change in CVA 2009 - 2010 | Change in CVA 2010 - 2011 | Relative Ranking % increase 2010-2011 |
|---------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
| Niagara Falls | 5.1% | 14.0% | -1.9% | low |
| Windsor | -6.1% | 0.9% | 0.8% | low |
| Thunder Bay | 1.1% | 3.1% | 2.6% | low |
| Chatham-Kent | 4.8% | 3.9% | 2.9% | low |
| Leamington | 2.6% | 2.6% | 3.0% | low |
| Kingsville | N/A | 2.9% | 3.5% | low |
| Port Colborne | 5.5% | 5.6% | 4.2% | low |
| St. Catharines | 5.4% | 6.0% | 4.2% | low |
| Pickering | 0.5% | 3.5% | 4.6% | low |
| St. Marys | N/A | N/A | 4.8% | low |
| Thorold | 6.5% | 6.5% | 5.0% | low |
| Brockville | 7.0% | 6.8% | 5.1% | low |
| Georgina | 5.2% | 6.6% | 5.3% | low |
| Stratford | 5.5% | 5.7% | 5.3% | low |
| Central Elgin | 5.0% | 5.0% | 5.4% | low |
| St. Thomas | 7.9% | 5.9% | 5.4% | low |
| Middlesex Centre | 6.0% | 4.3% | 5.5% | low |
| Whitby | 5.9% | 5.5% | 5.6% | low |
| Newmarket | 7.3% | 6.3% | 5.6% | low |
| Ottawa | 6.6% | 5.8% | 5.8% | low |
| Oshawa | 5.7% | 5.0% | 5.9% | low |
| Tillsonburg | 6.7% | 5.0% | 5.9% | low |
| Pelham | 8.0% | 7.6% | 6.0% | low |
| Clarington | 7.0% | 5.9% | 6.1% | low |
| Ajax | 8.7% | 5.6% | 6.2% | mid |
| Fort Erie | 6.3% | 7.0% | 6.2% | mid |
| London | 7.0% | 5.8% | 6.3% | mid |
| Wainfleet | 7.5% | 7.2% | 6.4% | mid |
| Kawartha Lakes | 7.6% | 6.7% | 6.5% | mid |
| Mississauga | 7.5% | 7.1% | 6.5% | mid |
| Lambton Shores | N/A | N/A | 6.6% | mid |
| Brantford | 8.0% | 6.8% | 6.6% | mid |
| Welland | 6.8% | 6.2% | 6.6% | mid |
| Kingston | 9.7% | 3.2% | 6.7% | mid |
| Hamilton | 7.4% | 7.8% | 6.7% | mid |
| Cambridge | 7.3% | 6.6% | 6.7% | mid |
| Quinte West | 16.4% | 7.5% | 6.8% | mid |
| Niagara-on-the-Lake | 7.8% | 8.0% | 6.8% | mid |
| Brampton | 8.1% | 6.6% | 7.0% | mid |

| | Change in CVA 2008 - 2009 | Change in CVA 2009 - 2010 | Change in CVA 2010 - 2011 | Relative Ranking % increase 2010-2011 |
|------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
| Peterborough | 7.2% | 6.1% | 7.0% | mid |
| East Gwillimbury | 5.8% | 7.7% | 7.0% | mid |
| Halton Hills | 8.2% | 6.3% | 7.0% | mid |
| Toronto | 7.4% | 7.1% | 7.0% | mid |
| Belleville | 8.1% | 7.7% | 7.1% | mid |
| Richmond Hill | 7.5% | 7.0% | 7.1% | mid |
| Lincoln | 8.4% | 8.6% | 7.1% | mid |
| North Dumfries | 8.2% | 6.7% | 7.2% | mid |
| Sarnia | 7.4% | 6.4% | 7.2% | mid |
| Sault Ste. Marie | 7.8% | 7.9% | 7.3% | mid |
| Orangeville | 7.9% | 7.2% | 7.4% | mid |
| Huntsville | 7.9% | 8.0% | 7.4% | mid |
| Aurora | 6.7% | 8.3% | 7.4% | mid |
| Guelph | 8.6% | 5.8% | 7.5% | high |
| Waterloo | 7.5% | 6.7% | 7.6% | high |
| Kitchener | 7.2% | 7.1% | 7.6% | high |
| North Bay | 7.7% | 7.3% | 7.7% | high |
| Timmins | 7.3% | 8.2% | 7.7% | high |
| Bracebridge | 9.2% | 8.6% | 7.8% | high |
| Vaughan | 9.0% | 9.3% | 8.1% | high |
| Oakville | 9.2% | 8.4% | 8.1% | high |
| West Lincoln | 7.2% | 8.0% | 8.1% | high |
| Burlington | 8.9% | 7.1% | 8.2% | high |
| Prince Edward County | 9.0% | 7.0% | 8.2% | high |
| Grimsby | 8.6% | 8.0% | 8.2% | high |
| Wellesley | 8.7% | 8.6% | 8.4% | high |
| Caledon | 9.7% | 6.8% | 8.5% | high |
| The Blue Mountains | N/A | N/A | 8.8% | high |
| Markham | 7.5% | 7.6% | 9.0% | high |
| Woolwich | 8.9% | 9.7% | 9.1% | high |
| Wilmet | 9.2% | 8.2% | 9.2% | high |
| King | 6.2% | 8.1% | 9.3% | high |
| Gravenhurst | 8.4% | 8.6% | 9.4% | high |
| Whitchurch Stouffville | 11.6% | 9.9% | 11.4% | high |
| Barrie | 6.7% | 7.1% | 11.8% | high |
| Greater Sudbury | 15.5% | 10.3% | 12.1% | high |
| Milton | 15.7% | 13.9% | 14.5% | high |
| Average | 7.4% | 6.9% | 6.8% | |
| Median | 7.5% | 7.0% | 6.9% | |
| Minimum | -6.1% | 0.9% | -1.9% | |
| Maximum | 16.4% | 14.0% | 14.5% | |

Unweighted Assessment Trends 2008-2011 (Grouped by Location, sorted by 2010-11)

| Municipality | % Change in CVA 2008 - 2009 | % Change in CVA 2009 - 2010 | % Change in CVA 2010 - 2011 | Relative Ranking % increase 2010-2011 |
|---------------------------------|--|--|--|--|
| Quinte West | 16.4% | 12.5% | 2.1% | low |
| Brockville | 7.0% | 6.8% | 5.1% | low |
| Ottawa | 6.6% | 5.8% | 5.8% | low |
| Kawartha Lakes | 7.6% | 6.7% | 6.5% | mid |
| Kingston | 9.7% | 3.2% | 6.7% | mid |
| Peterborough | 7.2% | 6.1% | 7.0% | mid |
| Belleville | 8.1% | 7.7% | 7.1% | mid |
| Prince Edward County | 9.0% | 7.0% | 8.2% | high |
| Eastern Average | 8.9% | 7.0% | 6.1% | |
| Pickering | 0.5% | 3.5% | 4.6% | low |
| Georgina | 5.2% | 6.6% | 5.3% | low |
| Whitby | 5.9% | 5.5% | 5.6% | low |
| Newmarket | 7.3% | 6.3% | 5.6% | low |
| Oshawa | 5.7% | 5.0% | 5.9% | low |
| Clarington | 7.0% | 5.9% | 6.1% | low |
| Ajax | 8.7% | 5.6% | 6.2% | low |
| Mississauga | 7.5% | 7.1% | 6.5% | mid |
| Brampton | 8.1% | 6.6% | 7.0% | mid |
| East Gwillimbury | 5.8% | 7.7% | 7.0% | mid |
| Halton Hills | 8.2% | 6.3% | 7.0% | mid |
| Toronto | 7.4% | 7.1% | 7.0% | mid |
| Richmond Hill | 7.5% | 7.0% | 7.1% | mid |
| Aurora | 6.7% | 8.3% | 7.4% | mid |
| Vaughan | 9.0% | 9.3% | 8.1% | high |
| Oakville | 9.2% | 8.4% | 8.1% | high |
| Burlington | 8.9% | 7.1% | 8.2% | high |
| Caledon | 9.7% | 6.8% | 8.5% | high |
| Markham | 7.5% | 7.6% | 9.0% | high |
| King | 6.2% | 8.1% | 9.3% | high |
| Whitchurch Stouffville | 11.6% | 9.9% | 11.4% | high |
| Milton | 15.7% | 13.9% | 14.5% | high |
| GTA Average | 8.0% | 7.4% | 7.7% | |
| Niagara Falls | 5.1% | 14.0% | -1.9% | low |
| Port Colborne | 5.5% | 5.6% | 4.2% | low |
| St. Catharines | 5.4% | 6.0% | 4.2% | low |
| Thorold | 6.5% | 6.5% | 5.0% | low |
| Pelham | 8.0% | 7.6% | 6.0% | low |
| Fort Erie | 6.3% | 7.0% | 6.2% | low |
| Wainfleet | 7.5% | 7.2% | 6.4% | mid |
| Welland | 6.8% | 6.2% | 6.6% | mid |
| Hamilton | 7.4% | 7.8% | 6.7% | mid |
| Niagara-on-the-Lake | 7.8% | 8.0% | 6.8% | mid |
| Lincoln | 8.4% | 8.6% | 7.1% | mid |
| West Lincoln | 7.2% | 8.0% | 8.1% | high |
| Grimsby | 8.6% | 8.0% | 8.2% | high |
| Niagara/Hamilton Average | 7.0% | 7.7% | 5.7% | |

Unweighted Assessment Trends 2008-2011 (Grouped by Location, sorted by 2010-11)

| Municipality | % Change in CVA 2008 - 2009 | % Change in CVA 2009 - 2010 | % Change in CVA 2010 - 2011 | Relative Ranking % increase 2010-2011 |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|
| Thunder Bay | 1.1% | 3.1% | 2.6% | low |
| Sault Ste. Marie | 7.8% | 7.9% | 7.3% | mid |
| North Bay | 7.7% | 7.3% | 7.7% | high |
| Timmins | 7.3% | 8.2% | 7.7% | high |
| Greater Sudbury | 15.5% | 10.3% | 12.1% | high |
| North Average | 7.9% | 7.3% | 7.5% | |
| Orangeville | 7.9% | 7.2% | 7.4% | mid |
| Huntsville | 7.9% | 8.0% | 7.4% | mid |
| Bracebridge | 9.2% | 8.6% | 7.8% | high |
| Gravenhurst | 8.4% | 8.6% | 9.4% | high |
| Barrie | 6.7% | 7.1% | 11.8% | high |
| Simcoe/Musk./Duff. Average | 8.0% | 7.9% | 8.7% | |
| Windsor | -6.1% | 0.9% | 0.8% | low |
| Chatham-Kent | 4.8% | 3.9% | 2.9% | low |
| Leamington | 2.6% | 2.6% | 3.0% | low |
| Kingsville | N/A | 2.9% | 3.5% | low |
| St. Marys | N/A | N/A | 4.8% | low |
| Stratford | 5.5% | 5.7% | 5.3% | low |
| Central Elgin | 5.0% | 5.0% | 5.4% | low |
| St. Thomas | 7.9% | 5.9% | 5.4% | low |
| Middlesex Centre | 6.0% | 4.3% | 5.5% | low |
| Tilsonburg | 6.7% | 5.0% | 5.9% | low |
| London | 7.0% | 5.8% | 6.3% | mid |
| Lambton Shores | N/A | N/A | 6.6% | mid |
| Brantford | 8.0% | 6.8% | 6.6% | mid |
| Cambridge | 7.3% | 6.6% | 6.7% | mid |
| North Dumfries | 8.2% | 6.7% | 7.2% | mid |
| Sarnia | 7.4% | 6.4% | 7.2% | mid |
| Guelph | 8.6% | 5.8% | 7.5% | high |
| Waterloo | 7.5% | 6.7% | 7.6% | high |
| Kitchener | 7.2% | 7.1% | 7.6% | high |
| Wellesley | 8.7% | 8.6% | 8.4% | high |
| The Blue Mountains | N/A | N/A | 8.8% | high |
| Woolwich | 8.9% | 9.7% | 9.1% | high |
| Wilmot | 9.2% | 8.2% | 9.2% | high |
| Southwest Average | 6.3% | 5.7% | 6.1% | |

Unweighted Assessment Composition (Sorted Alphabetically)

| Municipality | Multi- | | | | | | |
|---------------------|-------------|-------------|------------|------------|-----------|-----------|---------|
| | Residential | Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
| Ajax | 86.0% | 1.5% | 9.9% | 2.2% | 0.2% | 0.2% | 0.0% |
| Aurora | 84.5% | 1.2% | 11.6% | 2.4% | 0.1% | 0.2% | 0.0% |
| Barrie | 74.0% | 3.1% | 15.8% | 6.8% | 0.2% | 0.1% | 0.0% |
| Belleville | 70.0% | 5.5% | 20.2% | 2.8% | 0.4% | 1.0% | 0.0% |
| Bracebridge | 88.2% | 1.0% | 8.9% | 1.0% | 0.6% | 0.1% | 0.3% |
| Brampton | 77.5% | 2.3% | 14.8% | 4.9% | 0.2% | 0.3% | 0.0% |
| Brantford | 75.6% | 4.4% | 14.5% | 5.2% | 0.3% | 0.1% | 0.0% |
| Brockville | 72.8% | 5.5% | 17.7% | 3.7% | 0.3% | 0.0% | 0.0% |
| Burlington | 78.0% | 3.4% | 14.5% | 3.6% | 0.2% | 0.3% | 0.0% |
| Caledon | 80.1% | 0.3% | 9.4% | 4.9% | 0.1% | 4.8% | 0.4% |
| Cambridge | 74.6% | 3.8% | 14.8% | 6.3% | 0.2% | 0.2% | 0.0% |
| Central Elgin | 79.4% | 0.1% | 4.1% | 0.7% | 0.4% | 15.1% | 0.1% |
| Chatham-Kent | 60.5% | 2.3% | 9.4% | 2.1% | 0.9% | 24.8% | 0.0% |
| Clarington | 85.4% | 0.7% | 6.8% | 2.5% | 0.5% | 3.9% | 0.2% |
| Cornwall | 71.7% | 5.4% | 20.4% | 2.1% | 0.3% | 0.1% | 0.0% |
| East Gwillimbury | 83.3% | 0.3% | 8.7% | 2.0% | 0.2% | 5.3% | 0.2% |
| Fort Erie | 87.3% | 1.3% | 8.3% | 1.7% | 0.4% | 1.0% | 0.0% |
| Fort Frances | 75.6% | 2.5% | 16.0% | 5.3% | 0.6% | 0.0% | 0.0% |
| Georgina | 90.1% | 1.1% | 5.9% | 0.5% | 0.2% | 2.1% | 0.1% |
| Gravenhurst | 89.5% | 0.8% | 8.5% | 0.4% | 0.7% | 0.1% | 0.2% |
| Greater Sudbury | 79.6% | 4.2% | 12.1% | 3.4% | 0.4% | 0.1% | 0.1% |
| Grimsby | 89.0% | 0.7% | 7.2% | 1.3% | 0.2% | 1.5% | 0.0% |
| Guelph | 77.9% | 4.4% | 12.4% | 5.1% | 0.2% | 0.0% | 0.0% |
| Halton Hills | 85.5% | 1.1% | 7.3% | 3.3% | 0.2% | 2.5% | 0.1% |
| Hamilton | 80.0% | 4.8% | 11.0% | 2.2% | 0.5% | 1.5% | 0.0% |
| Huntsville | 84.8% | 0.8% | 11.9% | 1.3% | 0.9% | 0.1% | 0.3% |
| Innisfil | 87.9% | 0.1% | 5.9% | 0.8% | 0.5% | 4.7% | 0.1% |
| Kawartha Lakes | 86.2% | 1.3% | 5.4% | 0.7% | 0.1% | 6.0% | 0.3% |
| Kenora | 70.0% | 1.3% | 14.1% | 12.3% | 2.3% | 0.0% | 0.0% |
| King | 86.6% | 0.3% | 3.7% | 0.9% | 0.4% | 7.9% | 0.3% |
| Kingston | 75.8% | 6.2% | 16.2% | 1.1% | 0.3% | 0.4% | 0.0% |
| Kingsville | 72.1% | 0.8% | 6.7% | 1.9% | 0.5% | 17.9% | 0.0% |
| Kitchener | 77.6% | 7.3% | 12.7% | 2.3% | 0.0% | 0.1% | 0.0% |
| Lambton Shores | 78.7% | 0.5% | 7.2% | 0.3% | 0.3% | 13.0% | 0.0% |
| Leamington | 63.9% | 1.9% | 11.3% | 2.1% | 0.6% | 20.3% | 0.0% |
| Lincoln | 79.7% | 0.5% | 5.8% | 2.9% | 0.6% | 10.5% | 0.0% |
| London | 79.7% | 5.1% | 12.8% | 1.6% | 0.3% | 0.5% | 0.0% |
| Markham | 80.5% | 0.9% | 15.6% | 2.5% | 0.1% | 0.3% | 0.0% |
| Meaford | 81.9% | 1.5% | 6.4% | 0.3% | 0.4% | 9.1% | 0.4% |
| Middlesex Centre | 66.1% | 0.3% | 3.6% | 0.7% | 4.1% | 25.3% | 0.0% |
| Milton | 79.9% | 0.9% | 12.6% | 4.2% | 0.5% | 1.7% | 0.1% |
| Mississauga | 70.3% | 3.4% | 21.3% | 4.8% | 0.1% | 0.0% | 0.0% |
| Newmarket | 81.2% | 1.8% | 13.7% | 3.1% | 0.1% | 0.0% | 0.0% |
| Niagara Falls | 69.1% | 2.9% | 26.0% | 1.2% | 0.4% | 0.4% | 0.0% |
| Niagara-on-the-Lake | 78.1% | 0.4% | 11.5% | 0.9% | 0.4% | 8.8% | 0.0% |
| North Bay | 76.5% | 4.9% | 15.4% | 1.7% | 1.4% | 0.0% | 0.0% |
| North Dumfries | 71.6% | 0.1% | 8.9% | 6.7% | 4.5% | 8.1% | 0.1% |

Unweighted Assessment Composition (cont'd)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
|------------------------|-------------|-------------------|------------|------------|-----------|-----------|---------|
| Oakville | 83.3% | 1.9% | 11.9% | 2.6% | 0.2% | 0.1% | 0.0% |
| Orangeville | 80.7% | 2.6% | 13.6% | 2.9% | 0.2% | 0.0% | 0.0% |
| Oshawa | 77.2% | 4.8% | 14.4% | 2.8% | 0.2% | 0.5% | 0.0% |
| Ottawa | 76.4% | 5.8% | 15.9% | 1.1% | 0.2% | 0.6% | 0.0% |
| Pelham | 90.8% | 1.1% | 2.9% | 0.1% | 0.7% | 4.4% | 0.1% |
| Penetanguishene | 90.4% | 1.8% | 5.3% | 2.1% | 0.2% | 0.1% | 0.1% |
| Peterborough | 78.0% | 6.6% | 13.6% | 1.6% | 0.2% | 0.1% | 0.0% |
| Pickering | 81.1% | 0.6% | 13.4% | 3.0% | 0.2% | 1.6% | 0.0% |
| Port Colborne | 84.4% | 2.8% | 6.2% | 4.0% | 0.5% | 1.9% | 0.0% |
| Prince Edward County | 87.0% | 1.0% | 4.6% | 0.6% | 0.2% | 6.6% | 0.1% |
| Quinte West | 79.5% | 2.6% | 12.3% | 2.1% | 0.8% | 2.7% | 0.0% |
| Richmond Hill | 85.9% | 1.3% | 10.8% | 1.8% | 0.1% | 0.1% | 0.0% |
| Sarnia | 78.3% | 3.5% | 12.9% | 3.4% | 0.6% | 1.2% | 0.0% |
| Sault Ste. Marie | 76.8% | 4.5% | 14.3% | 3.9% | 0.5% | 0.0% | 0.0% |
| Sequin | 96.7% | 0.0% | 1.8% | 0.3% | 0.1% | 0.0% | 1.1% |
| St. Catharines | 80.1% | 4.7% | 12.8% | 1.6% | 0.2% | 0.7% | 0.0% |
| St. Marys | 79.0% | 1.7% | 10.3% | 8.2% | 0.3% | 0.5% | 0.0% |
| St. Thomas | 80.1% | 4.3% | 11.0% | 4.0% | 0.3% | 0.3% | 0.0% |
| Stratford | 79.6% | 4.4% | 11.6% | 3.9% | 0.2% | 0.2% | 0.0% |
| Tecumseh | 74.6% | 0.6% | 11.8% | 9.5% | 0.4% | 3.0% | 0.0% |
| The Blue Mountains | 91.6% | 0.1% | 5.2% | 0.3% | 0.2% | 2.4% | 0.2% |
| Thorold | 81.4% | 1.9% | 8.8% | 4.9% | 1.1% | 1.8% | 0.0% |
| Thunder Bay | 76.4% | 3.6% | 16.2% | 3.2% | 0.4% | 0.0% | 0.0% |
| Tillsonburg | 79.7% | 3.3% | 11.9% | 4.6% | 0.3% | 0.3% | 0.0% |
| Timmins | 74.4% | 2.2% | 15.5% | 7.1% | 0.5% | 0.2% | 0.1% |
| Toronto | 71.9% | 7.7% | 20.1% | 0.2% | 0.1% | 0.0% | 0.0% |
| Vaughan | 74.6% | 0.4% | 17.2% | 7.4% | 0.1% | 0.3% | 0.0% |
| Wainfleet | 85.2% | 0.0% | 1.8% | 0.5% | 0.5% | 11.9% | 0.1% |
| Waterloo | 79.4% | 4.8% | 12.4% | 3.2% | 0.0% | 0.2% | 0.0% |
| Welland | 84.7% | 3.9% | 9.0% | 1.7% | 0.4% | 0.2% | 0.0% |
| Wellesley | 67.5% | 0.2% | 2.8% | 4.4% | 0.2% | 24.9% | 0.1% |
| West Lincoln | 77.8% | 0.4% | 3.5% | 1.6% | 1.6% | 15.0% | 0.1% |
| Whitby | 83.3% | 2.1% | 11.3% | 2.5% | 0.2% | 0.5% | 0.0% |
| Whitchurch Stouffville | 87.7% | 0.7% | 6.3% | 2.2% | 0.2% | 2.7% | 0.1% |
| Wilmot | 81.3% | 0.9% | 4.5% | 1.5% | 0.4% | 11.3% | 0.1% |
| Windsor | 71.7% | 4.5% | 19.2% | 4.1% | 0.3% | 0.2% | 0.0% |
| Woolwich | 72.6% | 0.9% | 10.4% | 3.8% | 0.4% | 11.9% | 0.0% |
| Average | 79.5% | 2.4% | 11.0% | 2.9% | 0.5% | 3.7% | 0.1% |
| Median | 79.6% | 1.8% | 11.5% | 2.3% | 0.3% | 0.5% | 0.0% |
| Minimum | 60.5% | 0.0% | 1.8% | 0.1% | 0.0% | 0.0% | 0.0% |
| Maximum | 96.7% | 7.7% | 26.0% | 12.3% | 4.5% | 25.3% | 1.1% |

Unweighted Assessment Composition by Geographic Area

| | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
|-----------------------------|--------------|-------------------|--------------|-------------|-------------|-------------|-------------|
| Belleville | 70.0% | 5.5% | 20.2% | 2.8% | 0.4% | 1.0% | 0.0% |
| Brockville | 72.8% | 5.5% | 17.7% | 3.7% | 0.3% | 0.0% | 0.0% |
| Cornwall | 71.7% | 5.4% | 20.4% | 2.1% | 0.3% | 0.1% | 0.0% |
| Kawartha Lakes | 86.2% | 1.3% | 5.4% | 0.7% | 0.1% | 6.0% | 0.3% |
| Kingston | 75.8% | 6.2% | 16.2% | 1.1% | 0.3% | 0.4% | 0.0% |
| Ottawa | 76.4% | 5.8% | 15.9% | 1.1% | 0.2% | 0.6% | 0.0% |
| Peterborough | 78.0% | 6.6% | 13.6% | 1.6% | 0.2% | 0.1% | 0.0% |
| Prince Edward County | 87.0% | 1.0% | 4.6% | 0.6% | 0.2% | 6.6% | 0.1% |
| Quinte West | 79.5% | 2.6% | 12.3% | 2.1% | 0.8% | 2.7% | 0.0% |
| Eastern Average | 77.5% | 4.4% | 14.0% | 1.8% | 0.3% | 1.9% | 0.0% |
| Ajax | 86.0% | 1.5% | 9.9% | 2.2% | 0.2% | 0.2% | 0.0% |
| Aurora | 84.5% | 1.2% | 11.6% | 2.4% | 0.1% | 0.2% | 0.0% |
| Brampton | 77.5% | 2.3% | 14.8% | 4.9% | 0.2% | 0.3% | 0.0% |
| Burlington | 78.0% | 3.4% | 14.5% | 3.6% | 0.2% | 0.3% | 0.0% |
| Caledon | 80.1% | 0.3% | 9.4% | 4.9% | 0.1% | 4.8% | 0.4% |
| Clarington | 85.4% | 0.7% | 6.8% | 2.5% | 0.5% | 3.9% | 0.2% |
| East Gwillimbury | 83.3% | 0.3% | 8.7% | 2.0% | 0.2% | 5.3% | 0.2% |
| Georgina | 90.1% | 1.1% | 5.9% | 0.5% | 0.2% | 2.1% | 0.1% |
| Halton Hills | 85.5% | 1.1% | 7.3% | 3.3% | 0.2% | 2.5% | 0.1% |
| King | 86.6% | 0.3% | 3.7% | 0.9% | 0.4% | 7.9% | 0.3% |
| Markham | 80.5% | 0.9% | 15.6% | 2.5% | 0.1% | 0.3% | 0.0% |
| Milton | 79.9% | 0.9% | 12.6% | 4.2% | 0.5% | 1.7% | 0.1% |
| Mississauga | 70.3% | 3.4% | 21.3% | 4.8% | 0.1% | 0.0% | 0.0% |
| Newmarket | 81.2% | 1.8% | 13.7% | 3.1% | 0.1% | 0.0% | 0.0% |
| Oakville | 83.3% | 1.9% | 11.9% | 2.6% | 0.2% | 0.1% | 0.0% |
| Oshawa | 77.2% | 4.8% | 14.4% | 2.8% | 0.2% | 0.5% | 0.0% |
| Pickering | 81.1% | 0.6% | 13.4% | 3.0% | 0.2% | 1.6% | 0.0% |
| Richmond Hill | 85.9% | 1.3% | 10.8% | 1.8% | 0.1% | 0.1% | 0.0% |
| Toronto | 71.9% | 7.7% | 20.1% | 0.2% | 0.1% | 0.0% | 0.0% |
| Vaughan | 74.6% | 0.4% | 17.2% | 7.4% | 0.1% | 0.3% | 0.0% |
| Whitby | 83.3% | 2.1% | 11.3% | 2.5% | 0.2% | 0.5% | 0.0% |
| Whitchurch Stouffville | 87.7% | 0.7% | 6.3% | 2.2% | 0.2% | 2.7% | 0.1% |
| GTA Average | 81.6% | 1.8% | 11.9% | 2.9% | 0.2% | 1.6% | 0.1% |
| Fort Erie | 87.3% | 1.3% | 8.3% | 1.7% | 0.4% | 1.0% | 0.0% |
| Grimsby | 89.0% | 0.7% | 7.2% | 1.3% | 0.2% | 1.5% | 0.0% |
| Hamilton | 80.0% | 4.8% | 11.0% | 2.2% | 0.5% | 1.5% | 0.0% |
| Lincoln | 79.7% | 0.5% | 5.8% | 2.9% | 0.6% | 10.5% | 0.0% |
| Niagara Falls | 69.1% | 2.9% | 26.0% | 1.2% | 0.4% | 0.4% | 0.0% |
| Niagara-on-the-Lake | 78.1% | 0.4% | 11.5% | 0.9% | 0.4% | 8.8% | 0.0% |
| Pelham | 90.8% | 1.1% | 2.9% | 0.1% | 0.7% | 4.4% | 0.1% |
| Port Colborne | 84.4% | 2.8% | 6.2% | 4.0% | 0.5% | 1.9% | 0.0% |
| St. Catharines | 80.1% | 4.7% | 12.8% | 1.6% | 0.2% | 0.7% | 0.0% |
| Thorold | 81.4% | 1.9% | 8.8% | 4.9% | 1.1% | 1.8% | 0.0% |
| Wainfleet | 85.2% | 0.0% | 1.8% | 0.5% | 0.5% | 11.9% | 0.1% |
| Welland | 84.7% | 3.9% | 9.0% | 1.7% | 0.4% | 0.2% | 0.0% |
| West Lincoln | 77.8% | 0.4% | 3.5% | 1.6% | 1.6% | 15.0% | 0.1% |
| Niagara/Hamilton Avg | 82.1% | 2.0% | 8.8% | 1.9% | 0.6% | 4.6% | 0.0% |

Unweighted Assessment Composition by Geographic Area

| | Multi- | | | | | | |
|-------------------------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|
| | Residential | Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
| Fort Frances | 75.6% | 2.5% | 16.0% | 5.3% | 0.6% | 0.0% | 0.0% |
| Greater Sudbury | 79.6% | 4.2% | 12.1% | 3.4% | 0.4% | 0.1% | 0.1% |
| Kenora | 70.0% | 1.3% | 14.1% | 12.3% | 2.3% | 0.0% | 0.0% |
| North Bay | 76.5% | 4.9% | 15.4% | 1.7% | 1.4% | 0.0% | 0.0% |
| Sault Ste. Marie | 76.8% | 4.5% | 14.3% | 3.9% | 0.5% | 0.0% | 0.0% |
| Seguin | 96.7% | 0.0% | 1.8% | 0.3% | 0.1% | 0.0% | 1.1% |
| Thunder Bay | 76.4% | 3.6% | 16.2% | 3.2% | 0.4% | 0.0% | 0.0% |
| Timmins | 74.4% | 2.2% | 15.5% | 7.1% | 0.5% | 0.2% | 0.1% |
| North Average | 78.8% | 3.0% | 12.9% | 4.3% | 0.8% | 0.0% | 0.2% |
| Barrie | 74.0% | 3.1% | 15.8% | 6.8% | 0.2% | 0.1% | 0.0% |
| Bracebridge | 88.2% | 1.0% | 8.9% | 1.0% | 0.6% | 0.1% | 0.3% |
| Gravenhurst | 89.5% | 0.8% | 8.5% | 0.4% | 0.7% | 0.1% | 0.2% |
| Huntsville | 84.8% | 0.8% | 11.9% | 1.3% | 0.9% | 0.1% | 0.3% |
| Innisfil | 87.9% | 0.1% | 5.9% | 0.8% | 0.5% | 4.7% | 0.1% |
| Orangeville | 80.7% | 2.6% | 13.6% | 2.9% | 0.2% | 0.0% | 0.0% |
| Penetanguishene | 90.4% | 1.8% | 5.3% | 2.1% | 0.2% | 0.1% | 0.1% |
| Simcoe/Musk./Duff. Avg | 85.1% | 1.4% | 10.0% | 2.2% | 0.5% | 0.7% | 0.1% |
| Brantford | 75.6% | 4.4% | 14.5% | 5.2% | 0.3% | 0.1% | 0.0% |
| Cambridge | 74.6% | 3.8% | 14.8% | 6.3% | 0.2% | 0.2% | 0.0% |
| Central Elgin | 79.4% | 0.1% | 4.1% | 0.7% | 0.4% | 15.1% | 0.1% |
| Chatham-Kent | 60.5% | 2.3% | 9.4% | 2.1% | 0.9% | 24.8% | 0.0% |
| Guelph | 77.9% | 4.4% | 12.4% | 5.1% | 0.2% | 0.0% | 0.0% |
| Kingsville | 72.1% | 0.8% | 6.7% | 1.9% | 0.5% | 17.9% | 0.0% |
| Kitchener | 77.6% | 7.3% | 12.7% | 2.3% | 0.0% | 0.1% | 0.0% |
| Lambton Shores | 78.7% | 0.5% | 7.2% | 0.3% | 0.3% | 13.0% | 0.0% |
| Leamington | 63.9% | 1.9% | 11.3% | 2.1% | 0.6% | 20.3% | 0.0% |
| London | 79.7% | 5.1% | 12.8% | 1.6% | 0.3% | 0.5% | 0.0% |
| Meaford | 81.9% | 1.5% | 6.4% | 0.3% | 0.4% | 9.1% | 0.4% |
| Middlesex Centre | 66.1% | 0.3% | 3.6% | 0.7% | 4.1% | 25.3% | 0.0% |
| North Dumfries | 71.6% | 0.1% | 8.9% | 6.7% | 4.5% | 8.1% | 0.1% |
| Sarnia | 78.3% | 3.5% | 12.9% | 3.4% | 0.6% | 1.2% | 0.0% |
| St. Marys | 79.0% | 1.7% | 10.3% | 8.2% | 0.3% | 0.5% | 0.0% |
| St. Thomas | 80.1% | 4.3% | 11.0% | 4.0% | 0.3% | 0.3% | 0.0% |
| Stratford | 79.6% | 4.4% | 11.6% | 3.9% | 0.2% | 0.2% | 0.0% |
| Tecumseh | 74.6% | 0.6% | 11.8% | 9.5% | 0.4% | 3.0% | 0.0% |
| The Blue Mountains | 91.6% | 0.1% | 5.2% | 0.3% | 0.2% | 2.4% | 0.2% |
| Tillsonburg | 79.7% | 3.3% | 11.9% | 4.6% | 0.3% | 0.3% | 0.0% |
| Waterloo | 79.4% | 4.8% | 12.4% | 3.2% | 0.0% | 0.2% | 0.0% |
| Wellesley | 67.5% | 0.2% | 2.8% | 4.4% | 0.2% | 24.9% | 0.1% |
| Wilmot | 81.3% | 0.9% | 4.5% | 1.5% | 0.4% | 11.3% | 0.1% |
| Windsor | 71.7% | 4.5% | 19.2% | 4.1% | 0.3% | 0.2% | 0.0% |
| Woolwich | 72.6% | 0.9% | 10.4% | 3.8% | 0.4% | 11.9% | 0.0% |
| Southwest Average | 75.8% | 2.5% | 10.0% | 3.4% | 0.7% | 7.6% | 0.0% |

Top 10 Municipalities With Highest Proportion of Unweighted Assessment

| Municipality | Residential |
|------------------------|-------------|
| Seguin | 96.7% |
| The Blue Mountains | 91.6% |
| Pelham | 90.8% |
| Penetanguishene | 90.4% |
| Georgina | 90.1% |
| Gravenhurst | 89.5% |
| Grimsby | 89.0% |
| Bracebridge | 88.2% |
| Innisfil | 87.9% |
| Whitchurch Stouffville | 87.7% |

| Municipality | Multi-Residential |
|--------------|-------------------|
| Toronto | 7.7% |
| Kitchener | 7.3% |
| Peterborough | 6.6% |
| Kingston | 6.2% |
| Ottawa | 5.8% |
| Belleville | 5.5% |
| Brockville | 5.5% |
| Cornwall | 5.4% |
| London | 5.1% |
| North Bay | 4.9% |

| Municipality | Commercial |
|---------------|------------|
| Niagara Falls | 26.0% |
| Mississauga | 21.3% |
| Cornwall | 20.4% |
| Belleville | 20.2% |
| Toronto | 20.1% |
| Windsor | 19.2% |
| Brockville | 17.7% |
| Vaughan | 17.2% |
| Kingston | 16.2% |
| Thunder Bay | 16.2% |

| Municipality | Industrial |
|----------------|------------|
| Kenora | 12.3% |
| Tecumseh | 9.5% |
| St. Marys | 8.2% |
| Vaughan | 7.4% |
| Timmins | 7.1% |
| Barrie | 6.8% |
| North Dumfries | 6.7% |
| Cambridge | 6.3% |
| Fort Frances | 5.3% |
| Brantford | 5.2% |

| Municipality | Farmlands |
|------------------|-----------|
| Middlesex Centre | 25.3% |
| Wellesley | 24.9% |
| Chatham-Kent | 24.8% |
| Leamington | 20.3% |
| Kingsville | 17.9% |
| Central Elgin | 15.1% |
| West Lincoln | 15.0% |
| Lambton Shores | 13.0% |
| Woolwich | 11.9% |
| Wainfleet | 11.9% |

**2011 Shift In Tax Burden—Unweighted to Weighted Residential Assessment
(sorted by % change)**

| Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|------------------|-----------------------------------|---------------------------------|---------------------------------|
| Toronto | 71.9% | 46.3% | -35.6% |
| Fort Frances | 75.6% | 53.6% | -29.0% |
| Windsor | 71.7% | 54.9% | -23.5% |
| Cornwall | 71.7% | 55.2% | -23.1% |
| Belleville | 70.0% | 54.0% | -22.8% |
| Kenora | 70.0% | 54.1% | -22.6% |
| Brockville | 72.8% | 57.3% | -21.3% |
| Greater Sudbury | 79.6% | 63.0% | -20.9% |
| Thunder Bay | 76.4% | 60.5% | -20.9% |
| Brantford | 75.6% | 59.8% | -20.9% |
| Kingston | 75.8% | 60.8% | -19.8% |
| Timmins | 74.4% | 59.9% | -19.5% |
| Niagara Falls | 69.1% | 55.6% | -19.5% |
| Stratford | 79.6% | 64.2% | -19.4% |
| Guelph | 77.9% | 62.8% | -19.3% |
| Tillsonburg | 79.7% | 64.6% | -19.0% |
| Sault Ste. Marie | 76.8% | 62.2% | -19.0% |
| Hamilton | 80.0% | 64.9% | -18.9% |
| Cambridge | 74.6% | 60.9% | -18.4% |
| St. Thomas | 80.1% | 65.5% | -18.2% |
| Ottawa | 76.4% | 63.6% | -16.8% |
| London | 79.7% | 66.4% | -16.8% |
| Mississauga | 70.3% | 58.6% | -16.7% |
| North Bay | 76.5% | 63.8% | -16.7% |
| Kitchener | 77.6% | 64.7% | -16.5% |
| Sarnia | 78.3% | 66.0% | -15.8% |
| St. Marys | 79.0% | 66.7% | -15.6% |
| Waterloo | 79.4% | 67.1% | -15.5% |
| Peterborough | 78.0% | 66.3% | -15.0% |
| St. Catharines | 80.1% | 68.8% | -14.1% |
| Thorold | 81.4% | 70.6% | -13.3% |
| Burlington | 78.0% | 67.8% | -13.0% |
| Welland | 84.7% | 74.7% | -11.8% |
| Oshawa | 77.2% | 68.1% | -11.8% |
| Port Colborne | 84.4% | 74.8% | -11.4% |
| Orangeville | 80.7% | 72.8% | -9.8% |
| Oakville | 83.3% | 75.2% | -9.7% |
| Milton | 79.9% | 72.5% | -9.2% |
| Quinte West | 79.5% | 72.2% | -9.2% |
| Barrie | 74.0% | 67.5% | -8.8% |
| Fort Erie | 87.3% | 79.9% | -8.5% |
| Whitby | 83.3% | 76.4% | -8.3% |
| North Dumfries | 71.6% | 65.8% | -8.1% |
| Pickering | 81.1% | 74.7% | -8.0% |

| Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|------------------------|-----------------------------------|---------------------------------|---------------------------------|
| Ajax | 86.0% | 79.7% | -7.3% |
| Brampton | 77.5% | 72.1% | -7.1% |
| Grimsby | 89.0% | 83.3% | -6.4% |
| Tecumseh | 74.6% | 69.9% | -6.3% |
| Halton Hills | 85.5% | 80.3% | -6.1% |
| Woolwich | 72.6% | 69.4% | -4.5% |
| Vaughan | 74.6% | 71.8% | -3.7% |
| Niagara-on-the-Lake | 78.1% | 75.2% | -3.7% |
| Clarington | 85.4% | 82.6% | -3.2% |
| Penetanguishene | 90.4% | 87.5% | -3.2% |
| Newmarket | 81.2% | 79.1% | -2.6% |
| Markham | 80.5% | 78.7% | -2.2% |
| Lincoln | 79.7% | 78.2% | -1.9% |
| Aurora | 84.5% | 83.0% | -1.8% |
| Richmond Hill | 85.9% | 84.5% | -1.6% |
| Caledon | 80.1% | 79.5% | -0.7% |
| Huntsville | 84.8% | 84.3% | -0.6% |
| Pelham | 90.8% | 90.4% | -0.4% |
| Gravenhurst | 89.5% | 89.2% | -0.4% |
| Bracebridge | 88.2% | 87.9% | -0.3% |
| The Blue Mountains | 91.6% | 91.7% | 0.1% |
| Seguin | 96.7% | 97.1% | 0.4% |
| Chatham-Kent | 60.5% | 61.1% | 1.0% |
| Georgina | 90.1% | 91.0% | 1.0% |
| Whitchurch Stouffville | 87.7% | 88.6% | 1.0% |
| Innisfil | 87.9% | 89.3% | 1.7% |
| Kawartha Lakes | 86.2% | 87.7% | 1.8% |
| Wilmot | 81.3% | 83.1% | 2.2% |
| East Gwillimbury | 83.3% | 85.7% | 2.9% |
| Prince Edward County | 87.0% | 90.5% | 4.1% |
| Meaford | 81.9% | 85.6% | 4.5% |
| Lambton Shores | 78.7% | 82.3% | 4.5% |
| West Lincoln | 77.8% | 81.5% | 4.8% |
| King | 86.6% | 91.5% | 5.6% |
| Wainfleet | 85.2% | 91.1% | 7.0% |
| Central Elgin | 79.4% | 86.0% | 8.3% |
| Kingsville | 72.1% | 80.0% | 11.1% |
| Leamington | 63.9% | 71.0% | 11.1% |
| Wellesley | 67.5% | 76.6% | 13.5% |
| Middlesex Centre | 66.1% | 80.2% | 21.3% |
| Average | 79.5% | 73.1% | -8.2% |
| Median | 79.6% | 72.3% | -8.2% |
| Minimum | 60.5% | 46.3% | -35.6% |
| Maximum | 96.7% | 97.1% | 21.3% |

As shown in the table, tax ratios typically shift the burden from residential to non-residential properties. Approximately 76% of the municipalities surveyed, have a decrease in tax burden on the Residential class as a result of tax ratios for non-residential classes greater than 1.0

The implementation of tax ratios to the assessment base for municipalities with a larger proportion of farmland and managed forest results in an increase in the residential burden

**2011 Shift In Tax Burden—Unweighted to Weighted Residential Assessment
(sorted by % change)**

| | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted | | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|-----------------------------|---|---------------------------------------|---------------------------------------|-------------------------------|---|---------------------------------------|---------------------------------------|
| Cornwall | 71.7% | 55.2% | -23.1% | Fort Frances | 75.6% | 53.6% | -29.0% |
| Belleville | 70.0% | 54.0% | -22.8% | Kenora | 70.0% | 54.1% | -22.6% |
| Brockville | 72.8% | 57.3% | -21.3% | Greater Sudbury | 79.6% | 63.0% | -20.9% |
| Kingston | 75.8% | 60.8% | -19.8% | Thunder Bay | 76.4% | 60.5% | -20.9% |
| Ottawa | 76.4% | 63.6% | -16.8% | Timmins | 74.4% | 59.9% | -19.5% |
| Peterborough | 78.0% | 66.3% | -15.0% | Sault Ste. Marie | 76.8% | 62.2% | -19.0% |
| Quinte West | 79.5% | 72.2% | -9.2% | North Bay | 76.5% | 63.8% | -16.7% |
| Kawartha Lakes | 86.2% | 87.7% | 1.8% | Seguin | 96.7% | 97.1% | 0.4% |
| Prince Edward County | 87.0% | 90.5% | 4.1% | North Average | 78.3% | 64.3% | -18.5% |
| Eastern Average | 77.5% | 67.5% | -13.6% | Orangeville | 80.7% | 72.8% | -9.8% |
| Toronto | 71.9% | 46.3% | -35.6% | Barrie | 74.0% | 67.5% | -8.8% |
| Mississauga | 70.3% | 58.6% | -16.7% | Penetanguishene | 90.4% | 87.5% | -3.2% |
| Burlington | 78.0% | 67.8% | -13.0% | Huntsville | 84.8% | 84.3% | -0.6% |
| Oshawa | 77.2% | 68.1% | -11.8% | Gravenhurst | 89.5% | 89.2% | -0.4% |
| Oakville | 83.3% | 75.2% | -9.7% | Bracebridge | 88.2% | 87.9% | -0.3% |
| Milton | 79.9% | 72.5% | -9.2% | Innisfil | 87.9% | 89.3% | 1.7% |
| Whitby | 83.3% | 76.4% | -8.3% | Simcoe/Musk./Duff. Avg | 85.1% | 82.6% | -3.0% |
| Pickering | 81.1% | 74.7% | -8.0% | Windsor | 71.7% | 54.9% | -23.5% |
| Ajax | 86.0% | 79.7% | -7.3% | Brantford | 75.6% | 59.8% | -20.9% |
| Brampton | 77.5% | 72.1% | -7.1% | Stratford | 79.6% | 64.2% | -19.4% |
| Halton Hills | 85.5% | 80.3% | -6.1% | Guelph | 77.9% | 62.8% | -19.3% |
| Vaughan | 74.6% | 71.8% | -3.7% | Tillsonburg | 79.7% | 64.6% | -19.0% |
| Clarington | 85.4% | 82.6% | -3.2% | Cambridge | 74.6% | 60.9% | -18.4% |
| Newmarket | 81.2% | 79.1% | -2.6% | St. Thomas | 80.1% | 65.5% | -18.2% |
| Markham | 80.5% | 78.7% | -2.2% | London | 79.7% | 66.4% | -16.8% |
| Aurora | 84.5% | 83.0% | -1.8% | Kitchener | 77.6% | 64.7% | -16.5% |
| Richmond Hill | 85.9% | 84.5% | -1.6% | Sarnia | 78.3% | 66.0% | -15.8% |
| Caledon | 80.1% | 79.5% | -0.7% | St. Marys | 79.0% | 66.7% | -15.6% |
| Georgina | 90.1% | 91.0% | 1.0% | Waterloo | 79.4% | 67.1% | -15.5% |
| Whitchurch Stouffville | 87.7% | 88.6% | 1.0% | North Dumfries | 71.6% | 65.8% | -8.1% |
| East Gwillimbury | 83.3% | 85.7% | 2.9% | Tecumseh | 74.6% | 69.9% | -6.3% |
| King | 86.6% | 91.5% | 5.6% | Woolwich | 72.6% | 69.4% | -4.5% |
| GTA Average | 81.6% | 76.7% | -6.3% | The Blue Mountains | 91.6% | 91.7% | 0.1% |
| Niagara Falls | 69.1% | 55.6% | -19.5% | Chatham-Kent | 60.5% | 61.1% | 1.0% |
| Hamilton | 80.0% | 64.9% | -18.9% | Wilmot | 81.3% | 83.1% | 2.2% |
| St. Catharines | 80.1% | 68.8% | -14.1% | Meaford | 81.9% | 85.6% | 4.5% |
| Thorold | 81.4% | 70.6% | -13.3% | Lambton Shores | 78.7% | 82.3% | 4.5% |
| Welland | 84.7% | 74.7% | -11.8% | Central Elgin | 79.4% | 86.0% | 8.3% |
| Port Colborne | 84.4% | 74.8% | -11.4% | Kingsville | 72.1% | 80.0% | 11.1% |
| Fort Erie | 87.3% | 79.9% | -8.5% | Leamington | 63.9% | 71.0% | 11.1% |
| Grimsby | 89.0% | 83.3% | -6.4% | Wellesley | 67.5% | 76.6% | 13.5% |
| Niagara-on-the-Lake | 78.1% | 75.2% | -3.7% | Middlesex Centre | 66.1% | 80.2% | 21.3% |
| Lincoln | 79.7% | 78.2% | -1.9% | Southwest Average | 75.8% | 70.6% | -6.4% |
| Pelham | 90.8% | 90.4% | -0.4% | | | | |
| West Lincoln | 77.8% | 81.5% | 4.8% | | | | |
| Wainfleet | 85.2% | 91.1% | 7.0% | | | | |
| Niagara/Hamilton Avg | 82.1% | 76.1% | -7.6% | | | | |

Building Permit Activity (Sorted from lowest to highest 2010 activity per capita)

The table summarizes the 2010 residential and non-residential building permit values in each area municipality. To put these values into context, the building permit value per capita is also summarized to get an appreciation of the relative building activity in each municipality. The chart is sorted from lowest to highest based on building permit value per capita for 2010.

| Municipality | 2010 Bldg Const. Value Per Capita | % Resid. 2010 | % Non-Resid. 2010 |
|------------------|-----------------------------------|---------------|-------------------|
| Wellesley | \$ 390 | 75% | 25% |
| Thorold | \$ 483 | | |
| Mississauga | \$ 584 | 42% | 58% |
| Newmarket | \$ 633 | 88% | 12% |
| Penetanguishene | \$ 770 | | |
| Fort Frances | \$ 772 | 20% | 80% |
| Tillsonburg | \$ 813 | 79% | 21% |
| Port Colborne | \$ 953 | 29% | 71% |
| Central Elgin | \$ 1,046 | | |
| Cornwall | \$ 1,067 | 38% | 62% |
| Windsor | \$ 1,079 | 24% | 76% |
| Halton Hills | \$ 1,105 | 50% | 50% |
| Timmins | \$ 1,133 | 36% | 64% |
| Kawartha Lakes | \$ 1,145 | 79% | 21% |
| Fort Erie | \$ 1,189 | 57% | 43% |
| Pelham | \$ 1,214 | | |
| Sarnia | \$ 1,224 | 54% | 46% |
| Leamington | \$ 1,313 | 28% | 72% |
| Thunder Bay | \$ 1,361 | 30% | 70% |
| Orangeville | \$ 1,375 | | |
| Chatham-Kent | \$ 1,440 | 30% | 70% |
| Wainfleet | \$ 1,443 | 71% | 29% |
| Georgina | \$ 1,495 | 59% | 41% |
| North Bay | \$ 1,510 | 42% | 58% |
| St. Thomas | \$ 1,527 | 45% | 55% |
| Brockville | \$ 1,551 | 66% | 34% |
| Peterborough | \$ 1,595 | 73% | 27% |
| Aurora | \$ 1,628 | 86% | 14% |
| Pickering | \$ 1,629 | 28% | 72% |
| Quinte West | \$ 1,642 | 51% | 49% |
| Welland | \$ 1,654 | 36% | 64% |
| Tecumseh | \$ 1,661 | 15% | 85% |
| Niagara Falls | \$ 1,665 | 44% | 56% |
| Innisfil | \$ 1,724 | | |
| Greater Sudbury | \$ 1,738 | 42% | 58% |
| Brantford | \$ 1,740 | 30% | 70% |
| Kingston | \$ 1,754 | 32% | 68% |
| Barrie | \$ 1,764 | 51% | 49% |
| West Lincoln | \$ 1,785 | 48% | 52% |
| Kenora | \$ 1,825 | 51% | 49% |
| Meaford | \$ 1,868 | 82% | 18% |
| London | \$ 1,879 | 56% | 44% |
| Oshawa | \$ 1,880 | 72% | 28% |
| Sault Ste. Marie | \$ 1,885 | 27% | 73% |
| Burlington | \$ 1,887 | 61% | 39% |

| Municipality | 2010 Bldg Const. Value Per Capita | % Resid. 2010 | % Non-Resid. 2010 |
|------------------------|-----------------------------------|---------------|-------------------|
| Lincoln | \$ 1,903 | 66% | 34% |
| Belleville | \$ 1,970 | 48% | 52% |
| St. Marys | \$ 1,980 | 89% | 11% |
| Oakville | \$ 2,007 | 69% | 31% |
| Hamilton | \$ 2,056 | 54% | 46% |
| Whitby | \$ 2,068 | 65% | 35% |
| Prince Edward County | \$ 2,078 | 71% | 29% |
| Richmond Hill | \$ 2,080 | 72% | 28% |
| Ottawa | \$ 2,140 | 51% | 49% |
| Kitchener | \$ 2,209 | 57% | 43% |
| Lambton Shores | \$ 2,209 | 60% | 40% |
| Ajax | \$ 2,275 | 71% | 29% |
| Cambridge | \$ 2,337 | 39% | 61% |
| Clarington | \$ 2,377 | 76% | 24% |
| Caledon | \$ 2,411 | 61% | 39% |
| Markham | \$ 2,472 | 42% | 58% |
| Huntsville | \$ 2,483 | 78% | 22% |
| Brampton | \$ 2,539 | 82% | 18% |
| Bracebridge | \$ 2,680 | 51% | 49% |
| East Gwillimbury | \$ 2,852 | | |
| North Dumfries | \$ 3,056 | 43% | 57% |
| Wilmot | \$ 3,705 | 70% | 30% |
| Toronto | \$ 3,738 | 50% | 50% |
| King | \$ 3,755 | 78% | 22% |
| Guelph | \$ 3,960 | 36% | 64% |
| Niagara-on-the-Lake | \$ 4,075 | | |
| Gravenhurst | \$ 4,270 | 60% | 40% |
| Whitchurch-Stouffville | \$ 4,846 | 91% | 9% |
| Middlesex Centre | \$ 4,924 | 39% | 61% |
| Milton | \$ 5,029 | 52% | 48% |
| Vaughan | \$ 5,070 | 62% | 38% |
| Woolwich | \$ 5,072 | 57% | 43% |
| St. Catharines | \$ 5,251 | 8% | 92% |
| Kingsville | \$ 6,006 | 14% | 86% |
| Seguin | \$ 6,412 | 82% | 18% |
| Stratford | \$ 7,487 | 8% | 92% |
| Waterloo | \$ 7,636 | 39% | 61% |
| The Blue Mountains | \$ 8,210 | | |
| Average | \$ 2,403 | 53% | 47% |
| Median | \$ 1,879 | 52% | 48% |
| Minimum | \$ 390 | 8% | 9% |
| Maximum | \$ 8,210 | 91% | 92% |

Building Permit Activity Trend (Grouped by Location)

The table has been sorted by 2010 building construction value per capita by location. Where information was available, 2 and 3 year averages have been included. The low, medium and high is a ranking for the entire database. This provides an indication within each geographic area of the relative rankings across the entire survey.

| Municipality | 2008 Building Construction Value (\$000) | 2009 Building Construction Value (\$000) | 2010 Building Construction Value (\$000) | 2010 Bldg Const. Value Per Capita | 2010 per Capita Ranking | % Resid. 2010 | % Non-Resid. 2010 |
|---------------------------|--|--|--|-----------------------------------|-------------------------|---------------|-------------------|
| Cornwall | \$ 21,911 | \$ 94,299 | \$ 50,272 | \$ 1,067 | low | 38% | 62% |
| Kawartha Lakes | \$ 89,195 | \$ 92,205 | \$ 87,586 | \$ 1,145 | low | 79% | 21% |
| Brockville | \$ 22,473 | \$ 15,634 | \$ 35,502 | \$ 1,551 | low | 66% | 34% |
| Peterborough | \$ 124,664 | \$ 127,925 | \$ 124,664 | \$ 1,595 | low | 73% | 27% |
| Quinte West | \$ 79,622 | \$ 59,256 | \$ 71,747 | \$ 1,642 | mid | 51% | 49% |
| Kingston | \$ 253,449 | \$ 233,889 | \$ 219,922 | \$ 1,754 | mid | 32% | 68% |
| Belleville | \$ 54,070 | \$ 77,130 | \$ 99,544 | \$ 1,970 | mid | 48% | 52% |
| Prince Edward County | \$ 70,616 | \$ 55,521 | \$ 55,521 | \$ 2,078 | mid | 71% | 29% |
| Ottawa | \$ 1,724,174 | \$ 1,796,362 | \$ 1,919,015 | \$ 2,140 | mid | 51% | 49% |
| Eastern Average | | | | \$ 1,660 | | | |
| Mississauga | \$ 1,127,194 | \$ 640,508 | \$ 451,806 | \$ 584 | low | 42% | 58% |
| Newmarket | \$ 128,017 | \$ 157,408 | \$ 54,544 | \$ 633 | low | 88% | 12% |
| Halton Hills | \$ 140,806 | \$ 79,741 | \$ 70,273 | \$ 1,105 | low | 50% | 50% |
| Georgina | \$ 45,710 | \$ 79,041 | \$ 73,537 | \$ 1,495 | low | 59% | 41% |
| Aurora | \$ 249,001 | \$ 260,106 | \$ 89,527 | \$ 1,628 | mid | 86% | 14% |
| Pickering | \$ 140,892 | \$ 112,658 | \$ 158,494 | \$ 1,629 | mid | 28% | 72% |
| Oshawa | \$ 196,059 | \$ 321,601 | \$ 297,005 | \$ 1,880 | mid | 72% | 28% |
| Burlington | \$ 470,683 | \$ 300,953 | \$ 358,665 | \$ 1,887 | mid | 61% | 39% |
| Oakville | \$ 536,131 | \$ 347,224 | \$ 383,598 | \$ 2,007 | mid | 69% | 31% |
| Whitby | \$ 255,469 | \$ 202,636 | \$ 252,669 | \$ 2,068 | mid | 65% | 35% |
| Richmond Hill | \$ 259,300 | \$ 271,275 | \$ 393,751 | \$ 2,080 | mid | 72% | 28% |
| Ajax | \$ 221,050 | \$ 270,411 | \$ 224,922 | \$ 2,275 | high | 71% | 29% |
| Clarington | \$ 193,589 | \$ 132,166 | \$ 203,038 | \$ 2,377 | high | 76% | 24% |
| Caledon | \$ 188,410 | \$ 107,181 | \$ 158,229 | \$ 2,411 | high | 61% | 39% |
| Markham | \$ 788,689 | \$ 428,053 | \$ 758,903 | \$ 2,472 | high | 42% | 58% |
| Brampton | \$ 749,957 | \$ 422,443 | \$ 1,268,876 | \$ 2,539 | high | 82% | 18% |
| East Gwillimbury | \$ 23,300 | \$ 40,164 | \$ 70,000 | \$ 2,852 | high | | |
| Toronto | \$ 5,899,802 | \$ 5,521,393 | \$ 10,167,238 | \$ 3,738 | high | 50% | 50% |
| King | \$ 34,758 | \$ 40,160 | \$ 85,550 | \$ 3,755 | high | 78% | 22% |
| Whitchurch-Stouffville | \$ 218,987 | \$ 201,240 | \$ 138,794 | \$ 4,846 | high | 91% | 9% |
| Milton | \$ 610,558 | \$ 405,679 | \$ 425,736 | \$ 5,029 | high | 52% | 48% |
| Vaughan | \$ 1,026,700 | \$ 1,049,926 | \$ 1,406,798 | \$ 5,070 | high | 62% | 38% |
| GTA Average | | | | \$ 2,471 | | | |
| Thorold | \$ 12,438 | \$ 397,595 | \$ 9,101 | \$ 483 | low | | |
| Port Colborne | \$ 13,717 | \$ 27,021 | \$ 18,456 | \$ 953 | low | 29% | 71% |
| Fort Erie | \$ 35,964 | \$ 46,052 | \$ 36,935 | \$ 1,189 | low | 57% | 43% |
| Pelham | \$ 22,970 | \$ 17,498 | \$ 20,366 | \$ 1,214 | low | | |
| Wainfleet | \$ 6,078 | \$ 5,782 | \$ 9,839 | \$ 1,443 | low | 71% | 29% |
| Welland | \$ 36,443 | \$ 67,943 | \$ 86,510 | \$ 1,654 | mid | 36% | 64% |
| Niagara Falls | \$ 171,257 | \$ 142,571 | \$ 141,795 | \$ 1,665 | mid | 44% | 56% |
| West Lincoln | \$ 23,214 | \$ 16,121 | \$ 24,125 | \$ 1,785 | mid | 48% | 52% |
| Lincoln | \$ 45,845 | \$ 26,491 | \$ 42,723 | \$ 1,903 | mid | 66% | 34% |
| Hamilton | \$ 818,463 | \$ 692,402 | \$ 1,096,299 | \$ 2,056 | mid | 54% | 46% |
| Niagara-on-the-Lake | \$ 41,468 | \$ 38,540 | \$ 62,300 | \$ 4,075 | high | | |
| St. Catharines | \$ 101,969 | \$ 137,989 | \$ 721,930 | \$ 5,251 | high | 8% | 92% |
| Grimsby | \$ 39,809 | \$ 46,199 | | | | | |
| Niag./Ham. Average | | | | \$ 1,973 | | | |

Building Permit Activity Trend (cont'd) (Grouped by Location)

| Municipality | 2008 Building Construction Value (\$000) | 2009 Building Construction Value (\$000) | 2010 Building Construction Value (\$000) | 2010 Bldg Const. Value Per Capita | 2010 per Capita Ranking | % Resid. 2010 | % Non-Resid. 2010 |
|--------------------------------|--|--|--|-----------------------------------|-------------------------|---------------|-------------------|
| Fort Frances | \$ 18,684 | \$ 19,065 | \$ 6,236 | \$ 772 | low | 20% | 80% |
| Timmins | \$ 29,656 | \$ 25,674 | \$ 49,001 | \$ 1,133 | low | 36% | 64% |
| Thunder Bay | \$ 173,678 | \$ 72,060 | \$ 151,314 | \$ 1,361 | low | 30% | 70% |
| North Bay | \$ 84,403 | \$ 92,464 | \$ 83,550 | \$ 1,510 | low | 42% | 58% |
| Greater Sudbury | \$ 307,273 | \$ 403,055 | \$ 285,664 | \$ 1,738 | mid | 42% | 58% |
| Kenora | | \$ 19,808 | \$ 28,700 | \$ 1,825 | mid | 51% | 49% |
| Sault Ste. Marie | \$ 103,236 | \$ 123,742 | \$ 143,339 | \$ 1,885 | mid | 27% | 73% |
| Sequin | | | \$ 27,801 | \$ 6,412 | high | 82% | 18% |
| North Average | | | | \$ 2,080 | | | |
| Penetanguishene | | | \$ 7,898 | \$ 770 | low | | |
| Orangeville | \$ 34,334 | | \$ 39,547 | \$ 1,375 | low | | |
| Innisfil | | | \$ 57,801 | \$ 1,724 | mid | | |
| Barrie | \$ 500,271 | \$ 361,695 | \$ 244,108 | \$ 1,764 | mid | 51% | 49% |
| Huntsville | \$ 38,639 | | \$ 47,684 | \$ 2,483 | high | 78% | 22% |
| Bracebridge | \$ 37,447 | \$ 23,392 | \$ 44,019 | \$ 2,680 | high | 51% | 49% |
| Gravenhurst | \$ 60,094 | \$ 43,126 | \$ 49,854 | \$ 4,270 | high | 60% | 40% |
| Simcoe/Musk./Duff. Avg. | | | | \$ 2,152 | | | |
| Wellesley | \$ 32,401 | \$ 28,670 | \$ 4,135 | \$ 390 | low | 75% | 25% |
| Tillsonburg | \$ 12,353 | \$ 26,022 | \$ 12,596 | \$ 813 | low | 79% | 21% |
| Central Elgin | \$ 16,161 | \$ 9,339 | \$ 14,023 | \$ 1,046 | low | | |
| Windsor | \$ 115,056 | \$ 235,254 | \$ 238,712 | \$ 1,079 | low | 24% | 76% |
| Sarnia | \$ 94,692 | \$ 99,345 | \$ 90,292 | \$ 1,224 | low | 54% | 46% |
| Leamington | \$ 22,205 | \$ 62,976 | \$ 38,774 | \$ 1,313 | low | 28% | 72% |
| Chatham-Kent | \$ 106,119 | \$ 67,288 | \$ 157,004 | \$ 1,440 | low | 30% | 70% |
| St. Thomas | \$ 57,669 | \$ 34,531 | \$ 58,333 | \$ 1,527 | low | 45% | 55% |
| Tecumseh | | | \$ 41,155 | \$ 1,661 | mid | 15% | 85% |
| Brantford | \$ 115,907 | \$ 109,012 | \$ 167,315 | \$ 1,740 | mid | 30% | 70% |
| Meaford | | | \$ 21,338 | \$ 1,868 | mid | 82% | 18% |
| London | \$ 799,084 | \$ 553,028 | \$ 711,931 | \$ 1,879 | mid | 56% | 44% |
| St. Marys | \$ 13,540 | \$ 18,553 | \$ 13,490 | \$ 1,980 | mid | 89% | 11% |
| Kitchener | \$ 339,407 | \$ 365,825 | \$ 495,346 | \$ 2,209 | high | 57% | 43% |
| Lambton Shores | \$ 17,992 | \$ 16,368 | \$ 25,697 | \$ 2,209 | high | 60% | 40% |
| Cambridge | \$ 220,122 | \$ 277,063 | \$ 307,020 | \$ 2,337 | high | 39% | 61% |
| North Dumfries | \$ 16,545 | \$ 15,305 | \$ 30,110 | \$ 3,056 | high | 43% | 57% |
| Wilmot | \$ 54,255 | \$ 50,434 | \$ 69,314 | \$ 3,705 | high | 70% | 30% |
| Guelph | \$ 303,239 | \$ 282,158 | \$ 491,554 | \$ 3,960 | high | 36% | 64% |
| Middlesex Centre | \$ 56,423 | \$ 52,261 | \$ 81,670 | \$ 4,924 | high | 39% | 61% |
| Woolwich | \$ 74,025 | \$ 87,100 | \$ 109,093 | \$ 5,072 | high | 57% | 43% |
| Kingsville | \$ 31,954 | \$ 31,498 | \$ 128,831 | \$ 6,006 | high | 14% | 86% |
| Stratford | \$ 64,506 | \$ 33,548 | \$ 236,503 | \$ 7,487 | high | 8% | 92% |
| Waterloo | \$ 326,685 | \$ 334,481 | \$ 814,714 | \$ 7,636 | high | 39% | 61% |
| The Blue Mountains | \$ 62,100 | \$ 50,795 | \$ 58,983 | \$ 8,210 | high | | |
| Southwest Average | | | | \$ 2,991 | | | |

Municipal Financial Indicators



Municipal Financial Indicators

The ***Municipal Financial Indicators*** section of the report includes a number of indicators to assist municipalities in understanding the financial aspects of each municipality included in the study. It should be noted that all Water and Wastewater indicators have been included in the Water/Wastewater section of the report. It should also be noted that a number of the indicators in this section have changed from previous reports due to the change in the FIRs and reporting.

- ***Financial Position Per Capita***
- ***Operating Surplus and Operating Surplus Ratio***
- ***Asset Consumption Ratio***
- ***Reserves***
 - ***Tax Discretionary Reserves as a % of Taxation***
 - ***Discretionary Reserves as a % of Own Source Revenues***
- ***Debt***
 - ***Tax Debt Interest as a % of Own Source Revenues***
 - ***Debt to Reserve Ratio***
 - ***Tax Debt Outstanding per \$100,000 of Unweighted Assessment***
 - ***Net Financial Liabilities Ratio***
- ***Taxes Receivable as a % of Tax Levies***

Evaluating a Municipality's Financial Condition

A concern in conducting municipal financial analysis is the lack of normative standards for the financial characteristics such as size, geography, demographics, revenue structure and responsibility or authority to provide services. Another concern is that financial statements do not show, on an annual basis, all costs that are being postponed to the future. They do not show erosion of streets, buildings or other fixed assets. Nor do they relate to economic and demographic change and changes in revenue and expenditure rates.

Evaluating a municipality's financial condition is a complex process that involves sorting through a number of factors. The factors include:

- the state of the economy
- service levels and standards of the municipality
- population level
- composition of the community
- local business climate
- internal finances of the municipality

Many of these are difficult to isolate and quantify. Relationships between the factors add to the complexity. Some are more important than others, but often cannot be determined until all the factors have been assembled.

The information contained in this section of the report is intended as a management tool that pulls together information from each participating municipality's budget and financial reports. This, combined with various economic and demographic data also included in other sections of this report, help to facilitate analysis and measurement by sharing information between municipalities.

When the information is plotted over time, it can be used to monitor changes in financial condition and alert the municipality to future problems. We are committed to refining and developing additional data to have more efficient and effective benchmarking tools for municipalities.

Financial Position

A municipality's financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long term liabilities. A comparison was made of each municipality's overall financial position (assets less liabilities) over time. This is calculated as follows:

- Accumulated net revenue or deficit of the operating fund—this is the current year's operating surplus or deficit
- Plus the capital fund position—this is the surplus or deficit in the capital fund
- Plus the reserves and discretionary reserve funds—this does not include obligatory reserve funds such as DCs and park dedication which must be used for specific purposes
- Plus equity in business enterprises—this is the municipality's share in hydro operations
- Less long term liabilities—this is the debt outstanding
- Less post employment benefits—this includes accumulated sick leave, vacation pay and WSIB claims

Financial Position Per Capita—Trend 2008-2010

| Municipality | 2008 Municipal Position Per Capita | 2009 Municipal Position Per Capita | 2010 Municipal Position Per Capita |
|------------------------|---|---|---|
| Stratford | \$ (962) | \$ (1,790) | \$ (1,959) |
| Toronto | \$ (1,170) | \$ (1,430) | \$ (1,612) |
| Prince Edward County | \$ (278) | \$ (709) | \$ (1,380) |
| St. Marys | N/A | \$ (1,374) | \$ (1,338) |
| King | \$ (806) | \$ (1,010) | \$ (1,278) |
| Barrie | \$ 110 | \$ (834) | \$ (1,244) |
| Meaford | N/A | N/A | \$ (1,242) |
| Ottawa | \$ (508) | \$ (1,020) | \$ (1,173) |
| Brockville | \$ (589) | \$ (862) | \$ (1,118) |
| Thunder Bay | \$ (496) | \$ (405) | \$ (964) |
| Gravenhurst | \$ (400) | \$ (383) | \$ (937) |
| Middlesex Centre | \$ 1,115 | \$ 150 | \$ (775) |
| Kingston | \$ (751) | \$ (775) | \$ (758) |
| Whitchurch-Stouffville | \$ 500 | \$ (28) | \$ (758) |
| Kawartha Lakes | \$ (567) | \$ (746) | \$ (686) |
| Tillsonburg | \$ (444) | \$ (763) | \$ (659) |
| Chatham-Kent | \$ (678) | \$ (583) | \$ (635) |
| Oshawa | \$ (529) | \$ (591) | \$ (615) |
| Leamington | \$ (127) | \$ (557) | \$ (597) |
| Orangeville | \$ (682) | \$ (694) | \$ (572) |
| Timmins | \$ (305) | \$ (435) | \$ (521) |
| Tecumseh | N/A | N/A | \$ (489) |
| Central Elgin | \$ (255) | \$ (425) | \$ (400) |
| Huntsville | N/A | \$ 161 | \$ (178) |
| Kingsville | \$ 189 | \$ 184 | \$ (172) |
| Sarnia | \$ (251) | \$ (254) | \$ (126) |
| London | \$ (15) | \$ (95) | \$ (87) |
| Georgina | \$ (124) | \$ (89) | \$ (67) |
| Quinte West | \$ 213 | \$ 66 | \$ 2 |
| Innisfil | N/A | N/A | \$ 36 |
| Penetanguishene | N/A | N/A | \$ 59 |
| Port Colborne | \$ (15) | \$ 60 | \$ 74 |
| Wainfleet | \$ 250 | \$ (7) | \$ 149 |
| North Bay | \$ 339 | \$ 118 | \$ 157 |
| Guelph | \$ 472 | \$ 127 | \$ 214 |
| Caledon | \$ 410 | \$ 273 | \$ 220 |
| Fort Erie | \$ 348 | \$ 318 | \$ 255 |
| Windsor | \$ 1,195 | \$ (373) | \$ 290 |
| Welland | \$ 411 | \$ 345 | \$ 312 |
| Hamilton | \$ 629 | \$ 322 | \$ 360 |
| Newmarket | \$ 363 | \$ 401 | \$ 392 |
| Clarington | \$ 422 | \$ 384 | \$ 398 |
| East Gwillimbury | \$ 278 | \$ 412 | \$ 419 |
| St. Catharines | \$ 573 | \$ 527 | \$ 430 |
| Seguin | N/A | N/A | \$ 520 |
| Sault Ste. Marie | \$ 809 | \$ 738 | \$ 536 |
| Cambridge | \$ 642 | \$ 606 | \$ 537 |
| Niagara Falls | \$ 1,226 | \$ 893 | \$ 549 |
| Waterloo | \$ 526 | \$ 576 | \$ 633 |

| Municipality | 2008 Municipal Position Per Capita | 2009 Municipal Position Per Capita | 2010 Municipal Position Per Capita |
|---------------------|---|---|---|
| Kitchener | N/A | \$ 700 | \$ 661 |
| St. Thomas | \$ 765 | \$ 765 | \$ 738 |
| Greater Sudbury | \$ 795 | \$ 677 | \$ 776 |
| Vaughan | \$ 1,275 | \$ 921 | \$ 785 |
| Ajax | \$ 704 | \$ 764 | \$ 799 |
| Woolwich | \$ 991 | \$ 781 | \$ 802 |
| Mississauga | \$ 929 | \$ 899 | \$ 815 |
| Bracebridge | \$ 985 | \$ 972 | \$ 821 |
| Wilmot | \$ 1,090 | \$ 1,011 | \$ 822 |
| Halton Hills | \$ 921 | \$ 845 | \$ 823 |
| Milton | \$ 1,104 | \$ 879 | \$ 837 |
| Whitby | \$ 871 | \$ 876 | \$ 841 |
| Wellesley | \$ 1,169 | \$ 898 | \$ 842 |
| Burlington | \$ 962 | \$ 905 | \$ 885 |
| Pickering | \$ 843 | \$ 876 | \$ 888 |
| Cornwall | \$ 944 | N/A | \$ 890 |
| Thorold | \$ 1,314 | \$ 1,372 | \$ 907 |
| Aurora | \$ 1,041 | \$ 788 | \$ 919 |
| Brampton | \$ 1,061 | \$ 966 | \$ 966 |
| Brantford | \$ 1,471 | \$ 1,172 | \$ 986 |
| West Lincoln | \$ 1,096 | \$ 1,068 | \$ 1,015 |
| North Dumfries | \$ 474 | \$ 1,283 | \$ 1,131 |
| Peterborough | \$ 940 | \$ 1,067 | \$ 1,155 |
| Markham | \$ 1,245 | \$ 1,250 | \$ 1,201 |
| Niagara-on-the-Lake | \$ 1,191 | \$ 1,322 | \$ 1,235 |
| Grimsby | \$ 1,271 | \$ 1,294 | \$ 1,235 |
| Fort Frances | N/A | N/A | \$ 1,269 |
| Lincoln | \$ 1,247 | \$ 1,142 | \$ 1,299 |
| Kenora | N/A | N/A | \$ 1,324 |
| Oakville | \$ 1,098 | \$ 994 | \$ 1,356 |
| The Blue Mountains | N/A | N/A | \$ 1,591 |
| Average | \$ 418 | \$ 238 | \$ 185 |
| Median | \$ 500 | \$ 345 | \$ 376 |
| Minimum | \$ (1,170) | \$ (1,790) | \$ (1,959) |
| Maximum | \$ 1,471 | \$ 1,372 | \$ 1,591 |
| District Muskoka | \$ (1,060) | \$ (1,079) | \$ (922) |
| York Region | \$ (484) | \$ (641) | \$ (839) |
| Waterloo Region | \$ (108) | \$ (278) | \$ (301) |
| Niagara Region | \$ 118 | \$ 6 | \$ (50) |
| Peel Region | \$ 635 | \$ 426 | \$ 187 |
| Durham Region | \$ 615 | \$ 735 | \$ 836 |
| Halton Region | \$ 932 | \$ 1,041 | \$ 1,173 |
| Average | \$ 93 | \$ 30 | \$ 12 |
| Median | \$ 118 | \$ 6 | \$ (50) |
| Minimum | \$ (1,060) | \$ (1,079) | \$ (922) |
| Maximum | \$ 932 | \$ 1,041 | \$ 1,173 |

Financial Position Per Capita By Geographic Location—Trend 2008-2010

| Municipality | 2008 Municipal Position Per Capita | 2009 Municipal Position Per Capita | 2010 Municipal Position Per Capita |
|---------------------------|---|---|---|
| Prince Edward County | \$ (278) | \$ (709) | \$ (1,380) |
| Ottawa | \$ (508) | \$ (1,020) | \$ (1,173) |
| Brockville | \$ (589) | \$ (862) | \$ (1,118) |
| Kingston | \$ (751) | \$ (775) | \$ (758) |
| Kawartha Lakes | \$ (567) | \$ (746) | \$ (686) |
| Quinte West | \$ 213 | \$ 66 | \$ 2 |
| Cornwall | \$ 944 | N/A | \$ 890 |
| Peterborough | \$ 940 | \$ 1,067 | \$ 1,155 |
| Eastern Average | \$ (75) | \$ (426) | \$ (384) |
| Toronto | \$ (1,170) | \$ (1,430) | \$ (1,612) |
| King | \$ (806) | \$ (1,010) | \$ (1,278) |
| Whitchurch-Stouffville | \$ 500 | \$ (28) | \$ (758) |
| Oshawa | \$ (529) | \$ (591) | \$ (615) |
| Georgina | \$ (124) | \$ (89) | \$ (67) |
| Caledon | \$ 410 | \$ 273 | \$ 220 |
| Newmarket | \$ 363 | \$ 401 | \$ 392 |
| Clarington | \$ 422 | \$ 384 | \$ 398 |
| East Gwillimbury | \$ 278 | \$ 412 | \$ 419 |
| Vaughan | \$ 1,275 | \$ 921 | \$ 785 |
| Ajax | \$ 704 | \$ 764 | \$ 799 |
| Mississauga | \$ 929 | \$ 899 | \$ 815 |
| Halton Hills | \$ 921 | \$ 845 | \$ 823 |
| Milton | \$ 1,104 | \$ 879 | \$ 837 |
| Whitby | \$ 871 | \$ 876 | \$ 841 |
| Burlington | \$ 962 | \$ 905 | \$ 885 |
| Pickering | \$ 843 | \$ 876 | \$ 888 |
| Aurora | \$ 1,041 | \$ 788 | \$ 919 |
| Brampton | \$ 1,061 | \$ 966 | \$ 966 |
| Markham | \$ 1,245 | \$ 1,250 | \$ 1,201 |
| Oakville | \$ 1,098 | \$ 994 | \$ 1,356 |
| GTA Average | \$ 543 | \$ 442 | \$ 391 |
| Port Colborne | \$ (15) | \$ 60 | \$ 74 |
| Wainfleet | \$ 250 | \$ (7) | \$ 149 |
| Fort Erie | \$ 348 | \$ 318 | \$ 255 |
| Welland | \$ 411 | \$ 345 | \$ 312 |
| Hamilton | \$ 629 | \$ 322 | \$ 360 |
| St. Catharines | \$ 573 | \$ 527 | \$ 430 |
| Niagara Falls | \$ 1,226 | \$ 893 | \$ 549 |
| Thorold | \$ 1,314 | \$ 1,372 | \$ 907 |
| West Lincoln | \$ 1,096 | \$ 1,068 | \$ 1,015 |
| Niagara-on-the-Lake | \$ 1,191 | \$ 1,322 | \$ 1,235 |
| Grimsby | \$ 1,271 | \$ 1,294 | \$ 1,235 |
| Lincoln | \$ 1,247 | \$ 1,142 | \$ 1,299 |
| Niag./Ham. Average | \$ 795 | \$ 721 | \$ 652 |

| Municipality | 2008 Municipal Position Per Capita | 2009 Municipal Position Per Capita | 2010 Municipal Position Per Capita |
|--------------------------|---|---|---|
| Thunder Bay | \$ (496) | \$ (405) | \$ (964) |
| Timmins | \$ (305) | \$ (435) | \$ (521) |
| North Bay | \$ 339 | \$ 118 | \$ 157 |
| Seguin | N/A | N/A | \$ 520 |
| Sault Ste. Marie | \$ 809 | \$ 738 | \$ 536 |
| Greater Sudbury | \$ 795 | \$ 677 | \$ 776 |
| Fort Frances | N/A | N/A | \$ 1,269 |
| Kenora | N/A | N/A | \$ 1,324 |
| North Average | \$ 228 | \$ 139 | \$ 387 |
| Barrie | \$ 110 | \$ (834) | \$ (1,244) |
| Gravenhurst | \$ (400) | \$ (383) | \$ (937) |
| Orangeville | \$ (682) | \$ (694) | \$ (572) |
| Huntsville | N/A | \$ 161 | \$ (178) |
| Innisfil | N/A | N/A | \$ 36 |
| Penetanguishene | N/A | N/A | \$ 59 |
| Bracebridge | \$ 985 | \$ 972 | \$ 821 |
| Simcoe/Musk./Duff | \$ 3 | \$ (156) | \$ (288) |
| Stratford | \$ (962) | \$ (1,790) | \$ (1,959) |
| St. Marys | N/A | \$ (1,374) | \$ (1,338) |
| Meaford | N/A | N/A | \$ (1,242) |
| Middlesex Centre | \$ 1,115 | \$ 150 | \$ (775) |
| Tillsonburg | \$ (444) | \$ (763) | \$ (659) |
| Chatham-Kent | \$ (678) | \$ (583) | \$ (635) |
| Leamington | \$ (127) | \$ (557) | \$ (597) |
| Tecumseh | N/A | N/A | \$ (489) |
| Central Elgin | \$ (255) | \$ (425) | \$ (400) |
| Kingsville | \$ 189 | \$ 184 | \$ (172) |
| Sarnia | \$ (251) | \$ (254) | \$ (126) |
| London | \$ (15) | \$ (95) | \$ (87) |
| Guelph | \$ 472 | \$ 127 | \$ 214 |
| Windsor | \$ 1,195 | \$ (373) | \$ 290 |
| Cambridge | \$ 642 | \$ 606 | \$ 537 |
| Waterloo | \$ 526 | \$ 576 | \$ 633 |
| Kitchener | N/A | \$ 700 | \$ 661 |
| St. Thomas | \$ 765 | \$ 765 | \$ 738 |
| Woolwich | \$ 991 | \$ 781 | \$ 802 |
| Wilmot | \$ 1,090 | \$ 1,011 | \$ 822 |
| Wellesley | \$ 1,169 | \$ 898 | \$ 842 |
| Brantford | \$ 1,471 | \$ 1,172 | \$ 986 |
| North Dumfries | \$ 474 | \$ 1,283 | \$ 1,131 |
| The Blue Mountains | N/A | N/A | \$ 1,591 |
| Southwest Average | \$ 388 | \$ 97 | \$ 32 |
| District Muskoka | \$ (1,060) | \$ (1,079) | \$ (922) |
| York Region | \$ (484) | \$ (641) | \$ (839) |
| Waterloo Region | \$ (108) | \$ (278) | \$ (301) |
| Niagara Region | \$ 118 | \$ 6 | \$ (50) |
| Peel Region | \$ 635 | \$ 426 | \$ 187 |
| Durham Region | \$ 615 | \$ 735 | \$ 836 |
| Halton Region | \$ 932 | \$ 1,041 | \$ 1,173 |
| Regional Average | \$ 93 | \$ 30 | \$ 12 |

Operating Surplus and Operating Surplus Ratio

An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses. Long term financial sustainability is dependent upon ensuring that on average, over time, expenses are less than revenues. In essence, this requires current taxpayers to fully meet the cost of services. Municipalities operating with a deficit over several years should ensure that the long range financial plan provides clear direction to turn this around.

The presence of an accounting surplus does not necessarily represent financial sustainability. While a surplus is clearly better than a deficit, the accounting surplus may not be large enough for future asset replacement. Amortization expense is based on historic cost and will not reflect increased cost of replacement in the future. Taking into account future replacement costs in determining the appropriate level of surplus is a critical step towards financial sustainability. Some level of surplus is both appropriate and required. Identifying the appropriate level of surplus must be done as a long term forward looking planning process that takes into account future capital investment needs.

Operating Surplus

The operating surplus has been calculated on an accrual basis, excluding asset revaluations, developer contributions, capital grants and accounting corrections. The operating surplus does not include donated assets, development charge collections and provincial and federal grants. Operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses. In the absence of other overriding objectives or directions, municipalities should strive to generate operating revenue approximately equal to their expenses.

Operating Surplus Ratio

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of Own Source Revenues. A negative ratio indicates the percentage increase that would be required to achieve a break-even operating result. A positive ratio indicates the percentage of total revenues to help fund capital expenditures.

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of own source revenues. A negative ratio indicates the percentage increase in total rates that would be required to achieve a break-even result. Municipalities consistently achieving operating surpluses, having regard to asset management and meeting service level needs, are a good indication of financial sustainability.

2010 Operating Surplus and Operating Surplus Ratio

(Sorted by tax operating ratio—last column)

| Municipality | Total Operating Surplus | Total Own Source Revenues | Total Operating Surplus Ratio | Tax Surplus | Tax Own Source Revenues | Tax Operating Surplus Ratio |
|------------------------|-------------------------|---------------------------|-------------------------------|------------------|-------------------------|-----------------------------|
| Wellesley | \$ (3,737,380) | \$ 5,109,038 | -73.2% | \$ (3,737,380) | \$ 5,109,038 | -73.2% |
| Quinte West | \$ (24,377,112) | \$ 56,709,693 | -43.0% | \$ (22,304,176) | \$ 45,745,909 | -48.8% |
| Huntsville | \$ (4,405,970) | \$ 14,196,165 | -31.0% | \$ (4,405,970) | \$ 14,196,165 | -31.0% |
| Wilmot | \$ (2,091,993) | \$ 12,979,510 | -16.1% | \$ (2,760,733) | \$ 9,754,782 | -28.3% |
| Meaford | \$ (3,366,530) | \$ 14,264,048 | -23.6% | \$ (2,840,047) | \$ 11,675,683 | -24.3% |
| Woolwich | \$ (2,778,951) | \$ 16,202,592 | -17.2% | \$ (3,177,346) | \$ 13,321,065 | -23.9% |
| Kingsville | \$ (5,069,105) | \$ 21,183,466 | -23.9% | \$ (3,003,496) | \$ 13,649,306 | -22.0% |
| Thorold | \$ (1,730,151) | \$ 19,048,708 | -9.1% | \$ (2,886,429) | \$ 13,542,597 | -21.3% |
| Brampton | \$ (69,398,001) | \$ 389,480,208 | -17.8% | \$ (69,398,001) | \$ 389,480,208 | -17.8% |
| The Blue Mountains | \$ (3,403,074) | \$ 18,793,046 | -18.1% | \$ (2,379,794) | \$ 13,550,653 | -17.6% |
| Caledon | \$ (9,192,157) | \$ 53,304,941 | -17.2% | \$ (9,192,157) | \$ 53,304,941 | -17.2% |
| Markham | \$ (34,067,546) | \$ 260,051,959 | -13.1% | \$ (32,139,019) | \$ 191,457,822 | -16.8% |
| PEC | \$ (5,210,958) | \$ 36,567,188 | -14.3% | \$ (5,181,085) | \$ 32,271,135 | -16.1% |
| Sault Ste. Marie | \$ (13,125,946) | \$ 154,809,949 | -8.5% | \$ (19,283,658) | \$ 132,158,880 | -14.6% |
| Brockville | \$ (4,520,448) | \$ 41,680,856 | -10.8% | \$ (5,057,869) | \$ 34,978,888 | -14.5% |
| Halton Hills | \$ (6,059,027) | \$ 42,895,591 | -14.1% | \$ (6,059,027) | \$ 42,895,591 | -14.1% |
| Thunder Bay | \$ (48,058,352) | \$ 369,024,407 | -13.0% | \$ (43,866,606) | \$ 335,495,293 | -13.1% |
| Tecumseh | \$ (3,994,625) | \$ 28,138,044 | -14.2% | \$ (2,592,966) | \$ 19,950,739 | -13.0% |
| Mississauga | \$ (73,738,703) | \$ 568,454,214 | -13.0% | \$ (73,738,703) | \$ 568,454,214 | -13.0% |
| Fort Erie | \$ (572,831) | \$ 38,314,146 | -1.5% | \$ (3,061,519) | \$ 23,631,592 | -13.0% |
| Clarington | \$ (7,402,983) | \$ 58,507,985 | -12.7% | \$ (7,402,983) | \$ 58,507,985 | -12.7% |
| Welland | \$ (4,013,283) | \$ 59,668,286 | -6.7% | \$ (4,937,071) | \$ 39,378,235 | -12.5% |
| Milton | \$ (8,023,935) | \$ 70,126,384 | -11.4% | \$ (8,023,935) | \$ 70,126,384 | -11.4% |
| Aurora | \$ (7,227,971) | \$ 52,242,502 | -13.8% | \$ (4,719,364) | \$ 41,574,660 | -11.4% |
| Orangeville | \$ (2,499,432) | \$ 38,234,033 | -6.5% | \$ (3,362,014) | \$ 29,866,828 | -11.3% |
| Gravenhurst | \$ (1,098,251) | \$ 10,380,055 | -10.6% | \$ (1,098,251) | \$ 10,380,055 | -10.6% |
| Middlesex Centre | \$ (2,354,648) | \$ 14,938,091 | -15.8% | \$ (1,283,495) | \$ 12,156,497 | -10.6% |
| King | \$ (3,646,696) | \$ 26,828,761 | -13.6% | \$ (2,451,195) | \$ 25,054,794 | -9.8% |
| Vaughan | \$ (41,797,371) | \$ 289,958,880 | -14.4% | \$ (20,070,642) | \$ 211,894,809 | -9.5% |
| Toronto | \$ (356,851,456) | \$ 7,902,105,819 | -4.5% | \$ (651,425,404) | \$ 7,149,462,066 | -9.1% |
| Newmarket | \$ (3,613,187) | \$ 79,092,710 | -4.6% | \$ (5,149,070) | \$ 58,062,451 | -8.9% |
| Innisfil | \$ (2,338,841) | \$ 36,718,299 | -6.4% | \$ (2,581,546) | \$ 29,205,889 | -8.8% |
| Whitchurch-Stouffville | \$ (2,564,670) | \$ 35,242,436 | -7.3% | \$ (2,564,670) | \$ 29,267,691 | -8.8% |
| East Gwillimbury | \$ (2,880,486) | \$ 19,529,169 | -14.7% | \$ (1,153,433) | \$ 16,238,295 | -7.1% |
| St. Thomas | \$ (1,792,247) | \$ 65,299,779 | -2.7% | \$ (3,145,383) | \$ 51,214,456 | -6.1% |
| Sequin | \$ (745,035) | \$ 12,866,428 | -5.8% | \$ (745,035) | \$ 12,866,428 | -5.8% |
| Fort Frances | \$ (239,616) | \$ 19,490,903 | -1.2% | \$ (850,227) | \$ 14,953,085 | -5.7% |
| Grimsby | \$ (678,332) | \$ 21,932,643 | -3.1% | \$ (919,563) | \$ 17,164,375 | -5.4% |
| Pickering | \$ (3,520,773) | \$ 69,393,863 | -5.1% | \$ (3,520,773) | \$ 69,393,863 | -5.1% |
| Georgina | \$ 1,604,052 | \$ 39,377,420 | 4.1% | \$ (1,685,145) | \$ 36,749,980 | -4.6% |
| St. Marys | \$ (440,132) | \$ 14,453,847 | -3.0% | \$ (495,735) | \$ 12,244,854 | -4.0% |
| Hamilton | \$ 103,935,139 | \$ 1,104,440,702 | 9.4% | \$ (29,813,114) | \$ 956,235,028 | -3.1% |
| Cambridge | \$ (5,256,198) | \$ 137,551,537 | -3.8% | \$ (2,797,687) | \$ 96,102,591 | -2.9% |
| St Catharines | \$ 3,748,879 | \$ 124,782,092 | 3.0% | \$ (1,916,282) | \$ 108,458,616 | -1.8% |
| Stratford | \$ 2,833,228 | \$ 76,062,200 | 3.7% | \$ (1,120,744) | \$ 66,974,996 | -1.7% |
| Windsor | \$ 13,634,656 | \$ 503,179,678 | 2.7% | \$ (5,681,418) | \$ 446,789,376 | -1.3% |
| Brantford | \$ 7,406,219 | \$ 212,984,839 | 3.5% | \$ (2,229,586) | \$ 177,938,454 | -1.3% |
| Guelph | \$ 371,464 | \$ 267,887,795 | 0.1% | \$ (2,829,518) | \$ 228,691,535 | -1.2% |

2010 Operating Surplus and Operating Surplus Ratio (cont'd)

| Municipality | Total Operating Surplus | Total Own Source Revenues | Total Operating Surplus Ratio | Tax Surplus | Tax Own Source Revenues | Tax Operating Surplus Ratio |
|---------------------|-------------------------|---------------------------|-------------------------------|------------------|-------------------------|-----------------------------|
| Timmins | \$ 2,518,570 | \$ 87,833,484 | 2.9% | \$ (516,521) | \$ 73,757,698 | -0.7% |
| North Bay | \$ (2,590,633) | \$ 108,339,027 | -2.4% | \$ (610,560) | \$ 90,247,275 | -0.7% |
| Tillsonburg | \$ (81,776) | \$ 16,898,383 | -0.5% | \$ (81,776) | \$ 16,898,383 | -0.5% |
| Burlington | \$ (565,712) | \$ 180,185,894 | -0.3% | \$ (565,712) | \$ 180,185,894 | -0.3% |
| Ottawa | \$ 36,476,755 | \$ 2,198,170,474 | 1.7% | \$ (2,111,581) | \$ 1,966,568,858 | -0.1% |
| Lincoln | \$ 1,308,714 | \$ 16,008,774 | 8.2% | \$ 19,836 | \$ 13,225,082 | 0.1% |
| Kawartha Lakes | \$ (2,276,282) | \$ 118,477,371 | -1.9% | \$ 159,449 | \$ 105,894,535 | 0.2% |
| Greater Sudbury | \$ 6,181,330 | \$ 340,199,366 | 1.8% | \$ 2,200,407 | \$ 289,034,248 | 0.8% |
| Kingston | \$ 9,066,273 | \$ 317,046,373 | 2.9% | \$ 2,969,010 | \$ 276,184,618 | 1.1% |
| Sarnia | \$ (4,021,740) | \$ 106,276,331 | -3.8% | \$ 1,483,803 | \$ 77,002,085 | 1.9% |
| Niagara Falls | \$ 2,870,150 | \$ 102,146,568 | 2.8% | \$ 2,247,953 | \$ 86,165,555 | 2.6% |
| Oshawa | \$ 3,804,714 | \$ 139,259,912 | 2.7% | \$ 3,804,714 | \$ 139,259,912 | 2.7% |
| Waterloo | \$ 3,169,970 | \$ 128,043,736 | 2.5% | \$ 2,795,618 | \$ 95,771,876 | 2.9% |
| Penetanguishene | \$ 972,705 | \$ 12,318,892 | 7.9% | \$ 276,992 | \$ 8,984,289 | 3.1% |
| Whitby | \$ 3,076,291 | \$ 98,350,626 | 3.1% | \$ 3,076,291 | \$ 98,350,626 | 3.1% |
| Chatham-Kent | \$ 3,018,287 | \$ 187,142,460 | 1.6% | \$ 5,028,787 | \$ 158,849,933 | 3.2% |
| London | \$ 57,402,935 | \$ 758,097,313 | 7.6% | \$ 22,187,541 | \$ 632,457,578 | 3.5% |
| West Lincoln | \$ 182,649 | \$ 9,496,140 | 1.9% | \$ 278,764 | \$ 7,934,615 | 3.5% |
| Bracebridge | \$ 568,518 | \$ 14,059,190 | 4.0% | \$ 568,518 | \$ 14,059,190 | 4.0% |
| Ajax | \$ 3,169,199 | \$ 72,255,578 | 4.4% | \$ 3,169,199 | \$ 72,255,578 | 4.4% |
| Peterborough | \$ 16,122,182 | \$ 170,739,592 | 9.4% | \$ 7,185,180 | \$ 142,588,150 | 5.0% |
| Port Colborne | \$ 1,140,288 | \$ 20,199,561 | 5.6% | \$ 1,017,681 | \$ 16,951,154 | 6.0% |
| Wainfleet | \$ 296,623 | \$ 4,799,958 | 6.2% | \$ 296,623 | \$ 4,799,958 | 6.2% |
| North Dumfries | \$ 316,942 | \$ 4,678,634 | 6.8% | \$ 316,942 | \$ 4,673,861 | 6.8% |
| Kitchener | \$ 36,022,560 | \$ 328,450,294 | 11.0% | \$ 18,435,873 | \$ 261,342,198 | 7.1% |
| Barrie | \$ (10,035,060) | \$ 238,783,066 | -4.2% | \$ 15,759,468 | \$ 204,448,743 | 7.7% |
| Kenora | \$ 2,035,670 | \$ 34,305,147 | 5.9% | \$ 2,306,607 | \$ 29,249,949 | 7.9% |
| Central Elgin | \$ 1,279,297 | \$ 16,162,217 | 7.9% | \$ 2,034,975 | \$ 13,311,807 | 15.3% |
| Niagara on the Lake | \$ 2,810,616 | \$ 21,436,155 | 13.1% | \$ 2,874,736 | \$ 14,893,501 | 19.3% |
| Oakville | \$ 53,621,222 | \$ 272,170,897 | 19.7% | \$ 53,621,222 | \$ 272,170,897 | 19.7% |
| Cornwall | \$ 19,820,595 | \$ 94,914,804 | 20.9% | \$ 16,339,435 | \$ 80,840,732 | 20.2% |
| Leamington | \$ 7,076,816 | \$ 48,970,818 | 14.5% | \$ 9,470,598 | \$ 30,774,672 | 30.8% |
| Average | \$ (4,869,901) | \$ 247,383,774 | -4.6% | \$ (11,437,490) | \$ 219,008,903 | -5.7% |
| Median | \$ (921,643) | \$ 57,608,839 | -2.9% | \$ (1,800,714) | \$ 48,480,183 | -4.3% |
| Minimum | \$ (356,851,456) | \$ 4,678,634 | -73.2% | \$ (651,425,404) | \$ 4,673,861 | -73.2% |
| Maximum | \$ 103,935,139 | \$ 7,902,105,819 | 20.9% | \$ 53,621,222 | \$ 7,149,462,066 | 30.8% |
| Niagara Region | \$ 7,458,076 | \$ 524,112,380 | 1.4% | \$ (17,483,778) | \$ 422,063,778 | -4.1% |
| Waterloo Region | \$ (9,368,575) | \$ 565,924,258 | -1.7% | \$ (18,797,589) | \$ 484,436,982 | -3.9% |
| Peel Region | \$ (23,180,908) | \$ 1,335,962,145 | -1.7% | \$ 2,823,642 | \$ 1,106,634,613 | 0.3% |
| Durham Region | \$ 40,417,134 | \$ 760,721,987 | 5.3% | \$ 31,324,546 | \$ 589,373,123 | 5.3% |
| Muskoka District | \$ 10,312,721 | \$ 109,990,086 | 9.4% | \$ 12,620,714 | \$ 96,909,484 | 13.0% |
| Halton Region | \$ 70,796,014 | \$ 560,538,906 | 12.6% | \$ 60,454,235 | \$ 418,475,330 | 14.4% |
| York Region | \$ 133,572,505 | \$ 1,134,871,857 | 11.8% | \$ 267,360,341 | \$ 970,031,476 | 27.6% |
| Average | \$ 32,858,138 | \$ 713,160,231 | 5.3% | \$ 48,328,873 | \$ 583,989,255 | 7.5% |
| Median | \$ 10,312,721 | \$ 565,924,258 | 5.3% | \$ 12,620,714 | \$ 484,436,982 | 5.3% |
| Minimum | \$ (23,180,908) | \$ 109,990,086 | -1.7% | \$ (18,797,589) | \$ 96,909,484 | -4.1% |
| Maximum | \$ 133,572,505 | \$ 1,335,962,145 | 12.6% | \$ 267,360,341 | \$ 1,106,634,613 | 27.6% |

Asset Consumption Ratio

(Sorted by 2010 asset consumption ratio—last column)

This ratio shows the written down value of the tangible capital assets relative to their historical costs. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern.

| Municipalities | 2009 Asset Consumption Ratio | 2010 Asset Consumption Ratio |
|------------------------|------------------------------|------------------------------|
| Vaughan | 8.1% | 9.6% |
| Mississauga | 14.3% | 14.9% |
| Markham | 13.6% | 17.0% |
| Georgina | 22.2% | 21.0% |
| Woolwich | 21.9% | 21.5% |
| Whitchurch-Stouffville | 26.1% | 22.9% |
| Grimsby | 23.9% | 23.4% |
| Niagara-on-the-Lake | 29.1% | 24.1% |
| St. Marys | 25.8% | 24.3% |
| Aurora | 19.1% | 24.6% |
| Barrie | 23.8% | 24.6% |
| Brampton | 25.0% | 24.9% |
| Ottawa | 26.2% | 25.7% |
| Ajax | 21.7% | 26.4% |
| Central Elgin | 29.0% | 26.4% |
| Innisfil | N/A | 26.4% |
| Middlesex Centre | 35.6% | 29.0% |
| Penetanguishene | N/A | 29.3% |
| Oakville | 29.2% | 29.6% |
| Whitby | 28.5% | 29.6% |
| Huntsville | 29.2% | 30.2% |
| West Lincoln | 38.7% | 31.1% |
| The Blue Mountains | 30.5% | 31.4% |
| Waterloo | 27.4% | 31.4% |
| Tecumseh | N/A | 31.5% |
| Milton | 31.3% | 31.6% |
| Newmarket | 31.2% | 32.2% |
| Burlington | 32.2% | 32.5% |
| London | 33.0% | 32.8% |
| Stratford | 32.8% | 32.9% |
| Leamington | 35.8% | 34.1% |
| Clarington | 32.7% | 34.1% |
| Kenora | N/A | 34.3% |
| Welland | 35.9% | 34.3% |
| East Gwillimbury | 33.2% | 34.6% |
| Kitchener | 35.5% | 34.7% |
| Sarnia | 34.1% | 34.8% |
| Kingston | 38.8% | 34.9% |
| Tillsonburg | N/A | 35.0% |
| Fort Erie | 37.6% | 35.1% |
| Thorold | 44.0% | 35.2% |
| Gravenhurst | 35.2% | 35.6% |
| Oshawa | 33.9% | 35.7% |
| Prince Edward County | 40.7% | 36.0% |
| Hamilton | 36.4% | 36.0% |

| Municipalities | 2009 Asset Consumption Ratio | 2010 Asset Consumption Ratio |
|---------------------|------------------------------|------------------------------|
| Orangeville | 33.7% | 36.3% |
| Sault Ste. Marie | 36.2% | 36.3% |
| Bracebridge | 37.6% | 36.9% |
| North Dumfries | 35.2% | 36.9% |
| Niagara Falls | 34.2% | 36.9% |
| Sequin | N/A | 37.1% |
| Windsor | 32.4% | 37.4% |
| Fort Frances | N/A | 39.1% |
| Cambridge | 38.1% | 39.1% |
| North Bay | 43.3% | 39.8% |
| Peterborough | 40.0% | 40.3% |
| Wilmot | 44.4% | 40.4% |
| St. Catharines | 43.5% | 40.4% |
| Port Colborne | 40.8% | 40.7% |
| Toronto | 39.1% | 40.9% |
| Lincoln | 48.7% | 41.9% |
| Chatham-Kent | 45.7% | 42.3% |
| Guelph | 42.0% | 42.9% |
| Halton Hills | 42.5% | 43.0% |
| King | 43.8% | 43.5% |
| St. Thomas | 42.9% | 43.8% |
| Meaford | N/A | 43.9% |
| Kingsville | 42.2% | 43.9% |
| Brantford | 48.6% | 44.6% |
| Timmins | 51.0% | 45.4% |
| Greater Sudbury | 50.9% | 46.2% |
| Wainfleet | 46.3% | 46.2% |
| Cornwall | N/A | 46.9% |
| Caledon | 42.4% | 48.6% |
| Kawartha Lakes | 55.2% | 49.0% |
| Pickering | 47.9% | 49.2% |
| Brockville | 48.4% | 49.6% |
| Thunder Bay | 51.2% | 53.3% |
| Wellesley | 53.0% | 53.5% |
| Quinte West | 60.7% | 59.7% |
| Average | 35.9% | 35.4% |
| Median | 35.8% | 35.1% |
| Minimum | 8.1% | 9.6% |
| Maximum | 60.7% | 59.7% |
| Region Halton | 24.8% | 23.4% |
| Region Peel | 28.8% | 25.4% |
| Region Durham | 30.4% | 27.8% |
| Region York | 37.7% | 29.9% |
| District of Muskoka | 41.2% | 37.8% |
| Region Waterloo | 34.5% | 40.7% |
| Region Niagara | 36.3% | 41.7% |
| Average | 33.4% | 32.4% |
| Median | 34.5% | 29.9% |
| Minimum | 24.8% | 23.4% |
| Maximum | 41.2% | 41.7% |

Reserves

Reserves are a critical component of a municipality's long-term financing plan. The purpose for maintaining reserves is to:

- Provide stability of tax rates in the face of variable and uncontrollable factors (consumption, interest rates, unemployment rates, changes in subsidies)
- Provide financing for one-time or short term requirements without permanently impacting the tax and utility rates
- Make provisions for replacements/acquisitions of assets/infrastructure that are currently being consumed and depreciated
- Avoid spikes in funding requirements of the capital budget by reducing their reliance on long-term debt borrowings
- Provide a source of internal financing
- Ensure adequate cash flows
- Provide flexibility to manage debt levels and protect the municipality's financial position
- Provide for future liabilities incurred in the current year but paid for in the future

Reserves offer liquidity which enhance the municipality's flexibility in addressing operating requirements and in permitting the municipality to temporarily fund capital projects internally, allowing it time to access debt markets and take advantage of favourable conditions. The level of reserves required will vary for a number of reasons including:

- Services provided by the municipality
- Age and condition of infrastructure, inventory of fleet and vehicles supporting municipal operations
- Level of expenditures
- Internal debt and reserve policies
- Targets, ranges established on a reserve by reserve basis
- Economic conditions and projections

Tax Discretionary Reserves (less WWW) as % of Taxation

(Sorted by 2010 reserve %—last column)

| Municipality | 2006 | 2007 | 2008 | 2009 | 2010 |
|------------------------|------|------|------|------|------|
| Meaford | N/A | N/A | N/A | N/A | 4% |
| Brockville | 59% | 53% | 48% | 39% | 11% |
| Orangeville | 5% | N/A | N/A | N/A | 14% |
| Tillsonburg | 32% | 32% | 34% | N/A | 14% |
| Kawartha Lakes | 36% | 29% | 27% | 30% | 17% |
| Kitchener | 53% | 48% | N/A | 25% | 21% |
| Ottawa | 35% | 35% | 28% | 21% | 22% |
| Penetanguishene | N/A | N/A | N/A | N/A | 23% |
| St. Thomas | 19% | 38% | 46% | 38% | 25% |
| Timmins | 28% | 28% | 35% | 29% | 27% |
| North Bay | 28% | 31% | 40% | 27% | 28% |
| Sault Ste. Marie | 53% | 52% | 25% | 49% | 28% |
| Sarnia | 26% | 25% | 19% | 31% | 29% |
| Prince Edward County | N/A | 43% | 47% | N/A | 30% |
| Oshawa | 27% | 26% | 28% | 31% | 33% |
| Brantford | 33% | 38% | 48% | 32% | 36% |
| Kingsville | N/A | N/A | 54% | N/A | 37% |
| Toronto | 35% | 35% | 38% | 41% | 38% |
| Fort Frances | N/A | N/A | N/A | N/A | 38% |
| Greater Sudbury | 43% | 48% | 51% | 39% | 41% |
| Fort Erie | 50% | 47% | 51% | 48% | 41% |
| Windsor | 23% | 27% | 40% | 39% | 43% |
| Seguin | N/A | N/A | N/A | N/A | 44% |
| Central Elgin | 41% | 42% | 60% | 48% | 44% |
| Innisfil | N/A | N/A | N/A | N/A | 46% |
| Wainfleet | N/A | 57% | 46% | 40% | 47% |
| Niagara-on-the-Lake | 83% | 83% | 82% | 55% | 47% |
| Quinte West | N/A | 66% | 63% | 50% | 49% |
| Halton Hills | 38% | 29% | 47% | 31% | 50% |
| Huntsville | 48% | 37% | N/A | 46% | 51% |
| London | 37% | 42% | 45% | 49% | 51% |
| Guelph | 36% | 35% | 38% | 35% | 52% |
| Chatham-Kent | 41% | 43% | 58% | 55% | 53% |
| Stratford | 66% | 59% | 63% | 48% | 53% |
| Cambridge | 97% | 69% | 66% | 61% | 56% |
| Waterloo | 62% | 55% | 75% | 69% | 57% |
| Georgina | 30% | 35% | 38% | 53% | 57% |
| King | 44% | 41% | 101% | 95% | 58% |
| Whitchurch-Stouffville | 120% | 100% | 95% | 75% | 60% |
| Leamington | 44% | 44% | 54% | 60% | 60% |
| Pickering | 57% | 56% | 58% | 60% | 61% |
| Bracebridge | 60% | 55% | 93% | N/A | 61% |
| Hamilton | 56% | 54% | 69% | 63% | 64% |
| Peterborough | 59% | 53% | 70% | 71% | 64% |
| Middlesex Centre | 73% | 111% | 101% | 83% | 65% |
| Niagara Falls | 46% | 83% | 117% | 102% | 65% |
| St. Marys | 77% | 72% | 67% | 66% | 65% |
| Woolwich | 125% | 169% | 159% | 87% | 67% |
| Newmarket | 58% | 42% | 69% | 66% | 67% |
| Thunder Bay | 61% | 63% | 67% | 55% | 68% |
| Kingston | 56% | 59% | 55% | 66% | 69% |
| Barrie | 36% | 44% | 73% | 72% | 71% |
| Caledon | 150% | 107% | 158% | 87% | 71% |

| Municipality | 2006 | 2007 | 2008 | 2009 | 2010 |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| Port Colborne | 34% | 60% | 69% | N/A | 71% |
| Burlington | 57% | 57% | 67% | 72% | 72% |
| Welland | 93% | 84% | 81% | 77% | 76% |
| East Gwillimbury | 45% | 25% | 60% | 76% | 77% |
| Wilmot | 114% | 145% | 130% | 108% | 81% |
| Cornwall | N/A | N/A | N/A | N/A | 81% |
| Ajax | 64% | 67% | 77% | 94% | 83% |
| Wellesley | 151% | 149% | 195% | 116% | 84% |
| Brampton | 135% | 126% | 106% | 100% | 84% |
| Gravenhurst | 147% | 130% | 119% | 88% | 85% |
| Tecumseh | N/A | N/A | N/A | N/A | 86% |
| Lincoln | 79% | 84% | 85% | 90% | 92% |
| St. Catharines | 100% | 99% | 106% | 93% | 93% |
| Whitby | 85% | 94% | 102% | 102% | 93% |
| West Lincoln | N/A | 75% | 135% | 118% | 93% |
| Kenora | N/A | N/A | N/A | N/A | 94% |
| Oakville | 50% | 52% | 57% | 64% | 99% |
| The Blue Mountains | N/A | N/A | N/A | N/A | 103% |
| Grimsby | 130% | 121% | 130% | N/A | 108% |
| Mississauga | 219% | 201% | 183% | 145% | 117% |
| Vaughan | 174% | 159% | 139% | 115% | 117% |
| Milton | 115% | 133% | 159% | 149% | 126% |
| Clarington | 163% | 157% | 158% | 138% | 132% |
| Markham | 104% | 118% | 109% | 121% | 141% |
| North Dumfries | N/A | 101% | 111% | N/A | 144% |
| Aurora | 185% | 177% | 180% | 177% | 161% |
| Thorold | 244% | 238% | 232% | 224% | 220% |
| Average | 72% | 72% | 80% | 71% | 65% |
| Median | 56% | 55% | 67% | 63% | 60% |
| Minimum | 5% | 12% | 16% | 21% | 4% |
| Maximum | 244% | 238% | 232% | 224% | 220% |
| | | | | | |
| Region Waterloo | 48% | 46% | 50% | 36% | 44% |
| Region Niagara | 49% | 49% | 59% | 51% | 46% |
| District Muskoka | 40% | 46% | 53% | 52% | 57% |
| Region Durham | 69% | 76% | 83% | 93% | 100% |
| Region Halton | 96% | 96% | 100% | 110% | 103% |
| Region Peel | 124% | 119% | 120% | 117% | 115% |
| Region York | 73% | 80% | 104% | 110% | 124% |
| Average | 71% | 73% | 81% | 81% | 84% |
| Median | 69% | 76% | 83% | 93% | 100% |
| Minimum | 40% | 46% | 50% | 36% | 44% |
| Maximum | 124% | 119% | 120% | 117% | 124% |

Discretionary Reserves as a % of Own Source Revenues Trends

(Sorted by tax reserve ratio—last column)

| Municipality | 2009 (Total) | 2010 (Total) | 2009 (excluding Water/WW) | 2010 (excluding Water/WW) |
|------------------------|--------------|--------------|---------------------------|---------------------------|
| Meaford | N/A | 6% | N/A | 3% |
| Kitchener | 7% | 7% | 9% | 8% |
| Brockville | 26% | 7% | 31% | 9% |
| Tillsonburg | N/A | 10% | N/A | 10% |
| Orangeville | N/A | 9% | N/A | 11% |
| Kawartha Lakes | 21% | 13% | 23% | 13% |
| Ottawa | 13% | 17% | 14% | 15% |
| Toronto | 21% | 18% | 21% | 19% |
| Penetanguishene | N/A | 33% | N/A | 19% |
| St. Thomas | 39% | 36% | 28% | 20% |
| Sault Ste. Marie | 30% | 17% | 34% | 20% |
| Timmins | 18% | 17% | 22% | 20% |
| North Bay | 18% | 19% | 20% | 21% |
| Sarnia | 20% | 18% | 24% | 22% |
| Prince Edward County | N/A | 21% | N/A | 23% |
| Brantford | 31% | 31% | 22% | 24% |
| Oshawa | 24% | 26% | 24% | 26% |
| Niagara-on-the-Lake | 25% | 29% | 28% | 27% |
| Fort Frances | N/A | 48% | N/A | 28% |
| Kingsville | N/A | 53% | N/A | 28% |
| Greater Sudbury | 24% | 27% | 26% | 29% |
| Windsor | 25% | 26% | 27% | 29% |
| Thunder Bay | 26% | 28% | 25% | 30% |
| Fort Erie | 27% | 29% | 35% | 31% |
| Stratford | 24% | 26% | 31% | 33% |
| Seguin | N/A | 34% | N/A | 34% |
| Halton Hills | 16% | 34% | 16% | 34% |
| Innisfil | N/A | 47% | N/A | 35% |
| Waterloo | 32% | 26% | 45% | 35% |
| Whitchurch-Stouffville | 20% | 34% | 20% | 35% |
| King | 57% | 31% | 58% | 36% |
| Huntsville | 31% | 36% | 31% | 36% |
| Central Elgin | 37% | 33% | 41% | 36% |
| Woolwich | 54% | 44% | 44% | 36% |
| Wainfleet | 34% | 37% | 34% | 37% |
| Cambridge | 31% | 33% | 38% | 37% |
| Guelph | 36% | 49% | 27% | 38% |
| London | 40% | 44% | 35% | 38% |
| Chatham-Kent | 37% | 34% | 43% | 41% |
| Quinte West | 39% | 35% | 44% | 42% |
| Pickering | 41% | 43% | 41% | 43% |
| Bracebridge | N/A | 43% | N/A | 43% |
| Peterborough | 57% | 57% | 47% | 43% |
| Caledon | 57% | 44% | 57% | 44% |
| Kingston | 52% | 56% | 42% | 45% |
| Hamilton | 44% | 55% | 43% | 46% |
| Niagara Falls | 63% | 43% | 70% | 46% |
| St. Marys | 39% | 43% | 45% | 47% |
| Leamington | 77% | 72% | 46% | 47% |
| Newmarket | 33% | 35% | 45% | 47% |

| Municipality | 2009 (Total) | 2010 (Total) | 2009 (excluding Water/WW) | 2010 (excluding Water/WW) |
|--------------------|--------------|--------------|---------------------------|---------------------------|
| Burlington | 41% | 48% | 41% | 48% |
| Georgina | 49% | 53% | 45% | 48% |
| Oakville | 42% | 48% | 42% | 48% |
| Middlesex Centre | 59% | 40% | 55% | 50% |
| Port Colborne | N/A | 49% | N/A | 50% |
| East Gwillimbury | 52% | 50% | 50% | 51% |
| Wilmot | 50% | 41% | 72% | 52% |
| Cornwall | N/A | 72% | N/A | 52% |
| Ajax | 40% | 52% | 40% | 52% |
| Barrie | 52% | 53% | 53% | 55% |
| Wellesley | 80% | 56% | 80% | 56% |
| Welland | 39% | 38% | 56% | 56% |
| Whitby | 49% | 59% | 49% | 59% |
| Milton | 52% | 60% | 52% | 60% |
| Brampton | 50% | 58% | 50% | 63% |
| Kenora | N/A | 61% | N/A | 66% |
| West Lincoln | 84% | 68% | 89% | 67% |
| Mississauga | 75% | 67% | 75% | 67% |
| St. Catharines | 64% | 63% | 66% | 67% |
| Tecumseh | N/A | 75% | N/A | 69% |
| Gravenhurst | 66% | 69% | 66% | 69% |
| Lincoln | 77% | 96% | 56% | 73% |
| Vaughan | 45% | 73% | 42% | 77% |
| The Blue Mountains | N/A | 131% | N/A | 78% |
| Grimsby | N/A | 88% | N/A | 80% |
| Markham | 45% | 70% | 52% | 82% |
| North Dumfries | N/A | 90% | N/A | 90% |
| Clarington | 91% | 93% | 91% | 93% |
| Aurora | 92% | 85% | 114% | 111% |
| Thorold | 139% | 147% | 150% | 172% |
| Average | 44% | 46% | 45% | 45% |
| Median | 40% | 43% | 42% | 42% |
| Minimum | 7% | 6% | 9% | 3% |
| Maximum | 139% | 147% | 150% | 172% |
| Region Niagara | 49% | 51% | 36% | 33% |
| Region Waterloo | 37% | 39% | 19% | 35% |
| District Muskoka | 46% | 47% | 44% | 48% |
| Region Halton | 77% | 76% | 86% | 81% |
| Region Peel | 99% | 90% | 91% | 85% |
| Region Durham | 74% | 86% | 74% | 87% |
| Region York | 77% | 84% | 89% | 100% |
| Average | 65% | 67% | 63% | 67% |
| Median | 74% | 76% | 74% | 81% |
| Minimum | 37% | 39% | 19% | 33% |
| Maximum | 99% | 90% | 91% | 100% |

Debt

The Ministry of Municipal Affairs and Housing regulates the level of debt that may be incurred by municipalities, such that no more than 25% of the total own purpose revenue can be used to service debt and other long term obligations without receiving OMB approval. In addition to confirming that the debt is within the legislated limits, Government Finance Officers' Association (GFOA) recommends the following analysis be undertaken:

Measures of the tax and revenue base, such as

- projections of key, relevant economic variables
- population trends
- utilization trends for services underlying revenues

Evaluation of trends relating to the government's financial performance, such as:

- revenues and expenditures
- net revenues available after meeting operating requirements
- reliability of revenues expected to pay debt service
- unreserved fund balance levels

Debt service obligations such as:

- existing debt service requirements
- debt service as a percentage of expenditures, or tax or system revenues

Measures of debt burden on the community such as

- Debt interest cover ratio—This ratio indicates the extent to which a municipality's operating revenues are committed to interest expenses. Municipalities should manage this ratio within a range acceptable to it, having regard to long-term financial sustainability.
- Debt outstanding per capita
- debt as a percentage of full or equalized assessed property value
- Financial Liabilities Ratio

Much focus is placed on debt outstanding, however, this number has little meaning without considering available financial assets and other liabilities. The net financial liabilities ratio is a broader measure of indebtedness than the level of borrowing as it includes all of the liabilities of the municipality and measures the extent to which the liabilities could be met from operating revenues.

Tax Debt Interest as a % of Own Source Revenue

(Sorted by debt interest ratio 2010—last column)

| Municipality | Tax Debt Interest | Tax Own Source Revenue | 2009 Tax Debt Interest as a % of Own Sources Revenues | 2010 Tax Debt Interest as a % of Own Sources Revenues |
|------------------------|-------------------|------------------------|---|---|
| Kenora | \$ - | \$ 29,249,949 | N/A | 0.0% |
| Mississauga | \$ - | \$ 568,454,214 | 0.0% | 0.0% |
| Penetanguishene | \$ - | \$ 8,984,289 | N/A | 0.0% |
| West Lincoln | \$ - | \$ 7,934,615 | 0.0% | 0.0% |
| Markham | \$ - | \$ 191,457,822 | 0.0% | 0.0% |
| Whitchurch-Stouffville | \$ - | \$ 29,267,691 | 0.1% | 0.0% |
| Brampton | \$ 63 | \$ 354,453,823 | 0.0% | 0.0% |
| Cambridge | \$ 32,186 | \$ 96,102,591 | 0.0% | 0.0% |
| The Blue Mountains | \$ 9,807 | \$ 13,550,653 | N/A | 0.1% |
| Wainfleet | \$ 11,037 | \$ 4,799,958 | 0.2% | 0.2% |
| Georgina | \$ 89,721 | \$ 36,749,980 | 0.4% | 0.2% |
| Middlesex Centre | \$ 33,654 | \$ 12,156,497 | 0.3% | 0.3% |
| Brantford | \$ 664,906 | \$ 177,958,454 | 0.4% | 0.4% |
| Central Elgin | \$ 49,859 | \$ 13,311,807 | 0.2% | 0.4% |
| Whitby | \$ 496,296 | \$ 98,350,626 | 0.8% | 0.5% |
| Greater Sudbury | \$ 1,637,309 | \$ 289,034,248 | 0.5% | 0.6% |
| Oakville | \$ 1,585,178 | \$ 272,170,897 | 0.7% | 0.6% |
| Thorold | \$ 80,243 | \$ 13,542,597 | 0.6% | 0.6% |
| Halton Hills | \$ 257,333 | \$ 42,895,591 | 0.6% | 0.6% |
| Quinte West | \$ 277,768 | \$ 45,745,909 | 0.7% | 0.6% |
| Timmins | \$ 493,990 | \$ 73,757,698 | 0.7% | 0.7% |
| Fort Erie | \$ 158,784 | \$ 23,631,592 | 0.3% | 0.7% |
| Cornwall | \$ 560,358 | \$ 80,840,732 | N/A | 0.7% |
| Clarington | \$ 465,328 | \$ 58,507,985 | 0.5% | 0.8% |
| Sault Ste. Marie | \$ 1,051,500 | \$ 132,158,880 | 0.9% | 0.8% |
| Lincoln | \$ 106,259 | \$ 13,225,082 | 0.7% | 0.8% |
| Wellesley | \$ 48,366 | \$ 5,109,038 | 1.0% | 0.9% |
| Orangeville | \$ 295,955 | \$ 29,866,828 | N/A | 1.0% |
| Kingsville | \$ 135,531 | \$ 13,649,306 | N/A | 1.0% |
| Pickering | \$ 692,082 | \$ 69,393,863 | 1.2% | 1.0% |
| Niagara-on-the-Lake | \$ 149,938 | \$ 14,893,501 | 1.1% | 1.0% |
| Barrie | \$ 2,077,923 | \$ 204,448,743 | 0.7% | 1.0% |
| Ajax | \$ 736,674 | \$ 72,289,127 | 0.8% | 1.0% |
| Fort Frances | \$ 157,002 | \$ 14,953,085 | N/A | 1.0% |
| Grimsby | \$ 182,982 | \$ 17,164,375 | N/A | 1.1% |
| Vaughan | \$ 2,269,754 | \$ 211,894,809 | N/A | 1.1% |
| Aurora | \$ 470,763 | \$ 41,574,660 | 0.0% | 1.1% |
| Kawartha Lakes | \$ 1,218,352 | \$ 105,894,535 | 2.1% | 1.2% |
| Kitchener | \$ 3,275,099 | \$ 261,342,198 | 1.1% | 1.3% |
| Seguin | \$ 165,944 | \$ 12,866,428 | N/A | 1.3% |
| Thunder Bay | \$ 4,327,665 | \$ 335,495,293 | 1.5% | 1.3% |
| Woolwich | \$ 182,216 | \$ 13,321,065 | 0.0% | 1.4% |
| Windsor | \$ 6,860,853 | \$ 446,789,376 | 1.6% | 1.5% |
| Port Colborne | \$ 268,375 | \$ 16,951,154 | N/A | 1.6% |
| Milton | \$ 1,135,401 | \$ 70,126,384 | 1.2% | 1.6% |
| Niagara Falls | \$ 1,475,859 | \$ 86,165,555 | 1.7% | 1.7% |
| St. Thomas | \$ 882,190 | \$ 51,214,456 | 1.8% | 1.7% |
| Burlington | \$ 3,235,256 | \$ 180,185,894 | 1.3% | 1.8% |

Tax Debt Interest as a % of Own Source Revenue (cont'd)

| Municipality | Tax Debt Interest | Tax Own Source Revenue | 2009 Tax Debt Interest as a % of Own Sources Revenues | 2010 Tax Debt Interest as a % of Own Sources Revenues |
|----------------------|-------------------|------------------------|---|---|
| London | \$ 11,637,752 | \$ 632,457,578 | 1.8% | 1.8% |
| Guelph | \$ 4,213,856 | \$ 228,691,535 | 2.1% | 1.8% |
| Hamilton | \$ 17,635,466 | \$ 956,235,028 | 1.9% | 1.8% |
| Wilmot | \$ 180,529 | \$ 9,754,782 | 2.0% | 1.9% |
| East Gwillimbury | \$ 310,501 | \$ 16,238,295 | 3.0% | 1.9% |
| Tecumseh | \$ 398,137 | \$ 19,950,739 | N/A | 2.0% |
| Prince Edward County | \$ 662,187 | \$ 32,271,135 | N/A | 2.1% |
| King | \$ 519,245 | \$ 25,054,794 | 1.7% | 2.1% |
| St. Catharines | \$ 2,248,756 | \$ 108,458,616 | 1.9% | 2.1% |
| North Bay | \$ 2,002,935 | \$ 90,247,275 | 2.4% | 2.2% |
| Meaford | \$ 260,010 | \$ 11,675,683 | N/A | 2.2% |
| Chatham-Kent | \$ 3,550,485 | \$ 158,849,933 | 2.2% | 2.2% |
| North Dumfries | \$ 104,801 | \$ 4,673,861 | N/A | 2.2% |
| Peterborough | \$ 3,371,629 | \$ 142,588,150 | 2.1% | 2.4% |
| Sarnia | \$ 1,874,169 | \$ 77,002,085 | 1.7% | 2.4% |
| Bracebridge | \$ 350,812 | \$ 14,059,190 | N/A | 2.5% |
| Kingston | \$ 6,987,120 | \$ 276,184,618 | 1.7% | 2.5% |
| Leamington | \$ 802,717 | \$ 30,774,672 | 2.5% | 2.6% |
| Caledon | \$ 1,390,692 | \$ 53,304,941 | 2.8% | 2.6% |
| Huntsville | \$ 390,733 | \$ 14,196,165 | 2.2% | 2.8% |
| Ottawa | \$ 55,332,651 | \$ 1,957,435,638 | 2.8% | 2.8% |
| Welland | \$ 1,207,982 | \$ 39,378,235 | 3.0% | 3.1% |
| Brockville | \$ 1,097,260 | \$ 34,978,888 | 3.5% | 3.1% |
| Newmarket | \$ 2,051,542 | \$ 58,062,451 | 3.8% | 3.5% |
| Oshawa | \$ 4,988,644 | \$ 139,259,912 | 3.7% | 3.6% |
| Stratford | \$ 2,490,442 | \$ 66,974,996 | 2.7% | 3.7% |
| Toronto | \$273,274,782 | \$ 7,149,462,066 | 3.3% | 3.8% |
| St. Marys | \$ 523,044 | \$ 12,244,854 | 4.6% | 4.3% |
| Tillsonburg | \$ 828,174 | \$ 16,898,383 | N/A | 4.9% |
| Waterloo | \$ 4,696,242 | \$ 95,771,876 | 5.6% | 4.9% |
| Innisfil | \$ 1,692,973 | \$ 32,910,558 | N/A | 5.1% |
| Gravenhurst | \$ 545,195 | \$ 10,380,055 | 3.9% | 5.3% |
| Average | | | 1.5% | 1.6% |
| Median | | | 1.3% | 1.3% |
| Minimum | | | 0.0% | 0.0% |
| Maximum | | | 5.6% | 5.3% |
| Region Halton | \$ 1,652,776 | \$ 418,475,330 | 0.5% | 0.4% |
| Region Durham | \$ 5,225,252 | \$ 589,373,123 | 1.0% | 0.9% |
| District Muskoka | \$ 1,054,569 | \$ 96,909,484 | 1.2% | 1.1% |
| Region Peel | \$ 18,015,188 | \$ 1,106,634,613 | 1.8% | 1.6% |
| Region York | \$ 18,293,188 | \$ 970,031,476 | 2.0% | 1.9% |
| Region Niagara | \$ 8,768,484 | \$ 422,063,778 | 2.1% | 2.1% |
| Region Waterloo | \$ 10,175,181 | \$ 484,436,982 | 2.1% | 2.1% |
| Average | | | 1.5% | 1.4% |
| Median | | | 1.8% | 1.6% |
| Minimum | | | 0.5% | 0.4% |
| Maximum | | | 2.1% | 2.1% |

Debt To Reserve Ratio

(Sorted by 2010—last column)

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74 of the 2010 FIRs. Note Reserves excludes obligatory reserves.

| Municipality | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------|------|------|------|------|------|
| Penetanguishene | N/A | N/A | N/A | N/A | 0.0 |
| Brampton | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Kenora | N/A | N/A | N/A | N/A | 0.0 |
| West Lincoln | N/A | 0.0 | 0.0 | 0.0 | 0.0 |
| Mississauga | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| North Dumfries | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| East Gwillimbury | 0.2 | 0.3 | 0.1 | 0.0 | 0.0 |
| Thorold | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Markham | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| Lincoln | 0.2 | 0.3 | 0.2 | 0.1 | 0.1 |
| Cornwall | 0.0 | 0.1 | 0.0 | N/A | 0.2 |
| Wainfleet | N/A | 0.0 | 0.1 | 0.0 | 0.2 |
| Grimsby | 0.3 | 0.3 | 0.2 | N/A | 0.2 |
| The Blue Mountains | N/A | N/A | N/A | N/A | 0.2 |
| Whitby | 0.2 | 0.4 | 0.3 | 0.3 | 0.2 |
| Aurora | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 |
| Cambridge | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 |
| Vaughan | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 |
| Oakville | 0.2 | 0.7 | 0.5 | 0.4 | 0.3 |
| Wellesley | 0.2 | 0.2 | 0.1 | 0.3 | 0.3 |
| Middlesex Centre | 0.4 | 0.4 | 0.1 | 0.3 | 0.3 |
| Halton Hills | 0.3 | 0.7 | 0.6 | 0.7 | 0.3 |
| Greater Sudbury | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 |
| Ajax | 0.3 | 0.5 | 0.6 | 0.4 | 0.4 |
| Fort Frances | N/A | N/A | N/A | N/A | 0.5 |
| Clarington | 0.3 | 0.6 | 0.6 | 0.6 | 0.5 |
| Seguin | N/A | N/A | N/A | N/A | 0.6 |
| Brantford | 0.3 | 0.3 | 0.2 | 0.3 | 0.6 |
| Pickering | 0.3 | 0.5 | 0.7 | 0.6 | 0.6 |
| Woolwich | 0.0 | 0.1 | 0.0 | 0.5 | 0.6 |
| Timmins | 0.0 | 0.7 | 0.5 | 0.6 | 0.6 |
| Hamilton | 0.9 | 1.0 | 0.8 | 0.8 | 0.7 |
| Sault Ste. Marie | 0.5 | 0.7 | 1.3 | 0.5 | 0.7 |
| Georgina | 1.4 | 1.5 | 1.3 | 0.9 | 0.7 |
| Guelph | 1.3 | 1.4 | 1.0 | 1.1 | 0.7 |
| Milton | 0.2 | 0.6 | 0.6 | 0.6 | 0.7 |
| St. Catharines | 0.7 | 0.8 | 0.7 | 0.7 | 0.8 |
| Wilmot | 0.6 | 0.5 | 0.5 | 0.7 | 0.8 |
| Port Colborne | 2.2 | 1.3 | N/A | N/A | 0.8 |
| Burlington | 0.5 | 0.9 | 0.7 | 0.9 | 0.8 |
| Fort Erie | 0.6 | 0.7 | 0.6 | 0.8 | 0.9 |
| St. Thomas | 1.3 | 1.3 | 1.3 | 0.9 | 0.9 |
| Niagara-on-the-Lake | 0.5 | 0.7 | 0.8 | 0.9 | 0.9 |
| Barrie | 0.2 | 0.2 | 0.1 | 0.4 | 0.9 |
| Peterborough | 0.9 | 1.0 | 0.7 | 0.6 | 0.9 |
| Tecumseh | N/A | N/A | N/A | N/A | 0.9 |

Debt To Reserve Ratio (cont'd)

| Municipality | 2006 | 2007 | 2008 | 2009 | 2010 |
|------------------------|------|------|------|------|------|
| Quinte West | N/A | 0.3 | 0.3 | 0.7 | 1.0 |
| Caledon | 0.3 | 0.5 | 0.7 | 0.7 | 1.0 |
| Niagara Falls | 0.6 | 0.6 | 0.4 | 0.5 | 1.0 |
| London | 1.2 | 1.5 | 1.2 | 1.0 | 1.0 |
| Bracebridge | 1.4 | 1.7 | 0.9 | N/A | 1.1 |
| Windsor | 2.3 | 1.6 | 1.4 | 1.2 | 1.1 |
| Leamington | 1.5 | 1.7 | 1.1 | 1.2 | 1.2 |
| Kingsville | N/A | N/A | 0.8 | N/A | 1.2 |
| Kingston | 0.9 | 1.0 | 1.1 | 1.2 | 1.2 |
| Gravenhurst | 1.2 | 1.2 | 1.2 | 1.6 | 1.4 |
| Welland | 1.0 | 1.3 | 1.4 | 1.4 | 1.5 |
| Thunder Bay | 1.8 | 2.0 | 1.9 | 2.0 | 1.6 |
| St. Marys | 0.2 | 0.8 | 1.4 | 2.4 | 1.9 |
| Newmarket | 2.0 | 3.1 | 1.8 | 2.1 | 1.9 |
| Prince Edward County | N/A | 1.5 | 1.5 | N/A | 2.2 |
| Innisfil | N/A | N/A | N/A | N/A | 2.3 |
| Whitchurch-Stouffville | 0.0 | 0.0 | 0.0 | 1.3 | 2.3 |
| Waterloo | 1.9 | 2.5 | 1.7 | 1.9 | 2.4 |
| Sarnia | 3.3 | 3.8 | 4.3 | 2.7 | 2.4 |
| Oshawa | 1.7 | 4.2 | 3.4 | 2.8 | 2.5 |
| Central Elgin | 1.5 | 2.4 | 1.5 | 1.7 | 2.5 |
| Chatham-Kent | 3.2 | 3.1 | 2.1 | 2.0 | 2.5 |
| Toronto | 1.9 | 2.6 | 2.3 | 2.3 | 2.6 |
| Huntsville | 1.1 | 2.0 | N/A | 1.3 | 2.6 |
| North Bay | 1.6 | 2.6 | 2.0 | 2.9 | 2.7 |
| King | 0.2 | 1.9 | 1.0 | 1.7 | 2.8 |
| Ottawa | 1.1 | 1.8 | 2.2 | 3.4 | 3.2 |
| Stratford | 0.4 | 2.3 | 2.1 | 4.5 | 3.5 |
| Kitchener | 0.8 | 1.4 | N/A | 3.0 | 3.8 |
| Kawartha Lakes | 0.9 | 2.2 | 2.1 | 2.7 | 3.8 |
| Orangeville | 2.1 | N/A | N/A | N/A | 5.8 |
| Brockville | 1.7 | 2.1 | 2.1 | 2.4 | 7.7 |
| Tillsonburg | 3.4 | 4.0 | 4.1 | N/A | 9.8 |
| Meaford | N/A | N/A | N/A | N/A | 12.3 |
| Average | 0.9 | 1.1 | 0.9 | 1.1 | 1.5 |
| Median | 0.5 | 0.7 | 0.7 | 0.7 | 0.8 |
| Minimum | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Maximum | 3.4 | 4.2 | 4.3 | 4.5 | 12.3 |
| Region Durham | 0.5 | 0.5 | 0.4 | 0.3 | 0.2 |
| Region Halton | 1.0 | 0.6 | 0.5 | 0.4 | 0.4 |
| Region Peel | 2.1 | 0.3 | 0.3 | 0.3 | 0.5 |
| Region Waterloo | 0.4 | 0.7 | 0.7 | 0.9 | 0.9 |
| Region Niagara | 0.3 | 0.7 | 0.6 | 0.7 | 1.1 |
| Region York | 0.8 | 2.0 | 1.4 | 1.6 | 1.6 |
| District Muskoka | 0.3 | 2.9 | 2.2 | 2.1 | 1.8 |
| Average | 0.8 | 1.1 | 0.9 | 0.9 | 0.9 |
| Median | 0.5 | 0.7 | 0.6 | 0.7 | 0.9 |
| Minimum | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 |
| Maximum | 2.1 | 2.9 | 2.2 | 2.1 | 1.8 |

Net Financial Liabilities Ratio

Net Financial Liabilities Ratio is total liabilities minus assets as a percentage of own source revenues. This ratio indicates the extent to which financial liabilities could be met by its operating revenue. Where this ratio is falling it indicates that the municipality's capacity to meet its financial obligations from operating revenue is strengthening. A ratio greater than zero indicates that total liabilities exceed total assets. There is no optimal number or range for this indicator. What is important is that a municipality understands and is comfortable with the ratio it has and it has been determined based on future needs and long term financial sustainability. Net financial liabilities is a broader and more appropriate measure of indebtedness than debenture debt as it includes all of a municipality's financial assets and obligations compared with own source revenues. An increase in this ratio could mean that a municipality is incurring higher net operating costs.

| Municipalities | Net Financial Assets | 2010 Own Source Revenue | 2009 Financial Liability Ratio | 2010 Financial Liability Ratio |
|---------------------|----------------------|-------------------------|--------------------------------|--------------------------------|
| North Dumfries | \$ 11,146,765 | \$ 4,678,634 | -301% | -238% |
| Lincoln | \$ 29,167,352 | \$ 16,008,774 | -139% | -182% |
| Wellesley | \$ 8,925,974 | \$ 5,109,038 | -203% | -175% |
| West Lincoln | \$ 13,719,500 | \$ 9,496,140 | -167% | -144% |
| Markham | \$ 368,588,848 | \$ 260,051,959 | -117% | -142% |
| Grimsby | \$ 30,629,088 | \$ 21,932,643 | -145% | -140% |
| Pickering | \$ 86,450,185 | \$ 69,393,863 | -121% | -125% |
| Brampton | \$ 482,815,934 | \$ 389,480,208 | -93% | -124% |
| Halton Hills | \$ 52,311,953 | \$ 42,895,591 | -93% | -122% |
| Wilmot | \$ 15,371,573 | \$ 12,979,510 | -158% | -118% |
| Mississauga | \$ 630,273,477 | \$ 568,454,214 | -115% | -111% |
| Ajax | \$ 78,968,870 | \$ 72,289,127 | -72% | -109% |
| Woolwich | \$ 17,244,325 | \$ 16,202,592 | -106% | -106% |
| Whitby | \$ 102,715,812 | \$ 98,350,626 | -85% | -104% |
| Milton | \$ 70,869,925 | \$ 70,126,384 | -85% | -101% |
| Aurora | \$ 50,535,994 | \$ 52,242,502 | -83% | -97% |
| Bracebridge | \$ 13,489,616 | \$ 14,059,190 | -100% | -96% |
| Oakville | \$ 259,233,273 | \$ 272,170,897 | -97% | -95% |
| Burlington | \$ 168,100,054 | \$ 180,185,894 | -85% | -93% |
| Thorold | \$ 17,105,788 | \$ 19,048,708 | -128% | -90% |
| Niagara-on-the-Lake | \$ 18,876,972 | \$ 21,436,155 | -94% | -88% |
| Vaughan | \$ 217,832,360 | \$ 289,958,880 | -58% | -75% |
| The Blue Mountains | \$ 11,428,108 | \$ 18,793,046 | N/A | -61% |
| Kenora | \$ 20,813,826 | \$ 34,305,147 | N/A | -61% |
| Clarington | \$ 33,993,965 | \$ 58,507,985 | -55% | -58% |
| Peterborough | \$ 90,248,614 | \$ 170,739,592 | -51% | -53% |
| Waterloo | \$ 67,588,595 | \$ 128,043,736 | -52% | -53% |
| East Gwillimbury | \$ 10,281,454 | \$ 19,529,169 | -54% | -53% |
| Fort Frances | \$ 10,254,187 | \$ 19,490,903 | N/A | -53% |
| Cambridge | \$ 70,492,164 | \$ 137,551,537 | -60% | -51% |
| St. Catharines | \$ 59,077,463 | \$ 124,782,092 | -60% | -47% |
| Niagara Falls | \$ 46,719,913 | \$ 102,146,568 | -76% | -46% |
| Kitchener | \$ 148,319,226 | \$ 328,450,294 | -45% | -45% |
| Brantford | \$ 94,778,294 | \$ 212,984,839 | -56% | -45% |
| Cornwall | \$ 41,937,749 | \$ 94,914,804 | N/A | -44% |
| St. Thomas | \$ 28,186,349 | \$ 65,299,779 | -44% | -43% |
| Newmarket | \$ 33,758,334 | \$ 79,092,710 | -44% | -43% |
| Greater Sudbury | \$ 127,465,061 | \$ 340,199,366 | -32% | -37% |
| Welland | \$ 16,317,763 | \$ 59,668,286 | -32% | -27% |
| Caledon | \$ 14,410,634 | \$ 53,304,941 | -37% | -27% |

Net Financial Liabilities Ratio (cont'd)

| Municipalities | Net Financial Assets | 2010 Own Source Revenue | 2009 Financial Liability Ratio | 2010 Financial Liability Ratio |
|------------------------|----------------------|-------------------------|--------------------------------|--------------------------------|
| Sault Ste. Marie | \$ 40,771,440 | \$ 154,809,949 | -39% | -26% |
| Wainfleet | \$ 1,017,241 | \$ 4,799,958 | 1% | -21% |
| Fort Erie | \$ 7,932,196 | \$ 38,314,146 | -27% | -21% |
| Seguin | \$ 2,255,657 | \$ 12,866,428 | N/A | -18% |
| Hamilton | \$ 192,119,315 | \$ 1,104,440,702 | -15% | -17% |
| Windsor | \$ 64,144,429 | \$ 503,179,678 | 17% | -13% |
| Guelph | \$ 26,614,522 | \$ 267,887,795 | -6% | -10% |
| North Bay | \$ 8,702,944 | \$ 108,339,027 | -6% | -8% |
| Port Colborne | \$ 1,430,466 | \$ 20,199,561 | -9% | -7% |
| Penetanguishene | \$ 600,279 | \$ 12,318,892 | N/A | -5% |
| Innisfil | \$ 1,205,649 | \$ 36,718,299 | N/A | -3% |
| Quinte West | \$ 101,760 | \$ 56,709,693 | -6% | 0% |
| London | \$ (32,846,455) | \$ 758,097,313 | 5% | 4% |
| Georgina | \$ (3,275,592) | \$ 39,377,420 | 12% | 8% |
| Sarnia | \$ (9,289,876) | \$ 106,276,331 | 19% | 9% |
| Kingsville | \$ (3,697,874) | \$ 21,183,466 | -9% | 17% |
| Huntsville | \$ (3,411,431) | \$ 14,196,165 | -21% | 24% |
| Timmins | \$ (22,525,355) | \$ 87,833,484 | 22% | 26% |
| Thunder Bay | \$ (107,126,651) | \$ 369,024,407 | 13% | 29% |
| Kingston | \$ (95,009,990) | \$ 317,046,373 | 31% | 30% |
| Central Elgin | \$ (5,363,719) | \$ 16,162,217 | 37% | 33% |
| Leamington | \$ (17,639,165) | \$ 48,970,818 | 35% | 36% |
| Chatham-Kent | \$ (69,216,496) | \$ 187,142,460 | 34% | 37% |
| Orangeville | \$ (16,466,624) | \$ 38,234,033 | 47% | 43% |
| Tecumseh | \$ (12,127,734) | \$ 28,138,044 | N/A | 43% |
| Kawartha Lakes | \$ (52,482,847) | \$ 118,477,371 | 53% | 44% |
| Ottawa | \$ (1,051,653,934) | \$ 2,198,170,474 | 41% | 48% |
| Toronto | \$ (4,385,646,109) | \$ 7,902,105,819 | 49% | 55% |
| Tillsonburg | \$ (10,200,933) | \$ 16,898,383 | N/A | 60% |
| Brockville | \$ (25,592,214) | \$ 41,680,856 | 49% | 61% |
| Whitchurch-Stouffville | \$ (21,700,633) | \$ 35,242,436 | 1% | 62% |
| St. Marys | \$ (9,117,825) | \$ 14,453,847 | 64% | 63% |
| Oshawa | \$ (97,222,280) | \$ 139,259,912 | 65% | 70% |
| Barrie | \$ (172,189,930) | \$ 238,783,066 | 49% | 72% |
| Stratford | \$ (61,893,328) | \$ 76,062,200 | 83% | 81% |
| Middlesex Centre | \$ (12,858,667) | \$ 14,938,091 | -16% | 86% |
| Meaford | \$ (14,192,446) | \$ 14,264,048 | N/A | 99% |
| Prince Edward County | \$ (36,881,704) | \$ 36,567,188 | 54% | 101% |
| Gravenhurst | \$ (10,939,512) | \$ 10,380,055 | 43% | 105% |
| King | \$ (29,120,823) | \$ 26,828,761 | 95% | 109% |
| Average | | | -37% | -28% |
| Median | | | -32% | -27% |
| Minimum | | | -301% | -238% |
| Maximum | | | 95% | 109% |
| Region Halton | \$ 620,910,007 | \$ 560,538,906 | -98% | -111% |
| Region Durham | \$ 519,209,231 | \$ 760,721,987 | -58% | -68% |
| Region Peel | \$ 249,875,675 | \$ 1,335,962,145 | -46% | -19% |
| Region Niagara | \$ (22,078,685) | \$ 524,112,380 | -1% | 4% |
| Region Waterloo | \$ (157,396,848) | \$ 565,924,258 | 27% | 28% |
| District of Muskoka | \$ (58,110,858) | \$ 109,990,086 | 61% | 53% |
| Region York | \$ (872,913,130) | \$ 1,134,871,857 | 60% | 77% |
| Average | | | -8% | -5% |
| Median | | | -1% | 4% |
| Minimum | | | -98% | -111% |
| Maximum | | | 61% | 77% |

Taxes Receivable as a % of Tax Levies

The following chart reflects the total uncollected property taxes as a percentage of total tax levy. Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, the municipality should try to identify the causes and devise action strategies. A municipality should assess their internal collection procedures to reduce uncollected property taxes. Further investigation should also be conducted to classify the uncollected property taxes (residential, commercial and industrial). If uncollected property taxes are rising, further investigation is needed to try to identify the causes (why is it happening?), assess the significance and devise action strategies (what can be done?)

| Municipality | 2006 | 2007 | 2008 | 2009 | 2010 |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| Ottawa | 3.4% | 3.7% | 3.5% | 4.1% | 3.4% |
| Peterborough | 2.9% | 2.9% | 3.1% | 2.0% | 3.5% |
| Cornwall | 3.3% | 4.1% | 4.1% | N/A | 4.3% |
| Kingston | 4.4% | 3.9% | 4.5% | 5.1% | 5.5% |
| Quinte West | N/A | 7.7% | 8.2% | 7.6% | 5.8% |
| Kawartha Lakes | 6.6% | 7.1% | 8.2% | 7.6% | 6.2% |
| Brockville | 3.7% | 4.5% | 4.6% | 4.8% | 7.0% |
| Prince Edward County | N/A | 7.1% | 6.6% | 11.2% | 9.3% |
| Eastern Average | 4.1% | 5.1% | 5.3% | 6.1% | 5.6% |
| Oshawa | 2.1% | 3.1% | 3.7% | 4.6% | 3.4% |
| Burlington | 3.5% | 3.1% | 3.2% | 3.8% | 3.6% |
| Newmarket | 4.7% | 4.0% | 4.6% | 5.5% | 4.7% |
| Mississauga | 5.1% | 4.4% | 5.2% | 4.7% | 5.0% |
| Oakville | 5.1% | 4.7% | 4.6% | 6.1% | 5.4% |
| Toronto | 4.4% | 4.2% | 4.6% | 5.7% | 5.4% |
| Milton | 5.0% | 6.1% | 6.2% | 8.5% | 6.0% |
| Ajax | 3.9% | 4.2% | 5.4% | 5.9% | 6.0% |
| Brampton | 7.3% | 7.3% | 6.6% | 7.1% | 6.5% |
| Aurora | 7.5% | 6.8% | 7.9% | 7.6% | 6.9% |
| Halton Hills | 4.7% | 5.0% | 6.2% | 6.7% | 7.1% |
| Georgina | 6.6% | 7.3% | 8.0% | 9.1% | 7.3% |
| Whitby | 5.8% | 6.1% | 6.1% | 6.7% | 7.4% |
| Vaughan | 6.4% | 6.8% | 6.0% | 8.2% | 7.5% |
| Markham | 7.1% | 6.6% | 7.8% | 8.8% | 7.7% |
| Whitchurch-Stouffville | 5.5% | 7.1% | 5.9% | 7.5% | 7.7% |
| Clarington | 7.6% | 8.6% | 8.1% | 9.2% | 9.2% |
| Pickering | 7.6% | 7.7% | 8.3% | 9.4% | 9.2% |
| East Gwillimbury | 8.6% | 9.2% | 8.7% | 10.8% | 10.0% |
| Caledon | 8.7% | 9.5% | 12.5% | 10.8% | 11.0% |
| King | 10.5% | 10.7% | 11.6% | 11.8% | 11.4% |
| GTA Average | 6.1% | 6.3% | 6.7% | 7.5% | 7.1% |
| St. Catharines | 4.3% | 4.3% | 5.2% | 5.7% | 6.0% |
| Port Colborne | 7.4% | 7.0% | 6.9% | 5.6% | 6.1% |
| Thorold | 6.3% | 5.6% | 6.6% | 7.7% | 6.9% |
| Grimsby | 6.6% | 6.9% | 6.9% | 7.3% | 7.4% |
| Lincoln | 11.4% | 9.6% | 8.7% | 10.0% | 7.6% |
| Hamilton | 7.1% | 7.2% | 7.2% | 8.2% | 8.2% |
| Niagara-on-the-Lake | 8.7% | 9.1% | 10.0% | 10.1% | 8.7% |
| Wells | 9.5% | 9.5% | 8.4% | 9.3% | 9.2% |
| Fort Erie | 7.3% | 7.3% | 7.9% | 8.8% | 9.8% |
| Niagara Falls | 9.0% | 9.7% | 10.8% | 10.3% | 10.8% |
| Wainfleet | N/A | 10.3% | 9.9% | 10.9% | 12.5% |
| West Lincoln | N/A | 9.8% | 9.1% | 10.8% | 15.1% |
| Niagara/Ham. Average | 7.5% | 7.8% | 7.9% | 8.6% | 9.0% |

| Municipality | 2006 | 2007 | 2008 | 2009 | 2010 |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| Kenora | N/A | N/A | N/A | N/A | 2.7% |
| Greater Sudbury | 4.1% | 3.6% | 3.4% | 4.1% | 4.3% |
| North Bay | 2.8% | 3.8% | 4.1% | 3.1% | 4.6% |
| Thunder Bay | 7.8% | 7.4% | 8.7% | 7.8% | 5.0% |
| Seguin | N/A | N/A | N/A | N/A | 6.3% |
| Sault Ste. Marie | 5.6% | 5.1% | 6.3% | 7.8% | 6.3% |
| Fort Frances | N/A | N/A | N/A | N/A | 6.5% |
| Timmins | 11.4% | 9.9% | 8.7% | 11.1% | 9.9% |
| North Average | 6.3% | 6.0% | 6.2% | 6.8% | 5.7% |
| Orangeville | 5.1% | N/A | N/A | 5.5% | 5.6% |
| Gravenhurst | 2.5% | 3.5% | 3.0% | 4.0% | 7.1% |
| Penetanguishene | N/A | N/A | N/A | N/A | 7.3% |
| Barrie | 5.8% | 6.8% | 7.8% | 8.3% | 8.2% |
| Innisfil | N/A | N/A | N/A | N/A | 8.8% |
| Bracebridge | 12.5% | 13.1% | 12.4% | 13.6% | 10.8% |
| Huntsville | 9.8% | 10.3% | N/A | 10.0% | 12.8% |
| Simcoe/Musk./Duff. Av | 7.1% | 8.4% | 7.7% | 8.3% | 8.7% |
| London | 1.8% | 2.9% | 2.4% | 3.1% | 2.7% |
| St. Marys | 4.8% | 3.9% | 3.9% | 3.1% | 3.0% |
| Guelph | 2.5% | 3.5% | 3.4% | 3.5% | 3.3% |
| St. Thomas | 3.3% | 2.8% | 1.1% | 2.8% | 3.6% |
| Woolwich | 3.8% | 4.2% | 3.8% | 4.5% | 3.8% |
| Wellesley | 3.7% | 4.3% | 5.3% | 4.1% | 3.8% |
| Branford | 3.3% | 3.9% | 4.1% | 5.8% | 5.0% |
| Waterloo | 3.2% | 4.6% | 5.2% | 4.7% | 5.0% |
| Wilmot | 4.5% | 5.1% | 5.7% | 4.9% | 5.4% |
| Tilsonburg | 3.8% | 4.9% | 4.6% | 7.9% | 5.5% |
| Stratford | 4.1% | 4.9% | 5.8% | 4.9% | 5.8% |
| Middlesex Centre | 5.5% | 5.8% | 5.8% | 6.2% | 5.9% |
| Kitchener | 6.2% | 5.5% | N/A | 6.0% | 6.2% |
| Leamington | 5.3% | 5.0% | 7.2% | 6.2% | 6.4% |
| Chatham-Kent | 5.3% | 5.6% | 5.1% | 6.6% | 6.5% |
| Kingsville | N/A | N/A | 9.2% | 7.7% | 6.7% |
| Sarnia | 5.9% | 5.5% | 5.5% | 6.2% | 6.8% |
| Cambridge | 4.3% | 5.0% | 5.3% | 6.6% | 7.1% |
| Meaford | N/A | N/A | N/A | N/A | 8.0% |
| North Dumfries | N/A | 8.5% | 6.9% | 7.6% | 8.2% |
| Central Elgin | 8.8% | 8.9% | 9.7% | 7.5% | 8.9% |
| Tecumseh | N/A | N/A | N/A | N/A | 9.4% |
| Windsor | 7.4% | 8.0% | 8.4% | 10.7% | 11.3% |
| The Blue Mountains | N/A | N/A | N/A | 15.2% | 12.3% |
| Southwest Average | 4.6% | 5.1% | 5.4% | 6.2% | 6.3% |

Revenue and Expenditure Analysis & MPMPs



Revenue and Expenditure Analysis

The net per capita operating costs are calculated using schedule 40 FIR expenditures less schedule 12 revenues (excluding Tangible Capital Asset Grants). Changes in per capita expenditures reflect changes in expenditures relative to population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the resident's collective personal income. If the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity. This section also includes, where appropriate, calculations of the revenue recovery for various services. Staffing levels have also been included in select schedules. Note: The Water and Wastewater have been moved to the Water/WW section of the report.

The Municipal Performance Measurement Program (MPMP) is an initiative designed to provide taxpayers with useful information on service delivery and municipalities with tools to improve those services over time. This section of the report includes the following information.

- ***Net Municipal Levy (2011 Levy Bylaw)***
 - ***Per Capita and sorted by Location***
 - ***Upper Tier, Lower Tier and Single Tier Splits***
 - ***Per \$100,000 of Assessment and sorted by Location***
- ***General Government (NEW)***
- ***Protection Services (FIRs, MPMPs)***
 - ***Fire, Police***
 - ***Court Security and Transportation***
 - ***Conservation Authority (NEW)***
 - ***Protective Inspection and Control (NEW)***
 - ***POA***
- ***Transportation Services (FIRs, MPMPs)***
 - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
 - ***Transit, Parking***
 - ***Streetlights***
 - ***Air Transportation (NEW)***

- **Environmental Services (FIRs, MPMPs)**
 - **Storm Sewer**
 - **Waste Collection**
 - **Waste Disposal**
 - **Waste Diversion**
 - **Waste Diversion Integrated (NEW)**

- **Health Services (FIRs, MPMPs)**
 - **Public Health Services, Ambulance Services**
 - **Cemeteries**
 - **Emergency Measures (NEW)**

- **Social and Family Services (FIRs, MPMPs)**
 - **General Assistance, Assistance to Aged**
 - **Child Care**

- **Social Housing (FIRs, MPMPs)**
 - **Public Housing (NEW), Non-Profit Co-op Housing (NEW)**
 - **Rent Supplement (NEW), Other (NEW)**

- **Recreation and Culture (FIRs, MPMPs)**
 - **Parks, Recreation Programs**
 - **Recreation Facilities, Golf Courses, Marina, Ski Hills**
 - **Recreation Facilities Other**
 - **Recreation Programs, Recreation Facilities Combined**
 - **Libraries**
 - **Museums (NEW)**
 - **Cultural Services**

- **Planning and Development Services (FIRs, MPMPs)**
 - **Planning**
 - **Commercial and Industrial**

Analysis of Net Municipal Levy Per Capita

In order to better understand the relative tax position for a municipality, another measure that has been included in the study is a comparison of net municipal levies on a per capita basis. This measure indicates the total net municipal levy needed to provide services to the municipality. This analysis does not indicate value for money or the effectiveness in meeting community objectives. Net municipal expenditures per capita may vary as a result of:

- Different service levels
- Variations in the types of services
- Different methods of providing services
- Different residential/non-residential assessment composition
- Varying demand for services
- Locational factors
- Demographic differences
- Socio-economic differences
- Urban/rural composition differences
- User fee policies
- Age of infrastructure
- What is being collected from rates as opposed to property taxes

As such, this analysis is not an “apples to apples” comparison of services, but rather has been included to provide insight into the net cost of providing municipal services within each municipality. Further analysis would be required to determine the cause of the differences across each spending envelope and within each municipality. This analysis was completed using the most current information available - net municipal levies as per the 2011 municipal levy by-laws and the 2010 Stats Canada estimated populations.

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures may indicate that the cost of providing services is outstripping the community’s ability to pay, especially if spending is increasing faster than the resident’s collective personal income. Examining levy per capita shows changes in levies relative to changes in population size. As population increases, it might be expected that revenues and the need for services would increase proportionately, and therefore, that the level of per capita revenues would remain at least constant in real terms. However, this is not always the case as the cost of providing services is not directly related to population. If per capita revenues are decreasing, the municipality may be unable to maintain existing service levels unless it finds new revenue sources or ways to reduce costs.

Net Municipal Levy Per Capita

- Net levy on a per capita basis ranged across the municipalities from \$845 to \$3,196 (with an average of \$1,283 per capita).
- A review of the net levy per capita, the assessment per capita ranking and the density of the municipality ranking is shown to help understand some of the factors impacting relative taxes, which will be compared later in the report.
- 13 of the municipalities that ranked as a low levy per capita also had a low density ranking.
- 74% of the municipalities with low ranking for levy per capita had a population of 100,000 or less.
- A detailed review of the service envelopes, revenues and socio-demographics of the municipality is required to understand the factors causing differences in levies per capita. Some of the driving factors may include social service costs, significant differentials in terms of service levels and the extent of user fees.

2011 Net Municipal Levy Per Capita

| Municipal Levies | 2011 Levy per Capita | 2011 Net Levy Per Capita | Unweighted Assessment per Capita Ranking | Density Ranking |
|----------------------|----------------------|--------------------------|--|-----------------|
| Kingsville | \$ 845 | low | mid | low |
| Quinte West | \$ 910 | low | low | low |
| Wellesley | \$ 917 | low | mid | low |
| Prince Edward County | \$ 920 | low | mid | low |
| West Lincoln | \$ 941 | low | mid | low |
| Milton | \$ 965 | low | high | mid |
| Halton Hills | \$ 998 | low | high | mid |
| Penetanguishene | \$ 1,018 | low | low | mid |
| Wilmot | \$ 1,039 | low | high | low |
| Middlesex Centre | \$ 1,051 | low | high | low |
| Georgina | \$ 1,053 | low | mid | mid |
| St. Thomas | \$ 1,059 | low | low | high |
| Kawartha Lakes | \$ 1,061 | low | high | low |
| Leamington | \$ 1,076 | low | low | low |
| Markham | \$ 1,079 | low | high | high |
| Mississauga | \$ 1,080 | low | high | high |
| Newmarket | \$ 1,082 | low | mid | high |
| Welland | \$ 1,085 | low | low | mid |
| East Gwillimbury | \$ 1,093 | low | high | low |
| Kitchener | \$ 1,096 | low | low | high |
| Brampton | \$ 1,098 | low | mid | high |
| Cornwall | \$ 1,113 | low | low | high |
| Chatham-Kent | \$ 1,143 | low | low | low |
| Tecumseh | \$ 1,152 | low | mid | mid |
| Richmond Hill | \$ 1,153 | low | high | high |
| Thorold | \$ 1,156 | low | low | mid |
| Woolwich | \$ 1,166 | low | high | low |
| Caledon | \$ 1,181 | low | high | low |
| Innisfil | \$ 1,185 | mid | high | mid |
| Brantford | \$ 1,195 | mid | low | high |
| Barrie | \$ 1,199 | mid | mid | high |
| Burlington | \$ 1,209 | mid | high | high |
| Sault Ste. Marie | \$ 1,210 | mid | low | mid |
| Clarington | \$ 1,220 | mid | mid | mid |
| Peterborough | \$ 1,221 | mid | low | high |
| London | \$ 1,222 | mid | low | high |
| Aurora | \$ 1,227 | mid | high | high |
| St. Catharines | \$ 1,227 | mid | low | high |
| Tillsonburg | \$ 1,230 | mid | low | mid |
| Lincoln | \$ 1,237 | mid | mid | mid |
| Cambridge | \$ 1,237 | mid | mid | high |
| North Dumfries | \$ 1,243 | mid | high | low |
| Sarnia | \$ 1,243 | mid | low | mid |
| Greater Sudbury | \$ 1,248 | mid | low | low |
| Port Colborne | \$ 1,254 | mid | low | mid |

2011 Net Municipal Levy Per Capita (cont'd)

| Municipal Levies | 2011 Levy per Capita | 2011 Net Levy Per Capita | Unweighted Assessment per Capita Ranking | Density Ranking |
|------------------------|----------------------|--------------------------|--|-----------------|
| Pelham | \$ 1,277 | mid | mid | mid |
| Orangeville | \$ 1,280 | mid | mid | high |
| North Bay | \$ 1,288 | mid | low | mid |
| Brockville | \$ 1,290 | mid | low | high |
| Wainfleet | \$ 1,293 | mid | mid | low |
| Huntsville | \$ 1,294 | mid | high | low |
| Hamilton | \$ 1,298 | mid | low | mid |
| Kenora | \$ 1,307 | mid | low | low |
| Toronto | \$ 1,316 | mid | high | high |
| Central Elgin | \$ 1,328 | mid | mid | low |
| Timmins | \$ 1,333 | mid | low | low |
| Grimsby | \$ 1,334 | high | mid | mid |
| St. Marys | \$ 1,341 | high | mid | mid |
| Thunder Bay | \$ 1,345 | high | low | mid |
| Guelph | \$ 1,346 | high | mid | high |
| Bracebridge | \$ 1,347 | high | high | low |
| Fort Erie | \$ 1,351 | high | mid | mid |
| Stratford | \$ 1,365 | high | mid | high |
| Meaford | \$ 1,368 | high | high | low |
| Lambton Shores | \$ 1,374 | high | high | low |
| Ajax | \$ 1,377 | high | mid | high |
| Whitby | \$ 1,385 | high | mid | high |
| Ottawa | \$ 1,388 | high | mid | mid |
| Fort Frances | \$ 1,390 | high | low | mid |
| Oshawa | \$ 1,392 | high | low | high |
| Waterloo | \$ 1,395 | high | mid | high |
| Belleville | \$ 1,397 | high | low | mid |
| Windsor | \$ 1,412 | high | low | high |
| Pickering | \$ 1,415 | high | mid | mid |
| Oakville | \$ 1,429 | high | high | high |
| Vaughan | \$ 1,432 | high | high | high |
| Kingston | \$ 1,500 | high | mid | mid |
| Niagara Falls | \$ 1,583 | high | mid | mid |
| Whitchurch-Stouffville | \$ 1,602 | high | high | mid |
| King | \$ 1,679 | high | high | low |
| Gravenhurst | \$ 1,784 | high | high | low |
| Niagara-on-the-Lake | \$ 1,885 | high | high | low |
| Seguin | \$ 2,356 | high | high | low |
| The Blue Mountains | \$ 3,196 | high | high | low |
| Average | \$ 1,283 | | | |
| Median | \$ 1,243 | | | |
| Minimum | \$ 845 | | | |
| Maximum | \$ 3,196 | | | |

2011 Net Municipal Levy Per Capita (by Location)

| Municipal Levies | 2011 Levy per Capita | 2011 Net Levy Per Capita | Unweighted Assessment per Capita Ranking | Density Ranking |
|-------------------------|----------------------|--------------------------|--|-----------------|
| Quinte West | \$ 910 | low | low | low |
| Prince Edward County | \$ 920 | low | mid | low |
| Kawartha Lakes | \$ 1,061 | low | high | low |
| Cornwall | \$ 1,113 | low | low | high |
| Peterborough | \$ 1,221 | mid | low | high |
| Brockville | \$ 1,290 | mid | low | high |
| Ottawa | \$ 1,388 | high | mid | mid |
| Belleville | \$ 1,397 | high | low | mid |
| Kingston | \$ 1,500 | high | mid | mid |
| Eastern | \$ 1,200 | | | |
| Milton | \$ 965 | low | high | mid |
| Halton Hills | \$ 998 | low | high | mid |
| Georgina | \$ 1,053 | low | mid | mid |
| Markham | \$ 1,079 | low | high | high |
| Mississauga | \$ 1,080 | low | high | high |
| Newmarket | \$ 1,082 | low | mid | high |
| East Gwillimbury | \$ 1,093 | low | high | low |
| Brampton | \$ 1,098 | low | mid | high |
| Richmond Hill | \$ 1,153 | low | high | high |
| Caledon | \$ 1,181 | low | high | low |
| Burlington | \$ 1,209 | mid | high | high |
| Clarington | \$ 1,220 | mid | mid | mid |
| Aurora | \$ 1,227 | mid | high | high |
| Toronto | \$ 1,316 | mid | high | high |
| Ajax | \$ 1,377 | high | mid | high |
| Whitby | \$ 1,385 | high | mid | high |
| Oshawa | \$ 1,392 | high | low | high |
| Pickering | \$ 1,415 | high | mid | mid |
| Oakville | \$ 1,429 | high | high | high |
| Vaughan | \$ 1,432 | high | high | high |
| Whitchurch-Stouffville | \$ 1,602 | high | high | mid |
| King | \$ 1,679 | high | high | low |
| GTA | \$ 1,248 | | | |
| West Lincoln | \$ 941 | low | mid | low |
| Welland | \$ 1,085 | low | low | mid |
| Thorold | \$ 1,156 | low | low | mid |
| St. Catharines | \$ 1,227 | mid | low | high |
| Lincoln | \$ 1,237 | mid | mid | mid |
| Port Colborne | \$ 1,254 | mid | low | mid |
| Pelham | \$ 1,277 | mid | mid | mid |
| Wainfleet | \$ 1,293 | mid | mid | low |
| Hamilton | \$ 1,298 | mid | low | mid |
| Grimsby | \$ 1,334 | high | mid | mid |
| Fort Erie | \$ 1,351 | high | mid | mid |
| Niagara Falls | \$ 1,583 | high | mid | mid |
| Niagara-on-the-Lake | \$ 1,885 | high | high | low |
| Niagara/Hamilton | \$ 1,302 | | | |

Net Municipal Levy Per Capita (by Location) (cont'd)

| Municipal Levies | 2011 Levy per Capita | 2011 Net Levy Per Capita | Unweighted Assessment per Capita Ranking | Density Ranking |
|---------------------------|----------------------|--------------------------|--|-----------------|
| Sault Ste. Marie | \$ 1,210 | mid | low | mid |
| Greater Sudbury | \$ 1,248 | mid | low | low |
| North Bay | \$ 1,288 | mid | low | mid |
| Kenora | \$ 1,307 | mid | low | low |
| Timmins | \$ 1,333 | mid | low | low |
| Thunder Bay | \$ 1,345 | high | low | mid |
| Fort Frances | \$ 1,390 | high | low | mid |
| Seguin | \$ 2,356 | high | high | low |
| North | \$ 1,435 | | | |
| Penetanguishene | \$ 1,018 | low | low | mid |
| Innisfil | \$ 1,185 | mid | high | mid |
| Barrie | \$ 1,199 | mid | mid | high |
| Orangeville | \$ 1,280 | mid | mid | high |
| Huntsville | \$ 1,294 | mid | high | low |
| Bracebridge | \$ 1,347 | high | high | low |
| Gravenhurst | \$ 1,784 | high | high | low |
| Simcoe/Musk./Duff. | \$ 1,301 | | | |
| Kingsville | \$ 845 | low | mid | low |
| Wellesley | \$ 917 | low | mid | low |
| Wilmot | \$ 1,039 | low | high | low |
| Middlesex Centre | \$ 1,051 | low | high | low |
| St. Thomas | \$ 1,059 | low | low | high |
| Leamington | \$ 1,076 | low | low | low |
| Kitchener | \$ 1,096 | low | low | high |
| Chatham-Kent | \$ 1,143 | low | low | low |
| Tecumseh | \$ 1,152 | low | mid | mid |
| Woolwich | \$ 1,166 | low | high | low |
| Brantford | \$ 1,195 | mid | low | high |
| London | \$ 1,222 | mid | low | high |
| Tillsonburg | \$ 1,230 | mid | low | mid |
| Cambridge | \$ 1,237 | mid | mid | high |
| North Dumfries | \$ 1,243 | mid | high | low |
| Sarnia | \$ 1,243 | mid | low | mid |
| Central Elgin | \$ 1,328 | mid | mid | low |
| St. Marys | \$ 1,341 | high | mid | mid |
| Guelph | \$ 1,346 | high | mid | high |
| Stratford | \$ 1,365 | high | mid | high |
| Meaford | \$ 1,368 | high | high | low |
| Lambton Shores | \$ 1,374 | high | high | low |
| Waterloo | \$ 1,395 | high | mid | high |
| Windsor | \$ 1,412 | high | low | high |
| The Blue Mountains | \$ 3,196 | high | high | low |
| Southwest | \$ 1,282 | | | |

Net Municipal Levy Per Capita (Upper, Lower Tier by Tax Location)

This table reflects the upper and lower tier (or single tier) per capita levy by location. This has been broken down in more detail to provide comparisons, particularly in a two tier environment, to assist in identifying the major drivers in the tax burden. It should be noted that comparisons between different geographic locations should be undertaken with caution as the services provided at the upper and lower tier differ from Region to Region. For example, transit and waste management is provided at the upper tier in some municipalities and at the lower tier in others.

| | Region/County/ District | 2011 Lower Tier Levy per Capita | 2011 Upper Tier Levy per Capita) | 2011 Net Levy per Capita | 2011 Net Levy Per Capita |
|---------------------|----------------------------|---------------------------------------|--|-----------------------------|--------------------------------|
| Orangeville | Dufferin | \$ 866 | \$ 414 | \$ 1,280 | mid |
| Clarington | Durham | \$ 442 | \$ 777 | \$ 1,220 | mid |
| Ajax | Durham | \$ 468 | \$ 909 | \$ 1,377 | high |
| Whitby | Durham | \$ 512 | \$ 873 | \$ 1,385 | high |
| Oshawa | Durham | \$ 684 | \$ 708 | \$ 1,392 | high |
| Pickering | Durham | \$ 472 | \$ 943 | \$ 1,415 | high |
| Central Elgin | Elgin | \$ 779 | \$ 549 | \$ 1,328 | mid |
| Kingsville | Essex | \$ 475 | \$ 370 | \$ 845 | low |
| Leamington | Essex | \$ 763 | \$ 313 | \$ 1,076 | low |
| Tecumseh | Essex | \$ 687 | \$ 464 | \$ 1,152 | low |
| Meaford | Grey | \$ 878 | \$ 490 | \$ 1,368 | high |
| The Blue Mountains | Grey | \$ 1,450 | \$ 1,746 | \$ 3,196 | high |
| Milton | Halton | \$ 390 | \$ 575 | \$ 965 | low |
| Halton Hills | Halton | \$ 489 | \$ 508 | \$ 998 | low |
| Burlington | Halton | \$ 615 | \$ 593 | \$ 1,209 | mid |
| Oakville | Halton | \$ 709 | \$ 720 | \$ 1,429 | high |
| Sarnia | Lambton | \$ 801 | \$ 442 | \$ 1,243 | mid |
| Lambton Shores | Lambton | \$ 717 | \$ 657 | \$ 1,374 | high |
| Middlesex Centre | Middlesex | \$ 598 | \$ 453 | \$ 1,051 | low |
| Huntsville | Muskoka | \$ 526 | \$ 768 | \$ 1,294 | mid |
| Bracebridge | Muskoka | \$ 613 | \$ 735 | \$ 1,347 | high |
| Gravenhurst | Muskoka | \$ 732 | \$ 1,052 | \$ 1,784 | high |
| West Lincoln | Niagara | \$ 325 | \$ 616 | \$ 941 | low |
| Welland | Niagara | \$ 540 | \$ 545 | \$ 1,085 | low |
| Thorold | Niagara | \$ 491 | \$ 665 | \$ 1,156 | low |
| St. Catharines | Niagara | \$ 572 | \$ 655 | \$ 1,227 | mid |
| Lincoln | Niagara | \$ 482 | \$ 755 | \$ 1,237 | mid |
| Port Colborne | Niagara | \$ 631 | \$ 623 | \$ 1,254 | mid |
| Pelham | Niagara | \$ 527 | \$ 750 | \$ 1,277 | mid |
| Wainfleet | Niagara | \$ 595 | \$ 698 | \$ 1,293 | mid |
| Grimsby | Niagara | \$ 528 | \$ 806 | \$ 1,334 | high |
| Fort Erie | Niagara | \$ 609 | \$ 742 | \$ 1,351 | high |
| Niagara Falls | Niagara | \$ 791 | \$ 792 | \$ 1,583 | high |
| Niagara-on-the-Lake | Niagara | \$ 534 | \$ 1,351 | \$ 1,885 | high |

Net Municipal Levy Per Capita (Upper, Lower Tier by Tax Location) (cont'd)

| | Region/County/ District | 2011 Lower Tier Levy per Capita | 2011 Upper Tier Levy per Capita) | 2011 Net Levy per Capita | 2011 Net Levy Per Capita |
|------------------------|----------------------------|---------------------------------------|--|-----------------------------|--------------------------------|
| Tillsonburg | Oxford | \$ 776 | \$ 454 | \$ 1,230 | mid |
| Mississauga | Peel | \$ 412 | \$ 669 | \$ 1,080 | low |
| Brampton | Peel | \$ 551 | \$ 547 | \$ 1,098 | low |
| Caledon | Peel | \$ 583 | \$ 598 | \$ 1,181 | low |
| Penetanguishene | Simcoe | \$ 740 | \$ 279 | \$ 1,018 | low |
| Innisfil | Simcoe | \$ 765 | \$ 420 | \$ 1,185 | mid |
| Wellesley | Waterloo | \$ 324 | \$ 593 | \$ 917 | low |
| Wilmot | Waterloo | \$ 322 | \$ 716 | \$ 1,039 | low |
| Kitchener | Waterloo | \$ 424 | \$ 673 | \$ 1,096 | low |
| Woolwich | Waterloo | \$ 333 | \$ 833 | \$ 1,166 | low |
| Cambridge | Waterloo | \$ 501 | \$ 736 | \$ 1,237 | mid |
| North Dumfries | Waterloo | \$ 289 | \$ 954 | \$ 1,243 | mid |
| Waterloo | Waterloo | \$ 524 | \$ 871 | \$ 1,395 | high |
| Georgina | York | \$ 597 | \$ 457 | \$ 1,053 | low |
| Markham | York | \$ 365 | \$ 714 | \$ 1,079 | low |
| Newmarket | York | \$ 511 | \$ 571 | \$ 1,082 | low |
| East Gwillimbury | York | \$ 465 | \$ 628 | \$ 1,093 | low |
| Richmond Hill | York | \$ 419 | \$ 733 | \$ 1,153 | low |
| Aurora | York | \$ 536 | \$ 691 | \$ 1,227 | mid |
| Vaughan | York | \$ 511 | \$ 921 | \$ 1,432 | high |
| Whitchurch-Stouffville | York | \$ 610 | \$ 992 | \$ 1,602 | high |
| King | York | \$ 806 | \$ 873 | \$ 1,679 | high |
| Quinte West | Single Tier | \$ 910 | | \$ 910 | low |
| Prince Edward County | Single Tier | \$ 920 | | \$ 920 | low |
| St. Thomas | Single Tier | \$ 1,059 | | \$ 1,059 | low |
| Kawartha Lakes | Single Tier | \$ 1,061 | | \$ 1,061 | low |
| Cornwall | Single Tier | \$ 1,113 | | \$ 1,113 | low |
| Chatham-Kent | Single Tier | \$ 1,143 | | \$ 1,143 | low |
| Brantford | Single Tier | \$ 1,195 | | \$ 1,195 | mid |
| Barrie | Single Tier | \$ 1,199 | | \$ 1,199 | mid |
| Sault Ste. Marie | Single Tier | \$ 1,210 | | \$ 1,210 | mid |
| Peterborough | Single Tier | \$ 1,221 | | \$ 1,221 | mid |
| London | Single Tier | \$ 1,222 | | \$ 1,222 | mid |
| Greater Sudbury | Single Tier | \$ 1,248 | | \$ 1,248 | mid |
| North Bay | Single Tier | \$ 1,288 | | \$ 1,288 | mid |
| Brockville | Single Tier | \$ 1,290 | | \$ 1,290 | mid |
| Hamilton | Single Tier | \$ 1,298 | | \$ 1,298 | mid |
| Kenora | Single Tier | \$ 1,307 | | \$ 1,307 | mid |
| Toronto | Single Tier | \$ 1,316 | | \$ 1,316 | mid |
| Timmins | Single Tier | \$ 1,333 | | \$ 1,333 | mid |
| St. Marys | Single Tier | \$ 1,341 | | \$ 1,341 | high |
| Thunder Bay | Single Tier | \$ 1,345 | | \$ 1,345 | high |
| Guelph | Single Tier | \$ 1,346 | | \$ 1,346 | high |
| Stratford | Single Tier | \$ 1,365 | | \$ 1,365 | high |
| Ottawa | Single Tier | \$ 1,388 | | \$ 1,388 | high |
| Fort Frances | Single Tier | \$ 1,390 | | \$ 1,390 | high |
| Belleville | Single Tier | \$ 1,397 | | \$ 1,397 | high |
| Windsor | Single Tier | \$ 1,412 | | \$ 1,412 | high |
| Kingston | Single Tier | \$ 1,500 | | \$ 1,500 | high |
| Seguin | Single Tier | \$ 2,356 | | \$ 2,356 | high |

2011 Net Municipal Levy Per \$100,000 Unweighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$366 to \$2,403 (with an average of \$1,207). There is a strong relationship between the assessment per capita and net levy per \$100,000 of assessment in that, for the most part, municipalities with a high assessment basis have a low net levy per \$100,000 of assessment.

| Municipal Levies | 2011 Net Levy Per \$100,000 Unweighted Assessment | 2011 Net Levy Per \$100,000 Unweighted Assessment | Unweighted Assessment per Capita Ranking |
|------------------------|---|---|--|
| Seguin | \$ 366 | low | high |
| Milton | \$ 674 | low | high |
| Markham | \$ 715 | low | high |
| Caledon | \$ 735 | low | high |
| Middlesex Centre | \$ 738 | low | high |
| Gravenhurst | \$ 741 | low | high |
| Richmond Hill | \$ 741 | low | high |
| Whitchurch-Stouffville | \$ 742 | low | high |
| Vaughan | \$ 750 | low | high |
| The Blue Mountains | \$ 758 | low | high |
| Huntsville | \$ 778 | low | high |
| Halton Hills | \$ 784 | low | high |
| East Gwillimbury | \$ 787 | low | high |
| Wellesley | \$ 797 | low | mid |
| Oakville | \$ 799 | low | high |
| Prince Edward County | \$ 818 | low | mid |
| Mississauga | \$ 827 | low | high |
| North Dumfries | \$ 831 | low | high |
| Wilmot | \$ 833 | low | high |
| Aurora | \$ 839 | low | high |
| Bracebridge | \$ 854 | low | high |
| King | \$ 858 | low | high |
| Woolwich | \$ 858 | low | high |
| Kawartha Lakes | \$ 860 | low | high |
| Lambton Shores | \$ 865 | low | high |
| Kingsville | \$ 865 | low | mid |
| Burlington | \$ 871 | low | high |
| Innisfil | \$ 877 | low | high |
| Newmarket | \$ 903 | mid | mid |
| Toronto | \$ 907 | mid | high |
| Niagara-on-the-Lake | \$ 927 | mid | high |
| West Lincoln | \$ 961 | mid | mid |
| Brampton | \$ 1,020 | mid | mid |
| Georgina | \$ 1,056 | mid | mid |
| Lincoln | \$ 1,098 | mid | mid |
| Tecumseh | \$ 1,101 | mid | mid |
| Meaford | \$ 1,108 | mid | high |
| Barrie | \$ 1,114 | mid | mid |
| Pelham | \$ 1,126 | mid | mid |
| Wainfleet | \$ 1,153 | mid | mid |

2011 Net Municipal Levy Per \$100,000 Unweighted Assessment (cont'd)

| Municipal Levies | 2011 Net Levy Per \$100,000 Unweighted Assessment | 2011 Net Levy Per \$100,000 Unweighted Assessment | Unweighted Assessment per Capita Ranking |
|------------------|---|---|--|
| Grimsby | \$ 1,163 | mid | mid |
| Ottawa | \$ 1,180 | mid | mid |
| Clarington | \$ 1,206 | mid | mid |
| Quinte West | \$ 1,208 | mid | low |
| Ajax | \$ 1,216 | mid | mid |
| Pickering | \$ 1,222 | mid | mid |
| Waterloo | \$ 1,245 | mid | mid |
| Whitby | \$ 1,247 | mid | mid |
| Kitchener | \$ 1,260 | mid | low |
| Central Elgin | \$ 1,267 | mid | mid |
| Penetanguishene | \$ 1,273 | mid | low |
| Guelph | \$ 1,274 | mid | mid |
| Leamington | \$ 1,300 | mid | low |
| Orangeville | \$ 1,318 | mid | mid |
| Cambridge | \$ 1,328 | mid | mid |
| Fort Erie | \$ 1,350 | mid | mid |
| Thorold | \$ 1,354 | high | low |
| Peterborough | \$ 1,379 | high | low |
| Chatham-Kent | \$ 1,402 | high | low |
| St. Marys | \$ 1,420 | high | mid |
| Hamilton | \$ 1,429 | high | low |
| Tillsonburg | \$ 1,451 | high | low |
| London | \$ 1,454 | high | low |
| St. Catharines | \$ 1,480 | high | low |
| Brantford | \$ 1,481 | high | low |
| Stratford | \$ 1,501 | high | mid |
| Sarnia | \$ 1,514 | high | low |
| Kenora | \$ 1,539 | high | low |
| Kingston | \$ 1,556 | high | mid |
| St. Thomas | \$ 1,559 | high | low |
| Welland | \$ 1,591 | high | low |
| Oshawa | \$ 1,611 | high | low |
| Port Colborne | \$ 1,628 | high | low |
| Niagara Falls | \$ 1,644 | high | mid |
| Brockville | \$ 1,665 | high | low |
| Belleville | \$ 1,704 | high | low |
| Greater Sudbury | \$ 1,728 | high | low |
| North Bay | \$ 1,730 | high | low |
| Cornwall | \$ 2,064 | high | low |
| Windsor | \$ 2,071 | high | low |
| Sault Ste. Marie | \$ 2,088 | high | low |
| Thunder Bay | \$ 2,204 | high | low |
| Timmins | \$ 2,270 | high | low |
| Fort Frances | \$ 2,403 | high | low |
| Average | \$ 1,207 | | |
| Median | \$ 1,193 | | |
| Minimum | \$ 366 | | |
| Maximum | \$ 2,403 | | |

2011 Net Municipal Levy Per \$100,000 Assessment (Unweighted) - By Location

| Municipal Levies | 2011 Net Levy Per \$100,000 Unweighted Assessment | 2011 Net Levy Per \$100,000 Unweighted Assessment | 2011 Unweighted Assessment per Capita Ranking |
|-------------------------|---|---|---|
| Prince Edward County | \$ 818 | low | mid |
| Kawartha Lakes | \$ 860 | low | high |
| Ottawa | \$ 1,180 | mid | mid |
| Quinte West | \$ 1,208 | mid | low |
| Peterborough | \$ 1,379 | high | low |
| Kingston | \$ 1,556 | high | mid |
| Brockville | \$ 1,665 | high | low |
| Belleville | \$ 1,704 | high | low |
| Cornwall | \$ 2,064 | high | low |
| Eastern | \$ 1,381 | | |
| Milton | \$ 674 | low | high |
| Markham | \$ 715 | low | high |
| Caledon | \$ 735 | low | high |
| Richmond Hill | \$ 741 | low | high |
| Whitchurch-Stouffville | \$ 742 | low | high |
| Vaughan | \$ 750 | low | high |
| Halton Hills | \$ 784 | low | high |
| East Gwillimbury | \$ 787 | low | high |
| Oakville | \$ 799 | low | high |
| Mississauga | \$ 827 | low | high |
| Aurora | \$ 839 | low | high |
| King | \$ 858 | low | high |
| Burlington | \$ 871 | low | high |
| Newmarket | \$ 903 | mid | mid |
| Toronto | \$ 907 | mid | high |
| Brampton | \$ 1,020 | mid | mid |
| Georgina | \$ 1,056 | mid | mid |
| Clarington | \$ 1,206 | mid | mid |
| Ajax | \$ 1,216 | mid | mid |
| Pickering | \$ 1,222 | mid | mid |
| Whitby | \$ 1,247 | mid | mid |
| Oshawa | \$ 1,611 | high | low |
| GTA | \$ 932 | | |
| Niagara-on-the-Lake | \$ 927 | mid | high |
| West Lincoln | \$ 961 | mid | mid |
| Lincoln | \$ 1,098 | mid | mid |
| Pelham | \$ 1,126 | mid | mid |
| Wainfleet | \$ 1,153 | mid | mid |
| Grimsby | \$ 1,163 | mid | mid |
| Fort Erie | \$ 1,350 | mid | mid |
| Thorold | \$ 1,354 | high | low |
| Hamilton | \$ 1,429 | high | low |
| St. Catharines | \$ 1,480 | high | low |
| Wellsand | \$ 1,591 | high | low |
| Port Colborne | \$ 1,628 | high | low |
| Niagara Falls | \$ 1,644 | high | mid |
| Niagara/Hamilton | \$ 1,300 | | |

| Municipal Levies | 2011 Net Levy Per \$100,000 Unweighted Assessment | 2011 Net Levy Per \$100,000 Unweighted Assessment | 2011 Unweighted Assessment per Capita Ranking |
|---------------------------|---|---|---|
| Seguin | \$ 366 | low | high |
| Kenora | \$ 1,539 | high | low |
| Greater Sudbury | \$ 1,728 | high | low |
| North Bay | \$ 1,730 | high | low |
| Sault Ste. Marie | \$ 2,088 | high | low |
| Thunder Bay | \$ 2,204 | high | low |
| Timmins | \$ 2,270 | high | low |
| Fort Frances | \$ 2,403 | high | low |
| North | \$ 1,791 | | |
| Gravenhurst | \$ 741 | low | high |
| Huntsville | \$ 778 | low | high |
| Bracebridge | \$ 854 | low | high |
| Innisfil | \$ 877 | low | high |
| Barrie | \$ 1,114 | mid | mid |
| Penetanguishene | \$ 1,273 | mid | low |
| Orangeville | \$ 1,318 | mid | mid |
| Simcoe/Musk./Duff. | \$ 994 | | |
| Middlesex Centre | \$ 738 | low | high |
| The Blue Mountains | \$ 758 | low | high |
| Wellesley | \$ 797 | low | mid |
| North Dumfries | \$ 831 | low | high |
| Wilmot | \$ 833 | low | high |
| Woolwich | \$ 858 | low | high |
| Kingsville | \$ 865 | low | mid |
| Lambton Shores | \$ 865 | low | high |
| Tecumseh | \$ 1,101 | mid | mid |
| Meaford | \$ 1,108 | mid | high |
| Waterloo | \$ 1,245 | mid | mid |
| Kitchener | \$ 1,260 | mid | low |
| Central Elgin | \$ 1,267 | mid | mid |
| Guelph | \$ 1,274 | mid | mid |
| Leamington | \$ 1,300 | mid | low |
| Cambridge | \$ 1,328 | mid | mid |
| Chatham-Kent | \$ 1,402 | high | low |
| St. Marys | \$ 1,420 | high | mid |
| Tillsonburg | \$ 1,451 | high | low |
| London | \$ 1,454 | high | low |
| Brantford | \$ 1,481 | high | low |
| Stratford | \$ 1,501 | high | mid |
| Sarnia | \$ 1,514 | high | low |
| St. Thomas | \$ 1,559 | high | low |
| Windsor | \$ 2,071 | high | low |
| Southwest | \$ 1,211 | | |

2011 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location

| Municipal Levies | 2011 Levy per Capita | 2011 Net Levy Per Capita | 2011 Net Levy Per \$100,000 Unweighted Assessment | 2011 Net Levy Per \$100,000 Unweighted Assessment |
|---------------------------------|----------------------|--------------------------|---|---|
| Prince Edward County | \$ 920 | low | \$ 818 | low |
| Kawartha Lakes | \$ 1,061 | low | \$ 860 | low |
| Ottawa | \$ 1,388 | high | \$ 1,180 | mid |
| Quinte West | \$ 910 | low | \$ 1,208 | mid |
| Peterborough | \$ 1,221 | mid | \$ 1,379 | high |
| Kingston | \$ 1,500 | high | \$ 1,556 | high |
| Brockville | \$ 1,290 | mid | \$ 1,665 | high |
| Belleville | \$ 1,397 | high | \$ 1,704 | high |
| Cornwall | \$ 1,113 | low | \$ 2,064 | high |
| Eastern Average | \$ 1,200 | | \$ 1,381 | |
| Median | \$ 1,221 | | \$ 1,379 | |
| Milton | \$ 965 | low | \$ 674 | low |
| Markham | \$ 1,079 | low | \$ 715 | low |
| Caledon | \$ 1,181 | low | \$ 735 | low |
| Richmond Hill | \$ 1,153 | low | \$ 741 | low |
| Whitchurch-Stouffville | \$ 1,602 | high | \$ 742 | low |
| Vaughan | \$ 1,432 | high | \$ 750 | low |
| Halton Hills | \$ 998 | low | \$ 784 | low |
| East Gwillimbury | \$ 1,093 | low | \$ 787 | low |
| Oakville | \$ 1,429 | high | \$ 799 | low |
| Mississauga | \$ 1,080 | low | \$ 827 | low |
| Aurora | \$ 1,227 | mid | \$ 839 | low |
| King | \$ 1,679 | high | \$ 858 | low |
| Burlington | \$ 1,209 | mid | \$ 871 | low |
| Newmarket | \$ 1,082 | low | \$ 903 | mid |
| Toronto | \$ 1,316 | mid | \$ 907 | mid |
| Brampton | \$ 1,098 | low | \$ 1,020 | mid |
| Georgina | \$ 1,053 | low | \$ 1,056 | mid |
| Clarington | \$ 1,220 | mid | \$ 1,206 | mid |
| Ajax | \$ 1,377 | high | \$ 1,216 | mid |
| Pickering | \$ 1,415 | high | \$ 1,222 | mid |
| Whitby | \$ 1,385 | high | \$ 1,247 | mid |
| Oshawa | \$ 1,392 | high | \$ 1,611 | high |
| GTA Average | \$ 1,248 | | \$ 932 | |
| Median | \$ 1,214 | | \$ 848 | |
| Niagara-on-the-Lake | \$ 1,885 | high | \$ 927 | mid |
| West Lincoln | \$ 941 | low | \$ 961 | mid |
| Lincoln | \$ 1,237 | mid | \$ 1,098 | mid |
| Pelham | \$ 1,277 | mid | \$ 1,126 | mid |
| Wainfleet | \$ 1,293 | mid | \$ 1,153 | mid |
| Grimsby | \$ 1,334 | high | \$ 1,163 | mid |
| Fort Erie | \$ 1,351 | high | \$ 1,350 | mid |
| Thorold | \$ 1,156 | low | \$ 1,354 | high |
| Hamilton | \$ 1,298 | mid | \$ 1,429 | high |
| St. Catharines | \$ 1,227 | mid | \$ 1,480 | high |
| Welland | \$ 1,085 | low | \$ 1,591 | high |
| Port Colborne | \$ 1,254 | mid | \$ 1,628 | high |
| Niagara Falls | \$ 1,583 | high | \$ 1,644 | high |
| Niagara/Hamilton Average | \$ 1,302 | | \$ 1,300 | |
| Median | \$ 1,277 | | \$ 1,350 | |

**2011 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location
Cont'd**

| Municipal Levies | 2011 Levy per Capita | 2011 Net Levy Per Capita | 2011 Net Levy Per \$100,000 Unweighted Assessment | 2011 Net Levy Per \$100,000 Unweighted Assessment |
|-----------------------------------|----------------------|--------------------------|---|---|
| Seguin | \$ 2,356 | high | \$ 366 | low |
| Kenora | \$ 1,307 | mid | \$ 1,539 | high |
| Greater Sudbury | \$ 1,248 | mid | \$ 1,728 | high |
| North Bay | \$ 1,288 | mid | \$ 1,730 | high |
| Sault Ste. Marie | \$ 1,210 | mid | \$ 2,088 | high |
| Thunder Bay | \$ 1,345 | high | \$ 2,204 | high |
| Timmins | \$ 1,333 | mid | \$ 2,270 | high |
| Fort Frances | \$ 1,390 | high | \$ 2,403 | high |
| North Average | \$ 1,435 | | \$ 1,791 | |
| Median | \$ 1,320 | | \$ 1,909 | |
| Gravenhurst | \$ 1,784 | high | \$ 741 | low |
| Huntsville | \$ 1,294 | mid | \$ 778 | low |
| Bracebridge | \$ 1,347 | high | \$ 854 | low |
| Innisfil | \$ 1,185 | mid | \$ 877 | low |
| Barrie | \$ 1,199 | mid | \$ 1,114 | mid |
| Penetanguishene | \$ 1,018 | low | \$ 1,273 | mid |
| Orangeville | \$ 1,280 | mid | \$ 1,318 | mid |
| Simcoe/Musk./Duff. Average | \$ 1,301 | | \$ 994 | |
| Median | \$ 1,280 | | \$ 877 | |
| Middlesex Centre | \$ 1,051 | low | \$ 738 | low |
| The Blue Mountains | \$ 3,196 | high | \$ 758 | low |
| Wellesley | \$ 917 | low | \$ 797 | low |
| North Dumfries | \$ 1,243 | mid | \$ 831 | low |
| Wilmot | \$ 1,039 | low | \$ 833 | low |
| Woolwich | \$ 1,166 | low | \$ 858 | low |
| Kingsville | \$ 845 | low | \$ 865 | low |
| Lambton Shores | \$ 1,374 | high | \$ 865 | low |
| Tecumseh | \$ 1,152 | low | \$ 1,101 | mid |
| Meaford | \$ 1,368 | high | \$ 1,108 | mid |
| Waterloo | \$ 1,395 | high | \$ 1,245 | mid |
| Kitchener | \$ 1,096 | low | \$ 1,260 | mid |
| Central Elgin | \$ 1,328 | mid | \$ 1,267 | mid |
| Guelph | \$ 1,346 | high | \$ 1,274 | mid |
| Leamington | \$ 1,076 | low | \$ 1,300 | mid |
| Cambridge | \$ 1,237 | mid | \$ 1,328 | mid |
| Chatham-Kent | \$ 1,143 | low | \$ 1,402 | high |
| St. Marys | \$ 1,341 | high | \$ 1,420 | high |
| Tillsonburg | \$ 1,230 | mid | \$ 1,451 | high |
| London | \$ 1,222 | mid | \$ 1,454 | high |
| Brantford | \$ 1,195 | mid | \$ 1,481 | high |
| Stratford | \$ 1,365 | high | \$ 1,501 | high |
| Sarnia | \$ 1,243 | mid | \$ 1,514 | high |
| St. Thomas | \$ 1,059 | low | \$ 1,559 | high |
| Windsor | \$ 1,412 | high | \$ 2,071 | high |
| Southwest Average | \$ 1,282 | | \$ 1,211 | |
| Median | \$ 1,230 | | \$ 1,267 | |

General Government

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

General government consists of three categories: governance, corporate management and program support. The costs for governance and corporate management can be influenced by the municipality's organizational structure and method of allocating costs.

| Municipality | MPMP Operating Costs (excluding amortization) as % Total Municipal Costs | MPMP Total Costs (including amortization) as % Total Municipal Costs | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 Including Amortization |
|------------------------|--|--|---|---|--|--|
| St. Thomas | 0.4% | 0.4% | \$ (16) | \$ (16) | \$ (24) | \$ (23) |
| Waterloo | 0.9% | 2.0% | \$ (33) | \$ (20) | \$ (30) | \$ (18) |
| Georgina | 1.5% | 1.1% | \$ (21) | \$ (14) | \$ (21) | \$ (14) |
| Oshawa | 8.4% | 7.8% | \$ 2 | \$ 9 | \$ 2 | \$ 11 |
| Quinte West | 0.2% | 0.1% | \$ 2 | \$ 11 | \$ 3 | \$ 14 |
| Grimsby | 1.8% | 1.4% | \$ 12 | \$ 19 | \$ 11 | \$ 17 |
| Bracebridge | 3.6% | 3.3% | \$ 20 | \$ 28 | \$ 13 | \$ 18 |
| Cornwall | 1.7% | 1.6% | \$ 7 | \$ 11 | \$ 14 | \$ 21 |
| Vaughan | 5.4% | 4.9% | \$ 38 | \$ 42 | \$ 20 | \$ 22 |
| Mississauga | 3.4% | 2.8% | \$ 20 | \$ 32 | \$ 15 | \$ 24 |
| Seguin | 2.8% | 3.3% | \$ 162 | \$ 182 | \$ 25 | \$ 28 |
| Wilmot | 4.2% | 3.6% | \$ 31 | \$ 37 | \$ 25 | \$ 30 |
| Huntsville | 4.0% | 2.7% | \$ 30 | \$ 50 | \$ 18 | \$ 30 |
| Cambridge | 3.0% | 2.7% | \$ 23 | \$ 28 | \$ 24 | \$ 30 |
| Woolwich | 6.5% | 5.5% | \$ 36 | \$ 47 | \$ 27 | \$ 34 |
| Halton Hills | 8.6% | 6.4% | \$ 40 | \$ 45 | \$ 32 | \$ 36 |
| Newmarket | 4.7% | 3.8% | \$ 35 | \$ 43 | \$ 29 | \$ 36 |
| Niagara-on-the-Lake | 7.3% | 6.2% | \$ 78 | \$ 84 | \$ 38 | \$ 41 |
| Central Elgin | 5.1% | 4.3% | \$ 41 | \$ 44 | \$ 39 | \$ 42 |
| North Dumfries | 18.9% | 18.6% | \$ 58 | \$ 63 | \$ 39 | \$ 42 |
| Lincoln | 7.6% | 7.5% | \$ 38 | \$ 49 | \$ 34 | \$ 43 |
| Milton | 7.4% | 5.2% | \$ 38 | \$ 63 | \$ 27 | \$ 44 |
| Pickering | 7.9% | 6.8% | \$ 45 | \$ 51 | \$ 39 | \$ 44 |
| Niagara Falls | 4.2% | 3.7% | \$ 35 | \$ 42 | \$ 36 | \$ 44 |
| Wellesley | 11.7% | 6.2% | \$ 48 | \$ 53 | \$ 42 | \$ 46 |
| St. Catharines | 5.0% | 4.1% | \$ 32 | \$ 39 | \$ 38 | \$ 47 |
| Gravenhurst | 12.3% | 11.6% | \$ 106 | \$ 122 | \$ 44 | \$ 51 |
| Chatham-Kent | 1.3% | 1.1% | \$ 37 | \$ 43 | \$ 46 | \$ 53 |
| Caledon | 9.2% | 9.9% | \$ 70 | \$ 86 | \$ 43 | \$ 53 |
| Clarington | 8.9% | 6.7% | \$ 46 | \$ 54 | \$ 46 | \$ 54 |
| Brampton | 8.5% | 7.4% | \$ 55 | \$ 61 | \$ 51 | \$ 56 |
| Kingsville | 5.5% | 4.0% | \$ 54 | \$ 55 | \$ 55 | \$ 57 |
| East Gwillimbury | 9.1% | 8.9% | \$ 69 | \$ 79 | \$ 50 | \$ 57 |
| Whitchurch-Stouffville | 12.6% | 11.0% | \$ 117 | \$ 125 | \$ 54 | \$ 58 |
| Innisfil | 7.7% | 6.1% | \$ 65 | \$ 79 | \$ 48 | \$ 58 |
| Guelph | 0.8% | 1.0% | \$ 37 | \$ 63 | \$ 35 | \$ 59 |
| Ajax | 11.1% | 9.5% | \$ 62 | \$ 71 | \$ 55 | \$ 63 |
| Middlesex Centre | 10.5% | 8.3% | \$ 90 | \$ 92 | \$ 63 | \$ 65 |
| Thorold | 4.9% | 5.2% | \$ 47 | \$ 55 | \$ 56 | \$ 65 |
| Kitchener | 3.7% | 4.6% | \$ 41 | \$ 57 | \$ 47 | \$ 66 |
| Burlington | 10.1% | 10.1% | \$ 82 | \$ 92 | \$ 59 | \$ 66 |

General Government (cont'd)

| Municipality | MPMP Operating Costs (excluding amortization) as % Total Municipal Costs | MPMP Total Costs (including amortization) as % Total Municipal Costs | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 Including Amortization |
|----------------------|--|--|---|---|--|--|
| Hamilton | 2.0% | 2.1% | \$ 53 | \$ 63 | \$ 59 | \$ 69 |
| Oakville | 13.2% | 10.9% | \$ 120 | \$ 131 | \$ 67 | \$ 74 |
| King | 14.9% | 12.4% | \$ 142 | \$ 147 | \$ 72 | \$ 75 |
| Fort Erie | 7.0% | 5.6% | \$ 65 | \$ 75 | \$ 65 | \$ 75 |
| Aurora | 11.7% | 9.8% | \$ 101 | \$ 110 | \$ 69 | \$ 75 |
| Whitby | 14.3% | 11.5% | \$ 81 | \$ 85 | \$ 73 | \$ 76 |
| Brantford | 4.0% | 4.0% | \$ 49 | \$ 62 | \$ 60 | \$ 77 |
| Leamington | 5.8% | 5.5% | \$ 61 | \$ 65 | \$ 74 | \$ 78 |
| Kenora | 2.6% | 2.3% | \$ 62 | \$ 68 | \$ 73 | \$ 81 |
| Peterborough | 2.2% | 2.3% | \$ 64 | \$ 73 | \$ 72 | \$ 83 |
| Prince Edward County | 4.9% | 4.4% | \$ 92 | \$ 97 | \$ 82 | \$ 86 |
| Welland | 2.9% | 2.4% | \$ 41 | \$ 59 | \$ 60 | \$ 86 |
| Ottawa | 3.6% | 3.4% | \$ 102 | \$ 102 | \$ 87 | \$ 87 |
| Wainfleet | 13.4% | 13.0% | \$ 88 | \$ 98 | \$ 78 | \$ 87 |
| Brockville | 2.6% | 2.4% | \$ 62 | \$ 69 | \$ 81 | \$ 89 |
| Sarnia | 5.1% | 5.2% | \$ 61 | \$ 74 | \$ 74 | \$ 90 |
| Barrie | 4.8% | 4.2% | \$ 82 | \$ 97 | \$ 77 | \$ 90 |
| The Blue Mountains | 14.1% | 11.4% | \$ 357 | \$ 381 | \$ 85 | \$ 90 |
| West Lincoln | 14.8% | 12.7% | \$ 89 | \$ 95 | \$ 91 | \$ 97 |
| Tecumseh | 9.4% | 7.6% | \$ 97 | \$ 102 | \$ 93 | \$ 98 |
| St. Marys | 3.7% | 3.6% | \$ 81 | \$ 93 | \$ 85 | \$ 98 |
| North Bay | 3.2% | 3.1% | \$ 65 | \$ 73 | \$ 87 | \$ 99 |
| Toronto | 0.0% | 0.1% | \$ 137 | \$ 145 | \$ 95 | \$ 100 |
| Kingston | 3.6% | 3.7% | \$ 85 | \$ 100 | \$ 88 | \$ 104 |
| Orangeville | 8.2% | 7.4% | \$ 95 | \$ 103 | \$ 98 | \$ 106 |
| Kawartha Lakes | 7.3% | 6.3% | \$ 141 | \$ 147 | \$ 114 | \$ 119 |
| Penetanguishene | 10.9% | 10.0% | \$ 103 | \$ 110 | \$ 128 | \$ 137 |
| Windsor | 5.1% | 4.7% | \$ 92 | \$ 98 | \$ 135 | \$ 143 |
| London | 4.0% | 3.4% | \$ 99 | \$ 127 | \$ 117 | \$ 151 |
| Stratford | 4.9% | 5.0% | \$ 125 | \$ 137 | \$ 138 | \$ 151 |
| Timmins | 4.0% | 3.8% | \$ 88 | \$ 92 | \$ 149 | \$ 157 |
| Tillsonburg | 14.5% | 17.3% | \$ 75 | \$ 134 | \$ 88 | \$ 158 |
| Markham | 10.0% | 27.2% | \$ 70 | \$ 245 | \$ 46 | \$ 162 |
| Fort Frances | 4.9% | 4.1% | \$ 91 | \$ 100 | \$ 158 | \$ 173 |
| Greater Sudbury | 3.9% | 3.7% | \$ 121 | \$ 128 | \$ 168 | \$ 177 |
| Port Colborne | 14.9% | 14.1% | \$ 134 | \$ 141 | \$ 174 | \$ 183 |
| Sault Ste. Marie | 4.7% | 4.6% | \$ 112 | \$ 120 | \$ 194 | \$ 207 |
| Thunder Bay | 4.3% | 3.9% | \$ 147 | \$ 154 | \$ 242 | \$ 253 |
| Meaford | 25.8% | 19.9% | \$ 332 | \$ 338 | \$ 269 | \$ 273 |
| Average | 6.8% | 6.3% | \$ 73 | \$ 85 | \$ 67 | \$ 77 |
| Region York | 0.0% | 0.4% | \$ 15 | \$ 23 | \$ 9 | \$ 14 |
| Region Peel | 2.1% | 2.0% | \$ 17 | \$ 24 | \$ 14 | \$ 20 |
| Region Halton | 1.8% | 1.6% | \$ 31 | \$ 35 | \$ 20 | \$ 23 |
| District Muskoka | 1.9% | 1.5% | \$ 89 | \$ 109 | \$ 29 | \$ 35 |
| Region Waterloo | 2.1% | 2.0% | \$ 20 | \$ 29 | \$ 30 | \$ 44 |
| Region Durham | 1.8% | 2.1% | \$ 35 | \$ 43 | \$ 37 | \$ 46 |
| Region Niagara | 1.7% | 2.2% | \$ 52 | \$ 64 | \$ 56 | \$ 68 |
| Average | 1.6% | 1.7% | \$ 37 | \$ 47 | \$ 28 | \$ 36 |

Fire

The goal of Fire Services is to protect the life and property of citizens and businesses from fire and other hazards. The three primary fire safety activities provided in communities in support of these objectives are:

- Public education and fire prevention
- Fire safety standards and enforcement
- Emergency response

Each municipality's results are influenced to varying degrees by a number of factors, including:

- The nature and extent of fire risks: the type of building construction, i.e. apartment dwellings vs. single family homes vs. institutions such as hospitals
- Geography: topography, urban/rural mix, road congestion and fire station locations and travel distances from those stations
- Fire prevention and education efforts: enforcement of the fire code, and presence of working smoke alarms
- Collective agreements: differences in what stage of multi-year agreements municipalities are at and also differences in agreements about how many staff are required on a fire vehicle
- Staffing model: full-time firefighters or composite (full-time and part-time)

Fire Statistics

(Sorted by Alphabetically by size population group)

| Municipality | 2010 Population Density per Sq. Kilometre | # of Full Time Staff | # of Part Time Staff | 2010 # of Residential Structural Fires/1000 Households |
|--------------------------------|--|---------------------------------|---------------------------------|---|
| Bracebridge | 27 | 3 | 3 | 1.92 |
| Central Elgin | 48 | 1 | 1 | 5.94 |
| Fort Frances | 299 | 9 | 15 | 0.53 |
| Gravenhurst | 23 | 3 | 45 | 1.09 |
| Huntsville | 27 | 5 | | 0.52 |
| Kenora | 75 | 13 | 45 | 3.95 |
| Meaford | 19 | 2 | 31 | 1.47 |
| Middlesex Centre | 28 | 2 | 1 | N/A |
| Niagara-on-the-Lake | 115 | 4 | 1 | N/A |
| North Dumfries | 53 | | 34 | N/A |
| Penetanguishene | 410 | 2 | 1 | 1.30 |
| Port Colborne | 159 | 16 | 1 | 1.90 |
| Seguin | 7 | 2 | 2 | 2.95 |
| St. Marys | 568 | 1 | | 0.34 |
| The Blue Mountains | 25 | 8 | | 1.49 |
| Thorold | 227 | | | 3.61 |
| Tillsonburg | 704 | 6 | 3 | 0.73 |
| Wainfleet | 31 | | 1 | 3.14 |
| Wellesley | 38 | 2 | 1 | N/A |
| West Lincoln | 35 | 2 | 44 | 1.32 |
| Wilmot | 71 | 2 | 2 | 0.41 |
| < 20,000 Average | | | | 1.92 |
| Brockville | 1,090 | 39 | 4 | 2.48 |
| Cornwall | 760 | 64 | | 1.19 |
| East Gwillimbury | 100 | 10 | 81 | 0.95 |
| Fort Erie | 187 | 3 | | 1.88 |
| Georgina | 171 | 39 | | 3.24 |
| Grimsby | 360 | 6 | | 2.24 |
| Innisfil | 118 | 16 | | 1.18 |
| King | 68 | 4 | 111 | N/A |
| Kingsville | 87 | 3 | | 0.72 |
| Leamington | 113 | 5 | 34 | 2.31 |
| Lincoln | 138 | 3 | 98 | 1.32 |
| Orangeville | 1,848 | 16 | 32 | N/A |
| Prince Edward County | 25 | 9 | | 2.61 |
| Quinte West | 88 | 16 | | 1.87 |
| St. Thomas | 1,092 | 58 | | 2.43 |
| Stratford | 1,264 | 53 | | 1.11 |
| Tecumseh | 261 | 4 | | 1.61 |
| Timmins | 15 | 35 | | 0.93 |
| Whitchurch-Stouffville | 139 | 28 | 44 | 0.84 |
| Woolwich | 66 | 3 | 1 | 1.29 |
| 20,000 - 49,999 Average | | | | 1.68 |

Fire Statistics (cont'd)

| Municipality | 2010 Population Density per Sq. Kilometre | # of Full Time Staff | # of Part Time Staff | 2010 # of Residential Structural Fires/1000 Households |
|--------------------------------|--|---------------------------------|---------------------------------|---|
| Ajax | 1,476 | 109 | 1 | 1.22 |
| Aurora | 1,109 | | | N/A |
| Brantford | 1,343 | 132 | | 1.53 |
| Caledon | 96 | 22 | 2 | 1.91 |
| Clarington | 140 | 59 | 129 | 1.23 |
| Halton Hills | 230 | 28 | 12 | 0.64 |
| Kawartha Lakes | 25 | 27 | 419 | 2.11 |
| Milton | 231 | 47 | 79 | 1.02 |
| Newmarket | 2,265 | 116 | | 0.99 |
| Niagara Falls | 406 | 133 | | 1.81 |
| North Bay | 176 | 89 | | 2.10 |
| Peterborough | 1,347 | 99 | | 1.52 |
| Pickering | 420 | 102 | | 1.07 |
| Sarnia | 448 | 129 | | 1.38 |
| Sault Ste. Marie | 342 | 102 | 1 | N/A |
| Welland | 646 | 53 | | 2.66 |
| 50,000 - 99,999 Average | | | | 1.51 |
| Barrie | 1,798 | 155 | 3 | 1.35 |
| Brampton | 1,875 | 422 | | 0.80 |
| Burlington | 1,023 | 202 | 5 | 2.77 |
| Cambridge | 1,165 | 138 | | 0.94 |
| Chatham-Kent | 44 | 75 | 1 | 1.92 |
| Greater Sudbury | 51 | 129 | | 1.19 |
| Guelph | 1,432 | 149 | | 1.41 |
| Hamilton | 477 | 548 | 40 | 1.03 |
| Kingston | 278 | 153 | | 1.40 |
| Kitchener | 1,638 | 232 | 2 | 1.30 |
| London | 900 | 415 | | 1.07 |
| Markham | 1,441 | 257 | | 0.56 |
| Mississauga | 2,677 | 699 | | 0.90 |
| Oakville | 1,380 | 212 | | 0.71 |
| Oshawa | 1,085 | 202 | | 1.26 |
| Ottawa | 323 | 1001 | 3 | N/A |
| St. Catharines | 1,432 | 165 | | 0.99 |
| Thunder Bay | 339 | 211 | | 1.48 |
| Toronto | 4,318 | 3096 | | 0.95 |
| Vaughan | 1,015 | 287 | | 0.90 |
| Waterloo | 1,665 | 138 | 2 | 1.88 |
| Whitby | 834 | 116 | 2 | 0.93 |
| Windsor | 1,506 | 285 | | 1.80 |
| > 100,000 Average | | | | 1.25 |

Fire Costs

(Sorted by Total Costs per \$100,000 Assessment—MPMP)

| Municipality | Costs per Capita Excluding Amortization | Costs per Capita Including Amortization | MPMP Operating Costs per \$100,000 Assessment | MPMP Total Costs per \$100,000 Assessment |
|--------------------------------|--|--|--|--|
| Sequin | \$ 114 | \$ 148 | \$ 19 | \$ 25 |
| Gravenhurst | \$ 48 | \$ 62 | \$ 22 | \$ 28 |
| Huntsville | \$ 38 | \$ 51 | \$ 24 | \$ 33 |
| Bracebridge | \$ 48 | \$ 55 | \$ 32 | \$ 36 |
| St. Marys | \$ 27 | \$ 37 | \$ 29 | \$ 39 |
| The Blue Mountains | \$ 124 | \$ 152 | \$ 33 | \$ 40 |
| Middlesex Centre | \$ 51 | \$ 60 | \$ 39 | \$ 46 |
| Niagara-on-the-Lake | \$ 87 | \$ 110 | \$ 44 | \$ 50 |
| Wilmot | \$ 47 | \$ 58 | \$ 42 | \$ 51 |
| North Dumfries | \$ 67 | \$ 70 | \$ 52 | \$ 54 |
| West Lincoln | \$ 44 | \$ 51 | \$ 47 | \$ 55 |
| Wellesley | \$ 49 | \$ 67 | \$ 44 | \$ 63 |
| Meaford | \$ 61 | \$ 72 | \$ 54 | \$ 65 |
| Wainfleet | \$ 62 | \$ 72 | \$ 59 | \$ 69 |
| Penetanguishene | \$ 59 | \$ 73 | \$ 69 | \$ 84 |
| Tillsonburg | \$ 71 | \$ 73 | \$ 83 | \$ 87 |
| Central Elgin | \$ 75 | \$ 92 | \$ 78 | \$ 94 |
| Kenora | \$ 110 | \$ 118 | \$ 141 | \$ 150 |
| Port Colborne | \$ 122 | \$ 133 | \$ 146 | \$ 171 |
| Thorold | \$ 141 | \$ 158 | \$ 169 | \$ 188 |
| Fort Frances | \$ 140 | \$ 148 | \$ 235 | \$ 248 |
| < 20,000 Average | \$ 76 | \$ 89 | \$ 70 | \$ 80 |
| East Gwillimbury | \$ 51 | \$ 70 | \$ 40 | \$ 53 |
| Grimsby | \$ 53 | \$ 59 | \$ 50 | \$ 56 |
| Tecumseh | \$ 48 | \$ 58 | \$ 46 | \$ 56 |
| Woolwich | \$ 57 | \$ 72 | \$ 46 | \$ 58 |
| Lincoln | \$ 52 | \$ 63 | \$ 50 | \$ 60 |
| King | \$ 89 | \$ 110 | \$ 56 | \$ 67 |
| Kingsville | \$ 58 | \$ 67 | \$ 61 | \$ 70 |
| Prince Edward County | \$ 67 | \$ 75 | \$ 62 | \$ 70 |
| Innisfil | \$ 87 | \$ 95 | \$ 67 | \$ 74 |
| Fort Erie | \$ 63 | \$ 73 | \$ 65 | \$ 76 |
| Leamington | \$ 57 | \$ 64 | \$ 65 | \$ 76 |
| Whitchurch-Stouffville | \$ 132 | \$ 150 | \$ 68 | \$ 78 |
| Orangeville | \$ 79 | \$ 84 | \$ 100 | \$ 105 |
| Georgina | \$ 111 | \$ 111 | \$ 113 | \$ 113 |
| Quinte West | \$ 86 | \$ 94 | \$ 119 | \$ 130 |
| Stratford | \$ 167 | \$ 175 | \$ 185 | \$ 193 |
| Timmins | \$ 129 | \$ 137 | \$ 224 | \$ 237 |
| Cornwall | \$ 164 | \$ 169 | \$ 287 | \$ 296 |
| St. Thomas | \$ 201 | \$ 205 | \$ 313 | \$ 319 |
| Brockville | \$ 263 | \$ 270 | \$ 333 | \$ 343 |
| 20,000 - 49,999 Average | \$ 101 | \$ 110 | \$ 118 | \$ 127 |

Fire Costs (cont'd)

| Municipality | Costs per Capita Excluding Amortization | Costs per Capita Including Amortization | MPMP Operating Costs per \$100,000 Assessment | MPMP Total Costs per \$100,000 Assessment |
|--------------------------------|--|--|--|--|
| Milton | \$ 72 | \$ 80 | \$ 56 | \$ 62 |
| Caledon | \$ 84 | \$ 103 | \$ 57 | \$ 70 |
| Halton Hills | \$ 84 | \$ 92 | \$ 67 | \$ 75 |
| Kawartha Lakes | \$ 84 | \$ 101 | \$ 72 | \$ 86 |
| Aurora | \$ 119 | \$ 122 | \$ 87 | \$ 89 |
| Newmarket | \$ 118 | \$ 121 | \$ 104 | \$ 107 |
| Clarington | \$ 114 | \$ 124 | \$ 115 | \$ 125 |
| Pickering | \$ 156 | \$ 162 | \$ 136 | \$ 143 |
| Ajax | \$ 152 | \$ 162 | \$ 136 | \$ 147 |
| Brantford | \$ 155 | \$ 163 | \$ 195 | \$ 204 |
| Peterborough | \$ 171 | \$ 174 | \$ 206 | \$ 210 |
| Niagara Falls | \$ 217 | \$ 223 | \$ 206 | \$ 214 |
| Welland | \$ 148 | \$ 154 | \$ 216 | \$ 225 |
| Sarnia | \$ 209 | \$ 214 | \$ 259 | \$ 267 |
| North Bay | \$ 212 | \$ 220 | \$ 287 | \$ 299 |
| Sault Ste. Marie | \$ 170 | \$ 175 | \$ 312 | \$ 321 |
| 50,000 - 99,999 Average | \$ 142 | \$ 149 | \$ 157 | \$ 165 |
| Markham | \$ 91 | \$ 91 | \$ 64 | \$ 64 |
| Vaughan | \$ 130 | \$ 135 | \$ 73 | \$ 76 |
| Oakville | \$ 142 | \$ 148 | \$ 86 | \$ 90 |
| Waterloo | \$ 93 | \$ 102 | \$ 82 | \$ 92 |
| Brampton | \$ 101 | \$ 106 | \$ 94 | \$ 99 |
| Mississauga | \$ 117 | \$ 120 | \$ 97 | \$ 99 |
| Burlington | \$ 128 | \$ 132 | \$ 99 | \$ 103 |
| Toronto | \$ 135 | \$ 137 | \$ 101 | \$ 103 |
| Whitby | \$ 126 | \$ 134 | \$ 114 | \$ 121 |
| Ottawa | \$ 147 | \$ 152 | \$ 135 | \$ 140 |
| Barrie | \$ 137 | \$ 146 | \$ 138 | \$ 146 |
| Guelph | \$ 148 | \$ 152 | \$ 149 | \$ 155 |
| Chatham-Kent | \$ 119 | \$ 129 | \$ 143 | \$ 156 |
| London | \$ 139 | \$ 145 | \$ 160 | \$ 168 |
| Kitchener | \$ 140 | \$ 145 | \$ 163 | \$ 170 |
| Cambridge | \$ 148 | \$ 152 | \$ 168 | \$ 172 |
| Hamilton | \$ 143 | \$ 148 | \$ 168 | \$ 174 |
| Greater Sudbury | \$ 126 | \$ 134 | \$ 176 | \$ 188 |
| St. Catharines | \$ 156 | \$ 161 | \$ 185 | \$ 192 |
| Kingston | \$ 170 | \$ 175 | \$ 189 | \$ 196 |
| Oshawa | \$ 170 | \$ 174 | \$ 194 | \$ 199 |
| Windsor | \$ 169 | \$ 173 | \$ 235 | \$ 240 |
| Thunder Bay | \$ 215 | \$ 219 | \$ 362 | \$ 370 |
| > 100,000 Average | \$ 139 | \$ 144 | \$ 147 | \$ 153 |

Police

Under the Ontario Police services Act, municipalities are responsible for the provision of adequate and effective Police services to ensure the safety and security of citizens, businesses and visitors. To fulfill this mandate, each municipality and police agency creates and implements strategies, policies and business models that meet the specific needs and priorities of their local communities.

The key objectives provided by Police Services include:

- Crime prevention
- Law enforcement
- Victims' assistance
- Maintenance of public order
- Emergency response services

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Non-residents: daily inflow and outflow of commuters and tourists, attendees at cultural, entertainment and sporting events, or seasonal residents (e.g. post-secondary students) who require police services and are not captured in population-based measures
- Specialized facilities: airports, casinos, etc. that can require additional policing
- Demographic trends: social and economic changes in the population

Police costs will vary significantly based on a number of factors including, but not limited to:

- Geographic mix (urban/rural mix)
- One-time special events
- Proximity and quantity of higher risk facilities (e.g. correctional, mental health facilities)
- Service levels
- Incident of more complex crimes
- Specialized services (e.g. Emergency Task Force, Emergency Measures, marine Unit, etc.)
- Accounting and reporting practices

Police

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | # Full Time Positions | 2010 Part-Time Positions | MPMP Operating Costs Services Per Person | MPMP Total Costs Services Per Person | Net Costs Per \$100,000 CVA Excluding Amortization | Net Costs Per \$100,000 CVA Including Amortization |
|--------------------------------|-----------------------|--------------------------|--|--------------------------------------|--|--|
| Seguin | Contract | | \$ 151 | \$ 151 | \$ 23 | \$ 23 |
| The Blue Mountains | Contract | | \$ 316 | \$ 320 | \$ 71 | \$ 72 |
| Middlesex Centre | Contract | | \$ 118 | \$ 118 | \$ 73 | \$ 73 |
| Meaford | Contract | | \$ 162 | \$ 162 | \$ 111 | \$ 111 |
| Central Elgin | Contract | | \$ 167 | \$ 167 | \$ 143 | \$ 143 |
| Tillsonburg | Contract + 1 | 1 | \$ 208 | \$ 211 | \$ 169 | \$ 169 |
| Penetanguishene | Contract | | \$ 166 | \$ 166 | \$ 182 | \$ 182 |
| St. Marys | Contract | | \$ 203 | \$ 203 | \$ 208 | \$ 208 |
| Kenora | Contract | | \$ 539 | \$ 541 | \$ 474 | \$ 475 |
| Fort Frances | Contract | | \$ 315 | \$ 315 | \$ 512 | \$ 512 |
| < 20,000 Average | | | \$ 213 | \$ 214 | \$ 197 | \$ 197 |
| Tecumseh | Contract | | \$ 169 | \$ 170 | \$ 150 | \$ 151 |
| Kingsville | Contract | | \$ 155 | \$ 156 | \$ 151 | \$ 152 |
| Prince Edward County | Contract | | \$ 220 | \$ 220 | \$ 156 | \$ 156 |
| Innisfil | | | \$ 259 | \$ 269 | \$ 180 | \$ 187 |
| Leamington | 51 | 1 | \$ 193 | \$ 200 | \$ 211 | \$ 219 |
| Quinte West | Contract | | \$ 194 | \$ 201 | \$ 254 | \$ 256 |
| Orangeville | 58 | 15 | \$ 266 | \$ 273 | \$ 254 | \$ 261 |
| Stratford | 79 | | \$ 281 | \$ 291 | \$ 300 | \$ 309 |
| St. Thomas | 88 | 3 | \$ 280 | \$ 250 | \$ 369 | \$ 382 |
| Brockville | 60 | 2 | \$ 406 | \$ 414 | \$ 387 | \$ 396 |
| Timmins | 117 | 22 | \$ 286 | \$ 309 | \$ 457 | \$ 480 |
| Cornwall | 129 | 11 | \$ 342 | \$ 350 | \$ 595 | \$ 610 |
| 20,000 - 49,999 Average | | | \$ 254 | \$ 259 | \$ 289 | \$ 297 |
| Kawartha Lakes | 59 | 3 | \$ 172 | \$ 174 | \$ 129 | \$ 131 |
| Peterborough | 163 | 9 | \$ 253 | \$ 260 | \$ 261 | \$ 266 |
| Sarnia | 149 | 22 | \$ 271 | \$ 278 | \$ 309 | \$ 317 |
| Brantford | 206 | 77 | \$ 272 | \$ 279 | \$ 312 | \$ 321 |
| North Bay | 135 | 30 | \$ 271 | \$ 278 | \$ 329 | \$ 338 |
| Sault Ste. Marie | 178 | 12 | \$ 319 | \$ 323 | \$ 512 | \$ 520 |
| 50,000 - 99,999 Average | | | \$ 260 | \$ 265 | \$ 309 | \$ 315 |
| Ottawa | 1,935 | | \$ 261 | \$ 266 | \$ 210 | \$ 213 |
| Guelph | | | \$ 258 | \$ 265 | \$ 231 | \$ 237 |
| Toronto | 7,672 | 205 | \$ 360 | \$ 383 | \$ 246 | \$ 257 |
| Kingston | 198 | 53 | \$ 255 | \$ 281 | \$ 246 | \$ 261 |
| Barrie | | | \$ 283 | \$ 294 | \$ 256 | \$ 266 |
| London | 811 | 7 | \$ 253 | \$ 260 | \$ 266 | \$ 273 |
| Hamilton | 1,027 | 37 | \$ 250 | \$ 255 | \$ 271 | \$ 276 |
| Chatham-Kent | 219 | 9 | \$ 244 | \$ 252 | \$ 276 | \$ 285 |
| Greater Sudbury | 349 | 18 | \$ 282 | \$ 291 | \$ 346 | \$ 358 |
| Windsor | 619 | 12 | \$ 409 | \$ 424 | \$ 490 | \$ 501 |
| Thunder Bay | 341 | 19 | \$ 305 | \$ 310 | \$ 513 | \$ 522 |
| > 100,000 Average | | | \$ 287 | \$ 298 | \$ 305 | \$ 314 |
| Muskoka District | Contract | | \$ 145 | \$ 145 | \$ 47 | \$ 47 |
| Halton Region | 884 | | \$ 216 | \$ 225 | \$ 123 | \$ 128 |
| York Region | 1,874 | | \$ 215 | \$ 225 | \$ 128 | \$ 133 |
| Peel Region | 2,596 | 37 | \$ 241 | \$ 248 | \$ 167 | \$ 172 |
| Durham Region | 1,227 | 64 | \$ 234 | \$ 241 | \$ 236 | \$ 243 |
| Niagara Region | 1,023 | | \$ 290 | \$ 303 | \$ 283 | \$ 294 |
| Waterloo Region | 1,022 | | \$ 209 | \$ 218 | \$ 311 | \$ 324 |
| Regional Average | | | \$ 221 | \$ 229 | \$ 185 | \$ 192 |

Police Statistics—Crime by Population Group

| Municipality | MPMP Violent Crime Rate/1000 Persons | MPMP Property Crime Rate /1000 Persons | MPMP Crime Rate Other Criminal Code Offences/1000 Persons | MPMP Total Crime Rate/1000 Persons (excluding Traffic) | MPMP Youth Crime Rate/1000 Youths |
|--------------------------------|--------------------------------------|--|---|--|-----------------------------------|
| Central Elgin | 3.91 | 15.31 | 2.00 | 21.22 | 3.33 |
| Fort Frances | 17.77 | 45.66 | 19.13 | 82.56 | 136.99 |
| Kenora | 38.79 | 71.61 | 55.40 | 165.79 | 70.67 |
| Meaford | 6.20 | 17.09 | 3.70 | 26.99 | N/A |
| Middlesex Centre | N/A | N/A | N/A | N/A | N/A |
| Penetanguishene | 9.84 | 34.97 | 3.42 | 48.22 | 45.16 |
| Sequin | 6.78 | 27.83 | 3.98 | 38.59 | 29.59 |
| St. Marys | 6.80 | 29.62 | 2.87 | 39.29 | 16.67 |
| The Blue Mountains | 4.25 | 41.91 | 3.22 | 49.38 | 3.10 |
| Tillsonburg | 11.60 | 25.91 | 6.61 | 44.12 | 59.86 |
| < 20,000 Average | 11.77 | 34.43 | 11.15 | 57.35 | 45.67 |
| Brockville | 117.68 | 53.22 | 46.06 | 216.96 | 157.90 |
| Cornwall | 20.99 | 55.91 | 21.23 | 98.14 | 138.65 |
| Innisfil | 5.89 | 19.37 | 16.36 | 41.62 | - |
| Kingsville | 3.96 | 15.33 | 2.36 | 21.65 | 5.67 |
| Leamington | 7.84 | 33.23 | 10.89 | 51.95 | 4.27 |
| Orangeville | N/A | N/A | N/A | N/A | N/A |
| Prince Edward County | 15.31 | 25.13 | 5.49 | 45.94 | 95.73 |
| Quinte West | 7.89 | 31.48 | 6.30 | 45.67 | 19.68 |
| St. Thomas | 7.09 | 36.86 | 5.62 | 49.57 | 71.43 |
| Stratford | 9.23 | 48.55 | 8.00 | 65.77 | 120.00 |
| Tecumseh | 3.06 | 19.11 | 2.44 | 24.60 | 10.88 |
| Timmins | 19.26 | 41.12 | 9.21 | 69.59 | 33.06 |
| 20,000 - 49,999 Average | 19.84 | 34.48 | 12.18 | 66.50 | 59.75 |
| Brantford | 18.57 | 53.22 | 27.46 | 99.26 | 59.04 |
| Kawartha Lakes | 11.94 | 32.23 | 13.10 | 57.27 | 59.08 |
| North Bay | 10.40 | 43.94 | 6.47 | 60.80 | 82.55 |
| Peterborough | 8.51 | 35.21 | 18.38 | 62.11 | 69.89 |
| Sarnia | 14.70 | 37.72 | 20.37 | 72.80 | 51.99 |
| Sault Ste. Marie | N/A | N/A | N/A | N/A | N/A |
| 50,000 - 99,999 Average | 12.82 | 40.46 | 17.16 | 70.44 | 64.51 |
| Barrie | 10.04 | 38.397 | 10.234 | 58.667 | 18.43 |
| Chatham-Kent | 10.82 | 42.33 | 11.46 | 64.61 | 86.54 |
| Greater Sudbury | 11.58 | 40.04 | 7.48 | 59.11 | 71.22 |
| Guelph | 9.29 | 30.07 | 9.37 | 48.73 | 118.65 |
| Hamilton | 13.52 | 38.52 | 4.67 | 56.70 | 42.67 |
| Kingston | 11.31 | 42.50 | 7.55 | 61.36 | 36.24 |
| London | 11.92 | 47.76 | 13.04 | 72.72 | 74.90 |
| Ottawa | N/A | N/A | N/A | N/A | N/A |
| Thunder Bay | 18.52 | 59.58 | 16.90 | 94.99 | 70.39 |
| Toronto | N/A | N/A | N/A | N/A | N/A |
| Windsor | 14.57 | 48.21 | 9.10 | 71.89 | 43.25 |
| > 100,000 Average | 12.39 | 43.05 | 9.98 | 65.42 | 62.48 |
| Durham Region | 7.73 | 23.32 | 5.11 | 36.16 | 48.37 |
| Halton Region | 5.33 | 23.10 | 2.22 | 30.65 | 39.92 |
| Muskoka District | 7.69 | 27.98 | 3.79 | 39.47 | 32.26 |
| Niagara Region | 9.80 | 36.89 | 7.73 | 54.42 | 20.53 |
| Peel Region | 6.01 | 20.43 | 2.94 | 29.38 | 39.43 |
| Waterloo Region | 9.64 | 31.91 | 5.93 | 47.48 | 60.16 |
| York Region | 5.81 | 17.30 | 1.77 | 24.88 | 30.58 |
| Regional Average | 7.43 | 25.85 | 4.22 | 37.49 | 38.75 |

Court Security Costs

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

Prisoner Transportation

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Including Amortization |
|-----------------|---|--|
| Kingston | \$ 4 | \$ 4 |
| Ottawa | \$ 5 | \$ 4 |
| Sarnia | \$ 7 | \$ 9 |
| London | \$ 8 | \$ 10 |
| Hamilton | \$ 9 | \$ 10 |
| Greater Sudbury | \$ 8 | \$ 11 |
| Toronto | \$ 17 | \$ 12 |
| Chatham-Kent | \$ 11 | \$ 13 |
| Guelph | \$ 14 | \$ 14 |
| Timmins | \$ 8 | \$ 14 |
| Brantford | \$ 13 | \$ 16 |
| North Bay | \$ 13 | \$ 17 |
| Peterborough | \$ 17 | \$ 19 |
| Windsor | \$ 16 | \$ 23 |
| Brockville | \$ 29 | \$ 37 |
| Cornwall | \$ 21 | \$ 40 |
| Average | 13 | 16 |
| Halton Region | \$ 4 | \$ 3 |
| York Region | \$ 6 | \$ 4 |
| Peel Region | \$ 7 | \$ 5 |
| Durham Region | \$ 7 | \$ 8 |
| Waterloo Region | \$ 7 | \$ 11 |
| Average | 6 | 6 |

| Municipality | Net Costs per Capita Including Amortization | Net Costs per \$100,000 Including Amortization |
|-----------------|---|--|
| Hamilton | \$ (15) | \$ (16) |
| Brantford | \$ (1) | \$ (1) |
| London | \$ 0 | \$ 1 |
| Windsor | \$ 2 | \$ 3 |
| Greater Sudbury | \$ 2 | \$ 3 |
| Chatham-Kent | \$ 3 | \$ 4 |
| Kingston | \$ 5 | \$ 5 |
| Timmins | \$ 5 | \$ 8 |
| Average | \$ 0 | \$ 1 |
| Region Durham | \$ 0 | \$ 0 |
| Region Waterloo | \$ 0 | \$ 0 |
| Region York | \$ 1 | \$ 1 |
| Region Peel | \$ 1 | \$ 1 |
| Region Halton | \$ 4 | \$ 2 |
| Average | \$ 1 | \$ 1 |

Conservation Authority

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Including Amortization | Net Costs per \$100,000 Including Amortization |
|----------------------|--|---|
| Guelph | \$ 1 | \$ 1 |
| Toronto | \$ 5 | \$ 4 |
| Greater Sudbury | \$ 3 | \$ 5 |
| Sarnia | \$ 4 | \$ 5 |
| Orangeville | \$ 5 | \$ 5 |
| Kingsville | \$ 6 | \$ 6 |
| Leamington | \$ 6 | \$ 7 |
| St. Thomas | \$ 5 | \$ 7 |
| Chatham-Kent | \$ 6 | \$ 7 |
| Central Elgin | \$ 8 | \$ 8 |
| Brockville | \$ 6 | \$ 8 |
| Tecumseh | \$ 8 | \$ 8 |
| Ottawa | \$ 9 | \$ 8 |
| Kawartha Lakes | \$ 10 | \$ 8 |
| Prince Edward County | \$ 9 | \$ 8 |
| Kingston | \$ 8 | \$ 8 |
| Peterborough | \$ 7 | \$ 8 |
| Windsor | \$ 6 | \$ 9 |
| Barrie | \$ 10 | \$ 9 |
| Meaford | \$ 12 | \$ 10 |
| The Blue Mountains | \$ 41 | \$ 10 |
| Innisfil | \$ 13 | \$ 10 |
| Brantford | \$ 9 | \$ 11 |
| Thunder Bay | \$ 7 | \$ 11 |
| Quinte West | \$ 9 | \$ 11 |
| Hamilton | \$ 11 | \$ 12 |
| Timmins | \$ 9 | \$ 15 |
| Cornwall | \$ 9 | \$ 16 |
| Middlesex Centre | \$ 26 | \$ 18 |
| North Bay | \$ 14 | \$ 18 |
| London | \$ 28 | \$ 34 |
| St. Marys | \$ 35 | \$ 38 |
| Average | \$ 11 | \$ 11 |
| | | |
| Region York | \$ 5 | \$ 3 |
| Region Halton | \$ 12 | \$ 8 |
| Region Niagara | \$ 11 | \$ 12 |
| Region Durham | \$ 12 | \$ 12 |
| Region Waterloo | \$ 10 | \$ 15 |
| Region Peel | \$ 21 | \$ 17 |
| Average | \$ 12 | \$ 11 |

Protective Inspection and Control

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Including Amortization | Net Costs per \$100,000 Including Amortization | Municipality | Net Costs per Capita Including Amortization | Net Costs per \$100,000 Including Amortization |
|---------------------|---|--|----------------------|---|--|
| Bracebridge | \$ 9 | \$ 6 | Halton Hills | \$ 36 | \$ 28 |
| Brockville | \$ 5 | \$ 6 | Fort Frances | \$ 17 | \$ 29 |
| Orangeville | \$ 8 | \$ 8 | Brantford | \$ 24 | \$ 30 |
| Caledon | \$ 14 | \$ 9 | Kenora | \$ 25 | \$ 30 |
| Ottawa | \$ 14 | \$ 12 | Cambridge | \$ 28 | \$ 30 |
| Middlesex Centre | \$ 21 | \$ 15 | Leamington | \$ 25 | \$ 31 |
| Meaford | \$ 20 | \$ 16 | Kingston | \$ 30 | \$ 31 |
| Whitby | \$ 18 | \$ 17 | Prince Edward County | \$ 35 | \$ 31 |
| Burlington | \$ 24 | \$ 17 | Gravenhurst | \$ 75 | \$ 31 |
| Kawartha Lakes | \$ 22 | \$ 18 | Aurora | \$ 46 | \$ 32 |
| Sarnia | \$ 15 | \$ 18 | Milton | \$ 45 | \$ 32 |
| Mississauga | \$ 24 | \$ 18 | North Bay | \$ 24 | \$ 32 |
| Brampton | \$ 21 | \$ 19 | Thunder Bay | \$ 20 | \$ 32 |
| Tecumseh | \$ 20 | \$ 19 | Niagara Falls | \$ 32 | \$ 33 |
| Grimsby | \$ 22 | \$ 20 | Welland | \$ 23 | \$ 34 |
| Quinte West | \$ 15 | \$ 20 | Sault Ste. Marie | \$ 20 | \$ 34 |
| Wainfleet | \$ 23 | \$ 20 | London | \$ 29 | \$ 34 |
| Markham | \$ 31 | \$ 21 | Hamilton | \$ 32 | \$ 35 |
| North Dumfries | \$ 31 | \$ 21 | Tillsonburg | \$ 30 | \$ 35 |
| Huntsville | \$ 35 | \$ 21 | Port Colborne | \$ 27 | \$ 35 |
| Seguin | \$ 139 | \$ 22 | Barrie | \$ 40 | \$ 37 |
| Vaughan | \$ 42 | \$ 22 | Greater Sudbury | \$ 27 | \$ 37 |
| Woolwich | \$ 30 | \$ 22 | East Gwillimbury | \$ 55 | \$ 40 |
| Kingsville | \$ 22 | \$ 23 | Oshawa | \$ 34 | \$ 40 |
| Lincoln | \$ 26 | \$ 23 | St. Marys | \$ 38 | \$ 41 |
| Oakville | \$ 43 | \$ 24 | Wilmot | \$ 51 | \$ 41 |
| West Lincoln | \$ 23 | \$ 24 | St. Thomas | \$ 29 | \$ 43 |
| Niagara-on-the-Lake | \$ 50 | \$ 25 | Fort Erie | \$ 43 | \$ 43 |
| Newmarket | \$ 29 | \$ 25 | Penetanguishene | \$ 36 | \$ 45 |
| Peterborough | \$ 22 | \$ 25 | Thorold | \$ 39 | \$ 46 |
| St. Catharines | \$ 21 | \$ 25 | Cornwall | \$ 26 | \$ 48 |
| Guelph | \$ 27 | \$ 26 | Pickering | \$ 56 | \$ 49 |
| Chatham-Kent | \$ 21 | \$ 26 | Kitchener | \$ 42 | \$ 49 |
| Wellesley | \$ 30 | \$ 26 | Georgina | \$ 51 | \$ 51 |
| The Blue Mountains | \$ 109 | \$ 26 | Windsor | \$ 40 | \$ 59 |
| Toronto | \$ 38 | \$ 26 | Waterloo | \$ 78 | \$ 70 |
| Ajax | \$ 30 | \$ 26 | | | |
| Clarington | \$ 27 | \$ 26 | Average | \$ 33 | \$ 29 |
| Timmins | \$ 16 | \$ 27 | | | |
| Innisfil | \$ 37 | \$ 27 | | | |
| Central Elgin | \$ 29 | \$ 28 | | | |
| Stratford | \$ 25 | \$ 28 | | | |
| King | \$ 54 | \$ 28 | | | |

POA

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs Including Amortization per Capita | Net Costs Including Amortization per \$100,000 |
|----------------------|--|---|
| Timmins | \$ (18) | \$ (30) |
| Kenora | \$ (20) | \$ (23) |
| Thunder Bay | \$ (9) | \$ (15) |
| Greater Sudbury | \$ (10) | \$ (15) |
| Fort Frances | \$ (7) | \$ (12) |
| Sault Ste. Marie | \$ (6) | \$ (10) |
| North Bay | \$ (7) | \$ (9) |
| Caledon | \$ (14) | \$ (9) |
| Guelph | \$ (8) | \$ (7) |
| Prince Edward County | \$ (7) | \$ (6) |
| Kingston | \$ (6) | \$ (6) |
| Chatham-Kent | \$ (5) | \$ (6) |
| Windsor | \$ (4) | \$ (6) |
| Brampton | \$ (6) | \$ (6) |
| Brantford | \$ (4) | \$ (6) |
| Orangeville | \$ (5) | \$ (5) |
| Peterborough | \$ (4) | \$ (5) |
| Mississauga | \$ (6) | \$ (5) |
| Kawartha Lakes | \$ (5) | \$ (4) |
| London | \$ (4) | \$ (4) |
| Hamilton | \$ (4) | \$ (4) |
| Toronto | \$ (6) | \$ (4) |
| Port Colborne | \$ (3) | \$ (4) |
| Cambridge | \$ (4) | \$ (4) |
| Barrie | \$ (4) | \$ (3) |
| Oakville | \$ (3) | \$ (1) |
| Ottawa | \$ (2) | \$ (1) |
| Burlington | \$ (1) | \$ (0) |
| Average | \$ (6) | \$ (8) |
| Waterloo Region | \$ (8) | \$ (13) |
| Niagara Region | \$ (5) | \$ (5) |
| Muskoka District | \$ (15) | \$ (5) |
| Durham Region | \$ (1) | \$ (1) |
| York Region | \$ 5 | \$ 3 |
| Average | \$ (5) | \$ (4) |

Roads Services

A municipality's transportation system affects the economic vitality and quality of life of its residents. The goal of Roads Services is to provide affordable, well-managed and safe traffic flow for pedestrians, cyclists, drivers, public transit and commercial traffic while contributing to the environment and the quality of community life.

Transportation infrastructure generally includes roads, bridges, culverts, sidewalks, traffic control systems, signage and boulevards. In addition to constructing and repairing infrastructure, roads services include clearing the transportation network of snow and debris to ensure that it is safe and convenient to use.

Single-tier municipalities are responsible for maintaining all types of roads, including arterial, collector and local roads and, in some cases, expressways and laneways. Upper-tier municipalities are not responsible for maintenance of local roads.

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Municipal snow clearing standards, weather conditions, road types and snowfall
- Age and condition of the network
- The proportion of heavy trucks in the traffic stream
- The municipality's pavement standards
- Population density which affects usage and congestion, contributing to road maintenance and its cost
- Type of roads a municipality operates: i.e. arterial, collector or local roads and expressways
- Availability of public transit
- Average commute distances (e.g., from home to work or school)
- Volume of traffic coming from outside the municipality

Roadways—Paved

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|---------------------------|--|--|---|---|
| Kingsville | \$ (34) | \$ (34) | \$ (35) | \$ (35) |
| Whitby | \$ 4 | \$ 4 | \$ 3 | \$ 3 |
| Markham | \$ 29 | \$ 29 | \$ 19 | \$ 19 |
| Wainfleet | \$ (16) | \$ 24 | \$ (14) | \$ 21 |
| Gravenhurst | \$ 21 | \$ 62 | \$ 9 | \$ 26 |
| Kitchener | \$ (6) | \$ 23 | \$ (7) | \$ 26 |
| Aurora | \$ 19 | \$ 45 | \$ 13 | \$ 30 |
| Pickering | \$ 15 | \$ 40 | \$ 13 | \$ 34 |
| Mississauga | \$ 9 | \$ 46 | \$ 7 | \$ 35 |
| Niagara-on-the-Lake | \$ 28 | \$ 76 | \$ 14 | \$ 37 |
| Leamington | \$ 18 | \$ 32 | \$ 22 | \$ 39 |
| Vaughan | \$ 19 | \$ 96 | \$ 10 | \$ 50 |
| Whitchurch-Stouffville | \$ 88 | \$ 110 | \$ 41 | \$ 51 |
| Newmarket | \$ 25 | \$ 65 | \$ 21 | \$ 54 |
| Grimsby | \$ 30 | \$ 63 | \$ 27 | \$ 55 |
| East Gwillimbury | \$ 28 | \$ 77 | \$ 20 | \$ 56 |
| Clarington | \$ 8 | \$ 59 | \$ 8 | \$ 58 |
| Brampton | \$ 39 | \$ 70 | \$ 36 | \$ 65 |
| Bracebridge | \$ 105 | \$ 105 | \$ 67 | \$ 67 |
| Oakville | \$ 62 | \$ 124 | \$ 35 | \$ 69 |
| Ajax | \$ 39 | \$ 83 | \$ 35 | \$ 73 |
| Lincoln | \$ 37 | \$ 92 | \$ 33 | \$ 82 |
| The Blue Mountains | \$ 194 | \$ 387 | \$ 46 | \$ 92 |
| Central Elgin | \$ 6 | \$ 97 | \$ 6 | \$ 92 |
| Woolwich | \$ 50 | \$ 127 | \$ 36 | \$ 94 |
| Oshawa | \$ 21 | \$ 83 | \$ 24 | \$ 97 |
| North Dumfries | \$ 141 | \$ 151 | \$ 94 | \$ 101 |
| Penetanguishene | \$ 45 | \$ 82 | \$ 56 | \$ 102 |
| Georgina | \$ 24 | \$ 102 | \$ 24 | \$ 102 |
| Innisfil | \$ 27 | \$ 140 | \$ 20 | \$ 104 |
| St. Catharines | \$ 28 | \$ 86 | \$ 34 | \$ 104 |
| Fort Erie | \$ 19 | \$ 109 | \$ 19 | \$ 109 |
| Caledon | \$ 20 | \$ 198 | \$ 13 | \$ 123 |
| Niagara Falls | \$ 80 | \$ 121 | \$ 83 | \$ 126 |
| Sarnia | \$ 39 | \$ 105 | \$ 47 | \$ 127 |
| King | \$ 134 | \$ 251 | \$ 69 | \$ 128 |
| West Lincoln | \$ 68 | \$ 126 | \$ 70 | \$ 129 |
| Waterloo | \$ 84 | \$ 146 | \$ 75 | \$ 131 |
| Middlesex Centre | \$ 72 | \$ 211 | \$ 45 | \$ 132 |
| Burlington | \$ 140 | \$ 184 | \$ 101 | \$ 133 |
| Halton Hills | \$ 50 | \$ 171 | \$ 40 | \$ 135 |
| Wilmot | \$ 65 | \$ 178 | \$ 52 | \$ 143 |
| Thorold | \$ 78 | \$ 125 | \$ 92 | \$ 147 |
| Milton | \$ 33 | \$ 217 | \$ 23 | \$ 151 |
| Port Colborne | \$ 74 | \$ 125 | \$ 96 | \$ 163 |
| Tillsonburg | \$ 70 | \$ 139 | \$ 83 | \$ 164 |
| Cambridge | \$ 128 | \$ 154 | \$ 137 | \$ 165 |
| Huntsville | \$ 102 | \$ 313 | \$ 61 | \$ 188 |
| Tecumseh | \$ 135 | \$ 213 | \$ 129 | \$ 204 |
| Wellesley | \$ 80 | \$ 244 | \$ 69 | \$ 212 |
| Orangeville | \$ 119 | \$ 206 | \$ 123 | \$ 213 |
| Meaford | \$ 170 | \$ 291 | \$ 137 | \$ 235 |
| Welland | \$ 146 | \$ 190 | \$ 214 | \$ 279 |
| Lower Tier Average | \$ 57 | \$ 124 | \$ 47 | \$ 101 |

Roadways—Paved (cont'd)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|----------------------------|---|---|--|--|
| Cornwall | \$ 13 | \$ 13 | \$ 25 | \$ 25 |
| Seguin | \$ 98 | \$ 282 | \$ 15 | \$ 44 |
| Ottawa | \$ 16 | \$ 63 | \$ 14 | \$ 53 |
| Toronto | \$ 85 | \$ 112 | \$ 58 | \$ 77 |
| Barrie | \$ 42 | \$ 89 | \$ 39 | \$ 83 |
| Brockville | \$ 40 | \$ 66 | \$ 51 | \$ 85 |
| Peterborough | \$ 27 | \$ 76 | \$ 31 | \$ 86 |
| Guelph | \$ 59 | \$ 103 | \$ 55 | \$ 98 |
| Kingston | \$ 52 | \$ 116 | \$ 54 | \$ 120 |
| Kawartha Lakes | \$ 44 | \$ 149 | \$ 36 | \$ 121 |
| London | \$ 52 | \$ 107 | \$ 61 | \$ 127 |
| Chatham-Kent | \$ 27 | \$ 114 | \$ 34 | \$ 140 |
| St. Thomas | \$ 46 | \$ 97 | \$ 68 | \$ 142 |
| Stratford | \$ 81 | \$ 132 | \$ 90 | \$ 146 |
| Brantford | \$ 80 | \$ 122 | \$ 99 | \$ 152 |
| St. Marys | \$ 83 | \$ 154 | \$ 88 | \$ 163 |
| Windsor | \$ 14 | \$ 113 | \$ 21 | \$ 165 |
| Hamilton | \$ 34 | \$ 170 | \$ 38 | \$ 187 |
| Kenora | \$ 79 | \$ 160 | \$ 93 | \$ 188 |
| Prince Edward County | \$ 69 | \$ 222 | \$ 61 | \$ 197 |
| Timmins | \$ 89 | \$ 129 | \$ 151 | \$ 220 |
| Fort Frances | \$ 27 | \$ 156 | \$ 47 | \$ 271 |
| North Bay | \$ 100 | \$ 208 | \$ 135 | \$ 279 |
| Greater Sudbury | \$ 44 | \$ 203 | \$ 61 | \$ 281 |
| Thunder Bay | \$ 39 | \$ 178 | \$ 63 | \$ 291 |
| Quinte West | \$ 123 | \$ 772 | \$ 164 | \$ 1,025 |
| Single Tier Average | \$ 56 | \$ 155 | \$ 64 | \$ 182 |
| York Region | \$ 13 | \$ 46 | \$ 8 | \$ 29 |
| Peel Region | \$ 17 | \$ 37 | \$ 14 | \$ 30 |
| Niagara Region | \$ 7 | \$ 35 | \$ 7 | \$ 37 |
| Halton Region | \$ 46 | \$ 62 | \$ 30 | \$ 41 |
| Muskoka District | \$ 32 | \$ 138 | \$ 10 | \$ 44 |
| Waterloo Region | \$ (9) | \$ 40 | \$ (13) | \$ 60 |
| Durham Region | \$ 24 | \$ 82 | \$ 25 | \$ 87 |
| Regional Average | \$ 19 | \$ 63 | \$ 12 | \$ 47 |

Roadways—Paved

(Sorted by MPMP Total Costs per Paved Lane Km, Including Amortization)

| Municipality | Paved Lane km where the condition is rated as good/very good | Operating Costs per Paved Lane km Excluding Amortization | Total Costs per Paved Lane km Including Amortization |
|---------------------------|--|--|--|
| Whitby | 78.0% | \$ 405 | \$ 405 |
| Kingsville | 60.7% | \$ 361 | \$ 602 |
| Wainfleet | 26.6% | \$ 496 | \$ 1,067 |
| Leamington | 85.2% | \$ 1,040 | \$ 1,321 |
| Gravenhurst | 76.8% | \$ 485 | \$ 1,425 |
| Central Elgin | 56.3% | \$ 254 | \$ 2,062 |
| Lincoln | 68.6% | \$ 1,379 | \$ 3,537 |
| West Lincoln | 79.4% | \$ 1,966 | \$ 3,602 |
| Clarington | 59.0% | \$ 924 | \$ 3,764 |
| Fort Erie | 94.0% | \$ 769 | \$ 4,888 |
| Bracebridge | 17.4% | \$ 5,007 | \$ 5,007 |
| Grimsby | 52.9% | \$ 2,635 | \$ 5,095 |
| Middlesex Centre | 51.5% | \$ 1,838 | \$ 5,343 |
| Port Colborne | 33.9% | \$ 3,177 | \$ 5,453 |
| Pickering | 86.6% | \$ 1,815 | \$ 5,575 |
| Penetanguishene | 18.9% | \$ 3,294 | \$ 5,849 |
| Woolwich | 76.5% | \$ 3,062 | \$ 6,267 |
| Aurora | 78.7% | \$ 3,211 | \$ 6,961 |
| Mississauga | 77.0% | \$ 1,839 | \$ 7,198 |
| Innisfil | 0.0% | \$ 1,379 | \$ 7,211 |
| Meaford | 33.6% | \$ 4,439 | \$ 7,870 |
| Georgina | 56.7% | \$ 1,887 | \$ 8,042 |
| Wilmot | 69.4% | \$ 3,204 | \$ 8,510 |
| Thorold | 67.0% | \$ 5,400 | \$ 8,521 |
| Whitchurch-Stouffville | 57.7% | \$ 6,893 | \$ 8,796 |
| Markham | 93.0% | \$ 8,866 | \$ 8,866 |
| Sarnia | 78.8% | \$ 4,549 | \$ 9,706 |
| Caledon | 49.8% | \$ 1,104 | \$ 9,846 |
| Niagara Falls | 67.0% | \$ 6,519 | \$ 9,999 |
| Kitchener | 44.8% | \$ 5,599 | \$ 10,355 |
| The Blue Mountains | 43.3% | \$ 5,513 | \$ 10,702 |
| St. Catharines | 72.9% | \$ 3,190 | \$ 10,742 |
| Newmarket | 77.0% | \$ 4,135 | \$ 10,767 |
| Oshawa | 79.0% | \$ 2,950 | \$ 11,673 |
| Brampton | 82.5% | \$ 6,815 | \$ 12,131 |
| Tillsonburg | 68.8% | \$ 6,390 | \$ 12,161 |
| Ajax | 61.0% | \$ 6,231 | \$ 12,456 |
| Vaughan | 100.0% | \$ 2,773 | \$ 13,015 |
| Oakville | 68.0% | \$ 6,225 | \$ 13,051 |
| Halton Hills | 67.1% | \$ 3,957 | \$ 13,094 |
| Tecumseh | 78.2% | \$ 7,821 | \$ 13,770 |
| Welland | 35.9% | \$ 13,086 | \$ 17,808 |
| Milton | 74.6% | \$ 2,471 | \$ 19,405 |
| Cambridge | 70.2% | \$ 18,088 | \$ 21,579 |
| Waterloo | 68.8% | \$ 13,658 | \$ 22,030 |
| Orangeville | N/A | \$ 14,010 | \$ 24,026 |
| Burlington | 31.5% | \$ 20,476 | \$ 26,553 |
| Lower Tier Average | 62.6% | \$ 4,715 | \$ 9,321 |

Roadways—Paved (cont'd)

| Municipality | Paved Lane km where the condition is rated as good/very good | Operating Costs per Paved Lane km Excluding Amortization | MPMP Total Costs per Paved Lane km Including Amortization |
|----------------------------|--|--|---|
| Cornwall | 56.4% | \$ 1,421 | \$ 1,421 |
| Kawartha Lakes | 50.8% | \$ 1,165 | \$ 3,510 |
| Chatham-Kent | 60.7% | \$ 829 | \$ 3,536 |
| Ottawa | 81.5% | \$ 1,365 | \$ 5,335 |
| Seguin | 54.1% | \$ 2,301 | \$ 6,606 |
| Peterborough | 70.0% | \$ 2,982 | \$ 7,391 |
| Timmins | 20.1% | \$ 5,317 | \$ 7,521 |
| Kenora | 36.3% | \$ 4,026 | \$ 8,113 |
| Kingston | 69.4% | \$ 3,200 | \$ 8,637 |
| St. Thomas | 82.3% | \$ 4,219 | \$ 8,656 |
| Fort Frances | | \$ 2,242 | \$ 9,128 |
| Barrie | 64.0% | \$ 4,305 | \$ 9,224 |
| Thunder Bay | 46.0% | \$ 1,698 | \$ 10,171 |
| St. Marys | 78.9% | \$ 6,200 | \$ 10,841 |
| Stratford | 66.4% | \$ 6,306 | \$ 11,034 |
| Windsor | 49.3% | \$ 1,433 | \$ 11,055 |
| Greater Sudbury | 51.3% | \$ 2,515 | \$ 11,290 |
| Brantford | 71.4% | \$ 7,782 | \$ 11,758 |
| Guelph | 25.5% | \$ 6,682 | \$ 11,775 |
| North Bay | 21.0% | \$ 5,134 | \$ 11,876 |
| London | 53.0% | \$ 5,314 | \$ 11,913 |
| Hamilton | 53.0% | \$ 3,739 | \$ 14,982 |
| Quinte West | 100.0% | \$ 3,507 | \$ 21,500 |
| Toronto | | \$ 14,776 | \$ 21,884 |
| Single Tier Average | 57.3% | \$ 4,102 | \$ 9,965 |
| Muskoka District | 44.5% | \$ 1,414 | \$ 5,937 |
| Niagara Region | 57.7% | \$ 1,839 | \$ 9,375 |
| Waterloo Region | 51.2% | \$ (75) | \$ 14,813 |
| York Region | 81.6% | \$ 4,156 | \$ 15,074 |
| Durham Region | 44.9% | \$ 7,034 | \$ 23,877 |
| Peel Region | 85.4% | \$ 15,359 | \$ 27,406 |
| Halton Region | 75.7% | \$ 27,961 | \$ 36,638 |
| Regional Average | 63.0% | \$ 8,241 | \$ 19,017 |

Roadways—Unpaved

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | 2010 Total Unpaved Lane km | MPMP Operating Costs per Lane km Excluding Amortization | MPMP Total Costs per Lane km Including Amortization | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|----------------------------|----------------------------|---|---|---|---|--|--|
| Vaughan | 7 | \$ 2,544 | \$ 2,544 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Oshawa | 8 | \$ 9,122 | \$ 9,122 | \$ 0 | \$ 0 | \$ 1 | \$ 1 |
| Ajax | 11 | \$ 2,949 | \$ 5,763 | \$ 0 | \$ 1 | \$ 0 | \$ 1 |
| Whitchurch-Stouffville | 4 | \$ 3,209 | \$ 12,264 | \$ 0 | \$ 2 | \$ 0 | \$ 1 |
| Waterloo | 11 | N/A | \$ 9,808 | \$ - | \$ 1 | \$ - | \$ 1 |
| Port Colborne | 60 | \$ 242 | \$ 278 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Whitby | 12 | \$ 13,420 | \$ 13,420 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| East Gwillimbury | N/A | \$ 4,237 | \$ 4,237 | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| Leamington | 34 | \$ 1,006 | \$ 1,246 | \$ 1 | \$ 1 | \$ 1 | \$ 2 |
| Niagara-on-the-Lake | N/A | N/A | N/A | \$ 4 | \$ 4 | \$ 2 | \$ 2 |
| Halton Hills | 52 | \$ 6,133 | \$ 6,354 | \$ 5 | \$ 5 | \$ 4 | \$ 4 |
| Fort Erie | 107 | \$ 1,425 | \$ 1,425 | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| Kingsville | 52 | \$ 2,094 | \$ 2,094 | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| Niagara Falls | 48 | \$ 10,178 | \$ 10,217 | \$ 6 | \$ 6 | \$ 6 | \$ 6 |
| Gravenhurst | 172 | \$ 610 | \$ 1,161 | \$ 9 | \$ 17 | \$ 4 | \$ 7 |
| Pickering | 214 | \$ 5,190 | \$ 5,243 | \$ 11 | \$ 11 | \$ 10 | \$ 10 |
| Woolwich | 240 | \$ 1,498 | \$ 1,498 | \$ 15 | \$ 15 | \$ 11 | \$ 11 |
| Penetanguishene | 26 | \$ 1,816 | \$ 3,481 | \$ 5 | \$ 9 | \$ 6 | \$ 11 |
| Caledon | 240 | \$ 2,691 | \$ 5,218 | \$ 10 | \$ 19 | \$ 6 | \$ 12 |
| Welland | 23 | \$ 13,468 | \$ 19,563 | \$ 6 | \$ 9 | \$ 9 | \$ 12 |
| Thorold | 18 | \$ 12,047 | \$ 12,047 | \$ 12 | \$ 12 | \$ 13 | \$ 13 |
| Bracebridge | 255 | \$ 1,486 | \$ 1,486 | \$ 23 | \$ 23 | \$ 15 | \$ 15 |
| Wilmot | 76 | \$ 882 | \$ 4,526 | \$ 4 | \$ 18 | \$ 3 | \$ 15 |
| Georgina | 25 | \$ 30,955 | \$ 31,501 | \$ 16 | \$ 16 | \$ 16 | \$ 16 |
| Innisfil | 102 | \$ 4,617 | \$ 8,775 | \$ 14 | \$ 27 | \$ 10 | \$ 20 |
| The Blue Mountains | 254 | N/A | \$ 2,696 | | \$ 95 | | \$ 23 |
| Central Elgin | 108 | \$ 2,617 | \$ 4,262 | \$ 21 | \$ 34 | \$ 20 | \$ 33 |
| Meaford | 360 | N/A | \$ 1,428 | | \$ 45 | | \$ 36 |
| Clarington | 216 | \$ 1,859 | \$ 15,718 | \$ 5 | \$ 40 | \$ 5 | \$ 39 |
| Wainfleet | 212 | \$ 1,586 | \$ 1,694 | \$ 49 | \$ 53 | \$ 44 | \$ 47 |
| Middlesex Centre | 567 | \$ 1,549 | \$ 2,403 | \$ 56 | \$ 89 | \$ 35 | \$ 56 |
| West Lincoln | 311 | \$ 2,372 | \$ 2,689 | \$ 55 | \$ 62 | \$ 56 | \$ 63 |
| Wellesley | N/A | N/A | N/A | \$ 60 | \$ 308 | \$ 53 | \$ 267 |
| Lower Tier Average | | \$ 5,412 | \$ 6,900 | \$ 13 | \$ 29 | \$ 11 | \$ 23 |
| Windsor | 17 | \$ 416 | \$ 1,548 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Guelph | 20 | \$ 6,494 | \$ 6,494 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| London | 24 | \$ 13,689 | \$ 13,689 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Kingston | 53 | \$ 2,019 | \$ 2,609 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| St. Thomas | 5 | \$ 6,337 | \$ 11,141 | \$ 1 | \$ 1 | \$ 1 | \$ 2 |
| Toronto | N/A | N/A | N/A | \$ 4 | \$ 4 | \$ 3 | \$ 3 |
| Sault Ste. Marie | N/A | N/A | N/A | \$ 1 | \$ 2 | \$ 1 | \$ 3 |
| Hamilton | 57 | \$ 17,091 | \$ 26,408 | \$ 2 | \$ 3 | \$ 2 | \$ 3 |
| Ottawa | 1,182 | \$ 3,804 | \$ 3,804 | \$ 5 | \$ 5 | \$ 4 | \$ 4 |
| North Bay | 34 | \$ 2,464 | \$ 5,339 | \$ 2 | \$ 3 | \$ 2 | \$ 4 |
| Thunder Bay | 205 | \$ 4,304 | \$ 4,304 | \$ 8 | \$ 8 | \$ 13 | \$ 13 |
| Prince Edward County | 368 | \$ 1,617 | \$ 1,693 | \$ 22 | \$ 23 | \$ 20 | \$ 20 |
| Greater Sudbury | 614 | \$ 1,881 | \$ 8,139 | \$ 7 | \$ 30 | \$ 10 | \$ 42 |
| Timmins | 178 | \$ 6,208 | \$ 6,659 | \$ 26 | \$ 27 | \$ 44 | \$ 47 |
| Fort Frances | 10 | \$ 7,212 | \$ 22,527 | \$ 9 | \$ 28 | \$ 15 | \$ 48 |
| Seguin | 386 | \$ 3,284 | \$ 3,551 | \$ 292 | \$ 316 | \$ 45 | \$ 49 |
| Kenora | 355 | \$ 1,669 | \$ 1,972 | \$ 38 | \$ 45 | \$ 44 | \$ 52 |
| Kawartha Lakes | 1,823 | \$ 1,814 | \$ 2,880 | \$ 43 | \$ 69 | \$ 35 | \$ 56 |
| Chatham-Kent | 3,269 | \$ 1,833 | \$ 1,967 | \$ 55 | \$ 59 | \$ 67 | \$ 72 |
| Single Tier Average | | \$ 4,831 | \$ 6,963 | \$ 27 | \$ 33 | \$ 16 | \$ 22 |

Roadways—Bridges and Culverts

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Operating Costs per m2 Surface Area | Total Costs per m2 Surface Area | Adequacy of Bridges & Culverts | Bridges & Culverts Total Square Metres of Surface Area | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|---------------------------|-------------------------------------|---------------------------------|--------------------------------|--|---|---|--|--|
| Sarnia | \$ 1 | \$ 1 | 97% | 14,663 | \$ - | \$ - | \$ - | \$ - |
| Markham | \$ 3 | \$ 3 | 84% | 35,185 | \$ - | \$ - | \$ - | \$ - |
| Kingsville | \$ 4 | \$ 4 | 77% | 2,122 | \$ - | \$ - | \$ - | \$ - |
| St. Catharines | \$ 3 | \$ 24 | 84% | 5,830 | \$ - | \$ 1 | \$ - | \$ 1 |
| Fort Erie | N/A | \$ 10 | 72% | 4,604 | \$ - | \$ 2 | \$ - | \$ 2 |
| Milton | N/A | \$ 21 | 90% | 10,000 | \$ - | \$ 2 | \$ - | \$ 2 |
| Oshawa | \$ 14 | \$ 24 | 38% | 9,724 | \$ 1 | \$ 1 | \$ 1 | \$ 2 |
| Whitchurch-Stouffville | N/A | N/A | 100% | N/A | \$ - | \$ 4 | \$ - | \$ 2 |
| Niagara-on-the-Lake | N/A | N/A | N/A | N/A | \$ 2 | \$ 4 | \$ 1 | \$ 2 |
| Pickering | N/A | \$ 21 | 73% | 9,474 | \$ - | \$ 2 | \$ - | \$ 2 |
| North Dumfries | N/A | N/A | N/A | N/A | \$ - | \$ 3 | \$ - | \$ 2 |
| Newmarket | \$ 14 | \$ 40 | 40% | 5,815 | \$ 1 | \$ 3 | \$ 1 | \$ 2 |
| Kitchener | \$ 10 | \$ 19 | 97% | 23,715 | \$ 1 | \$ 2 | \$ 1 | \$ 2 |
| Aurora | N/A | N/A | N/A | N/A | \$ - | \$ 3 | \$ - | \$ 2 |
| Burlington | N/A | N/A | N/A | N/A | \$ - | \$ 3 | \$ - | \$ 2 |
| Vaughan | \$ 21 | \$ 58 | 84% | 28,520 | \$ 2 | \$ 6 | \$ 1 | \$ 3 |
| Bracebridge | \$ 39 | \$ 39 | 53% | 2,209 | \$ 5 | \$ 5 | \$ 3 | \$ 3 |
| Caledon | \$ 3 | \$ 18 | N/A | 20,323 | \$ 1 | \$ 6 | \$ 1 | \$ 3 |
| Mississauga | \$ 2 | \$ 37 | 81% | 96,245 | \$ - | \$ 5 | \$ - | \$ 4 |
| Brampton | \$ 8 | \$ 31 | 100% | 61,979 | \$ 1 | \$ 4 | \$ 1 | \$ 4 |
| Port Colborne | \$ 22 | \$ 33 | N/A | 1,623 | \$ 2 | \$ 3 | \$ 2 | \$ 4 |
| Ajax | \$ 5 | \$ 39 | 100% | 10,087 | \$ 1 | \$ 4 | \$ - | \$ 4 |
| Welland | \$ 16 | \$ 16 | 82% | 7,837 | \$ 2 | \$ 2 | \$ 4 | \$ 4 |
| Grimsby | \$ 47 | \$ 54 | 79% | 2,091 | \$ 4 | \$ 5 | \$ 3 | \$ 4 |
| The Blue Mountains | N/A | N/A | 58% | N/A | \$ - | \$ 20 | \$ - | \$ 5 |
| Oakville | \$ 3 | \$ 44 | 67% | 38,167 | \$ 1 | \$ 9 | \$ - | \$ 5 |
| Tecumseh | N/A | \$ 57 | 71% | 2,386 | \$ 2 | \$ 5 | \$ 2 | \$ 5 |
| Georgina | \$ 170 | \$ 297 | 100% | 914 | \$ 3 | \$ 6 | \$ 3 | \$ 6 |
| Whitby | \$ 14 | \$ 72 | 79% | 10,777 | \$ 1 | \$ 6 | \$ 1 | \$ 6 |
| East Gwillimbury | \$ 26 | \$ 33 | 100% | 6,188 | \$ 6 | \$ 8 | \$ 5 | \$ 6 |
| Woolwich | \$ 12 | \$ 14 | 69% | 5,525 | \$ 3 | \$ 10 | \$ 2 | \$ 7 |
| West Lincoln | \$ 1 | \$ 9 | 70% | 10,448 | \$ 1 | \$ 7 | \$ 1 | \$ 7 |
| Clarington | \$ 5 | \$ 38 | 79% | 17,653 | \$ 1 | \$ 7 | \$ 1 | \$ 7 |
| Middlesex Centre | \$ 10 | \$ 21 | 100% | 8,361 | \$ 5 | \$ 11 | \$ 4 | \$ 8 |
| Niagara Falls | \$ 12 | \$ 38 | 74% | 16,356 | \$ 2 | \$ 7 | \$ 2 | \$ 8 |
| King | N/A | N/A | N/A | N/A | \$ 2 | \$ 16 | \$ 1 | \$ 8 |
| Gravenhurst | \$ 260 | \$ 282 | 70% | 835 | \$ 19 | \$ 20 | \$ 8 | \$ 8 |
| Wellesley | N/A | N/A | N/A | N/A | \$ 1 | \$ 10 | \$ - | \$ 8 |
| Leamington | \$ 2 | \$ 55 | 89% | 4,073 | \$ - | \$ 8 | \$ - | \$ 9 |
| Penetanguishene | \$ 125 | \$ 125 | 49% | 663 | \$ 8 | \$ 8 | \$ 10 | \$ 10 |
| Halton Hills | \$ 16 | \$ 58 | 52% | 15,411 | \$ 4 | \$ 14 | \$ 3 | \$ 11 |
| Wilmot | N/A | \$ 2 | 97% | 153,811 | \$ - | \$ 14 | \$ - | \$ 11 |
| Wainfleet | \$ 183 | \$ 242 | 33% | 450 | \$ 12 | \$ 16 | \$ 11 | \$ 14 |
| Lincoln | \$ 34 | \$ 59 | 77% | 6,403 | \$ 10 | \$ 17 | \$ 9 | \$ 15 |
| Innisfil | N/A | N/A | N/A | N/A | \$ 2 | \$ 20 | \$ 1 | \$ 15 |
| Meaford | N/A | \$ 21 | 83% | 12,011 | \$ - | \$ 22 | \$ - | \$ 17 |
| Central Elgin | \$ 133 | \$ 150 | 94% | 3,061 | \$ 30 | \$ 34 | \$ 29 | \$ 33 |
| Thorold | \$ 23 | \$ 24 | 64% | 31,500 | \$ 38 | \$ 41 | \$ 44 | \$ 48 |
| Lower Tier Average | \$ 38 | \$ 55 | 77% | | \$ 4 | \$ 8 | \$ 3 | \$ 7 |

Roadways—Bridges and Culverts (cont'd)

| Municipality | Operating Costs per m2 Surface Area | Total Costs per m2 Surface Area | Adequacy of Bridges & Culverts | Bridges & Culverts Total Square Metres of Surface Area | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|----------------------------|-------------------------------------|---------------------------------|--------------------------------|--|---|---|--|--|
| Cornwall | \$ 8 | \$ 8 | 86% | 3,820 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Toronto | \$ 2 | \$ 9 | N/A | 797,552 | \$ (1) | \$ 3 | \$ - | \$ 2 |
| Guelph | \$ 3 | \$ 21 | 95% | 13,035 | \$ - | \$ 2 | \$ - | \$ 2 |
| Stratford | \$ 1 | \$ 20 | 100% | 4,300 | \$ - | \$ 3 | \$ - | \$ 3 |
| Brockville | \$ 7 | \$ 14 | 76% | 4,640 | \$ 1 | \$ 3 | \$ 2 | \$ 4 |
| Kingston | \$ 6 | \$ 29 | 89% | 19,317 | \$ 1 | \$ 5 | \$ 1 | \$ 5 |
| St. Thomas | \$ 2 | \$ 14 | 58% | 9,632 | \$ 1 | \$ 3 | \$ 1 | \$ 5 |
| Brantford | \$ 1 | \$ 29 | 32% | 17,103 | \$ - | \$ 5 | \$ - | \$ 6 |
| Peterborough | \$ 4 | \$ 29 | 67% | 18,035 | \$ 1 | \$ 6 | \$ 1 | \$ 7 |
| Fort Frances | \$ 4 | \$ 49 | 100% | 745 | \$ - | \$ 4 | \$ 1 | \$ 8 |
| Barrie | \$ 62 | \$ 105 | 83% | 11,962 | \$ 5 | \$ 8 | \$ 4 | \$ 8 |
| St. Marys | \$ 2 | \$ 14 | 86% | 4,374 | \$ 1 | \$ 9 | \$ 1 | \$ 9 |
| Ottawa | \$ 18 | \$ 37 | 70% | 270,285 | \$ 5 | \$ 11 | \$ 5 | \$ 9 |
| Hamilton | \$ 13 | \$ 27 | 67% | 191,175 | \$ 5 | \$ 10 | \$ 5 | \$ 11 |
| Seguin | \$ 119 | \$ 161 | 78% | 1,939 | \$ 53 | \$ 72 | \$ 8 | \$ 11 |
| Windsor | \$ 4 | \$ 28 | 45% | 65,483 | \$ 1 | \$ 8 | \$ 2 | \$ 12 |
| London | \$ 46 | \$ 59 | 81% | 65,446 | \$ 8 | \$ 11 | \$ 9 | \$ 13 |
| Kawartha Lakes | \$ 34 | \$ 41 | 59% | 35,053 | \$ 15 | \$ 19 | \$ 13 | \$ 15 |
| Prince Edward County | \$ 51 | \$ 221 | 17% | 3,440 | \$ 7 | \$ 28 | \$ 6 | \$ 25 |
| Greater Sudbury | \$ 29 | \$ 66 | 77% | 46,772 | \$ 8 | \$ 19 | \$ 11 | \$ 26 |
| Thunder Bay | \$ 6 | \$ 57 | 78% | 31,639 | \$ 2 | \$ 16 | \$ 3 | \$ 27 |
| Sault Ste. Marie | N/A | N/A | N/A | N/A | \$ 9 | \$ 16 | \$ 15 | \$ 28 |
| North Bay | \$ 134 | \$ 217 | 84% | 5,607 | \$ 14 | \$ 22 | \$ 18 | \$ 30 |
| Timmins | \$ 27 | \$ 71 | 71% | 13,510 | \$ 8 | \$ 22 | \$ 14 | \$ 38 |
| Chatham-Kent | \$ 7 | \$ 18 | 7% | 205,950 | \$ 17 | \$ 34 | \$ 21 | \$ 42 |
| Kenora | \$ 32 | \$ 69 | 2% | 10,464 | \$ 21 | \$ 46 | \$ 25 | \$ 54 |
| Single Tier Average | \$ 25 | \$ 57 | 67% | | \$ 7 | \$ 15 | \$ 6 | \$ 15 |
| Peel Region | \$ 17 | \$ 63 | 94% | 76,749 | \$ 1 | \$ 4 | \$ 1 | \$ 3 |
| Durham Region | \$ 7 | \$ 22 | 84% | 80,173 | \$ 1 | \$ 3 | \$ 1 | \$ 3 |
| Niagara Region | \$ 24 | \$ 24 | 50% | 59,700 | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| York Region | \$ 27 | \$ 73 | 91% | 109,052 | \$ 3 | \$ 8 | \$ 2 | \$ 5 |
| Waterloo Region | \$ 2 | \$ 28 | 66% | 67,076 | \$ - | \$ 4 | \$ - | \$ 5 |
| Muskoka District | \$ 9 | \$ 73 | 68% | 21,000 | \$ 3 | \$ 24 | \$ 1 | \$ 8 |
| Halton Region | \$ 74 | \$ 116 | 60% | 60,325 | \$ 8 | \$ 13 | \$ 6 | \$ 9 |
| Regional Average | \$ 23 | \$ 57 | 73% | | \$ 3 | \$ 8 | \$ 2 | \$ 5 |

Bridges and culverts can be influenced by:

- The quantity of bridges and culverts
- The overall condition of the assets
- The level of maintenance spending

Roadways—Traffic Operations

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|---------------------------|---|---|--|--|
| Meaford | \$ - | \$ 1 | \$ - | \$ 1 |
| Burlington | \$ - | \$ 2 | \$ - | \$ 1 |
| Wilmot | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| The Blue Mountains | \$ - | \$ 12 | \$ - | \$ 3 |
| Whitchurch-Stouffville | \$ 3 | \$ 8 | \$ 1 | \$ 4 |
| Markham | \$ 8 | \$ 8 | \$ 5 | \$ 5 |
| Newmarket | \$ 10 | \$ 10 | \$ 8 | \$ 8 |
| Thorold | \$ - | \$ 7 | \$ - | \$ 9 |
| West Lincoln | \$ 8 | \$ 12 | \$ 8 | \$ 13 |
| Ajax | \$ 13 | \$ 15 | \$ 11 | \$ 13 |
| Sarnia | \$ 12 | \$ 12 | \$ 14 | \$ 14 |
| Mississauga | \$ 17 | \$ 22 | \$ 13 | \$ 17 |
| Woolwich | \$ 15 | \$ 24 | \$ 11 | \$ 17 |
| Georgina | \$ 18 | \$ 18 | \$ 18 | \$ 18 |
| Pickering | \$ 17 | \$ 21 | \$ 15 | \$ 18 |
| Central Elgin | \$ 17 | \$ 21 | \$ 16 | \$ 20 |
| Vaughan | \$ 41 | \$ 42 | \$ 21 | \$ 22 |
| Kitchener | \$ 15 | \$ 19 | \$ 17 | \$ 22 |
| Aurora | \$ 27 | \$ 36 | \$ 18 | \$ 25 |
| Halton Hills | \$ 31 | \$ 35 | \$ 24 | \$ 27 |
| St. Catharines | \$ 19 | \$ 24 | \$ 23 | \$ 30 |
| Niagara-on-the-Lake | \$ 60 | \$ 68 | \$ 29 | \$ 34 |
| Welland | \$ 17 | \$ 23 | \$ 25 | \$ 34 |
| Middlesex Centre | \$ 48 | \$ 50 | \$ 33 | \$ 35 |
| Brampton | \$ 32 | \$ 40 | \$ 29 | \$ 37 |
| Oakville | \$ 60 | \$ 67 | \$ 34 | \$ 38 |
| Grimsby | \$ 41 | \$ 44 | \$ 36 | \$ 38 |
| Caledon | \$ 53 | \$ 62 | \$ 33 | \$ 38 |
| Gravenhurst | \$ 87 | \$ 101 | \$ 36 | \$ 42 |
| Milton | \$ 51 | \$ 62 | \$ 36 | \$ 43 |
| Penetanguishene | \$ 36 | \$ 38 | \$ 45 | \$ 47 |
| East Gwillimbury | \$ 54 | \$ 71 | \$ 39 | \$ 51 |
| Innisfil | \$ 52 | \$ 72 | \$ 39 | \$ 54 |
| Oshawa | \$ 49 | \$ 50 | \$ 57 | \$ 58 |
| Port Colborne | \$ 44 | \$ 47 | \$ 57 | \$ 61 |
| Niagara Falls | \$ 57 | \$ 64 | \$ 60 | \$ 67 |
| Leamington | \$ 51 | \$ 57 | \$ 62 | \$ 69 |
| Clarington | \$ 64 | \$ 74 | \$ 63 | \$ 73 |
| Fort Erie | \$ 69 | \$ 78 | \$ 68 | \$ 78 |
| Lincoln | \$ 70 | \$ 91 | \$ 62 | \$ 81 |
| Wainfleet | \$ 91 | \$ 116 | \$ 81 | \$ 103 |
| Whitby | \$ 76 | \$ 180 | \$ 68 | \$ 162 |
| Kingsville | \$ 142 | \$ 402 | \$ 145 | \$ 412 |
| Lower Tier Average | \$ 37 | \$ 51 | \$ 32 | \$ 45 |

Roadways—Traffic Operations (cont'd)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|----------------------------|---|---|--|--|
| St. Marys | \$ 11 | \$ 12 | \$ 11 | \$ 13 |
| Stratford | \$ 6 | \$ 17 | \$ 6 | \$ 19 |
| Kawartha Lakes | \$ 26 | \$ 27 | \$ 21 | \$ 22 |
| Toronto | \$ 28 | \$ 32 | \$ 20 | \$ 22 |
| London | \$ 17 | \$ 23 | \$ 21 | \$ 27 |
| Guelph | \$ 21 | \$ 32 | \$ 20 | \$ 30 |
| Kenora | \$ 14 | \$ 26 | \$ 16 | \$ 30 |
| Seguin | \$ 207 | \$ 233 | \$ 32 | \$ 36 |
| St. Thomas | \$ 15 | \$ 26 | \$ 22 | \$ 38 |
| Peterborough | \$ 18 | \$ 35 | \$ 20 | \$ 40 |
| North Bay | \$ 28 | \$ 36 | \$ 38 | \$ 49 |
| Barrie | \$ 40 | \$ 55 | \$ 37 | \$ 51 |
| Greater Sudbury | \$ 33 | \$ 39 | \$ 46 | \$ 54 |
| Kingston | \$ 35 | \$ 53 | \$ 37 | \$ 55 |
| Brockville | \$ 25 | \$ 46 | \$ 32 | \$ 60 |
| Prince Edward County | \$ 67 | \$ 69 | \$ 59 | \$ 62 |
| Brantford | \$ 40 | \$ 54 | \$ 49 | \$ 67 |
| Timmins | \$ 39 | \$ 44 | \$ 66 | \$ 75 |
| Hamilton | \$ 63 | \$ 71 | \$ 69 | \$ 78 |
| Chatham-Kent | \$ 58 | \$ 67 | \$ 71 | \$ 82 |
| Ottawa | \$ 96 | \$ 111 | \$ 82 | \$ 94 |
| Thunder Bay | \$ 44 | \$ 60 | \$ 72 | \$ 98 |
| Windsor | \$ 60 | \$ 71 | \$ 88 | \$ 104 |
| Cornwall | \$ 69 | \$ 152 | \$ 128 | \$ 282 |
| Sault Ste. Marie | \$ 90 | \$ 166 | \$ 156 | \$ 287 |
| Fort Frances | \$ 151 | \$ 201 | \$ 261 | \$ 348 |
| Single Tier Average | \$ 50 | \$ 68 | \$ 57 | \$ 82 |
| Peel Region | \$ 4 | \$ 5 | \$ 3 | \$ 4 |
| Halton Region | \$ 8 | \$ 14 | \$ 6 | \$ 9 |
| Muskoka District | \$ 26 | \$ 29 | \$ 8 | \$ 9 |
| Waterloo Region | \$ 8 | \$ 9 | \$ 12 | \$ 13 |
| York Region | \$ 18 | \$ 22 | \$ 11 | \$ 14 |
| Durham Region | \$ 21 | \$ 25 | \$ 23 | \$ 27 |
| Niagara Region | \$ 56 | \$ 63 | \$ 60 | \$ 66 |
| Regional Average | \$ 20 | \$ 24 | \$ 18 | \$ 20 |

Winter Control—Except Sidewalks, Parking Lots
(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | MPMP Operating Costs per Lane Km Excluding Amortization | MPMP Total Costs per Lane Km Including Amortization | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|---------------------------|---|---|---|---|--|--|
| Ajax | \$ 784 | \$ 973 | \$ 6 | \$ 7 | \$ 5 | \$ 6 |
| Niagara-on-the-Lake | N/A | N/A | \$ 13 | \$ 13 | \$ 6 | \$ 6 |
| North Dumfries | N/A | N/A | \$ 11 | \$ 11 | \$ 7 | \$ 7 |
| Pickering | \$ 963 | \$ 963 | \$ 9 | \$ 9 | \$ 8 | \$ 8 |
| Oakville | \$ 1,493 | \$ 1,493 | \$ 15 | \$ 15 | \$ 8 | \$ 8 |
| Burlington | \$ 1,187 | \$ 1,392 | \$ 10 | \$ 12 | \$ 7 | \$ 8 |
| Tecumseh | \$ 580 | \$ 592 | \$ 9 | \$ 9 | \$ 9 | \$ 9 |
| Newmarket | \$ 1,821 | \$ 1,825 | \$ 11 | \$ 11 | \$ 9 | \$ 9 |
| Grimsby | \$ 784 | \$ 788 | \$ 10 | \$ 10 | \$ 9 | \$ 9 |
| Leamington | \$ 425 | \$ 446 | \$ 8 | \$ 8 | \$ 9 | \$ 10 |
| King | N/A | N/A | \$ 21 | \$ 21 | \$ 11 | \$ 11 |
| East Gwillimbury | \$ 1,065 | \$ 1,065 | \$ 16 | \$ 16 | \$ 12 | \$ 12 |
| Whitchurch-Stouffville | \$ 1,493 | \$ 1,493 | \$ 25 | \$ 25 | \$ 12 | \$ 12 |
| Whitby | \$ 1,453 | \$ 1,513 | \$ 13 | \$ 13 | \$ 11 | \$ 12 |
| Markham | \$ 2,879 | \$ 2,879 | \$ 19 | \$ 19 | \$ 12 | \$ 12 |
| Halton Hills | \$ 1,195 | \$ 1,195 | \$ 16 | \$ 16 | \$ 13 | \$ 13 |
| Waterloo | \$ 1,995 | \$ 1,995 | \$ 15 | \$ 15 | \$ 13 | \$ 13 |
| Aurora | \$ 2,946 | \$ 2,946 | \$ 20 | \$ 20 | \$ 14 | \$ 14 |
| Welland | \$ 884 | \$ 884 | \$ 10 | \$ 10 | \$ 15 | \$ 15 |
| Cambridge | \$ 1,078 | \$ 1,534 | \$ 10 | \$ 14 | \$ 11 | \$ 15 |
| Georgina | \$ 961 | \$ 1,231 | \$ 13 | \$ 16 | \$ 13 | \$ 16 |
| Mississauga | \$ 3,196 | \$ 3,208 | \$ 21 | \$ 22 | \$ 16 | \$ 16 |
| Wilmot | \$ 594 | \$ 786 | \$ 16 | \$ 22 | \$ 13 | \$ 17 |
| St. Catharines | \$ 1,697 | \$ 1,773 | \$ 14 | \$ 14 | \$ 17 | \$ 17 |
| Kingsville | \$ 704 | \$ 704 | \$ 18 | \$ 18 | \$ 18 | \$ 18 |
| Orangeville | \$ 2,084 | \$ 2,084 | \$ 18 | \$ 18 | \$ 19 | \$ 19 |
| Woolwich | \$ 835 | \$ 835 | \$ 26 | \$ 26 | \$ 19 | \$ 19 |
| Sarnia | \$ 1,247 | \$ 1,247 | \$ 16 | \$ 16 | \$ 20 | \$ 20 |
| Gravenhurst | \$ 671 | \$ 877 | \$ 39 | \$ 50 | \$ 16 | \$ 21 |
| Clarington | \$ 846 | \$ 1,097 | \$ 16 | \$ 21 | \$ 16 | \$ 21 |
| Huntsville | N/A | N/A | \$ 35 | \$ 35 | \$ 21 | \$ 21 |
| The Blue Mountains | \$ 2,407 | \$ 2,799 | \$ 78 | \$ 91 | \$ 19 | \$ 22 |
| Milton | \$ 2,008 | \$ 2,230 | \$ 28 | \$ 31 | \$ 20 | \$ 22 |
| Oshawa | \$ 2,492 | \$ 2,671 | \$ 18 | \$ 20 | \$ 21 | \$ 23 |
| Lincoln | \$ 1,001 | \$ 1,001 | \$ 26 | \$ 26 | \$ 23 | \$ 23 |
| Caledon | \$ 1,629 | \$ 1,629 | \$ 38 | \$ 38 | \$ 23 | \$ 23 |
| Innisfil | \$ 1,413 | \$ 1,545 | \$ 32 | \$ 35 | \$ 23 | \$ 26 |
| Brampton | \$ 4,299 | \$ 4,325 | \$ 27 | \$ 28 | \$ 26 | \$ 26 |
| Kitchener | \$ 3,678 | \$ 3,712 | \$ 22 | \$ 22 | \$ 26 | \$ 26 |
| Bracebridge | \$ 1,351 | \$ 1,351 | \$ 41 | \$ 41 | \$ 26 | \$ 26 |
| Thorold | \$ 1,392 | \$ 1,392 | \$ 22 | \$ 22 | \$ 26 | \$ 26 |
| West Lincoln | \$ 440 | \$ 457 | \$ 26 | \$ 27 | \$ 26 | \$ 27 |
| Vaughan | \$ 7,784 | \$ 7,786 | \$ 54 | \$ 54 | \$ 28 | \$ 28 |
| Port Colborne | \$ 933 | \$ 938 | \$ 22 | \$ 22 | \$ 29 | \$ 29 |
| Tillsonburg | \$ 1,744 | \$ 1,744 | \$ 25 | \$ 25 | \$ 30 | \$ 30 |
| Middlesex Centre | \$ 642 | \$ 642 | \$ 44 | \$ 44 | \$ 31 | \$ 31 |
| Fort Erie | \$ 1,335 | \$ 1,335 | \$ 34 | \$ 34 | \$ 34 | \$ 34 |
| Wainfleet | \$ 525 | \$ 525 | \$ 39 | \$ 39 | \$ 35 | \$ 35 |
| Meaford | \$ 752 | \$ 752 | \$ 50 | \$ 50 | \$ 41 | \$ 41 |
| Central Elgin | \$ 795 | \$ 795 | \$ 46 | \$ 46 | \$ 44 | \$ 44 |
| Niagara Falls | \$ 3,031 | \$ 3,243 | \$ 40 | \$ 43 | \$ 41 | \$ 44 |
| Penetanguishene | \$ 2,149 | \$ 2,149 | \$ 36 | \$ 36 | \$ 46 | \$ 46 |
| Lower Tier Average | \$ 1,618 | \$ 1,684 | \$ 24 | \$ 25 | \$ 19 | \$ 20 |

Winter Control—Except Sidewalks, Parking Lots (cont'd)

| Municipality | MPMP Operating Costs per Lane Km Excluding Amortization | MPMP Total Costs per Lane Km Including Amortization | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|----------------------------|---|---|---|---|--|--|
| Toronto | \$ 3,673 | \$ 3,673 | \$ 20 | \$ 20 | \$ 14 | \$ 14 |
| Seguin | \$ 769 | \$ 863 | \$ 92 | \$ 103 | \$ 14 | \$ 16 |
| Guelph | \$ 2,162 | \$ 2,165 | \$ 19 | \$ 19 | \$ 18 | \$ 18 |
| Stratford | \$ 1,446 | \$ 1,446 | \$ 17 | \$ 17 | \$ 19 | \$ 19 |
| St. Thomas | \$ 1,192 | \$ 1,195 | \$ 14 | \$ 14 | \$ 20 | \$ 20 |
| Brantford | \$ 1,513 | \$ 1,644 | \$ 16 | \$ 18 | \$ 20 | \$ 22 |
| Peterborough | \$ 1,732 | \$ 1,738 | \$ 21 | \$ 21 | \$ 24 | \$ 24 |
| Windsor | \$ 1,661 | \$ 1,708 | \$ 18 | \$ 18 | \$ 26 | \$ 27 |
| Barrie | \$ 3,352 | \$ 3,360 | \$ 33 | \$ 33 | \$ 30 | \$ 30 |
| Kingston | \$ 2,300 | \$ 2,300 | \$ 33 | \$ 33 | \$ 34 | \$ 34 |
| London | \$ 3,411 | \$ 3,411 | \$ 29 | \$ 29 | \$ 35 | \$ 35 |
| Brockville | \$ 2,120 | \$ 2,359 | \$ 26 | \$ 28 | \$ 33 | \$ 36 |
| Hamilton | \$ 2,510 | \$ 2,764 | \$ 31 | \$ 34 | \$ 34 | \$ 37 |
| St. Marys | \$ 2,946 | \$ 3,103 | \$ 37 | \$ 39 | \$ 39 | \$ 42 |
| Kawartha Lakes | \$ 912 | \$ 912 | \$ 63 | \$ 63 | \$ 51 | \$ 51 |
| Quinte West | \$ 1,177 | \$ 1,177 | \$ 43 | \$ 43 | \$ 57 | \$ 57 |
| Ottawa | \$ 5,253 | \$ 5,361 | \$ 68 | \$ 69 | \$ 58 | \$ 59 |
| North Bay | \$ 2,445 | \$ 2,445 | \$ 45 | \$ 45 | \$ 61 | \$ 61 |
| Chatham-Kent | \$ 808 | \$ 808 | \$ 50 | \$ 50 | \$ 62 | \$ 62 |
| Thunder Bay | \$ 1,872 | \$ 1,873 | \$ 38 | \$ 38 | \$ 62 | \$ 62 |
| Prince Edward County | \$ 998 | \$ 1,003 | \$ 73 | \$ 74 | \$ 65 | \$ 66 |
| Cornwall | \$ 3,358 | \$ 3,409 | \$ 41 | \$ 41 | \$ 76 | \$ 77 |
| Kenora | \$ 1,667 | \$ 1,763 | \$ 66 | \$ 70 | \$ 78 | \$ 83 |
| Greater Sudbury | \$ 2,783 | \$ 2,826 | \$ 61 | \$ 62 | \$ 84 | \$ 85 |
| Fort Frances | \$ 2,853 | \$ 2,907 | \$ 57 | \$ 58 | \$ 99 | \$ 101 |
| Sault Ste. Marie | N/A | N/A | \$ 58 | \$ 59 | \$ 99 | \$ 101 |
| Timmins | \$ 4,487 | \$ 4,684 | \$ 101 | \$ 106 | \$ 172 | \$ 180 |
| Single Tier Average | \$ 2,285 | \$ 2,342 | \$ 43 | \$ 45 | \$ 51 | \$ 52 |
| Halton Region | \$ 3,878 | \$ 4,002 | \$ 7 | \$ 7 | \$ 5 | \$ 5 |
| Peel Region | \$ 5,491 | \$ 5,491 | \$ 7 | \$ 7 | \$ 5 | \$ 5 |
| York Region | \$ 4,115 | \$ 4,184 | \$ 14 | \$ 14 | \$ 9 | \$ 9 |
| Durham Region | \$ 3,250 | \$ 3,250 | \$ 11 | \$ 11 | \$ 12 | \$ 12 |
| Waterloo Region | \$ 2,491 | \$ 2,491 | \$ 8 | \$ 8 | \$ 12 | \$ 12 |
| Niagara Region | \$ 3,186 | \$ 3,186 | \$ 12 | \$ 12 | \$ 13 | \$ 13 |
| Muskoka District | \$ 1,893 | \$ 1,902 | \$ 44 | \$ 45 | \$ 14 | \$ 14 |
| Regional Average | \$ 3,472 | \$ 3,501 | \$ 15 | \$ 15 | \$ 10 | \$ 10 |

The costs for winter maintenance can be influenced by:

- The frequency and severity of winter storm events
- The extent of the road network located in urban areas
- The municipality's service threshold for responding to a winter storm event
- The municipality's service levels for road conditions after a storm event

Winter Control—Sidewalks, Parking Lots Only
(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|---------------------------|---|---|--|--|
| Milton | \$ 1 | \$ 1 | \$ 0 | \$ 0 |
| Niagara-on-the-Lake | \$ 1 | \$ 1 | \$ 0 | \$ 0 |
| Clarington | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Welland | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Central Elgin | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| St. Catharines | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| East Gwillimbury | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| Halton Hills | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| Ajax | \$ 1 | \$ 2 | \$ 1 | \$ 1 |
| Oakville | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| West Lincoln | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Whitby | \$ 1 | \$ 2 | \$ 1 | \$ 2 |
| Huntsville | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Burlington | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Woolwich | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Mississauga | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Cambridge | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Markham | \$ 4 | \$ 4 | \$ 2 | \$ 2 |
| Gravenhurst | \$ 5 | \$ 6 | \$ 2 | \$ 2 |
| Aurora | \$ 4 | \$ 4 | \$ 3 | \$ 3 |
| Innisfil | \$ 3 | \$ 4 | \$ 3 | \$ 3 |
| Grimsby | \$ 3 | \$ 4 | \$ 2 | \$ 3 |
| Vaughan | \$ 7 | \$ 7 | \$ 4 | \$ 4 |
| Niagara Falls | \$ 3 | \$ 4 | \$ 4 | \$ 4 |
| Kitchener | \$ 4 | \$ 4 | \$ 4 | \$ 4 |
| Penetanguishene | \$ 3 | \$ 3 | \$ 4 | \$ 4 |
| Oshawa | \$ 4 | \$ 4 | \$ 4 | \$ 5 |
| Caledon | \$ 8 | \$ 8 | \$ 5 | \$ 5 |
| Newmarket | \$ 8 | \$ 18 | \$ 6 | \$ 15 |
| Wellesley | \$ 28 | \$ 28 | \$ 24 | \$ 24 |
| Lower Tier Average | \$ 4 | \$ 4 | \$ 3 | \$ 3 |

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|----------------------------|---|---|--|--|
| Milton | \$ 1 | \$ 1 | \$ 0 | \$ 0 |
| Windsor | \$ 1 | \$ 1 | \$ 2 | \$ 2 |
| Chatham-Kent | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Hamilton | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Kingston | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| Brantford | \$ 2 | \$ 3 | \$ 3 | \$ 3 |
| Toronto | \$ 6 | \$ 6 | \$ 4 | \$ 4 |
| North Bay | \$ 4 | \$ 4 | \$ 5 | \$ 5 |
| St. Thomas | \$ 3 | \$ 4 | \$ 5 | \$ 6 |
| Stratford | \$ 5 | \$ 5 | \$ 6 | \$ 6 |
| Brockville | \$ 4 | \$ 5 | \$ 5 | \$ 6 |
| London | \$ 5 | \$ 5 | \$ 6 | \$ 6 |
| Ottawa | \$ 7 | \$ 7 | \$ 6 | \$ 6 |
| Peterborough | \$ 5 | \$ 6 | \$ 6 | \$ 6 |
| Barrie | \$ 9 | \$ 9 | \$ 8 | \$ 8 |
| Greater Sudbury | \$ 6 | \$ 6 | \$ 8 | \$ 8 |
| Cornwall | \$ 5 | \$ 5 | \$ 9 | \$ 9 |
| St. Marys | \$ 7 | \$ 9 | \$ 8 | \$ 9 |
| Sault Ste. Marie | \$ 8 | \$ 8 | \$ 14 | \$ 14 |
| Fort Frances | \$ 11 | \$ 11 | \$ 18 | \$ 18 |
| Timmins | \$ 14 | \$ 14 | \$ 24 | \$ 24 |
| Single Tier Average | \$ 5 | \$ 6 | \$ 7 | \$ 7 |

Transit Services—Conventional

Transit Services provide citizens with a safe, reliable, efficient and affordable means of traveling to work, school, home or play. Greater use of public transit systems in a community eases traffic congestion and improves air quality.

An effective and efficient transit system places emphasis on the following objectives:

- Quality of life: provides mobility options for all residents to ensure access to work, education, health care, shopping, social and recreational opportunities
- Sustainability: needs to be affordable for everyone in the community, be fiscally responsible to taxpayers and support the goal of improving the environment
- Economic development: services and costs need to reflect and encourage residential and commercial growth

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Size and urban form within the service area: service and costs are affected by the type of development, topography and density
- Demographics and socio-economic factors: auto ownership rates, population age, immigrant levels and household incomes will impact transit market share
- Nature of transit service design and delivery: number of routes, proximity and frequency of service, service coverage and hours of operation can vary significantly among systems, automated fare systems, geographic Positioning Systems, traffic signal priority and dedicated bus lanes could be used to facilitate 'express' service
- Transit system type: composition of fleet (bus, subway or light-rail transit (LRT), diesel vs. natural gas, high floor vs. low floor accessible, and age of fleet
- Demand for services: rising fuel prices, a growing urban population and increased awareness of environmental issues can increase demand; catchment area for transit riders may extend beyond municipal boundaries
- Economic conditions: ridership growth, fare increases, fluctuations in commodity and energy prices, foreign exchange rates, magnitude of external contracting and contractual obligations with labour bargaining units
- Legislated requirements: increased cost due to compliance with the Accessibility for Ontarians with Disabilities Act, 2005 (AODA)

Transit Services—Conventional

| Municipality | Passenger Trips per Person in Service Area | Operating Cost per Regular Service Passenger Trip | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Revenue as % Operating Costs Excluding Amortization | Net Costs Excluding Amortization per \$100,000 CVA | Net Costs Including Amortization per \$100,000 CVA |
|--------------------------------|--|---|---|---|---|--|--|
| Huntsville | N/A | | \$ 5 | \$ 5 | 50.0% | \$ 3 | \$ 3 |
| Port Colborne | N/A | | \$ 5 | \$ 5 | 54.3% | \$ 7 | \$ 7 |
| Kenora | 8.5 | \$ 4.41 | \$ 11 | \$ 13 | 30.3% | \$ 13 | \$ 16 |
| Thorold | 17.0 | \$ 1.95 | \$ 17 | \$ 17 | 45.6% | \$ 20 | \$ 20 |
| < 20,000 Average | 12.76 | \$ 3.18 | \$ 10 | \$ 10 | 45.0% | \$ 11 | \$ 12 |
| Quinte West | 1.6 | \$ 5.64 | \$ (3) | \$ (3) | 181.2% | \$ (4) | \$ (4) |
| Tecumseh | 0.5 | \$ 22.56 | \$ 2 | \$ 2 | 76.6% | \$ 2 | \$ 2 |
| Leamington | 0.8 | \$ 8.38 | \$ 3 | \$ 3 | 32.9% | \$ 3 | \$ 4 |
| Fort Erie | 1.5 | \$ 10.87 | \$ 11 | \$ 11 | 27.8% | \$ 11 | \$ 11 |
| Orangeville | N/A | \$ 4.90 | \$ 11 | \$ 11 | 34.9% | \$ 11 | \$ 11 |
| Brockville | 5.4 | \$ 5.80 | \$ 11 | \$ 14 | 58.4% | \$ 14 | \$ 19 |
| St. Thomas | 7.9 | \$ 4.27 | \$ 24 | \$ 27 | 25.8% | \$ 35 | \$ 40 |
| Stratford | 18.8 | \$ 3.62 | \$ 57 | \$ 71 | 16.9% | \$ 63 | \$ 78 |
| Cornwall | 15.3 | \$ 4.43 | \$ 35 | \$ 44 | 46.4% | \$ 66 | \$ 81 |
| Timmins | 22.7 | \$ 4.99 | \$ 78 | \$ 94 | 30.7% | \$ 133 | \$ 160 |
| 20,000 - 49,999 Average | 8.3 | \$ 7.55 | \$ 23 | \$ 27 | 53.2% | \$ 33 | \$ 40 |
| Milton | 2.2 | \$ 16.72 | \$ 3 | \$ 6 | 90.0% | \$ 2 | \$ 4 |
| Kawartha Lakes | 3.5 | \$ 12.30 | \$ 10 | \$ 11 | 12.3% | \$ 8 | \$ 9 |
| Peterborough | 39.9 | \$ 2.80 | \$ 39 | \$ 53 | 64.5% | \$ 44 | \$ 60 |
| Sarnia | 17.2 | \$ 4.10 | \$ 45 | \$ 51 | 37.6% | \$ 55 | \$ 62 |
| Welland | 11.5 | \$ 5.60 | \$ 39 | \$ 46 | 36.2% | \$ 58 | \$ 67 |
| North Bay | 39.8 | \$ 2.74 | \$ 43 | \$ 57 | 60.3% | \$ 58 | \$ 77 |
| Brantford | 15.0 | \$ 5.82 | \$ 53 | \$ 66 | 37.7% | \$ 66 | \$ 82 |
| Niagara Falls | 18.0 | \$ 5.81 | \$ 73 | \$ 85 | 28.0% | \$ 76 | \$ 88 |
| Sault Ste. Marie | 28.1 | \$ 5.00 | \$ 85 | \$ 89 | 34.3% | \$ 146 | \$ 153 |
| 50,000 - 99,999 Average | 19.5 | \$ 6.77 | \$ 43 | \$ 52 | 44.5% | \$ 57 | \$ 67 |
| Waterloo | N/A | N/A | \$ 5 | \$ 5 | 11.6% | \$ 4 | \$ 4 |
| Vaughan | N/A | N/A | \$ 11 | \$ 11 | 32.9% | \$ 6 | \$ 6 |
| Chatham-Kent | 4.0 | \$ 6.61 | \$ 7 | \$ 7 | 56.8% | \$ 9 | \$ 9 |
| London | 58.5 | \$ 2.50 | \$ (2) | \$ 21 | 101.3% | \$ (2) | \$ 25 |
| Burlington | 11.5 | \$ 7.98 | \$ 52 | \$ 64 | 37.0% | \$ 37 | \$ 46 |
| Oakville | 14.6 | \$ 7.35 | \$ 68 | \$ 84 | 33.9% | \$ 38 | \$ 47 |
| Barrie | 20.0 | \$ 4.74 | \$ 51 | \$ 61 | 42.4% | \$ 47 | \$ 57 |
| Kingston | 31.0 | \$ 3.71 | \$ 48 | \$ 56 | 54.8% | \$ 50 | \$ 59 |
| St. Catharines | 35.6 | \$ 2.60 | \$ 44 | \$ 65 | 57.7% | \$ 53 | \$ 78 |
| Greater Sudbury | 31.2 | \$ 3.89 | \$ 48 | \$ 59 | 52.1% | \$ 67 | \$ 82 |
| Mississauga | 2.1 | \$ 4.44 | \$ 94 | \$ 118 | 47.0% | \$ 72 | \$ 90 |
| Hamilton | 44.4 | \$ 3.63 | \$ 71 | \$ 89 | 50.6% | \$ 79 | \$ 98 |
| Brampton | 28.2 | \$ 5.73 | \$ 98 | \$ 118 | 38.5% | \$ 91 | \$ 110 |
| Guelph | 44.6 | \$ 3.31 | \$ 91 | \$ 129 | 44.4% | \$ 86 | \$ 122 |
| Windsor | 27.8 | \$ 4.80 | \$ 70 | \$ 85 | 47.0% | \$ 103 | \$ 125 |
| Thunder Bay | 31.8 | \$ 4.32 | \$ 83 | \$ 97 | 38.3% | \$ 136 | \$ 158 |
| Toronto | 172.1 | \$ 2.88 | \$ 128 | \$ 327 | 74.7% | \$ 88 | \$ 225 |
| Ottawa | 124.1 | \$ 4.34 | \$ 271 | \$ 311 | 44.4% | \$ 231 | \$ 265 |
| > 100,000 Average | 42.6 | \$ 4.55 | \$ 69 | \$ 95 | 48.1% | \$ 66 | \$ 89 |
| York Region | 18.3 | \$ 7.28 | \$ 65 | \$ 87 | 53.5% | \$ 41 | \$ 55 |
| Durham Region | 16.1 | \$ 5.67 | \$ 48 | \$ 55 | 42.7% | \$ 51 | \$ 58 |
| Waterloo Region | 37.5 | \$ 3.78 | \$ 70 | \$ 84 | 47.2% | \$ 106 | \$ 127 |
| Average | 24.0 | \$ 5.58 | \$ 61 | \$ 75 | 47.8% | \$ 66 | \$ 80 |

Transit Services—Disabled and Special Needs

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|--------------------------------|---|---|--|--|
| St. Marys | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| Meaford | \$ 4 | \$ 4 | \$ 3 | \$ 3 |
| Thorold | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| Kenora | \$ 5 | \$ 5 | \$ 6 | \$ 6 |
| Fort Frances | \$ 13 | \$ 14 | \$ 23 | \$ 25 |
| < 20,000 Average | \$ 5 | \$ 6 | \$ 8 | \$ 8 |
| Georgina | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Prince Edward County | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Stratford | \$ 8 | \$ 8 | \$ 9 | \$ 9 |
| Quinte West | \$ 8 | \$ 8 | \$ 11 | \$ 11 |
| Brockville | \$ 12 | \$ 12 | \$ 16 | \$ 16 |
| St. Thomas | \$ 10 | \$ 11 | \$ 15 | \$ 16 |
| Timmins | \$ 8 | \$ 10 | \$ 14 | \$ 17 |
| Cornwall | \$ 19 | \$ 20 | \$ 36 | \$ 38 |
| 20,000 - 49,999 Average | \$ 9 | \$ 9 | \$ 13 | \$ 14 |
| Milton | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| Halton Hills | \$ 6 | \$ 6 | \$ 4 | \$ 5 |
| Niagara Falls | \$ 5 | \$ 6 | \$ 6 | \$ 6 |
| Peterborough | \$ 11 | \$ 11 | \$ 12 | \$ 12 |
| Sarnia | \$ 10 | \$ 10 | \$ 13 | \$ 13 |
| Welland | \$ 9 | \$ 9 | \$ 13 | \$ 13 |
| North Bay | \$ 11 | \$ 12 | \$ 15 | \$ 16 |
| Brantford | \$ 16 | \$ 16 | \$ 19 | \$ 19 |
| Sault Ste. Marie | \$ 13 | \$ 14 | \$ 23 | \$ 24 |
| 50,000 - 99,999 Average | \$ 9 | \$ 10 | \$ 12 | \$ 12 |
| Oakville | \$ 6 | \$ 6 | \$ 3 | \$ 3 |
| Chatham-Kent | \$ 4 | \$ 4 | \$ 5 | \$ 5 |
| Windsor | \$ 4 | \$ 4 | \$ 6 | \$ 6 |
| Guelph | \$ 6 | \$ 7 | \$ 6 | \$ 7 |
| Barrie | \$ 9 | \$ 9 | \$ 8 | \$ 8 |
| London | \$ 8 | \$ 8 | \$ 10 | \$ 10 |
| St. Catharines | \$ 8 | \$ 9 | \$ 10 | \$ 11 |
| Kingston | \$ 14 | \$ 14 | \$ 15 | \$ 15 |
| Greater Sudbury | \$ 15 | \$ 15 | \$ 21 | \$ 21 |
| Thunder Bay | \$ 13 | \$ 13 | \$ 22 | \$ 22 |
| Toronto | \$ 33 | \$ 33 | \$ 23 | \$ 23 |
| Ottawa | \$ 27 | \$ 29 | \$ 23 | \$ 24 |
| Hamilton | \$ 21 | \$ 24 | \$ 24 | \$ 26 |
| > 100,000 Average | \$ 13 | \$ 13 | \$ 13 | \$ 14 |
| York Region | \$ 10 | \$ 10 | \$ 6 | \$ 6 |
| Peel Region | \$ 9 | \$ 10 | \$ 8 | \$ 8 |
| Durham Region | \$ 8 | \$ 9 | \$ 9 | \$ 9 |
| Waterloo Region | \$ 11 | \$ 11 | \$ 17 | \$ 17 |
| Regional Average | \$ 10 | \$ 10 | \$ 10 | \$ 10 |

Parking

Parking Services provide parking operations, maintenance and enforcement services for residents, businesses and visitors of the municipality. The goal of Parking services is to ensure that parking is available in an equitable, affordable and safe manner.

Specific objectives of Parking Services are:

- Affordable on-street parking rates, with hours of use conducive to turnover and to the needs of the businesses
- Appropriate off-street parking lots and structures that meet the needs of the community
- A residential off-street parking program that effectively addresses the parking requests and achieve equitable balance of the limited space requirements in defined areas of municipalities
- Enforcement of parking by-laws to ensure safety for the community

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Service delivery standards and by-laws: vary considerably from one municipality to another, i.e. mix of on-street and off-street parking spaces, municipal staff vs. contracted attendants, use of variable-rate pricing structures, availability of public transit and proximity to parking alternatives (free public parking, private lots)
- Technology: the type and quality of technology used to manage operations and enforcement, i.e. handheld devices vs. written, ticket management systems, meters vs. pay and display machines, level of automation at parking surface lots vs. parking garage structures

Parking

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Revenue as a % of Costs Excluding Amortization | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|------------------------|--|---|---|--|--|
| Kenora | 178.9% | \$ (13) | \$ (13) | \$ (16) | \$ (15) |
| Stratford | 183.0% | \$ (6) | \$ (5) | \$ (7) | \$ (6) |
| Niagara-on-the-Lake | 133.9% | \$ (14) | \$ (8) | \$ (7) | \$ (4) |
| Quinte West | 203.1% | \$ (2) | \$ (2) | \$ (2) | \$ (2) |
| Greater Sudbury | 147.4% | \$ (3) | \$ (1) | \$ (4) | \$ (2) |
| London | 120.1% | \$ (1) | \$ (1) | \$ (2) | \$ (1) |
| Fort Erie | 231.0% | \$ (1) | \$ (1) | \$ (1) | \$ (1) |
| Cornwall | 109.7% | \$ (1) | \$ (1) | \$ (2) | \$ (1) |
| Newmarket | 125.6% | \$ (0) | \$ (0) | \$ (0) | \$ (0) |
| Port Colborne | 275.2% | \$ (1) | \$ (0) | \$ (1) | \$ (0) |
| Kawartha Lakes | 109.5% | \$ (0) | \$ (0) | \$ (0) | \$ (0) |
| Brampton | 83.1% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Timmins | 110.2% | \$ (1) | \$ 0 | \$ (2) | \$ 0 |
| Lincoln | 0.0% | \$ 1 | \$ 1 | \$ 0 | \$ 1 |
| West Lincoln | 0.0% | \$ 0 | \$ 1 | \$ 0 | \$ 1 |
| Whitchurch-Stouffville | 0.0% | \$ - | \$ 2 | \$ - | \$ 1 |
| St. Catharines | 103.4% | \$ (0) | \$ 1 | \$ (1) | \$ 1 |
| Clarington | 41.7% | \$ 1 | \$ 2 | \$ 1 | \$ 2 |
| Ajax | 0.0% | \$ 1 | \$ 2 | \$ 1 | \$ 2 |
| North Bay | 101.6% | \$ (0) | \$ 1 | \$ (0) | \$ 2 |
| Chatham-Kent | 60.5% | \$ 1 | \$ 1 | \$ 1 | \$ 2 |
| Caledon | 0.0% | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Woolwich | 0.0% | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Prince Edward County | 52.7% | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Whitby | 68.9% | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Halton Hills | 10.4% | \$ 2 | \$ 3 | \$ 2 | \$ 2 |
| St. Thomas | 51.3% | \$ 2 | \$ 2 | \$ 3 | \$ 3 |
| Ottawa | 85.8% | \$ 3 | \$ 3 | \$ 2 | \$ 3 |
| Thorold | 0.0% | \$ - | \$ 3 | \$ - | \$ 3 |
| Oakville | 60.3% | \$ 5 | \$ 6 | \$ 3 | \$ 3 |
| Leamington | 34.2% | \$ 2 | \$ 3 | \$ 2 | \$ 3 |
| Markham | 0.0% | \$ 5 | \$ 5 | \$ 3 | \$ 3 |
| Sarnia | 70.1% | \$ 2 | \$ 3 | \$ 3 | \$ 3 |
| Milton | 0.0% | \$ 5 | \$ 5 | \$ 3 | \$ 3 |
| Brockville | 79.2% | \$ 3 | \$ 3 | \$ 3 | \$ 4 |
| Burlington | 21.0% | \$ 5 | \$ 6 | \$ 4 | \$ 4 |
| Peterborough | 115.9% | \$ (3) | \$ 4 | \$ (4) | \$ 5 |
| Mississauga | 14.1% | \$ 7 | \$ 7 | \$ 5 | \$ 5 |
| Gravenhurst | 0.0% | \$ 3 | \$ 13 | \$ 1 | \$ 5 |
| Orangeville | 0.0% | \$ 6 | \$ 6 | \$ 6 | \$ 6 |
| Welland | 49.3% | \$ 5 | \$ 5 | \$ 7 | \$ 7 |
| Sault Ste. Marie | 56.1% | \$ 4 | \$ 4 | \$ 7 | \$ 7 |
| Guelph | 62.4% | \$ 8 | \$ 9 | \$ 7 | \$ 8 |
| Tillsonburg | 0.0% | \$ 3 | \$ 7 | \$ 4 | \$ 9 |
| Barrie | 69.4% | \$ 3 | \$ 10 | \$ 3 | \$ 9 |
| Niagara Falls | 50.3% | \$ 9 | \$ 9 | \$ 9 | \$ 10 |
| Hamilton | 63.6% | \$ 7 | \$ 9 | \$ 7 | \$ 10 |
| Cambridge | 10.5% | \$ 11 | \$ 11 | \$ 12 | \$ 12 |
| Windsor | 80.1% | \$ 4 | \$ 8 | \$ 5 | \$ 12 |
| Thunder Bay | 63.3% | \$ 7 | \$ 8 | \$ 11 | \$ 14 |
| Toronto | 2.5% | \$ 25 | \$ 25 | \$ 17 | \$ 17 |
| Brantford | 26.6% | \$ 11 | \$ 15 | \$ 14 | \$ 18 |
| Waterloo | 15.7% | \$ 21 | \$ 23 | \$ 19 | \$ 20 |
| Oshawa | 39.4% | \$ 12 | \$ 18 | \$ 14 | \$ 21 |
| Kitchener | 47.3% | \$ 18 | \$ 19 | \$ 21 | \$ 22 |
| Kingston | 71.9% | \$ 14 | \$ 25 | \$ 15 | \$ 26 |
| Average | 65.9% | \$ 3 | \$ 5 | \$ 3 | \$ 5 |

Street Lighting

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|----------------------|---|--|
| Central Elgin | \$ 1 | \$ 1 |
| North Dumfries | \$ 4 | \$ 3 |
| Wellesley | \$ 5 | \$ 4 |
| The Blue Mountains | \$ 17 | \$ 4 |
| Huntsville | \$ 7 | \$ 4 |
| Gravenhurst | \$ 11 | \$ 5 |
| Lincoln | \$ 6 | \$ 5 |
| Wilmot | \$ 7 | \$ 5 |
| Middlesex Centre | \$ 8 | \$ 5 |
| West Lincoln | \$ 5 | \$ 5 |
| King | \$ 11 | \$ 5 |
| Milton | \$ 8 | \$ 6 |
| Oakville | \$ 10 | \$ 6 |
| Aurora | \$ 9 | \$ 6 |
| Burlington | \$ 8 | \$ 6 |
| Woolwich | \$ 8 | \$ 6 |
| Wainfleet | \$ 7 | \$ 6 |
| Markham | \$ 10 | \$ 7 |
| Waterloo | \$ 8 | \$ 7 |
| Meaford | \$ 9 | \$ 7 |
| Caledon | \$ 13 | \$ 8 |
| Orangeville | \$ 8 | \$ 8 |
| Kitchener | \$ 7 | \$ 8 |
| Halton Hills | \$ 11 | \$ 8 |
| Prince Edward County | \$ 10 | \$ 9 |
| Grimsby | \$ 10 | \$ 9 |
| Mississauga | \$ 11 | \$ 9 |
| Ajax | \$ 10 | \$ 9 |
| Innisfil | \$ 12 | \$ 9 |
| East Gwillimbury | \$ 12 | \$ 9 |
| Toronto | \$ 13 | \$ 9 |
| Pickering | \$ 10 | \$ 9 |
| Ottawa | \$ 11 | \$ 9 |
| Guelph | \$ 10 | \$ 9 |
| Clarington | \$ 10 | \$ 10 |
| Georgina | \$ 10 | \$ 10 |
| Niagara-on-the-Lake | \$ 21 | \$ 10 |
| Whitby | \$ 12 | \$ 11 |
| Cambridge | \$ 10 | \$ 11 |
| Vaughan | \$ 21 | \$ 11 |
| Barrie | \$ 12 | \$ 11 |
| Leamington | \$ 9 | \$ 11 |

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|---|--|
| Newmarket | \$ 14 | \$ 11 |
| Brampton | \$ 12 | \$ 11 |
| Tecumseh | \$ 12 | \$ 12 |
| Hamilton | \$ 11 | \$ 12 |
| Bracebridge | \$ 20 | \$ 13 |
| Thorold | \$ 11 | \$ 13 |
| Kingston | \$ 13 | \$ 13 |
| Niagara Falls | \$ 13 | \$ 13 |
| Penetanguishene | \$ 11 | \$ 13 |
| Oshawa | \$ 12 | \$ 14 |
| Fort Erie | \$ 15 | \$ 15 |
| St. Thomas | \$ 10 | \$ 15 |
| Quinte West | \$ 11 | \$ 15 |
| Brantford | \$ 12 | \$ 15 |
| Chatham-Kent | \$ 13 | \$ 15 |
| London | \$ 14 | \$ 17 |
| Stratford | \$ 15 | \$ 17 |
| St. Catharines | \$ 14 | \$ 17 |
| Peterborough | \$ 15 | \$ 17 |
| Tillsonburg | \$ 16 | \$ 19 |
| St. Marys | \$ 19 | \$ 20 |
| Greater Sudbury | \$ 15 | \$ 20 |
| Sarnia | \$ 18 | \$ 22 |
| Port Colborne | \$ 17 | \$ 22 |
| North Bay | \$ 17 | \$ 23 |
| Timmins | \$ 14 | \$ 24 |
| Fort Frances | \$ 15 | \$ 26 |
| Kenora | \$ 23 | \$ 27 |
| Windsor | \$ 20 | \$ 29 |
| Welland | \$ 21 | \$ 31 |
| Cornwall | \$ 20 | \$ 38 |
| Thunder Bay | \$ 24 | \$ 40 |
| Sault Ste. Marie | \$ 26 | \$ 45 |
| Brockville | \$ 58 | \$ 75 |
| Average | \$ 13 | \$ 14 |

Air Transportation

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|---------------------|--|---|
| Timmins | \$ (9) | \$ (14) |
| Niagara-on-the-Lake | \$ 1 | \$ 0 |
| Port Colborne | \$ 1 | \$ 1 |
| Kawartha Lakes | \$ 1 | \$ 1 |
| Sarnia | \$ 1 | \$ 1 |
| Welland | \$ 1 | \$ 1 |
| Niagara Falls | \$ 1 | \$ 1 |
| Chatham-Kent | \$ 1 | \$ 2 |
| St. Catharines | \$ 2 | \$ 2 |
| Kingston | \$ 2 | \$ 2 |
| Seguin | \$ 16 | \$ 3 |
| Penetanguishene | \$ 3 | \$ 4 |
| North Bay | \$ 3 | \$ 4 |
| Brantford | \$ 4 | \$ 5 |
| Barrie | \$ 6 | \$ 6 |
| Windsor | \$ 4 | \$ 6 |
| Cornwall | \$ 3 | \$ 6 |
| London | \$ 7 | \$ 8 |
| Brockville | \$ 6 | \$ 8 |
| Stratford | \$ 10 | \$ 11 |
| Greater Sudbury | \$ 8 | \$ 11 |
| Peterborough | \$ 15 | \$ 17 |
| Oshawa | \$ 18 | \$ 21 |
| St. Thomas | \$ 16 | \$ 23 |
| Tillsonburg | \$ 21 | \$ 24 |
| Fort Frances | \$ 32 | \$ 55 |
| Average | \$ 7 | \$ 8 |
| | | |
| Region Waterloo | \$ 5 | \$ 8 |
| District Muskoka | \$ 28 | \$ 9 |
| Region Niagara | \$ 22 | \$ 23 |
| Average | \$ 18 | \$ 13 |

Storm Sewer - Urban

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization | Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|------------------------|---|---|--|--|------------------|---|---|--|--|
| Welland | \$ (1) | \$ (1) | \$ (1) | \$ (1) | Brockville | \$ 19 | \$ 23 | \$ 24 | \$ 30 |
| Gravenhurst | \$ 5 | \$ 5 | \$ 2 | \$ 2 | Waterloo | \$ 15 | \$ 36 | \$ 13 | \$ 32 |
| Kawartha Lakes | \$ 3 | \$ 3 | \$ 3 | \$ 3 | Timmins | \$ 9 | \$ 19 | \$ 15 | \$ 32 |
| Meaford | | \$ 4 | | \$ 3 | Chatham-Kent | \$ 13 | \$ 30 | \$ 16 | \$ 36 |
| Lincoln | \$ 4 | \$ 4 | \$ 3 | \$ 3 | Guelph | \$ 10 | \$ 39 | \$ 10 | \$ 37 |
| Whitchurch-Stouffville | | \$ 11 | | \$ 5 | North Bay | \$ 12 | \$ 28 | \$ 16 | \$ 38 |
| Toronto | \$ 9 | \$ 9 | \$ 6 | \$ 6 | Sault Ste. Marie | \$ 20 | \$ 23 | \$ 35 | \$ 40 |
| Georgina | | \$ 8 | | \$ 8 | Grimsby | \$ 9 | \$ 49 | \$ 8 | \$ 43 |
| Tillsonburg | \$ 7 | \$ 7 | \$ 8 | \$ 8 | Niagara Falls | \$ 4 | \$ 42 | \$ 5 | \$ 44 |
| Aurora | \$ (12) | \$ 13 | \$ (8) | \$ 9 | Kenora | \$ 17 | \$ 39 | \$ 20 | \$ 46 |
| Central Elgin | \$ 4 | \$ 10 | \$ 4 | \$ 9 | Tecumseh | \$ 10 | \$ 48 | \$ 10 | \$ 46 |
| Milton | \$ 2 | \$ 14 | \$ 1 | \$ 10 | Brantford | \$ 10 | \$ 40 | \$ 12 | \$ 50 |
| St. Catharines | \$ 4 | \$ 8 | \$ 4 | \$ 10 | Windsor | \$ 18 | \$ 35 | \$ 26 | \$ 51 |
| Middlesex Centre | | \$ 14 | | \$ 10 | Fort Frances | \$ 11 | \$ 30 | \$ 19 | \$ 52 |
| Quinte West | \$ 8 | \$ 8 | \$ 11 | \$ 11 | Peterborough | \$ 36 | \$ 46 | \$ 40 | \$ 52 |
| Mississauga | \$ 3 | \$ 15 | \$ 2 | \$ 12 | London | \$ 16 | \$ 45 | \$ 19 | \$ 54 |
| West Lincoln | | \$ 12 | | \$ 12 | St. Thomas | \$ 12 | \$ 42 | \$ 17 | \$ 62 |
| Greater Sudbury | \$ 9 | \$ 9 | \$ 12 | \$ 12 | Stratford | \$ 40 | \$ 64 | \$ 44 | \$ 71 |
| East Gwillimbury | \$ 1 | \$ 17 | \$ 1 | \$ 12 | Thunder Bay | \$ 18 | \$ 49 | \$ 30 | \$ 80 |
| Thorold | \$ 1 | \$ 11 | \$ 1 | \$ 12 | Sarnia | \$ 28 | \$ 72 | \$ 35 | \$ 88 |
| Whitby | \$ 3 | \$ 14 | \$ 3 | \$ 13 | Average | \$ 9 | \$ 24 | \$ 10 | \$ 25 |
| Wilmot | | \$ 16 | | \$ 13 | | | | | |
| Kitchener | \$ 3 | \$ 12 | \$ 3 | \$ 13 | | | | | |
| Oakville | \$ 7 | \$ 26 | \$ 4 | \$ 14 | | | | | |
| Clarington | \$ 5 | \$ 15 | \$ 5 | \$ 15 | | | | | |
| Halton Hills | \$ 3 | \$ 20 | \$ 2 | \$ 15 | | | | | |
| Brampton | \$ 4 | \$ 17 | \$ 4 | \$ 16 | | | | | |
| Ajax | \$ 2 | \$ 18 | \$ 2 | \$ 16 | | | | | |
| Oshawa | \$ 4 | \$ 14 | \$ 4 | \$ 16 | | | | | |
| Penetanguishene | \$ 7 | \$ 13 | \$ 9 | \$ 16 | | | | | |
| Cornwall | \$ 4 | \$ 9 | \$ 7 | \$ 17 | | | | | |
| Newmarket | \$ 4 | \$ 22 | \$ 3 | \$ 18 | | | | | |
| Barrie | \$ 6 | \$ 21 | \$ 6 | \$ 19 | | | | | |
| Leamington | \$ 3 | \$ 16 | \$ 3 | \$ 19 | | | | | |
| Vaughan | \$ 9 | \$ 39 | \$ 5 | \$ 20 | | | | | |
| Kingston | \$ 5 | \$ 21 | \$ 5 | \$ 21 | | | | | |
| Hamilton | \$ 9 | \$ 20 | \$ 10 | \$ 22 | | | | | |
| Pickering | \$ 5 | \$ 25 | \$ 4 | \$ 22 | | | | | |
| Niagara-on-the-Lake | \$ 3 | \$ 44 | \$ 2 | \$ 22 | | | | | |
| Fort Erie | \$ 7 | \$ 22 | \$ 7 | \$ 22 | | | | | |
| Burlington | \$ 21 | \$ 33 | \$ 15 | \$ 24 | | | | | |
| St. Marys | \$ 12 | \$ 23 | \$ 13 | \$ 24 | | | | | |
| Woolwich | \$ 12 | \$ 33 | \$ 9 | \$ 24 | | | | | |
| Cambridge | \$ 10 | \$ 23 | \$ 11 | \$ 24 | | | | | |
| Ottawa | \$ 14 | \$ 29 | \$ 12 | \$ 25 | | | | | |
| Huntsville | \$ 19 | \$ 43 | \$ 12 | \$ 26 | | | | | |
| Port Colborne | \$ 10 | \$ 21 | \$ 13 | \$ 27 | | | | | |

Storm Sewer - Urban
(Sorted by Total Costs per km)

| Municipality | Total km of Urban Drainage System + 0.005km Times # of Catch Basins | MPMP Operating Costs Urban Storm Sewer per km Drainage System | MPMP Total Costs Urban Storm Sewer per km Drainage System |
|------------------|---|---|---|
| Kingsville | 81 | \$ 74 | \$ 74 |
| Lincoln | 135 | \$ 590 | \$ 590 |
| Meaford | 33 | N/A | \$ 1,239 |
| Tillsonburg | 58 | \$ 1,642 | \$ 1,923 |
| Oakville | 1,923 | \$ 714 | \$ 2,536 |
| Kawartha Lakes | 93 | \$ 2,540 | \$ 2,540 |
| Cornwall | 170 | \$ 1,129 | \$ 2,616 |
| St. Catharines | 420 | \$ 691 | \$ 2,824 |
| Kitchener | 886 | \$ 652 | \$ 2,962 |
| Central Elgin | 42 | \$ 1,343 | \$ 3,117 |
| Greater Sudbury | 458 | \$ 3,137 | \$ 3,138 |
| Quinte West | 112 | \$ 3,147 | \$ 3,147 |
| Thorold | 53 | \$ 181 | \$ 3,780 |
| Whitby | 441 | \$ 974 | \$ 3,885 |
| St. Marys | 36 | \$ 2,293 | \$ 4,300 |
| Fort Erie | 169 | \$ 1,265 | \$ 4,474 |
| Brockville | 118 | \$ 3,394 | \$ 4,524 |
| Timmins | 181 | \$ 2,169 | \$ 4,545 |
| Middlesex Centre | 50 | N/A | \$ 4,783 |
| West Lincoln | 31 | N/A | \$ 5,088 |
| Oshawa | 424 | \$ 1,329 | \$ 5,092 |
| Toronto | 4,965 | \$ 4,744 | \$ 5,141 |
| Sault Ste. Marie | 313 | \$ 4,948 | \$ 5,615 |
| Clarington | 218 | \$ 1,948 | \$ 5,882 |
| Mississauga | 1,991 | \$ 1,334 | \$ 6,007 |
| Ajax | 301 | \$ 1,022 | \$ 6,114 |
| Windsor | 1,353 | \$ 3,388 | \$ 6,143 |
| Fort Frances | 39 | \$ 2,270 | \$ 6,226 |
| Barrie | 455 | \$ 1,847 | \$ 6,316 |
| Cambridge | 471 | \$ 2,777 | \$ 6,356 |
| North Bay | 240 | \$ 2,866 | \$ 6,552 |
| Milton | 174 | \$ 999 | \$ 6,736 |
| Tecumseh | 166 | \$ 1,535 | \$ 7,130 |
| Brampton | 1,179 | \$ 1,656 | \$ 7,185 |
| Ottawa | 3,618 | \$ 3,421 | \$ 7,279 |
| Chatham-Kent | 436 | \$ 3,277 | \$ 7,476 |
| Kingston | 341 | \$ 1,809 | \$ 7,550 |
| Georgina | 50 | N/A | \$ 7,562 |
| Halton Hills | 174 | \$ 1,619 | \$ 7,638 |

| Municipality | Total km of Urban Drainage System + 0.005km Times # of Catch Basins | MPMP Operating Costs Urban Storm Sewer per km Drainage System | MPMP Total Costs Urban Storm Sewer per km Drainage System |
|----------------|---|---|---|
| Pickering | 295 | \$ 1,617 | \$ 8,290 |
| Guelph | 573 | \$ 2,209 | \$ 8,374 |
| Leamington | 72 | \$ 1,066 | \$ 8,572 |
| Newmarket | 217 | \$ 1,638 | \$ 8,773 |
| Burlington | 696 | \$ 5,678 | \$ 8,979 |
| Brantford | 432 | \$ 2,045 | \$ 8,980 |
| Hamilton | 1,074 | \$ 4,549 | \$ 9,868 |
| Port Colborne | 41 | \$ 4,557 | \$ 10,058 |
| Niagara Falls | 346 | \$ 793 | \$ 10,444 |
| Peterborough | 343 | \$ 8,051 | \$ 10,528 |
| Stratford | 193 | \$ 1,202 | \$ 10,553 |
| St. Thomas | 148 | \$ 3,021 | \$ 10,832 |
| Waterloo | 346 | \$ 4,637 | \$ 11,156 |
| Aurora | 154 | \$ 2,921 | \$ 11,681 |
| Vaughan | 900 | \$ 2,735 | \$ 12,055 |
| London | 1,315 | \$ 3,947 | \$ 13,039 |
| Grimsby | 93 | \$ 2,421 | \$ 13,059 |
| Thunder Bay | 342 | \$ 5,702 | \$ 15,949 |
| Kenora | 36 | \$ 7,357 | \$ 16,941 |
| Sarnia | 283 | \$ 3,569 | \$ 18,875 |
| Average | 510 | \$ 2,517 | \$ 7,002 |
| Halton Region | 110 | \$ 1,480 | \$ 2,955 |
| Durham Region | 433 | \$ 1,435 | \$ 4,627 |

Storm Sewer - Rural

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|------------------|---|---|--|--|
| Oshawa | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Burlington | \$ 0 | \$ 2 | \$ 0 | \$ 2 |
| Whitby | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Halton Hills | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Thunder Bay | \$ 2 | \$ 2 | \$ 3 | \$ 3 |
| Ottawa | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| Milton | \$ 4 | \$ 5 | \$ 3 | \$ 3 |
| Cornwall | \$ 2 | \$ 2 | \$ 4 | \$ 4 |
| Port Colborne | \$ 3 | \$ 3 | \$ 4 | \$ 4 |
| St. Catharines | \$ 1 | \$ 3 | \$ 2 | \$ 4 |
| Brockville | \$ 3 | \$ 3 | \$ 4 | \$ 4 |
| East Gwillimbury | \$ 0 | \$ 6 | \$ 0 | \$ 4 |
| Caledon | \$ 8 | \$ 9 | \$ 5 | \$ 5 |
| Kingston | \$ 7 | \$ 7 | \$ 8 | \$ 8 |
| Brampton | \$ 3 | \$ 8 | \$ 3 | \$ 8 |
| Greater Sudbury | \$ 6 | \$ 6 | \$ 9 | \$ 9 |
| Pickering | \$ 10 | \$ 10 | \$ 9 | \$ 9 |
| Clarington | \$ 10 | \$ 10 | \$ 10 | \$ 10 |
| Kawartha Lakes | \$ 12 | \$ 12 | \$ 10 | \$ 10 |
| Wainfleet | \$ 12 | \$ 12 | \$ 11 | \$ 11 |
| Fort Frances | \$ 7 | \$ 7 | \$ 12 | \$ 12 |
| Quinte West | \$ 10 | \$ 10 | \$ 13 | \$ 13 |
| Central Elgin | \$ 18 | \$ 18 | \$ 17 | \$ 17 |
| Welland | \$ 4 | \$ 12 | \$ 5 | \$ 18 |
| Chatham-Kent | \$ 15 | \$ 15 | \$ 18 | \$ 18 |
| Fort Erie | \$ 20 | \$ 20 | \$ 20 | \$ 20 |
| Average | \$ 6 | \$ 7 | \$ 7 | \$ 8 |
| Waterloo Region | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Muskoka District | \$ 9 | \$ 9 | \$ 3 | \$ 3 |
| Halton Region | \$ 4 | \$ 5 | \$ 2 | \$ 3 |
| Average | \$ 5 | \$ 5 | \$ 2 | \$ 2 |

Waste Management

Waste Management Services include a wide range of collection, disposal, diversion and processing activities for the majority of residential households, and a portion of these services may be provided to businesses. The goal of Waste Management Services is to reduce and/or divert the amount of waste ending up in landfill sites, and to lessen the detrimental impact on the environment.

Each municipality's results are influenced to varying degrees by a number of factors, including:

- governance: single-tier vs. upper-tier systems
- program design: based on urban/rural mix of single-family homes, multi-unit residential buildings, commercial, industrial, seasonal homes and tourists, age of infrastructure, proximity to collection sites, processing sites and sellable markets
- service levels: frequency of collection, bag limits, single stream waste collection vs. co-collection programs, hours of operations and the number and types of materials collected
- education: how municipalities promote, manage and enforce their garbage collection, disposal, recycling and diversion programs and services

NOTE: Durham is responsible for the collection of solid waste in five out of eight of its local municipalities.

Waste Collection

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | MPMP Operating Collection Costs per Tonne | MPMP Operating Collection Costs per Household | Net Costs per Capita Excluding Amortization | Operating Costs per \$100,000 CVA Excluding Amortization |
|------------------------|---|---|--|--|
| Cornwall | \$ 44 | N/A | \$ (24) | \$ (45) |
| Sault Ste. Marie | \$ 80 | N/A | \$ (21) | \$ (36) |
| Ottawa | \$ 75 | N/A | \$ (14) | \$ (12) |
| Quinte West | \$ 86 | N/A | \$ (6) | \$ (8) |
| Toronto | \$ 77 | N/A | \$ (6) | \$ (4) |
| Middlesex Centre | N/A | \$ 36 | \$ (0) | \$ (0) |
| Penetanguishene | \$ 2 | N/A | N/A | \$ 0 |
| Kenora | \$ 180 | N/A | \$ 0 | \$ 0 |
| Prince Edward County | N/A | \$ 43 | \$ 0 | \$ 0 |
| Kitchener | N/A | N/A | \$ 1 | \$ 1 |
| King | N/A | N/A | \$ 6 | \$ 3 |
| East Gwillimbury | \$ 1 | N/A | \$ 5 | \$ 3 |
| Whitchurch-Stouffville | N/A | \$ 19 | \$ 9 | \$ 4 |
| Markham | \$ 24 | N/A | \$ 7 | \$ 5 |
| Central Elgin | N/A | \$ 72 | \$ 28 | \$ 6 |
| Tillsonburg | N/A | \$ 51 | \$ 5 | \$ 6 |
| Kingsville | N/A | \$ 57 | \$ 22 | \$ 7 |
| Aurora | \$ 31 | N/A | \$ 10 | \$ 7 |
| Guelph | \$ 34 | N/A | \$ 8 | \$ 7 |
| Georgina | \$ 23 | N/A | \$ 8 | \$ 8 |
| The Blue Mountains | N/A | \$ 38 | \$ 35 | \$ 8 |
| Vaughan | \$ 171 | N/A | \$ 16 | \$ 8 |
| Stratford | \$ 86 | N/A | \$ 9 | \$ 10 |
| Newmarket | \$ 37 | N/A | \$ 12 | \$ 10 |
| Barrie | \$ 100 | N/A | \$ 12 | \$ 11 |
| Brockville | \$ 87 | N/A | \$ 9 | \$ 11 |
| Peterborough | \$ 70 | N/A | \$ 12 | \$ 13 |
| Sarnia | \$ 53 | N/A | \$ 12 | \$ 14 |
| Kingston | \$ 103 | N/A | \$ 16 | \$ 17 |
| Whitby | \$ 88 | N/A | \$ 19 | \$ 17 |
| St. Marys | N/A | \$ 48 | \$ 16 | \$ 17 |
| St. Thomas | \$ 80 | N/A | \$ 13 | \$ 19 |
| Brantford | \$ 51 | N/A | \$ 15 | \$ 19 |
| Tecumseh | N/A | \$ 57 | \$ 20 | \$ 19 |
| Chatham-Kent | \$ 37 | N/A | \$ 16 | \$ 20 |
| Seguin | N/A | \$ 119 | \$ 135 | \$ 21 |
| Oshawa | N/A | \$ 50 | \$ 19 | \$ 22 |
| North Bay | \$ 33 | N/A | \$ 17 | \$ 23 |
| London | \$ 91 | N/A | \$ 20 | \$ 24 |
| Leamington | N/A | \$ 76 | \$ 24 | \$ 29 |
| Windsor | \$ 93 | N/A | \$ 20 | \$ 29 |
| Kawartha Lakes | \$ 198 | N/A | \$ 37 | \$ 30 |
| Fort Frances | N/A | \$ 40 | \$ 19 | \$ 33 |
| Hamilton | \$ 217 | N/A | \$ 32 | \$ 36 |
| Meaford | \$ 216 | N/A | \$ 46 | \$ 38 |
| Timmins | N/A | \$ 51 | \$ 23 | \$ 39 |
| Greater Sudbury | \$ 108 | N/A | \$ 29 | \$ 40 |
| Orangeville | N/A | \$ 64 | \$ 41 | \$ 42 |
| Thunder Bay | \$ 166 | N/A | \$ 39 | \$ 63 |
| Average | \$ 86 | \$ 55 | \$ 16 | \$ 13 |
| Niagara Region | \$ 94 | | \$ (4) | \$ (5) |
| Durham Region | \$ 78 | | \$ 6 | \$ 6 |
| Halton Region | \$ 105 | | \$ 15 | \$ 10 |
| Peel Region | \$ 95 | | \$ 16 | \$ 13 |
| Muskoka District | \$ 264 | | \$ 46 | \$ 15 |
| Waterloo Region | \$ 107 | | \$ 19 | \$ 28 |
| Average | \$ 124 | | \$ 16 | \$ 11 |

Waste Disposal

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | MPMP Operating Costs/ Tonne | MPMP Operating Costs/ Household | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|----------------------|-----------------------------|---------------------------------|---|--|
| Stratford | \$ 39 | N/A | \$ (46) | \$ (51) |
| Kenora | \$ 71 | N/A | \$ (37) | \$ (44) |
| Fort Frances | N/A | \$ 68 | \$ (11) | \$ (18) |
| Toronto | \$ 134 | N/A | \$ (25) | \$ (17) |
| North Bay | \$ 36 | N/A | \$ (10) | \$ (14) |
| Brantford | \$ 90 | N/A | \$ (10) | \$ (12) |
| Thunder Bay | \$ 29 | N/A | \$ (6) | \$ (10) |
| Georgina | N/A | N/A | \$ (3) | \$ (3) |
| Clarington | N/A | N/A | \$ (1) | \$ (1) |
| Vaughan | \$ 171 | N/A | \$ (0) | \$ (0) |
| Markham | N/A | N/A | \$ (0) | \$ (0) |
| Kawartha Lakes | \$ 62 | N/A | \$ 0 | \$ 0 |
| London | \$ 19 | N/A | \$ 0 | \$ 1 |
| Peterborough | \$ 42 | N/A | \$ 1 | \$ 1 |
| King | N/A | N/A | \$ 7 | \$ 4 |
| Middlesex Centre | N/A | \$ 34 | \$ 5 | \$ 4 |
| Chatham-Kent | \$ 69 | N/A | \$ 3 | \$ 4 |
| Seguin | N/A | \$ 36 | \$ 28 | \$ 4 |
| St. Marys | N/A | \$ 131 | \$ 6 | \$ 7 |
| Ottawa | \$ 55 | N/A | \$ 8 | \$ 7 |
| Meaford | \$ 91 | N/A | \$ 10 | \$ 8 |
| Orangeville | \$ 63 | N/A | \$ 8 | \$ 8 |
| Cornwall | \$ 28 | N/A | \$ 5 | \$ 9 |
| Kingston | \$ 96 | N/A | \$ 13 | \$ 13 |
| Greater Sudbury | \$ 64 | N/A | \$ 10 | \$ 14 |
| Hamilton | \$ 108 | N/A | \$ 15 | \$ 16 |
| The Blue Mountains | N/A | \$ 121 | \$ 74 | \$ 18 |
| Barrie | \$ 96 | N/A | \$ 19 | \$ 18 |
| Quinte West | \$ 96 | N/A | \$ 13 | \$ 18 |
| Central Elgin | N/A | \$ 59 | \$ 23 | \$ 22 |
| Leamington | N/A | \$ 59 | \$ 19 | \$ 22 |
| Brockville | \$ 100 | N/A | \$ 19 | \$ 24 |
| Kingsville | N/A | \$ 64 | \$ 25 | \$ 25 |
| St. Thomas | \$ 87 | N/A | \$ 18 | \$ 26 |
| Guelph | \$ 68 | N/A | \$ 29 | \$ 27 |
| Tecumseh | N/A | \$ 82 | \$ 29 | \$ 27 |
| Prince Edward County | N/A | \$ 91 | \$ 32 | \$ 28 |
| Windsor | \$ 103 | N/A | \$ 25 | \$ 37 |
| Sault Ste. Marie | \$ 90 | N/A | \$ 24 | \$ 41 |
| Thorold | N/A | N/A | \$ 40 | \$ 47 |
| Timmins | N/A | \$ 46 | \$ 37 | \$ 64 |
| Average | \$ 76 | \$ 72 | \$ 10 | \$ 9 |

Waste disposal can be influenced by the following factors:

- Disposal method (landfill, incineration, export, etc.)
- Presence of competitive market forces
- Landfill hours of operation
- Haulage distance to landfill site
- Success of waste diversion activities
- Number of former landfill sites under perpetual care

| Municipality | MPMP Operating Costs/ Tonne | MPMP Operating Costs/ Household | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|-----------------------------|---------------------------------|---|--|
| Niagara Region | \$ 33 | N/A | \$ (16) | \$ (17) |
| Halton Region | \$ 75 | N/A | \$ 7 | \$ 4 |
| York Region | \$ 102 | N/A | \$ 10 | \$ 6 |
| Muskoka District | \$ 142 | N/A | \$ 44 | \$ 14 |
| Peel Region | \$ 87 | N/A | \$ 18 | \$ 14 |
| Waterloo Region | \$ 69 | N/A | \$ 12 | \$ 18 |
| Durham Region | \$ 142 | N/A | \$ 19 | \$ 20 |
| Average | \$ 93 | | \$ 13 | \$ 9 |

Waste Diversion

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | MPMP Operating Costs/Tonne | MPMP Operating Costs/Household | % Residential Waste Diverted for Recycling | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------------|----------------------------|--------------------------------|--|---|--|
| Timmins | N/A | \$ 21 | 15% | \$ (14) | \$ (24) |
| Seguin | N/A | \$ 35 | 18% | \$ 6 | \$ 1 |
| Meaford | \$ 242 | N/A | N/A | \$ 2 | \$ 1 |
| Niagara Falls | N/A | \$ 5 | 24% | \$ 2 | \$ 2 |
| East Gwillimbury | N/A | N/A | 55% | \$ 8 | \$ 6 |
| Vaughan | \$ 82 | N/A | 70% | \$ 16 | \$ 8 |
| The Blue Mountains | N/A | \$ 74 | 72% | \$ 35 | \$ 8 |
| King | N/A | N/A | N/A | \$ 20 | \$ 10 |
| Middlesex Centre | N/A | \$ 59 | 43% | \$ 16 | \$ 11 |
| Prince Edward County | \$ 64 | N/A | N/A | \$ 13 | \$ 11 |
| Whitchurch-Stouffville | N/A | \$ 54 | 67% | \$ 24 | \$ 11 |
| Markham | \$ 107 | N/A | 69% | \$ 19 | \$ 12 |
| Chatham-Kent | \$ 98 | N/A | 32% | \$ 10 | \$ 13 |
| Newmarket | \$ 85 | N/A | 65% | \$ 16 | \$ 13 |
| Brockville | \$ 127 | N/A | N/A | \$ 11 | \$ 14 |
| Central Elgin | N/A | \$ 62 | N/A | \$ 15 | \$ 15 |
| Aurora | \$ 109 | N/A | N/A | \$ 22 | \$ 15 |
| Cornwall | \$ 47 | N/A | N/A | \$ 8 | \$ 15 |
| Thunder Bay | \$ 88 | N/A | 31% | \$ 10 | \$ 16 |
| Barrie | \$ 137 | N/A | 49% | \$ 17 | \$ 16 |
| Hamilton | \$ 107 | N/A | 48% | \$ 15 | \$ 16 |
| Fort Frances | N/A | \$ 53 | 17% | \$ 10 | \$ 17 |
| Orangeville | \$ 148 | N/A | N/A | \$ 16 | \$ 17 |
| Georgina | \$ 118 | N/A | N/A | \$ 19 | \$ 19 |
| Kawartha Lakes | \$ 297 | N/A | 29% | \$ 24 | \$ 20 |
| Quinte West | \$ 187 | N/A | N/A | \$ 16 | \$ 21 |
| Stratford | \$ 103 | N/A | 43% | \$ 20 | \$ 22 |
| Kingston | \$ 215 | N/A | 58% | \$ 22 | \$ 23 |
| Ottawa | \$ 282 | N/A | 39% | \$ 27 | \$ 23 |
| Toronto | \$ 362 | N/A | 50% | \$ 37 | \$ 25 |
| St. Marys | N/A | \$ 69 | 55% | \$ 24 | \$ 26 |
| Peterborough | \$ 145 | N/A | 50% | \$ 23 | \$ 26 |
| London | \$ 109 | N/A | 41% | \$ 23 | \$ 27 |
| Windsor | \$ 119 | N/A | 39% | \$ 19 | \$ 28 |
| Kenora | \$ 229 | N/A | 26% | \$ 24 | \$ 29 |
| Sarnia | \$ 182 | N/A | N/A | \$ 25 | \$ 30 |
| North Bay | \$ 227 | N/A | N/A | \$ 24 | \$ 33 |
| Brantford | \$ 191 | N/A | 30% | \$ 30 | \$ 37 |
| St. Thomas | \$ 269 | N/A | 37% | \$ 31 | \$ 46 |
| Greater Sudbury | \$ 166 | N/A | N/A | \$ 35 | \$ 48 |
| Sault Ste. Marie | \$ 117 | N/A | 46% | \$ 31 | \$ 53 |
| Guelph | \$ 449 | N/A | 58% | \$ 71 | \$ 67 |
| Average | \$ 168 | \$ 48 | 44% | \$ 20 | \$ 20 |
| Niagara Region | \$ 157 | N/A | 44% | \$ (9) | \$ (9) |
| York Region | \$ 89 | N/A | 50% | \$ 19 | \$ 12 |
| Muskoka District | \$ 216 | N/A | 49% | \$ 48 | \$ 15 |
| Halton Region | \$ 147 | N/A | 56% | \$ 25 | \$ 16 |
| Durham Region | \$ 162 | N/A | 52% | \$ 26 | \$ 28 |
| Peel Region | \$ 213 | N/A | 45% | \$ 36 | \$ 29 |
| Waterloo Region | \$ 193 | N/A | 51% | \$ 25 | \$ 38 |
| Average | \$ 168 | | 50% | \$ 24 | \$ 18 |

Waste Diversion Integrated Service

(Sorted by from highest to lowest for both per Tonne and per Household)

| Municipality | Solid Waste Management Integrated Costs Per Tonne | Solid Waste Management Integrated Costs Per Household |
|----------------------|---|---|
| Cornwall | \$ 43 | |
| London | \$ 62 | |
| Stratford | \$ 64 | |
| Thunder Bay | \$ 73 | |
| North Bay | \$ 80 | |
| Peterborough | \$ 87 | |
| Markham | \$ 98 | |
| Aurora | \$ 104 | |
| Kenora | \$ 105 | |
| Vaughan | \$ 109 | |
| Greater Sudbury | \$ 114 | |
| Chatham-Kent | \$ 115 | |
| Sault Ste. Marie | \$ 144 | |
| Barrie | \$ 147 | |
| Kawartha Lakes | \$ 148 | |
| Brantford | \$ 156 | |
| Brockville | \$ 158 | |
| Windsor | \$ 166 | |
| Ottawa | \$ 187 | |
| Hamilton | \$ 188 | |
| St. Thomas | \$ 201 | |
| Kingston | \$ 208 | |
| Quinte West | \$ 217 | |
| Guelph | \$ 220 | |
| Toronto | \$ 312 | |
| Meaford | \$ 381 | |
| Timmins | | \$ 118 |
| Middlesex Centre | | \$ 130 |
| Fort Frances | | \$ 161 |
| Seguin | | \$ 190 |
| Central Elgin | | \$ 194 |
| Prince Edward County | | \$ 198 |
| Orangeville | | \$ 219 |
| The Blue Mountains | | \$ 234 |
| St. Marys | | \$ 249 |
| Average | \$ 150 | \$ 180 |
| Niagara Region | \$ 100 | |
| Waterloo Region | \$ 138 | |
| Halton Region | \$ 161 | |
| Peel Region | \$ 188 | |
| Muskoka District | \$ 221 | |
| York Region | N/A | |
| Durham Region | N/A | |
| Average | \$ 161 | |

Public Health Services

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|----------------------|---|--|
| Sarnia | \$ 1 | \$ 1 |
| Seguin | \$ 25 | \$ 4 |
| Central Elgin | \$ 4 | \$ 4 |
| Orangeville | \$ 4 | \$ 5 |
| Barrie | \$ 11 | \$ 10 |
| Guelph | \$ 14 | \$ 13 |
| Windsor | \$ 10 | \$ 15 |
| Prince Edward County | \$ 18 | \$ 16 |
| Ottawa | \$ 21 | \$ 18 |
| Toronto | \$ 27 | \$ 18 |
| Kawartha Lakes | \$ 24 | \$ 19 |
| London | \$ 16 | \$ 19 |
| Peterborough | \$ 17 | \$ 19 |
| Hamilton | \$ 20 | \$ 22 |
| Chatham-Kent | \$ 18 | \$ 22 |
| Brockville | \$ 18 | \$ 23 |
| Stratford | \$ 22 | \$ 24 |
| St. Thomas | \$ 17 | \$ 25 |
| Kingston | \$ 25 | \$ 26 |
| Cornwall | \$ 14 | \$ 26 |
| St. Marys | \$ 25 | \$ 26 |
| Quinte West | \$ 20 | \$ 27 |
| Brantford | \$ 22 | \$ 27 |
| Thunder Bay | \$ 19 | \$ 31 |
| North Bay | \$ 26 | \$ 36 |
| Greater Sudbury | \$ 33 | \$ 45 |
| Sault Ste. Marie | \$ 27 | \$ 46 |
| Timmins | \$ 28 | \$ 47 |
| Kenora | \$ 46 | \$ 55 |
| Fort Frances | \$ 50 | \$ 86 |
| Average | \$ 21 | \$ 25 |
| Halton Region | \$ 9 | \$ 6 |
| Muskoka District | \$ 21 | \$ 7 |
| York Region | \$ 12 | \$ 7 |
| Peel Region | \$ 18 | \$ 15 |
| Waterloo Region | \$ 13 | \$ 20 |
| Niagara Region | \$ 22 | \$ 23 |
| Durham Region | \$ 32 | \$ 34 |
| Average | \$ 18 | \$ 16 |

Hospitals

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | Hospitals Net Costs per Capita Excluding Amortization | Hospitals Net Costs per \$100,000 Excluding Amortization |
|---------------------|--|---|
| Barrie | \$ (18) | \$ (17) |
| Seguin | \$ 3 | \$ 1 |
| Ajax | \$ 1 | \$ 1 |
| Niagara Falls | \$ 1 | \$ 1 |
| Kawartha Lakes | \$ 2 | \$ 1 |
| Thunder Bay | \$ 1 | \$ 2 |
| Timmins | \$ 2 | \$ 3 |
| Cambridge | \$ 5 | \$ 5 |
| Meaford | \$ 7 | \$ 5 |
| Quinte West | \$ 4 | \$ 5 |
| St. Marys | \$ 7 | \$ 8 |
| Stratford | \$ 9 | \$ 10 |
| Kingston | \$ 13 | \$ 13 |
| North Bay | \$ 11 | \$ 15 |
| Fort Frances | \$ 10 | \$ 17 |
| Cornwall | \$ 51 | \$ 94 |
| Sault Ste. Marie | \$ 259 | \$ 447 |
| Average | \$ 22 | \$ 36 |
| | | |
| District Muskoka | \$ 5 | \$ 2 |
| Region York | \$ 8 | \$ 5 |
| Region Waterloo | \$ 16 | \$ 24 |
| Average | \$ 9 | \$ 10 |

Ambulance Services

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

Ambulance provides emergency care to stabilize a patient's condition, initiates rapid transport to hospital and facilitates both emergency and non-emergency transfers between medical facilities.

Factors that affect Ambulance Services costs:

- Geographic coverage/population density: congestion can make navigating roads more difficult, resulting in significant delays. Urban centres tend to have taller buildings which can slow response times (by requiring responses to high level apartment/condo units). Rural areas can have large under-populated areas making it challenging to provide cost-effective, timely emergency coverage.
- Local demographics: an older population can increase the demand for service, as can seasonal visitors and the inflow of workers from other communities during the day
- Level of certification: paramedics can impact the cost of services provided, i.e. higher wage rates of advanced care vs. primary care paramedics, and status of multi-year collective bargaining contracts
- Specialized services: tactical teams, multi-patient transport units, bike and marine teams are increasingly being provided by the larger municipalities

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|----------------------|---|--|
| Sault Ste. Marie | \$ 4 | \$ 6 |
| Toronto | \$ 23 | \$ 16 |
| Seguin | \$ 180 | \$ 28 |
| Guelph | \$ 30 | \$ 29 |
| Brantford | \$ 24 | \$ 30 |
| London | \$ 26 | \$ 31 |
| Barrie | \$ 33 | \$ 31 |
| Hamilton | \$ 28 | \$ 31 |
| Ottawa | \$ 38 | \$ 32 |
| Prince Edward County | \$ 41 | \$ 36 |
| Kawartha Lakes | \$ 52 | \$ 42 |
| Kingston | \$ 46 | \$ 47 |
| Chatham-Kent | \$ 39 | \$ 48 |
| Quinte West | \$ 37 | \$ 49 |
| Windsor | \$ 34 | \$ 50 |
| North Bay | \$ 38 | \$ 51 |
| Peterborough | \$ 48 | \$ 54 |
| Brockville | \$ 45 | \$ 59 |
| St. Thomas | \$ 43 | \$ 63 |
| St. Marys | \$ 61 | \$ 65 |
| Cornwall | \$ 35 | \$ 65 |
| Kenora | \$ 55 | \$ 65 |
| Greater Sudbury | \$ 47 | \$ 66 |
| Thunder Bay | \$ 68 | \$ 111 |
| Timmins | \$ 68 | \$ 116 |
| Fort Frances | \$ 109 | \$ 188 |
| Average | \$ 48 | \$ 54 |

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|---|--|
| Halton Region | \$ 18 | \$ 12 |
| York Region | \$ 22 | \$ 14 |
| Peel Region | \$ 20 | \$ 16 |
| Muskoka District | \$ 70 | \$ 23 |
| Waterloo Region | \$ 17 | \$ 26 |
| Durham Region | \$ 26 | \$ 28 |
| Niagara Region | \$ 35 | \$ 38 |
| Average | \$ 30 | \$ 22 |

Cemeteries (Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | Revenues as a % of Expenditures Excluding Amortization | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|----------------------|--|---|--|
| Waterloo | 121% | \$ (2) | \$ (2) |
| The Blue Mountains | 0% | \$ (5) | \$ (1) |
| Woolwich | 123% | \$ (1) | \$ (0) |
| Greater Sudbury | 99% | \$ 0 | \$ - |
| King | 93% | \$ 0 | \$ - |
| Kingston | 0% | \$ 0 | \$ - |
| Markham | 82% | \$ 0 | \$ - |
| Mississauga | 53% | \$ 0 | \$ - |
| Orangeville | 114% | \$ (0) | \$ - |
| Port Colborne | 0% | \$ 0 | \$ - |
| Vaughan | 60% | \$ 0 | \$ - |
| Whitby | 101% | \$ (0) | \$ - |
| Wilmot | 103% | \$ (0) | \$ - |
| Middlesex Centre | 27% | \$ 1 | \$ 0 |
| Seguin | 60% | \$ 3 | \$ 1 |
| Central Elgin | 0% | \$ 1 | \$ 1 |
| Quinte West | 75% | \$ 0 | \$ 1 |
| Meaford | 89% | \$ 1 | \$ 1 |
| Brampton | 17% | \$ 1 | \$ 1 |
| Burlington | 13% | \$ 2 | \$ 1 |
| Halton Hills | 74% | \$ 2 | \$ 1 |
| Oakville | 56% | \$ 3 | \$ 2 |
| Bracebridge | 49% | \$ 3 | \$ 2 |
| Welland | 54% | \$ 1 | \$ 2 |
| Georgina | 42% | \$ 2 | \$ 2 |
| Kingsville | 52% | \$ 2 | \$ 2 |
| St. Thomas | 0% | \$ 2 | \$ 2 |
| Prince Edward County | 29% | \$ 3 | \$ 2 |
| Clarington | 14% | \$ - | \$ 2 |
| Kitchener | 72% | \$ 2 | \$ 3 |
| Tillsonburg | 84% | \$ 2 | \$ 3 |
| Leamington | 16% | \$ 2 | \$ 3 |
| Huntsville | 56% | \$ 5 | \$ 3 |
| Niagara-on-the-Lake | 75% | \$ 6 | \$ 3 |
| Brantford | 63% | \$ 3 | \$ 3 |
| Kawartha Lakes | 29% | \$ 4 | \$ 3 |
| Oshawa | 0% | \$ 3 | \$ 3 |
| St. Catharines | 79% | \$ 3 | \$ 4 |
| Hamilton | 60% | \$ 3 | \$ 4 |
| Gravenhurst | 20% | \$ 10 | \$ 4 |
| West Lincoln | 21% | \$ 4 | \$ 4 |

| Municipality | Revenues as a % of Expenditures Excluding Amortization | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|--|---|--|
| Lincoln | 52% | \$ 5 | \$ 4 |
| Cambridge | 54% | \$ 5 | \$ 5 |
| Grimsby | 37% | \$ 6 | \$ 6 |
| Chatham-Kent | 54% | \$ 5 | \$ 7 |
| Thunder Bay | 23% | \$ 5 | \$ 8 |
| Brockville | 50% | \$ 6 | \$ 8 |
| Sault Ste. Marie | 78% | \$ 5 | \$ 9 |
| Kenora | 58% | \$ 8 | \$ 9 |
| Timmins | 55% | \$ 6 | \$ 10 |
| Fort Erie | 16% | \$ 10 | \$ 10 |
| Niagara Falls | 28% | \$ 12 | \$ 13 |
| St. Marys | 46% | \$ 13 | \$ 13 |
| Thorold | 47% | \$ 14 | \$ 16 |
| Wainfleet | 39% | \$ 21 | \$ 19 |
| Stratford | 10% | \$ 18 | \$ 20 |
| Fort Frances | 27% | \$ 22 | \$ 38 |
| Average | 50% | \$ 4 | \$ 4 |

Emergency Measures

Emergency Medical Services (EMS), often referred to as ambulance or paramedic services, provides emergency care to stabilize a patient's condition, initiates rapid transport to hospital and facilitates both emergency and non-emergency transfers between medical facilities.

The objectives of EMS are:

- **Accessibility:** all citizens should have equal access to ambulance services
- **Integration:** ambulance services are an integrated part of the overall Emergency Health Care Services
- **Seamlessness:** the closest available and appropriate ambulance will respond to a patient regardless of political, administrative or other artificial boundaries
- **Accountability:** ambulance service operators are medically, operationally and financially accountable to provide service of the highest possible calibre
- **Responsiveness:** ambulance services must adapt to the changing health care, demographic, socioeconomic and medical needs in their area

Each municipality's results are influenced to varying degrees by a number of factors including:

- **Geographic coverage/population density:** congestion can make navigating roads more difficult, resulting in significant delays. Urban centres tend to have taller buildings which can slow response times (by requiring responses to high level apartment/condo units). Rural areas can have large under populated areas making it challenging to provide cost-effective, timely emergency coverage
- **Local demographics:** an older population can increase the demand for service, as can seasonal visitors and the inflow of workers from other communities during the day
- **Level of certification:** paramedics can impact the cost of services provided, i.e. higher wage rates of advanced care vs. primary care paramedics, and status of multi-year collective bargaining contracts
- **Specialized services:** tactical teams, multi-patient transport units, bike and marine teams are increasingly being provided by the larger municipalities

Emergency Measures

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | Emergency Measures Net Costs per Capita Excluding Amortization | Emergency Measures Net Costs per \$100,000 CVA Excluding Amortization |
|---------------------|---|--|
| Kawartha Lakes | \$ 1 | \$ 1 |
| Hamilton | \$ 1 | \$ 1 |
| Sarnia | \$ 1 | \$ 1 |
| London | \$ 1 | \$ 1 |
| Barrie | \$ 1 | \$ 1 |
| Huntsville | \$ 1 | \$ 1 |
| Toronto | \$ 1 | \$ 1 |
| Wellesley | \$ 1 | \$ 1 |
| Central Elgin | \$ 1 | \$ 1 |
| Kenora | \$ 1 | \$ 1 |
| The Blue Mountains | \$ 8 | \$ 2 |
| Pickering | \$ 3 | \$ 2 |
| Brantford | \$ 2 | \$ 2 |
| Gravenhurst | \$ 6 | \$ 2 |
| Fort Erie | \$ 3 | \$ 3 |
| Guelph | \$ 3 | \$ 3 |
| Ottawa | \$ 3 | \$ 3 |
| Fort Frances | \$ 2 | \$ 4 |
| Peterborough | \$ 4 | \$ 4 |
| Greater Sudbury | \$ 3 | \$ 4 |
| Leamington | \$ 8 | \$ 9 |
| North Bay | \$ 14 | \$ 18 |
| Chatham-Kent | \$ 18 | \$ 22 |
| Average | \$ 4 | \$ 4 |
| Region Waterloo | \$ 0 | \$ 1 |
| Region Peel | \$ 2 | \$ 1 |
| District Muskoka | \$ 6 | \$ 2 |
| Region Niagara | \$ 3 | \$ 3 |
| Region Durham | \$ 3 | \$ 4 |
| Average | \$ 3 | \$ 2 |

General Assistance

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

Through Social Assistance services, municipalities provide employment assistance and financial support for people who are in financial need. The Province assists with funding for both client benefits and the cost of administering the program. The goal of Social Assistance is to meet the immediate needs of their clients by providing basic financial assistance to cover the cost of food and shelter. While on assistance, clients with the support of the municipality are participating in a variety of activities related to seeking and gaining employment and other sources of income.

Each municipality's results are influenced to varying degrees by a number of factors, including:

- **Employability:** significant numbers of clients with one or more barriers to employment, including health barriers, lack of education and language skills, literacy levels, and lack of Canadian work experience
- **Urban form:** client access to programs can vary due to geographical, technological, cultural or other limitations
- **Economic conditions:** differing local labour market conditions
- **Demographics:** family size and caseload mix

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|----------------------|---|--|
| Pickering | \$ 1 | \$ 1 |
| Niagara-on-the-Lake | \$ 6 | \$ 3 |
| Oshawa | \$ 9 | \$ 11 |
| St. Marys | \$ 40 | \$ 42 |
| Kenora | \$ 36 | \$ 43 |
| Guelph | \$ 65 | \$ 62 |
| Kawartha Lakes | \$ 81 | \$ 65 |
| Seguin | \$ 435 | \$ 68 |
| Prince Edward County | \$ 79 | \$ 70 |
| Barrie | \$ 82 | \$ 76 |
| Fort Frances | \$ 48 | \$ 83 |
| Stratford | \$ 80 | \$ 87 |
| Ottawa | \$ 112 | \$ 95 |
| Toronto | \$ 146 | \$ 100 |
| Kingston | \$ 132 | \$ 137 |
| Greater Sudbury | \$ 103 | \$ 142 |
| Brantford | \$ 115 | \$ 143 |
| Hamilton | \$ 131 | \$ 144 |
| London | \$ 121 | \$ 145 |
| North Bay | \$ 109 | \$ 147 |
| Brockville | \$ 115 | \$ 149 |
| St. Thomas | \$ 102 | \$ 151 |
| Timmins | \$ 94 | \$ 160 |
| Quinte West | \$ 122 | \$ 162 |
| Chatham-Kent | \$ 133 | \$ 163 |
| Peterborough | \$ 148 | \$ 167 |
| Windsor | \$ 144 | \$ 212 |
| Cornwall | \$ 157 | \$ 291 |
| Thunder Bay | \$ 205 | \$ 336 |
| Sault Ste. Marie | \$ 285 | \$ 491 |
| Average | \$ 115 | \$ 132 |

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|---|--|
| Muskoka District | \$ 59 | \$ 19 |
| York Region | \$ 50 | \$ 31 |
| Halton Region | \$ 54 | \$ 36 |
| Peel Region | \$ 75 | \$ 61 |
| Durham Region | \$ 64 | \$ 68 |
| Niagara Region | \$ 95 | \$ 100 |
| Waterloo Region | \$ 78 | \$ 118 |
| Average | \$ 68 | \$ 62 |

Assistance to the Aged

Each municipality is required by legislation to operate a Long-Term care (LTC) home. Operators can also include charitable and private sector organizations. All LTC operators are provincially funded and governed by the same legislation and standards set by the Ministry of Health and Long-Term Care (MOHLTC).

LTC Services provide quality resident-focused care within municipal LTC homes and offer programs that meet the needs of individuals who are no longer able to live independently. The goal is to maximize quality of life and safety for residents.

Some municipalities provide community programs (for example, adult day services, homemakers and meals on wheels) which provide support to clients and family caregivers. These services enable many clients to remain independent in their own homes.

Specific objectives include:

- Provision of 24-hour nursing and personal care
- Proper dietary and nutritional assessments
- Stimulating recreational and social activities
- Quality housekeeping and environmental services

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Staff mix: ratio of registered and non-registered staff varies amongst municipalities, resulting in a higher cost structure for registered staff
- Support and type of programming provided as determined by Council
- Role of Local Health Integration Networks (LHINs): establishing the mix of health services for a given community
- Demographics: age of the population and specific needs of the client
- Uncontrollable price variables: pay equity legislation and wage arbitration, availability of appropriate skilled workers
- Other providers: charitable and private sector participation in the long-term care business

Assistance to the Aged

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|----------------------|---|--|
| Peterborough | \$ (2) | \$ (3) |
| St. Marys | \$ (2) | \$ (3) |
| Vaughan | \$ 1 | \$ 1 |
| Markham | \$ 1 | \$ 1 |
| Wainfleet | \$ 1 | \$ 1 |
| Thorold | \$ 1 | \$ 1 |
| Fort Erie | \$ 1 | \$ 1 |
| Georgina | \$ 2 | \$ 2 |
| St. Catharines | \$ 2 | \$ 2 |
| Lincoln | \$ 2 | \$ 2 |
| Welland | \$ 2 | \$ 2 |
| Brampton | \$ 3 | \$ 2 |
| Sarnia | \$ 2 | \$ 3 |
| Pickering | \$ 4 | \$ 3 |
| Huntsville | \$ 5 | \$ 3 |
| Halton Hills | \$ 4 | \$ 3 |
| Waterloo | \$ 5 | \$ 4 |
| Whitby | \$ 5 | \$ 4 |
| Grimsby | \$ 6 | \$ 5 |
| Cambridge | \$ 6 | \$ 6 |
| Niagara Falls | \$ 6 | \$ 6 |
| Barrie | \$ 7 | \$ 7 |
| Kitchener | \$ 6 | \$ 7 |
| Stratford | \$ 11 | \$ 12 |
| Kawartha Lakes | \$ 16 | \$ 13 |
| Ottawa | \$ 16 | \$ 14 |
| Toronto | \$ 24 | \$ 17 |
| Sault Ste. Marie | \$ 10 | \$ 17 |
| Seguin | \$ 130 | \$ 20 |
| Quinte West | \$ 17 | \$ 22 |
| London | \$ 19 | \$ 23 |
| Hamilton | \$ 23 | \$ 26 |
| Brantford | \$ 22 | \$ 27 |
| Guelph | \$ 30 | \$ 28 |
| Cornwall | \$ 19 | \$ 35 |
| Greater Sudbury | \$ 26 | \$ 36 |
| North Bay | \$ 41 | \$ 55 |
| Chatham-Kent | \$ 47 | \$ 58 |
| Kingston | \$ 69 | \$ 71 |
| Prince Edward County | \$ 84 | \$ 74 |
| Thunder Bay | \$ 47 | \$ 77 |
| Windsor | \$ 57 | \$ 83 |
| Brockville | \$ 72 | \$ 93 |
| St. Thomas | \$ 65 | \$ 96 |
| Fort Frances | \$ 58 | \$ 101 |
| Kenora | \$ 87 | \$ 102 |
| Timmins | \$ 61 | \$ 105 |
| Average | \$ 24 | \$ 27 |

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|---|--|
| Muskoka District | \$ 6 | \$ 2 |
| York Region | \$ 12 | \$ 8 |
| Peel Region | \$ 19 | \$ 16 |
| Halton Region | \$ 26 | \$ 17 |
| Waterloo Region | \$ 13 | \$ 19 |
| Niagara Region | \$ 21 | \$ 22 |
| Durham Region | \$ 49 | \$ 53 |
| Average | \$ 21 | \$ 19 |

Child Care (Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

Municipal Children's Services divisions plan and manage their local child care system, focusing on the integration of government initiatives, inter-agency coordination and the development of quality programs and services for children and their families.

Municipalities are mandated by provincial legislation under the day Nursery Act to plan, direct and deliver child care services. Objectives of child care services include:

- Providing a continuum of quality community-based services accessible to children, their families and caregivers
- Fostering partnerships with the community in planning and service delivery to ensure equitable access to high quality child care for children and support for families
- Providing financial support to eligible families to enable them to participate fully in employment, training and development opportunities
- Innovating and building on leading practices

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Varying levels of child poverty in municipalities results in differing needs for subsidized child care
- Costs to provide child care can be impacted by economic variables such as the cost of living in the municipality and the income levels of the residents
- Rates for child care spaces, other than those directly operated by a municipality, are set in service agreements between the municipality and the child care providers; these rates can be influenced by the level of funding available, local wage conditions, pay equity legislation, municipal policies and business practices

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|---|--|
| Quinte West | 1 | 2 |
| Thunder Bay | 5 | 8 |
| Kawartha Lakes | 11 | 9 |
| Sault Ste. Marie | 5 | 9 |
| Brockville | 10 | 12 |
| Kenora | 11 | 13 |
| Barrie | 14 | 13 |
| Hamilton | 15 | 17 |
| Chatham-Kent | 14 | 17 |
| Cornwall | 9 | 18 |
| Brantford | 14 | 18 |
| Guelph | 19 | 18 |
| Peterborough | 16 | 18 |
| Stratford | 17 | 18 |
| Kingston | 18 | 19 |
| Greater Sudbury | 16 | 22 |
| Toronto | 34 | 23 |
| Timmins | 14 | 24 |
| Ottawa | 30 | 25 |
| London | 23 | 27 |

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|---|--|
| North Bay | 22 | 29 |
| St. Thomas | 21 | 31 |
| St. Marys | 32 | 34 |
| Windsor | 27 | 40 |
| Fort Frances | 36 | 63 |
| Average | \$ 17 | \$ 21 |
| Muskoka District | 12 | 4 |
| Halton Region | 9 | 6 |
| York Region | 10 | 6 |
| Peel Region | 15 | 12 |
| Durham Region | 13 | 14 |
| Niagara Region | 15 | 16 |
| Waterloo Region | 17 | 26 |
| Average | \$ 13 | \$ 12 |

Social Housing

Social Housing Services provides affordable homes for individuals whose income makes it challenging to obtain adequate housing in the private rental market. A variety of housing forms are provided as follows:

- Municipally owned and operated housing (through a department or municipally owned housing corporation)
- Non-profit housing that is owned and operated by community based non-profit corporations governed by a board of directors
- Cooperative housing that is owned and operated by its members
- Rent supplement, where a private or non-profit landlord provides units to households at a rent-geared-to-income (RGI) and the municipality subsidizes the difference between that rent and the market rent for the unit

The Social Housing Reform Act (SHRA), December 2000, transferred responsibility for social housing from the province to municipalities. The Act defines the role of the municipality as a 'service manager' and provides a legislative framework that ensures the efficient and effective administration of social housing programs.

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Housing stock: age and supply (both private and municipal), and adequacy of capital reserves to maintain them
- Demographic and economic conditions: may increase waiting list pressure, i.e. loss of local industry, rapid growth, percentage of Special Priority Policy (SPP) applicants
- Wait list management: frequency of the service manager to update the waiting list and cancel applicants no longer actively seeking rent-geared-to-income (RGI) housing
- Portfolio mix: older federal units are generally less costly than units built under subsequent provincial programs (fewer assisted units, lower land costs)
- Geographic conditions: construction and land costs, higher snow removal costs in northern areas of the province, rental market availability, utility costs and usage profiles
- Tenant mix: seniors communities are usually less costly to operate than families and singles

Social Housing

(Sorted by Total Net Costs per Capita, Excluding Amortization)

| Municipality | Public Housing Net Costs per Capita Excluding Amortization | Non-Profit Co-op Housing Costs per Capita Excluding Amortization | Rent Supplement Net Costs per Capita Excluding Amortization | Other Housing Net Costs per Capita Excluding Amortization | Total Social Housing Net Costs per Capita Excluding Amortization |
|----------------------|--|--|---|---|--|
| Peterborough | \$ 5 | \$ 32 | \$ (59) | \$ - | \$ (22) |
| Sault Ste. Marie | \$ 2 | \$ - | | \$ - | \$ 2 |
| Oshawa | | \$ 3 | | | \$ 3 |
| Central Elgin | \$ 12 | \$ - | | | \$ 12 |
| Kawartha Lakes | \$ 12 | | | | \$ 12 |
| Cornwall | \$ 12 | \$ 1 | \$ 20 | | \$ 33 |
| Barrie | \$ 33 | | | | \$ 33 |
| Brockville | \$ 33 | | | | \$ 33 |
| Prince Edward County | \$ 34 | | | | \$ 34 |
| Quinte West | \$ 43 | | | | \$ 43 |
| Chatham-Kent | \$ 14 | \$ 38 | \$ 1 | \$ 3 | \$ 57 |
| Fort Frances | | \$ 59 | | | \$ 59 |
| Kingston | \$ 13 | \$ 30 | \$ 19 | | \$ 62 |
| Kenora | \$ 63 | | | | \$ 63 |
| Brantford | \$ 6 | \$ 47 | \$ 5 | \$ 6 | \$ 64 |
| St. Marys | \$ 66 | | | | \$ 66 |
| London | \$ 45 | \$ 10 | \$ 14 | \$ 7 | \$ 76 |
| North Bay | \$ 81 | | | | \$ 81 |
| Toronto | \$ 82 | \$ 3 | | | \$ 85 |
| Windsor | \$ 61 | \$ 40 | \$ 5 | \$ (19) | \$ 88 |
| Timmins | | \$ 89 | | | \$ 89 |
| Greater Sudbury | \$ 32 | \$ 51 | \$ 12 | \$ (2) | \$ 92 |
| St. Thomas | \$ 95 | \$ - | | \$ - | \$ 95 |
| Ottawa | \$ 59 | \$ 117 | \$ 19 | \$ (93) | \$ 102 |
| Guelph | \$ 32 | \$ 76 | \$ 5 | \$ 4 | \$ 117 |
| Hamilton | \$ 25 | \$ 103 | \$ 7 | \$ 2 | \$ 137 |
| Stratford | \$ (20) | \$ 185 | | | \$ 166 |
| Average | \$ 35 | \$ 47 | \$ 4 | \$ (8) | \$ 62 |
| Muskoka District | \$ 24 | \$ 18 | | | \$ 41 |
| York Region | \$ (4) | | \$ 3 | \$ 50 | \$ 49 |
| Durham Region | \$ 6 | \$ 38 | \$ 5 | \$ 6 | \$ 54 |
| Peel Region | \$ (42) | \$ 91 | \$ 12 | | \$ 61 |
| Halton Region | \$ 5 | \$ 31 | \$ 2 | \$ 28 | \$ 67 |
| Waterloo Region | \$ 75 | \$ 1 | | | \$ 76 |
| Niagara Region | | | | \$ 82 | \$ 82 |
| Average | \$ 11 | \$ 36 | \$ 6 | \$ 42 | \$ 62 |

Social Housing

(Sorted by Total Net Costs per \$100,000 CVA, Excluding Amortization)

| Municipality | Public Housing Net Costs per \$100,000 Excluding Amortization | Non-Profit Housing Net Costs per \$100,000 Excluding Amortization | Rent Supplement Net Costs per \$100,000 Excluding Amortization | Other Housing Net Costs per \$100,000 CVA Excluding Amortization | Total Social Housing Net Costs per \$100,000 Excluding Amortization |
|----------------------|---|---|--|--|---|
| Peterborough | \$ 6 | \$ 36 | \$ (67) | | \$ (25) |
| Sault Ste. Marie | \$ 3 | | | | \$ 3 |
| Oshawa | | \$ 3 | | | \$ 3 |
| Kawartha Lakes | \$ 10 | | | | \$ 10 |
| Central Elgin | \$ 11 | | | | \$ 11 |
| Prince Edward County | \$ 31 | | | | \$ 31 |
| Barrie | \$ 31 | | | | \$ 31 |
| Brockville | \$ 43 | | | | \$ 43 |
| Quinte West | \$ 58 | | | | \$ 58 |
| Toronto | \$ 56 | \$ 2 | | | \$ 58 |
| Cornwall | \$ 22 | \$ 2 | \$ 37 | | \$ 61 |
| Kingston | \$ 14 | \$ 32 | \$ 19 | | \$ 65 |
| St. Marys | \$ 69 | | | | \$ 69 |
| Chatham-Kent | \$ 18 | \$ 46 | \$ 2 | \$ 4 | \$ 70 |
| Kenora | \$ 74 | | | | \$ 74 |
| Brantford | \$ 7 | \$ 58 | \$ 6 | \$ 8 | \$ 80 |
| Ottawa | \$ 50 | \$ 99 | \$ 16 | \$ (79) | \$ 86 |
| London | \$ 53 | \$ 12 | \$ 17 | \$ 8 | \$ 91 |
| Fort Frances | | \$ 102 | | | \$ 102 |
| North Bay | \$ 108 | | | | \$ 108 |
| Guelph | \$ 30 | \$ 72 | \$ 5 | \$ 4 | \$ 111 |
| Greater Sudbury | \$ 44 | \$ 70 | \$ 17 | \$ (3) | \$ 128 |
| Windsor | \$ 89 | \$ 59 | \$ 8 | \$ (27) | \$ 129 |
| St. Thomas | \$ 139 | | | | \$ 139 |
| Hamilton | \$ 27 | \$ 114 | \$ 8 | \$ 2 | \$ 151 |
| Timmins | | \$ 151 | | | \$ 151 |
| Stratford | \$ (22) | \$ 204 | | | \$ 182 |
| Average | \$ 41 | \$ 66 | \$ 6 | \$ (10) | \$ 75 |
| Muskoka District | \$ 8 | \$ 6 | | | \$ 13 |
| York Region | \$ (3) | | \$ 2 | \$ 31 | \$ 31 |
| Halton Region | \$ 4 | \$ 20 | \$ 2 | \$ 19 | \$ 44 |
| Peel Region | \$ (34) | \$ 74 | \$ 10 | | \$ 49 |
| Durham Region | \$ 7 | \$ 40 | \$ 5 | \$ 6 | \$ 58 |
| Niagara Region | | | | \$ 87 | \$ 87 |
| Waterloo Region | \$ 114 | \$ 1 | | | \$ 115 |
| Average | \$ 16 | \$ 28 | \$ 5 | \$ 36 | \$ 57 |

Social Housing

(Sorted by Total Net Costs per Capita Including Amortization)

| Municipality | Net Costs per Capita Including Amortization | Non-Profit Co-op Housing Net Costs per Capita Including Amortization | Rent Supplement Net Costs per Capita Including Amortization | Other Housing Net Costs per Capita Including Amortization | Total Social Housing Costs per capita Including Amortization |
|----------------------|---|--|---|---|--|
| Peterborough | \$ 18 | \$ 32 | \$ (59) | | \$ (9) |
| Sault Ste. Marie | \$ 2 | | | | \$ 2 |
| Oshawa | | \$ 3 | | | \$ 3 |
| Central Elgin | \$ 12 | | | | \$ 12 |
| Kawartha Lakes | \$ 25 | | | | \$ 25 |
| Barrie | \$ 33 | | | | \$ 33 |
| Brockville | \$ 33 | | | | \$ 33 |
| Prince Edward County | \$ 34 | | | | \$ 34 |
| Quinte West | \$ 43 | | | | \$ 43 |
| Cornwall | \$ 29 | \$ 6 | \$ 20 | | \$ 55 |
| Fort Frances | | \$ 59 | | | \$ 59 |
| Chatham-Kent | \$ 18 | \$ 38 | \$ 1 | \$ 3 | \$ 60 |
| Kenora | \$ 63 | | | | \$ 63 |
| St. Marys | \$ 66 | | | | \$ 66 |
| Kingston | \$ 21 | \$ 30 | \$ 19 | | \$ 70 |
| London | \$ 47 | \$ 10 | \$ 14 | \$ 7 | \$ 79 |
| North Bay | \$ 81 | | | | \$ 81 |
| Brantford | \$ 24 | \$ 49 | \$ 5 | \$ 6 | \$ 84 |
| Timmins | \$ - | \$ 89 | | | \$ 89 |
| St. Thomas | \$ 100 | | | | \$ 100 |
| Greater Sudbury | \$ 53 | \$ 51 | \$ 12 | \$ (2) | \$ 113 |
| Windsor | \$ 84 | \$ 45 | \$ 6 | \$ (19) | \$ 117 |
| Guelph | \$ 32 | \$ 76 | \$ 5 | \$ 4 | \$ 117 |
| Ottawa | \$ 77 | \$ 117 | \$ 19 | \$ (93) | \$ 119 |
| Toronto | \$ 122 | \$ 3 | | | \$ 125 |
| Hamilton | \$ 33 | \$ 103 | \$ 7 | \$ 2 | \$ 145 |
| Stratford | \$ (15) | \$ 185 | | | \$ 170 |
| Average | \$ 41 | \$ 56 | \$ 5 | \$ (11) | \$ 70 |
| Muskoka District | \$ 26 | \$ 23 | | | \$ 49 |
| York Region | | | \$ 3 | \$ 51 | \$ 54 |
| Durham Region | \$ 7 | \$ 38 | \$ 5 | \$ 6 | \$ 55 |
| Halton Region | \$ 5 | \$ 31 | \$ 2 | \$ 28 | \$ 67 |
| Peel Region | \$ (42) | \$ 92 | \$ 12 | \$ 8 | \$ 70 |
| Waterloo Region | \$ 83 | \$ 1 | | | \$ 84 |
| Niagara Region | | | | \$ 93 | \$ 93 |
| Average | \$ 16 | \$ 37 | \$ 6 | \$ 37 | \$ 67 |

Social Housing

(Sorted by Total Net Costs per \$100,000 CVA, Including Amortization)

| Municipality | Public Housing Net Costs per \$100,000 CVA Including Amortization | Non-Profit Co-op Housing Net Costs per \$100,000 Including Amortization | Rent Supplement Net Costs per \$100,000 Including Amortization | Other Housing Net Costs per \$100,000 CVA Including Amortization | Total Social Housing Costs per \$100,000 CVA Including Amortization |
|----------------------|---|---|---|--|---|
| Peterborough | \$ 20 | \$ 36 | \$ (67) | | \$ (10) |
| Oshawa | | \$ 3 | | | \$ 3 |
| Sault Ste. Marie | \$ 3 | | | | \$ 3 |
| Central Elgin | \$ 11 | | | | \$ 11 |
| Kawartha Lakes | \$ 20 | | | | \$ 20 |
| Prince Edward County | \$ 31 | | | | \$ 31 |
| Barrie | \$ 31 | | | | \$ 31 |
| Brockville | \$ 43 | | | | \$ 43 |
| Quinte West | \$ 58 | | | | \$ 58 |
| St. Marys | \$ 69 | | | | \$ 69 |
| Kingston | \$ 22 | \$ 32 | \$ 19 | | \$ 72 |
| Chatham-Kent | \$ 22 | \$ 46 | \$ 2 | \$ 4 | \$ 74 |
| Kenora | \$ 74 | | | | \$ 74 |
| Toronto | \$ 84 | \$ 2 | | | \$ 86 |
| London | \$ 56 | \$ 12 | \$ 17 | \$ 9 | \$ 94 |
| Ottawa | \$ 65 | \$ 99 | \$ 16 | \$ (79) | \$ 101 |
| Cornwall | \$ 54 | \$ 11 | \$ 37 | | \$ 102 |
| Fort Frances | | \$ 102 | | | \$ 102 |
| Brantford | \$ 29 | \$ 61 | \$ 6 | \$ 8 | \$ 104 |
| North Bay | \$ 108 | | | | \$ 108 |
| Guelph | \$ 30 | \$ 72 | \$ 5 | \$ 4 | \$ 111 |
| St. Thomas | \$ 147 | \$ - | | | \$ 147 |
| Timmins | | \$ 151 | | | \$ 151 |
| Greater Sudbury | \$ 74 | \$ 70 | \$ 17 | \$ (3) | \$ 157 |
| Hamilton | \$ 36 | \$ 114 | \$ 8 | \$ 2 | \$ 160 |
| Windsor | \$ 124 | \$ 66 | \$ 9 | \$ (27) | \$ 171 |
| Stratford | \$ (17) | \$ 204 | | | \$ 187 |
| Average | \$ 50 | \$ 64 | \$ 6 | \$ (10) | \$ 84 |
| | | | | | \$ - |
| Muskoka District | \$ 8 | \$ 7 | | | \$ 16 |
| York Region | \$ (0) | | \$ 2 | \$ 32 | \$ 34 |
| Halton Region | \$ 4 | \$ 20 | \$ 2 | \$ 19 | \$ 44 |
| Peel Region | \$ (34) | \$ 74 | \$ 10 | \$ 6 | \$ 56 |
| Durham Region | \$ 7 | \$ 40 | \$ 5 | \$ 6 | \$ 59 |
| Niagara Region | | | | \$ 98 | \$ 98 |
| Waterloo Region | \$ 127 | \$ 2 | | | \$ 128 |
| Average | \$ 19 | \$ 29 | \$ 5 | \$ 32 | \$ 62 |

Parks

Parks Services supports the recreational and leisure needs of the community. Parkland both maintained and natural enhances quality of life, economic, cultural and environmental well-being of the community and is a key component in sustainability plans.

The objectives of Parks Services include the provision of:

- Clean, safe, welcoming parks and natural spaces for all residents to enjoy
- Opportunities for physical activity including both recreational and competitive sports

Each municipality's results are influenced to varying degrees by a number of factors including:

- Service delivery: differences in service standards established by municipal Councils, i.e. types of amenities maintained, frequency of grass cutting
- Geographic location: varying topography affects the mix of natural and maintained hectares of parkland in each municipality
- Environmental factors: soil composition, weather patterns
- Population density: higher densities may mean more intense usage and require different maintenance strategies, e.g. irrigation, artificial turf, sport field and pathway lighting
- Changing demographics and community use: increased demand for large social gatherings and various cultural activities translate into higher maintenance, signage and staff training costs

Parks

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | Space Hectares per 1,000 Population | MPMP Trails km. per 1,000 Population | MPMP Parks Operating Costs per Person | MPMP Parks Total Costs per Person | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------------|--|---|---|---|--|---|
| Tillsonburg | 5.4 | 0.7 | \$ 31 | \$ 35 | \$ (73) | \$ (86) |
| Bracebridge | 14.8 | 3.3 | \$ 15 | \$ 18 | \$ (43) | \$ (27) |
| Meaford | 8.7 | 22.7 | \$ 14 | \$ 17 | \$ (14) | \$ (12) |
| Sequin | 110.9 | 17.5 | \$ 25 | \$ 41 | \$ 25 | \$ 4 |
| Kawartha Lakes | 55.7 | 1.2 | \$ 17 | \$ 17 | \$ 9 | \$ 7 |
| Whitchurch-Stouffville | 3.2 | 0.8 | \$ 27 | \$ 39 | \$ 31 | \$ 14 |
| Middlesex Centre | 10.1 | 1.2 | \$ 29 | \$ 44 | \$ 22 | \$ 15 |
| Caledon | 6.6 | 3.1 | \$ 30 | \$ 35 | \$ 26 | \$ 16 |
| Burlington | 2.9 | 1.1 | \$ 26 | \$ 40 | \$ 24 | \$ 17 |
| East Gwillimbury | 7.3 | 0.7 | \$ 26 | \$ 33 | \$ 24 | \$ 17 |
| The Blue Mountains | 10.5 | 8.4 | \$ 92 | \$ 124 | \$ 74 | \$ 18 |
| Markham | N/A | N/A | \$ 27 | \$ 27 | \$ 27 | \$ 18 |
| Woolwich | 6.8 | 4.0 | \$ 31 | \$ 34 | \$ 25 | \$ 18 |
| King | N/A | N/A | \$ 48 | \$ 62 | \$ 41 | \$ 21 |
| Clarington | 6.2 | 0.2 | \$ 21 | \$ 27 | \$ 21 | \$ 21 |
| Orangeville | N/A | N/A | \$ 24 | \$ 24 | \$ 21 | \$ 21 |
| Milton | 3.9 | 0.2 | \$ 38 | \$ 55 | \$ 31 | \$ 22 |
| West Lincoln | 4.5 | | \$ 24 | \$ 26 | \$ 21 | \$ 22 |
| Huntsville | N/A | 0.4 | \$ 41 | \$ 57 | \$ 38 | \$ 23 |
| Innisfil | 7.0 | 0.4 | \$ 39 | \$ 45 | \$ 31 | \$ 23 |
| Prince Edward County | 6.8 | 2.5 | \$ 33 | \$ 39 | \$ 26 | \$ 23 |
| Vaughan | 3.1 | 0.2 | \$ 45 | \$ 62 | \$ 46 | \$ 24 |
| North Dumfries | N/A | N/A | \$ 42 | \$ 44 | \$ 39 | \$ 26 |
| Mississauga | 4.0 | 0.4 | \$ 37 | \$ 46 | \$ 35 | \$ 27 |
| Whitby | 3.5 | 0.2 | \$ 33 | \$ 41 | \$ 31 | \$ 28 |
| Leamington | 4.3 | 0.9 | \$ 25 | \$ 30 | \$ 23 | \$ 28 |
| Newmarket | 4.3 | 0.6 | \$ 36 | \$ 51 | \$ 34 | \$ 29 |
| Waterloo | 6.8 | 1.1 | \$ 32 | \$ 39 | \$ 33 | \$ 29 |
| Penetanguishene | 6.9 | 1.1 | \$ 29 | \$ 34 | \$ 24 | \$ 30 |
| London | 6.6 | 0.5 | \$ 25 | \$ 35 | \$ 25 | \$ 30 |
| Halton Hills | 10.9 | 0.4 | \$ 47 | \$ 61 | \$ 39 | \$ 30 |
| Niagara-on-the-Lake | N/A | N/A | \$ 65 | \$ 71 | \$ 62 | \$ 30 |
| Grimsby | 2.8 | 1.4 | \$ 37 | \$ 37 | \$ 36 | \$ 31 |
| Quinte West | 4.0 | 1.2 | \$ 26 | \$ 35 | \$ 25 | \$ 33 |
| Pickering | 2.3 | 0.2 | \$ 42 | \$ 51 | \$ 39 | \$ 34 |
| Ottawa | N/A | N/A | \$ 38 | \$ 44 | \$ 40 | \$ 34 |
| Wilmot | 2.8 | 0.2 | \$ 45 | \$ 49 | \$ 43 | \$ 34 |
| Chatham-Kent | 2.4 | 0.3 | \$ 29 | \$ 33 | \$ 29 | \$ 35 |
| Ajax | 2.6 | 0.7 | \$ 40 | \$ 53 | \$ 40 | \$ 36 |
| Guelph | 4.2 | 0.7 | \$ 42 | \$ 58 | \$ 38 | \$ 36 |
| Kitchener | 8.0 | 1.0 | \$ 34 | \$ 38 | \$ 31 | \$ 36 |
| Barrie | 9.6 | 0.4 | \$ 43 | \$ 54 | \$ 42 | \$ 39 |
| Lincoln | 4.8 | 2.2 | \$ 52 | \$ 54 | \$ 44 | \$ 39 |

Parks (cont'd)

| Municipality | Space Hectares per 1,000 Population | MPMP Trails km. per 1,000 Population | MPMP Parks Operating Costs per Person | MPMP Parks Total Costs per Person | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------|--|---|---|---|--|---|
| Georgina | 3.6 | 0.4 | \$ 48 | \$ 55 | \$ 39 | \$ 39 |
| Fort Erie | 3.9 | 0.5 | \$ 42 | \$ 58 | \$ 39 | \$ 39 |
| Gravenhurst | 4.7 | 3.8 | \$ 93 | \$ 168 | \$ 95 | \$ 40 |
| Hamilton | 5.0 | 0.1 | \$ 36 | \$ 47 | \$ 36 | \$ 40 |
| Peterborough | 5.1 | 0.4 | \$ 39 | \$ 45 | \$ 36 | \$ 40 |
| Aurora | 5.8 | 0.5 | \$ 63 | \$ 74 | \$ 59 | \$ 40 |
| Toronto | N/A | 2.9 | \$ 59 | \$ 69 | \$ 59 | \$ 40 |
| Thorold | 4.7 | 1.4 | \$ 38 | \$ 48 | \$ 35 | \$ 41 |
| Kingston | 4.4 | 0.4 | \$ 42 | \$ 48 | \$ 41 | \$ 42 |
| Oakville | 7.9 | 1.2 | \$ 80 | \$ 127 | \$ 76 | \$ 43 |
| Timmins | 2.1 | 1.0 | \$ 26 | \$ 29 | \$ 26 | \$ 44 |
| Kenora | 38.9 | 6.6 | \$ 51 | \$ 61 | \$ 39 | \$ 46 |
| Tecumseh | 3.3 | 0.2 | \$ 50 | \$ 62 | \$ 48 | \$ 46 |
| Central Elgin | 2.2 | - | \$ 57 | \$ 58 | \$ 50 | \$ 47 |
| Cambridge | 3.4 | 0.5 | \$ 50 | \$ 52 | \$ 47 | \$ 51 |
| Oshawa | 7.0 | 0.2 | \$ 51 | \$ 59 | \$ 47 | \$ 54 |
| Brampton | 4.0 | 0.5 | \$ 59 | \$ 71 | \$ 59 | \$ 54 |
| Stratford | 5.8 | 0.6 | \$ 50 | \$ 55 | \$ 50 | \$ 55 |
| Niagara Falls | 5.0 | 0.1 | \$ 57 | \$ 63 | \$ 55 | \$ 57 |
| Brantford | 5.6 | 0.7 | \$ 62 | \$ 69 | \$ 54 | \$ 67 |
| St. Catharines | 3.3 | 0.7 | \$ 61 | \$ 70 | \$ 57 | \$ 69 |
| Sarnia | 5.7 | 6.9 | \$ 60 | \$ 76 | \$ 57 | \$ 69 |
| St. Thomas | 18.1 | 2.1 | \$ 52 | \$ 62 | \$ 47 | \$ 70 |
| Greater Sudbury | 24.4 | 1.1 | \$ 55 | \$ 61 | \$ 51 | \$ 71 |
| St. Marys | 4.5 | 0.8 | \$ 68 | \$ 76 | \$ 69 | \$ 73 |
| Brockville | 11.4 | 0.4 | \$ 74 | \$ 77 | \$ 57 | \$ 73 |
| North Bay | 17.3 | 0.2 | \$ 67 | \$ 75 | \$ 66 | \$ 89 |
| Port Colborne | 9.2 | 1.4 | \$ 75 | \$ 83 | \$ 69 | \$ 89 |
| Windsor | 6.4 | 0.5 | \$ 76 | \$ 82 | \$ 64 | \$ 94 |
| Cornwall | 10.8 | 1.3 | \$ 56 | \$ 58 | \$ 55 | \$ 102 |
| Welland | 5.1 | 0.6 | \$ 85 | \$ 111 | \$ 78 | \$ 114 |
| Kingsville | 6.0 | 0.8 | \$ 118 | \$ 125 | \$ 115 | \$ 118 |
| Fort Frances | 74.8 | 1.6 | \$ 83 | \$ 97 | \$ 73 | \$ 127 |
| Sault Ste. Marie | 4.2 | 1.1 | \$ 76 | \$ 82 | \$ 75 | \$ 130 |
| Thunder Bay | 13.9 | 0.5 | \$ 95 | \$ 110 | \$ 87 | \$ 142 |
| Average | | | \$ 47 | \$ 57 | \$ 41 | \$ 42 |

Sports and Recreation Services

Sports and Recreation Services deliver quality programs and maintain facilities in order to enhance quality of life and promote a healthier and active citizen. It is a developer of citizen and community participation.

The three main types of programming are:

- Registered programs: residents register/commit to participate in structured activities such as swimming lessons, dance or fitness classes or day camps; some municipalities also include house leagues, e.g. baseball, basketball, hockey, soccer
- Drop-in programs: residents are not required to register and are able to participate in structured or unstructured sports and recreation activities such as public swimming or skating, basketball, fitness or open access to gyms
- Permitted programs: residents and/or community organizations obtain permits for short-term rental of sports and recreation facilities such as sports fields, meeting rooms and arenas

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Recreation facilities: number of facilities, mix of facility types and age of facilities
- Programming: variety of recreation program types offered, number and extent of age groups with targeted programming; frequency and times of program offerings; class length; mix of instructional vs. drop-in vs. permitted programming
- Transportation: access and the number of program locations
- Collective agreements: differences in wage rates and staffing structures
- Socio-economic: needs of different ethnic groups within the community; changes in legislation, such as the impact of Accessibility for Ontarians with Disabilities Act (AODA) on the cost of providing service; accessibility
- Utilization rates: user fees influence the decisions of residents to register and how often; availability of qualified and trained staff can impact program offerings

Recreation Programming

(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | MPMP Total Participant Hours per 1,000 population | MPMP Operating Costs Excluding Amortization per Person | MPMP Total Costs Including Amortization per Person | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|------------------------|---|--|--|---|--|
| Leamington | 4,244 | \$ 13 | \$ 13 | \$ (6) | \$ (7) |
| Cornwall | 19,611 | \$ 45 | \$ 45 | \$ (2) | \$ (4) |
| Markham | N/A | \$ 21 | \$ 21 | \$ (4) | \$ (3) |
| Whitchurch-Stouffville | 13,726 | \$ 25 | \$ 25 | \$ (4) | \$ (2) |
| Woolwich | 270 | \$ 3 | \$ 3 | \$ (0) | \$ (0) |
| Wellesley | N/A | \$ 1 | \$ 19 | \$ 1 | \$ 1 |
| Niagara Falls | 5,452 | \$ 9 | \$ 9 | \$ 2 | \$ 2 |
| Sault Ste. Marie | 19,212 | \$ 1 | \$ 1 | \$ 1 | \$ 2 |
| Brockville | N/A | \$ 3 | \$ 3 | \$ 2 | \$ 3 |
| Seguin | 5,205 | \$ 31 | \$ 34 | \$ 27 | \$ 4 |
| Innisfil | 2,696 | \$ 12 | \$ 12 | \$ 6 | \$ 4 |
| West Lincoln | 1,388 | \$ 7 | \$ 7 | \$ 4 | \$ 5 |
| Caledon | 23,046 | \$ 44 | \$ 44 | \$ 7 | \$ 5 |
| Vaughan | 35,595 | \$ 42 | \$ 42 | \$ 9 | \$ 5 |
| North Dumfries | N/A | \$ 30 | \$ 33 | \$ 9 | \$ 6 |
| Sarnia | 19,856 | \$ 7 | \$ 7 | \$ 5 | \$ 6 |
| St. Catharines | 12,828 | \$ 6 | \$ 6 | \$ 6 | \$ 7 |
| Kingsville | 31 | \$ 9 | \$ 9 | \$ 7 | \$ 7 |
| Guelph | 19,114 | \$ 22 | \$ 22 | \$ 8 | \$ 8 |
| Whitby | 19,385 | \$ 10 | \$ 11 | \$ 9 | \$ 8 |
| Penetanguishene | N/A | \$ 14 | \$ 14 | \$ 7 | \$ 9 |
| Milton | 51,461 | \$ 37 | \$ 37 | \$ 13 | \$ 9 |
| Peterborough | 19,056 | \$ 15 | \$ 15 | \$ 9 | \$ 10 |
| Timmins | 34,886 | \$ 8 | \$ 8 | \$ 6 | \$ 10 |
| Aurora | 1,406 | \$ 48 | \$ 48 | \$ 15 | \$ 10 |
| Brampton | 11,653 | \$ 21 | \$ 21 | \$ 11 | \$ 11 |
| Grimsby | 14,093 | \$ 20 | \$ 34 | \$ 12 | \$ 11 |
| Newmarket | 750 | \$ 69 | \$ 69 | \$ 13 | \$ 11 |
| Orangeville | N/A | \$ 18 | \$ 64 | \$ 11 | \$ 11 |
| Huntsville | 11,199 | \$ 43 | \$ 43 | \$ 18 | \$ 11 |
| Mississauga | 9,638 | \$ 33 | \$ 34 | \$ 14 | \$ 11 |
| Barrie | 14,178 | \$ 40 | \$ 42 | \$ 12 | \$ 11 |
| Gravenhurst | 8,990 | \$ 39 | \$ 39 | \$ 30 | \$ 12 |
| Kawartha Lakes | 16,809 | \$ 25 | \$ 25 | \$ 17 | \$ 13 |
| Quinte West | 6,314 | \$ 11 | \$ 11 | \$ 10 | \$ 14 |
| Stratford | 16,550 | \$ 18 | \$ 18 | \$ 13 | \$ 14 |
| Halton Hills | 25,596 | \$ 50 | \$ 50 | \$ 18 | \$ 15 |
| St. Thomas | 9,705 | \$ 11 | \$ 11 | \$ 10 | \$ 15 |
| Oakville | 20,147 | \$ 56 | \$ 56 | \$ 26 | \$ 15 |
| King | N/A | \$ 53 | \$ 53 | \$ 31 | \$ 16 |
| Prince Edward County | 13,020 | \$ 24 | \$ 24 | \$ 18 | \$ 16 |
| Kingston | 12,722 | \$ 27 | \$ 27 | \$ 18 | \$ 18 |
| Kenora | 27,915 | \$ 28 | \$ 29 | \$ 16 | \$ 18 |
| East Gwillimbury | 15,439 | \$ 34 | \$ 35 | \$ 26 | \$ 18 |
| Fort Erie | 5,083 | \$ 19 | \$ 19 | \$ 19 | \$ 19 |

Recreation Programming Cont'd
(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

| Municipality | MPMP Total Participant Hours per 1,000 population | MPMP Operating Costs Excluding Amortization per Person | MPMP Total Costs Including Amortization per Person | Net Costs per Capita Excluding Amortization | Net Costs per \$100,000 CVA Excluding Amortization |
|-----------------|---|--|--|---|--|
| Lincoln | 19,348 | \$ 32 | \$ 32 | \$ 21 | \$ 19 |
| Wilmot | 15,222 | \$ 23 | \$ 23 | \$ 24 | \$ 20 |
| Ajax | 15,483 | \$ 30 | \$ 30 | \$ 22 | \$ 20 |
| North Bay | 14,288 | \$ 19 | \$ 19 | \$ 15 | \$ 20 |
| Chatham-Kent | 2,119 | \$ 24 | \$ 24 | \$ 18 | \$ 22 |
| London | 12,224 | \$ 34 | \$ 34 | \$ 19 | \$ 22 |
| Greater Sudbury | 14,800 | \$ 26 | \$ 27 | \$ 16 | \$ 22 |
| Clarington | 8,806 | \$ 27 | \$ 27 | \$ 23 | \$ 23 |
| Burlington | 20,510 | \$ 64 | \$ 64 | \$ 32 | \$ 23 |
| Welland | 24,388 | \$ 22 | \$ 22 | \$ 16 | \$ 24 |
| Pickering | 21,029 | \$ 48 | \$ 48 | \$ 29 | \$ 25 |
| Cambridge | 11,712 | \$ 25 | \$ 26 | \$ 24 | \$ 26 |
| Georgina | N/A | \$ 29 | \$ 38 | \$ 27 | \$ 27 |
| Brantford | 30,406 | \$ 39 | \$ 39 | \$ 23 | \$ 28 |
| Toronto | N/A | \$ 60 | \$ 60 | \$ 48 | \$ 33 |
| Waterloo | 27,863 | \$ 64 | \$ 66 | \$ 41 | \$ 37 |
| Hamilton | N/A | \$ 37 | \$ 37 | \$ 35 | \$ 39 |
| Oshawa | 26,117 | \$ 62 | \$ 62 | \$ 33 | \$ 39 |
| Windsor | 46,627 | \$ 58 | \$ 58 | \$ 29 | \$ 43 |
| St. Marys | 15,445 | \$ 87 | \$ 87 | \$ 41 | \$ 43 |
| Thunder Bay | 34,204 | \$ 33 | \$ 33 | \$ 27 | \$ 44 |
| Kitchener | 10,361 | \$ 44 | \$ 45 | \$ 41 | \$ 47 |
| Bracebridge | 18,382 | \$ 148 | \$ 148 | \$ 92 | \$ 58 |
| Fort Frances | 25,043 | \$ 78 | \$ 78 | \$ 44 | \$ 77 |
| Ottawa | N/A | \$ 135 | \$ 136 | \$ 103 | \$ 87 |
| Tillsonburg | 1,373 | \$ 102 | \$ 108 | \$ 103 | \$ 121 |
| Average | | \$ 34 | \$ 36 | \$ 20 | \$ 19 |

Recreation Facilities—Golf, Marina, Ski Hill

(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Including Amortization |
|----------------------|---|---|--|
| Meaford | \$ (12) | \$ (10) | \$ (8) |
| North Dumfries | \$ (7) | \$ (7) | \$ (4) |
| Sarnia | \$ (1) | \$ (1) | \$ (1) |
| Kawartha Lakes | \$ (0) | \$ (0) | \$ (0) |
| Barrie | \$ (1) | \$ (0) | \$ (0) |
| Penetanguishene | \$ (2) | \$ 0 | \$ 0 |
| Georgina | \$ 0 | \$ 0 | \$ 0 |
| Gravenhurst | \$ 0 | \$ 2 | \$ 1 |
| Burlington | \$ 1 | \$ 1 | \$ 1 |
| Toronto | \$ 1 | \$ 1 | \$ 1 |
| Stratford | \$ (0) | \$ 1 | \$ 1 |
| Leamington | \$ (1) | \$ 1 | \$ 1 |
| Waterloo | \$ 0 | \$ 1 | \$ 1 |
| West Lincoln | \$ 1 | \$ 1 | \$ 1 |
| Hamilton | \$ 0 | \$ 1 | \$ 1 |
| The Blue Mountains | \$ (5) | \$ 5 | \$ 1 |
| Windsor | \$ 0 | \$ 1 | \$ 2 |
| Brockville | \$ 1 | \$ 2 | \$ 2 |
| St. Catharines | \$ 2 | \$ 2 | \$ 3 |
| Sault Ste. Marie | \$ 1 | \$ 2 | \$ 3 |
| Mississauga | \$ 3 | \$ 4 | \$ 3 |
| Greater Sudbury | \$ 2 | \$ 2 | \$ 3 |
| London | \$ 3 | \$ 3 | \$ 4 |
| Chatham-Kent | \$ 1 | \$ 3 | \$ 4 |
| Peterborough | \$ 4 | \$ 4 | \$ 4 |
| Oakville | \$ 7 | \$ 8 | \$ 4 |
| North Bay | \$ 4 | \$ 4 | \$ 5 |
| Kingston | \$ 5 | \$ 5 | \$ 5 |
| Prince Edward County | \$ 4 | \$ 6 | \$ 5 |
| Kitchener | \$ 3 | \$ 5 | \$ 5 |
| Cornwall | \$ 3 | \$ 3 | \$ 6 |
| Quinte West | \$ 5 | \$ 5 | \$ 7 |
| Whitby | \$ - | \$ 15 | \$ 14 |
| Port Colborne | \$ 0 | \$ 12 | \$ 15 |
| Brantford | \$ 13 | \$ 13 | \$ 16 |
| Thunder Bay | \$ 9 | \$ 11 | \$ 18 |
| Fort Frances | \$ 8 | \$ 11 | \$ 19 |
| Average | \$ 1 | \$ 3 | \$ 4 |

Recreation Facilities—Other

(sorted by net costs per \$100,000 CVA, Including amortization)

| Municipality | 2010 MPMP Indoor Rec. Facilities sq. metres per 1,000 Population | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 Including Amortization |
|----------------------|--|---|---|--|--|
| King | N/A | \$ (87) | \$ (82) | \$ (45) | \$ (42) |
| Niagara-on-the-Lake | N/A | \$ (91) | \$ (74) | \$ (45) | \$ (36) |
| Whitby | 430 | \$ (44) | \$ (37) | \$ (40) | \$ (34) |
| Kingsville | 386 | \$ (8) | \$ (7) | \$ (8) | \$ (7) |
| North Dumfries | N/A | \$ 11 | \$ 11 | \$ 7 | \$ 7 |
| Port Colborne | 483 | \$ (4) | \$ 8 | \$ (6) | \$ 10 |
| Ottawa | N/A | \$ 13 | \$ 20 | \$ 11 | \$ 17 |
| Middlesex Centre | 1,443 | \$ 21 | \$ 26 | \$ 15 | \$ 18 |
| The Blue Mountains | 544 | \$ 70 | \$ 84 | \$ 17 | \$ 20 |
| Grimsby | 488 | \$ 23 | \$ 23 | \$ 20 | \$ 20 |
| Lincoln | 289 | \$ 17 | \$ 23 | \$ 15 | \$ 20 |
| Sarnia | 468 | \$ 17 | \$ 17 | \$ 21 | \$ 21 |
| Gravenhurst | 1,710 | \$ 42 | \$ 51 | \$ 17 | \$ 21 |
| Meaford | 530 | \$ 27 | \$ 29 | \$ 22 | \$ 24 |
| Toronto | 150 | \$ 40 | \$ 40 | \$ 28 | \$ 28 |
| Milton | 273 | \$ 29 | \$ 42 | \$ 20 | \$ 30 |
| West Lincoln | 215 | \$ 25 | \$ 30 | \$ 25 | \$ 31 |
| Markham | N/A | \$ 50 | \$ 50 | \$ 33 | \$ 33 |
| Quinte West | 392 | \$ 13 | \$ 25 | \$ 18 | \$ 33 |
| Wellesley | N/A | \$ 41 | \$ 41 | \$ 35 | \$ 35 |
| Vaughan | 272 | \$ 53 | \$ 68 | \$ 28 | \$ 36 |
| Seguin | 1,101 | \$ 208 | \$ 248 | \$ 32 | \$ 38 |
| Ajax | 311 | \$ 34 | \$ 44 | \$ 30 | \$ 39 |
| Halton Hills | 351 | \$ 34 | \$ 53 | \$ 27 | \$ 41 |
| Mississauga | 281 | \$ 45 | \$ 55 | \$ 34 | \$ 42 |
| Kawartha Lakes | 617 | \$ 45 | \$ 53 | \$ 36 | \$ 43 |
| Burlington | 381 | \$ 48 | \$ 60 | \$ 35 | \$ 43 |
| Prince Edward County | 17 | \$ 46 | \$ 49 | \$ 41 | \$ 44 |
| St. Thomas | 345 | \$ 20 | \$ 30 | \$ 29 | \$ 44 |
| East Gwillimbury | 458 | \$ 43 | \$ 62 | \$ 31 | \$ 45 |
| Oakville | 410 | \$ 69 | \$ 81 | \$ 38 | \$ 45 |
| Brantford | 279 | \$ 27 | \$ 37 | \$ 33 | \$ 46 |
| Central Elgin | 491 | \$ 40 | \$ 49 | \$ 38 | \$ 47 |
| Kitchener | 531 | \$ 34 | \$ 41 | \$ 39 | \$ 47 |
| Chatham-Kent | 491 | \$ 32 | \$ 39 | \$ 39 | \$ 48 |
| Hamilton | 254 | \$ 40 | \$ 44 | \$ 44 | \$ 49 |
| Wilmot | 2,126 | \$ 41 | \$ 62 | \$ 33 | \$ 50 |
| Pickering | 438 | \$ 48 | \$ 59 | \$ 42 | \$ 51 |
| North Bay | 228 | \$ 28 | \$ 38 | \$ 38 | \$ 51 |
| Cambridge | 311 | \$ 40 | \$ 49 | \$ 42 | \$ 52 |
| Guelph | 476 | \$ 44 | \$ 57 | \$ 42 | \$ 54 |

Recreation Facilities—Other Cont'd

(sorted by net costs per \$100,000 CVA, Including amortization)

| Municipality | 2010 MPMP Indoor Rec. Facilities sq. metres per 1,000 Population | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 Including Amortization |
|------------------------|--|---|---|--|--|
| Georgina | 1,736 | \$ 45 | \$ 54 | \$ 45 | \$ 54 |
| Welland | 354 | \$ 32 | \$ 38 | \$ 48 | \$ 55 |
| Tecumseh | 428 | \$ 46 | \$ 58 | \$ 44 | \$ 56 |
| Windsor | 445 | \$ 19 | \$ 38 | \$ 29 | \$ 56 |
| London | 228 | \$ 34 | \$ 47 | \$ 41 | \$ 56 |
| Barrie | 432 | \$ 42 | \$ 61 | \$ 39 | \$ 57 |
| Peterborough | 432 | \$ 25 | \$ 53 | \$ 28 | \$ 59 |
| Penetanguishene | 695 | \$ 45 | \$ 49 | \$ 56 | \$ 61 |
| Thorold | 307 | \$ 35 | \$ 53 | \$ 41 | \$ 63 |
| Wainfleet | 592 | \$ 64 | \$ 71 | \$ 57 | \$ 64 |
| Niagara Falls | 4,356 | \$ 54 | \$ 62 | \$ 56 | \$ 64 |
| Fort Erie | 394 | \$ 43 | \$ 65 | \$ 43 | \$ 65 |
| Bracebridge | 689 | \$ 69 | \$ 104 | \$ 44 | \$ 66 |
| Orangeville | N/A | \$ 66 | \$ 66 | \$ 68 | \$ 68 |
| Huntsville | 2,120 | \$ 63 | \$ 114 | \$ 38 | \$ 68 |
| St. Catharines | 241 | \$ 54 | \$ 62 | \$ 65 | \$ 75 |
| Greater Sudbury | 704 | \$ 48 | \$ 56 | \$ 67 | \$ 78 |
| Leamington | 577 | \$ 51 | \$ 67 | \$ 62 | \$ 80 |
| Caledon | 582 | \$ 78 | \$ 129 | \$ 49 | \$ 80 |
| Innisfil | 1,060 | \$ 91 | \$ 110 | \$ 67 | \$ 81 |
| Aurora | N/A | \$ 94 | \$ 121 | \$ 64 | \$ 83 |
| Kingston | 493 | \$ 62 | \$ 80 | \$ 64 | \$ 83 |
| Whitchurch-Stouffville | 309 | \$ 121 | \$ 182 | \$ 56 | \$ 84 |
| Brockville | 401 | \$ 63 | \$ 70 | \$ 81 | \$ 91 |
| Woolwich | 272 | \$ 93 | \$ 130 | \$ 68 | \$ 96 |
| Clarington | 366 | \$ 77 | \$ 98 | \$ 76 | \$ 97 |
| Brampton | 259 | \$ 87 | \$ 109 | \$ 81 | \$ 102 |
| Timmins | 1,054 | \$ 55 | \$ 61 | \$ 94 | \$ 103 |
| Newmarket | 515 | \$ 106 | \$ 127 | \$ 88 | \$ 106 |
| Sault Ste. Marie | 411 | \$ 52 | \$ 64 | \$ 90 | \$ 110 |
| Thunder Bay | 521 | \$ 61 | \$ 67 | \$ 100 | \$ 110 |
| Waterloo | 492 | \$ 93 | \$ 124 | \$ 83 | \$ 111 |
| Oshawa | 345 | \$ 75 | \$ 103 | \$ 87 | \$ 119 |
| Fort Frances | 1,572 | \$ 76 | \$ 94 | \$ 131 | \$ 163 |
| Kenora | 985 | \$ 135 | \$ 141 | \$ 159 | \$ 166 |
| Tillsonburg | 1,203 | \$ 137 | \$ 142 | \$ 161 | \$ 167 |
| Stratford | 1,275 | \$ 129 | \$ 157 | \$ 142 | \$ 172 |
| Cornwall | 758 | \$ 87 | \$ 100 | \$ 161 | \$ 186 |
| St. Marys | 1,535 | \$ 232 | \$ 307 | \$ 246 | \$ 325 |
| Average | | \$ 51 | \$ 65 | \$ 49 | \$ 62 |

Recreation Facilities and Programming
(sorted by net costs per \$100,000 CVA, Including amortization)

| Municipality | 2010 MPMP Operating Costs Programs, Recreation Facilities Excluding Amortization per Person | 2010 MPMP Total Costs Programs, Recreation Facilities Including Amortization per Person | Combined Cost Recreation Programming and Facilities Excluding Amortization per \$100,000 CVA | Combined Cost Recreation Programming and Facilities Including Amortization per \$100,000 CVA |
|----------------------|--|--|---|---|
| Niagara-on-the-Lake | \$ 75 | \$ 96 | \$ (45) | \$ (36) |
| King | \$ 129 | \$ 136 | \$ (29) | \$ (26) |
| Whitby | \$ 94 | \$ 103 | \$ (32) | \$ (11) |
| Kingsville | \$ 44 | \$ 45 | \$ (1) | \$ (0) |
| North Dumfries | \$ 30 | \$ 44 | \$ 9 | \$ 10 |
| Meaford | \$ 53 | \$ 56 | \$ 12 | \$ 16 |
| Middlesex Centre | \$ 57 | \$ 62 | \$ 15 | \$ 18 |
| The Blue Mountains | \$ 81 | \$ 96 | \$ 15 | \$ 21 |
| Sarnia | \$ 39 | \$ 44 | \$ 26 | \$ 26 |
| Markham | \$ 71 | \$ 71 | \$ 30 | \$ 30 |
| Gravenhurst | \$ 83 | \$ 93 | \$ 30 | \$ 34 |
| West Lincoln | \$ 51 | \$ 57 | \$ 31 | \$ 37 |
| Milton | \$ 95 | \$ 111 | \$ 29 | \$ 39 |
| Lincoln | \$ 75 | \$ 84 | \$ 34 | \$ 39 |
| Vaughan | \$ 95 | \$ 109 | \$ 33 | \$ 41 |
| Grimsby | \$ 79 | \$ 96 | \$ 31 | \$ 42 |
| Seguin | \$ 242 | \$ 285 | \$ 37 | \$ 43 |
| Central Elgin | \$ 81 | \$ 78 | \$ 38 | \$ 47 |
| Wellesley | \$ 89 | \$ 109 | \$ 36 | \$ 52 |
| Quinte West | \$ 40 | \$ 53 | \$ 39 | \$ 54 |
| Tecumseh | \$ 87 | \$ 100 | \$ 44 | \$ 56 |
| Halton Hills | \$ 123 | \$ 143 | \$ 42 | \$ 56 |
| Kawartha Lakes | \$ 99 | \$ 107 | \$ 50 | \$ 56 |
| Mississauga | \$ 88 | \$ 100 | \$ 48 | \$ 56 |
| St. Thomas | \$ 54 | \$ 69 | \$ 44 | \$ 59 |
| Ajax | \$ 109 | \$ 120 | \$ 50 | \$ 59 |
| Guelph | \$ 82 | \$ 100 | \$ 49 | \$ 61 |
| Toronto | \$ 101 | \$ 100 | \$ 62 | \$ 61 |
| Thorold | \$ 60 | \$ 79 | \$ 41 | \$ 63 |
| Wainfleet | \$ 97 | \$ 105 | \$ 57 | \$ 64 |
| East Gwillimbury | \$ 111 | \$ 131 | \$ 49 | \$ 64 |
| Oakville | \$ 128 | \$ 143 | \$ 57 | \$ 65 |
| Prince Edward County | \$ 106 | \$ 110 | \$ 60 | \$ 65 |
| Niagara Falls | \$ 69 | \$ 85 | \$ 58 | \$ 66 |
| Burlington | \$ 136 | \$ 154 | \$ 58 | \$ 67 |
| Wilmot | \$ 111 | \$ 131 | \$ 53 | \$ 69 |
| Barrie | \$ 99 | \$ 127 | \$ 49 | \$ 70 |
| Penetanguishene | \$ 94 | \$ 99 | \$ 62 | \$ 70 |
| Chatham-Kent | \$ 88 | \$ 95 | \$ 63 | \$ 74 |
| Peterborough | \$ 122 | \$ 158 | \$ 43 | \$ 74 |
| Leamington | \$ 90 | \$ 123 | \$ 53 | \$ 74 |

Recreation Facilities and Programming Cont'd
(sorted by net costs per \$100,000 CVA, Including amortization)

| Municipality | 2010 MPMP Operating Costs Programs, Recreation Facilities Excluding Amortization per Person | 2010 MPMP Total Costs Programs, Recreation Facilities Including Amortization per Person | Combined Cost Recreation Programming and Facilities Excluding Amortization per \$100,000 CVA | Combined Cost Recreation Programming and Facilities Including Amortization per \$100,000 CVA |
|------------------------|---|---|--|--|
| Pickering | \$ 134 | \$ 147 | \$ 67 | \$ 76 |
| Port Colborne | \$ 68 | \$ 81 | \$ 45 | \$ 76 |
| North Bay | \$ 68 | \$ 80 | \$ 63 | \$ 76 |
| Welland | \$ 66 | \$ 73 | \$ 71 | \$ 79 |
| Huntsville | \$ 117 | \$ 182 | \$ 49 | \$ 79 |
| Cambridge | \$ 90 | \$ 101 | \$ 68 | \$ 80 |
| Whitchurch-Stouffville | \$ 143 | \$ 205 | \$ 54 | \$ 82 |
| London | \$ 70 | \$ 86 | \$ 66 | \$ 83 |
| Fort Erie | \$ 86 | \$ 108 | \$ 62 | \$ 84 |
| St. Catharines | \$ 64 | \$ 77 | \$ 74 | \$ 84 |
| Caledon | \$ 140 | \$ 198 | \$ 53 | \$ 85 |
| Innisfil | \$ 100 | \$ 164 | \$ 72 | \$ 86 |
| Georgina | \$ 110 | \$ 128 | \$ 72 | \$ 88 |
| Hamilton | \$ 92 | \$ 97 | \$ 83 | \$ 89 |
| Brantford | \$ 84 | \$ 95 | \$ 77 | \$ 91 |
| Aurora | \$ 141 | \$ 178 | \$ 74 | \$ 94 |
| Brockville | \$ 112 | \$ 121 | \$ 85 | \$ 95 |
| Woolwich | \$ 175 | \$ 225 | \$ 68 | \$ 96 |
| Kitchener | \$ 107 | \$ 117 | \$ 90 | \$ 100 |
| Windsor | \$ 121 | \$ 143 | \$ 72 | \$ 101 |
| Greater Sudbury | \$ 112 | \$ 121 | \$ 93 | \$ 105 |
| Ottawa | \$ 146 | \$ 156 | \$ 98 | \$ 105 |
| Kingston | \$ 100 | \$ 150 | \$ 87 | \$ 107 |
| Brampton | \$ 123 | \$ 145 | \$ 91 | \$ 112 |
| Sault Ste. Marie | \$ 77 | \$ 96 | \$ 87 | \$ 115 |
| Timmins | \$ 101 | \$ 107 | \$ 104 | \$ 115 |
| Newmarket | \$ 156 | \$ 199 | \$ 99 | \$ 117 |
| Clarington | \$ 125 | \$ 148 | \$ 99 | \$ 120 |
| Orangeville | \$ 146 | \$ 201 | \$ 79 | \$ 124 |
| Bracebridge | \$ 221 | \$ 279 | \$ 102 | \$ 124 |
| Waterloo | \$ 153 | \$ 214 | \$ 120 | \$ 150 |
| Oshawa | \$ 147 | \$ 204 | \$ 125 | \$ 158 |
| Thunder Bay | \$ 130 | \$ 137 | \$ 158 | \$ 172 |
| Kenora | \$ 282 | \$ 291 | \$ 177 | \$ 186 |
| Cornwall | \$ 134 | \$ 148 | \$ 162 | \$ 187 |
| Stratford | \$ 121 | \$ 178 | \$ 156 | \$ 188 |
| Fort Frances | \$ 196 | \$ 229 | \$ 223 | \$ 259 |
| Tillsonburg | \$ 225 | \$ 256 | \$ 282 | \$ 289 |
| St. Marys | \$ 356 | \$ 501 | \$ 289 | \$ 368 |
| Average | \$ 106 | \$ 126 | \$ 68 | \$ 83 |

Library

Library Services are an important resource to meet the changing needs of individuals and communities by fostering literacy and life-long learning. Libraries also provide support for newcomers and job seekers, and build diverse communities. They address the digital divide and help individuals and communities transition to a global, knowledge-based economy.

Library Services meet these objectives through the provision of:

- Collections of books, periodicals, magazines and articles
- Reference and referral services to provide information and advice
- Access to technology and digital content
- Individual study space as well as community meeting rooms
- Outreach and partnerships initiatives

These services are delivered within the library and beyond through the virtual library and collaborative resource sharing networks.

Each municipality's results are influenced to varying degrees by a number of factors including:

- Access: number and size of branches and hours of operation mean municipalities with lower population densities may require more library branches and more service hours to provide residents services within a reasonable distance
- Collections: size and mix, as well as number of languages supported
- Programs: range of public programs
- Library use: mix, variety and depth of library uses and the varying amount of staff resources
- Web services: availability and degree of investment
- Demographics: socio-economic and cultural make-up of the population served

Library

(Sorted by Net Costs per \$100,000 CVA, Including Amortization)

| Municipality | MPMP Operating Costs/Use | MPMP Operating Costs/ Person | Net Costs Excluding Amortization per Capita | Net Costs Including Amortization per Capita | Net Costs Excluding Amortization per \$100,000 CVA | Net Costs Including Amortization per \$100,000 CVA |
|--------------------------------|--------------------------|------------------------------|---|---|--|--|
| Central Elgin | N/A | N/A | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Wellesley | N/A | N/A | \$ 2 | \$ 3 | \$ 2 | \$ 3 |
| Seguin | \$ 4.89 | \$ 32 | \$ 19 | \$ 24 | \$ 3 | \$ 4 |
| Niagara-on-the-Lake | \$ 1.84 | \$ 34 | \$ 29 | \$ 37 | \$ 14 | \$ 18 |
| Gravenhurst | \$ 1.95 | \$ 44 | \$ 37 | \$ 45 | \$ 15 | \$ 19 |
| West Lincoln | \$ 2.32 | \$ 17 | \$ 16 | \$ 21 | \$ 16 | \$ 21 |
| The Blue Mountains | \$ 2.56 | \$ 75 | \$ 67 | \$ 96 | \$ 16 | \$ 23 |
| Bracebridge | \$ 1.98 | \$ 48 | \$ 37 | \$ 41 | \$ 23 | \$ 26 |
| Huntsville | \$ 1.60 | \$ 40 | \$ 34 | \$ 46 | \$ 20 | \$ 28 |
| Tillsonburg | \$ 2.24 | \$ 21 | \$ 20 | \$ 27 | \$ 24 | \$ 31 |
| Meaford | \$ 3.40 | \$ 49 | \$ 39 | \$ 42 | \$ 32 | \$ 34 |
| Thorold | \$ 2.36 | \$ 30 | \$ 24 | \$ 29 | \$ 28 | \$ 34 |
| Penetanguishene | N/A | \$ 31 | \$ 25 | \$ 32 | \$ 31 | \$ 39 |
| Port Colborne | \$ 3.91 | \$ 34 | \$ 27 | \$ 32 | \$ 36 | \$ 42 |
| Wainfleet | \$ 2.40 | \$ 51 | \$ 42 | \$ 51 | \$ 38 | \$ 46 |
| Kenora | \$ 1.18 | \$ 52 | \$ 35 | \$ 40 | \$ 41 | \$ 47 |
| St. Marys | \$ 1.72 | \$ 88 | \$ 52 | \$ 62 | \$ 55 | \$ 66 |
| Fort Frances | \$ 1.78 | \$ 82 | \$ 69 | \$ 81 | \$ 118 | \$ 140 |
| < 20,000 Average | \$ 2.41 | \$ 45 | \$ 32 | \$ 39 | \$ 28 | \$ 35 |
| Whitchurch-Stouffville | \$ 4.27 | \$ 23 | \$ 26 | \$ 31 | \$ 12 | \$ 14 |
| East Gwillimbury | \$ 2.37 | \$ 38 | \$ 35 | \$ 38 | \$ 25 | \$ 27 |
| King | N/A | \$ 58 | \$ 45 | \$ 54 | \$ 23 | \$ 28 |
| Prince Edward County | \$ 1.89 | \$ 44 | \$ 30 | \$ 34 | \$ 26 | \$ 30 |
| Grimsby | \$ 1.38 | \$ 35 | \$ 32 | \$ 37 | \$ 28 | \$ 32 |
| Orangeville | \$ 2.52 | \$ 40 | \$ 34 | \$ 34 | \$ 35 | \$ 35 |
| Quinte West | \$ 1.95 | \$ 28 | \$ 23 | \$ 28 | \$ 31 | \$ 37 |
| Lincoln | \$ 1.80 | \$ 46 | \$ 37 | \$ 44 | \$ 33 | \$ 39 |
| Georgina | \$ 1.42 | \$ 41 | \$ 37 | \$ 40 | \$ 37 | \$ 40 |
| Brockville | \$ 0.76 | \$ 43 | \$ 31 | \$ 31 | \$ 40 | \$ 40 |
| Fort Erie | \$ 3.94 | \$ 43 | \$ 40 | \$ 45 | \$ 40 | \$ 45 |
| Innisfil | \$ 1.86 | \$ 60 | \$ 61 | \$ 71 | \$ 45 | \$ 52 |
| Timmins | \$ 2.92 | \$ 34 | \$ 31 | \$ 34 | \$ 52 | \$ 58 |
| Stratford | \$ 2.44 | \$ 68 | \$ 60 | \$ 67 | \$ 66 | \$ 74 |
| Cornwall | \$ 1.86 | \$ 38 | \$ 33 | \$ 41 | \$ 61 | \$ 76 |
| St. Thomas | \$ 2.30 | \$ 59 | \$ 51 | \$ 52 | \$ 75 | \$ 77 |
| 20,000 - 49,999 Average | \$ 2.25 | \$ 44 | \$ 38 | \$ 43 | \$ 39 | \$ 44 |

Library (cont'd)

| Municipality | MPMP Operating Costs/Use | MPMP Operating Costs/Person | Net Costs Excluding Amortization per Capita | Net Costs Including Amortization per Capita | Net Costs Excluding Amortization per \$100,000 CVA | Net Costs Including Amortization per \$100,000 CVA |
|--------------------------------|--------------------------|-----------------------------|---|---|--|--|
| Sarnia | N/A | N/A | \$ 3 | \$ 4 | \$ 4 | \$ 5 |
| Kawartha Lakes | \$ 2.37 | \$ 26 | \$ 22 | \$ 22 | \$ 18 | \$ 18 |
| Caledon | \$ 1.88 | \$ 44 | \$ 37 | \$ 43 | \$ 23 | \$ 27 |
| Milton | \$ 2.19 | \$ 36 | \$ 34 | \$ 43 | \$ 24 | \$ 30 |
| Peterborough | \$ 1.15 | \$ 28 | \$ 23 | \$ 28 | \$ 26 | \$ 32 |
| Halton Hills | \$ 2.12 | \$ 42 | \$ 37 | \$ 41 | \$ 29 | \$ 32 |
| Ajax | \$ 1.95 | \$ 33 | \$ 34 | \$ 40 | \$ 30 | \$ 35 |
| Clarington | \$ 1.41 | \$ 28 | \$ 27 | \$ 36 | \$ 27 | \$ 36 |
| Newmarket | \$ 5.02 | \$ 59 | \$ 40 | \$ 45 | \$ 34 | \$ 38 |
| Aurora | \$ 2.15 | \$ 54 | \$ 53 | \$ 60 | \$ 36 | \$ 41 |
| Welland | \$ 1.80 | \$ 34 | \$ 29 | \$ 32 | \$ 42 | \$ 47 |
| North Bay | \$ 0.56 | \$ 36 | \$ 33 | \$ 37 | \$ 44 | \$ 50 |
| Pickering | \$ 1.76 | \$ 56 | \$ 51 | \$ 62 | \$ 44 | \$ 53 |
| Brantford | \$ 1.57 | \$ 38 | \$ 32 | \$ 45 | \$ 40 | \$ 55 |
| Niagara Falls | \$ 0.40 | \$ 53 | \$ 49 | \$ 56 | \$ 51 | \$ 58 |
| Sault Ste. Marie | N/A | \$ 38 | \$ 31 | \$ 34 | \$ 53 | \$ 59 |
| 50,000 - 99,999 Average | \$ 1.88 | \$ 40 | \$ 34 | \$ 39 | \$ 33 | \$ 39 |
| Waterloo | \$ 1.36 | \$ 33 | \$ 13 | \$ 14 | \$ 11 | \$ 12 |
| Markham | \$ 0.83 | \$ 31 | \$ 28 | \$ 28 | \$ 19 | \$ 19 |
| Brampton | \$ 0.89 | \$ 20 | \$ 19 | \$ 23 | \$ 18 | \$ 22 |
| Vaughan | \$ 1.69 | \$ 40 | \$ 41 | \$ 50 | \$ 22 | \$ 26 |
| Oakville | \$ 1.74 | \$ 52 | \$ 48 | \$ 53 | \$ 27 | \$ 30 |
| Barrie | \$ 0.38 | \$ 32 | \$ 30 | \$ 36 | \$ 28 | \$ 34 |
| Whitby | \$ 1.29 | \$ 39 | \$ 40 | \$ 40 | \$ 36 | \$ 36 |
| Mississauga | \$ 2.26 | \$ 47 | \$ 44 | \$ 49 | \$ 33 | \$ 37 |
| Burlington | \$ 1.29 | \$ 50 | \$ 44 | \$ 53 | \$ 32 | \$ 38 |
| St. Catharines | \$ 1.21 | \$ 32 | \$ 27 | \$ 33 | \$ 33 | \$ 40 |
| Ottawa | \$ 1.35 | \$ 49 | \$ 48 | \$ 49 | \$ 41 | \$ 42 |
| Chatham-Kent | \$ 1.94 | \$ 35 | \$ 32 | \$ 35 | \$ 39 | \$ 44 |
| Cambridge | \$ 1.95 | \$ 46 | \$ 41 | \$ 43 | \$ 44 | \$ 46 |
| Kingston | \$ 1.77 | \$ 45 | \$ 38 | \$ 46 | \$ 39 | \$ 48 |
| Toronto | \$ 1.94 | \$ 69 | \$ 66 | \$ 76 | \$ 46 | \$ 53 |
| Guelph | \$ 1.92 | \$ 50 | \$ 52 | \$ 60 | \$ 50 | \$ 57 |
| Kitchener | \$ 1.69 | \$ 47 | \$ 45 | \$ 51 | \$ 51 | \$ 58 |
| Windsor | \$ 1.69 | \$ 39 | \$ 33 | \$ 40 | \$ 49 | \$ 59 |
| Hamilton | \$ 1.73 | \$ 49 | \$ 46 | \$ 54 | \$ 50 | \$ 60 |
| Greater Sudbury | \$ 1.66 | \$ 42 | \$ 38 | \$ 46 | \$ 52 | \$ 64 |
| London | \$ 1.20 | \$ 47 | \$ 44 | \$ 53 | \$ 52 | \$ 64 |
| Oshawa | \$ 2.66 | \$ 53 | \$ 50 | \$ 57 | \$ 58 | \$ 66 |
| Thunder Bay | \$ 2.78 | \$ 75 | \$ 71 | \$ 76 | \$ 117 | \$ 125 |
| > 100,000 Average | \$ 1.62 | \$ 44 | \$ 41 | \$ 46 | \$ 41 | \$ 47 |

Museums

(Sorted by Net Costs per \$100,000 CVA, Including Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 Including Amortization |
|----------------------|---|---|--|--|
| Kitchener | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Waterloo | N/A | \$ 1 | N/A | \$ 1 |
| Mississauga | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Sequin | \$ 7 | \$ 7 | \$ 1 | \$ 1 |
| Greater Sudbury | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| London | \$ 1 | \$ 1 | \$ 2 | \$ 2 |
| Oakville | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Toronto | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Windsor | \$ 1 | \$ 1 | \$ 2 | \$ 2 |
| Markham | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Kingston | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| The Blue Mountains | \$ 11 | \$ 11 | \$ 3 | \$ 3 |
| Burlington | \$ 3 | \$ 4 | \$ 2 | \$ 3 |
| Newmarket | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| St. Thomas | \$ 2 | \$ 2 | \$ 3 | \$ 3 |
| Ottawa | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| Peterborough | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| King | \$ 7 | \$ 7 | \$ 4 | \$ 4 |
| North Bay | N/A | \$ 3 | N/A | \$ 4 |
| Welland | \$ 3 | \$ 3 | \$ 4 | \$ 4 |
| Brantford | \$ 3 | \$ 3 | \$ 4 | \$ 4 |
| Guelph | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| Pickering | \$ 6 | \$ 6 | \$ 5 | \$ 5 |
| Clarington | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| Grimsby | \$ 7 | \$ 7 | \$ 6 | \$ 6 |
| Chatham-Kent | \$ 5 | \$ 5 | \$ 7 | \$ 7 |
| Niagara Falls | \$ 6 | \$ 7 | \$ 7 | \$ 7 |
| Hamilton | \$ 6 | \$ 7 | \$ 7 | \$ 7 |
| Meaford | \$ 8 | \$ 9 | \$ 7 | \$ 7 |
| Lincoln | \$ 9 | \$ 9 | \$ 8 | \$ 8 |
| Timmins | \$ 5 | \$ 5 | \$ 9 | \$ 9 |
| Oshawa | \$ 9 | \$ 10 | \$ 10 | \$ 11 |
| Huntsville | \$ 17 | \$ 19 | \$ 10 | \$ 12 |
| Prince Edward County | \$ 14 | \$ 15 | \$ 12 | \$ 13 |
| Port Colborne | \$ 10 | \$ 11 | \$ 13 | \$ 14 |
| Brockville | \$ 11 | \$ 11 | \$ 14 | \$ 15 |
| St. Catharines | \$ 12 | \$ 13 | \$ 14 | \$ 16 |
| Tillsonburg | \$ 13 | \$ 13 | \$ 16 | \$ 16 |
| Penetanguishene | \$ 14 | \$ 14 | \$ 17 | \$ 18 |
| St. Marys | \$ 24 | \$ 27 | \$ 25 | \$ 28 |
| Kenora | \$ 26 | \$ 26 | \$ 30 | \$ 30 |
| Fort Frances | \$ 27 | \$ 34 | \$ 47 | \$ 59 |
| Average | \$ 8 | \$ 8 | \$ 8 | \$ 8 |
| Region Halton | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| Region Waterloo | \$ 9 | \$ 10 | \$ 14 | \$ 15 |
| Average | \$ 5 | \$ 6 | \$ 8 | \$ 8 |

Cultural Services

Culture Services is the municipal investment in local artists, culture and heritage organizations. It enriches the quality of life, generates considerable benefits and greatly contributes to a community's ability to build wealth through innovation and creativity. Culture Services are provided to residents by creating and encouraging opportunities for local artists.

Culture Services endeavours to:

- Improve artistic activity and participation by promoting access to cultural venues
- Display local culture by promoting interest in cultural festivals and events
- Encourage development of the culture sector in each municipality
- Fund and support non-profit cultural organizations to provide arts and heritage programs across the community
- Promote and display local heritage through our local museums and heritage initiatives

Each municipality's results are influenced by a number of factors which include:

- Program mix: each municipality funds a different set of programs in terms of historical sites, arts grants, cultural events and other cultural services
- Financial support: arts grants per capita can be influenced by the size of the funding envelope and the size of the arts community
- Planning and integration: whether a municipality has adopted a cultural policy or plan may affect the way programs and services are delivered, how annual data is collected and the amount of funding invested in the community
- Level of municipal government: where two-tier local government structures exist, cultural activities may be provided at both levels (region and lower-tier), making comparisons with single-tier municipalities difficult

Cultural Services

(Sorted by Net Costs per \$100,000 CVA, Including Amortization)

| Municipality | Net Costs per Capita Excluding Amortization | Net Costs per Capita Including Amortization | Net Costs per \$100,000 CVA Excluding Amortization | Net Costs per \$100,000 CVA Including Amortization |
|--------------------------------|---|---|--|--|
| St. Marys | \$ 6 | \$ 6 | \$ 7 | \$ 7 |
| Thorold | \$ 5 | \$ 6 | \$ 6 | \$ 7 |
| Huntsville | \$ 12 | \$ 14 | \$ 7 | \$ 8 |
| Wilmot | \$ 11 | \$ 11 | \$ 9 | \$ 9 |
| Niagara-on-the-Lake | \$ 35 | \$ 41 | \$ 17 | \$ 20 |
| Gravenhurst | \$ 40 | \$ 48 | \$ 17 | \$ 20 |
| Port Colborne | \$ 11 | \$ 16 | \$ 14 | \$ 21 |
| Meaford | \$ 48 | \$ 59 | \$ 39 | \$ 48 |
| < 20,000 Average | \$ 21 | \$ 25 | \$ 14 | \$ 17 |
| King | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| East Gwillimbury | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Leamington | \$ 3 | \$ 4 | \$ 3 | \$ 5 |
| Tecumseh | \$ 6 | \$ 6 | \$ 5 | \$ 5 |
| Orangeville | \$ 6 | \$ 6 | \$ 6 | \$ 6 |
| Grimsby | \$ 11 | \$ 11 | \$ 9 | \$ 10 |
| Georgina | \$ 11 | \$ 11 | \$ 11 | \$ 11 |
| Cornwall | \$ 7 | \$ 7 | \$ 12 | \$ 12 |
| Fort Erie | \$ 13 | \$ 14 | \$ 13 | \$ 14 |
| Brockville | \$ 16 | \$ 17 | \$ 21 | \$ 21 |
| Stratford | \$ 21 | \$ 21 | \$ 23 | \$ 23 |
| Quinte West | \$ 18 | \$ 18 | \$ 24 | \$ 24 |
| 20,000 - 49,999 Average | \$ 10 | \$ 10 | \$ 11 | \$ 11 |
| Milton | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Halton Hills | \$ 4 | \$ 4 | \$ 3 | \$ 3 |
| Aurora | \$ 5 | \$ 5 | \$ 3 | \$ 3 |
| Clarington | \$ 4 | \$ 4 | \$ 4 | \$ 4 |
| Welland | \$ 3 | \$ 3 | \$ 5 | \$ 5 |
| Newmarket | \$ 7 | \$ 7 | \$ 6 | \$ 6 |
| North Bay | \$ 9 | \$ 9 | \$ 12 | \$ 12 |
| Brantford | \$ 14 | \$ 17 | \$ 18 | \$ 21 |
| Sault Ste. Marie | \$ 20 | \$ 20 | \$ 34 | \$ 34 |
| Peterborough | \$ 44 | \$ 45 | \$ 49 | \$ 51 |
| 50,000 - 99,999 Average | \$ 11 | \$ 12 | \$ 14 | \$ 14 |
| Markham | \$ 7 | \$ 7 | \$ 5 | \$ 5 |
| Burlington | \$ 6 | \$ 7 | \$ 5 | \$ 5 |
| St. Catharines | \$ 4 | \$ 5 | \$ 5 | \$ 6 |
| Oakville | \$ 13 | \$ 13 | \$ 7 | \$ 7 |
| Greater Sudbury | \$ 5 | \$ 6 | \$ 8 | \$ 8 |
| Cambridge | \$ 7 | \$ 8 | \$ 8 | \$ 8 |
| Waterloo | \$ 10 | \$ 10 | \$ 9 | \$ 9 |
| Mississauga | \$ 11 | \$ 13 | \$ 9 | \$ 10 |
| Windsor | \$ 8 | \$ 8 | \$ 12 | \$ 12 |
| Vaughan | \$ 25 | \$ 25 | \$ 13 | \$ 13 |
| Brampton | \$ 13 | \$ 17 | \$ 12 | \$ 16 |
| Chatham-Kent | \$ 13 | \$ 14 | \$ 16 | \$ 17 |
| Barrie | \$ 17 | \$ 19 | \$ 16 | \$ 17 |
| Hamilton | \$ 15 | \$ 16 | \$ 17 | \$ 17 |
| Kitchener | \$ 12 | \$ 15 | \$ 14 | \$ 18 |
| Toronto | \$ 24 | \$ 26 | \$ 17 | \$ 18 |
| Guelph | \$ 20 | \$ 25 | \$ 19 | \$ 23 |
| London | \$ 19 | \$ 21 | \$ 22 | \$ 25 |
| Kingston | \$ 22 | \$ 25 | \$ 23 | \$ 26 |
| Ottawa | \$ 41 | \$ 43 | \$ 35 | \$ 37 |
| Thunder Bay | \$ 23 | \$ 25 | \$ 37 | \$ 41 |
| > 100,000 Average | \$ 15 | \$ 17 | \$ 15 | \$ 16 |

Planning

Municipalities manage growth and physical form through its planning processes. The goal of Planning Services is the efficient and effective management of land and resources to ensure healthy and sustainable communities – economically, socially, and environmentally.

Planning Services may include:

- Overseeing the creation and management of a municipality's Official Plan (the master planning document required under Ontario's Planning Act)
- Processing development applications received for specific projects; applications are reviewed and processed with regard to provincial legislation, Council approved policies, and by-laws
- Leading municipal strategic planning, including environmental initiatives, urban design, transportation planning, area studies and policy development
- Providing Geographic Information Services (GIS) or mapping information

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Municipal governance: single-tier vs. upper or two-tier; the review process can be impacted by the requirement for a dual role; some types of applications are not processed by upper-tier governments
- Organization structure: differing models can affect both the application review process, i.e. departments outside of Planning, and the number of activities beyond application processing including growth management
- Public consultation: costs to process an application can be impacted by local Council decisions regarding opportunities for public input to the planning process
- Application variables: type, mix, and complexity (in terms of scope and magnitude) of applications received

Planning

(Sorted by Net Costs per \$100,000 CVA, Excluding Amortization)

| Municipality | Revenues as % of Gross Exp. Including Amortization | Net Costs Excluding Amortization per Capita | Net Costs Excluding Amortization per \$100,000 CVA |
|---------------------------|--|---|--|
| Woolwich | 95% | \$ 1 | \$ 1 |
| Wilmot | 89% | \$ 1 | \$ 1 |
| Markham | 81% | \$ 4 | \$ 3 |
| Sarnia | 76% | \$ 3 | \$ 3 |
| Kingsville | 30% | \$ 5 | \$ 5 |
| Wellesley | 18% | \$ 7 | \$ 6 |
| Kitchener | 54% | \$ 7 | \$ 8 |
| Whitchurch-Stouffville | 87% | \$ 18 | \$ 8 |
| Grimsby | 44% | \$ 10 | \$ 9 |
| Milton | 69% | \$ 14 | \$ 9 |
| Mississauga | 17% | \$ 13 | \$ 10 |
| Tillsonburg | 0% | \$ 9 | \$ 10 |
| North Dumfries | 15% | \$ 15 | \$ 10 |
| Gravenhurst | 39% | \$ 27 | \$ 11 |
| Huntsville | 28% | \$ 19 | \$ 11 |
| Orangeville | 26% | \$ 11 | \$ 11 |
| Port Colborne | 52% | \$ 9 | \$ 12 |
| Oakville | 47% | \$ 22 | \$ 12 |
| Leamington | 15% | \$ 10 | \$ 12 |
| Vaughan | 42% | \$ 25 | \$ 13 |
| West Lincoln | 55% | \$ 13 | \$ 13 |
| Niagara Falls | 19% | \$ 13 | \$ 14 |
| Burlington | 26% | \$ 19 | \$ 14 |
| Newmarket | 18% | \$ 18 | \$ 15 |
| Middlesex Centre | 17% | \$ 21 | \$ 15 |
| Central Elgin | 2% | \$ 16 | \$ 16 |
| Halton Hills | 22% | \$ 20 | \$ 16 |
| King | 21% | \$ 32 | \$ 16 |
| Tecumseh | 6% | \$ 17 | \$ 17 |
| St. Catharines | 11% | \$ 14 | \$ 17 |
| Meaford | 17% | \$ 21 | \$ 17 |
| Aurora | 18% | \$ 26 | \$ 18 |
| Penetanguishene | 8% | \$ 15 | \$ 18 |
| Ajax | 32% | \$ 21 | \$ 19 |
| Georgina | 13% | \$ 19 | \$ 19 |
| Niagara-on-the-Lake | 31% | \$ 40 | \$ 20 |
| Lincoln | 24% | \$ 23 | \$ 20 |
| The Blue Mountains | 28% | \$ 86 | \$ 20 |
| Welland | 17% | \$ 14 | \$ 21 |
| Thorold | 24% | \$ 19 | \$ 22 |
| Cambridge | 18% | \$ 21 | \$ 23 |
| Fort Erie | 14% | \$ 23 | \$ 23 |
| Whitby | 16% | \$ 26 | \$ 23 |
| Oshawa | 0% | \$ 21 | \$ 24 |
| Waterloo | 15% | \$ 29 | \$ 26 |
| Innisfil | 10% | \$ 35 | \$ 26 |
| Clarington | 15% | \$ 26 | \$ 26 |
| East Gwillimbury | 38% | \$ 37 | \$ 27 |
| Pickering | 6% | \$ 31 | \$ 27 |
| Wainfleet | 38% | \$ 31 | \$ 28 |
| Caledon | 43% | \$ 50 | \$ 31 |
| Brampton | 25% | \$ 34 | \$ 31 |
| Bracebridge | 6% | \$ 65 | \$ 41 |
| Lower Tier Average | 30% | \$ 21 | \$ 16 |

| Municipality | Revenues as % of Gross Exp. Including Amortization | Net Costs Excluding Amortization per Capita | Net Costs Excluding Amortization per \$100,000 CVA |
|----------------------------|--|---|--|
| Stratford | 123% | \$ (1) | \$ (1) |
| St. Marys | 18% | \$ 9 | \$ 9 |
| Kawartha Lakes | 27% | \$ 12 | \$ 10 |
| Toronto | 31% | \$ 15 | \$ 10 |
| Kenora | 19% | \$ 10 | \$ 12 |
| Chatham-Kent | 29% | \$ 11 | \$ 13 |
| Hamilton | 42% | \$ 12 | \$ 13 |
| St. Thomas | 35% | \$ 9 | \$ 14 |
| Barrie | 10% | \$ 16 | \$ 15 |
| Kingston | 25% | \$ 15 | \$ 15 |
| Sault Ste. Marie | 44% | \$ 10 | \$ 17 |
| Seguin | 14% | \$ 121 | \$ 19 |
| Quinte West | 23% | \$ 13 | \$ 18 |
| Guelph | 15% | \$ 21 | \$ 20 |
| London | 5% | \$ 17 | \$ 21 |
| Windsor | 11% | \$ 14 | \$ 21 |
| Peterborough | 10% | \$ 21 | \$ 24 |
| Prince Edward County | 21% | \$ 27 | \$ 24 |
| North Bay | 0% | \$ 18 | \$ 25 |
| Brantford | 6% | \$ 22 | \$ 27 |
| Ottawa | 26% | \$ 33 | \$ 28 |
| Greater Sudbury | 14% | \$ 20 | \$ 28 |
| Fort Frances | 35% | \$ 19 | \$ 34 |
| Thunder Bay | 5% | \$ 21 | \$ 35 |
| Brockville | 6% | \$ 39 | \$ 50 |
| Timmins | 6% | \$ 33 | \$ 56 |
| Cornwall | 2% | \$ 32 | \$ 59 |
| Single Tier Average | 22% | \$ 22 | \$ 23 |
| Peel Region | 2% | \$ 3 | \$ 2 |
| York Region | 11% | \$ 7 | \$ 4 |
| Niagara Region | 6% | \$ 4 | \$ 5 |
| Muskoka District | 13% | \$ 21 | \$ 7 |
| Halton Region | 6% | \$ 11 | \$ 7 |
| Durham Region | 8% | \$ 7 | \$ 8 |
| Waterloo Region | 4% | \$ 10 | \$ 15 |
| Region Average | 7% | \$ 9 | \$ 7 |

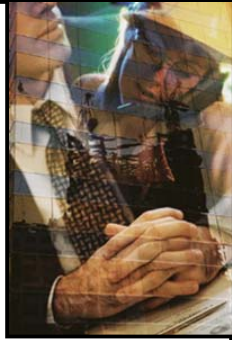
Commercial and Industrial

(Sorted by Net Costs per \$100,000 CVA, Excluding Amortization)

| Municipality | Net Costs Excluding Amortization per Capita | Net Costs Excluding Amortization per \$1200,000 CVA |
|--------------------|---|---|
| Tillsonburg | \$ 1 | \$ 1 |
| West Lincoln | \$ 1 | \$ 1 |
| Markham | \$ 2 | \$ 1 |
| Kingsville | \$ 2 | \$ 2 |
| Lincoln | \$ 3 | \$ 3 |
| Huntsville | \$ 5 | \$ 3 |
| Mississauga | \$ 4 | \$ 3 |
| Middlesex Centre | \$ 5 | \$ 3 |
| Burlington | \$ 5 | \$ 3 |
| Vaughan | \$ 7 | \$ 4 |
| Tecumseh | \$ 4 | \$ 4 |
| Halton Hills | \$ 5 | \$ 4 |
| Ajax | \$ 6 | \$ 5 |
| Newmarket | \$ 5 | \$ 5 |
| Central Elgin | \$ 5 | \$ 5 |
| Whitby | \$ 6 | \$ 5 |
| Caledon | \$ 8 | \$ 5 |
| Sarnia | \$ 5 | \$ 6 |
| Oakville | \$ 10 | \$ 6 |
| Grimsby | \$ 7 | \$ 6 |
| London | \$ 6 | \$ 7 |
| Brampton | \$ 8 | \$ 8 |
| Thorold | \$ 7 | \$ 8 |
| St. Thomas | \$ 6 | \$ 9 |
| Leamington | \$ 7 | \$ 9 |
| Barrie | \$ 9 | \$ 9 |
| Kawartha Lakes | \$ 11 | \$ 9 |
| Orangeville | \$ 9 | \$ 10 |
| The Blue Mountains | \$ 44 | \$ 10 |
| Ottawa | \$ 12 | \$ 10 |
| Georgina | \$ 11 | \$ 11 |
| North Bay | \$ 9 | \$ 12 |
| Oshawa | \$ 11 | \$ 13 |
| Cambridge | \$ 12 | \$ 13 |
| Milton | \$ 19 | \$ 14 |
| Meaford | \$ 17 | \$ 14 |
| Welland | \$ 10 | \$ 15 |
| Gravenhurst | \$ 35 | \$ 15 |
| Penetanguishene | \$ 12 | \$ 15 |
| Clarington | \$ 17 | \$ 17 |
| St. Catharines | \$ 14 | \$ 17 |
| Woolwich | \$ 25 | \$ 18 |
| Quinte West | \$ 15 | \$ 20 |
| Hamilton | \$ 19 | \$ 21 |
| Waterloo | \$ 24 | \$ 21 |
| Toronto | \$ 32 | \$ 22 |

| Municipality | Net Costs Excluding Amortization per Capita | Net Costs Excluding Amortization per \$1200,000 CVA |
|-----------------------|---|---|
| Prince Edward County | \$ 25 | \$ 23 |
| Fort Erie | \$ 23 | \$ 23 |
| Guelph | \$ 25 | \$ 24 |
| Peterborough | \$ 22 | \$ 25 |
| Bracebridge | \$ 42 | \$ 27 |
| Thunder Bay | \$ 19 | \$ 30 |
| Kingston | \$ 30 | \$ 32 |
| Chatham-Kent | \$ 27 | \$ 34 |
| Fort Frances | \$ 22 | \$ 38 |
| Brantford | \$ 33 | \$ 41 |
| Windsor | \$ 28 | \$ 42 |
| Kitchener | \$ 40 | \$ 46 |
| Greater Sudbury | \$ 34 | \$ 47 |
| Kenora | \$ 40 | \$ 47 |
| St. Marys | \$ 44 | \$ 47 |
| Niagara Falls | \$ 46 | \$ 47 |
| Timmins | \$ 35 | \$ 60 |
| Stratford | \$ 55 | \$ 61 |
| Sault Ste. Marie | \$ 37 | \$ 64 |
| Cornwall | \$ 37 | \$ 69 |
| Brockville | \$ 59 | \$ 77 |
| Port Colborne | \$ 64 | \$ 84 |
| Average | \$ 19 | \$ 21 |
| York Region | \$ 1 | \$ 1 |
| Halton Region | \$ 3 | \$ 2 |
| Muskoka District | \$ 5 | \$ 2 |
| Durham Region | \$ 4 | \$ 4 |
| Niagara Region | \$ 5 | \$ 5 |
| Average Region | \$ 4 | \$ 3 |

Select User Fees and Revenue Information



User Fees

Analyzing the revenue structure will help to identify the following types of problems:

- Deterioration of revenue base
- Practices and policies that may adversely affect revenue yields
- Poor revenue-estimating practices
- Efficiency of the collection and administration of revenues
- Overdependence on intergovernmental revenue sources
- User fees that are not covering the cost of services
- Changes in the tax burden on various segments of the population

This section includes:

- **Development Charges**
- **Building Permit Fees**
- **Commercial Solid Waste Tipping Fees**
- **Transit Fares**

The Province passed the new Municipal Act in December 2001, which came into force on January 1, 2003. The Act is meant to provide transparency in the process of implementing fees. Fees are addressed in Part XII, section 391 of the Municipal Act. The Act states that a municipality may pass by-laws imposing fees or charges on any class of persons:

- For services or activities provided or done by, or on behalf of, this class of persons
- For costs payable by it for services or activities provided or done by, or on behalf of, any other municipality
- For the use of its property including property under its control
- For capital costs payable by it for wastewater and water services or activities which will be provided or done on behalf of it after the fees or charges are imposed

Development Charges

The recovery of costs by Ontario municipalities for capital infrastructure required to support new growth is governed by the *Development Charges Act (1997)* and supporting regulations.

Timing of By-Law Updates

This legislation provides for the periodic (maximum 5 year) replacement of existing development charge by-laws, at which time a detailed background study is required to support new charges to be incorporated into the revised development charge (D.C.) by-law. The Act also provides that a municipality can, notwithstanding the term of the by-law, revise all or part of the current by-law in the event that material changes have occurred that require adjustments to the quantum of charges. The Act is prescriptive in the documentation that must be included in the background study.

Comparison of Development Charges

A comparison of development charges was undertaken using the most current data available. These rates reflect properties in the urban areas. Municipalities with varying development charge rates, based on location within the municipality, have been included in the report for the urban centre. Examples include Hamilton, Halton, Ottawa, Greater Sudbury and Kawartha Lakes. The tables on the next few pages summarize the total development charges in each municipality, including upper, lower and education charges.

General Introductory Comments

- The municipalities of Brockville, Cornwall, Fort Frances, Kenora, Sault Ste. Marie, Seguin, Thunder Bay, and Timmins do not charge development charges
- Only 2 of the 8 Northern municipalities in the study have development charges
- 2 of the Eastern municipalities have no development charges
- There were no school board charges for the Region of Niagara, Belleville, Brockville, Central Elgin, Chatham-Kent, Greater Sudbury, Kawartha Lakes, Kingston, Lambton County, District of Muskoka, Middlesex Centre, North Bay, Peterborough, Prince Edward County, Quinte West, Perth County, St. Thomas, Grey County, Tillsonburg, and Timmins .
- There is a significant range in terms of development charges across the survey
- 8 municipalities have no municipal industrial development charges
- 1 municipality has no municipal commercial development charge

2011 Total Development Charges
(sorted by single detached)

| | Single Detached Dwellings per unit | Multiples Dwelling 3+ per unit | Multiples Dwelling 1&2 per unit | Apartment units < 2 per unit | Apartment units >=2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|----------------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------------------|--|--|
| Brockville | none | none | none | none | none | none | none |
| Cornwall | none | none | none | none | none | none | none |
| Fort Frances | none | none | none | none | none | none | none |
| Kenora | none | none | none | none | none | none | none |
| Sault Ste. Marie | none | none | none | none | none | none | none |
| Seguin | none | none | none | none | none | none | none |
| Thunder Bay | none | none | none | none | none | none | none |
| Timmins | none | none | none | none | none | none | none |
| St. Marys | \$ 2,641 | \$ 1,954 | \$ 1,954 | \$ 1,069 | \$ 1,649 | none | none |
| Chatham-Kent | \$ 3,266 | \$ 2,483 | \$ 2,483 | \$ 1,247 | \$ 2,449 | \$ 3.30 | \$ 1.47 |
| Central Elgin | \$ 4,733 | \$ 3,623 | \$ 3,623 | \$ 2,677 | \$ 2,677 | \$ 2.34 | none |
| Quinte West | \$ 5,124 | \$ 3,233 | \$ 3,233 | \$ 1,876 | \$ 3,265 | \$ 2.49 | \$ 2.49 |
| Middlesex Centre | \$ 5,210 | \$ 3,653 | \$ 3,653 | \$ 2,271 | \$ 3,003 | \$ 1.00 | \$ 0.40 |
| Sarnia | \$ 5,643 | \$ 4,239 | \$ 4,239 | \$ 2,535 | \$ 3,554 | \$ 4.38 | \$ 4.38 |
| Kingsville | \$ 5,915 | \$ 4,856 | \$ 4,856 | \$ 2,748 | \$ 4,032 | \$ 0.88 | \$ 0.88 |
| North Bay | \$ 6,160 | \$ 5,082 | \$ 5,082 | \$ 2,938 | \$ 2,938 | \$ 1.82 | \$ 1.82 |
| Kawartha Lakes | \$ 6,307 | \$ 4,089 | \$ 4,089 | \$ 2,891 | \$ 4,286 | \$ 5.48 | \$ 5.48 |
| Meaford | \$ 6,392 | \$ 5,576 | \$ 5,576 | \$ 5,576 | \$ 5,576 | \$ 1.32 | \$ 0.53 |
| St. Thomas | \$ 6,857 | \$ 5,576 | \$ 5,576 | \$ 2,886 | \$ 4,319 | \$ 5.32 | \$ 2.03 |
| Prince Edward County | \$ 7,191 | \$ 5,325 | \$ 5,325 | \$ 2,996 | \$ 3,688 | \$ 2.44 | \$ 2.44 |
| Belleville | \$ 7,607 | \$ 5,286 | \$ 5,286 | \$ 3,095 | \$ 5,391 | \$ 3.76 | none |
| St. Catharines | \$ 9,090 | \$ 6,368 | \$ 6,368 | \$ 5,356 | \$ 5,356 | \$ 8.59 | \$ 2.20 |
| Peterborough | \$ 9,154 | \$ 7,916 | \$ 7,916 | \$ 5,338 | \$ 5,338 | \$ 4.08 | none |
| Lambton Shores | \$ 9,985 | \$ 8,593 | \$ 8,593 | \$ 4,496 | \$ 6,365 | \$ 5.48 | \$ 5.48 |
| Greater Sudbury | \$ 11,597 | \$ 7,243 | \$ 7,243 | \$ 7,243 | \$ 7,243 | \$ 7.36 | \$ 3.16 |
| Tecumseh | \$ 11,844 | \$ 8,642 | \$ 8,642 | \$ 5,512 | \$ 7,077 | \$ 4.71 | \$ 3.28 |
| Leamington | \$ 12,906 | \$ 8,793 | \$ 8,793 | \$ 5,607 | \$ 7,202 | \$ 1.05 | \$ 1.05 |
| Stratford | \$ 13,265 | \$ 9,795 | \$ 9,795 | \$ 5,230 | \$ 7,604 | \$ 2.08 | none |
| Wellesley | \$ 13,740 | \$ 10,113 | \$ 10,113 | \$ 8,643 | \$ 8,643 | \$ 9.81 | \$ 9.81 |
| Toronto | \$ 14,569 | \$ 11,784 | \$ 11,784 | \$ 6,367 | \$ 9,584 | \$ 10.61 | \$ 0.58 |
| Brantford | \$ 14,661 | \$ 10,228 | \$ 10,228 | \$ 7,026 | \$ 7,943 | \$ 5.00 | \$ 5.00 |
| Kingston | \$ 15,075 | \$ 11,437 | \$ 11,437 | \$ 6,771 | \$ 9,590 | \$ 12.60 | \$ 7.31 |
| Pelham | \$ 15,400 | \$ 10,920 | \$ 10,920 | \$ 7,963 | \$ 9,328 | \$ 8.59 | \$ 2.20 |
| Thorold | \$ 15,413 | \$ 10,733 | \$ 10,733 | \$ 8,085 | \$ 8,908 | \$ 11.37 | \$ 4.98 |
| Welland | \$ 15,605 | \$ 11,449 | \$ 11,449 | \$ 8,227 | \$ 9,729 | \$ 12.85 | \$ 6.46 |
| Ottawa | \$ 15,752 | \$ 11,808 | \$ 11,808 | \$ 7,345 | \$ 9,560 | \$ 12.14 | \$ 7.35 |
| Wainfleet | \$ 15,804 | \$ 10,872 | \$ 10,872 | \$ 7,956 | \$ 9,307 | \$ 12.55 | \$ 6.16 |
| West Lincoln | \$ 15,946 | \$ 10,547 | \$ 10,547 | \$ 7,767 | \$ 9,021 | \$ 11.14 | \$ 4.75 |
| North Dumfries | \$ 16,113 | \$ 12,486 | \$ 12,486 | \$ 11,016 | \$ 11,016 | \$ 9.81 | \$ 9.81 |
| Windsor | \$ 16,378 | \$ 12,726 | \$ 12,726 | \$ 8,515 | \$ 8,515 | \$ 3.50 | none |
| Tillsonburg | \$ 16,453 | \$ 13,807 | \$ 13,807 | \$ 7,508 | \$ 10,022 | \$ 3.39 | none |
| Port Colborne | \$ 17,025 | \$ 11,875 | \$ 11,875 | \$ 8,536 | \$ 10,188 | \$ 11.56 | \$ 3.49 |
| Niagara-on-the-Lake | \$ 17,779 | \$ 13,169 | \$ 13,169 | \$ 9,226 | \$ 11,265 | \$ 13.20 | \$ 6.81 |

2011 Total Development Charges (cont'd)

| | Single Detached Dwellings per unit | Multiples Dwelling 3+ per unit | Multiples Dwelling 1&2 per unit | Apartment units < 2 per unit | Apartment units >=2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|------------------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------------------|--|--|
| Woolwich | \$ 18,113 | \$ 13,625 | \$ 13,625 | \$ 10,775 | \$ 11,403 | \$ 11.42 | \$ 11.42 |
| Huntsville | \$ 18,901 | \$ 16,676 | \$ 16,676 | \$ 8,571 | \$ 13,202 | \$ 3.62 | \$ 2.55 |
| Niagara Falls | \$ 19,182 | \$ 13,096 | \$ 13,096 | \$ 10,847 | \$ 10,847 | \$ 13.06 | \$ 6.67 |
| Grimsby | \$ 19,281 | \$ 13,410 | \$ 13,410 | \$ 9,415 | \$ 11,555 | \$ 13.30 | \$ 6.91 |
| Bracebridge | \$ 19,415 | \$ 17,079 | \$ 17,079 | \$ 8,653 | \$ 12,812 | \$ 7.67 | \$ 7.67 |
| Fort Erie | \$ 19,662 | \$ 16,940 | \$ 15,403 | \$ 9,750 | \$ 15,623 | \$ 15.95 | \$ 9.56 |
| Wilmot | \$ 19,998 | \$ 15,326 | \$ 15,326 | \$ 11,612 | \$ 13,856 | \$ 12.86 | \$ 11.34 |
| Penetanguishene | \$ 21,112 | \$ 16,382 | \$ 16,382 | \$ 14,537 | \$ 14,537 | \$ 2.92 | \$ 2.92 |
| Gravenhurst | \$ 21,186 | \$ 14,750 | \$ 19,016 | \$ 9,456 | \$ 14,352 | \$ 5.29 | \$ 5.29 |
| Orangeville | \$ 22,203 | \$ 18,619 | \$ 18,619 | \$ 9,217 | \$ 12,904 | \$ 7.80 | \$ 7.80 |
| London | \$ 22,599 | \$ 16,317 | \$ 16,317 | \$ 9,835 | \$ 13,630 | \$ 15.19 | none |
| Kitchener | \$ 23,149 | \$ 16,615 | \$ 16,615 | \$ 13,978 | \$ 13,978 | \$ 14.27 | \$ 14.27 |
| Lincoln | \$ 23,623 | \$ 16,925 | \$ 16,925 | \$ 11,451 | \$ 14,619 | \$ 16.12 | \$ 9.73 |
| The Blue Mountains | \$ 23,630 | \$ 23,630 | \$ 23,630 | none | none | \$ 11.40 | \$ 11.40 |
| Cambridge | \$ 25,311 | \$ 21,586 | \$ 21,586 | \$ 15,813 | \$ 15,813 | \$ 11.90 | \$ 11.90 |
| Guelph | \$ 25,615 | \$ 19,933 | \$ 19,933 | \$ 12,259 | \$ 16,448 | \$ 11.72 | \$ 5.79 |
| Waterloo | \$ 27,730 | \$ 19,847 | \$ 19,847 | \$ 15,196 | \$ 17,107 | \$ 15.04 | \$ 15.04 |
| Hamilton | \$ 27,752 | \$ 20,064 | \$ 20,064 | \$ 11,793 | \$ 17,369 | \$ 19.18 | \$ 7.02 |
| Barrie | \$ 28,377 | \$ 24,768 | \$ 24,768 | \$ 14,524 | \$ 17,042 | \$ 16.53 | \$ 10.70 |
| Oshawa | \$ 29,109 | \$ 23,857 | \$ 23,857 | \$ 12,118 | \$ 18,780 | \$ 21.41 | \$ 4.75 |
| Innisfil | \$ 29,813 | \$ 26,844 | \$ 26,844 | \$ 15,766 | \$ 19,071 | \$ 10.79 | \$ 10.79 |
| Pickering | \$ 31,918 | \$ 25,499 | \$ 25,499 | \$ 13,256 | \$ 19,046 | \$ 22.41 | \$ 8.66 |
| Whitby | \$ 32,893 | \$ 27,389 | \$ 27,389 | \$ 13,497 | \$ 21,312 | \$ 18.50 | \$ 4.75 |
| Ajax | \$ 33,874 | \$ 27,661 | \$ 27,661 | \$ 13,632 | \$ 20,222 | \$ 21.90 | \$ 8.15 |
| Mississauga | \$ 35,265 | \$ 35,265 | \$ 35,265 | \$ 14,672 | \$ 26,591 | \$ 14.95 | \$ 11.28 |
| Clarington | \$ 35,893 | \$ 30,353 | \$ 23,989 | \$ 14,886 | \$ 22,942 | \$ 24.07 | \$ 7.58 |
| Burlington | \$ 36,371 | \$ 28,833 | \$ 22,085 | \$ 16,373 | \$ 21,822 | \$ 20.86 | \$ 16.29 |
| Caledon | \$ 37,967 | \$ 33,866 | \$ 33,866 | \$ 15,582 | \$ 26,724 | \$ 13.30 | \$ 10.77 |
| Georgina | \$ 38,262 | \$ 32,595 | \$ 32,595 | \$ 16,916 | \$ 24,882 | \$ 38.72 | \$ 16.03 |
| Halton Hills | \$ 42,418 | \$ 34,828 | \$ 24,820 | \$ 18,087 | \$ 24,592 | \$ 18.93 | \$ 15.35 |
| Brampton | \$ 43,129 | \$ 39,019 | \$ 39,019 | \$ 17,208 | \$ 14,359 | \$ 13.21 | \$ 10.68 |
| East Gwillimbury | \$ 44,921 | \$ 37,514 | \$ 37,514 | \$ 19,282 | \$ 28,284 | \$ 30.24 | \$ 17.55 |
| Milton | \$ 45,143 | \$ 36,134 | \$ 36,134 | \$ 19,933 | \$ 28,105 | \$ 22.22 | \$ 19.92 |
| King | \$ 45,299 | \$ 38,090 | \$ 38,090 | \$ 19,322 | \$ 28,356 | \$ 31.15 | \$ 18.46 |
| Richmond Hill | \$ 45,433 | \$ 37,726 | \$ 37,726 | \$ 19,798 | \$ 28,849 | \$ 30.99 | \$ 20.61 |
| Whitchurch-Stouffville | \$ 46,010 | \$ 37,905 | \$ 37,905 | \$ 20,635 | \$ 29,928 | \$ 36.42 | \$ 17.72 |
| Vaughan | \$ 46,242 | \$ 38,840 | \$ 38,840 | \$ 22,160 | \$ 29,214 | \$ 29.09 | \$ 16.40 |
| Oakville | \$ 47,249 | \$ 37,502 | \$ 31,882 | \$ 20,003 | \$ 29,697 | \$ 19.52 | \$ 19.52 |
| Newmarket | \$ 47,339 | \$ 38,115 | \$ 29,159 | \$ 18,780 | \$ 27,692 | \$ 28.90 | \$ 16.21 |
| Aurora | \$ 48,798 | \$ 40,136 | \$ 40,136 | \$ 21,622 | \$ 30,916 | \$ 29.56 | \$ 16.87 |
| Markham | \$ 52,892 | \$ 43,326 | \$ 43,326 | \$ 21,915 | \$ 33,631 | \$ 28.11 | \$ 15.35 |
| Average | \$ 22,496 | \$ 18,068 | \$ 17,608 | \$ 10,502 | \$ 13,970 | \$ 12.89 | \$ 8.43 |
| Median | \$ 19,232 | \$ 14,279 | \$ 14,567 | \$ 9,415 | \$ 11,555 | \$ 11.72 | \$ 7.33 |
| Minimum | \$ 2,641 | \$ 1,954 | \$ 1,954 | \$ 1,069 | \$ 1,649 | \$ 0.88 | \$ 0.40 |
| Maximum | \$ 52,892 | \$ 43,326 | \$ 43,326 | \$ 22,160 | \$ 33,631 | \$ 38.72 | \$ 20.61 |

2011 Development Charges—Grouped by Location

North Ontario

| | Single Detached Dwellings per unit | Multiples Dwelling 3+ per unit | Multiples Dwelling 1&2 per unit | Apartment units < 2 per unit | Apartment units >=2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|----------------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------------------|--|--|
| Fort Frances | none | none | none | none | none | none | none |
| Kenora | none | none | none | none | none | none | none |
| Sault Ste. Marie | none | none | none | none | none | none | none |
| Seguin | none | none | none | none | none | none | none |
| Thunder Bay | none | none | none | none | none | none | none |
| Timmins | none | none | none | none | none | none | none |
| North Bay | \$ 6,160 | \$ 5,082 | \$ 5,082 | \$ 2,938 | \$ 2,938 | \$ 1.82 | \$ 1.82 |
| Greater Sudbury | \$ 11,597 | \$ 7,243 | \$ 7,243 | \$ 7,243 | \$ 7,243 | \$ 7.36 | \$ 3.16 |
| North Average | \$ 8,879 | \$ 6,163 | \$ 6,163 | \$ 5,091 | \$ 5,091 | \$ 4.59 | \$ 2.49 |

Simcoe/Muskoka/Dufferin Area

| | Single Detached Dwellings per unit | Multiples Dwelling 3+ per unit | Multiples Dwelling 1&2 per unit | Apartment units < 2 per unit | Apartment units >=2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------------------|--|--|
| Huntsville | \$ 18,901 | \$ 16,676 | \$ 16,676 | \$ 8,571 | \$ 13,202 | \$ 3.62 | \$ 2.55 |
| Bracebridge | \$ 19,415 | \$ 17,079 | \$ 17,079 | \$ 8,653 | \$ 12,812 | \$ 7.67 | \$ 7.67 |
| Penetanguishene | \$ 21,112 | \$ 16,382 | \$ 16,382 | \$ 14,537 | \$ 14,537 | \$ 2.92 | \$ 2.92 |
| Gravenhurst | \$ 21,186 | \$ 14,750 | \$ 19,016 | \$ 9,456 | \$ 14,352 | \$ 5.29 | \$ 5.29 |
| Orangeville | \$ 22,203 | \$ 18,619 | \$ 18,619 | \$ 9,217 | \$ 12,904 | \$ 7.80 | \$ 7.80 |
| Barrie | \$ 28,377 | \$ 24,768 | \$ 24,768 | \$ 14,524 | \$ 17,042 | \$ 16.53 | \$ 10.70 |
| Innisfil | \$ 29,813 | \$ 26,844 | \$ 26,844 | \$ 15,766 | \$ 19,071 | \$ 10.79 | \$ 10.79 |
| Simcoe/Musk./Duff. Avg. | \$ 23,001 | \$ 19,303 | \$ 19,912 | \$ 11,532 | \$ 14,846 | \$ 7.80 | \$ 6.82 |

Niagara/Hamilton

| | Single Detached Dwellings per unit | Multiples Dwelling 3+ per unit | Multiples Dwelling 1&2 per unit | Apartment units < 2 per unit | Apartment units >=2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|-----------------------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------------------|--|--|
| St. Catharines | \$ 9,090 | \$ 6,368 | \$ 6,368 | \$ 5,356 | \$ 5,356 | \$ 8.59 | \$ 2.20 |
| Pelham | \$ 15,400 | \$ 10,920 | \$ 10,920 | \$ 7,963 | \$ 9,328 | \$ 8.59 | \$ 2.20 |
| Thorold | \$ 15,413 | \$ 10,733 | \$ 10,733 | \$ 8,085 | \$ 8,908 | \$ 11.37 | \$ 4.98 |
| Welland | \$ 15,605 | \$ 11,449 | \$ 11,449 | \$ 8,227 | \$ 9,729 | \$ 12.85 | \$ 6.46 |
| Wainfleet | \$ 15,804 | \$ 10,872 | \$ 10,872 | \$ 7,956 | \$ 9,307 | \$ 12.55 | \$ 6.16 |
| West Lincoln | \$ 15,946 | \$ 10,547 | \$ 10,547 | \$ 7,767 | \$ 9,021 | \$ 11.14 | \$ 4.75 |
| Port Colborne | \$ 17,025 | \$ 11,875 | \$ 11,875 | \$ 8,536 | \$ 10,188 | \$ 11.56 | \$ 3.49 |
| Niagara-on-the-Lake | \$ 17,779 | \$ 13,169 | \$ 13,169 | \$ 9,226 | \$ 11,265 | \$ 13.20 | \$ 6.81 |
| Niagara Falls | \$ 19,182 | \$ 13,096 | \$ 13,096 | \$ 10,847 | \$ 10,847 | \$ 13.06 | \$ 6.67 |
| Grimsby | \$ 19,281 | \$ 13,410 | \$ 13,410 | \$ 9,415 | \$ 11,555 | \$ 13.30 | \$ 6.91 |
| Fort Erie | \$ 19,662 | \$ 16,940 | \$ 15,403 | \$ 9,750 | \$ 15,623 | \$ 15.95 | \$ 9.56 |
| Lincoln | \$ 23,623 | \$ 16,925 | \$ 16,925 | \$ 11,451 | \$ 14,619 | \$ 16.12 | \$ 9.73 |
| Hamilton | \$ 27,752 | \$ 20,064 | \$ 20,064 | \$ 11,793 | \$ 17,369 | \$ 19.18 | \$ 7.02 |
| Niagara/Ham. Average | \$ 17,812 | \$ 12,798 | \$ 12,679 | \$ 8,952 | \$ 11,009 | \$ 12.88 | \$ 5.92 |

2011 Development Charges—Grouped by Location

Eastern Ontario

| | Single Detached Dwellings per unit | Multiples Dwelling 3+ per unit | Multiples Dwelling 1&2 per unit | Apartment units < 2 per unit | Apartment units >=2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|------------------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------------------|--|--|
| Brockville | none | none | none | none | none | none | none |
| Cornwall | none | none | none | none | none | none | none |
| Quinte West | \$ 5,124 | \$ 3,233 | \$ 3,233 | \$ 1,876 | \$ 3,265 | \$ 2.49 | \$ 2.49 |
| Kawartha Lakes | \$ 6,307 | \$ 4,089 | \$ 4,089 | \$ 2,891 | \$ 4,286 | \$ 5.48 | \$ 5.48 |
| Prince Edward County | \$ 7,191 | \$ 5,325 | \$ 5,325 | \$ 2,996 | \$ 3,688 | \$ 2.44 | \$ 2.44 |
| Belleville | \$ 7,607 | \$ 5,286 | \$ 5,286 | \$ 3,095 | \$ 5,391 | \$ 3.76 | none |
| Peterborough | \$ 9,154 | \$ 7,916 | \$ 7,916 | \$ 5,338 | \$ 5,338 | \$ 4.08 | none |
| Kingston | \$ 15,075 | \$ 11,437 | \$ 11,437 | \$ 6,771 | \$ 9,590 | \$ 12.60 | \$ 7.31 |
| Ottawa | \$ 15,752 | \$ 11,808 | \$ 11,808 | \$ 7,345 | \$ 9,560 | \$ 12.14 | \$ 7.35 |
| Eastern Average | \$ 9,459 | \$ 7,013 | \$ 7,013 | \$ 4,330 | \$ 5,874 | \$ 6.14 | \$ 5.01 |

Southwest Ontario

| | Single Detached Dwellings per unit | Multiples Dwelling 3+ per unit | Multiples Dwelling 1&2 per unit | Apartment units < 2 per unit | Apartment units >=2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|--------------------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------------------|--|--|
| St. Marys | \$ 2,641 | \$ 1,954 | \$ 1,954 | \$ 1,069 | \$ 1,649 | none | none |
| Chatham-Kent | \$ 3,266 | \$ 2,483 | \$ 2,483 | \$ 1,247 | \$ 2,449 | \$ 3.30 | \$ 1.47 |
| Central Elgin | \$ 4,733 | \$ 3,623 | \$ 3,623 | \$ 2,677 | \$ 2,677 | \$ 2.34 | none |
| Middlesex Centre | \$ 5,210 | \$ 3,653 | \$ 3,653 | \$ 2,271 | \$ 3,003 | \$ 1.00 | \$ 0.40 |
| Sarnia | \$ 5,643 | \$ 4,239 | \$ 4,239 | \$ 2,535 | \$ 3,554 | \$ 4.38 | \$ 4.38 |
| Kingsville | \$ 5,915 | \$ 4,856 | \$ 4,856 | \$ 2,748 | \$ 4,032 | \$ 0.88 | \$ 0.88 |
| Meaford | \$ 6,392 | \$ 5,576 | \$ 5,576 | \$ 5,576 | \$ 5,576 | \$ 1.32 | \$ 0.53 |
| St. Thomas | \$ 6,857 | \$ 5,576 | \$ 5,576 | \$ 2,886 | \$ 4,319 | \$ 5.32 | \$ 2.03 |
| Lambton Shores | \$ 9,985 | \$ 8,593 | \$ 8,593 | \$ 4,496 | \$ 6,365 | \$ 5.48 | \$ 5.48 |
| Tecumseh | \$ 11,844 | \$ 8,642 | \$ 8,642 | \$ 5,512 | \$ 7,077 | \$ 4.71 | \$ 3.28 |
| Leamington | \$ 12,906 | \$ 8,793 | \$ 8,793 | \$ 5,607 | \$ 7,202 | \$ 1.05 | \$ 1.05 |
| Stratford | \$ 13,265 | \$ 9,795 | \$ 9,795 | \$ 5,230 | \$ 7,604 | \$ 2.08 | none |
| Wellesley | \$ 13,740 | \$ 10,113 | \$ 10,113 | \$ 8,643 | \$ 8,643 | \$ 9.81 | \$ 9.81 |
| Brantford | \$ 14,661 | \$ 10,228 | \$ 10,228 | \$ 7,026 | \$ 7,943 | \$ 5.00 | \$ 5.00 |
| Windsor | \$ 16,378 | \$ 12,726 | \$ 12,726 | \$ 8,515 | \$ 8,515 | \$ 3.50 | none |
| North Dumfries | \$ 16,113 | \$ 12,486 | \$ 12,486 | \$ 11,016 | \$ 11,016 | \$ 9.81 | \$ 9.81 |
| Tillsonburg | \$ 16,453 | \$ 13,807 | \$ 13,807 | \$ 7,508 | \$ 10,022 | \$ 3.39 | none |
| Woolwich | \$ 18,113 | \$ 13,625 | \$ 13,625 | \$ 10,775 | \$ 11,403 | \$ 11.42 | \$ 11.42 |
| Wilmot | \$ 19,998 | \$ 15,326 | \$ 15,326 | \$ 11,612 | \$ 13,856 | \$ 12.86 | \$ 11.34 |
| London | \$ 22,599 | \$ 16,317 | \$ 16,317 | \$ 9,835 | \$ 13,630 | \$ 15.19 | none |
| Kitchener | \$ 23,149 | \$ 16,615 | \$ 16,615 | \$ 13,978 | \$ 13,978 | \$ 14.27 | \$ 14.27 |
| The Blue Mountains | \$ 23,630 | \$ 23,630 | \$ 23,630 | | | \$ 11.40 | \$ 11.40 |
| Cambridge | \$ 25,311 | \$ 21,586 | \$ 21,586 | \$ 15,813 | \$ 15,813 | \$ 11.90 | \$ 11.90 |
| Guelph | \$ 25,615 | \$ 19,933 | \$ 19,933 | \$ 12,259 | \$ 16,448 | \$ 11.72 | \$ 5.79 |
| Waterloo | \$ 27,730 | \$ 19,847 | \$ 19,847 | \$ 15,196 | \$ 17,107 | \$ 15.04 | \$ 15.04 |
| Southwest Average | \$ 14,086 | \$ 10,961 | \$ 10,961 | \$ 7,251 | \$ 8,495 | \$ 6.97 | \$ 6.59 |

2011 Development Charges—Grouped by Location

GTA Municipalities

| | Single Detached Dwellings per unit | Multiples Dwelling 3+ per unit | Multiples Dwelling 1&2 per unit | Apartment units < 2 per unit | Apartment units >=2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|------------------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------------------|--|--|
| Toronto | \$ 14,569 | \$ 11,784 | \$ 11,784 | \$ 6,367 | \$ 9,584 | \$ 10.61 | \$ 0.58 |
| Oshawa | \$ 29,109 | \$ 23,857 | \$ 23,857 | \$ 12,118 | \$ 18,780 | \$ 21.41 | \$ 4.75 |
| Pickering | \$ 31,918 | \$ 25,499 | \$ 25,499 | \$ 13,256 | \$ 19,046 | \$ 22.41 | \$ 8.66 |
| Whitby | \$ 32,893 | \$ 27,389 | \$ 27,389 | \$ 13,497 | \$ 21,312 | \$ 18.50 | \$ 4.75 |
| Ajax | \$ 33,874 | \$ 27,661 | \$ 27,661 | \$ 13,632 | \$ 20,222 | \$ 21.90 | \$ 8.15 |
| Mississauga | \$ 35,265 | \$ 35,265 | \$ 35,265 | \$ 14,672 | \$ 26,591 | \$ 14.95 | \$ 11.28 |
| Clarington | \$ 35,893 | \$ 30,353 | \$ 23,989 | \$ 14,886 | \$ 22,942 | \$ 24.07 | \$ 7.58 |
| Burlington | \$ 36,371 | \$ 28,833 | \$ 22,085 | \$ 16,373 | \$ 21,822 | \$ 20.86 | \$ 16.29 |
| Caledon | \$ 37,967 | \$ 33,866 | \$ 33,866 | \$ 15,582 | \$ 26,724 | \$ 13.30 | \$ 10.77 |
| Georgina | \$ 38,262 | \$ 32,595 | \$ 32,595 | \$ 16,916 | \$ 24,882 | \$ 38.72 | \$ 16.03 |
| Halton Hills | \$ 42,418 | \$ 34,828 | \$ 24,820 | \$ 18,087 | \$ 24,592 | \$ 18.93 | \$ 15.35 |
| Brampton | \$ 43,129 | \$ 39,019 | \$ 39,019 | \$ 17,208 | \$ 14,359 | \$ 13.21 | \$ 10.68 |
| East Gwillimbury | \$ 44,921 | \$ 37,514 | \$ 37,514 | \$ 19,282 | \$ 28,284 | \$ 30.24 | \$ 17.55 |
| Milton | \$ 45,143 | \$ 36,134 | \$ 36,134 | \$ 19,933 | \$ 28,105 | \$ 22.22 | \$ 19.92 |
| King | \$ 45,299 | \$ 38,090 | \$ 38,090 | \$ 19,322 | \$ 28,356 | \$ 31.15 | \$ 18.46 |
| Richmond Hill | \$ 45,433 | \$ 37,726 | \$ 37,726 | \$ 19,798 | \$ 28,849 | \$ 30.99 | \$ 20.61 |
| Whitchurch-Stouffville | \$ 46,010 | \$ 37,905 | \$ 37,905 | \$ 20,635 | \$ 29,928 | \$ 36.42 | \$ 17.72 |
| Vaughan | \$ 46,242 | \$ 38,840 | \$ 38,840 | \$ 22,160 | \$ 29,214 | \$ 29.09 | \$ 16.40 |
| Oakville | \$ 47,249 | \$ 37,502 | \$ 31,882 | \$ 20,003 | \$ 29,697 | \$ 19.52 | \$ 19.52 |
| Newmarket | \$ 47,339 | \$ 38,115 | \$ 29,159 | \$ 18,780 | \$ 27,692 | \$ 28.90 | \$ 16.21 |
| Aurora | \$ 48,798 | \$ 40,136 | \$ 40,136 | \$ 21,622 | \$ 30,916 | \$ 29.56 | \$ 16.87 |
| Markham | \$ 52,892 | \$ 43,326 | \$ 43,326 | \$ 21,915 | \$ 33,631 | \$ 28.11 | \$ 15.35 |
| GTA Average | \$ 40,045 | \$ 33,465 | \$ 31,752 | \$ 17,093 | \$ 24,797 | \$ 23.87 | \$ 13.34 |

Summary by Geographic Location

- There are clear trends across Ontario in terms of the DC practices and costs, with the lowest DCs generally in the North and East and the highest DCs in the GTA
- 6 of the 8 North municipalities in the study do not have Development Charges
- Brockville and Cornwall in the Eastern Ontario municipalities have no DCs. Of the remaining Eastern municipalities, 2 exempt Industrial properties
- All Niagara/Hamilton municipalities charge DCs for all types of properties
- 6 of the Southwest municipalities exempt industrial properties from DCs to promote employment

Building Permit Fees

Bill 124, the *Building Code Statute Amendment Act*, 2002 was given Royal assent on June 27, 2002 and subsequently amended the *Building Code Act*, 1992 as it relates to imposing fees. As such, municipalities across Ontario review and update their fees to ensure compliance with the Act. With respect to establishing fees under the *Building Code Act*, Section 7 of the Act provides municipalities with general powers to impose fees through passage of a by-law. The Council of a municipality may pass by-laws:

- Requiring the payment of fees on applications for issuance of permits and for prescribing the amounts thereof
- Providing for refunds of fees under such circumstances as are prescribed

The *Building Code Statute Law Amendment Act*, 2002 imposed additional requirements on municipalities in establishing fees under the Act, in that “The total amount of the fees authorized under clause (1)(c) must not exceed the anticipated reasonable cost of the principal authority to administer and enforce this Act in its area of jurisdiction.”

In addition, the amendments also require municipalities to:

- Reduce fees to reflect the portion of service performed by a Registered Code Agency
- Prepare and make available to the public annual reports with respect to the fees imposed under the Act and associated costs; and
- Undertake a public process, including notice and public meeting requirements, when a change in the fees is proposed.

O. Reg. 305/03 is the associated regulation arising from the *Building Code Statute Law Amendment Act*, 2002. The regulation provides details on the contents of the annual report and the public requirements for the imposition or change in fees. Section 11.2 of Bill 124 restricts the use of building permit revenues to recover only the “reasonable anticipated costs” of activities mandated by the *Building Code Act*.

2011 Building Permit Fees (sorted alphabetically)

| Municipality | Residential m ² | Retail / m ² (finished) | Industrial / m ² (finished) |
|---------------------|--|---|---|
| Ajax | \$9.00 /m ² | \$11.00 | \$6.60 |
| Aurora | \$11.00 /m ² | \$5.50 | \$5.50 |
| Barrie | \$10.75 /m ² | \$13.00 | \$8.25 |
| Belleville | \$10/\$1,000 | \$10/\$1,000 | \$10/\$1,000 |
| Bracebridge | \$14.85 /m ² | \$10/\$1000 | \$10/\$1,000 |
| Brampton | \$10.50 /m ² | \$14.50 | \$9.50 |
| Brantford | \$9.91 /m ² | \$9.37 | \$7.00 |
| Brockville | \$1,100 (base fee)/unit plus \$5.38 /m ² in | \$5.38 | \$5.38 |
| Burlington | up to 300 m ² \$9.80 /m ² , then \$12.63 /m ² | \$13.98 | up to 4650 m ² \$7.66, then \$5.24 /m ² |
| Caledon | \$10.20 /m ² | \$10.30 | > 465 m ² \$5.35 /m ² |
| Cambridge | \$13.45 /m ² | \$15.06 | \$9.36 |
| Central Elgin | \$1,000 up to 137 m ² + \$7.32 /m ² | \$6.67 /m ² >225 m ² | \$6.67 /m ² >225 m ² |
| Chatham-Kent | \$10.76 /m ² above grade, \$6.46 /m ² below grade, \$2.15 /m ² attached garage | \$11.50/\$1000 | \$11.50/\$1000 |
| Clarington | \$10.62 /m ² | \$13.79 | \$11.31 |
| Cornwall | \$1.08 /m ² | \$2.50/\$1,000 | \$2.50/\$1,000 |
| East Gwillimbury | \$15.38 /m ² | \$11.62 | \$10.22 |
| Fort Erie | \$10.01 /m ² | \$9.68 | \$8.50 |
| Fort Frances | \$51.87 1st \$1,000, \$10.37 each additional \$1,000 | \$10.37 each additional \$1,000 | \$51.87 1st \$1,000, \$10.37 each additional \$1,000 |
| Georgina | \$9.47 /m ² up to 158 m ² , \$11.30 /m ² | \$9.47 | \$9.47 |
| Gravenhurst | \$13.77 /m ² | \$10.61/\$1000 | \$10.61/\$1000 |
| Greater Sudbury | \$10.70/\$1,000 | \$10.70/\$1,000 | \$10.70/\$1,000 |
| Grimsby | \$9.04 /m ² | \$9.36 | \$5.60 |
| Guelph | \$11.62 /m ² | \$12.91 | \$8.07 |
| Halton Hills | \$14.50 /m ² | \$13.55 | \$8.62 |
| Hamilton | \$12.84 /m ² | \$14.07 | \$9.86/m ² <4,650 m ² , |
| Huntsville | \$15.60 /m ² | \$10.00/\$1000 | \$10.00/\$1000 |
| Innisfil | \$9.42 /m ² | \$8.31 | \$5.54 |
| Kawartha Lakes | \$10.31 /m ² | \$10.31 | \$7.56 |
| Kenora | \$5.38 /m ² | \$5.92 | \$4.84 |
| King | \$3,500 / dwelling unit with a floor area up to 511 m ² , \$6.89 /m ² over 511m ² | up to 232 m ² or \$11.84 /m ² | \$2,750 with a floor area up to 232 m ² or \$11.84 /m ² |
| Kingston | \$12/\$1,000 | \$12/\$1,000 | \$12/\$1,000 |
| Kingsville | \$9.15 /m ² | \$10.25/\$1,000 | \$10.25/\$1,000 |
| Kitchener | \$12.70 /m ² | \$14.63 | \$8.61 |
| Lambton Shores | \$ 7.00 /m ² | \$7.00 | none |
| Leamington | \$8.07 /m ² | \$5.92 | \$5.92 |
| Lincoln | \$12.80/ m ² | \$11.84 | \$7.53 |
| London | \$ 7.30 /m ² | \$8.00 | \$5.80 |
| Markham | \$11.80 /m ² | \$11.08 | \$9.06 |
| Meaford | \$11.41 /m ² | \$9.79 | \$6.35 |
| Middlesex | \$7.10 /m ² | \$7.74 | \$7.74 |
| Milton | \$9.83 /m ² | \$9.00 | \$6.00 |
| Mississauga | \$11.05 /m ² | \$10.75 | \$7.80 /m ² , < 2000 m ² |
| Newmarket | \$14.50 /m ² | \$8.88 | \$8.66 |
| Niagara Falls | \$10.13 /m ² | \$12.67 | \$11.61 |
| Niagara-on-the-Lake | \$14.53 /m ² | \$18.93 | \$9.58 |

2011 Building Permit Fees (sorted alphabetically)

| Municipality | Residential m ² | Retail / m ² (finished) | Industrial / m ² (finished) |
|------------------------|--|--|---|
| North Bay | \$14.63 /m ² | \$11.23 per \$1,000 | \$11.23 per \$1,000 |
| North Dumfries | \$10.00 /m ² | \$8.50 | \$7.32 |
| Oakville | \$13.49 /m ² | \$18.76 | \$11.28 /m ² > 15,000 m ² |
| Orangeville | \$14.50/\$1000 | \$14.50/\$1000 | \$9.50/\$1000 |
| Oshawa | \$10.60 /m ² | \$12.25 | \$10.27 |
| Ottawa | \$12.00/\$1000 | \$12.00/\$1000 | \$12.00/\$1000 |
| Pelham | \$14.21 /m ² | \$16.80 | \$16.80 |
| Penetanguishene | \$9.79 /m ² | \$4.20 | \$4.20 |
| Peterborough | \$13.02 /m ² | \$14.21 | \$14.21 |
| Pickering | \$10.00 /m ² | \$8.25 | \$6.20 |
| Port Colborne | \$8.61 /m ² | \$8.07 | \$4.84 |
| Prince Edward County | \$100 + \$7.50 /m ² | \$100 + \$8 /m ² | \$100 + \$2 /m ² |
| Quinte West | \$9.00 /m ² | \$9.00 | \$4.50 |
| Richmond Hill | \$9.50 /m ² | \$10.00 | \$8.10 |
| Sarnia | \$54 + \$8.10/\$1000 | \$54 + \$13.25/\$1000 | \$54 + \$8.10/\$1000 |
| Sault Ste. Marie | \$13.00 /m ² | \$11.50 | \$9.50 /m ² < 7,500 m ² , > 7,500 m ² , \$8.50 |
| Seguin | \$11 /\$1000 value | \$11 /\$1000 value | \$11 /\$1000 value |
| St. Catharines | \$9.68 /m ² | \$9.15 m ² 929-4647 then \$8.61 /m ² > 4647 m ² | m ² 929-4647 then \$6.46 /m ² > 4647 m ² |
| St. Marys | \$1,760/unit up to 186 m ² over 186 m ² \$9.47 m ² | \$2,640 up to 232 m ² + \$10.76/m ² > 232 m ² | \$2,640 up to 232 m ² + \$10.76/m ² > 232 m ² |
| St. Thomas | \$25 first \$1,000, \$7 each additional \$1,000 | \$25 first \$1,000, \$7 each additional \$1,000 | \$25 first \$1,000, \$7 each additional \$1,000 |
| Stratford | \$11.41 /m ² | \$10.87 | \$9.58 |
| Tecumseh | \$9.68 /m ² | \$9.15 | \$7.53 |
| The Blue Mountains | \$13.70 /m ² | \$10.34 | \$5.50 |
| Thorold | \$11.84 /m ² | \$12.05 | \$7.75 |
| Thunder Bay | \$10 /\$1000 value | \$10 /\$1000 value | \$10 /\$1000 value |
| Tillsonburg | \$45 1st \$1,000 + \$10/\$1,000 | \$45 1st \$1,000 + \$10/\$1,000 | \$45 1st \$1,000 + \$10/\$1,000 |
| Timmins | \$50 + \$11/\$1000 | \$50 + \$11/\$1000 | \$50 + \$11/\$1000 |
| Toronto | \$45.77 + \$15.08 /m ² | \$16.87 | \$13.82 /m ² <7,500 m ² , \$12.21 > 7,500 m ² |
| Vaughan | \$9.75 /m ² | \$9.25 | \$7.65 |
| Wainfleet | up to 195 m ² \$1,900, \$11.84 m ² > 195 | up to 232 m ² \$2,300, | up to 232 m ² \$2,300, over |
| Waterloo | \$8.61 /m ² | \$10.22 | \$5.92 |
| Welland | \$10.33 /m ² | \$10.33 | \$6.67 |
| Wellesley | \$9.47 /m ² | \$11.30 | \$7.10 |
| West Lincoln | \$11.69 /m ² | \$11.38 | \$8.48 |
| Whitby | \$8.50 /m ² | \$10.01 | \$8.18 |
| Whitchurch-Stouffville | \$7.53 /m ² | \$7.53 | \$6.35 |
| Wilmot | \$12.91 /m ² | \$13.45 | \$6.46 |
| Windsor | \$10.22 m ² + \$400 | \$13.99 | \$9.68 |
| Woolwich | \$7.32 /m ² | \$4.84 | \$4.30 |

2011 Building Permit Fees (sorted by Location)

| Municipality | Residential 167 m2 property - \$162,000 Value | Building Code Act Reserve |
|-----------------------------|--|------------------------------|
| Cornwall | \$ 180 | |
| Brockville | \$ 1,100 | |
| Prince Edward County | \$ 1,353 | |
| Quinte West | \$ 1,503 | |
| Belleville | \$ 1,620 | |
| Kawartha Lakes | \$ 1,722 | |
| Kingston | \$ 1,944 | \$ 4,739,185 |
| Ottawa | \$ 1,944 | \$ 38,063,020 |
| Peterborough | \$ 2,174 | \$ 48,093 |
| Eastern Average | \$ 1,504 | |
| Whitchurch-Stouffville | \$ 1,258 | \$ 2,429,144 |
| Whitby | \$ 1,420 | \$ 747,760 |
| Ajax | \$ 1,503 | \$ 1,215,049 |
| Richmond Hill | \$ 1,587 | |
| Georgina | \$ 1,598 | |
| Vaughan | \$ 1,628 | |
| Burlington | \$ 1,637 | |
| Milton | \$ 1,642 | \$ 5,406,785 |
| Pickering | \$ 1,670 | |
| Caledon | \$ 1,703 | \$ 658,823 |
| Brampton | \$ 1,754 | \$ 7,376,748 |
| Oshawa | \$ 1,770 | |
| Clarington | \$ 1,774 | \$ 3,043 |
| Aurora | \$ 1,837 | |
| Mississauga | \$ 1,845 | |
| Markham | \$ 1,971 | |
| Oakville | \$ 2,253 | |
| Halton Hills | \$ 2,422 | \$ 271,681 |
| Newmarket | \$ 2,422 | |
| Toronto | \$ 2,564 | \$ 11,168,476 |
| East Gwillimbury | \$ 2,568 | |
| King | \$ 3,500 | |
| GTA Average | \$ 1,924 | |
| Port Colborne | \$ 1,438 | |
| Grimsby | \$ 1,510 | |
| St. Catharines | \$ 1,617 | \$ 899,938 |
| Fort Erie | \$ 1,672 | |
| Niagara Falls | \$ 1,692 | |
| Welland | \$ 1,725 | |
| Wainfleet | \$ 1,900 | |
| West Lincoln | \$ 1,952 | |
| Thorold | \$ 1,977 | |
| Lincoln | \$ 2,138 | \$ 123,979 |
| Hamilton | \$ 2,144 | \$ 7,376,497 |
| Pelham | \$ 2,373 | |
| Niagara-on-the-Lake | \$ 2,427 | \$ 42,358 |
| Niagara/Hamilton Avg | \$ 1,889 | |

| Municipality | Residential 167 m2 property - \$162,000 Value | Building Code Act Reserve |
|-------------------------------|--|------------------------------|
| Kenora | \$ 898 | |
| Thunder Bay | \$ 1,620 | |
| Fort Frances | \$ 1,721 | |
| Greater Sudbury | \$ 1,733 | \$ 7,426,488 |
| Seguin | \$ 1,782 | |
| Timmins | \$ 1,832 | |
| Sault Ste. Marie | \$ 2,171 | \$ 1,625,242 |
| North Bay | \$ 2,443 | \$ 504,662 |
| North Average | \$ 1,775 | |
| Innisfil | \$ 1,573 | |
| Penetanguishene | \$ 1,635 | \$ 1,074 |
| Barrie | \$ 1,795 | |
| Gravenhurst | \$ 2,300 | |
| Orangeville | \$ 2,349 | |
| Bracebridge | \$ 2,480 | |
| Huntsville | \$ 2,605 | |
| Simcoe/Musk./Duff. Avg | \$ 2,105 | |
| St. Thomas | \$ 1,152 | \$ 202,235 |
| Lambton Shores | \$ 1,169 | |
| Middlesex | \$ 1,186 | |
| London | \$ 1,219 | \$ - |
| Central Elgin | \$ 1,220 | |
| Woolwich | \$ 1,222 | \$ 679,353 |
| Leamington | \$ 1,348 | |
| Sarnia | \$ 1,366 | \$ 1,079,056 |
| Waterloo | \$ 1,438 | \$ 5,407,044 |
| Kingsville | \$ 1,527 | |
| Wellesley | \$ 1,581 | \$ 320,541 |
| Tecumseh | \$ 1,617 | |
| Brantford | \$ 1,655 | \$ 1,684,417 |
| Tillsonburg | \$ 1,655 | |
| North Dumfries | \$ 1,670 | |
| St. Marys | \$ 1,760 | |
| Chatham-Kent | \$ 1,800 | \$ 474,968 |
| Stratford | \$ 1,905 | |
| Meaford | \$ 1,905 | |
| Guelph | \$ 1,941 | |
| Windsor | \$ 2,107 | \$ (7,156,257) |
| Kitchener | \$ 2,121 | \$ 4,163,009 |
| Wilmot | \$ 2,156 | \$ 122,257 |
| Cambridge | \$ 2,246 | \$ 760,719 |
| The Blue Mountains | \$ 2,288 | |
| Southwest Average | \$ 1,650 | |

2011 Commercial Solid Waste Tipping Fees
(Sorted by 2011 Fee per Tonne)

| Municipality or Region | 2007 Per Tonne | 2008 Per Tonne | 2009 Per Tonne | 2010 Per Tonne | 2011 Per Tonne |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Kenora | N/A | N/A | N/A | N/A | \$ 30 |
| Thunder Bay | \$ 40 | \$ 42 | \$ 45 | \$ 47 | \$ 50 |
| Timmins | N/A | N/A | \$ 30 | \$ 35 | \$ 50 |
| Essex County | \$ 56 | \$ 51 | \$ 53 | \$ 55 | \$ 56 |
| Cornwall | \$ 49 | \$ 55 | \$ 55 | N/A | \$ 60 |
| Chatham-Kent | \$ 97 | \$ 97 | \$ 60 | \$ 60 | \$ 60 |
| Windsor | \$ 56 | \$ 57 | \$ 92 | \$ 60 | \$ 61 |
| Fort Frances | N/A | N/A | N/A | N/A | \$ 62 |
| Oxford County | \$ 50 | \$ 60 | \$ 61 | \$ 62 | \$ 62 |
| Greater Sudbury | \$ 60 | \$ 60 | \$ 60 | \$ 63 | \$ 63 |
| Brantford | \$ 60 | \$ 65 | \$ 65 | \$ 65 | \$ 65 |
| Guelph | N/A | N/A | \$ 70 | \$ 70 | \$ 70 |
| Sault Ste. Marie | \$ 65 | \$ 65 | \$ 65 | \$ 65 | \$ 70 |
| Stratford | \$ 59 | \$ 65 | \$ 65 | \$ 71 | \$ 72 |
| Waterloo Region | \$ 60 | \$ 64 | \$ 68 | \$ 70 | \$ 72 |
| London | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 |
| North Bay | \$ 60 | \$ 60 | \$ 65 | \$ 68 | \$ 75 |
| Peel Region | \$ 80 | \$ 80 | \$ 80 | \$ 80 | \$ 80 |
| Niagara Region | \$ 70 | \$ 70 | \$ 80 | \$ 90 | \$ 90 |
| Peterborough | \$ 85 | \$ 85 | \$ 85 | \$ 85 | \$ 90 |
| Kawartha Lakes | \$ 85 | \$ 85 | \$ 85 | \$ 90 | \$ 95 |
| Ottawa | \$ 75 | \$ 85 | \$ 90 | \$ 94 | \$ 96 |
| Belleville | \$ 99 | \$ 99 | \$ 99 | \$ 99 | \$ 99 |
| Toronto | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| York Region | \$ 87 | \$ 90 | \$ 100 | \$ 100 | \$ 100 |
| Kingston | \$ 71 | \$ 110 | \$ 110 | \$ 110 | \$ 101 |
| Simcoe County | \$ 115 | \$ 115 | \$ 115 | \$ 115 | \$ 115 |
| Hamilton | \$ 105 | \$ 113 | \$ 113 | \$ 115 | \$ 118 |
| Durham Region | \$ 120 | \$ 120 | \$ 120 | \$ 120 | \$ 120 |
| Muskoka | \$ 105 | \$ 110 | \$ 115 | \$ 118 | \$ 121 |
| Barrie | \$ 105 | \$ 108 | \$ 115 | \$ 118 | \$ 122 |
| Halton Region | \$ 98 | \$ 108 | \$ 134 | \$ 143 | \$ 143 |
| Average | \$ 78 | \$ 82 | \$ 82 | \$ 84 | \$ 83 |
| Median | \$ 75 | \$ 83 | \$ 80 | \$ 80 | \$ 75 |

The 2011 commercial solid waste tipping fees range from \$30 in Kenora to a high of \$143 in Halton Region.

2011 Transit Fares

| Municipality | Cash Fares | | | Monthly Passes | | | |
|--|----------------|----------------|----------------|-----------------|-----------------|-----------------|----------|
| | Adult | Student | Senior | Adult | Student | Senior | |
| Barrie | \$ 2.75 | \$ 2.75 | \$ 2.40 | \$ 77.00 | \$ 59.50 | \$ 50.50 | |
| Belleville | \$ 2.25 | \$ 1.90 | \$ 1.90 | \$ 72.00 | \$ 57.00 | \$ 50.00 | |
| Brampton | \$ 3.25 | \$ 3.00 | \$ 1.00 | \$107.00 | \$100.00 | \$ 47.00 | |
| Brantford | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 63.00 | \$ 48.00 | \$ 48.00 | |
| Brockville | \$ 2.00 | \$ 2.00 | \$ 2.00 | \$ 55.00 | \$ 55.00 | \$ 55.00 | |
| Burlington | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 88.00 | \$ 64.00 | \$ 54.00 | |
| Chatham-Kent | \$ 2.00 | \$ 1.75 | \$ 1.75 | \$ 35.00 | \$ 27.00 | \$ 27.00 | 22 rides |
| Cornwall | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 59.00 | \$ 52.00 | \$ 36.00 | |
| Durham Region | \$ 2.90 | \$ 2.90 | \$ 1.90 | \$ 97.00 | \$ 81.50 | \$ 39.00 | |
| Fort Erie | \$ 2.00 | \$ 2.00 | \$ 2.00 | | | | |
| Greater Sudbury | \$ 2.60 | \$ 2.60 | \$ 2.00 | \$ 74.00 | \$ 68.00 | \$ 45.00 | |
| Guelph | \$ 2.75 | \$ 2.75 | \$ 2.75 | \$ 72.00 | \$ 62.00 | \$ 60.00 | |
| Hamilton | \$ 2.55 | \$ 2.55 | \$ 2.55 | \$ 87.00 | \$ 71.00 | \$ 87.00 | |
| Huntsville | \$ 2.00 | \$ 1.00 | \$ 2.00 | \$ 50.00 | \$ 25.00 | \$ 50.00 | |
| Kawartha Lakes * | \$ 2.00 | \$ 1.50 | \$ 1.50 | \$ 60.00 | \$ 50.00 | \$ 50.00 | |
| Kenora | \$ 2.00 | \$ 2.00 | \$ 2.00 | \$ 50.00 | \$ 50.00 | \$ 50.00 | 30 rides |
| Kingston | \$ 2.50 | \$ 2.25 | \$ 2.25 | \$ 68.25 | \$ 50.50 | \$ 46.25 | |
| Leamington | \$ 2.00 | \$ 1.00 | \$ 1.75 | \$ 30.00 | \$ 30.00 | \$ 30.00 | 22 rides |
| London ^ | \$ 2.75 | \$ 2.75 | \$ 2.75 | \$ 81.00 | \$ 70.00 | \$ 57.50 | |
| Milton | \$ 2.75 | \$ 2.75 | \$ 2.75 | \$ 60.00 | \$ 45.00 | \$ 42.00 | |
| Mississauga | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$116.00 | \$116.00 | \$ 44.00 | |
| Niagara Falls | \$ 2.50 | \$ 2.25 | \$ 2.25 | \$ 70.00 | \$ 54.00 | \$ 54.00 | |
| North Bay | \$ 2.25 | \$ 2.25 | \$ 2.25 | \$ 80.00 | \$ 65.00 | \$ 55.00 | |
| Oakville | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 94.00 | \$ 60.00 | \$ 50.00 | |
| Orangeville | \$ 2.00 | \$ 1.50 | \$ 1.50 | \$ 35.00 | \$ 25.00 | \$ 25.00 | |
| Ottawa | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$ 94.00 | \$ 75.00 | \$ 37.00 | |
| Peterborough | \$ 2.25 | \$ 2.25 | \$ 2.25 | \$ 55.00 | \$ 50.00 | \$ 33.00 | |
| Port Colborne | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 69.00 | \$ 59.00 | \$ 52.00 | |
| Quinte West | \$ 2.00 | \$ 1.50 | \$ 1.50 | \$ 30.00 | \$ 25.00 | \$ 25.00 | |
| Sarnia | \$ 2.25 | \$ 2.25 | \$ 2.25 | \$ 60.00 | \$ 60.00 | \$ 60.00 | |
| Sault Ste. Marie | \$ 2.25 | \$ 2.25 | \$ 2.25 | \$ 56.00 | \$ 56.00 | \$ 46.00 | |
| St. Catharines | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 80.00 | \$ 50.00 | \$ 50.00 | |
| St. Thomas | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 60.00 | \$ 50.00 | \$ 50.00 | |
| Stratford | \$ 2.50 | \$ 2.25 | \$ 2.25 | \$ 55.00 | \$ 45.00 | \$ 45.00 | |
| Tecumseh | \$ 2.00 | \$ 1.00 | \$ 1.50 | \$ 35.00 | \$ 25.00 | \$ 30.00 | |
| Thorold | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 80.00 | \$ 50.00 | \$ 50.00 | |
| Thunder Bay | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 69.50 | \$ 59.50 | \$ 59.50 | |
| Timmins | \$ 2.50 | \$ 2.00 | \$ 2.00 | \$ 67.00 | \$ 52.00 | \$ 52.00 | |
| Toronto | \$ 3.00 | \$ 2.00 | \$ 2.00 | \$121.00 | \$ 99.00 | \$ 99.00 | |
| Waterloo Region | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 60.00 | \$ 50.00 | \$ 50.00 | |
| Welland | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 69.00 | \$ 59.00 | \$ 52.00 | |
| Windsor | \$ 2.45 | \$ 1.70 | \$ 1.70 | \$ 79.00 | \$ 55.00 | \$ 40.00 | |
| York Region | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$105.00 | \$ 75.00 | \$ 46.00 | |
| Average | \$ 2.49 | \$ 2.29 | \$ 2.25 | \$ 69.64 | \$ 56.67 | \$ 48.30 | |
| Median | \$ 2.50 | \$ 2.50 | \$ 2.25 | \$ 69.00 | \$ 55.00 | \$ 50.00 | |
| Minimum | \$ 2.00 | \$ 1.00 | \$ 1.00 | \$ 30.00 | \$ 25.00 | \$ 25.00 | |
| Maximum | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$121.00 | \$116.00 | \$ 99.00 | |
| ^ Post-secondary student | | | | | | | |
| * adult 12 tokens student/senior 14 tokens | | | | | | | |

Tax Policies



Tax Policies

The relative tax burden in each class of property will be impacted by the type of tax policies implemented in each municipality. As such, an analysis of the 2011 tax policies that impact the relative tax position was completed and has been summarized to include the following:

- ***Comparison of Tax Ratios***
 - ***Delegation***
 - ***Summary of Optional Classes***
-

Comparison of Tax Ratios

Tax ratios define each property class's rate of taxation in relation to the rate of the residential property class. The tax ratio for the residential class is set by the province at 1.00. The different relative burdens are reflected in the tax ratios. These relative burdens are used to calculate the municipal tax rate of each property class in relation to the residential class.

The “**Range of Fairness**” represents what the Province determines as a fair level of taxation for various types of properties compared to the tax burden on the Residential class.

According to the legislation, municipalities are not permitted to apply municipal levy increases on the Commercial, Industrial or Multi-Residential classes if the tax ratios for those classes exceed the prescribed “**Threshold Ratios**”. These threshold ratios define the average relative municipal tax for each property class in relation to the Residential/Farm class across the Province. For example, across Ontario, on average, Multi-Residential properties pay 2.74 times more municipal property taxes than their Residential counterparts.

Delegation

Under the rules and regulations established by the Province, upper and single tier municipalities are responsible for property tax policies. An exception to this rule is if an upper-tier municipality elects to delegate the property tax policy responsibility to its lower-tiers. Of the municipalities in this study, only the Region of Peel (consisting of the City of Brampton, City of Mississauga and Town of Caledon) delegated such authority to its lower-tier municipalities. Mississauga's ratios are different from the City of Brampton and the Town of Caledon.

Comparison of 2011 Tax Ratios

| Municipality | Multi-Residential | Commercial (Residual) | Industrial (Residual) | Industrial (Large) |
|-----------------------------|-------------------|-----------------------|-----------------------|--------------------|
| Barrie | 1.0394 | 1.4331 | 1.5163 | |
| Belleville | 2.5102 | 1.9191 | 2.4000 | |
| Brantford | 2.1355 | 1.9360 | 2.6300 | |
| Brockville | 1.7700 | 1.9580 | 2.6276 | |
| Central Elgin * | 2.3458 | 1.6376 | 2.2251 | 2.8318 |
| Chatham-Kent | 2.1488 | 1.9797 | 2.4349 | |
| Dufferin | 2.6802 | 1.2200 | 2.1984 | |
| Durham | 1.8665 | 1.4500 | 2.2598 | |
| Essex * | 1.9554 | 1.0820 | 1.9425 | 2.6861 |
| Fort Frances | 2.5427 | 2.0506 | 2.7818 | 5.0726 |
| Greater Sudbury * | 2.2667 | 2.1302 | 3.0255 | 3.4293 |
| Grey | 1.4412 | 1.3069 | 1.8582 | |
| Guelph | 2.3094 | 1.8400 | 2.6300 | |
| Halton | 2.2619 | 1.4565 | 2.3599 | |
| Hamilton * | 2.7400 | 1.9800 | 3.2690 | 3.8333 |
| Kawartha Lakes | 1.9797 | 1.2775 | 1.2775 | |
| Kenora | 1.7173 | 1.9300 | 2.0526 | 2.6698 |
| Kingston | 2.4834 | 1.9800 | 2.6300 | |
| Lambton * | 2.4000 | 1.6311 | 2.0535 | 3.0122 |
| London | 2.0877 | 1.9800 | 2.6300 | |
| Middlesex Centre | 1.7697 | 1.1449 | 1.7451 | |
| Mississauga | 1.7788 | 1.4098 | 1.5708 | |
| Muskoka | 1.0000 | 1.1000 | 1.1000 | |
| Niagara | 2.0440 | 1.7586 | 2.6300 | |
| North Bay | 2.2054 | 1.8822 | 1.4000 | |
| Ottawa | 1.7000 | 1.9568 | 2.6109 | 2.2421 |
| Oxford | 2.7400 | 1.9018 | 2.6300 | |
| Peel (Brampton & Caledon) | 1.7050 | 1.2971 | 1.4700 | |
| Perth | 1.7251 | 1.5463 | 2.4812 | |
| Peterborough (City) | 1.9472 | 1.7403 | 2.3232 | |
| Prince Edward County | 1.4402 | 1.1125 | 1.3895 | |
| Quinte West | 2.1300 | 1.5385 | 2.4460 | 2.6147 |
| Sault Ste. Marie * | 1.2597 | 1.8609 | 2.4007 | 3.4207 |
| Seguin | 0.9658 | 1.0760 | 2.2903 | |
| Simcoe | 1.5385 | 1.2521 | 1.5385 | |
| St. Thomas * | 2.4987 | 1.9475 | 2.2281 | 2.6774 |
| Stratford * | 2.1539 | 1.9759 | 3.0412 | |
| Thunder Bay | 2.7400 | 1.9527 | 2.4300 | 2.4650 |
| Timmins * | 1.6816 | 1.7501 | 2.1783 | 2.7114 |
| Toronto * | 3.3160 | 3.1340 | 3.2365 | |
| Waterloo | 1.9500 | 1.9500 | 1.9500 | |
| Windsor * | 2.4681 | 1.9178 | 2.3618 | 3.1086 |
| York | 1.0000 | 1.1431 | 1.3305 | |
| Average | 2.0102 | 1.6867 | 2.2229 | 3.0554 |
| Minimum | 0.9658 | 1.0760 | 1.1000 | 2.2421 |
| Maximum | 3.3160 | 3.1340 | 3.2690 | 5.0726 |
| Provincial Threshold | 2.7400 | 1.9800 | 2.6300 | 2.6300 |
| Median | 2.0440 | 1.7586 | 2.3232 | 2.7716 |

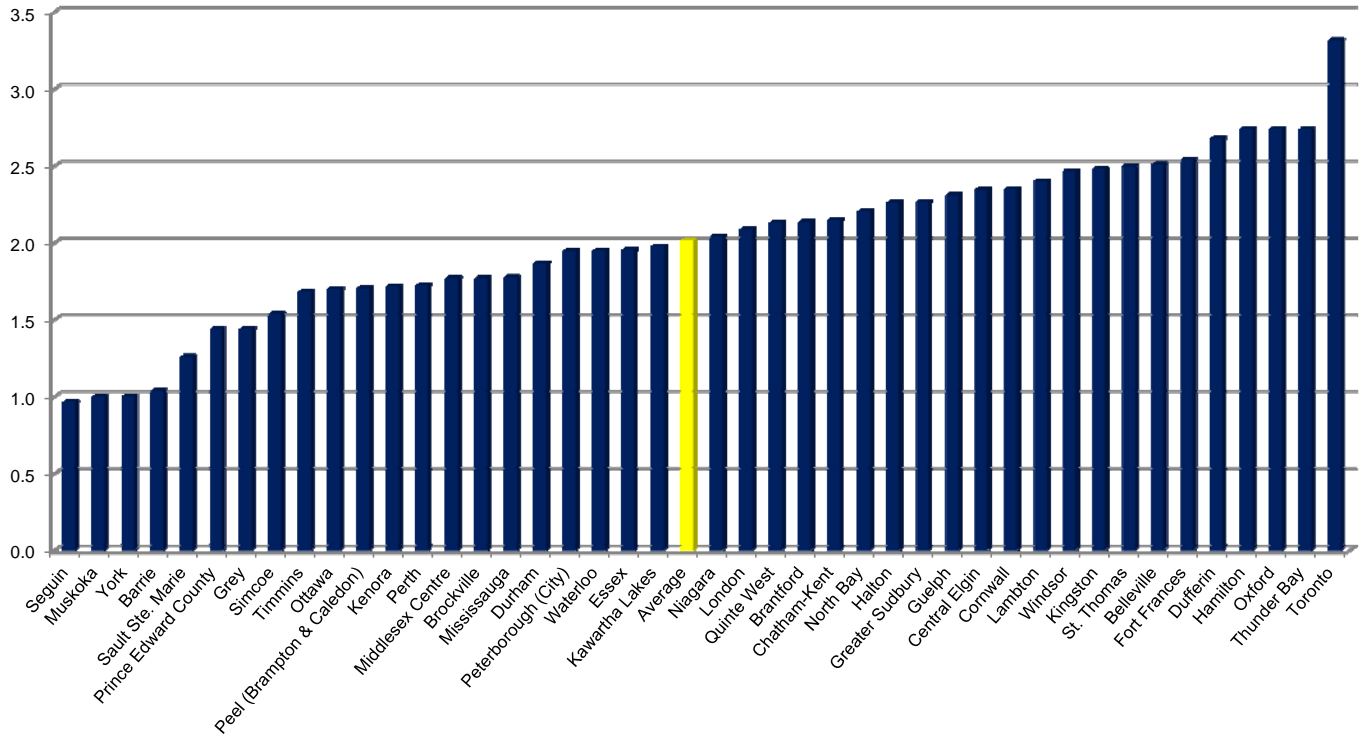
- Denotes municipalities with one or more ratios above the Provincial Threshold

The highlighted cells reflect changes in tax ratios between 2010 and 2011

| | |
|-----|---------------------------------|
| XXX | reflects increase in tax ratios |
| XXX | reflects decrease in tax ratios |

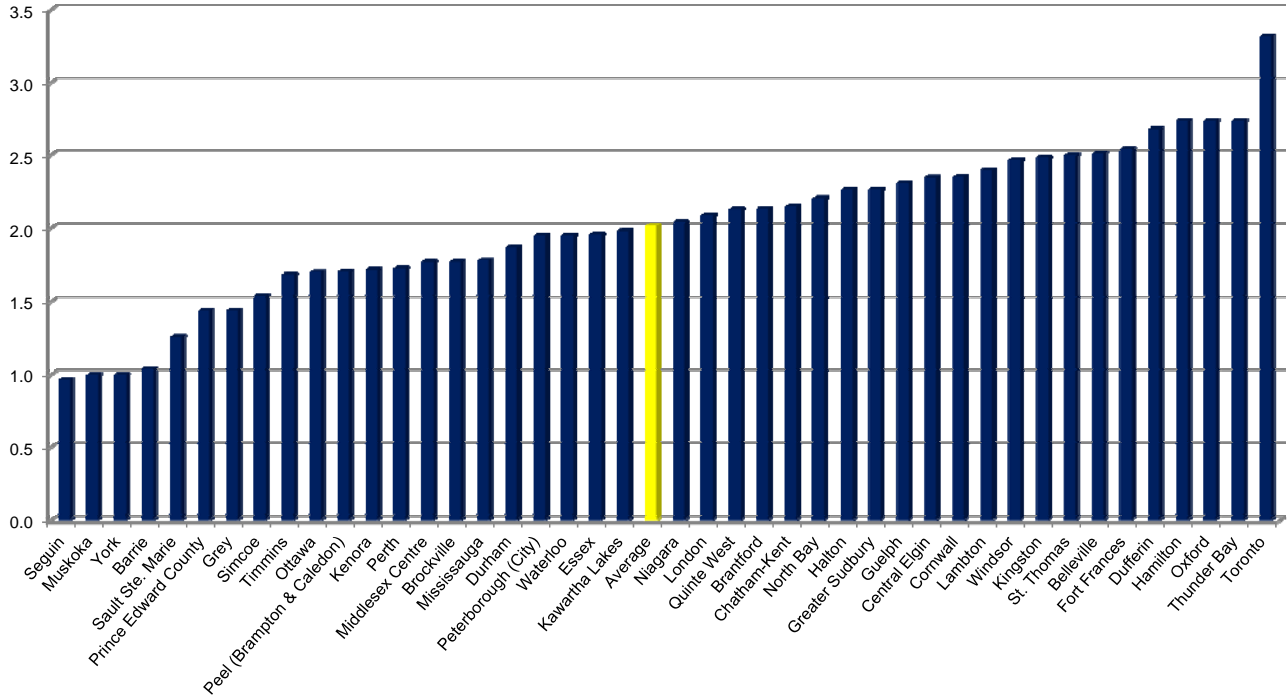
(only for those municipalities that participated in the 2010 Study)

Multi-Residential Tax Ratios



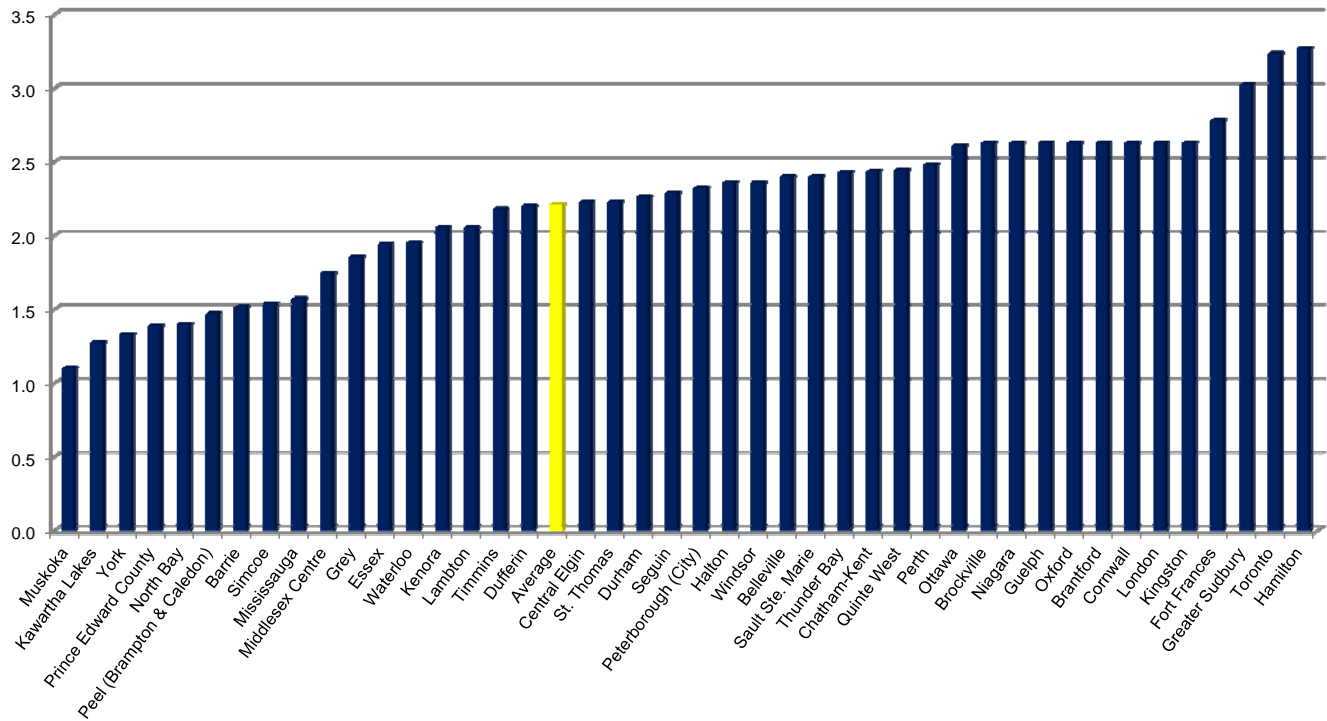
- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Muskoka, Barrie, and York are the only municipalities within the Provincial Range of Fairness (1.00 to 1.10).
- 11 of the 43 municipal entities decreased their Multi-Residential Tax Rate in 2011 including: Barrie, Brockville, Guelph, Kingston, London, Niagara, Perth, Sault Ste. Marie, Simcoe, Toronto, and Windsor.
- All other factors being equal, municipalities with a high Multi-Residential Tax Ratio will have higher relative tax burdens.

Commercial (residual) Tax Ratios



- With the exception of Greater Sudbury, Fort Frances and Toronto all municipalities have a residual Commercial Tax Ratio at or below the Provincial Threshold of 1.98.
- District of Parry Sound (Seguin), the County of Essex and the District of Muskoka are the only municipalities that fall within the Provincial Range of Fairness.
- 7 of the 39 municipal entities reduced their Commercial Tax Ratio in 2011 including Lambton, Mississauga, Peterborough , Simcoe, Stratford, Toronto, and Windsor.

Industrial (residual) Tax Ratios



- With the exception of Central Elgin, Essex, Fort Frances, Greater Sudbury, Hamilton, Lambton, Sault Ste. Marie, St. Thomas, Stratford, Timmins, Toronto, and Windsor, all municipalities have a residual Industrial Tax Ratio at or below the Provincial Threshold of 2.63.
- The District of Muskoka is the only municipality that falls within the Provincial Range of Fairness.
- 8 of the 43 municipal entities decreased their Industrial Tax Ratio in 2011 including Brantford, , Hamilton, Ottawa, Simcoe, Stratford, Toronto, Windsor, and York.

Summary of Optional Classes

| Municipality | New Multi-Residential | Office Building | Shopping Centre | Parking Lot Vacant Land | Industrial (Large) |
|-----------------------------|------------------------------|------------------------|------------------------|--------------------------------|---------------------------|
| Barrie | | | | | |
| Belleville | ● | | | | |
| Brantford | ● | | | | |
| Brockville | ● | | | | |
| Central Elgin | | | | | ● |
| Chatham-Kent | | ● | ● | ● | |
| Cornwall | | | | | |
| Dufferin | ● | | | | |
| Durham | | | | | |
| Essex | | ● | | ● | ● |
| Fort Frances | | | | | |
| Greater Sudbury | ● | | | | ● |
| Grey | | | | | |
| Guelph | ● | | | | |
| Halton | ● | | | | |
| Hamilton | ● | | | | ● |
| Kawartha Lakes | | | | | |
| Kenora | | ● | ● | ● | ● |
| Kingston | ● | | | | |
| Lambton | | ● | ● | ● | ● |
| London | | | | | |
| Middlesex Centre | | | | | |
| Mississauga | | | | | |
| Muskoka | | | | | |
| Niagara | ● | | | | |
| North Bay | | | | | |
| Ottawa | ● | ● | ● | ● | ● |
| Oxford | | | | | |
| Peel (Brampton and Caledon) | | | | | |
| Perth | | | | | |
| Peterborough (City) | ● | | | | |
| Prince Edward | | | | | |
| Quinte West | | | | | ● |
| Sault Ste. Marie | | ● | ● | ● | ● |
| Seguin | | | | | |
| Simcoe | ● | | | | |
| St. Thomas | | | | | ● |
| Stratford | | | | | |
| Thunder Bay | | | | | ● |
| Timmins | ● | | | | ● |
| Toronto | ● | | | | |
| Waterloo | ● | | | | |
| Windsor | | ● | ● | ● | ● |
| York | | | | | |

New Multi-Residential Property Class

| Municipality | Multi-Residential | New Multi-Residential |
|---------------------|--------------------------|------------------------------|
| Belleville | 2.5102 | 1.0000 |
| Brantford | 2.1355 | 1.5000 |
| Brockville | 1.7700 | 1.0000 |
| Greater Sudbury | 2.2667 | 1.0000 |
| Halton | 2.2619 | 2.0000 |
| Hamilton | 2.7400 | 1.0000 |
| Kingston | 2.4834 | 1.0000 |
| Niagara | 2.0440 | 1.0000 |
| Ottawa | 1.7000 | 1.0000 |
| Peterborough (City) | 1.9472 | 1.0000 |
| Timmins | 1.6816 | 1.0000 |
| Toronto | 3.3160 | 1.0000 |
| Waterloo | 1.9500 | 1.0000 |

Optional Commercial Classes

| Municipality | Commercial (Residual) | Commercial (Office) | Commercial (Shopping) | Commercial (Parking) |
|---------------------|------------------------------|----------------------------|------------------------------|-----------------------------|
| Chatham-Kent | 1.9797 | 1.3619 | 2.2071 | 1.0111 |
| Essex | 1.0820 | 1.1640 | 1.0820 | 0.5620 |
| Kenora | 1.9300 | 2.3359 | 2.7463 | 1.5992 |
| Lambton | 1.6311 | 1.5396 | 2.0887 | 1.0939 |
| Ottawa | 1.9568 | 2.2513 | 1.5501 | 1.2210 |
| Sault Ste. Marie | 1.8609 | 2.7179 | 1.9754 | 1.3761 |
| Windsor | 1.9178 | 1.9500 | 1.9693 | 1.0436 |

Large Industrial Class

| Municipality | Industrial (Residual) | Industrial (Large) |
|---------------------|------------------------------|---------------------------|
| Central Elgin | 2.2251 | 2.8318 |
| Essex | 1.9425 | 2.6861 |
| Fort Frances | 2.7818 | 5.0726 |
| Greater Sudbury | 3.0255 | 3.4293 |
| Hamilton | 3.2690 | 3.8333 |
| Kenora | 2.0526 | 2.6698 |
| Lambton | 2.0535 | 3.0122 |
| Ottawa | 2.6109 | 2.2421 |
| Quinte West | 2.4460 | 2.6147 |
| Sault Ste. Marie | 2.4007 | 3.4207 |
| St. Thomas | 2.2281 | 2.6774 |
| Thunder Bay | 2.4300 | 2.4650 |
| Timmins | 2.1783 | 2.7114 |
| Windsor | 2.3618 | 3.1086 |

Summary - Tax Policies

Provincial Threshold Analysis

- 1 municipal entity in the survey has a ratio in the Multi-Residential Class that exceeds the Provincial Threshold of 2.74
- 2 of the 43 municipal entities in the survey have a ratio in the Commercial Class that exceeds the Provincial Threshold of 1.98
- 5 of the 43 municipal entities in the survey have a ratio in the Industrial Class that exceeds the Provincial Threshold of 2.63

Range of Fairness

- 5 municipal entities have established ratios within the Provincial Range of Fairness for one or more of the Multi-Residential, Commercial and Industrial classes including:
 - City of Barrie (Multi-Residential)
 - County of Essex (Commercial)
 - District of Parry Sound (Commercial)
 - District of Muskoka (Multi-Residential, Commercial, Industrial)
 - Region of York (Multi-Residential)

Optional Classes

- 25 of the 43 upper tier/single tier municipalities established optional classes, resulting in different tax ratios and relative tax burdens from the residual commercial and industrial classes. This will impact the relative tax position of properties within these classes, compared to the relative tax position of properties in the residual class. The impact may be an increased/decreased burden, depending on the value of the tax ratio. As such, the relative tax burden across the entire Commercial and Industrial classes, particularly for these municipalities may vary.
 - Approximately 40% of the municipal entities have a New Multi-Residential optional class to encourage development of rental housing.
 - Approximately 30% of the municipal entities have a Large Industrial class.
 - Approximately 15% of the municipal entities have Optional Commercial classes.

Comparison of Relative Taxes



Comparison of Relative Taxes

The purpose of this section of the report is to undertake “like” property comparisons across each municipality and across various property types. In total, 11 property types were defined based on those property types that were of most interest to the participating municipalities and that represented all potential optional classes. The Residential, Multi-Residential, Commercial, and Industrial classes are represented in the study.

In order to calculate the relative tax burden of “like” properties, every effort was made to hold constant those factors deemed to be most critical in determining a property’s assessed value. However, given the number of factors used to calculate the assessed value for each property, and the inability to quantify each of these factors, the results should be used to provide the reader with **overall trends** rather than exact differences in relative tax burdens between municipalities. By selecting multiple property types within each taxing class (Residential, Multi-Residential, Commercial, and Industrial), and by selecting multiple properties from within each municipality and property subtype, where available, the likelihood of anomalies in the database has been reduced. However, it is recommended that focus should be on the trends rather than the absolutes.

Given that the selection process of properties is random based on properties meeting the outlined criteria, it would not be appropriate to use the selected property’s capped rate in the Multi-Residential, Industrial and Commercial classes. Using a property’s capped rates on a small sample could result in comparisons of properties in one municipality contributing to the cap while in another municipality benefiting from the cap. This would not provide a reasonable representation of the relative tax burdens in each jurisdiction for a typical property. As such, to provide a true indication of the relative tax burden, the tax liability on sample properties will be used in the comparisons. The tax liability was calculated using the property’s most current assessment and the 2010 tax rates for each municipality.

Notes

Urban rates were used in each municipality. In the case of the Hamilton, Ottawa, Greater Sudbury, Kawartha Lakes and Chatham-Kent, where amalgamations occurred and there continues to be area rating, the analysis was undertaken by selecting properties from within the urban centres and applying the respective urban rates. The City of Toronto, due to the size and current value assessment differentials across the City, has been divided into four areas; North, South, East and West.

For some property types, municipalities are not represented due to the lack of comparable properties available or a decision by the municipality not to include a particular category in the analysis.

General Introductory Comments

There are many reasons for differences in relative tax burdens across municipalities and across property classes. These include, but are not limited, to the following:

- The values of like properties vary significantly across municipalities
- The tax burden within a municipality varies based on the tax ratios used. As such, it is possible for a municipality to have a relatively low tax burden in a particular class of property and a relatively high tax burden in another class
- The use of optional classes
- Non-uniform education tax rates in the non-residential classes
- The level of service provided and the associated costs of providing these services
- Extent to which a municipality employs user fees
- Access to other sources of revenues such as dividends from hydro utilities, gaming & casino revenues, etc.

Methodology and Presentation of Results

“Like properties” were selected using the property descriptions outlined on the next two pages. Every effort was made to select a minimum of 3-8 properties from each municipality and from within each property type.

In some cases, a decision was made by the participating municipality to limit the number of property types to be included in the study. As such, for some property types, less municipalities have been included in the sample. In addition, there are some municipalities where like properties were not identified. An average was used across the sample set within each municipality to calculate the relative tax burden. The results are presented using appropriate tax unit values such as per acre (vacant land), per unit (multi-residential, hotels and motels), per sq. ft. (office, industrial, neighbourhood shopping). The number of units, square footages, acres and current value assessment was provided by MPAC.

Comparable Properties Used in the Analysis

Residential - Single Family Detached Home - A detached three-bedroom single storey home with 1.5 bathrooms and a one car garage. Total area of the house is approximately 1,200 sq. ft. and the property is situated on a lot that is approximately 5,500 sq. ft. Comparison of taxes on a per household basis.

Residential – Senior Executive - A two-storey, four or five bedroom home with three bathrooms, main floor family room plus atrium or library. A full unfinished basement and an attached two car garage. The house is approximately 3,000 sq. ft., with an approximate lot size of 6,700 sq. ft. Comparison of taxes on a per household basis.

Multi-Residential - Walk-up Apartment - Multi-residential, more than six self-contained units but does not include row housing. Typically this type of property is older construction, two to four storeys high. Comparison of taxes on a per unit basis.

Multi-Residential - Mid/High-Rise Apartment - Multi-residential, more than six self-contained units and four + storeys but does not include row housing. Comparison of taxes on a per unit basis.

Commercial - Neighbourhood Shopping Centre - A neighbourhood shopping centre is typically the smallest type of center comprised of retail tenants that cater to everyday needs such as drugstores, convenience stores and hardware stores. Size varies from 4,000 to 100,000 square feet. Comparison of taxes on a per square foot of floor area.

Commercial - Office Building Class - Selection was focused on buildings in prime locations within the municipality. Comparison of taxes on a per square foot of gross leasable area basis.

Commercial - Hotel - Typically over 100 rooms. Comparison of taxes on a per suite basis.

Commercial - Motel - Typically newer construction, franchised. Comparison of taxes on a per suite basis.

Industrial - Vacant Land - Selection of properties were based on serviced land under 5 acres. Comparison of taxes on a per acre basis.

Industrial - Large Industrial - Greater than 125,000 sq. ft. Comparison of taxes on a per square foot of floor area basis.

Industrial - Standard Industrial - Under 125,000 sq. ft. in size typically characterized by newer construction and flexible design. Comparison of taxes on a per square foot of floor area basis.

2011 Total Property Tax Rates (Municipal & Education—sorted alphabetically)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---------------------|---------------|---------------------|-----------------------|---------------------|-----------------------|----------------------|-------------------|
| Ajax | 1.3644% | 2.3465% | 2.8609% | 2.8609% | 2.8609% | 4.3117% | 4.3117% |
| Aurora | 1.0530% | 1.0530% | 2.1437% | 2.1437% | 2.1437% | 2.4690% | 2.4690% |
| Barrie | 1.3224% | 1.3654% | 2.8467% | 2.8467% | 2.8467% | 3.0975% | 3.0975% |
| Belleville | 1.5888% | 3.6394% | 4.3358% | 4.3358% | 4.3358% | 5.0022% | 5.0022% |
| Bracebridge | 1.3084% | 1.3084% | 1.8593% | 1.8593% | 1.8593% | 2.0655% | 2.0655% |
| Brampton | 1.1818% | 1.8522% | 2.4864% | 2.4864% | 2.4864% | 2.8971% | 2.8971% |
| Brantford | 1.4372% | 2.8068% | 3.9641% | 3.9641% | 3.9641% | 5.1023% | 5.1023% |
| Brockville | 1.5417% | 2.5510% | 4.2964% | 4.2964% | 4.2964% | 5.3741% | 5.3741% |
| Burlington | 0.9961% | 1.9617% | 2.1943% | 2.1943% | 2.1943% | 3.4661% | 3.4661% |
| Caledon | 0.9617% | 1.4768% | 2.2008% | 2.2008% | 2.2008% | 2.5735% | 2.5735% |
| Cambridge | 1.3163% | 2.3473% | 3.7817% | 3.7817% | 3.7817% | 4.0463% | 4.0463% |
| Central Elgin | 1.6237% | 3.4979% | 3.6106% | 3.6106% | 3.6106% | 5.0288% | 5.8737% |
| Chatham-Kent | 1.8357% | 3.6791% | 4.8701% | 3.8739% | 5.2311% | 5.8373% | 5.8373% |
| Clarington | 1.3978% | 2.4088% | 2.9093% | 2.9093% | 2.9093% | 4.3871% | 4.3871% |
| Cornwall | 1.8206% | 3.9654% | 4.8536% | 4.8536% | 4.8536% | 6.1108% | 6.1108% |
| East Gwillimbury | 1.0391% | 1.0391% | 2.1277% | 2.1277% | 2.1277% | 2.4504% | 2.4504% |
| Fort Erie | 1.4656% | 2.7545% | 3.5011% | 3.5011% | 3.5011% | 5.1770% | 5.1770% |
| Fort Frances | 1.8754% | 4.4123% | 4.6541% | 4.6541% | 4.6541% | 5.8393% | 9.5528% |
| Georgina | 1.2996% | 1.2996% | 2.4256% | 2.4256% | 2.4256% | 2.7971% | 2.7971% |
| Gravenhurst | 1.2093% | 1.2093% | 1.7502% | 1.7502% | 1.7502% | 1.9564% | 1.9564% |
| Greater Sudbury | 1.6558% | 3.4606% | 4.3249% | 4.3249% | 4.3249% | 5.5836% | 6.1512% |
| Grimsby | 1.3323% | 2.4820% | 3.2667% | 3.2667% | 3.2667% | 4.8263% | 4.8263% |
| Guelph | 1.2754% | 2.6430% | 3.4707% | 3.4707% | 3.4707% | 4.6768% | 4.6768% |
| Halton Hills | 0.9778% | 1.9201% | 2.1676% | 2.1676% | 2.1676% | 3.4227% | 3.4227% |
| Hamilton | 1.4793% | 3.6512% | 3.9159% | 3.9159% | 3.9159% | 5.5635% | 6.2679% |
| Huntsville | 1.1949% | 1.1949% | 1.7344% | 1.7344% | 1.7344% | 1.9406% | 1.9406% |
| Innisfil | 1.1276% | 1.6105% | 2.4527% | 2.4527% | 2.4527% | 3.3095% | 3.3095% |
| Kawartha Lakes | 1.3041% | 2.3553% | 2.7008% | 2.7008% | 2.7008% | 3.2841% | 3.2841% |
| Kenora | 1.6410% | 2.6524% | 4.0555% | 4.6236% | 5.2023% | 4.2241% | 5.0945% |
| King | 1.0134% | 1.0134% | 2.0984% | 2.0984% | 2.0984% | 2.4162% | 2.4162% |
| Kingston | 1.4990% | 3.3423% | 4.0870% | 4.0870% | 4.0870% | 5.2250% | 5.2250% |
| Kingsville | 1.1921% | 2.1103% | 2.4603% | 2.4603% | 2.4603% | 3.7969% | 4.5116% |
| Kitchener | 1.2856% | 2.2875% | 3.7219% | 3.7219% | 3.7219% | 3.9865% | 3.9865% |
| Lambton Shores | 1.1796% | 2.5076% | 3.1519% | 2.9992% | 3.5627% | 3.8779% | 4.7872% |
| Leamington | 1.7385% | 3.1787% | 3.0515% | 3.0847% | 3.0515% | 4.8583% | 5.9793% |
| Lincoln | 1.2970% | 2.4099% | 3.2046% | 3.2046% | 3.2046% | 4.7336% | 4.7336% |
| London | 1.4427% | 2.7608% | 3.8715% | 4.1223% | 3.6005% | 5.0739% | 4.9009% |
| Markham | 0.9321% | 0.9321% | 2.0054% | 2.0054% | 2.0054% | 2.3080% | 2.3080% |
| Meaford | 1.5414% | 2.1195% | 3.3170% | 3.3170% | 3.3170% | 4.3649% | 4.3649% |
| Middlesex Centre | 1.1267% | 1.8161% | 2.5193% | 2.5193% | 2.5193% | 3.4932% | 3.4932% |
| Milton | 0.8516% | 1.6348% | 1.9839% | 1.9839% | 1.9839% | 3.1251% | 3.1251% |
| Mississauga | 0.9626% | 1.1798% | 2.2845% | 2.2845% | 2.2845% | 2.6485% | 2.6485% |
| Newmarket | 1.0989% | 1.0989% | 2.1962% | 2.1962% | 2.1962% | 2.5301% | 2.5301% |
| Niagara Falls | 1.4067% | 2.6342% | 3.3976% | 3.3976% | 3.3976% | 5.0221% | 5.0221% |
| Niagara-on-the-Lake | 1.0897% | 1.9861% | 2.8401% | 2.8401% | 2.8401% | 4.1883% | 4.1883% |
| North Bay | 1.6723% | 3.4096% | 4.0428% | 4.0428% | 4.0428% | 3.3478% | 3.3478% |
| North Dumfries | 0.9951% | 1.7210% | 3.1554% | 3.1554% | 3.1554% | 3.4200% | 3.4200% |

2011 Total Property Tax Rates (Municipal & Education—sorted alphabetically—cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|------------------------|---------|--------------|----------------|--------------|----------------|---------------|------------|
| Oakville | 0.9579% | 1.8752% | 2.1387% | 2.1387% | 2.1387% | 3.3758% | 3.3758% |
| Orangeville | 1.4311% | 3.4475% | 2.5951% | 2.5951% | 2.5951% | 4.4410% | 4.4410% |
| Oshawa | 1.6587% | 2.8958% | 3.2876% | 3.2876% | 3.2876% | 4.9767% | 4.9767% |
| Ottawa | 1.2375% | 1.9421% | 3.3478% | 3.9890% | 2.7614% | 4.5149% | 3.9707% |
| Pelham | 1.3518% | 2.5295% | 3.3012% | 3.3012% | 3.3012% | 4.8778% | 4.8778% |
| Penetanguishene | 1.4693% | 2.1361% | 2.8805% | 2.8805% | 2.8805% | 3.8351% | 3.8351% |
| Peterborough | 1.4027% | 2.5126% | 3.6125% | 3.6125% | 3.6125% | 4.6522% | 4.6522% |
| Pickering | 1.3551% | 2.3292% | 2.8474% | 2.8474% | 2.8474% | 4.2907% | 4.2907% |
| Port Colborne | 1.6724% | 3.1772% | 3.8648% | 3.8648% | 3.8648% | 5.7208% | 5.7208% |
| Prince Edward County | 1.0803% | 1.4541% | 1.7755% | 1.7755% | 1.7755% | 3.0026% | 3.0026% |
| Quinte West | 1.3415% | 2.5964% | 3.2775% | 3.2775% | 3.2775% | 4.6463% | 4.8336% |
| Richmond Hill | 0.9553% | 0.9553% | 2.0320% | 2.0320% | 2.0320% | 2.3390% | 2.3390% |
| Sarnia | 1.5134% | 3.3089% | 3.6965% | 3.5132% | 4.2601% | 4.5635% | 5.7930% |
| Sault Ste. Marie | 1.9425% | 2.3869% | 4.5149% | 5.9817% | 4.7110% | 5.4283% | 7.1697% |
| Seguin | 0.5974% | 0.5848% | 1.0071% | 1.0071% | 1.0071% | 2.1691% | 2.1691% |
| St. Catharines | 1.5036% | 2.8322% | 3.5680% | 3.5680% | 3.5680% | 5.2769% | 5.2769% |
| St. Marys | 1.4270% | 2.2943% | 3.0776% | 3.0776% | 3.0776% | 4.8975% | 4.8975% |
| St. Thomas | 1.5068% | 3.4187% | 4.1979% | 4.1979% | 4.1979% | 4.7725% | 5.3457% |
| Stratford | 1.4437% | 2.8431% | 4.1263% | 4.1263% | 4.1263% | 5.5438% | 5.5438% |
| Tecumseh | 1.2695% | 2.2617% | 2.5441% | 2.5388% | 2.5441% | 3.9473% | 4.7195% |
| The Blue Mountains | 0.9909% | 1.3262% | 2.5977% | 2.5977% | 2.5977% | 3.3421% | 3.3421% |
| Thorold | 1.4851% | 2.7943% | 3.5354% | 3.5354% | 3.5354% | 5.2282% | 5.2282% |
| Thunder Bay | 1.9731% | 5.0044% | 4.7318% | 4.7318% | 4.7318% | 5.5633% | 5.6243% |
| Tillsonburg | 1.4391% | 3.5411% | 4.0275% | 4.0275% | 4.0275% | 5.1072% | 5.1072% |
| Timmins | 2.0572% | 3.3019% | 4.5260% | 4.5260% | 4.5260% | 5.3080% | 6.2816% |
| Toronto * | 0.7929% | 2.0946% | 3.2440% | 3.2440% | 3.2440% | 3.3861% | 3.3861% |
| Vaughan | 0.9520% | 0.9520% | 2.0282% | 2.0282% | 2.0282% | 2.3345% | 2.3345% |
| Wainfleet | 1.4640% | 2.7512% | 3.4983% | 3.4983% | 3.4983% | 5.1727% | 5.1727% |
| Waterloo | 1.2721% | 2.2611% | 3.6954% | 3.6954% | 3.6954% | 3.9601% | 3.9601% |
| Welland | 1.6336% | 3.0980% | 3.7967% | 3.7967% | 3.7967% | 5.6190% | 5.6190% |
| Wellesley | 1.1369% | 1.9975% | 3.4319% | 3.4319% | 3.4319% | 3.6965% | 3.6965% |
| West Lincoln | 1.2733% | 2.3614% | 3.1629% | 3.1629% | 3.1629% | 4.6711% | 4.6711% |
| Whitby | 1.3821% | 2.3795% | 2.8865% | 2.8865% | 2.8865% | 4.3516% | 4.3516% |
| Whitchurch-Stouffville | 0.9795% | 0.9795% | 2.0597% | 2.0597% | 2.0597% | 2.3712% | 2.3712% |
| Wilmot | 1.0827% | 1.8918% | 3.3262% | 3.3262% | 3.3262% | 3.5908% | 3.5908% |
| Windsor | 1.8141% | 4.1384% | 4.7187% | 4.7177% | 4.6724% | 5.6664% | 6.8479% |
| Woolwich | 1.0524% | 1.8327% | 3.2671% | 3.2671% | 3.2671% | 3.5317% | 3.5317% |
| Average | 1.3315% | 2.3521% | 3.1593% | 3.1786% | 3.1804% | 4.1120% | 4.2959% |
| Median | 1.3273% | 2.3513% | 3.2553% | 3.2553% | 3.2553% | 4.3012% | 4.3760% |
| Minimum | 0.5974% | 0.5848% | 1.0071% | 1.0071% | 1.0071% | 1.9406% | 1.9406% |
| Maximum | 2.0572% | 5.0044% | 4.8701% | 5.9817% | 5.2301% | 6.1108% | 9.5528% |

Note: The rate for Toronto is the Band one rate for Residual Commercial which is less than \$1 million.

2011 Education Rates (sorted alphabetically)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---------------------|---------------|-------------------------|---------------------------|-------------------------|---------------------------|--------------------------|-----------------------|
| Ajax | 0.2310% | 0.2310% | 1.2175% | 1.2175% | 1.2175% | 1.7504% | 1.7504% |
| Aurora | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Barrie | 0.2310% | 0.2310% | 1.2825% | 1.2825% | 1.2825% | 1.4425% | 1.4425% |
| Belleville | 0.2310% | 0.2310% | 1.7300% | 1.7300% | 1.7300% | 1.7435% | 1.7435% |
| Bracebridge | 0.2310% | 0.2310% | 0.6741% | 0.6741% | 0.6741% | 0.8804% | 0.8804% |
| Brampton | 0.2310% | 0.2310% | 1.2530% | 1.2530% | 1.2530% | 1.4994% | 1.4994% |
| Brantford | 0.2310% | 0.2310% | 1.6290% | 1.6290% | 1.6290% | 1.9300% | 1.9300% |
| Brockville | 0.2310% | 0.2310% | 1.7300% | 1.7300% | 1.7300% | 1.9300% | 1.9300% |
| Burlington | 0.2310% | 0.2310% | 1.0799% | 1.0799% | 1.0799% | 1.6604% | 1.6604% |
| Caledon | 0.2310% | 0.2310% | 1.2530% | 1.2530% | 1.2530% | 1.4994% | 1.4994% |
| Cambridge | 0.2310% | 0.2310% | 1.6654% | 1.6654% | 1.6654% | 1.9300% | 1.9300% |
| Central Elgin | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Chatham-Kent | 0.2310% | 0.2310% | 1.7136% | 1.3300% | 1.5877% | 1.9300% | 1.9300% |
| Clarington | 0.2310% | 0.2310% | 1.2175% | 1.2175% | 1.2175% | 1.7504% | 1.7504% |
| Cornwall | 0.2310% | 0.2310% | 1.7300% | 1.7300% | 1.7300% | 1.9300% | 1.9300% |
| East Gwillimbury | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Fort Erie | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Fort Frances | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.3300% | 1.3300% |
| Georgina | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Gravenhurst | 0.2310% | 0.2310% | 0.6741% | 0.6741% | 0.6741% | 0.8804% | 0.8804% |
| Greater Sudbury | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.3300% | 1.3300% |
| Grimsby | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Guelph | 0.2310% | 0.2310% | 1.5490% | 1.5490% | 1.5490% | 1.9300% | 1.9300% |
| Halton Hills | 0.2310% | 0.2310% | 1.0799% | 1.0799% | 1.0799% | 1.6604% | 1.6604% |
| Hamilton | 0.2310% | 0.2310% | 1.4443% | 1.4443% | 1.4443% | 1.4830% | 1.4830% |
| Huntsville | 0.2310% | 0.2310% | 0.6741% | 0.6741% | 0.6741% | 0.8804% | 0.8804% |
| Innisfil | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Kawartha Lakes | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9132% | 1.9132% |
| Kenora | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.3300% | 1.3300% |
| King | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Kingston | 0.2310% | 0.2310% | 1.6064% | 1.6064% | 1.6064% | 1.9300% | 1.9300% |
| Kingsville | 0.2310% | 0.2310% | 1.4204% | 1.4204% | 1.4204% | 1.9300% | 1.9300% |
| Kitchener | 0.2310% | 0.2310% | 1.6654% | 1.6654% | 1.6654% | 1.9300% | 1.9300% |
| Lambton Shores | 0.2310% | 0.2310% | 1.6047% | 1.5388% | 1.5814% | 1.9300% | 1.9300% |
| Leamington | 0.2310% | 0.2310% | 1.4204% | 1.3300% | 1.4204% | 1.9300% | 1.9300% |
| Lincoln | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| London | 0.2310% | 0.2310% | 1.4722% | 1.7231% | 1.2013% | 1.8870% | 1.7140% |
| Markham | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Meaford | 0.2310% | 0.2310% | 1.6045% | 1.6045% | 1.6045% | 1.9300% | 1.9300% |
| Middlesex Centre | 0.2310% | 0.2310% | 1.4938% | 1.4938% | 1.4938% | 1.9300% | 1.9300% |
| Milton | 0.2310% | 0.2310% | 1.0799% | 1.0799% | 1.0799% | 1.6604% | 1.6604% |
| Mississauga | 0.2310% | 0.2310% | 1.2530% | 1.2530% | 1.2530% | 1.4994% | 1.4994% |
| Newmarket | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Niagara Falls | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Niagara-on-the-Lake | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| North Bay | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.3300% | 1.3300% |
| North Dumfries | 0.2310% | 0.2310% | 1.6654% | 1.6654% | 1.6654% | 1.9300% | 1.9300% |

2011 Education Rates (sorted alphabetically—cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|------------------------|---------------|---------------------|-----------------------|---------------------|-----------------------|----------------------|-------------------|
| Oakville | 0.2310% | 0.2310% | 1.0799% | 1.0799% | 1.0799% | 1.6604% | 1.6604% |
| Orangeville | 0.2310% | 0.2310% | 1.1310% | 1.1310% | 1.1310% | 1.8027% | 1.8027% |
| Oshawa | 0.2310% | 0.2310% | 1.2175% | 1.2175% | 1.2175% | 1.7504% | 1.7504% |
| Ottawa | 0.2310% | 0.2310% | 1.4722% | 1.7231% | 1.2013% | 1.8870% | 1.7140% |
| Pelham | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Penetanguishene | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Peterborough | 0.2310% | 0.2310% | 1.5733% | 1.5733% | 1.5733% | 1.9300% | 1.9300% |
| Pickering | 0.2310% | 0.2310% | 1.2175% | 1.2175% | 1.2175% | 1.7504% | 1.7504% |
| Port Colborne | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Prince Edward County | 0.2310% | 0.2310% | 0.8307% | 0.8307% | 0.8307% | 1.8226% | 1.8226% |
| Quinte West | 0.2310% | 0.2310% | 1.5690% | 1.5690% | 1.5690% | 1.9300% | 1.9300% |
| Richmond Hill | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Sarnia | 0.2310% | 0.2310% | 1.6047% | 1.5388% | 1.5814% | 1.9300% | 1.9300% |
| Sault Ste. Marie | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.3300% | 1.3300% |
| Seguin | 0.2310% | 0.2310% | 0.6129% | 0.6129% | 0.6129% | 1.3300% | 1.3300% |
| St. Catharines | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| St. Marys | 0.2310% | 0.2310% | 1.2282% | 1.2282% | 1.2282% | 1.9300% | 1.9300% |
| St. Thomas | 0.2310% | 0.2310% | 1.7133% | 1.7133% | 1.7133% | 1.9300% | 1.9300% |
| Stratford | 0.2310% | 0.2310% | 1.7300% | 1.7300% | 1.7300% | 1.9300% | 1.9300% |
| Tecumseh | 0.2310% | 0.2310% | 1.4204% | 1.3300% | 1.4204% | 1.9300% | 1.9300% |
| The Blue Mountains | 0.2310% | 0.2310% | 1.6045% | 1.6045% | 1.6045% | 1.9300% | 1.9300% |
| Thorold | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Thunder Bay | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.3300% | 1.3300% |
| Tillsonburg | 0.2310% | 0.2310% | 1.7300% | 1.7300% | 1.7300% | 1.9300% | 1.9300% |
| Timmins | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.3300% | 1.3300% |
| Toronto | 0.2310% | 0.2310% | 1.5404% | 1.5404% | 1.5404% | 1.5658% | 1.5658% |
| Vaughan | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Wainfleet | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Waterloo | 0.2310% | 0.2310% | 1.6654% | 1.6654% | 1.6654% | 1.9300% | 1.9300% |
| Welland | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Wellesley | 0.2310% | 0.2310% | 1.6654% | 1.6654% | 1.6654% | 1.9300% | 1.9300% |
| West Lincoln | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Whitby | 0.2310% | 0.2310% | 1.2175% | 1.2175% | 1.2175% | 1.7504% | 1.7504% |
| Whitchurch-Stouffville | 0.2310% | 0.2310% | 1.2040% | 1.2040% | 1.2040% | 1.3753% | 1.3753% |
| Wilmot | 0.2310% | 0.2310% | 1.6654% | 1.6654% | 1.6654% | 1.9300% | 1.9300% |
| Windsor | 0.2310% | 0.2310% | 1.6825% | 1.6305% | 1.5547% | 1.9300% | 1.9300% |
| Woolwich | 0.2310% | 0.2310% | 1.6654% | 1.6654% | 1.6654% | 1.9300% | 1.9300% |
| Average | 0.2310% | 0.2310% | 1.3589% | 1.3559% | 1.3489% | 1.7153% | 1.7112% |
| Median | 0.2310% | 0.2310% | 1.3300% | 1.3300% | 1.3300% | 1.9300% | 1.9300% |
| Minimum | 0.2310% | 0.2310% | 0.6129% | 0.6129% | 0.6129% | 0.8804% | 0.8804% |
| Maximum | 0.2310% | 0.2310% | 1.7300% | 1.7300% | 1.7300% | 1.9300% | 1.9300% |

2011 Municipal Rates (Upper and Lower Tier sorted alphabetically)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---------------------|---------------|---------------------|-----------------------|---------------------|-----------------------|----------------------|-------------------|
| Ajax | 1.1334% | 2.1155% | 1.6435% | 1.6435% | 1.6435% | 2.5613% | 2.5613% |
| Aurora | 0.8220% | 0.8220% | 0.9396% | 0.9396% | 0.9396% | 1.0937% | 1.0937% |
| Barrie | 1.0914% | 1.1344% | 1.5641% | 1.5641% | 1.5641% | 1.6549% | 1.6549% |
| Belleville | 1.3578% | 3.4084% | 2.6058% | 2.6058% | 2.6058% | 3.2588% | 3.2588% |
| Bracebridge | 1.0774% | 1.0774% | 1.1852% | 1.1852% | 1.1852% | 1.1852% | 1.1852% |
| Brampton | 0.9508% | 1.6212% | 1.2333% | 1.2333% | 1.2333% | 1.3977% | 1.3977% |
| Brantford | 1.2062% | 2.5758% | 2.3352% | 2.3352% | 2.3352% | 3.1723% | 3.1723% |
| Brockville | 1.3107% | 2.3200% | 2.5664% | 2.5664% | 2.5664% | 3.4441% | 3.4441% |
| Burlington | 0.7651% | 1.7307% | 1.1144% | 1.1144% | 1.1144% | 1.8056% | 1.8056% |
| Caledon | 0.7307% | 1.2458% | 0.9478% | 0.9478% | 0.9478% | 1.0741% | 1.0741% |
| Cambridge | 1.0853% | 2.1163% | 2.1163% | 2.1163% | 2.1163% | 2.1163% | 2.1163% |
| Central Elgin | 1.3927% | 3.2669% | 2.2806% | 2.2806% | 2.2806% | 3.0988% | 3.9437% |
| Chatham-Kent | 1.6047% | 3.4481% | 3.1565% | 2.5439% | 3.6434% | 3.9073% | 3.9073% |
| Clarington | 1.1668% | 2.1778% | 1.6919% | 1.6919% | 1.6919% | 2.6367% | 2.6367% |
| Cornwall | 1.5896% | 3.7344% | 3.1236% | 3.1236% | 3.1236% | 4.1808% | 4.1808% |
| East Gwillimbury | 0.8081% | 0.8081% | 0.9237% | 0.9237% | 0.9237% | 1.0751% | 1.0751% |
| Fort Erie | 1.2346% | 2.5235% | 2.1711% | 2.1711% | 2.1711% | 3.2470% | 3.2470% |
| Fort Frances | 1.6444% | 4.1813% | 3.3241% | 3.3241% | 3.3241% | 4.5093% | 8.2228% |
| Georgina | 1.0686% | 1.0686% | 1.2215% | 1.2215% | 1.2215% | 1.4218% | 1.4218% |
| Gravenhurst | 0.9783% | 0.9783% | 1.0761% | 1.0761% | 1.0761% | 1.0761% | 1.0761% |
| Greater Sudbury | 1.4248% | 3.2296% | 2.9949% | 2.9949% | 2.9949% | 4.2536% | 4.8212% |
| Grimsby | 1.1013% | 2.2510% | 1.9367% | 1.9367% | 1.9367% | 2.8963% | 2.8963% |
| Guelph | 1.0444% | 2.4120% | 1.9217% | 1.9217% | 1.9217% | 2.7468% | 2.7468% |
| Halton Hills | 0.7468% | 1.6891% | 1.0877% | 1.0877% | 1.0877% | 1.7623% | 1.7623% |
| Hamilton | 1.2483% | 3.4202% | 2.4716% | 2.4716% | 2.4716% | 4.0806% | 4.7850% |
| Huntsville | 0.9639% | 0.9639% | 1.0603% | 1.0603% | 1.0603% | 1.0603% | 1.0603% |
| Innisfil | 0.8966% | 1.3795% | 1.1227% | 1.1227% | 1.1227% | 1.3795% | 1.3795% |
| Kawartha Lakes | 1.0731% | 2.1243% | 1.3708% | 1.3708% | 1.3708% | 1.3708% | 1.3708% |
| Kenora | 1.4100% | 2.4214% | 2.7255% | 3.2936% | 3.8723% | 2.8941% | 3.7645% |
| King | 0.7824% | 0.7824% | 0.8943% | 0.8943% | 0.8943% | 1.0409% | 1.0409% |
| Kingston | 1.2680% | 3.1113% | 2.4807% | 2.4807% | 2.4807% | 3.2950% | 3.2950% |
| Kingsville | 0.9611% | 1.8793% | 1.0400% | 1.0400% | 1.0400% | 1.8669% | 2.5816% |
| Kitchener | 1.0546% | 2.0565% | 2.0565% | 2.0565% | 2.0565% | 2.0565% | 2.0565% |
| Lambton Shores | 0.9486% | 2.2766% | 1.5473% | 1.4604% | 1.9813% | 1.9479% | 2.8572% |
| Leamington | 1.5075% | 2.9477% | 1.6312% | 1.7547% | 1.6312% | 2.9283% | 4.0493% |
| Lincoln | 1.0660% | 2.1789% | 1.8746% | 1.8746% | 1.8746% | 2.8036% | 2.8036% |
| London | 1.2117% | 2.5298% | 2.3993% | 2.3993% | 2.3993% | 3.1869% | 3.1869% |
| Markham | 0.7011% | 0.7011% | 0.8014% | 0.8014% | 0.8014% | 0.9328% | 0.9328% |
| Meaford | 1.3104% | 1.8885% | 1.7126% | 1.7126% | 1.7126% | 2.4349% | 2.4349% |
| Middlesex Centre | 0.8957% | 1.5851% | 1.0255% | 1.0255% | 1.0255% | 1.5632% | 1.5632% |
| Milton | 0.6206% | 1.4038% | 0.9040% | 0.9040% | 0.9040% | 1.4647% | 1.4647% |
| Mississauga | 0.7316% | 0.9488% | 1.0314% | 1.0314% | 1.0314% | 1.1492% | 1.1492% |
| Newmarket | 0.8679% | 0.8679% | 0.9921% | 0.9921% | 0.9921% | 1.1548% | 1.1548% |
| Niagara Falls | 1.1757% | 2.4032% | 2.0676% | 2.0676% | 2.0676% | 3.0921% | 3.0921% |
| Niagara-on-the-Lake | 0.8587% | 1.7551% | 1.5101% | 1.5101% | 1.5101% | 2.2583% | 2.2583% |
| North Bay | 1.4413% | 3.1786% | 2.7128% | 2.7128% | 2.7128% | 2.0178% | 2.0178% |
| North Dumfries | 0.7641% | 1.4900% | 1.4900% | 1.4900% | 1.4900% | 1.4900% | 1.4900% |

2011 Municipal Rates (Upper & Lower Tier sorted alphabetically—cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|------------------------|---------------|-------------------------|---------------------------|-------------------------|---------------------------|--------------------------|-----------------------|
| Oakville | 0.7269% | 1.6442% | 1.0587% | 1.0587% | 1.0587% | 1.7154% | 1.7154% |
| Orangeville | 1.2001% | 3.2165% | 1.4641% | 1.4641% | 1.4641% | 2.6383% | 2.6383% |
| Oshawa | 1.4277% | 2.6648% | 2.0702% | 2.0702% | 2.0702% | 3.2263% | 3.2263% |
| Ottawa | 1.0065% | 1.7111% | 1.8756% | 2.2660% | 1.5601% | 2.6278% | 2.2566% |
| Pelham | 1.1208% | 2.2985% | 1.9712% | 1.9712% | 1.9712% | 2.9478% | 2.9478% |
| Penetanguishene | 1.2383% | 1.9051% | 1.5505% | 1.5505% | 1.5505% | 1.9051% | 1.9051% |
| Peterborough | 1.1717% | 2.2816% | 2.0392% | 2.0392% | 2.0392% | 2.7222% | 2.7222% |
| Pickering | 1.1241% | 2.0982% | 1.6300% | 1.6300% | 1.6300% | 2.5403% | 2.5403% |
| Port Colborne | 1.4414% | 2.9462% | 2.5348% | 2.5348% | 2.5348% | 3.7908% | 3.7908% |
| Prince Edward County | 0.8493% | 1.2231% | 0.9448% | 0.9448% | 0.9448% | 1.1801% | 1.1801% |
| Quinte West | 1.1105% | 2.3654% | 1.7085% | 1.7085% | 1.7085% | 2.7163% | 2.9036% |
| Richmond Hill | 0.7243% | 0.7243% | 0.8280% | 0.8280% | 0.8280% | 0.9637% | 0.9637% |
| Sarnia | 1.2824% | 3.0779% | 2.0919% | 1.9745% | 2.6787% | 2.6335% | 3.8630% |
| Sault Ste. Marie | 1.7115% | 2.1559% | 3.1849% | 4.6517% | 3.3810% | 4.0983% | 5.8397% |
| Sequin | 0.3664% | 0.3538% | 0.3942% | 0.3942% | 0.3942% | 0.8391% | 0.8391% |
| St. Catharines | 1.2726% | 2.6012% | 2.2380% | 2.2380% | 2.2380% | 3.3469% | 3.3469% |
| St. Marys | 1.1960% | 2.0633% | 1.8494% | 1.8494% | 1.8494% | 2.9675% | 2.9675% |
| St. Thomas | 1.2758% | 3.1877% | 2.4845% | 2.4845% | 2.4845% | 2.8425% | 3.4157% |
| Stratford | 1.2127% | 2.6121% | 2.3963% | 2.3963% | 2.3963% | 3.6138% | 3.6138% |
| Tecumseh | 1.0385% | 2.0307% | 1.1237% | 1.2088% | 1.1237% | 2.0173% | 2.7895% |
| The Blue Mountains | 0.7599% | 1.0952% | 0.9932% | 0.9932% | 0.9932% | 1.4121% | 1.4121% |
| Thorold | 1.2541% | 2.5633% | 2.2054% | 2.2054% | 2.2054% | 3.2982% | 3.2982% |
| Thunder Bay | 1.7421% | 4.7734% | 3.4018% | 3.4018% | 3.4018% | 4.2333% | 4.2943% |
| Tillsonburg | 1.2081% | 3.3101% | 2.2975% | 2.2975% | 2.2975% | 3.1772% | 3.1772% |
| Timmins | 1.8262% | 3.0709% | 3.1960% | 3.1960% | 3.1960% | 3.9780% | 4.9516% |
| Toronto | 0.5619% | 1.8636% | 1.7036% | 1.7036% | 1.7036% | 1.8203% | 1.8203% |
| Vaughan | 0.7210% | 0.7210% | 0.8241% | 0.8241% | 0.8241% | 0.9592% | 0.9592% |
| Wainfleet | 1.2330% | 2.5202% | 2.1683% | 2.1683% | 2.1683% | 3.2427% | 3.2427% |
| Waterloo | 1.0411% | 2.0301% | 2.0301% | 2.0301% | 2.0301% | 2.0301% | 2.0301% |
| Welland | 1.4026% | 2.8670% | 2.4667% | 2.4667% | 2.4667% | 3.6890% | 3.6890% |
| Wellesley | 0.9059% | 1.7665% | 1.7665% | 1.7665% | 1.7665% | 1.7665% | 1.7665% |
| West Lincoln | 1.0423% | 2.1304% | 1.8329% | 1.8329% | 1.8329% | 2.7411% | 2.7411% |
| Whitby | 1.1511% | 2.1485% | 1.6691% | 1.6691% | 1.6691% | 2.6012% | 2.6012% |
| Whitchurch-Stouffville | 0.7485% | 0.7485% | 0.8557% | 0.8557% | 0.8557% | 0.9959% | 0.9959% |
| Wilmot | 0.8517% | 1.6608% | 1.6608% | 1.6608% | 1.6608% | 1.6608% | 1.6608% |
| Windsor | 1.5831% | 3.9074% | 3.0362% | 3.0871% | 3.1176% | 3.7364% | 4.9179% |
| Woolwich | 0.8214% | 1.6017% | 1.6017% | 1.6017% | 1.6017% | 1.6017% | 1.6017% |
| Average | 1.1005% | 2.1211% | 1.8004% | 1.8226% | 1.8315% | 2.3967% | 2.5847% |
| Median | 1.0963% | 2.1203% | 1.7105% | 1.7336% | 1.7105% | 2.5508% | 2.5914% |
| Minimum | 0.3664% | 0.3538% | 0.3942% | 0.3942% | 0.3942% | 0.8391% | 0.8391% |
| Maximum | 1.8262% | 4.7734% | 3.4018% | 4.6517% | 3.8723% | 4.5093% | 8.2228% |

Presentation of “Like” Properties

Given the size of the survey, it is difficult to graphically present 84 municipalities. As such, the survey of “like” property comparisons have been divided into four graphs:

- Populations less than 20,000
- Populations between 20,000-49,999
- Populations between 50,000-99,999
- Populations 100,000 +

This grouping does not suggest which municipalities are most comparable, but is done simply for ease of viewing. The following table provides the municipal groups sorted from lowest to highest population based on Stats Canada Estimated 2010 population.

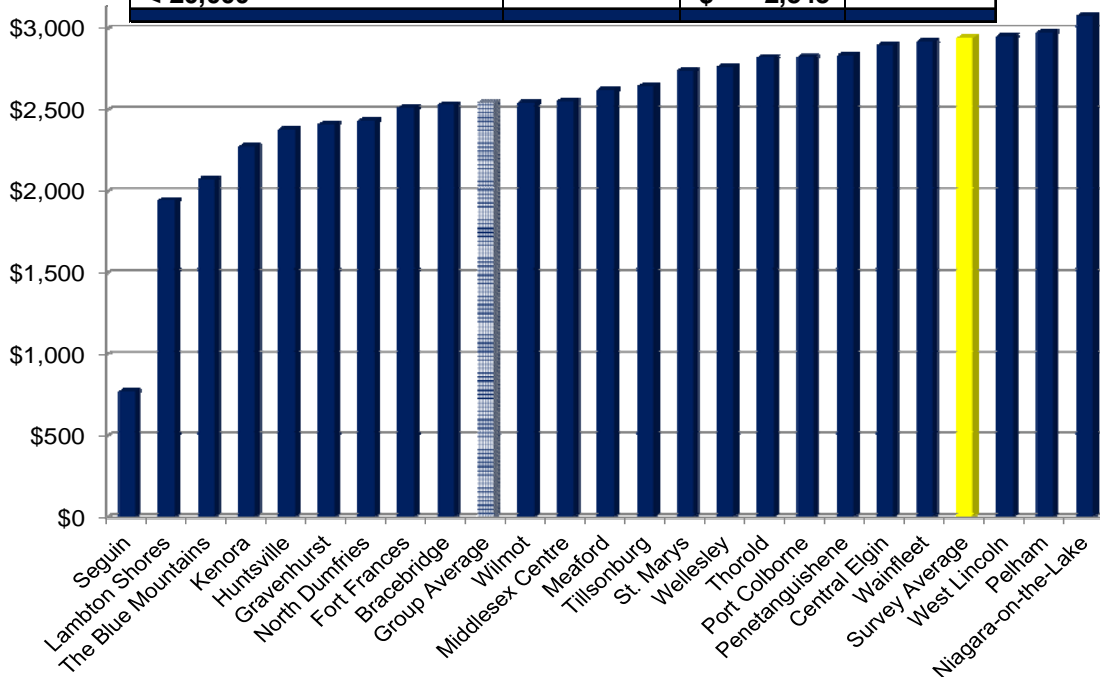
| Municipalities with populations less than 20,000 | Municipalities with populations 20,000 – 49,999 | Municipalities with populations 50,000 – 99,999 | Municipalities with populations 100,000 or greater |
|--|---|---|--|
| Seguin St. Marys Wainfleet The Blue Mountains Fort Frances North Dumfries Penetanguishene Wellesley Meaford Gravenhurst Lambton Shores Central Elgin West Lincoln Niagara-on-the-Lake Tillsonburg Bracebridge Kenora Middlesex Centre Pelham Wilmot Thorold Huntsville Port Colborne | Woolwich Kingsville King Lincoln Brockville East Gwillimbury Tecumseh Grimsby Prince Edward County Whitchurch-Stouffville Orangeville Leamington Fort Erie Stratford Innisfil St. Thomas Timmins Quinte West Cornwall Georgina | Belleville Welland Aurora North Bay Halton Hills Caledon Sarnia Kawartha Lakes Sault Ste. Marie Peterborough Milton Newmarket Clarington Niagara Falls Brantford Pickering Ajax | Waterloo Chatham-Kent Thunder Bay Whitby Guelph Kingston Cambridge St. Catharines Barrie Oshawa Greater Sudbury Burlington Richmond Hill Oakville Kitchener Windsor Vaughan Markham London Brampton Hamilton Mississauga Ottawa Toronto |

Residential Comparisons - Detached Bungalow (sorted lowest to highest)

| Municipality | CVA Ranking | 2011 Property Taxes | Relative Taxes | Municipality | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|----------------------|-------------|---------------------|----------------|------------------------|-------------|---------------------|----------------|
| Seguin | low | \$ 772 | low | Peterborough | mid | \$ 2,951 | mid |
| Kingsville | low | \$ 1,767 | low | Halton Hills | high | \$ 2,952 | mid |
| Prince Edward County | low | \$ 1,938 | low | West Lincoln | mid | \$ 2,954 | mid |
| Lambton Shores | low | \$ 1,946 | low | Timmins | low | \$ 2,956 | mid |
| The Blue Mountains | low | \$ 2,076 | low | Pelham | mid | \$ 2,974 | mid |
| Kenora | low | \$ 2,275 | low | Kingston | mid | \$ 2,996 | mid |
| Leamington | low | \$ 2,288 | low | Clarington | mid | \$ 3,000 | mid |
| Kawartha Lakes | low | \$ 2,316 | low | Stratford | mid | \$ 3,012 | mid |
| Quinte West | low | \$ 2,350 | low | Waterloo | mid | \$ 3,043 | mid |
| Huntsville | low | \$ 2,380 | low | Brantford | mid | \$ 3,045 | mid |
| Woolwich | low | \$ 2,381 | low | Niagara-on-the-Lake | high | \$ 3,078 | mid |
| Gravenhurst | low | \$ 2,413 | low | London | mid | \$ 3,079 | mid |
| North Dumfries | low | \$ 2,436 | low | Thunder Bay | low | \$ 3,096 | high |
| Toronto (East) | low | \$ 2,486 | low | Caledon | high | \$ 3,141 | high |
| Fort Frances | low | \$ 2,514 | low | Georgina | mid | \$ 3,165 | high |
| Sault Ste. Marie | low | \$ 2,528 | low | Welland | mid | \$ 3,182 | high |
| Bracebridge | low | \$ 2,533 | low | Burlington | high | \$ 3,183 | high |
| Wilmot | low | \$ 2,546 | low | Toronto (West) | high | \$ 3,188 | high |
| Middlesex Centre | low | \$ 2,556 | low | North Bay | low | \$ 3,207 | high |
| Cornwall | low | \$ 2,567 | low | Lincoln | high | \$ 3,223 | high |
| Meaford | low | \$ 2,626 | low | Richmond Hill | high | \$ 3,231 | high |
| Tillsonburg | low | \$ 2,645 | low | Newmarket | high | \$ 3,235 | high |
| Greater Sudbury | low | \$ 2,656 | low | Aurora | high | \$ 3,240 | high |
| St. Thomas | low | \$ 2,671 | low | Oakville | high | \$ 3,298 | high |
| Fort Erie | low | \$ 2,718 | low | St. Catharines | mid | \$ 3,308 | high |
| St. Marys | low | \$ 2,744 | low | Grimsby | high | \$ 3,317 | high |
| Sarnia | low | \$ 2,761 | low | Whitchurch Stouffville | high | \$ 3,333 | high |
| Milton | low | \$ 2,761 | low | Brampton | high | \$ 3,424 | high |
| Wellesley | low | \$ 2,766 | low | Ottawa | high | \$ 3,452 | high |
| Innisfil | high | \$ 2,766 | low | Toronto (North) | high | \$ 3,530 | high |
| Tecumseh | mid | \$ 2,771 | mid | Mississauga | high | \$ 3,577 | high |
| Chatham-Kent | low | \$ 2,804 | mid | Hamilton | mid | \$ 3,588 | high |
| Guelph | mid | \$ 2,813 | mid | Orangeville | high | \$ 3,622 | high |
| Niagara Falls | mid | \$ 2,819 | mid | Whitby | high | \$ 3,627 | high |
| Thorold | low | \$ 2,823 | mid | Ajax | high | \$ 3,683 | high |
| Port Colborne | low | \$ 2,823 | mid | Oshawa | mid | \$ 3,857 | high |
| Penetanguishene | low | \$ 2,835 | mid | Vaughan | high | \$ 4,015 | high |
| East Gwillimbury | high | \$ 2,855 | mid | Pickering | high | \$ 4,073 | high |
| Brockville | low | \$ 2,857 | mid | King | high | \$ 4,196 | high |
| Belleville | low | \$ 2,876 | mid | Markham | high | \$ 4,433 | high |
| Kitchener | mid | \$ 2,879 | mid | Toronto (South) | high | \$ 4,562 | high |
| Cambridge | mid | \$ 2,883 | mid | | | | |
| Central Elgin | low | \$ 2,896 | mid | Average | | \$ 2,942 | |
| Wainfleet | mid | \$ 2,919 | mid | Median | | \$ 2,919 | |
| Barrie | mid | \$ 2,941 | mid | Minimum | | \$ 772 | |
| Windsor | low | \$ 2,951 | mid | Maximum | | \$ 4,562 | |

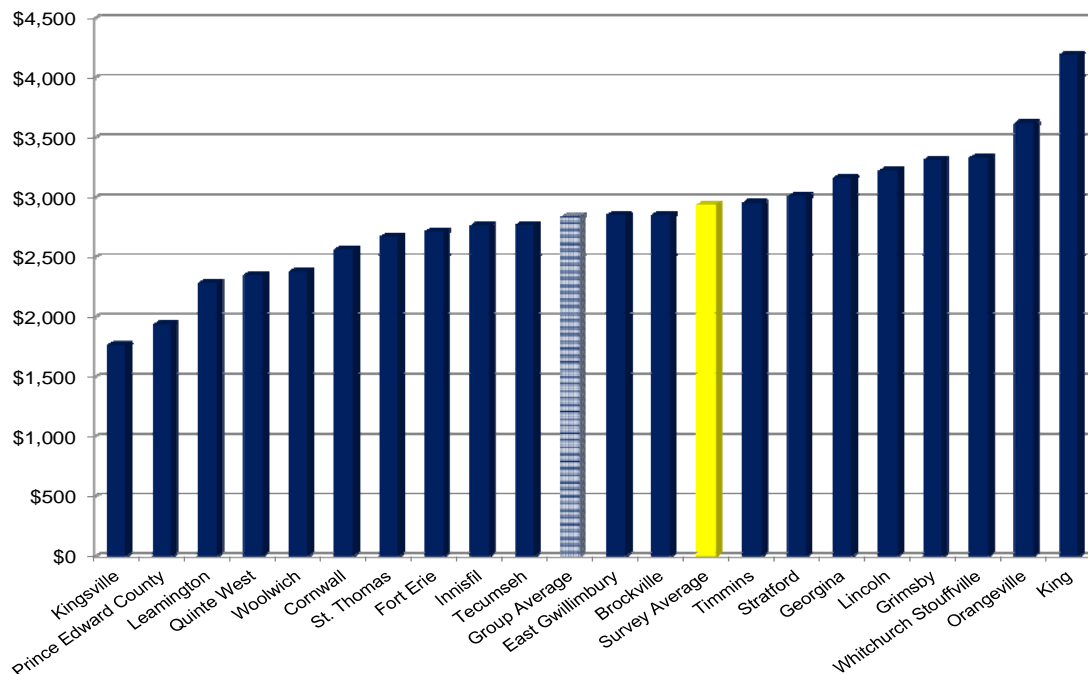
Residential Comparisons - Detached Bungalow—by Population Group
Municipalities with populations less than 20,000

| Municipality | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|---------------------|-------------|---------------------|----------------|
| Seguin | low | \$ 772 | low |
| Lambton Shores | low | \$ 1,946 | low |
| The Blue Mountains | low | \$ 2,076 | low |
| Kenora | low | \$ 2,275 | low |
| Huntsville | low | \$ 2,380 | low |
| Gravenhurst | low | \$ 2,413 | low |
| North Dumfries | low | \$ 2,436 | low |
| Fort Frances | low | \$ 2,514 | low |
| Bracebridge | low | \$ 2,533 | low |
| Wilmot | low | \$ 2,546 | low |
| Middlesex Centre | low | \$ 2,556 | low |
| Meaford | low | \$ 2,626 | low |
| Tillsonburg | low | \$ 2,645 | low |
| St. Marys | low | \$ 2,744 | low |
| Wellesley | low | \$ 2,766 | low |
| Thorold | low | \$ 2,823 | mid |
| Port Colborne | low | \$ 2,823 | mid |
| Penetanguishene | low | \$ 2,835 | mid |
| Central Elgin | low | \$ 2,896 | mid |
| Wainfleet | mid | \$ 2,919 | mid |
| West Lincoln | mid | \$ 2,954 | mid |
| Pelham | mid | \$ 2,974 | mid |
| Niagara-on-the-Lake | high | \$ 3,078 | mid |
| < 20,000 | | \$ 2,545 | |



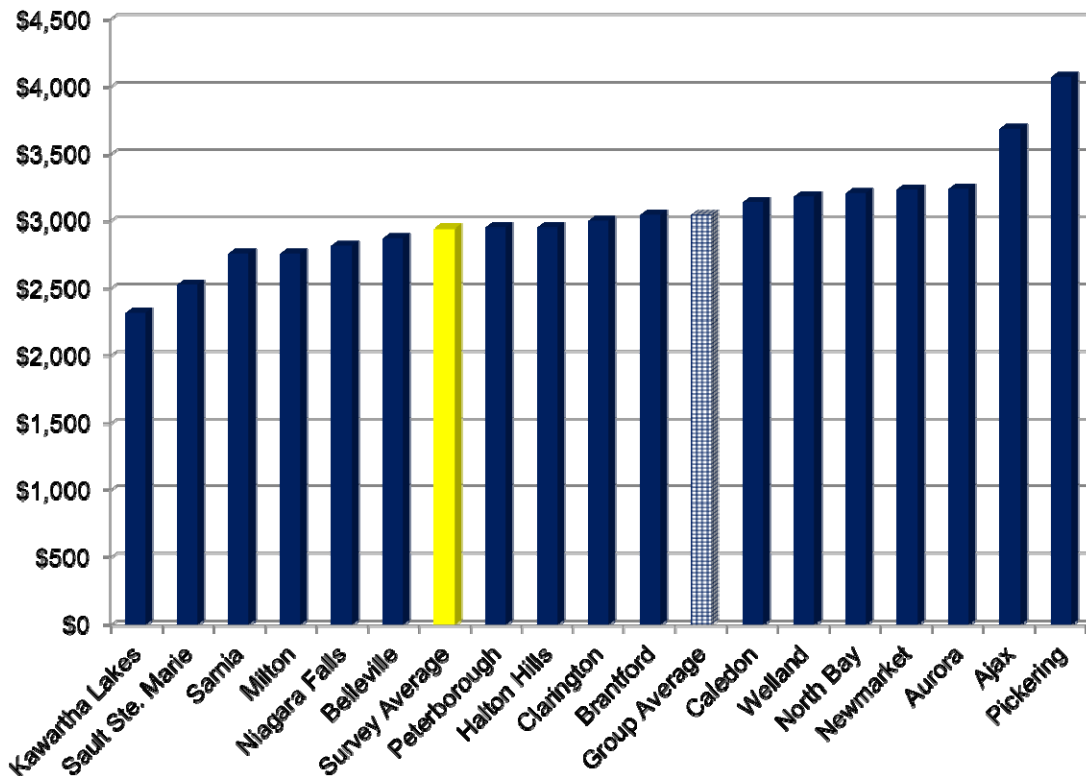
Residential Comparisons - Detached Bungalow —by Population Group
Municipalities with populations 20,000—49,999

| Municipality | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|------------------------|-------------|---------------------|----------------|
| Kingsville | low | \$ 1,767 | low |
| Prince Edward County | low | \$ 1,938 | low |
| Leamington | low | \$ 2,288 | low |
| Quinte West | low | \$ 2,350 | low |
| Woolwich | low | \$ 2,381 | low |
| Cornwall | low | \$ 2,567 | low |
| St. Thomas | low | \$ 2,671 | low |
| Fort Erie | low | \$ 2,718 | low |
| Innisfil | high | \$ 2,766 | low |
| Tecumseh | mid | \$ 2,771 | mid |
| East Gwillimbury | high | \$ 2,855 | mid |
| Brockville | low | \$ 2,857 | mid |
| Timmins | low | \$ 2,956 | mid |
| Stratford | mid | \$ 3,012 | mid |
| Georgina | mid | \$ 3,165 | high |
| Lincoln | high | \$ 3,223 | high |
| Grimsby | high | \$ 3,317 | high |
| Whitchurch Stouffville | high | \$ 3,333 | high |
| Orangeville | high | \$ 3,622 | high |
| King | high | \$ 4,196 | high |
| 20,000 - 49,999 | | \$ 2,838 | |



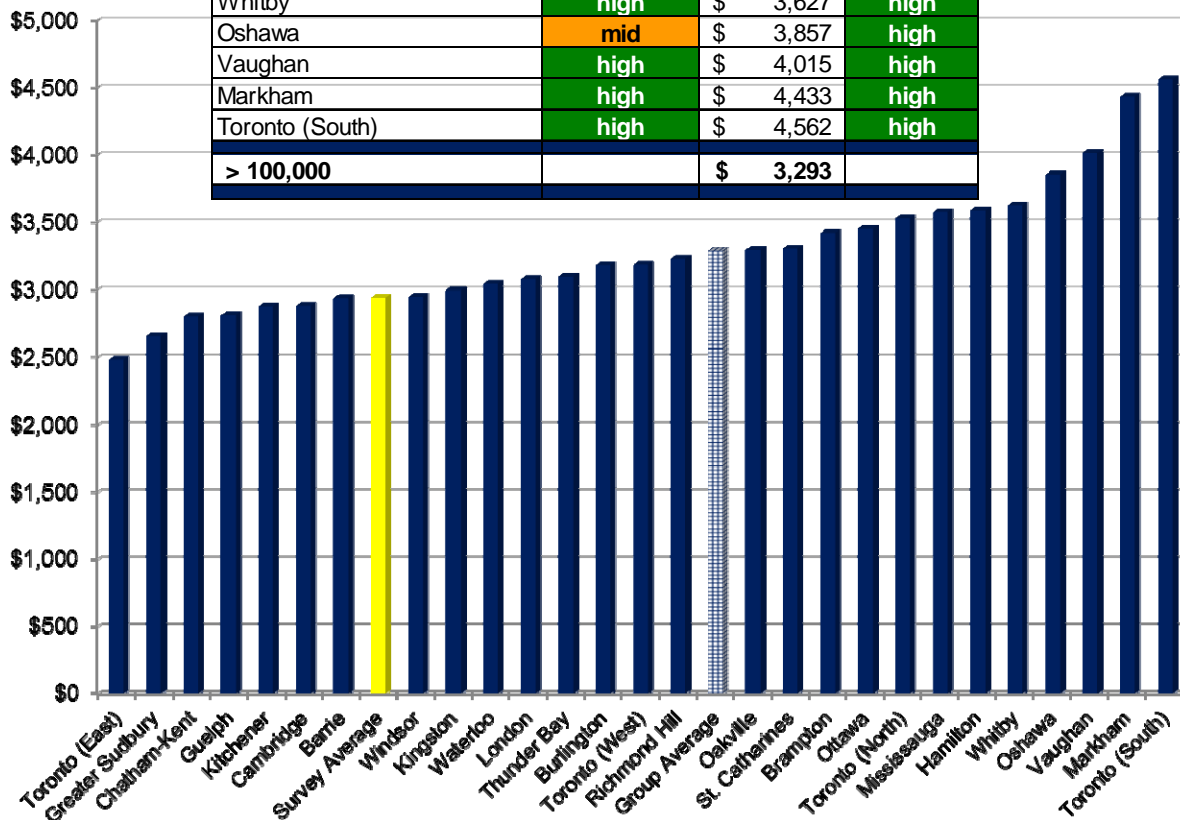
Residential Comparisons - Detached Bungalow —by Population Group
Municipalities with populations between 50,000—99,999

| Municipality | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|------------------------|-------------|---------------------|----------------|
| Kawartha Lakes | low | \$ 2,316 | low |
| Sault Ste. Marie | low | \$ 2,528 | low |
| Sarnia | low | \$ 2,761 | low |
| Milton | low | \$ 2,761 | low |
| Niagara Falls | mid | \$ 2,819 | mid |
| Belleville | low | \$ 2,876 | mid |
| Peterborough | mid | \$ 2,951 | mid |
| Halton Hills | high | \$ 2,952 | mid |
| Clarington | mid | \$ 3,000 | mid |
| Brantford | mid | \$ 3,045 | mid |
| Caledon | high | \$ 3,141 | high |
| Welland | mid | \$ 3,182 | high |
| North Bay | low | \$ 3,207 | high |
| Newmarket | high | \$ 3,235 | high |
| Aurora | high | \$ 3,240 | high |
| Ajax | high | \$ 3,683 | high |
| Pickering | high | \$ 4,073 | high |
| 50,000 - 99,999 | | \$ 3,045 | |



Residential Comparisons — Detached Bungalow—by Population Group
Municipalities with populations 100,000+

| Municipality | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|-----------------|-------------|---------------------|----------------|
| Toronto (East) | low | \$ 2,486 | low |
| Greater Sudbury | low | \$ 2,656 | low |
| Chatham-Kent | low | \$ 2,804 | mid |
| Guelph | mid | \$ 2,813 | mid |
| Kitchener | mid | \$ 2,879 | mid |
| Cambridge | mid | \$ 2,883 | mid |
| Barrie | mid | \$ 2,941 | mid |
| Windsor | low | \$ 2,951 | mid |
| Kingston | mid | \$ 2,996 | mid |
| Waterloo | mid | \$ 3,043 | mid |
| London | mid | \$ 3,079 | mid |
| Thunder Bay | low | \$ 3,096 | high |
| Burlington | high | \$ 3,183 | high |
| Toronto (West) | high | \$ 3,188 | high |
| Richmond Hill | high | \$ 3,231 | high |
| Oakville | high | \$ 3,298 | high |
| St. Catharines | mid | \$ 3,308 | high |
| Brampton | high | \$ 3,424 | high |
| Ottawa | high | \$ 3,452 | high |
| Toronto (North) | high | \$ 3,530 | high |
| Mississauga | high | \$ 3,577 | high |
| Hamilton | mid | \$ 3,588 | high |
| Whitby | high | \$ 3,627 | high |
| Oshawa | mid | \$ 3,857 | high |
| Vaughan | high | \$ 4,015 | high |
| Markham | high | \$ 4,433 | high |
| Toronto (South) | high | \$ 4,562 | high |
| > 100,000 | | \$ 3,293 | |



Residential Comparisons - Detached Bungalow - by Location

| | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|------------------------|-------------|---------------------|----------------|
| Prince Edward County | low | \$ 1,938 | low |
| Kawartha Lakes | low | \$ 2,316 | low |
| Quinte West | low | \$ 2,350 | low |
| Cornwall | low | \$ 2,567 | low |
| Brockville | low | \$ 2,857 | mid |
| Belleville | low | \$ 2,876 | mid |
| Peterborough | mid | \$ 2,951 | mid |
| Kingston | mid | \$ 2,996 | mid |
| Ottawa | high | \$ 3,452 | high |
| Eastern | | \$ 2,701 | |
| Toronto (East) | low | \$ 2,486 | low |
| Milton | low | \$ 2,761 | low |
| East Gwillimbury | high | \$ 2,855 | mid |
| Halton Hills | high | \$ 2,952 | mid |
| Clarington | mid | \$ 3,000 | mid |
| Caledon | high | \$ 3,141 | high |
| Georgina | mid | \$ 3,165 | high |
| Burlington | high | \$ 3,183 | high |
| Toronto (West) | high | \$ 3,188 | high |
| Richmond Hill | high | \$ 3,231 | high |
| Newmarket | high | \$ 3,235 | high |
| Aurora | high | \$ 3,240 | high |
| Oakville | high | \$ 3,298 | high |
| Whitchurch Stouffville | high | \$ 3,333 | high |
| Brampton | high | \$ 3,424 | high |
| Toronto (North) | high | \$ 3,530 | high |
| Mississauga | high | \$ 3,577 | high |
| Whitby | high | \$ 3,627 | high |
| Ajax | high | \$ 3,683 | high |
| Oshawa | mid | \$ 3,857 | high |
| Vaughan | high | \$ 4,015 | high |
| Pickering | high | \$ 4,073 | high |
| King | high | \$ 4,196 | high |
| Markham | high | \$ 4,433 | high |
| Toronto (South) | high | \$ 4,562 | high |
| GTA | | \$ 3,442 | |
| Seguin | low | \$ 772 | low |
| Kenora | low | \$ 2,275 | low |
| Fort Frances | low | \$ 2,514 | low |
| Sault Ste. Marie | low | \$ 2,528 | low |
| Greater Sudbury | low | \$ 2,656 | low |
| Timmins | low | \$ 2,956 | mid |
| Thunder Bay | low | \$ 3,096 | high |
| North Bay | low | \$ 3,207 | high |
| North | | \$ 2,501 | |

| | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|---------------------------|-------------|---------------------|----------------|
| Fort Erie | low | \$ 2,718 | low |
| Niagara Falls | mid | \$ 2,819 | mid |
| Thorold | low | \$ 2,823 | mid |
| Port Colborne | low | \$ 2,823 | mid |
| Wainfleet | mid | \$ 2,919 | mid |
| West Lincoln | mid | \$ 2,954 | mid |
| Pelham | mid | \$ 2,974 | mid |
| Niagara-on-the-Lake | high | \$ 3,078 | mid |
| Welland | mid | \$ 3,182 | high |
| Lincoln | high | \$ 3,223 | high |
| St. Catharines | mid | \$ 3,308 | high |
| Grimsby | high | \$ 3,317 | high |
| Hamilton | mid | \$ 3,588 | high |
| Niagara/Hamilon | | \$ 3,056 | |
| Huntsville | low | \$ 2,380 | low |
| Gravenhurst | low | \$ 2,413 | low |
| Bracebridge | low | \$ 2,533 | low |
| Innisfil | high | \$ 2,766 | low |
| Penetanguishene | low | \$ 2,835 | mid |
| Barrie | mid | \$ 2,941 | mid |
| Orangeville | high | \$ 3,622 | high |
| Simcoe/Musk./Duff. | | \$ 2,784 | |
| Kingsville | low | \$ 1,767 | low |
| Lambton Shores | low | \$ 1,946 | low |
| The Blue Mountains | low | \$ 2,076 | low |
| Leamington | low | \$ 2,288 | low |
| Woolwich | low | \$ 2,381 | low |
| North Dumfries | low | \$ 2,436 | low |
| Wilmot | low | \$ 2,546 | low |
| Middlesex Centre | low | \$ 2,556 | low |
| Meaford | low | \$ 2,626 | low |
| Tillsonburg | low | \$ 2,645 | low |
| St. Thomas | low | \$ 2,671 | low |
| St. Marys | low | \$ 2,744 | low |
| Sarnia | low | \$ 2,761 | low |
| Wellesley | low | \$ 2,766 | low |
| Tecumseh | mid | \$ 2,771 | mid |
| Chatham-Kent | low | \$ 2,804 | mid |
| Guelph | mid | \$ 2,813 | mid |
| Kitchener | mid | \$ 2,879 | mid |
| Cambridge | mid | \$ 2,883 | mid |
| Central Elgin | low | \$ 2,896 | mid |
| Windsor | low | \$ 2,951 | mid |
| Stratford | mid | \$ 3,012 | mid |
| Waterloo | mid | \$ 3,043 | mid |
| Brantford | mid | \$ 3,045 | mid |
| London | mid | \$ 3,079 | mid |
| Southwest | | \$ 2,655 | |

Residential Comparisons - Senior Executive Home—sorted lowest to highest

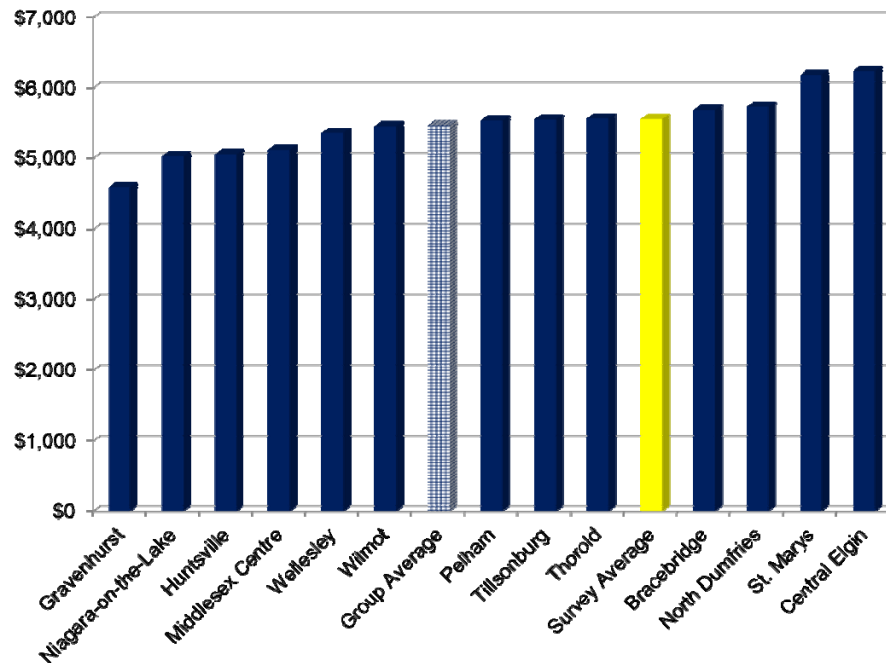
| Residential - Senior Executive | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|--------------------------------|-------------|---------------------|----------------|
| Toronto (East) | high | \$ 4,104 | low |
| Milton | high | \$ 4,151 | low |
| Kawartha Lakes | low | \$ 4,260 | low |
| Kingsville | mid | \$ 4,533 | low |
| Caledon | high | \$ 4,542 | low |
| Gravenhurst | mid | \$ 4,590 | low |
| Sault Ste. Marie | low | \$ 4,717 | low |
| Innisfil | mid | \$ 4,718 | low |
| Clarington | low | \$ 4,799 | low |
| Sarnia | low | \$ 4,805 | low |
| Chatham-Kent | low | \$ 4,807 | low |
| Woolwich | mid | \$ 4,867 | low |
| Barrie | low | \$ 4,908 | low |
| Tecumseh | mid | \$ 4,938 | low |
| North Bay | low | \$ 4,972 | low |
| Niagara-on-the-Lake | mid | \$ 5,023 | low |
| Huntsville | mid | \$ 5,054 | low |
| Brampton | mid | \$ 5,073 | low |
| Middlesex Centre | mid | \$ 5,114 | low |
| Mississauga | high | \$ 5,161 | low |
| Peterborough | low | \$ 5,190 | low |
| Cambridge | mid | \$ 5,248 | low |
| Richmond Hill | high | \$ 5,276 | low |
| Grimsby | mid | \$ 5,277 | low |
| Brantford | low | \$ 5,288 | mid |
| Kitchener | mid | \$ 5,301 | mid |
| Niagara Falls | low | \$ 5,302 | mid |
| Prince Edward County | high | \$ 5,310 | mid |
| Newmarket | high | \$ 5,313 | mid |
| Halton Hills | high | \$ 5,362 | mid |
| Wellesley | high | \$ 5,364 | mid |
| Welland | low | \$ 5,370 | mid |
| Guelph | mid | \$ 5,374 | mid |
| Aurora | high | \$ 5,385 | mid |
| Cornwall | low | \$ 5,401 | mid |
| Stratford | low | \$ 5,418 | mid |
| Vaughan | high | \$ 5,418 | mid |
| Leamington | low | \$ 5,441 | mid |
| Wilmot | high | \$ 5,456 | mid |
| Burlington | high | \$ 5,515 | mid |
| Oakville | high | \$ 5,517 | mid |
| Pelham | mid | \$ 5,538 | mid |
| Brockville | low | \$ 5,546 | mid |
| Greater Sudbury | low | \$ 5,547 | mid |
| Tillsonburg | mid | \$ 5,549 | mid |
| London | mid | \$ 5,567 | mid |

| Residential - Senior Executive | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|--------------------------------|-------------|---------------------|----------------|
| Thorold | low | \$ 5,567 | mid |
| Whitby | mid | \$ 5,603 | mid |
| Kingston | low | \$ 5,644 | high |
| Markham | high | \$ 5,658 | high |
| East Gwillimbury | high | \$ 5,659 | high |
| Ajax | mid | \$ 5,676 | high |
| Bracebridge | mid | \$ 5,684 | high |
| St. Catharines | low | \$ 5,689 | high |
| Orangeville | mid | \$ 5,710 | high |
| Hamilton | mid | \$ 5,722 | high |
| North Dumfries | high | \$ 5,731 | high |
| Oshawa | low | \$ 5,802 | high |
| Belleville | low | \$ 5,919 | high |
| Pickering | mid | \$ 5,957 | high |
| Whitchurch-Stouffville | high | \$ 6,100 | high |
| Georgina | high | \$ 6,123 | high |
| St. Marys | mid | \$ 6,177 | high |
| Windsor | low | \$ 6,196 | high |
| Waterloo | high | \$ 6,197 | high |
| Central Elgin | mid | \$ 6,233 | high |
| Toronto (North) | high | \$ 6,335 | high |
| Thunder Bay | low | \$ 6,816 | high |
| King | high | \$ 6,849 | high |
| Toronto (West) | high | \$ 6,896 | high |
| Ottawa | high | \$ 7,257 | high |
| Timmins | low | \$ 7,428 | high |
| Toronto (South) | high | \$ 11,676 | high |
| Average | | \$ 5,558 | |
| Median | | \$ 5,418 | |
| Minimum | | \$ 4,104 | |
| Maximum | | \$ 11,676 | |

The average current value assessment for a senior executive home in the survey is \$453,091 with a range from \$243,000 to \$1,472,000

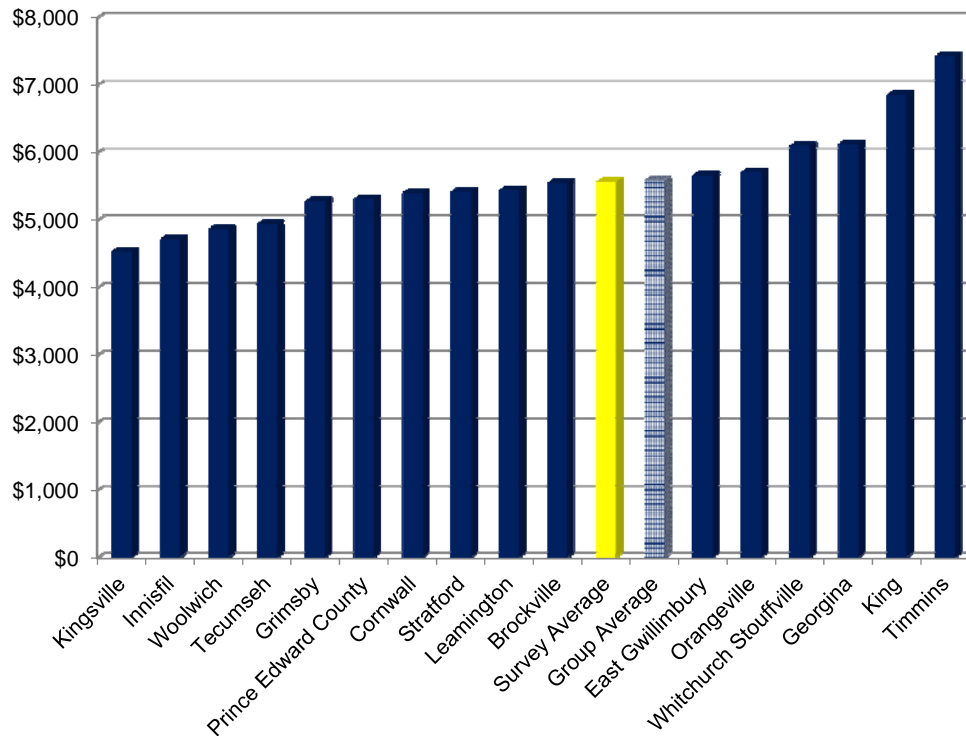
Residential Comparisons - Senior Executive —by Population Group
Municipalities with populations less than 20,000

| Residential - Senior Executive | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|--------------------------------|-------------|---------------------|----------------|
| Gravenhurst | mid | \$ 4,590 | low |
| Niagara-on-the-Lake | mid | \$ 5,023 | low |
| Huntsville | mid | \$ 5,054 | low |
| Middlesex Centre | mid | \$ 5,114 | low |
| Wellesley | high | \$ 5,364 | mid |
| Wilmot | high | \$ 5,456 | mid |
| Pelham | mid | \$ 5,538 | mid |
| Tillsonburg | mid | \$ 5,549 | mid |
| Thorold | low | \$ 5,567 | mid |
| Bracebridge | mid | \$ 5,684 | high |
| North Dumfries | high | \$ 5,731 | high |
| St. Marys | mid | \$ 6,177 | high |
| Central Elgin | mid | \$ 6,233 | high |
| <20,000 | | \$ 5,468 | |



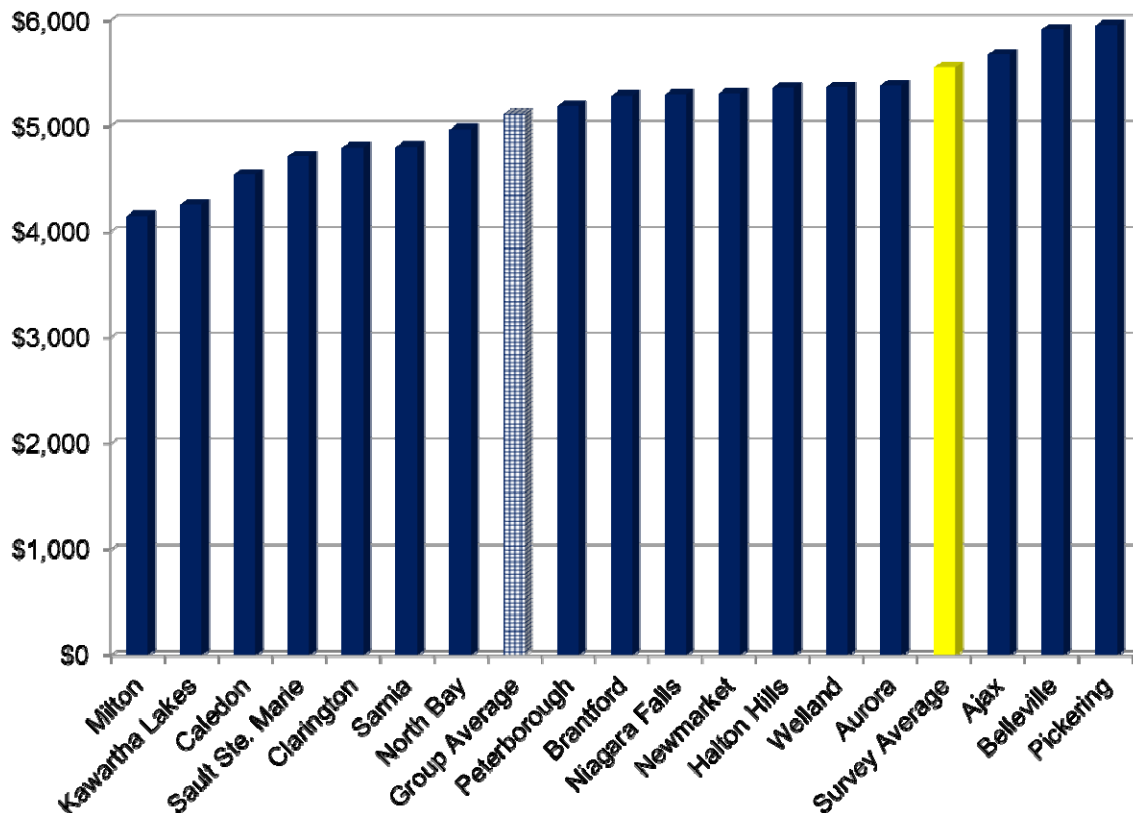
Residential Comparisons - Senior Executive —by Population Group
Municipalities with populations between 20,000 –49,999

| Residential - Senior Executive | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|--------------------------------|-------------|---------------------|----------------|
| Kingsville | mid | \$ 4,533 | low |
| Innisfil | mid | \$ 4,718 | low |
| Woolwich | mid | \$ 4,867 | low |
| Tecumseh | mid | \$ 4,938 | low |
| Grimsby | mid | \$ 5,277 | low |
| Prince Edward County | high | \$ 5,310 | mid |
| Cornwall | low | \$ 5,401 | mid |
| Stratford | low | \$ 5,418 | mid |
| Leamington | low | \$ 5,441 | mid |
| Brockville | low | \$ 5,546 | mid |
| East Gwillimbury | high | \$ 5,659 | high |
| Orangeville | mid | \$ 5,710 | high |
| Whitchurch Stouffville | high | \$ 6,100 | high |
| Georgina | high | \$ 6,123 | high |
| King | high | \$ 6,849 | high |
| Timmins | low | \$ 7,428 | high |
| 20,000 - 49,999 | | \$ 5,582 | |

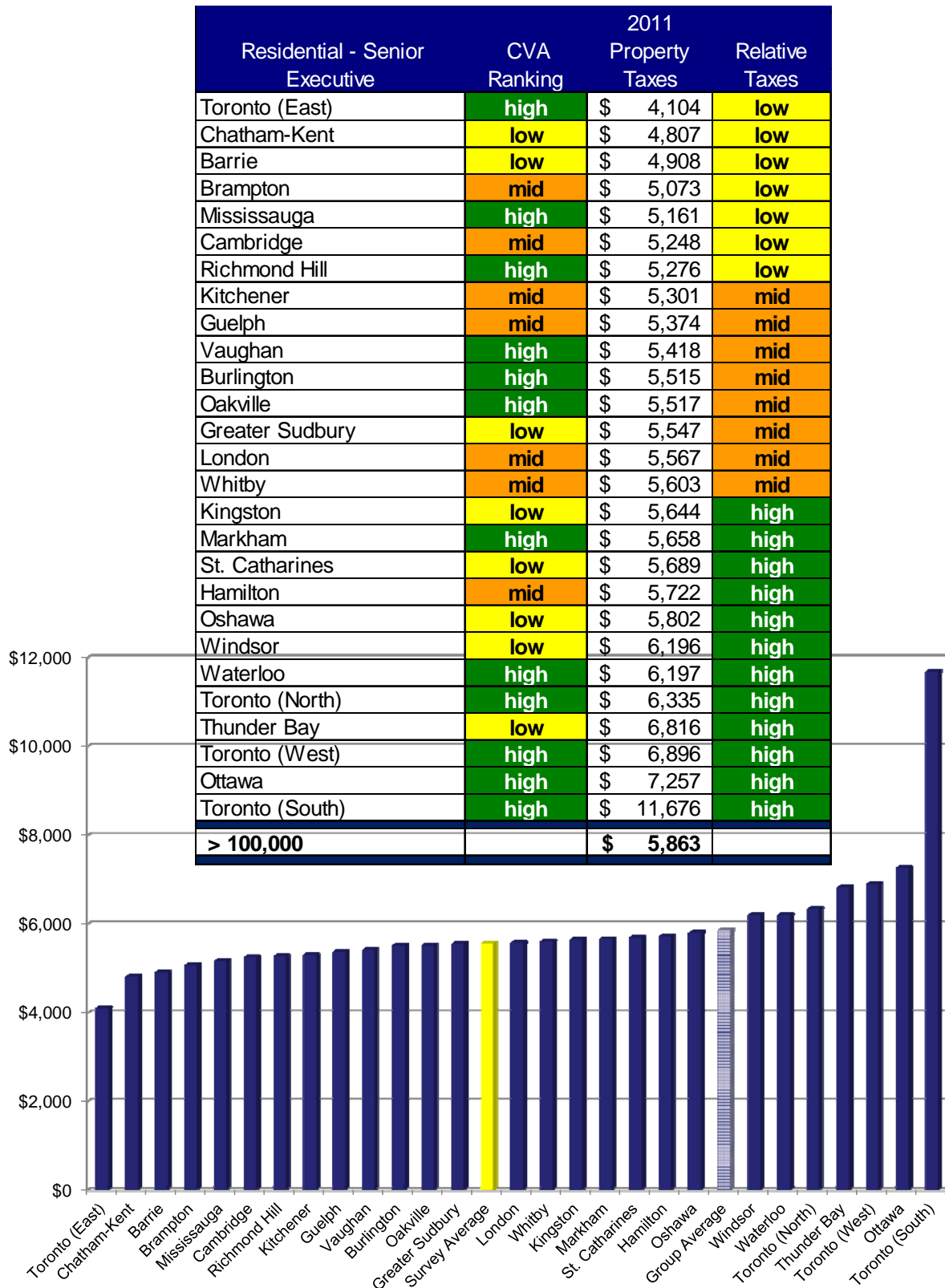


Residential Comparisons - Senior Executive —by Population Group
Municipalities with populations between 50,000—99,999

| Residential - Senior Executive | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|--------------------------------|-------------|---------------------|----------------|
| Milton | high | \$ 4,151 | low |
| Kawartha Lakes | low | \$ 4,260 | low |
| Caledon | high | \$ 4,542 | low |
| Sault Ste. Marie | low | \$ 4,717 | low |
| Clarington | low | \$ 4,799 | low |
| Sarnia | low | \$ 4,805 | low |
| North Bay | low | \$ 4,972 | low |
| Peterborough | low | \$ 5,190 | low |
| Brantford | low | \$ 5,288 | mid |
| Niagara Falls | low | \$ 5,302 | mid |
| Newmarket | high | \$ 5,313 | mid |
| Halton Hills | high | \$ 5,362 | mid |
| Welland | low | \$ 5,370 | mid |
| Aurora | high | \$ 5,385 | mid |
| Ajax | mid | \$ 5,676 | high |
| Belleville | low | \$ 5,919 | high |
| Pickering | mid | \$ 5,957 | high |
| 50,000 - 99,999 | | \$ 5,118 | |



Residential Comparisons - Senior Executive —by Population Group
Municipalities with populations greater 100,000 +



Residential Comparisons - Senior Executive — by Location

| Residential - Senior Executive | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|--------------------------------|-------------|---------------------|----------------|
| Kawartha Lakes | low | \$ 4,260 | low |
| Peterborough | low | \$ 5,190 | low |
| Prince Edward County | high | \$ 5,310 | mid |
| Cornwall | low | \$ 5,401 | mid |
| Brockville | low | \$ 5,546 | mid |
| Kingston | low | \$ 5,644 | high |
| Belleville | low | \$ 5,919 | high |
| Ottawa | high | \$ 7,257 | high |
| Eastern | | \$ 5,566 | |
| Toronto (East) | high | \$ 4,104 | low |
| Milton | high | \$ 4,151 | low |
| Caledon | high | \$ 4,542 | low |
| Clarington | low | \$ 4,799 | low |
| Brampton | mid | \$ 5,073 | low |
| Mississauga | high | \$ 5,161 | low |
| Richmond Hill | high | \$ 5,276 | low |
| Newmarket | high | \$ 5,313 | mid |
| Halton Hills | high | \$ 5,362 | mid |
| Aurora | high | \$ 5,385 | mid |
| Vaughan | high | \$ 5,418 | mid |
| Burlington | high | \$ 5,515 | mid |
| Oakville | high | \$ 5,517 | mid |
| Whitby | mid | \$ 5,603 | mid |
| Markham | high | \$ 5,658 | high |
| East Gwillimbury | high | \$ 5,659 | high |
| Ajax | mid | \$ 5,676 | high |
| Oshawa | low | \$ 5,802 | high |
| Pickering | mid | \$ 5,957 | high |
| Whitchurch Stouffville | high | \$ 6,100 | high |
| Georgina | high | \$ 6,123 | high |
| Toronto (North) | high | \$ 6,335 | high |
| King | high | \$ 6,849 | high |
| Toronto (West) | high | \$ 6,896 | high |
| Toronto (South) | high | \$ 11,676 | high |
| GTA | | \$ 5,758 | |
| Niagara-on-the-Lake | mid | \$ 5,023 | low |
| Grimsby | mid | \$ 5,277 | low |
| Niagara Falls | low | \$ 5,302 | mid |
| Welland | low | \$ 5,370 | mid |
| Pelham | mid | \$ 5,538 | mid |
| Thorold | low | \$ 5,567 | mid |
| St. Catharines | low | \$ 5,689 | high |
| Hamilton | mid | \$ 5,722 | high |
| Niagara/Hamilton | | \$ 5,436 | |

| Residential - Senior Executive | CVA Ranking | 2011 Property Taxes | Relative Taxes |
|--------------------------------|-------------|---------------------|----------------|
| Sault Ste. Marie | low | \$ 4,717 | low |
| North Bay | low | \$ 4,972 | low |
| Greater Sudbury | low | \$ 5,547 | mid |
| Thunder Bay | low | \$ 6,816 | high |
| Timmins | low | \$ 7,428 | high |
| North | | \$ 5,896 | |
| Gravenhurst | mid | \$ 4,590 | low |
| Innisfil | mid | \$ 4,718 | low |
| Barrie | low | \$ 4,908 | low |
| Huntsville | mid | \$ 5,054 | low |
| Bracebridge | mid | \$ 5,684 | high |
| Orangeville | mid | \$ 5,710 | high |
| Simcoe/Musk./Duff. | | \$ 5,111 | |
| Kingsville | mid | \$ 4,533 | low |
| Sarnia | low | \$ 4,805 | low |
| Chatham-Kent | low | \$ 4,807 | low |
| Woolwich | mid | \$ 4,867 | low |
| Tecumseh | mid | \$ 4,938 | low |
| Middlesex Centre | mid | \$ 5,114 | low |
| Cambridge | mid | \$ 5,248 | low |
| Brantford | low | \$ 5,288 | mid |
| Kitchener | mid | \$ 5,301 | mid |
| Wellesley | high | \$ 5,364 | mid |
| Guelph | mid | \$ 5,374 | mid |
| Stratford | low | \$ 5,418 | mid |
| Leamington | low | \$ 5,441 | mid |
| Wilmot | high | \$ 5,456 | mid |
| Tillsonburg | mid | \$ 5,549 | mid |
| London | mid | \$ 5,567 | mid |
| North Dumfries | high | \$ 5,731 | high |
| St. Marys | mid | \$ 6,177 | high |
| Windsor | low | \$ 6,196 | high |
| Waterloo | high | \$ 6,197 | high |
| Central Elgin | mid | \$ 6,233 | high |
| Southwest | | \$ 5,410 | |

Residential Comparisons - Summary

| GTA Municipalities | Bungalow Summary | Executive Summary | Blended |
|------------------------|------------------|-------------------|----------|
| Toronto (East) | low | low | low |
| Milton | low | low | low |
| Clarington | mid | low | low-mid |
| Caledon | high | low | mid |
| Halton Hills | mid | mid | mid |
| Mississauga | high | low | mid |
| Brampton | high | low | mid |
| Richmond Hill | high | low | mid |
| East Gwillimbury | mid | high | mid-high |
| Vaughan | high | mid | mid-high |
| Burlington | high | mid | mid-high |
| Aurora | high | mid | mid-high |
| Newmarket | high | mid | mid-high |
| Oakville | high | mid | mid-high |
| Whitby | high | mid | mid-high |
| Georgina | high | high | high |
| Ajax | high | high | high |
| Toronto (West) | high | high | high |
| Whitchurch Stouffville | high | high | high |
| Toronto (North) | high | high | high |
| Oshawa | high | high | high |
| King | high | high | high |
| Pickering | high | high | high |
| Markham | high | high | high |
| Toronto (South) | high | high | high |

| Southwest | Bungalow Summary | Executive Summary | Blended |
|--------------------|------------------|-------------------|----------|
| Kingsville | low | low | low |
| Lambton Shores | low | | low |
| The Blue Mountains | low | | low |
| Meaford | low | | low |
| Woolwich | low | low | low |
| Middlesex Centre | low | low | low |
| St. Thomas | low | | low |
| Sarnia | low | low | low |
| Leamington | low | mid | low-mid |
| Wilmot | low | mid | low-mid |
| Tilsonburg | low | mid | low-mid |
| Wellesley | low | mid | low-mid |
| Tecumseh | mid | low | low-mid |
| Cambridge | mid | low | low-mid |
| Chatham-Kent | mid | low | low-mid |
| St. Marys | low | high | mid |
| North Dumfries | low | high | mid |
| Stratford | mid | mid | mid |
| Kitchener | mid | mid | mid |
| Guelph | mid | mid | mid |
| Brantford | mid | mid | mid |
| London | mid | mid | mid |
| Central Elgin | mid | high | mid-high |
| Windsor | mid | high | mid-high |
| Waterloo | mid | high | mid-high |

| Eastern Municipalities | Bungalow Summary | Executive Summary | Blended |
|------------------------|------------------|-------------------|----------|
| Kawartha Lakes | low | low | low |
| Quinte West | low | | low |
| Prince Edward County | low | mid | low-mid |
| Peterborough | mid | low | low-mid |
| Cornwall | low | mid | low-mid |
| Brockville | mid | mid | mid |
| Kingston | mid | high | mid-high |
| Belleville | mid | high | mid-high |
| Ottawa | high | high | high |

| Niagara/Hamilton | Bungalow Summary | Executive Summary | Blended |
|---------------------|------------------|-------------------|----------|
| Fort Erie | low | | low |
| Niagara-on-the-Lake | mid | low | low-mid |
| Port Colborne | mid | | mid |
| Wainfleet | mid | | mid |
| Niagara Falls | mid | mid | mid |
| West Lincoln | mid | | mid |
| Pelham | mid | mid | mid |
| Grimsby | high | low | mid |
| Thorold | mid | mid | mid |
| Welland | high | mid | mid-high |
| Lincoln | high | | high |
| St. Catharines | high | high | high |
| Hamilton | high | high | high |

| Northern | Bungalow Summary | Executive Summary | Blended |
|------------------|------------------|-------------------|----------|
| Seguin | low | | low |
| Fort Frances | low | | low |
| Kenora | low | | low |
| Sault Ste. Marie | low | low | low |
| Greater Sudbury | low | mid | low-mid |
| North Bay | high | low | mid |
| Timmins | mid | high | mid-high |
| Thunder Bay | high | high | high |

| Simcoe/Musk/Duff. | Bungalow Summary | Executive Summary | Blended |
|-------------------|------------------|-------------------|---------|
| Gravenhurst | low | low | low |
| Huntsville | low | low | low |
| Innisfil | low | low | low |
| Barrie | mid | low | low-mid |
| Penetanguishene | mid | | mid |
| Bracebridge | low | high | mid |
| Orangeville | high | high | high |

Residential Comparisons - Summary

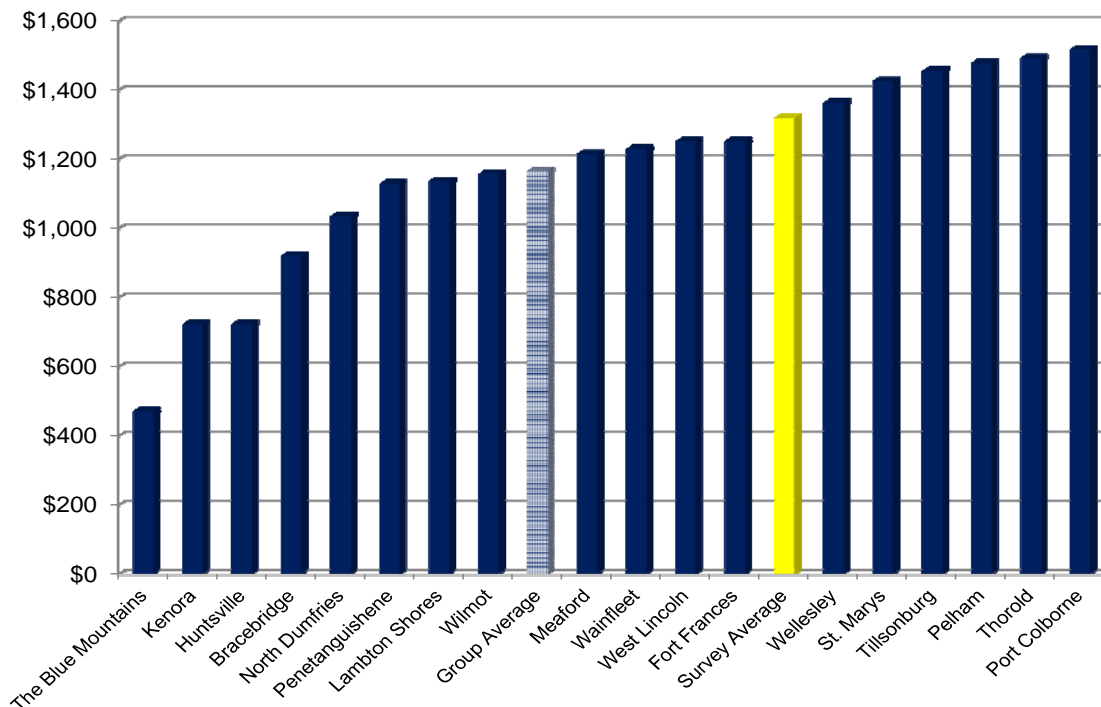
| low | low-mid | mid | mid-high | high |
|--------------------|----------------------|-----------------|------------------|------------------------|
| Fort Erie | Barrie | Bracebridge | Aurora | Ajax |
| Fort Frances | Cambridge | Brampton | Belleville | Georgina |
| Gravenhurst | Chatham-Kent | Brantford | Burlington | Hamilton |
| Huntsville | Clarington | Brockville | Central Elgin | King |
| Innisfil | Cornwall | Caledon | East Gwillimbury | Lincoln |
| Kawartha Lakes | Greater Sudbury | Grimsby | Kingston | Markham |
| Kenora | Leamington | Guelph | Newmarket | Orangeville |
| Kingsville | Niagara-on-the-Lake | Halton Hills | Oakville | Oshawa |
| Lambton Shores | Peterborough | Kitchener | Timmins | Ottawa |
| Meaford | Prince Edward County | London | Vaughan | Pickering |
| Middlesex Centre | Tecumseh | Mississauga | Waterloo | St. Catharines |
| Milton | Tillsonburg | Niagara Falls | Welland | Thunder Bay |
| Quinte West | Wellesley | North Bay | Whitby | Toronto (North) |
| Sarnia | Wilmot | North Dumfries | Windsor | Toronto (South) |
| Sault Ste. Marie | | Pelham | | Toronto (West) |
| Seguin | | Penetanguishene | | Whitchurch Stouffville |
| St. Thomas | | Port Colborne | | |
| The Blue Mountains | | Richmond Hill | | |
| Toronto (East) | | St. Marys | | |
| Woolwich | | Stratford | | |
| | | Thorold | | |
| | | Wainfleet | | |
| | | West Lincoln | | |

Multi-Residential Comparisons - Walk-up Apartment
(taxes calculated on a per unit basis) - sorted from lowest to highest

| Multi-Residential - Apartment Walk-up | CVA Ranking | 2011 Property Taxes/Unit | Relative Taxes | Multi-Residential - Apartment Walk-up | CVA Ranking | 2011 Property Taxes/Unit | Relative Taxes |
|---------------------------------------|-------------|--------------------------|----------------|---------------------------------------|-------------|--------------------------|----------------|
| The Blue Mountains | low | \$ 471 | low | St. Thomas | low | \$ 1,454 | mid |
| Prince Edward County | low | \$ 588 | low | Tillsonburg | low | \$ 1,456 | mid |
| East Gwillimbury | high | \$ 689 | low | London | mid | \$ 1,458 | mid |
| Tecumseh | low | \$ 714 | low | Ajax | mid | \$ 1,471 | mid |
| Kenora | low | \$ 723 | low | North Bay | low | \$ 1,476 | mid |
| Huntsville | mid | \$ 724 | low | Pelham | mid | \$ 1,478 | mid |
| Vaughan | high | \$ 750 | low | Waterloo | mid | \$ 1,483 | mid |
| Richmond Hill | high | \$ 753 | low | Thorold | mid | \$ 1,493 | high |
| Newmarket | high | \$ 829 | low | Burlington | high | \$ 1,493 | high |
| Kingsville | low | \$ 855 | low | Cambridge | mid | \$ 1,499 | high |
| Sault Ste. Marie | low | \$ 884 | low | Port Colborne | low | \$ 1,518 | high |
| Bracebridge | high | \$ 921 | low | Thunder Bay | low | \$ 1,544 | high |
| Mississauga | high | \$ 923 | low | St. Catharines | mid | \$ 1,556 | high |
| Aurora | high | \$ 928 | low | Brampton | high | \$ 1,581 | high |
| Innisfil | mid | \$ 973 | low | Toronto (East) | high | \$ 1,587 | high |
| North Dumfries | mid | \$ 1,035 | low | Clarington | high | \$ 1,601 | high |
| Caledon | high | \$ 1,078 | low | Kawartha Lakes | high | \$ 1,602 | high |
| Timmins | low | \$ 1,087 | low | Whitby | high | \$ 1,610 | high |
| Brockville | low | \$ 1,095 | low | Welland | mid | \$ 1,612 | high |
| Barrie | high | \$ 1,118 | low | Hamilton | low | \$ 1,613 | high |
| Georgina | high | \$ 1,127 | low | Pickering | high | \$ 1,614 | high |
| Penetanguishene | mid | \$ 1,129 | low | Guelph | mid | \$ 1,644 | high |
| Lambton Shores | low | \$ 1,137 | low | Peterborough | mid | \$ 1,651 | high |
| Woolwich | mid | \$ 1,143 | low | Oakville | high | \$ 1,667 | high |
| Wilmot | mid | \$ 1,157 | low | Stratford | mid | \$ 1,672 | high |
| Quinte West | low | \$ 1,171 | low | Toronto (North) | high | \$ 1,700 | high |
| Meaford | mid | \$ 1,216 | mid | Toronto (West) | high | \$ 1,700 | high |
| Wainfleet | low | \$ 1,229 | mid | Belleville | low | \$ 1,727 | high |
| Fort Erie | low | \$ 1,235 | mid | Cornwall | low | \$ 1,776 | high |
| West Lincoln | mid | \$ 1,252 | mid | Kingston | mid | \$ 1,807 | high |
| Fort Frances | low | \$ 1,252 | mid | Toronto (South) | high | \$ 1,962 | high |
| Niagara Falls | low | \$ 1,275 | mid | Oshawa | high | \$ 1,978 | high |
| Lincoln | mid | \$ 1,293 | mid | Orangeville | mid | \$ 2,084 | high |
| Greater Sudbury | low | \$ 1,309 | mid | | | | |
| Sarnia | low | \$ 1,310 | mid | Average | | \$ 1,319 | |
| Windsor | low | \$ 1,344 | mid | Median | | \$ 1,367 | |
| Wellesley | high | \$ 1,363 | mid | Minimum | | \$ 471 | |
| Milton | high | \$ 1,364 | mid | Maximum | | \$ 2,084 | |
| Brantford | mid | \$ 1,366 | mid | | | | |
| Chatham-Kent | low | \$ 1,369 | mid | | | | |
| Ottawa | high | \$ 1,415 | mid | | | | |
| Halton Hills | high | \$ 1,419 | mid | | | | |
| St. Marys | mid | \$ 1,426 | mid | | | | |
| Grimsby | mid | \$ 1,428 | mid | | | | |
| Kitchener | mid | \$ 1,444 | mid | | | | |

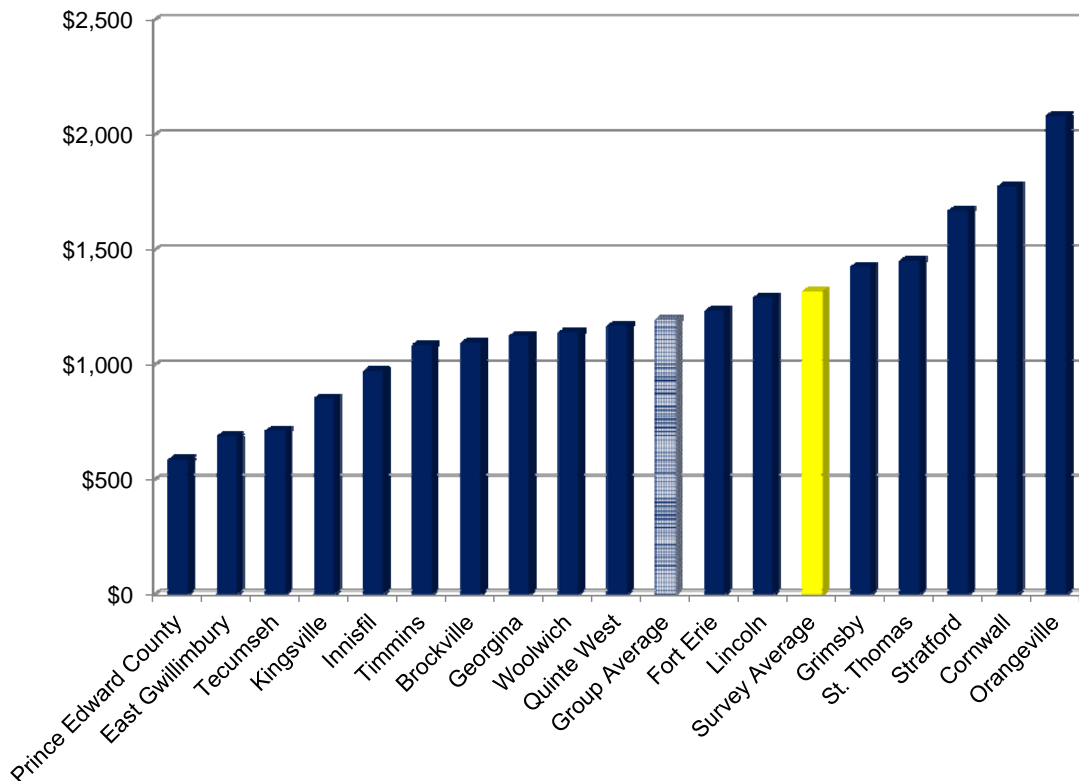
Multi-Residential Walk-Ups
(taxes calculated on a per unit basis) - sorted by Population Group
Municipalities with populations less than 20,000

| Multi-Residential - Apartment Walk-up | CVA Ranking | 2011 Property Taxes/Unit | Relative Taxes |
|---------------------------------------|-------------|--------------------------|----------------|
| The Blue Mountains | low | \$ 471 | low |
| Kenora | low | \$ 723 | low |
| Huntsville | mid | \$ 724 | low |
| Bracebridge | high | \$ 921 | low |
| North Dumfries | mid | \$ 1,035 | low |
| Penetanguishene | mid | \$ 1,129 | low |
| Lambton Shores | low | \$ 1,137 | low |
| Wilmot | mid | \$ 1,157 | low |
| Meaford | mid | \$ 1,216 | mid |
| Wainfleet | low | \$ 1,229 | mid |
| West Lincoln | mid | \$ 1,252 | mid |
| Fort Frances | low | \$ 1,252 | mid |
| Wellesley | high | \$ 1,363 | mid |
| St. Marys | mid | \$ 1,426 | mid |
| Tillsonburg | low | \$ 1,456 | mid |
| Pelham | mid | \$ 1,478 | mid |
| Thorold | mid | \$ 1,493 | high |
| Port Colborne | low | \$ 1,518 | high |
| < 20,000 | | \$ 1,166 | |



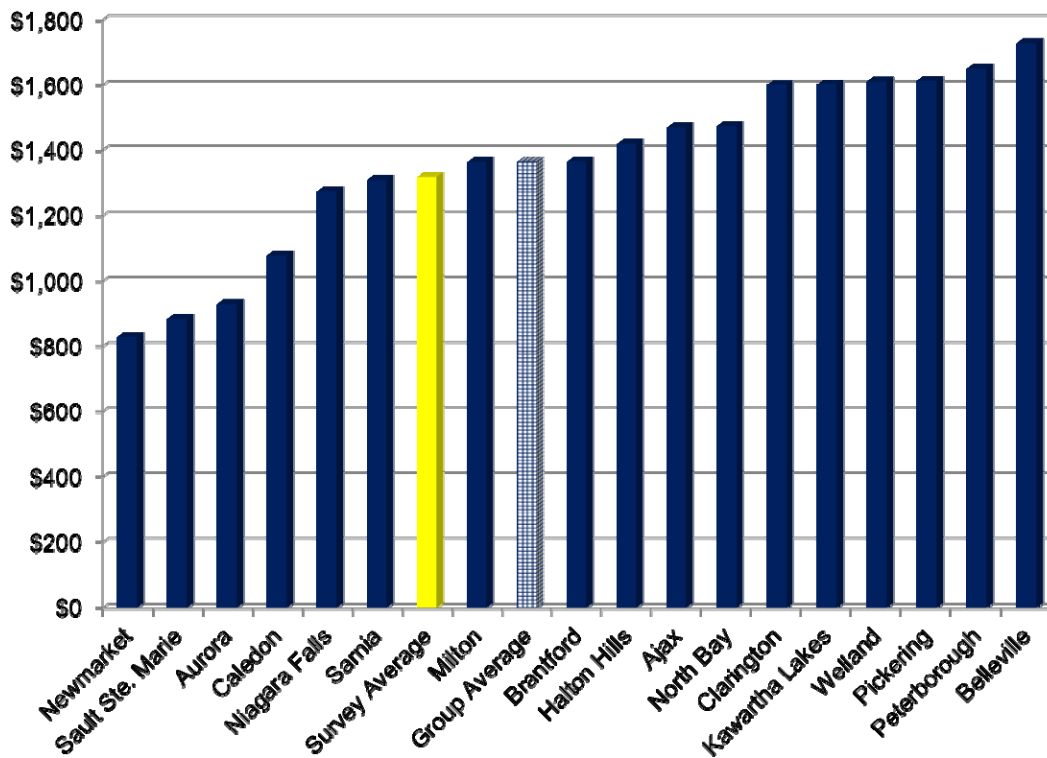
Multi-Residential Walk-Ups
(taxes calculated on a per unit basis) - sorted by Population Group
Municipalities with populations between 20,000—49,999

| Multi-Residential - Apartment Walk-up | CVA Ranking | 2011 Property Taxes/Unit | Relative Taxes |
|---------------------------------------|-------------|--------------------------|----------------|
| Prince Edward County | low | \$ 588 | low |
| East Gwillimbury | high | \$ 689 | low |
| Tecumseh | low | \$ 714 | low |
| Kingsville | low | \$ 855 | low |
| Innisfil | mid | \$ 973 | low |
| Timmins | low | \$ 1,087 | low |
| Brockville | low | \$ 1,095 | low |
| Georgina | high | \$ 1,127 | low |
| Woolwich | mid | \$ 1,143 | low |
| Quinte West | low | \$ 1,171 | low |
| Fort Erie | low | \$ 1,235 | mid |
| Lincoln | mid | \$ 1,293 | mid |
| Grimsby | mid | \$ 1,428 | mid |
| St. Thomas | low | \$ 1,454 | mid |
| Stratford | mid | \$ 1,672 | high |
| Cornwall | low | \$ 1,776 | high |
| Orangeville | mid | \$ 2,084 | high |
| 20,000 - 49,999 | | \$ 1,199 | |



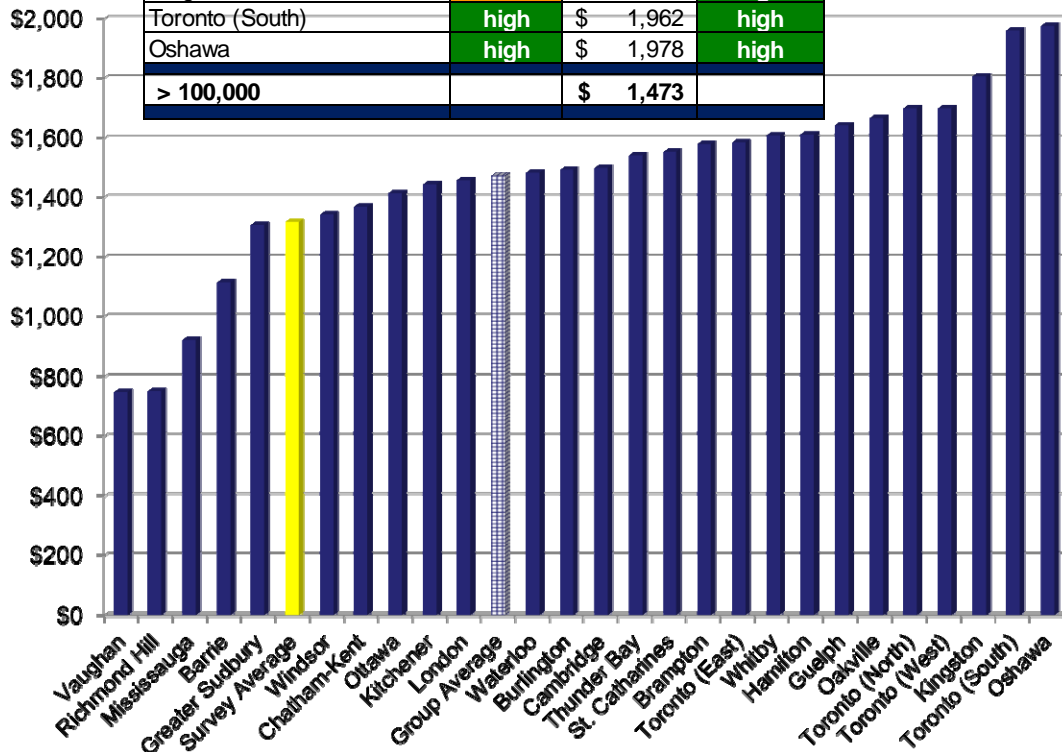
Multi-Residential Comparisons - Walk-Up
(taxes calculated on a per unit basis) - sorted by Population Group
Municipalities with populations between 50,000—99,999

| Multi-Residential - Apartment Walk-up | CVA Ranking | 2011 Property Taxes/Unit | Relative Taxes |
|---------------------------------------|-------------|--------------------------|----------------|
| Newmarket | high | \$ 829 | low |
| Sault Ste. Marie | low | \$ 884 | low |
| Aurora | high | \$ 928 | low |
| Caledon | high | \$ 1,078 | low |
| Niagara Falls | low | \$ 1,275 | mid |
| Sarnia | low | \$ 1,310 | mid |
| Milton | high | \$ 1,364 | mid |
| Brantford | mid | \$ 1,366 | mid |
| Halton Hills | high | \$ 1,419 | mid |
| Ajax | mid | \$ 1,471 | mid |
| North Bay | low | \$ 1,476 | mid |
| Clarington | high | \$ 1,601 | high |
| Kawartha Lakes | high | \$ 1,602 | high |
| Welland | mid | \$ 1,612 | high |
| Pickering | high | \$ 1,614 | high |
| Peterborough | mid | \$ 1,651 | high |
| Belleville | low | \$ 1,727 | high |
| 50,000 - 99,999 | | \$ 1,365 | |



Multi-Residential Comparisons - Walk-Up
(taxes calculated on a per unit basis) - sorted by Population Group
Municipalities with populations 100,000 +

| Multi-Residential - Apartment Walk-up | CVA Ranking | 2011 Property Taxes/Unit | Relative Taxes |
|---------------------------------------|-------------|--------------------------|----------------|
| Vaughan | high | \$ 750 | low |
| Richmond Hill | high | \$ 753 | low |
| Mississauga | high | \$ 923 | low |
| Barrie | high | \$ 1,118 | low |
| Greater Sudbury | low | \$ 1,309 | mid |
| Windsor | low | \$ 1,344 | mid |
| Chatham-Kent | low | \$ 1,369 | mid |
| Ottawa | high | \$ 1,415 | mid |
| Kitchener | mid | \$ 1,444 | mid |
| London | mid | \$ 1,458 | mid |
| Waterloo | mid | \$ 1,483 | mid |
| Burlington | high | \$ 1,493 | high |
| Cambridge | mid | \$ 1,499 | high |
| Thunder Bay | low | \$ 1,544 | high |
| St. Catharines | mid | \$ 1,556 | high |
| Brampton | high | \$ 1,581 | high |
| Toronto (East) | high | \$ 1,587 | high |
| Whitby | high | \$ 1,610 | high |
| Hamilton | low | \$ 1,613 | high |
| Guelph | mid | \$ 1,644 | high |
| Oakville | high | \$ 1,667 | high |
| Toronto (North) | high | \$ 1,700 | high |
| Toronto (West) | high | \$ 1,700 | high |
| Kingston | mid | \$ 1,807 | high |
| Toronto (South) | high | \$ 1,962 | high |
| Oshawa | high | \$ 1,978 | high |
| > 100,000 | | \$ 1,473 | |



Multi-Residential Comparisons - Walk-Up
(taxes calculated on a per unit basis) - sorted by Location

| Multi-Residential - Apartment Walk-up | CVA Ranking | 2011 Property Taxes/Unit | Relative Taxes |
|---------------------------------------|-------------|--------------------------|----------------|
| Prince Edward County | low | \$ 588 | low |
| Brockville | low | \$ 1,095 | low |
| Quinte West | low | \$ 1,171 | low |
| Ottawa | high | \$ 1,415 | mid |
| Kawartha Lakes | high | \$ 1,602 | high |
| Peterborough | mid | \$ 1,651 | high |
| Belleville | low | \$ 1,727 | high |
| Cornwall | low | \$ 1,776 | high |
| Kingston | mid | \$ 1,807 | high |
| Eastern | | \$ 1,426 | |
| East Gwillimbury | high | \$ 689 | low |
| Vaughan | high | \$ 750 | low |
| Richmond Hill | high | \$ 753 | low |
| Newmarket | high | \$ 829 | low |
| Mississauga | high | \$ 923 | low |
| Aurora | high | \$ 928 | low |
| Caledon | high | \$ 1,078 | low |
| Georgina | high | \$ 1,127 | low |
| Milton | high | \$ 1,364 | mid |
| Halton Hills | high | \$ 1,419 | mid |
| Ajax | mid | \$ 1,471 | mid |
| Burlington | high | \$ 1,493 | high |
| Brampton | high | \$ 1,581 | high |
| Toronto (East) | high | \$ 1,587 | high |
| Clarington | high | \$ 1,601 | high |
| Whitby | high | \$ 1,610 | high |
| Pickering | high | \$ 1,614 | high |
| Oakville | high | \$ 1,667 | high |
| Toronto (North) | high | \$ 1,700 | high |
| Toronto (West) | high | \$ 1,700 | high |
| Toronto (South) | high | \$ 1,962 | high |
| Oshawa | high | \$ 1,978 | high |
| GTA | | \$ 1,356 | |
| Wainfleet | low | \$ 1,229 | mid |
| Fort Erie | low | \$ 1,235 | mid |
| West Lincoln | mid | \$ 1,252 | mid |
| Niagara Falls | low | \$ 1,275 | mid |
| Lincoln | mid | \$ 1,293 | mid |
| Grimsby | mid | \$ 1,428 | mid |
| Pelham | mid | \$ 1,478 | mid |
| Thorold | mid | \$ 1,493 | high |
| Port Colborne | low | \$ 1,518 | high |
| St. Catharines | mid | \$ 1,556 | high |
| Welland | mid | \$ 1,612 | high |
| Hamilton | low | \$ 1,613 | high |
| Niagara/Hamilton | | \$ 1,415 | |

| Multi-Residential - Apartment Walk-up | CVA Ranking | 2011 Property Taxes/Unit | Relative Taxes |
|---------------------------------------|-------------|--------------------------|----------------|
| Kenora | low | \$ 723 | low |
| Sault Ste. Marie | low | \$ 884 | low |
| Timmins | low | \$ 1,087 | low |
| Fort Frances | low | \$ 1,252 | mid |
| Greater Sudbury | low | \$ 1,309 | mid |
| North Bay | low | \$ 1,476 | mid |
| Thunder Bay | low | \$ 1,544 | high |
| North | | \$ 1,182 | |
| Huntsville | mid | \$ 724 | low |
| Bracebridge | high | \$ 921 | low |
| Innisfil | mid | \$ 973 | low |
| Barrie | high | \$ 1,118 | low |
| Penetanguishene | mid | \$ 1,129 | low |
| Orangeville | mid | \$ 2,084 | high |
| Simcoe/Musk./Duff. | | \$ 1,158 | |
| The Blue Mountains | low | \$ 471 | low |
| Tecumseh | low | \$ 714 | low |
| Kingsville | low | \$ 855 | low |
| North Dumfries | mid | \$ 1,035 | low |
| Lambton Shores | low | \$ 1,137 | low |
| Woolwich | mid | \$ 1,143 | low |
| Wilmot | mid | \$ 1,157 | low |
| Meaford | mid | \$ 1,216 | mid |
| Sarnia | low | \$ 1,310 | mid |
| Windsor | low | \$ 1,344 | mid |
| Wellesley | high | \$ 1,363 | mid |
| Brantford | mid | \$ 1,366 | mid |
| Chatham-Kent | low | \$ 1,369 | mid |
| St. Marys | mid | \$ 1,426 | mid |
| Kitchener | mid | \$ 1,444 | mid |
| St. Thomas | low | \$ 1,454 | mid |
| Tilsonburg | low | \$ 1,456 | mid |
| London | mid | \$ 1,458 | mid |
| Waterloo | mid | \$ 1,483 | mid |
| Cambridge | mid | \$ 1,499 | high |
| Guelph | mid | \$ 1,644 | high |
| Stratford | mid | \$ 1,672 | high |
| Southwest | | \$ 1,273 | |

Multi-Residential Comparisons - Mid/High-Rise Apartment

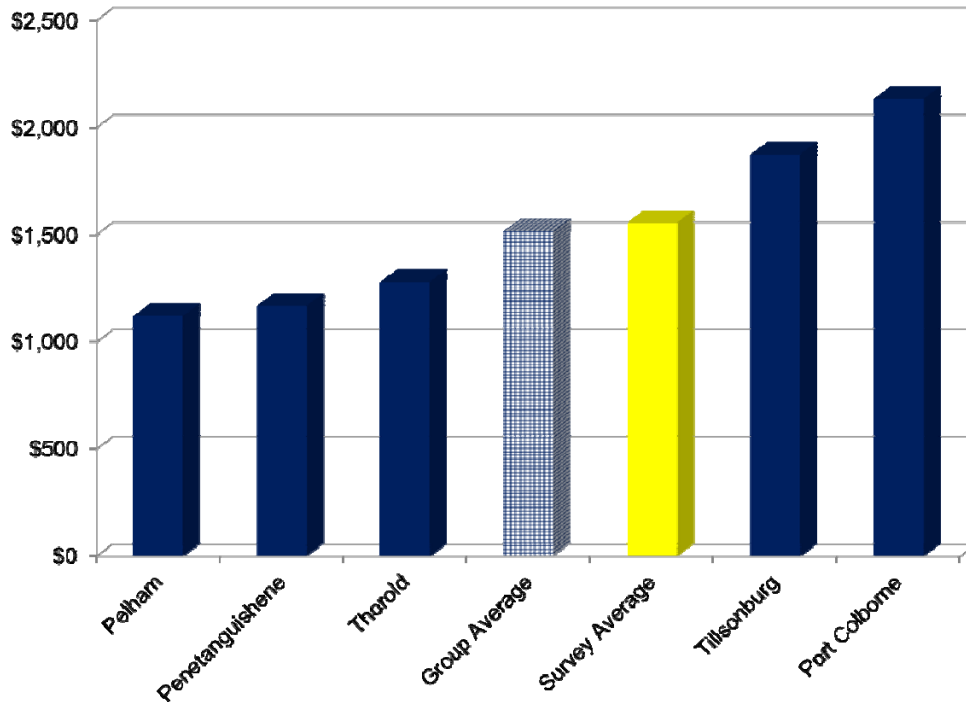
| Multi-Residential Apartment High-Rise | CVA Ranking | 2011 Property Taxes per unit | Relative Taxes |
|---------------------------------------|-------------|------------------------------|----------------|
| Prince Edward County | low | \$ 690 | low |
| East Gwillimbury | high | \$ 821 | low |
| King | high | \$ 870 | low |
| Vaughan | high | \$ 964 | low |
| Whitchurch-Stouffville | high | \$ 966 | low |
| Sault Ste. Marie | low | \$ 984 | low |
| Newmarket | high | \$ 992 | low |
| Aurora | high | \$ 1,048 | low |
| Lincoln | low | \$ 1,084 | low |
| Richmond Hill | high | \$ 1,085 | low |
| Tecumseh | low | \$ 1,091 | low |
| Georgina | high | \$ 1,093 | low |
| Pelham | low | \$ 1,121 | low |
| Mississauga | high | \$ 1,153 | low |
| Penetanguishene | mid | \$ 1,167 | low |
| Grimsby | low | \$ 1,182 | low |
| Timmins | low | \$ 1,183 | low |
| Brockville | low | \$ 1,194 | low |
| Barrie | high | \$ 1,245 | low |
| Thorold | low | \$ 1,279 | low |
| Leamington | low | \$ 1,290 | low |
| North Bay | low | \$ 1,423 | mid |
| Milton | high | \$ 1,426 | mid |
| Markham | high | \$ 1,447 | mid |
| Halton Hills | mid | \$ 1,471 | mid |
| Greater Sudbury | low | \$ 1,471 | mid |
| London | low | \$ 1,492 | mid |
| Toronto (East) | mid | \$ 1,581 | mid |
| Stratford | mid | \$ 1,602 | mid |
| Niagara Falls | mid | \$ 1,606 | mid |
| Ottawa | high | \$ 1,610 | mid |
| Brantford | mid | \$ 1,630 | mid |
| Cambridge | mid | \$ 1,634 | mid |
| Guelph | mid | \$ 1,640 | mid |
| Kitchener | mid | \$ 1,688 | mid |
| Whitby | mid | \$ 1,696 | mid |
| Waterloo | mid | \$ 1,696 | mid |
| Fort Erie | mid | \$ 1,704 | mid |
| Cornwall | low | \$ 1,705 | mid |
| Chatham-Kent | low | \$ 1,715 | mid |
| Ajax | mid | \$ 1,729 | mid |
| Clarington | mid | \$ 1,748 | mid |
| Toronto (West) | high | \$ 1,776 | high |
| Windsor | low | \$ 1,785 | high |

| Multi-Residential Apartment High-Rise | CVA Ranking | 2011 Property Taxes per unit | Relative Taxes |
|---------------------------------------|-------------|------------------------------|----------------|
| Hamilton | low | \$ 1,805 | high |
| Kingston | low | \$ 1,824 | high |
| Toronto (North) | high | \$ 1,828 | high |
| Oshawa | mid | \$ 1,837 | high |
| Tillsonburg | low | \$ 1,873 | high |
| Kawartha Lakes | high | \$ 1,875 | high |
| Burlington | high | \$ 1,893 | high |
| Welland | mid | \$ 1,898 | high |
| St. Catharines | mid | \$ 1,944 | high |
| Sarnia | mid | \$ 1,947 | high |
| Peterborough | high | \$ 1,952 | high |
| Belleville | low | \$ 1,964 | high |
| Oakville | high | \$ 1,964 | high |
| Brampton | high | \$ 1,983 | high |
| Toronto (South) | high | \$ 2,001 | high |
| Thunder Bay | low | \$ 2,118 | high |
| Port Colborne | mid | \$ 2,133 | high |
| Pickering | high | \$ 2,263 | high |
| Orangeville | mid | \$ 2,281 | high |
| St. Thomas | mid | \$ 2,373 | high |
| Average | | \$ 1,555 | |
| Median | | \$ 1,632 | |
| Minimum | | \$ 690 | |
| Maximum | | \$ 2,373 | |

**Multi-Residential Comparisons—Mid/High-Rise Apartment
(taxes calculated on a per unit basis) - sorted by Population Group**

Municipalities with populations less than 20,000

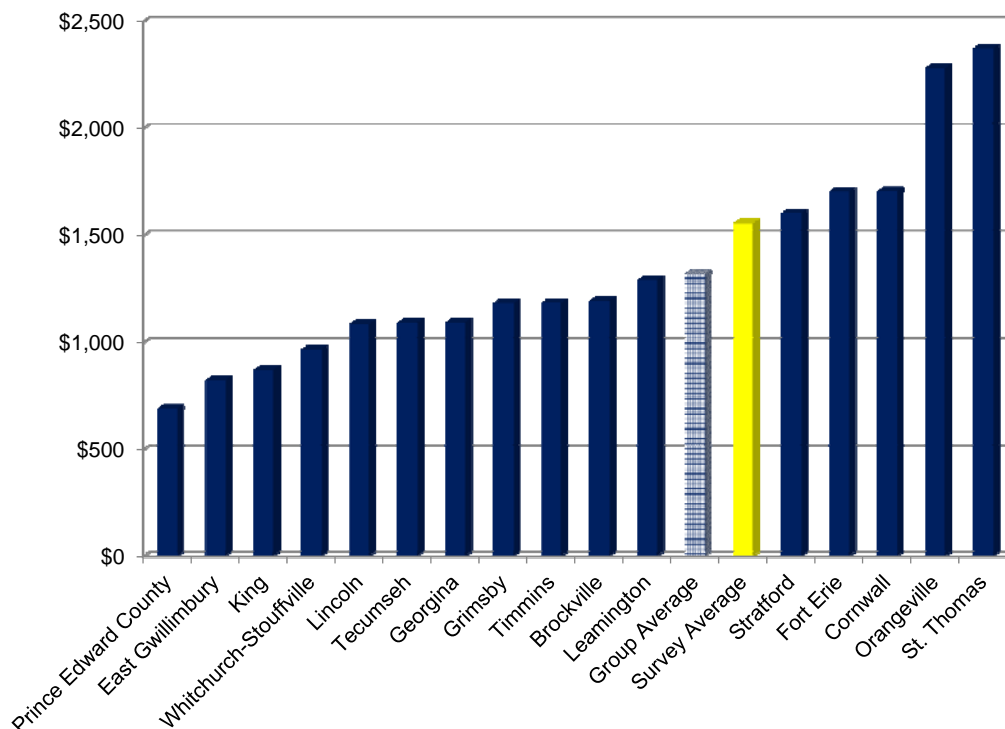
| Multi-Residential Apartment High-Rise | CVA Ranking | 2011 Property Taxes per unit | Relative Tax Burden |
|---------------------------------------|-------------|------------------------------|---------------------|
| Pelham | low | \$ 1,121 | low |
| Penetanguishene | mid | \$ 1,167 | low |
| Thorold | low | \$ 1,279 | low |
| Tilsonburg | low | \$ 1,873 | high |
| Port Colborne | mid | \$ 2,133 | high |
| < 20,000 | | \$ 1,515 | |



**Multi-Residential Comparisons - Mid/High-Rise Apartment
(taxes calculated on a per unit basis) - sorted by Population Group (cont'd)**

Municipalities with populations between 20,000-49,999

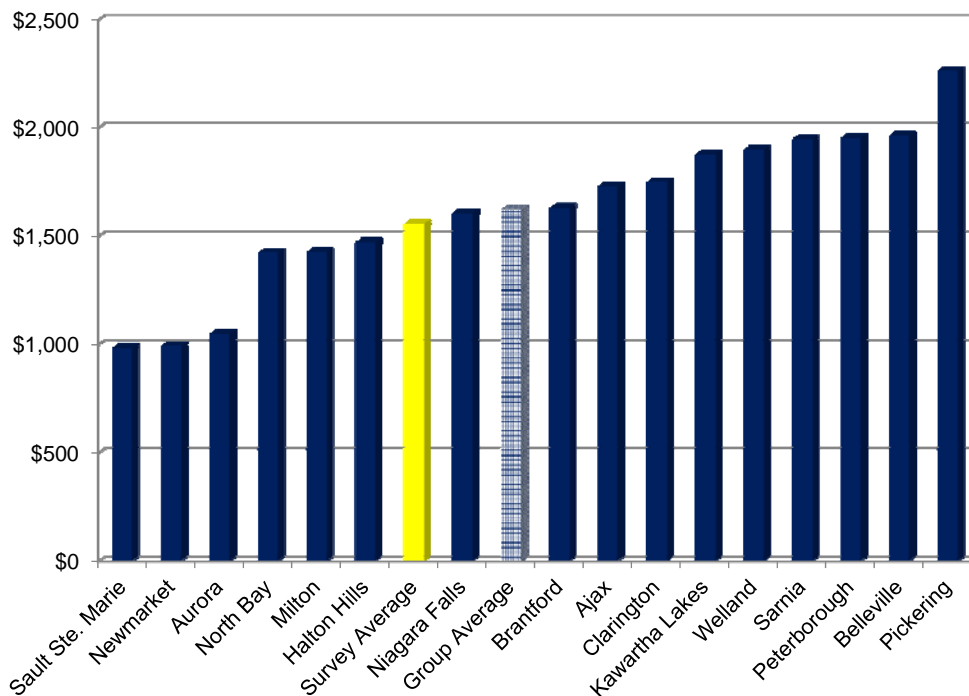
| Multi-Residential Apartment High-Rise | CVA Ranking | 2011 Property Taxes per unit | Relative Tax Burden |
|---------------------------------------|-------------|------------------------------|---------------------|
| Prince Edward County | low | \$ 690 | low |
| East Gwillimbury | high | \$ 821 | low |
| King | high | \$ 870 | low |
| Whitchurch-Stouffville | high | \$ 966 | low |
| Lincoln | low | \$ 1,084 | low |
| Tecumseh | low | \$ 1,091 | low |
| Georgina | high | \$ 1,093 | low |
| Grimsby | low | \$ 1,182 | low |
| Timmins | low | \$ 1,183 | low |
| Brockville | low | \$ 1,194 | low |
| Leamington | low | \$ 1,290 | low |
| Stratford | mid | \$ 1,602 | mid |
| Fort Erie | mid | \$ 1,704 | mid |
| Cornwall | low | \$ 1,705 | mid |
| Orangeville | mid | \$ 2,281 | high |
| St. Thomas | mid | \$ 2,373 | high |
| 20,000 - 49,999 | | \$ 1,321 | |



**Multi-Residential Comparisons - Mid/High-Rise Apartment
(taxes calculated on a per unit basis) - sorted by Population Group (cont'd)**

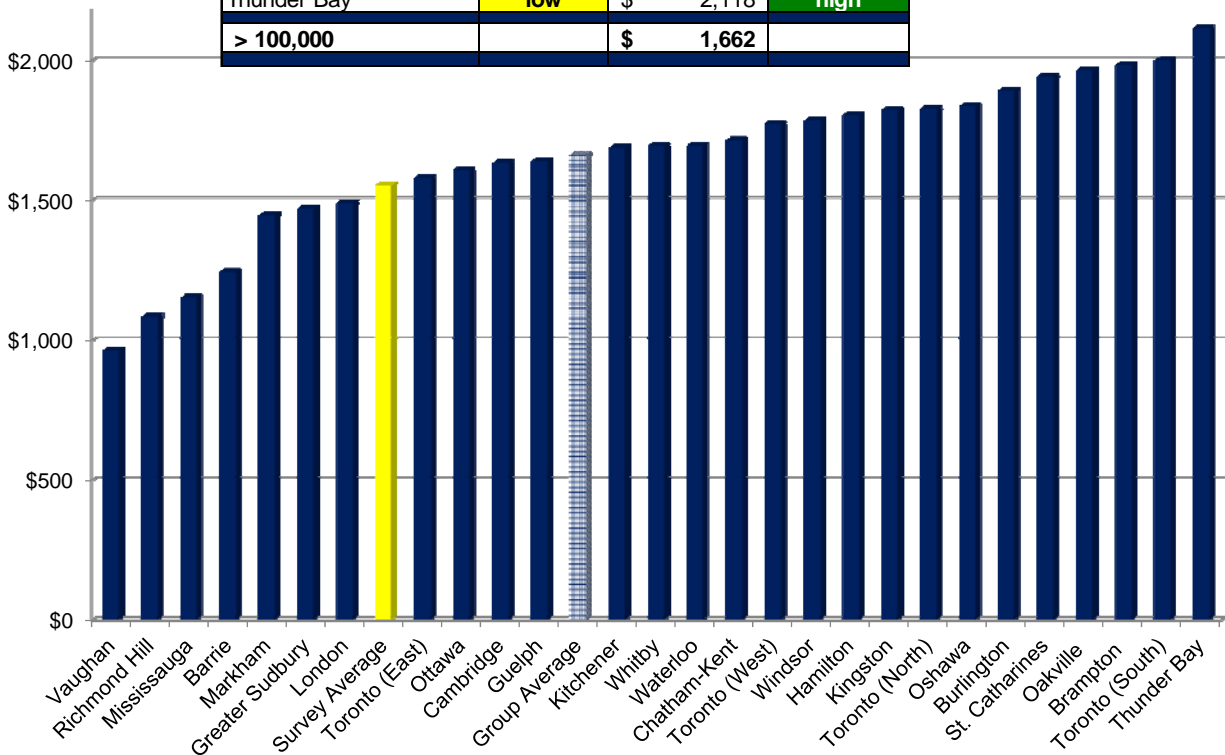
Municipalities with populations between 50,000-99,999

| Multi-Residential Apartment High-Rise | CVA Ranking | 2011 Property Taxes per unit | Relative Tax Burden |
|---------------------------------------|-------------|------------------------------|---------------------|
| Sault Ste. Marie | low | \$ 984 | low |
| Newmarket | high | \$ 992 | low |
| Aurora | high | \$ 1,048 | low |
| North Bay | low | \$ 1,423 | mid |
| Milton | high | \$ 1,426 | mid |
| Halton Hills | mid | \$ 1,471 | mid |
| Niagara Falls | mid | \$ 1,606 | mid |
| Brantford | mid | \$ 1,630 | mid |
| Ajax | mid | \$ 1,729 | mid |
| Clarington | mid | \$ 1,748 | mid |
| Kawartha Lakes | high | \$ 1,875 | high |
| Welland | mid | \$ 1,898 | high |
| Sarnia | mid | \$ 1,947 | high |
| Peterborough | high | \$ 1,952 | high |
| Belleville | low | \$ 1,964 | high |
| Pickering | high | \$ 2,263 | high |
| 50,000 - 99,999 | | \$ 1,622 | |



**Multi-Residential Comparisons - Mid/High-Rise Apartment
(taxes calculated on a per unit basis) - sorted by Population Group (cont'd)
Municipalities with populations 100,000+ (Taxes per Unit)**

| Multi-Residential Apartment High-Rise | CVA Ranking | 2011 Property Taxes per unit | Relative Tax Burden |
|---------------------------------------|-------------|------------------------------|---------------------|
| Vaughan | high | \$ 964 | low |
| Richmond Hill | high | \$ 1,085 | low |
| Mississauga | high | \$ 1,153 | low |
| Barrie | high | \$ 1,245 | low |
| Markham | high | \$ 1,447 | mid |
| Greater Sudbury | low | \$ 1,471 | mid |
| London | low | \$ 1,492 | mid |
| Toronto (East) | mid | \$ 1,581 | mid |
| Ottawa | high | \$ 1,610 | mid |
| Cambridge | mid | \$ 1,634 | mid |
| Guelph | mid | \$ 1,640 | mid |
| Kitchener | mid | \$ 1,688 | mid |
| Whitby | mid | \$ 1,696 | mid |
| Waterloo | mid | \$ 1,696 | mid |
| Chatham-Kent | low | \$ 1,715 | mid |
| Toronto (West) | high | \$ 1,776 | high |
| Windsor | low | \$ 1,785 | high |
| Hamilton | low | \$ 1,805 | high |
| Kingston | low | \$ 1,824 | high |
| Toronto (North) | high | \$ 1,828 | high |
| Oshawa | mid | \$ 1,837 | high |
| Burlington | high | \$ 1,893 | high |
| St. Catharines | mid | \$ 1,944 | high |
| Oakville | high | \$ 1,964 | high |
| Brampton | high | \$ 1,983 | high |
| Toronto (South) | high | \$ 2,001 | high |
| Thunder Bay | low | \$ 2,118 | high |
| > 100,000 | | \$ 1,662 | |



**Multi-Residential Comparisons - Mid/High-Rise Apartment
(taxes calculated on a per unit basis) - sorted by Location**

| Multi-Residential Apartment High-rise | CVA Ranking | 2011 Property Taxes per | Relative Taxes |
|---------------------------------------|-------------|-------------------------|----------------|
| Prince Edward County | low | \$ 690 | low |
| Brockville | low | \$ 1,194 | low |
| Ottawa | high | \$ 1,610 | mid |
| Cornwall | low | \$ 1,705 | mid |
| Kingston | low | \$ 1,824 | high |
| Kawartha Lakes | high | \$ 1,875 | high |
| Peterborough | high | \$ 1,952 | high |
| Belleville | low | \$ 1,964 | high |
| Eastern | | \$ 1,602 | |
| East Gwillimbury | high | \$ 821 | low |
| King | high | \$ 870 | low |
| Vaughan | high | \$ 964 | low |
| Whitchurch-Stouffville | high | \$ 966 | low |
| Newmarket | high | \$ 992 | low |
| Aurora | high | \$ 1,048 | low |
| Richmond Hill | high | \$ 1,085 | low |
| Georgina | high | \$ 1,093 | low |
| Mississauga | high | \$ 1,153 | low |
| Milton | high | \$ 1,426 | mid |
| Markham | high | \$ 1,447 | mid |
| Halton Hills | mid | \$ 1,471 | mid |
| Toronto (East) | mid | \$ 1,581 | mid |
| Whitby | mid | \$ 1,696 | mid |
| Ajax | mid | \$ 1,729 | mid |
| Clarington | mid | \$ 1,748 | mid |
| Toronto (West) | high | \$ 1,776 | high |
| Toronto (North) | high | \$ 1,828 | high |
| Oshawa | mid | \$ 1,837 | high |
| Burlington | high | \$ 1,893 | high |
| Oakville | high | \$ 1,964 | high |
| Brampton | high | \$ 1,983 | high |
| Toronto (South) | high | \$ 2,001 | high |
| Pickering | high | \$ 2,263 | high |
| GTA | | \$ 1,485 | |
| Lincoln | low | \$ 1,084 | low |
| Pelham | low | \$ 1,121 | low |
| Grimsby | low | \$ 1,182 | low |
| Thorold | low | \$ 1,279 | low |
| Niagara Falls | mid | \$ 1,606 | mid |
| Fort Erie | mid | \$ 1,704 | mid |
| Hamilton | low | \$ 1,805 | high |
| Welland | mid | \$ 1,898 | high |
| St. Catharines | mid | \$ 1,944 | high |
| Port Colborne | mid | \$ 2,133 | high |
| Niagara/Hamilton | | \$ 1,575 | |

| Multi-Residential Apartment High-rise | CVA Ranking | 2011 Property Taxes per | Relative Taxes |
|---------------------------------------|-------------|-------------------------|----------------|
| Sault Ste. Marie | low | \$ 984 | low |
| Timmins | low | \$ 1,183 | low |
| North Bay | low | \$ 1,423 | mid |
| Greater Sudbury | low | \$ 1,471 | mid |
| Thunder Bay | low | \$ 2,118 | high |
| North | | \$ 1,436 | |
| Penetanguishene | mid | \$ 1,167 | low |
| Barrie | high | \$ 1,245 | low |
| Orangeville | mid | \$ 2,281 | high |
| Simcoe/Musk./Duff. | | \$ 1,564 | |
| Tecumseh | low | \$ 1,091 | low |
| Leamington | low | \$ 1,290 | low |
| London | low | \$ 1,492 | mid |
| Stratford | mid | \$ 1,602 | mid |
| Brantford | mid | \$ 1,630 | mid |
| Cambridge | mid | \$ 1,634 | mid |
| Guelph | mid | \$ 1,640 | mid |
| Kitchener | mid | \$ 1,688 | mid |
| Waterloo | mid | \$ 1,696 | mid |
| Chatham-Kent | low | \$ 1,715 | mid |
| Windsor | low | \$ 1,785 | high |
| Tillsonburg | low | \$ 1,873 | high |
| Sarnia | mid | \$ 1,947 | high |
| St. Thomas | mid | \$ 2,373 | high |
| Southwest | | \$ 1,676 | |

Multi-Residential Comparisons - Summary

The following chart summarizes the municipality's ranking in the two Multi-Residential classes by location.

| GTA | Relative Tax Burden Ranking Walk-Up | Relative Tax Burden Ranking Mid/High | Relative Tax Burden Ranking Blended Apartment |
|------------------------|-------------------------------------|--------------------------------------|---|
| East Gwillimbury | low | low | low |
| King | | low | low |
| Whitchurch-Stouffville | | low | low |
| Richmond Hill | low | low | low |
| Vaughan | low | low | low |
| Newmarket | low | low | low |
| Aurora | low | low | low |
| Caledon | low | | low |
| Georgina | low | low | low |
| Mississauga | low | low | low |
| Markham | | mid | mid |
| Milton | mid | mid | mid |
| Halton Hills | mid | mid | mid |
| Ajax | mid | mid | mid |
| Clarington | high | mid | mid-high |
| Whitby | high | mid | mid-high |
| Toronto (East) | high | mid | mid-high |
| Brampton | high | high | high |
| Pickering | high | high | high |
| Burlington | high | high | high |
| Oakville | high | high | high |
| Toronto (West) | high | high | high |
| Toronto (North) | high | high | high |
| Oshawa | high | high | high |
| Toronto (South) | high | high | high |

| Southwest | Relative Tax Burden Ranking Walk-Up | Relative Tax Burden Ranking Mid/High | Relative Tax Burden Ranking Blended Apartment |
|--------------------|-------------------------------------|--------------------------------------|---|
| Leamington | | low | low |
| The Blue Mountains | low | | low |
| Tecumseh | low | low | low |
| Kingsville | low | | low |
| Wilmot | low | | low |
| Woolwich | low | | low |
| Lambton Shores | low | | low |
| North Dumfries | low | | low |
| Meaford | mid | | mid |
| Chatham-Kent | mid | mid | mid |
| St. Marys | mid | | mid |
| Brantford | mid | mid | mid |
| Wellesley | mid | | mid |
| London | mid | mid | mid |
| Kitchener | mid | mid | mid |
| Waterloo | mid | mid | mid |
| Cambridge | high | mid | mid-high |
| Tillsonburg | mid | high | mid-high |
| Sarnia | mid | high | mid-high |
| Windsor | mid | high | mid-high |
| St. Thomas | mid | high | mid-high |
| Stratford | high | mid | mid-high |
| Guelph | high | mid | mid-high |

| Eastern | Relative Tax Burden Ranking Walk-Up | Relative Tax Burden Ranking Mid/High | Relative Tax Burden Ranking Blended Apartment |
|----------------------|-------------------------------------|--------------------------------------|---|
| Prince Edward County | low | low | low |
| Brockville | low | low | low |
| Quinte West | low | | low |
| Ottawa | mid | mid | mid |
| Cornwall | high | mid | mid-high |
| Kawartha Lakes | high | high | high |
| Peterborough | high | high | high |
| Belleville | high | high | high |
| Kingston | high | high | high |

| Niagara/Hamilton | Relative Tax Burden Ranking Walk-Up | Relative Tax Burden Ranking Mid/High | Relative Tax Burden Ranking Blended Apartment |
|------------------|-------------------------------------|--------------------------------------|---|
| Lincoln | mid | low | low-mid |
| Grimsby | mid | low | low-mid |
| Pelham | mid | low | low-mid |
| Wainfleet | mid | | mid |
| Niagara Falls | mid | mid | mid |
| Fort Erie | mid | mid | mid |
| Thorold | high | low | mid |
| West Lincoln | mid | | mid |
| Port Colborne | high | high | high |
| St. Catharines | high | high | high |
| Hamilton | high | high | high |
| Welland | high | high | high |

| Simcoe/Misk/Duff | Relative Tax Burden Ranking Walk-Up | Relative Tax Burden Ranking Mid/High | Relative Tax Burden Ranking Blended Apartment |
|------------------|-------------------------------------|--------------------------------------|---|
| Huntsville | low | | low |
| Bracebridge | low | | low |
| Penetanguishene | low | low | low |
| Barrie | low | low | low |
| Innisfil | low | | low |
| Orangeville | high | high | high |

| Northern | Relative Tax Burden Ranking Walk-Up | Relative Tax Burden Ranking Mid/High | Relative Tax Burden Ranking Blended Apartment |
|------------------|-------------------------------------|--------------------------------------|---|
| Sault Ste. Marie | low | low | low |
| Timmins | low | low | low |
| Greater Sudbury | mid | mid | mid |
| North Bay | mid | mid | mid |
| Thunder Bay | high | high | high |

Multi-Residential Comparisons - Summary

- There was a high degree of consistency in terms of the relative tax burdens across the two multi-residential property types
- Municipalities with higher tax ratios typically also have higher relative tax burdens in the multi-residential class. The tax ratio is a better predictor in the multi-residential class than the commercial and industrial classes because of the consistent Province-wide residential education rate
- Toronto, Dufferin, Belleville, Guelph, Hamilton, Thunder Bay, Windsor and Kingston with relatively high Multi-Residential tax ratios have Mid-high to High tax burden compared to the other municipalities in the survey

| low | low-mid | mid | mid-high | high |
|------------------------|---------|-----------------|----------------|-----------------|
| Aurora | Grimsby | Ajax | Cambridge | Belleville |
| Barrie | Lincoln | Brantford | Clarington | Brampton |
| Bracebridge | Pelham | Chatham-Kent | Cornwall | Burlington |
| Brockville | | Fort Erie | Guelph | Hamilton |
| Caledon | | Greater Sudbury | Sarnia | Kawartha Lakes |
| East Gwillimbury | | Halton Hills | St. Thomas | Kingston |
| Georgina | | Kitchener | Stratford | Oakville |
| Huntsville | | London | Tillsonburg | Orangeville |
| Innisfil | | Markham | Toronto (East) | Oshawa |
| King | | Meaford | Whitby | Peterborough |
| Kingsville | | Milton | Windsor | Pickering |
| Lambton Shores | | Niagara Falls | | Port Colborne |
| Leamington | | North Bay | | St. Catharines |
| Mississauga | | Ottawa | | Toronto (North) |
| Newmarket | | St. Marys | | Toronto (South) |
| North Dumfries | | Thorold | | Toronto (West) |
| Penetanguishene | | Wainfleet | | Thunder Bay |
| Prince Edward County | | Waterloo | | Welland |
| Quinte West | | Wellesley | | |
| Richmond Hill | | West Lincoln | | |
| Sault Ste. Marie | | | | |
| Tecumseh | | | | |
| The Blue Mountains | | | | |
| Timmins | | | | |
| Vaughan | | | | |
| Whitchurch-Stouffville | | | | |
| Wilmot | | | | |
| Woolwich | | | | |

Commercial Comparisons - Office Buildings
(taxes calculated on a per square foot basis)

| Commercial - Office Municipality | CVA Ranking | 2011 Municipal Taxes Per Sq.ft. | 2011 Education Taxes Per Sq.ft. | 2011 Total Taxes Per Sq.ft. | Relative Tax Burden |
|---|--------------------|--|--|------------------------------------|----------------------------|
| Prince Edward County | low | \$ 0.66 | \$ 0.58 | \$ 1.25 | low |
| Penetanguishene | low | \$ 0.70 | \$ 0.60 | \$ 1.31 | low |
| Kawartha Lakes | low | \$ 0.82 | \$ 0.79 | \$ 1.61 | low |
| Timmins | low | \$ 1.34 | \$ 0.54 | \$ 1.88 | low |
| Niagara-on-the-Lake | low | \$ 1.01 | \$ 0.89 | \$ 1.90 | low |
| Sarnia | low | \$ 1.15 | \$ 0.89 | \$ 2.05 | low |
| Central Elgin | low | \$ 1.32 | \$ 0.77 | \$ 2.09 | low |
| Sault Ste. Marie | low | \$ 1.56 | \$ 0.53 | \$ 2.10 | low |
| Quinte West | low | \$ 1.11 | \$ 1.02 | \$ 2.12 | low |
| Port Colborne | low | \$ 1.40 | \$ 0.73 | \$ 2.13 | low |
| Halton Hills | mid | \$ 1.09 | \$ 1.07 | \$ 2.16 | low |
| Welland | low | \$ 1.44 | \$ 0.78 | \$ 2.22 | low |
| London | low | \$ 1.33 | \$ 0.90 | \$ 2.23 | low |
| Fort Frances | low | \$ 1.60 | \$ 0.64 | \$ 2.24 | low |
| Whitchurch-Stouffville | high | \$ 0.94 | \$ 1.32 | \$ 2.26 | low |
| St. Marys | mid | \$ 1.53 | \$ 0.83 | \$ 2.35 | low |
| Leamington | mid | \$ 1.31 | \$ 1.05 | \$ 2.36 | low |
| Brantford | low | \$ 1.42 | \$ 0.99 | \$ 2.41 | low |
| Milton | high | \$ 1.13 | \$ 1.35 | \$ 2.47 | low |
| Belleville | low | \$ 1.49 | \$ 0.99 | \$ 2.47 | low |
| Newmarket | high | \$ 1.12 | \$ 1.36 | \$ 2.49 | low |
| Brockville | low | \$ 1.50 | \$ 1.01 | \$ 2.51 | mid |
| St. Catharines | low | \$ 1.57 | \$ 0.94 | \$ 2.51 | mid |
| St. Thomas | low | \$ 1.50 | \$ 1.03 | \$ 2.53 | mid |
| Hamilton | low | \$ 1.60 | \$ 0.94 | \$ 2.54 | mid |
| Waterloo | low | \$ 1.40 | \$ 1.15 | \$ 2.55 | mid |
| Innisfil | mid | \$ 1.17 | \$ 1.39 | \$ 2.57 | mid |
| Kitchener | mid | \$ 1.43 | \$ 1.16 | \$ 2.59 | mid |
| Orangeville | mid | \$ 1.48 | \$ 1.14 | \$ 2.62 | mid |
| Windsor | low | \$ 1.82 | \$ 0.95 | \$ 2.77 | mid |
| Oshawa | mid | \$ 1.78 | \$ 1.05 | \$ 2.83 | mid |
| Georgina | high | \$ 1.44 | \$ 1.42 | \$ 2.86 | mid |
| Fort Erie | mid | \$ 1.79 | \$ 1.09 | \$ 2.88 | mid |
| North Bay | low | \$ 1.94 | \$ 0.95 | \$ 2.89 | mid |
| Grimsby | mid | \$ 1.73 | \$ 1.19 | \$ 2.92 | mid |
| Niagara Falls | mid | \$ 1.81 | \$ 1.16 | \$ 2.97 | mid |
| Chatham-Kent | mid | \$ 1.80 | \$ 1.21 | \$ 3.01 | mid |
| Greater Sudbury | mid | \$ 2.11 | \$ 0.94 | \$ 3.04 | mid |
| Markham | high | \$ 1.23 | \$ 1.84 | \$ 3.07 | mid |
| Vaughan | high | \$ 1.27 | \$ 1.85 | \$ 3.12 | mid |
| Thorold | mid | \$ 1.96 | \$ 1.18 | \$ 3.14 | mid |
| Richmond Hill | high | \$ 1.28 | \$ 1.87 | \$ 3.15 | mid |
| Mississauga | high | \$ 1.43 | \$ 1.73 | \$ 3.16 | mid |
| Peterborough | mid | \$ 1.79 | \$ 1.38 | \$ 3.16 | mid |

Commercial Comparisons - Office Buildings
(taxes calculated on a per square foot basis) (cont'd)

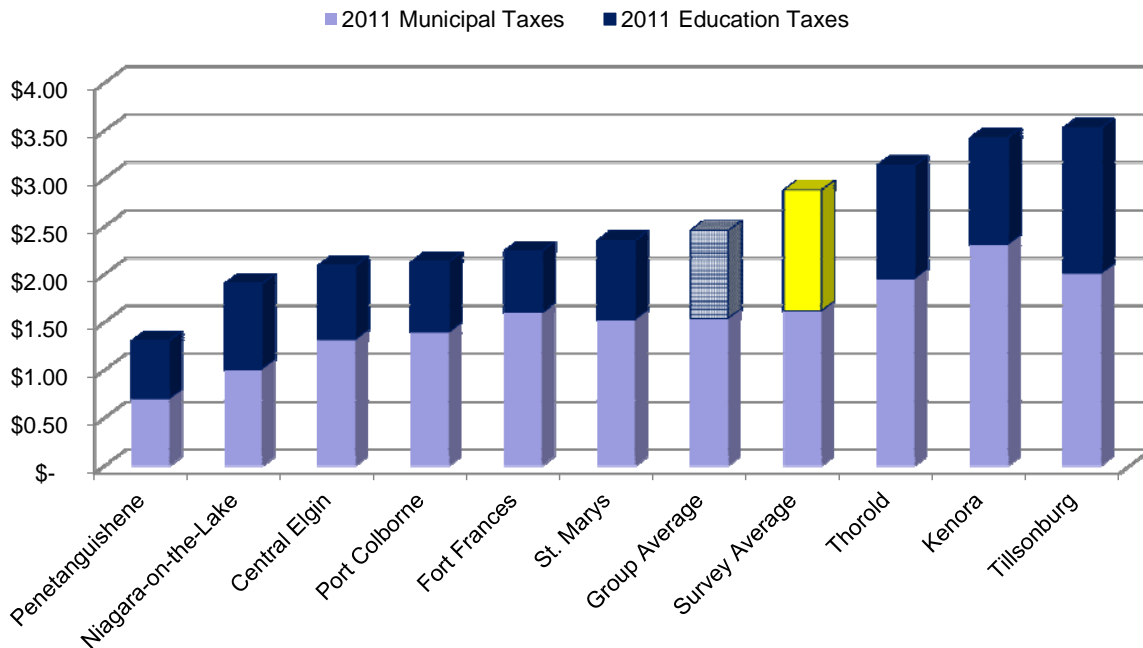
| Commercial - Office Municipality | CVA Ranking | 2011 Municipal Taxes Per Sq.ft. | 2011 Education Taxes Per Sq.ft. | 2011 Total Taxes Per Sq.ft. | Relative Tax Burden |
|----------------------------------|-------------|---------------------------------|---------------------------------|-----------------------------|---------------------|
| Caledon | high | \$ 1.37 | \$ 1.81 | \$ 3.18 | high |
| Brampton | high | \$ 1.63 | \$ 1.65 | \$ 3.28 | high |
| Stratford | mid | \$ 1.91 | \$ 1.38 | \$ 3.29 | high |
| Clarington | high | \$ 1.92 | \$ 1.38 | \$ 3.30 | high |
| Tecumseh | high | \$ 1.46 | \$ 1.84 | \$ 3.30 | high |
| Burlington | high | \$ 1.74 | \$ 1.68 | \$ 3.42 | high |
| Kenora | mid | \$ 2.32 | \$ 1.11 | \$ 3.42 | high |
| Aurora | high | \$ 1.51 | \$ 1.93 | \$ 3.43 | high |
| Barrie | high | \$ 1.91 | \$ 1.57 | \$ 3.48 | high |
| Guelph | mid | \$ 1.94 | \$ 1.56 | \$ 3.50 | high |
| Cornwall | mid | \$ 2.26 | \$ 1.25 | \$ 3.51 | high |
| Tillsonburg | mid | \$ 2.01 | \$ 1.52 | \$ 3.53 | high |
| Cambridge | mid | \$ 2.03 | \$ 1.59 | \$ 3.62 | high |
| Oakville | high | \$ 1.87 | \$ 1.91 | \$ 3.79 | high |
| Ajax | high | \$ 2.36 | \$ 1.75 | \$ 4.11 | high |
| Whitby | high | \$ 2.39 | \$ 1.74 | \$ 4.13 | high |
| King | high | \$ 1.77 | \$ 2.38 | \$ 4.15 | high |
| Thunder Bay | mid | \$ 3.03 | \$ 1.19 | \$ 4.22 | high |
| Kingston | mid | \$ 2.57 | \$ 1.66 | \$ 4.24 | high |
| Pickering | high | \$ 2.50 | \$ 1.87 | \$ 4.37 | high |
| Ottawa | high | \$ 2.97 | \$ 2.27 | \$ 5.24 | high |
| Average | | \$ 1.63 | \$ 1.27 | \$ 2.89 | |
| Median | | \$ 1.53 | \$ 1.18 | \$ 2.88 | |
| Minimum | | \$ 0.66 | \$ 0.53 | \$ 1.25 | |
| Maximum | | \$ 3.03 | \$ 2.38 | \$ 5.24 | |

- 19 of the 84 municipalities were not represented due to insufficient comparable properties
- The CVA per unit varied across the survey, with a range of \$40 to \$198 per square foot, with an average of \$95 per square foot

Commercial Comparisons - Office Buildings —by Population Group

***Municipalities with populations less than 20,000
Taxes per Sq. Ft.***

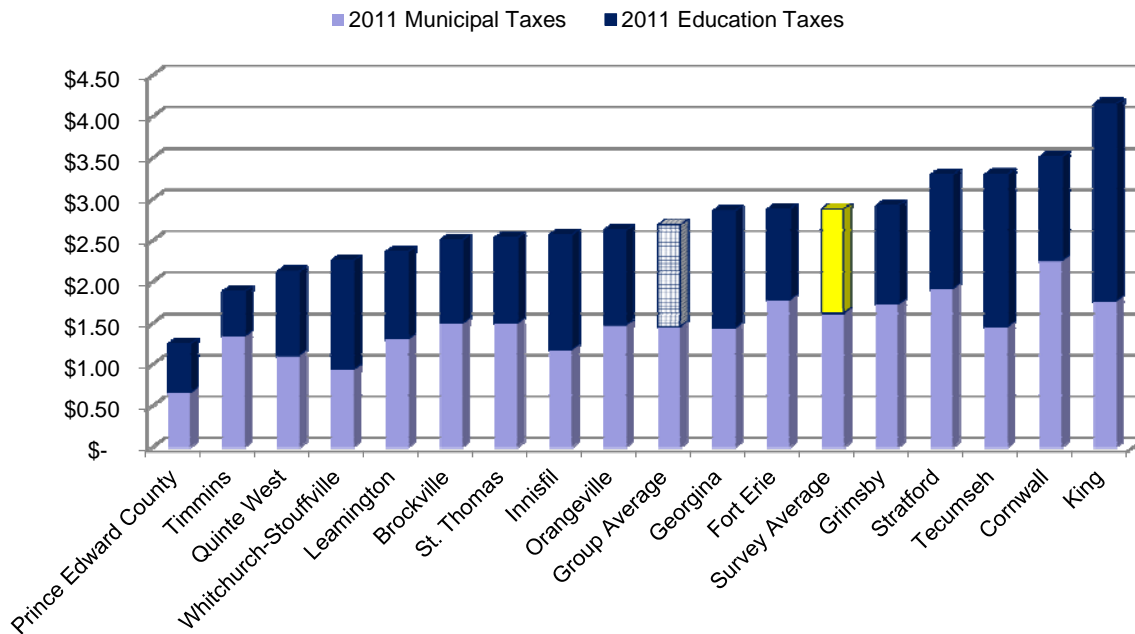
| Commercial Office - Municipality | CVA per unit Ranking | 2011 Municipal Taxes Per Sq.ft. | 2011 Education Taxes Per Sq.ft. | 2011 Total Taxes Per Sq.ft | Relative Tax Burden |
|----------------------------------|----------------------|---------------------------------|---------------------------------|----------------------------|---------------------|
| Penetanguishene | low | \$ 0.70 | \$ 0.60 | \$ 1.31 | low |
| Niagara-on-the-Lake | low | \$ 1.01 | \$ 0.89 | \$ 1.90 | low |
| Central Elgin | low | \$ 1.32 | \$ 0.77 | \$ 2.09 | low |
| Port Colborne | low | \$ 1.40 | \$ 0.73 | \$ 2.13 | low |
| Fort Frances | low | \$ 1.60 | \$ 0.64 | \$ 2.24 | low |
| St. Marys | mid | \$ 1.53 | \$ 0.83 | \$ 2.35 | low |
| Thorold | mid | \$ 1.96 | \$ 1.18 | \$ 3.14 | mid |
| Kenora | mid | \$ 2.32 | \$ 1.11 | \$ 3.42 | high |
| Tillsonburg | mid | \$ 2.01 | \$ 1.52 | \$ 3.53 | high |
| < 20,000 | | \$ 1.54 | \$ 0.92 | \$ 2.46 | |



Commercial Comparisons - Office Buildings —by Population Group

**Municipalities with populations between 20,000—49,999
Taxes per Sq. Ft.**

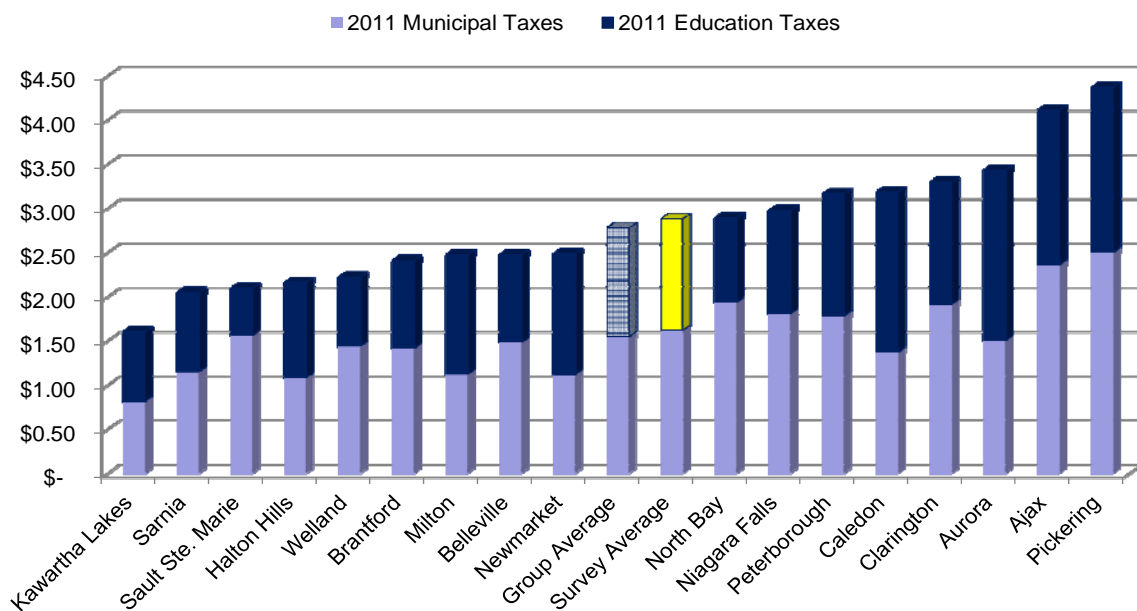
| Commercial Office - Municipality | CVA per unit Ranking | 2011 Municipal Taxes Per Sq.ft. | 2011 Education Taxes Per Sq.ft. | 2011 Total Taxes Per Sq.ft | Relative Tax Burden |
|----------------------------------|----------------------|---------------------------------|---------------------------------|----------------------------|---------------------|
| Prince Edward County | low | \$ 0.66 | \$ 0.58 | \$ 1.25 | low |
| Timmins | low | \$ 1.34 | \$ 0.54 | \$ 1.88 | low |
| Quinte West | low | \$ 1.11 | \$ 1.02 | \$ 2.12 | low |
| Whitchurch-Stouffville | high | \$ 0.94 | \$ 1.32 | \$ 2.26 | low |
| Leamington | mid | \$ 1.31 | \$ 1.05 | \$ 2.36 | low |
| Brockville | low | \$ 1.50 | \$ 1.01 | \$ 2.51 | mid |
| St. Thomas | low | \$ 1.50 | \$ 1.03 | \$ 2.53 | mid |
| Innisfil | mid | \$ 1.17 | \$ 1.39 | \$ 2.57 | mid |
| Orangeville | mid | \$ 1.48 | \$ 1.14 | \$ 2.62 | mid |
| Georgina | high | \$ 1.44 | \$ 1.42 | \$ 2.86 | mid |
| Fort Erie | mid | \$ 1.79 | \$ 1.09 | \$ 2.88 | mid |
| Grimsby | mid | \$ 1.73 | \$ 1.19 | \$ 2.92 | mid |
| Stratford | mid | \$ 1.91 | \$ 1.38 | \$ 3.29 | high |
| Tecumseh | high | \$ 1.46 | \$ 1.84 | \$ 3.30 | high |
| Cornwall | mid | \$ 2.26 | \$ 1.25 | \$ 3.51 | high |
| King | high | \$ 1.77 | \$ 2.38 | \$ 4.15 | high |
| 20,000 - 49,999 | | \$ 1.46 | \$ 1.23 | \$ 2.69 | |



Commercial Comparisons - Office Buildings—by Population Group (cont'd)

**Municipalities with populations between 50,000—99,999
Taxes per Sq. Ft.**

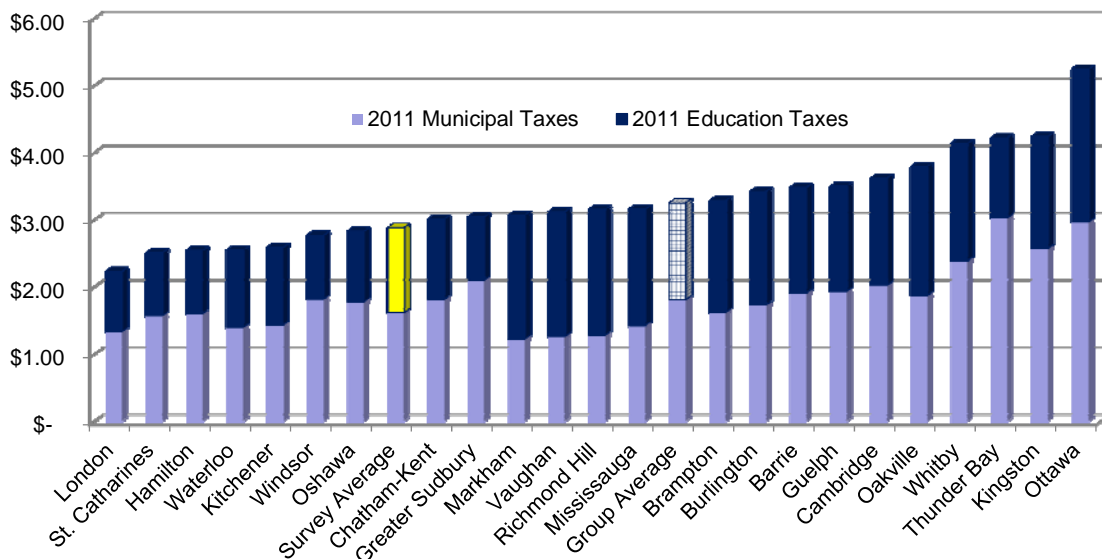
| Commercial Office - Municipality | CVA per unit Ranking | 2011 Municipal Taxes Per Sq.ft. | 2011 Education Taxes Per Sq.ft. | 2011 Total Taxes Per Sq.ft | Relative Tax Burden |
|----------------------------------|----------------------|---------------------------------|---------------------------------|----------------------------|---------------------|
| Kawartha Lakes | low | \$ 0.82 | \$ 0.79 | \$ 1.61 | low |
| Sarnia | low | \$ 1.15 | \$ 0.89 | \$ 2.05 | low |
| Sault Ste. Marie | low | \$ 1.56 | \$ 0.53 | \$ 2.10 | low |
| Halton Hills | mid | \$ 1.09 | \$ 1.07 | \$ 2.16 | low |
| Welland | low | \$ 1.44 | \$ 0.78 | \$ 2.22 | low |
| Brantford | low | \$ 1.42 | \$ 0.99 | \$ 2.41 | low |
| Milton | high | \$ 1.13 | \$ 1.35 | \$ 2.47 | low |
| Belleville | low | \$ 1.49 | \$ 0.99 | \$ 2.47 | low |
| Newmarket | high | \$ 1.12 | \$ 1.36 | \$ 2.49 | low |
| North Bay | low | \$ 1.94 | \$ 0.95 | \$ 2.89 | mid |
| Niagara Falls | mid | \$ 1.81 | \$ 1.16 | \$ 2.97 | mid |
| Peterborough | mid | \$ 1.79 | \$ 1.38 | \$ 3.16 | mid |
| Caledon | high | \$ 1.37 | \$ 1.81 | \$ 3.18 | high |
| Clarington | high | \$ 1.92 | \$ 1.38 | \$ 3.30 | high |
| Aurora | high | \$ 1.51 | \$ 1.93 | \$ 3.43 | high |
| Ajax | high | \$ 2.36 | \$ 1.75 | \$ 4.11 | high |
| Pickering | high | \$ 2.50 | \$ 1.87 | \$ 4.37 | high |
| 50,000 - 99,999 | | \$ 1.55 | \$ 1.23 | \$ 2.79 | |



Commercial Comparisons - Office Buildings — by Population Group (cont'd)
Municipalities with populations 100,000+

Taxes per Sq. Ft.

| Commercial Office - Municipality | CVA per unit Ranking | 2011 Municipal Taxes Per Sq.ft. | 2011 Education Taxes Per Sq.ft. | 2011 Total Taxes Per Sq.ft. | Relative Tax Burden |
|----------------------------------|----------------------|---------------------------------|---------------------------------|-----------------------------|---------------------|
| London | low | \$ 1.33 | \$ 0.90 | \$ 2.23 | low |
| St. Catharines | low | \$ 1.57 | \$ 0.94 | \$ 2.51 | mid |
| Hamilton | low | \$ 1.60 | \$ 0.94 | \$ 2.54 | mid |
| Waterloo | low | \$ 1.40 | \$ 1.15 | \$ 2.55 | mid |
| Kitchener | mid | \$ 1.43 | \$ 1.16 | \$ 2.59 | mid |
| Windsor | low | \$ 1.82 | \$ 0.95 | \$ 2.77 | mid |
| Oshawa | mid | \$ 1.78 | \$ 1.05 | \$ 2.83 | mid |
| Chatham-Kent | mid | \$ 1.80 | \$ 1.21 | \$ 3.01 | mid |
| Greater Sudbury | mid | \$ 2.11 | \$ 0.94 | \$ 3.04 | mid |
| Markham | high | \$ 1.23 | \$ 1.84 | \$ 3.07 | mid |
| Vaughan | high | \$ 1.27 | \$ 1.85 | \$ 3.12 | mid |
| Richmond Hill | high | \$ 1.28 | \$ 1.87 | \$ 3.15 | mid |
| Mississauga | high | \$ 1.43 | \$ 1.73 | \$ 3.16 | mid |
| Brampton | high | \$ 1.63 | \$ 1.65 | \$ 3.28 | high |
| Burlington | high | \$ 1.74 | \$ 1.68 | \$ 3.42 | high |
| Barrie | high | \$ 1.91 | \$ 1.57 | \$ 3.48 | high |
| Guelph | mid | \$ 1.94 | \$ 1.56 | \$ 3.50 | high |
| Cambridge | mid | \$ 2.03 | \$ 1.59 | \$ 3.62 | high |
| Oakville | high | \$ 1.87 | \$ 1.91 | \$ 3.79 | high |
| Whitby | high | \$ 2.39 | \$ 1.74 | \$ 4.13 | high |
| Thunder Bay | mid | \$ 3.03 | \$ 1.19 | \$ 4.22 | high |
| Kingston | mid | \$ 2.57 | \$ 1.66 | \$ 4.24 | high |
| Ottawa | high | \$ 2.97 | \$ 2.27 | \$ 5.24 | high |
| > 100,000 | | \$ 1.83 | \$ 1.45 | \$ 3.28 | |



Commercial Comparisons - Office Buildings —by Location

| Commercial - Office | CVA Ranking | 2011 Municipal Taxes Per Sq.ft. | 2011 Education Taxes Per Sq.ft. | 2011 Total Taxes Per Sq.ft. | Relative Tax Burden |
|-------------------------|-------------|---------------------------------|---------------------------------|-----------------------------|---------------------|
| Prince Edward County | low | \$ 0.66 | \$ 0.58 | \$ 1.25 | low |
| Kawartha Lakes | low | \$ 0.82 | \$ 0.79 | \$ 1.61 | low |
| Quinte West | low | \$ 1.11 | \$ 1.02 | \$ 2.12 | low |
| Belleville | low | \$ 1.49 | \$ 0.99 | \$ 2.47 | low |
| Brockville | low | \$ 1.50 | \$ 1.01 | \$ 2.51 | mid |
| Peterborough | mid | \$ 1.79 | \$ 1.38 | \$ 3.16 | mid |
| Cornwall | mid | \$ 2.26 | \$ 1.25 | \$ 3.51 | high |
| Kingston | mid | \$ 2.57 | \$ 1.66 | \$ 4.24 | high |
| Ottawa | high | \$ 2.97 | \$ 2.27 | \$ 5.24 | high |
| Eastern | | \$ 1.68 | \$ 1.22 | \$ 2.90 | |
| Halton Hills | mid | \$ 1.09 | \$ 1.07 | \$ 2.16 | low |
| Whitchurch-Stouffville | high | \$ 0.94 | \$ 1.32 | \$ 2.26 | low |
| Milton | high | \$ 1.13 | \$ 1.35 | \$ 2.47 | low |
| Newmarket | high | \$ 1.12 | \$ 1.36 | \$ 2.49 | low |
| Oshawa | mid | \$ 1.78 | \$ 1.05 | \$ 2.83 | mid |
| Georgina | high | \$ 1.44 | \$ 1.42 | \$ 2.86 | mid |
| Markham | high | \$ 1.23 | \$ 1.84 | \$ 3.07 | mid |
| Vaughan | high | \$ 1.27 | \$ 1.85 | \$ 3.12 | mid |
| Richmond Hill | high | \$ 1.28 | \$ 1.87 | \$ 3.15 | mid |
| Mississauga | high | \$ 1.43 | \$ 1.73 | \$ 3.16 | mid |
| Caledon | high | \$ 1.37 | \$ 1.81 | \$ 3.18 | high |
| Brampton | high | \$ 1.63 | \$ 1.65 | \$ 3.28 | high |
| Clarington | high | \$ 1.92 | \$ 1.38 | \$ 3.30 | high |
| Burlington | high | \$ 1.74 | \$ 1.68 | \$ 3.42 | high |
| Aurora | high | \$ 1.51 | \$ 1.93 | \$ 3.43 | high |
| Oakville | high | \$ 1.87 | \$ 1.91 | \$ 3.79 | high |
| Ajax | high | \$ 2.36 | \$ 1.75 | \$ 4.11 | high |
| Whitby | high | \$ 2.39 | \$ 1.74 | \$ 4.13 | high |
| King | high | \$ 1.77 | \$ 2.38 | \$ 4.15 | high |
| Pickering | high | \$ 2.50 | \$ 1.87 | \$ 4.37 | high |
| GTA | | \$ 1.59 | \$ 1.65 | \$ 3.24 | |
| Niagara-on-the-Lake | low | \$ 1.01 | \$ 0.89 | \$ 1.90 | low |
| Port Colborne | low | \$ 1.40 | \$ 0.73 | \$ 2.13 | low |
| Welland | low | \$ 1.44 | \$ 0.78 | \$ 2.22 | low |
| St. Catharines | low | \$ 1.57 | \$ 0.94 | \$ 2.51 | mid |
| Hamilton | low | \$ 1.60 | \$ 0.94 | \$ 2.54 | mid |
| Fort Erie | mid | \$ 1.79 | \$ 1.09 | \$ 2.88 | mid |
| Grimsby | mid | \$ 1.73 | \$ 1.19 | \$ 2.92 | mid |
| Niagara Falls | mid | \$ 1.81 | \$ 1.16 | \$ 2.97 | mid |
| Thorold | mid | \$ 1.96 | \$ 1.18 | \$ 3.14 | mid |
| Niagara/Hamilton | | \$ 1.59 | \$ 0.99 | \$ 2.58 | |

Commercial Comparisons - Office Buildings —by Location (cont'd)

| Commercial - Office | CVA Ranking | 2011 Municipal Taxes Per Sq.ft. | 2011 Education Taxes Per Sq.ft. | 2011 Total Taxes Per Sq.ft. | Relative Tax Burden |
|---------------------------|-------------|---------------------------------|---------------------------------|-----------------------------|---------------------|
| Timmins | low | \$ 1.34 | \$ 0.54 | \$ 1.88 | low |
| Sault Ste. Marie | low | \$ 1.56 | \$ 0.53 | \$ 2.10 | low |
| Fort Frances | low | \$ 1.60 | \$ 0.64 | \$ 2.24 | low |
| North Bay | low | \$ 1.94 | \$ 0.95 | \$ 2.89 | mid |
| Greater Sudbury | mid | \$ 2.11 | \$ 0.94 | \$ 3.04 | mid |
| Kenora | mid | \$ 2.32 | \$ 1.11 | \$ 3.42 | high |
| Thunder Bay | mid | \$ 3.03 | \$ 1.19 | \$ 4.22 | high |
| North | | \$ 1.99 | \$ 0.84 | \$ 2.83 | |
| Penetanguishene | low | \$ 0.70 | \$ 0.60 | \$ 1.31 | low |
| Innisfil | mid | \$ 1.17 | \$ 1.39 | \$ 2.57 | mid |
| Orangeville | mid | \$ 1.48 | \$ 1.14 | \$ 2.62 | mid |
| Barrie | high | \$ 1.91 | \$ 1.57 | \$ 3.48 | high |
| Simcoe/Musk./Duff. | | \$ 1.32 | \$ 1.18 | \$ 2.49 | |
| Sarnia | low | \$ 1.15 | \$ 0.89 | \$ 2.05 | low |
| Central Elgin | low | \$ 1.32 | \$ 0.77 | \$ 2.09 | low |
| London | low | \$ 1.33 | \$ 0.90 | \$ 2.23 | low |
| St. Marys | mid | \$ 1.53 | \$ 0.83 | \$ 2.35 | low |
| Leamington | mid | \$ 1.31 | \$ 1.05 | \$ 2.36 | low |
| Brantford | low | \$ 1.42 | \$ 0.99 | \$ 2.41 | low |
| St. Thomas | low | \$ 1.50 | \$ 1.03 | \$ 2.53 | mid |
| Waterloo | low | \$ 1.40 | \$ 1.15 | \$ 2.55 | mid |
| Kitchener | mid | \$ 1.43 | \$ 1.16 | \$ 2.59 | mid |
| Windsor | low | \$ 1.82 | \$ 0.95 | \$ 2.77 | mid |
| Chatham-Kent | mid | \$ 1.80 | \$ 1.21 | \$ 3.01 | mid |
| Stratford | mid | \$ 1.91 | \$ 1.38 | \$ 3.29 | high |
| Tecumseh | high | \$ 1.46 | \$ 1.84 | \$ 3.30 | high |
| Guelph | mid | \$ 1.94 | \$ 1.56 | \$ 3.50 | high |
| Tillsonburg | mid | \$ 2.01 | \$ 1.52 | \$ 3.53 | high |
| Cambridge | mid | \$ 2.03 | \$ 1.59 | \$ 3.62 | high |
| Southwest | | \$ 1.58 | \$ 1.18 | \$ 2.76 | |

Commercial Comparisons - Neighbourhood Shopping

| Municipality | 2011 CVA Per Sq.Ft. Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-----------------------------------|---|---|------------------------------------|--------------------------------|
| Penetanguishene | low | \$ 0.67 | \$ 0.57 | \$ 1.24 | low |
| Gravenhurst | low | \$ 0.78 | \$ 0.49 | \$ 1.27 | low |
| St. Marys | low | \$ 1.03 | \$ 0.37 | \$ 1.40 | low |
| Stratford | low | \$ 0.98 | \$ 0.71 | \$ 1.69 | low |
| The Blue Mountains | low | \$ 0.68 | \$ 1.10 | \$ 1.79 | low |
| Kingsville | low | \$ 0.81 | \$ 1.11 | \$ 1.92 | low |
| Meaford | low | \$ 1.00 | \$ 0.94 | \$ 1.94 | low |
| Middlesex Centre | low | \$ 0.82 | \$ 1.19 | \$ 2.00 | low |
| Prince Edward County | high | \$ 1.10 | \$ 0.97 | \$ 2.07 | low |
| Timmins | low | \$ 1.47 | \$ 0.61 | \$ 2.08 | low |
| Kawartha Lakes | low | \$ 1.16 | \$ 1.12 | \$ 2.28 | low |
| Bracebridge | high | \$ 1.49 | \$ 0.85 | \$ 2.33 | low |
| Wellesley | low | \$ 1.20 | \$ 1.14 | \$ 2.34 | low |
| East Gwillimbury | mid | \$ 1.04 | \$ 1.36 | \$ 2.40 | low |
| Lambton Shores | low | \$ 1.22 | \$ 1.26 | \$ 2.48 | low |
| Huntsville | high | \$ 1.53 | \$ 0.99 | \$ 2.52 | low |
| Wilmot | low | \$ 1.28 | \$ 1.30 | \$ 2.58 | low |
| Leamington | mid | \$ 1.46 | \$ 1.27 | \$ 2.73 | low |
| Central Elgin | low | \$ 1.74 | \$ 1.01 | \$ 2.75 | low |
| King | high | \$ 1.17 | \$ 1.58 | \$ 2.75 | low |
| Kenora | low | \$ 1.86 | \$ 0.91 | \$ 2.77 | low |
| Thorold | low | \$ 1.74 | \$ 1.05 | \$ 2.78 | low |
| North Dumfries | mid | \$ 1.33 | \$ 1.49 | \$ 2.82 | low |
| West Lincoln | mid | \$ 1.64 | \$ 1.19 | \$ 2.83 | low |
| Innisfil | mid | \$ 1.31 | \$ 1.55 | \$ 2.86 | low |
| Belleville | low | \$ 1.75 | \$ 1.15 | \$ 2.90 | low |
| Niagara Falls | low | \$ 1.77 | \$ 1.14 | \$ 2.91 | low |
| Georgina | mid | \$ 1.47 | \$ 1.44 | \$ 2.91 | low |
| Niagara-on-the-Lake | mid | \$ 1.55 | \$ 1.37 | \$ 2.92 | low |
| Fort Frances | low | \$ 2.12 | \$ 0.85 | \$ 2.97 | mid |
| North Bay | low | \$ 2.05 | \$ 1.01 | \$ 3.06 | mid |
| Fort Erie | mid | \$ 1.94 | \$ 1.19 | \$ 3.13 | mid |
| Tecumseh | high | \$ 1.40 | \$ 1.77 | \$ 3.16 | mid |
| Grimsby | mid | \$ 1.86 | \$ 1.31 | \$ 3.17 | mid |
| Halton Hills | high | \$ 1.61 | \$ 1.60 | \$ 3.21 | mid |
| Quinte West | mid | \$ 1.68 | \$ 1.54 | \$ 3.22 | mid |
| Whitchurch-Stouffville | high | \$ 1.35 | \$ 1.90 | \$ 3.25 | mid |
| Kingston | low | \$ 2.02 | \$ 1.31 | \$ 3.33 | mid |
| Welland | low | \$ 2.17 | \$ 1.17 | \$ 3.33 | mid |
| Whitby | mid | \$ 1.93 | \$ 1.41 | \$ 3.33 | mid |
| Milton | high | \$ 1.58 | \$ 1.89 | \$ 3.47 | mid |
| Waterloo | mid | \$ 1.92 | \$ 1.58 | \$ 3.50 | mid |
| Tillsonburg | low | \$ 2.00 | \$ 1.51 | \$ 3.51 | mid |

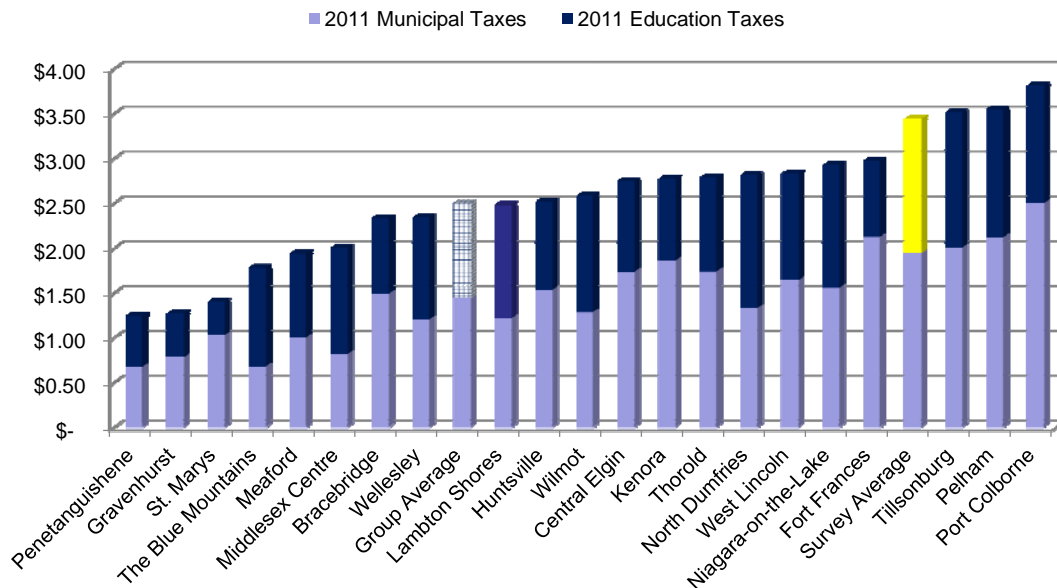
Commercial Comparisons - Neighbourhood Shopping (cont'd)

| Municipality | 2011 CVA Per Sq.Ft. Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------|-----------------------------------|---|---|------------------------------------|--------------------------------|
| Pelham | mid | \$ 2.12 | \$ 1.43 | \$ 3.55 | mid |
| Greater Sudbury | low | \$ 2.51 | \$ 1.12 | \$ 3.63 | mid |
| Richmond Hill | high | \$ 1.49 | \$ 2.16 | \$ 3.65 | mid |
| Lincoln | mid | \$ 2.15 | \$ 1.52 | \$ 3.67 | mid |
| Newmarket | high | \$ 1.67 | \$ 2.03 | \$ 3.70 | mid |
| Ajax | high | \$ 2.14 | \$ 1.58 | \$ 3.72 | mid |
| St. Catharines | mid | \$ 2.35 | \$ 1.39 | \$ 3.74 | mid |
| Kitchener | mid | \$ 2.08 | \$ 1.68 | \$ 3.76 | mid |
| Woolwich | mid | \$ 1.85 | \$ 1.92 | \$ 3.77 | mid |
| Markham | high | \$ 1.51 | \$ 2.27 | \$ 3.79 | mid |
| Port Colborne | mid | \$ 2.50 | \$ 1.31 | \$ 3.82 | mid |
| Oshawa | mid | \$ 2.42 | \$ 1.42 | \$ 3.84 | mid |
| Windsor | low | \$ 2.50 | \$ 1.37 | \$ 3.87 | high |
| Guelph | mid | \$ 2.18 | \$ 1.76 | \$ 3.94 | high |
| Orangeville | high | \$ 2.23 | \$ 1.72 | \$ 3.96 | high |
| London | mid | \$ 2.54 | \$ 1.42 | \$ 3.97 | high |
| Sarnia | mid | \$ 2.32 | \$ 1.66 | \$ 3.98 | high |
| Chatham-Kent | low | \$ 2.63 | \$ 1.43 | \$ 4.05 | high |
| Burlington | high | \$ 2.06 | \$ 2.00 | \$ 4.06 | high |
| Sault Ste. Marie | mid | \$ 2.89 | \$ 1.20 | \$ 4.09 | high |
| Barrie | high | \$ 2.26 | \$ 1.85 | \$ 4.11 | high |
| Caledon | high | \$ 1.77 | \$ 2.34 | \$ 4.11 | high |
| Vaughan | high | \$ 1.70 | \$ 2.48 | \$ 4.17 | high |
| Cornwall | low | \$ 2.69 | \$ 1.49 | \$ 4.19 | high |
| Oakville | high | \$ 2.09 | \$ 2.13 | \$ 4.23 | high |
| Mississauga | high | \$ 1.93 | \$ 2.35 | \$ 4.28 | high |
| St. Thomas | mid | \$ 2.54 | \$ 1.75 | \$ 4.29 | high |
| Pickering | high | \$ 2.46 | \$ 1.83 | \$ 4.29 | high |
| Peterborough | high | \$ 2.54 | \$ 1.96 | \$ 4.51 | high |
| Brantford | mid | \$ 2.69 | \$ 1.87 | \$ 4.56 | high |
| Aurora | high | \$ 2.01 | \$ 2.57 | \$ 4.58 | high |
| Thunder Bay | mid | \$ 3.32 | \$ 1.30 | \$ 4.62 | high |
| Clarington | high | \$ 2.69 | \$ 1.94 | \$ 4.63 | high |
| Cambridge | high | \$ 2.62 | \$ 2.06 | \$ 4.68 | high |
| Ottawa | high | \$ 2.64 | \$ 2.06 | \$ 4.71 | high |
| Brockville | mid | \$ 2.95 | \$ 1.99 | \$ 4.94 | high |
| Hamilton | high | \$ 3.13 | \$ 1.83 | \$ 4.96 | high |
| Brampton | high | \$ 2.67 | \$ 2.71 | \$ 5.37 | high |
| Average | | \$ 1.87 | \$ 1.48 | \$ 3.35 | |
| Median | | \$ 1.86 | \$ 1.43 | \$ 3.47 | |
| Minimum | | \$ 0.67 | \$ 0.37 | \$ 1.24 | |
| Maximum | | \$ 3.32 | \$ 2.71 | \$ 5.37 | |

Commercial Comparisons - Neighbourhood Shopping - sorted by Population

**Municipalities with Populations less than 20,000
Taxes per Sq. Ft.**

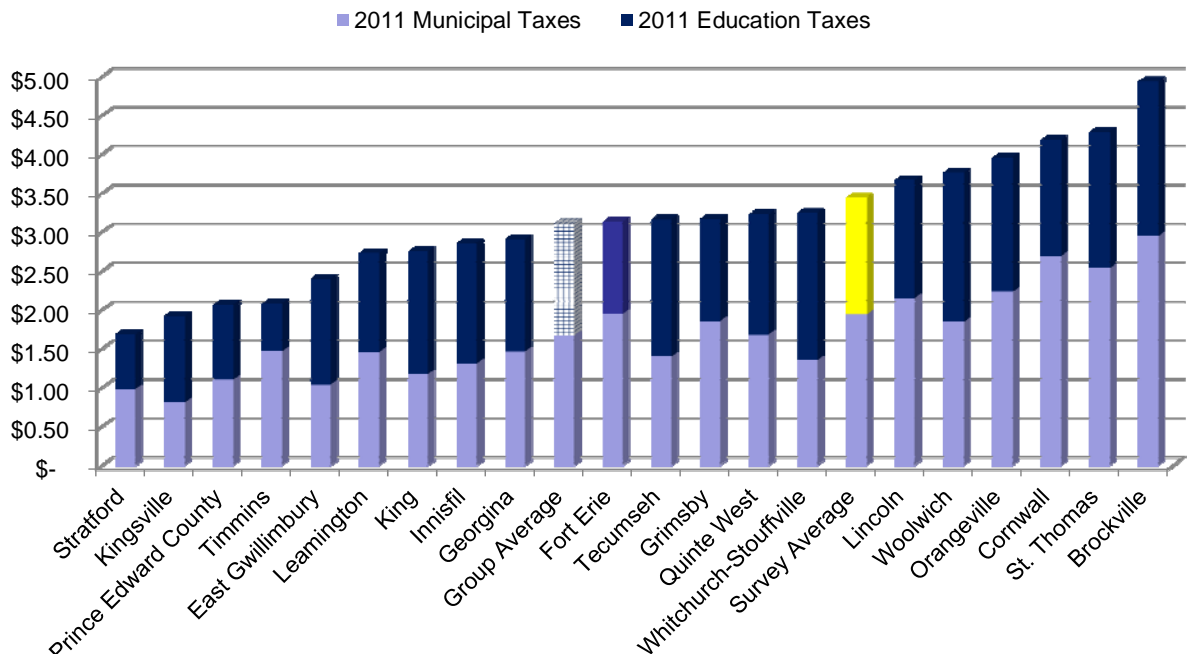
| Municipality | 2011 CVA Per Sq.Ft. Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|---------------------|-----------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Penetanguishene | low | \$ 0.67 | \$ 0.57 | \$ 1.24 | low |
| Gravenhurst | low | \$ 0.78 | \$ 0.49 | \$ 1.27 | low |
| St. Marys | low | \$ 1.03 | \$ 0.37 | \$ 1.40 | low |
| The Blue Mountains | low | \$ 0.68 | \$ 1.10 | \$ 1.79 | low |
| Meaford | low | \$ 1.00 | \$ 0.94 | \$ 1.94 | low |
| Middlesex Centre | low | \$ 0.82 | \$ 1.19 | \$ 2.00 | low |
| Bracebridge | high | \$ 1.49 | \$ 0.85 | \$ 2.33 | low |
| Wellesley | low | \$ 1.20 | \$ 1.14 | \$ 2.34 | low |
| Lambton Shores | low | \$ 1.22 | \$ 1.26 | \$ 2.48 | low |
| Huntsville | high | \$ 1.53 | \$ 0.99 | \$ 2.52 | low |
| Wilmot | low | \$ 1.28 | \$ 1.30 | \$ 2.58 | low |
| Central Elgin | low | \$ 1.74 | \$ 1.01 | \$ 2.75 | low |
| Kenora | low | \$ 1.86 | \$ 0.91 | \$ 2.77 | low |
| Thorold | low | \$ 1.74 | \$ 1.05 | \$ 2.78 | low |
| North Dumfries | mid | \$ 1.33 | \$ 1.49 | \$ 2.82 | low |
| West Lincoln | mid | \$ 1.64 | \$ 1.19 | \$ 2.83 | low |
| Niagara-on-the-Lake | mid | \$ 1.55 | \$ 1.37 | \$ 2.92 | low |
| Fort Frances | low | \$ 2.12 | \$ 0.85 | \$ 2.97 | mid |
| Tillsonburg | low | \$ 2.00 | \$ 1.51 | \$ 3.51 | mid |
| Pelham | mid | \$ 2.12 | \$ 1.43 | \$ 3.55 | mid |
| Port Colborne | mid | \$ 2.50 | \$ 1.31 | \$ 3.82 | mid |
| < 20,000 | | \$ 1.44 | \$ 1.06 | \$ 2.51 | |



Commercial Comparisons - Neighbourhood Shopping - sorted by Population

Municipalities with populations between 20,000—49,999 Taxes per Sq. Ft.

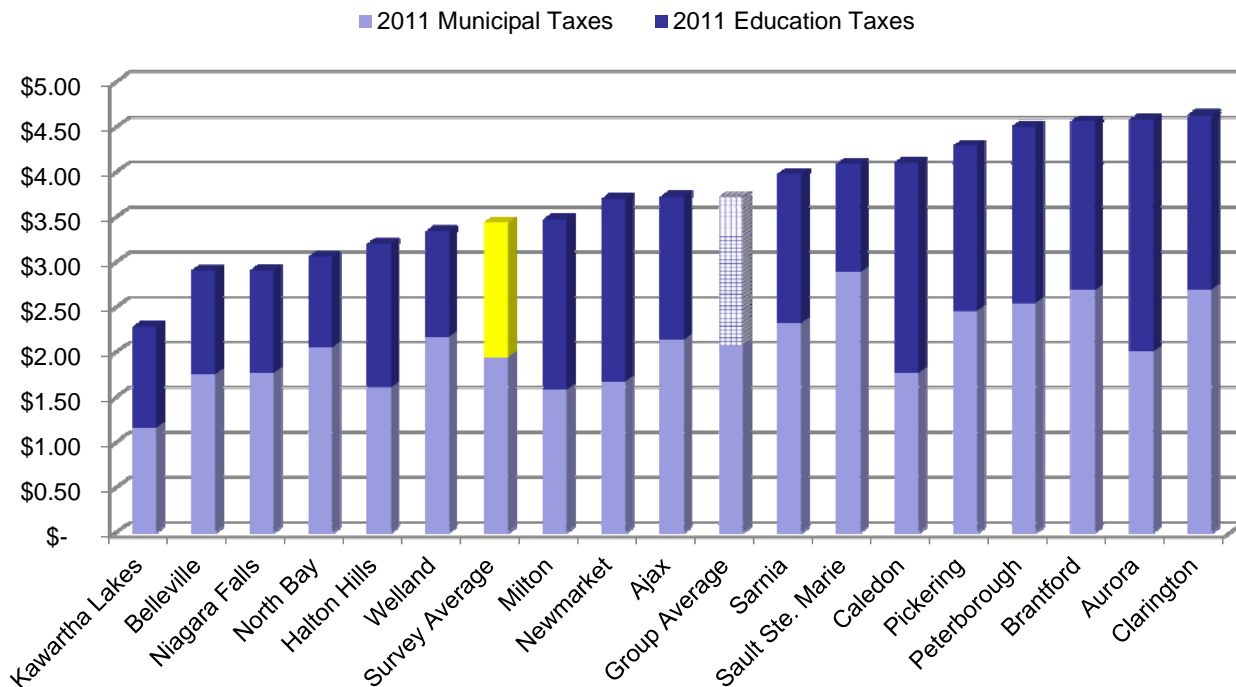
| Municipality | 2011 CVA Per Sq.Ft. Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-----------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Stratford | low | \$ 0.98 | \$ 0.71 | \$ 1.69 | low |
| Kingsville | low | \$ 0.81 | \$ 1.11 | \$ 1.92 | low |
| Prince Edward County | high | \$ 1.10 | \$ 0.97 | \$ 2.07 | low |
| Timmins | low | \$ 1.47 | \$ 0.61 | \$ 2.08 | low |
| East Gwillimbury | mid | \$ 1.04 | \$ 1.36 | \$ 2.40 | low |
| Leamington | mid | \$ 1.46 | \$ 1.27 | \$ 2.73 | low |
| King | high | \$ 1.17 | \$ 1.58 | \$ 2.75 | low |
| Innisfil | mid | \$ 1.31 | \$ 1.55 | \$ 2.86 | low |
| Georgina | mid | \$ 1.47 | \$ 1.44 | \$ 2.91 | low |
| Fort Erie | mid | \$ 1.94 | \$ 1.19 | \$ 3.13 | mid |
| Tecumseh | high | \$ 1.40 | \$ 1.77 | \$ 3.16 | mid |
| Grimsby | mid | \$ 1.86 | \$ 1.31 | \$ 3.17 | mid |
| Quinte West | mid | \$ 1.68 | \$ 1.54 | \$ 3.22 | mid |
| Whitchurch-Stouffville | high | \$ 1.35 | \$ 1.90 | \$ 3.25 | mid |
| Lincoln | mid | \$ 2.15 | \$ 1.52 | \$ 3.67 | mid |
| Woolwich | mid | \$ 1.85 | \$ 1.92 | \$ 3.77 | mid |
| Orangeville | high | \$ 2.23 | \$ 1.72 | \$ 3.96 | high |
| Cornwall | low | \$ 2.69 | \$ 1.49 | \$ 4.19 | high |
| St. Thomas | mid | \$ 2.54 | \$ 1.75 | \$ 4.29 | high |
| Brockville | mid | \$ 2.95 | \$ 1.99 | \$ 4.94 | high |
| 20,000 - 49,999 | | \$ 1.67 | \$ 1.44 | \$ 3.11 | |



Commercial Comparisons - Neighbourhood Shopping - sorted by Population

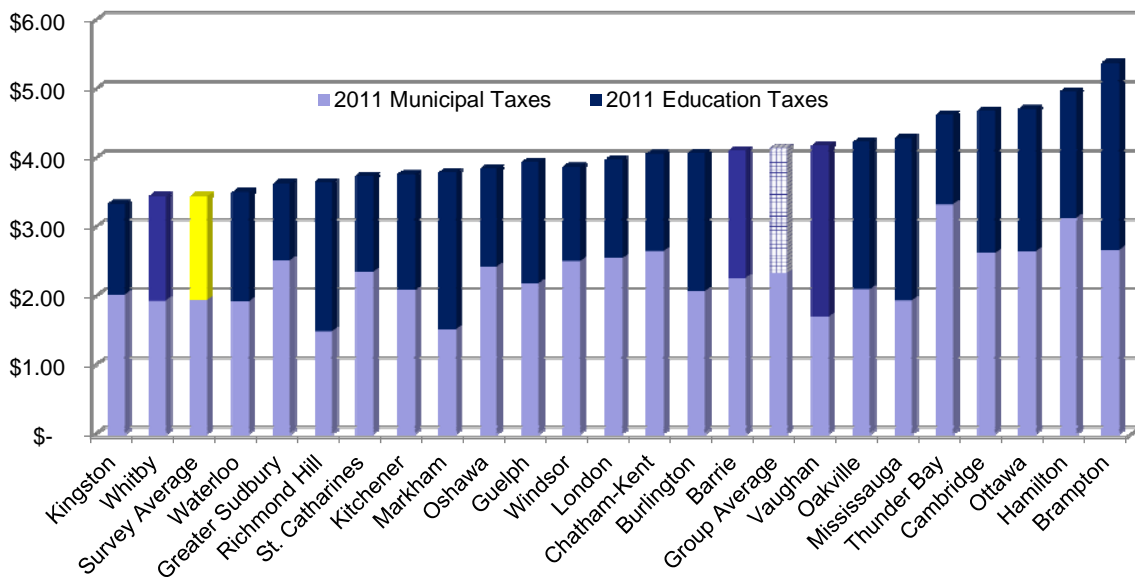
Municipalities with populations between 50,000—99,999 Taxes per Sq. Ft.

| Municipality | 2011 CVA Per Sq.Ft. Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-----------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Kawartha Lakes | low | \$ 1.16 | \$ 1.12 | \$ 2.28 | low |
| Belleville | low | \$ 1.75 | \$ 1.15 | \$ 2.90 | low |
| Niagara Falls | low | \$ 1.77 | \$ 1.14 | \$ 2.91 | low |
| North Bay | low | \$ 2.05 | \$ 1.01 | \$ 3.06 | mid |
| Halton Hills | high | \$ 1.61 | \$ 1.60 | \$ 3.21 | mid |
| Welland | low | \$ 2.17 | \$ 1.17 | \$ 3.33 | mid |
| Milton | high | \$ 1.58 | \$ 1.89 | \$ 3.47 | mid |
| Newmarket | high | \$ 1.67 | \$ 2.03 | \$ 3.70 | mid |
| Ajax | high | \$ 2.14 | \$ 1.58 | \$ 3.72 | mid |
| Sarnia | mid | \$ 2.32 | \$ 1.66 | \$ 3.98 | high |
| Sault Ste. Marie | mid | \$ 2.89 | \$ 1.20 | \$ 4.09 | high |
| Caledon | high | \$ 1.77 | \$ 2.34 | \$ 4.11 | high |
| Pickering | high | \$ 2.46 | \$ 1.83 | \$ 4.29 | high |
| Peterborough | high | \$ 2.54 | \$ 1.96 | \$ 4.51 | high |
| Brantford | mid | \$ 2.69 | \$ 1.87 | \$ 4.56 | high |
| Aurora | high | \$ 2.01 | \$ 2.57 | \$ 4.58 | high |
| Clarington | high | \$ 2.69 | \$ 1.94 | \$ 4.63 | high |
| 50,000 - 99,999 | | \$ 2.07 | \$ 1.65 | \$ 3.73 | |



Commercial Comparisons - Neighbourhood Shopping - sorted by Population
Municipalities with populations 100,000+ Taxes per Sq. Ft.

| Municipality | 2011 CVA Per Sq.Ft. Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|---------------------|-----------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Kingston | low | \$ 2.02 | \$ 1.31 | \$ 3.33 | mid |
| Whitby | mid | \$ 1.93 | \$ 1.41 | \$ 3.33 | mid |
| Waterloo | mid | \$ 1.92 | \$ 1.58 | \$ 3.50 | mid |
| Greater Sudbury | low | \$ 2.51 | \$ 1.12 | \$ 3.63 | mid |
| Richmond Hill | high | \$ 1.49 | \$ 2.16 | \$ 3.65 | mid |
| St. Catharines | mid | \$ 2.35 | \$ 1.39 | \$ 3.74 | mid |
| Kitchener | mid | \$ 2.08 | \$ 1.68 | \$ 3.76 | mid |
| Markham | high | \$ 1.51 | \$ 2.27 | \$ 3.79 | mid |
| Oshawa | mid | \$ 2.42 | \$ 1.42 | \$ 3.84 | mid |
| Windsor | low | \$ 2.50 | \$ 1.37 | \$ 3.87 | high |
| Guelph | mid | \$ 2.18 | \$ 1.76 | \$ 3.94 | high |
| London | mid | \$ 2.54 | \$ 1.42 | \$ 3.97 | high |
| Chatham-Kent | low | \$ 2.63 | \$ 1.43 | \$ 4.05 | high |
| Burlington | high | \$ 2.06 | \$ 2.00 | \$ 4.06 | high |
| Barrie | high | \$ 2.26 | \$ 1.85 | \$ 4.11 | high |
| Vaughan | high | \$ 1.70 | \$ 2.48 | \$ 4.17 | high |
| Oakville | high | \$ 2.09 | \$ 2.13 | \$ 4.23 | high |
| Mississauga | high | \$ 1.93 | \$ 2.35 | \$ 4.28 | high |
| Thunder Bay | mid | \$ 3.32 | \$ 1.30 | \$ 4.62 | high |
| Cambridge | high | \$ 2.62 | \$ 2.06 | \$ 4.68 | high |
| Ottawa | high | \$ 2.64 | \$ 2.06 | \$ 4.71 | high |
| Hamilton | high | \$ 3.13 | \$ 1.83 | \$ 4.96 | high |
| Brampton | high | \$ 2.67 | \$ 2.71 | \$ 5.37 | high |
| > 100,000 | | \$ 2.28 | \$ 1.79 | \$ 4.07 | |



Commercial Comparisons - Neighbourhood Shopping—by Location

| Municipality | 2011 CVA Per Sq.Ft. Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|-------------------------|-----------------------------------|--|-------------------------------------|------------------------------------|--------------------------------|
| Prince Edward County | high | \$ 1.10 | \$ 0.97 | \$ 2.07 | low |
| Kawartha Lakes | low | \$ 1.16 | \$ 1.12 | \$ 2.28 | low |
| Belleville | low | \$ 1.75 | \$ 1.15 | \$ 2.90 | low |
| Quinte West | mid | \$ 1.68 | \$ 1.54 | \$ 3.22 | mid |
| Kingston | low | \$ 2.02 | \$ 1.31 | \$ 3.33 | mid |
| Cornwall | low | \$ 2.69 | \$ 1.49 | \$ 4.19 | high |
| Peterborough | high | \$ 2.54 | \$ 1.96 | \$ 4.51 | high |
| Ottawa | high | \$ 2.64 | \$ 2.06 | \$ 4.71 | high |
| Brockville | mid | \$ 2.95 | \$ 1.99 | \$ 4.94 | high |
| Eastern | | \$ 2.06 | \$ 1.51 | \$ 3.57 | |
| East Gwillimbury | mid | \$ 1.04 | \$ 1.36 | \$ 2.40 | low |
| King | high | \$ 1.17 | \$ 1.58 | \$ 2.75 | low |
| Georgina | mid | \$ 1.47 | \$ 1.44 | \$ 2.91 | low |
| Halton Hills | high | \$ 1.61 | \$ 1.60 | \$ 3.21 | mid |
| Whitchurch-Stouffville | high | \$ 1.35 | \$ 1.90 | \$ 3.25 | mid |
| Whitby | mid | \$ 1.93 | \$ 1.41 | \$ 3.33 | mid |
| Milton | high | \$ 1.58 | \$ 1.89 | \$ 3.47 | mid |
| Richmond Hill | high | \$ 1.49 | \$ 2.16 | \$ 3.65 | mid |
| Newmarket | high | \$ 1.67 | \$ 2.03 | \$ 3.70 | mid |
| Ajax | high | \$ 2.14 | \$ 1.58 | \$ 3.72 | mid |
| Markham | high | \$ 1.51 | \$ 2.27 | \$ 3.79 | mid |
| Oshawa | mid | \$ 2.42 | \$ 1.42 | \$ 3.84 | mid |
| Burlington | high | \$ 2.06 | \$ 2.00 | \$ 4.06 | high |
| Caledon | high | \$ 1.77 | \$ 2.34 | \$ 4.11 | high |
| Vaughan | high | \$ 1.70 | \$ 2.48 | \$ 4.17 | high |
| Oakville | high | \$ 2.09 | \$ 2.13 | \$ 4.23 | high |
| Mississauga | high | \$ 1.93 | \$ 2.35 | \$ 4.28 | high |
| Pickering | high | \$ 2.46 | \$ 1.83 | \$ 4.29 | high |
| Aurora | high | \$ 2.01 | \$ 2.57 | \$ 4.58 | high |
| Clarington | high | \$ 2.69 | \$ 1.94 | \$ 4.63 | high |
| Brampton | high | \$ 2.67 | \$ 2.71 | \$ 5.37 | high |
| GTA | | \$ 1.85 | \$ 1.95 | \$ 3.80 | |
| Thorold | low | \$ 1.74 | \$ 1.05 | \$ 2.78 | low |
| West Lincoln | mid | \$ 1.64 | \$ 1.19 | \$ 2.83 | low |
| Niagara Falls | low | \$ 1.77 | \$ 1.14 | \$ 2.91 | low |
| Niagara-on-the-Lake | mid | \$ 1.55 | \$ 1.37 | \$ 2.92 | low |
| Fort Erie | mid | \$ 1.94 | \$ 1.19 | \$ 3.13 | mid |
| Grimsby | mid | \$ 1.86 | \$ 1.31 | \$ 3.17 | mid |
| Welland | low | \$ 2.17 | \$ 1.17 | \$ 3.33 | mid |
| Pelham | mid | \$ 2.12 | \$ 1.43 | \$ 3.55 | mid |
| Lincoln | mid | \$ 2.15 | \$ 1.52 | \$ 3.67 | mid |
| St. Catharines | mid | \$ 2.35 | \$ 1.39 | \$ 3.74 | mid |
| Port Colborne | mid | \$ 2.50 | \$ 1.31 | \$ 3.82 | mid |
| Hamilton | high | \$ 3.13 | \$ 1.83 | \$ 4.96 | high |
| Niagara/Hamilton | | \$ 2.08 | \$ 1.33 | \$ 3.40 | |

Commercial Comparisons - Neighbourhood Shopping—by Location (cont'd)

| Municipality | 2011 CVA Per Sq.Ft. Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|---------------------------|-----------------------------------|--|-------------------------------------|------------------------------------|--------------------------------|
| Timmins | low | \$ 1.47 | \$ 0.61 | \$ 2.08 | low |
| Kenora | low | \$ 1.86 | \$ 0.91 | \$ 2.77 | low |
| Fort Frances | low | \$ 2.12 | \$ 0.85 | \$ 2.97 | mid |
| North Bay | low | \$ 2.05 | \$ 1.01 | \$ 3.06 | mid |
| Greater Sudbury | low | \$ 2.51 | \$ 1.12 | \$ 3.63 | mid |
| Sault Ste. Marie | mid | \$ 2.89 | \$ 1.20 | \$ 4.09 | high |
| Thunder Bay | mid | \$ 3.32 | \$ 1.30 | \$ 4.62 | high |
| North | | \$ 2.32 | \$ 1.00 | \$ 3.32 | |
| Penetanguishene | low | \$ 0.67 | \$ 0.57 | \$ 1.24 | low |
| Gravenhurst | low | \$ 0.78 | \$ 0.49 | \$ 1.27 | low |
| Bracebridge | high | \$ 1.49 | \$ 0.85 | \$ 2.33 | low |
| Huntsville | high | \$ 1.53 | \$ 0.99 | \$ 2.52 | low |
| Innisfil | mid | \$ 1.31 | \$ 1.55 | \$ 2.86 | low |
| Orangeville | high | \$ 2.23 | \$ 1.72 | \$ 3.96 | high |
| Barrie | high | \$ 2.26 | \$ 1.85 | \$ 4.11 | high |
| Simcoe/Musk./Duff. | | \$ 1.47 | \$ 1.15 | \$ 2.61 | |
| St. Marys | low | \$ 1.03 | \$ 0.37 | \$ 1.40 | low |
| Stratford | low | \$ 0.98 | \$ 0.71 | \$ 1.69 | low |
| The Blue Mountains | low | \$ 0.68 | \$ 1.10 | \$ 1.79 | low |
| Kingsville | low | \$ 0.81 | \$ 1.11 | \$ 1.92 | low |
| Meaford | low | \$ 1.00 | \$ 0.94 | \$ 1.94 | low |
| Middlesex Centre | low | \$ 0.82 | \$ 1.19 | \$ 2.00 | low |
| Wellesley | low | \$ 1.20 | \$ 1.14 | \$ 2.34 | low |
| Lambton Shores | low | \$ 1.22 | \$ 1.26 | \$ 2.48 | low |
| Wilmot | low | \$ 1.28 | \$ 1.30 | \$ 2.58 | low |
| Leamington | mid | \$ 1.46 | \$ 1.27 | \$ 2.73 | low |
| Central Elgin | low | \$ 1.74 | \$ 1.01 | \$ 2.75 | low |
| North Dumfries | mid | \$ 1.33 | \$ 1.49 | \$ 2.82 | low |
| Tecumseh | high | \$ 1.40 | \$ 1.77 | \$ 3.16 | mid |
| Waterloo | mid | \$ 1.92 | \$ 1.58 | \$ 3.50 | mid |
| Tillsonburg | low | \$ 2.00 | \$ 1.51 | \$ 3.51 | mid |
| Kitchener | mid | \$ 2.08 | \$ 1.68 | \$ 3.76 | mid |
| Woolwich | mid | \$ 1.85 | \$ 1.92 | \$ 3.77 | mid |
| Windsor | low | \$ 2.50 | \$ 1.37 | \$ 3.87 | high |
| Guelph | mid | \$ 2.18 | \$ 1.76 | \$ 3.94 | high |
| London | mid | \$ 2.54 | \$ 1.42 | \$ 3.97 | high |
| Sarnia | mid | \$ 2.32 | \$ 1.66 | \$ 3.98 | high |
| Chatham-Kent | low | \$ 2.63 | \$ 1.43 | \$ 4.05 | high |
| St. Thomas | mid | \$ 2.54 | \$ 1.75 | \$ 4.29 | high |
| Brantford | mid | \$ 2.69 | \$ 1.87 | \$ 4.56 | high |
| Cambridge | high | \$ 2.62 | \$ 2.06 | \$ 4.68 | high |
| Southwest | | \$ 1.71 | \$ 1.39 | \$ 3.10 | |

Commercial Comparisons—Hotels

| Commercial - Hotels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|---------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Seguin | low | \$ 157 | \$ 240 | \$ 396 | low |
| Lambton Shores | low | \$ 375 | \$ 303 | \$ 678 | low |
| Aurora | low | \$ 351 | \$ 450 | \$ 801 | low |
| Richmond Hill | low | \$ 342 | \$ 498 | \$ 840 | low |
| Sarnia | low | \$ 491 | \$ 377 | \$ 868 | low |
| Halton Hills | low | \$ 450 | \$ 447 | \$ 897 | low |
| Lincoln | low | \$ 564 | \$ 400 | \$ 964 | low |
| Quinte West | low | \$ 517 | \$ 463 | \$ 981 | low |
| Fort Frances | low | \$ 853 | \$ 341 | \$ 1,194 | low |
| Newmarket | mid | \$ 548 | \$ 665 | \$ 1,213 | low |
| Fort Erie | low | \$ 769 | \$ 471 | \$ 1,240 | low |
| Kenora | low | \$ 837 | \$ 409 | \$ 1,246 | low |
| Clarington | mid | \$ 795 | \$ 572 | \$ 1,368 | low |
| Oshawa | mid | \$ 899 | \$ 529 | \$ 1,428 | low |
| Cornwall | low | \$ 941 | \$ 521 | \$ 1,462 | low |
| Chatham-Kent | low | \$ 961 | \$ 511 | \$ 1,472 | low |
| Timmins | low | \$ 1,040 | \$ 433 | \$ 1,473 | low |
| Oakville | high | \$ 743 | \$ 758 | \$ 1,502 | low |
| Milton | high | \$ 685 | \$ 818 | \$ 1,504 | mid |
| Burlington | high | \$ 773 | \$ 749 | \$ 1,522 | mid |
| Mississauga | high | \$ 691 | \$ 840 | \$ 1,531 | mid |
| Brockville | low | \$ 960 | \$ 647 | \$ 1,606 | mid |
| Welland | mid | \$ 1,055 | \$ 569 | \$ 1,624 | mid |
| Sault Ste. Marie | low | \$ 1,163 | \$ 486 | \$ 1,649 | mid |
| St. Catharines | mid | \$ 1,087 | \$ 646 | \$ 1,733 | mid |
| Windsor | low | \$ 1,135 | \$ 629 | \$ 1,764 | mid |
| Brampton | high | \$ 902 | \$ 916 | \$ 1,818 | mid |
| Markham | high | \$ 736 | \$ 1,105 | \$ 1,841 | mid |
| Brantford | mid | \$ 1,094 | \$ 763 | \$ 1,858 | mid |
| Kitchener | mid | \$ 1,046 | \$ 847 | \$ 1,893 | mid |
| Thorold | mid | \$ 1,192 | \$ 719 | \$ 1,911 | mid |
| Barrie | high | \$ 1,060 | \$ 869 | \$ 1,930 | mid |
| Thunder Bay | low | \$ 1,411 | \$ 552 | \$ 1,962 | mid |
| Whitby | high | \$ 1,135 | \$ 828 | \$ 1,963 | mid |
| Belleville | mid | \$ 1,193 | \$ 792 | \$ 1,985 | mid |
| Caledon | high | \$ 879 | \$ 1,134 | \$ 2,014 | high |
| Ottawa | mid | \$ 1,139 | \$ 884 | \$ 2,023 | high |
| Ajax | high | \$ 1,164 | \$ 862 | \$ 2,026 | high |
| Stratford | mid | \$ 1,243 | \$ 896 | \$ 2,138 | high |
| Guelph | high | \$ 1,189 | \$ 957 | \$ 2,146 | high |

Commercial Comparisons—Hotels (cont'd)

| Commercial - Hotels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|---------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Grimsby | high | \$ 1,287 | \$ 884 | \$ 2,171 | high |
| London | mid | \$ 1,395 | \$ 856 | \$ 2,251 | high |
| Waterloo | mid | \$ 1,238 | \$ 1,015 | \$ 2,253 | high |
| North Bay | mid | \$ 1,523 | \$ 733 | \$ 2,256 | high |
| Vaughan | high | \$ 920 | \$ 1,344 | \$ 2,265 | high |
| Niagara Falls | high | \$ 1,462 | \$ 940 | \$ 2,402 | high |
| Hamilton | mid | \$ 1,524 | \$ 891 | \$ 2,415 | high |
| Cambridge | high | \$ 1,391 | \$ 1,095 | \$ 2,486 | high |
| Kingston | mid | \$ 1,552 | \$ 1,005 | \$ 2,557 | high |
| Greater Sudbury | mid | \$ 1,833 | \$ 814 | \$ 2,647 | high |
| Orangeville | high | \$ 1,563 | \$ 1,207 | \$ 2,770 | high |
| Niagara-on-the-Lake | high | \$ 1,783 | \$ 1,563 | \$ 3,346 | high |
| Average | | \$ 1,001 | \$ 735 | \$ 1,736 | |
| Median | | \$ 1,043 | \$ 754 | \$ 1,791 | |
| Minimum | | \$ 157 | \$ 240 | \$ 396 | |
| Maximum | | \$ 1,833 | \$ 1,563 | \$ 3,346 | |

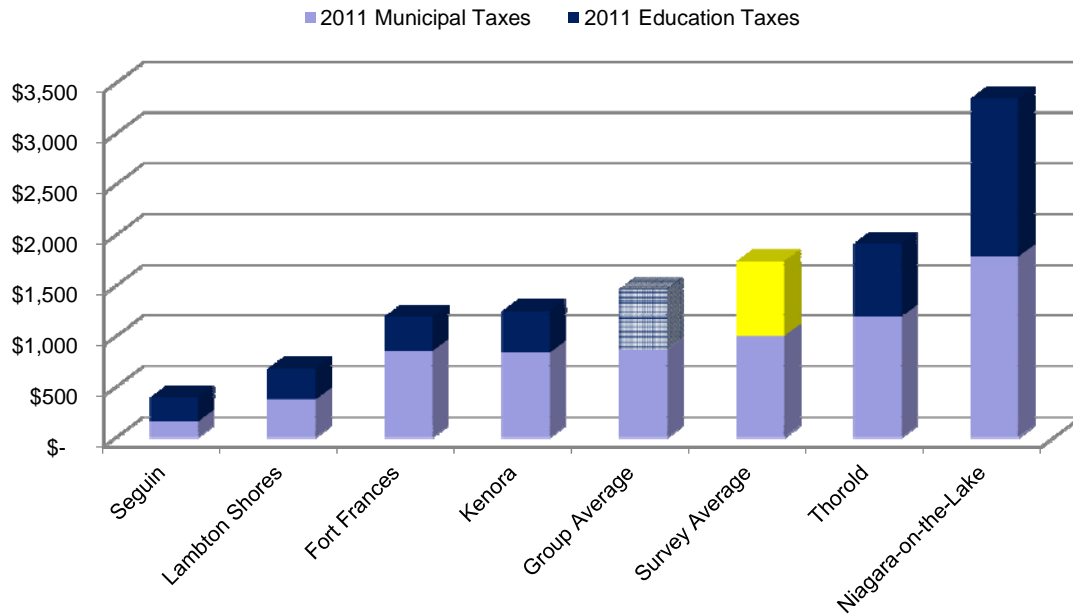
- The average number of rooms across the survey for hotel properties is 123 rooms
- The average current value assessment per unit for hotels in the survey is \$55,000 per room, however, there was a significant range in terms of CVA values from \$23,000 to \$119,000

Commercial Comparisons - Hotel by Population Group

Municipalities with populations less than 20,000

Taxes per Suite

| Commercial - Hotels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|---------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Seguin | low | \$ 157 | \$ 240 | \$ 396 | low |
| Lambton Shores | low | \$ 375 | \$ 303 | \$ 678 | low |
| Fort Frances | low | \$ 853 | \$ 341 | \$ 1,194 | low |
| Kenora | low | \$ 837 | \$ 409 | \$ 1,246 | low |
| Thorold | mid | \$ 1,192 | \$ 719 | \$ 1,911 | mid |
| Niagara-on-the-Lake | high | \$ 1,783 | \$ 1,563 | \$ 3,346 | high |
| < 20,000 | | \$ 866 | \$ 596 | \$ 1,462 | |

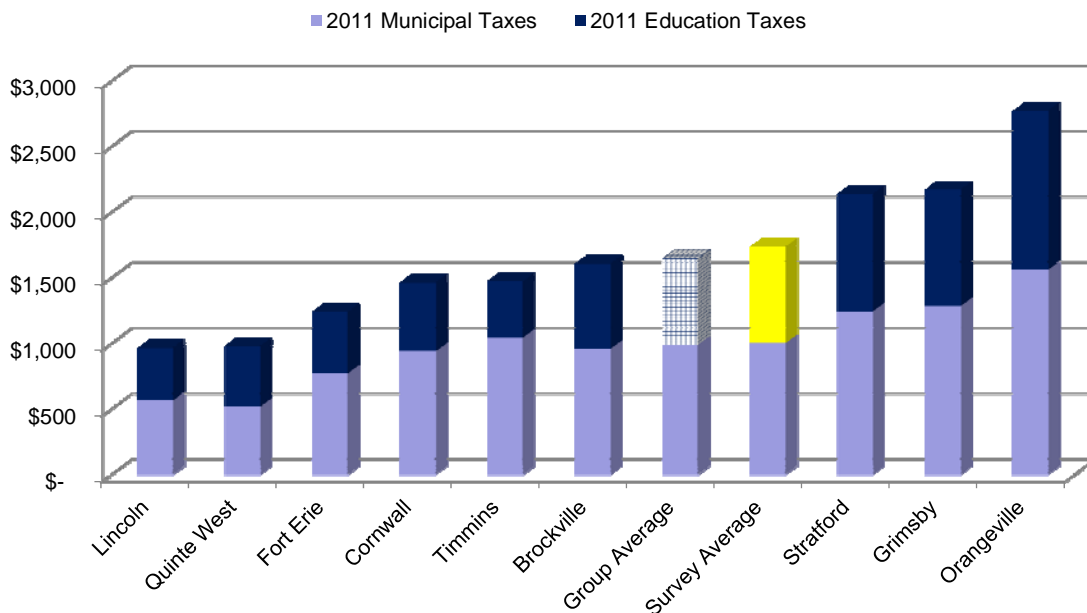


Commercial Comparisons - Hotel—by Population Group (cont'd)

Municipalities with populations between 20,000—49,999

Taxes per Suite

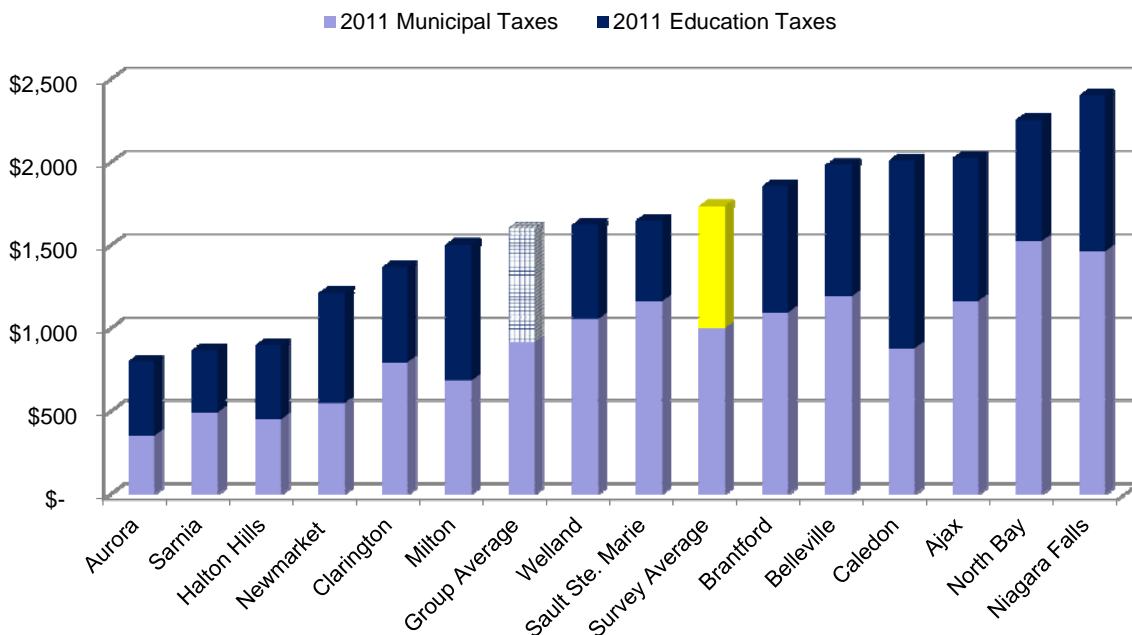
| Commercial - Hotels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|------------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Lincoln | low | \$ 564 | \$ 400 | \$ 964 | low |
| Quinte West | low | \$ 517 | \$ 463 | \$ 981 | low |
| Fort Erie | low | \$ 769 | \$ 471 | \$ 1,240 | low |
| Cornwall | low | \$ 941 | \$ 521 | \$ 1,462 | low |
| Timmins | low | \$ 1,040 | \$ 433 | \$ 1,473 | low |
| Brockville | low | \$ 960 | \$ 647 | \$ 1,606 | mid |
| Stratford | mid | \$ 1,243 | \$ 896 | \$ 2,138 | high |
| Grimsby | high | \$ 1,287 | \$ 884 | \$ 2,171 | high |
| Orangeville | high | \$ 1,563 | \$ 1,207 | \$ 2,770 | high |
| 20,000 - 49,999 | | \$ 987 | \$ 658 | \$ 1,645 | |



Commercial Comparisons - Hotel—by Population Group (cont'd)

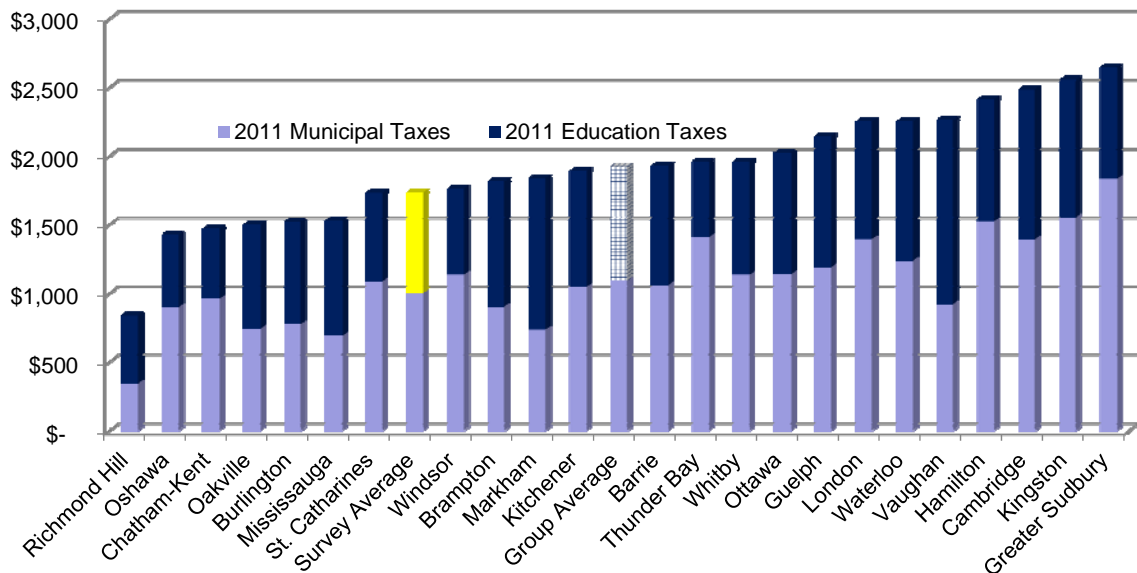
**Municipalities with populations between 50,000—99,999
Taxes per Suite**

| Commercial - Hotels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|-----------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Aurora | low | \$ 351 | \$ 450 | \$ 801 | low |
| Sarnia | low | \$ 491 | \$ 377 | \$ 868 | low |
| Halton Hills | low | \$ 450 | \$ 447 | \$ 897 | low |
| Newmarket | mid | \$ 548 | \$ 665 | \$ 1,213 | low |
| Clarington | mid | \$ 795 | \$ 572 | \$ 1,368 | low |
| Milton | high | \$ 685 | \$ 818 | \$ 1,504 | mid |
| Welland | mid | \$ 1,055 | \$ 569 | \$ 1,624 | mid |
| Sault Ste. Marie | low | \$ 1,163 | \$ 486 | \$ 1,649 | mid |
| Brantford | mid | \$ 1,094 | \$ 763 | \$ 1,858 | mid |
| Belleville | mid | \$ 1,193 | \$ 792 | \$ 1,985 | mid |
| Caledon | high | \$ 879 | \$ 1,134 | \$ 2,014 | high |
| Ajax | high | \$ 1,164 | \$ 862 | \$ 2,026 | high |
| North Bay | mid | \$ 1,523 | \$ 733 | \$ 2,256 | high |
| Niagara Falls | high | \$ 1,462 | \$ 940 | \$ 2,402 | high |
| 50,000 -99,999 | | \$ 918 | \$ 686 | \$ 1,605 | |



Commercial Comparisons - Hotel—by Population Group (cont'd)
Municipalities with populations 100,000+ Taxes per Suite

| Commercial - Hotels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|---------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Richmond Hill | low | \$ 342 | \$ 498 | \$ 840 | low |
| Oshawa | mid | \$ 899 | \$ 529 | \$ 1,428 | low |
| Chatham-Kent | low | \$ 961 | \$ 511 | \$ 1,472 | low |
| Oakville | high | \$ 743 | \$ 758 | \$ 1,502 | low |
| Burlington | high | \$ 773 | \$ 749 | \$ 1,522 | mid |
| Mississauga | high | \$ 691 | \$ 840 | \$ 1,531 | mid |
| St. Catharines | mid | \$ 1,087 | \$ 646 | \$ 1,733 | mid |
| Windsor | low | \$ 1,135 | \$ 629 | \$ 1,764 | mid |
| Brampton | high | \$ 902 | \$ 916 | \$ 1,818 | mid |
| Markham | high | \$ 736 | \$ 1,105 | \$ 1,841 | mid |
| Kitchener | mid | \$ 1,046 | \$ 847 | \$ 1,893 | mid |
| Barrie | high | \$ 1,060 | \$ 869 | \$ 1,930 | mid |
| Thunder Bay | low | \$ 1,411 | \$ 552 | \$ 1,962 | mid |
| Whitby | high | \$ 1,135 | \$ 828 | \$ 1,963 | mid |
| Ottawa | mid | \$ 1,139 | \$ 884 | \$ 2,023 | high |
| Guelph | high | \$ 1,189 | \$ 957 | \$ 2,146 | high |
| London | mid | \$ 1,395 | \$ 856 | \$ 2,251 | high |
| Waterloo | mid | \$ 1,238 | \$ 1,015 | \$ 2,253 | high |
| Vaughan | high | \$ 920 | \$ 1,344 | \$ 2,265 | high |
| Hamilton | mid | \$ 1,524 | \$ 891 | \$ 2,415 | high |
| Cambridge | high | \$ 1,391 | \$ 1,095 | \$ 2,486 | high |
| Kingston | mid | \$ 1,552 | \$ 1,005 | \$ 2,557 | high |
| Greater Sudbury | mid | \$ 1,833 | \$ 814 | \$ 2,647 | high |
| > 100,000 | | \$ 1,091 | \$ 832 | \$ 1,923 | |



Commercial Comparisons - Hotel—by Location

| Commercial - Hotels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|-------------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Quinte West | low | \$ 517 | \$ 463 | \$ 981 | low |
| Cornwall | low | \$ 941 | \$ 521 | \$ 1,462 | low |
| Brockville | low | \$ 960 | \$ 647 | \$ 1,606 | mid |
| Belleville | mid | \$ 1,193 | \$ 792 | \$ 1,985 | mid |
| Ottawa | mid | \$ 1,139 | \$ 884 | \$ 2,023 | high |
| Kingston | mid | \$ 1,552 | \$ 1,005 | \$ 2,557 | high |
| Eastern | | \$ 1,050 | \$ 719 | \$ 1,769 | |
| Aurora | low | \$ 351 | \$ 450 | \$ 801 | low |
| Richmond Hill | low | \$ 342 | \$ 498 | \$ 840 | low |
| Halton Hills | low | \$ 450 | \$ 447 | \$ 897 | low |
| Newmarket | mid | \$ 548 | \$ 665 | \$ 1,213 | low |
| Clarington | mid | \$ 795 | \$ 572 | \$ 1,368 | low |
| Oshawa | mid | \$ 899 | \$ 529 | \$ 1,428 | low |
| Oakville | high | \$ 743 | \$ 758 | \$ 1,502 | low |
| Milton | high | \$ 685 | \$ 818 | \$ 1,504 | mid |
| Burlington | high | \$ 773 | \$ 749 | \$ 1,522 | mid |
| Mississauga | high | \$ 691 | \$ 840 | \$ 1,531 | mid |
| Brampton | high | \$ 902 | \$ 916 | \$ 1,818 | mid |
| Markham | high | \$ 736 | \$ 1,105 | \$ 1,841 | mid |
| Whitby | high | \$ 1,135 | \$ 828 | \$ 1,963 | mid |
| Caledon | high | \$ 879 | \$ 1,134 | \$ 2,014 | high |
| Ajax | high | \$ 1,164 | \$ 862 | \$ 2,026 | high |
| Vaughan | high | \$ 920 | \$ 1,344 | \$ 2,265 | high |
| GTA | | \$ 751 | \$ 782 | \$ 1,533 | |
| Lincoln | low | \$ 564 | \$ 400 | \$ 964 | low |
| Fort Erie | low | \$ 769 | \$ 471 | \$ 1,240 | low |
| Welland | mid | \$ 1,055 | \$ 569 | \$ 1,624 | mid |
| St. Catharines | mid | \$ 1,087 | \$ 646 | \$ 1,733 | mid |
| Thorold | mid | \$ 1,192 | \$ 719 | \$ 1,911 | mid |
| Grimsby | high | \$ 1,287 | \$ 884 | \$ 2,171 | high |
| Niagara Falls | high | \$ 1,462 | \$ 940 | \$ 2,402 | high |
| Hamilton | mid | \$ 1,524 | \$ 891 | \$ 2,415 | high |
| Niagara-on-the-Lake | high | \$ 1,783 | \$ 1,563 | \$ 3,346 | high |
| Niagara/Hamilton | | \$ 1,191 | \$ 787 | \$ 1,979 | |

Commercial Comparisons - Hotel—by Location

| Commercial - Hotels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|-------------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Seguin | low | \$ 157 | \$ 240 | \$ 396 | low |
| Fort Frances | low | \$ 853 | \$ 341 | \$ 1,194 | low |
| Kenora | low | \$ 837 | \$ 409 | \$ 1,246 | low |
| Timmins | low | \$ 1,040 | \$ 433 | \$ 1,473 | low |
| Sault Ste. Marie | low | \$ 1,163 | \$ 486 | \$ 1,649 | mid |
| Thunder Bay | low | \$ 1,411 | \$ 552 | \$ 1,962 | mid |
| North Bay | mid | \$ 1,523 | \$ 733 | \$ 2,256 | high |
| Greater Sudbury | mid | \$ 1,833 | \$ 814 | \$ 2,647 | high |
| North | | \$ 1,102 | \$ 501 | \$ 1,603 | |
| Barrie | high | \$ 1,060 | \$ 869 | \$ 1,930 | mid |
| Orangeville | high | \$ 1,563 | \$ 1,207 | \$ 2,770 | high |
| Sim./Musk./Duff. | | \$ 1,312 | \$ 1,038 | \$ 2,350 | |
| Lambton Shores | low | \$ 375 | \$ 303 | \$ 678 | low |
| Sarnia | low | \$ 491 | \$ 377 | \$ 868 | low |
| Chatham-Kent | low | \$ 954 | \$ 518 | \$ 1,472 | low |
| Windsor | low | \$ 1,135 | \$ 629 | \$ 1,764 | mid |
| Brantford | mid | \$ 1,094 | \$ 763 | \$ 1,858 | mid |
| Kitchener | mid | \$ 1,046 | \$ 847 | \$ 1,893 | mid |
| Stratford | mid | \$ 1,243 | \$ 896 | \$ 2,138 | high |
| Guelph | high | \$ 1,189 | \$ 957 | \$ 2,146 | high |
| London | mid | \$ 1,395 | \$ 856 | \$ 2,251 | high |
| Waterloo | mid | \$ 1,238 | \$ 1,015 | \$ 2,253 | high |
| Cambridge | high | \$ 1,391 | \$ 1,095 | \$ 2,486 | high |
| Southwest | | \$ 1,050 | \$ 750 | \$ 1,801 | |

Commercial Comparisons—Motel

| Commercial - Motels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|----------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Seguin | mid | \$ 141 | \$ 215 | \$ 356 | low |
| Kingsville | low | \$ 174 | \$ 225 | \$ 399 | low |
| Prince Edward County | low | \$ 275 | \$ 226 | \$ 501 | low |
| Gravenhurst | low | \$ 329 | \$ 200 | \$ 530 | low |
| Welland | low | \$ 434 | \$ 232 | \$ 666 | low |
| Kawartha Lakes | low | \$ 375 | \$ 342 | \$ 717 | low |
| Fort Frances | low | \$ 613 | \$ 170 | \$ 783 | low |
| Fort Erie | low | \$ 523 | \$ 312 | \$ 836 | low |
| Lambton Shores | low | \$ 430 | \$ 429 | \$ 858 | low |
| Sault Ste. Marie | low | \$ 624 | \$ 246 | \$ 870 | low |
| Huntsville | high | \$ 548 | \$ 335 | \$ 883 | low |
| Cornwall | low | \$ 578 | \$ 320 | \$ 898 | low |
| Richmond Hill | high | \$ 379 | \$ 537 | \$ 916 | low |
| Quinte West | low | \$ 491 | \$ 451 | \$ 943 | low |
| Caledon | high | \$ 429 | \$ 523 | \$ 952 | low |
| Innisfil | high | \$ 453 | \$ 509 | \$ 962 | low |
| Port Colborne | low | \$ 654 | \$ 312 | \$ 966 | low |
| Leamington | mid | \$ 561 | \$ 438 | \$ 999 | low |
| Clarington | mid | \$ 605 | \$ 407 | \$ 1,011 | low |
| Thorold | low | \$ 645 | \$ 368 | \$ 1,013 | low |
| Wainfleet | low | \$ 744 | \$ 291 | \$ 1,036 | mid |
| Oshawa | mid | \$ 696 | \$ 379 | \$ 1,075 | mid |
| Chatham-Kent | low | \$ 734 | \$ 385 | \$ 1,119 | mid |
| Burlington | high | \$ 591 | \$ 531 | \$ 1,122 | mid |
| Ottawa | mid | \$ 640 | \$ 500 | \$ 1,140 | mid |
| Orangeville | high | \$ 664 | \$ 485 | \$ 1,148 | mid |
| Mississauga | high | \$ 528 | \$ 641 | \$ 1,169 | mid |
| Bracebridge | high | \$ 759 | \$ 432 | \$ 1,191 | mid |
| Pickering | mid | \$ 687 | \$ 513 | \$ 1,200 | mid |
| Thunder Bay | low | \$ 832 | \$ 369 | \$ 1,201 | mid |
| Ajax | high | \$ 711 | \$ 514 | \$ 1,225 | mid |
| Grimsby | mid | \$ 731 | \$ 502 | \$ 1,233 | mid |
| Brampton | high | \$ 623 | \$ 613 | \$ 1,236 | mid |
| North Bay | low | \$ 841 | \$ 402 | \$ 1,243 | mid |
| Brantford | low | \$ 800 | \$ 451 | \$ 1,251 | mid |
| Meaford | mid | \$ 671 | \$ 614 | \$ 1,285 | mid |
| Stratford | mid | \$ 767 | \$ 526 | \$ 1,294 | mid |
| Pelham | low | \$ 955 | \$ 343 | \$ 1,298 | mid |
| Vaughan | high | \$ 532 | \$ 768 | \$ 1,300 | mid |
| St. Catharines | mid | \$ 825 | \$ 486 | \$ 1,311 | mid |
| Sarnia | mid | \$ 760 | \$ 579 | \$ 1,339 | mid |

Commercial Comparisons—Motel (cont'd)

| Commercial - Motels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|---------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Tillsonburg | mid | \$ 759 | \$ 634 | \$ 1,393 | high |
| Niagara Falls | mid | \$ 849 | \$ 544 | \$ 1,394 | high |
| Hamilton | mid | \$ 923 | \$ 528 | \$ 1,451 | high |
| Barrie | high | \$ 850 | \$ 611 | \$ 1,461 | high |
| Kenora | mid | \$ 1,047 | \$ 485 | \$ 1,531 | high |
| St. Thomas | mid | \$ 913 | \$ 630 | \$ 1,543 | high |
| Cambridge | mid | \$ 866 | \$ 677 | \$ 1,543 | high |
| Kitchener | high | \$ 865 | \$ 686 | \$ 1,551 | high |
| Windsor | mid | \$ 1,065 | \$ 585 | \$ 1,650 | high |
| Brockville | low | \$ 1,067 | \$ 588 | \$ 1,654 | high |
| Whitby | high | \$ 981 | \$ 686 | \$ 1,667 | high |
| Belleville | mid | \$ 1,013 | \$ 654 | \$ 1,667 | high |
| London | high | \$ 1,096 | \$ 668 | \$ 1,764 | high |
| Guelph | high | \$ 987 | \$ 794 | \$ 1,781 | high |
| Timmins | mid | \$ 1,327 | \$ 552 | \$ 1,879 | high |
| Greater Sudbury | mid | \$ 1,412 | \$ 480 | \$ 1,892 | high |
| Kingston | high | \$ 1,198 | \$ 776 | \$ 1,974 | high |
| Niagara-on-the-Lake | high | \$ 1,106 | \$ 953 | \$ 2,059 | high |
| Milton | high | \$ 977 | \$ 1,165 | \$ 2,142 | high |
| Peterborough | high | \$ 1,218 | \$ 940 | \$ 2,158 | high |
| Waterloo | high | \$ 1,486 | \$ 1,219 | \$ 2,706 | high |
| Average | | \$ 748 | \$ 516 | \$ 1,263 | |
| Median | | \$ 733 | \$ 506 | \$ 1,229 | |
| Minimum | | \$ 141 | \$ 170 | \$ 356 | |
| Maximum | | \$ 1,486 | \$ 1,219 | \$ 2,706 | |

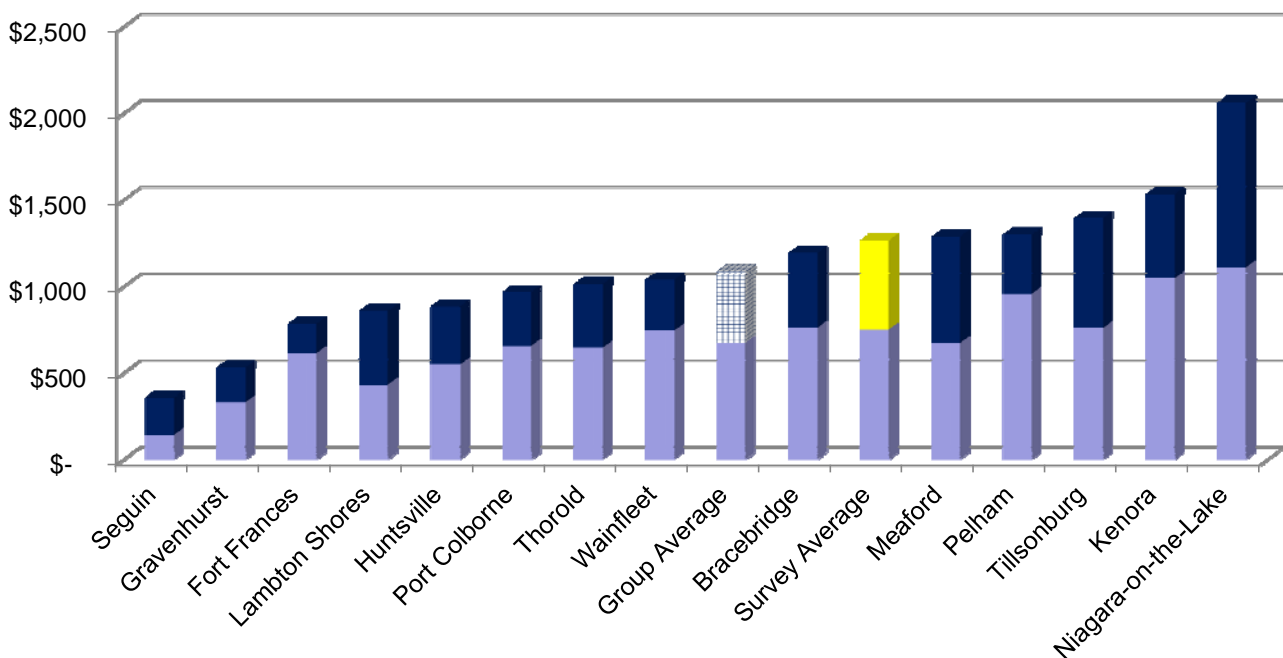
- On average, the motels in the survey have 44 rooms
- 62 municipalities were represented in the comparison

Commercial Comparisons - Motel—by Population Group

**Municipalities with populations less than 20,000
Taxes per Suite**

| Commercial - Motels Municipality | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|----------------------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Seguin | mid | \$ 141 | \$ 215 | \$ 356 | low |
| Gravenhurst | low | \$ 329 | \$ 200 | \$ 530 | low |
| Fort Frances | low | \$ 613 | \$ 170 | \$ 783 | low |
| Lambton Shores | low | \$ 430 | \$ 429 | \$ 858 | low |
| Huntsville | high | \$ 548 | \$ 335 | \$ 883 | low |
| Port Colborne | low | \$ 654 | \$ 312 | \$ 966 | low |
| Thorold | low | \$ 645 | \$ 368 | \$ 1,013 | low |
| Wainfleet | low | \$ 744 | \$ 291 | \$ 1,036 | mid |
| Bracebridge | high | \$ 759 | \$ 432 | \$ 1,191 | mid |
| Meaford | mid | \$ 671 | \$ 614 | \$ 1,285 | mid |
| Pelham | low | \$ 955 | \$ 343 | \$ 1,298 | mid |
| Tillsonburg | mid | \$ 759 | \$ 634 | \$ 1,393 | high |
| Kenora | mid | \$ 1,047 | \$ 485 | \$ 1,531 | high |
| Niagara-on-the-Lake | high | \$ 1,106 | \$ 953 | \$ 2,059 | high |
| < 20,000 | | \$ 672 | \$ 413 | \$ 1,084 | |

■ 2011 Municipal Taxes ■ 2011 Education Taxes



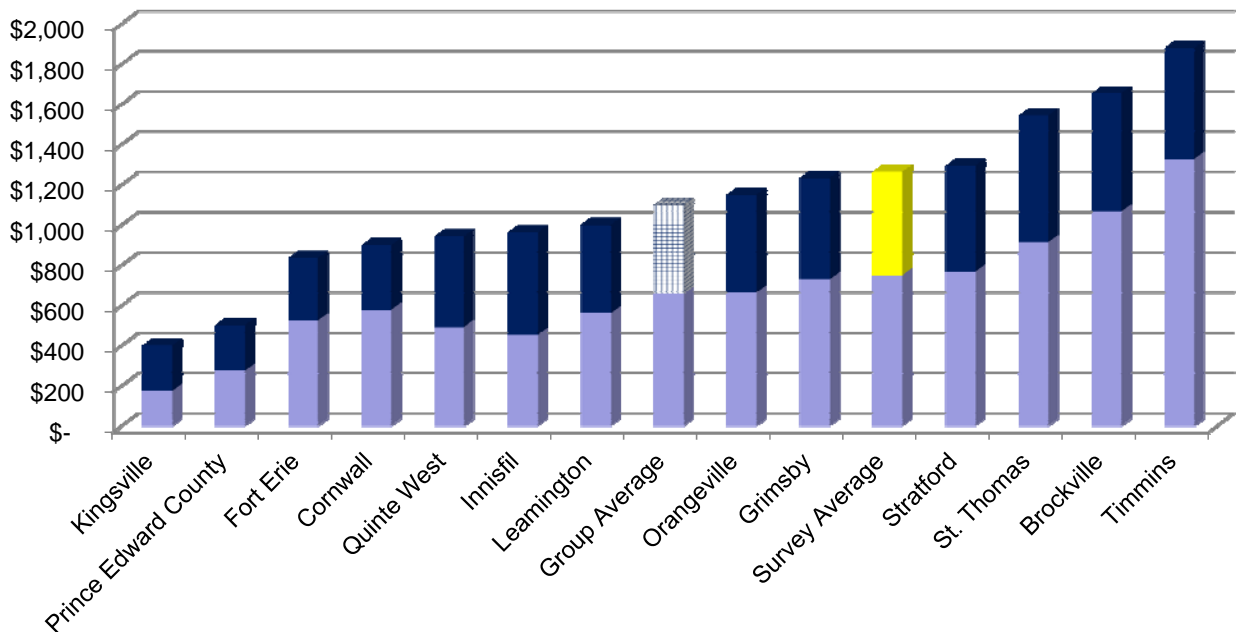
Commercial Comparisons - Motel—by Population Group (cont'd)

Municipalities with populations between 20,000—49,999

Taxes per Suite

| Commercial - Motels Municipality | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|----------------------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Kingsville | low | \$ 174 | \$ 225 | \$ 399 | low |
| Prince Edward County | low | \$ 275 | \$ 226 | \$ 501 | low |
| Fort Erie | low | \$ 523 | \$ 312 | \$ 836 | low |
| Cornwall | low | \$ 578 | \$ 320 | \$ 898 | low |
| Quinte West | low | \$ 491 | \$ 451 | \$ 943 | low |
| Innisfil | high | \$ 453 | \$ 509 | \$ 962 | low |
| Leamington | mid | \$ 561 | \$ 438 | \$ 999 | low |
| Orangeville | high | \$ 664 | \$ 485 | \$ 1,148 | mid |
| Grimsby | mid | \$ 731 | \$ 502 | \$ 1,233 | mid |
| Stratford | mid | \$ 767 | \$ 526 | \$ 1,294 | mid |
| St. Thomas | mid | \$ 913 | \$ 630 | \$ 1,543 | high |
| Brockville | low | \$ 1,067 | \$ 588 | \$ 1,654 | high |
| Timmins | mid | \$ 1,327 | \$ 552 | \$ 1,879 | high |
| 20,000 - 49,999 | | \$ 656 | \$ 443 | \$ 1,099 | |

■ 2011 Municipal Taxes ■ 2011 Education Taxes

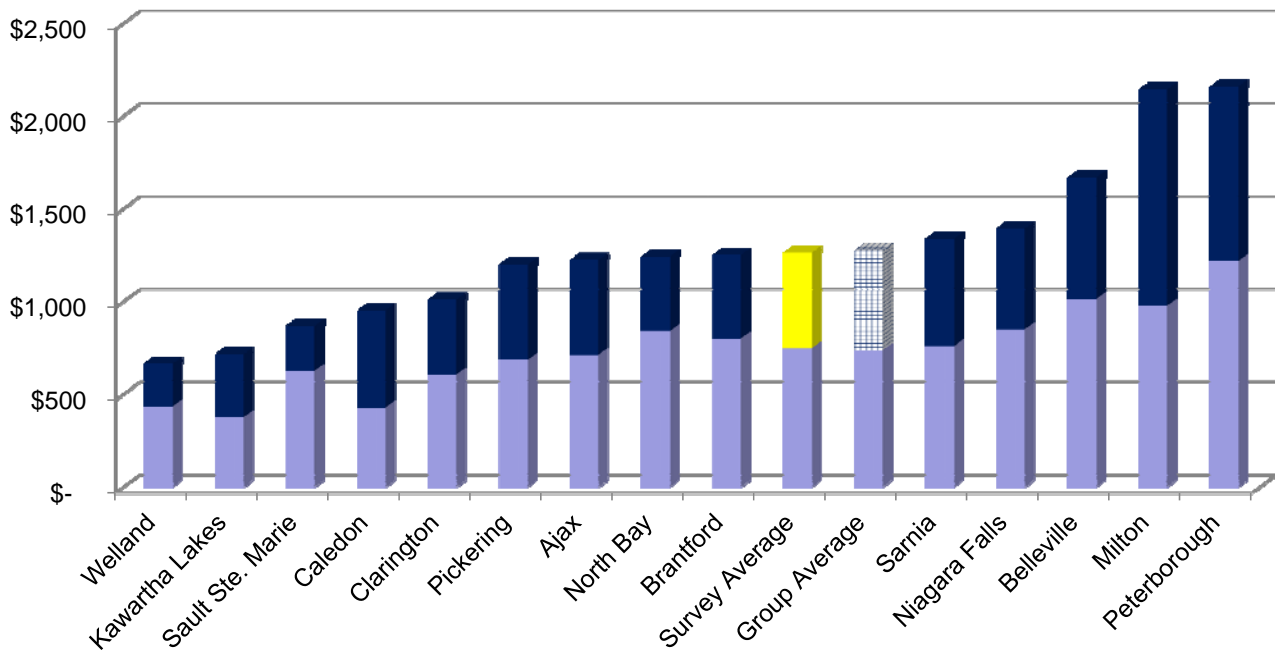


Commercial Comparisons - Motel —by Population Group (cont'd)

**Municipalities with populations between 50,000—99,999
Taxes per Suite**

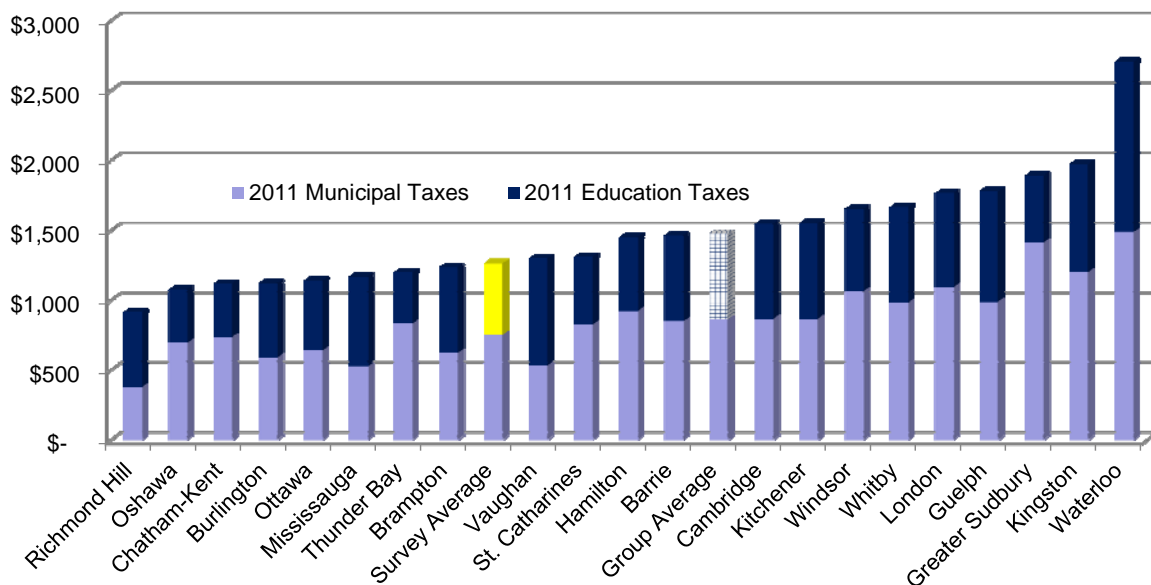
| Commercial - Motels Municipality | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|----------------------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Welland | low | \$ 434 | \$ 232 | \$ 666 | low |
| Kawartha Lakes | low | \$ 375 | \$ 342 | \$ 717 | low |
| Sault Ste. Marie | low | \$ 624 | \$ 246 | \$ 870 | low |
| Caledon | high | \$ 429 | \$ 523 | \$ 952 | low |
| Clarington | mid | \$ 605 | \$ 407 | \$ 1,011 | low |
| Pickering | mid | \$ 687 | \$ 513 | \$ 1,200 | mid |
| Ajax | high | \$ 711 | \$ 514 | \$ 1,225 | mid |
| North Bay | low | \$ 841 | \$ 402 | \$ 1,243 | mid |
| Brantford | low | \$ 800 | \$ 451 | \$ 1,251 | mid |
| Sarnia | mid | \$ 760 | \$ 579 | \$ 1,339 | mid |
| Niagara Falls | mid | \$ 849 | \$ 544 | \$ 1,394 | high |
| Belleville | mid | \$ 1,013 | \$ 654 | \$ 1,667 | high |
| Milton | high | \$ 977 | \$ 1,165 | \$ 2,142 | high |
| Peterborough | high | \$ 1,218 | \$ 940 | \$ 2,158 | high |
| 50,000 - 99,999 | | \$ 737 | \$ 537 | \$ 1,274 | |

■ 2011 Municipal Taxes ■ 2011 Education Taxes



Commercial Comparisons - Motel—by Population Group (cont'd)
Municipalities with populations 100,000+
Taxes per Suite

| Commercial - Motels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|---------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Richmond Hill | high | \$ 379 | \$ 537 | \$ 916 | low |
| Oshawa | mid | \$ 696 | \$ 379 | \$ 1,075 | mid |
| Chatham-Kent | low | \$ 734 | \$ 385 | \$ 1,119 | mid |
| Burlington | high | \$ 591 | \$ 531 | \$ 1,122 | mid |
| Ottawa | mid | \$ 640 | \$ 500 | \$ 1,140 | mid |
| Mississauga | high | \$ 528 | \$ 641 | \$ 1,169 | mid |
| Thunder Bay | low | \$ 832 | \$ 369 | \$ 1,201 | mid |
| Brampton | high | \$ 623 | \$ 613 | \$ 1,236 | mid |
| Vaughan | high | \$ 532 | \$ 768 | \$ 1,300 | mid |
| St. Catharines | mid | \$ 825 | \$ 486 | \$ 1,311 | mid |
| Hamilton | mid | \$ 923 | \$ 528 | \$ 1,451 | high |
| Barrie | high | \$ 850 | \$ 611 | \$ 1,461 | high |
| Cambridge | mid | \$ 866 | \$ 677 | \$ 1,543 | high |
| Kitchener | high | \$ 865 | \$ 686 | \$ 1,551 | high |
| Windsor | mid | \$ 1,065 | \$ 585 | \$ 1,650 | high |
| Whitby | high | \$ 981 | \$ 686 | \$ 1,667 | high |
| London | high | \$ 1,096 | \$ 668 | \$ 1,764 | high |
| Guelph | high | \$ 987 | \$ 794 | \$ 1,781 | high |
| Greater Sudbury | mid | \$ 1,412 | \$ 480 | \$ 1,892 | high |
| Kingston | high | \$ 1,198 | \$ 776 | \$ 1,974 | high |
| Waterloo | high | \$ 1,486 | \$ 1,219 | \$ 2,706 | high |
| > 100,000 | | \$ 862 | \$ 615 | \$ 1,477 | |



Commercial Comparisons - Motel—by Location

| Commercial - Motels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|-------------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Prince Edward County | low | \$ 275 | \$ 226 | \$ 501 | low |
| Kawartha Lakes | low | \$ 375 | \$ 342 | \$ 717 | low |
| Cornwall | low | \$ 578 | \$ 320 | \$ 898 | low |
| Quinte West | low | \$ 491 | \$ 451 | \$ 943 | low |
| Ottawa | mid | \$ 640 | \$ 500 | \$ 1,140 | mid |
| Brockville | low | \$ 1,067 | \$ 588 | \$ 1,654 | high |
| Belleville | mid | \$ 1,013 | \$ 654 | \$ 1,667 | high |
| Kingston | high | \$ 1,198 | \$ 776 | \$ 1,974 | high |
| Peterborough | high | \$ 1,218 | \$ 940 | \$ 2,158 | high |
| Eastern | | \$ 762 | \$ 533 | \$ 1,295 | |
| Richmond Hill | high | \$ 379 | \$ 537 | \$ 916 | low |
| Caledon | high | \$ 429 | \$ 523 | \$ 952 | low |
| Clarington | mid | \$ 605 | \$ 407 | \$ 1,011 | low |
| Oshawa | mid | \$ 696 | \$ 379 | \$ 1,075 | mid |
| Burlington | high | \$ 591 | \$ 531 | \$ 1,122 | mid |
| Mississauga | high | \$ 528 | \$ 641 | \$ 1,169 | mid |
| Pickering | mid | \$ 687 | \$ 513 | \$ 1,200 | mid |
| Ajax | high | \$ 711 | \$ 514 | \$ 1,225 | mid |
| Brampton | high | \$ 623 | \$ 613 | \$ 1,236 | mid |
| Vaughan | high | \$ 532 | \$ 768 | \$ 1,300 | mid |
| Whitby | high | \$ 981 | \$ 686 | \$ 1,667 | high |
| Milton | high | \$ 977 | \$ 1,165 | \$ 2,142 | high |
| GTA | | \$ 645 | \$ 606 | \$ 1,251 | |
| Welland | low | \$ 434 | \$ 232 | \$ 666 | low |
| Fort Erie | low | \$ 523 | \$ 312 | \$ 836 | low |
| Port Colborne | low | \$ 654 | \$ 312 | \$ 966 | low |
| Thorold | low | \$ 645 | \$ 368 | \$ 1,013 | low |
| Wainfleet | low | \$ 744 | \$ 291 | \$ 1,036 | mid |
| Grimsby | mid | \$ 731 | \$ 502 | \$ 1,233 | mid |
| Pelham | low | \$ 955 | \$ 343 | \$ 1,298 | mid |
| St. Catharines | mid | \$ 825 | \$ 486 | \$ 1,311 | mid |
| Niagara Falls | mid | \$ 849 | \$ 544 | \$ 1,394 | high |
| Hamilton | mid | \$ 923 | \$ 528 | \$ 1,451 | high |
| Niagara-on-the-Lake | high | \$ 1,106 | \$ 953 | \$ 2,059 | high |
| Niagara/Hamilton | | \$ 763 | \$ 443 | \$ 1,206 | |

Commercial Comparisons - Motel—by Location (cont'd)

| Commercial - Motels | CVA Ranking | 2011 Municipal Taxes Per Suite | 2011 Education Taxes Per Suite | 2011 Total Taxes Per Suite | Relative Tax Burden |
|---------------------------|-------------|--------------------------------|--------------------------------|----------------------------|---------------------|
| Seguin | mid | \$ 141 | \$ 215 | \$ 356 | low |
| Fort Frances | low | \$ 613 | \$ 170 | \$ 783 | low |
| Sault Ste. Marie | low | \$ 624 | \$ 246 | \$ 870 | low |
| Thunder Bay | low | \$ 832 | \$ 369 | \$ 1,201 | mid |
| North Bay | low | \$ 841 | \$ 402 | \$ 1,243 | mid |
| Kenora | mid | \$ 1,047 | \$ 485 | \$ 1,531 | high |
| Timmins | mid | \$ 1,327 | \$ 552 | \$ 1,879 | high |
| Greater Sudbury | mid | \$ 1,412 | \$ 480 | \$ 1,892 | high |
| North | | \$ 855 | \$ 365 | \$ 1,219 | |
| Gravenhurst | low | \$ 329 | \$ 200 | \$ 530 | low |
| Huntsville | high | \$ 548 | \$ 335 | \$ 883 | low |
| Innisfil | high | \$ 453 | \$ 509 | \$ 962 | low |
| Orangeville | high | \$ 664 | \$ 485 | \$ 1,148 | mid |
| Bracebridge | high | \$ 759 | \$ 432 | \$ 1,191 | mid |
| Barrie | high | \$ 850 | \$ 611 | \$ 1,461 | high |
| Simcoe/Musk./Duff. | | \$ 601 | \$ 429 | \$ 1,029 | |
| Kingsville | low | \$ 174 | \$ 225 | \$ 399 | low |
| Lambton Shores | low | \$ 430 | \$ 429 | \$ 858 | low |
| Leamington | mid | \$ 561 | \$ 438 | \$ 999 | low |
| Chatham-Kent | low | \$ 734 | \$ 385 | \$ 1,119 | mid |
| Brantford | low | \$ 800 | \$ 451 | \$ 1,251 | mid |
| Meaford | mid | \$ 671 | \$ 614 | \$ 1,285 | mid |
| Stratford | mid | \$ 767 | \$ 526 | \$ 1,294 | mid |
| Sarnia | mid | \$ 760 | \$ 579 | \$ 1,339 | mid |
| Tillsonburg | mid | \$ 759 | \$ 634 | \$ 1,393 | high |
| St. Thomas | mid | \$ 913 | \$ 630 | \$ 1,543 | high |
| Cambridge | mid | \$ 866 | \$ 677 | \$ 1,543 | high |
| Kitchener | high | \$ 865 | \$ 686 | \$ 1,551 | high |
| Windsor | mid | \$ 1,065 | \$ 585 | \$ 1,650 | high |
| London | high | \$ 1,096 | \$ 668 | \$ 1,764 | high |
| Guelph | high | \$ 987 | \$ 794 | \$ 1,781 | high |
| Waterloo | high | \$ 1,486 | \$ 1,219 | \$ 2,706 | high |
| Southwest | | \$ 808 | \$ 596 | \$ 1,405 | |

Commercial Summary - Office

| low | mid | high |
|------------------------|-----------------|-------------|
| Belleville | Brockville | Ajax |
| Brantford | Chatham-Kent | Aurora |
| Central Elgin | Fort Erie | Barrie |
| Fort Frances | Georgina | Brampton |
| Halton Hills | Greater Sudbury | Burlington |
| Kawartha Lakes | Grimsby | Caledon |
| Leamington | Hamilton | Cambridge |
| London | Innisfil | Clarington |
| Milton | Kitchener | Cornwall |
| Newmarket | Markham | Guelph |
| Niagara-on-the-Lake | Mississauga | Kenora |
| Penetanguishene | Niagara Falls | King |
| Port Colborne | North Bay | Kingston |
| Prince Edward County | Orangeville | Oakville |
| Quinte West | Oshawa | Ottawa |
| Sarnia | Peterborough | Pickering |
| Sault Ste. Marie | Richmond Hill | Stratford |
| St. Marys | St. Catharines | Tecumseh |
| Timmins | St. Thomas | Thunder Bay |
| Welland | Thorold | Tillsonburg |
| Whitchurch-Stouffville | Vaughan | Whitby |
| | Waterloo | |
| | Windsor | |

Commercial Summary - Neighbourhood Shopping

| low | mid | high |
|----------------------|------------------------|------------------|
| Belleville | Ajax | Aurora |
| Bracebridge | Fort Erie | Barrie |
| Central Elgin | Fort Frances | Brampton |
| East Gwillimbury | Greater Sudbury | Brantford |
| Georgina | Grimsby | Brockville |
| Gravenhurst | Halton Hills | Burlington |
| Huntsville | Kingston | Caledon |
| Innisfil | Kitchener | Cambridge |
| Kawartha Lakes | Lincoln | Chatham-Kent |
| Kenora | Markham | Clarington |
| King | Milton | Cornwall |
| Kingsville | Newmarket | Guelph |
| Lambton Shores | North Bay | Hamilton |
| Leamington | Oshawa | London |
| Meaford | Pelham | Mississauga |
| Middlesex Centre | Port Colborne | Oakville |
| Niagara Falls | Quinte West | Orangeville |
| Niagara-on-the-Lake | Richmond Hill | Ottawa |
| North Dumfries | St. Catharines | Peterborough |
| Penetanguishene | Tecumseh | Pickering |
| Prince Edward County | Tillsonburg | Sarnia |
| St. Marys | Waterloo | Sault Ste. Marie |
| Stratford | Welland | St. Thomas |
| The Blue Mountains | Whitby | Thunder Bay |
| Thorold | Whitchurch-Stouffville | Vaughan |
| Timmins | Woolwich | Windsor |
| Wellesley | | |
| West Lincoln | | |
| Wilmot | | |

Commercial Summary - Hotel

| low | mid | high |
|----------------|------------------|---------------------|
| Aurora | Barrie | Ajax |
| Chatham-Kent | Belleville | Caledon |
| Clarington | Brampton | Cambridge |
| Cornwall | Brantford | Greater Sudbury |
| Fort Erie | Brockville | Grimsby |
| Fort Frances | Burlington | Guelph |
| Halton Hills | Kitchener | Hamilton |
| Kenora | Markham | Kingston |
| Lambton Shores | Milton | London |
| Lincoln | Mississauga | Niagara Falls |
| Newmarket | Sault Ste. Marie | Niagara-on-the-Lake |
| Oakville | St. Catharines | North Bay |
| Oshawa | Thorold | Orangeville |
| Quinte West | Thunder Bay | Ottawa |
| Richmond Hill | Welland | Stratford |
| Sarnia | Whitby | Vaughan |
| Seguin | Windsor | Waterloo |
| Timmins | | |

Commercial Summary - Motel

| low | mid | high |
|----------------------|----------------|---------------------|
| Caledon | Ajax | Barrie |
| Clarington | Bracebridge | Belleville |
| Cornwall | Brampton | Brockville |
| Fort Erie | Brantford | Cambridge |
| Fort Frances | Burlington | Greater Sudbury |
| Gravenhurst | Chatham-Kent | Guelph |
| Huntsville | Grimsby | Hamilton |
| Innisfil | Meaford | Kenora |
| Kawartha Lakes | Mississauga | Kingston |
| Kingsville | North Bay | Kitchener |
| Lambton Shores | Orangeville | London |
| Leamington | Oshawa | Milton |
| Port Colborne | Ottawa | Niagara Falls |
| Prince Edward County | Pelham | Niagara-on-the-Lake |
| Quinte West | Pickering | Peterborough |
| Richmond Hill | Sarnia | St. Thomas |
| Sault Ste. Marie | St. Catharines | Tillsonburg |
| Seguin | Stratford | Timmins |
| Thorold | Thunder Bay | Waterloo |
| Welland | Vaughan | Whitby |
| | Wainfleet | Windsor |

Commercial Comparisons - Summary

| Eastern | Relative Tax Burden | | | |
|----------------------|----------------------------|------------------------|---------------------------|---------------------------|
| | Relative Tax Burden Office | Neighbourhood Shopping | Relative Tax Burden Hotel | Relative Tax Burden Motel |
| Belleville | low | low | mid | high |
| Brockville | mid | high | mid | high |
| Cornwall | high | high | low | low |
| Kawartha Lakes | low | low | | low |
| Kingston | high | mid | high | high |
| Ottawa | high | high | high | mid |
| Peterborough | mid | high | | high |
| Prince Edward County | low | low | | low |
| Quinte West | low | mid | low | low |

| GTA | Relative Tax Burden | | | |
|------------------------|----------------------------|------------------------|---------------------------|---------------------------|
| | Relative Tax Burden Office | Neighbourhood Shopping | Relative Tax Burden Hotel | Relative Tax Burden Motel |
| Ajax | high | mid | high | mid |
| Aurora | high | high | low | |
| Brampton | high | high | mid | mid |
| Burlington | high | high | mid | mid |
| Caledon | high | high | high | low |
| Clarington | high | high | low | low |
| East Gwillimbury | | low | | |
| Georgina | mid | low | | |
| Halton Hills | low | mid | low | |
| King | high | low | | |
| Markham | mid | mid | mid | |
| Milton | low | mid | mid | high |
| Mississauga | mid | high | mid | mid |
| Newmarket | low | mid | low | |
| Oakville | high | high | low | |
| Oshawa | mid | mid | low | mid |
| Pickering | high | high | | mid |
| Richmond Hill | mid | mid | low | low |
| Vaughan | mid | high | high | mid |
| Whitby | high | mid | mid | high |
| Whitchurch-Stouffville | low | mid | | |

Commercial Comparisons - Summary (cont'd)

| Southwest | Relative Tax Burden | | | |
|--------------------|----------------------------|------------------------|---------------------------|---------------------------|
| | Relative Tax Burden Office | Neighbourhood Shopping | Relative Tax Burden Hotel | Relative Tax Burden Motel |
| Brantford | low | high | mid | mid |
| Cambridge | high | high | high | high |
| Central Elgin | low | low | | |
| Chatham-Kent | mid | high | low | mid |
| Guelph | high | high | high | high |
| Kingsville | | low | | low |
| Kitchener | mid | mid | mid | high |
| Lambton Shores | | low | low | low |
| Leamington | low | low | | low |
| London | low | high | high | high |
| Meaford | | low | | mid |
| Middlesex Centre | | low | | |
| North Dumfries | | low | | |
| Sarnia | low | high | low | mid |
| St. Marys | low | low | | |
| St. Thomas | mid | high | | high |
| Stratford | high | low | high | mid |
| Tecumseh | high | mid | | |
| The Blue Mountains | | low | | |
| Tillsonburg | high | mid | | high |
| Waterloo | mid | mid | high | high |
| Wellesley | | low | | |
| Wilmot | | low | | |
| Windsor | mid | high | mid | high |
| Woolwich | | mid | | |

| Simcoe/Musk/Duff | Relative Tax Burden | | | |
|------------------|----------------------------|------------------------|---------------------------|---------------------------|
| | Relative Tax Burden Office | Neighbourhood Shopping | Relative Tax Burden Hotel | Relative Tax Burden Motel |
| Barrie | high | high | mid | mid |
| Bracebridge | | low | | mid |
| Gravenhurst | | low | | low |
| Huntsville | | low | | low |
| Innisfil | mid | low | | low |
| Orangeville | low | high | high | mid |
| Penetanguishene | low | low | | |

Commercial Comparisons - Summary (cont'd)

| Niagara/Hamilton | Relative Tax Burden Office | Relative Tax Burden Neighbourhood Shopping | Relative Tax Burden Hotel | Relative Tax Burden Motel |
|---------------------|-------------------------------|--|------------------------------|------------------------------|
| Fort Erie | mid | mid | low | low |
| Grimsby | mid | mid | high | mid |
| Hamilton | mid | high | high | high |
| Lincoln | | mid | low | |
| Niagara Falls | mid | low | high | high |
| Niagara-on-the-Lake | low | low | high | high |
| Pelham | | mid | | mid |
| Port Colborne | low | mid | | low |
| St. Catharines | mid | mid | mid | mid |
| Thorold | mid | low | mid | low |
| Wainfleet | | | | mid |
| Welland | low | mid | mid | low |
| West Lincoln | | low | | |

| Northern | Relative Tax Burden Office | Relative Tax Burden Neighbourhood Shopping | Relative Tax Burden Hotel | Relative Tax Burden Motel |
|------------------|-------------------------------|--|------------------------------|------------------------------|
| Fort Frances | low | mid | low | low |
| Greater Sudbury | mid | mid | high | high |
| Kenora | high | low | low | high |
| North Bay | mid | mid | high | mid |
| Sault Ste. Marie | low | high | mid | low |
| Seguin | | | low | low |
| Thunder Bay | high | high | mid | mid |
| Timmins | low | low | low | high |

Industrial Comparisons - Standard Industrial

| Industrial - Standard | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|-----------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Meaford | low | \$ 0.23 | \$ 0.19 | \$ 0.42 | low |
| Seguin | low | \$ 0.19 | \$ 0.31 | \$ 0.50 | low |
| Quinte West | low | \$ 0.47 | \$ 0.33 | \$ 0.80 | low |
| Kawartha Lakes | low | \$ 0.34 | \$ 0.47 | \$ 0.82 | low |
| Bracebridge | high | \$ 0.63 | \$ 0.20 | \$ 0.83 | low |
| Cornwall | low | \$ 0.60 | \$ 0.28 | \$ 0.87 | low |
| North Bay | low | \$ 0.55 | \$ 0.36 | \$ 0.91 | low |
| Huntsville | high | \$ 0.56 | \$ 0.47 | \$ 1.03 | low |
| Gravenhurst | high | \$ 0.62 | \$ 0.43 | \$ 1.05 | low |
| Middlesex Centre | low | \$ 0.48 | \$ 0.59 | \$ 1.07 | low |
| Barrie | mid | \$ 0.57 | \$ 0.50 | \$ 1.07 | low |
| St. Thomas | low | \$ 0.65 | \$ 0.44 | \$ 1.09 | low |
| Pelham | low | \$ 0.68 | \$ 0.45 | \$ 1.13 | low |
| Central Elgin | low | \$ 0.79 | \$ 0.41 | \$ 1.19 | low |
| Port Colborne | low | \$ 0.80 | \$ 0.41 | \$ 1.20 | low |
| Lambton Shores | low | \$ 0.62 | \$ 0.61 | \$ 1.23 | low |
| St. Marys | low | \$ 0.76 | \$ 0.49 | \$ 1.25 | low |
| The Blue Mountains | mid | \$ 0.50 | \$ 0.76 | \$ 1.26 | low |
| Brockville | low | \$ 0.82 | \$ 0.46 | \$ 1.27 | low |
| Welland | low | \$ 0.89 | \$ 0.45 | \$ 1.33 | low |
| Penetanguishene | mid | \$ 0.67 | \$ 0.68 | \$ 1.34 | low |
| Kingston | low | \$ 0.91 | \$ 0.53 | \$ 1.44 | low |
| Kenora | mid | \$ 1.00 | \$ 0.46 | \$ 1.46 | low |
| Tillsonburg | low | \$ 0.91 | \$ 0.56 | \$ 1.47 | low |
| Innisfil | mid | \$ 0.62 | \$ 0.86 | \$ 1.48 | low |
| London | low | \$ 0.95 | \$ 0.56 | \$ 1.51 | low |
| Fort Frances | low | \$ 1.17 | \$ 0.34 | \$ 1.51 | low |
| Woolwich | mid | \$ 0.70 | \$ 0.84 | \$ 1.54 | mid |
| Leamington | low | \$ 0.96 | \$ 0.63 | \$ 1.59 | mid |
| Chatham-Kent | low | \$ 1.07 | \$ 0.53 | \$ 1.59 | mid |
| Belleville | low | \$ 1.05 | \$ 0.57 | \$ 1.62 | mid |
| Kitchener | mid | \$ 0.84 | \$ 0.79 | \$ 1.63 | mid |
| Sarnia | mid | \$ 0.95 | \$ 0.69 | \$ 1.64 | mid |
| Stratford | low | \$ 1.07 | \$ 0.57 | \$ 1.64 | mid |
| Cambridge | mid | \$ 0.88 | \$ 0.77 | \$ 1.65 | mid |
| Thorold | low | \$ 1.05 | \$ 0.61 | \$ 1.66 | mid |
| Fort Erie | low | \$ 1.04 | \$ 0.62 | \$ 1.66 | mid |
| Niagara-on-the-Lake | mid | \$ 0.91 | \$ 0.78 | \$ 1.68 | mid |
| Halton Hills | high | \$ 0.87 | \$ 0.82 | \$ 1.69 | mid |
| Richmond Hill | high | \$ 0.70 | \$ 1.00 | \$ 1.70 | mid |
| Kingsville | mid | \$ 0.84 | \$ 0.87 | \$ 1.70 | mid |
| Sault Ste. Marie | low | \$ 1.29 | \$ 0.42 | \$ 1.71 | mid |

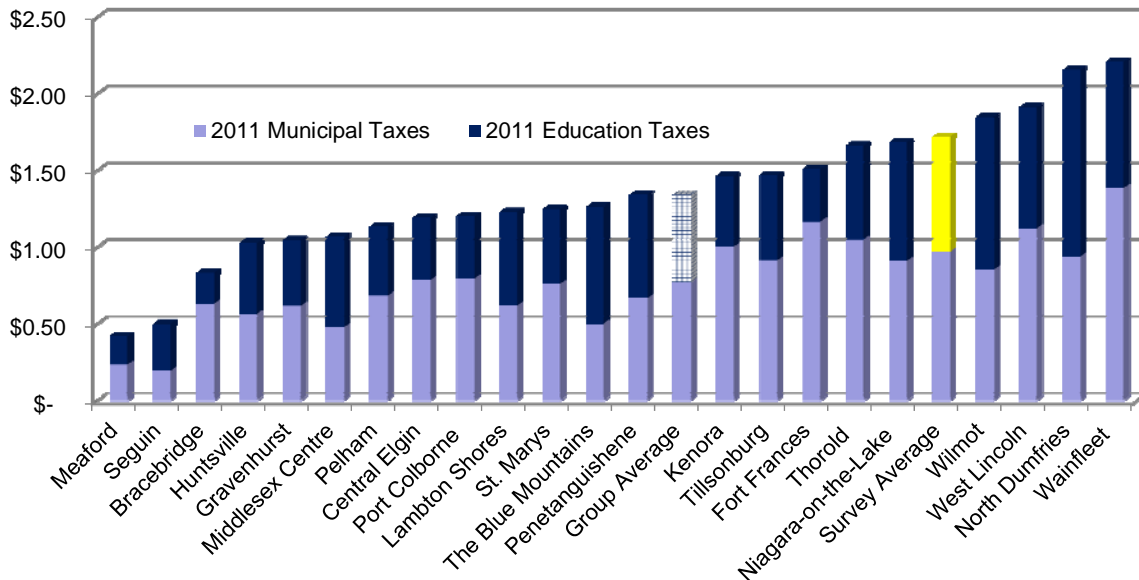
Industrial Comparisons - Standard Industrial (cont'd)

| Industrial - Standard | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Peterborough | mid | \$ 1.00 | \$ 0.71 | \$ 1.71 | mid |
| Vaughan | high | \$ 0.71 | \$ 1.01 | \$ 1.72 | mid |
| Grimsby | mid | \$ 1.05 | \$ 0.70 | \$ 1.74 | mid |
| Timmins | mid | \$ 1.29 | \$ 0.46 | \$ 1.76 | mid |
| St. Catharines | mid | \$ 1.12 | \$ 0.65 | \$ 1.77 | mid |
| Whitchurch-Stouffville | high | \$ 0.75 | \$ 1.04 | \$ 1.80 | mid |
| Thunder Bay | low | \$ 1.37 | \$ 0.43 | \$ 1.80 | mid |
| Niagara Falls | mid | \$ 1.11 | \$ 0.69 | \$ 1.81 | mid |
| Lincoln | mid | \$ 1.08 | \$ 0.75 | \$ 1.83 | mid |
| Wilmot | high | \$ 0.85 | \$ 0.99 | \$ 1.85 | mid |
| West Lincoln | mid | \$ 1.12 | \$ 0.79 | \$ 1.91 | mid |
| Tecumseh | mid | \$ 0.97 | \$ 0.94 | \$ 1.91 | mid |
| Orangeville | mid | \$ 1.16 | \$ 0.79 | \$ 1.95 | high |
| Windsor | mid | \$ 1.28 | \$ 0.67 | \$ 1.95 | high |
| Aurora | high | \$ 0.88 | \$ 1.10 | \$ 1.98 | high |
| Newmarket | high | \$ 0.92 | \$ 1.10 | \$ 2.02 | high |
| Brantford | mid | \$ 1.26 | \$ 0.77 | \$ 2.03 | high |
| Pickering | mid | \$ 1.25 | \$ 0.86 | \$ 2.11 | high |
| Oshawa | mid | \$ 1.37 | \$ 0.75 | \$ 2.11 | high |
| North Dumfries | high | \$ 0.94 | \$ 1.22 | \$ 2.15 | high |
| Markham | high | \$ 0.87 | \$ 1.29 | \$ 2.16 | high |
| Clarington | mid | \$ 1.32 | \$ 0.87 | \$ 2.19 | high |
| Waterloo | high | \$ 1.13 | \$ 1.07 | \$ 2.19 | high |
| Wainfleet | mid | \$ 1.38 | \$ 0.82 | \$ 2.21 | high |
| King | high | \$ 0.96 | \$ 1.27 | \$ 2.23 | high |
| Burlington | high | \$ 1.19 | \$ 1.10 | \$ 2.29 | high |
| Guelph | mid | \$ 1.35 | \$ 0.96 | \$ 2.30 | high |
| Brampton | high | \$ 1.13 | \$ 1.21 | \$ 2.35 | high |
| East Gwillimbury | high | \$ 1.03 | \$ 1.33 | \$ 2.37 | high |
| Mississauga | high | \$ 1.03 | \$ 1.34 | \$ 2.38 | high |
| Milton | high | \$ 1.11 | \$ 1.28 | \$ 2.39 | high |
| Georgina | high | \$ 1.28 | \$ 1.16 | \$ 2.44 | high |
| Greater Sudbury | mid | \$ 1.87 | \$ 0.59 | \$ 2.45 | high |
| Hamilton | high | \$ 1.71 | \$ 0.79 | \$ 2.50 | high |
| Whitby | high | \$ 1.52 | \$ 1.02 | \$ 2.55 | high |
| Oakville | high | \$ 1.30 | \$ 1.26 | \$ 2.56 | high |
| Ajax | high | \$ 1.54 | \$ 1.05 | \$ 2.59 | high |
| Caledon | high | \$ 1.09 | \$ 1.53 | \$ 2.62 | high |
| Ottawa | high | \$ 1.85 | \$ 1.33 | \$ 3.18 | high |
| Average | | \$ 0.97 | \$ 0.75 | \$ 1.72 | |
| Median | | \$ 0.96 | \$ 0.71 | \$ 1.70 | |
| Minimum | | \$ 0.19 | \$ 0.19 | \$ 0.42 | |
| Maximum | | \$ 1.87 | \$ 1.53 | \$ 3.18 | |

The standard industrial properties have an average current value assessment per square foot of \$41 with a range of \$10 to \$104 per square foot

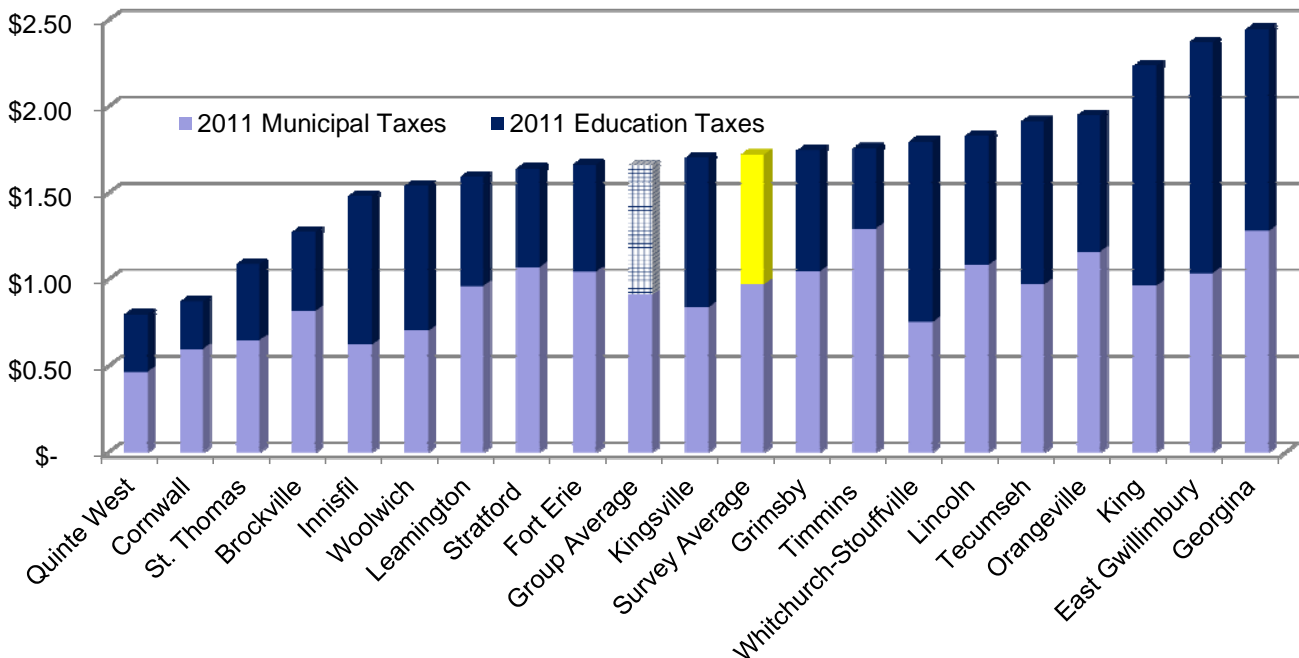
Standard Industrial Comparisons—by Population Group
Municipalities with populations less than 20,000
Taxes per Sq. Ft.

| Industrial - Standard | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|-----------------------|-------------|---|---|------------------------------------|--------------------------------|
| Meaford | low | \$ 0.23 | \$ 0.19 | \$ 0.42 | low |
| Seguin | low | \$ 0.19 | \$ 0.31 | \$ 0.50 | low |
| Bracebridge | high | \$ 0.63 | \$ 0.20 | \$ 0.83 | low |
| Huntsville | high | \$ 0.56 | \$ 0.47 | \$ 1.03 | low |
| Gravenhurst | high | \$ 0.62 | \$ 0.43 | \$ 1.05 | low |
| Middlesex Centre | low | \$ 0.48 | \$ 0.59 | \$ 1.07 | low |
| Pelham | low | \$ 0.68 | \$ 0.45 | \$ 1.13 | low |
| Central Elgin | low | \$ 0.79 | \$ 0.41 | \$ 1.19 | low |
| Port Colborne | low | \$ 0.80 | \$ 0.41 | \$ 1.20 | low |
| Lambton Shores | low | \$ 0.62 | \$ 0.61 | \$ 1.23 | low |
| St. Marys | low | \$ 0.76 | \$ 0.49 | \$ 1.25 | low |
| The Blue Mountains | mid | \$ 0.50 | \$ 0.76 | \$ 1.26 | low |
| Penetanguishene | mid | \$ 0.67 | \$ 0.68 | \$ 1.34 | low |
| Kenora | mid | \$ 1.00 | \$ 0.46 | \$ 1.46 | low |
| Tillsonburg | low | \$ 0.91 | \$ 0.56 | \$ 1.47 | low |
| Fort Frances | low | \$ 1.17 | \$ 0.34 | \$ 1.51 | low |
| Thorold | low | \$ 1.05 | \$ 0.61 | \$ 1.66 | mid |
| Niagara-on-the-Lake | mid | \$ 0.91 | \$ 0.78 | \$ 1.68 | mid |
| Wilmot | high | \$ 0.85 | \$ 0.99 | \$ 1.85 | mid |
| West Lincoln | mid | \$ 1.12 | \$ 0.79 | \$ 1.91 | mid |
| North Dumfries | high | \$ 0.94 | \$ 1.22 | \$ 2.15 | high |
| Wainfleet | mid | \$ 1.38 | \$ 0.82 | \$ 2.21 | high |
| < 20,000 | | \$ 0.77 | \$ 0.57 | \$ 1.34 | |



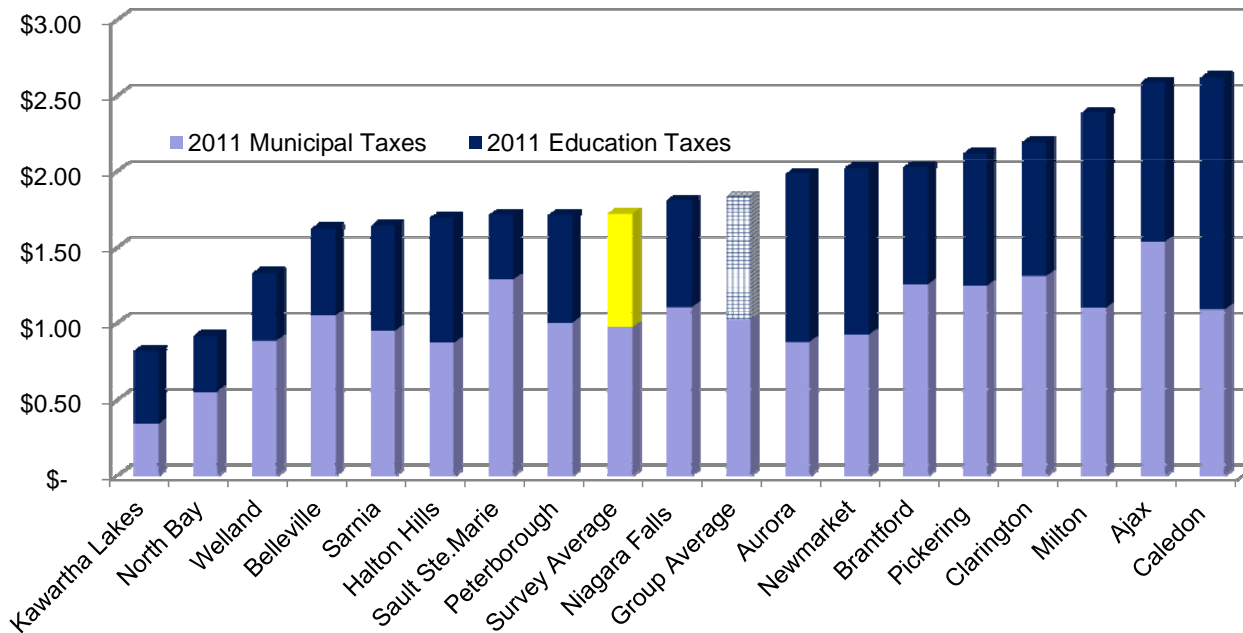
Standard Industrial Comparisons—by Population Group (cont'd)
Municipalities with populations between 20,000– 49,999
Taxes per Sq. Ft.

| Industrial - Standard | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-------------|---|---|------------------------------------|--------------------------------|
| Quinte West | low | \$ 0.47 | \$ 0.33 | \$ 0.80 | low |
| Cornwall | low | \$ 0.60 | \$ 0.28 | \$ 0.87 | low |
| St. Thomas | low | \$ 0.65 | \$ 0.44 | \$ 1.09 | low |
| Brockville | low | \$ 0.82 | \$ 0.46 | \$ 1.27 | low |
| Innisfil | mid | \$ 0.62 | \$ 0.86 | \$ 1.48 | low |
| Woolwich | mid | \$ 0.70 | \$ 0.84 | \$ 1.54 | mid |
| Leamington | low | \$ 0.96 | \$ 0.63 | \$ 1.59 | mid |
| Stratford | low | \$ 1.07 | \$ 0.57 | \$ 1.64 | mid |
| Fort Erie | low | \$ 1.04 | \$ 0.62 | \$ 1.66 | mid |
| Kingsville | mid | \$ 0.84 | \$ 0.87 | \$ 1.70 | mid |
| Grimsby | mid | \$ 1.05 | \$ 0.70 | \$ 1.74 | mid |
| Timmins | mid | \$ 1.29 | \$ 0.46 | \$ 1.76 | mid |
| Whitchurch-Stouffville | high | \$ 0.75 | \$ 1.04 | \$ 1.80 | mid |
| Lincoln | mid | \$ 1.08 | \$ 0.75 | \$ 1.83 | mid |
| Tecumseh | mid | \$ 0.97 | \$ 0.94 | \$ 1.91 | mid |
| Orangeville | mid | \$ 1.16 | \$ 0.79 | \$ 1.95 | high |
| King | high | \$ 0.96 | \$ 1.27 | \$ 2.23 | high |
| East Gwillimbury | high | \$ 1.03 | \$ 1.33 | \$ 2.37 | high |
| Georgina | high | \$ 1.28 | \$ 1.16 | \$ 2.44 | high |
| 20,000 - 49,999 | | \$ 0.91 | \$ 0.75 | \$ 1.67 | |



Standard Industrial Comparisons —by Population Group (cont'd)
Municipalities with populations between 50,000– 99,999
Taxes per Sq. Ft.

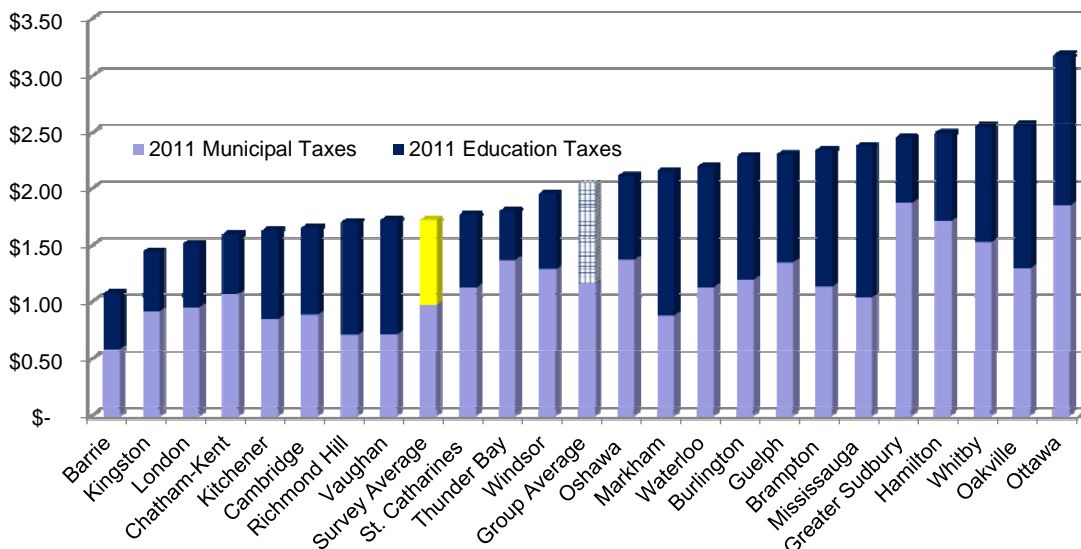
| Industrial - Standard | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-------------|---|---|------------------------------------|--------------------------------|
| Kawartha Lakes | low | \$ 0.34 | \$ 0.47 | \$ 0.82 | low |
| North Bay | low | \$ 0.55 | \$ 0.36 | \$ 0.91 | low |
| Welland | low | \$ 0.89 | \$ 0.45 | \$ 1.33 | low |
| Belleville | low | \$ 1.05 | \$ 0.57 | \$ 1.62 | mid |
| Sarnia | mid | \$ 0.95 | \$ 0.69 | \$ 1.64 | mid |
| Halton Hills | high | \$ 0.87 | \$ 0.82 | \$ 1.69 | mid |
| Sault Ste. Marie | low | \$ 1.29 | \$ 0.42 | \$ 1.71 | mid |
| Peterborough | mid | \$ 1.00 | \$ 0.71 | \$ 1.71 | mid |
| Niagara Falls | mid | \$ 1.11 | \$ 0.69 | \$ 1.81 | mid |
| Aurora | high | \$ 0.88 | \$ 1.10 | \$ 1.98 | high |
| Newmarket | high | \$ 0.92 | \$ 1.10 | \$ 2.02 | high |
| Brantford | mid | \$ 1.26 | \$ 0.77 | \$ 2.03 | high |
| Pickering | mid | \$ 1.25 | \$ 0.86 | \$ 2.11 | high |
| Clarington | mid | \$ 1.32 | \$ 0.87 | \$ 2.19 | high |
| Milton | high | \$ 1.11 | \$ 1.28 | \$ 2.39 | high |
| Ajax | high | \$ 1.54 | \$ 1.05 | \$ 2.59 | high |
| Caledon | high | \$ 1.09 | \$ 1.53 | \$ 2.62 | high |
| 50,000 - 99,999 | | \$ 1.02 | \$ 0.81 | \$ 1.83 | |



Standard Industrial Comparisons—by Population Group (cont'd)

**Municipalities with populations 100,000+
Taxes per Sq. Ft.**

| Industrial - Standard | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|-----------------------|-------------|---|---|------------------------------------|--------------------------------|
| Barrie | mid | \$ 0.57 | \$ 0.50 | \$ 1.07 | low |
| Kingston | low | \$ 0.91 | \$ 0.53 | \$ 1.44 | low |
| London | low | \$ 0.95 | \$ 0.56 | \$ 1.51 | low |
| Chatham-Kent | low | \$ 1.07 | \$ 0.53 | \$ 1.59 | mid |
| Kitchener | mid | \$ 0.84 | \$ 0.79 | \$ 1.63 | mid |
| Cambridge | mid | \$ 0.88 | \$ 0.77 | \$ 1.65 | mid |
| Richmond Hill | high | \$ 0.70 | \$ 1.00 | \$ 1.70 | mid |
| Vaughan | high | \$ 0.71 | \$ 1.01 | \$ 1.72 | mid |
| St. Catharines | mid | \$ 1.12 | \$ 0.65 | \$ 1.77 | mid |
| Thunder Bay | low | \$ 1.37 | \$ 0.43 | \$ 1.80 | mid |
| Windsor | mid | \$ 1.28 | \$ 0.67 | \$ 1.95 | high |
| Oshawa | mid | \$ 1.37 | \$ 0.75 | \$ 2.11 | high |
| Markham | high | \$ 0.87 | \$ 1.29 | \$ 2.16 | high |
| Waterloo | high | \$ 1.13 | \$ 1.07 | \$ 2.19 | high |
| Burlington | high | \$ 1.19 | \$ 1.10 | \$ 2.29 | high |
| Guelph | mid | \$ 1.35 | \$ 0.96 | \$ 2.30 | high |
| Brampton | high | \$ 1.13 | \$ 1.21 | \$ 2.35 | high |
| Mississauga | high | \$ 1.03 | \$ 1.34 | \$ 2.38 | high |
| Greater Sudbury | mid | \$ 1.87 | \$ 0.59 | \$ 2.45 | high |
| Hamilton | high | \$ 1.71 | \$ 0.79 | \$ 2.50 | high |
| Whitby | high | \$ 1.52 | \$ 1.02 | \$ 2.55 | high |
| Oakville | high | \$ 1.30 | \$ 1.26 | \$ 2.56 | high |
| Ottawa | high | \$ 1.85 | \$ 1.33 | \$ 3.18 | high |
| > 100,000 | | \$ 1.16 | \$ 0.88 | \$ 2.04 | |



Standard Industrial Comparisons—by Location

| Industrial - Standard | CVA Ranking | 2011 | | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-------------|----------------------------------|-----------------------------|------------------------------|--------------------------|
| | | 2011 Municipal Taxes per sq. ft. | Education Taxes per sq. ft. | | |
| Quinte West | low | \$ 0.47 | \$ 0.33 | \$ 0.80 | low |
| Kawartha Lakes | low | \$ 0.34 | \$ 0.47 | \$ 0.82 | low |
| Cornwall | low | \$ 0.60 | \$ 0.28 | \$ 0.87 | low |
| Brockville | low | \$ 0.82 | \$ 0.46 | \$ 1.27 | low |
| Kingston | low | \$ 0.91 | \$ 0.53 | \$ 1.44 | low |
| Belleville | low | \$ 1.05 | \$ 0.57 | \$ 1.62 | mid |
| Peterborough | mid | \$ 1.00 | \$ 0.71 | \$ 1.71 | mid |
| Ottawa | high | \$ 1.85 | \$ 1.33 | \$ 3.18 | high |
| Eastern | | \$ 0.88 | \$ 0.58 | \$ 1.46 | |
| Halton Hills | high | \$ 0.87 | \$ 0.82 | \$ 1.69 | mid |
| Richmond Hill | high | \$ 0.70 | \$ 1.00 | \$ 1.70 | mid |
| Vaughan | high | \$ 0.71 | \$ 1.01 | \$ 1.72 | mid |
| Whitchurch-Stouffville | high | \$ 0.75 | \$ 1.04 | \$ 1.80 | mid |
| Aurora | high | \$ 0.88 | \$ 1.10 | \$ 1.98 | high |
| Newmarket | high | \$ 0.92 | \$ 1.10 | \$ 2.02 | high |
| Pickering | mid | \$ 1.25 | \$ 0.86 | \$ 2.11 | high |
| Oshawa | mid | \$ 1.37 | \$ 0.75 | \$ 2.11 | high |
| Markham | high | \$ 0.87 | \$ 1.29 | \$ 2.16 | high |
| Clarington | mid | \$ 1.32 | \$ 0.87 | \$ 2.19 | high |
| King | high | \$ 0.96 | \$ 1.27 | \$ 2.23 | high |
| Burlington | high | \$ 1.19 | \$ 1.10 | \$ 2.29 | high |
| Brampton | high | \$ 1.13 | \$ 1.21 | \$ 2.35 | high |
| East Gwillimbury | high | \$ 1.03 | \$ 1.33 | \$ 2.37 | high |
| Mississauga | high | \$ 1.03 | \$ 1.34 | \$ 2.38 | high |
| Milton | high | \$ 1.11 | \$ 1.28 | \$ 2.39 | high |
| Georgina | high | \$ 1.28 | \$ 1.16 | \$ 2.44 | high |
| Whitby | high | \$ 1.52 | \$ 1.02 | \$ 2.55 | high |
| Oakville | high | \$ 1.30 | \$ 1.26 | \$ 2.56 | high |
| Ajax | high | \$ 1.54 | \$ 1.05 | \$ 2.59 | high |
| Caledon | high | \$ 1.09 | \$ 1.53 | \$ 2.62 | high |
| GTA | | \$ 1.09 | \$ 1.11 | \$ 2.20 | |
| Pelham | low | \$ 0.68 | \$ 0.45 | \$ 1.13 | low |
| Port Colborne | low | \$ 0.80 | \$ 0.41 | \$ 1.20 | low |
| Welland | low | \$ 0.89 | \$ 0.45 | \$ 1.33 | low |
| Thorold | low | \$ 1.05 | \$ 0.61 | \$ 1.66 | mid |
| Fort Erie | low | \$ 1.04 | \$ 0.62 | \$ 1.66 | mid |
| Niagara-on-the-Lake | mid | \$ 0.91 | \$ 0.78 | \$ 1.68 | mid |
| Grimsby | mid | \$ 1.05 | \$ 0.70 | \$ 1.74 | mid |
| St. Catharines | mid | \$ 1.12 | \$ 0.65 | \$ 1.77 | mid |
| Niagara Falls | mid | \$ 1.11 | \$ 0.69 | \$ 1.81 | mid |
| Lincoln | mid | \$ 1.08 | \$ 0.75 | \$ 1.83 | mid |
| West Lincoln | mid | \$ 1.12 | \$ 0.79 | \$ 1.91 | mid |
| Wainfleet | mid | \$ 1.38 | \$ 0.82 | \$ 2.21 | high |
| Hamilton | high | \$ 1.71 | \$ 0.79 | \$ 2.50 | high |
| Niagara/Hamilton | | \$ 1.07 | \$ 0.65 | \$ 1.73 | |

Standard Industrial Comparisons—by Location (cont'd)

| Industrial - Standard | CVA Ranking | 2011 | | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|---------------------------|-------------|-----------------------------|-----------------------------|------------------------------|--------------------------|
| | | Municipal Taxes per sq. ft. | Education Taxes per sq. ft. | | |
| Seguin | low | \$ 0.19 | \$ 0.31 | \$ 0.50 | low |
| North Bay | low | \$ 0.55 | \$ 0.36 | \$ 0.91 | low |
| Kenora | mid | \$ 1.00 | \$ 0.46 | \$ 1.46 | low |
| Fort Frances | low | \$ 1.17 | \$ 0.34 | \$ 1.51 | low |
| Sault Ste.Marie | low | \$ 1.29 | \$ 0.42 | \$ 1.71 | mid |
| Timmins | mid | \$ 1.29 | \$ 0.46 | \$ 1.76 | mid |
| Thunder Bay | low | \$ 1.37 | \$ 0.43 | \$ 1.80 | mid |
| Greater Sudbury | mid | \$ 1.87 | \$ 0.59 | \$ 2.45 | high |
| North | | \$ 1.09 | \$ 0.42 | \$ 1.51 | |
| Bracebridge | high | \$ 0.63 | \$ 0.20 | \$ 0.83 | low |
| Huntsville | high | \$ 0.56 | \$ 0.47 | \$ 1.03 | low |
| Gravenhurst | high | \$ 0.62 | \$ 0.43 | \$ 1.05 | low |
| Barrie | mid | \$ 0.57 | \$ 0.50 | \$ 1.07 | low |
| Penetanguishene | mid | \$ 0.67 | \$ 0.68 | \$ 1.34 | low |
| Innisfil | mid | \$ 0.62 | \$ 0.86 | \$ 1.48 | low |
| Orangeville | mid | \$ 1.16 | \$ 0.79 | \$ 1.95 | high |
| Simcoe/Musk./Duff. | | \$ 0.69 | \$ 0.56 | \$ 1.25 | |
| Meaford | low | \$ 0.23 | \$ 0.19 | \$ 0.42 | low |
| Middlesex Centre | low | \$ 0.48 | \$ 0.59 | \$ 1.07 | low |
| St. Thomas | low | \$ 0.65 | \$ 0.44 | \$ 1.09 | low |
| Central Elgin | low | \$ 0.79 | \$ 0.41 | \$ 1.19 | low |
| Lambton Shores | low | \$ 0.62 | \$ 0.61 | \$ 1.23 | low |
| St. Marys | low | \$ 0.76 | \$ 0.49 | \$ 1.25 | low |
| The Blue Mountains | mid | \$ 0.50 | \$ 0.76 | \$ 1.26 | low |
| Tillsonburg | low | \$ 0.91 | \$ 0.56 | \$ 1.47 | low |
| London | low | \$ 0.95 | \$ 0.56 | \$ 1.51 | low |
| Woolwich | mid | \$ 0.70 | \$ 0.84 | \$ 1.54 | mid |
| Leamington | low | \$ 0.96 | \$ 0.63 | \$ 1.59 | mid |
| Chatham-Kent | low | \$ 1.07 | \$ 0.53 | \$ 1.59 | mid |
| Kitchener | mid | \$ 0.84 | \$ 0.79 | \$ 1.63 | mid |
| Sarnia | mid | \$ 0.95 | \$ 0.69 | \$ 1.64 | mid |
| Stratford | low | \$ 1.07 | \$ 0.57 | \$ 1.64 | mid |
| Cambridge | mid | \$ 0.88 | \$ 0.77 | \$ 1.65 | mid |
| Kingsville | mid | \$ 0.84 | \$ 0.87 | \$ 1.70 | mid |
| Wilmot | high | \$ 0.85 | \$ 0.99 | \$ 1.85 | mid |
| Tecumseh | mid | \$ 0.97 | \$ 0.94 | \$ 1.91 | mid |
| Windsor | mid | \$ 1.28 | \$ 0.67 | \$ 1.95 | high |
| Brantford | mid | \$ 1.26 | \$ 0.77 | \$ 2.03 | high |
| North Dumfries | high | \$ 0.94 | \$ 1.22 | \$ 2.15 | high |
| Waterloo | high | \$ 1.13 | \$ 1.07 | \$ 2.19 | high |
| Guelph | mid | \$ 1.35 | \$ 0.96 | \$ 2.30 | high |
| Southwest | | \$ 0.87 | \$ 0.70 | \$ 1.58 | |

Large Industrial Comparisons

| Large Industrial | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| North Bay | low | \$ 0.26 | \$ 0.16 | \$ 0.42 | low |
| Clarington | low | \$ 0.30 | \$ 0.20 | \$ 0.50 | low |
| West Lincoln | low | \$ 0.31 | \$ 0.22 | \$ 0.53 | low |
| Stratford | low | \$ 0.32 | \$ 0.26 | \$ 0.58 | low |
| Kawartha Lakes | low | \$ 0.26 | \$ 0.34 | \$ 0.60 | low |
| Welland | low | \$ 0.46 | \$ 0.24 | \$ 0.70 | low |
| Chatham-Kent | low | \$ 0.50 | \$ 0.25 | \$ 0.75 | low |
| Barrie | mid | \$ 0.44 | \$ 0.38 | \$ 0.82 | low |
| Fort Erie | low | \$ 0.51 | \$ 0.31 | \$ 0.82 | low |
| Leamington | low | \$ 0.54 | \$ 0.34 | \$ 0.89 | low |
| Cornwall | low | \$ 0.61 | \$ 0.28 | \$ 0.89 | low |
| Kitchener | mid | \$ 0.52 | \$ 0.48 | \$ 1.01 | low |
| Kingston | low | \$ 0.64 | \$ 0.38 | \$ 1.02 | low |
| St. Catharines | low | \$ 0.65 | \$ 0.38 | \$ 1.02 | low |
| Thorold | low | \$ 0.65 | \$ 0.38 | \$ 1.03 | low |
| St. Thomas | low | \$ 0.67 | \$ 0.38 | \$ 1.05 | low |
| Sarnia | low | \$ 0.70 | \$ 0.35 | \$ 1.05 | low |
| Kingsville | mid | \$ 0.62 | \$ 0.47 | \$ 1.09 | low |
| Niagara Falls | low | \$ 0.67 | \$ 0.42 | \$ 1.10 | low |
| Cambridge | mid | \$ 0.58 | \$ 0.52 | \$ 1.10 | low |
| London | low | \$ 0.72 | \$ 0.39 | \$ 1.10 | low |
| Markham | high | \$ 0.46 | \$ 0.68 | \$ 1.15 | mid |
| Richmond Hill | high | \$ 0.47 | \$ 0.68 | \$ 1.15 | mid |
| Hamilton | low | \$ 0.89 | \$ 0.30 | \$ 1.19 | mid |
| Tillsonburg | mid | \$ 0.76 | \$ 0.46 | \$ 1.22 | mid |
| Brampton | high | \$ 0.61 | \$ 0.66 | \$ 1.27 | mid |
| St. Marys | mid | \$ 0.77 | \$ 0.50 | \$ 1.28 | mid |
| Whitchurch-Stouffville | high | \$ 0.54 | \$ 0.74 | \$ 1.28 | mid |
| Tecumseh | mid | \$ 0.77 | \$ 0.54 | \$ 1.31 | mid |
| Belleville | mid | \$ 0.86 | \$ 0.46 | \$ 1.32 | mid |
| Sault Ste. Marie | low | \$ 1.07 | \$ 0.25 | \$ 1.33 | mid |
| Woolwich | high | \$ 0.60 | \$ 0.72 | \$ 1.33 | mid |
| East Gwillimbury | high | \$ 0.59 | \$ 0.75 | \$ 1.34 | mid |
| Brockville | mid | \$ 0.88 | \$ 0.49 | \$ 1.37 | mid |
| Port Colborne | mid | \$ 0.91 | \$ 0.47 | \$ 1.38 | mid |
| Aurora | high | \$ 0.62 | \$ 0.79 | \$ 1.41 | mid |
| Ajax | mid | \$ 0.85 | \$ 0.58 | \$ 1.42 | mid |
| Waterloo | high | \$ 0.74 | \$ 0.70 | \$ 1.44 | mid |
| Guelph | mid | \$ 0.85 | \$ 0.60 | \$ 1.45 | mid |
| Newmarket | high | \$ 0.68 | \$ 0.81 | \$ 1.48 | high |

Large Industrial Comparisons (cont'd)

| Large Industrial | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Peterborough | mid | \$ 0.88 | \$ 0.62 | \$ 1.50 | high |
| Halton Hills | high | \$ 0.81 | \$ 0.77 | \$ 1.58 | high |
| Vaughan | high | \$ 0.65 | \$ 0.94 | \$ 1.59 | high |
| Thunder Bay | mid | \$ 1.22 | \$ 0.39 | \$ 1.61 | high |
| Brantford | mid | \$ 1.01 | \$ 0.61 | \$ 1.62 | high |
| Orangeville | high | \$ 0.97 | \$ 0.66 | \$ 1.63 | high |
| Whitby | high | \$ 1.01 | \$ 0.68 | \$ 1.69 | high |
| Oshawa | mid | \$ 1.12 | \$ 0.61 | \$ 1.72 | high |
| Burlington | high | \$ 0.91 | \$ 0.84 | \$ 1.75 | high |
| Milton | high | \$ 0.83 | \$ 0.94 | \$ 1.78 | high |
| Grimsby | high | \$ 1.09 | \$ 0.73 | \$ 1.82 | high |
| Caledon | high | \$ 0.77 | \$ 1.07 | \$ 1.84 | high |
| Windsor | mid | \$ 1.35 | \$ 0.54 | \$ 1.88 | high |
| Mississauga | high | \$ 0.83 | \$ 1.09 | \$ 1.92 | high |
| Oakville | high | \$ 1.08 | \$ 1.04 | \$ 2.13 | high |
| Pickering | high | \$ 1.26 | \$ 0.87 | \$ 2.13 | high |
| Greater Sudbury | mid | \$ 1.69 | \$ 0.48 | \$ 2.17 | high |
| Ottawa | high | \$ 1.33 | \$ 1.01 | \$ 2.34 | high |
| Average | | \$ 0.75 | \$ 0.55 | \$ 1.31 | |
| Median | | \$ 0.71 | \$ 0.51 | \$ 1.31 | |
| Minimum | | \$ 0.26 | \$ 0.16 | \$ 0.42 | |
| Maximum | | \$ 1.69 | \$ 1.09 | \$ 2.34 | |

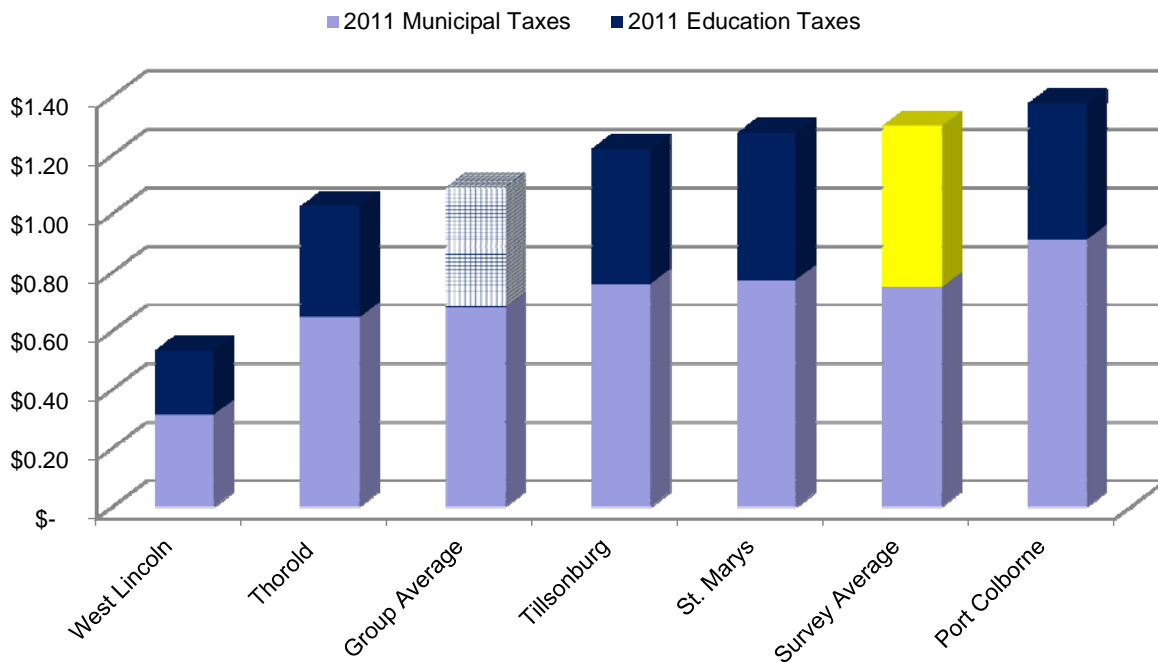
- 58 of the 84 municipalities were represented in the Large Industrial comparison
- Of the municipalities surveyed, Central Elgin, Hamilton, Greater Sudbury, Kenora, Ottawa, Windsor, Thunder Bay, St. Thomas, Sault Ste. Marie, Quinte West and the Counties of Essex and Lambton established a large industrial class
- The average current value assessment for large industrial properties in the survey is \$34, with a range from \$11 to \$72
- The average square footage of properties included in the survey is 355,000

Large Industrial Comparisons—by Population Group

Municipalities with populations less than 20,000

Taxes per Sq. Ft.

| Large Industrial | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|--------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| West Lincoln | low | \$ 0.31 | \$ 0.22 | \$ 0.53 | low |
| Thorold | low | \$ 0.65 | \$ 0.38 | \$ 1.03 | low |
| Tillsonburg | mid | \$ 0.76 | \$ 0.46 | \$ 1.22 | mid |
| St. Marys | mid | \$ 0.77 | \$ 0.50 | \$ 1.28 | mid |
| Port Colborne | mid | \$ 0.91 | \$ 0.47 | \$ 1.38 | mid |
| < 20,000 | | \$ 0.68 | \$ 0.41 | \$ 1.09 | |

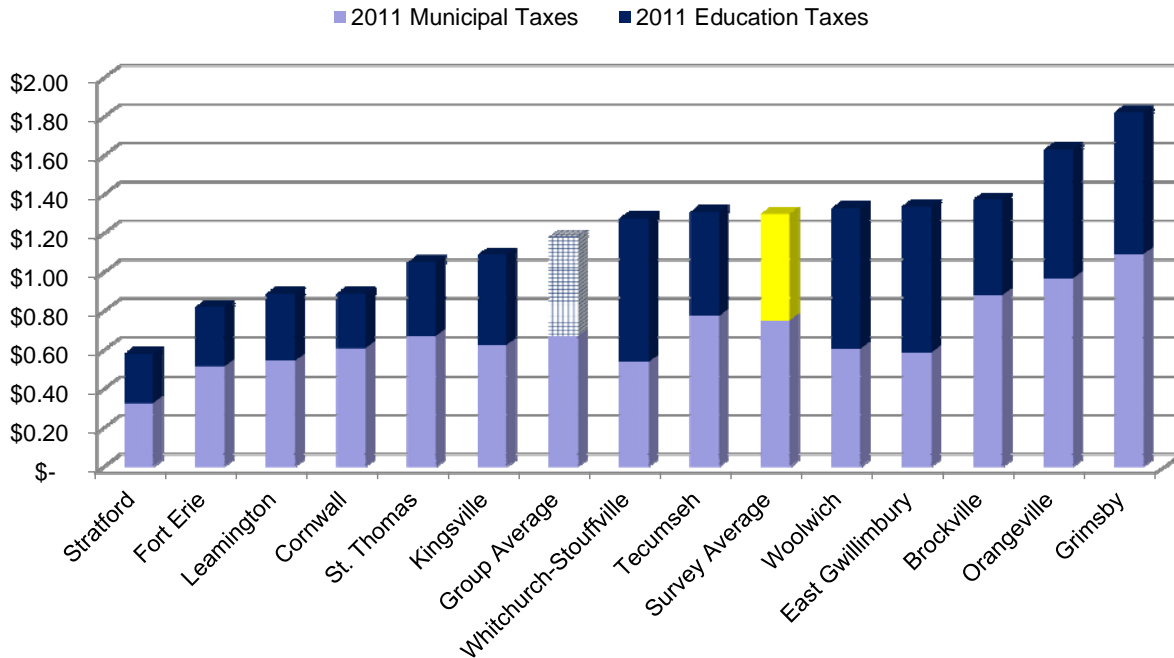


Large Industrial Comparisons —by Population Group (cont'd)

Municipalities with populations between 20,000-49,999

Taxes per Sq. Ft.

| Large Industrial | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Stratford | low | \$ 0.32 | \$ 0.26 | \$ 0.58 | low |
| Fort Erie | low | \$ 0.51 | \$ 0.31 | \$ 0.82 | low |
| Leamington | low | \$ 0.54 | \$ 0.34 | \$ 0.89 | low |
| Cornwall | low | \$ 0.61 | \$ 0.28 | \$ 0.89 | low |
| St. Thomas | low | \$ 0.67 | \$ 0.38 | \$ 1.05 | low |
| Kingsville | mid | \$ 0.62 | \$ 0.47 | \$ 1.09 | low |
| Whitchurch-Stouffville | high | \$ 0.54 | \$ 0.74 | \$ 1.28 | mid |
| Tecumseh | mid | \$ 0.77 | \$ 0.54 | \$ 1.31 | mid |
| Woolwich | high | \$ 0.60 | \$ 0.72 | \$ 1.33 | mid |
| East Gwillimbury | high | \$ 0.59 | \$ 0.75 | \$ 1.34 | mid |
| Brockville | mid | \$ 0.88 | \$ 0.49 | \$ 1.37 | mid |
| Orangeville | high | \$ 0.97 | \$ 0.66 | \$ 1.63 | high |
| Grimsby | high | \$ 1.09 | \$ 0.73 | \$ 1.82 | high |
| 20,000 - 49,999 | | \$ 0.67 | \$ 0.51 | \$ 1.18 | |



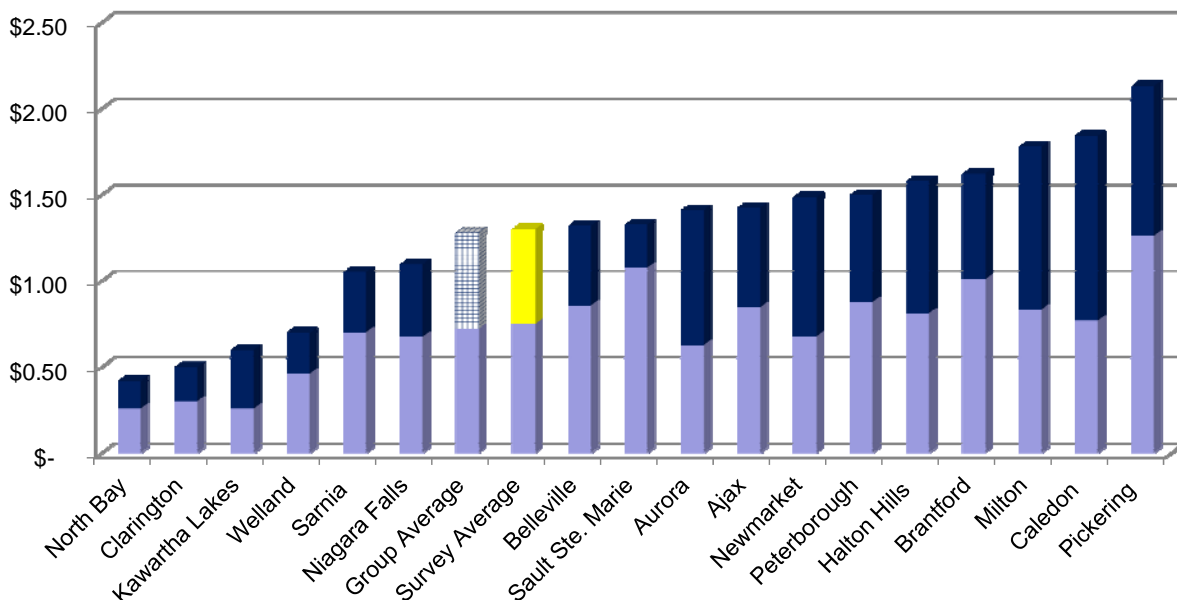
Large Industrial Comparisons —by Population Group (cont'd)

Municipalities with populations between 50,000-99,999

Taxes per Sq. Ft.

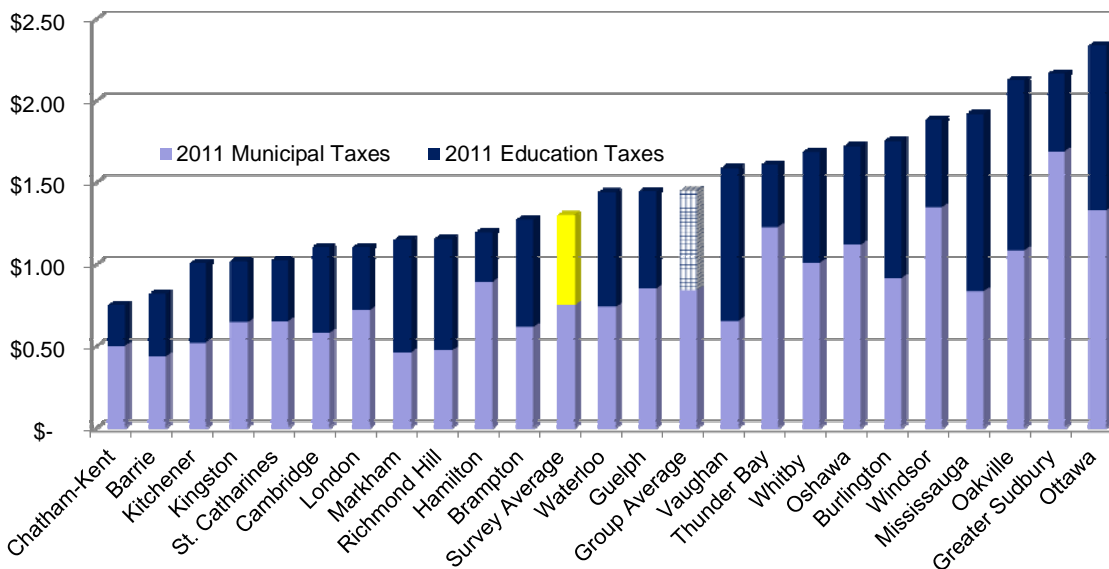
| Large Industrial | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|------------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| North Bay | low | \$ 0.26 | \$ 0.16 | \$ 0.42 | low |
| Clarington | low | \$ 0.30 | \$ 0.20 | \$ 0.50 | low |
| Kawartha Lakes | low | \$ 0.26 | \$ 0.34 | \$ 0.60 | low |
| Welland | low | \$ 0.46 | \$ 0.24 | \$ 0.70 | low |
| Sarnia | low | \$ 0.70 | \$ 0.35 | \$ 1.05 | low |
| Niagara Falls | low | \$ 0.67 | \$ 0.42 | \$ 1.10 | low |
| Belleville | mid | \$ 0.86 | \$ 0.46 | \$ 1.32 | mid |
| Sault Ste. Marie | low | \$ 1.07 | \$ 0.25 | \$ 1.33 | mid |
| Aurora | high | \$ 0.62 | \$ 0.79 | \$ 1.41 | mid |
| Ajax | mid | \$ 0.85 | \$ 0.58 | \$ 1.42 | mid |
| Newmarket | high | \$ 0.68 | \$ 0.81 | \$ 1.48 | high |
| Peterborough | mid | \$ 0.88 | \$ 0.62 | \$ 1.50 | high |
| Halton Hills | high | \$ 0.81 | \$ 0.77 | \$ 1.58 | high |
| Brantford | mid | \$ 1.01 | \$ 0.61 | \$ 1.62 | high |
| Milton | high | \$ 0.83 | \$ 0.94 | \$ 1.78 | high |
| Caledon | high | \$ 0.77 | \$ 1.07 | \$ 1.84 | high |
| Pickering | high | \$ 1.26 | \$ 0.87 | \$ 2.13 | high |
| 50,000 - 99,000 | | \$ 0.72 | \$ 0.56 | \$ 1.28 | |

■ 2011 Municipal Taxes ■ 2011 Education Taxes



Large Industrial Comparisons —by Population Group (cont'd)
Large Industrial - Municipalities with populations 100,000+ Taxes per Sq. Ft.

| Large Industrial | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|---------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Chatham-Kent | low | \$ 0.50 | \$ 0.25 | \$ 0.75 | low |
| Barrie | mid | \$ 0.44 | \$ 0.38 | \$ 0.82 | low |
| Kitchener | mid | \$ 0.52 | \$ 0.48 | \$ 1.01 | low |
| Kingston | low | \$ 0.64 | \$ 0.38 | \$ 1.02 | low |
| St. Catharines | low | \$ 0.65 | \$ 0.38 | \$ 1.02 | low |
| Cambridge | mid | \$ 0.58 | \$ 0.52 | \$ 1.10 | low |
| London | low | \$ 0.72 | \$ 0.39 | \$ 1.10 | low |
| Markham | high | \$ 0.46 | \$ 0.68 | \$ 1.15 | mid |
| Richmond Hill | high | \$ 0.47 | \$ 0.68 | \$ 1.15 | mid |
| Hamilton | low | \$ 0.89 | \$ 0.30 | \$ 1.19 | mid |
| Brampton | high | \$ 0.61 | \$ 0.66 | \$ 1.27 | mid |
| Waterloo | high | \$ 0.74 | \$ 0.70 | \$ 1.44 | mid |
| Guelph | mid | \$ 0.85 | \$ 0.60 | \$ 1.45 | mid |
| Vaughan | high | \$ 0.65 | \$ 0.94 | \$ 1.59 | high |
| Thunder Bay | mid | \$ 1.22 | \$ 0.39 | \$ 1.61 | high |
| Whitby | high | \$ 1.01 | \$ 0.68 | \$ 1.69 | high |
| Oshawa | mid | \$ 1.12 | \$ 0.61 | \$ 1.72 | high |
| Burlington | high | \$ 0.91 | \$ 0.84 | \$ 1.75 | high |
| Windsor | mid | \$ 1.35 | \$ 0.54 | \$ 1.88 | high |
| Mississauga | high | \$ 0.83 | \$ 1.09 | \$ 1.92 | high |
| Oakville | high | \$ 1.08 | \$ 1.04 | \$ 2.13 | high |
| Greater Sudbury | mid | \$ 1.69 | \$ 0.48 | \$ 2.17 | high |
| Ottawa | high | \$ 1.33 | \$ 1.01 | \$ 2.34 | high |
| > 100,000 | | \$ 0.84 | \$ 0.61 | \$ 1.45 | |



Large Industrial Comparisons —by Location

| Large Industrial | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|-------------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| Kawartha Lakes | low | \$ 0.26 | \$ 0.34 | \$ 0.60 | low |
| Cornwall | low | \$ 0.61 | \$ 0.28 | \$ 0.89 | low |
| Kingston | low | \$ 0.64 | \$ 0.38 | \$ 1.02 | low |
| Belleville | mid | \$ 0.86 | \$ 0.46 | \$ 1.32 | mid |
| Brockville | mid | \$ 0.88 | \$ 0.49 | \$ 1.37 | mid |
| Peterborough | mid | \$ 0.88 | \$ 0.62 | \$ 1.50 | high |
| Ottawa | high | \$ 1.33 | \$ 1.01 | \$ 2.34 | high |
| Eastern | | \$ 0.78 | \$ 0.51 | \$ 1.29 | |
| Clarington | low | \$ 0.30 | \$ 0.20 | \$ 0.50 | low |
| Markham | high | \$ 0.46 | \$ 0.68 | \$ 1.15 | mid |
| Richmond Hill | high | \$ 0.47 | \$ 0.68 | \$ 1.15 | mid |
| Brampton | high | \$ 0.61 | \$ 0.66 | \$ 1.27 | mid |
| Whitchurch-Stouffville | high | \$ 0.54 | \$ 0.74 | \$ 1.28 | mid |
| East Gwillimbury | high | \$ 0.59 | \$ 0.75 | \$ 1.34 | mid |
| Aurora | high | \$ 0.62 | \$ 0.79 | \$ 1.41 | mid |
| Ajax | mid | \$ 0.85 | \$ 0.58 | \$ 1.42 | mid |
| Newmarket | high | \$ 0.68 | \$ 0.81 | \$ 1.48 | high |
| Halton Hills | high | \$ 0.81 | \$ 0.77 | \$ 1.58 | high |
| Vaughan | high | \$ 0.65 | \$ 0.94 | \$ 1.59 | high |
| Whitby | high | \$ 1.01 | \$ 0.68 | \$ 1.69 | high |
| Oshawa | mid | \$ 1.12 | \$ 0.61 | \$ 1.72 | high |
| Burlington | high | \$ 0.91 | \$ 0.84 | \$ 1.75 | high |
| Milton | high | \$ 0.83 | \$ 0.94 | \$ 1.78 | high |
| Caledon | high | \$ 0.77 | \$ 1.07 | \$ 1.84 | high |
| Mississauga | high | \$ 0.83 | \$ 1.09 | \$ 1.92 | high |
| Oakville | high | \$ 1.08 | \$ 1.04 | \$ 2.13 | high |
| Pickering | high | \$ 1.26 | \$ 0.87 | \$ 2.13 | high |
| GTA | | \$ 0.76 | \$ 0.78 | \$ 1.53 | |
| West Lincoln | low | \$ 0.31 | \$ 0.22 | \$ 0.53 | low |
| Welland | low | \$ 0.46 | \$ 0.24 | \$ 0.70 | low |
| Fort Erie | low | \$ 0.51 | \$ 0.31 | \$ 0.82 | low |
| St. Catharines | low | \$ 0.65 | \$ 0.38 | \$ 1.02 | low |
| Thorold | low | \$ 0.65 | \$ 0.38 | \$ 1.03 | low |
| Niagara Falls | low | \$ 0.67 | \$ 0.42 | \$ 1.10 | low |
| Hamilton | low | \$ 0.89 | \$ 0.30 | \$ 1.19 | mid |
| Port Colborne | mid | \$ 0.91 | \$ 0.47 | \$ 1.38 | mid |
| Grimsby | high | \$ 1.09 | \$ 0.73 | \$ 1.82 | high |
| Niagara/Hamilton | | \$ 0.68 | \$ 0.38 | \$ 1.07 | |

Large Industrial Comparisons —by Location (cont'd)

| Large Industrial | CVA Ranking | 2011 Municipal Taxes per sq. ft. | 2011 Education Taxes per sq. ft. | 2011 Total Taxes per sq. ft. | 2011 Relative Tax Burden |
|---------------------------|-------------|----------------------------------|----------------------------------|------------------------------|--------------------------|
| North Bay | low | \$ 0.26 | \$ 0.16 | \$ 0.42 | low |
| Sault Ste. Marie | low | \$ 1.07 | \$ 0.25 | \$ 1.33 | mid |
| Thunder Bay | mid | \$ 1.22 | \$ 0.39 | \$ 1.61 | high |
| Greater Sudbury | mid | \$ 1.69 | \$ 0.48 | \$ 2.17 | high |
| North | | \$ 1.06 | \$ 0.32 | \$ 1.38 | |
| Barrie | mid | \$ 0.44 | \$ 0.38 | \$ 0.82 | low |
| Orangeville | high | \$ 0.97 | \$ 0.66 | \$ 1.63 | high |
| Simcoe/Musk./Duff. | | \$ 0.70 | \$ 0.52 | \$ 1.22 | |
| Stratford | low | \$ 0.32 | \$ 0.26 | \$ 0.58 | low |
| Chatham-Kent | low | \$ 0.50 | \$ 0.25 | \$ 0.75 | low |
| Leamington | low | \$ 0.54 | \$ 0.34 | \$ 0.89 | low |
| Kitchener | mid | \$ 0.52 | \$ 0.48 | \$ 1.01 | low |
| St. Thomas | low | \$ 0.67 | \$ 0.38 | \$ 1.05 | low |
| Sarnia | low | \$ 0.70 | \$ 0.35 | \$ 1.05 | low |
| Kingsville | mid | \$ 0.62 | \$ 0.47 | \$ 1.09 | low |
| Cambridge | mid | \$ 0.58 | \$ 0.52 | \$ 1.10 | low |
| London | low | \$ 0.72 | \$ 0.39 | \$ 1.10 | low |
| Tillsonburg | mid | \$ 0.76 | \$ 0.46 | \$ 1.22 | mid |
| St. Marys | mid | \$ 0.77 | \$ 0.50 | \$ 1.28 | mid |
| Tecumseh | mid | \$ 0.77 | \$ 0.54 | \$ 1.31 | mid |
| Woolwich | high | \$ 0.60 | \$ 0.72 | \$ 1.33 | mid |
| Waterloo | high | \$ 0.74 | \$ 0.70 | \$ 1.44 | mid |
| Guelph | mid | \$ 0.85 | \$ 0.60 | \$ 1.45 | mid |
| Brantford | mid | \$ 1.01 | \$ 0.61 | \$ 1.62 | high |
| Windsor | mid | \$ 1.35 | \$ 0.54 | \$ 1.88 | high |
| Southwest | | \$ 0.71 | \$ 0.48 | \$ 1.18 | |

Industrial Comparisons - Industrial Vacant Land Taxes per Acre

| Vacant Land Summary | 2011 CVA | 2011 Municipal Taxes | 2011 Education Taxes | 2011 Property Taxes | Vac. Land Relative Tax Burden |
|---------------------|----------|----------------------|----------------------|---------------------|-------------------------------|
| | Ranking | Per Acre | Per Acre | Per Acre | Ranking |
| Seguin | low | \$ 119 | \$ 189 | \$ 308 | low |
| Fort Frances | low | \$ 359 | \$ 106 | \$ 465 | low |
| Middlesex Centre | low | \$ 239 | \$ 295 | \$ 534 | low |
| Port Colborne | low | \$ 612 | \$ 312 | \$ 924 | low |
| Welland | low | \$ 665 | \$ 348 | \$ 1,012 | low |
| Brockville | low | \$ 652 | \$ 366 | \$ 1,018 | low |
| Meaford | low | \$ 568 | \$ 450 | \$ 1,019 | low |
| North Bay | low | \$ 627 | \$ 413 | \$ 1,040 | low |
| West Lincoln | low | \$ 652 | \$ 459 | \$ 1,111 | low |
| St. Thomas | low | \$ 670 | \$ 455 | \$ 1,126 | low |
| Quinte West | low | \$ 668 | \$ 475 | \$ 1,143 | low |
| Stratford | low | \$ 752 | \$ 401 | \$ 1,153 | low |
| Sault Ste. Marie | low | \$ 874 | \$ 284 | \$ 1,157 | low |
| Tillsonburg | low | \$ 761 | \$ 462 | \$ 1,224 | low |
| Fort Erie | low | \$ 780 | \$ 464 | \$ 1,244 | low |
| Cornwall | low | \$ 878 | \$ 405 | \$ 1,284 | low |
| Kingsville | low | \$ 638 | \$ 660 | \$ 1,298 | low |
| Greater Sudbury | low | \$ 999 | \$ 312 | \$ 1,311 | low |
| Belleville | low | \$ 855 | \$ 457 | \$ 1,312 | low |
| Chatham-Kent | low | \$ 952 | \$ 470 | \$ 1,422 | low |
| Kenora | low | \$ 1,077 | \$ 495 | \$ 1,572 | low |
| Sarnia | low | \$ 931 | \$ 683 | \$ 1,614 | low |
| Timmins | low | \$ 1,232 | \$ 412 | \$ 1,644 | low |
| Wilmot | mid | \$ 821 | \$ 954 | \$ 1,774 | low |
| Leamington | mid | \$ 1,115 | \$ 735 | \$ 1,851 | mid |
| Kingston | low | \$ 1,196 | \$ 701 | \$ 1,897 | mid |
| Peterborough | mid | \$ 1,154 | \$ 818 | \$ 1,972 | mid |
| Thorold | mid | \$ 1,386 | \$ 811 | \$ 2,197 | mid |
| St. Marys | mid | \$ 1,362 | \$ 886 | \$ 2,247 | mid |
| East Gwillimbury | mid | \$ 1,051 | \$ 1,344 | \$ 2,395 | mid |
| London | mid | \$ 1,597 | \$ 946 | \$ 2,543 | mid |
| Tecumseh | mid | \$ 1,318 | \$ 1,261 | \$ 2,578 | mid |
| Brantford | mid | \$ 1,642 | \$ 999 | \$ 2,641 | mid |
| Lincoln | mid | \$ 1,600 | \$ 1,101 | \$ 2,701 | mid |
| Barrie | mid | \$ 1,510 | \$ 1,316 | \$ 2,827 | mid |
| Woolwich | mid | \$ 1,289 | \$ 1,553 | \$ 2,843 | mid |
| Clarington | mid | \$ 1,762 | \$ 1,170 | \$ 2,931 | mid |
| Niagara Falls | mid | \$ 1,829 | \$ 1,141 | \$ 2,970 | mid |
| Georgina | high | \$ 1,513 | \$ 1,463 | \$ 2,976 | mid |
| Niagara-on-the-Lake | mid | \$ 1,713 | \$ 1,464 | \$ 3,176 | mid |
| Kitchener | mid | \$ 1,691 | \$ 1,587 | \$ 3,278 | mid |
| Thunder Bay | mid | \$ 2,522 | \$ 792 | \$ 3,314 | mid |
| Penetanguishene | mid | \$ 1,736 | \$ 1,633 | \$ 3,368 | mid |
| Grimsby | mid | \$ 2,058 | \$ 1,371 | \$ 3,429 | mid |

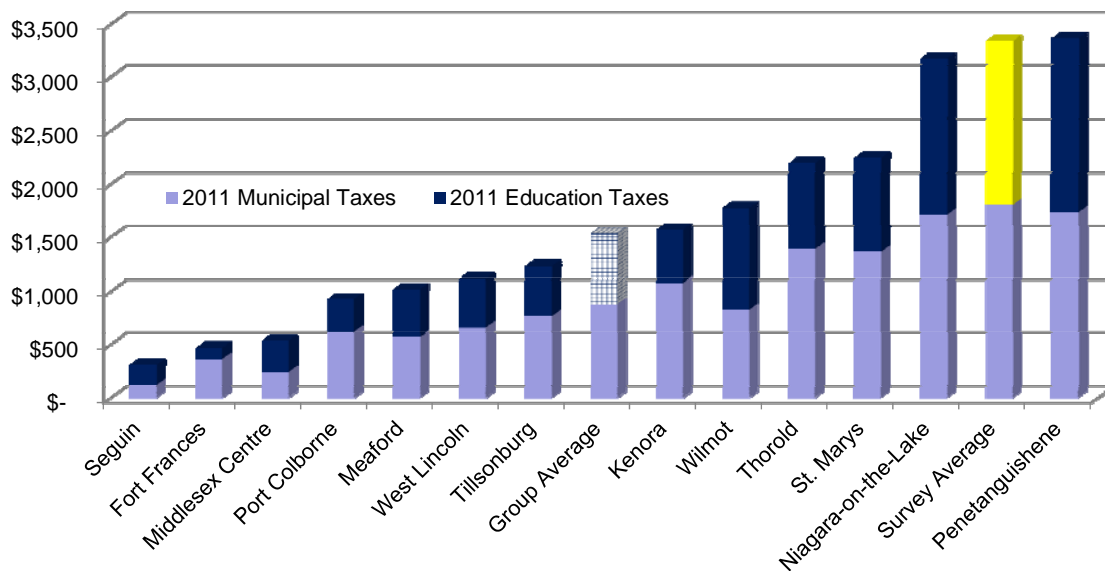
**Industrial Comparisons - Industrial Vacant Land per Acre
(cont'd)**

| Vacant Land Summary | 2011 CVA | 2011 Municipal Taxes | 2011 Education Taxes | 2011 Property Taxes | Vac. Land Relative Tax Burden |
|------------------------|----------|----------------------|----------------------|---------------------|-------------------------------|
| | Ranking | Per Acre | Per Acre | Per Acre | Ranking |
| Newmarket | high | \$ 1,582 | \$ 1,884 | \$ 3,467 | mid |
| King | high | \$ 1,548 | \$ 2,045 | \$ 3,593 | mid |
| Guelph | mid | \$ 2,189 | \$ 1,538 | \$ 3,728 | mid |
| Windsor | mid | \$ 2,568 | \$ 1,327 | \$ 3,895 | high |
| Waterloo | high | \$ 2,032 | \$ 1,932 | \$ 3,963 | high |
| Innisfil | high | \$ 1,658 | \$ 2,320 | \$ 3,978 | high |
| Whitchurch-Stouffville | high | \$ 1,695 | \$ 2,341 | \$ 4,037 | high |
| St. Catharines | mid | \$ 2,655 | \$ 1,531 | \$ 4,186 | high |
| Cambridge | high | \$ 2,192 | \$ 1,999 | \$ 4,190 | high |
| Orangeville | mid | \$ 2,593 | \$ 1,772 | \$ 4,365 | high |
| Caledon | high | \$ 2,030 | \$ 2,834 | \$ 4,864 | high |
| Whitby | high | \$ 3,265 | \$ 2,197 | \$ 5,462 | high |
| Oshawa | high | \$ 3,655 | \$ 1,983 | \$ 5,638 | high |
| Ottawa | high | \$ 3,328 | \$ 2,390 | \$ 5,719 | high |
| Hamilton | high | \$ 4,520 | \$ 1,643 | \$ 6,162 | high |
| Burlington | high | \$ 3,278 | \$ 3,014 | \$ 6,292 | high |
| Halton Hills | high | \$ 3,242 | \$ 3,055 | \$ 6,297 | high |
| Aurora | high | \$ 2,850 | \$ 3,584 | \$ 6,435 | high |
| Milton | high | \$ 3,186 | \$ 3,612 | \$ 6,798 | high |
| Ajax | high | \$ 4,056 | \$ 2,772 | \$ 6,828 | high |
| Mississauga | high | \$ 3,163 | \$ 4,127 | \$ 7,290 | high |
| Pickering | high | \$ 4,650 | \$ 3,204 | \$ 7,854 | high |
| Oakville | high | \$ 4,352 | \$ 4,212 | \$ 8,564 | high |
| Markham | high | \$ 3,645 | \$ 5,375 | \$ 9,020 | high |
| Richmond Hill | high | \$ 4,003 | \$ 5,713 | \$ 9,716 | high |
| Vaughan | high | \$ 4,021 | \$ 5,765 | \$ 9,786 | high |
| Average | | \$ 1,805 | \$ 1,537 | \$ 3,342 | |
| Median | | \$ 1,565 | \$ 1,215 | \$ 2,835 | |
| Minimum | | \$ 119 | \$ 106 | \$ 308 | |
| Maximum | | \$ 4,650 | \$ 5,765 | \$ 9,786 | |

- The average value for an acre of industrial land across the survey is \$144,000. The CVA ranges from \$12,000 to \$645,000 per acre across the survey
- Every effort was made to select serviced properties between 1 and 5 acres. The properties selected were serviced land averaging 2 acres - this provided better comparators upon which to complete the relative tax burden analysis

Industrial Comparisons—Industrial Vacant Land—by Population Group
Municipalities with populations less than 20,000
Taxes per Acre

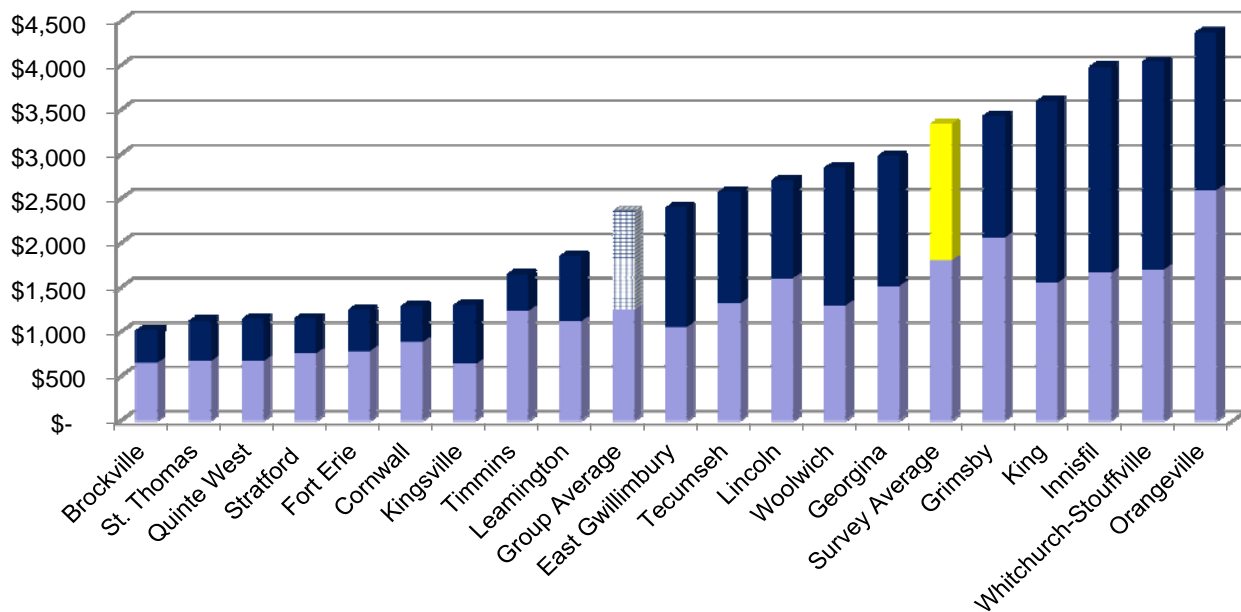
| Vacant Land Summary | 2011 CVA Ranking | 2011 Municipal Taxes Per Acre | 2011 Education Taxes Per Acre | 2011 Property Taxes Per Acre | Vac. Land Relative Tax Burden Ranking |
|---------------------|------------------|----------------------------------|----------------------------------|---------------------------------|---------------------------------------|
| Seguin | low | \$ 119 | \$ 189 | \$ 308 | low |
| Fort Frances | low | \$ 359 | \$ 106 | \$ 465 | low |
| Middlesex Centre | low | \$ 239 | \$ 295 | \$ 534 | low |
| Port Colborne | low | \$ 612 | \$ 312 | \$ 924 | low |
| Meaford | low | \$ 568 | \$ 450 | \$ 1,019 | low |
| West Lincoln | low | \$ 652 | \$ 459 | \$ 1,111 | low |
| Tillsonburg | low | \$ 761 | \$ 462 | \$ 1,224 | low |
| Kenora | low | \$ 1,077 | \$ 495 | \$ 1,572 | low |
| Wilmot | mid | \$ 821 | \$ 954 | \$ 1,774 | low |
| Thorold | mid | \$ 1,386 | \$ 811 | \$ 2,197 | mid |
| St. Marys | mid | \$ 1,362 | \$ 886 | \$ 2,247 | mid |
| Niagara-on-the-Lake | mid | \$ 1,713 | \$ 1,464 | \$ 3,176 | mid |
| Penetanguishene | mid | \$ 1,736 | \$ 1,633 | \$ 3,368 | mid |
| <20,000 | | \$ 877 | \$ 655 | \$ 1,532 | |



Industrial Comparisons—Industrial Vacant Land —by Population Group (cont'd)
Municipalities with populations
between 20,000– 49,999 Taxes per Acre

| Vacant Land Summary | 2011 CVA Ranking | 2011 Municipal Taxes | 2011 Education Taxes | 2011 Property Taxes | Vac. Land Relative Tax Burden Ranking |
|------------------------|------------------|----------------------|----------------------|---------------------|---------------------------------------|
| | | Per Acre | Per Acre | Per Acre | |
| Brockville | low | \$ 652 | \$ 366 | \$ 1,018 | low |
| St. Thomas | low | \$ 670 | \$ 455 | \$ 1,126 | low |
| Quinte West | low | \$ 668 | \$ 475 | \$ 1,143 | low |
| Stratford | low | \$ 752 | \$ 401 | \$ 1,153 | low |
| Fort Erie | low | \$ 780 | \$ 464 | \$ 1,244 | low |
| Cornwall | low | \$ 878 | \$ 405 | \$ 1,284 | low |
| Kingsville | low | \$ 638 | \$ 660 | \$ 1,298 | low |
| Timmins | low | \$ 1,232 | \$ 412 | \$ 1,644 | low |
| Leamington | mid | \$ 1,115 | \$ 735 | \$ 1,851 | mid |
| East Gwillimbury | mid | \$ 1,051 | \$ 1,344 | \$ 2,395 | mid |
| Tecumseh | mid | \$ 1,318 | \$ 1,261 | \$ 2,578 | mid |
| Lincoln | mid | \$ 1,600 | \$ 1,101 | \$ 2,701 | mid |
| Woolwich | mid | \$ 1,289 | \$ 1,553 | \$ 2,843 | mid |
| Georgina | high | \$ 1,513 | \$ 1,463 | \$ 2,976 | mid |
| Grimsby | mid | \$ 2,058 | \$ 1,371 | \$ 3,429 | mid |
| King | high | \$ 1,548 | \$ 2,045 | \$ 3,593 | mid |
| Innisfil | high | \$ 1,658 | \$ 2,320 | \$ 3,978 | high |
| Whitchurch-Stouffville | high | \$ 1,695 | \$ 2,341 | \$ 4,037 | high |
| Orangeville | mid | \$ 2,593 | \$ 1,772 | \$ 4,365 | high |
| 20,000 - 49,999 | | \$ 1,248 | \$ 1,102 | \$ 2,350 | |

■ 2011 Municipal Taxes ■ 2011 Education Taxes



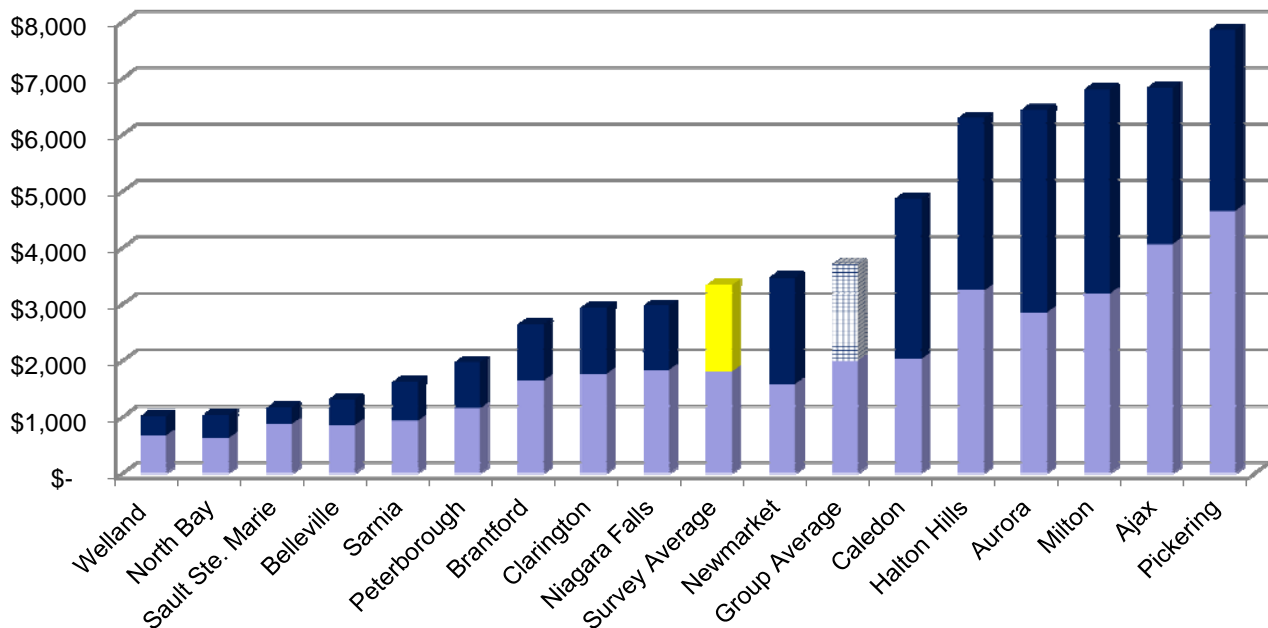
Industrial Comparisons—Industrial Vacant Land —by Population Group (cont'd)

Municipalities with populations between 50,000– 99,999

Taxes per Acre

| Vacant Land Summary | 2011 CVA Ranking | 2011 Municipal Taxes Per Acre | 2011 Education Taxes Per Acre | 2011 Property Taxes Per Acre | Vac. Land Relative Tax Burden Ranking |
|------------------------|------------------|----------------------------------|----------------------------------|---------------------------------|--|
| Welland | low | \$ 665 | \$ 348 | \$ 1,012 | low |
| North Bay | low | \$ 627 | \$ 413 | \$ 1,040 | low |
| Sault Ste. Marie | low | \$ 874 | \$ 284 | \$ 1,157 | low |
| Belleville | low | \$ 855 | \$ 457 | \$ 1,312 | low |
| Sarnia | low | \$ 931 | \$ 683 | \$ 1,614 | low |
| Peterborough | mid | \$ 1,154 | \$ 818 | \$ 1,972 | mid |
| Brantford | mid | \$ 1,642 | \$ 999 | \$ 2,641 | mid |
| Clarington | mid | \$ 1,762 | \$ 1,170 | \$ 2,931 | mid |
| Niagara Falls | mid | \$ 1,829 | \$ 1,141 | \$ 2,970 | mid |
| Newmarket | high | \$ 1,582 | \$ 1,884 | \$ 3,467 | mid |
| Caledon | high | \$ 2,030 | \$ 2,834 | \$ 4,864 | high |
| Halton Hills | high | \$ 3,242 | \$ 3,055 | \$ 6,297 | high |
| Aurora | high | \$ 2,850 | \$ 3,584 | \$ 6,435 | high |
| Milton | high | \$ 3,186 | \$ 3,612 | \$ 6,798 | high |
| Ajax | high | \$ 4,056 | \$ 2,772 | \$ 6,828 | high |
| Pickering | high | \$ 4,650 | \$ 3,204 | \$ 7,854 | high |
| 50,000 - 99,999 | | \$ 1,996 | \$ 1,704 | \$ 3,700 | |

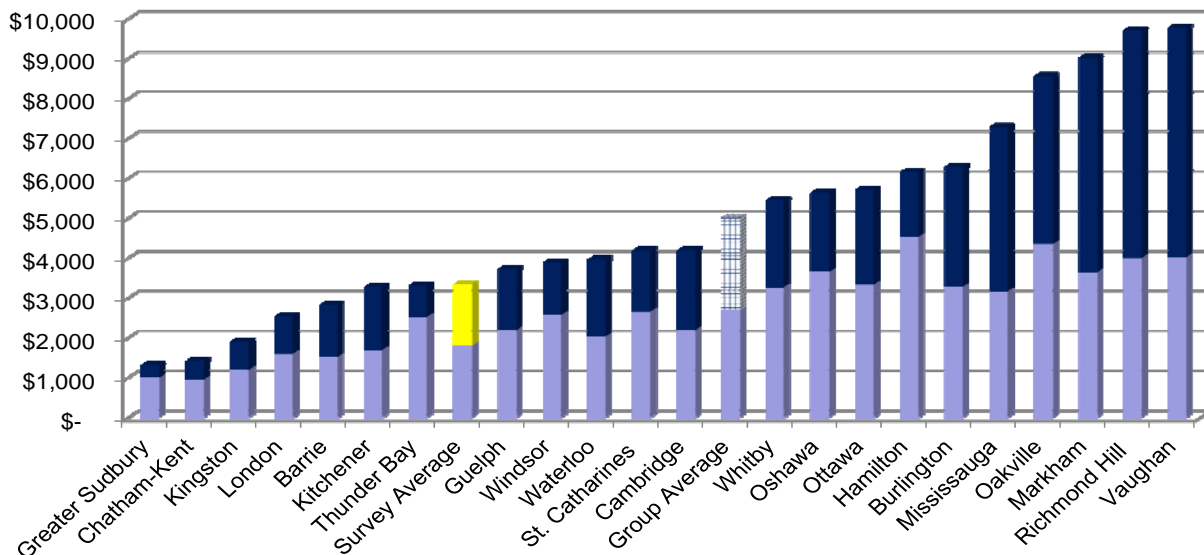
■ 2011 Municipal Taxes ■ 2011 Education Taxes



Industrial Comparisons—Industrial Vacant Land —by Population Group (cont'd)
Municipalities with populations 100,000+
Taxes per Acre

| Vacant Land Summary | 2011 CVA Ranking | 2011 Municipal Taxes | 2011 Education Taxes | 2011 Property Taxes | Vac. Land Relative Tax Burden Ranking |
|---------------------|------------------|----------------------|----------------------|---------------------|---------------------------------------|
| | | Per Acre | Per Acre | Per Acre | |
| Greater Sudbury | low | \$ 999 | \$ 312 | \$ 1,311 | low |
| Chatham-Kent | low | \$ 952 | \$ 470 | \$ 1,422 | low |
| Kingston | low | \$ 1,196 | \$ 701 | \$ 1,897 | mid |
| London | mid | \$ 1,597 | \$ 946 | \$ 2,543 | mid |
| Barrie | mid | \$ 1,510 | \$ 1,316 | \$ 2,827 | mid |
| Kitchener | mid | \$ 1,691 | \$ 1,587 | \$ 3,278 | mid |
| Thunder Bay | mid | \$ 2,522 | \$ 792 | \$ 3,314 | mid |
| Guelph | mid | \$ 2,189 | \$ 1,538 | \$ 3,728 | mid |
| Windsor | mid | \$ 2,568 | \$ 1,327 | \$ 3,895 | high |
| Waterloo | high | \$ 2,032 | \$ 1,932 | \$ 3,963 | high |
| St. Catharines | mid | \$ 2,655 | \$ 1,531 | \$ 4,186 | high |
| Cambridge | high | \$ 2,192 | \$ 1,999 | \$ 4,190 | high |
| Whitby | high | \$ 3,265 | \$ 2,197 | \$ 5,462 | high |
| Oshawa | high | \$ 3,655 | \$ 1,983 | \$ 5,638 | high |
| Ottawa | high | \$ 3,328 | \$ 2,390 | \$ 5,719 | high |
| Hamilton | high | \$ 4,520 | \$ 1,643 | \$ 6,162 | high |
| Burlington | high | \$ 3,278 | \$ 3,014 | \$ 6,292 | high |
| Mississauga | high | \$ 3,163 | \$ 4,127 | \$ 7,290 | high |
| Oakville | high | \$ 4,352 | \$ 4,212 | \$ 8,564 | high |
| Markham | high | \$ 3,645 | \$ 5,375 | \$ 9,020 | high |
| Richmond Hill | high | \$ 4,003 | \$ 5,713 | \$ 9,716 | high |
| Vaughan | high | \$ 4,021 | \$ 5,765 | \$ 9,786 | high |
| >100,000 | | \$ 2,697 | \$ 2,312 | \$ 5,009 | |

■ 2011 Municipal Taxes ■ 2011 Education Taxes



Industrial Comparisons—Industrial Vacant Land —by Location

| Vacant Land Summary | 2011 CVA Ranking | 2011 | 2011 | 2011 | Vac. Land Relative Tax Ranking |
|-------------------------|------------------|--------------------------|--------------------------|-------------------------|--------------------------------|
| | | Municipal Taxes Per Acre | Education Taxes Per Acre | Property Taxes Per Acre | |
| Brockville | low | \$ 652 | \$ 366 | \$ 1,018 | low |
| Quinte West | low | \$ 668 | \$ 475 | \$ 1,143 | low |
| Cornwall | low | \$ 878 | \$ 405 | \$ 1,284 | low |
| Belleville | low | \$ 855 | \$ 457 | \$ 1,312 | low |
| Kingston | low | \$ 1,196 | \$ 701 | \$ 1,897 | mid |
| Peterborough | mid | \$ 1,154 | \$ 818 | \$ 1,972 | mid |
| Ottawa | high | \$ 3,328 | \$ 2,390 | \$ 5,719 | high |
| Eastern | | \$ 1,247 | \$ 802 | \$ 2,049 | |
| East Gwillimbury | mid | \$ 1,051 | \$ 1,344 | \$ 2,395 | mid |
| Clarington | mid | \$ 1,762 | \$ 1,170 | \$ 2,931 | mid |
| Georgina | high | \$ 1,513 | \$ 1,463 | \$ 2,976 | mid |
| Newmarket | high | \$ 1,582 | \$ 1,884 | \$ 3,467 | mid |
| King | high | \$ 1,548 | \$ 2,045 | \$ 3,593 | mid |
| Whitchurch-Stouffville | high | \$ 1,695 | \$ 2,341 | \$ 4,037 | high |
| Caledon | high | \$ 2,030 | \$ 2,834 | \$ 4,864 | high |
| Whitby | high | \$ 3,265 | \$ 2,197 | \$ 5,462 | high |
| Oshawa | high | \$ 3,655 | \$ 1,983 | \$ 5,638 | high |
| Burlington | high | \$ 3,278 | \$ 3,014 | \$ 6,292 | high |
| Halton Hills | high | \$ 3,242 | \$ 3,055 | \$ 6,297 | high |
| Aurora | high | \$ 2,850 | \$ 3,584 | \$ 6,435 | high |
| Milton | high | \$ 3,186 | \$ 3,612 | \$ 6,798 | high |
| Ajax | high | \$ 4,056 | \$ 2,772 | \$ 6,828 | high |
| Mississauga | high | \$ 3,163 | \$ 4,127 | \$ 7,290 | high |
| Pickering | high | \$ 4,650 | \$ 3,204 | \$ 7,854 | high |
| Oakville | high | \$ 4,352 | \$ 4,212 | \$ 8,564 | high |
| Markham | high | \$ 3,645 | \$ 5,375 | \$ 9,020 | high |
| Richmond Hill | high | \$ 4,003 | \$ 5,713 | \$ 9,716 | high |
| Vaughan | high | \$ 4,021 | \$ 5,765 | \$ 9,786 | high |
| GTA | | \$ 2,927 | \$ 3,085 | \$ 6,012 | |
| Port Colborne | low | \$ 612 | \$ 312 | \$ 924 | low |
| Welland | low | \$ 665 | \$ 348 | \$ 1,012 | low |
| West Lincoln | low | \$ 652 | \$ 459 | \$ 1,111 | low |
| Fort Erie | low | \$ 780 | \$ 464 | \$ 1,244 | low |
| Thorold | mid | \$ 1,386 | \$ 811 | \$ 2,197 | mid |
| Lincoln | mid | \$ 1,600 | \$ 1,101 | \$ 2,701 | mid |
| Niagara Falls | mid | \$ 1,829 | \$ 1,141 | \$ 2,970 | mid |
| Niagara-on-the-Lake | mid | \$ 1,713 | \$ 1,464 | \$ 3,176 | mid |
| Grimsby | mid | \$ 2,058 | \$ 1,371 | \$ 3,429 | mid |
| St. Catharines | mid | \$ 2,655 | \$ 1,531 | \$ 4,186 | high |
| Hamilton | high | \$ 4,520 | \$ 1,643 | \$ 6,162 | high |
| Niagara/Hamilton | | \$ 1,679 | \$ 968 | \$ 2,647 | |

Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)

| Vacant Land Summary | 2011 CVA Ranking | 2011 | 2011 | 2011 | Vac. Land Relative Tax Ranking |
|---------------------------|------------------|--------------------------|--------------------------|-------------------------|--------------------------------|
| | | Municipal Taxes Per Acre | Education Taxes Per Acre | Property Taxes Per Acre | |
| Seguin | low | \$ 119 | \$ 189 | \$ 308 | low |
| Fort Frances | low | \$ 359 | \$ 106 | \$ 465 | low |
| North Bay | low | \$ 627 | \$ 413 | \$ 1,040 | low |
| Sault Ste. Marie | low | \$ 874 | \$ 284 | \$ 1,157 | low |
| Greater Sudbury | low | \$ 999 | \$ 312 | \$ 1,311 | low |
| Kenora | low | \$ 1,077 | \$ 495 | \$ 1,572 | low |
| Timmins | low | \$ 1,232 | \$ 412 | \$ 1,644 | low |
| Thunder Bay | mid | \$ 2,522 | \$ 792 | \$ 3,314 | mid |
| North | | \$ 976 | \$ 375 | \$ 1,351 | |
| Barrie | mid | \$ 1,510 | \$ 1,316 | \$ 2,827 | mid |
| Penetanguishene | mid | \$ 1,736 | \$ 1,633 | \$ 3,368 | mid |
| Innisfil | high | \$ 1,658 | \$ 2,320 | \$ 3,978 | high |
| Orangeville | mid | \$ 2,593 | \$ 1,772 | \$ 4,365 | high |
| Simcoe/Musk./Duff. | | \$ 1,874 | \$ 1,760 | \$ 3,635 | |
| Middlesex Centre | low | \$ 239 | \$ 295 | \$ 534 | low |
| Meaford | low | \$ 568 | \$ 450 | \$ 1,019 | low |
| St. Thomas | low | \$ 670 | \$ 455 | \$ 1,126 | low |
| Stratford | low | \$ 752 | \$ 401 | \$ 1,153 | low |
| Tillsonburg | low | \$ 761 | \$ 462 | \$ 1,224 | low |
| Kingsville | low | \$ 638 | \$ 660 | \$ 1,298 | low |
| Chatham-Kent | low | \$ 952 | \$ 470 | \$ 1,422 | low |
| Sarnia | low | \$ 931 | \$ 683 | \$ 1,614 | low |
| Wilmot | mid | \$ 821 | \$ 954 | \$ 1,774 | low |
| Leamington | mid | \$ 1,115 | \$ 735 | \$ 1,851 | mid |
| St. Marys | mid | \$ 1,362 | \$ 886 | \$ 2,247 | mid |
| London | mid | \$ 1,597 | \$ 946 | \$ 2,543 | mid |
| Tecumseh | mid | \$ 1,318 | \$ 1,261 | \$ 2,578 | mid |
| Brantford | mid | \$ 1,642 | \$ 999 | \$ 2,641 | mid |
| Woolwich | mid | \$ 1,289 | \$ 1,553 | \$ 2,843 | mid |
| Kitchener | mid | \$ 1,691 | \$ 1,587 | \$ 3,278 | mid |
| Guelph | mid | \$ 2,189 | \$ 1,538 | \$ 3,728 | mid |
| Windsor | mid | \$ 2,568 | \$ 1,327 | \$ 3,895 | high |
| Waterloo | high | \$ 2,032 | \$ 1,932 | \$ 3,963 | high |
| Cambridge | high | \$ 2,192 | \$ 1,999 | \$ 4,190 | high |
| Southwest | | \$ 1,266 | \$ 980 | \$ 2,246 | |

Industrial Summary

Note that the blended ranking is for **Standard Industrial** and **Large Industrial** only.

| Eastern | Vac. Land Relative Tax Burden Ranking | Standard Relative Tax Burden Ranking | Large Relative Tax Burden Ranking | Tax Burden Industrial Ranking |
|----------------|--|---|--|--|
| Belleville | low | mid | mid | mid |
| Brockville | low | low | mid | low-mid |
| Cornwall | low | low | low | low |
| Kawartha Lakes | | low | low | low |
| Kingston | mid | low | low | low |
| Ottawa | high | high | high | high |
| Peterborough | mid | mid | high | mid-high |
| Quinte West | low | low | | low |

| GTA | Vac. Land Relative Tax Burden Ranking | Standard Relative Tax Burden Ranking | Large Relative Tax Burden Ranking | Tax Burden Industrial Ranking |
|------------------------|--|---|--|--|
| Ajax | high | high | mid | mid-high |
| Aurora | high | high | mid | mid-high |
| Brampton | | high | mid | mid-high |
| Burlington | high | high | high | high |
| Caledon | high | high | high | high |
| Clarington | mid | high | low | mid |
| East Gwillimbury | mid | high | mid | mid-high |
| Georgina | mid | high | | high |
| Halton Hills | high | mid | high | mid-high |
| King | mid | high | | high |
| Markham | high | high | mid | mid-high |
| Milton | high | high | high | high |
| Mississauga | high | high | high | high |
| Newmarket | mid | high | high | high |
| Oakville | high | high | high | high |
| Oshawa | high | high | high | high |
| Pickering | high | high | high | high |
| Richmond Hill | high | mid | mid | mid |
| Vaughan | high | mid | high | mid-high |
| Whitby | high | high | high | high |
| Whitchurch-Stouffville | high | mid | mid | mid |

Industrial Summary (cont'd)

| Niagara/Hamilton | Vac. Land Relative Tax Burden Ranking | Standard Relative Tax Burden Ranking | Large Relative Tax Burden Ranking | Tax Burden Industrial Ranking |
|---------------------|--|---|--|--|
| Fort Erie | low | mid | low | low-mid |
| Grimsby | mid | mid | high | mid-high |
| Hamilton | high | high | mid | mid-high |
| Lincoln | mid | mid | | mid |
| Niagara Falls | mid | mid | low | low-mid |
| Niagara-on-the-Lake | mid | mid | | mid |
| Pelham | | low | | low |
| Port Colborne | low | low | mid | low-mid |
| St. Catharines | high | mid | low | low-mid |
| Thorold | mid | mid | low | low-mid |
| Wainfleet | | high | | high |
| Welland | low | low | low | low |
| West Lincoln | low | mid | low | low-mid |

| North | Vac. Land Relative Tax Burden Ranking | Standard Relative Tax Burden Ranking | Large Relative Tax Burden Ranking | Tax Burden Industrial Ranking |
|------------------|--|---|--|--|
| Fort Frances | low | low | | low |
| Greater Sudbury | low | high | high | high |
| Kenora | low | low | | low |
| North Bay | low | low | low | low |
| Sault Ste. Marie | low | mid | mid | mid |
| Seguin | low | low | | low |
| Thunder Bay | mid | mid | high | mid-high |
| Timmins | low | mid | | mid |

| Simcoe/Musk/Duff | Vac. Land Relative Tax Burden Ranking | Standard Relative Tax Burden Ranking | Large Relative Tax Burden Ranking | Tax Burden Industrial Ranking |
|------------------|--|---|--|--|
| Barrie | mid | low | low | low |
| Bracebridge | | low | | low |
| Gravenhurst | | low | | low |
| Huntsville | | low | | low |
| Innisfil | high | low | | low |
| Meaford | low | low | | low |
| Penetanguishene | mid | low | | low |
| Orangeville | high | high | high | high |

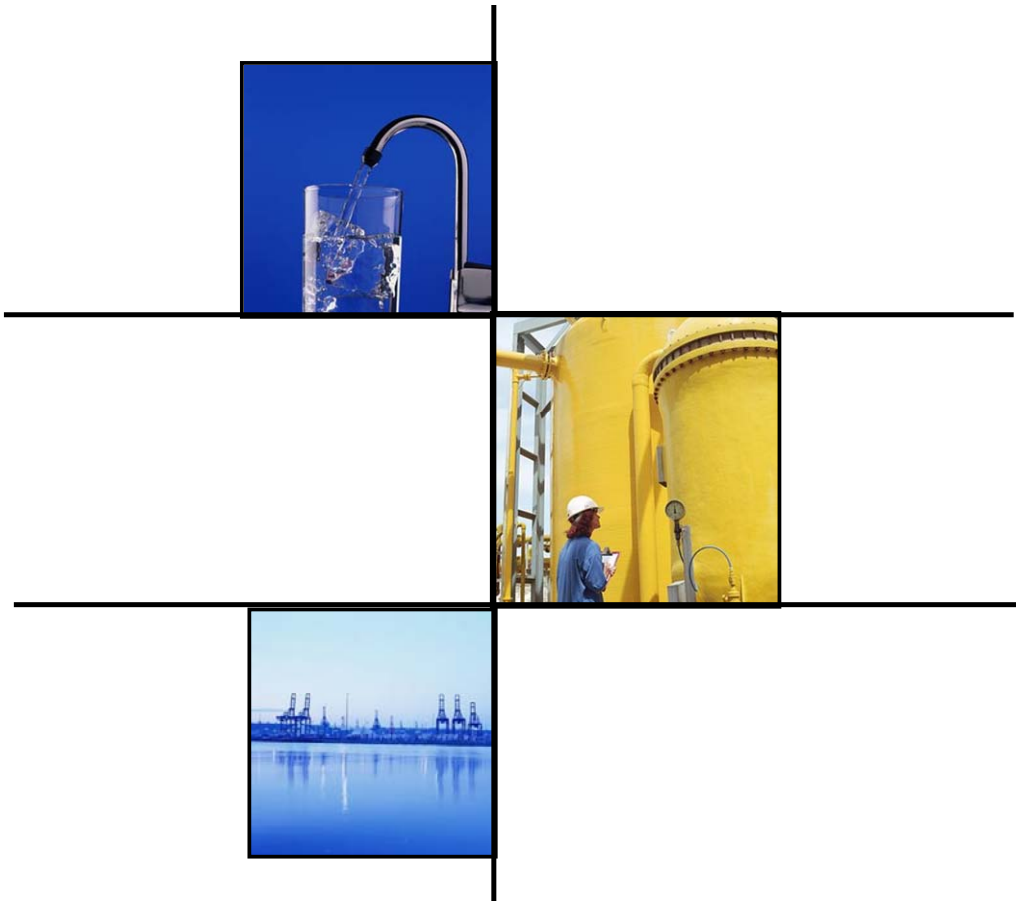
Industrial Summary (cont'd)

| Southwest | Vac. Land Relative Tax Burden Ranking | Standard Relative Tax Burden Ranking | Large Relative Tax Burden Ranking | Tax Burden Industrial Ranking |
|--------------------|--|---|--|--|
| Brantford | mid | high | high | high |
| Cambridge | high | mid | low | low-mid |
| Central Elgin | | low | | low |
| Chatham-Kent | low | mid | low | low-mid |
| Guelph | mid | high | mid | mid-high |
| Kingsville | low | mid | low | low-mid |
| Kitchener | mid | mid | low | low-mid |
| Lambton Shores | | low | | low |
| Leamington | mid | mid | low | low-mid |
| London | mid | low | low | low |
| Middlesex Centre | low | low | | low |
| North Dumfries | | high | | high |
| Sarnia | low | mid | low | low-mid |
| St. Marys | mid | low | mid | low-mid |
| St. Thomas | low | low | low | low |
| Stratford | low | mid | low | low-mid |
| Tecumseh | mid | mid | mid | mid |
| The Blue Mountains | | low | | low |
| Tillsonburg | low | low | mid | low-mid |
| Waterloo | high | high | mid | mid-high |
| Wilmot | low | mid | | mid |
| Windsor | high | high | high | high |
| Woolwich | mid | mid | mid | mid |

Industrial Comparisons - Summary (Blended Standard Industrial and Large Industrial)

| low | low-mid | mid | mid-high | high |
|--------------------|----------------|------------------------|------------------|-----------------|
| Barrie | Brockville | Belleville | Ajax | Brantford |
| Bracebridge | Cambridge | Clarington | Aurora | Burlington |
| Central Elgin | Chatham-Kent | Lincoln | Brampton | Caledon |
| Cornwall | Fort Erie | Niagara-on-the-Lake | East Gwillimbury | Georgina |
| Fort Frances | Kingsville | Richmond Hill | Grimsby | Greater Sudbury |
| Gravenhurst | Kitchener | Sault Ste. Marie | Guelph | King |
| Huntsville | Leamington | Tecumseh | Halton Hills | Milton |
| Innisfil | Niagara Falls | Timmins | Hamilton | Mississauga |
| Kawartha Lakes | Port Colborne | Whitchurch-Stouffville | Markham | Newmarket |
| Kenora | Sarnia | Wilmot | Peterborough | North Dumfries |
| Kingston | St. Catharines | Woolwich | Thunder Bay | Oakville |
| Lambton Shores | St. Marys | | Vaughan | Orangeville |
| London | Stratford | | Waterloo | Oshawa |
| Meaford | Thorold | | | Ottawa |
| Middlesex Centre | Tillsonburg | | | Pickering |
| North Bay | West Lincoln | | | Wainfleet |
| Pelham | | | | Whitby |
| Penetanguishene | | | | Windsor |
| Quinte West | | | | |
| Seguin | | | | |
| St. Thomas | | | | |
| The Blue Mountains | | | | |
| Welland | | | | |

Water/Wastewater



Water and Wastewater Financial Information and Analysis

This section of the report includes the following financial information and analysis:

- ***Water and Wastewater Rate Structure Overview***
 - ***Comparison of Residential Water/WW Fixed Costs as a % of Total Water/WW Costs***
 - ***Comparison of Type of Rate Structure***
- ***Comparison of Water/Wastewater Costs***
- ***Water/Wastewater as a % of Average Household Income***
- ***Financial Indicators***
 - ***Water/WW Operating Surplus and Operating Surplus Ratio***
 - ***Water/WW Asset Consumption Ratio***
 - ***Water/WW Reserves as a % of Own Source Revenues***
 - ***Water/WW Reserves as a % of Accumulated Amortization***
 - ***Water/WW Debt Interest Cover Ratio***
 - ***Water/WW Net Financial Liabilities Ratio***
 - ***Water/WW MPMPs***

Water and Wastewater Rate Structure

The establishment of water and wastewater rates is a municipal responsibility and the absence of standard procedures across Ontario has resulted in the evolution of a great variety of rate structure formats. It is important that rates be based on sound policies and principles and that they are defensible by staff and Council. There are recognized processes to be followed in undertaking water/wastewater rate studies, published by various industry leaders including the American and Canadian Waterworks Association (AWWA and CWWA). Municipalities, however, are limited in their options based on the availability of information to calculate class rate structures.

BMA has undertaken water and wastewater rate studies on behalf of numerous municipalities. During these studies, our findings are consistent with that of the CWWA which states that, despite industry trends in rate making, there is, and always will be, a lot of variation in rate setting practices given that there is no single rate setting approach or rate structure. Municipalities have different objectives in setting rates including but not limited to:

- Conservation
- Revenue Stability
- Fairness
- Economic Development
- Financial Sufficiency
- Rate Stability
- Ease of Implementation
- Ease of Understanding

The process typically followed by municipalities in setting water and wastewater rates is to:

- Identify Evaluation Criteria/Objectives
- Identify Revenue Requirements For Each Service
- Allocate Costs—Capital, Operating & Maintenance
- Calculate Unit Costs—Allocate fixed and volumetric costs
- Design The Rate Structure—Inclining, Declining, Uniform, # of blocks, etc.
- Assess The Effectiveness In Meeting The Objectives
- Assess The Impact On Various Classes And Types Of Users

Fixed Costs

As stated by the CWWA, at the heart of the methodology for setting water rates is the concept of a two-part rate structure; a volumetric charge and a fixed charge. Municipalities must determine whether to separately charge a fixed cost to its customers and to determine the types of costs that are to be recovered from a monthly charge. These decisions are made as well, based on the overall objectives of the municipality. For example, a high allocation to the fixed charge is generally not practical since it results in a volumetric charge that is too low relative to the fixed charge. This is not recommended if water efficiency is an important objective in rate setting. While a high allocation of capital costs to volume will promote water efficiency, there is increased revenue risk brought about by the increased reliance on the volumetric charge to recover fixed costs.

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 250 m³. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

The following summarizes the findings based on the survey of 84 municipalities:

- 62 of the 84 municipalities (74%), charge a monthly fixed charge to their customers to recover customer related costs.
- The extent to which fixed monthly charges as a percentage of the total residential bill varies from a low of 1% to a high of 88%.

Comparison of Residential Water/Wastewater Fixed Costs as a Percentage of Total Annual Water/Wastewater Costs (sorted lowest to highest allocation to fixed)

| Municipality | Fixed Annual 5/8 | Fixed as % of Total Residential 250 m ³ |
|------------------------|------------------|--|
| Aurora | | 0% |
| Brampton | | 0% |
| Caledon | | 0% |
| Cornwall | | 0% |
| East Gwillimbury | | 0% |
| Fort Frances | | 0% |
| Georgina | | 0% |
| Grimsby | | 0% |
| Kitchener | | 0% |
| Markham | | 0% |
| Meaford | | 0% |
| Middlesex Centre | | 0% |
| Mississauga | | 0% |
| North Bay | | 0% |
| Ottawa | | 0% |
| Richmond Hill | | 0% |
| Stratford | | 0% |
| Tecumseh | | 0% |
| Timmins | | 0% |
| Toronto | | 0% |
| Vaughan | | 0% |
| Whitchurch-Stouffville | | 0% |
| London | \$ 7 | 1% |
| Waterloo | \$ 32 | 4% |
| Lincoln | \$ 57 | 6% |
| Welland | \$ 87 | 8% |
| North Dumfries | \$ 108 | 13% |
| Wellesley | \$ 108 | 13% |
| Peterborough | \$ 124 | 25% |
| Cambridge | \$ 136 | 16% |
| Orangeville | \$ 146 | 17% |
| Wilmot | \$ 156 | 18% |
| Brantford | \$ 157 | 18% |
| Newmarket | \$ 168 | 21% |
| St. Thomas | \$ 174 | 22% |
| Guelph | \$ 184 | 23% |
| Hamilton ** | \$ 194 | 31% |
| Ajax | \$ 207 | 29% |
| Clarington | \$ 207 | 29% |
| Oshawa | \$ 207 | 29% |
| Pickering | \$ 207 | 29% |
| Whitby | \$ 207 | 29% |
| Penetanguishene | \$ 214 | 23% |
| St. Catharines | \$ 222 | 25% |

| Municipality | Fixed Annual 5/8 | Fixed as % of Total Residential 250 m ³ |
|----------------------|------------------|--|
| Quinte West | \$ 240 | 38% |
| Barrie | \$ 252 | 33% |
| Burlington | \$ 261 | 37% |
| Halton Hills | \$ 261 | 37% |
| Milton | \$ 261 | 37% |
| Oakville | \$ 261 | 37% |
| Bracebridge | \$ 269 | 23% |
| Gravenhurst | \$ 269 | 23% |
| Huntsville | \$ 269 | 23% |
| Lambton Shores | \$ 276 | 22% |
| Pelham | \$ 279 | 35% |
| Innisfil | \$ 299 | 31% |
| Woolwich | \$ 312 | 28% |
| Thorold | \$ 323 | 37% |
| Kingsville | \$ 327 | 62% |
| King | \$ 329 | 43% |
| Tillsonburg | \$ 342 | 41% |
| Brockville | \$ 349 | 59% |
| Thunder Bay | \$ 352 | 40% |
| Belleville | \$ 358 | 37% |
| Central Elgin | \$ 368 | 31% |
| Chatham-Kent | \$ 372 | 48% |
| Kawartha Lakes | \$ 380 | 32% |
| Windsor | \$ 391 | 36% |
| Sault Ste. Marie | \$ 394 | 58% |
| West Lincoln | \$ 396 | 40% |
| Greater Sudbury | \$ 399 | 41% |
| St. Marys | \$ 456 | 60% |
| The Blue Mountains | \$ 481 | 54% |
| Niagara-on-the-Lake | \$ 497 | 50% |
| Niagara Falls | \$ 505 | 51% |
| Kingston | \$ 521 | 58% |
| Port Colborne | \$ 538 | 50% |
| Kenora | \$ 539 | 59% |
| Leamington | \$ 563 | 76% |
| Prince Edward County | \$ 625 | 45% |
| Fort Erie | \$ 727 | 58% |
| Sarnia | \$ 813 | 88% |
| Average | \$ 222 | 25% |
| Median | \$ 207 | 25% |
| Minimum | \$ - | 0% |
| Maximum | \$ 813 | 88% |

** Includes minimum consumption of 5 m³/month equaling about \$135, for a net fixed cost of \$59 or 9%

Table above average includes those municipalities with no fixed, average where only municipalities with fixed would be \$303

Rate Structure

There are a number of different rate structures used by municipalities. The following summarizes the most common types of rate structures

- Uniform Rate Structure (U in the table in the next pages)—The most common rate structure is the uniform rate for water and wastewater services. A uniform rate structure means that the price per unit remains constant despite consumption and despite the class of user. The cost is calculated by dividing the total cost of the service by the total volume used by customers.
- Declining (Regressive) Block Rate Structure (D in the table in the next pages) —In a declining block rate structure, the unit price of water decreases as the volume consumed increases. This structure charges low volume users the highest rate, which is often residential consumers. Declining rate structures are the second most common type of rate structure.
- Inclining (Progressive) Rate Structure (I in the table in the next pages) —The main objective of an increasing block structure is to encourage conservation. The rates in an inclining (progressive) rate structure increase as consumption increases by establishing thresholds or blocks at which the rate would change. For inclining block rate structures, the block (quantity) shift points are generally based upon the unique demand characteristics of each user class and are focused on user demand points to enhance water usage awareness. Customer awareness combined with price incentives, are critical elements in modifying consumption behavior.
- Humpback Rate Structure (H in the table in the next pages) —A humpback rate structure uses a combination of increasing and decreasing block rates: rates first increase, then decrease in steps as consumption increases. This approach targets high volume users, and then provides lower cost for really high volume users.
- Flat Rate Structure (F in the table in the next pages) - A flat rate structure charges customers a fixed monthly fee, regardless of the amount of water consumed.

The next several pages summarize the type of rate structure employed in each municipality. Four columns have been included as some municipalities employ a different type of rate structure for Residential and Non-Residential properties and also for water and wastewater services. The following table summarizes the results:

| | Water Rate Structure - Res. | Water Rate Structure - Non-Res. | WW Rate Structure - Res. | WW Rate Structure - Non-Res. |
|-----------|-----------------------------|---------------------------------|--------------------------|------------------------------|
| Uniform | 66% | 66% | 71% | 72% |
| Declining | 16% | 19% | 16% | 16% |
| Inclining | 11% | 6% | 6% | 6% |
| Humpback | 5% | 7% | 5% | 5% |
| Flat | 2% | 1% | 2% | 1% |
| Total | 100% | 100% | 100% | 100% |

Comparison of Type of Rate Structure (Sorted by Residential Rate Structure)

| Municipality | Water Rate Structure - Res. | Water Rate Structure - Non-Res. | WW Rate Structure - Res. | WW Rate Structure - Non-Res. |
|----------------------|------------------------------------|--|---------------------------------|-------------------------------------|
| Aurora | U | U | U | U |
| Bracebridge | U | U | U | U |
| Brampton | U | U | U | U |
| Brantford | U | U | U | U |
| Caledon | U | U | U | U |
| Cambridge | U | U | U | U |
| Central Elgin | U | U | U | U |
| Fort Erie | U | U | U | U |
| Georgina | U | U | U | U |
| Gravenhurst | U | U | U | U |
| Greater Sudbury | U | U | U | U |
| Grimsby | U | U | U | U |
| Guelph | U | U | U | U |
| Hamilton | U | U | U | U |
| Huntsville | U | U | U | U |
| Innisfil | U | U | U | U |
| Kawartha Lakes | U | U | U | U |
| Kenora | U | U | U | U |
| Kingsville | U | U | U | U |
| Kitchener | U | U | U | U |
| Lambton Shores | U | U | U | U |
| Leamington | U | U | U | U |
| Lincoln | U | U | U | U |
| Markham | U | U | U | U |
| Meaford | U | U | U | U |
| Middlesex Centre | U | U | U | U |
| Mississauga | U | U | U | U |
| Newmarket | U | U | U | U |
| Niagara Falls | U | U | U | U |
| Niagara-on-the-Lake | U | U | U | U |
| North Dumfries | U | U | U | U |
| Orangeville | U | U | U | U |
| Ottawa | U | U | U | U |
| Pelham | U | U | U | U |
| Penetanguishene | U | U | U | U |
| Port Colborne | U | U | U | U |
| Prince Edward County | U | U | U | U |
| Quinte West | U | U | U | U |
| Richmond Hill | U | U | U | U |
| Sarnia | U | U | U | U |
| St. Catharines | U | U | U | U |
| St. Thomas | U | U | U | U |
| Tecumseh | U | U | U | U |
| Thorold | U | U | U | U |
| Thunder Bay | U | U | U | U |
| Timmins | U | U | U | U |

Comparison of Type of Rate Structure (Sorted by Residential Rate Structure)

| Municipality | Water Rate Structure - Res. | Water Rate Structure - Non-Res. | WW Rate Structure - Res. | WW Rate Structure - Non-Res. |
|------------------------|-----------------------------|---------------------------------|--------------------------|------------------------------|
| Toronto | U | U | U | U |
| Vaughan | U | U | U | U |
| Waterloo | U | U | U | U |
| Welland | U | U | U | U |
| Wellesley | U | U | U | U |
| Whitchurch-Stouffville | U | U | U | U |
| Wilmot | U | U | U | U |
| Windsor | U | U | U | U |
| Woolwich | U | U | U | U |
| Barrie | I | I | I | I |
| East Gwillimbury | I | I | U | U |
| King | I | I | I | I |
| Kingston | I | D | U | U |
| London | I | D | U | U |
| Sault Ste. Marie | I | H | I | H |
| The Blue Mountains | I | I | I | I |
| Tillsonburg | I | I | I | I |
| Burlington | H | H | H | H |
| Halton Hills | H | H | H | H |
| Milton | H | H | H | H |
| Oakville | H | H | H | H |
| Ajax | D | D | D | D |
| Belleville | D | D | D | D |
| Brockville | D | D | D | D |
| Chatham-Kent | D | D | D | D |
| Clarington | D | D | D | D |
| North Bay | D | D | D | D |
| Oshawa | D | D | D | D |
| Peterborough | D | D | D | D |
| Pickering | D | D | D | D |
| St. Marys | D | D | D | D |
| Stratford | D | D | D | D |
| West Lincoln | D | D | D | D |
| Whitby | D | D | D | D |
| Cornwall | F | F | F | F |
| Fort Frances | F | U | F | U |

Need for Rate Review?

The following characteristics may indicate a need for closer examination of water/wastewater rates:

- Rate increases have fluctuated substantially
- Rates are considerably different than the group median of comparable municipalities
- A long term inability to maintain and renew assets
- Persistent underlying operating deficits
- Significant debt

Comparison of Water and Wastewater Costs (sorted alphabetically)

| Volume Meter Size | Res. 250 m ³ 5/8" | Commercial 10,000 m ³ 2" | Industrial 30,000 m ³ 3" | Industrial 100,000 m ³ 4" | Industrial 500,000 m ³ 6" |
|----------------------|------------------------------------|---|---|--|--|
| Ajax | \$ 701 | \$ 19,067 | \$ 54,719 | \$ 167,577 | \$ 769,807 |
| Aurora | \$ 640 | \$ 25,586 | \$ 76,758 | \$ 255,860 | \$1,279,300 |
| Barrie | \$ 761 | \$ 27,201 | \$ 80,269 | \$ 260,779 | \$1,282,449 |
| Belleville | \$ 964 | \$ 21,475 | \$ 47,612 | \$ 170,182 | \$ 799,384 |
| Bracebridge | \$ 1,196 | \$ 38,146 | \$ 114,671 | \$ 375,085 | \$1,857,565 |
| Brampton | \$ 355 | \$ 15,252 | \$ 45,755 | \$ 152,517 | \$ 762,585 |
| Brantford | \$ 892 | \$ 30,833 | \$ 91,223 | \$ 300,159 | \$1,481,590 |
| Brockville | \$ 589 | \$ 14,855 | \$ 36,790 | \$ 103,557 | \$ 472,352 |
| Burlington | \$ 709 | \$ 21,950 | \$ 60,118 | \$ 189,238 | \$ 919,391 |
| Caledon | \$ 355 | \$ 15,252 | \$ 45,755 | \$ 152,517 | \$ 762,585 |
| Cambridge | \$ 845 | \$ 29,137 | \$ 86,487 | \$ 284,267 | \$1,408,888 |
| Central Elgin | \$ 1,168 | \$ 32,368 | \$ 96,368 | \$ 320,368 | \$1,600,368 |
| Chatham-Kent | \$ 780 | \$ 17,302 | \$ 45,250 | \$ 98,158 | \$ 399,088 |
| Clarington | \$ 701 | \$ 19,067 | \$ 54,719 | \$ 167,577 | \$ 769,807 |
| Cornwall | \$ 592 | \$ 8,516 | \$ 25,548 | \$ 85,160 | \$ 425,800 |
| East Gwillimbury | \$ 775 | \$ 40,352 | \$ 123,752 | \$ 415,652 | \$2,083,652 |
| Fort Erie | \$ 1,257 | \$ 23,318 | \$ 71,627 | \$ 222,277 | \$1,075,766 |
| Fort Frances | \$ 801 | \$ 21,600 | \$ 64,800 | \$ 216,000 | \$1,080,000 |
| Georgina | \$ 674 | \$ 26,134 | \$ 78,226 | \$ 260,702 | \$1,303,422 |
| Gravenhurst | \$ 1,196 | \$ 38,146 | \$ 114,671 | \$ 375,085 | \$1,857,565 |
| Greater Sudbury | \$ 972 | \$ 24,516 | \$ 71,920 | \$ 233,880 | \$1,153,349 |
| Grimsby | \$ 498 | N/A | N/A | N/A | N/A |
| Guelph | \$ 794 | \$ 25,972 | \$ 76,346 | \$ 249,085 | \$1,226,421 |
| Halton Hills | \$ 709 | \$ 21,950 | \$ 60,118 | \$ 189,238 | \$ 919,391 |
| Hamilton | \$ 622 | \$ 23,469 | \$ 69,502 | \$ 227,801 | \$1,130,914 |
| Huntsville | \$ 1,196 | \$ 38,146 | \$ 114,671 | \$ 375,085 | \$1,857,565 |
| Innisfil | \$ 972 | \$ 27,929 | \$ 82,093 | \$ 270,393 | \$1,346,393 |
| Kawartha Lakes | \$ 1,180 | \$ 33,103 | \$ 100,183 | \$ 325,323 | \$1,607,985 |
| Kenora | \$ 919 | \$ 16,762 | \$ 51,524 | \$ 159,540 | \$ 771,310 |
| King | \$ 772 | \$ 27,679 | \$ 83,049 | \$ 276,979 | \$1,384,979 |
| Kingston | \$ 894 | \$ 15,382 | \$ 43,088 | \$ 136,310 | \$ 662,659 |
| Kingsville | \$ 527 | \$ 18,400 | \$ 55,072 | \$ 183,425 | \$ 916,867 |
| Kitchener | \$ 825 | \$ 33,009 | \$ 99,027 | \$ 330,090 | \$1,650,450 |
| Lambton Shores | \$ 1,226 | \$ 40,096 | \$ 118,029 | \$ 386,645 | \$1,906,645 |
| Leamington | \$ 741 | \$ 20,825 | \$ 62,025 | \$ 206,225 | \$1,030,225 |
| Lincoln | \$ 988 | \$ 37,560 | \$ 112,185 | \$ 373,010 | \$1,863,021 |
| London | \$ 771 | \$ 19,264 | \$ 45,270 | \$ 146,373 | \$ 723,427 |
| Markham | \$ 604 | \$ 24,164 | \$ 72,492 | \$ 241,640 | \$1,208,200 |
| Meaford | \$ 1,213 | \$ 30,100 | \$ 89,100 | \$ 295,600 | \$1,475,600 |
| Middlesex Centre | \$ 1,205 | \$ 46,700 | \$ 140,100 | \$ 467,000 | \$2,335,000 |
| Milton | \$ 709 | \$ 21,950 | \$ 60,118 | \$ 189,238 | \$ 919,391 |
| Mississauga | \$ 355 | \$ 15,252 | \$ 45,755 | \$ 152,517 | \$ 762,585 |
| Newmarket | \$ 801 | \$ 25,478 | \$ 76,098 | \$ 253,268 | \$1,265,668 |
| Niagara Falls | \$ 985 | \$ 22,222 | \$ 63,636 | \$ 203,030 | \$ 980,810 |
| Niagara-on-the-Lake | \$ 999 | \$ 21,517 | \$ 65,693 | \$ 207,716 | \$1,014,234 |

Comparison of Water/Wastewater Costs (cont'd) (sorted alphabetically)

| Volume Meter Size | Res. 250 m ³ 5/8" | Commercial 10,000 m ³ 2" | Industrial 30,000 m ³ 3" | Industrial 100,000 m ³ 4" | Industrial 500,000 m ³ 6" |
|------------------------|------------------------------------|---|---|--|--|
| North Bay | \$ 807 | \$ 16,208 | \$ 44,306 | \$ 142,651 | \$ 704,619 |
| North Dumfries | \$ 826 | \$ 28,808 | \$ 86,208 | \$ 287,108 | \$ 1,435,108 |
| Oakville | \$ 709 | \$ 21,950 | \$ 60,118 | \$ 189,238 | \$ 919,391 |
| Orangeville | \$ 879 | \$ 29,738 | \$ 88,412 | \$ 293,731 | \$ 1,474,257 |
| Oshawa | \$ 701 | \$ 19,067 | \$ 54,719 | \$ 167,577 | \$ 769,807 |
| Ottawa | \$ 748 | \$ 28,996 | \$ 86,725 | \$ 287,849 | \$ 1,435,371 |
| Pelham | \$ 804 | \$ 22,126 | \$ 65,821 | \$ 212,891 | \$ 1,053,291 |
| Penetanguishene | \$ 943 | \$ 29,762 | \$ 89,777 | \$ 294,407 | \$ 1,461,549 |
| Peterborough | \$ 500 | \$ 14,083 | \$ 38,629 | \$ 108,824 | \$ 434,640 |
| Pickering | \$ 701 | \$ 19,067 | \$ 54,719 | \$ 167,577 | \$ 769,807 |
| Port Colborne | \$ 1,082 | \$ 23,331 | \$ 71,230 | \$ 225,235 | \$ 1,099,802 |
| Prince Edward County | \$ 1,395 | \$ 33,925 | \$ 98,025 | \$ 316,749 | \$ 1,552,499 |
| Quinte West | \$ 627 | \$ 15,460 | \$ 45,420 | \$ 148,120 | \$ 731,000 |
| Richmond Hill | \$ 612 | \$ 24,483 | \$ 73,449 | \$ 244,830 | \$ 1,224,150 |
| Sarnia | \$ 919 | \$ 11,686 | \$ 27,059 | \$ 64,850 | \$ 258,909 |
| Sault Ste. Marie | \$ 681 | \$ 18,603 | \$ 50,631 | \$ 161,729 | \$ 794,815 |
| St. Catharines | \$ 879 | \$ 26,934 | \$ 81,312 | \$ 266,008 | \$ 1,319,162 |
| St. Marys | \$ 766 | \$ 22,004 | \$ 50,004 | \$ 148,004 | \$ 708,004 |
| St. Thomas | \$ 804 | \$ 16,347 | \$ 66,649 | \$ 220,097 | \$ 1,090,632 |
| Stratford | \$ 719 | \$ 23,931 | \$ 71,111 | \$ 235,821 | \$ 1,176,451 |
| Tecumseh | \$ 752 | \$ 20,842 | \$ 60,752 | \$ 198,636 | \$ 981,465 |
| The Blue Mountains | \$ 1,110 | \$ 41,802 | \$ 126,741 | \$ 416,707 | \$ 2,070,727 |
| Thorold | \$ 872 | \$ 22,281 | \$ 66,198 | \$ 219,905 | \$ 1,097,285 |
| Thunder Bay | \$ 879 | \$ 16,879 | \$ 45,766 | \$ 140,569 | \$ 671,190 |
| Tillsonburg | \$ 831 | \$ 19,828 | \$ 57,828 | \$ 182,055 | \$ 888,451 |
| Timmins | \$ 638 | \$ 21,958 | \$ 65,875 | \$ 219,584 | \$ 1,097,923 |
| Toronto | \$ 571 | \$ 22,842 | \$ 47,967 | \$ 159,890 | \$ 799,450 |
| Vaughan | \$ 602 | \$ 24,084 | \$ 72,252 | \$ 240,840 | \$ 1,204,200 |
| Waterloo | \$ 802 | \$ 30,948 | \$ 92,709 | \$ 308,452 | \$ 1,540,768 |
| Welland | \$ 1,066 | \$ 41,397 | \$ 124,390 | \$ 412,660 | \$ 2,059,030 |
| Wellesley | \$ 826 | \$ 28,808 | \$ 86,208 | \$ 287,108 | \$ 1,435,108 |
| West Lincoln | \$ 999 | \$ 27,272 | \$ 78,645 | \$ 250,913 | \$ 1,224,826 |
| Whitby | \$ 701 | \$ 19,067 | \$ 54,719 | \$ 167,577 | \$ 769,807 |
| Whitchurch-Stouffville | \$ 625 | \$ 24,997 | \$ 74,991 | \$ 249,970 | \$ 1,249,850 |
| Wilmot | \$ 879 | \$ 29,120 | \$ 87,060 | \$ 289,660 | \$ 1,447,080 |
| Windsor | \$ 1,102 | \$ 17,881 | \$ 47,497 | \$ 143,972 | \$ 668,244 |
| Woolwich | \$ 1,110 | \$ 33,412 | \$ 99,492 | \$ 325,060 | \$ 1,605,620 |
| Average | \$ 828 | \$ 24,777 | \$ 72,415 | \$ 235,173 | \$ 1,157,145 |
| Median | \$ 802 | \$ 23,331 | \$ 71,111 | \$ 225,235 | \$ 1,099,802 |
| Minimum | \$ 355 | \$ 8,516 | \$ 25,548 | \$ 64,850 | \$ 258,909 |
| Maximum | \$ 1,395 | \$ 46,700 | \$ 140,100 | \$ 467,000 | \$ 2,335,000 |

Note: Aurora, London and St. Thomas have included storm sewer collected in their rates but these storm sewer rates have been excluded from above table. Wainfleet is excluded as there are no water/ww services. Grimsby only includes water service as sewer is on property taxes.

Comparison of Water/Wastewater Costs—Residential (sorted lowest to highest)

| Volume Meter Size | Residential 250 m ³ 5/8" | Residential 250 m ³ Ranking |
|------------------------|---|--|
| Brampton | \$ 355 | low |
| Caledon | \$ 355 | low |
| Mississauga | \$ 355 | low |
| Grimsby | \$ 498 | low |
| Peterborough | \$ 500 | low |
| Kingsville | \$ 527 | low |
| Toronto | \$ 571 | low |
| Brockville | \$ 589 | low |
| Cornwall | \$ 592 | low |
| Vaughan | \$ 602 | low |
| Markham | \$ 604 | low |
| Richmond Hill | \$ 612 | low |
| Hamilton | \$ 622 | low |
| Whitchurch-Stouffville | \$ 625 | low |
| Quinte West | \$ 627 | low |
| Timmins | \$ 638 | low |
| Aurora | \$ 640 | low |
| Georgina | \$ 674 | low |
| Sault Ste. Marie | \$ 681 | low |
| Ajax | \$ 701 | low |
| Clarington | \$ 701 | low |
| Oshawa | \$ 701 | low |
| Pickering | \$ 701 | low |
| Whitby | \$ 701 | low |
| Burlington | \$ 709 | low |
| Halton Hills | \$ 709 | low |
| Milton | \$ 709 | low |
| Oakville | \$ 709 | low |
| Stratford | \$ 719 | mid |
| Leamington | \$ 741 | mid |
| Ottawa | \$ 748 | mid |
| Tecumseh | \$ 752 | mid |
| Barrie | \$ 761 | mid |
| St. Marys | \$ 766 | mid |
| London | \$ 771 | mid |
| King | \$ 772 | mid |
| East Gwillimbury | \$ 775 | mid |
| Chatham-Kent | \$ 780 | mid |
| Guelph | \$ 794 | mid |
| Newmarket | \$ 801 | mid |
| Fort Frances | \$ 801 | mid |
| Waterloo | \$ 802 | mid |
| St. Thomas | \$ 804 | mid |
| Pelham | \$ 804 | mid |
| North Bay | \$ 807 | mid |

| Volume Meter Size | Residential 250 m ³ 5/8" | Residential 250 m ³ Ranking |
|----------------------|---|--|
| Kitchener | \$ 825 | mid |
| North Dumfries | \$ 826 | mid |
| Wellesley | \$ 826 | mid |
| Tillsonburg | \$ 831 | mid |
| Cambridge | \$ 845 | mid |
| Thorold | \$ 872 | mid |
| Orangeville | \$ 879 | mid |
| St. Catharines | \$ 879 | mid |
| Wilmot | \$ 879 | mid |
| Thunder Bay | \$ 879 | mid |
| Brantford | \$ 892 | mid |
| Kingston | \$ 894 | high |
| Sarnia | \$ 919 | high |
| Penetanguishene | \$ 943 | high |
| Belleville | \$ 964 | high |
| Innisfil | \$ 972 | high |
| Greater Sudbury | \$ 972 | high |
| Niagara Falls | \$ 985 | high |
| Lincoln | \$ 988 | high |
| Niagara-on-the-Lake | \$ 999 | high |
| West Lincoln | \$ 999 | high |
| Welland | \$ 1,066 | high |
| Port Colborne | \$ 1,082 | high |
| Windsor | \$ 1,102 | high |
| The Blue Mountains | \$ 1,110 | high |
| Woolwich | \$ 1,110 | high |
| Central Elgin | \$ 1,168 | high |
| Kawartha Lakes | \$ 1,180 | high |
| Bracebridge | \$ 1,196 | high |
| Gravenhurst | \$ 1,196 | high |
| Huntsville | \$ 1,196 | high |
| Middlesex Centre | \$ 1,205 | high |
| Meaford | \$ 1,213 | high |
| Lambton Shores | \$ 1,226 | high |
| Fort Erie | \$ 1,257 | high |
| Prince Edward County | \$ 1,395 | high |
| Average | \$ 828 | |
| Median | \$ 801 | |
| Minimum | \$ 355 | |
| Maximum | \$ 1,395 | |

Comparison of Water/Wastewater Costs—Commercial (sorted lowest to highest)

| Volume Meter Size | Commercial 10,000 m ³ 2" | Commercial 10,000 m ³ Ranking |
|---------------------|-------------------------------------|--|
| Cornwall | \$ 8,516 | low |
| Sarnia | \$ 11,686 | low |
| Peterborough | \$ 14,083 | low |
| Brockville | \$ 14,855 | low |
| Brampton | \$ 15,252 | low |
| Caledon | \$ 15,252 | low |
| Mississauga | \$ 15,252 | low |
| Kingston | \$ 15,382 | low |
| Quinte West | \$ 15,460 | low |
| North Bay | \$ 16,208 | low |
| St. Thomas | \$ 16,347 | low |
| Kenora | \$ 16,762 | low |
| Thunder Bay | \$ 16,879 | low |
| Chatham-Kent | \$ 17,302 | low |
| Windsor | \$ 17,881 | low |
| Kingsville | \$ 18,400 | low |
| Sault Ste. Marie | \$ 18,603 | low |
| Ajax | \$ 19,067 | low |
| Clarington | \$ 19,067 | low |
| Oshawa | \$ 19,067 | low |
| Pickering | \$ 19,067 | low |
| Whitby | \$ 19,067 | low |
| London | \$ 19,264 | low |
| Tillsonburg | \$ 19,828 | low |
| Leamington | \$ 20,825 | low |
| Tecumseh | \$ 20,842 | low |
| Belleville | \$ 21,475 | low |
| Niagara-on-the-Lake | \$ 21,517 | low |
| Fort Frances | \$ 21,600 | mid |
| Burlington | \$ 21,950 | mid |
| Halton Hills | \$ 21,950 | mid |
| Milton | \$ 21,950 | mid |
| Oakville | \$ 21,950 | mid |
| Timmins | \$ 21,958 | mid |
| St. Marys | \$ 22,004 | mid |
| Pelham | \$ 22,126 | mid |
| Niagara Falls | \$ 22,222 | mid |
| Thorold | \$ 22,281 | mid |
| Toronto | \$ 22,842 | mid |
| Fort Erie | \$ 23,318 | mid |
| Port Colborne | \$ 23,331 | mid |
| Hamilton | \$ 23,469 | mid |
| Stratford | \$ 23,931 | mid |
| Vaughan | \$ 24,084 | mid |

| Volume Meter Size | Commercial 10,000 m ³ 2" | Commercial 10,000 m ³ Ranking |
|------------------------|-------------------------------------|--|
| Markham | \$ 24,164 | mid |
| Richmond Hill | \$ 24,483 | mid |
| Greater Sudbury | \$ 24,516 | mid |
| Whitchurch-Stouffville | \$ 24,997 | mid |
| Newmarket | \$ 25,478 | mid |
| Aurora | \$ 25,586 | mid |
| Guelph | \$ 25,972 | mid |
| Georgina | \$ 26,134 | mid |
| St. Catharines | \$ 26,934 | mid |
| Barrie | \$ 27,201 | mid |
| West Lincoln | \$ 27,272 | mid |
| King | \$ 27,679 | mid |
| Innisfil | \$ 27,929 | high |
| North Dumfries | \$ 28,808 | high |
| Wellesley | \$ 28,808 | high |
| Ottawa | \$ 28,996 | high |
| Wilmot | \$ 29,120 | high |
| Cambridge | \$ 29,137 | high |
| Orangeville | \$ 29,738 | high |
| Penetanguishene | \$ 29,762 | high |
| Meaford | \$ 30,100 | high |
| Brantford | \$ 30,833 | high |
| Waterloo | \$ 30,948 | high |
| Central Elgin | \$ 32,368 | high |
| Kitchener | \$ 33,009 | high |
| Kawartha Lakes | \$ 33,103 | high |
| Woolwich | \$ 33,412 | high |
| Prince Edward County | \$ 33,925 | high |
| Lincoln | \$ 37,560 | high |
| Bracebridge | \$ 38,146 | high |
| Gravenhurst | \$ 38,146 | high |
| Huntsville | \$ 38,146 | high |
| Lambton Shores | \$ 40,096 | high |
| East Gwillimbury | \$ 40,352 | high |
| Welland | \$ 41,397 | high |
| The Blue Mountains | \$ 41,802 | high |
| Middlesex Centre | \$ 46,700 | high |
| Average | \$ 24,777 | |
| Median | \$ 23,331 | |
| Minimum | \$ 8,516 | |
| Maximum | \$ 46,700 | |

Comparison of Water/Wastewater Costs—Industrial (sorted lowest to highest)

| Volume Meter Size | Industrial 30,000 m ³ 3" | Industrial 30,000 m ³ Ranking | Industrial 100,000 m ³ 4" | Industrial 100,000 m ³ Ranking | Industrial 500,000 m ³ 6" | Industrial 500,000 m ³ Ranking |
|----------------------|---|--|--|---|--|---|
| Sarnia | \$ 27,059 | low | \$ 64,850 | low | \$ 258,909 | low |
| Chatham-Kent | \$ 45,250 | low | \$ 98,158 | low | \$ 399,088 | low |
| Cornwall | \$ 25,548 | low | \$ 85,160 | low | \$ 425,800 | low |
| Peterborough | \$ 38,629 | low | \$ 108,824 | low | \$ 434,640 | low |
| Brockville | \$ 36,790 | low | \$ 103,557 | low | \$ 472,352 | low |
| Kingston | \$ 43,088 | low | \$ 136,310 | low | \$ 662,659 | low |
| Windsor | \$ 47,497 | low | \$ 143,972 | low | \$ 668,244 | low |
| Thunder Bay | \$ 45,766 | low | \$ 140,569 | low | \$ 671,190 | low |
| North Bay | \$ 44,306 | low | \$ 142,651 | low | \$ 704,619 | low |
| St. Marys | \$ 50,004 | low | \$ 148,004 | low | \$ 708,004 | low |
| London | \$ 45,270 | low | \$ 146,373 | low | \$ 723,427 | low |
| Quinte West | \$ 45,420 | low | \$ 148,120 | low | \$ 731,000 | low |
| Brampton | \$ 45,755 | low | \$ 152,517 | low | \$ 762,585 | low |
| Caledon | \$ 45,755 | low | \$ 152,517 | low | \$ 762,585 | low |
| Mississauga | \$ 45,755 | low | \$ 152,517 | low | \$ 762,585 | low |
| Ajax | \$ 54,719 | low | \$ 167,577 | low | \$ 769,807 | low |
| Clarington | \$ 54,719 | low | \$ 167,577 | low | \$ 769,807 | low |
| Oshawa | \$ 54,719 | low | \$ 167,577 | low | \$ 769,807 | low |
| Pickering | \$ 54,719 | low | \$ 167,577 | low | \$ 769,807 | low |
| Whitby | \$ 54,719 | low | \$ 167,577 | low | \$ 769,807 | low |
| Kenora | \$ 51,524 | low | \$ 159,540 | low | \$ 771,310 | low |
| Sault Ste. Marie | \$ 50,631 | low | \$ 161,729 | low | \$ 794,815 | low |
| Belleville | \$ 47,612 | low | \$ 170,182 | low | \$ 799,384 | low |
| Toronto | \$ 47,967 | low | \$ 159,890 | low | \$ 799,450 | low |
| Tillsonburg | \$ 57,828 | low | \$ 182,055 | low | \$ 888,451 | low |
| Kingsville | \$ 55,072 | low | \$ 183,425 | low | \$ 916,867 | low |
| Burlington | \$ 60,118 | low | \$ 189,238 | low | \$ 919,391 | low |
| Halton Hills | \$ 60,118 | low | \$ 189,238 | low | \$ 919,391 | low |
| Milton | \$ 60,118 | low | \$ 189,238 | low | \$ 919,391 | low |
| Oakville | \$ 60,118 | low | \$ 189,238 | low | \$ 919,391 | low |
| Niagara Falls | \$ 63,636 | mid | \$ 203,030 | mid | \$ 980,810 | mid |
| Tecumseh | \$ 60,752 | mid | \$ 198,636 | mid | \$ 981,465 | mid |
| Niagara-on-the-Lake | \$ 65,693 | mid | \$ 207,716 | mid | \$1,014,234 | mid |
| Leamington | \$ 62,025 | mid | \$ 206,225 | mid | \$1,030,225 | mid |
| Pelham | \$ 65,821 | mid | \$ 212,891 | mid | \$1,053,291 | mid |
| Fort Erie | \$ 71,627 | mid | \$ 222,277 | mid | \$1,075,766 | mid |
| Fort Frances | \$ 64,800 | mid | \$ 216,000 | mid | \$1,080,000 | mid |
| St. Thomas | \$ 66,649 | mid | \$ 220,097 | mid | \$1,090,632 | mid |
| Thorold | \$ 66,198 | mid | \$ 219,905 | mid | \$1,097,285 | mid |
| Timmins | \$ 65,875 | mid | \$ 219,584 | mid | \$1,097,923 | mid |
| Port Colborne | \$ 71,230 | mid | \$ 225,235 | mid | \$1,099,802 | mid |
| Hamilton | \$ 69,502 | mid | \$ 227,801 | mid | \$1,130,914 | mid |
| Greater Sudbury | \$ 71,920 | mid | \$ 233,880 | mid | \$1,153,349 | mid |
| Stratford | \$ 71,111 | mid | \$ 235,821 | mid | \$1,176,451 | mid |

Comparison of Water/Wastewater Costs—Industrial (cont'd) (sorted lowest to highest)

| Volume Meter Size | Industrial 30,000 m ³ 3" | Industrial 30,000 m ³ Ranking | Industrial 100,000 m ³ 4" | Industrial 100,000 m ³ Ranking | Industrial 500,000 m ³ 6" | Industrial 500,000 m ³ Ranking |
|------------------------|-------------------------------------|--|--------------------------------------|---|--------------------------------------|---|
| Vaughan | \$ 72,252 | mid | \$ 240,840 | mid | \$ 1,204,200 | mid |
| Markham | \$ 72,492 | mid | \$ 241,640 | mid | \$ 1,208,200 | mid |
| Richmond Hill | \$ 73,449 | mid | \$ 244,830 | mid | \$ 1,224,150 | mid |
| West Lincoln | \$ 78,645 | mid | \$ 250,913 | mid | \$ 1,224,826 | mid |
| Guelph | \$ 76,346 | mid | \$ 249,085 | mid | \$ 1,226,421 | mid |
| Whitchurch-Stouffville | \$ 74,991 | mid | \$ 249,970 | mid | \$ 1,249,850 | mid |
| Newmarket | \$ 76,098 | mid | \$ 253,268 | mid | \$ 1,265,668 | mid |
| Aurora | \$ 76,758 | mid | \$ 255,860 | mid | \$ 1,279,300 | mid |
| Barrie | \$ 80,269 | mid | \$ 260,779 | mid | \$ 1,282,449 | mid |
| Georgina | \$ 78,226 | mid | \$ 260,702 | mid | \$ 1,303,422 | mid |
| St. Catharines | \$ 81,312 | mid | \$ 266,008 | mid | \$ 1,319,162 | mid |
| Innisfil | \$ 82,093 | mid | \$ 270,393 | mid | \$ 1,346,393 | mid |
| King | \$ 83,049 | high | \$ 276,979 | high | \$ 1,384,979 | high |
| Cambridge | \$ 86,487 | high | \$ 284,267 | high | \$ 1,408,888 | high |
| North Dumfries | \$ 86,208 | high | \$ 287,108 | high | \$ 1,435,108 | high |
| Wellesley | \$ 86,208 | high | \$ 287,108 | high | \$ 1,435,108 | high |
| Ottawa | \$ 86,725 | high | \$ 287,849 | high | \$ 1,435,371 | high |
| Wilmot | \$ 87,060 | high | \$ 289,660 | high | \$ 1,447,080 | high |
| Penetanguishene | \$ 89,777 | high | \$ 294,407 | high | \$ 1,461,549 | high |
| Orangeville | \$ 88,412 | high | \$ 293,731 | high | \$ 1,474,257 | high |
| Meaford | \$ 89,100 | high | \$ 295,600 | high | \$ 1,475,600 | high |
| Brantford | \$ 91,223 | high | \$ 300,159 | high | \$ 1,481,590 | high |
| Waterloo | \$ 92,709 | high | \$ 308,452 | high | \$ 1,540,768 | high |
| Prince Edward County | \$ 98,025 | high | \$ 316,749 | high | \$ 1,552,499 | high |
| Central Elgin | \$ 96,368 | high | \$ 320,368 | high | \$ 1,600,368 | high |
| Woolwich | \$ 99,492 | high | \$ 325,060 | high | \$ 1,605,620 | high |
| Kawartha Lakes | \$ 100,183 | high | \$ 325,323 | high | \$ 1,607,985 | high |
| Kitchener | \$ 99,027 | high | \$ 330,090 | high | \$ 1,650,450 | high |
| Bracebridge | \$ 114,671 | high | \$ 375,085 | high | \$ 1,857,565 | high |
| Gravenhurst | \$ 114,671 | high | \$ 375,085 | high | \$ 1,857,565 | high |
| Huntsville | \$ 114,671 | high | \$ 375,085 | high | \$ 1,857,565 | high |
| Lincoln | \$ 112,185 | high | \$ 373,010 | high | \$ 1,863,021 | high |
| Lambton Shores | \$ 118,029 | high | \$ 386,645 | high | \$ 1,906,645 | high |
| Welland | \$ 124,390 | high | \$ 412,660 | high | \$ 2,059,030 | high |
| The Blue Mountains | \$ 126,741 | high | \$ 416,707 | high | \$ 2,070,727 | high |
| East Gwillimbury | \$ 123,752 | high | \$ 415,652 | high | \$ 2,083,652 | high |
| Middlesex Centre | \$ 140,100 | high | \$ 467,000 | high | \$ 2,335,000 | high |
| Average | \$ 72,415 | | \$ 235,173 | | \$ 1,157,145 | |
| Median | \$ 71,111 | | \$ 225,235 | | \$ 1,099,802 | |
| Minimum | \$ 25,548 | | \$ 64,850 | | \$ 258,909 | |
| Maximum | \$ 140,100 | | \$ 467,000 | | \$ 2,335,000 | |

Water/Wastewater Costs as a Percentage of Household Income

| Municipality | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income | 2011 Residential Water/WW Costs | 2011 Water/WW as a % of Household Income | 2011 W/WW Burden Ranking |
|------------------------|---------------------------------|---------------------------------|---------------------------------|--|--------------------------|
| Caledon | high | \$ 130,209 | \$ 355 | 0.3% | low |
| Mississauga | high | \$ 100,306 | \$ 355 | 0.4% | low |
| Brampton | mid | \$ 93,961 | \$ 355 | 0.4% | low |
| King | high | \$ 184,519 | \$ 772 | 0.4% | low |
| Aurora | high | \$ 143,434 | \$ 640 | 0.4% | low |
| Whitchurch-Stouffville | high | \$ 136,128 | \$ 625 | 0.5% | low |
| Vaughan | high | \$ 123,061 | \$ 602 | 0.5% | low |
| Oakville | high | \$ 143,814 | \$ 709 | 0.5% | low |
| Grimsby | high | \$ 98,424 | \$ 498 | 0.5% | low |
| Markham | high | \$ 113,067 | \$ 604 | 0.5% | low |
| Richmond Hill | high | \$ 111,713 | \$ 612 | 0.5% | low |
| Halton Hills | high | \$ 117,510 | \$ 709 | 0.6% | low |
| Kingsville | mid | \$ 84,583 | \$ 527 | 0.6% | low |
| East Gwillimbury | high | \$ 121,748 | \$ 775 | 0.6% | low |
| Milton | high | \$ 111,187 | \$ 709 | 0.6% | low |
| Toronto | mid | \$ 89,151 | \$ 571 | 0.6% | low |
| Burlington | high | \$ 108,632 | \$ 709 | 0.7% | low |
| Pickering | high | \$ 106,981 | \$ 701 | 0.7% | low |
| Whitby | high | \$ 106,288 | \$ 701 | 0.7% | low |
| Tecumseh | high | \$ 109,678 | \$ 752 | 0.7% | low |
| Ajax | high | \$ 101,867 | \$ 701 | 0.7% | low |
| Newmarket | high | \$ 111,630 | \$ 801 | 0.7% | low |
| Clarington | high | \$ 96,994 | \$ 701 | 0.7% | low |
| Ottawa | high | \$ 94,649 | \$ 748 | 0.8% | low |
| Pelham | high | \$ 106,213 | \$ 804 | 0.8% | low |
| Peterborough | low | \$ 64,882 | \$ 500 | 0.8% | low |
| Waterloo | high | \$ 100,236 | \$ 802 | 0.8% | low |
| Hamilton | mid | \$ 77,221 | \$ 622 | 0.8% | low |
| Georgina | mid | \$ 83,288 | \$ 674 | 0.8% | low |
| North Dumfries | high | \$ 100,815 | \$ 826 | 0.8% | low |
| Timmins | mid | \$ 73,775 | \$ 638 | 0.9% | mid |
| Oshawa | mid | \$ 80,476 | \$ 701 | 0.9% | mid |
| Brockville | low | \$ 67,441 | \$ 589 | 0.9% | mid |
| Woolwich | high | \$ 124,989 | \$ 1,110 | 0.9% | mid |
| Leamington | mid | \$ 79,841 | \$ 741 | 0.9% | mid |
| Wilmot | high | \$ 94,222 | \$ 879 | 0.9% | mid |
| Guelph | mid | \$ 84,666 | \$ 794 | 0.9% | mid |
| Barrie | mid | \$ 80,235 | \$ 761 | 0.9% | mid |
| Cambridge | mid | \$ 85,014 | \$ 845 | 1.0% | mid |
| Fort Frances | mid | \$ 80,487 | \$ 801 | 1.0% | mid |
| Stratford | low | \$ 72,115 | \$ 719 | 1.0% | mid |
| Quinte West | low | \$ 62,574 | \$ 627 | 1.0% | mid |
| London | mid | \$ 76,546 | \$ 771 | 1.0% | mid |

Water/Wastewater Costs as a Percentage of Household Income (cont'd)

| Municipality | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income | 2011 Residential Water/WW Costs | 2011 Water/WW as a % of Household Income | 2011 W/WW Burden Ranking |
|----------------------|---------------------------------|---------------------------------|---------------------------------|--|--------------------------|
| Sault Ste. Marie | low | \$ 67,384 | \$ 681 | 1.0% | mid |
| Cornwall | low | \$ 58,314 | \$ 592 | 1.0% | mid |
| Kitchener | mid | \$ 79,920 | \$ 825 | 1.0% | mid |
| Niagara-on-the-Lake | high | \$ 96,503 | \$ 999 | 1.0% | mid |
| Orangeville | mid | \$ 84,786 | \$ 879 | 1.0% | mid |
| Middlesex Centre | high | \$ 114,584 | \$ 1,205 | 1.1% | mid |
| Wellesley | mid | \$ 77,182 | \$ 826 | 1.1% | mid |
| Lincoln | mid | \$ 86,696 | \$ 988 | 1.1% | mid |
| Innisfil | mid | \$ 84,764 | \$ 972 | 1.1% | mid |
| Sarnia | mid | \$ 79,768 | \$ 919 | 1.2% | mid |
| Chatham-Kent | low | \$ 67,403 | \$ 780 | 1.2% | mid |
| St. Thomas | low | \$ 69,388 | \$ 804 | 1.2% | mid |
| Thorold | mid | \$ 74,892 | \$ 872 | 1.2% | mid |
| St. Marys | low | \$ 65,362 | \$ 766 | 1.2% | mid |
| West Lincoln | mid | \$ 84,963 | \$ 999 | 1.2% | mid |
| Tillsonburg | low | \$ 69,350 | \$ 831 | 1.2% | mid |
| Kingston | mid | \$ 74,264 | \$ 894 | 1.2% | mid |
| Kenora | mid | \$ 75,768 | \$ 919 | 1.2% | mid |
| North Bay | low | \$ 66,221 | \$ 807 | 1.2% | mid |
| Brantford | low | \$ 70,911 | \$ 892 | 1.3% | high |
| Central Elgin | mid | \$ 92,727 | \$ 1,168 | 1.3% | high |
| St. Catharines | low | \$ 68,364 | \$ 879 | 1.3% | high |
| Thunder Bay | low | \$ 68,155 | \$ 879 | 1.3% | high |
| Greater Sudbury | mid | \$ 74,691 | \$ 972 | 1.3% | high |
| Niagara Falls | low | \$ 67,760 | \$ 985 | 1.5% | high |
| Belleville | low | \$ 66,001 | \$ 964 | 1.5% | high |
| Penetanguishene | low | \$ 62,777 | \$ 943 | 1.5% | high |
| Bracebridge | mid | \$ 78,692 | \$ 1,196 | 1.5% | high |
| Windsor | low | \$ 68,121 | \$ 1,102 | 1.6% | high |
| Kawartha Lakes | low | \$ 71,757 | \$ 1,180 | 1.6% | high |
| Huntsville | mid | \$ 72,314 | \$ 1,196 | 1.7% | high |
| Port Colborne | low | \$ 64,973 | \$ 1,082 | 1.7% | high |
| Welland | low | \$ 63,910 | \$ 1,066 | 1.7% | high |
| The Blue Mountains | low | \$ 66,512 | \$ 1,110 | 1.7% | high |
| Meaford | low | \$ 67,453 | \$ 1,213 | 1.8% | high |
| Lambton Shores | low | \$ 65,946 | \$ 1,226 | 1.9% | high |
| Prince Edward County | mid | \$ 73,290 | \$ 1,395 | 1.9% | high |
| Fort Erie | low | \$ 63,090 | \$ 1,257 | 2.0% | high |
| Gravenhurst | low | \$ 59,913 | \$ 1,196 | 2.0% | high |
| Average | | \$ 87,280 | \$ 828 | 1.0% | |
| Median | | \$ 80,078 | \$ 802 | 1.0% | |
| Minimum | | \$ 58,314 | \$ 355 | 0.3% | |
| Maximum | | \$ 184,519 | \$ 1,395 | 2.0% | |

Water and Wastewater Financial Indicators

Ontario municipalities that are responsible for the provision of drinking water are required to meet the requirements set out in the Financial Plans Regulations O.Reg.453/07. Ontario Reg. 453/07 provides the following parameters with regards to s.30 (1) part b of the SDWA for new water systems:

- Financial plan must be approved by Council resolution (or governing body) indicating that the drinking water system is financially viable;
- Financial plan must include a statement that the financial impacts have been considered and apply for a minimum six year period (commencing when the system first serves the public);
- Financial plan must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e. the components of a “Statement of Operations” as per PSAB) for each year in which the financial plans apply;
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge; and
- Notice of the availability of the financial plans is to be given to the public.

The Ministry of the Environment released a guideline (“Towards Financially Sustainable Drinking-Water and Wastewater Systems”) that provides possible approaches to achieving sustainability. The Province’s Principles of Financially Sustainable Water and Wastewater Services are provided below:

- **Principle #1:** Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system(s) to which they relate.
- **Principle #2:** An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.
- **Principle #3:** Revenues collected for the provision of water and wastewater services should ultimately be used to meet the needs of those services.
- **Principle #4:** Life-cycle planning with mid-course corrections is preferable to planning over the short-term, or not planning at all.
- **Principle #5:** An asset management plan is a key input to the development of a financial plan.

- **Principle #6:** A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.
- **Principle #7:** Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.
- **Principle #8:** Financial Plans are “living” documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.
- **Principle #9:** Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

Monitoring of the financial indicators guide planning and decision making will help ensure that;

- Assets are protected and maintained;
- Rates are stable and predictable
- There is a fair sharing in the distribution of future and current ratepayers
- There are sustainable cash flows
- There is financial flexibility; and financial vulnerability is minimized

Past financial performance should be assessed relative to the financial indicators. This will reveal any areas of a municipality’s financial strategies that require particular focus in order to secure ongoing financial sustainability.

Water and Wastewater Operating Surplus and Operating Surplus Ratio

An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses. Long term financial sustainability is dependent upon ensuring that on average, over time, expenses are less than revenues. In essence, this requires current ratepayers to fully meet the cost of water and wastewater services. Municipalities operating with a deficit over several years should ensure that the long range financial plan provide clear direction to turn this around.

The presence of an accounting surplus does not necessarily represent financial sustainability. While a surplus is clearly better than a deficit, the accounting surplus may not be large enough for future asset replacement. Amortization expense is based on historic cost and will not reflect increased cost of replacement in the future. Taking into account future replacement costs in determining the appropriate level of surplus is a critical step towards financial sustainability. Some level of surplus is both appropriate and required. Identifying the appropriate level of surplus must be done as a long term forward looking planning process that takes into account future capital investment needs.

The operating surplus has been calculated on an accrual basis, excluding asset revaluations, developer contributions, capital grants and accounting corrections.

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of user rates. A negative ratio indicates the percentage increase in total rates that would be required to achieve a break-even result. Municipalities consistently achieving operating surpluses, having regard to asset management and meeting service level needs, are a good indication of financial sustainability.

Water Operating Surplus and Water Operating Surplus Ratio

| Municipality | Water Operating Surplus | Water Own Source Revenues | Water Operating Surplus Ratio |
|------------------------|-------------------------|---------------------------|-------------------------------|
| Kawartha Lakes | \$ (4,254,590) | \$ 6,479,953 | -65.7% |
| East Gwillimbury | \$ (1,565,484) | \$ 3,290,874 | -47.6% |
| North Bay | \$ (3,873,633) | \$ 9,383,225 | -41.3% |
| Meaford | \$ (544,941) | \$ 1,549,504 | -35.2% |
| Leamington | \$ (3,359,956) | \$ 12,786,419 | -26.3% |
| Barrie | \$ (4,582,976) | \$ 17,925,794 | -25.6% |
| Middlesex Centre | \$ (357,358) | \$ 1,528,364 | -23.4% |
| Quinte West | \$ (1,354,791) | \$ 7,649,498 | -17.7% |
| Sarnia | \$ (2,455,200) | \$ 14,427,137 | -17.0% |
| King | \$ (185,342) | \$ 1,111,505 | -16.7% |
| Chatham-Kent | \$ (1,305,908) | \$ 16,254,395 | -8.0% |
| Thunder Bay | \$ (1,519,195) | \$ 20,078,452 | -7.6% |
| West Lincoln | \$ (79,100) | \$ 1,153,184 | -6.9% |
| The Blue Mountains | \$ (200,226) | \$ 2,950,306 | -6.8% |
| Kenora | \$ (172,527) | \$ 2,592,692 | -6.7% |
| Cambridge | \$ (772,808) | \$ 21,227,476 | -3.6% |
| Whitchurch-Stouffville | \$ - | \$ 3,508,751 | 0.0% |
| Waterloo | \$ 211,962 | \$ 16,506,843 | 1.3% |
| Markham | \$ 539,156 | \$ 39,454,513 | 1.4% |
| Niagara on the Lake | \$ 85,182 | \$ 3,836,135 | 2.2% |
| St. Thomas | \$ 927,871 | \$ 8,110,674 | 11.4% |
| Welland | \$ 1,037,640 | \$ 8,733,028 | 11.9% |
| Thorold | \$ 351,307 | \$ 2,810,181 | 12.5% |
| Newmarket | \$ 1,437,875 | \$ 11,180,145 | 12.9% |
| Kingston | \$ 2,375,150 | \$ 17,543,904 | 13.5% |
| Greater Sudbury | \$ 3,528,113 | \$ 25,145,888 | 14.0% |
| Timmins | \$ 1,278,900 | \$ 8,751,261 | 14.6% |
| Sault Ste. Marie | \$ 1,670,925 | \$ 11,411,192 | 14.6% |
| Niagara Falls | \$ 1,235,428 | \$ 8,203,322 | 15.1% |
| Guelph | \$ 2,866,422 | \$ 17,980,134 | 15.9% |
| Fort Erie | \$ 1,172,642 | \$ 6,842,284 | 17.1% |
| Wilmot | \$ 303,057 | \$ 1,744,744 | 17.4% |
| Ottawa | \$ 23,246,414 | \$ 115,800,808 | 20.1% |
| Tecumseh | \$ 1,088,830 | \$ 5,118,476 | 21.3% |
| Cornwall | \$ 1,480,942 | \$ 6,852,421 | 21.6% |
| Penetanguishene | \$ 364,795 | \$ 1,608,557 | 22.7% |
| Fort Frances | \$ 573,155 | \$ 2,439,272 | 23.5% |
| Kitchener | \$ 8,469,686 | \$ 31,441,615 | 26.9% |
| Brantford | \$ 5,756,933 | \$ 19,788,763 | 29.1% |
| Stratford | \$ 1,135,736 | \$ 3,850,939 | 29.5% |
| London | \$ 18,546,256 | \$ 59,323,350 | 31.3% |
| St. Marys | \$ 457,915 | \$ 1,462,405 | 31.3% |
| Woolwich | \$ 571,767 | \$ 1,741,253 | 32.8% |
| Hamilton | \$ 26,534,536 | \$ 73,725,557 | 36.0% |
| St. Catharines | \$ 4,573,918 | \$ 11,397,669 | 40.1% |
| Toronto | \$ 156,043,167 | \$ 335,356,441 | 46.5% |
| Lincoln | \$ 1,153,620 | \$ 2,233,772 | 51.6% |
| Peterborough | \$ 7,442,319 | \$ 13,387,448 | 55.6% |
| Georgina | \$ 1,717,385 | \$ 1,297,553 | 132.4% |
| Average | \$ 5,134,591 | \$ 20,795,471 | 9.6% |
| Median | \$ 571,767 | \$ 8,203,322 | 13.5% |
| Minimum | \$ (4,582,976) | \$ 1,111,505 | -65.7% |
| Maximum | \$ 156,043,167 | \$ 335,356,441 | 132.4% |

| Municipality | Water Operating Surplus | Water Own Source Revenues | Water Operating Surplus Ratio |
|----------------|-------------------------|---------------------------|-------------------------------|
| York | \$ (56,963,632) | \$ 78,016,342 | -73.0% |
| Muskoka | \$ (970,519) | \$ 7,285,289 | -13.3% |
| Waterloo | \$ (1,642,976) | \$ 40,975,050 | -4.0% |
| Peel | \$ (3,032,771) | \$ 129,855,743 | -2.3% |
| Durham | \$ 7,208,012 | \$ 71,959,617 | 10.0% |
| Halton | \$ 7,904,513 | \$ 69,609,920 | 11.4% |
| Niagara | \$ 11,138,887 | \$ 41,709,162 | 26.7% |
| Average | \$ (5,194,069) | \$ 62,773,018 | -6.4% |
| Median | \$ (970,519) | \$ 69,609,920 | -2.3% |
| Minimum | \$ (56,963,632) | \$ 7,285,289 | -73.0% |
| Maximum | \$ 11,138,887 | \$ 129,855,743 | 26.7% |

Wastewater Operating Surplus and Wastewater Operating Surplus Ratio

| Municipality | WW Operating Surplus | WW Own Source Revenues | WW Operating Surplus Ratio |
|------------------------|----------------------|------------------------|----------------------------|
| King | \$ (1,010,159) | \$ 662,462 | -152.5% |
| Barrie | \$ (21,211,552) | \$ 16,408,529 | -129.3% |
| Tecumseh | \$ (2,490,489) | \$ 3,068,829 | -81.2% |
| Middlesex Centre | \$ (713,795) | \$ 1,253,230 | -57.0% |
| St. Marys | \$ (402,312) | \$ 746,588 | -53.9% |
| The Blue Mountains | \$ (823,054) | \$ 2,292,087 | -35.9% |
| Quinte West | \$ (718,145) | \$ 3,314,286 | -21.7% |
| Sarnia | \$ (3,050,343) | \$ 14,847,109 | -20.5% |
| Thunder Bay | \$ (2,672,551) | \$ 13,450,662 | -19.9% |
| Woolwich | \$ (173,372) | \$ 1,140,274 | -15.2% |
| Markham | \$ (2,467,683) | \$ 29,139,624 | -8.5% |
| Cambridge | \$ (1,685,703) | \$ 20,221,470 | -8.3% |
| Niagara Falls | \$ (613,231) | \$ 7,777,691 | -7.9% |
| Chatham-Kent | \$ (704,592) | \$ 12,038,132 | -5.9% |
| Niagara on the Lake | \$ (149,302) | \$ 2,706,519 | -5.5% |
| West Lincoln | \$ (17,015) | \$ 408,341 | -4.2% |
| Kenora | \$ (98,410) | \$ 2,462,506 | -4.0% |
| Welland | \$ (113,852) | \$ 11,557,023 | -1.0% |
| Whitchurch-Stouffville | \$ - | \$ 2,465,994 | 0.0% |
| Newmarket | \$ 98,008 | \$ 9,850,114 | 1.0% |
| Waterloo | \$ 162,391 | \$ 15,765,017 | 1.0% |
| Guelph | \$ 334,560 | \$ 21,216,126 | 1.6% |
| Greater Sudbury | \$ 452,810 | \$ 26,019,230 | 1.7% |
| Meaford | \$ 18,458 | \$ 1,038,861 | 1.8% |
| Fort Frances | \$ 37,456 | \$ 2,098,546 | 1.8% |
| St. Thomas | \$ 425,265 | \$ 5,974,649 | 7.1% |
| Peterborough | \$ 1,494,683 | \$ 14,763,994 | 10.1% |
| Ottawa | \$ 15,341,922 | \$ 124,894,694 | 12.3% |
| Kingston | \$ 3,722,113 | \$ 23,317,851 | 16.0% |
| Fort Erie | \$ 1,316,046 | \$ 7,840,270 | 16.8% |
| Leamington | \$ 966,174 | \$ 5,409,727 | 17.9% |
| Penetanguishene | \$ 330,918 | \$ 1,726,046 | 19.2% |
| North Bay | \$ 1,893,560 | \$ 8,708,527 | 21.7% |
| St. Catharines | \$ 1,091,243 | \$ 4,925,807 | 22.2% |
| Lincoln | \$ 135,258 | \$ 549,920 | 24.6% |
| Wilmot | \$ 365,683 | \$ 1,479,984 | 24.7% |
| London | \$ 16,669,138 | \$ 66,316,385 | 25.1% |
| Brantford | \$ 3,878,872 | \$ 15,257,622 | 25.4% |
| Kitchener | \$ 9,117,001 | \$ 35,666,481 | 25.6% |
| Cornwall | \$ 2,000,218 | \$ 7,221,651 | 27.7% |
| Kawartha Lakes | \$ 1,818,859 | \$ 6,102,883 | 29.8% |
| Thorold | \$ 804,971 | \$ 2,695,930 | 29.9% |
| Timmins | \$ 1,756,191 | \$ 5,324,525 | 33.0% |
| Toronto | \$ 138,530,781 | \$ 417,287,312 | 33.2% |
| Windsor | \$ 19,366,074 | \$ 56,390,302 | 34.3% |
| Sault Ste. Marie | \$ 4,486,787 | \$ 11,239,877 | 39.9% |
| Stratford | \$ 2,818,236 | \$ 5,236,265 | 53.8% |
| Georgina | \$ 1,571,812 | \$ 1,329,887 | 118.2% |
| Hamilton | \$ 107,213,717 | \$ 74,480,117 | 143.9% |
| Average | \$ 6,104,156 | \$ 22,981,428 | 3.9% |
| Median | \$ 330,918 | \$ 7,221,651 | 1.8% |
| Minimum | \$ (21,211,552) | \$ 408,341 | -152.5% |
| Maximum | \$ 138,530,781 | \$ 417,287,312 | 143.9% |

| Municipality | WW Operating Surplus | WW Own Source Revenues | WW Operating Surplus Ratio |
|----------------|----------------------|------------------------|----------------------------|
| York | \$ (76,824,204) | \$ 86,824,039 | -88.5% |
| Peel | \$ (22,971,779) | \$ 99,471,789 | -23.1% |
| Muskoka | \$ (1,337,474) | \$ 5,795,313 | -23.1% |
| Durham | \$ 1,884,576 | \$ 99,389,247 | 1.9% |
| Halton | \$ 2,437,266 | \$ 72,453,656 | 3.4% |
| Niagara | \$ 13,802,967 | \$ 60,339,440 | 22.9% |
| Waterloo | \$ 11,071,990 | \$ 40,512,226 | 27.3% |
| Average | \$ (10,276,665) | \$ 66,397,959 | -11.3% |
| Median | \$ 1,884,576 | \$ 72,453,656 | 1.9% |
| Minimum | \$ (76,824,204) | \$ 5,795,313 | -88.5% |
| Maximum | \$ 13,802,967 | \$ 99,471,789 | 27.3% |

Water Asset Consumption Ratio

This ratio shows the written down value of the tangible capital assets relative to their historical costs. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern.

| Municipality | 2010 Closing Amortization Water | 2010 Water Historical Cost | Water Accumulated Amortization as % Historical Cost |
|------------------------|---------------------------------|----------------------------|---|
| Middlesex Centre | \$ 4,878,786 | \$ 44,330,114 | 11.0% |
| Whitchurch-Stouffville | \$ 2,566,266 | \$ 18,575,401 | 13.8% |
| Barrie | \$ 29,198,060 | \$ 209,880,724 | 13.9% |
| Georgina | \$ 11,289,281 | \$ 72,467,716 | 15.6% |
| Niagara-on-the-Lake | \$ 8,763,408 | \$ 53,531,975 | 16.4% |
| West Lincoln | \$ 2,696,225 | \$ 16,272,357 | 16.6% |
| Woolwich | \$ 2,494,481 | \$ 14,438,396 | 17.3% |
| St. Marys | \$ 2,466,861 | \$ 13,035,956 | 18.9% |
| Kitchener | \$ 14,137,077 | \$ 66,176,447 | 21.4% |
| North Bay | \$ 23,710,020 | \$ 101,782,994 | 23.3% |
| Markham | \$ 116,298,154 | \$ 494,189,224 | 23.5% |
| Wilmot | \$ 4,163,706 | \$ 17,669,380 | 23.6% |
| The Blue Mountains | \$ 12,657,671 | \$ 52,175,293 | 24.3% |
| St. Catharines | \$ 22,885,944 | \$ 93,282,328 | 24.5% |
| Lincoln | \$ 7,103,720 | \$ 28,894,842 | 24.6% |
| Tecumseh | \$ 12,628,374 | \$ 51,271,958 | 24.6% |
| Leamington | \$ 29,070,931 | \$ 112,757,501 | 25.8% |
| Fort Erie | \$ 10,776,391 | \$ 41,236,947 | 26.1% |
| Ottawa | \$ 517,337,184 | \$1,915,719,645 | 27.0% |
| Welland | \$ 12,820,720 | \$ 46,219,873 | 27.7% |
| King | \$ 2,794,770 | \$ 9,807,986 | 28.5% |
| Waterloo | \$ 23,427,121 | \$ 81,584,317 | 28.7% |
| Kingston | \$ 85,850,893 | \$ 296,631,003 | 28.9% |
| London | \$ 191,637,736 | \$ 650,556,089 | 29.5% |
| Brantford | \$ 51,944,756 | \$ 172,825,592 | 30.1% |
| Kawartha Lakes | \$ 33,505,658 | \$ 111,232,702 | 30.1% |
| Greater Sudbury | \$ 99,116,749 | \$ 322,368,857 | 30.7% |
| Thorold | \$ 6,550,083 | \$ 21,218,950 | 30.9% |
| Cambridge | \$ 19,589,732 | \$ 63,436,574 | 30.9% |
| Chatham-Kent | \$ 72,929,350 | \$ 235,796,024 | 30.9% |
| Penetanguishene | \$ 4,009,265 | \$ 12,828,753 | 31.3% |
| Kenora | \$ 11,237,345 | \$ 35,795,557 | 31.4% |
| Sarnia | \$ 46,553,006 | \$ 143,510,477 | 32.4% |
| Hamilton | \$ 226,811,568 | \$ 680,771,301 | 33.3% |
| Timmins | \$ 24,014,469 | \$ 69,432,491 | 34.6% |
| Newmarket | \$ 22,871,457 | \$ 64,251,208 | 35.6% |
| Niagara Falls | \$ 39,057,226 | \$ 108,206,405 | 36.1% |
| Sault Ste. Marie | \$ 40,527,673 | \$ 110,308,237 | 36.7% |
| Cornwall | \$ 22,571,760 | \$ 60,591,211 | 37.3% |
| Fort Frances | \$ 10,814,762 | \$ 28,225,648 | 38.3% |
| Toronto | \$ 806,385,775 | \$2,097,529,813 | 38.4% |
| East Gwillimbury | \$ 15,092,920 | \$ 38,472,313 | 39.2% |
| Quinte West | \$ 31,625,755 | \$ 79,920,038 | 39.6% |
| Guelph | \$ 76,034,798 | \$ 185,529,523 | 41.0% |
| Peterborough | \$ 72,369,722 | \$ 170,181,959 | 42.5% |

| Municipality | 2010 Closing Amortization Water | 2010 Water Historical Cost | Water Accumulated Amortization as % Historical Cost |
|------------------|---------------------------------|----------------------------|---|
| Meaford | \$ 13,297,123 | \$ 30,592,430 | 43.5% |
| Stratford | \$ 10,314,040 | \$ 23,567,247 | 43.8% |
| St. Thomas | \$ 95,834,058 | \$ 191,878,978 | 49.9% |
| Thunder Bay | \$ 133,392,296 | \$ 245,887,926 | 54.2% |
| Average | | | 29.8% |
| Median | | | 30.1% |
| Minimum | | | 11.0% |
| Maximum | | | 54.2% |
| Region Halton | \$ 254,709,303 | \$1,400,014,442 | 18.2% |
| Region York | \$ 158,044,856 | \$ 687,039,968 | 23.0% |
| Region Durham | \$ 280,458,145 | \$1,207,002,150 | 23.2% |
| Region Peel | \$ 750,293,691 | \$3,175,386,674 | 23.6% |
| District Muskoka | \$ 61,228,674 | \$ 200,063,522 | 30.6% |
| Region Niagara | \$ 148,193,676 | \$ 342,157,202 | 43.3% |
| Region Waterloo | \$ 212,214,332 | \$ 477,849,595 | 44.4% |
| Average | | | 29.5% |
| Median | | | 23.6% |
| Minimum | | | 18.2% |
| Maximum | | | 44.4% |

Wastewater Asset Consumption Ratio

This ratio shows the written down value of the tangible capital assets relative to their historical costs. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern.

| Municipality | 2010 Closing Amortization Wastewater | 2010 Wastewater Historical Cost | Wastewater Accumulated Amortization as % Historical Cost |
|------------------------|--------------------------------------|---------------------------------|--|
| Woolwich | \$ 1,706,417 | \$ 11,611,617 | 14.7% |
| King | \$ 1,723,038 | \$ 10,526,273 | 16.4% |
| Georgina | \$ 15,886,423 | \$ 96,266,147 | 16.5% |
| St. Marys | \$ 3,395,067 | \$ 19,069,295 | 17.8% |
| Niagara-on-the-Lake | \$ 7,431,806 | \$ 40,051,634 | 18.6% |
| Middlesex Centre | \$ 4,980,031 | \$ 26,644,215 | 18.7% |
| The Blue Mountains | \$ 14,707,700 | \$ 70,379,307 | 20.9% |
| Whitchurch-Stouffville | \$ 1,751,960 | \$ 8,324,298 | 21.0% |
| Wilmot | \$ 3,547,461 | \$ 15,309,476 | 23.2% |
| West Lincoln | \$ 2,407,422 | \$ 10,290,179 | 23.4% |
| Lincoln | \$ 5,007,589 | \$ 21,273,345 | 23.5% |
| Ottawa | \$ 473,620,624 | \$1,995,262,260 | 23.7% |
| Thorold | \$ 6,265,870 | \$ 26,227,834 | 23.9% |
| Welland | \$ 8,512,782 | \$ 33,873,345 | 25.1% |
| Markham | \$ 110,756,964 | \$ 418,114,163 | 26.5% |
| Kingston | \$ 83,103,028 | \$ 309,825,310 | 26.8% |
| Fort Erie | \$ 11,318,973 | \$ 41,304,438 | 27.4% |
| Penetanguishene | \$ 3,993,733 | \$ 13,835,497 | 28.9% |
| Kitchener | \$ 33,226,893 | \$ 114,752,232 | 29.0% |
| Waterloo | \$ 32,418,275 | \$ 111,578,249 | 29.1% |
| Stratford | \$ 13,662,607 | \$ 45,972,130 | 29.7% |
| Barrie | \$ 127,565,988 | \$ 425,626,700 | 30.0% |
| St. Catharines | \$ 34,525,626 | \$ 110,466,449 | 31.3% |
| Fort Frances | \$ 7,630,325 | \$ 22,778,608 | 33.5% |
| Kenora | \$ 10,416,861 | \$ 30,702,308 | 33.9% |
| Hamilton | \$ 356,197,201 | \$1,045,527,456 | 34.1% |
| Meaford | \$ 3,901,531 | \$ 11,431,117 | 34.1% |
| North Bay | \$ 24,667,960 | \$ 69,616,396 | 35.4% |
| Newmarket | \$ 30,253,286 | \$ 84,709,504 | 35.7% |
| Timmins | \$ 14,060,036 | \$ 38,375,214 | 36.6% |
| London | \$ 287,111,013 | \$ 777,835,951 | 36.9% |
| Brantford | \$ 74,255,800 | \$ 195,319,668 | 38.0% |
| East Gwillimbury | \$ 5,825,440 | \$ 15,198,070 | 38.3% |
| Tecumseh | \$ 8,284,630 | \$ 21,322,824 | 38.9% |
| Sault Ste. Marie | \$ 9,077,052 | \$ 23,189,018 | 39.1% |
| Peterborough | \$ 31,344,234 | \$ 79,933,071 | 39.2% |
| Kawartha Lakes | \$ 22,969,210 | \$ 57,168,604 | 40.2% |
| St. Thomas | \$ 28,596,407 | \$ 68,820,698 | 41.6% |
| Cambridge | \$ 31,709,196 | \$ 76,153,899 | 41.6% |
| Greater Sudbury | \$ 182,928,950 | \$ 437,402,236 | 41.8% |
| Sarnia | \$ 45,874,414 | \$ 109,336,637 | 42.0% |
| Chatham-Kent | \$ 87,891,871 | \$ 206,134,060 | 42.6% |
| Toronto | \$ 2,056,347,898 | \$4,781,219,277 | 43.0% |
| Quinte West | \$ 23,664,731 | \$ 52,050,865 | 45.5% |
| Niagara Falls | \$ 70,342,582 | \$ 151,377,245 | 46.5% |

| Municipality | 2010 Closing Amortization Wastewater | 2010 Wastewater Historical Cost | Wastewater Accumulated Amortization as % Historical Cost |
|------------------|--------------------------------------|---------------------------------|--|
| Guelph | \$ 115,788,546 | \$ 246,787,128 | 46.9% |
| Leamington | \$ 27,003,715 | \$ 56,277,717 | 48.0% |
| Cornwall | \$ 62,071,340 | \$ 111,888,479 | 55.5% |
| Thunder Bay | \$ 129,876,069 | \$ 214,975,742 | 60.4% |
| Average | | | 33.1% |
| Median | | | 33.9% |
| Minimum | | | 14.7% |
| Maximum | | | 60.4% |
| Region York | \$ 188,154,280 | \$1,168,280,869 | 16.1% |
| Region Peel | \$ 724,456,924 | \$3,080,569,271 | 23.5% |
| Region Durham | \$ 365,096,097 | \$1,349,068,891 | 27.1% |
| Region Halton | \$ 351,906,658 | \$1,270,204,012 | 27.7% |
| District Muskoka | \$ 78,928,944 | \$ 216,523,924 | 36.5% |
| Region Niagara | \$ 259,349,815 | \$ 518,007,458 | 50.1% |
| Region Waterloo | \$ 210,699,959 | \$ 322,581,370 | 65.3% |
| Average | | | 35.2% |
| Median | | | 27.7% |
| Minimum | | | 16.1% |
| Maximum | | | 65.3% |

Water Reserves as a % of User Fees & Amortization

| Municipality | 2010 Water Reserves | 2010 Total Water Own Source Revenues | 2010 Closing Amortization Water | Water Reserves as % Total Water Own Source Revenues | Water Reserves as % Closing Amortization Water |
|---------------------|---------------------|--------------------------------------|---------------------------------|---|--|
| Wilmot | \$ (57,830) | \$ 1,744,744 | \$ 4,163,706 | -3.3% | -1.4% |
| Chatham-Kent | \$ (202,442) | \$ 16,254,395 | \$ 72,929,350 | -1.2% | -0.3% |
| Middlesex Centre | | \$ 1,528,364 | \$ 4,878,786 | 0.0% | 0.0% |
| Kitchener | | \$ 31,441,615 | \$ 14,137,077 | 0.0% | 0.0% |
| Welland | | \$ 8,733,028 | \$ 12,820,720 | 0.0% | 0.0% |
| Waterloo | | \$ 16,506,843 | \$ 23,427,121 | 0.0% | 0.0% |
| Timmins | | \$ 8,751,261 | \$ 24,014,469 | 0.0% | 0.0% |
| Newmarket | | \$ 11,180,145 | \$ 22,871,457 | 0.0% | 0.0% |
| Sault Ste. Marie | | \$ 11,411,192 | \$ 40,527,673 | 0.0% | 0.0% |
| Thunder Bay | | \$ 20,078,452 | \$ 133,392,296 | 0.0% | 0.0% |
| Kawartha Lakes | \$ 563,630 | \$ 6,479,953 | \$ 33,505,658 | 8.7% | 1.7% |
| Niagara Falls | \$ 947,163 | \$ 8,203,322 | \$ 39,057,226 | 11.5% | 2.4% |
| Meaford | \$ 330,390 | \$ 1,549,504 | \$ 13,297,123 | 21.3% | 2.5% |
| Quinte West | \$ 912,525 | \$ 7,649,498 | \$ 31,625,755 | 11.9% | 2.9% |
| Hamilton | \$ 7,609,637 | \$ 73,725,557 | \$ 226,811,568 | 10.3% | 3.4% |
| St. Thomas | \$ 3,334,810 | \$ 8,110,674 | \$ 95,834,058 | 41.1% | 3.5% |
| Toronto | \$ 29,154,182 | \$335,356,441 | \$ 806,385,775 | 8.7% | 3.6% |
| Sarnia | \$ 1,956,517 | \$ 14,427,137 | \$ 46,553,006 | 13.6% | 4.2% |
| East Gwillimbury | \$ 634,927 | \$ 3,290,874 | \$ 15,092,920 | 19.3% | 4.2% |
| Greater Sudbury | \$ 5,248,238 | \$ 25,145,888 | \$ 99,116,749 | 20.9% | 5.3% |
| North Bay | \$ 1,267,082 | \$ 9,383,225 | \$ 23,710,020 | 13.5% | 5.3% |
| Peterborough | \$ 4,172,651 | \$ 13,387,448 | \$ 72,369,722 | 31.2% | 5.8% |
| Ottawa | \$ 42,020,973 | \$115,800,808 | \$ 517,337,184 | 36.3% | 8.1% |
| Niagara-on-the-Lake | \$ 843,259 | \$ 3,836,135 | \$ 8,763,408 | 22.0% | 9.6% |
| Cambridge | \$ 1,896,796 | \$ 21,227,476 | \$ 19,589,732 | 8.9% | 9.7% |
| Kenora | \$ 1,105,711 | \$ 2,592,692 | \$ 11,237,345 | 42.6% | 9.8% |
| Fort Erie | \$ 1,172,192 | \$ 6,842,284 | \$ 10,776,391 | 17.1% | 10.9% |
| Georgina | \$ 1,263,270 | \$ 1,297,553 | \$ 11,289,281 | 97.4% | 11.2% |
| Penetanguishene | \$ 463,778 | \$ 1,608,557 | \$ 4,009,265 | 28.8% | 11.6% |
| Cornwall | \$ 2,895,194 | \$ 6,852,421 | \$ 22,571,760 | 42.3% | 12.8% |
| St. Catharines | \$ 3,525,880 | \$ 11,397,669 | \$ 22,885,944 | 30.9% | 15.4% |
| Stratford | \$ 1,899,113 | \$ 3,850,939 | \$ 10,314,040 | 49.3% | 18.4% |
| Kingston | \$ 16,960,394 | \$ 17,543,904 | \$ 85,850,893 | 96.7% | 19.8% |
| London | \$ 39,836,087 | \$ 59,323,350 | \$ 191,637,736 | 67.2% | 20.8% |
| St. Marys | \$ 524,810 | \$ 1,462,405 | \$ 2,466,861 | 35.9% | 21.3% |
| Markham | \$ 25,026,347 | \$ 39,454,513 | \$ 116,298,154 | 63.4% | 21.5% |
| The Blue Mountains | \$ 2,916,159 | \$ 2,950,306 | \$ 12,657,671 | 98.8% | 23.0% |
| West Lincoln | \$ 646,061 | \$ 1,153,184 | \$ 2,696,225 | 56.0% | 24.0% |
| Guelph | \$ 18,309,778 | \$ 17,980,134 | \$ 76,034,798 | 101.8% | 24.1% |
| Brantford | \$ 16,091,690 | \$ 19,768,763 | \$ 51,944,756 | 81.4% | 31.0% |

Water Reserves as a % of User Fees & Amortization (cont'd)

| Municipality | 2010 Water Reserves | 2010 Total Water Own Source Revenues | 2010 Closing Amortization Water | Water Reserves as % Total Water Own Source Revenues | Water Reserves as % Closing Amortization Water |
|------------------------|---------------------|--------------------------------------|---------------------------------|---|--|
| Woolwich | \$ 788,389 | \$ 1,741,253 | \$ 2,494,481 | 45.3% | 31.6% |
| Whitchurch-Stouffville | \$ 876,982 | \$ 3,508,751 | \$ 2,566,266 | 25.0% | 34.2% |
| Thorold | \$ 2,337,546 | \$ 2,810,181 | \$ 6,550,083 | 83.2% | 35.7% |
| Tecumseh | \$ 4,605,556 | \$ 5,118,476 | \$ 12,628,374 | 90.0% | 36.5% |
| Fort Frances | \$ 4,140,807 | \$ 2,439,272 | \$ 10,814,762 | 169.8% | 38.3% |
| Lincoln | \$ 2,847,232 | \$ 2,233,772 | \$ 7,103,720 | 127.5% | 40.1% |
| King | \$ 1,507,704 | \$ 1,111,505 | \$ 2,794,770 | 135.6% | 53.9% |
| Leamington | \$ 16,043,645 | \$ 12,786,419 | \$ 29,070,931 | 125.5% | 55.2% |
| Barrie | \$ 31,254,480 | \$ 17,925,794 | \$ 29,198,060 | 174.4% | 107.0% |
| Average | | | | 44.1% | 15.9% |
| Median | | | | 28.8% | 9.7% |
| Minimum | | | | -3.3% | -1.4% |
| Maximum | | | | 174.4% | 107.0% |
| District Muskoka | \$ 2,127,198 | \$ 7,285,289 | \$ 61,228,674 | 29.2% | 3.5% |
| Region Waterloo | \$ 8,495,142 | \$ 40,975,050 | \$ 212,214,332 | 20.7% | 4.0% |
| Region York | \$ 18,217,913 | \$ 78,016,342 | \$ 158,044,856 | 23.4% | 11.5% |
| Region Peel | \$ 101,906,145 | \$129,855,743 | \$ 750,293,691 | 78.5% | 13.6% |
| Region Durham | \$ 55,650,550 | \$ 71,959,617 | \$ 280,458,145 | 77.3% | 19.8% |
| Region Halton | \$ 52,940,143 | \$ 69,609,920 | \$ 254,709,303 | 76.1% | 20.8% |
| Region Niagara | \$ 65,327,728 | \$ 41,709,162 | \$ 148,193,676 | 156.6% | 44.1% |
| Average | | | | 66.0% | 16.8% |
| Median | | | | 76.7% | 13.6% |
| Minimum | | | | 20.7% | 3.5% |
| Maximum | | | | 156.6% | 44.1% |

Wastewater Reserves as a % of User Fees & Amortization

| Municipality | 2010 Wastewater Reserves | 2010 Total Wastewater Own Source Revenues | 2010 Closing Amortization Wastewater | Wastewater Reserves as % Total Water own Source Revenues | Wastewater Reserves as % Closing Amortization Wastewater |
|---------------------|--------------------------|---|--------------------------------------|--|--|
| King | \$ (2,181,301) | \$ 662,462 | \$ 1,723,038 | -329.3% | -126.6% |
| Stratford | \$ (4,068,349) | \$ 5,236,265 | \$ 13,662,607 | -77.7% | -29.8% |
| Barrie | \$ (17,351,791) | \$ 16,408,529 | \$ 127,565,988 | -105.7% | -13.6% |
| Kitchener | | \$ 35,666,481 | \$ 33,226,893 | 0.0% | 0.0% |
| Markham | | \$ 29,139,624 | \$ 110,756,964 | 0.0% | 0.0% |
| Middlesex Centre | | \$ 1,253,230 | \$ 4,980,031 | 0.0% | 0.0% |
| Newmarket | | \$ 9,850,114 | \$ 30,253,286 | 0.0% | 0.0% |
| North Bay | | \$ 8,708,527 | \$ 24,667,960 | 0.0% | 0.0% |
| Quinte West | | \$ 3,314,286 | \$ 23,664,731 | 0.0% | 0.0% |
| Sarnia | | \$ 14,847,109 | \$ 45,874,414 | 0.0% | 0.0% |
| Sault Ste. Marie | | \$ 11,239,877 | \$ 9,077,052 | 0.0% | 0.0% |
| St. Marys | | \$ 746,588 | \$ 3,395,067 | 0.0% | 0.0% |
| Timmins | | \$ 5,324,525 | \$ 14,060,036 | 0.0% | 0.0% |
| Waterloo | | \$ 15,765,017 | \$ 32,418,275 | 0.0% | 0.0% |
| Chatham-Kent | \$ 219,812 | \$ 12,038,132 | \$ 87,891,871 | 1.8% | 0.3% |
| Windsor | \$ 1,202,171 | \$ 56,390,302 | \$ 148,305,940 | 2.1% | 0.8% |
| Greater Sudbury | \$ 2,519,692 | \$ 26,019,230 | \$ 182,928,950 | 9.7% | 1.4% |
| Toronto | \$ 31,801,842 | \$ 417,287,312 | \$ 2,056,347,898 | 7.6% | 1.5% |
| Meaford | \$ 102,135 | \$ 1,038,861 | \$ 3,901,531 | 9.8% | 2.6% |
| Niagara Falls | \$ 2,568,532 | \$ 7,777,691 | \$ 70,342,582 | 33.0% | 3.7% |
| Thunder Bay | \$ 4,766,856 | \$ 13,450,662 | \$ 129,876,069 | 35.4% | 3.7% |
| Welland | \$ 381,696 | \$ 11,557,023 | \$ 8,512,782 | 3.3% | 4.5% |
| St. Catharines | \$ 1,745,100 | \$ 4,925,807 | \$ 34,525,626 | 35.4% | 5.1% |
| Ottawa | \$ 25,213,217 | \$ 124,894,694 | \$ 473,620,624 | 20.2% | 5.3% |
| Kenora | \$ 591,873 | \$ 2,462,506 | \$ 10,416,861 | 24.0% | 5.7% |
| Wilmot | \$ 264,428 | \$ 1,479,984 | \$ 3,547,461 | 17.9% | 7.5% |
| Kawartha Lakes | \$ 1,884,292 | \$ 6,102,883 | \$ 22,969,210 | 30.9% | 8.2% |
| Brantford | \$ 7,597,720 | \$ 15,257,622 | \$ 74,255,800 | 49.8% | 10.2% |
| Georgina | \$ 1,990,052 | \$ 1,329,887 | \$ 15,886,423 | 149.6% | 12.5% |
| Fort Frances | \$ 1,078,312 | \$ 2,098,546 | \$ 7,630,325 | 51.4% | 14.1% |
| East Gwillimbury | \$ 845,459 | | \$ 5,825,440 | | 14.5% |
| Leamington | \$ 4,594,844 | \$ 5,409,727 | \$ 27,003,715 | 84.9% | 17.0% |
| Niagara-on-the-Lake | \$ 1,306,198 | \$ 2,706,519 | \$ 7,431,806 | 48.3% | 17.6% |
| London | \$ 51,410,055 | \$ 66,316,385 | \$ 287,111,013 | 77.5% | 17.9% |
| West Lincoln | \$ 502,026 | \$ 408,341 | \$ 2,407,422 | 122.9% | 20.9% |
| Guelph | \$ 24,447,380 | \$ 21,216,126 | \$ 115,788,546 | 115.2% | 21.1% |
| Fort Erie | \$ 2,491,751 | \$ 7,840,270 | \$ 11,318,973 | 31.8% | 22.0% |
| Cambridge | \$ 7,480,117 | \$ 20,221,470 | \$ 31,709,196 | 37.0% | 23.6% |
| Tecumseh | \$ 2,659,723 | \$ 3,068,829 | \$ 8,284,630 | 86.7% | 32.1% |
| St. Thomas | \$ 9,812,555 | \$ 5,974,649 | \$ 28,596,407 | 164.2% | 34.3% |

Wastewater Reserves as a % of User Fees & Amortization

| Municipality | 2010 Wastewater Reserves | 2010 Total Wastewater Own Source Revenues | 2010 Closing Amortization Wastewater | Wastewater Reserves as % Total Water own Source Revenues | Wastewater Reserves as % Closing Amortization Wastewater |
|------------------------|--------------------------|---|--------------------------------------|--|--|
| Cornwall | \$ 23,551,670 | \$ 7,221,651 | \$ 62,071,340 | 326.1% | 37.9% |
| Kingston | \$ 33,975,605 | \$ 23,317,851 | \$ 83,103,028 | 145.7% | 40.9% |
| Hamilton | \$ 153,265,782 | \$ 74,480,117 | \$ 356,197,201 | 205.8% | 43.0% |
| Whitchurch-Stouffville | \$ 783,052 | \$ 2,465,994 | \$ 1,751,960 | 31.8% | 44.7% |
| Penetanguishene | \$ 1,831,650 | \$ 1,726,046 | \$ 3,993,733 | 106.1% | 45.9% |
| Lincoln | \$ 2,825,146 | \$ 549,920 | \$ 5,007,589 | 513.7% | 56.4% |
| The Blue Mountains | \$ 11,123,212 | \$ 2,292,087 | \$ 14,707,700 | 485.3% | 75.6% |
| Woolwich | \$ 1,508,843 | \$ 1,140,274 | \$ 1,706,417 | 132.3% | 88.4% |
| Peterborough | \$ 30,841,779 | \$ 14,763,994 | \$ 31,344,234 | 208.9% | 98.4% |
| Average | | | | 60.8% | 14.1% |
| Median | | | | 31.8% | 6.6% |
| Minimum | | | | -329.3% | -126.6% |
| Maximum | | | | 513.7% | 98.4% |
| | | | | | |
| Region York | \$ (39,394,979) | \$ 86,824,039 | \$ 188,154,280 | -45.4% | -20.9% |
| District Muskoka | \$ 3,045,385 | \$ 5,795,313 | \$ 78,928,944 | 52.5% | 3.9% |
| Region Halton | \$ 31,857,973 | \$ 72,453,656 | \$ 351,906,658 | 44.0% | 9.1% |
| Region Waterloo | \$ 43,235,857 | \$ 40,512,226 | \$ 210,699,959 | 106.7% | 20.5% |
| Region Peel | \$ 167,152,874 | \$ 99,471,789 | \$ 724,456,924 | 168.0% | 23.1% |
| Region Niagara | \$ 62,416,939 | \$ 60,339,440 | \$ 259,349,815 | 103.4% | 24.1% |
| Region Durham | \$ 88,428,770 | \$ 99,389,247 | \$ 365,096,097 | 89.0% | 24.2% |
| Average | | | | 45.4% | 12.0% |
| Median | | | | 32.4% | 20.5% |
| Minimum | | | | -45.4% | -20.9% |
| Maximum | | | | 168.0% | 24.2% |

Water Debt Interest Cover Ratio

This ratio indicates the extent to which rate revenues are committed to interest expenses.

| Municipality | Water Interest Expense | 2010 Total Water Own Source Revenues | Water Interest Expense as % Total Water own Source Revenues |
|------------------------|------------------------|--------------------------------------|---|
| King | | \$ 1,111,505 | 0.0% |
| Barrie | | \$ 17,925,794 | 0.0% |
| Kitchener | | \$ 31,441,615 | 0.0% |
| Timmins | | \$ 8,751,261 | 0.0% |
| Sault Ste. Marie | | \$ 11,411,192 | 0.0% |
| Markham | | \$ 39,454,513 | 0.0% |
| Toronto | | \$335,356,441 | 0.0% |
| Kenora | | \$ 2,592,692 | 0.0% |
| Brantford | | \$ 19,768,763 | 0.0% |
| Fort Frances | | \$ 2,439,272 | 0.0% |
| East Gwillimbury | | \$ 3,290,874 | 0.0% |
| West Lincoln | | \$ 1,153,184 | 0.0% |
| Cambridge | | \$ 21,227,476 | 0.0% |
| Thorold | | \$ 2,810,181 | 0.0% |
| Cornwall | | \$ 6,852,421 | 0.0% |
| Whitchurch-Stouffville | | \$ 3,508,751 | 0.0% |
| Penetanguishene | | \$ 1,608,557 | 0.0% |
| Lincoln | | \$ 2,233,772 | 0.0% |
| Stratford | \$ 1,464 | \$ 3,850,939 | 0.0% |
| Hamilton | \$ 62,146 | \$ 73,725,557 | 0.1% |
| Niagara Falls | \$ 15,481 | \$ 8,203,322 | 0.2% |
| Quinte West | \$ 18,727 | \$ 7,649,498 | 0.2% |
| London | \$ 199,521 | \$ 59,323,350 | 0.3% |
| Waterloo | \$ 59,774 | \$ 16,506,843 | 0.4% |
| Sarnia | \$ 93,057 | \$ 14,427,137 | 0.6% |
| Newmarket | \$ 90,371 | \$ 11,180,145 | 0.8% |
| Niagara-on-the-Lake | \$ 34,810 | \$ 3,836,135 | 0.9% |
| Woolwich | \$ 15,874 | \$ 1,741,253 | 0.9% |
| Kingston | \$ 179,535 | \$ 17,543,904 | 1.0% |
| Tecumseh | \$ 57,806 | \$ 5,118,476 | 1.1% |
| Middlesex Centre | \$ 17,282 | \$ 1,528,364 | 1.1% |
| Guelph | \$ 209,809 | \$ 17,980,134 | 1.2% |
| St. Thomas | \$ 114,732 | \$ 8,110,674 | 1.4% |
| Fort Erie | \$ 99,967 | \$ 6,842,284 | 1.5% |
| Peterborough | \$ 230,520 | \$ 13,387,448 | 1.7% |
| St. Catharines | \$ 255,666 | \$ 11,397,669 | 2.2% |
| Greater Sudbury | \$ 675,123 | \$ 25,145,888 | 2.7% |
| St. Marys | \$ 39,803 | \$ 1,462,405 | 2.7% |

| Municipality | Water Interest Expense | 2010 Total Water Own Source Revenues | Water Interest Expense as % Total Water own Source Revenues |
|--------------------|------------------------|--------------------------------------|---|
| Welland | \$ 254,747 | \$ 8,733,028 | 2.9% |
| The Blue Mountains | \$ 90,550 | \$ 2,950,306 | 3.1% |
| Ottawa | \$ 3,837,389 | \$115,800,808 | 3.3% |
| North Bay | \$ 383,378 | \$ 9,383,225 | 4.1% |
| Wilmot | \$ 84,864 | \$ 1,744,744 | 4.9% |
| Leamington | \$ 1,242,357 | \$ 12,786,419 | 9.7% |
| Chatham-Kent | \$ 1,722,575 | \$ 16,254,395 | 10.6% |
| Thunder Bay | \$ 2,374,959 | \$ 20,078,452 | 11.8% |
| Meaford | \$ 197,901 | \$ 1,549,504 | 12.8% |
| Kawartha Lakes | \$ 998,583 | \$ 6,479,953 | 15.4% |
| Georgina | \$ 255,206 | \$ 1,297,553 | 19.7% |
| Average | | | 2.4% |
| Median | | | 0.6% |
| Minimum | | | 0.0% |
| Maximum | | | 19.7% |
| Region Niagara | \$ 303,899 | \$ 41,709,162 | 0.7% |
| Region Durham | \$ 870,633 | \$ 71,959,617 | 1.2% |
| Region Waterloo | \$ 667,393 | \$ 40,975,050 | 1.6% |
| Region Peel | \$ 3,033,478 | \$129,855,743 | 2.3% |
| Region Halton | \$ 3,642,532 | \$ 69,609,920 | 5.2% |
| District Muskoka | \$ 1,515,729 | \$ 7,285,289 | 20.8% |
| Region York | \$18,346,505 | \$ 78,016,342 | 23.5% |
| Average | | | 7.9% |
| Median | | | 2.3% |
| Minimum | | | 0.7% |
| Maximum | | | 23.5% |

Wastewater Debt Interest Cover Ratio

| Municipality | Wastewater Interest Expense | 2010 Total Wastewater Own Source Revenues | Wastewater Interest Expense as % Total Water own Source Revenues |
|------------------------|-----------------------------|---|--|
| Kitchener | | \$ 35,666,481 | 0.0% |
| Markham | | \$ 29,139,624 | 0.0% |
| North Bay | | \$ 8,708,527 | 0.0% |
| Quinte West | | \$ 3,314,286 | 0.0% |
| Sault Ste. Marie | | \$ 11,239,877 | 0.0% |
| Timmins | | \$ 5,324,525 | 0.0% |
| Greater Sudbury | | \$ 26,019,230 | 0.0% |
| Toronto | | \$ 417,287,312 | 0.0% |
| Kenora | | \$ 2,462,506 | 0.0% |
| Wilmot | | \$ 1,479,984 | 0.0% |
| Brantford | | \$ 15,257,622 | 0.0% |
| West Lincoln | | \$ 408,341 | 0.0% |
| Cambridge | | \$ 20,221,470 | 0.0% |
| St. Thomas | | \$ 5,974,649 | 0.0% |
| Thorold | | \$ 2,695,930 | 0.0% |
| Cornwall | | \$ 7,221,651 | 0.0% |
| Whitchurch-Stouffville | | \$ 2,465,994 | 0.0% |
| Penetanguishene | | \$ 1,726,046 | 0.0% |
| Lincoln | | \$ 549,920 | 0.0% |
| Waterloo | \$ 22,050 | \$ 15,765,017 | 0.1% |
| Hamilton | \$ 173,481 | \$ 74,480,117 | 0.2% |
| Woolwich | \$ 7,467 | \$ 1,140,274 | 0.7% |
| Welland | \$ 82,314 | \$ 11,557,023 | 0.7% |
| Newmarket | \$ 92,371 | \$ 9,850,114 | 0.9% |
| Stratford | \$ 50,604 | \$ 5,236,265 | 1.0% |
| Niagara-on-the-Lake | \$ 28,201 | \$ 2,706,519 | 1.0% |
| Guelph | \$ 246,450 | \$ 21,216,126 | 1.2% |
| Fort Erie | \$ 110,889 | \$ 7,840,270 | 1.4% |
| Peterborough | \$ 229,393 | \$ 14,763,994 | 1.6% |
| Windsor | \$ 963,989 | \$ 56,390,302 | 1.7% |
| London | \$ 1,518,426 | \$ 66,316,385 | 2.3% |
| St. Marys | \$ 17,767 | \$ 746,588 | 2.4% |
| Fort Frances | \$ 54,909 | \$ 2,098,546 | 2.6% |
| Niagara Falls | \$ 212,364 | \$ 7,777,691 | 2.7% |
| The Blue Mountains | \$ 124,352 | \$ 2,292,087 | 5.4% |
| Kawartha Lakes | \$ 333,147 | \$ 6,102,883 | 5.5% |
| Ottawa | \$ 6,965,601 | \$ 124,894,694 | 5.6% |
| St. Catharines | \$ 285,446 | \$ 4,925,807 | 5.8% |

| Municipality | Wastewater Interest Expense | 2010 Total Wastewater Own Source Revenues | Wastewater Interest Expense as % Total Water own Source Revenues |
|------------------|-----------------------------|---|--|
| Middlesex Centre | \$ 75,064 | \$ 1,253,230 | 6.0% |
| Sarnia | \$ 920,371 | \$ 14,847,109 | 6.2% |
| Meaford | \$ 70,940 | \$ 1,038,861 | 6.8% |
| Thunder Bay | \$ 1,003,950 | \$ 13,450,662 | 7.5% |
| Chatham-Kent | \$ 1,214,854 | \$ 12,038,132 | 10.1% |
| Kingston | \$ 2,437,735 | \$ 23,317,851 | 10.5% |
| Tecumseh | \$ 359,464 | \$ 3,068,829 | 11.7% |
| Barrie | \$ 2,427,366 | \$ 16,408,529 | 14.8% |
| Leamington | \$ 880,798 | \$ 5,409,727 | 16.3% |
| Georgina | \$ 446,248 | \$ 1,329,887 | 33.6% |
| King | \$ 569,807 | \$ 662,462 | 86.0% |
| Average | | | 5.1% |
| Median | | | 1.0% |
| Minimum | | | 0.0% |
| Maximum | | | 86.0% |
| Region York | \$ 33,991,578 | \$ 86,824,039 | 39.1% |
| District Muskoka | \$ 2,359,024 | \$ 5,795,313 | 40.7% |
| Region Halton | \$ 2,614,854 | \$ 72,453,656 | 3.6% |
| Region Waterloo | \$ 12,519 | \$ 40,512,226 | 0.0% |
| Region Peel | \$ 3,540,614 | \$ 99,471,789 | 3.6% |
| Region Niagara | \$ 2,022,845 | \$ 60,339,440 | 3.4% |
| Region Durham | \$ 2,809,449 | \$ 99,389,247 | 2.8% |
| Average | | | 13.3% |
| Median | | | 3.6% |
| Minimum | | | 0.0% |
| Maximum | | | 40.7% |

Water Net Financial Liabilities Ratio

Net Financial Ratio is debt principal outstanding minus reserves as a percentage of operating revenue. This Ratio indicates the extent to which financial liabilities could be met by its operating revenue. Where this ratio is falling it indicates that the municipality's capacity to meet its financial obligations from operating revenue is strengthening. An increase in the net financial liabilities ratio means that a municipality is incurring higher net operating costs (e.g. as a result of additional maintenance and amortization costs associated with acquiring new assets). There is no optimal number or range for this indicator. What is important is that a municipality understands and is comfortable with the ratio that has been determined based on future needs and long term financial sustainability.

| Municipality | Water Debt Outstanding | 2010 Water Reserves | 2010 Total Water Own Source Revenues | Water Net Financial Liability Ratio |
|------------------------|------------------------|---------------------|--------------------------------------|-------------------------------------|
| Barrie | \$ 496,708 | \$ 31,254,480 | \$ 17,925,794 | -171.6% |
| Fort Frances | | \$ 4,140,807 | \$ 2,439,272 | -169.8% |
| Lincoln | | \$ 2,847,232 | \$ 2,233,772 | -127.5% |
| King | \$ 197,000 | \$ 1,507,704 | \$ 1,111,505 | -117.9% |
| Thorold | | \$ 2,337,546 | \$ 2,810,181 | -83.2% |
| Guelph | \$ 5,794,739 | \$ 18,309,778 | \$ 17,980,134 | -69.6% |
| Tecumseh | \$ 1,123,758 | \$ 4,605,556 | \$ 5,118,476 | -68.0% |
| Kingston | \$ 5,233,536 | \$ 16,960,394 | \$ 17,543,904 | -66.8% |
| Markham | | \$ 25,026,347 | \$ 39,454,513 | -63.4% |
| London | \$ 2,864,228 | \$ 39,836,087 | \$ 59,323,350 | -62.3% |
| West Lincoln | | \$ 646,061 | \$ 1,153,184 | -56.0% |
| Stratford | \$ 31,940 | \$ 1,899,113 | \$ 3,850,939 | -48.5% |
| Kenora | | \$ 1,105,711 | \$ 2,592,692 | -42.6% |
| Cornwall | | \$ 2,895,194 | \$ 6,852,421 | -42.3% |
| The Blue Mountains | \$ 1,680,000 | \$ 2,916,159 | \$ 2,950,306 | -41.9% |
| Penetanguishene | | \$ 463,778 | \$ 1,608,557 | -28.8% |
| Whitchurch-Stouffville | | \$ 876,982 | \$ 3,508,751 | -25.0% |
| Leamington | \$ 13,051,264 | \$ 16,043,645 | \$ 12,786,419 | -23.4% |
| St. Thomas | \$ 1,801,653 | \$ 3,334,810 | \$ 8,110,674 | -18.9% |
| Woolwich | \$ 517,424 | \$ 788,389 | \$ 1,741,253 | -15.6% |
| Niagara Falls | \$ 202,680 | \$ 947,163 | \$ 8,203,322 | -9.1% |
| Hamilton | \$ 928,910 | \$ 7,609,637 | \$ 73,725,557 | -9.1% |
| Cambridge | | \$ 1,896,796 | \$ 21,227,476 | -8.9% |
| Toronto | | \$ 29,154,182 | \$335,356,441 | -8.7% |
| Greater Sudbury | \$ 3,757,691 | \$ 5,248,238 | \$ 25,145,888 | -5.9% |
| Kitchener | | | \$ 31,441,615 | 0.0% |
| Timmins | | | \$ 8,751,261 | 0.0% |
| Sault Ste. Marie | | | \$ 11,411,192 | 0.0% |
| Waterloo | \$ 1,493,791 | | \$ 16,506,843 | 9.0% |
| Middlesex Centre | \$ 251,420 | | \$ 1,528,364 | 16.5% |
| Quinte West | \$ 2,238,000 | \$ 912,525 | \$ 7,649,498 | 17.3% |
| Fort Erie | \$ 2,440,392 | \$ 1,172,192 | \$ 6,842,284 | 18.5% |

Water Net Financial Liabilities Ratio (cont'd)

| Municipality | Water Debt Outstanding | 2010 Water Reserves | 2010 Total Water Own Source Revenues | Water Net Financial Liability Ratio |
|---------------------|------------------------|---------------------|--------------------------------------|-------------------------------------|
| St. Catharines | \$ 5,724,181 | \$ 3,525,880 | \$ 11,397,669 | 19.3% |
| Peterborough | \$ 7,641,072 | \$ 4,172,651 | \$ 13,387,448 | 25.9% |
| Niagara-on-the-Lake | \$ 1,893,260 | \$ 843,259 | \$ 3,836,135 | 27.4% |
| St. Marys | \$ 992,581 | \$ 524,810 | \$ 1,462,405 | 32.0% |
| Brantford | \$ 23,000,000 | \$ 16,091,690 | \$ 19,768,763 | 34.9% |
| Ottawa | \$102,623,817 | \$ 42,020,973 | \$115,800,808 | 52.3% |
| Newmarket | \$ 6,208,947 | | \$ 11,180,145 | 55.5% |
| Welland | \$ 5,157,697 | | \$ 8,733,028 | 59.1% |
| Sarnia | \$ 12,176,727 | \$ 1,956,517 | \$ 14,427,137 | 70.8% |
| Wilmot | \$ 1,734,588 | \$ (57,830) | \$ 1,744,744 | 102.7% |
| North Bay | \$ 11,950,000 | \$ 1,267,082 | \$ 9,383,225 | 113.9% |
| Meaford | \$ 3,141,876 | \$ 330,390 | \$ 1,549,504 | 181.4% |
| Thunder Bay | \$ 47,864,102 | | \$ 20,078,452 | 238.4% |
| Chatham-Kent | \$ 47,137,915 | \$ (202,442) | \$ 16,254,395 | 291.2% |
| Georgina | \$ 5,551,469 | \$ 1,263,270 | \$ 1,297,553 | 330.5% |
| Kawartha Lakes | \$ 26,854,048 | \$ 563,630 | \$ 6,479,953 | 405.7% |
| Average | | | | 14.3% |
| Median | | | | -8.7% |
| Minimum | | | | -171.6% |
| Maximum | | | | 405.7% |
| Region Niagara | \$ 12,344,082 | \$ 65,327,728 | \$ 41,709,162 | -127.0% |
| Region Durham | \$ 7,347,000 | \$ 55,650,550 | \$ 71,959,617 | -67.1% |
| Region Waterloo | \$ 12,890,113 | \$ 8,495,142 | \$ 40,975,050 | 10.7% |
| Region Peel | \$116,952,710 | \$ 101,906,145 | \$129,855,743 | 11.6% |
| Region Halton | \$ 74,295,877 | \$ 52,940,143 | \$ 69,609,920 | 30.7% |
| District Muskoka | \$ 31,773,596 | \$ 2,127,198 | \$ 7,285,289 | 406.9% |
| Region York | \$411,709,673 | \$ 18,217,913 | \$ 78,016,342 | 504.4% |
| Average | | | | 110.0% |
| Median | | | | 11.6% |
| Minimum | | | | -127.0% |
| Maximum | | | | 504.4% |

Wastewater Net Financial Liabilities Ratio

| Municipality | Wastewater Debt Outstanding | 2010 Wastewater Reserves | 2010 Total Wastewater Own Source Revenues | Wastewater Net Financial Liability Ratio |
|------------------------|-----------------------------|--------------------------|---|--|
| Lincoln | \$ 137,726 | \$ 2,825,146 | \$ 549,920 | -488.7% |
| The Blue Mountains | \$ 2,094,528 | \$ 11,123,212 | \$ 2,292,087 | -393.9% |
| Cornwall | | \$ 23,551,670 | \$ 7,221,651 | -326.1% |
| Hamilton | \$ 2,345,804 | \$ 153,265,782 | \$ 74,480,117 | -202.6% |
| Peterborough | \$ 6,329,911 | \$ 30,841,779 | \$ 14,763,994 | -166.0% |
| St. Thomas | | \$ 9,812,555 | \$ 5,974,649 | -164.2% |
| Woolwich | | \$ 1,508,843 | \$ 1,140,274 | -132.3% |
| West Lincoln | | \$ 502,026 | \$ 408,341 | -122.9% |
| Penetanguishene | | \$ 1,831,650 | \$ 1,726,046 | -106.1% |
| Guelph | \$ 5,701,449 | \$ 24,447,380 | \$ 21,216,126 | -88.4% |
| Thorold | | \$ 2,301,844 | \$ 2,695,930 | -85.4% |
| Brantford | \$ - | \$ 7,597,720 | \$ 15,257,622 | -49.8% |
| Cambridge | | \$ 7,480,117 | \$ 20,221,470 | -37.0% |
| Whitchurch-Stouffville | | \$ 783,052 | \$ 2,465,994 | -31.8% |
| Kenora | | \$ 591,873 | \$ 2,462,506 | -24.0% |
| Wilmot | | \$ 264,428 | \$ 1,479,984 | -17.9% |
| Fort Frances | \$ 835,951 | \$ 1,078,312 | \$ 2,098,546 | -11.5% |
| Niagara-on-the-Lake | \$ 1,013,713 | \$ 1,306,198 | \$ 2,706,519 | -10.8% |
| Greater Sudbury | | \$ 2,519,692 | \$ 26,019,230 | -9.7% |
| Toronto | | \$ 31,801,842 | \$ 417,287,312 | -7.6% |
| Fort Erie | \$ 2,231,170 | \$ 2,491,751 | \$ 7,840,270 | -3.3% |
| Kitchener | | | \$ 35,666,481 | 0.0% |
| Markham | | | \$ 29,139,624 | 0.0% |
| North Bay | \$ - | | \$ 8,708,527 | 0.0% |
| Sault Ste. Marie | | | \$ 11,239,877 | 0.0% |
| Timmins | | | \$ 5,324,525 | 0.0% |
| Waterloo | \$ 268,000 | | \$ 15,765,017 | 1.7% |
| London | \$ 54,002,822 | \$ 51,410,055 | \$ 66,316,385 | 3.9% |
| Welland | \$ 1,575,631 | \$ 381,696 | \$ 11,557,023 | 10.3% |
| Ottawa | \$ 38,860,490 | \$ 25,213,217 | \$ 124,894,694 | 10.9% |
| Kawartha Lakes | \$ 2,832,797 | \$ 1,884,292 | \$ 6,102,883 | 15.5% |
| St. Marys | \$ 339,775 | | \$ 746,588 | 45.5% |
| Windsor | \$ 36,653,748 | \$ 1,202,171 | \$ 56,390,302 | 62.9% |
| Newmarket | \$ 6,243,045 | | \$ 9,850,114 | 63.4% |
| St. Catharines | \$ 5,791,959 | \$ 1,745,100 | \$ 4,925,807 | 82.2% |
| Quinte West | \$ 3,113,581 | | \$ 3,314,286 | 93.9% |
| Sarnia | \$ 14,612,373 | | \$ 14,847,109 | 98.4% |
| Middlesex Centre | \$ 1,297,436 | | \$ 1,253,230 | 103.5% |
| Niagara Falls | \$ 12,156,691 | \$ 2,568,532 | \$ 7,777,691 | 123.3% |
| Meaford | \$ 1,621,429 | \$ 102,135 | \$ 1,038,861 | 146.2% |
| Kingston | \$ 69,436,520 | \$ 33,975,605 | \$ 23,317,851 | 152.1% |
| Leamington | \$ 15,197,995 | \$ 4,594,844 | \$ 5,409,727 | 196.0% |

Wastewater Net Financial Liabilities Ratio Cont'd

| Municipality | Wastewater Debt Outstanding | 2010 Wastewater Reserves | 2010 Total Wastewater Own Source Revenues | Wastewater Net Financial Liability Ratio |
|------------------|-----------------------------|--------------------------|---|--|
| Tecumseh | \$ 9,547,172 | \$ 2,659,723 | \$ 3,068,829 | 224.4% |
| Thunder Bay | \$ 36,923,755 | \$ 4,766,856 | \$ 13,450,662 | 239.1% |
| Chatham-Kent | \$ 42,030,381 | \$ 219,812 | \$ 12,038,132 | 347.3% |
| Georgina | \$ 8,327,203 | \$ 1,990,052 | \$ 1,329,887 | 476.5% |
| Barrie | \$ 74,355,120 | \$ (17,351,791) | \$ 16,408,529 | 558.9% |
| Stratford | \$ 38,433,492 | \$ (4,068,349) | \$ 5,236,265 | 811.7% |
| King | \$ 12,592,482 | \$ (2,181,301) | \$ 662,462 | 2230.1% |
| Average | | | | 73.8% |
| Median | | | | 0.0% |
| Minimum | | | | -488.7% |
| Maximum | | | | 2230.1% |
| Region Waterloo | | \$ 43,235,857 | \$ 40,512,226 | -106.7% |
| Region Peel | \$134,210,296 | \$167,152,874 | \$ 99,471,789 | -33.1% |
| Region Durham | \$ 62,847,782 | \$ 88,428,770 | \$ 99,389,247 | -25.7% |
| Region Niagara | \$ 77,295,289 | \$ 62,416,939 | \$ 60,339,440 | 24.7% |
| Region Halton | \$ 67,869,661 | \$ 31,857,973 | \$ 72,453,656 | 49.7% |
| District Muskoka | \$ 47,885,592 | \$ 3,045,385 | \$ 5,795,313 | 773.7% |
| Region York | \$681,559,311 | \$ (39,394,979) | \$ 86,824,039 | 830.4% |
| Average | | | | 216.1% |
| Median | | | | 24.7% |
| Minimum | | | | -106.7% |
| Maximum | | | | 830.4% |

Water MPMPs

| Municipality | Operating Costs for Treatment of Drinking Water per Megalitre | Total Costs for Treatment of Drinking Water per Megalitre | Operating Costs for Distribution/ Transmission per km of Water Distribution Pipe | Total Costs for Distribution/ Transmission per km of Water Distribution Pipe | Operating Costs Integrated System | Total Costs Integrated System | Water Main Breaks /100 km |
|------------------------|---|---|--|--|-----------------------------------|-------------------------------|---------------------------|
| Barrie | \$ 417 | \$ 521 | \$ 8,286 | \$ 10,519 | \$ 759 | \$ 955 | 6.1 |
| Brantford | \$ 403 | \$ 544 | \$ 9,620 | \$ 14,134 | \$ 780 | \$ 1,098 | 3.3 |
| Cambridge | N/A | N/A | \$ 35,830 | \$ 37,205 | N/A | N/A | 3.9 |
| Chatham-Kent | \$ 438 | \$ 641 | \$ 2,867 | \$ 4,702 | \$ 756 | \$ 1,163 | 6.5 |
| Cornwall | \$ 145 | \$ 179 | \$ 8,893 | \$ 11,167 | \$ 332 | \$ 413 | 15.3 |
| Fort Erie | \$ 682 | \$ 682 | \$ 7,643 | \$ 10,238 | \$ 1,100 | \$ 1,241 | 18.8 |
| Fort Frances | \$ 398 | \$ 526 | \$ 10,677 | \$ 14,236 | \$ 851 | \$ 1,130 | 4.3 |
| Georgina | N/A | N/A | \$ 7,137 | \$ 13,157 | N/A | N/A | 2.0 |
| Greater Sudbury | \$ 454 | \$ 571 | \$ 9,306 | \$ 13,841 | \$ 883 | \$ 1,209 | 9.8 |
| Guelph | \$ 485 | \$ 527 | \$ 6,425 | \$ 13,396 | \$ 696 | \$ 967 | 10.5 |
| Hamilton | \$ 183 | \$ 186 | \$ 8,915 | \$ 14,577 | \$ 383 | \$ 512 | 14.3 |
| Kawartha Lakes | \$ 685 | \$ 1,081 | \$ 12,742 | \$ 20,105 | \$ 1,593 | \$ 2,513 | 4.7 |
| Kenora | \$ 366 | \$ 376 | \$ 9,384 | \$ 13,089 | \$ 912 | \$ 1,138 | 6.9 |
| Kingston | \$ 243 | \$ 318 | \$ 5,787 | \$ 12,385 | \$ 388 | \$ 628 | 10.3 |
| Kitchener | N/A | N/A | \$ 6,484 | \$ 7,633 | N/A | N/A | 12.2 |
| Leamington | \$ 233 | \$ 431 | \$ 19,560 | \$ 23,629 | \$ 994 | \$ 1,350 | 5.2 |
| Lincoln | N/A | N/A | \$ 9,686 | \$ 13,520 | N/A | N/A | 7.0 |
| London | \$ 124 | \$ 164 | \$ 9,719 | \$ 17,743 | \$ 424 | \$ 710 | 8.2 |
| Markham | \$ 691 | \$ 691 | \$ 10,494 | \$ 10,494 | \$ 970 | \$ 970 | 3.1 |
| Meaford | \$ 1,091 | \$ 3,021 | \$ 3,995 | \$ 9,223 | \$ 1,521 | \$ 4,015 | 11.1 |
| Middlesex Centre | \$ 617 | \$ 718 | \$ 11,873 | \$ 17,730 | \$ 1,543 | \$ 2,100 | 1.4 |
| Newmarket | \$ 434 | \$ 434 | \$ 18,259 | \$ 23,008 | \$ 1,018 | \$ 1,169 | 9.6 |
| Niagara Falls | N/A | N/A | \$ 11,712 | \$ 15,729 | N/A | N/A | 14.9 |
| North Bay | \$ 323 | \$ 461 | \$ 19,332 | \$ 23,251 | \$ 783 | \$ 1,014 | 24.8 |
| Ottawa | \$ 269 | \$ 287 | \$ 12,294 | \$ 21,965 | \$ 601 | \$ 880 | 9.0 |
| Peterborough | \$ 382 | \$ 481 | \$ 5,900 | \$ 14,988 | \$ 586 | \$ 1,002 | 7.0 |
| Quinte West | \$ 601 | \$ 747 | \$ 9,990 | \$ 15,494 | \$ 1,005 | \$ 1,373 | 4.2 |
| Sarnia | \$ 800 | \$ 899 | \$ 9,625 | \$ 12,034 | \$ 1,277 | \$ 1,495 | 19.2 |
| St. Catharines | N/A | N/A | \$ 10,220 | \$ 13,112 | N/A | N/A | 2.7 |
| St. Marys | \$ 523 | \$ 615 | \$ 5,011 | \$ 8,015 | \$ 779 | \$ 1,026 | 15.4 |
| St. Thomas | N/A | N/A | \$ 14,891 | \$ 21,344 | N/A | N/A | 7.6 |
| Stratford | \$ 365 | \$ 365 | \$ 5,076 | \$ 7,521 | \$ 599 | \$ 712 | 13.7 |
| Tecumseh | \$ 340 | \$ 340 | \$ 6,661 | \$ 10,631 | \$ 636 | \$ 812 | 21.6 |
| The Blue Mountains | \$ 63 | \$ 574 | \$ 17,825 | \$ 22,677 | \$ 2,922 | \$ 4,211 | 2.5 |
| Thorold | N/A | N/A | \$ 7,164 | \$ 10,897 | N/A | N/A | 17.2 |
| Thunder Bay | \$ 403 | \$ 667 | \$ 11,201 | \$ 15,378 | \$ 914 | \$ 1,369 | 8.8 |
| Timmins | \$ 371 | \$ 472 | \$ 9,248 | \$ 13,253 | \$ 592 | \$ 787 | 24.8 |
| Toronto | \$ 147 | \$ 195 | \$ 20,772 | \$ 11,438 | \$ 460 | \$ 367 | 21.6 |
| Waterloo | N/A | N/A | \$ 31,331 | \$ 34,951 | N/A | N/A | 10.9 |
| Welland | N/A | N/A | \$ 30,169 | \$ 34,610 | N/A | N/A | 17.7 |
| West Lincoln | \$ 721 | \$ 721 | \$ 14,464 | \$ 22,814 | \$ 1,280 | \$ 1,603 | - |
| Whitchurch-Stouffville | \$ 622 | \$ 622 | \$ 7,121 | \$ 8,254 | \$ 1,007 | \$ 1,069 | 5.0 |
| Wilmot | N/A | N/A | \$ 23,160 | \$ 28,300 | N/A | N/A | 24.7 |
| Woolwich | N/A | N/A | \$ 10,468 | \$ 12,895 | N/A | N/A | 5.9 |
| Average | \$ 438 | \$ 596 | \$ 11,982 | \$ 16,029 | \$ 917 | \$ 1,281 | 10.5 |

Water MPMPs Cont'd

| Municipality | Operating Costs for Treatment of Drinking Water per Megalitre | Total Costs for Treatment of Drinking Water per Megalitre | Operating Costs for Distribution/ Transmission per km of Water Distribution Pipe | Total Costs for Distribution/ Transmission per km of Water Distribution Pipe | Operating Costs Integrated System | Total Costs Integrated System | Water Main Breaks /100 km |
|-------------------|---|---|--|--|-----------------------------------|-------------------------------|---------------------------|
| Durham Region | \$ 286 | \$ 355 | \$ 12,117 | \$ 18,158 | \$ 714 | \$ 996 | 6.8 |
| Halton Region | \$ 325 | \$ 417 | \$ 7,945 | \$ 15,712 | \$ 580 | \$ 922 | 4.8 |
| Niagara Region | \$ 287 | \$ 404 | \$ 18,007 | \$ 20,969 | \$ 382 | \$ 515 | N/A |
| Peel Region | \$ 157 | \$ 115 | \$ 11,312 | \$ 11,085 | \$ 416 | \$ 139 | 8.3 |
| Waterloo Region * | \$ 661 | \$ 875 | \$ 21,097 | \$ 24,419 | \$ 685 | \$ 903 | N/A |
| York Region | \$ 397 | \$ 456 | \$ 52,163 | \$ 126,988 | \$ 529 | \$ 777 | 1.0 |
| Muskoka District | \$ 745 | \$ 1,610 | \$ 7,179 | \$ 15,031 | \$ 1,314 | \$ 2,799 | 2.6 |
| Average | \$ 408 | \$ 605 | \$ 18,546 | \$ 33,194 | \$ 660 | \$ 1,007 | 4.7 |

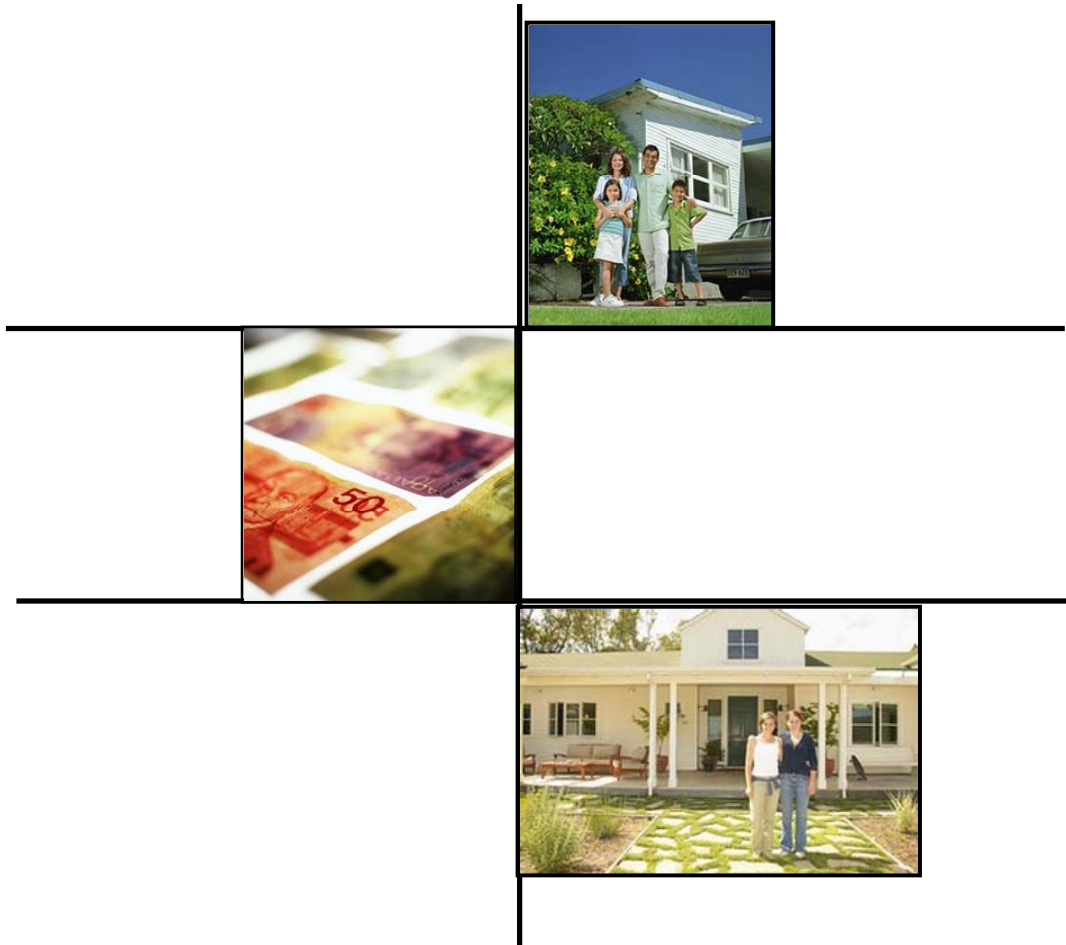
Wastewater MPMPs

| Municipality | Operating Costs for Collection/Conveyance per km of Wastewater Main | Total Costs for Collection/Conveyance per km of Wastewater Main | Operating Costs for Treatment and Disposal of Wastewater per Megalitre | Total Costs for Treatment and Disposal of Wastewater per Megalitre | Operating Costs for Integrated System per Megalitre | Total Costs for Integrated System per Megalitre |
|------------------------|---|---|--|--|---|---|
| Barrie | \$ 6,286 | \$ 12,173 | \$ 567 | \$ 1,003 | \$ 752 | \$ 1,362 |
| Brantford | \$ 4,731 | \$ 10,449 | \$ 402 | \$ 521 | \$ 548 | \$ 843 |
| Cambridge | \$ 34,855 | \$ 37,227 | N/A | N/A | N/A | N/A |
| Chatham-Kent | \$ 3,151 | \$ 7,598 | \$ 422 | \$ 688 | \$ 557 | \$ 1,015 |
| Cornwall | \$ 5,907 | \$ 8,158 | \$ 135 | \$ 137 | \$ 234 | \$ 274 |
| East Gwillimbury | \$ 13,548 | \$ 19,634 | N/A | N/A | N/A | N/A |
| Fort Erie | \$ 6,773 | \$ 10,151 | \$ 797 | \$ 797 | \$ 991 | \$ 1,088 |
| Fort Frances | \$ 14,419 | \$ 17,764 | \$ 287 | \$ 393 | \$ 580 | \$ 754 |
| Georgina | \$ 7,930 | \$ 17,223 | N/A | N/A | N/A | N/A |
| Greater Sudbury | \$ 9,311 | \$ 13,373 | \$ 369 | \$ 599 | \$ 647 | \$ 999 |
| Guelph | \$ 12,816 | \$ 16,188 | \$ 542 | \$ 778 | \$ 925 | \$ 1,261 |
| Hamilton | \$ 20,043 | \$ 26,592 | \$ 159 | \$ 197 | \$ 462 | \$ 599 |
| Kawartha Lakes | \$ 3,246 | \$ 4,405 | \$ 433 | \$ 587 | \$ 562 | \$ 763 |
| Kenora | \$ 10,317 | \$ 13,641 | \$ 271 | \$ 286 | \$ 721 | \$ 881 |
| Kingston | \$ 11,533 | \$ 14,212 | \$ 155 | \$ 449 | \$ 357 | \$ 698 |
| Kitchener | \$ 11,834 | \$ 14,576 | N/A | N/A | N/A | N/A |
| Leamington | \$ 1,983 | \$ 8,779 | \$ 457 | \$ 626 | \$ 485 | \$ 752 |
| Lincoln | \$ 2,371 | \$ 4,079 | N/A | N/A | N/A | N/A |
| London | \$ 4,831 | \$ 11,508 | \$ 276 | \$ 481 | \$ 369 | \$ 704 |
| Markham | \$ 4,223 | \$ 4,223 | \$ 783 | \$ 783 | \$ 878 | \$ 878 |
| Meaford | N/A | \$ 3,945 | \$ 817 | \$ 1,012 | N/A | N/A |
| Middlesex Centre | \$ 2,538 | \$ 9,600 | \$ 1,754 | \$ 2,136 | \$ 1,886 | \$ 2,635 |
| Newmarket | \$ 12,034 | \$ 18,647 | \$ 622 | \$ 622 | \$ 980 | \$ 1,177 |
| Niagara Falls | \$ 5,922 | \$ 11,162 | N/A | N/A | N/A | N/A |
| North Bay | \$ 15,054 | \$ 17,989 | \$ 125 | \$ 137 | \$ 415 | \$ 484 |
| Ottawa | \$ 8,733 | \$ 17,719 | \$ 171 | \$ 221 | \$ 325 | \$ 535 |
| Peterborough | \$ 4,778 | \$ 17,407 | \$ 301 | \$ 397 | \$ 414 | \$ 572 |
| Quinte West | \$ 2,097 | \$ 4,049 | \$ 733 | \$ 790 | \$ 832 | \$ 982 |
| Sarnia | \$ 14,410 | \$ 19,648 | \$ 450 | \$ 450 | \$ 1,038 | \$ 1,252 |
| St. Catharines | \$ 4,054 | \$ 7,464 | N/A | N/A | N/A | N/A |
| St. Marys | \$ 2,985 | \$ 4,641 | \$ 657 | \$ 768 | \$ 772 | \$ 946 |
| St. Thomas | \$ 11,322 | \$ 16,604 | \$ 355 | \$ 410 | \$ 702 | \$ 919 |
| Stratford | \$ 2,680 | \$ 5,572 | \$ 216 | \$ 224 | \$ 279 | \$ 366 |
| Tecumseh | \$ 33,705 | \$ 39,787 | \$ 334 | \$ 339 | \$ 1,247 | \$ 1,417 |
| The Blue Mountains | \$ 23,736 | \$ 32,571 | \$ (23) | \$ 312 | \$ 1,139 | \$ 1,907 |
| Thorold | \$ 7,092 | \$ 10,070 | N/A | N/A | N/A | N/A |
| Thunder Bay | \$ 7,310 | \$ 8,828 | \$ 353 | \$ 514 | \$ 518 | \$ 714 |
| Timmins | \$ 7,075 | \$ 10,346 | \$ 280 | \$ 294 | \$ 434 | \$ 519 |
| Toronto | \$ 14,237 | \$ 21,466 | \$ 457 | \$ 518 | \$ 643 | \$ 799 |
| Waterloo | \$ 33,440 | \$ 37,622 | N/A | N/A | N/A | N/A |
| Welland | \$ 31,349 | \$ 32,672 | N/A | N/A | N/A | N/A |
| West Lincoln | \$ 9,393 | \$ 15,289 | \$ 654 | \$ 654 | \$ 900 | \$ 1,055 |
| Whitchurch-Stouffville | \$ 5,605 | \$ 7,169 | \$ 705 | \$ 705 | \$ 857 | \$ 899 |
| Wilmot | \$ 27,302 | \$ 31,135 | N/A | N/A | N/A | N/A |
| Windsor | \$ 4,196 | \$ 8,952 | \$ 293 | \$ 378 | \$ 343 | \$ 486 |
| Woolwich | \$ 11,646 | \$ 14,343 | N/A | N/A | N/A | N/A |
| Average | \$ 10,951 | \$ 15,145 | \$ 450 | \$ 565 | \$ 691 | \$ 925 |

Wastewater MPMPs Cont'd

| Municipality | Operating Costs for Collection/Conveyance per km of Wastewater Main | Total Costs for Collection/Conveyance per km of Wastewater Main | Operating Costs for Treatment and Disposal of Wastewater per Megalitre | Total Costs for Treatment and Disposal of Wastewater per Megalitre | Operating Costs for Integrated System per Megalitre | Total Costs for Integrated System per Megalitre |
|-------------------------------------|---|---|--|--|---|---|
| Durham Region | \$ 7,664 | \$ 14,270 | \$ 471 | \$ 643 | \$ 688 | \$ 1,047 |
| Halton Region | \$ 7,405 | \$ 14,919 | \$ 411 | \$ 511 | \$ 568 | \$ 828 |
| Niagara Region | \$ 33,288 | \$ 40,889 | \$ 383 | \$ 506 | \$ 506 | \$ 657 |
| Peel Region | \$ 10,448 | \$ 17,505 | \$ 154 | \$ 293 | \$ 326 | \$ 581 |
| Waterloo Region * | \$ 16,909 | \$ 23,070 | \$ 414 | \$ 504 | \$ 422 | \$ 515 |
| York Region | \$ 56,398 | \$ 195,277 | \$ 306 | \$ 417 | \$ 436 | \$ 866 |
| Muskoka District | \$ 10,917 | \$ 19,653 | \$ 973 | \$ 1,954 | \$ 1,725 | \$ 3,307 |
| Average | \$ 20,433 | \$ 46,512 | \$ 445 | \$ 690 | \$ 667 | \$ 1,114 |
| | | | | | | |
| | | | | | | |
| * only North Dumfries and Wellesley | | | | | | |

***Average Municipal Tax Burden on a Residential Property
(Taxes and Water/WW Costs as a % of Income)***



Taxes and Water and Wastewater Costs as a Percentage of Income

A comparison was made earlier in the report of relative property tax burdens and water/wastewater costs on comparable properties. This section of the report provides a comparison of the allocation of gross income to fund municipal services on a typical household in each municipality.

The approach used to calculate taxes as a percentage of income was to compare the average income in a municipality from the 2011 Financial Post Canadian Demographics against the tax burden on a typical home in the municipality using average dwelling values (2011 MPAC data) and applying the 2011 residential tax rates for each municipality.

A comparison was also made with the inclusion of water and wastewater costs on a typical Residential property. This assumed an average annual consumption of 250m³.

Average Household Income and Dwelling Value

| Municipality | 2011 Average Dwelling Value | Average Value of Dwelling | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income |
|----------------------|-----------------------------|---------------------------|---------------------------------|---------------------------------|
| Cornwall | \$ 133,864 | low | \$ 58,314 | low |
| Gravenhurst | \$ 269,987 | mid | \$ 59,913 | low |
| Seguin | \$ 334,673 | high | \$ 62,315 | low |
| Quinte West | \$ 189,649 | low | \$ 62,574 | low |
| Penetanguishene | \$ 225,457 | mid | \$ 62,777 | low |
| Fort Erie | \$ 196,497 | low | \$ 63,090 | low |
| Welland | \$ 178,305 | low | \$ 63,910 | low |
| Peterborough | \$ 221,874 | mid | \$ 64,882 | low |
| Port Colborne | \$ 173,293 | low | \$ 64,973 | low |
| St. Marys | \$ 215,908 | low | \$ 65,362 | low |
| Lambton Shores | \$ 217,142 | low | \$ 65,946 | low |
| Belleville | \$ 191,062 | low | \$ 66,001 | low |
| North Bay | \$ 199,721 | low | \$ 66,221 | low |
| The Blue Mountains | \$ 357,668 | high | \$ 66,512 | low |
| Sault Ste. Marie | \$ 138,997 | low | \$ 67,384 | low |
| Chatham-Kent | \$ 143,843 | low | \$ 67,403 | low |
| Brockville | \$ 179,432 | low | \$ 67,441 | low |
| Meaford | \$ 235,780 | mid | \$ 67,453 | low |
| Niagara Falls | \$ 201,428 | low | \$ 67,760 | low |
| Windsor | \$ 147,183 | low | \$ 68,121 | low |
| Thunder Bay | \$ 138,062 | low | \$ 68,155 | low |
| St. Catharines | \$ 209,508 | low | \$ 68,364 | low |
| Tillsonburg | \$ 195,361 | low | \$ 69,350 | low |
| St. Thomas | \$ 174,339 | low | \$ 69,388 | low |
| Wainfleet | \$ 258,089 | mid | \$ 69,806 | low |
| Brantford | \$ 204,063 | low | \$ 70,911 | low |
| Kawartha Lakes | \$ 238,207 | mid | \$ 71,757 | low |
| Stratford | \$ 228,292 | mid | \$ 72,115 | low |
| Huntsville | \$ 270,213 | mid | \$ 72,314 | mid |
| Prince Edward County | \$ 240,407 | mid | \$ 73,290 | mid |
| Timmins | \$ 141,930 | low | \$ 73,775 | mid |
| Kingston | \$ 241,901 | mid | \$ 74,264 | mid |
| Greater Sudbury | \$ 182,763 | low | \$ 74,691 | mid |
| Thorold | \$ 202,294 | low | \$ 74,892 | mid |
| Kenora | \$ 147,543 | low | \$ 75,768 | mid |
| London | \$ 201,656 | low | \$ 76,546 | mid |
| Wellesley | \$ 330,010 | high | \$ 77,182 | mid |
| Hamilton | \$ 259,238 | mid | \$ 77,221 | mid |
| Bracebridge | \$ 263,473 | mid | \$ 78,692 | mid |
| Sarnia | \$ 190,580 | low | \$ 79,768 | mid |
| Leamington | \$ 174,329 | low | \$ 79,841 | mid |
| Kitchener | \$ 244,917 | mid | \$ 79,920 | mid |
| Barrie | \$ 257,135 | mid | \$ 80,235 | mid |

Average Household Income and Dwelling Value (cont'd)

| Municipality | 2011 Average Dwelling Value | Average Value of Dwelling | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income |
|------------------------|-----------------------------|---------------------------|---------------------------------|---------------------------------|
| Oshawa | \$ 230,256 | mid | \$ 80,476 | mid |
| Fort Frances | \$ 122,029 | low | \$ 80,487 | mid |
| Georgina | \$ 279,685 | mid | \$ 83,288 | mid |
| Kingsville | \$ 197,149 | low | \$ 84,583 | mid |
| Guelph | \$ 271,045 | mid | \$ 84,666 | mid |
| Innisfil | \$ 297,736 | mid | \$ 84,764 | mid |
| Orangeville | \$ 278,165 | mid | \$ 84,786 | mid |
| West Lincoln | \$ 264,678 | mid | \$ 84,963 | mid |
| Cambridge | \$ 252,659 | mid | \$ 85,014 | mid |
| Lincoln | \$ 282,982 | mid | \$ 86,696 | mid |
| Toronto | \$ 440,404 | high | \$ 89,151 | mid |
| Central Elgin | \$ 236,529 | mid | \$ 92,727 | mid |
| Brampton | \$ 330,822 | high | \$ 93,961 | mid |
| Wilmot | \$ 323,129 | high | \$ 94,222 | high |
| Ottawa | \$ 306,538 | mid | \$ 94,649 | high |
| Niagara-on-the-Lake | \$ 384,026 | high | \$ 96,503 | high |
| Clarington | \$ 265,286 | mid | \$ 96,994 | high |
| Grimsby | \$ 297,695 | mid | \$ 98,424 | high |
| Waterloo | \$ 298,380 | mid | \$ 100,236 | high |
| Mississauga | \$ 382,980 | high | \$ 100,306 | high |
| North Dumfries | \$ 364,728 | high | \$ 100,815 | high |
| Ajax | \$ 309,555 | high | \$ 101,867 | high |
| Pelham | \$ 308,334 | mid | \$ 106,213 | high |
| Whitby | \$ 310,087 | high | \$ 106,288 | high |
| Pickering | \$ 328,688 | high | \$ 106,981 | high |
| Burlington | \$ 368,592 | high | \$ 108,632 | high |
| Tecumseh | \$ 230,423 | mid | \$ 109,678 | high |
| Milton | \$ 376,708 | high | \$ 111,187 | high |
| Newmarket | \$ 358,515 | high | \$ 111,630 | high |
| Richmond Hill | \$ 480,762 | high | \$ 111,713 | high |
| Markham | \$ 449,406 | high | \$ 113,067 | high |
| Middlesex Centre | \$ 310,538 | high | \$ 114,584 | high |
| Halton Hills | \$ 377,222 | high | \$ 117,510 | high |
| East Gwillimbury | \$ 396,212 | high | \$ 121,748 | high |
| Vaughan | \$ 493,967 | high | \$ 123,061 | high |
| Woolwich | \$ 327,600 | high | \$ 124,989 | high |
| Caledon | \$ 461,746 | high | \$ 130,209 | high |
| Whitchurch-Stouffville | \$ 474,847 | high | \$ 136,128 | high |
| Aurora | \$ 432,178 | high | \$ 143,434 | high |
| Oakville | \$ 523,948 | high | \$ 143,814 | high |
| King | \$ 609,646 | high | \$ 184,519 | high |
| Average | \$ 275,976 | | \$ 87,280 | |
| Median | \$ 258,664 | | \$ 80,078 | |
| Minimum | \$ 122,029 | | \$ 58,314 | |
| Maximum | \$ 609,646 | \$ - | \$ 184,519 | |

Property Taxes as a Percentage of Income

| Municipality | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income | 2011 Average Residential Taxes | 2011 Property Taxes as a % of Household Income | 2011 Property Taxes as a % of Household Income |
|------------------------|---------------------------------|---------------------------------|--------------------------------|--|--|
| Tecumseh | \$ 109,678 | high | \$ 2,925 | 2.7% | low |
| Woolwich | \$ 124,989 | high | \$ 3,448 | 2.8% | low |
| Kingsville | \$ 84,583 | mid | \$ 2,350 | 2.8% | low |
| Fort Frances | \$ 80,487 | mid | \$ 2,289 | 2.8% | low |
| Milton | \$ 111,187 | high | \$ 3,208 | 2.9% | low |
| Middlesex Centre | \$ 114,584 | high | \$ 3,499 | 3.1% | low |
| Halton Hills | \$ 117,510 | high | \$ 3,688 | 3.1% | low |
| Aurora | \$ 143,434 | high | \$ 4,551 | 3.2% | low |
| Kenora | \$ 75,768 | mid | \$ 2,421 | 3.2% | low |
| Seguin | \$ 62,315 | low | \$ 1,999 | 3.2% | low |
| King | \$ 184,519 | high | \$ 6,178 | 3.3% | low |
| Burlington | \$ 108,632 | high | \$ 3,672 | 3.4% | low |
| East Gwillimbury | \$ 121,748 | high | \$ 4,117 | 3.4% | low |
| Caledon | \$ 130,209 | high | \$ 4,441 | 3.4% | low |
| Whitchurch-Stouffville | \$ 136,128 | high | \$ 4,651 | 3.4% | low |
| Oakville | \$ 143,814 | high | \$ 5,019 | 3.5% | low |
| Newmarket | \$ 111,630 | high | \$ 3,940 | 3.5% | low |
| Prince Edward County | \$ 73,290 | mid | \$ 2,597 | 3.5% | low |
| North Dumfries | \$ 100,815 | high | \$ 3,629 | 3.6% | low |
| Sarnia | \$ 79,768 | mid | \$ 2,884 | 3.6% | low |
| Mississauga | \$ 100,306 | high | \$ 3,687 | 3.7% | low |
| Markham | \$ 113,067 | high | \$ 4,189 | 3.7% | low |
| Wilmot | \$ 94,222 | high | \$ 3,498 | 3.7% | low |
| St. Thomas | \$ 69,388 | low | \$ 2,627 | 3.8% | low |
| Waterloo | \$ 100,236 | high | \$ 3,796 | 3.8% | low |
| Leamington | \$ 79,841 | mid | \$ 3,031 | 3.8% | low |
| London | \$ 76,546 | mid | \$ 2,909 | 3.8% | low |
| Vaughan | \$ 123,061 | high | \$ 4,702 | 3.8% | low |
| Clarington | \$ 96,994 | high | \$ 3,708 | 3.8% | low |
| Lambton Shores | \$ 65,946 | low | \$ 2,561 | 3.9% | mid |
| Cambridge | \$ 85,014 | mid | \$ 3,326 | 3.9% | mid |
| Toronto | \$ 89,151 | mid | \$ 3,492 | 3.9% | mid |
| Chatham-Kent | \$ 67,403 | low | \$ 2,640 | 3.9% | mid |
| Windsor | \$ 68,121 | low | \$ 2,670 | 3.9% | mid |
| Pelham | \$ 106,213 | high | \$ 4,168 | 3.9% | mid |
| Kitchener | \$ 79,920 | mid | \$ 3,149 | 3.9% | mid |
| Timmins | \$ 73,775 | mid | \$ 2,920 | 4.0% | mid |
| Innisfil | \$ 84,764 | mid | \$ 3,357 | 4.0% | mid |
| West Lincoln | \$ 84,963 | mid | \$ 3,370 | 4.0% | mid |
| Thunder Bay | \$ 68,155 | low | \$ 2,724 | 4.0% | mid |
| Sault Ste. Marie | \$ 67,384 | low | \$ 2,700 | 4.0% | mid |
| Ottawa | \$ 94,649 | high | \$ 3,793 | 4.0% | mid |
| Thorold | \$ 74,892 | mid | \$ 3,004 | 4.0% | mid |

Property Taxes as a Percentage of Income (cont'd)

| Municipality | 2011 Est. Avg. Household Income | 2011 Est. Avg. Household Income | 2011 Average Residential Taxes | 2011 Property Taxes as a % of Household Income | 2011 Property Taxes as a % of Household Income |
|---------------------|---------------------------------|---------------------------------|--------------------------------|--|--|
| Grimsby | \$ 98,424 | high | \$ 3,966 | 4.0% | mid |
| Whitby | \$ 106,288 | high | \$ 4,286 | 4.0% | mid |
| Greater Sudbury | \$ 74,691 | mid | \$ 3,026 | 4.1% | mid |
| Tillsonburg | \$ 69,350 | low | \$ 2,811 | 4.1% | mid |
| Quinte West | \$ 62,574 | low | \$ 2,544 | 4.1% | mid |
| Guelph | \$ 84,666 | mid | \$ 3,457 | 4.1% | mid |
| Brockville | \$ 67,441 | low | \$ 2,766 | 4.1% | mid |
| Richmond Hill | \$ 111,713 | high | \$ 4,593 | 4.1% | mid |
| Brantford | \$ 70,911 | low | \$ 2,933 | 4.1% | mid |
| Central Elgin | \$ 92,727 | mid | \$ 3,840 | 4.1% | mid |
| Ajax | \$ 101,867 | high | \$ 4,224 | 4.1% | mid |
| Brampton | \$ 93,961 | mid | \$ 3,910 | 4.2% | mid |
| Pickering | \$ 106,981 | high | \$ 4,454 | 4.2% | mid |
| Cornwall | \$ 58,314 | low | \$ 2,437 | 4.2% | mid |
| Niagara Falls | \$ 67,760 | low | \$ 2,834 | 4.2% | mid |
| Lincoln | \$ 86,696 | mid | \$ 3,670 | 4.2% | mid |
| Barrie | \$ 80,235 | mid | \$ 3,400 | 4.2% | mid |
| Kawartha Lakes | \$ 71,757 | low | \$ 3,106 | 4.3% | high |
| Niagara-on-the-Lake | \$ 96,503 | high | \$ 4,185 | 4.3% | high |
| Georgina | \$ 83,288 | mid | \$ 3,635 | 4.4% | high |
| Bracebridge | \$ 78,692 | mid | \$ 3,447 | 4.4% | high |
| Port Colborne | \$ 64,973 | low | \$ 2,898 | 4.5% | high |
| Huntsville | \$ 72,314 | mid | \$ 3,229 | 4.5% | high |
| Welland | \$ 63,910 | low | \$ 2,913 | 4.6% | high |
| Fort Erie | \$ 63,090 | low | \$ 2,880 | 4.6% | high |
| Stratford | \$ 72,115 | low | \$ 3,296 | 4.6% | high |
| Belleville | \$ 66,001 | low | \$ 3,036 | 4.6% | high |
| St. Catharines | \$ 68,364 | low | \$ 3,150 | 4.6% | high |
| Orangeville | \$ 84,786 | mid | \$ 3,981 | 4.7% | high |
| St. Marys | \$ 65,362 | low | \$ 3,081 | 4.7% | high |
| Oshawa | \$ 80,476 | mid | \$ 3,819 | 4.7% | high |
| Wainfleet | \$ 69,806 | low | \$ 3,318 | 4.8% | high |
| Peterborough | \$ 64,882 | low | \$ 3,112 | 4.8% | high |
| Wellesley | \$ 77,182 | mid | \$ 3,752 | 4.9% | high |
| Kingston | \$ 74,264 | mid | \$ 3,626 | 4.9% | high |
| Hamilton | \$ 77,221 | mid | \$ 3,835 | 5.0% | high |
| North Bay | \$ 66,221 | low | \$ 3,340 | 5.0% | high |
| Penetanguishene | \$ 62,777 | low | \$ 3,313 | 5.3% | high |
| The Blue Mountains | \$ 66,512 | low | \$ 3,544 | 5.3% | high |
| Meaford | \$ 67,453 | low | \$ 3,634 | 5.4% | high |
| Gravenhurst | \$ 59,913 | low | \$ 3,265 | 5.4% | high |
| Average | \$ 87,280 | | \$ 3,429 | 4.0% | |
| Median | \$ 80,078 | | \$ 3,364 | 4.0% | |
| Minimum | \$ 58,314 | | \$ 1,999 | 2.7% | |
| Maximum | \$ 184,519 | | \$ 6,178 | 5.4% | |

Total Municipal and Property Tax Burden as a Percentage of Income

The following table includes water and sewer costs on a typical home and calculates the total municipal burden as a % of household income.

| Municipality | 2011 Est. Avg. Household Income | 2011 Average Residential Taxes | 2011 Residential Water/WW Costs | 2011 Total Municipal Tax Burden | 2011 Total Municipal Burden as a % of Household Income | 2011 Relative Ranking % of Income |
|------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|--|-----------------------------------|
| Tecumseh | high | \$ 2,925 | \$ 752 | \$ 3,677 | 3.4% | low |
| Kingsville | mid | \$ 2,350 | \$ 527 | \$ 2,877 | 3.4% | low |
| Milton | high | \$ 3,208 | \$ 709 | \$ 3,917 | 3.5% | low |
| Aurora | high | \$ 4,551 | \$ 640 | \$ 5,191 | 3.6% | low |
| Woolwich | high | \$ 3,448 | \$ 1,110 | \$ 4,557 | 3.6% | low |
| Caledon | high | \$ 4,441 | \$ 355 | \$ 4,796 | 3.7% | low |
| Halton Hills | high | \$ 3,688 | \$ 709 | \$ 4,397 | 3.7% | low |
| King | high | \$ 6,178 | \$ 772 | \$ 6,949 | 3.8% | low |
| Fort Frances | mid | \$ 2,289 | \$ 801 | \$ 3,090 | 3.8% | low |
| Whitchurch-Stouffville | high | \$ 4,651 | \$ 625 | \$ 5,276 | 3.9% | low |
| Oakville | high | \$ 5,019 | \$ 709 | \$ 5,728 | 4.0% | low |
| East Gwillimbury | high | \$ 4,117 | \$ 775 | \$ 4,892 | 4.0% | low |
| Mississauga | high | \$ 3,687 | \$ 355 | \$ 4,042 | 4.0% | low |
| Burlington | high | \$ 3,672 | \$ 709 | \$ 4,380 | 4.0% | low |
| Middlesex Centre | high | \$ 3,499 | \$ 1,205 | \$ 4,704 | 4.1% | low |
| Markham | high | \$ 4,189 | \$ 604 | \$ 4,793 | 4.2% | low |
| Newmarket | high | \$ 3,940 | \$ 801 | \$ 4,741 | 4.2% | low |
| Vaughan | high | \$ 4,702 | \$ 602 | \$ 5,304 | 4.3% | low |
| Kenora | mid | \$ 2,421 | \$ 919 | \$ 3,340 | 4.4% | low |
| North Dumfries | high | \$ 3,629 | \$ 826 | \$ 4,455 | 4.4% | low |
| Grimsby | high | \$ 3,966 | \$ 498 | \$ 4,464 | 4.5% | low |
| Brampton | mid | \$ 3,910 | \$ 355 | \$ 4,265 | 4.5% | low |
| Clarington | high | \$ 3,708 | \$ 701 | \$ 4,409 | 4.5% | low |
| Toronto | mid | \$ 3,492 | \$ 571 | \$ 4,063 | 4.6% | low |
| Waterloo | high | \$ 3,796 | \$ 802 | \$ 4,597 | 4.6% | low |
| Wilmot | high | \$ 3,498 | \$ 879 | \$ 4,378 | 4.6% | low |
| Richmond Hill | high | \$ 4,593 | \$ 612 | \$ 5,205 | 4.7% | low |
| Pelham | high | \$ 4,168 | \$ 804 | \$ 4,972 | 4.7% | low |
| Whitby | high | \$ 4,286 | \$ 701 | \$ 4,987 | 4.7% | low |
| Leamington | mid | \$ 3,031 | \$ 741 | \$ 3,772 | 4.7% | low |
| Sarnia | mid | \$ 2,884 | \$ 919 | \$ 3,804 | 4.8% | mid |
| Ottawa | high | \$ 3,793 | \$ 748 | \$ 4,541 | 4.8% | mid |
| London | mid | \$ 2,909 | \$ 771 | \$ 3,680 | 4.8% | mid |
| Pickering | high | \$ 4,454 | \$ 701 | \$ 5,155 | 4.8% | mid |
| Timmins | mid | \$ 2,920 | \$ 638 | \$ 3,558 | 4.8% | mid |
| Ajax | high | \$ 4,224 | \$ 701 | \$ 4,925 | 4.8% | mid |
| Cambridge | mid | \$ 3,326 | \$ 845 | \$ 4,171 | 4.9% | mid |
| St. Thomas | low | \$ 2,627 | \$ 804 | \$ 3,431 | 4.9% | mid |
| Kitchener | mid | \$ 3,149 | \$ 825 | \$ 3,974 | 5.0% | mid |
| Brockville | low | \$ 2,766 | \$ 589 | \$ 3,355 | 5.0% | mid |
| Sault Ste. Marie | low | \$ 2,700 | \$ 681 | \$ 3,381 | 5.0% | mid |
| Guelph | mid | \$ 3,457 | \$ 794 | \$ 4,251 | 5.0% | mid |
| Quinte West | low | \$ 2,544 | \$ 627 | \$ 3,171 | 5.1% | mid |

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

| Municipality | 2011 Est. Avg. Household Income | 2011 Average Residential Taxes | 2011 Residential Water/WW Costs | 2011 Total Municipal Tax Burden | 2011 Total Municipal Burden as a % of Household Income | 2011 Relative Ranking % of Income |
|----------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|--|-----------------------------------|
| Chatham-Kent | low | \$ 2,640 | \$ 780 | \$ 3,420 | 5.1% | mid |
| Innisfil | mid | \$ 3,357 | \$ 972 | \$ 4,329 | 5.1% | mid |
| West Lincoln | mid | \$ 3,370 | \$ 999 | \$ 4,369 | 5.1% | mid |
| Georgina | mid | \$ 3,635 | \$ 674 | \$ 4,309 | 5.2% | mid |
| Thorold | mid | \$ 3,004 | \$ 872 | \$ 3,876 | 5.2% | mid |
| Barrie | mid | \$ 3,400 | \$ 761 | \$ 4,161 | 5.2% | mid |
| Cornwall | low | \$ 2,437 | \$ 592 | \$ 3,029 | 5.2% | mid |
| Tillsonburg | low | \$ 2,811 | \$ 831 | \$ 3,643 | 5.3% | mid |
| Thunder Bay | low | \$ 2,724 | \$ 879 | \$ 3,603 | 5.3% | mid |
| Greater Sudbury | mid | \$ 3,026 | \$ 972 | \$ 3,998 | 5.4% | mid |
| Niagara-on-the-Lake | high | \$ 4,185 | \$ 999 | \$ 5,183 | 5.4% | mid |
| Lincoln | mid | \$ 3,670 | \$ 988 | \$ 4,658 | 5.4% | mid |
| Brantford | low | \$ 2,933 | \$ 892 | \$ 3,825 | 5.4% | mid |
| Central Elgin | mid | \$ 3,840 | \$ 1,168 | \$ 5,008 | 5.4% | mid |
| Prince Edward County | mid | \$ 2,597 | \$ 1,395 | \$ 3,992 | 5.4% | mid |
| Windsor | low | \$ 2,670 | \$ 1,102 | \$ 3,772 | 5.5% | high |
| Stratford | low | \$ 3,296 | \$ 719 | \$ 4,015 | 5.6% | high |
| Peterborough | low | \$ 3,112 | \$ 500 | \$ 3,613 | 5.6% | high |
| Oshawa | mid | \$ 3,819 | \$ 701 | \$ 4,520 | 5.6% | high |
| Niagara Falls | low | \$ 2,834 | \$ 985 | \$ 3,818 | 5.6% | high |
| Orangeville | mid | \$ 3,981 | \$ 879 | \$ 4,859 | 5.7% | high |
| Lambton Shores | low | \$ 2,561 | \$ 1,226 | \$ 3,787 | 5.7% | high |
| Hamilton | mid | \$ 3,835 | \$ 622 | \$ 4,457 | 5.8% | high |
| St. Marys | low | \$ 3,081 | \$ 766 | \$ 3,846 | 5.9% | high |
| St. Catharines | low | \$ 3,150 | \$ 879 | \$ 4,029 | 5.9% | high |
| Bracebridge | mid | \$ 3,447 | \$ 1,196 | \$ 4,643 | 5.9% | high |
| Wellesley | mid | \$ 3,752 | \$ 826 | \$ 4,577 | 5.9% | high |
| Kawartha Lakes | low | \$ 3,106 | \$ 1,180 | \$ 4,287 | 6.0% | high |
| Belleville | low | \$ 3,036 | \$ 964 | \$ 4,000 | 6.1% | high |
| Kingston | mid | \$ 3,626 | \$ 894 | \$ 4,520 | 6.1% | high |
| Huntsville | mid | \$ 3,229 | \$ 1,196 | \$ 4,425 | 6.1% | high |
| Port Colborne | low | \$ 2,898 | \$ 1,082 | \$ 3,981 | 6.1% | high |
| Welland | low | \$ 2,913 | \$ 1,066 | \$ 3,979 | 6.2% | high |
| North Bay | low | \$ 3,340 | \$ 807 | \$ 4,147 | 6.3% | high |
| Fort Erie | low | \$ 2,880 | \$ 1,257 | \$ 4,137 | 6.6% | high |
| Penetanguishene | low | \$ 3,313 | \$ 943 | \$ 4,255 | 6.8% | high |
| The Blue Mountains | low | \$ 3,544 | \$ 1,110 | \$ 4,655 | 7.0% | high |
| Meaford | low | \$ 3,634 | \$ 1,213 | \$ 4,847 | 7.2% | high |
| Gravenhurst | low | \$ 3,265 | \$ 1,196 | \$ 4,461 | 7.4% | high |
| Seguin | low | \$ 1,999 | N/A | N/A | N/A | |
| Wainfleet | low | \$ 3,318 | N/A | N/A | N/A | |
| Average | | \$ 3,429 | \$ 828 | \$ 4,276 | 5.0% | |
| Median | | \$ 3,364 | \$ 802 | \$ 4,276 | 5.0% | |
| Minimum | | \$ 1,999 | \$ 355 | \$ 2,877 | 3.4% | |
| Maximum | | \$ 6,178 | \$ 1,395 | \$ 6,949 | 7.4% | |

Total Municipal and Property Tax Burden as a Percentage of Income by Location

| Municipality | 2011 Est. Avg. Household Income | 2011 Average Residential Taxes | 2011 Residential Water/WW Costs | 2011 Total Municipal Tax Burden | 2011 Total Municipal Tax Burden Ranking | 2011 Total Municipal Burden as a % of Household Income | 2011 Relative Ranking % of Income |
|------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---|--|-----------------------------------|
| Ottawa | high | \$ 3,793 | \$ 748 | \$ 4,541 | high | 4.8% | mid |
| Brockville | low | \$ 2,766 | \$ 589 | \$ 3,355 | low | 5.0% | mid |
| Quinte West | low | \$ 2,544 | \$ 627 | \$ 3,171 | low | 5.1% | mid |
| Cornwall | low | \$ 2,437 | \$ 592 | \$ 3,029 | low | 5.2% | mid |
| Prince Edward County | mid | \$ 2,597 | \$ 1,395 | \$ 3,992 | low | 5.4% | mid |
| Peterborough | low | \$ 3,112 | \$ 500 | \$ 3,613 | low | 5.6% | high |
| Kawartha Lakes | low | \$ 3,106 | \$ 1,180 | \$ 4,287 | mid | 6.0% | high |
| Belleville | low | \$ 3,036 | \$ 964 | \$ 4,000 | low | 6.1% | high |
| Kingston | mid | \$ 3,626 | \$ 894 | \$ 4,520 | high | 6.1% | high |
| Eastern Avg. | | \$ 3,002 | \$ 832 | \$ 3,834 | | 5.5% | |
| Milton | high | \$ 3,208 | \$ 709 | \$ 3,917 | low | 3.5% | low |
| Aurora | high | \$ 4,551 | \$ 640 | \$ 5,191 | high | 3.6% | low |
| Caledon | high | \$ 4,441 | \$ 355 | \$ 4,796 | high | 3.7% | low |
| Halton Hills | high | \$ 3,688 | \$ 709 | \$ 4,397 | mid | 3.7% | low |
| King | high | \$ 6,178 | \$ 772 | \$ 6,949 | high | 3.8% | low |
| Whitchurch-Stouffville | high | \$ 4,651 | \$ 625 | \$ 5,276 | high | 3.9% | low |
| Oakville | high | \$ 5,019 | \$ 709 | \$ 5,728 | high | 4.0% | low |
| East Gwillimbury | high | \$ 4,117 | \$ 775 | \$ 4,892 | high | 4.0% | low |
| Mississauga | high | \$ 3,687 | \$ 355 | \$ 4,042 | mid | 4.0% | low |
| Burlington | high | \$ 3,672 | \$ 709 | \$ 4,380 | mid | 4.0% | low |
| Markham | high | \$ 4,189 | \$ 604 | \$ 4,793 | high | 4.2% | low |
| Newmarket | high | \$ 3,940 | \$ 801 | \$ 4,741 | high | 4.2% | low |
| Vaughan | high | \$ 4,702 | \$ 602 | \$ 5,304 | high | 4.3% | low |
| Brampton | mid | \$ 3,910 | \$ 355 | \$ 4,265 | mid | 4.5% | low |
| Clarington | high | \$ 3,708 | \$ 701 | \$ 4,409 | mid | 4.5% | low |
| Toronto | mid | \$ 3,492 | \$ 571 | \$ 4,063 | mid | 4.6% | low |
| Richmond Hill | high | \$ 4,593 | \$ 612 | \$ 5,205 | high | 4.7% | low |
| Whitby | high | \$ 4,286 | \$ 701 | \$ 4,987 | high | 4.7% | low |
| Pickering | high | \$ 4,454 | \$ 701 | \$ 5,155 | high | 4.8% | mid |
| Ajax | high | \$ 4,224 | \$ 701 | \$ 4,925 | high | 4.8% | mid |
| Georgina | mid | \$ 3,635 | \$ 674 | \$ 4,309 | mid | 5.2% | mid |
| Oshawa | mid | \$ 3,819 | \$ 701 | \$ 4,520 | high | 5.6% | high |
| GTA Avg. | | \$ 4,189 | \$ 640 | \$ 4,829 | | 4.3% | |
| Grimsby | high | \$ 3,966 | \$ 498 | \$ 4,464 | mid | 4.5% | low |
| Pelham | high | \$ 4,168 | \$ 804 | \$ 4,972 | high | 4.7% | low |
| West Lincoln | mid | \$ 3,370 | \$ 999 | \$ 4,369 | mid | 5.1% | mid |
| Thorold | mid | \$ 3,004 | \$ 872 | \$ 3,876 | low | 5.2% | mid |
| Niagara-on-the-Lake | high | \$ 4,185 | \$ 999 | \$ 5,183 | high | 5.4% | mid |
| Lincoln | mid | \$ 3,670 | \$ 988 | \$ 4,658 | high | 5.4% | mid |
| Niagara Falls | low | \$ 2,834 | \$ 985 | \$ 3,818 | low | 5.6% | high |
| Hamilton | mid | \$ 3,835 | \$ 622 | \$ 4,457 | mid | 5.8% | high |
| St. Catharines | low | \$ 3,150 | \$ 879 | \$ 4,029 | mid | 5.9% | high |
| Port Colborne | low | \$ 2,898 | \$ 1,082 | \$ 3,981 | mid | 6.1% | high |
| Welland | low | \$ 2,913 | \$ 1,066 | \$ 3,979 | mid | 6.2% | high |
| Fort Erie | low | \$ 2,880 | \$ 1,257 | \$ 4,137 | mid | 6.6% | high |
| Wainfleet | low | \$ 3,318 | N/A | N/A | | N/A | |
| Niagara/Hamilton Avg. | | \$ 3,406 | \$ 921 | \$ 4,327 | | 5.5% | |

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

| Municipality | 2011 Est. Avg. Household Income | 2011 Average Residential Taxes | 2011 Residential Water/WW Costs | 2011 Total Municipal Tax Burden | 2011 Total Municipal Tax Burden Ranking | 2011 Total Municipal Burden as a % of Household Income | 2011 Relative Ranking % of Income |
|-------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---|--|-----------------------------------|
| Fort Frances | mid | \$ 2,289 | \$ 801 | \$ 3,090 | low | 3.8% | low |
| Kenora | mid | \$ 2,421 | \$ 919 | \$ 3,340 | low | 4.4% | low |
| Timmins | mid | \$ 2,920 | \$ 638 | \$ 3,558 | low | 4.8% | mid |
| Sault Ste. Marie | low | \$ 2,700 | \$ 681 | \$ 3,381 | low | 5.0% | mid |
| Thunder Bay | low | \$ 2,724 | \$ 879 | \$ 3,603 | low | 5.3% | mid |
| Greater Sudbury | mid | \$ 3,026 | \$ 972 | \$ 3,998 | mid | 5.4% | mid |
| North Bay | low | \$ 3,340 | \$ 807 | \$ 4,147 | mid | 6.3% | high |
| North Avg. | | \$ 2,774 | \$ 814 | \$ 3,588 | | 5.0% | |
| Innisfil | mid | \$ 3,357 | \$ 972 | \$ 4,329 | mid | 5.1% | mid |
| Barrie | mid | \$ 3,400 | \$ 761 | \$ 4,161 | mid | 5.2% | mid |
| Orangeville | mid | \$ 3,981 | \$ 879 | \$ 4,859 | high | 5.7% | high |
| Bracebridge | mid | \$ 3,447 | \$ 1,196 | \$ 4,643 | high | 5.9% | high |
| Huntsville | mid | \$ 3,229 | \$ 1,196 | \$ 4,425 | mid | 6.1% | high |
| Penetanguishene | low | \$ 3,313 | \$ 943 | \$ 4,255 | mid | 6.8% | high |
| Gravenhurst | low | \$ 3,265 | \$ 1,196 | \$ 4,461 | mid | 7.4% | high |
| Simcoe/Musk./Duff. Avg. | | \$ 3,427 | \$ 1,020 | \$ 4,448 | | 6.0% | |
| Tecumseh | high | \$ 2,925 | \$ 752 | \$ 3,677 | low | 3.4% | low |
| Kingsville | mid | \$ 2,350 | \$ 527 | \$ 2,877 | low | 3.4% | low |
| Woolwich | high | \$ 3,448 | \$ 1,110 | \$ 4,557 | high | 3.6% | low |
| Middlesex Centre | high | \$ 3,499 | \$ 1,205 | \$ 4,704 | high | 4.1% | low |
| North Dumfries | high | \$ 3,629 | \$ 826 | \$ 4,455 | mid | 4.4% | low |
| Waterloo | high | \$ 3,796 | \$ 802 | \$ 4,597 | high | 4.6% | low |
| Wilmot | high | \$ 3,498 | \$ 879 | \$ 4,378 | mid | 4.6% | low |
| Leamington | mid | \$ 3,031 | \$ 741 | \$ 3,772 | low | 4.7% | low |
| Sarnia | mid | \$ 2,884 | \$ 919 | \$ 3,804 | low | 4.8% | mid |
| London | mid | \$ 2,909 | \$ 771 | \$ 3,680 | low | 4.8% | mid |
| Cambridge | mid | \$ 3,326 | \$ 845 | \$ 4,171 | mid | 4.9% | mid |
| St. Thomas | low | \$ 2,627 | \$ 804 | \$ 3,431 | low | 4.9% | mid |
| Kitchener | mid | \$ 3,149 | \$ 825 | \$ 3,974 | low | 5.0% | mid |
| Guelph | mid | \$ 3,457 | \$ 794 | \$ 4,251 | mid | 5.0% | mid |
| Chatham-Kent | low | \$ 2,640 | \$ 780 | \$ 3,420 | low | 5.1% | mid |
| Tillsonburg | low | \$ 2,811 | \$ 831 | \$ 3,643 | low | 5.3% | mid |
| Brantford | low | \$ 2,933 | \$ 892 | \$ 3,825 | low | 5.4% | mid |
| Central Elgin | mid | \$ 3,840 | \$ 1,168 | \$ 5,008 | high | 5.4% | mid |
| Windsor | low | \$ 2,670 | \$ 1,102 | \$ 3,772 | low | 5.5% | high |
| Stratford | low | \$ 3,296 | \$ 719 | \$ 4,015 | low | 5.6% | high |
| Lambton Shores | low | \$ 2,561 | \$ 1,226 | \$ 3,787 | low | 5.7% | high |
| St. Marys | low | \$ 3,081 | \$ 766 | \$ 3,846 | low | 5.9% | high |
| Wellesley | mid | \$ 3,752 | \$ 826 | \$ 4,577 | high | 5.9% | high |
| The Blue Mountains | low | \$ 3,544 | \$ 1,110 | \$ 4,655 | high | 7.0% | high |
| Meaford | low | \$ 3,634 | \$ 1,213 | \$ 4,847 | high | 7.2% | high |
| Southwest Avg. | | \$ 3,172 | \$ 897 | \$ 4,069 | | 5.1% | |

Economic Development Programs



Economic Development Programs

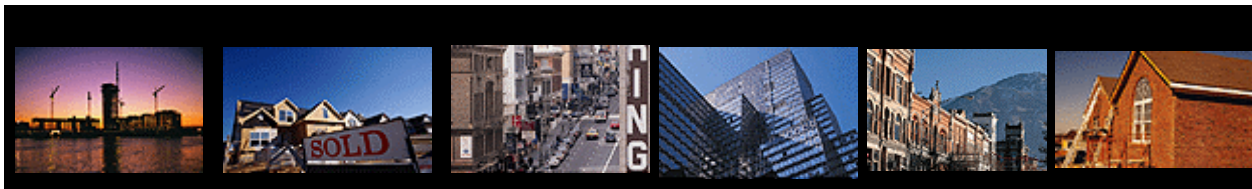
Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

- Grants
- Interest Free Loans
- Tax Incremental Financing
- Corporate Visitation Programs
- Ambassador Programs
- Refund/waiving of fees
- Business Enterprise Centres
- Municipal land assembly
- Brownfield programs
- Downtown programs
- Heritage restoration programs
- Developing networks and busi-

These activities are directly linked to the long term ability of communities to foster new public and private investment, create employment opportunities, increase income levels and reduce poverty.

The report focuses on the following key areas of economic development programs

- ***Business Retention & Expansion Programs***
- ***Downtown/Area Specific Programs***
- ***Brownfield Redevelopment***
- ***Industrial Parks***



Legislation

Ontario Legislation

The following section provides an overview of various Ontario legislation related to financial assistance and other financial incentives that may be used to encourage development and redevelopment in municipalities. This information has been taken from excerpts from a Ministry of Municipal Affairs and Housing document “Municipal Financial Tools for Planning and Development”.

Municipal Act

The Municipal Act (subsection 111(1)) prohibits municipalities from directly or indirectly assisting any manufacturing business or other industrial or commercial enterprise through the granting of bonuses. Notwithstanding the bonusing rule, subsection 111 (2) of the Municipal Act permits, with the Municipal Affairs and Housing minister’s approval, certain financial assistance for the purpose of implementing a community improvement plan that has been adopted under the provision of Section 28 of the Planning Act.

Planning Act

Section 28 of the Planning Act sets out the authority for municipalities to designate community improvement project areas and adopt community improvement plans. This is done through a legal process involving public notice, a public meeting and the right of appeal. Once approved by the Ministry of Municipal Affairs and Housing, a community improvement plan can provide municipalities with broad powers to acquire, hold, clear, lease and sell land in designated areas for the purposes of community improvement.

Once a municipality has approved community improvement policies and designated a community improvement project area, it may use the powers afforded through subsection 28(7) to issue grants or loans to registered or assessed owners of lands and buildings within the designated areas.

Ontario Heritage Act

Section 39 of the Ontario Heritage Act allows municipalities to make grants or loans to owners of heritage designated properties. These grants or loans are to pay for all or part of the cost of alteration of the designated property, on terms and conditions established by municipal council.

Development Charges Act

The *Development Charges Act, 1997* provides the legal basis for Ontario municipalities to impose growth-related development charges (sometimes known as impact fees) in order to recover some or all of the capital costs of new municipal infrastructure requirements resulting from new development. The services eligible to be funded from this source include transportation (roads and transit), sewer, water and other services that must be provided to serve residential and non-residential growth.

Section 4 of the *Development Charges Act, 1997* exempts the first 50 per cent of existing industrial building expansions from municipal development charges.

Paragraph 10 of subsection 5(1) of the *Development Charges Act, 1997* permits municipalities to give full or partial exemption for some types of development.

In the interests of economic competitiveness and job creation or preservation, many Ontario municipalities have chosen to use this section to wholly or partially exempt new industrial development and larger expansions of existing industrial buildings from the imposition of local development charges and impact fees.

Under subsection 2(7) of the *Development Charges Act, 1997*, municipalities may exempt areas of the municipality from the application of a development charges bylaw. Such areas could include a downtown or development area, including community improvement project areas under the *Planning Act*. Municipalities may also adopt area bylaws not including a specific area.

Bill 56—Brownfield Statute Amendment Act

Brownfields are defined by the Province as derelict, dysfunctional or under-used industrial and commercial facilities where expansion or redevelopment is complicated by real or perceived contamination. Despite the complexity of developing these properties, they are often in desirable and strategic locations. Redeveloping brownfields means transforming environmentally challenged properties into productive properties. Brownfields are lands on which industrial or commercial activity took place in the past. They may be vacant, underused or abandoned. Brownfields are usually located in strategic areas of the community, with existing transportation, infrastructure and facilities and close to or in the downtown core.

The Act removes the main barriers to brownfield cleanup and redevelopment. It sets out clear rules for the clean up of contaminated brownfield sites to ensure that environmental liability standards are met and public health protected. It would limit future environmental liability for municipalities, developers and owners of brownfield properties. In addition, it streamlines the planning process to expedite brownfield projects and help municipalities provide financial support for brownfield clean up costs.

Business Retention & Expansion Programs

Ajax—The Town of Ajax continues to build partnerships to help strengthen the local economy through the continued implementation of its 10-year Economic Development & Tourism Strategy.. The efforts have resulted in the Town’s international recognition for its business development, retention and expansion initiatives.

- **‘First for Business Corporate Calling Program:** consistent connection with local businesses to provide expansion support, joint venture connections and access to funding. This program includes all businesses within the Town with the objective to assist organic growth of business o create local jobs.
- **PriorityPath**—was developed in 2010 and launched in 2011. It is a customized municipal process to streamline development approvals for new investment and expanding businesses.
- **Partnership Development** - The Business Development Team leads partnerships with local, regional and provincial public and private organizations to enable a variety of connections in demand by our businesses. Some partners include: The Ajax-Pickering Board of Trade, Greater Toronto Marketing Alliance, Durham Strategic Energy Alliance, The Region of Durham Economic Development Partnership, The Greater Peterborough-Durham Resource Alliance, and many more.
- **Networking and Business Education** - The Business Development team continues to bring resources and information to the business community through networking events and seminars including: Quarterly Ajax Business Networking and Social Marketing for Business Workshops.
- **Publications** – The Town’s Business Directory is a great resource for up to date information on the 2000 businesses in the community. A minimum of three times per year the Town connects with the Ajax Business network (and other regional businesses) through its electronic opt-in newsletter. Once per year the business community is surveyed on recommendations and suggestions for programming and assistance requested from Town staff. Annually updated publications include: Planning & development Annual Report and the Town of Ajax Community Profile.
- **Site Selection Services** - A full array of services are available to both new and existing businesses wishing to re-locate in the Town of Ajax. These services range from location assistance and navigating the development approvals process, to assisting with the grand opening of the new facility and connecting the business with other organizations or supply chain companies that can assist in promotion and growth.

Aurora—The Town of Aurora has implemented a number of initiatives to promote economic development which include, but are not limited to the following:

- **Business Networking/Information Seminars** – Town staff host these sessions semi-annually. Some sessions are organized in conjunction with the Aurora Chamber of Commerce. Information seminars deal with informative topics of interest to local businesses.
- **Business Newsletter** – semi-annual publication is available to all local businesses and contains news and announcements dealing with Aurora companies.
- **Aurora Business Ambassadors Program** – created in 1996, the Program involves prominent local business leaders who promote the Town globally. Ambassadors provide important feedback to Town staff on a variety of business issues as well as contacts with national and international companies. Ambassadors will also be incorporated into the Town’s Corporate Visitation Program.

Business Retention & Expansion Programs

Aurora

- **Corporate Visitation Program** – On a monthly basis, a team of Town officials, consisting of the EDO, the CAO, and Business Ambassadors, visit a local business in order to meet company representatives, tour facilities and discuss issues of importance to each company.
- **Investment Retention & Attraction Strategy** – the EDO acts as a champion for business interests, gathers community intelligence, prepares economic market information and provides a liaison between municipal government and local businesses.
- **Development Coordination Role** – Economic Development Division staff undertake a ‘One-Point-Of-Contact’ role, working closely with the development community to assist non-residential investors in navigating the municipal approvals process. The EDO is part of a municipal team working to expedite development approvals.

Barrie

The following programs are utilized in the City of Barrie:

- **Corporate Visitation Program** – City officials undertake visits to businesses to: express to each company their importance to the community; learn more about the business and its management; and to offer services ensuring that any challenges they may be experiencing are addressed.
- **Business Enterprise Centre.** The Centre offers a library, forms and publications, seminars, workshops, workstations and other resources to help those interested in starting their own business and provides assistance and support to small and medium-sized businesses in both their startup and early growth stages.
- **Business Seminars/Events:** The City of Barrie, in partnership with the Ministry of Economic Development & Trade, Greater Barrie Chamber of Commerce and the Greater Barrie Small Business Enterprise Centre host a number of seminars and events during the course of the year to provide professional development and information sharing opportunities for the businesses in the community.
- The City of Barrie works closely with a community based **Doctor Recruitment** Task Force with funding from the City of Barrie and the Royal Victoria Hospital.
- **Business Ambassador Program** – more than 200 local businesses make up Barrie’s Business Ambassadors. These influential and involved companies not only help sell Barrie but keep the City up to date on issues impacting the local business community.
- **Workforce Development** – Barrie works with local businesses and Georgian College to maximize opportunities for the integration of Georgian’s practical program into the business community.
- **Business Research & Development Assistance** – The City provides research on local statistics, land inventory and other relevant site selection information. Economic development staff also act as a point-of-contact for expansion and new development to help business navigate the development process.

Business Retention & Expansion Programs

Brampton

- Brampton continues to form **strategic alliances** with its industry clusters to manage effective local business relationships. Brampton's BR&E program includes the following initiatives: Corporate Calling, Business Alliances, Attention = Retention, Inquiry Facilitation, and Economic Policy & Research.
- **Workforce Development**—Brampton is a strong supporter of higher learning and advanced education. The city is a strategic partner and investor in the new Sheridan Centre for Advanced manufacturing and Design Technologies.
- **Investment Marketing Program**—The Economic Development Office has set up a strategic economic development marketing initiative to continue to promote local business success and Brampton as a premier investment location in the GTA.
- **Small Business Enterprise Centre**—The Brampton Small Business Enterprise Centre offers entrepreneurs and small business owners access to business planning, business registration, counseling, research. Leadership, and mentorship, advice, tools and seminars.
- **Tourism Brampton** highlights the uniqueness and brilliance of the City's local venues and lucrative infrastructure development to attract residents and business to the City every year.
- **Ambassador Program**—Senior business executives from some of Brampton's largest businesses tout the benefits of Brampton as a city to live, work and play, both locally and abroad.
- **ICI Land Use Strategy**—Brampton's land use strategy preserves prime business-building lands for targeted development to ensure that new business owners coming to the City get the most out of their investment.
- **Economic Development Research Program**—Brampton's Research Program provides business owners, site selectors and ICI clients, with customized research on current economic trends, in addition to Brampton's demographic, socio-economic and employment statistics. The Research Program serves as a data collection and dissemination centre utilizing government and private resources and to provide business owners and clients information in a timely manner.

Brantford

- The City of Brantford administers a local Business Retention and Expansion (BR+E) program through the Economic Development and Tourism Department. The BR+E program supports local businesses by creating opportunities for direct firm assistance and enabling area businesses to become aware of programs and resources available to them, through ongoing local company visitations. The BR+E works to promote community-based business and organization economic development by offering services for location assistance, business planning, financial planning, exporting, training & development, market research, market plan development and human resources. The BR+E is undertaken through partnerships with the Economic Development Departments of the City of Brantford and the County of Brant, the Ontario Ministry of Economic Development and Trade and Entrepreneurship and the Ontario Ministry of Training, Colleges and Universities.

Business Retention & Expansion Programs**Brantford**

- The **Brantford•Brant Business Resource Enterprise Centre (BRC)** provides information, resources and free professional consultation to small business entrepreneurs either expanding their current business or starting a new one. The centre is part of a network of offices that serve Ontario's small business community and is a partnership with the City of Brantford, County of Brant, Ontario Ministry of Economic Development and Trade and local businesses. In addition, the BRC provides capacity building workshops, seminars and networking opportunities for local businesses.
- In 2010, the City of Brantford completed a comprehensive economic development strategy that outlines several key principles and includes 67 recommendations that will work towards economic growth and prosperity for Brantford. Approved by City Council in August, the strategy outlines the plans, key principles and future recommendations that will guide Brantford's economic growth throughout the next five years.
- Key strategic directions include: industrial land strategy, post-secondary institutions, education, training and workforce development, business retention and expansion, business attraction, tourism sector, downtown economic development, governance of the Economic Development & Tourism Department, private sector champions and the economic investment action case, partnering and acting regionally and arts and culture.
- The strategy is available for download from the City of Brantford website at www.brantford.ca

Brockville

- The **Leeds and Grenville Small Business Enterprise Centre** offers information and advice to anyone starting or managing a business. It is a one-stop source of information, with access to the Internet and resource materials. You will also get personal advice on preparing a business plan, financing and managing your business. Working in partnership with the local **Community Futures Development Corporations** provides expertise and start-up capital. Economic Development programming includes: investment attraction initiatives, outbound and inbound promotional missions/trade shows, Aftercare Programming including corporate call programs/BR&E, residential relocation programs, community register, local and regional partnerships, public relations and community communications and image building, newsletters/media releases, website development, data base management, industrial park management, advocacy, festival coordination, tourism investment and Investment attraction, waterfront development, anchor attraction development, Investment/Market Readiness Initiatives, Award Recognitions Program, Direct Marketing, Infrastructure Assessment and Strategy, Professional training, Ambassador Program/Speaking Engagements, Economic Impact Analysis, Advisory Board Participation and Facilitation, Branding, Performance Measurement and Tracking, Sector development, Special Projects, Print Advertising, Gateway Signage

Business Retention & Expansion Programs

Burlington

- The **Burlington Economic Development Corporation (BEDC)** is a public/private partnership providing economic development services for Burlington. They provide an aggressive company calling program to assist business retention and growth. Computerized call tracking allows for more sophisticated levels of programs and recording and analyzing data. It has proven to be a powerful planning tool for service delivery in the municipality. Burlington has a “Jobs Burlington Campaign” which includes a website for high tech businesses to link to labour and workforce development. Tourism Burlington operates active programs to support tourism and has a destination marketing fund in operation with local hoteliers.

Caledon

- In addition to offering **site selection, business research** and **development process facilitation** services:
- The Town conducts a **Corporate Visit Program**.
- A **Mayor’s Business Breakfast** is held semiannually to offer the local business community networking opportunities and to hear from a keynote speaker.
- Published monthly, the Economic Development Department **Newsletter** highlights local economic development news and activities.
- The **Caledon Small Enterprise Business Centre** provides free consultations, business plan reviews, financing and mentoring services, free access to accountants, lawyers and other professionals, business registration, workshops and seminars to new and growing businesses.
- The Town of Caledon has successful, dedicated **partnerships** with established organizations, including the Caledon Chamber of Commerce, The Hills of Headwaters Tourism Association, Peel Federation of Agriculture, Greater Toronto Marketing Alliance and the Excellence in Manufacturing Consortium.
- **Development Charge Exemptions** for hotels, motels, a country inn, bed and breakfast establishments, and for a building or structure used for the purpose of agricultural tourism, a farm based home industry, a farm cidery, a farm winery, a non-residential agricultural building or structure or a secondary use farm building or structure.
- Enabling developers to create more sustainable projects in our community is the natural course of business. The Town of Caledon’s **Green Development Program** provides development charge discounts for new green commercial and industrial buildings.
- As a business to business tool, the Caledon Business Directory CD lists more than 2,600 Caledon-based businesses and contains contact information, company descriptions, website links, and a mapping function. The CD also provides data that enables the Town to track and monitor the local economic and employment base; essential information for planning Caledon’s future.
- As a community health initiative, the Town of Caledon has implemented a **Physician Recruitment Program** aimed at attracting and retaining family physicians.

Business Retention & Expansion Programs

Cambridge

- The City supports existing businesses with their expansion by having regular contact with the business community through networking and a visitation program. The City also provides information and resource material through the Business Enterprise Centre.
- City also provides information and resource material through the **Business Enterprise Centre**.

Chatham-Kent

- **Business Development Services** – acting as the champion and spokesperson for local business, gathering community intelligence and supporting business' special issues, enhancing the existing business infrastructure.
- **Entrepreneurial Services** provide start up support and on-line business registration to new entrepreneurs in cooperation with the Ministry of Economic Development and Trade.
- **Economic Development Services** promotes Chatham-Kent to the world, communicating with senior national and international business leaders and provincial and federal government decision-makers to identify Chatham-Kent as a location for new investment, maintaining an inventory of land and buildings available for development and assisting with site selection activities.
- The **Agricultural Services** area of the Economic Development Services works at promoting and developing agri-business opportunities. Working with the University of Guelph/Ridgetown College to provide business support services through the Agricultural Business Centre.
- **Tourism Development Services** – providing support to the local tourism sector through tourism destination marketing, developing partnerships with local tourism operations and attractions, operating seasonal visitor information services.

Business Retention & Expansion Programs

Clarington

The **Business Retention and Expansion** (BR&E) program includes two essential elements:

- First, the **Visitation Program** surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies in order that action could be taken to respond to the companies' needs or development opportunities.
- Secondly, an ongoing **BR&E Implementation Program** sets out to implement the actions to help businesses become more competitive. The implementation of recommendations to proactively improve the local business climate will be the responsibility of the BR&E for the Municipality of Clarington in partnership with the Clarington Board of Trade, other organizations and members from the business community.
- In partnership with the Board of Trade, the municipality is working on a “**shop local**” program.
- The Municipality has a contract with the Clarington Board of Trade for the purpose of providing **Economic Development and Physician Recruitment** services.

Cornwall

- **Development Assistance** with site selection and development approvals
- **Development Charges**—Cornwall does not levy development charges
- **Business Directory** and quarterly **Newsletter**
- **Cornwall Business Enterprise**—helps small business owners and entrepreneurs succeed in Cornwall and Stormont, Dundas and Glengarry by offering information, tools and support during the start-up and growth stages of business operation. The CBEC offers a wide variety of seminars, workshops, and networking opportunities.
- **Strategic Partnerships**—The City of Cornwall maintains strategic partnerships with a variety of organizations including the Cornwall and Area chamber of Commerce, the Eastern Ontario training Board, S, D and G Community Futures Development Corporation and Cornwall and Seaway Valley Tourism.
- **Team Cornwall**— The City teams with an innovative group of more than 300 business and community leaders who have banded together to promote Cornwall both locally and abroad.
- **Doctor Recruitment**— The City of Cornwall spearheads a Medical Recruitment Task Force which works to attract physicians to Cornwall. The City of Cornwall currently offers a Medical Scholarship to attract new family physicians to the City.

Business Retention & Expansion Programs

East Gwillimbury

- The Town developed a **Business Retention and Expansion Program (BR&E)** in partnership with the Ministry of Agriculture, Food and Rural Affairs, South Lake Community Futures Development Corporation and the East Gwillimbury Chamber of Commerce. The BR&E program voices the needs of local businesses and identifies specific initiatives and areas of focus that the Town should pursue to best support local businesses.
- The Town's **Business Development Advisory Committee (BDC)** meets on a monthly basis to provide the Town with input and advice on current and future business related projects (i.e. East Gwillimbury's Farmers' Market).
- The **York Small Business Enterprise Centre (YSBEC)** provides business support to small businesses. YSBEC's support includes free consultation, single point of contact for business questions, wide range of business information, offers affordable seminars and workshops that provide useful information and tools for operating a business, networking opportunities, referrals to business programs, financial providers, professional services and associations, and youth initiatives such as Summer Company and Business plan Competition. The Town assists YSBEC by hosting some of their workshops and seminars.
- **Business Development related Partnerships:** The Town partners with the Region of York, the Northern Six Municipalities of York Region, the East Gwillimbury Chamber of Commerce and York Small Business Enterprise Centre on many different business and economic development related initiatives.
- The **Physician Recruitment and Retention Program** meets on a monthly basis and works to attract and retain new physicians, medical clinics and facilities to the Town. The Committee advises Council on strategy, policy and procedures to help achieve Council's goals related to the health and well-being of residents.

Fort Erie

- Company Visitation Program.

Georgina

- The Council of the Town of Georgina recently endorsed an Economic Strategy and Mission Statement and in 2008 established an **Economic Development Division**. The Division has been working to assist with the promotion of local businesses and has partnered with a number of local organizations to leverage additional funds from South Lake Community Futures for a number of initiatives.
- The Town is also in the final stages of completing a Business Retention and Expansion project which will help staff better understand some of the barriers of conducting business in Georgina and the potential opportunities for growth.

Business Retention & Expansion Programs

Greater Sudbury

- **Regional Business Centre** operating from the office of Sudbury Development Corporation, the Regional Business Centre is an independent multi-sector partnership, which includes banking, educational, municipal, and private involvement that provides public access to all of the resources required for business start-ups, growth or expansion through one location. Workshops and seminars are provided. The City operates trades shows and conducts trade missions. In addition, businesses are visited on a regular basis through a visitation program.
- Physician Recruitment

Grimsby

- The Town conducts a **Business Visitation Program** that is intended to maintain contact with local businesses, as well as host business breakfasts on a semi-regular basis to provide the opportunity for the local Chamber of Commerce in this regard.

Guelph

- **Investment Attraction Program** – marketing program to promote Guelph as a premier investment and business location – includes attraction of new external business and retention of existing business.
- **Business Retention Program:** Informal program which includes selected calls on local business and networking through participation on various organizations, boards and committees.
- **Tourism/Film Marketing Program:** Tourism and Film marketing programs promote Guelph as a premier tourism and film destination.
- **Economic Development & Tourism Strategy:** Prosperity 2020: 10 year (2010-2020) Economic Development & Tourism Strategy completed and implementation underway.
- **Employment Lands:** Employment Land Strategy for the City recently completed – includes the identification of the former Ontario correctional services lands in Guelph as a new knowledge based employment area known as the Guelph Innovation District.
- **Agri-Innovation Cluster** – Strategic Plan for the Guelph Agri-Innovation Cluster recently completed and implementation underway.

Business Retention & Expansion Programs

Halton

- The Regional Municipality of Halton is comprised of the Local Municipalities of Burlington, Halton Hills, Milton and Halton Hills.
- Halton Region’s Economic Development Division offers one-window access to government programs and services, information on Halton’s business environment and services to help establish, expand or consolidate a business within Halton’s borders.
- Information on Halton’s economy and business environment, including economic, labour and demographic statistics
- Export and import resources
- Site selection resources and assistance
- Access to market research, financing sources and training programs
- Provides a full service Business Enterprise Centre with Small Business and Business Start-Up assistance, including resources, one-on-one consultations, workshops and seminars
- Networks in the field of real estate, industry, government, business associations and community groups
- Support for all business sectors including Tourism and Agriculture
- Publications and reports

Halton Hills

- Halton Hills has business growth areas along Highway 401 and in the Towns of Georgetown and Acton. They provide a proactive company calling program. New industrial areas are being developed along Highway 401. Also provided for the agricultural sector, tourism support and an active “shop local” small business support program.

Hamilton

- The City conducts a **Corporate Visitation Program**. In addition, the City participates in trade fairs in Canada and the US and takes local companies at no charge for their booth space.
- The **Hamilton Small Business Enterprise Centre** had more than 35,000 general business inquiries in 2007. The Centre offers an array of services including guidance and professional advice on starting, running and expanding the business. It has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, community outreach to both new and existing small and medium businesses.

Business Retention & Expansion Programs

Innisfil

- **Economic & Community Development Strategy:** In 2010, the Town of Innisfil completed a community-wide strategic planning exercise which culminated in a comprehensive development strategy that will work towards economic growth and prosperity for the Town of Innisfil. Economic development was identified as the number one priority.
- **Business Development & Related Partnerships:** The Town of Innisfil actively partners with the County of Simcoe, the South Simcoe Economic Alliance, which consists of five southern municipalities of Simcoe County, business associations and organizations on many different business and economic development related initiatives including networking and information sharing opportunities

Business Resources & Support:

- The Town of Innisfil has created a new Development Department that brings together the Building and Planning branches along with the newly established Economic & Community Development Office. Economic Development staff act as a point-of-contact for existing and prospective businesses to help business navigate the municipal approval process; provide site selection and support services; promotional support (e.g. assistance with grand openings and milestone events); etc.
- **BizPaL** is an online service that simplifies the business permit and licence process for entrepreneurs, businesses, governments, and third-party business service providers. Users simply answer a series of questions on their type of business and BizPal will automatically generate a list of permits and licences from all levels of government with basic information on each as well as links to government sites where users can learn more and, in some cases, apply online.
- **Nottawasaga Futures**, the local Community Futures Development Corporation, offers a wide variety of programs and services supporting community economic development and small business growth including business information and planning services; access to capital; strategic community planning and socio-economic development; and support for community-based projects.
- **Community Health Care Initiative:** the Town is actively working with partners to attract and retain new physicians, medical professionals and facilities to the area.

Business Retention & Expansion Programs

Kawartha Lakes

- The **Kawartha Lakes Small Business Enterprise Centre (KLSBEC)** – Is a one-stop, first stop source of business information for anyone thinking of starting or growing their small business. The KLSBEC offers a variety of services and resources to help individuals start, market and manage their business. Services include: start-up information, one-on-one confidential consultations, seminars, and business resource library and youth programs.
- The **Business Development Services'** mandate is to promote the City as a great location for business and industry and strengthen our local economy and business infrastructure. Gathering community intelligence, maintaining an inventory of land and buildings available for development, and assisting with site selection activities are all an important part of supporting local business retention and expansion. The City of Kawartha Lakes "environment first" principle is demonstrated through the City's Green Hub Community Improvement Plan to encourage industry investment with a focus on clean or green technologies and services.
- The **Agricultural Development Officer** provides direct assistance to agriculture and agri-food businesses looking to take advantage of the opportunities available within Kawartha Lakes. Whether it is re-locating or investing, expanding or diversifying agriculture business, we can help in facilitating this activity. We offer resources, value-added programs and workshops along with our industry partners to assist farmers to move forward in their business development.
- The **Tourism Office** provides services to business seeking to increase visitation and spending through product development and creative marketing and promotion. Services include: liaison with government and tourism partners, the development of operating plans, objectives and strategies to optimize tourism industry growth, strategic marketing, funding sources, research and information. Key promotional publications include the "Kawartha Seasons" Guide and the "Kawartha Lakes Map Events Outdoor Guide".
- The **Kawartha Lakes Community Health Care Initiative** is a non-profit corporation dedicated to facilitate the recruitment of new general practitioners and the retention of existing ones via incentive programs and community-based initiatives.

Kingston

- **Kingston Economic Development Corporation's (KEDCO)** acts as a liaison between government and business, between compatible businesses, and as a conduit for the access of key resources. Business attraction and retention activities include providing site selection data, information on government programs, general advice and assistance, and support for labour force issues. The KEDCO Entrepreneurship Centre provides small business and entrepreneurship support through consultations, networking opportunities, workshops and resources.
- In supporting the tourism and travel industry in Kingston, Tourism Kingston (a division of KEDCO) is the region's destination marketing organization (DMO) which manages the visitor services, leisure, conference and travel trade, and sport and entertainment tourism initiatives.

Business Retention & Expansion Programs

Kingsville

- The objectives of the Kingsville Economic Development Committee are the promotion and marketing of the Town of Kingsville through active participation with the action plan including marketing initiatives, attendance at tourism trade shows, advertising annual tourism promotion materials, in partnership with our tourism and commerce stakeholders.

Kitchener

- The City has a **Corporate Calling Program**. This program is used to help identify the City's strengths for future marketing efforts. The City is reviewing clustering opportunities of public and private companies. The City is also investigating strategic alliances to develop business relationships in the private sector.
- The City has a **Business Enterprise Centre**. The services provided include business plan review, market research, workshops and seminars, free computer use, free internet use, printing services, one-on-one business consultations, government information. The City, Provincial government and private sector sponsors provide funding for the Centre.

Lambton Shores

- Economic Development, especially Industrial/Commercial land is promoted by the Sarnia-Lambton Economic Partnership on behalf of Lambton Shores

Leamington

- The **Leamington Economic Development Department's** services to business include: customized information services, market information, networking/contact, and small business consulting.
- **The Economic Development Office** works closely with the Leamington District Chamber of Commerce to deliver tourism services. Workshops and networking opportunities are also regularly offered. The Office provides information and referral to the Small Business Enterprise Centre which is operated by the Windsor-Essex County Development Commission with a local office in Kingsville. The office provides start-up information, consulting, seminars and training, mentoring and networking.
- **The Essex Community Futures Development Corporation** is available to provide small business assistance and is a source of potential funding. Regional economic development services are available through the Windsor-Essex County Development Commission.
- **Workforce development programs** are readily available through the Leamington offices of the Ministry of Colleges and Universities, Ontario Works, and Youth Employment services. These programs offer training assistance, wage subsidies and support.

Business Retention & Expansion Programs

London

- **London Economic Development Corporation (LEDC)** is a partnership between the City and the private sector. Their goal is to facilitate the process of attracting and retaining investment to the City. The main sectors of focus for the LEDC are manufacturing, life sciences, information technology and other forms of technology.
- Business retention activities include providing site selection data, information on government programs, providing advice and assistance, acting as a liaison with the municipal government.
- The LEDC also partners with a host of local service providers to assist companies with financial, regulatory, taxation and legal issues.
- Development Charge Exemptions

Markham

- **Innovation Synergy Centre in Markham (ISCM)** is a business advisory “hub” designed to accelerate the development of thriving enterprises with 10 to 50 employees. It is not an incubator but will partner with qualified companies to support their development into larger, more prosperous organizations.
- Since 1997, the Town has been marketing itself through a comprehensive economic development strategy as **Canada’s High-Tech Capital**. Markham has attracted the largest per-capita concentration of high-tech companies in Canada.

Middlesex Centre

- Business Newsletter, Visitation Program, Small Business Help Centre

Milton

- Milton was the fastest growing community in Ontario in the 2008 Census. New employment areas are expanding rapidly. The City operates a proactive visitation and company calling program. The **Milton Economic Development Advisory Committee (MEDAC)** was established in order to obtain strategic advice from the business community comprised of 16 members from a broad spectrum of industries including manufacturing, financial institutions, real estate, small businesses and the Chamber of Commerce.
- The Economic Development Office works closely with the development community and the major landowners in the 401 Industrial Park to ensure that economic development prospects are serviced.

Business Retention & Expansion Programs

Mississauga

- **Business Call Program** - The City hosts a proactive corporate call program in key industry sectors. Elected officials and senior staff from the City visit major new companies to the City each year to develop a rapport with the business community, determine the level of satisfaction with City services and address issues.
- **Mississauga Business Enterprise Centre (MBEC)** – assists entrepreneurs to start-up businesses and existing small businesses to grow and expand.
- **Facilitation Services** – site location assistance; industry and business networks; business and government contacts.
- In addition, the City supplies partnership options and offers seminars for small and medium sized companies.

Muskoka

- **Muskoka Enterprise Centre** servicing all of Muskoka; it is funded from municipal contributions and grant from Province

Niagara Falls

- The City operates a proactive **Visitation Program**.

Business Retention & Expansion Programs

North Bay

- The City's Economic Development Department provides turn key services to prospective investors including site searches, land sales, labour market analysis, public funding applications assistance, financial structuring and related services.
- North Bay's Business Retention & Expansion program was implemented for the first time in 2005 as a communication tool between the Mayor's Office of Economic Development in partnership with the North Bay & District Chamber of Commerce and the local business community. Phase one, now complete, was designed to gather empirical data from a wide cross section of firms in a variety of sectors through a confidential survey process. Results have provided the community with a better understanding of the benefits and challenges in doing business in North Bay as well as enabled firms and the City to capitalize on several value added and business expansion opportunities. Phase two, the ongoing company visitation program is now in place and continues to provide valuable feedback and facilitates issue resolution.
- **The Business Centre** - Nipissing, Parry Sound, a partnership between the City, the Province of Ontario and various community stakeholders assists in the start-up and expansion of new and existing businesses. The Centre provides support through the first five years of operation, by offering business consulting services and information concerning market research, business plans and financing
- Incentive and grant initiatives specific to Northern Ontario such as the Northern Ontario Young Entrepreneurs, Emerging Technology, Infrastructure and Community Development programs offered through the Northern Ontario Heritage Fund and those available through FedNor and their Community Futures Development Corporations assist with the expansion of existing companies and the attraction of new investment to the region.
- To help private sector proponents overcome the financial barriers associated with new development, the City of North Bay has launched the Airport Community Improvement Plan, which provides a combination of financial incentives, including: Municipal Fee Rebate Program, Tax Assistance Program, landfill tipping Fee Reduction

Oakville

- The Oakville Economic Development Department provides a proactive company visitation program to assist businesses and ensure that they are satisfied with Oakville. In addition, the Department provides site information, economic data and acts as the lead advisor to the Oakville Council, Chamber of Commerce and developers on expansion opportunities/constraints.

Business Retention & Expansion Programs

Orangeville

- The Town operates a **Small Business Enterprise Centre** for business start-ups. The Orangeville & Area Small Business enterprise Centre (SBEC) provides guidance for start-up and existing companies.
- Business newsletter and website
- Business visitation program
- Site selection resources and community statistics and information
- Development charge exemptions for certain industrial uses
- Tourism development and marketing partnerships

Oshawa

- Business retention is part of the City's **Economic Development Strategy**. Oshawa has a business retention and expansion/Corporate calling program which is designed to provide excellent customer service to existing businesses by opening lines of communication, creating loyalty and assisting Oshawa firms with business opportunities and addressing their issues and business concerns.
- **Business Advisory and Enterprise Centre** is run through the region of Durham - on behalf of the City of Oshawa.
- **Site selection services** to allow for quick response to inquiries, maintain inventory of available lands and buildings and other critical data for site selection decisions.
- **Advocacy** – provides a coordinating role to review and streamline approvals and provide connections with regional, provincial and federal organizations and agencies.
- **Newsletter** – publishes a quarterly newsletter featuring local business expansions, openings, and information which is mailed to over 6,000 businesses, federal and provincial departments, and site selectors
- **Outreach** – organizes quarterly information meetings on topics of interest to the business community (i.e. automotive outlook, economic outlook, etc.)

Business Retention & Expansion Programs

Ottawa

- The **Entrepreneurship Centre** is an initiative of the Ottawa Centre for Research and Innovation (ORCI); dedicated to helping Ottawa entrepreneurs make educated decisions about starting and growing their businesses. The centre aims to promote Ottawa's economy, through the development of products and services that encourage entrepreneurship and support business growth. The City of Ottawa, the Ontario Ministry Enterprise and Innovation, the Royal Bank, Nelligan O'Brien and numerous other business partners fund the Centre. The Centre provides links to other business organizations, seminars and entrepreneurial events, online training and many other tools and resources to assist budding entrepreneurs.
- **BizPal** – an initiative that has been developed with a lead group of government partners to provide businesses with a way to identify the entire permit and license requirements at one time.
- The **Ottawa Centre for Research and Innovation (OCRI)** is a not-for-profit organization supported by over 600 members. OCRI builds on the strengths of the region to advance research and development, lifelong learning, professional development and community infrastructure.
- **Ottawa Global Marketing**, a division of OCRI works with the private sector and all three levels of government to attract investment, people, and companies to the region. It is a lead organization in the branding and marketing of Ottawa internationally.
- The **Ottawa Capital Network (OCN)** assists in creating efficiencies in the capital market through programs aimed at educating the entrepreneurial community, creating linkages among the investment community and providing knowledge and support to the business community.
- **2007 Ottawa Small Business Forum** – a unique learning and networking opportunity that focuses on supporting the success and growth of Ottawa's small and medium size businesses. The Forum strives to provide entrepreneurs in growth mode with access to relevant and reliable information.
- **Ottawa.com web site:** - developed to position itself as the "official" source of information on Ottawa, which will be achieved through prominent positioning of the site on major search engines. Ottawa.com provides a strong, focused and strategic web presence to enable an external audience to gather information on investment, employment, tourism and other opportunities in Ottawa.

Business Retention & Expansion Programs

Peterborough

- Operated through the Greater Peterborough Area Economic Development Corporation (GPAEDC). The GPAEDC is governed as a public/private non-profit partnership corporation. The following programs are used:
- Proactive business retention and expansion program, including business visitation programs, government funding programs, and acting as a government liaison
- Maintain economic data, statistics and information
- Develop partnerships to promote, support and sustain growth
- Mediate conflicts and advocate for business concerns
- Market Peterborough to prospective businesses
- The **Business Advisory Centre** has consultants to advise both prospective and established business owners on key aspects of start-up and the maintaining of successful businesses. The Centre provides information on government programs, library, trade show directory, internet access, personalized business consultations and seminars.
- Peterborough also has a **Business Advisory Centre** (Phase 2), which focuses on businesses that are 3-5 years old. Issues such as capital expansions, accounts receivable and other financial matters are typically addressed.
- The City has a **Physician Recruitment Program**, which is funded by the Federal Government. There is full-time staff dedicated to the program. A program in the community has been established to offer incentives to attract new physicians to the community.
- **Skilled Labour Recruitment Program**, which is funded by the province to attract new manufacturing companies to the community and help retain a skilled labour force in existing companies.
- The City of Peterborough also has a comprehensive **Affordable Housing Program** which provides incentives to developers including the waiving of DC's, Planning Fees and Building Permit Fees.

Business Retention & Expansion Programs

Pickering

- **Corporate Calling Program**, connecting our office with:
 - Local businesses of all sizes and sectors as a means of engaging them in our local economic growth and providing an avenue for them to voice concerns and share successes
 - Government agencies and institutional and community groups that impact our local economy
 - External businesses and partners, representing the voice of both Pickering and Regional business interests
- The Economic Development Office partners with local, regional and provincial groups as a means to enhancing and protecting the interests of our local businesses. Partners include the Ajax-Pickering Board of Trade (APBOT), The Greater Toronto marketing Alliance (GTMA), Durham Strategic Energy Alliance (DSEA), The Region of Durham Economic Development Office, the Durham Region Local Training Board, The Business Advisory Centre Durham (BACD) and more.
- **Publications** - Publish an Available Land & Space Directory, View on Business Newsletter, Economic & Community Profile, Business Start-Up Directory and Business Directory listing over 2400 local businesses by size and sector.
- The City also maintains a business website providing statistics, news, and economic development program details. Film permit access, land and space inventories with aerial mapping, development news and images, links to all manner of local and regional business interests and much more.
- **Seminars and Business Start-Up Consultations** are also offered to anyone interested in business matters.

Port Colborne

- **Corporate Visitation Program.** The Economic Development Office assists firms in developing new export markets and expanding existing companies.

Prince Edward County

- Positioned itself as Canada's **First Creative Rural Economy** – an investment attraction program situated on www.buildanewlife.ca

Business Retention & Expansion Programs

Richmond Hill

- **Corporate Calling Program.** This program responds to leads from within the local business community itself and through information obtained from professional affiliations and sources in a concerted effort to call on businesses of varying size and different stages of development.
- **Small Business Coordinator** - seminars, queries, etc.
- The **Office of Economic Development (OED)** will assist local industries to increase their international presence and competitiveness, penetrate new markets, develop new products and realize new business development. In order to ensure opportunities are realized, the Richmond Hill Office of Economic Development is facilitating strategic alliances to promote increased opportunities for Richmond Hill companies, which would result in diversification, expansion, and job creation.
- **Film and Conference Attraction**

Sault Ste. Marie

- **Sault Ste. Marie Economic Development Corporation** offers programs, services and government program facilitation for small to large business, industrial marketing, international relations and development, tourism promotion and development.
- **Community Quality Initiative** supports community quality improvements, professional development, training and best practices for public and private members.
- **Safe Community Initiative** - public and private member driven advocating workplace and community safety initiatives.

St. Catharines

- **Corporate Visitation Program**
- **Physician Recruitment**
- **Domestic and International Marketing**
- **Event Planning**
- **Business Recruitment and Site Selection**
- **Small Business Development**
- **Industry Seminars & Workshops**

Business Retention & Expansion Programs

St. Thomas

- The St. Thomas E.D.C is active in encouraging and supporting business development through methods such as corporate visitation, the provision of aid with expansion planning, domestic and international marketing, business recruitment and site location.
- The St. Thomas E.D.C. has formed an association with Aylmer, Ingersoll, St. Marys, Stratford, Tillsonburg and Woodstock called the Southwestern Ontario Marketing Alliance (SOMA). SOMA aggressively markets the region internationally to potential investors and actively supports business interests.
- There are no Industrial Development Charges in the City of St. Thomas

Thunder Bay

- The **Thunder Bay Community Economic Development Commission (CEDC)** promotes business development, retention and expansion, entrepreneurial support, opportunity promotion and collection and assessment of key business data.
- The **Thunder Bay & District Entrepreneur Centre** located within CEDC's administration office provides seminars, workshops and free and confidential business counselling services for new and existing small businesses.
- **Community Futures Development Corporation (CFDC)** finances new businesses and expansions, provides business services and referrals and funds economic development projects in the Thunder bay Census Metropolitan Area.
- **Physician Recruitment**—Through significant investment made by the City of Greater Sudbury, a revitalized approach to physician recruitment was implemented in 2008. In partnership with the Northern Ontario School of Medicine, Health Sciences North and the Greater Sudbury Chamber of Commerce, the City has utilized modest incentive packages and a spousal support network to position itself as a desirable location to work, live and play for physicians.

Tillsonburg

- **Economic Development Advisory Committee** - offer input and guidance on the needs of business and industry, ensuring information on development opportunities and industrial land are available and up-to-date. They assist in the preparation of promotional materials, ensure the website is current, and provide guidance on investment attraction initiatives.
- **Corporate Visitation**
- **Physician Recruitment**

Business Retention & Expansion Programs

Timmins

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs
- The **Business Enterprise Centre (BEC)** provides a full range of business support (training, business plan development, advice, referrals, a business library, provincial registration of businesses, etc).
- The City has formed a **Community Development Committee** which is comprised of a team of senior staff who meet weekly to deal with matters relating to land acquisitions/purchases, development proposals, special projects and are available to meet face-to-face with residents and business people to discuss issues and proposals relating to community development.
- **Timmins and Area Business Self-Help Office** offers a walk-in resource library of business information with a knowledgeable Business Consultant.
- Council has eliminated development charges in the City for all classes of development.
- The **TEDC** provides a full range of programs and services to support existing business and to attract new business to the City.

Toronto

- Economic Development assists small business, stimulating entrepreneurial development, and revitalizing commercial and industrial employment areas.
- Economic Development manages **Enterprise Toronto** www.enterprisetoronto.com, a public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto's Economic Development team provides specialized business knowledge and information on Toronto's [key industry clusters](#) including:
 - information technology and digital media;
 - biotechnology and pharmaceuticals;
 - tourism;
 - financial and business services;
 - call centres;
 - fashion and apparel; and
 - food, beverage and packaging.

Business Retention & Expansion Programs

Vaughan

- **Corporate Calling Program**
- **Economic Cluster Development**
- **Business Roundtables**
- **Economic Gardening Initiatives through the Vaughan Business Enterprise centre**
- **Ambassador Program**
- **Economic & market research services**
- **Corporate branding**
- **Marketing & communications services** (e.g. website; collateral materials; newsletters)

Waterloo (Region)

- The Region coordinates an annual survey of all businesses in the community. This is done in conjunction with the lower tiers.

Welland

- Site Location
- Business Facilitation
- Venture Niagara
- Club 2000

Whitby

- Entrepreneurship & Small Business Support Program, Whitby Business Resource Centre, Partnership in the Business Advisory Centre Durham – Starting a new business guide
- Invest Whitby Support Program whose initiatives include: Government Funding Programs Tracking System
- Business Growth and Expansion Support Program
- Site Selection & Relocation Support Program
- Tourism Whitby Support Program
- Film Whitby Support Program

Business Retention & Expansion Programs

Whitchurch-Stouffville

- The Town began the BR&E **Visitation Process** in January 2007 and has since, completed 97 individual business interviews. The project has focused on retaining and growing existing businesses and downtown revitalization. The project was conducted in partnership with the Province of Ontario, Region of York, Whitchurch-Stouffville Chamber of Commerce and the Stouffville Business Improvement Area.
- **Rural Development Consultations** – These are used to identify appropriate and realistic ways in which rural areas can participate in the Town's overall economic growth – for example, fostering ecotourism, entrepreneurship and agribusiness.
- General promotion for both business and tourism attraction. Continuous data collection and revisions to facilitate investment decisions in favour of Whitchurch-Stouffville.

Windsor

Economic Revitalization Community Improvement Plan (City-wide)

- Offers financial incentives in the form of a tax increment-based grants to new, existing and small businesses to encourage diversification of the local economy and promote job retention and creation
- Grants may be approved by City Council for up to 100% of the municipal property tax increase created by the project for up to 10 years after project completion

Windsor Essex economic development Corporation (WEEDC) provides the following services

- Regional Economic Data
- Site Selection Property Search
- Assisting Windsor-Essex Region Companies to Expand Locally and Internationally
- Development Charges Exemptions
- There are no Industrial Development Charges in the City of Windsor

Windsor Essex Small Business Centre

- Source for small business information, guidance and professional advice on starting and operating a small business

Downtown/Area Specific Programs

The following programs have been developed to address specific areas of improvements within municipalities. Some of the programs are available for all property types, while others target specific forms of redevelopment. The programs may be in the form of a loan, a grant, waiving of fees, tax rebates and tax forgiveness.

| Municipality | Type of Program | Downtown/Area Specific Programs |
|---------------------|---|---|
| Ajax | Municipal Property Acquisition, Investment and Partnership | Rehabilitation of existing Town property, acquisition of property and public/private partnerships for rehabilitation of public or private lands |
| | Rehabilitation Tax Grants (not currently active) | Where rehabilitation/improvements result in an increase in assessed value, an annual grant equal to 80% of the increase in the Town's taxes is provided for 10 years. |
| | Grant | Reimbursement of 80% to 100% of development and building permit fees |
| | DC Exemptions/ Reductions | Full exemption or reduction (50% to 75%) to encourage higher density and more intensive residential and mixed use developments |
| | Parkland Dedication Reduction | Provides relief in form of reduced parkland dedication requirements for medium and high density residential development |
| | Exemption from Parking Requirements | Relief in the form of a reduction in the number of parking spaces required |
| Barrie | Loans | The City of Barrie has implemented incentive programs in the City Centre Planning Area to encourage development and redevelopment in the Downtown and Allandale communities. The historic downtown core and former Village of Allandale together form two focal points at either end of Kempenfelt Bay. The long term vision is to see the entire City centre area grow and offer more opportunities for business, residents and lifestyle/culture. The Downtown Community Improvement Plan (CIP) and the Allandale CIP complement each other and offer a range of programs in the form of loans, grants and tax incremental financing. A development charge exemption is also in place in certain areas within the Downtown CIP and the Allandale CIP. |
| | Grants | |
| | DC Exemptions | |
| | Tax Incremental Financing | |
| | Financial Incentives – reduction in building permit fees, planning fees and Tax Incremental Financing | Georgian College Neighbourhood Strategy and Community Improvement Plan – applies to an area located within a reasonable walking distance of the College and the strategy consists of 4 key elements: Safety and Enforcement, Communication and Information Sharing, Land Use, Financial Incentives |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|------------------|----------------------------------|---|
| Brampton | Downtown Development Corporation | <p>The Brampton Downtown Development Corporation (BDDC): a financially sustainable funded, semi-autonomous organization that has evolved from the existing Brampton Downtown Business Association (BDBA), and will have expanded powers pursuant to existing municipal legislation, namely: Community Development Corporation, BIA, Municipal Business Corporations legislation.</p> <p>The Brampton Downtown Development Corporation is the first Development Corporation of this kind in the Province of Ontario. After a 5-year process, the regulation was finally passed through Provincial Cabinet in April 2005. It is a new development tool that will have the capacity to undertake considerably more than the existing BIA is able to currently undertake as a Part III Corporation. This includes undertaking a program of grant making, and other promotion, improvement, development and redevelopment programs.</p> <p>Downtown and Queen Street Corridor CIP and Incentive Program DC Discounts on targeted non-retail ICI Cash in Lieu of Parking Waiver in the Downtown</p> |
| Brantford | Grant | <p>The City provides a Performance Grant Program to assist businesses and property owners within the Downtown Community Improvement Project Area in the implementation of sound business plans that will generate increased economic activity in the Downtown. The grant is to assist with the financing of costs associated with the rehabilitation of lands and buildings relating to the implementation of such business plans.</p> |
| | Building Permit Fees | <p>The City has reduced building permit fees to encourage construction activity in the Downtown Community Improvement Project Area.</p> |
| | DC Exemptions | <p>No development charges in Downtown BIA area.</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|-------------------|--------------------------|--|
| Brockville | Tax Increment Equivalent | <p>Tax Increment Equivalent for Rehabilitation and Redevelopment (TIERR) Grant Program: The program provides a grant to owners of lands and buildings who undertake improvements or redevelopment that would result in an increased property assessment. The amount of the grant provided depends on the increase in the municipal portion of property taxes resulting from the improvements. The program offers a grant of 100% of the increase in municipal realty taxes paid annually for a maximum period of five (5) years.</p> |
| | Grants | <p>Building and Plumbing Permit Fee grant Program: The program provides for a grant equivalent to the fees paid for Building Permits and Plumbing Permits within a designated area. The grant represents 100% of equivalent fees paid for building permits and plumbing permits for approved properties.</p> |
| Caledon | DC Exemptions | <p>Exemption of development charges for the Caledon East Commercial Core Area and the Bolton Business Improvement Area (BIA)</p> |
| | Grants | <p>The Town assists the Bolton Business Improvement Area (BIA) Board of Management by providing funds that are allocated to enhance the economic viability and competitiveness of the downtown core</p> <p>Following extensive stakeholder consultation and input, Council approved a Community Improvement Plan (CIP) for Bolton. Its approval and implementation is a significant step toward fostering private/public partnerships in the municipality's highest-populated community.</p> <p>The CIP is designed to remove barriers to the redevelopment and reinvestment in businesses and properties within the CIP area in Bolton. Together with the companion Urban Design Guidelines (UDG), a flexible, comprehensive and strategic framework for the municipality has been developed which will enable the Town to plan and finance development activities to use, reuse and restore lands, buildings and infrastructure in Bolton.</p> |

Downtown/Area Specific Programs

| Municipality | Type of Program | Downtown/Area Specific Programs |
|---------------------------------------|------------------|--|
| <p>Caledon (continued)</p> | <p>CIP Grant</p> | <p>In addition to identifying a Municipal Leadership Strategy which includes:</p> <ul style="list-style-type: none"> • Marketing Strategy • Municipal By-law Enforcement/Review • Open Space, Pedestrian and Cycling Network Linkage Program • Streetscape Improvements • Roadway, Crossing and Intersection Improvements • Transit Oriented Development Strategy • Town Parking Study Update and Intensification Study • Municipal Acquisition of Land for Road Reconfiguration and open Spaces <p>Caledon Council allocates funding for the following eight Financial Incentive Programs:</p> <ul style="list-style-type: none"> • Tax Increment Equivalent Grant Program – deferring increases in taxation associated with reassessment (for large scale redevelopment and rehabilitation) • Development Charge Grant Program • Application and Permit Fee Grant Program • Building and Façade Improvement grant Program • Mixed-Use Building Construction/Conversion Grant Program • Energy Efficiency Retrofit grant Program • Landscape Improvement grant Program • Environmental Study Grant Program <p>Monitored and amended as necessary, it is anticipated that the CIP will be implemented over a 10-year period. Implementation of the Plan will promote beautification and prosperity, improve form and function and enhance environmental features in the Bolton Community Improvement project Area.</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|---------------------|--------------------|---|
| Cambridge | Interest Free Loan | Building Revitalization Program - The City offers interest-free and partially forgivable loans (on a matching-share basis) for property improvements that focus on improving the street appearance of buildings and encourage structural and weather/waterproofing repairs. The City will lend up to \$20,000 per building, with partial loan forgiveness of up to 35% available. (A maximum of \$60,000 per property owner is available). |
| | With grant Option | Instead of entering into a loan arrangement with the City, the program can also be arranged so that the partially forgivable portion can be given as a grant. |
| | Grants | Design Guide Program - This program offers grants for owners to retain professional assistance in designing property improvements. The City offers a \$750 grant for design assistance in the downtown core. |
| | Tax Rebate | Realty Tax Rebate Program — a three year program that provides a rebate of a percentage of the City’s portion of the increase in City property taxes as a result of building improvements and/or new development. All properties in the core are eligible where the property improvements result in an increase in the City property taxes. |
| | No Fee | Development Application Fee Waiver —no fees for applications under the Planning Act (Site Plan, Zone Change, Official Plan Amendment, Subdivision) for new residential development in the downtown core Building Permit and Sign Permit Fee Exemption —all properties in the core areas do not pay a fee for obtaining a building permit or permits for signs |
| Chatham-Kent | Grants/Loans | Revitalization Programs – Façade Improvements, Residential Conversion & Rehabilitation, Cafes, Patios, Display Areas and Court Yards. Various grants and loans with differing limits depending on the type of construction and the location for up to 50% of construction costs. |
| | Rebate | Rebate Programs – Planning & Building Fee Rebate and Development Charge Rebate – rebate of 100% of application fee following successful completion of approved work |
| | Exemption | Parkland Dedication Exemption and Parking Standard Exemption – rebate of 100% of cash equivalent paid by the owner following successful completion of the approved work |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|-------------------------------------|-----------------|--|
| Chatham-Kent (continued) | Tax Grant | <p>Heritage Tax Relief – 40% reduction in municipal portion of post-restoration and preservation work for 5 years following successful completion of approved work.</p> <p>Property Tax Increment Equivalent – grants up to 100% of increase in the municipal portion of property tax resulting from reassessment for 5 years.</p> <p>Studies and Design Programs – Project Feasibility Studies and Heritage Design Studies – grants for 50% of cost of study with various limits.</p> |
| Clarington | Grants | <p>Upgrade to Building Code Grant Program. Intended to assist property owners with the financing of building improvements required to bring existing older buildings into compliance with the current Ontario Building Code. It will provide a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.</p> <p>Signage Program. Assist business owners with financing the design and installation of new signage within the Community Improvement Plan area. Provides a grant equivalent to 50% of the cost, up to a maximum of \$2,000</p> <p>Façade Improvement Grant Program. Provides a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.</p> <p>Building Permit Grant Program: Provides a one time grant to offset the amount of the building permit fee to a maximum of \$3,000</p> <p>Infill Project Grant Program: Assist property owners within the Community Improvement Plan area with financing the cost of the development process. The program allows the Municipality of Clarington to provide a one time grant to offset the cost of the construction to a maximum of \$10,000 per property.</p> |

Downtown/Area Specific Programs

| Municipality | Type of Program | Downtown/Area Specific Programs |
|-----------------|--|--|
| Cornwall | CIP | <p>Downtown Revitalization - Cornwall Economic Development is a key partner in Centretown Cornwall, a three-year revitalization project focused on economic development, organizational development, physical improvements and marketing/promotions in Cornwall's two traditional commercial areas.</p> <p>Heart of the City Community Improvement Plan (CIP) – The City of Cornwall offers financial incentive programs to assist commercial property owners to improve their properties. To date, the Heart of the City CIP has generated several million dollars in private sector investment.</p> |
| Greater Sudbury | <p>Tax Incremental Financing</p> <p>DC Exemptions</p> <p>Parking</p> | <p>Designated a Community Improvement Area to allow the City to provide a Tax Incremental Financing Scheme to support downtown redevelopment or rehabilitation. This is a 10-year program whereby the maximum amount of the tax rebate shall not exceed the anticipated increase in municipal realty taxes as a direct result of the redevelopment. The rebate is on a declining basis whereby in year 1 it is equal to 100% of the municipal realty increase, declining 10% each year. The total amount of the rebate shall not exceed the costs of the property's rehabilitation.</p> <p>Elimination of development charges in the downtown core</p> <p>Permits the conversion of vacant commercial or retail space to residential uses without the requirement of providing parking. No zoning requirements for parking for commercial uses.</p> |
| Guelph | Grant | <p>Downtown Façade Improvement</p> <p>Envision Guelph – Downtown Secondary Plan</p> |
| Halton | | <p>All of the local municipalities in Halton have active partnerships with Downtown Business Improvement Area Associations (BIA's) to maintain and improve Downtown areas. Burlington, Milton and Oakville have specific urban areas designated as Urban Growth Centres under the Provincial "Place to Grow" legislation and plans.</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|-----------------|------------------------|--|
| Hamilton | Financial Assistance | The City of Hamilton offers financial assistance programs in the form of loans and grants to assist with various costs associated with the development/redevelopment of the downtown. Downtown development is exempt from development charges within a defined area. Additionally, there is a program to provide assistance to property owners within the 11 Citywide Business Improvement Areas for commercial property façade improvements. |
| | Grant | BIA Commercial Property Improvement Grant is a program that provides financial assistance to commercial property owners and owner-authorized tenants within the 11 Citywide BIAs. The program provides financial assistance for façade improvements of commercial properties within the BIAs through a matching grant (to a maximum of \$7,500 per property). |
| | Interest Free Loan | <p>The Hamilton Downtown Residential Loan Program was developed to provide a financial incentive to developers in assisting with the costs of converting commercial space in commercial buildings into apartments, or renovations to bring existing apartments into compliance with the property Standards By-law and Fire code.</p> <p>Under the program, loans will be interest-free for a maximum of 5 years. The principle repayable in annual amounts of ten (10%), in 12 equal monthly payments of the original loan amount. The balance outstanding will be paid by a balloon payment at the end of the five-year term. The maximum loan amount is calculated on the basis of \$20 per square foot of habitable floor space.</p> |
| | Grant | <p>The Enterprise Zone makes tax grants available for developing, re-developing or renovating residential/commercial lands and buildings located within the boundaries of the Downtown Hamilton Community Improvement Project Area.</p> <p>The program will authorize a nine-year grant, in an amount not exceeding the increase in municipal realty taxes as a direct result of the development/redevelopment of the land and/or building. Grants will not exceed the costs of the property's development/redevelopment.</p> |

Downtown/Area Specific Programs

| Municipality | Type of Program | Downtown/Area Specific Programs |
|--------------|--------------------|---|
| Kitchener | Grant/Loan | <p>Façade Improvement Loan Program. The City may provide financial assistance for the façade and interior improvement of the building up to \$15,000 per municipal address, \$7,500 for interior work and \$7,500 for exterior work. 15% of the financial assistance will be in the form of a grant given as a forgivable loan and 85% will be a loan.</p> |
| | Grant/Loan | <p>Upper Storey Renovation Program. The program will assist owners with renovation costs in the form of loan and grant funding, to a maximum of \$100,000 per property, based on 50% of renovation costs.</p> |
| Leamington | Loan | <p>Façade Program. Assist owners in upgrading the facades of their buildings. Loan would cover up to 30% of the cost of eligible façade improvements to a maximum loan of \$20,000</p> |
| London | Loan | <p>Façade Improvement Loan Program – assists Downtown property owners interested in improving their building façade. May be eligible for a ten-year interest-free loan up to a maximum of \$25,000 or half the value of the façade improvements being proposed.</p> |
| | Interest-free Loan | <p>Forgivable Façade Improvement Loan Program</p> <p>Non-Street Front Facing Improvement Loan Program</p> |
| | Grant | <p>Upgrade to Building Code Loan Program – assists Downtown property owners with interior improvements that relate to Fire and Building Code requirements. May be eligible for a ten-year interest-free loan up to a maximum of \$50,000, or half the value of the work proposed.</p> |
| | Grant | <p>Forgivable Upgrade to Building Code Loan Program</p> <p>Tax Back Grant Holiday</p> <p>Economic incentive for the rehabilitation and/or redevelopment of commercial and residential buildings in the core. If property taxes increase as a result of a rehabilitation and/or redevelopment project, the City will grant back a portion of that tax increase every year, for ten years.</p> <p>A Main Street London Program that provides grant money for building and business owners who want to improve the façade of their building.</p> <p>Awning, Signage and Decorative Lighting Grant Program</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|-----------|-----------------|--|
| Newmarket | Grants | <p>Façade Improvements & Restoration Program - The grant program will see property owners receive a matching grant of up to 50% of eligible costs to a maximum of \$15,000.00 per property, except for corner and laneway properties which shall be eligible to receive a matching grant of up to 50% of eligible costs to a maximum of \$20,000.00 per property.</p> <p>The Project Feasibility Study Program is intended to undertake studies necessary to determine project feasibility be they adaptive re-uses of existing facilities or complete redevelopment projects in the Community Improvement Plan. This program applies to all properties within the CIP.</p> <p>The grant program will see property owners receive matching grants of up to 50% of eligible costs to a maximum of \$10,000.00 per property. Adjacent properties under the same ownership and land assemblies would only be eligible for one grant.</p> <p>The Interior Renovation and Improvement Program is intended to promote upgrading of and improvement to the interior of deteriorated or functionally obsolete buildings in order that they may be brought into compliance with the Building Code and the Fire Code.</p> <p>The grant program will provide property owners with a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property.</p> <p>The Business Sign Program is intended to promote unified updated signage within the Main Street retail area as well as to promote an effective sign presence in the CIP area that requires signage. This program is directed at commercial and industrial properties within the CIP area to update their signs consistent with the neighbourhood. The grant program will provide property owners or business tenants up to 50% of eligible costs to a maximum of \$2,500 per business.</p> <p>The Redevelopment and Rehabilitation Tax Incremental Program is intended to provide financial incentives in the form of grants to property owners who undertake appropriate redevelopment of properties that increases property assessment resulting in increased Town property taxes. This incentive program is meant to stimulate investment by the private sector that would otherwise not occur by providing an eligible property owner with a grant equivalent to a portion of the resultant Town property tax increases. This program will function as an annual grant for up to 10 years equivalent to a portion of the tax increase the property will experience as a result of the improvement/redevelopment.</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|-------------------------------------|-----------------|--|
| Newmarket (continued) | Loan | <p>The Residential Conversion and Intensification Program is intended to promote the conversion and intensification of second and third story spaces along Main Street for residential purposes.</p> <p>The loan program will provide property owners with an interest-free loan to pay for up to 50% of eligible costs to a maximum of \$100,000 of the conversion of commercial/industrial space to residential units and construction of new units on vacant land or as part of an existing structure.</p> |
| | Parking Relief | <p>Parking Requirement Program. Allows for relief or reduction or waiving of standard parking requirements.</p> |
| Niagara Falls | DC Exemptions | <p>Development Charge Exemption Program – will provide a financial incentive in the form of an exemption from payment of 75% of the City development charge on residential, commercial and mixed use development and redevelopment projects that create additional residential units and/or commercial space.</p> |
| | Loan | <p>Residential Loan Program – 0% interest loan based on \$20 per sq. ft. of habitable residential space constructed to a maximum of \$20,000 per residential unit created. Promote conversion, infill and intensification for Downtown area.</p> |
| | Loan | <p>Commercial Building Loan and Façade Grant – 0% interest loan equal to 50% of the cost of building maintenance and improvements to a maximum loan of \$15,000 per property. Improvement, restoration and rehabilitation of existing commercial and mixed use buildings and building facades.</p> |
| | Grant | <p>Revitalization Grant Program – annual grant equivalent to 80% of the increase in City property taxes for first 5 years, 60% in years 6 and 7, 40% in year 8, and 20% in years 9 and 10. Building renovations, additions and new construction</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|-----------|-----------------------------------|--|
| North Bay | Grants/ Interest Free Loans | <p>Downtown Community Improvement Plan provides funding in the form of both grants and interest free loans to either building or business owners for façade/ leasehold improvements, feasibility studies and the revitalization/redevelopment of buildings. Grants of up to \$15,000 and interest free loans of up to \$50,000.</p> <p>Airport Community Improvement Plan (ACIP) – Municipal Fee Rebate Program including those related to Planning, Legal and Building permits, a Municipal Tax assistance Program providing 100% relief in year one of the increased assessed value of the improvement, 66% in year two and 33% in year three, and a 50% Landfill Tipping Fee reduction to \$10/tonne</p> |
| Oshawa | Loan/Grant | <p>Façade Improvement Loan Program -designed to help property owners finance building façade improvements, this interest-free loan program provides funding up to \$15,000 per municipal address, to a maximum of \$45,000 per property owner.</p> <p>Residential Development Charge Grant Program—The City may provide a grant for part or the entire City residential development charge for eligible units built within the Central Business District Renaissance Community Improvement Area.</p> <p>Increased Assessment Grant Program—The City may provide a grant, on a sliding scale for part or all of the increase in City taxes attributable to the improvement of a building and/or redevelopment of a property located within the Central Business District Renaissance Community Improvement Area.</p> <p>Building Permit Fee Grant Program— The City may provide a grant, equivalent to the amount of the Building Permit Fee for development within the Central Business District Renaissance Community Improvement Area.</p> <p>Parkland Dedication Fee Grant Program—The City may provide a grant, equivalent to the amount of the Parkland Dedication Fee for residential development within the Central Business District Renaissance Community Improvement Area.</p> <p>Upper Storey Conversion to Residential Loan Program—The City may provide an upper storey conversion to residential loan, to a specified maximum, for eligible works in buildings located within the Central Business District Renaissance Community Improvement Area.</p> <p>Upgrade to Building Code Loan Program—The City may provide an upgrade to Building Code loan, to a specified maximum for eligible works to buildings located within the Central Business District Renaissance Community Improvement Area.</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|---------------|---|--|
| Ottawa | No Fee | <p>The City of Ottawa offers the following incentives:</p> <ul style="list-style-type: none"> • No development charges for residential construction in the Central Area and Centretown • Reduced parking requirements for mixed use development on selected downtown streets • Expedited development approval process |
| Peterborough | DC Exemptions Heritage Programs | <p>All properties in the Downtown commercial core and the waterfront commercial sub areas. DC's are also waived for the re-development of existing buildings in the City's Central Area.</p> <p>Properties in the Central Area that are designated under the Ontario Heritage Act qualify, as of right, under the Heritage Tax Rebate Program (20% rebate for Commercial and 40% for Residential)</p> |
| Pickering | Non-financial | Direct marketing to promote specific developments and targeted sectors. |
| Port Colborne | Residential and Commercial Tax refunds Commercial Façade Loans Exemptions | <p>The City approved a by-law in 2004 to provide tax assistance in the form of refunds of the taxes for up to 10 years for City municipal purposes on all improved residential and commercial properties in the Community Improvement Plan Areas that have been increased as a result of improvements.</p> <p>Commencing in 2004, the City implemented a program to provide loans of up to \$1,000 per project for design projects and up to \$10,000 per project for improvement projects for commercial facades</p> <p>Exemptions for the creation of new residential or commercial units of building and planning fees as well as an exemption of parkland dedication fees and parking and loading space requirements</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|--------------------|-----------------------|--|
| Quinte West | Grant / DC | Planning and Design – one-time grant of 50% to a maximum of \$1,000 toward cost of preparation of architectural plans for building façade improvements. Also, one-time similar grant of 50% (maximum \$1,000) for cost of preparation of a site plan. The City may provide a grant equivalent to the amount of the applicable Development Charge. |
| | Grant / tax incentive | Building Façade Improvements – one-time grant of 50% to a maximum of \$5,000 of the costs to improve building façade. Secondary grant for improvements to each exterior side and rear of buildings, where building fronts onto a street, river or public area to a maximum of \$5,000. The City will provide a grant equal to the amount of the property tax increases, as a result from the development, for up to a maximum of three years. |
| | Grant | Improved Signage – grant of 50% to a maximum of \$1,000. |
| | Grant | Landscaping and Property Improvement – grant of 50% to a maximum of \$1,000 for improving landscape between parking areas and the roadway. |
| | Loan | Building Retrofit Program – 50% no interest matching loan to a maximum of \$5,000 for the purpose of bringing buildings up to the minimum standards of the Building Code and Fire Codes. |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|-------------------------|--------------------|---|
| Richmond Hill | Interest Free Loan | The City provides a façade matching interest free program of up to \$10,000 for downtown properties. |
| Sarnia | Grant/Tax Relief | The City provides grants to property owners who undertake renovations/ rehabilitation to their properties that result in an increase in their assessment and a corresponding increase in their taxes. The grant is equal to any increase in taxes paid as a result of the work being done. The grant is available for a period of 10 years for non-heritage properties. The grant is 100% of actual tax increases as a result of increased assessment in years 1-8, decreasing to 75% in year 9 and 50% in year 10. |
| | Façade Loan | Loans are available to a maximum of \$20,000 per storefront or the total cost per storefront of the proposed eligible improvements whichever is the less, to a maximum of \$60,000 per property. Interest will be charged at one half the prime rate of the City's banker at the time of the application. Term is open not to exceed 10 years |
| Sault Ste. Marie | DC Exemption | No City Development Charges. Community Improvement Programs (2 CIP initiatives – Downtown Development, Industry Investment). Economic Development Fund (\$500,000/year) for sector specific industry infrastructure and community projects. |
| St. Marys | DC Exemptions | No development charges for commercial or industrial development |
| St. Thomas | Grant | The City operates a Community Improvement Program whereby grants, interest-free loans, financial aid for façade and residential improvements and the waiving of building permit fees are offered to pre-approved applicants. |
| Thorold | Grant | Façade Improvement Grant Program – grants will be available for the Downtown Thorold Area equal to 50% of the eligible costs to a maximum of \$10,000 per building. |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|--------------------|--------------------|---|
| Thunder Bay | Grant | Core Area Rehabilitation & Redevelopment Grant Program – eligible property owners can receive a grant equal to 100% of any increase in municipal taxes that result from the re-assessment of improved property for a ten-year period. |
| | Loan | Core Area Façade Loan Improvement Program – eligible property owners can receive interest-free loans, amortized over 10 years for 50% of the cost to improve the exterior facades of buildings to a maximum of \$15,000 per loan. Amendments to the Central Business District Zones (CBD) now allow for an increased number of uses within the city’s downtown areas. It also alters various standards such as yard, frontage and parking requirements in an effort to facilitate positive development. |
| Tillsonburg | CIP | Approved Community Improvement Plan for the downtown core with tax increment financing, waiver of building and other fees. |
| Timmins | CIP | A Community Improvement Plan for the downtown core areas of the City is currently underway and will identify a variety of incentive programs to encourage investment and improvements. |
| Toronto | Façade | Supplementary programs in Streetscape Improvement, Commercial Façade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered. |
| Vaughan | | Kleinburg / Area Specific Programs (KEDS) – completed in June 2011 to assist Kleinburg-area merchants and the Business Improvement Area (BIA) to revitalize mainstreet. |
| Waterloo | Interest Free Loan | The City has a façade program that provides up to \$15,000 in interest free loans. |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|-------------------------------|---|--|
| Welland | <p>Loan</p> <p>DC Exemptions</p> <p>Fees waived</p> <p>Interest Free Loans</p> <p>Tax Incremental Grant Program</p> | <p>Façade Improvement Loan Program. Provides assistance to rehabilitate and improve facades of commercial buildings in the Downtown Community Improvement Area. The loan covers 50% of the eligible improvement costs to a maximum of \$15,000 per municipal address.</p> <p>Residential DC exemptions in the downtown</p> <p>Refunding most planning and building permit fees and parkland dedication fees. Assistance will be 50% for projects other than those creating new residential units and 100% for new residential rentals.</p> <p>Interest free loans to pay for conversion of existing commercial space to residential units and the construction of new units on vacant land. The maximum loan amount is to be calculated based on \$10 per square foot of habitable space, with a maximum term of 10 years.</p> <p>This program promotes the redevelopment and rehabilitation of the downtown by removing the financial disincentive of increased property taxes associated with redevelopment in the short term. The municipality will give grants equivalent to a portion of the property tax increase for a period not to exceed 10 years (80% in year 1 and 2, 70% in year 3 and 4 etc.)</p> <p>Waiving or reduction in residential parking requirements for improvements or change of use to existing buildings and additions or new building construction as set out in the Zoning by-law.</p> |
| Whitby | <p>Grant</p> | <p>Façade Grant Program in place since 2005 – a minimum investment of \$10,000 will result in a \$5,000 grant for approved items. Applicants can also receive a grant for up to \$1,500 for architectural, engineering and design fees associated with an approved façade grant.</p> <p>Downtown Development Office provides support to downtown property and business owners including publishing a bi-annual downtown magazine. The Downtown Development Office is also responsible for advertising, special events, beautification projects, business recruitment and retention, banners and signage and enhancing the public streetscape and parks in the downtown areas with capital improvements.</p> |
| Whitchurch-Stouffville | | <p>Downtown Community Improvement Program – aims to revitalize the downtown area restoring the ‘country town’ feel and centrality to the community. The program has been designed to brand the downtown area, and create an atmosphere that encourages the consumer to visit and stay longer in downtown Stouffville.</p> |

Downtown/Area Specific Programs

| | Type of Program | Downtown/Area Specific Programs |
|----------------|-----------------|--|
| Windsor | Rebate | <p>City Centre West</p> <ul style="list-style-type: none"> • Rebate Program for Development Feasibility – eligible projects, grant of up to 50% to maximum of \$20,000 per property • Parkland Dedication Fee Rebate Program – 100 % grant • Property Improvement Rebate Grant Program – tax rebates of up to \$200,00 are available • Commercial Façade Improvement Program – grant of 50% to maximum of \$15,000 • Development Charges and Building Fee Rebate Grant Program – rebate of up to 100% of eligible costs for development charges and building fees • Sale of City Land at Less Than Market Value – sold to developers at less than market value <p>Downtown Windsor BIA</p> <ul style="list-style-type: none"> • Façade Improvement Grant – grant of up to 50% of eligible costs to a maximum of \$10,000 or \$15,000 for corner properties <p>Residential Development Charge Reduced Rates – percentage based on specific area – 25% Area 1, 50% Area 2, 75% Area 3</p> |
| | Façade | |
| | DCs | |
| | DCs | |

Brownfield Redevelopment

A “Brownfield site” is considered to be a property with or without buildings or structures, having a history of either industrial or commercial uses and which, as a result of these uses, has become environmentally contaminated under circumstances where there is no reasonable prospect that the remediation of such contamination will be accomplished solely by the private sector. Brownfields are viewed by many as opportunities for revitalizing urban communities. Some of the advantages of Brownfield Redevelopment include:

- Revitalization of the downtown core and surrounding neighbourhoods
- More effective use of existing municipal infrastructure
- Reduction in pressure for suburban expansion
- Clean-up of environmentally contaminated sites
- Increased tax revenue
- Create jobs
- Improve the overall liveability of urban neighbourhoods

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| Brantford | <p>The Brantford Brownfields Financial Tax Incentive Program provides tax assistance to private developers for the rehabilitation and redevelopment of brownfield properties. The goal of this program is to work with developers by providing financial assistance for the redevelopment of brownfield properties so that these sites can be more competitive with Greenfield properties. This program implements, in part, Brantford’s Brownfield Sites Community Improvement Plan, which promotes the healthy rehabilitation and redevelopment of eligible brownfield sites for a defined period of time. The financial incentive program will allow successful applicants to obtain rebates on the municipal and school portion of the property taxes paid on rehabilitated brownfield properties. Up to 100% of the cost of environmental remediation may be eligible for rebates.</p> <p>The Brantford Brownfields Financial Tax Incentive Program is designed to work in conjunction with the Brownfield Financial Tax Incentive Program established in 2004 by the Province of Ontario. Application to the Brantford Brownfields Financial Tax Incentive Program will also serve as the application to the provincial program.</p> <p>Developers can receive a credit towards development charges payable for a project where eligible remediation costs have been incurred.</p> <p>Brantford is actively involved in assembling brownfield properties, carrying out environmental site assessments and removing encumbrances and then requesting proposals for the redevelopment of these lands.</p> |
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Brownfield Redevelopment

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| <p>Brockville</p> | <p>Tax Increment Equivalent Grant (TIEG): The aim of the program is to utilize, for a specified period of time, the benefits associated with the assessment and property tax generated through redevelopment initiatives. The grant is equivalent to 70% of the municipal portion of the increase in property tax which is generated through redevelopment, payable for a maximum of ten (10) years, or until the grant equals total eligible costs.</p> <p>Brownfield Financial Tax Incentive program (BFTIP): Brownfields property tax cancellation may include both the municipal portion of property tax as well as the provincial education portion of property taxes. The application of this program is limited to cancellation of the increase in property tax arising from the remediation and redevelopment of major development sites.</p> <p>Environmental Site Assessment (ESA) Grant Program: The aim of the program is to provide assistance to further specify the extent and nature of environmental contamination through part-funding of Phase II ESA and Phase III ESA (Remedial Action Plan). Reimburse to the owner for costs associated with eligible studies with a maximum individual grant of \$15,000 or 50% of the cost of ESA, whichever is less, and a maximum assistance per property of 2 studies per property, to a maximum of \$25,000 per property.</p> <p>Brownfield Building Permit Fees grant Program: The aim of the program is to provide assistance for redevelopment of brownfield sites by further reducing the cost of development related to building permit fees. Assistance is in the form of a grant paid against building permit fees payable for each project. The property owner or assignee pays for all building permit costs. These costs, to a maximum of 100%. Are reimbursed to the owner, in the form of a grant based on the completion of the building as determined by the City. The grant may be less than 100% and in all cases is limited by the 100% cap or total eligible cost, whichever is less.</p> |
| <p>Caledon</p> | <p>Environmental Study Grant Program offers grants to eligible property owners for the completion of Phase II Environmental Site Assessment (ESA), a Phase III ESA, Remedial Work Plan, and/or Risk Assessment Plan for properties that are within the designated Community Improvement Project Area for Bolton.</p> |

Brownfield Redevelopment

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| <p>Cambridge</p> | <p>Opportunities are available to potential purchasers of contaminated sites to cancel a portion of all outstanding taxes.</p> <p>It may be possible to receive a Development Charges credit equal to the restoration costs of the property (not to exceed the total development Charges payable to the City on the project)</p> |
| <p>Chatham-Kent</p> | <p>The Chatham-Kent Brownfield and Bluefield Community Improvement Plan (CIP) operates the following incentive programs to help reduce the costs or rehabilitation and development of brownfield or bluefield projects:</p> <p>Feasibility Study Grant – grants of up to 50% of cost of feasibility and cost studies for rehabilitating and reusing brownfield and bluefield properties and buildings, maximum \$5,000</p> <p>Environmental Study Grant – grants for 50% of cost of study, various maximums</p> <p>Tax Assistance – freeze on municipal and education property taxes for up to 5 years after a property has been remediated and rehabilitated.</p> <p>Rehabilitation Tax Increment Based (TIB) Grant – 80% of increase in municipal property taxes for up to 5 years.</p> |
| <p>Clarington</p> | <p>No development charge shall be imposed with respect to developments or portions of developments that result in addition of a single unit within the existing footprint.</p> |
| <p>Cornwall</p> | <p>Brownfield Community Improvement Plan (CIP) – The city offers financial incentive programs to assist with the redevelopment of vacant, derelict or underutilized commercial and industrial properties.</p> |
| <p>Guelph</p> | <p>City of Guelph Brownfield Strategy City of Guelph Brownfield Redevelopment Community Improvement Plan Environmental Study Grant Program Tax Increment-Based Grant Application Program Tax Assistance and Tax Arrears Cancellation Policy</p> |

Brownfield Redevelopment

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| <p>Halton</p> | <p>All of the local municipalities in Halton are in preliminary stages of setting up Brownfield programs.</p> |
| <p>Hamilton</p> | <p>Brownfield Redevelopment—The City has prepared a Community Improvement Plan, known as the Environmental Remediation and Site Enhancement Plan or ERASE Plan that provides incentives in the City's 3,400 acre older industrial area</p> <p>ERASE Redevelopment Grants—Grants are available to provide financial relief to property owners who undertake and complete brownfield redevelopment projects within the project area. Grants cover the following eligible program costs:</p> <ul style="list-style-type: none"> • Environmental remediation and environmental studies • Demolition <p>Site preparation including construction/improvement of on-site public works.</p> <p>The grant is calculated as 80% of the increase in the municipal portion of property taxes and is paid on an annual basis for up to 10 years, commencing once the redevelopment is complete.</p> <p>ERASE Environmental Study Grants—Matching grants are available from the City to pay for up to one-half the cost of a Phase II and/or a Phase III Environmental Site Assessment (Remedial Action Plan). The maximum City contribution per study is \$10,000 to a maximum of two (2) studies per property.</p> <p>ERASE Planning and Development Fees Program—A grant-in-lieu of planning and development fees paid on brownfield redevelopment projects within the project area is also available.</p> |
| <p>Kitchener</p> | <p>The City approved a recommendation to consider all of the City of Kitchener as a Community Improvement Project (CIP) area and develop a Brownfields Remediation Community Improvement Plan</p> |
| <p>London</p> | <p>Community Improvement Plan for Brownfield Incentives: Contamination Assessment Study Program; Property Tax Assistance Program; Development Charge Rebate Program; Tax Increment Equivalent Grant Program; Green Municipal Fund Program</p> |

Brownfield Redevelopment

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| <p>Niagara Falls</p> | <p>Brownfields Development Charge Exemption Program – Region’s Development Charge Waiver/Exemption Program exempts a development from 75% of the Regional development charge if it is in a downtown, surrounding built-up urban area or brownfield area. Up to an additional 25% development charge exemption is provided depending on the Inclusion of Smart Growth principles into the proposed development.</p> |
| <p>North Bay</p> | <p>The Brownfield Community Improvement Plan (BCIP) was introduced in 2007. The intent of the BCIP is to offer incentives to Brownfield properties to the point where development or redevelopment of the property has similar costs of development as if it were a Greenfield site. The plan sets out various incentive programs including Building Permit, Planning and Legal Fee Rebates, Exemption from Development Charges, Tipping Fee Reduction, Environmental Study Grant Program and Tax Increment Financing (TIF) rebate.</p> |
| <p>Oshawa</p> | <p>Brownfields Renaissance Community Improvement Plan is applicable to lands throughout the City and includes grants for environmental studies of brownfield sites, tax cancellations program and redevelopment grants</p> |
| <p>Peterborough</p> | <p>A Central Master Plan was adopted in the spring of 2009. A key strategy of the Master Plan is the preparation of a Community Improvement Plan for the Central Area. A Brownfield Strategy will be part of this plan. It is expected to include incentives that include “tax increment financing” in that there will be a proposed gradual movement from the initial tax rate of the undeveloped land to the tax rate of the fully developed property, rather than an immediate rate increase once the property has been redeveloped. It is expected that the Brownfield Strategy will be developed by late 2010 or 2011.</p> |
| <p>Thorold</p> | <p>A property tax assistance that provides for the exemption of up to 100% of taxes levied, subject to budget consideration, for the period immediately following the approval of the Property Tax Assistance By-Law and continuing during the Rehabilitation Period and Development Period. The Minister of Finance may match the municipality’s tax assistance provided to a property owner through the education portion of the property tax.</p> |

Brownfield Redevelopment

| | |
|-----------------------|--|
| <p>Windsor</p> | <p>Feasibility Study Grant Program – 50% of cost of study, maximum \$7,500</p> <p>Environmental Site Assessment Grant Program – 50% to maximum \$15,000 per study, maximum 2 studies per property/project, maximum \$25,000 per property/project</p> <p>Brownfields Tax Assistance Program – cancellation of municipal and education property tax increase for up to 3 years</p> <p>Brownfields Rehabilitation Grant Program – 70% (no LEED certification) or 100% (any LEED certification) of the municipal property tax increase for up to 10 years after project completion.</p> <p>Brownfields Development Charge Exemption Program – up to 60% reduction of development charge payable on a brownfield site approved under the Brownfields Rehabilitation Program.</p> |
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Industrial Parks

| Municipality | Industrial Park | Size Acres | Price Per Acre | | Ownership |
|------------------|--|------------|----------------|------------|----------------|
| | | | High | Low | |
| Ajax | Salem Road Business Park | 71 | \$ 395,000 | \$ 395,000 | Private |
| Aurora | Aurora Gateway Business Park | 81 | N/A | N/A | Private |
| | Aurora South Industrial | 14 | \$ 275,000 | \$ 175,000 | Private |
| | Industrial Parkway North | 38 | \$ 275,000 | \$ 175,000 | Private |
| | Hallgrove Business Park | 48 | \$ 500,000 | \$ 425,000 | Private |
| | Aurora Business Park | 88 | N/A | N/A | Public |
| Barrie | Mapleview West Industrial Park | 16 | \$ 275,000 | \$ 230,000 | Public |
| | Private Lands | 1,000 | N/A | N/A | Private |
| Belleville | North-East | 150 | 40000 | \$ 20,000 | Public/Private |
| | North-West | 25 | N/A | N/A | Private |
| Brampton | Multiple | N/A | \$ 220,000 | \$ 99,000 | N/A |
| Brantford | Braneida Industrial | 52 | \$ 125,000 | \$ 75,000 | Public |
| | Jame Dick Group | 143 | \$ 150,000 | \$ 123,000 | Private |
| | Brant Business Park | 84 | N/A | N/A | Private |
| | Tillyard Group | 30 | \$ 325,000 | N/A | Private |
| | Northwest Business Park | 12 | \$ 125,000 | \$ 75,000 | Public |
| Brockville | City owned | N/A | \$ 60,000 | \$ 20,000 | Public |
| | private | N/A | \$ 100,000 | \$ 60,000 | Private |
| Caledon | Bolton Industrial Park | 320 | \$ 550,000 | \$ 300,000 | Private |
| | Tullamore Industrial Park | 148 | N/A | N/A | Private |
| | Mayfield West - Kennedy Road | 358 | N/A | N/A | Private |
| | Victoria Business Park | 83 | \$ 425,000 | \$ 275,000 | Private |
| Cambridge | Cambridge Business Park | 850 | \$ 145,000 | \$ 145,000 | Public |
| | L. G. Lowell Park | 1,300 | \$ 145,000 | \$ 145,000 | Public/Private |
| | Eastern Industrial Park | 300 | N/A | N/A | Private |
| Chatham-Kent | Bloomfield Business Park | 120 | \$ 70,000 | \$ 55,000 | Public |
| | Blenheim Industrial - Allison Line | 38 | \$ 29,000 | \$ 29,000 | Public |
| | 430 Colborne Street | 2 | \$ 41,400 | \$ 41,400 | Public |
| | 20 Bloomfield Road | 8 | \$ 27,500 | \$ 27,500 | Public |
| | 333 Bloomfield Road | 7 | N/A | N/A | Public |
| | 22820 Bloomfield Road | 95 | N/A | N/A | Public |
| | 933 Richmond Street | 8 | \$ 112,500 | \$ 112,500 | Public |
| | behind 800 Richmond Street | 25 | N/A | N/A | Public |
| | West Bothwell and Elm | 10 | \$ 5,000 | \$ 5,000 | Public |
| | Riverview Business Park | 213 | N/A | \$ 55,000 | Public |
| | 12 property addresses in Chatham with acreage ranging from . 6 acres to 30 acres | | \$ 165,000 | \$ 12,397 | Private |
| Clarington | Clarington Science Park | 352 | N/A | N/A | Private |
| | Clarington Energy Park | 318 | N/A | N/A | Private |
| Cobourg | Lucas Point Business & Industrial | 54 | \$ 40,000 | \$ 30,000 | Public/Private |
| East Gwillimbury | Bales Drive Industrial Park | 100 | N/A | N/A | Private |
| | Mount Albert | 48 | N/A | N/A | Public/Private |
| | Holland Landing South | 212 | N/A | N/A | Private |
| | Green Lane East | 94 | N/A | N/A | Private |
| | Queensville | 954 | N/A | N/A | Private |

Industrial Parks

| Municipality | Industrial Park | Size Acres | Price Per Acre | | Ownership |
|-----------------|---|------------|---|------------|----------------|
| | | | High | Low | |
| Greater Sudbury | Walden Industrial Park | 60 | \$ 50,000 | \$ 40,000 | Public |
| | Valley East | 22 | \$ 20,000 | N/A | Public |
| | Radisson Industrial Park | 40 | \$ 40,000 | \$ 35,000 | Private |
| Guelph | Hanlon Creek Business Park | 380 | \$ 375,000 | \$ 280,000 | Public/Private |
| | Southgate Business Park | 180 | \$ 350,000 | \$ 300,000 | Private |
| | Hanlon Business Park -East | 50 | \$ 350,000 | \$ 300,000 | Private |
| | Northwest Industrial Area | 100 | \$ 280,000 | \$ 200,000 | Private |
| Halton | over 2000 net Ha of employment lands in privately owned business parks available for development. | | Oakville, Burlington | \$ 400,000 | Private |
| | | | Milton, Halton Hills | \$ 300,000 | Private |
| Hamilton | Ancaster Industrial Park | 88 | \$ 65,000 | \$ 75,000 | Public/Private |
| | Stoney Creek Industrial Business Park | 250 | \$ 125,000 | \$ 75,000 | Private |
| Kawartha Lakes | Lindsay Industrial Park | 200 | \$ 65,000 | \$ 35,000 | Public/Private |
| Kingsville | | 36 | N/A | N/A | Private |
| Kingston | Cataraqui Industrial Estates | 6 | \$ 90,000 | \$ 90,000 | Public |
| | Clyde and Alcan Industrial Parks | 6 | \$ 65,000 | \$ 65,000 | Public |
| | St. Lawrence Park | 25 | \$ 275,000 | \$ 275,000 | Public |
| | St. Lawrence Park | 25 | \$ 80,000 | \$ 80,000 | Public |
| Kitchener | 4 industrial parks | N/A | N/A | N/A | N/A |
| Lambton Shores | Town of Forest | 93 | \$ 6,000 | \$ 6,000 | Public |
| Leamington | Seneca Road | 250 | \$ 80,000 | \$ 50,000 | Private |
| London | Innovation Park - Phases I & II | 98 | \$ 75,000 | \$ 75,000 | Public |
| | Trafalgar Industrial Park | 29 | up to .99 acres | \$95,000 | Public |
| | Skyway Industrial - Phase 1 | 3 | 1 to 3.99 acres | \$75,000 | Public |
| | Forest City | 25 | 4 acres and up | \$65,000 | Public |
| | River Road | 7 | | | Public |
| Markham | serviced and market ready - industrial 299 acres, commercial 142 acres | | Commercial: \$800k - \$950k Industrial: \$300k - \$470k | | Private |
| | | | | | Private |
| | | | | | Private |
| Mississauga | Northeast Business District | 555 | N/A | N/A | Private |
| | Airport Corporate Centre | 110 | N/A | N/A | Private |
| | Gateway Business District | 552 | N/A | N/A | Private |
| | Wesytern Business Park | 130 | N/A | N/A | Private |
| | Meadowvale Business Park | 648 | N/A | N/A | Private |
| Newmarket | Newmarket Industrial Business | 48 | N/A | N/A | Private |
| | Mulock Drive/Harry Walker Parkway | 9 | \$ 450,000 | \$ 400,000 | Public |
| Niagara Falls | Montrose Business Park | 100 | \$ 40,000 | \$ 20,000 | Public |
| | Muller | 62 | \$ 100,000 | \$ 50,000 | Private |
| | Stanley Industrial | 15 | N/A | \$ 35,000 | Private |
| North Bay | Gateway Business Park | 112 | \$ 20,000 | \$ 8,000 | Public |
| | Airport Industrial Park | 120 | N/A | N/A | Public |
| Oshawa | Stevenson Industrial Park | 74 | \$ 275,000 | \$ 225,000 | Private |
| | Champlain Industrial Park | 80 | \$ 300,000 | \$ 225,000 | Private |
| | Farewell Industrial Park | 117 | \$ 275,000 | \$ 130,000 | Private |

Industrial Parks

| Municipality | Industrial Park | Size Acres | Price Per Acre | | Ownership |
|------------------------|-------------------------------------|---------------|-------------------|-------------------|----------------|
| | | | High | Low | |
| Ottawa | Orleans Industrial Parks | 1,100 | \$ 100,000 | \$ 50,000 | Public/Private |
| | Kanata South Business Park | 300 | \$ 120,000 | \$ 75,000 | Public/Private |
| | Hawthorne Business Park | 200 | \$ 110,000 | \$ 80,000 | Public/Private |
| Peterborough | Major Bennett Industrial Park | 100 | \$ 40,000 | N/A | Public |
| | Peterborough Industrial Park | 50 | \$ 40,000 | N/A | Public |
| Pickering | Brock Road Industrial Area | 400 | Avg. \$300k | | Private |
| | White Road Prestige Industrial Park | N/A | \$350k - \$400k | | Private |
| Port Colborne | Loyalist Industrial Park | 85 | \$ 25,000 | \$ 21,000 | Public |
| | Babcock & Wilcox Property | 328 | N/A | N/A | Private |
| | Highway 140 Industrial Area | 200 | N/A | N/A | Public/Private |
| Prince Edward County | Phase 2 | 18 | \$ 70,000 | \$ 60,000 | Public/Private |
| Quinte West | Located in Trenton Ward | 125 | \$ 35,000 | \$ 35,000 | Public |
| Richmond Hill | Beaver Creek Business Park | 614 | \$ 600,000 | \$ 450,000 | Private |
| | Headford business Park | 433 | \$ 600,000 | \$ 450,000 | Private |
| Sarnia | Sarnia 402 Business Park | 85 | \$ 70,000 | \$ 50,000 | Public |
| | Sarnia Business & Research Park | 180 | \$ 70,000 | \$ 50,000 | Public |
| Sault Ste. Marie | Yates Industrial Park | 70 | \$ 25,000 | \$ 25,000 | Public |
| | Base Line Industrial Park | 35 | \$ 25,000 | \$ 25,000 | Public |
| | Great Northern Industrial Park | N/A | \$ 80,000 | \$ 60,000 | Private |
| | GNR/Sargin | 75 | \$ 75,000 | \$ 75,000 | Private |
| St. Catharines | Essar Steel Algoma | 70 | N/A | N/A | Private |
| | Bunting East Industrial | 320 | N/A | N/A | Private |
| | Port Weller Industrial | 219 | N/A | N/A | Private |
| | Louth Industrial | 451 | N/A | N/A | Private |
| | Bunting Industrial Park | 260 | N/A | N/A | Private |
| | Glendale Industrial Park | 222 | N/A | N/A | Private |
| St. Marys | Water Street South | 3 | \$ 55,000 | \$ 55,000 | Public |
| St. Thomas | Highbury Industrial Park | 96 | \$ 45,000 | \$ 35,000 | Public |
| | Other Lands | 54 | \$ 45,000 | \$ 35,000 | Public |
| Stratford | City owned | 152 | \$ 50,000 | \$ 35,000 | Public |
| | Privately owned | 359 | \$ 50,000 | \$ 35,000 | Private |
| | Wright Business Park | 12 | \$ 38,000 | \$ 38,000 | Public |
| | Crane Avenue | 23 | \$ 45,000 | \$ 45,000 | Public |
| Thunder Bay | Balmoral IV Business Park | 39 | N/A | N/A | Private |
| | Innova Business Park | 71 | \$ 93,951 | \$ 64,770 | Public |
| Tillsonburg | Municipal Industrial Park | 80 | \$ 30,000 | \$ 26,500 | Public |
| Timmins | Noronta Industrial Park | 4 | \$ 35,000 | N/A | Public |
| | Private Property | 10,000 | N/A | N/A | Private |
| Vaughan | Vaughan Enterprise Zone | 1,679 | \$ 1,000,000 | \$ 550,000 | Private |
| | Vaughan Metropolitan Centre | 741 | \$ 1,000,000 | \$1,000,000 | Private |
| | Highway 400 North Expansion Area | 1,065 | \$ 1,000,000 | \$ 550,000 | Private |
| Wellesley | 1420 Hutchison Road | 2 | N/A | N/A | Public |
| Whitby | Durham Business Centre | 45 | \$ 250,000 | \$ 200,000 | Private |
| | Thickson Woods Business Park | 30 | \$ 180,000 | \$ 100,000 | Private |
| | Hopkins | 30 | \$ 200,000 | \$ 125,000 | Private |
| Whitchurch-Stouffville | Stouffville | 497 | N/A | N/A | Private |
| | Vandorf | 12 | N/A | N/A | Private |
| | Gormley | 251 | N/A | N/A | Private |
| | Cardico | N/A | N/A | N/A | Private |
| Windsor | Twin Oaks Business Park | 9 | \$ 130,000 | \$ 65,000 | Public |
| Woodstock | Pattullo Ridge Business Park | 150 | \$ 75,000 | \$ 75,000 | Public |
| Average | | | \$ 179,257 | \$ 139,257 | |
| Median | | | \$ 90,000 | \$ 75,000 | |