

BMA

Management Consulting Inc.

Municipal Study 2019



Table of Contents

| | |
|--------------------------|-------------------------------------------------------|
| EXECUTIVE SUMMARY | |
| 1 | INTRODUCTION 1 |
| 2 | SOCIO-ECONOMIC INDICATORS 6 |
| 3 | FINANCIAL INDICATORS 62 |
| 4 | REVENUE/EXPENDITURE ANALYSIS 125 |
| 5 | SELECT USER FEES & REVENUE INFORMATION 243 |
| 6 | TAX POLICIES 275 |
| 7 | COMPARISON OF RELATIVE TAXES 285 |
| 8 | COMPARISON OF WATER/SEWER COSTS 382 |
| 9 | AVERAGE MUNICIPAL BURDEN AS A % OF INCOME 454 |
| 10 | ECONOMIC DEVELOPMENT PROGRAMS 469 |



Executive Summary

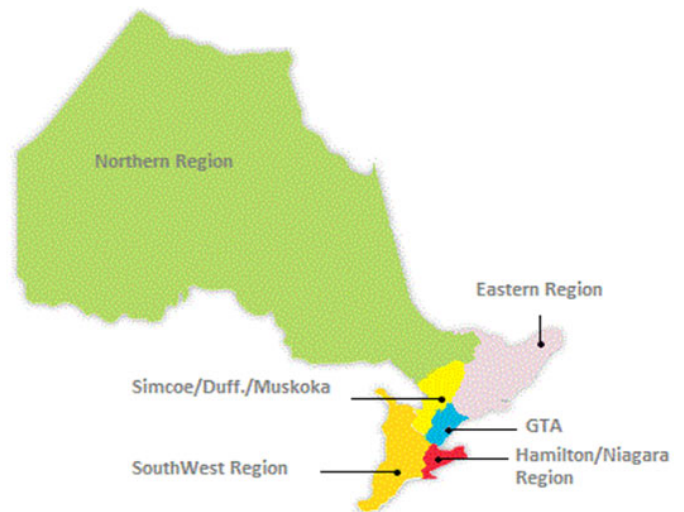
SECTION 1: Introduction

Since 2000, BMA Management Consulting Inc. has annually completed a municipal comparative study on behalf of participating Ontario municipalities. The *Executive Summary* provides an overview of the analysis contained in the comprehensive report.

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. In addition, context can be provided by comparing a municipality’s own experience with the experience of other municipalities.

110 Ontario municipalities, representing in excess of 85% of the population.

| <i>Populations</i> | <i>Number of Municipalities</i> |
|--------------------|---------------------------------|
| 100,000 or greater | 27 |
| 30,000 - 99,999 | 29 |
| 15,000 - 29,999 | 23 |
| 0 - 14,999 | 31 |
| Total | 110 |



The analysis was completed using the most recent information available as provided by the participating municipalities including:

- 2019 Current Value Assessment
- 2019 Tax Policies
- 2019 Levy By-laws
- 2019 Development Charges
- 2019 Water/Sewer Rates
- 2018 FIRs
- 2019 User Fees
- Economic Development Programs

2019 Municipalities Included in the Study

The following provides a summary of the municipalities participating by population range:

| Populations 15,000 or less | Populations 15,000 – 29,999 | Populations 30,000 – 99,999 | Populations >100,000 |
|-----------------------------------|------------------------------------|------------------------------------|--------------------------------|
| Brock | Bracebridge | Aurora | Barrie |
| Brockton | Brockville | Belleville | Brampton |
| Central Elgin | Collingwood | Brant | Brantford |
| Elliot Lake | East Gwillimbury | Bruce County | Burlington |
| Erin | Grimsby | Caledon | Cambridge |
| Espanola | Huntsville | Centre Wellington | Chatham-Kent |
| Georgian Bluffs | Kenora | Cornwall | Clarington |
| Gravenhurst | King | Dufferin County | Durham Region |
| Greenstone | Kingsville | Elgin County | Greater Sudbury |
| Grey Highlands | Lincoln | Fort Erie | Guelph |
| Guelph-Eramosa | Middlesex Centre | Georgina | Halton Region |
| Hawkesbury | Niagara-on-the-Lake | Grey County | Hamilton |
| Ingersoll | Owen Sound | Haldimand | Kingston |
| Kincardine | Pelham | Halton Hills | Kitchener |
| Lambton Shores | Port Colborne | Innisfil | London |
| Mapleton | Prince Edward County | Lakeshore | Markham |
| Meaford | Springwater | Muskoka District | Milton |
| Minto | Strathroy-Caradoc | New Tecumseth | Mississauga |
| North Dumfries | Thorold | Newmarket | Niagara Region |
| North Middlesex | Tillsonburg | Niagara Falls | Oakville |
| North Perth | West Lincoln | Norfolk | Oshawa |
| Parry Sound | Wilmot | North Bay | Ottawa |
| Puslinch | Woolwich | Orangeville | Peel Region |
| Saugeen Shores | | Orillia | Richmond Hill |
| Southgate | | Peterborough | Simcoe County |
| St. Marys | | Pickering | St. Catharines |
| South Bruce Peninsula | | Quinte West | Thunder Bay |
| Wainfleet | | Sarnia | Toronto |
| Wellesley | | Sault Ste. Marie | Vaughan |
| Wellington North | | St. Thomas | Waterloo |
| West Grey | | Stratford | Waterloo Region |
| | | Timmins | Whitby |
| | | Welland | Windsor |
| | | Wellington County | York Region |
| | | Whitchurch-Stouffville | |

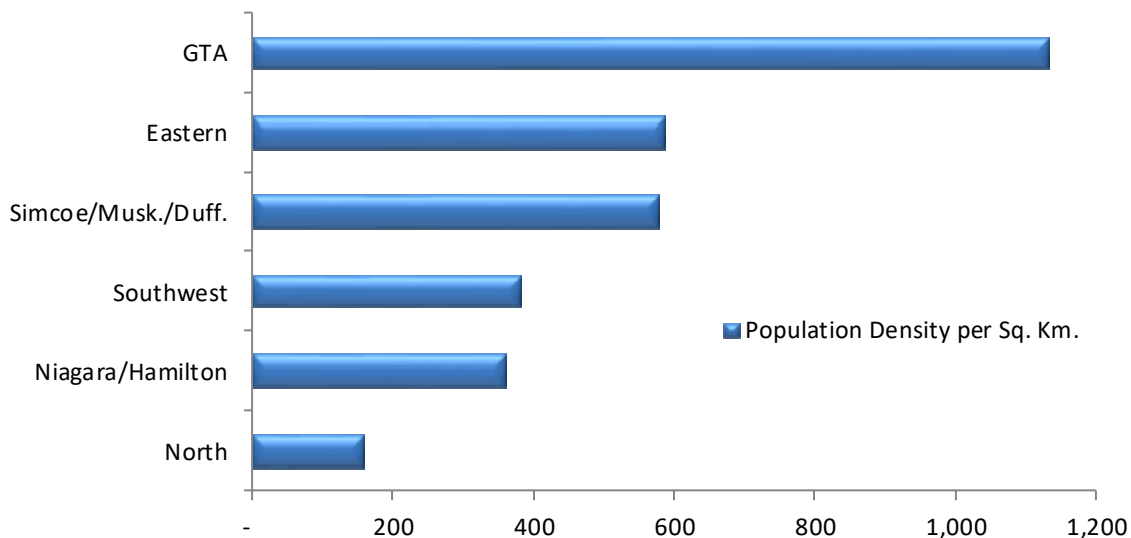
SECTION 2: Socio-Economic Indicators

A complete assessment of a municipality’s financial condition should include consideration of socio-economic factors. Socio-economic indicators describe and quantify a municipality’s wealth and economic conditions and provide insight into a municipality’s ability to generate revenue relative to the municipality's demand for public services. An evaluation of socio-economic indicators contributes to the development of sound financial policies.



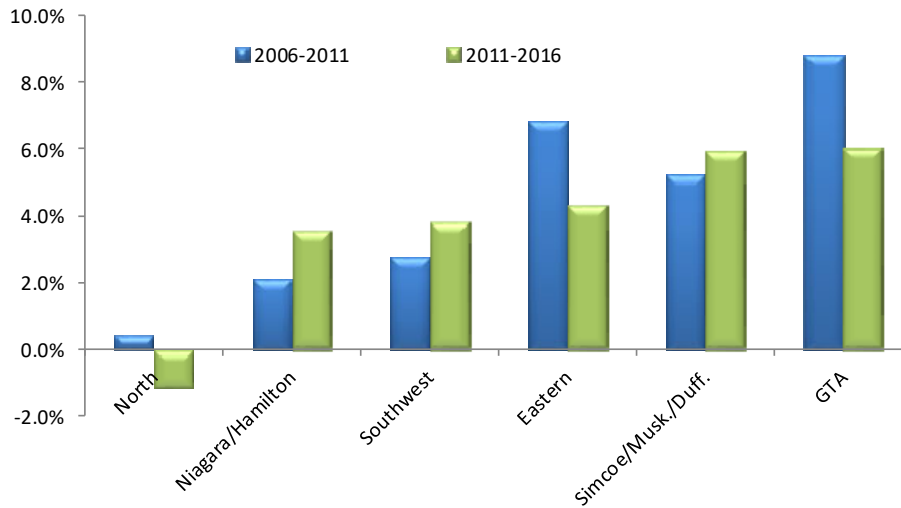
Land Density

Population density indicates the number of residents living in an area (usually measured by square kilometre). Analysis of density can provide insight into the age of a city, growth patterns, zoning practices and new development opportunities. High population density can indicate whether a municipality may be reaching build-out, as well as service and infrastructure needs, such as additional public transit or street routes. The following graph provides a summary of average population density per square kilometre by geographic location.



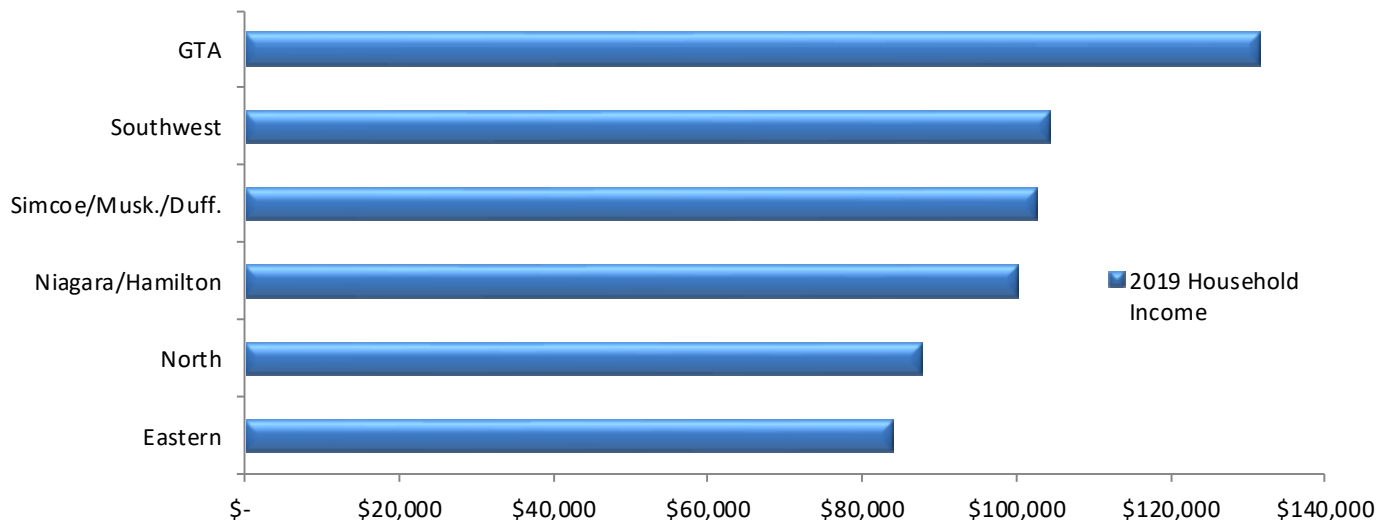
Population Growth

The following graph shows the change in population from 2006-2011 and from 2011-2016. As shown in the graph, the GTA municipalities experienced the largest population percentage growth in both periods. Northern municipalities experienced the lowest percentage of population growth.



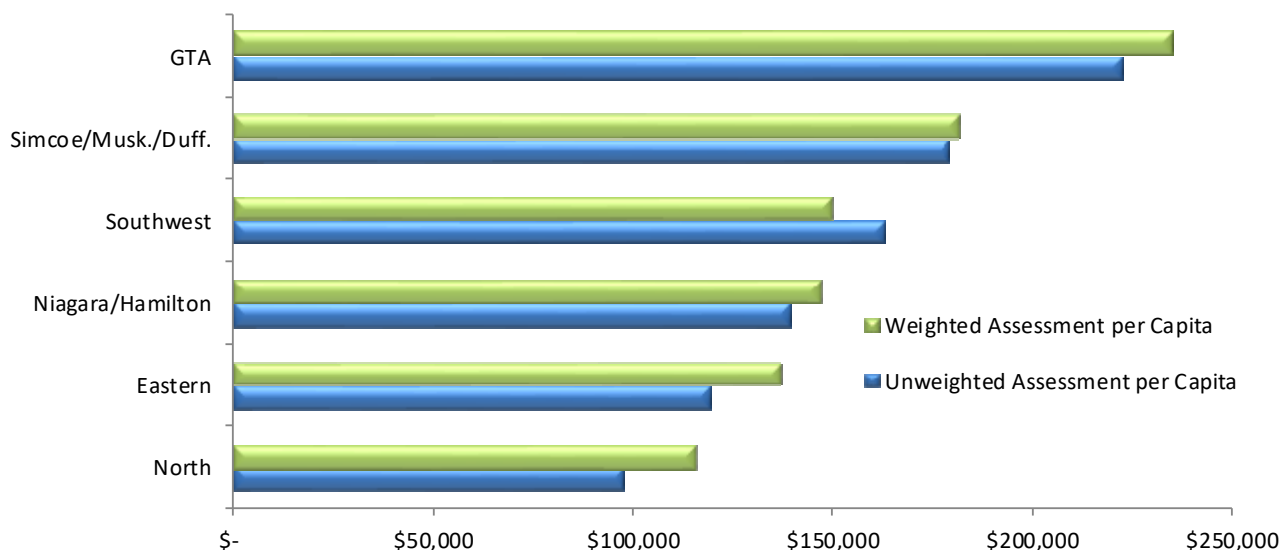
Household Income

Household income is one measure of a community’s ability to pay. While a higher relative household income is a positive indicator of the overall local economy, it may lead to a greater expectation for quality programs and additional challenges in balancing desired levels of service with a willingness to pay for programs and services. The average household income varies by geographic location. The average household income in Eastern municipalities was \$83,609 compared with \$131,495 in the GTA.



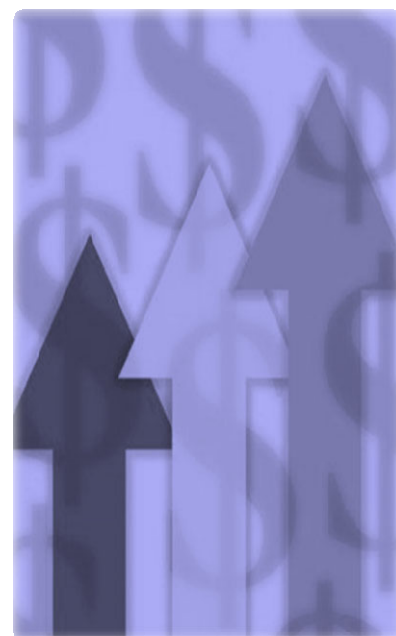
Assessment Per Capita

Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality’s ability to generate revenues. Assessment per capita statistics have been compared to provide an indication of the “richness” of the assessment base in each municipality. Unweighted assessment provides the actual current value assessment of the properties. 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 average assessment per capita is highest in the GTA and lowest in Northern municipalities.



Assessment Change

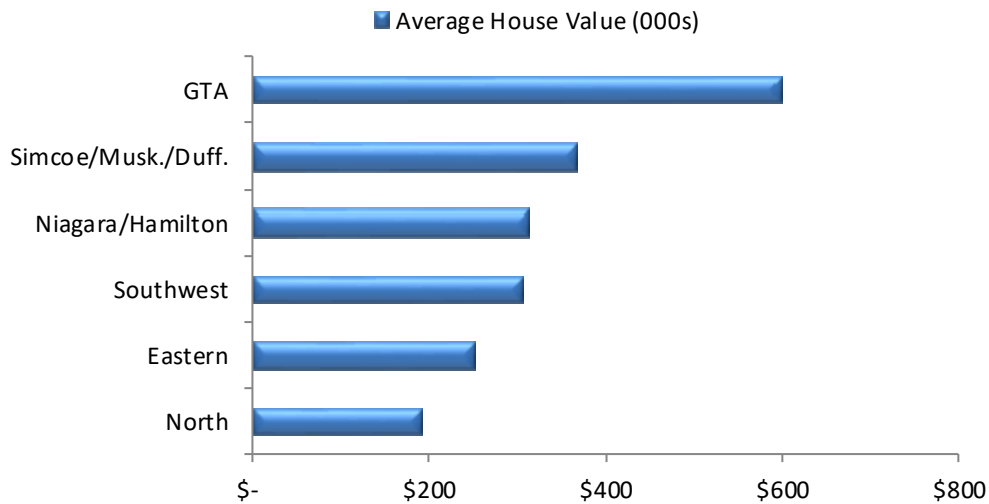
Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2018—2019, the assessment increased by 8.9% on average across the 110 Ontario municipalities. The GTA geographic area experienced the largest increase at 9.6%.



| Municipalities Grouped by Location | | | | |
|------------------------------------|-----------|-----------|-----------|-----------|
| Location | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 |
| North | 5.6% | 5.0% | 0.7% | 3.2% |
| Eastern | 4.1% | 4.8% | 2.4% | 5.9% |
| Niagara/Hamilton | 4.8% | 4.5% | 5.1% | 6.4% |
| Simcoe/Musk./Duff. | 3.5% | 3.5% | 4.2% | 6.5% |
| Southwest | 4.2% | 3.7% | 4.4% | 6.7% |
| GTA | 6.4% | 6.0% | 8.7% | 9.6% |

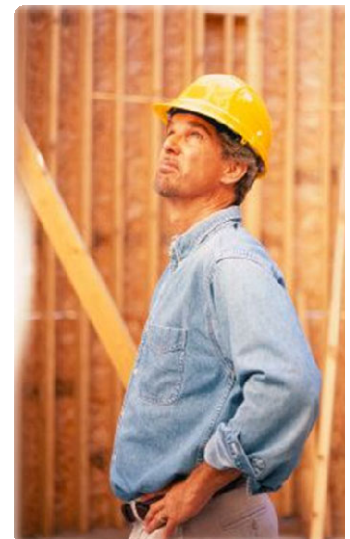
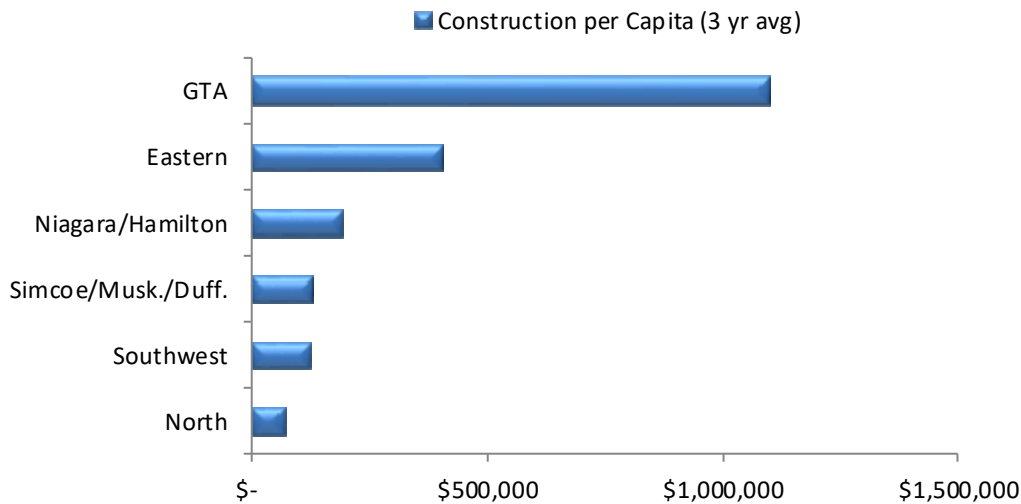
Residential Properties

Residential properties were broken down by property type to provide an indication of the housing mix in each municipality. The following graph reflects the average assessed values for residential properties by geographic location.



Construction Activity

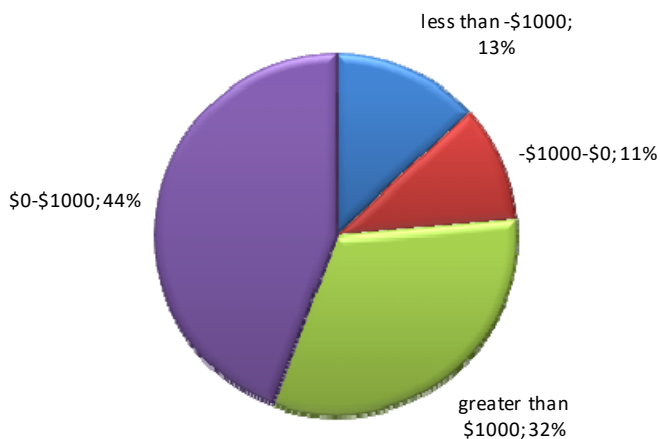
The three year average of building permits per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The following reflects the results from 2016-2018.



SECTION 3: Municipal Financial Sustainability Indicators

The *Financial Indicators* section of the report includes a number of indicators to assist municipalities in evaluating financial condition. 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). There is a significant range in municipal financial position per capita across Ontario from a low of negative (\$2,771) to a high of \$5,647 per capita. The following graph provides the percentage of municipalities that fall within each range.

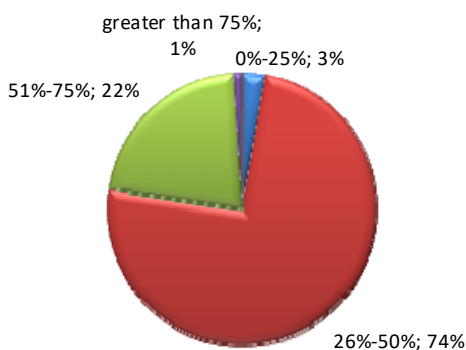
Financial Position Per Capita



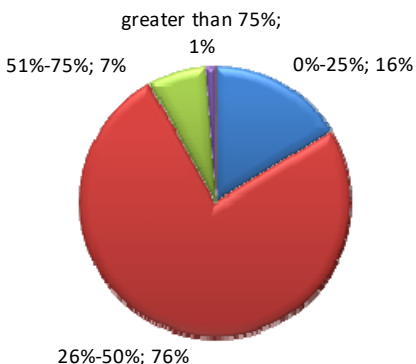
Asset Consumption Ratio

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 graphs reflect the ratio ranges across the survey for tax, water and wastewater assets.

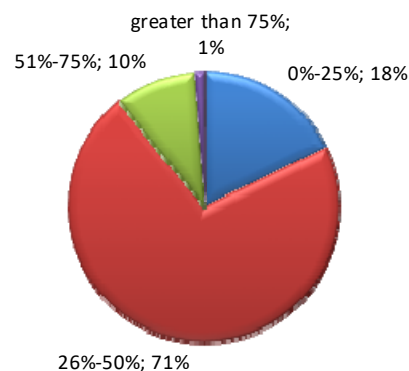
Tax



Water



Wastewater

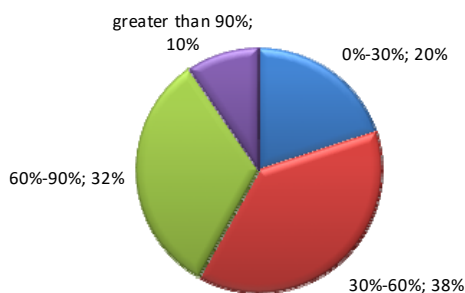


Reserves

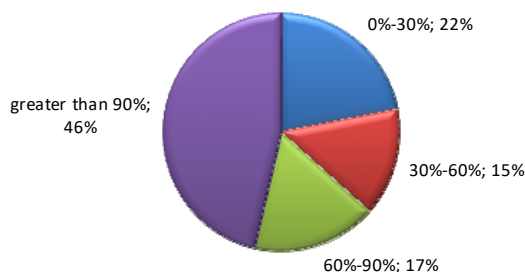
Reserves are a critical component of a municipality’s long-term financing plan. The following graphs provide the range of reserves as a percentage of own source revenues for tax supported services, water and wastewater. The level of reserves required will vary for a number of reasons including:

- 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

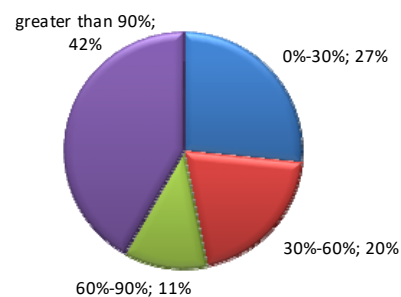
Tax % of OSR



Water % of OSR



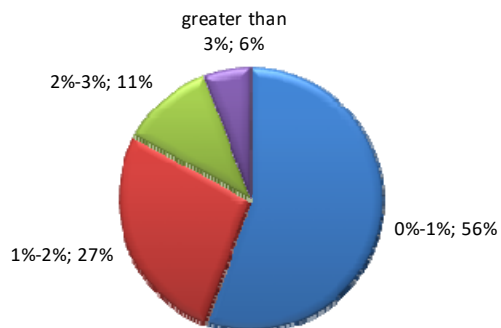
WW % of OSR



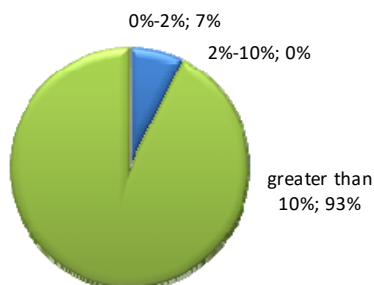
Debt Indicators

Debt indicators can reveal increasing reliance on debt, decreasing flexibility, sudden large increases or decreases in future debt service and the amount of debt that a community can absorb. The following graphs summarize the debt interest ratio for tax, water and wastewater to provide an understanding of the percentage of municipalities within various ranges of the **debt interest ratio**. This ratio indicates the extent to which a municipality’s operating revenues are committed to interest expenses.

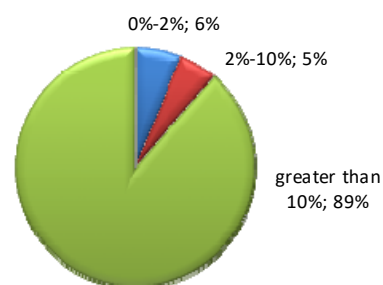
Tax



Water

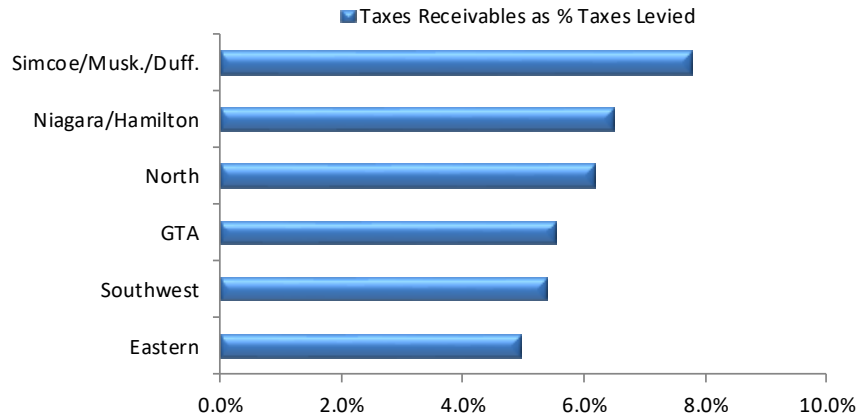


WW



Taxes Receivable as a % of Taxes Levied

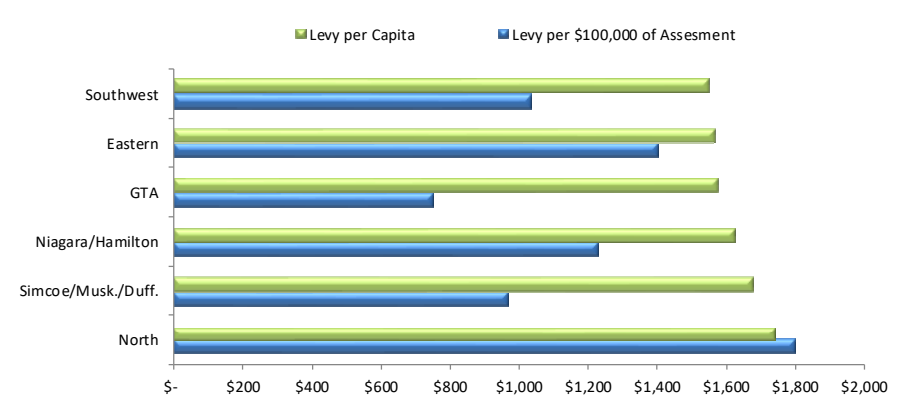
Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality’s economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, over time, it may indicate an overall decline in the municipality’s economic health. The following graph provides a summary of the 2018 taxes receivable as a percentage of taxes levied in each of the geographic areas.



SECTION 4: Revenue & Expenditure Analysis

Net Municipal Levy per Capita and per \$100,000 of assessment

- Different service levels
- Variations in the types of services
- Different methods of providing services
- User fee policies
- Different assessment composition
- Varying demand for services
- Locational factors
- Demographic differences
- Socio-economic differences
- Urban/rural composition differences



An analysis of levy per capita and per \$100,000 of assessment does not indicate value for money or the effectiveness in meeting community objectives. Municipal levies may vary as a result of:

Net municipal levy per capita was calculated using Manifold Data Mining 2019 estimated population and the 2019 municipal levies. The net levy on a per capita basis ranged from \$1,068 to \$3,140 (with an average of \$1,592 per capita). Net levy per \$100,000 of assessment is also provided. The net levy on a per \$100,000 of unweighted assessment basis ranged across the municipalities from \$515 to \$2,330 (with an average of \$1,093 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 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. The following table summarizes the 2019 development charges. Note: some municipalities do not charge development charges.

| 2019 Development Charges | Residential | Multiples Dwelling 3+ bed. | Apartment units >=2 (per unit) | Apartment units < 2 (per unit) | Non-Residential Commercial (per sq.ft.) | Non-Residential Industrial (per sq.ft.) |
|--------------------------|-------------|----------------------------|--------------------------------|--------------------------------|-----------------------------------------|-----------------------------------------|
| Eastern | \$ 12,862 | \$ 10,008 | \$ 8,027 | \$ 6,037 | \$ 8.58 | \$ 5.10 |
| North | \$ 13,768 | \$ 7,533 | \$ 6,512 | \$ 6,512 | \$ 5.61 | \$ 2.96 |
| Southwest | \$ 22,019 | \$ 16,260 | \$ 13,139 | \$ 10,990 | \$ 9.14 | \$ 6.90 |
| Niagara/Hamilton | \$ 32,681 | \$ 23,795 | \$ 21,905 | \$ 13,851 | \$ 17.72 | \$ 8.47 |
| Simcoe/Musk./Duff. | \$ 32,889 | \$ 27,132 | \$ 21,144 | \$ 15,779 | \$ 12.52 | \$ 8.45 |
| GTA | \$ 81,967 | \$ 66,716 | \$ 50,050 | \$ 36,625 | \$ 46.15 | \$ 22.58 |

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 2019 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2019 tax ratios across the survey.

| 2019 Tax Ratios | Average | Median | Min. | Max. |
|-------------------|---------|--------|--------|--------|
| Multi-Residential | 1.7801 | 1.8714 | 1.0000 | 2.5671 |
| Commercial | 1.6785 | 1.6929 | 1.0820 | 2.7800 |
| Industrial | 2.1931 | 2.2016 | 1.1000 | 4.6948 |

SECTION 7: Comparison of Relative Taxes

Like property comparisons were undertaken on 12 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. 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 Properties | Detached Bungalow | 2 Storey | Senior Executive | Industrial Properties | Standard per sq.ft. | Large per sq.ft. | Vacant Land per acre |
|------------------------|-------------------|----------|------------------|-----------------------|---------------------|------------------|----------------------|
| Eastern | \$ 3,257 | \$ 4,564 | \$ 6,463 | Eastern | \$ 1.65 | \$ 1.21 | \$ 3,047 |
| GTA | \$ 4,345 | \$ 5,109 | \$ 7,045 | GTA | \$ 2.19 | \$ 1.58 | \$ 9,273 |
| Niagara/Hamilton | \$ 3,626 | \$ 4,812 | \$ 6,486 | Niagara/Hamilton | \$ 1.93 | \$ 0.94 | \$ 4,050 |
| North | \$ 3,201 | \$ 4,872 | \$ 6,677 | North | \$ 1.92 | \$ 1.04 | \$ 3,068 |
| Simcoe/Musk./Duff. | \$ 3,270 | \$ 4,307 | \$ 5,820 | Simcoe/Musk./Duff. | \$ 1.36 | \$ 0.96 | \$ 2,465 |
| Southwest | \$ 3,032 | \$ 4,311 | \$ 6,075 | Southwest | \$ 1.41 | \$ 1.04 | \$ 2,334 |
| Survey Average | \$ 3,449 | \$ 4,611 | \$ 6,418 | Survey Average | \$ 1.69 | \$ 1.16 | \$ 4,097 |
| Survey Median | \$ 3,423 | \$ 4,696 | \$ 6,345 | Survey Median | \$ 1.69 | \$ 1.14 | \$ 2,523 |

| Multi-Residential Properties | Walk-Up per Unit | High-Rise per Unit | Commercial Properties | Office per sq.ft. | Neigh. Shopping per sq.ft. | Hotel per suite | Motel per suite |
|------------------------------|------------------|--------------------|-----------------------|-------------------|----------------------------|-----------------|-----------------|
| Eastern | \$ 1,759 | \$ 2,145 | Eastern | \$ 3.27 | \$ 4.15 | \$ 1,920 | \$ 1,446 |
| GTA | \$ 1,430 | \$ 1,597 | GTA | \$ 3.46 | \$ 4.27 | \$ 1,428 | \$ 1,232 |
| Niagara/Hamilton | \$ 1,638 | \$ 1,774 | Niagara/Hamilton | \$ 2.87 | \$ 4.03 | \$ 1,902 | \$ 1,137 |
| North | \$ 1,378 | \$ 1,710 | North | \$ 3.12 | \$ 3.48 | \$ 1,398 | \$ 1,282 |
| Simcoe/Musk./Duff. | \$ 1,140 | \$ 1,619 | Simcoe/Musk./Duff. | \$ 2.98 | \$ 3.43 | \$ 1,922 | \$ 1,151 |
| Southwest | \$ 1,320 | \$ 1,796 | Southwest | \$ 3.01 | \$ 3.41 | \$ 1,550 | \$ 1,237 |
| Survey Average | \$ 1,403 | \$ 1,756 | Survey Average | \$ 3.13 | \$ 3.72 | \$ 1,628 | \$ 1,239 |
| Survey Median | \$ 1,377 | \$ 1,793 | Survey Median | \$ 3.10 | \$ 3.85 | \$ 1,515 | \$ 1,229 |

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.

| Volume Meter Size | Residential 200 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" |
|----------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------------------|--------------------------------------------|
| Average | \$ 1,106 | \$ 36,216 | \$ 104,832 | \$ 339,801 | \$ 1,671,897 |
| Median | \$ 1,062 | \$ 34,334 | \$ 99,259 | \$ 314,992 | \$ 1,536,876 |
| Min | \$ 522 | \$ 10,280 | \$ 23,480 | \$ 104,455 | \$ 440,454 |
| Max | \$ 2,030 | \$ 68,392 | \$ 187,987 | \$ 625,487 | \$ 3,125,487 |



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.

| Total Municipal Burden as a % of Household Income | |
|---------------------------------------------------|------|
| GTA | 4.5% |
| Southwest | 4.7% |
| North | 4.9% |
| Niagara/Hamilton | 5.1% |
| Simcoe/Musk./Duff. | 5.3% |
| Eastern | 5.4% |



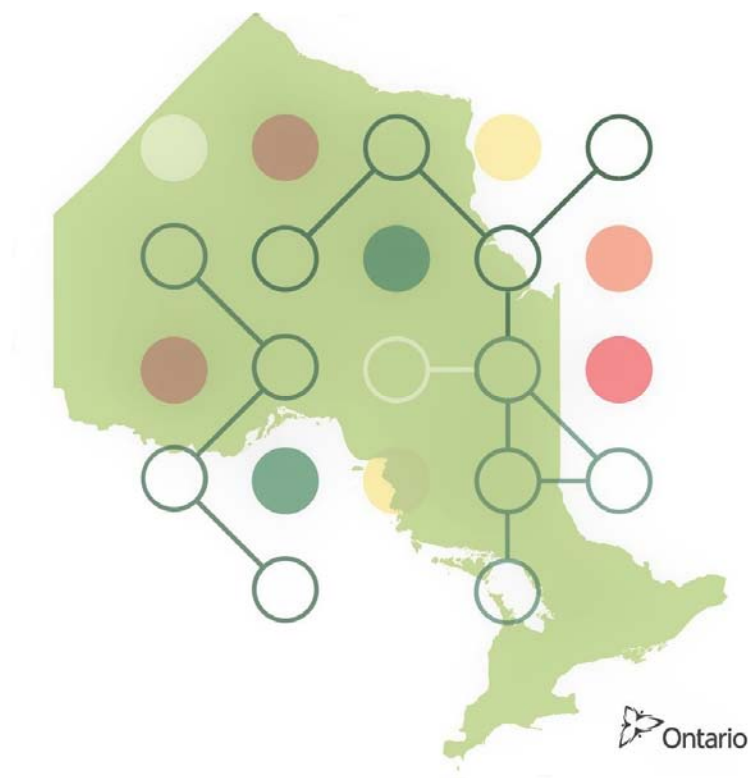
SECTION 10: Economic Development Programs

Business Retention & Expansion Programs

Downtown/Area Specific Programs

Brownfield Redevelopment

Introduction—Municipal Study 2019



Introduction

For the past eighteen years, BMA Management Consulting Inc. has annually completed a municipal comparative study on behalf of participating Ontario municipalities. This report brings together a group of indicators to give an overall snapshot for each municipality. The analysis was completed using the most recent information available as provided by the participating municipalities including:

- 2019 current value assessment
- 2019 tax policies
- 2019 levy by-laws
- 2019 development charges
- 2019 water/sewer rates
- 2018 FIRs (as available)
- 2019 user fees
- Economic development programs

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 over a five year period. 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:

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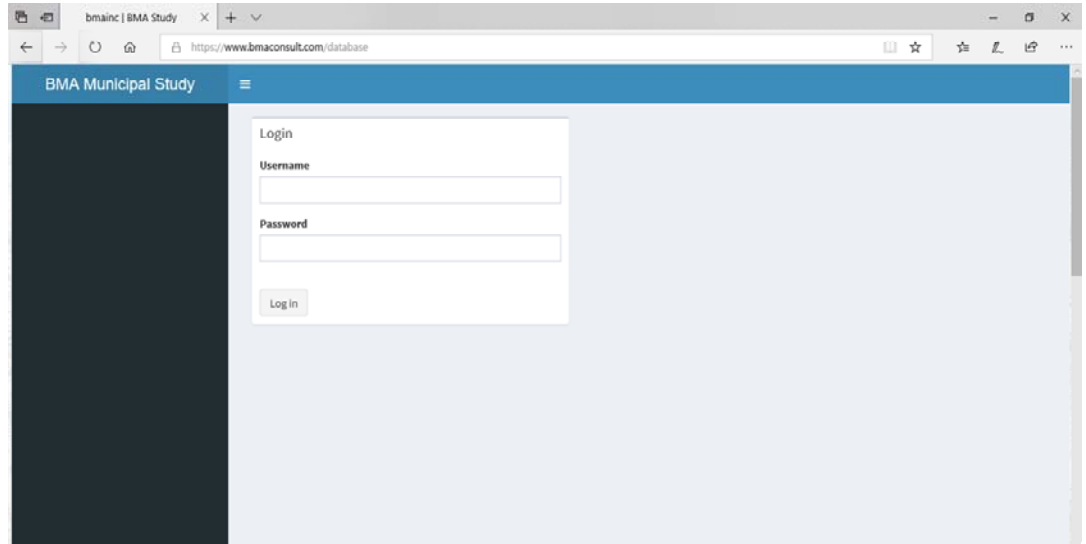
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Municipal Study Database



bmainc | BMA Study

https://www.bmaconsult.com/database

BMA Municipal Study

bma
Logout

Year
2018

All Municipalities

- Aurora
- Bancroft
- Barrie
- Belleville
- Bracebridge
- Brampton
- Brant County
- Brantford
- Brock
- Brockton

Custom Municipality Groups

- Wagawagaw/Hamilton
- North
- Simcoe/Musk./Duff.
- Southwest
- Population 0 to 14,999
- Population 15,000 to 29,999
- Population 30,000 to 99,999

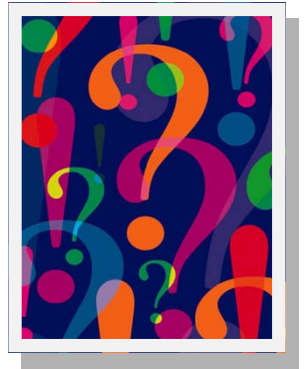
2018 Population

View in Excel

| Municipality | 2006 Population | 2011 Population | 2016 Population | 2018 Population | 2018 Population Density per sq. km. | 2011-2018 Population Increase | 2018 Weighted Median Value of Dwelling | 2018 Unweighted Assessment per Capita | 2018 Weighted Assessment per Capita |
|--------------|-----------------|-----------------|-----------------|-----------------|-------------------------------------|-------------------------------|----------------------------------------|---------------------------------------|-------------------------------------|
| Aurora | 47,629 | 53,203 | 55,445 | 58,618 | 1,176 | 0.10% | \$649,726 | \$244,870 | \$250,861 |
| Bancroft | 3,838 | 3,880 | 3,881 | 4,037 | 18 | 0.04% | \$170,843 | \$94,650 | \$95,422 |
| Barrie | 128,430 | 135,711 | 141,434 | 149,374 | 1,508 | 0.10% | \$317,174 | \$129,721 | \$139,665 |
| Belleville | 48,821 | 49,454 | 50,716 | 53,277 | 215 | 0.08% | \$215,924 | \$99,663 | \$126,825 |
| Bracebridge | 15,652 | 15,409 | 16,010 | 16,903 | 27 | 0.10% | \$327,852 | \$186,068 | \$186,348 |
| Brampton | 433,806 | 523,911 | 593,638 | 648,883 | 2,436 | 0.24% | \$473,728 | \$140,308 | \$149,135 |
| Brant County | 34,415 | 35,638 | 36,707 | 38,626 | 46 | 0.08% | \$351,845 | \$161,479 | \$154,147 |
| Brantford | 90,192 | 93,650 | 97,496 | 103,036 | 1,422 | 0.10% | \$247,186 | \$102,171 | \$122,952 |
| Brock | 11,979 | 11,341 | 11,642 | 12,234 | 29 | 0.06% | \$309,200 | \$155,114 | \$137,845 |
| Brockton | 9,641 | 9,432 | 9,461 | 9,852 | 17 | 0.04% | \$221,979 | \$139,798 | \$106,270 |

Why Participate in a Study?

The study identifies key financial and economic indicators and factors that should be considered as part of a comprehensive evaluation of a 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 110 municipalities, it is recommended that the users take advantage of the online database to focus on similar municipalities.



Many of the analytical techniques included in the report are consistent with 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

The following summarizes the municipalities by population range:

| <i>Populations 15,000 or less</i> | <i>Populations 15,000 – 29,999</i> | <i>Populations 30,000 – 99,999</i> | <i>Populations >100,000</i> |
|------------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| Brock | Bracebridge | Aurora | Barrie |
| Brockton | Brockville | Belleville | Brampton |
| Central Elgin | Collingwood | Brant | Brantford |
| Elliot Lake | East Gwillimbury | Bruce County | Burlington |
| Erin | Grimsby | Caledon | Cambridge |
| Espanola | Huntsville | Centre Wellington | Chatham-Kent |
| Georgian Bluffs | Kenora | Cornwall | Clarington |
| Gravenhurst | King | Elgin County | Durham Region |
| Greenstone | Kingsville | Fort Erie | Greater Sudbury |
| Grey Highlands | Lincoln | Georgina | Guelph |
| Guelph-Eramosa | Middlesex Centre | Grey County | Halton Region |
| Hawkesbury | Niagara-on-the-Lake | Haldimand | Hamilton |
| Ingersoll | Owen Sound | Halton Hills | Kingston |
| Kincardine | Pelham | Innisfil | Kitchener |
| Lambton Shores | Port Colborne | Lakeshore | London |
| Mapleton | Prince Edward County | Muskoka District | Markham |
| Meaford | Springwater | Newmarket | Milton |
| Minto | Strathroy-Caradoc | New Tecumseth | Mississauga |
| North Dumfries | Thorold | Niagara Falls | Niagara Region |
| North Middlesex | Tillsonburg | Norfolk | Oakville |
| North Perth | West Lincoln | North Bay | Oshawa |
| Parry Sound | Wilmot | Orangeville | Ottawa |
| Puslinch | Woolwich | Orillia | Peel Region |
| Saugeen Shores | | Peterborough | Richmond Hill |
| South Bruce Peninsula | | Pickering | Simcoe County |
| Southgate | | Quinte West | St. Catharines |
| St. Marys | | Sarnia | Thunder Bay |
| Wainfleet | | Sault Ste. Marie | Toronto |
| Wellesley | | St. Thomas | Vaughan |
| Wellington North | | Stratford | Waterloo Region |
| West Grey | | Timmins | Waterloo |
| | | Welland | Whitby |
| | | Wellington County | Windsor |
| | | Whitchurch-Stouffville | York Region |

Socio-Economic Indicators



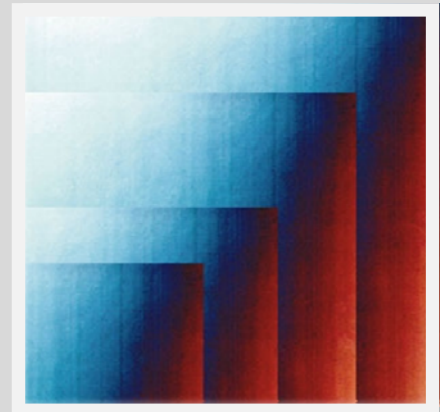
Socio-Economic Indicators

A complete assessment of local government’s financial condition should include socio-economic factors. Socio-economic indicators describe and quantify a municipality’s wealth and economic conditions and provide insight into a municipality’s collective ability to generate revenue relative to the municipality's demand for public services. 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 demographic changes in the municipality
- A need to shift public policies because of changes in economic conditions

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 (2006-2019)***
 - ***Note: Manifold Data Mining estimates for 2019 includes the undercount, normally 3-5% of population***
- ***Age Demographics***
- ***Average Household Income***
- ***Land Area and Density***
- ***Labour Statistics***
- ***Assessment Per Capita***
- ***Change in Unweighted Assessment (2014-2019)***
- ***Assessment Composition By Class***
- ***Consolidated Unweighted and Weighted Assessment (Residential vs. Non-Residential)***
- ***Shift in Tax Burden—Unweighted to Weighted Residential Assessment***
- ***Residential Properties by Type***
- ***Building Construction Activity (Residential, Non-Residential)***



Population Statistics 2006-2019 (sorted highest to lowest population)

| Municipality | 2006 Stats Canada | 2011 Stats Canada | 2016 Stats Canada | 2019 Manifold Data Mining | % Change 2006-2011 | % Change 2011-2016 |
|---------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------------|-------------------------------|-------------------------------|
| Toronto | 2,503,281 | 2,615,060 | 2,731,571 | 2,918,413 | 4.5% | 4.5% |
| Ottawa | 812,129 | 883,391 | 934,243 | 1,005,739 | 8.8% | 5.8% |
| Mississauga | 668,549 | 713,443 | 721,599 | 775,000 | 6.7% | 1.1% |
| Brampton | 433,806 | 523,911 | 593,638 | 666,347 | 20.8% | 13.3% |
| Hamilton | 504,559 | 519,949 | 536,917 | 569,639 | 3.1% | 3.3% |
| London | 352,395 | 366,151 | 383,822 | 410,966 | 3.9% | 4.8% |
| Markham | 261,573 | 301,709 | 328,966 | 360,792 | 15.3% | 9.0% |
| Vaughan | 238,866 | 288,301 | 306,233 | 330,523 | 20.7% | 6.2% |
| Kitchener | 204,668 | 219,153 | 233,222 | 251,989 | 7.1% | 6.4% |
| Windsor | 216,473 | 210,891 | 217,188 | 230,020 | -2.6% | 3.0% |
| Oakville | 165,613 | 182,520 | 193,832 | 209,187 | 10.2% | 6.2% |
| Richmond Hill | 162,704 | 185,541 | 195,022 | 209,139 | 14.0% | 5.1% |
| Burlington | 164,415 | 175,779 | 183,314 | 195,621 | 6.9% | 4.3% |
| Oshawa | 141,590 | 149,607 | 159,458 | 172,434 | 5.7% | 6.6% |
| Greater Sudbury | 157,857 | 160,274 | 161,531 | 168,858 | 1.5% | 0.8% |
| Barrie | 128,430 | 135,711 | 141,434 | 150,638 | 5.7% | 4.2% |
| Guelph | 114,943 | 121,688 | 131,794 | 143,912 | 5.9% | 8.3% |
| St. Catharines | 131,989 | 131,400 | 133,113 | 139,578 | -0.4% | 1.3% |
| Whitby | 111,184 | 122,022 | 128,377 | 137,733 | 9.7% | 5.2% |
| Cambridge | 120,371 | 126,748 | 129,920 | 137,213 | 5.3% | 2.5% |
| Kingston | 117,207 | 123,363 | 123,798 | 129,093 | 5.3% | 0.4% |
| Milton | 53,889 | 84,362 | 110,128 | 120,500 | 56.5% | 30.5% |
| Waterloo | 97,475 | 98,780 | 104,986 | 113,347 | 1.3% | 6.3% |
| Thunder Bay | 109,140 | 108,359 | 107,909 | 111,990 | -0.7% | -0.4% |
| Chatham-Kent | 108,177 | 103,671 | 101,647 | 104,500 | -4.2% | -2.0% |
| Brantford | 90,192 | 93,650 | 97,496 | 103,952 | 3.8% | 4.1% |
| Clarington | 77,820 | 84,548 | 92,013 | 100,790 | 8.6% | 8.8% |
| Pickering | 87,838 | 88,721 | 91,771 | 97,495 | 1.0% | 3.4% |
| Niagara Falls | 82,184 | 82,997 | 88,071 | 94,999 | 1.0% | 6.1% |
| Newmarket | 74,295 | 79,978 | 84,224 | 90,435 | 7.6% | 5.3% |
| Peterborough | 74,898 | 78,698 | 81,032 | 85,766 | 5.1% | 3.0% |
| Sault Ste. Marie | 74,948 | 75,141 | 73,368 | 75,239 | 0.3% | -2.4% |
| Caledon | 57,050 | 59,460 | 66,502 | 74,097 | 4.2% | 11.8% |

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

| Municipality | 2006 Stats Canada | 2011 Stats Canada | 2016 Stats Canada | 2019 Manifold Data Mining | % Change 2006-2011 | % Change 2011-2016 |
|------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------------|-------------------------------|-------------------------------|
| Sarnia | 71,419 | 72,366 | 71,594 | 74,008 | 1.3% | -1.1% |
| Norfolk | 62,563 | 63,175 | 64,044 | 67,185 | 1.0% | 1.4% |
| Halton Hills | 55,289 | 59,008 | 61,161 | 65,035 | 6.7% | 3.6% |
| Aurora | 47,629 | 53,203 | 55,445 | 59,146 | 11.7% | 4.2% |
| Welland | 50,331 | 50,631 | 52,293 | 55,480 | 0.6% | 3.3% |
| Whitchurch-Stouffville | 24,390 | 37,628 | 45,837 | 53,777 | 54.3% | 21.8% |
| Belleville | 48,821 | 49,454 | 50,716 | 53,578 | 1.3% | 2.6% |
| North Bay | 53,966 | 53,651 | 51,553 | 52,359 | -0.6% | -3.9% |
| Cornwall | 45,965 | 46,340 | 46,589 | 48,628 | 0.8% | 0.5% |
| Georgina | 42,346 | 43,517 | 45,418 | 48,494 | 2.8% | 4.4% |
| Haldimand | 45,212 | 44,876 | 45,608 | 47,916 | -0.7% | 1.6% |
| Quinte West | 42,697 | 43,086 | 43,577 | 45,657 | 0.9% | 1.1% |
| Timmins | 42,997 | 43,165 | 41,788 | 42,634 | 0.4% | -3.2% |
| St. Thomas | 36,110 | 37,905 | 38,909 | 41,130 | 5.0% | 2.6% |
| Innisfil | 31,175 | 33,079 | 36,566 | 40,692 | 6.1% | 10.5% |
| Lakeshore | 33,245 | 34,546 | 36,611 | 39,452 | 3.9% | 6.0% |
| Brant | 34,415 | 35,638 | 36,707 | 38,878 | 3.6% | 3.0% |
| New Tecumseth | 27,701 | 30,234 | 34,242 | 38,421 | 9.1% | 13.3% |
| Stratford | 30,461 | 30,886 | 31,465 | 33,094 | 1.4% | 1.9% |
| Orillia | 30,259 | 30,586 | 31,166 | 32,796 | 1.1% | 1.9% |
| Fort Erie | 29,925 | 29,960 | 30,710 | 32,431 | 0.1% | 2.5% |
| Orangeville | 26,925 | 27,975 | 28,900 | 30,673 | 3.9% | 3.3% |
| Centre Wellington | 26,049 | 26,693 | 28,191 | 30,318 | 2.5% | 5.6% |
| Grimsby | 23,937 | 25,325 | 27,314 | 29,752 | 5.8% | 7.9% |
| King | 19,487 | 19,899 | 24,512 | 28,959 | 2.1% | 23.2% |
| Woolwich | 19,658 | 23,145 | 25,006 | 27,264 | 17.7% | 8.0% |
| East Gwillimbury | 21,069 | 22,473 | 23,991 | 25,975 | 6.7% | 6.8% |
| Lincoln | 21,722 | 22,487 | 23,787 | 25,604 | 3.5% | 5.8% |
| Prince Edward County | 25,496 | 25,258 | 24,735 | 25,411 | -0.9% | -2.1% |
| Collingwood | 17,290 | 19,241 | 21,793 | 24,450 | 11.3% | 13.3% |
| Kingsville | 20,908 | 21,362 | 21,552 | 22,544 | 2.2% | 0.9% |
| Wilmot | 17,097 | 19,223 | 20,545 | 22,254 | 12.4% | 6.9% |

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

| Municipality | 2006 Stats Canada | 2011 Stats Canada | 2016 Stats Canada | 2019 Manifold Data Mining | % Change 2006-2011 | % Change 2011-2016 |
|---------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------------|-------------------------------|-------------------------------|
| Owen Sound | 21,753 | 21,688 | 21,341 | 21,988 | -0.3% | -1.6% |
| Brockville | 21,957 | 21,870 | 21,346 | 21,885 | -0.4% | -2.4% |
| Strathroy-Caradoc | 19,977 | 20,978 | 20,867 | 21,641 | 5.0% | -0.5% |
| Huntsville | 18,280 | 19,056 | 19,816 | 21,109 | 4.2% | 4.0% |
| Springwater | 17,456 | 18,223 | 19,059 | 20,374 | 4.4% | 4.6% |
| Thorold | 18,224 | 17,931 | 18,801 | 20,131 | -1.6% | 4.9% |
| Niagara-on-the-Lake | 14,587 | 15,400 | 17,511 | 19,692 | 5.6% | 13.7% |
| Port Colborne | 18,599 | 18,424 | 18,306 | 18,971 | -0.9% | -0.6% |
| Middlesex Centre | 15,589 | 16,487 | 17,262 | 18,465 | 5.8% | 4.7% |
| Pelham | 16,155 | 16,598 | 17,110 | 18,131 | 2.7% | 3.1% |
| Bracebridge | 15,652 | 15,409 | 16,010 | 17,043 | -1.6% | 3.9% |
| Tillsonburg | 14,822 | 15,301 | 15,872 | 16,883 | 3.2% | 3.7% |
| Kenora | 15,177 | 15,348 | 15,096 | 15,550 | 1.1% | -1.6% |
| West Lincoln | 13,167 | 13,837 | 14,500 | 15,520 | 5.1% | 4.8% |
| Saugeen Shores | 11,720 | 12,661 | 13,715 | 14,975 | 8.0% | 8.3% |
| North Perth | 12,254 | 12,631 | 13,130 | 13,985 | 3.1% | 4.0% |
| Guelph-Eramosa | 12,066 | 13,458 | 12,854 | 13,680 | 11.5% | -4.5% |
| Ingersoll | 11,760 | 12,146 | 12,757 | 13,673 | 3.3% | 5.0% |
| Gravenhurst | 11,046 | 11,640 | 12,311 | 13,253 | 5.4% | 5.8% |
| Central Elgin | 12,723 | 12,743 | 12,607 | 13,031 | 0.2% | -1.1% |
| Wellington North | 11,175 | 11,477 | 11,914 | 12,678 | 2.7% | 3.8% |
| West Grey | 12,288 | 12,286 | 12,518 | 12,612 | 0.0% | 1.9% |
| Erin | 11,148 | 10,770 | 11,439 | 12,342 | -3.4% | 6.2% |
| Brock | 11,979 | 11,341 | 11,642 | 12,305 | -5.3% | 2.7% |
| Wellesley | 9,789 | 10,713 | 11,260 | 12,073 | 9.4% | 5.1% |
| Kincardine | 11,173 | 11,174 | 11,389 | 11,987 | 0.0% | 1.9% |
| Meaford | 10,948 | 11,100 | 10,991 | 11,367 | 1.4% | -1.0% |
| Mapleton | 9,851 | 9,989 | 10,527 | 11,305 | 1.4% | 5.4% |
| North Dumfries | 9,063 | 9,334 | 10,215 | 11,227 | 3.0% | 9.4% |
| Lambton Shores | 11,150 | 10,656 | 10,631 | 11,047 | -4.4% | -0.2% |
| Elliot Lake | 11,549 | 11,348 | 10,741 | 10,810 | -1.7% | -5.3% |
| Georgian Bluffs | 10,506 | 10,404 | 10,479 | 10,509 | -1.0% | 0.7% |

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

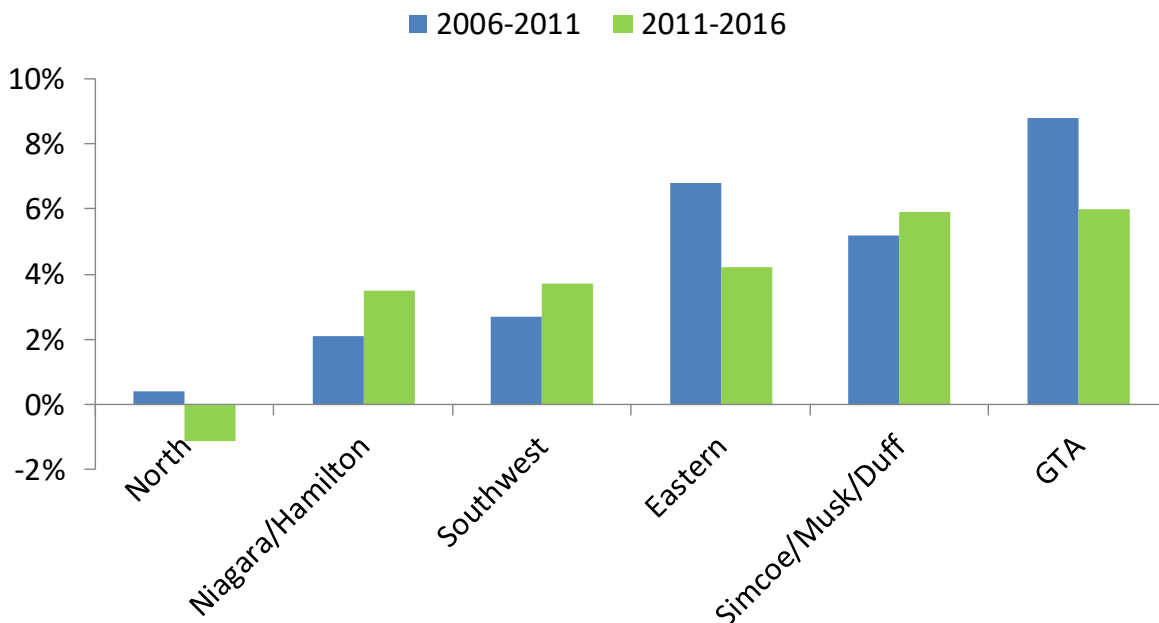
| Municipality | 2006 Stats Canada | 2011 Stats Canada | 2016 Stats Canada | 2019 Manifold Data Mining | % Change 2006-2011 | % Change 2011-2016 |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------------|-------------------------------|-------------------------------|
| Hawkesbury | 10,869 | 10,551 | 10,263 | 10,500 | -2.9% | -2.7% |
| Grey Highlands | 9,480 | 9,520 | 9,804 | 10,383 | 0.4% | 3.0% |
| Brockton | 9,641 | 9,432 | 9,461 | 9,862 | -2.2% | 0.3% |
| Minto | 8,504 | 8,334 | 8,671 | 9,240 | -2.0% | 4.0% |
| South Bruce Peninsula | 8,415 | 8,413 | 8,416 | 8,758 | 0.0% | 0.0% |
| St. Marys | 6,617 | 6,655 | 7,265 | 7,970 | 0.6% | 9.2% |
| Puslinch | 6,689 | 7,029 | 7,336 | 7,832 | 5.1% | 4.4% |
| Southgate | 7,072 | 7,190 | 7,354 | 7,421 | 1.7% | 2.3% |
| Parry Sound | 5,818 | 6,191 | 6,408 | 6,807 | 6.4% | 3.5% |
| Wainfleet | 6,601 | 6,356 | 6,372 | 6,639 | -3.7% | 0.3% |
| North Middlesex | 6,740 | 6,658 | 6,352 | 6,423 | -1.2% | -4.6% |
| Espanola | 5,314 | 5,364 | 4,996 | 4,979 | 0.9% | -6.9% |
| Greenstone | 4,906 | 4,724 | 4,636 | 4,769 | -3.7% | -1.9% |
| Survey Total | 10,367,311 | 11,019,830 | 11,551,815 | 12,381,764 | 6.3% | 4.8% |
| Provincial Total | 12,160,282 | 12,851,821 | 13,448,494 | 14,402,859 | 5.7% | 4.6% |

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

| Municipality | 2006 Stats Canada | 2011 Stats Canada | 2016 Stats Canada | 2019 Manifold Data Mining | % Change 2006-2011 | % Change 2011-2016 |
|-------------------|-------------------------|-------------------------|-------------------------|---------------------------------|-----------------------|-----------------------|
| Peel Region | 1,159,405 | 1,296,814 | 1,381,739 | 1,496,413 | 11.9% | 6.5% |
| York Region | 892,712 | 1,032,249 | 1,109,909 | 1,207,240 | 15.6% | 7.5% |
| Durham Region | 561,258 | 608,124 | 645,862 | 697,143 | 8.4% | 6.2% |
| Halton Region | 439,256 | 501,669 | 548,435 | 602,267 | 14.2% | 9.3% |
| Waterloo Region | 478,121 | 507,096 | 535,154 | 575,367 | 6.1% | 5.5% |
| Niagara Region | 427,421 | 431,346 | 447,888 | 476,928 | 0.9% | 3.8% |
| Simcoe County | 263,515 | 279,766 | 307,050 | 339,418 | 6.2% | 9.8% |
| Grey County | 89,073 | 92,568 | 93,830 | 98,456 | 3.9% | 1.4% |
| Wellington County | 85,482 | 86,672 | 90,932 | 97,395 | 1.4% | 4.9% |
| Bruce County | 60,310 | 60,264 | 68,147 | 72,220 | -0.1% | 13.1% |
| Muskoka District | 57,563 | 58,047 | 60,599 | 64,763 | 0.8% | 4.4% |
| Dufferin County | 54,436 | 56,881 | 61,735 | 63,791 | 4.5% | 8.5% |
| Elgin County | 49,241 | 47,446 | 46,442 | 44,221 | -3.6% | -2.1% |
| Average | 355,215 | 389,149 | 415,209 | 448,894 | 9.6% | 6.7% |
| Median | 263,515 | 279,766 | 307,050 | 339,418 | 6.2% | 9.8% |

Summary of Population Change by Geographic Area

The following table summarizes the average population change in percentage each of the geographic areas:



GTA Municipalities—% change in population 2006-2019

| Municipality | 2006 | 2011 | 2016 | 2019 | % Change 2006-2011 | % Change 2011-2016 |
|------------------------|--------------|--------------|--------------|-------------------------|-----------------------|-----------------------|
| | Stats Canada | Stats Canada | Stats Canada | Manifold Data Mining | | |
| Mississauga | 668,549 | 713,443 | 721,599 | 775,000 | 6.7% | 1.1% |
| Brock | 11,979 | 11,341 | 11,642 | 12,305 | -5.3% | 2.7% |
| Pickering | 87,838 | 88,721 | 91,771 | 97,495 | 1.0% | 3.4% |
| Halton Hills | 55,289 | 59,008 | 61,161 | 65,035 | 6.7% | 3.6% |
| Aurora | 47,629 | 53,203 | 55,445 | 59,146 | 11.7% | 4.2% |
| Burlington | 164,415 | 175,779 | 183,314 | 195,621 | 6.9% | 4.3% |
| Georgina | 42,346 | 43,517 | 45,418 | 48,494 | 2.8% | 4.4% |
| Toronto | 2,503,281 | 2,615,060 | 2,731,571 | 2,918,413 | 4.5% | 4.5% |
| Richmond Hill | 162,704 | 185,541 | 195,022 | 209,139 | 14.0% | 5.1% |
| Whitby | 111,184 | 122,022 | 128,377 | 137,733 | 9.7% | 5.2% |
| Newmarket | 74,295 | 79,978 | 84,224 | 90,435 | 7.6% | 5.3% |
| Oakville | 165,613 | 182,520 | 193,832 | 209,187 | 10.2% | 6.2% |
| Vaughan | 238,866 | 288,301 | 306,233 | 330,523 | 20.7% | 6.2% |
| Oshawa | 141,590 | 149,607 | 159,458 | 172,434 | 5.7% | 6.6% |
| East Gwillimbury | 21,069 | 22,473 | 23,991 | 25,975 | 6.7% | 6.8% |
| Clarington | 77,820 | 84,548 | 92,013 | 100,790 | 8.6% | 8.8% |
| Markham | 261,573 | 301,709 | 328,966 | 360,792 | 15.3% | 9.0% |
| Caledon | 57,050 | 59,460 | 66,502 | 74,097 | 4.2% | 11.8% |
| Brampton | 433,806 | 523,911 | 593,638 | 666,347 | 20.8% | 13.3% |
| Whitchurch-Stouffville | 24,390 | 37,628 | 45,837 | 53,777 | 54.3% | 21.8% |
| King | 19,487 | 19,899 | 24,512 | 28,959 | 2.1% | 23.2% |
| Milton | 53,889 | 84,362 | 110,128 | 120,500 | 56.5% | 30.5% |
| GTA Total | 5,424,662 | 5,902,031 | 6,254,654 | 6,752,197 | 8.8% | 6.0% |
| Survey Total | 10,367,311 | 11,019,830 | 11,551,815 | 12,381,764 | 6.3% | 4.8% |

Southwest—% change in population 2006-2019

| Municipality | 2006 | 2011 | 2016 | 2019 | % Change 2006-2011 | % Change 2011-2016 |
|-----------------------|--------------|--------------|--------------|-------------------------|-----------------------|-----------------------|
| | Stats Canada | Stats Canada | Stats Canada | Manifold Data Mining | | |
| North Middlesex | 6,740 | 6,658 | 6,352 | 6,423 | -1.2% | -4.6% |
| Guelph-Eramosa | 12,066 | 13,458 | 12,854 | 13,680 | 11.5% | -4.5% |
| Chatham-Kent | 108,177 | 103,671 | 101,647 | 104,500 | -4.2% | -2.0% |
| Owen Sound | 21,753 | 21,688 | 21,341 | 21,988 | -0.3% | -1.6% |
| Central Elgin | 12,723 | 12,743 | 12,607 | 13,031 | 0.2% | -1.1% |
| Sarnia | 71,419 | 72,366 | 71,594 | 74,008 | 1.3% | -1.1% |
| Meaford | 10,948 | 11,100 | 10,991 | 11,367 | 1.4% | -1.0% |
| Strathroy-Caradoc | 19,977 | 20,978 | 20,867 | 21,641 | 5.0% | -0.5% |
| Lambton Shores | 11,150 | 10,656 | 10,631 | 11,047 | -4.4% | -0.2% |
| South Bruce Peninsula | 8,415 | 8,413 | 8,416 | 8,758 | 0.0% | 0.0% |
| Brockton | 9,641 | 9,432 | 9,461 | 9,862 | -2.2% | 0.3% |
| Georgian Bluffs | 10,506 | 10,404 | 10,479 | 10,509 | -1.0% | 0.7% |
| Kingsville | 20,908 | 21,362 | 21,552 | 22,544 | 2.2% | 0.9% |
| Norfolk | 62,563 | 63,175 | 64,044 | 67,185 | 1.0% | 1.4% |
| Haldimand | 45,212 | 44,876 | 45,608 | 47,916 | -0.7% | 1.6% |
| Stratford | 30,461 | 30,886 | 31,465 | 33,094 | 1.4% | 1.9% |
| West Grey | 12,288 | 12,286 | 12,518 | 12,612 | 0.0% | 1.9% |
| Kincardine | 11,173 | 11,174 | 11,389 | 11,987 | 0.0% | 1.9% |
| Southgate | 7,072 | 7,190 | 7,354 | 7,421 | 1.7% | 2.3% |
| Cambridge | 120,371 | 126,748 | 129,920 | 137,213 | 5.3% | 2.5% |
| St. Thomas | 36,110 | 37,905 | 38,909 | 41,130 | 5.0% | 2.6% |
| Grey Highlands | 9,480 | 9,520 | 9,804 | 10,383 | 0.4% | 3.0% |
| Windsor | 216,473 | 210,891 | 217,188 | 230,020 | -2.6% | 3.0% |
| Brant | 34,415 | 35,638 | 36,707 | 38,878 | 3.6% | 3.0% |
| Tillsonburg | 14,822 | 15,301 | 15,872 | 16,883 | 3.2% | 3.7% |
| Wellington North | 11,175 | 11,477 | 11,914 | 12,678 | 2.7% | 3.8% |
| North Perth | 12,254 | 12,631 | 13,130 | 13,985 | 3.1% | 4.0% |
| Minto | 8,504 | 8,334 | 8,671 | 9,240 | -2.0% | 4.0% |
| Brantford | 90,192 | 93,650 | 97,496 | 103,952 | 3.8% | 4.1% |
| Puslinch | 6,689 | 7,029 | 7,336 | 7,832 | 5.1% | 4.4% |
| Middlesex Centre | 15,589 | 16,487 | 17,262 | 18,465 | 5.8% | 4.7% |
| London | 352,395 | 366,151 | 383,822 | 410,966 | 3.9% | 4.8% |
| Ingersoll | 11,760 | 12,146 | 12,757 | 13,673 | 3.3% | 5.0% |
| Wellesley | 9,789 | 10,713 | 11,260 | 12,073 | 9.4% | 5.1% |
| Mapleton | 9,851 | 9,989 | 10,527 | 11,305 | 1.4% | 5.4% |
| Centre Wellington | 26,049 | 26,693 | 28,191 | 30,318 | 2.5% | 5.6% |
| Lakeshore | 33,245 | 34,546 | 36,611 | 39,452 | 3.9% | 6.0% |
| Erin | 11,148 | 10,770 | 11,439 | 12,342 | -3.4% | 6.2% |
| Waterloo | 97,475 | 98,780 | 104,986 | 113,347 | 1.3% | 6.3% |
| Kitchener | 204,668 | 219,153 | 233,222 | 251,989 | 7.1% | 6.4% |
| Wilmot | 17,097 | 19,223 | 20,545 | 22,254 | 12.4% | 6.9% |
| Woolwich | 19,658 | 23,145 | 25,006 | 27,264 | 17.7% | 8.0% |
| Guelph | 114,943 | 121,688 | 131,794 | 143,912 | 5.9% | 8.3% |
| Saugeen Shores | 11,720 | 12,661 | 13,715 | 14,975 | 8.0% | 8.3% |
| St. Marys | 6,617 | 6,655 | 7,265 | 7,970 | 0.6% | 9.2% |
| North Dumfries | 9,063 | 9,334 | 10,215 | 11,227 | 3.0% | 9.4% |
| Southwest Total | 2,004,744 | 2,059,774 | 2,136,734 | 2,273,299 | 2.7% | 3.7% |
| Survey Total | 10,367,311 | 11,019,830 | 11,551,815 | 12,381,764 | 6.3% | 4.8% |

Eastern—% change in population 2006-2019

| Municipality | 2006 | 2011 | 2016 | 2019 | % Change 2006-2011 | % Change 2011-2016 |
|----------------------|--------------|--------------|--------------|-------------------------|-----------------------|-----------------------|
| | Stats Canada | Stats Canada | Stats Canada | Manifold Data Mining | | |
| Hawkesbury | 10,869 | 10,551 | 10,263 | 10,500 | -2.9% | -2.7% |
| Brockville | 21,957 | 21,870 | 21,346 | 21,885 | -0.4% | -2.4% |
| Prince Edward County | 25,496 | 25,258 | 24,735 | 25,411 | -0.9% | -2.1% |
| Kingston | 117,207 | 123,363 | 123,798 | 129,093 | 5.3% | 0.4% |
| Cornwall | 45,965 | 46,340 | 46,589 | 48,628 | 0.8% | 0.5% |
| Quinte West | 42,697 | 43,086 | 43,577 | 45,657 | 0.9% | 1.1% |
| Belleville | 48,821 | 49,454 | 50,716 | 53,578 | 1.3% | 2.6% |
| Peterborough | 74,898 | 78,698 | 81,032 | 85,766 | 5.1% | 3.0% |
| Ottawa | 812,129 | 883,391 | 934,243 | 1,005,739 | 8.8% | 5.8% |
| Eastern Total | 1,200,039 | 1,282,011 | 1,336,299 | 1,426,257 | 6.8% | 4.2% |
| Survey Total | 10,367,311 | 11,019,830 | 11,551,815 | 12,381,764 | 6.3% | 4.8% |

Niagara/Hamilton—% change in population 2006-2019

| Municipality | 2006 | 2011 | 2016 | 2019 | % Change 2006-2011 | % Change 2011-2016 |
|------------------------|--------------|--------------|--------------|-------------------------|-----------------------|-----------------------|
| | Stats Canada | Stats Canada | Stats Canada | Manifold Data Mining | | |
| Port Colborne | 18,599 | 18,424 | 18,306 | 18,971 | -0.9% | -0.6% |
| Wainfleet | 6,601 | 6,356 | 6,372 | 6,639 | -3.7% | 0.3% |
| St. Catharines | 131,989 | 131,400 | 133,113 | 139,578 | -0.4% | 1.3% |
| Fort Erie | 29,925 | 29,960 | 30,710 | 32,431 | 0.1% | 2.5% |
| Pelham | 16,155 | 16,598 | 17,110 | 18,131 | 2.7% | 3.1% |
| Hamilton | 504,559 | 519,949 | 536,917 | 569,639 | 3.1% | 3.3% |
| Welland | 50,331 | 50,631 | 52,293 | 55,480 | 0.6% | 3.3% |
| West Lincoln | 13,167 | 13,837 | 14,500 | 15,520 | 5.1% | 4.8% |
| Thorold | 18,224 | 17,931 | 18,801 | 20,131 | -1.6% | 4.9% |
| Lincoln | 21,722 | 22,487 | 23,787 | 25,604 | 3.5% | 5.8% |
| Niagara Falls | 82,184 | 82,997 | 88,071 | 94,999 | 1.0% | 6.1% |
| Grimsby | 23,937 | 25,325 | 27,314 | 29,752 | 5.8% | 7.9% |
| Niagara-on-the-Lake | 14,587 | 15,400 | 17,511 | 19,692 | 5.6% | 13.7% |
| Niagara/Hamilton Total | 931,980 | 951,295 | 984,805 | 1,046,567 | 2.1% | 3.5% |
| Survey Total | 10,367,311 | 11,019,830 | 11,551,815 | 12,381,764 | 6.3% | 4.8% |

North—% change in population 2006-2019

| Municipality | 2006 | 2011 | 2016 | 2019 | % Change 2006-2011 | % Change 2011-2016 |
|------------------|--------------|--------------|--------------|-------------------------|-----------------------|-----------------------|
| | Stats Canada | Stats Canada | Stats Canada | Manifold Data Mining | | |
| Espanola | 5,314 | 5,364 | 4,996 | 4,979 | 0.9% | -6.9% |
| Elliot Lake | 11,549 | 11,348 | 10,741 | 10,810 | -1.7% | -5.3% |
| North Bay | 53,966 | 53,651 | 51,553 | 52,359 | -0.6% | -3.9% |
| Timmins | 42,997 | 43,165 | 41,788 | 42,634 | 0.4% | -3.2% |
| Sault Ste. Marie | 74,948 | 75,141 | 73,368 | 75,239 | 0.3% | -2.4% |
| Greenstone | 4,906 | 4,724 | 4,636 | 4,769 | -3.7% | -1.9% |
| Kenora | 15,177 | 15,348 | 15,096 | 15,550 | 1.1% | -1.6% |
| Thunder Bay | 109,140 | 108,359 | 107,909 | 111,990 | -0.7% | -0.4% |
| Greater Sudbury | 157,857 | 160,274 | 161,531 | 168,858 | 1.5% | 0.8% |
| Parry Sound | 5,818 | 6,191 | 6,408 | 6,807 | 6.4% | 3.5% |
| North Total | 481,672 | 483,565 | 478,026 | 493,995 | 0.4% | -1.1% |
| Survey Total | 10,367,311 | 11,019,830 | 11,551,815 | 12,381,764 | 6.3% | 4.8% |

Simcoe/Muskoka/Dufferin—% change in population 2006-2019

| Municipality | 2006 | 2011 | 2016 | 2019 | % Change 2006-2011 | % Change 2011-2016 |
|--------------------------|--------------|--------------|--------------|-------------------------|-----------------------|-----------------------|
| | Stats Canada | Stats Canada | Stats Canada | Manifold Data Mining | | |
| Orillia | 30,259 | 30,586 | 31,166 | 32,796 | 1.1% | 1.9% |
| Orangeville | 26,925 | 27,975 | 28,900 | 30,673 | 3.9% | 3.3% |
| Bracebridge | 15,652 | 15,409 | 16,010 | 17,043 | -1.6% | 3.9% |
| Huntsville | 18,280 | 19,056 | 19,816 | 21,109 | 4.2% | 4.0% |
| Barrie | 128,430 | 135,711 | 141,434 | 150,638 | 5.7% | 4.2% |
| Springwater | 17,456 | 18,223 | 19,059 | 20,374 | 4.4% | 4.6% |
| Gravenhurst | 11,046 | 11,640 | 12,311 | 13,253 | 5.4% | 5.8% |
| Innisfil | 31,175 | 33,079 | 36,566 | 40,692 | 6.1% | 10.5% |
| New Tecumseth | 27,701 | 30,234 | 34,242 | 38,421 | 9.1% | 13.3% |
| Collingwood | 17,290 | 19,241 | 21,793 | 24,450 | 11.3% | 13.3% |
| Simcoe/Musk./Duff. Total | 324,214 | 341,154 | 361,297 | 389,449 | 5.2% | 5.9% |
| Survey Total | 10,367,311 | 11,019,830 | 11,551,815 | 12,381,764 | 6.3% | 4.8% |

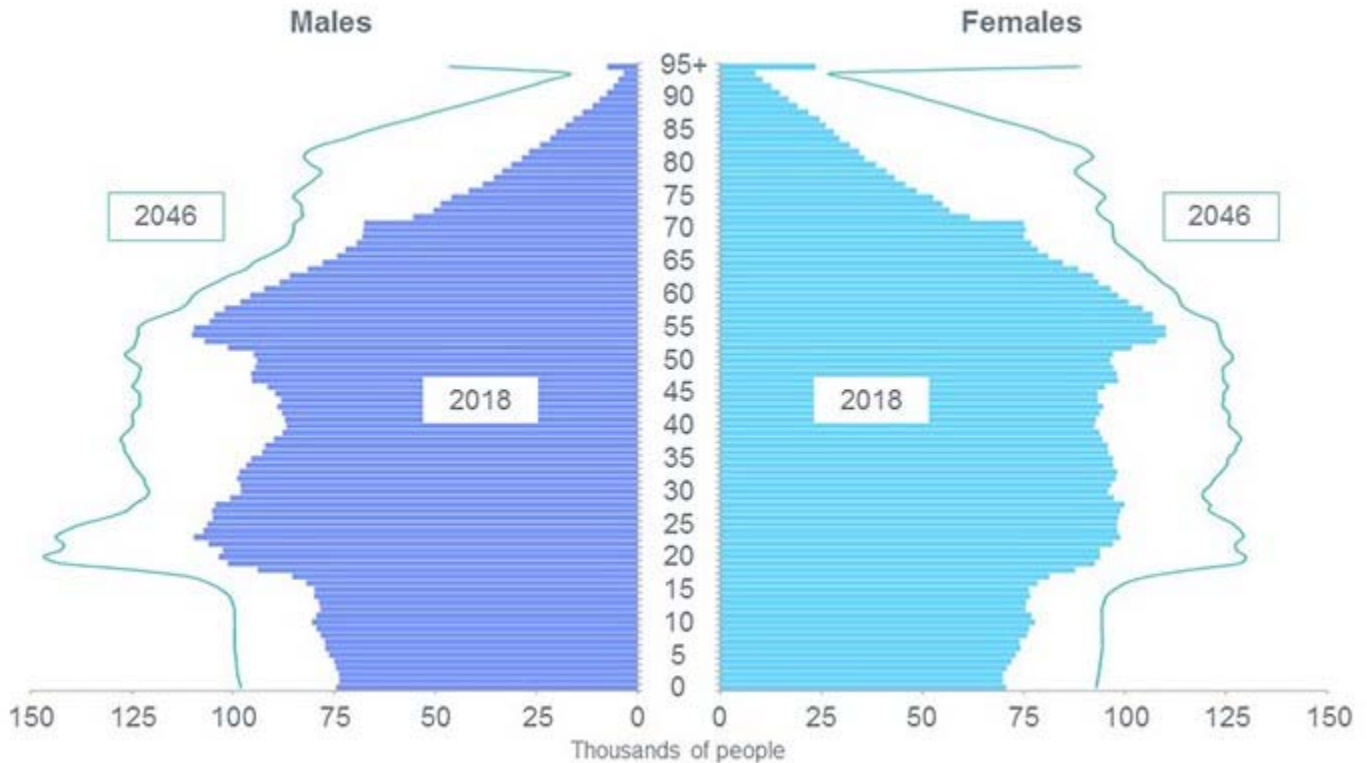
Population of Ontario Regions, 2018 and 2046

The **Ministry of Finance** produces an updated set of population projections every year to provide a demographic outlook reflecting the most up-to-date trends and historical data.

- Ontario's population is projected to grow by 38.0 per cent, or over 5.4 million, over the next 28 years, from an estimated 14.3 million on July 1, 2018 to almost 19.8 million by July 1, 2046.
- The annual rate of growth of Ontario's population is projected to ease gradually from 1.8 per cent to 1.0 per cent over the projection period.
- Net migration is projected to account for 82 per cent of all population growth in the province over the 2018–2046 period, with natural increase accounting for the remaining 18 per cent. In the second half of the projections, the contribution of natural increase will moderate once all baby boomers will have reached their senior years, and the number of deaths will start to increase more rapidly.
- The number of children aged 0–14 is projected to increase gradually over the projection period, from 2.3 million in 2018 to 2.9 million by 2046. The children's share of population is projected to decrease gradually from 15.8 per cent in 2018 to 14.7 per cent by 2046.
- The Greater Toronto Area (GTA) is projected to be the fastest growing region of the province, with its population increasing by 3.4 million, or 49.6 per cent, from 6.8 million in 2018 to over 10.2 million by 2046. The GTA's share of provincial population is projected to rise from 47.8 per cent in 2018 to 51.8 per cent in 2046.

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.



Sources: Statistics Canada for 2018, and Ontario Ministry of Finance projections.

- By 2046, there will be more people in every single year of age in Ontario compared to 2018, with a sharp increase in the number of seniors. Baby boomers will have swelled the ranks of seniors; children of the baby boom echo generation will be of school-age; and the baby boom echo cohorts, along with a new generation of immigrants, will have bolstered the population aged 15–64.
- The number of seniors aged 65 and over is projected to almost double from about 2.4 million, or 16.9 per cent of population in 2018, to more than 4.6 million, or 23.4 per cent, by 2046. In 2016, for the first time, seniors accounted for a larger share of population than children aged 0–14.
- The number of Ontarians aged 15–64 is projected to grow from 9.6 million in 2018 to 12.2 million by 2046, a slower pace of increase than the 0–14 and 65+ age groups. As a result, the 15–64 age group is projected to account for a decreasing share of total population, declining from 67.2 per cent in 2018 to 61.9 per cent by 2046.
- The median age of Ontario’s population is projected to rise from 41 years in 2018 to 43 years in 2046. The median age for women climbs from 42 to 44 years over the projection period while for men it is projected to increase from 39 to 42 years.
- All regions see a shift to an older age structure. The GTA is expected to remain the region with the youngest age structure as a result of strong international migration and positive natural increase.

Age Demographics 2016 Stats Canada

| Municipality | 0-19 | 20-44 | 45-64 | 65+ |
|----------------------|------|-------|-------|-----|
| Belleville | 21% | 29% | 28% | 21% |
| Brockville | 18% | 26% | 30% | 26% |
| Cornwall | 21% | 28% | 28% | 23% |
| Hawkesbury | 17% | 23% | 32% | 27% |
| Kingston | 20% | 33% | 27% | 19% |
| Ottawa | 23% | 34% | 28% | 15% |
| Peterborough | 20% | 31% | 26% | 22% |
| Prince Edward County | 16% | 21% | 33% | 30% |
| Quinte West | 22% | 28% | 30% | 19% |
| Eastern Avg | 20% | 28% | 29% | 23% |
| Provincial Average | 22% | 32% | 28% | 17% |

| Municipality | 0-19 | 20-44 | 45-64 | 65+ |
|------------------------|------|-------|-------|-----|
| Aurora | 25% | 30% | 32% | 13% |
| Brampton | 27% | 36% | 25% | 11% |
| Brock | 22% | 27% | 31% | 21% |
| Burlington | 23% | 30% | 28% | 19% |
| Caledon | 26% | 29% | 31% | 13% |
| Clarington | 25% | 33% | 28% | 14% |
| East Gwillimbury | 23% | 30% | 32% | 15% |
| Georgina | 23% | 31% | 32% | 15% |
| Halton Hills | 26% | 29% | 31% | 13% |
| King | 25% | 29% | 31% | 15% |
| Markham | 23% | 32% | 29% | 15% |
| Milton | 32% | 37% | 22% | 9% |
| Mississauga | 24% | 33% | 29% | 14% |
| Newmarket | 25% | 31% | 31% | 14% |
| Oakville | 27% | 29% | 30% | 15% |
| Oshawa | 22% | 32% | 29% | 17% |
| Pickering | 23% | 31% | 31% | 15% |
| Richmond Hill | 24% | 31% | 31% | 15% |
| Toronto | 20% | 38% | 27% | 16% |
| Vaughan | 26% | 32% | 28% | 14% |
| Whitby | 27% | 32% | 29% | 13% |
| Whitchurch-Stouffville | 26% | 32% | 26% | 16% |
| GTA Avg | 25% | 31% | 29% | 15% |
| Provincial Average | 22% | 32% | 28% | 17% |

| Municipality | 0-19 | 20-44 | 45-64 | 65+ |
|----------------------|------|-------|-------|-----|
| Fort Erie | 19% | 24% | 33% | 24% |
| Grimsby | 23% | 29% | 29% | 19% |
| Hamilton | 22% | 32% | 28% | 17% |
| Lincoln | 23% | 27% | 28% | 21% |
| Niagara Falls | 21% | 29% | 30% | 20% |
| Niagara-on-the-Lake | 16% | 21% | 32% | 31% |
| Pelham | 21% | 23% | 32% | 24% |
| Port Colborne | 19% | 25% | 32% | 25% |
| St. Catharines | 20% | 31% | 28% | 22% |
| Thorold | 22% | 33% | 29% | 16% |
| Wainfleet | 22% | 25% | 34% | 18% |
| Welland | 20% | 29% | 29% | 21% |
| West Lincoln | 27% | 29% | 29% | 15% |
| Niagara/Hamilton Avg | 21% | 27% | 30% | 21% |
| Provincial Average | 22% | 32% | 28% | 17% |



Source—Stats Canada Census 2016

Age Demographics (cont'd)

| Municipality | 0-19 | 20-44 | 45-64 | 65+ |
|--------------------|------|-------|-------|-----|
| Elliot Lake | 14% | 18% | 30% | 38% |
| Espanola | 19% | 27% | 32% | 22% |
| Greater Sudbury | 21% | 31% | 29% | 18% |
| Greenstone | 22% | 27% | 33% | 18% |
| Kenora | 21% | 29% | 31% | 19% |
| North Bay | 21% | 31% | 29% | 20% |
| Parry Sound | 18% | 26% | 29% | 27% |
| Sault Ste. Marie | 19% | 28% | 30% | 22% |
| Thunder Bay | 20% | 31% | 29% | 20% |
| Timmins | 23% | 31% | 30% | 15% |
| North Avg | 20% | 28% | 30% | 22% |
| Provincial Average | 22% | 32% | 28% | 17% |

| Municipality | 0-19 | 20-44 | 45-64 | 65+ |
|-----------------------|------|-------|-------|-----|
| Brant | 23% | 27% | 31% | 19% |
| Brantford | 24% | 31% | 28% | 17% |
| Brockton | 22% | 26% | 30% | 21% |
| Cambridge | 25% | 33% | 28% | 15% |
| Central Elgin | 22% | 25% | 34% | 20% |
| Centre Wellington | 24% | 27% | 29% | 20% |
| Chatham-Kent | 22% | 27% | 30% | 21% |
| Erin | 23% | 25% | 37% | 15% |
| Georgian Bluffs | 20% | 23% | 34% | 22% |
| Grey Highlands | 22% | 25% | 31% | 22% |
| Guelph | 23% | 36% | 26% | 15% |
| Guelph-Eramosa | 23% | 26% | 33% | 17% |
| Haldimand | 23% | 27% | 31% | 18% |
| Ingersoll | 25% | 30% | 29% | 16% |
| Kincardine | 21% | 27% | 30% | 22% |
| Kingsville | 23% | 28% | 29% | 20% |
| Kitchener | 23% | 36% | 27% | 14% |
| Lakeshore | 26% | 29% | 31% | 15% |
| Lambton Shores | 16% | 21% | 33% | 29% |
| London | 22% | 34% | 27% | 17% |
| Mapleton | 36% | 30% | 24% | 10% |
| Meaford | 18% | 22% | 32% | 28% |
| Middlesex Centre | 26% | 26% | 30% | 17% |
| Minto | 24% | 27% | 28% | 20% |
| Norfolk | 21% | 26% | 31% | 22% |
| North Dumfries | 26% | 28% | 31% | 14% |
| North Middlesex | 25% | 27% | 29% | 19% |
| North Perth | 27% | 30% | 25% | 18% |
| Owen Sound | 20% | 27% | 28% | 25% |
| Puslinch | 21% | 23% | 35% | 22% |
| Sarnia | 20% | 29% | 29% | 22% |
| Saugeen Shores | 19% | 27% | 30% | 24% |
| South Bruce Peninsula | 17% | 22% | 31% | 31% |
| Southgate | 27% | 28% | 32% | 14% |
| St. Marys | 22% | 28% | 27% | 23% |
| St. Thomas | 23% | 29% | 28% | 19% |
| Stratford | 21% | 29% | 30% | 21% |
| Strathroy-Caradoc | 23% | 28% | 29% | 20% |
| Tillsonburg | 20% | 26% | 26% | 28% |
| Waterloo | 23% | 36% | 27% | 14% |
| Wellesley | 35% | 29% | 25% | 12% |
| Wellington North | 25% | 27% | 28% | 21% |
| West Grey | 21% | 23% | 32% | 23% |
| Wilmot | 26% | 29% | 27% | 19% |
| Windsor | 22% | 32% | 28% | 18% |
| Woolwich | 28% | 30% | 26% | 17% |
| Southwest Avg | 23% | 28% | 29% | 19% |
| Provincial Average | 22% | 32% | 28% | 17% |

| Municipality | 0-19 | 20-44 | 45-64 | 65+ |
|------------------------|------|-------|-------|-----|
| Barrie | 25% | 34% | 27% | 14% |
| Bracebridge | 19% | 25% | 31% | 25% |
| Collingwood | 19% | 26% | 28% | 26% |
| Gravenhurst | 16% | 24% | 33% | 28% |
| Huntsville | 20% | 27% | 32% | 22% |
| Innisfil | 24% | 30% | 31% | 15% |
| New Tecumseth | 23% | 30% | 28% | 19% |
| Orangeville | 26% | 33% | 27% | 14% |
| Orillia | 19% | 29% | 28% | 24% |
| Springwater | 25% | 28% | 33% | 15% |
| Simcoe/Musk./Duff. Avg | 22% | 29% | 30% | 20% |
| Provincial Average | 22% | 32% | 28% | 17% |

Source—Stats Canada Census 2016

2019 Estimated Average Household Income

Household income is one measure of a community’s ability to pay for services. While a higher relative household income is a positive indicator of the overall local economy, it may lead to a greater expectation for quality programs and additional challenges in balancing desired levels of service with a willingness to pay for programs and services.

| Municipality | |
|-----------------------|-----------|
| Hawkesbury | \$ 60,838 |
| Elliot Lake | \$ 64,739 |
| Cornwall | \$ 64,787 |
| Parry Sound | \$ 69,997 |
| Brockville | \$ 73,061 |
| Owen Sound | \$ 73,557 |
| Windsor | \$ 76,339 |
| Welland | \$ 76,440 |
| St. Thomas | \$ 77,231 |
| Orillia | \$ 77,420 |
| Chatham-Kent | \$ 79,302 |
| South Bruce Peninsula | \$ 79,532 |
| Port Colborne | \$ 79,703 |
| Tillsonburg | \$ 79,904 |
| Belleville | \$ 80,004 |
| West Grey | \$ 80,032 |
| Southgate | \$ 81,498 |
| Niagara Falls | \$ 82,186 |
| Peterborough | \$ 82,247 |
| St. Catharines | \$ 82,730 |
| Fort Erie | \$ 83,676 |
| Brantford | \$ 83,802 |
| Wellington North | \$ 84,002 |
| North Bay | \$ 85,048 |
| Quinte West | \$ 86,056 |
| Sault Ste. Marie | \$ 86,286 |
| Stratford | \$ 86,570 |
| Thorold | \$ 86,782 |
| Minto | \$ 86,929 |
| Norfolk | \$ 87,399 |
| Gravenhurst | \$ 87,516 |
| Espanola | \$ 87,679 |
| London | \$ 88,713 |
| Thunder Bay | \$ 90,125 |
| Meaford | \$ 90,429 |
| Greenstone | \$ 90,466 |

| Municipality | |
|----------------------|------------|
| Lambton Shores | \$ 91,339 |
| St. Marys | \$ 91,426 |
| Strathroy-Caradoc | \$ 91,954 |
| Oshawa | \$ 93,015 |
| North Perth | \$ 93,361 |
| Kitchener | \$ 93,523 |
| Ingersoll | \$ 93,590 |
| Collingwood | \$ 93,610 |
| Kingston | \$ 94,838 |
| Brock | \$ 95,842 |
| Brockton | \$ 95,933 |
| Bracebridge | \$ 96,098 |
| Prince Edward County | \$ 96,186 |
| North Middlesex | \$ 96,495 |
| Hamilton | \$ 96,677 |
| Georgian Bluffs | \$ 98,528 |
| Sarnia | \$ 98,536 |
| Huntsville | \$ 98,583 |
| Kenora | \$ 99,111 |
| Barrie | \$ 100,178 |
| Haldimand | \$ 100,384 |
| Timmins | \$ 100,467 |
| Cambridge | \$ 100,582 |
| Georgina | \$ 101,200 |
| Greater Sudbury | \$ 101,733 |
| Guelph | \$ 103,289 |
| Brampton | \$ 104,652 |
| Orangeville | \$ 104,724 |
| Kingsville | \$ 105,298 |
| Wainfleet | \$ 106,235 |
| Grey Highlands | \$ 106,519 |
| New Tecumseth | \$ 109,381 |
| Mapleton | \$ 109,390 |
| Centre Wellington | \$ 110,275 |
| Toronto | \$ 111,127 |
| Innisfil | \$ 111,204 |
| West Lincoln | \$ 111,397 |
| Mississauga | \$ 112,392 |

| Municipality | |
|------------------------|------------|
| Ottawa | \$ 114,460 |
| Central Elgin | \$ 114,682 |
| Brant | \$ 115,707 |
| Waterloo | \$ 117,592 |
| Lincoln | \$ 117,972 |
| Markham | \$ 120,621 |
| Clarington | \$ 120,703 |
| Grimsby | \$ 121,188 |
| Niagara-on-the-Lake | \$ 122,234 |
| Wilmot | \$ 124,311 |
| Richmond Hill | \$ 124,910 |
| Pickering | \$ 127,224 |
| Saugeen Shores | \$ 127,398 |
| Newmarket | \$ 127,430 |
| Kincardine | \$ 128,444 |
| Burlington | \$ 128,863 |
| Lakeshore | \$ 130,418 |
| Pelham | \$ 131,817 |
| Whitby | \$ 132,491 |
| Wellesley | \$ 132,604 |
| Woolwich | \$ 133,307 |
| Milton | \$ 133,325 |
| North Dumfries | \$ 136,064 |
| Halton Hills | \$ 140,114 |
| East Gwillimbury | \$ 140,694 |
| Guelph-Eramosa | \$ 141,060 |
| Vaughan | \$ 143,086 |
| Middlesex Centre | \$ 146,025 |
| Springwater | \$ 146,565 |
| Whitchurch-Stouffville | \$ 147,435 |
| Erin | \$ 147,506 |
| Caledon | \$ 150,106 |
| Aurora | \$ 159,773 |
| Oakville | \$ 184,178 |
| Puslinch | \$ 187,317 |
| King | \$ 193,715 |
| Average | \$ 105,849 |
| Median | \$ 99,645 |

Source—Manifold Data Mining

2019 Average Household Income by Geographic Location

The following table provides the estimated average household income in 2019 for each of the municipalities. Source—Manifold Data Mining, summarized by geographic area.

| Municipality | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|----------------------|---------------------------------|---------------------|
| Hawkesbury | \$ 60,838 | low |
| Cornwall | \$ 64,787 | low |
| Brockville | \$ 73,061 | low |
| Belleville | \$ 80,004 | low |
| Peterborough | \$ 82,247 | low |
| Quinte West | \$ 86,056 | low |
| Kingston | \$ 94,838 | mid |
| Prince Edward County | \$ 96,186 | mid |
| Ottawa | \$ 114,460 | high |
| Eastern Avg | \$ 83,609 | |
| Median | \$ 82,247 | |

| Municipality | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|------------------------|---------------------------------|---------------------|
| Orillia | \$ 77,420 | low |
| Gravenhurst | \$ 87,516 | low |
| Collingwood | \$ 93,610 | mid |
| Bracebridge | \$ 96,098 | mid |
| Huntsville | \$ 98,583 | mid |
| Barrie | \$ 100,178 | mid |
| Orangeville | \$ 104,724 | mid |
| New Tecumseth | \$ 109,381 | mid |
| Innisfil | \$ 111,204 | mid |
| Springwater | \$ 146,565 | high |
| Simcoe/Musk./Duff. Avg | \$ 102,528 | |
| Median | \$ 99,381 | |

| Municipality | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|------------------------|---------------------------------|---------------------|
| Oshawa | \$ 93,015 | mid |
| Brock | \$ 95,842 | mid |
| Georgina | \$ 101,200 | mid |
| Brampton | \$ 104,652 | mid |
| Toronto | \$ 111,127 | mid |
| Mississauga | \$ 112,392 | mid |
| Markham | \$ 120,621 | high |
| Clarington | \$ 120,703 | high |
| Richmond Hill | \$ 124,910 | high |
| Pickering | \$ 127,224 | high |
| Newmarket | \$ 127,430 | high |
| Burlington | \$ 128,863 | high |
| Whitby | \$ 132,491 | high |
| Milton | \$ 133,325 | high |
| Halton Hills | \$ 140,114 | high |
| East Gwillimbury | \$ 140,694 | high |
| Vaughan | \$ 143,086 | high |
| Whitchurch-Stouffville | \$ 147,435 | high |
| Caledon | \$ 150,106 | high |
| Aurora | \$ 159,773 | high |
| Oakville | \$ 184,178 | high |
| King | \$ 193,715 | high |
| GTA Avg | \$ 131,495 | |
| Median | \$ 128,147 | |



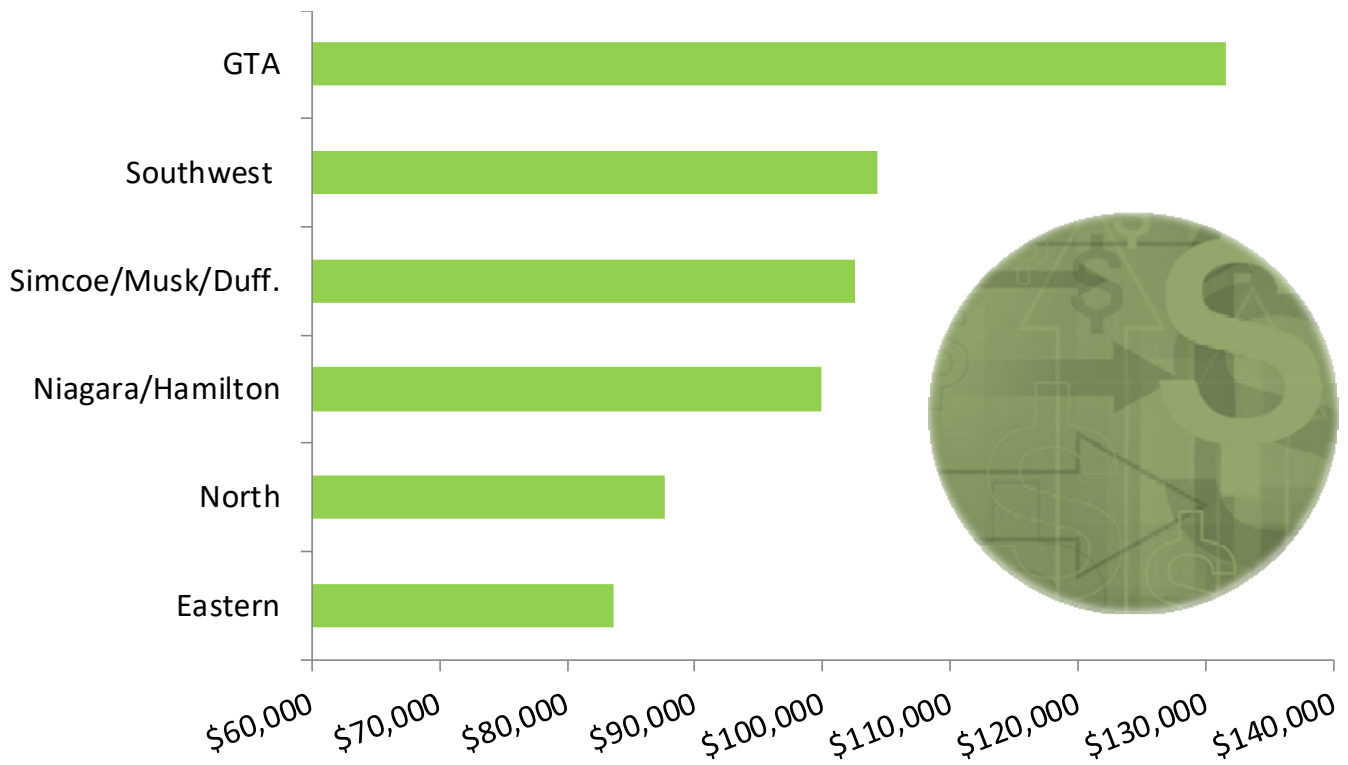
Average Household Income by Geographic Location (cont'd)

| Municipality | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|----------------------|---------------------------------|---------------------|
| Welland | \$ 76,440 | low |
| Port Colborne | \$ 79,703 | low |
| Niagara Falls | \$ 82,186 | low |
| St. Catharines | \$ 82,730 | low |
| Fort Erie | \$ 83,676 | low |
| Thorold | \$ 86,782 | low |
| Hamilton | \$ 96,677 | mid |
| Wainfleet | \$ 106,235 | mid |
| West Lincoln | \$ 111,397 | mid |
| Lincoln | \$ 117,972 | high |
| Grimsby | \$ 121,188 | high |
| Niagara-on-the-Lake | \$ 122,234 | high |
| Pelham | \$ 131,817 | high |
| Niagara/Hamilton Avg | \$ 99,926 | |
| Median | \$ 96,677 | |

| Municipality | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|------------------|---------------------------------|---------------------|
| Elliot Lake | \$ 64,739 | low |
| Parry Sound | \$ 69,997 | low |
| North Bay | \$ 85,048 | low |
| Sault Ste. Marie | \$ 86,286 | low |
| Espanola | \$ 87,679 | low |
| Thunder Bay | \$ 90,125 | low |
| Greenstone | \$ 90,466 | low |
| Kenora | \$ 99,111 | mid |
| Timmins | \$ 100,467 | mid |
| Greater Sudbury | \$ 101,733 | mid |
| North Avg | \$ 87,565 | |
| Median | \$ 88,902 | |

| Municipality | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|-----------------------|---------------------------------|---------------------|
| Owen Sound | \$ 73,557 | low |
| Windsor | \$ 76,339 | low |
| St. Thomas | \$ 77,231 | low |
| Chatham-Kent | \$ 79,302 | low |
| South Bruce Peninsula | \$ 79,532 | low |
| Tillsonburg | \$ 79,904 | low |
| West Grey | \$ 80,032 | low |
| Southgate | \$ 81,498 | low |
| Brantford | \$ 83,802 | low |
| Wellington North | \$ 84,002 | low |
| Stratford | \$ 86,570 | low |
| Minto | \$ 86,929 | low |
| Norfolk | \$ 87,399 | low |
| London | \$ 88,713 | low |
| Meaford | \$ 90,429 | low |
| Lambton Shores | \$ 91,339 | mid |
| St. Marys | \$ 91,426 | mid |
| Strathroy-Caradoc | \$ 91,954 | mid |
| North Perth | \$ 93,361 | mid |
| Kitchener | \$ 93,523 | mid |
| Ingersoll | \$ 93,590 | mid |
| Brockton | \$ 95,933 | mid |
| North Middlesex | \$ 96,495 | mid |
| Georgian Bluffs | \$ 98,528 | mid |
| Sarnia | \$ 98,536 | mid |
| Haldimand | \$ 100,384 | mid |
| Cambridge | \$ 100,582 | mid |
| Guelph | \$ 103,289 | mid |
| Kingsville | \$ 105,298 | mid |
| Grey Highlands | \$ 106,519 | mid |
| Mapleton | \$ 109,390 | mid |
| Centre Wellington | \$ 110,275 | mid |
| Central Elgin | \$ 114,682 | high |
| Brant | \$ 115,707 | high |
| Waterloo | \$ 117,592 | high |
| Wilmot | \$ 124,311 | high |
| Saugeen Shores | \$ 127,398 | high |
| Kincardine | \$ 128,444 | high |
| Lakeshore | \$ 130,418 | high |
| Wellesley | \$ 132,604 | high |
| Woolwich | \$ 133,307 | high |
| North Dumfries | \$ 136,064 | high |
| Guelph-Eramosa | \$ 141,060 | high |
| Middlesex Centre | \$ 146,025 | high |
| Erin | \$ 147,506 | high |
| Puslinch | \$ 187,317 | high |
| Southwest Avg | \$ 104,306 | |
| Median | \$ 97,511 | |

Summary 2019 Average Household Income by Geographic Location



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. As stated by the **Province of Ontario** in their InfoSheet: Planning for Intensification, some of the benefits of intensification include:

- *Using resources such as lands, buildings and infrastructure more effectively*
- *Protecting the natural environment and biodiversity by limiting urban expansion*
- *Incorporating green features that offset and support new development*
- *Creating active streets that promote healthier patterns of human activity*
- *Creating economic opportunities*
- *Reducing carbon footprint*
- *Improving access to public transit*
- *Enhancing community identity*
- *Improving municipal fiscal performance*



Land Area and Density (sorted by population density)

| Municipality | Land Area (Sq. Km) | 2019 Pop. Density | |
|-----------------------|-----------------------|-------------------|-----------------|
| | | Per Sq. Km | Density Ranking |
| Greenstone | 2,767 | 2 | low |
| North Middlesex | 598 | 11 | low |
| Southgate | 644 | 12 | low |
| Grey Highlands | 883 | 12 | low |
| Timmins | 2,979 | 14 | low |
| West Grey | 876 | 14 | low |
| Elliot Lake | 715 | 15 | low |
| South Bruce Peninsula | 532 | 16 | low |
| Georgian Bluffs | 604 | 17 | low |
| Brockton | 565 | 17 | low |
| Meaford | 589 | 19 | low |
| Mapleton | 535 | 21 | low |
| Kincardine | 538 | 22 | low |
| Wellington North | 526 | 24 | low |
| Prince Edward County | 1,050 | 24 | low |
| Gravenhurst | 518 | 26 | low |
| Bracebridge | 628 | 27 | low |
| North Perth | 493 | 28 | low |
| Brock | 423 | 29 | low |
| Huntsville | 710 | 30 | low |
| Wainfleet | 217 | 31 | low |
| Minto | 301 | 31 | low |
| Middlesex Centre | 588 | 31 | low |
| Lambton Shores | 331 | 33 | low |
| Puslinch | 215 | 36 | low |
| Springwater | 536 | 38 | low |
| Haldimand | 1,252 | 38 | low |
| West Lincoln | 388 | 40 | low |
| Erin | 298 | 41 | low |
| Norfolk | 1,608 | 42 | low |
| Chatham-Kent | 2,458 | 43 | low |
| Wellesley | 278 | 43 | low |
| Brant | 843 | 46 | low |
| Central Elgin | 280 | 46 | low |
| Guelph-Eramosa | 292 | 47 | low |
| Greater Sudbury | 3,228 | 52 | low |

| Municipality | Land Area (Sq. Km) | 2019 Pop. Density | |
|------------------------|-----------------------|-------------------|-----------------|
| | | Per Sq. Km | Density Ranking |
| North Dumfries | 187 | 60 | mid |
| Espanola | 83 | 60 | mid |
| Kenora | 212 | 73 | mid |
| Lakeshore | 530 | 74 | mid |
| Centre Wellington | 408 | 74 | mid |
| Strathroy-Caradoc | 271 | 80 | mid |
| Woolwich | 326 | 84 | mid |
| Wilmot | 264 | 84 | mid |
| King | 333 | 87 | mid |
| Saugeen Shores | 171 | 88 | mid |
| Kingsville | 247 | 91 | mid |
| Quinte West | 494 | 92 | mid |
| East Gwillimbury | 245 | 106 | mid |
| Caledon | 688 | 108 | mid |
| New Tecumseth | 274 | 140 | mid |
| Pelham | 126 | 143 | mid |
| Niagara-on-the-Lake | 133 | 148 | mid |
| Innisfil | 263 | 155 | mid |
| Port Colborne | 122 | 156 | mid |
| Lincoln | 163 | 157 | mid |
| North Bay | 319 | 164 | mid |
| Clarington | 611 | 165 | mid |
| Georgina | 288 | 169 | mid |
| Fort Erie | 166 | 195 | mid |
| Belleville | 247 | 217 | mid |
| Halton Hills | 276 | 235 | mid |
| Thorold | 83 | 243 | mid |
| Whitchurch-Stouffville | 206 | 261 | mid |
| Kingston | 415 | 311 | mid |
| Milton | 363 | 332 | mid |
| Sault Ste. Marie | 223 | 337 | mid |
| Thunder Bay | 328 | 341 | mid |
| Ottawa | 2,790 | 360 | mid |
| Pickering | 232 | 421 | mid |
| Grimsby | 69 | 432 | mid |
| Sarnia | 165 | 449 | mid |
| Niagara Falls | 210 | 453 | mid |

Land Area and Density (sorted by population density) (cont'd)

| Municipality | Land Area (Sq. Km) | 2019 Pop. Density Per Sq. Km | Density Ranking |
|---------------------|-------------------------------|-------------------------------------------------|----------------------------|
| Parry Sound | 13 | 508 | high |
| Hamilton | 1,117 | 510 | high |
| St. Marys | 12 | 640 | high |
| Welland | 81 | 685 | high |
| Collingwood | 34 | 724 | high |
| Tillsonburg | 22 | 756 | high |
| Cornwall | 62 | 790 | high |
| Owen Sound | 24 | 906 | high |
| Whitby | 147 | 939 | high |
| London | 420 | 978 | high |
| Brantford | 102 | 1,019 | high |
| Brockville | 21 | 1,050 | high |
| Burlington | 186 | 1,054 | high |
| Ingersoll | 13 | 1,072 | high |
| Hawkesbury | 10 | 1,091 | high |
| Orillia | 29 | 1,148 | high |
| St. Thomas | 36 | 1,154 | high |
| Stratford | 28 | 1,170 | high |
| Oshawa | 146 | 1,184 | high |
| Aurora | 50 | 1,186 | high |
| Vaughan | 274 | 1,208 | high |
| Cambridge | 113 | 1,214 | high |
| Peterborough | 64 | 1,335 | high |
| St. Catharines | 96 | 1,452 | high |
| Oakville | 139 | 1,506 | high |
| Barrie | 99 | 1,521 | high |
| Windsor | 146 | 1,571 | high |
| Guelph | 87 | 1,650 | high |
| Markham | 212 | 1,699 | high |
| Waterloo | 64 | 1,770 | high |
| Kitchener | 137 | 1,842 | high |
| Orangeville | 16 | 1,965 | high |
| Richmond Hill | 101 | 2,068 | high |
| Newmarket | 38 | 2,352 | high |
| Brampton | 266 | 2,502 | high |
| Mississauga | 292 | 2,650 | high |
| Toronto | 630 | 4,631 | high |
| Average | 438 | 542 | |
| Median | 269 | 156 | |

Land Area and Density by Geographic Location

| | 2019 | | Density Ranking |
|----------------------|--------------------|-------------------------------|-----------------|
| | Land Area (Sq. Km) | Population Density Per Sq. Km | |
| Prince Edward County | 1,050 | 24 | low |
| Quinte West | 494 | 92 | mid |
| Belleville | 247 | 217 | mid |
| Kingston | 415 | 311 | mid |
| Ottawa | 2,790 | 360 | mid |
| Cornwall | 62 | 790 | high |
| Brockville | 21 | 1,050 | high |
| Hawkesbury | 10 | 1,091 | high |
| Peterborough | 64 | 1,335 | high |
| Eastern Avg | 573 | 586 | |
| Median | 247 | 360 | |

| Municipality | 2019 | | Density Ranking |
|------------------------|--------------------|-------------------------------|-----------------|
| | Land Area (Sq. Km) | Population Density Per Sq. Km | |
| Brock | 423 | 29 | low |
| King | 333 | 87 | mid |
| East Gwillimbury | 245 | 106 | mid |
| Caledon | 688 | 108 | mid |
| Clarington | 611 | 165 | mid |
| Georgina | 288 | 169 | mid |
| Halton Hills | 276 | 235 | mid |
| Whitchurch-Stouffville | 206 | 261 | mid |
| Milton | 363 | 332 | mid |
| Pickering | 232 | 421 | mid |
| Whitby | 147 | 939 | high |
| Burlington | 186 | 1,054 | high |
| Oshawa | 146 | 1,184 | high |
| Aurora | 50 | 1,186 | high |
| Vaughan | 274 | 1,208 | high |
| Oakville | 139 | 1,506 | high |
| Markham | 212 | 1,699 | high |
| Richmond Hill | 101 | 2,068 | high |
| Newmarket | 38 | 2,352 | high |
| Brampton | 266 | 2,502 | high |
| Mississauga | 292 | 2,650 | high |
| Toronto | 630 | 4,631 | high |
| GTA Avg | 279 | 1,131 | |
| Median | 256 | 996 | |

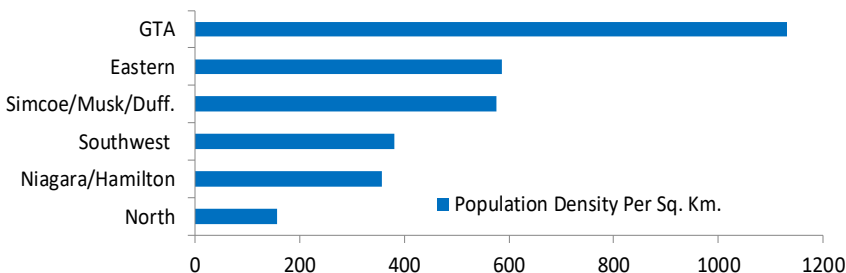
| Municipality | 2019 | | Density Ranking |
|----------------------|--------------------|-------------------------------|-----------------|
| | Land Area (Sq. Km) | Population Density Per Sq. Km | |
| Wainfleet | 217 | 31 | low |
| West Lincoln | 388 | 40 | low |
| Pelham | 126 | 143 | mid |
| Niagara-on-the-Lake | 133 | 148 | mid |
| Port Colborne | 122 | 156 | mid |
| Lincoln | 163 | 157 | mid |
| Fort Erie | 166 | 195 | mid |
| Thorold | 83 | 243 | mid |
| Grimsby | 69 | 432 | mid |
| Niagara Falls | 210 | 453 | mid |
| Hamilton | 1,117 | 510 | high |
| Welland | 81 | 685 | high |
| St. Catharines | 96 | 1,452 | high |
| Niagara/Hamilton Avg | 229 | 357 | |
| Median | 133 | 195 | |

Land Area and Density by Geographic Location (cont'd)

| Municipality | 2019 Population | | Density Ranking |
|------------------|--------------------|--------------------|-----------------|
| | Land Area (Sq. Km) | Density Per Sq. Km | |
| Greenstone | 2,767 | 2 | low |
| Timmins | 2,979 | 14 | low |
| Elliot Lake | 715 | 15 | low |
| Greater Sudbury | 3,228 | 52 | low |
| Espanola | 83 | 60 | mid |
| Kenora | 212 | 73 | mid |
| North Bay | 319 | 164 | mid |
| Sault Ste. Marie | 223 | 337 | mid |
| Thunder Bay | 328 | 341 | mid |
| Parry Sound | 13 | 508 | high |
| North Avg | 1,087 | 157 | |
| Median | 324 | 67 | |

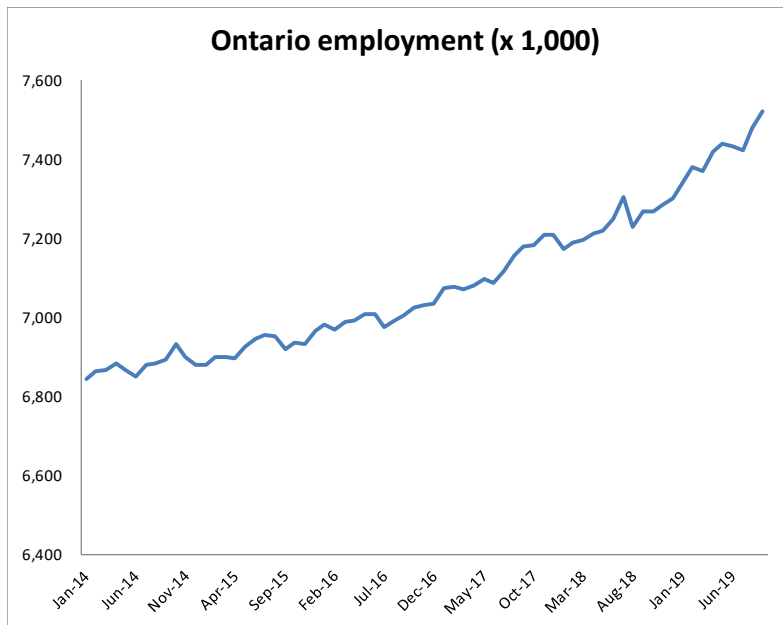
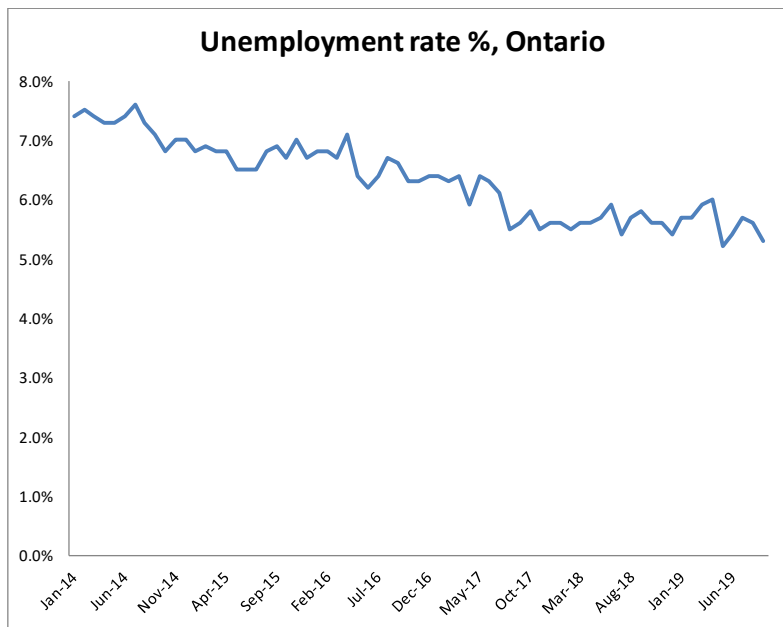
| Municipality | 2019 Population | | Density Ranking |
|------------------------|--------------------|--------------------|-----------------|
| | Land Area (Sq. Km) | Density Per Sq. Km | |
| Gravenhurst | 518 | 26 | low |
| Bracebridge | 628 | 27 | low |
| Huntsville | 710 | 30 | low |
| Springwater | 536 | 38 | low |
| New Tecumseth | 274 | 140 | mid |
| Innisfil | 263 | 155 | mid |
| Collingwood | 34 | 724 | high |
| Orillia | 29 | 1,148 | high |
| Barrie | 99 | 1,521 | high |
| Orangeville | 16 | 1,965 | high |
| Simcoe/Musk./Duff. Avg | 311 | 577 | |
| Median | 268 | 148 | |

| Municipality | 2019 Population | | Density Ranking |
|-----------------------|--------------------|--------------------|-----------------|
| | Land Area (Sq. Km) | Density Per Sq. Km | |
| North Middlesex | 598 | 11 | low |
| Southgate | 644 | 12 | low |
| Grey Highlands | 883 | 12 | low |
| West Grey | 876 | 14 | low |
| South Bruce Peninsula | 532 | 16 | low |
| Georgian Bluffs | 604 | 17 | low |
| Brockton | 565 | 17 | low |
| Meaford | 589 | 19 | low |
| Mapleton | 535 | 21 | low |
| Kincardine | 538 | 22 | low |
| Wellington North | 526 | 24 | low |
| North Perth | 493 | 28 | low |
| Minto | 301 | 31 | low |
| Middlesex Centre | 588 | 31 | low |
| Lambton Shores | 331 | 33 | low |
| Puslinch | 215 | 36 | low |
| Haldimand | 1,252 | 38 | low |
| Erin | 298 | 41 | low |
| Norfolk | 1,608 | 42 | low |
| Chatham-Kent | 2,458 | 43 | low |
| Wellesley | 278 | 43 | low |
| Brant | 843 | 46 | low |
| Central Elgin | 280 | 46 | low |
| Guelph-Eramosa | 292 | 47 | low |
| North Dumfries | 187 | 60 | mid |
| Lakeshore | 530 | 74 | mid |
| Centre Wellington | 408 | 74 | mid |
| Strathroy-Caradoc | 271 | 80 | mid |
| Woolwich | 326 | 84 | mid |
| Wilmot | 264 | 84 | mid |
| Saugeen Shores | 171 | 88 | mid |
| Kingsville | 247 | 91 | mid |
| Sarnia | 165 | 449 | mid |
| St. Marys | 12 | 640 | high |
| Tillsonburg | 22 | 756 | high |
| Owen Sound | 24 | 906 | high |
| London | 420 | 978 | high |
| Brantford | 102 | 1,019 | high |
| Ingersoll | 13 | 1,072 | high |
| St. Thomas | 36 | 1,154 | high |
| Stratford | 28 | 1,170 | high |
| Cambridge | 113 | 1,214 | high |
| Windsor | 146 | 1,571 | high |
| Guelph | 87 | 1,650 | high |
| Waterloo | 64 | 1,770 | high |
| Kitchener | 137 | 1,842 | high |
| Southwest Avg | 433 | 381 | |
| Median | 299 | 47 | |



Labour Statistics

The labour force is defined as the number of people aged 15 and over who are employed and unemployed. Labour force statistics are an important measure of the economy’s potential. The larger the percentage of the population that enters the labour force, the larger the potential output and standard of living. Growth in the labour force implies expansion potential. The rate of employment of the community’s citizens is a measure of and an influence on the community’s ability to support its local business sector. A decline in employment base or higher than average rates of unemployment can be a warning signal that overall economic activity may be declining. Unemployment does not capture working age residents who are unemployed and are no longer actively seeking employment. The employment rate provides a fuller picture of employment in the community.



Labour Statistics CMA

| CMA | Employment Rate Sept 2019 | Employment % Change 2018-2019 | Participation Rate | Participation Rate % Change 2018-2019 | Unemployment Rate Sept 2019 | Unemployment Rate % Change 2018-2019 |
|--------------------------------|---------------------------|-------------------------------|--------------------|---------------------------------------|-----------------------------|--------------------------------------|
| Barrie | 65.1% | -1.8% | 69.2% | -1.9% | 5.9% | 0.1% |
| Brantford | 67.7% | 9.1% | 70.3% | 8.2% | 3.6% | -2.2% |
| Greater Sudbury | 59.7% | 1.9% | 63.2% | 1.6% | 5.7% | -0.5% |
| Guelph | 66.6% | 0.6% | 70.2% | 1.8% | 5.2% | 1.7% |
| Hamilton | 61.5% | 0.3% | 64.8% | 0.3% | 5.0% | -0.1% |
| Kingston | 59.0% | -1.3% | 62.8% | -1.1% | 6.0% | 0.5% |
| Kitchener/Cambridge / Waterloo | 66.5% | -1.6% | 70.7% | -1.0% | 6.1% | 1.0% |
| London | 55.2% | -3.0% | 59.0% | -2.4% | 6.5% | 1.4% |
| Oshawa | 62.1% | -3.3% | 65.5% | -3.7% | 5.2% | -0.4% |
| Ottawa-Gatineau | 67.2% | 2.9% | 70.3% | 2.9% | 4.4% | -0.1% |
| Peterborough | 56.1% | -6.0% | 58.7% | -7.1% | 4.4% | -1.2% |
| St Catharines-Niagara | 55.7% | -1.1% | 59.1% | -2.3% | 5.9% | -1.6% |
| Thunder Bay | 58.3% | -2.8% | 62.1% | -2.4% | 6.0% | 0.7% |
| Toronto | 63.1% | 1.5% | 67.0% | 1.4% | 5.8% | -0.3% |
| Windsor | 57.0% | 1.3% | 60.7% | 0.7% | 6.2% | -1.0% |
| Ontario | 61.9% | 0.6% | 65.8% | 0.6% | 5.8% | -0.2% |

Source: Stats Canada

Assessment Per Capita (Sorted by Unweighted Assessment)

Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality’s ability to generate revenues. Assessment per capita statistics have been compared to provide an indication of the “richness” of the assessment base in each municipality.

Unweighted assessment provides the actual current value assessment of the properties.

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.

| Municipality | 2019 | | Unweighted Ranking | Weighted Ranking |
|------------------|----------------------------------|--------------------------------|--------------------|------------------|
| | Unweighted Assessment per Capita | Weighted Assessment per Capita | | |
| Elliot Lake | \$ 51,516 | \$ 57,776 | low | low |
| Windsor | \$ 74,419 | \$ 91,734 | low | low |
| Espanola | \$ 77,477 | \$ 99,474 | low | low |
| Cornwall | \$ 79,185 | \$ 103,812 | low | low |
| Hawkesbury | \$ 80,527 | \$ 95,615 | low | low |
| Timmins | \$ 83,302 | \$ 100,272 | low | low |
| St. Thomas | \$ 83,322 | \$ 97,800 | low | low |
| Welland | \$ 85,314 | \$ 95,537 | low | low |
| Sault Ste. Marie | \$ 91,563 | \$ 118,708 | low | low |
| Owen Sound | \$ 92,606 | \$ 111,229 | low | low |
| Ingersoll | \$ 94,335 | \$ 114,821 | low | low |
| Thunder Bay | \$ 97,351 | \$ 120,764 | low | low |
| Port Colborne | \$ 99,962 | \$ 112,076 | low | low |
| Sarnia | \$ 101,051 | \$ 115,878 | low | low |
| Tillsonburg | \$ 101,528 | \$ 119,609 | low | low |
| Brockville | \$ 101,582 | \$ 125,071 | low | low |
| Quinte West | \$ 103,210 | \$ 112,798 | low | low |
| Belleville | \$ 105,474 | \$ 133,344 | low | mid |
| North Bay | \$ 106,674 | \$ 127,273 | low | low |
| Greater Sudbury | \$ 107,011 | \$ 132,528 | low | mid |
| Parry Sound | \$ 107,077 | \$ 124,215 | low | low |
| St. Catharines | \$ 107,115 | \$ 124,025 | low | low |
| Brantford | \$ 107,403 | \$ 129,103 | low | low |
| St. Marys | \$ 108,345 | \$ 122,829 | low | low |
| London | \$ 109,619 | \$ 126,025 | low | low |
| Peterborough | \$ 110,458 | \$ 125,717 | low | low |
| Thorold | \$ 116,540 | \$ 129,078 | low | low |
| Fort Erie | \$ 116,999 | \$ 125,397 | low | low |
| Kenora | \$ 117,518 | \$ 139,157 | low | mid |
| Kitchener | \$ 121,060 | \$ 142,696 | low | mid |
| Stratford | \$ 122,800 | \$ 149,025 | low | mid |
| Niagara Falls | \$ 124,593 | \$ 151,037 | low | mid |
| Orillia | \$ 124,949 | \$ 147,013 | low | mid |
| Minto | \$ 124,999 | \$ 105,009 | low | low |
| Oshawa | \$ 125,370 | \$ 140,282 | low | mid |
| Cambridge | \$ 127,350 | \$ 154,787 | low | mid |

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

| Municipality | 2019 Unweighted Assessment per Capita | 2019 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|-------------------|------------------------------------------------|----------------------------------------------|-----------------------|---------------------|
| Kingsville | \$ 127,438 | \$ 108,625 | mid | low |
| Chatham-Kent | \$ 128,504 | \$ 101,731 | mid | low |
| Strathroy-Caradoc | \$ 128,746 | \$ 119,218 | mid | low |
| Hamilton | \$ 131,785 | \$ 155,620 | mid | mid |
| Orangeville | \$ 133,773 | \$ 142,345 | mid | mid |
| Greenstone | \$ 134,754 | \$ 136,583 | mid | mid |
| Lakeshore | \$ 135,348 | \$ 127,725 | mid | low |
| Barrie | \$ 138,630 | \$ 149,092 | mid | mid |
| Haldimand | \$ 141,063 | \$ 133,182 | mid | mid |
| West Lincoln | \$ 141,282 | \$ 129,736 | mid | low |
| Clarington | \$ 142,413 | \$ 146,364 | mid | mid |
| Kingston | \$ 142,793 | \$ 172,470 | mid | mid |
| Guelph | \$ 146,202 | \$ 173,210 | mid | mid |
| Brampton | \$ 148,516 | \$ 157,615 | mid | mid |
| Norfolk | \$ 148,715 | \$ 131,021 | mid | mid |
| Pelham | \$ 148,980 | \$ 147,955 | mid | mid |
| Lincoln | \$ 149,127 | \$ 148,902 | mid | mid |
| Brockton | \$ 151,578 | \$ 111,120 | mid | low |
| Grimsby | \$ 154,570 | \$ 164,748 | mid | mid |
| Wellington North | \$ 158,516 | \$ 121,570 | mid | low |
| Central Elgin | \$ 159,540 | \$ 137,174 | mid | mid |
| Whitby | \$ 161,579 | \$ 173,186 | mid | mid |
| Centre Wellington | \$ 163,198 | \$ 154,914 | mid | mid |
| Wainfleet | \$ 163,820 | \$ 146,925 | mid | mid |
| West Grey | \$ 166,254 | \$ 126,474 | mid | low |
| Wilmot | \$ 166,571 | \$ 155,427 | mid | mid |
| Georgina | \$ 167,038 | \$ 166,112 | mid | mid |
| Brock | \$ 167,115 | \$ 148,109 | mid | mid |
| Ottawa | \$ 167,733 | \$ 196,463 | mid | high |
| Waterloo | \$ 171,007 | \$ 203,468 | mid | high |
| Brant | \$ 172,480 | \$ 165,703 | mid | mid |
| Southgate | \$ 173,742 | \$ 122,663 | mid | low |
| Meaford | \$ 173,922 | \$ 159,281 | mid | mid |
| Woolwich | \$ 175,142 | \$ 175,514 | mid | high |
| Georgian Bluffs | \$ 175,654 | \$ 163,608 | mid | mid |
| Collingwood | \$ 178,738 | \$ 184,583 | mid | high |
| Wellesley | \$ 178,771 | \$ 142,995 | mid | mid |
| New Tecumseth | \$ 179,607 | \$ 177,105 | mid | high |

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

| Municipality | 2019 Unweighted Assessment per Capita | 2019 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|------------------------|------------------------------------------------|----------------------------------------------|-----------------------|---------------------|
| Prince Edward County | \$ 179,665 | \$ 169,565 | high | mid |
| Saugeen Shores | \$ 183,126 | \$ 179,519 | high | high |
| Huntsville | \$ 189,547 | \$ 190,002 | high | high |
| Pickering | \$ 190,652 | \$ 203,655 | high | high |
| Bracebridge | \$ 191,426 | \$ 191,796 | high | high |
| Springwater | \$ 191,543 | \$ 178,420 | high | high |
| Innisfil | \$ 194,754 | \$ 190,247 | high | high |
| North Dumfries | \$ 198,072 | \$ 207,932 | high | high |
| Milton | \$ 198,465 | \$ 214,179 | high | high |
| Kincardine | \$ 205,963 | \$ 181,812 | high | high |
| Newmarket | \$ 206,234 | \$ 214,968 | high | high |
| Halton Hills | \$ 206,543 | \$ 218,548 | high | high |
| Mississauga | \$ 207,168 | \$ 233,726 | high | high |
| North Perth | \$ 207,307 | \$ 135,685 | high | mid |
| Erin | \$ 211,391 | \$ 193,671 | high | high |
| Guelph-Eramosa | \$ 213,556 | \$ 191,392 | high | high |
| Burlington | \$ 219,852 | \$ 248,500 | high | high |
| Middlesex Centre | \$ 221,797 | \$ 164,969 | high | mid |
| Grey Highlands | \$ 221,947 | \$ 182,511 | high | high |
| South Bruce Peninsula | \$ 223,430 | \$ 214,705 | high | high |
| Mapleton | \$ 232,858 | \$ 146,383 | high | mid |
| Whitchurch-Stouffville | \$ 234,365 | \$ 235,050 | high | high |
| Toronto | \$ 240,787 | \$ 341,842 | high | high |
| Caledon | \$ 247,045 | \$ 248,549 | high | high |
| Markham | \$ 261,214 | \$ 270,461 | high | high |
| Lambton Shores | \$ 263,951 | \$ 228,915 | high | high |
| Gravenhurst | \$ 266,409 | \$ 266,950 | high | high |
| Aurora | \$ 269,679 | \$ 277,350 | high | high |
| Niagara-on-the-Lake | \$ 271,000 | \$ 285,604 | high | high |
| Richmond Hill | \$ 290,017 | \$ 297,134 | high | high |
| East Gwillimbury | \$ 290,651 | \$ 287,429 | high | high |
| Puslinch | \$ 291,303 | \$ 303,650 | high | high |
| Oakville | \$ 291,445 | \$ 316,835 | high | high |
| North Middlesex | \$ 294,896 | \$ 147,141 | high | mid |
| Vaughan | \$ 298,400 | \$ 317,148 | high | high |
| King | \$ 328,235 | \$ 316,088 | high | high |
| Average | \$ 163,809 | \$ 165,385 | | |
| Median | \$ 156,543 | \$ 148,506 | | |

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

Eastern Municipalities

| Municipality | 2019 Unweighted Assessment per Capita | 2019 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|----------------------|------------------------------------------------|----------------------------------------------|-----------------------|---------------------|
| Cornwall | \$ 79,185 | \$ 103,812 | low | low |
| Hawkesbury | \$ 80,527 | \$ 95,615 | low | low |
| Brockville | \$ 101,582 | \$ 125,071 | low | low |
| Quinte West | \$ 103,210 | \$ 112,798 | low | low |
| Belleville | \$ 105,474 | \$ 133,344 | low | mid |
| Peterborough | \$ 110,458 | \$ 125,717 | low | low |
| Kingston | \$ 142,793 | \$ 172,470 | mid | mid |
| Ottawa | \$ 167,733 | \$ 196,463 | mid | high |
| Prince Edward County | \$ 179,665 | \$ 169,565 | high | mid |
| Eastern Avg | \$ 118,959 | \$ 137,206 | | |
| Median | \$ 105,474 | \$ 125,717 | | |

Niagara/Hamilton Municipalities

| Municipality | 2019 Unweighted Assessment per Capita | 2019 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|----------------------|------------------------------------------------|----------------------------------------------|-----------------------|---------------------|
| Welland | \$ 85,314 | \$ 95,537 | low | low |
| Port Colborne | \$ 99,962 | \$ 112,076 | low | low |
| St. Catharines | \$ 107,115 | \$ 124,025 | low | low |
| Thorold | \$ 116,540 | \$ 129,078 | low | low |
| Fort Erie | \$ 116,999 | \$ 125,397 | low | low |
| Niagara Falls | \$ 124,593 | \$ 151,037 | low | mid |
| Hamilton | \$ 131,785 | \$ 155,620 | mid | mid |
| West Lincoln | \$ 141,282 | \$ 129,736 | mid | low |
| Pelham | \$ 148,980 | \$ 147,955 | mid | mid |
| Lincoln | \$ 149,127 | \$ 148,902 | mid | mid |
| Grimsby | \$ 154,570 | \$ 164,748 | mid | mid |
| Wainfleet | \$ 163,820 | \$ 146,925 | mid | mid |
| Niagara-on-the-Lake | \$ 271,000 | \$ 285,604 | high | high |
| Niagara/Hamilton Avg | \$ 139,314 | \$ 147,434 | | |
| Median | \$ 131,785 | \$ 146,925 | | |

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

GTA Municipalities

| Municipality | 2019 Unweighted Assessment per Capita | 2019 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|------------------------|------------------------------------------------|----------------------------------------------|-----------------------|---------------------|
| Oshawa | \$ 125,370 | \$ 140,282 | low | mid |
| Clarington | \$ 142,413 | \$ 146,364 | mid | mid |
| Brampton | \$ 148,516 | \$ 157,615 | mid | mid |
| Whitby | \$ 161,579 | \$ 173,186 | mid | mid |
| Georgina | \$ 167,038 | \$ 166,112 | mid | mid |
| Brock | \$ 167,115 | \$ 148,109 | mid | mid |
| Pickering | \$ 190,652 | \$ 203,655 | high | high |
| Milton | \$ 198,465 | \$ 214,179 | high | high |
| Newmarket | \$ 206,234 | \$ 214,968 | high | high |
| Halton Hills | \$ 206,543 | \$ 218,548 | high | high |
| Mississauga | \$ 207,168 | \$ 233,726 | high | high |
| Burlington | \$ 219,852 | \$ 248,500 | high | high |
| Whitchurch-Stouffville | \$ 234,365 | \$ 235,050 | high | high |
| Toronto | \$ 240,787 | \$ 341,842 | high | high |
| Caledon | \$ 247,045 | \$ 248,549 | high | high |
| Markham | \$ 261,214 | \$ 270,461 | high | high |
| Aurora | \$ 269,679 | \$ 277,350 | high | high |
| Richmond Hill | \$ 290,017 | \$ 297,134 | high | high |
| East Gwillimbury | \$ 290,651 | \$ 287,429 | high | high |
| Oakville | \$ 291,445 | \$ 316,835 | high | high |
| Vaughan | \$ 298,400 | \$ 317,148 | high | high |
| King | \$ 328,235 | \$ 316,088 | high | high |
| GTA Avg | \$ 222,399 | \$ 235,142 | | |
| Median | \$ 213,510 | \$ 234,388 | | |

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

Northern Municipalities

| Municipality | 2019 Unweighted Assessment per Capita | 2019 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|------------------|------------------------------------------------|----------------------------------------------|-----------------------|---------------------|
| Elliot Lake | \$ 51,516 | \$ 57,776 | low | low |
| Espanola | \$ 77,477 | \$ 99,474 | low | low |
| Timmins | \$ 83,302 | \$ 100,272 | low | low |
| Sault Ste. Marie | \$ 91,563 | \$ 118,708 | low | low |
| Thunder Bay | \$ 97,351 | \$ 120,764 | low | low |
| North Bay | \$ 106,674 | \$ 127,273 | low | low |
| Greater Sudbury | \$ 107,011 | \$ 132,528 | low | mid |
| Parry Sound | \$ 107,077 | \$ 124,215 | low | low |
| Kenora | \$ 117,518 | \$ 139,157 | low | mid |
| Greenstone | \$ 134,754 | \$ 136,583 | mid | mid |
| North Avg | \$ 97,424 | \$ 115,675 | | |
| Median | \$ 102,013 | \$ 122,489 | | |

Simcoe/Muskoka/Dufferin Municipalities

| Municipality | 2019 Unweighted Assessment per Capita | 2019 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|------------------------|------------------------------------------------|----------------------------------------------|-----------------------|---------------------|
| Orillia | \$ 124,949 | \$ 147,013 | low | mid |
| Orangeville | \$ 133,773 | \$ 142,345 | mid | mid |
| Barrie | \$ 138,630 | \$ 149,092 | mid | mid |
| Collingwood | \$ 178,738 | \$ 184,583 | mid | high |
| New Tecumseth | \$ 179,607 | \$ 177,105 | mid | high |
| Huntsville | \$ 189,547 | \$ 190,002 | high | high |
| Bracebridge | \$ 191,426 | \$ 191,796 | high | high |
| Springwater | \$ 191,543 | \$ 178,420 | high | high |
| Innisfil | \$ 194,754 | \$ 190,247 | high | high |
| Gravenhurst | \$ 266,409 | \$ 266,950 | high | high |
| Simcoe/Musk./Duff. Avg | \$ 178,938 | \$ 181,755 | | |
| Median | \$ 184,577 | \$ 181,502 | | |

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

| Municipality | 2019 Unweighted Assessment per Capita | 2019 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|-----------------------|------------------------------------------------|----------------------------------------------|-----------------------|---------------------|
| Windsor | \$ 74,419 | \$ 91,734 | low | low |
| St. Thomas | \$ 83,322 | \$ 97,800 | low | low |
| Owen Sound | \$ 92,606 | \$ 111,229 | low | low |
| Ingersoll | \$ 94,335 | \$ 114,821 | low | low |
| Sarnia | \$ 101,051 | \$ 115,878 | low | low |
| Tillsonburg | \$ 101,528 | \$ 119,609 | low | low |
| Brantford | \$ 107,403 | \$ 129,103 | low | low |
| St. Marys | \$ 108,345 | \$ 122,829 | low | low |
| London | \$ 109,619 | \$ 126,025 | low | low |
| Kitchener | \$ 121,060 | \$ 142,696 | low | mid |
| Stratford | \$ 122,800 | \$ 149,025 | low | mid |
| Minto | \$ 124,999 | \$ 105,009 | low | low |
| Cambridge | \$ 127,350 | \$ 154,787 | low | mid |
| Kingsville | \$ 127,438 | \$ 108,625 | mid | low |
| Chatham-Kent | \$ 128,504 | \$ 101,731 | mid | low |
| Strathroy-Caradoc | \$ 128,746 | \$ 119,218 | mid | low |
| Lakeshore | \$ 135,348 | \$ 127,725 | mid | low |
| Haldimand | \$ 141,063 | \$ 133,182 | mid | mid |
| Guelph | \$ 146,202 | \$ 173,210 | mid | mid |
| Norfolk | \$ 148,715 | \$ 131,021 | mid | mid |
| Brockton | \$ 151,578 | \$ 111,120 | mid | low |
| Wellington North | \$ 158,516 | \$ 121,570 | mid | low |
| Central Elgin | \$ 159,540 | \$ 137,174 | mid | mid |
| Centre Wellington | \$ 163,198 | \$ 154,914 | mid | mid |
| West Grey | \$ 166,254 | \$ 126,474 | mid | low |
| Wilmot | \$ 166,571 | \$ 155,427 | mid | mid |
| Waterloo | \$ 171,007 | \$ 203,468 | mid | high |
| Brant | \$ 172,480 | \$ 165,703 | mid | mid |
| Southgate | \$ 173,742 | \$ 122,663 | mid | low |
| Meaford | \$ 173,922 | \$ 159,281 | mid | mid |
| Woolwich | \$ 175,142 | \$ 175,514 | mid | high |
| Georgian Bluffs | \$ 175,654 | \$ 163,608 | mid | mid |
| Wellesley | \$ 178,771 | \$ 142,995 | mid | mid |
| Saugeen Shores | \$ 183,126 | \$ 179,519 | high | high |
| North Dumfries | \$ 198,072 | \$ 207,932 | high | high |
| Kincardine | \$ 205,963 | \$ 181,812 | high | high |
| North Perth | \$ 207,307 | \$ 135,685 | high | mid |
| Erin | \$ 211,391 | \$ 193,671 | high | high |
| Guelph-Eramosa | \$ 213,556 | \$ 191,392 | high | high |
| Middlesex Centre | \$ 221,797 | \$ 164,969 | high | mid |
| Grey Highlands | \$ 221,947 | \$ 182,511 | high | high |
| South Bruce Peninsula | \$ 223,430 | \$ 214,705 | high | high |
| Mapleton | \$ 232,858 | \$ 146,383 | high | mid |
| Lambton Shores | \$ 263,951 | \$ 228,915 | high | high |
| Puslinch | \$ 291,303 | \$ 303,650 | high | high |
| North Middlesex | \$ 294,896 | \$ 147,141 | high | mid |
| Southwest Avg | \$ 162,627 | \$ 149,858 | | |
| Median | \$ 161,369 | \$ 142,846 | | |

Unweighted Assessment—Trend

The tables on the next several pages reflect the change in unweighted assessment from 2014-2019. The changes in assessment trends are related to new growth as well as changes in market value of existing properties. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2018-2019 % change in assessment.

| | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|------------------|----------------|----------------|----------------|----------------|----------------|------------------------|
| North Bay | 4.9% | 5.1% | -1.1% | 2.3% | 1.5% | low |
| Brockville | 3.6% | 6.2% | -2.5% | 1.5% | 2.0% | low |
| Parry Sound | N/A | 2.7% | -5.0% | 4.5% | 2.2% | low |
| Espanola | N/A | N/A | N/A | N/A | 2.3% | low |
| Owen Sound | 2.5% | 2.0% | -0.9% | 1.4% | 2.4% | low |
| Ingersoll | 5.4% | 3.2% | 2.3% | 4.8% | 2.7% | low |
| Elliot Lake | 5.1% | 4.7% | -1.0% | 2.3% | 2.8% | low |
| Greenstone | 2.2% | 1.9% | 3.4% | 4.7% | 2.9% | low |
| Cornwall | 6.4% | 6.7% | -1.4% | 5.7% | 2.9% | low |
| Gravenhurst | 3.1% | 3.0% | 1.7% | 3.3% | 3.1% | low |
| Greater Sudbury | 6.3% | 4.9% | -1.0% | 4.1% | 3.1% | low |
| Timmins | 6.5% | 5.8% | -1.0% | 2.9% | 3.4% | low |
| Ottawa | 6.5% | 7.2% | 5.8% | 3.8% | 3.5% | low |
| Sarnia | 2.0% | 2.3% | 2.5% | 3.8% | 3.6% | low |
| Bracebridge | 2.5% | 2.6% | 0.9% | 3.0% | 3.7% | low |
| Port Colborne | 3.0% | 2.2% | 1.5% | 4.3% | 3.8% | low |
| Huntsville | 2.8% | 2.4% | 1.4% | 3.7% | 3.9% | low |
| Sault Ste. Marie | 6.3% | 6.2% | 2.2% | 4.5% | 3.9% | low |
| Tillsonburg | 3.3% | 2.6% | 1.5% | 5.0% | 4.0% | low |
| St. Marys | N/A | 3.0% | 3.1% | 2.7% | 4.2% | low |
| St. Catharines | 2.8% | 2.4% | 2.7% | 5.1% | 4.2% | low |
| Welland | 3.0% | 1.9% | 3.4% | 4.9% | 4.7% | low |
| Saugeen Shores | 6.0% | 5.1% | -0.3% | 3.6% | 4.7% | low |
| Kenora | 6.5% | 6.1% | 3.8% | 5.1% | 4.8% | low |
| Stratford | 4.0% | 3.8% | 3.3% | 4.7% | 5.0% | low |
| Fort Erie | 1.9% | 1.8% | -0.2% | 3.8% | 5.2% | low |
| Waterloo | 6.0% | 5.8% | 5.6% | 8.1% | 5.3% | low |
| London | 4.6% | 3.5% | 4.7% | 4.0% | 5.3% | low |
| Cambridge | 3.8% | 3.7% | 4.3% | 5.1% | 5.4% | low |
| St. Thomas | 3.1% | 3.0% | 2.3% | 4.5% | 5.4% | low |
| Kincardine | N/A | 5.4% | 2.0% | 5.6% | 5.5% | low |
| Pelham | 3.3% | 4.0% | 4.3% | 6.5% | 5.5% | low |
| Thunder Bay | 7.1% | 7.5% | 5.6% | 6.1% | 5.5% | low |
| Kitchener | 6.1% | 5.3% | 5.3% | 5.3% | 5.7% | low |

Unweighted Assessment—Trend (cont'd)

| | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|---------------------|----------------|----------------|----------------|----------------|----------------|------------------------|
| Orangeville | 4.1% | 4.3% | 4.6% | 6.4% | 5.8% | mid |
| Erin | N/A | 4.9% | 4.8% | 5.9% | 5.9% | mid |
| Windsor | 1.2% | 1.4% | 2.9% | 2.7% | 5.9% | mid |
| Niagara Falls | 7.2% | 5.0% | -0.9% | 11.2% | 5.9% | mid |
| Orillia | 2.6% | 2.3% | 3.0% | 5.7% | 6.0% | mid |
| Wilmot | 5.3% | 5.2% | 4.9% | 5.8% | 6.0% | mid |
| Brantford | N/A | N/A | N/A | 6.1% | 6.1% | mid |
| Peterborough | 2.9% | 3.0% | 4.5% | 3.0% | 6.1% | mid |
| Puslinch | N/A | 4.3% | 2.0% | 7.1% | 6.2% | mid |
| Belleville | 3.9% | 2.9% | 1.5% | 3.6% | 6.4% | mid |
| Lincoln | 4.5% | 3.7% | 5.2% | 7.6% | 6.4% | mid |
| Grey Highlands | 6.9% | 6.4% | 3.7% | 6.3% | 6.5% | mid |
| Mississauga | 5.5% | 5.1% | 6.6% | 6.7% | 6.5% | mid |
| Quinte West | 4.1% | 3.1% | 2.8% | 4.6% | 6.7% | mid |
| Guelph | 6.4% | 3.8% | 8.6% | 6.7% | 6.8% | mid |
| Strathroy-Caradoc | 4.5% | 4.2% | 6.2% | 5.7% | 6.8% | mid |
| Burlington | 6.2% | 5.3% | 6.9% | 7.8% | 7.0% | mid |
| Guelph-Eramosa | N/A | 4.6% | 6.2% | 7.2% | 7.1% | mid |
| Norfolk | N/A | N/A | N/A | N/A | 7.1% | mid |
| Wainfleet | 2.8% | 2.9% | 6.3% | 6.5% | 7.1% | mid |
| Niagara-on-the-Lake | 9.7% | 6.4% | 7.4% | 9.0% | 7.1% | mid |
| Central Elgin | N/A | N/A | 3.6% | 5.4% | 7.2% | mid |
| Caledon | 7.1% | 6.3% | 7.3% | 8.4% | 7.2% | mid |
| North Dumfries | 3.6% | 3.9% | 6.0% | 6.7% | 7.3% | mid |
| Lambton Shores | 5.7% | 5.7% | 5.3% | 6.5% | 7.3% | mid |
| Hamilton | 4.5% | 4.8% | 6.3% | 7.3% | 7.3% | mid |
| Chatham-Kent | N/A | 4.8% | 5.3% | 6.8% | 7.4% | mid |
| Collingwood | 3.6% | 3.9% | 4.6% | 5.6% | 7.4% | mid |
| Haldimand | N/A | N/A | 5.1% | 7.3% | 7.5% | mid |
| Brant | 5.2% | 5.9% | 6.3% | 3.1% | 7.5% | mid |
| Woolwich | 5.3% | 4.2% | 6.4% | 6.5% | 7.7% | mid |
| Meaford | 5.2% | 4.5% | 0.4% | 0.3% | 7.7% | mid |
| Barrie | 3.3% | 2.8% | 7.5% | 6.7% | 7.8% | mid |
| Thorold | 3.7% | 3.9% | 3.4% | 6.2% | 7.9% | mid |

Unweighted Assessment—Trend (cont'd)

| | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|
| Prince Edward County | 4.2% | 4.4% | 5.0% | 4.6% | 8.0% | high |
| Wellesley | 5.8% | 5.0% | 8.7% | 8.9% | 8.0% | high |
| Minto | N/A | 4.6% | 7.5% | 7.3% | 8.1% | high |
| Vaughan | 7.5% | 6.3% | 9.0% | 9.1% | 8.2% | high |
| Brock | 4.1% | 3.7% | 4.9% | 5.9% | 8.4% | high |
| Oakville | 7.7% | 6.9% | 7.5% | 10.0% | 8.5% | high |
| Halton Hills | 6.2% | 4.8% | 6.4% | 7.2% | 8.5% | high |
| Brockton | N/A | N/A | N/A | N/A | 8.5% | high |
| Centre Wellington | N/A | 4.8% | 5.9% | 6.6% | 8.6% | high |
| Wellington North | N/A | 5.5% | 9.3% | 9.1% | 8.7% | high |
| Whitby | 4.3% | 4.1% | 9.6% | 9.2% | 8.7% | high |
| Brampton | 7.4% | 7.3% | 8.4% | 8.8% | 8.7% | high |
| Middlesex Centre | 7.4% | 6.6% | 6.6% | 7.8% | 8.9% | high |
| Clarington | 4.7% | 4.4% | 8.6% | 9.3% | 8.9% | high |
| Oshawa | 3.2% | 3.8% | 10.6% | 10.2% | 8.9% | high |
| West Lincoln | 3.6% | 4.5% | 9.4% | 10.2% | 9.0% | high |
| Georgina | 4.6% | 5.1% | 8.7% | 9.8% | 9.0% | high |
| Springwater | 4.8% | 4.4% | 6.3% | 12.1% | 9.1% | high |
| Toronto | 6.7% | 6.7% | 8.8% | 8.7% | 9.2% | high |
| Grimsby | 4.8% | 4.3% | 7.9% | 8.8% | 9.2% | high |
| Milton | 9.1% | 7.6% | 7.6% | 9.8% | 9.3% | high |
| Newmarket | 6.3% | 5.6% | 9.3% | 10.4% | 9.4% | high |
| Pickering | 4.5% | 4.6% | 3.8% | 13.7% | 9.7% | high |
| Mapleton | N/A | 8.4% | 11.5% | 10.9% | 10.0% | high |
| Markham | 8.5% | 7.9% | 11.5% | 10.6% | 10.1% | high |
| King | 10.3% | 10.1% | 8.4% | 10.7% | 10.6% | high |
| Whitchurch-Stouffville | 6.6% | 5.7% | 10.4% | 10.6% | 10.8% | high |
| North Middlesex | N/A | N/A | 12.6% | 11.8% | 10.8% | high |
| Richmond Hill | 8.1% | 7.5% | 13.0% | 11.7% | 10.9% | high |
| Aurora | 7.3% | 8.8% | 11.5% | 11.5% | 11.1% | high |
| Innisfil | 4.7% | 6.1% | 8.0% | 12.5% | 11.3% | high |
| Kingston | 1.3% | 4.8% | 3.7% | 4.7% | 11.5% | high |
| North Perth | N/A | N/A | 12.6% | 12.2% | 11.5% | high |
| East Gwillimbury | 5.5% | 4.6% | 13.4% | 15.9% | 22.7% | high |
| Average | 5.0% | 4.7% | 5.1% | 6.7% | 6.9% | |
| Median | 4.8% | 4.6% | 5.2% | 6.4% | 7.0% | |

Unweighted Assessment—Trend (Grouped by Location, sorted by 2018-2019)

| Eastern | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| Brockville | 3.6% | 6.2% | -2.5% | 1.5% | 2.0% | low |
| Cornwall | 6.4% | 6.7% | -1.4% | 5.7% | 2.9% | low |
| Ottawa | 6.5% | 7.2% | 5.8% | 3.8% | 3.5% | low |
| Peterborough | 2.9% | 3.0% | 4.5% | 3.0% | 6.1% | mid |
| Belleville | 3.9% | 2.9% | 1.5% | 3.6% | 6.4% | mid |
| Quinte West | 4.1% | 3.1% | 2.8% | 4.6% | 6.7% | mid |
| Prince Edward County | 4.2% | 4.4% | 5.0% | 4.6% | 8.0% | high |
| Kingston | 1.3% | 4.8% | 3.7% | 4.7% | 11.5% | high |
| Average | 4.1% | 4.8% | 2.4% | 3.9% | 5.9% | |
| Median | 4.0% | 4.6% | 3.3% | 4.2% | 6.2% | |

| Niagara/Hamilton | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| Port Colborne | 3.0% | 2.2% | 1.5% | 4.3% | 3.8% | low |
| St. Catharines | 2.8% | 2.4% | 2.7% | 5.1% | 4.2% | low |
| Welland | 3.0% | 1.9% | 3.4% | 4.9% | 4.7% | low |
| Fort Erie | 1.9% | 1.8% | -0.2% | 3.8% | 5.2% | low |
| Pelham | 3.3% | 4.0% | 4.3% | 6.5% | 5.5% | low |
| Niagara Falls | 7.2% | 5.0% | -0.9% | 11.2% | 5.9% | mid |
| Lincoln | 4.5% | 3.7% | 5.2% | 7.6% | 6.4% | mid |
| Wainfleet | 2.8% | 2.9% | 6.3% | 6.5% | 7.1% | mid |
| Niagara-on-the-Lake | 9.7% | 6.4% | 7.4% | 9.0% | 7.1% | mid |
| Hamilton | 4.5% | 4.8% | 6.3% | 7.3% | 7.3% | mid |
| Thorold | 3.7% | 3.9% | 3.4% | 6.2% | 7.9% | mid |
| West Lincoln | 3.6% | 4.5% | 9.4% | 10.2% | 9.0% | high |
| Grimsby | 4.8% | 4.3% | 7.9% | 8.8% | 9.2% | high |
| Average | 4.2% | 3.7% | 4.4% | 7.0% | 6.4% | |
| Median | 3.6% | 3.9% | 4.3% | 6.5% | 6.4% | |

Unweighted Assessment—Trend (Grouped by Location, sorted by 2018-2019) (cont'd)

| GTA | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| Mississauga | 5.5% | 5.1% | 6.6% | 6.7% | 6.5% | mid |
| Burlington | 6.2% | 5.3% | 6.9% | 7.8% | 7.0% | mid |
| Caledon | 7.1% | 6.3% | 7.3% | 8.4% | 7.2% | mid |
| Vaughan | 7.5% | 6.3% | 9.0% | 9.1% | 8.2% | high |
| Brock | 4.1% | 3.7% | 4.9% | 5.9% | 8.4% | high |
| Oakville | 7.7% | 6.9% | 7.5% | 10.0% | 8.5% | high |
| Halton Hills | 6.2% | 4.8% | 6.4% | 7.2% | 8.5% | high |
| Whitby | 4.3% | 4.1% | 9.6% | 9.2% | 8.7% | high |
| Brampton | 7.4% | 7.3% | 8.4% | 8.8% | 8.7% | high |
| Clarington | 4.7% | 4.4% | 8.6% | 9.3% | 8.9% | high |
| Oshawa | 3.2% | 3.8% | 10.6% | 10.2% | 8.9% | high |
| Georgina | 4.6% | 5.1% | 8.7% | 9.8% | 9.0% | high |
| Toronto | 6.7% | 6.7% | 8.8% | 8.7% | 9.2% | high |
| Milton | 9.1% | 7.6% | 7.6% | 9.8% | 9.3% | high |
| Newmarket | 6.3% | 5.6% | 9.3% | 10.4% | 9.4% | high |
| Pickering | 4.5% | 4.6% | 3.8% | 13.7% | 9.7% | high |
| Markham | 8.5% | 7.9% | 11.5% | 10.6% | 10.1% | high |
| King | 5.6% | 10.1% | 8.4% | 10.7% | 10.6% | high |
| Whitchurch-Stouffville | 6.6% | 5.7% | 10.4% | 10.6% | 10.8% | high |
| Richmond Hill | 8.1% | 7.5% | 13.0% | 11.7% | 10.9% | high |
| Aurora | 7.3% | 8.8% | 11.5% | 11.5% | 11.1% | high |
| East Gwillimbury | 5.5% | 4.6% | 13.4% | 15.9% | 22.7% | high |
| Average | 6.2% | 6.0% | 8.7% | 9.8% | 9.6% | |
| Median | 6.3% | 5.7% | 8.6% | 9.8% | 8.9% | |

Unweighted Assessment—Trend (Grouped by Location, sorted by 2018-19) (cont'd)

| Southwest | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|-------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Owen Sound | 2.5% | 2.0% | -0.9% | 1.4% | 2.4% | low |
| Ingersoll | 5.4% | 3.2% | 2.3% | 4.8% | 2.7% | low |
| Sarnia | 2.0% | 2.3% | 2.5% | 3.8% | 3.6% | low |
| Tillsonburg | 3.3% | 2.6% | 1.5% | 5.0% | 4.0% | low |
| St. Marys | N/A | 3.0% | 3.1% | 2.7% | 4.2% | low |
| Saugeen Shores | 6.0% | 5.1% | -0.3% | 3.6% | 4.7% | low |
| Stratford | 4.0% | 3.8% | 3.3% | 4.7% | 5.0% | low |
| Waterloo | 6.0% | 5.8% | 5.6% | 8.1% | 5.3% | low |
| London | 4.6% | 3.5% | 4.7% | 4.0% | 5.3% | low |
| Cambridge | 3.8% | 3.7% | 4.3% | 5.1% | 5.4% | low |
| St. Thomas | 3.1% | 3.0% | 2.3% | 4.5% | 5.4% | low |
| Kincardine | N/A | 5.4% | 2.0% | 5.6% | 5.5% | low |
| Kitchener | 6.1% | 5.3% | 5.3% | 5.3% | 5.7% | low |
| Erin | N/A | 4.9% | 4.8% | 5.9% | 5.9% | mid |
| Windsor | 1.2% | 1.4% | 2.9% | 2.7% | 5.9% | mid |
| Wilmot | 5.3% | 5.2% | 4.9% | 5.8% | 6.0% | mid |
| Brantford | N/A | N/A | N/A | 6.1% | 6.1% | mid |
| Puslinch | N/A | 4.3% | 2.0% | 7.1% | 6.2% | mid |
| Grey Highlands | 6.9% | 6.4% | 3.7% | 6.3% | 6.5% | mid |
| Guelph | 6.4% | 3.8% | 8.6% | 6.7% | 6.8% | mid |
| Strathroy-Caradoc | 4.5% | 4.2% | 6.2% | 5.7% | 6.8% | mid |
| Guelph-Eramosa | N/A | 4.6% | 6.2% | 7.2% | 7.1% | mid |
| Norfolk | N/A | N/A | N/A | N/A | 7.1% | mid |
| Central Elgin | N/A | N/A | 3.6% | 5.4% | 7.2% | mid |
| North Dumfries | 3.6% | 3.9% | 6.0% | 6.7% | 7.3% | mid |
| Lambton Shores | 5.7% | 5.7% | 5.3% | 6.5% | 7.3% | mid |
| Chatham-Kent | N/A | 4.8% | 5.3% | 6.8% | 7.4% | mid |
| Haldimand | N/A | N/A | 5.1% | 7.3% | 7.5% | mid |
| Brant | 5.2% | 5.9% | 6.3% | 3.1% | 7.5% | mid |
| Woolwich | 5.3% | 4.2% | 6.4% | 6.5% | 7.7% | mid |
| Meaford | 5.2% | 4.5% | 0.4% | 0.3% | 7.7% | mid |
| Welllesley | 5.8% | 5.0% | 8.7% | 8.9% | 8.0% | high |
| Minto | N/A | 4.6% | 7.5% | 7.3% | 8.1% | high |
| Brockton | N/A | N/A | N/A | N/A | 8.5% | high |
| Centre Wellington | N/A | 4.8% | 5.9% | 6.6% | 8.6% | high |
| Wellington North | N/A | 5.5% | 9.3% | 9.1% | 8.7% | high |
| Middlesex Centre | 7.4% | 6.6% | 6.6% | 7.8% | 8.9% | high |
| Mapleton | N/A | 8.4% | 11.5% | 10.9% | 10.0% | high |
| North Middlesex | N/A | N/A | 12.6% | 11.8% | 10.8% | high |
| North Perth | N/A | N/A | 12.6% | 12.2% | 11.5% | high |
| Average | 4.8% | 4.5% | 5.1% | 6.0% | 6.7% | |
| Median | 5.2% | 4.6% | 5.1% | 6.0% | 6.8% | |

Unweighted Assessment—Trend (Grouped by Location, sorted by 2018-19 (cont'd)

| North | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| North Bay | 4.9% | 5.1% | -1.1% | 2.3% | 1.5% | low |
| Parry Sound | N/A | 2.7% | -5.0% | 4.5% | 2.2% | low |
| Espanola | N/A | N/A | N/A | N/A | 2.3% | low |
| Elliot Lake | 5.1% | 4.7% | -1.0% | 2.3% | 2.8% | low |
| Greenstone | 2.2% | 1.9% | 3.4% | 4.7% | 2.9% | low |
| Greater Sudbury | 6.3% | 4.9% | -1.0% | 4.1% | 3.1% | low |
| Timmins | 6.5% | 5.8% | -1.0% | 2.9% | 3.4% | low |
| Sault Ste. Marie | 6.3% | 6.2% | 2.2% | 4.5% | 3.9% | low |
| Kenora | 6.5% | 6.1% | 3.8% | 5.1% | 4.8% | low |
| Thunder Bay | 7.1% | 7.5% | 5.6% | 6.1% | 5.5% | low |
| Average | 5.6% | 5.0% | 0.7% | 4.1% | 3.2% | |
| Median | 6.3% | 5.1% | -1.0% | 4.5% | 3.0% | |

| Simcoe/Musk./Duff. | 2014 - 2015 | 2015 - 2016 | 2016 - 2017 | 2017 - 2018 | 2018 - 2019 | Ranking 2018 - 2019 |
|--------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Gravenhurst | 3.1% | 3.0% | 1.7% | 3.3% | 3.1% | low |
| Bracebridge | 2.5% | 2.6% | 0.9% | 3.0% | 3.7% | low |
| Huntsville | 2.8% | 2.4% | 1.4% | 3.7% | 3.9% | low |
| Orangeville | 4.1% | 4.3% | 4.6% | 6.4% | 5.8% | mid |
| Orillia | 2.6% | 2.3% | 3.0% | 5.7% | 6.0% | mid |
| Collingwood | 3.6% | 3.9% | 4.6% | 5.6% | 7.4% | mid |
| Barrie | 3.3% | 2.8% | 7.5% | 6.7% | 7.8% | mid |
| Springwater | 4.8% | 4.4% | 6.3% | 12.1% | 9.1% | high |
| Innisfil | 4.7% | 6.1% | 8.0% | 12.5% | 11.3% | high |
| Average | 3.5% | 3.5% | 4.2% | 6.5% | 6.5% | |
| Median | 3.3% | 3.0% | 4.6% | 5.7% | 6.0% | |

2019 Unweighted Assessment Composition (Sorted Alphabetically)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests | Landfill |
|-------------------|-------------|-------------------|------------|------------|-----------|-----------|---------|----------|
| Aurora | 88.2% | 0.8% | 9.0% | 1.7% | 0.1% | 0.1% | 0.0% | 0.0% |
| Barrie | 76.5% | 4.3% | 16.7% | 2.2% | 0.2% | 0.1% | 0.0% | 0.0% |
| Belleville | 70.3% | 4.8% | 20.1% | 2.9% | 0.4% | 1.5% | 0.0% | 0.0% |
| Bracebridge | 87.4% | 1.5% | 9.0% | 0.9% | 0.5% | 0.1% | 0.5% | 0.0% |
| Brampton | 81.5% | 1.8% | 13.2% | 3.2% | 0.2% | 0.1% | 0.0% | 0.0% |
| Brant | 69.9% | 0.4% | 5.2% | 4.2% | 0.4% | 19.8% | 0.1% | 0.0% |
| Brantford | 75.4% | 4.3% | 15.2% | 4.4% | 0.2% | 0.4% | 0.0% | 0.0% |
| Brock | 75.4% | 0.9% | 3.8% | 1.0% | 0.2% | 18.4% | 0.3% | 0.0% |
| Brockton | 54.1% | 1.9% | 5.4% | 0.6% | 0.2% | 37.6% | 0.2% | 0.0% |
| Brockville | 75.7% | 6.8% | 14.7% | 2.5% | 0.4% | 0.0% | 0.0% | 0.0% |
| Burlington | 78.9% | 3.8% | 14.0% | 2.7% | 0.2% | 0.4% | 0.0% | 0.0% |
| Caledon | 79.5% | 0.2% | 10.6% | 3.3% | 0.1% | 5.6% | 0.7% | 0.1% |
| Cambridge | 75.1% | 4.6% | 14.8% | 5.1% | 0.2% | 0.3% | 0.0% | 0.0% |
| Central Elgin | 73.1% | 0.1% | 3.4% | 0.5% | 0.3% | 22.5% | 0.2% | 0.0% |
| Centre Wellington | 77.4% | 1.1% | 5.3% | 1.5% | 0.2% | 14.6% | 0.0% | 0.0% |
| Chatham-Kent | 49.2% | 1.4% | 7.2% | 1.5% | 1.1% | 39.6% | 0.0% | 0.0% |
| Clarington | 86.1% | 0.9% | 6.5% | 2.1% | 0.4% | 3.8% | 0.2% | 0.0% |
| Collingwood | 84.5% | 1.7% | 12.0% | 1.5% | 0.1% | 0.1% | 0.0% | 0.0% |
| Cornwall | 68.6% | 5.5% | 23.5% | 1.9% | 0.3% | 0.2% | 0.0% | 0.0% |
| East Gwillimbury | 87.8% | 0.2% | 6.6% | 1.1% | 0.2% | 4.0% | 0.2% | 0.0% |
| Elliot Lake | 79.7% | 8.3% | 10.7% | 0.6% | 0.8% | 0.0% | 0.0% | 0.0% |
| Erin | 79.0% | 0.2% | 3.4% | 1.2% | 0.1% | 15.4% | 0.7% | 0.0% |
| Espanola | 83.5% | 1.6% | 11.2% | 3.0% | 0.5% | 0.1% | 0.2% | 0.0% |
| Fort Erie | 88.6% | 1.0% | 7.2% | 1.3% | 0.4% | 1.4% | 0.0% | 0.0% |
| Georgian Bluffs | 82.0% | 0.1% | 5.0% | 0.7% | 0.5% | 11.1% | 0.6% | 0.0% |
| Georgina | 90.5% | 1.2% | 5.4% | 0.3% | 0.2% | 2.4% | 0.1% | 0.0% |
| Gravenhurst | 90.8% | 0.9% | 7.1% | 0.3% | 0.7% | 0.1% | 0.2% | 0.0% |
| Greater Sudbury | 79.5% | 4.2% | 13.2% | 2.7% | 0.3% | 0.2% | 0.0% | 0.0% |
| Greenstone | 27.5% | 0.6% | 15.0% | 1.1% | 55.8% | 0.0% | 0.0% | 0.0% |
| Grey Highlands | 68.0% | 0.3% | 2.3% | 2.4% | 0.0% | 25.6% | 1.4% | 0.0% |
| Grimsby | 88.3% | 0.6% | 7.9% | 1.2% | 0.2% | 1.8% | 0.0% | 0.0% |
| Guelph | 78.5% | 4.8% | 12.4% | 4.1% | 0.1% | 0.0% | 0.0% | 0.0% |
| Guelph-Eramosa | 74.5% | 0.3% | 4.3% | 1.1% | 0.2% | 19.5% | 0.0% | 0.0% |
| Haldimand | 73.7% | 0.6% | 4.6% | 2.6% | 1.1% | 17.4% | 0.1% | 0.0% |
| Halton Hills | 82.9% | 0.8% | 9.8% | 3.2% | 0.1% | 3.0% | 0.1% | 0.0% |
| Hamilton | 82.0% | 4.0% | 10.1% | 1.6% | 0.4% | 1.9% | 0.0% | 0.0% |

2019 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests | Landfill |
|---------------------|-------------|-------------------|------------|------------|-----------|-----------|---------|----------|
| Hawkesbury | 70.9% | 3.6% | 22.7% | 2.7% | 0.2% | 0.0% | 0.0% | 0.0% |
| Huntsville | 86.1% | 1.0% | 10.2% | 1.2% | 0.9% | 0.1% | 0.5% | 0.0% |
| Ingersoll | 80.9% | 1.9% | 10.3% | 6.6% | 0.3% | 0.1% | 0.0% | 0.0% |
| Innisfil | 87.5% | 0.2% | 6.0% | 0.8% | 0.3% | 5.1% | 0.1% | 0.0% |
| Kenora | 82.7% | 1.7% | 11.6% | 2.1% | 1.9% | 0.1% | 0.0% | 0.0% |
| Kincardine | 61.1% | 0.9% | 10.3% | 4.6% | 0.0% | 23.0% | 0.2% | 0.0% |
| King | 88.7% | 0.2% | 3.6% | 0.8% | 0.3% | 6.2% | 0.3% | 0.0% |
| Kingston | 74.0% | 8.4% | 15.7% | 1.0% | 0.3% | 0.5% | 0.0% | 0.0% |
| Kingsville | 68.4% | 0.9% | 6.0% | 1.5% | 0.5% | 22.6% | 0.0% | 0.0% |
| Kitchener | 79.0% | 6.8% | 12.5% | 1.6% | 0.0% | 0.1% | 0.0% | 0.0% |
| Lakeshore | 77.8% | 0.1% | 4.5% | 4.2% | 0.9% | 12.6% | 0.0% | 0.0% |
| Lambton Shores | 70.1% | 0.7% | 5.4% | 0.7% | 0.3% | 22.8% | 0.0% | 0.0% |
| Lincoln | 77.6% | 0.5% | 6.0% | 2.7% | 0.5% | 12.6% | 0.0% | 0.0% |
| London | 80.7% | 3.7% | 13.1% | 1.3% | 0.2% | 1.0% | 0.0% | 0.0% |
| Mapleton | 39.7% | 0.4% | 1.8% | 2.0% | 0.4% | 55.7% | 0.0% | 0.0% |
| Markham | 85.5% | 1.0% | 11.7% | 1.5% | 0.1% | 0.2% | 0.0% | 0.0% |
| Meaford | 77.6% | 1.7% | 5.7% | 0.2% | 0.4% | 13.4% | 1.0% | 0.0% |
| Middlesex Centre | 57.5% | 0.2% | 3.5% | 0.3% | 3.0% | 35.4% | 0.1% | 0.0% |
| Milton | 81.7% | 0.7% | 12.2% | 3.1% | 0.4% | 1.7% | 0.2% | 0.0% |
| Minto | 59.9% | 0.5% | 6.3% | 2.3% | 0.2% | 30.6% | 0.1% | 0.0% |
| Mississauga | 72.8% | 4.0% | 19.5% | 3.6% | 0.1% | 0.0% | 0.0% | 0.0% |
| New Tecumseth | 82.9% | 0.8% | 6.3% | 4.1% | 0.2% | 5.5% | 0.1% | 0.0% |
| Newmarket | 83.9% | 1.8% | 12.1% | 2.0% | 0.1% | 0.0% | 0.0% | 0.0% |
| Niagara Falls | 70.4% | 2.7% | 24.6% | 1.2% | 0.4% | 0.7% | 0.0% | 0.0% |
| Niagara-on-the-Lake | 74.3% | 0.3% | 14.9% | 0.9% | 0.3% | 9.3% | 0.0% | 0.0% |
| Norfolk | 69.0% | 0.7% | 5.6% | 1.2% | 0.6% | 22.5% | 0.4% | 0.0% |
| North Bay | 76.2% | 4.7% | 15.8% | 1.9% | 1.3% | 0.0% | 0.0% | 0.0% |
| North Dumfries | 69.4% | 0.2% | 8.7% | 5.5% | 4.1% | 12.0% | 0.1% | 0.0% |
| North Middlesex | 28.5% | 0.3% | 1.7% | 0.7% | 0.7% | 67.8% | 0.4% | 0.0% |
| North Perth | 42.1% | 0.6% | 5.2% | 1.7% | 0.2% | 50.2% | 0.0% | 0.0% |
| Oakville | 84.9% | 1.9% | 11.3% | 1.7% | 0.1% | 0.1% | 0.0% | 0.0% |
| Orangeville | 83.6% | 1.9% | 12.9% | 1.5% | 0.1% | 0.0% | 0.0% | 0.0% |
| Orillia | 76.0% | 5.5% | 16.7% | 1.5% | 0.2% | 0.0% | 0.0% | 0.0% |
| Oshawa | 79.8% | 5.8% | 12.0% | 1.7% | 0.2% | 0.5% | 0.0% | 0.0% |
| Ottawa | 75.1% | 5.5% | 17.2% | 1.0% | 0.2% | 0.9% | 0.0% | 0.0% |
| Owen Sound | 74.0% | 7.4% | 16.8% | 1.4% | 0.3% | 0.2% | 0.0% | 0.0% |
| Parry Sound | 73.0% | 3.5% | 22.0% | 1.2% | 0.2% | 0.1% | 0.0% | 0.0% |
| Pelham | 89.2% | 0.7% | 3.5% | 0.1% | 0.6% | 5.8% | 0.1% | 0.0% |
| Peterborough | 77.1% | 7.1% | 14.2% | 1.3% | 0.2% | 0.1% | 0.0% | 0.0% |

2019 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests | Landfill |
|------------------------|--------------|-------------------|--------------|-------------|--------------|--------------|-------------|-------------|
| Pickering | 83.4% | 0.8% | 11.9% | 2.0% | 0.2% | 1.7% | 0.0% | 0.0% |
| Port Colborne | 82.7% | 2.1% | 7.6% | 4.2% | 0.5% | 2.8% | 0.0% | 0.0% |
| Prince Edward County | 83.2% | 1.3% | 5.7% | 0.6% | 0.1% | 8.9% | 0.2% | 0.0% |
| Puslinch | 78.4% | 0.1% | 7.9% | 4.7% | 0.3% | 8.1% | 0.6% | 0.0% |
| Quinte West | 75.7% | 2.5% | 15.4% | 1.5% | 0.8% | 4.1% | 0.1% | 0.0% |
| Richmond Hill | 89.7% | 1.2% | 7.9% | 1.1% | 0.1% | 0.0% | 0.0% | 0.0% |
| Sarnia | 77.6% | 3.8% | 12.3% | 3.1% | 0.7% | 2.5% | 0.0% | 0.0% |
| Saugeen Shores | 87.6% | 1.8% | 5.9% | 0.1% | 0.2% | 4.4% | 0.1% | 0.0% |
| Sault Ste. Marie | 77.6% | 5.8% | 14.5% | 1.6% | 0.4% | 0.0% | 0.0% | 0.0% |
| South Bruce Peninsula | 88.1% | 0.5% | 3.9% | 0.5% | 0.2% | 6.3% | 0.5% | 0.0% |
| Southgate | 54.9% | 0.2% | 1.5% | 1.9% | 0.1% | 40.8% | 0.6% | 0.0% |
| Springwater | 84.0% | 0.2% | 3.6% | 0.9% | 0.6% | 10.2% | 0.5% | 0.0% |
| St. Catharines | 79.0% | 4.9% | 13.8% | 1.3% | 0.2% | 0.9% | 0.0% | 0.0% |
| St. Marys | 82.8% | 1.5% | 7.9% | 6.4% | 0.3% | 1.0% | 0.0% | 0.0% |
| St. Thomas | 82.6% | 4.0% | 9.6% | 3.0% | 0.3% | 0.4% | 0.0% | 0.0% |
| Stratford | 79.3% | 4.6% | 12.2% | 3.2% | 0.2% | 0.4% | 0.0% | 0.1% |
| Strathroy-Caradoc | 69.8% | 2.5% | 7.1% | 2.4% | 2.1% | 15.9% | 0.1% | 0.0% |
| Thorold | 81.2% | 4.5% | 8.0% | 3.1% | 1.1% | 2.1% | 0.0% | 0.0% |
| Thunder Bay | 79.4% | 4.1% | 14.9% | 1.2% | 0.3% | 0.0% | 0.0% | 0.0% |
| Tillsonburg | 82.4% | 3.3% | 10.1% | 3.3% | 0.3% | 0.6% | 0.0% | 0.0% |
| Timmins | 80.1% | 2.1% | 15.0% | 2.2% | 0.5% | 0.2% | 0.0% | 0.0% |
| Toronto | 74.1% | 7.1% | 17.6% | 1.2% | 0.1% | 0.0% | 0.0% | 0.0% |
| Vaughan | 79.3% | 0.3% | 15.0% | 5.0% | 0.2% | 0.2% | 0.0% | 0.0% |
| Wainfleet | 80.4% | 0.0% | 1.9% | 0.4% | 0.5% | 16.7% | 0.1% | 0.0% |
| Waterloo | 74.0% | 9.7% | 14.1% | 2.0% | 0.1% | 0.0% | 0.0% | 0.0% |
| Welland | 85.2% | 3.6% | 8.7% | 1.6% | 0.4% | 0.4% | 0.0% | 0.0% |
| Wellesley | 57.2% | 0.1% | 2.4% | 4.5% | 0.2% | 35.4% | 0.2% | 0.0% |
| Wellington North | 51.2% | 1.1% | 5.3% | 2.1% | 0.2% | 39.9% | 0.2% | 0.0% |
| West Grey | 61.7% | 0.4% | 2.7% | 1.0% | 0.4% | 31.6% | 2.2% | 0.0% |
| West Lincoln | 74.2% | 0.3% | 3.5% | 1.5% | 1.3% | 19.1% | 0.1% | 0.0% |
| Whitby | 86.4% | 2.1% | 9.5% | 1.4% | 0.2% | 0.4% | 0.0% | 0.0% |
| Whitchurch-Stouffville | 89.5% | 0.5% | 6.2% | 1.5% | 0.1% | 2.0% | 0.1% | 0.0% |
| Wilmot | 77.5% | 0.8% | 4.0% | 1.1% | 0.3% | 16.2% | 0.2% | 0.0% |
| Windsor | 74.7% | 4.1% | 17.4% | 3.3% | 0.4% | 0.2% | 0.0% | 0.0% |
| Woolwich | 68.9% | 0.9% | 9.7% | 3.4% | 0.3% | 16.8% | 0.0% | 0.0% |
| Average | 75.9% | 2.3% | 9.8% | 2.1% | 0.9% | 8.9% | 0.1% | 0.0% |
| Median | 78.4% | 1.3% | 9.5% | 1.6% | 0.3% | 1.7% | 0.0% | 0.0% |
| Min | 27.5% | 0.0% | 1.5% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| Max | 90.8% | 9.7% | 24.6% | 6.6% | 55.8% | 67.8% | 2.2% | 0.1% |

**Top 10 Municipalities With Highest Proportion of Unweighted Assessment
Per Type of Assessment**

| Municipality | Residential |
|------------------------|-------------|
| Gravenhurst | 90.8% |
| Georgina | 90.5% |
| Richmond Hill | 89.7% |
| Whitchurch-Stouffville | 89.5% |
| Pelham | 89.2% |
| King | 88.7% |
| Fort Erie | 88.6% |
| Grimsby | 88.3% |
| Aurora | 88.2% |
| South Bruce Peninsula | 88.1% |

| Municipality | Industrial |
|----------------|------------|
| Ingersoll | 6.6% |
| St. Marys | 6.4% |
| North Dumfries | 5.5% |
| Cambridge | 5.1% |
| Vaughan | 5.0% |
| Puslinch | 4.7% |
| Kincardine | 4.6% |
| Wellesley | 4.5% |
| Brantford | 4.4% |
| Brant | 4.2% |

| Municipality | Multi-Residential |
|------------------|-------------------|
| Waterloo | 9.7% |
| Kingston | 8.4% |
| Elliot Lake | 8.3% |
| Owen Sound | 7.4% |
| Peterborough | 7.1% |
| Toronto | 7.1% |
| Brockville | 6.8% |
| Kitchener | 6.8% |
| Oshawa | 5.8% |
| Sault Ste. Marie | 5.8% |

| Municipality | Farmlands |
|------------------|-----------|
| North Middlesex | 67.8% |
| Mapleton | 55.7% |
| North Perth | 50.2% |
| Southgate | 40.8% |
| Wellington North | 39.9% |
| Chatham-Kent | 39.6% |
| Brockton | 37.6% |
| Middlesex Centre | 35.4% |
| Wellesley | 35.4% |
| West Grey | 31.6% |

| Municipality | Commercial |
|---------------|------------|
| Niagara Falls | 24.6% |
| Cornwall | 23.5% |
| Hawkesbury | 22.7% |
| Parry Sound | 22.0% |
| Belleville | 20.1% |
| Mississauga | 19.5% |
| Toronto | 17.6% |
| Windsor | 17.4% |
| Ottawa | 17.2% |
| Owen Sound | 16.8% |

| Municipality | Pipelines |
|-------------------|-----------|
| Greenstone | 55.8% |
| North Dumfries | 4.1% |
| Middlesex Centre | 3.0% |
| Strathroy-Caradoc | 2.1% |
| Kenora | 1.9% |
| North Bay | 1.3% |
| West Lincoln | 1.3% |
| Chatham-Kent | 1.1% |
| Thorold | 1.1% |
| Haldimand | 1.1% |

2019 Weighted Assessment Composition (Sorted Alphabetically)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests | Landfill |
|-------------------|-------------|-------------------|------------|------------|-----------|-----------|---------|----------|
| Aurora | 85.8% | 0.8% | 11.0% | 2.3% | 0.1% | 0.0% | 0.0% | 0.0% |
| Barrie | 71.1% | 4.0% | 21.9% | 2.7% | 0.2% | 0.0% | 0.0% | 0.0% |
| Belleville | 55.6% | 8.3% | 30.1% | 5.3% | 0.4% | 0.3% | 0.0% | 0.0% |
| Bracebridge | 87.3% | 1.5% | 9.8% | 0.9% | 0.4% | 0.0% | 0.1% | 0.0% |
| Brampton | 76.8% | 2.8% | 15.9% | 4.3% | 0.2% | 0.0% | 0.0% | 0.0% |
| Brant | 72.8% | 0.7% | 10.0% | 10.9% | 0.7% | 4.9% | 0.0% | 0.0% |
| Brantford | 62.7% | 6.4% | 22.4% | 8.0% | 0.3% | 0.1% | 0.0% | 0.1% |
| Brock | 85.1% | 1.8% | 6.2% | 2.3% | 0.3% | 4.1% | 0.1% | 0.0% |
| Brockton | 73.7% | 2.5% | 9.1% | 1.5% | 0.2% | 12.8% | 0.1% | 0.0% |
| Brockville | 61.4% | 9.8% | 23.0% | 5.2% | 0.5% | 0.0% | 0.0% | 0.0% |
| Burlington | 69.8% | 6.7% | 17.8% | 5.3% | 0.2% | 0.1% | 0.0% | 0.0% |
| Caledon | 79.0% | 0.4% | 14.2% | 5.2% | 0.1% | 0.9% | 0.2% | 0.1% |
| Cambridge | 61.8% | 6.4% | 23.6% | 8.0% | 0.2% | 0.1% | 0.0% | 0.0% |
| Central Elgin | 84.9% | 0.3% | 6.5% | 1.3% | 0.4% | 6.5% | 0.0% | 0.0% |
| Centre Wellington | 81.5% | 2.1% | 8.3% | 3.8% | 0.4% | 3.8% | 0.0% | 0.0% |
| Chatham-Kent | 62.2% | 3.4% | 17.6% | 3.9% | 1.8% | 11.0% | 0.0% | 0.2% |
| Clarington | 83.7% | 1.7% | 9.0% | 4.2% | 0.4% | 0.7% | 0.1% | 0.0% |
| Collingwood | 81.9% | 1.9% | 14.3% | 1.8% | 0.2% | 0.0% | 0.0% | 0.0% |
| Cornwall | 52.3% | 9.2% | 34.4% | 3.7% | 0.4% | 0.0% | 0.0% | 0.0% |
| East Gwillimbury | 88.7% | 0.2% | 8.3% | 1.5% | 0.1% | 1.0% | 0.0% | 0.0% |
| Elliot Lake | 71.1% | 13.8% | 14.0% | 0.6% | 0.5% | 0.0% | 0.0% | 0.0% |
| Erin | 86.3% | 0.4% | 5.5% | 3.2% | 0.2% | 4.2% | 0.2% | 0.0% |
| Espanola | 65.0% | 2.4% | 16.9% | 15.2% | 0.4% | 0.0% | 0.0% | 0.0% |
| Fort Erie | 82.6% | 1.9% | 11.4% | 3.1% | 0.6% | 0.3% | 0.0% | 0.0% |
| Georgian Bluffs | 88.0% | 0.1% | 7.0% | 1.4% | 0.5% | 2.9% | 0.2% | 0.0% |
| Georgina | 91.0% | 1.2% | 6.7% | 0.4% | 0.1% | 0.6% | 0.0% | 0.0% |
| Gravenhurst | 90.6% | 0.9% | 7.7% | 0.3% | 0.5% | 0.0% | 0.1% | 0.0% |
| Greater Sudbury | 64.2% | 6.2% | 20.7% | 8.4% | 0.6% | 0.0% | 0.0% | 0.0% |
| Greenstone | 27.1% | 1.2% | 22.1% | 2.7% | 46.8% | 0.0% | 0.0% | 0.0% |
| Grey Highlands | 82.7% | 0.4% | 3.6% | 5.3% | 0.1% | 7.5% | 0.4% | 0.0% |
| Grimsby | 82.8% | 1.2% | 12.6% | 2.7% | 0.3% | 0.4% | 0.0% | 0.0% |
| Guelph | 66.3% | 6.9% | 19.1% | 7.5% | 0.2% | 0.0% | 0.0% | 0.0% |
| Guelph-Eramosa | 83.1% | 0.7% | 7.2% | 2.9% | 0.6% | 5.4% | 0.0% | 0.0% |
| Haldimand | 78.0% | 1.3% | 8.1% | 6.2% | 1.7% | 4.6% | 0.0% | 0.0% |
| Halton Hills | 78.3% | 1.6% | 13.4% | 6.0% | 0.1% | 0.6% | 0.0% | 0.0% |
| Hamilton | 69.5% | 8.2% | 16.7% | 4.7% | 0.6% | 0.3% | 0.0% | 0.0% |
| Hawkesbury | 59.7% | 6.0% | 27.4% | 6.7% | 0.2% | 0.0% | 0.0% | 0.0% |

2019 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

| Municipality | Multi- | | | | | | | |
|---------------------|-------------|-------------|------------|------------|-----------|-----------|---------|----------|
| | Residential | Residential | Commercial | Industrial | Pipelines | Farmlands | Forests | Landfill |
| Huntsville | 85.9% | 0.9% | 11.1% | 1.3% | 0.6% | 0.0% | 0.1% | 0.0% |
| Ingersoll | 66.4% | 3.4% | 16.0% | 13.9% | 0.3% | 0.0% | 0.0% | 0.0% |
| Innisfil | 89.6% | 0.2% | 7.4% | 1.0% | 0.5% | 1.3% | 0.0% | 0.0% |
| Kenora | 69.8% | 2.2% | 21.1% | 4.3% | 2.5% | 0.0% | 0.0% | 0.0% |
| Kincardine | 69.2% | 1.0% | 14.3% | 9.0% | 0.0% | 6.5% | 0.0% | 0.0% |
| King | 92.1% | 0.2% | 4.6% | 1.1% | 0.3% | 1.6% | 0.1% | 0.0% |
| Kingston | 61.3% | 10.7% | 25.5% | 2.1% | 0.3% | 0.1% | 0.0% | 0.0% |
| Kingsville | 80.3% | 2.0% | 7.1% | 3.2% | 0.8% | 6.6% | 0.0% | 0.0% |
| Kitchener | 67.0% | 9.7% | 20.7% | 2.6% | 0.0% | 0.0% | 0.0% | 0.0% |
| Lakeshore | 82.4% | 0.2% | 4.4% | 8.4% | 1.2% | 3.3% | 0.0% | 0.0% |
| Lambton Shores | 80.8% | 1.3% | 9.9% | 1.6% | 0.4% | 5.9% | 0.0% | 0.0% |
| Lincoln | 77.7% | 1.1% | 10.2% | 6.9% | 0.9% | 3.1% | 0.0% | 0.0% |
| London | 70.2% | 5.6% | 21.8% | 2.0% | 0.3% | 0.1% | 0.0% | 0.0% |
| Mapleton | 63.1% | 1.2% | 4.3% | 7.7% | 1.5% | 22.1% | 0.0% | 0.0% |
| Markham | 82.6% | 1.0% | 14.2% | 2.1% | 0.1% | 0.0% | 0.0% | 0.0% |
| Meaford | 84.7% | 2.6% | 8.1% | 0.4% | 0.4% | 3.5% | 0.3% | 0.0% |
| Middlesex Centre | 77.3% | 0.6% | 5.3% | 0.7% | 4.2% | 11.9% | 0.0% | 0.0% |
| Milton | 75.7% | 1.2% | 16.3% | 6.0% | 0.4% | 0.3% | 0.0% | 0.0% |
| Minto | 71.3% | 1.1% | 11.2% | 6.6% | 0.6% | 9.1% | 0.0% | 0.0% |
| Mississauga | 64.6% | 4.7% | 25.7% | 5.0% | 0.1% | 0.0% | 0.0% | 0.0% |
| New Tecumseth | 84.1% | 0.9% | 7.9% | 5.4% | 0.3% | 1.4% | 0.0% | 0.0% |
| Newmarket | 80.5% | 1.8% | 14.8% | 2.9% | 0.1% | 0.0% | 0.0% | 0.0% |
| Niagara Falls | 58.1% | 4.3% | 34.5% | 2.4% | 0.5% | 0.1% | 0.0% | 0.1% |
| Niagara-on-the-Lake | 70.5% | 0.5% | 24.3% | 2.0% | 0.5% | 2.2% | 0.0% | 0.0% |
| Norfolk | 78.3% | 1.4% | 10.6% | 2.3% | 0.9% | 6.4% | 0.1% | 0.0% |
| North Bay | 63.9% | 7.9% | 24.8% | 2.1% | 1.3% | 0.0% | 0.0% | 0.0% |
| North Dumfries | 66.1% | 0.4% | 16.0% | 10.0% | 4.5% | 2.9% | 0.0% | 0.0% |
| North Middlesex | 57.1% | 1.1% | 3.8% | 2.4% | 1.4% | 34.0% | 0.2% | 0.0% |
| North Perth | 64.2% | 1.2% | 10.0% | 5.1% | 0.3% | 19.2% | 0.0% | 0.0% |
| Oakville | 78.1% | 3.5% | 14.9% | 3.4% | 0.1% | 0.0% | 0.0% | 0.0% |
| Orangeville | 78.6% | 3.8% | 14.6% | 3.0% | 0.1% | 0.0% | 0.0% | 0.0% |
| Orillia | 64.6% | 6.4% | 26.2% | 2.2% | 0.6% | 0.0% | 0.0% | 0.0% |
| Oshawa | 71.3% | 9.7% | 15.5% | 3.2% | 0.2% | 0.1% | 0.0% | 0.0% |
| Ottawa | 64.2% | 6.4% | 27.1% | 1.9% | 0.3% | 0.2% | 0.0% | 0.0% |
| Owen Sound | 61.6% | 10.6% | 24.7% | 2.4% | 0.7% | 0.0% | 0.0% | 0.0% |
| Parry Sound | 62.9% | 4.5% | 31.0% | 1.4% | 0.2% | 0.0% | 0.0% | 0.0% |
| Pelham | 89.8% | 1.3% | 6.0% | 0.3% | 1.1% | 1.5% | 0.0% | 0.0% |

2019 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests | Landfill |
|------------------------|--------------|-------------------|--------------|--------------|--------------|--------------|-------------|-------------|
| Peterborough | 67.8% | 11.4% | 18.8% | 1.9% | 0.2% | 0.0% | 0.0% | 0.0% |
| Pickering | 78.1% | 1.4% | 16.0% | 3.9% | 0.2% | 0.3% | 0.0% | 0.0% |
| Port Colborne | 73.7% | 3.6% | 11.8% | 9.4% | 0.8% | 0.6% | 0.0% | 0.0% |
| Prince Edward County | 88.2% | 1.9% | 6.7% | 0.9% | 0.1% | 2.2% | 0.0% | 0.0% |
| Puslinch | 75.2% | 0.2% | 11.2% | 10.8% | 0.6% | 1.9% | 0.2% | 0.0% |
| Quinte West | 69.2% | 4.6% | 21.3% | 3.3% | 0.7% | 0.9% | 0.0% | 0.0% |
| Richmond Hill | 87.6% | 1.2% | 9.7% | 1.5% | 0.1% | 0.0% | 0.0% | 0.0% |
| Sarnia | 67.6% | 6.6% | 18.2% | 6.3% | 0.8% | 0.5% | 0.0% | 0.0% |
| Saugeen Shores | 89.3% | 1.8% | 7.3% | 0.2% | 0.2% | 1.1% | 0.0% | 0.0% |
| Sault Ste. Marie | 59.9% | 4.8% | 26.6% | 8.1% | 0.6% | 0.0% | 0.0% | 0.0% |
| South Bruce Peninsula | 91.7% | 0.5% | 5.0% | 0.9% | 0.2% | 1.6% | 0.1% | 0.0% |
| Southgate | 77.8% | 0.5% | 2.7% | 4.9% | 0.1% | 13.9% | 0.2% | 0.0% |
| Springwater | 90.2% | 0.2% | 4.6% | 1.2% | 0.9% | 2.7% | 0.1% | 0.0% |
| St. Catharines | 68.2% | 8.0% | 20.6% | 2.7% | 0.3% | 0.2% | 0.0% | 0.0% |
| St. Marys | 73.0% | 1.5% | 10.8% | 14.0% | 0.4% | 0.2% | 0.0% | 0.0% |
| St. Thomas | 70.3% | 7.7% | 15.2% | 6.4% | 0.3% | 0.1% | 0.0% | 0.0% |
| Stratford | 65.3% | 7.5% | 19.8% | 6.9% | 0.3% | 0.1% | 0.0% | 0.1% |
| Strathroy-Caradoc | 75.3% | 4.8% | 8.7% | 4.5% | 2.4% | 4.3% | 0.0% | 0.0% |
| Thorold | 73.3% | 5.6% | 12.3% | 6.7% | 1.6% | 0.5% | 0.0% | 0.0% |
| Thunder Bay | 64.0% | 7.4% | 25.3% | 2.5% | 0.8% | 0.0% | 0.0% | 0.0% |
| Tillsonburg | 69.9% | 6.1% | 16.1% | 7.4% | 0.3% | 0.1% | 0.0% | 0.0% |
| Timmins | 66.5% | 3.0% | 25.1% | 4.5% | 0.9% | 0.0% | 0.0% | 0.0% |
| Toronto | 52.2% | 11.3% | 34.2% | 2.3% | 0.1% | 0.0% | 0.0% | 0.0% |
| Vaughan | 74.6% | 0.3% | 17.9% | 7.0% | 0.1% | 0.0% | 0.0% | 0.0% |
| Wainfleet | 89.6% | 0.1% | 3.6% | 1.1% | 0.9% | 4.7% | 0.0% | 0.0% |
| Waterloo | 62.2% | 11.4% | 23.0% | 3.3% | 0.1% | 0.0% | 0.0% | 0.1% |
| Welland | 76.0% | 6.2% | 13.2% | 3.8% | 0.7% | 0.1% | 0.0% | 0.1% |
| Wellesley | 71.6% | 0.2% | 5.8% | 11.0% | 0.3% | 11.1% | 0.0% | 0.0% |
| Wellington North | 66.8% | 2.6% | 10.2% | 6.6% | 0.6% | 13.0% | 0.1% | 0.0% |
| West Grey | 81.2% | 0.8% | 4.5% | 2.3% | 0.5% | 10.0% | 0.7% | 0.0% |
| West Lincoln | 80.7% | 0.7% | 6.6% | 4.3% | 2.4% | 5.2% | 0.0% | 0.1% |
| Whitby | 80.6% | 3.7% | 12.7% | 2.7% | 0.2% | 0.1% | 0.0% | 0.0% |
| Whitchurch-Stouffville | 89.2% | 0.5% | 7.5% | 2.1% | 0.1% | 0.5% | 0.0% | 0.0% |
| Wilmot | 83.0% | 1.6% | 8.4% | 2.3% | 0.4% | 4.3% | 0.0% | 0.0% |
| Windsor | 60.6% | 6.6% | 25.4% | 6.8% | 0.6% | 0.0% | 0.0% | 0.0% |
| Woolwich | 68.8% | 1.4% | 18.9% | 6.4% | 0.4% | 4.2% | 0.0% | 0.0% |
| Average | 73.9% | 3.4% | 14.6% | 4.3% | 1.0% | 2.7% | 0.0% | 0.0% |
| Median | 73.7% | 1.9% | 13.7% | 3.2% | 0.4% | 0.3% | 0.0% | 0.0% |
| Min | 27.1% | 0.1% | 2.7% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% |
| Max | 92.1% | 13.8% | 34.5% | 15.2% | 46.8% | 34.0% | 0.7% | 0.2% |

2019 Shift In Tax Burden—Unweighted to Weighted Residential Assessment

As shown in the table, tax ratios typically shift the burden from residential to non-residential properties. Approximately 64% 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.

| Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted | Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|------------------|-----------------------------------|---------------------------------|---------------------------------|------------------------|-----------------------------------|---------------------------------|---------------------------------|
| Toronto | 74.1% | 52.2% | -29.6% | Elliot Lake | 79.7% | 71.1% | -10.8% |
| Cornwall | 68.6% | 52.3% | -23.7% | Port Colborne | 82.7% | 73.7% | -10.8% |
| Sault Ste. Marie | 77.6% | 59.9% | -22.9% | Welland | 85.2% | 76.0% | -10.7% |
| Espanola | 83.5% | 65.0% | -22.1% | Oshawa | 79.8% | 71.3% | -10.6% |
| Belleville | 70.3% | 55.6% | -20.9% | Thorold | 81.2% | 73.3% | -9.7% |
| Thunder Bay | 79.4% | 64.0% | -19.4% | Quinte West | 75.7% | 69.2% | -8.5% |
| Greater Sudbury | 79.5% | 64.2% | -19.3% | Oakville | 84.9% | 78.1% | -8.0% |
| Windsor | 74.7% | 60.6% | -18.9% | Milton | 81.7% | 75.7% | -7.3% |
| Brockville | 75.7% | 61.4% | -18.8% | Barrie | 76.5% | 71.1% | -7.0% |
| Ingersoll | 80.9% | 66.4% | -17.8% | Whitby | 86.4% | 80.6% | -6.7% |
| Cambridge | 75.1% | 61.8% | -17.7% | Fort Erie | 88.6% | 82.6% | -6.7% |
| Stratford | 79.3% | 65.3% | -17.6% | Pickering | 83.4% | 78.1% | -6.4% |
| Niagara Falls | 70.4% | 58.1% | -17.5% | Grimsby | 88.3% | 82.8% | -6.2% |
| Kingston | 74.0% | 61.3% | -17.2% | Orangeville | 83.6% | 78.6% | -6.0% |
| Timmins | 80.1% | 66.5% | -16.9% | Vaughan | 79.3% | 74.6% | -5.9% |
| Brantford | 75.4% | 62.7% | -16.8% | Brampton | 81.5% | 76.8% | -5.8% |
| Owen Sound | 74.0% | 61.6% | -16.7% | Halton Hills | 82.9% | 78.3% | -5.5% |
| North Bay | 76.2% | 63.9% | -16.2% | Niagara-on-the-Lake | 74.3% | 70.5% | -5.1% |
| Waterloo | 74.0% | 62.2% | -16.0% | North Dumfries | 69.4% | 66.1% | -4.7% |
| Hawkesbury | 70.9% | 59.7% | -15.8% | Puslinch | 78.4% | 75.2% | -4.1% |
| Guelph | 78.5% | 66.3% | -15.6% | Newmarket | 83.9% | 80.5% | -4.1% |
| Kenora | 82.7% | 69.8% | -15.6% | Markham | 85.5% | 82.6% | -3.4% |
| Hamilton | 82.0% | 69.5% | -15.3% | Collingwood | 84.5% | 81.9% | -3.2% |
| Kitchener | 79.0% | 67.0% | -15.2% | Aurora | 88.2% | 85.8% | -2.8% |
| Tillsonburg | 82.4% | 69.9% | -15.1% | Clarington | 86.1% | 83.7% | -2.7% |
| Orillia | 76.0% | 64.6% | -15.0% | Richmond Hill | 89.7% | 87.6% | -2.4% |
| St. Thomas | 82.6% | 70.3% | -14.9% | Greenstone | 27.5% | 27.1% | -1.3% |
| Ottawa | 75.1% | 64.2% | -14.6% | Caledon | 79.5% | 79.0% | -0.6% |
| Parry Sound | 73.0% | 62.9% | -13.8% | Whitchurch-Stouffville | 89.5% | 89.2% | -0.3% |
| St. Catharines | 79.0% | 68.2% | -13.6% | Huntsville | 86.1% | 85.9% | -0.2% |
| London | 80.7% | 70.2% | -13.0% | Woolwich | 68.9% | 68.8% | -0.2% |
| Sarnia | 77.6% | 67.6% | -12.8% | Gravenhurst | 90.8% | 90.6% | -0.2% |
| Peterborough | 77.1% | 67.8% | -12.1% | Bracebridge | 87.4% | 87.3% | -0.2% |
| St. Marys | 82.8% | 73.0% | -11.8% | Lincoln | 77.6% | 77.7% | 0.2% |
| Burlington | 78.9% | 69.8% | -11.5% | Georgina | 90.5% | 91.0% | 0.6% |
| Mississauga | 72.8% | 64.6% | -11.4% | Pelham | 89.2% | 89.8% | 0.7% |

2019 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)

| Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|-----------------------|------------------------------------------|----------------------------------------|----------------------------------------|
| East Gwillimbury | 87.8% | 88.7% | 1.1% |
| New Tecumseth | 82.9% | 84.1% | 1.4% |
| Saugeen Shores | 87.6% | 89.3% | 2.0% |
| Innisfil | 87.5% | 89.6% | 2.4% |
| King | 88.7% | 92.1% | 3.8% |
| Brant | 69.9% | 72.8% | 4.0% |
| South Bruce Peninsula | 88.1% | 91.7% | 4.1% |
| Centre Wellington | 77.4% | 81.5% | 5.3% |
| Haldimand | 73.7% | 78.0% | 5.9% |
| Prince Edward County | 83.2% | 88.2% | 6.0% |
| Lakeshore | 77.8% | 82.4% | 6.0% |
| Wilmot | 77.5% | 83.0% | 7.2% |
| Springwater | 84.0% | 90.2% | 7.4% |
| Georgian Bluffs | 82.0% | 88.0% | 7.4% |
| Strathroy-Caradoc | 69.8% | 75.3% | 7.9% |
| West Lincoln | 74.2% | 80.7% | 8.9% |
| Erin | 79.0% | 86.3% | 9.1% |
| Meaford | 77.6% | 84.7% | 9.2% |
| Wainfleet | 80.4% | 89.6% | 11.5% |
| Guelph-Eramosa | 74.5% | 83.1% | 11.6% |
| Brock | 75.4% | 85.1% | 12.8% |
| Kincardine | 61.1% | 69.2% | 13.3% |
| Norfolk | 69.0% | 78.3% | 13.5% |
| Lambton Shores | 70.1% | 80.8% | 15.3% |
| Central Elgin | 73.1% | 84.9% | 16.2% |
| Kingsville | 68.4% | 80.3% | 17.3% |
| Minto | 59.9% | 71.3% | 19.0% |
| Grey Highlands | 68.0% | 82.7% | 21.6% |
| Wellesley | 57.2% | 71.6% | 25.0% |
| Chatham-Kent | 49.2% | 62.2% | 26.3% |
| Wellington North | 51.2% | 66.8% | 30.4% |
| West Grey | 61.7% | 81.2% | 31.5% |
| Middlesex Centre | 57.5% | 77.3% | 34.4% |
| Brockton | 54.1% | 73.7% | 36.4% |
| Southgate | 54.9% | 77.8% | 41.6% |
| North Perth | 42.1% | 64.2% | 52.5% |
| Mapleton | 39.7% | 63.1% | 59.1% |
| North Middlesex | 28.5% | 57.1% | 100.4% |
| Average | 75.9% | 73.9% | -0.7% |
| Median | 78.4% | 73.7% | -4.4% |
| Min | 27.5% | 27.1% | -29.6% |
| Max | 90.8% | 92.1% | 100.4% |

Residential Property Types Summary

Residential properties were broken down by the main property types to provide an indication of the housing mix and the median assessment values in each of the area.

(000's)

| Area | Single Family Detached | Home Link | Freehold Town. | Semi-Detached | Single on Water | Condo | Seasonal | Weighted Median Assessed Values |
|----------------------------|------------------------|-----------|----------------|---------------|-----------------|--------|----------|---------------------------------|
| Total Average | \$ 374 | \$ 315 | \$ 294 | \$ 272 | \$ 686 | \$ 237 | \$ 407 | \$ 356 |
| Total Median | \$ 290 | \$ 274 | \$ 262 | \$ 220 | \$ 553 | \$ 223 | \$ 353 | \$ 315 |
| GTA Average | \$ 687 | \$ 486 | \$ 459 | \$ 458 | \$ 1,284 | \$ 336 | \$ 523 | \$ 597 |
| GTA Median | \$ 647 | \$ 482 | \$ 444 | \$ 455 | \$ 757 | \$ 336 | \$ 501 | \$ 576 |
| Niagara/Hamilton Average | \$ 319 | \$ 280 | \$ 294 | \$ 224 | \$ 623 | \$ 213 | \$ 471 | \$ 312 |
| Niagara/Hamilton Median | \$ 295 | \$ 290 | \$ 290 | \$ 212 | \$ 553 | \$ 210 | \$ 541 | \$ 323 |
| Eastern Average | \$ 258 | \$ 242 | \$ 230 | \$ 201 | \$ 468 | \$ 198 | \$ 284 | \$ 252 |
| Eastern Median | \$ 229 | \$ 240 | \$ 226 | \$ 176 | \$ 355 | \$ 206 | \$ 294 | \$ 226 |
| North Average | \$ 184 | \$ 185 | \$ 166 | \$ 139 | \$ 337 | \$ 193 | \$ 242 | \$ 191 |
| North Median | \$ 203 | \$ 193 | \$ 173 | \$ 139 | \$ 310 | \$ 206 | \$ 202 | \$ 212 |
| Southwest Average | \$ 309 | \$ 243 | \$ 234 | \$ 240 | \$ 598 | \$ 202 | \$ 389 | \$ 305 |
| Southwest Median | \$ 271 | \$ 224 | \$ 233 | \$ 205 | \$ 528 | \$ 192 | \$ 349 | \$ 278 |
| Simcoe/Musk./Duff. Average | \$ 343 | \$ 264 | \$ 292 | \$ 262 | \$ 699 | \$ 261 | \$ 630 | \$ 366 |
| Simcoe/Musk./Duff. Median | \$ 350 | \$ 252 | \$ 293 | \$ 257 | \$ 608 | \$ 249 | \$ 537 | \$ 345 |

The weighted median assessed value for residential properties range from an average of \$191,000 in northern municipalities to \$597,000 in the GTA.

Building Construction Activity (sorted from lowest to highest 2018 activity per capita)

The table summarizes the 2018 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 2018.

| Municipality | % Res. 2018 | % Non-Res. 2018 | 2018 per Capita | Municipality | % Res. 2018 | % Non-Res. 2018 | 2018 per Capita |
|------------------|-------------|-----------------|-----------------|------------------------|-------------|-----------------|-----------------|
| Chatham-Kent | 95% | 5% | \$ 467 | Hamilton | 66% | 34% | \$ 2,220 |
| Elliot Lake | 78% | 22% | \$ 492 | Kitchener | 70% | 30% | \$ 2,247 |
| Greenstone | 43% | 57% | \$ 517 | Parry Sound | 71% | 29% | \$ 2,317 |
| Thunder Bay | 56% | 44% | \$ 752 | Markham | 47% | 53% | \$ 2,334 |
| Hawkesbury | 37% | 63% | \$ 936 | Mississauga | 53% | 47% | \$ 2,388 |
| Timmins | 39% | 61% | \$ 939 | North Middlesex | 27% | 73% | \$ 2,402 |
| Cornwall | 58% | 42% | \$ 1,018 | Quinte West | 75% | 25% | \$ 2,413 |
| Kenora | 48% | 52% | \$ 1,082 | Georgian Bluffs | 100% | 0% | \$ 2,421 |
| Espanola | 54% | 46% | \$ 1,102 | London | 76% | 24% | \$ 2,453 |
| Owen Sound | 56% | 44% | \$ 1,110 | Oshawa | 72% | 28% | \$ 2,476 |
| Ingersoll | 92% | 8% | \$ 1,129 | West Grey | 76% | 24% | \$ 2,487 |
| Windsor | 52% | 48% | \$ 1,226 | Tillsonburg | 72% | 28% | \$ 2,574 |
| North Bay | 27% | 73% | \$ 1,228 | Guelph | 65% | 35% | \$ 2,592 |
| Sault Ste. Marie | 41% | 59% | \$ 1,247 | Wilmot | 58% | 42% | \$ 2,619 |
| Sarnia | 55% | 45% | \$ 1,256 | South Bruce Peninsula | 84% | 16% | \$ 2,619 |
| St. Catharines | 66% | 34% | \$ 1,265 | North Dumfries | 64% | 36% | \$ 2,652 |
| Brampton | 67% | 33% | \$ 1,298 | Halton Hills | 26% | 74% | \$ 2,661 |
| Georgina | 80% | 20% | \$ 1,352 | Cambridge | 47% | 53% | \$ 2,690 |
| Erin | 86% | 14% | \$ 1,589 | Barrie | 39% | 61% | \$ 2,830 |
| Kingston | 54% | 46% | \$ 1,592 | St. Marys | 71% | 29% | \$ 2,870 |
| Brantford | 60% | 40% | \$ 1,673 | Woolwich | 46% | 54% | \$ 2,882 |
| Brockton | 45% | 55% | \$ 1,677 | Port Colborne | 40% | 60% | \$ 2,891 |
| Greater Sudbury | 31% | 69% | \$ 1,727 | Ottawa | 73% | 27% | \$ 2,936 |
| Welland | 85% | 15% | \$ 1,767 | Fort Erie | 52% | 48% | \$ 2,941 |
| Waterloo | 81% | 19% | \$ 1,841 | Grey Highlands | 71% | 29% | \$ 2,964 |
| St. Thomas | 67% | 33% | \$ 1,992 | Springwater | 85% | 15% | \$ 3,059 |
| Brockville | 0% | 100% | \$ 2,030 | Strathroy-Caradoc | 89% | 11% | \$ 3,162 |
| Haldimand | 49% | 51% | \$ 2,075 | Central Elgin | 79% | 21% | \$ 3,163 |
| Norfolk | 65% | 35% | \$ 2,080 | Collingwood | 83% | 17% | \$ 3,249 |
| Belleville | 49% | 51% | \$ 2,134 | Oakville | 72% | 28% | \$ 3,338 |
| Burlington | 62% | 38% | \$ 2,140 | New Tecumseth | 87% | 13% | \$ 3,371 |
| Peterborough | 48% | 52% | \$ 2,183 | Whitchurch-Stouffville | 91% | 9% | \$ 3,440 |
| Guelph-Eramosa | 73% | 27% | \$ 2,220 | Vaughan | 55% | 45% | \$ 3,443 |

Building Construction Activity (sorted from lowest to highest 2018 activity per capita) (cont'd)

| Municipality | % Res. 2018 | % Non-Res. 2018 | 2018 per Capita |
|---------------------|------------------------|----------------------------|----------------------------|
| Aurora | 63% | 37% | \$ 3,448 |
| Newmarket | 37% | 63% | \$ 3,451 |
| Lakeshore | 68% | 32% | \$ 3,456 |
| Bracebridge | 70% | 30% | \$ 3,523 |
| Wellington North | 40% | 60% | \$ 3,529 |
| Brock | 80% | 20% | \$ 3,542 |
| Whitby | 56% | 44% | \$ 3,548 |
| Kingsville | 53% | 47% | \$ 3,583 |
| Southgate | 0% | 100% | \$ 3,664 |
| Meaford | 80% | 20% | \$ 3,713 |
| West Lincoln | 47% | 53% | \$ 3,731 |
| Pelham | 90% | 10% | \$ 3,786 |
| Orillia | 80% | 20% | \$ 3,794 |
| Minto | 59% | 41% | \$ 3,950 |
| Milton | 84% | 16% | \$ 3,958 |
| Wellesley | 29% | 71% | \$ 4,004 |
| Middlesex Centre | 68% | 32% | \$ 4,058 |
| Caledon | 79% | 21% | \$ 4,181 |
| Clarington | 81% | 19% | \$ 4,193 |
| Pickering | 80% | 20% | \$ 4,294 |
| Lambton Shores | 74% | 26% | \$ 4,418 |
| Brant | 100% | 0% | \$ 4,431 |
| Gravenhurst | 94% | 6% | \$ 4,463 |
| King | 65% | 35% | \$ 4,551 |
| Kincardine | 50% | 50% | \$ 4,603 |
| Huntsville | 89% | 11% | \$ 4,738 |
| Niagara-on-the-Lake | 73% | 27% | \$ 4,908 |
| Lincoln | 72% | 28% | \$ 4,927 |
| Innisfil | 81% | 19% | \$ 5,006 |
| Toronto | 45% | 55% | \$ 5,166 |
| Stratford | 54% | 46% | \$ 5,773 |
| East Gwillimbury | 93% | 7% | \$ 5,842 |
| Saugeen Shores | 86% | 14% | \$ 6,379 |
| Mapleton | 26% | 74% | \$ 7,271 |
| Centre Wellington | 22% | 78% | \$ 7,577 |
| North Perth | 49% | 51% | \$ 7,937 |
| Puslinch | 87% | 13% | \$ 8,258 |
| Average | 63% | 37% | \$ 3,009 |
| Median | 66% | 34% | \$ 2,830 |

Building Construction Activity Trend (Grouped by Location)

| Eastern Municipality | Building Construction Value (000's) | | | 3 Year Per Capita Avg |
|------------------------|-------------------------------------|-------------------|-------------------|-----------------------|
| | 2016 | 2017 | 2018 | |
| Cornwall | \$ 16,405 | \$ 30,149 | \$ 49,526 | \$ 664 |
| Hawkesbury | N/A | N/A | \$ 9,823 | \$ 936 |
| Peterborough | \$ 108,954 | \$ 149,806 | \$ 187,253 | \$ 1,762 |
| Kingston | \$ 218,600 | \$ 400,313 | \$ 205,458 | \$ 2,154 |
| Belleville | \$ 121,538 | \$ 122,013 | \$ 114,322 | \$ 2,273 |
| Brockville | \$ 17,010 | \$ 97,688 | \$ 44,416 | \$ 2,423 |
| Quinte West | \$ 141,395 | \$ 122,200 | \$ 110,159 | \$ 2,780 |
| Ottawa | \$ 2,646,159 | \$ 2,705,350 | \$ 2,953,233 | \$ 2,831 |
| Prince Edward County | \$ 83,204 | N/A | N/A | \$ 3,364 |
| Eastern Average | \$ 419,158 | \$ 518,217 | \$ 459,274 | \$ 2,132 |
| Eastern Median | \$ 115,246 | \$ 122,200 | \$ 112,240 | \$ 2,273 |

| GTA Municipality | Building Construction Value (000's) | | | 3 Year Per Capita Avg |
|------------------------|-------------------------------------|---------------------|---------------------|-----------------------|
| | 2016 | 2017 | 2018 | |
| Georgina | \$ 104,777 | \$ 56,405 | \$ 65,566 | \$ 1,611 |
| Mississauga | \$ 1,455,510 | \$ 1,262,657 | \$ 1,850,388 | \$ 2,013 |
| Markham | \$ 883,308 | \$ 582,098 | \$ 842,145 | \$ 2,221 |
| Brampton | \$ 1,961,496 | \$ 1,447,772 | \$ 864,808 | \$ 2,278 |
| Whitby | \$ 280,107 | \$ 198,721 | \$ 488,694 | \$ 2,396 |
| Richmond Hill | \$ 613,200 | \$ 363,325 | N/A | \$ 2,450 |
| Burlington | \$ 431,921 | \$ 587,588 | \$ 418,708 | \$ 2,509 |
| Oshawa | \$ 454,975 | \$ 614,344 | \$ 427,023 | \$ 2,980 |
| East Gwillimbury | N/A | \$ 5,706 | \$ 151,740 | \$ 3,032 |
| Whitchurch-Stouffville | \$ 140,000 | \$ 139,000 | \$ 185,000 | \$ 3,063 |
| Newmarket | \$ 262,628 | \$ 263,195 | \$ 312,077 | \$ 3,171 |
| Pickering | \$ 210,728 | \$ 298,448 | \$ 418,642 | \$ 3,225 |
| Brock | \$ 16,485 | \$ 64,569 | \$ 43,579 | \$ 3,412 |
| Caledon | \$ 262,630 | \$ 166,235 | \$ 309,769 | \$ 3,476 |
| Clarington | \$ 340,630 | \$ 379,537 | \$ 422,636 | \$ 3,910 |
| Halton Hills | \$ 248,173 | \$ 363,426 | \$ 173,043 | \$ 4,117 |
| Aurora | \$ 278,362 | N/A | \$ 203,916 | \$ 4,234 |
| Vaughan | \$ 1,148,939 | \$ 1,908,214 | \$ 1,137,862 | \$ 4,300 |
| Toronto | \$ 10,297,233 | \$ 14,329,509 | \$ 15,076,704 | \$ 4,631 |
| Oakville | \$ 913,947 | \$ 1,235,513 | \$ 698,239 | \$ 4,679 |
| Milton | \$ 596,372 | \$ 938,908 | \$ 476,943 | \$ 5,743 |
| King | \$ 334,595 | \$ 202,693 | \$ 131,792 | \$ 8,506 |
| GTA Average | \$ 1,011,239 | \$ 1,209,898 | \$ 1,176,156 | \$ 3,544 |
| GTA Median | \$ 340,630 | \$ 363,426 | \$ 418,708 | \$ 3,198 |

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

| Niagara/Hamilton Municipality | Building Construction Value (000's) | | | 3 Year Per Capita Avg |
|-------------------------------|-------------------------------------|-------------------|-------------------|-----------------------|
| | 2016 | 2017 | 2018 | |
| St. Catharines | \$ 149,549 | \$ 196,370 | \$ 176,531 | \$ 1,266 |
| Port Colborne | \$ 32,494 | \$ 27,480 | \$ 54,844 | \$ 2,038 |
| Welland | \$ 81,772 | \$ 162,077 | \$ 98,055 | \$ 2,091 |
| Hamilton | \$ 1,056,238 | \$ 1,364,145 | \$ 1,264,757 | \$ 2,200 |
| Wainfleet | \$ 15,687 | \$ 18,069 | N/A | \$ 2,593 |
| Fort Erie | \$ 94,804 | \$ 88,075 | \$ 95,391 | \$ 2,920 |
| Grimsby | \$ 120,100 | \$ 42,479 | N/A | \$ 2,924 |
| Lincoln | \$ 40,333 | \$ 58,422 | \$ 126,139 | \$ 2,977 |
| Niagara Falls | \$ 279,671 | N/A | N/A | \$ 3,176 |
| Thorold | \$ 55,860 | \$ 90,748 | N/A | \$ 3,763 |
| West Lincoln | \$ 50,382 | \$ 85,170 | \$ 57,903 | \$ 4,250 |
| Pelham | \$ 126,873 | \$ 104,245 | \$ 68,647 | \$ 5,663 |
| Niagara-on-the-Lake | N/A | \$ 133,956 | \$ 96,640 | \$ 5,948 |
| Niagara/Hamilton Avg | \$ 175,314 | \$ 197,603 | \$ 226,545 | \$ 3,216 |
| Niagara/Hamilton Med | \$ 88,288 | \$ 89,412 | \$ 96,640 | \$ 2,924 |

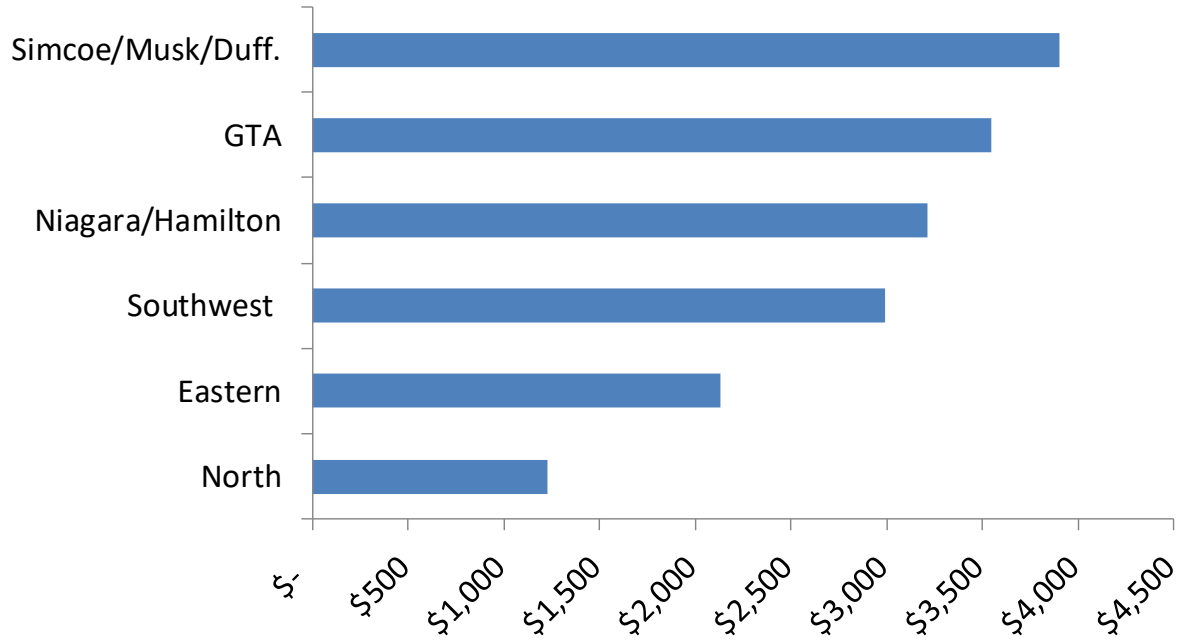
| North Municipality | Building Construction Value (000's) | | | 3 Year Per Capita Avg |
|----------------------|-------------------------------------|------------------|------------------|-----------------------|
| | 2016 | 2017 | 2018 | |
| Elliot Lake | \$ 5,976 | \$ 5,313 | \$ 5,313 | \$ 511 |
| Greenstone | \$ 4,058 | \$ 2,306 | \$ 2,463 | \$ 625 |
| Thunder Bay | \$ 93,789 | \$ 143,390 | \$ 84,227 | \$ 967 |
| Timmins | \$ 32,653 | \$ 55,231 | \$ 40,050 | \$ 1,003 |
| Espanola | \$ 6,860 | \$ 4,112 | \$ 5,486 | \$ 1,091 |
| Sault Ste. Marie | \$ 75,822 | \$ 103,149 | \$ 93,806 | \$ 1,215 |
| North Bay | \$ 76,258 | \$ 84,620 | \$ 64,303 | \$ 1,437 |
| Kenora | \$ 32,201 | \$ 25,352 | \$ 16,827 | \$ 1,614 |
| Greater Sudbury | \$ 254,506 | \$ 384,024 | \$ 291,624 | \$ 1,860 |
| Parry Sound | \$ 12,431 | \$ 10,173 | \$ 15,770 | \$ 1,921 |
| North Average | \$ 59,456 | \$ 81,767 | \$ 61,987 | \$ 1,224 |
| North Median | \$ 32,427 | \$ 40,292 | \$ 28,438 | \$ 1,153 |

| Simcoe/Musk./Duff. Municipality | Building Construction Value (000's) | | | 3 Year Per Capita Avg |
|---------------------------------|-------------------------------------|-------------------|-------------------|-----------------------|
| | 2016 | 2017 | 2018 | |
| Barrie | \$ 151,050 | \$ 422,093 | \$ 426,260 | \$ 2,241 |
| Orangeville | \$ 66,469 | \$ 98,403 | N/A | \$ 2,766 |
| Bracebridge | \$ 31,752 | \$ 48,659 | \$ 60,045 | \$ 2,795 |
| New Tecumseth | N/A | N/A | \$ 129,514 | \$ 3,371 |
| Orillia | \$ 167,310 | \$ 83,595 | \$ 124,437 | \$ 3,907 |
| Huntsville | \$ 80,513 | \$ 80,226 | \$ 100,007 | \$ 4,211 |
| Collingwood | \$ 106,381 | \$ 108,753 | \$ 79,432 | \$ 4,232 |
| Gravenhurst | \$ 40,225 | \$ 69,127 | \$ 59,148 | \$ 4,337 |
| Innisfil | \$ 158,593 | \$ 278,101 | \$ 203,691 | \$ 5,447 |
| Springwater | \$ 133,712 | \$ 144,558 | \$ 62,317 | \$ 5,746 |
| Simcoe/Musk./Duff. A | \$ 104,000 | \$ 148,168 | \$ 138,317 | \$ 3,905 |
| Simcoe/Musk./Duff. M | \$ 106,381 | \$ 98,403 | \$ 100,007 | \$ 4,059 |

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

| Southwest Municipality | Building Construction Value (000's) | | | 3 Year Per Capita Avg |
|--------------------------|-------------------------------------|-------------------|-------------------|-----------------------|
| | 2016 | 2017 | 2018 | |
| Chatham-Kent | \$ 26,626 | \$ 39,186 | \$ 48,821 | \$ 368 |
| Owen Sound | \$ 15,350 | \$ 43,365 | \$ 24,401 | \$ 1,265 |
| Sarnia | \$ 103,399 | \$ 107,784 | \$ 92,941 | \$ 1,385 |
| Windsor | \$ 317,281 | \$ 354,014 | \$ 281,942 | \$ 1,412 |
| Haldimand | \$ 91,619 | \$ 56,097 | \$ 99,408 | \$ 1,753 |
| Ingersoll | \$ 25,444 | \$ 29,010 | \$ 15,439 | \$ 1,756 |
| Brockton | \$ 18,023 | \$ 17,500 | \$ 16,536 | \$ 1,761 |
| Brantford | \$ 184,084 | \$ 202,748 | \$ 173,949 | \$ 1,809 |
| Norfolk | \$ 109,958 | \$ 139,762 | \$ 139,762 | \$ 1,936 |
| St. Thomas | \$ 60,878 | \$ 104,249 | \$ 81,939 | \$ 2,035 |
| Tillsonburg | \$ 35,819 | \$ 24,726 | \$ 43,450 | \$ 2,102 |
| St. Marys | \$ 14,205 | \$ 18,506 | \$ 22,875 | \$ 2,397 |
| Georgian Bluffs | N/A | N/A | \$ 25,438 | \$ 2,421 |
| Kitchener | \$ 739,739 | \$ 498,219 | \$ 566,135 | \$ 2,474 |
| West Grey | N/A | N/A | \$ 31,365 | \$ 2,487 |
| Erin | \$ 30,580 | \$ 39,400 | \$ 19,611 | \$ 2,499 |
| Wilmot | \$ 39,777 | \$ 66,481 | \$ 58,276 | \$ 2,528 |
| Guelph-Eramosa | \$ 40,780 | \$ 33,167 | \$ 30,369 | \$ 2,612 |
| South Bruce Peninsula | N/A | N/A | \$ 22,941 | \$ 2,619 |
| Strathroy-Caradoc | \$ 38,239 | \$ 66,530 | \$ 68,434 | \$ 2,689 |
| Central Elgin | \$ 28,752 | N/A | \$ 41,223 | \$ 2,722 |
| Cambridge | \$ 356,417 | \$ 387,236 | \$ 369,150 | \$ 2,757 |
| North Middlesex | \$ 20,377 | \$ 18,089 | \$ 15,426 | \$ 2,800 |
| Brant | \$ 72,248 | \$ 82,372 | \$ 172,282 | \$ 2,844 |
| Woolwich | \$ 70,121 | \$ 83,376 | \$ 78,583 | \$ 2,932 |
| London | \$ 1,410,120 | \$ 1,123,805 | \$ 1,008,066 | \$ 2,963 |
| Wellington North | \$ 30,497 | \$ 37,736 | \$ 44,736 | \$ 3,030 |
| Guelph | \$ 463,247 | \$ 433,798 | \$ 373,001 | \$ 3,058 |
| Meaford | \$ 18,152 | \$ 43,521 | \$ 42,207 | \$ 3,062 |
| Minto | \$ 21,292 | \$ 28,762 | \$ 36,502 | \$ 3,182 |
| Waterloo | \$ 529,025 | \$ 319,979 | \$ 208,700 | \$ 3,247 |
| Wellesley | \$ 34,777 | \$ 33,855 | \$ 48,345 | \$ 3,309 |
| Grey Highlands | \$ 25,731 | \$ 45,711 | \$ 30,773 | \$ 3,340 |
| Lakeshore | N/A | N/A | \$ 136,334 | \$ 3,456 |
| Kingsville | N/A | N/A | \$ 80,769 | \$ 3,583 |
| Southgate | N/A | N/A | \$ 27,189 | \$ 3,664 |
| Middlesex Centre | \$ 46,806 | \$ 77,635 | \$ 74,929 | \$ 3,672 |
| Stratford | \$ 85,170 | \$ 87,198 | \$ 191,068 | \$ 3,709 |
| North Dumfries | \$ 49,783 | \$ 50,355 | \$ 29,778 | \$ 4,033 |
| Kincardine | \$ 26,981 | \$ 61,522 | \$ 55,177 | \$ 4,042 |
| Lambton Shores | \$ 38,932 | \$ 46,370 | \$ 48,806 | \$ 4,092 |
| Mapleton | \$ 34,254 | \$ 20,755 | \$ 82,196 | \$ 4,127 |
| Saugeen Shores | \$ 43,620 | \$ 76,696 | \$ 95,532 | \$ 4,923 |
| Centre Wellington | \$ 151,126 | \$ 139,196 | \$ 229,720 | \$ 5,861 |
| North Perth | \$ 61,682 | \$ 81,008 | \$ 111,003 | \$ 6,159 |
| Puslinch | \$ 44,020 | \$ 47,920 | \$ 64,675 | \$ 6,811 |
| Southwest Average | \$ 138,873 | \$ 132,504 | \$ 120,874 | \$ 2,993 |
| Southwest Median | \$ 42,200 | \$ 61,522 | \$ 61,475 | \$ 2,822 |

**Summary—3 Year Average Building Construction Activity Per Capita (2016, 2017, 2018) —
Total Survey by Location**



Financial Indicators



Financial Sustainability Indicators

As described by the Canadian Institute of Chartered Accountants (CICA), the intent of providing an evaluation of a municipality’s financial condition is to evaluate a municipality’s financial outlook and performance. This will help form the foundation for the establishment of a long range financial plan.

Key financial and socio-economic indicators have been included to help evaluate each municipality’s existing financial condition and to identify future challenges and opportunities. Industry recognized indicators that are used by credit rating agencies and/or recommended by Government Finance Officers’ Association (GFOA) and the Ministry of Municipal Affairs and Housing have been included. A number of indicators have been included

S **Sustainability**

The ability to provide and maintain service and infrastructure levels without resorting to unplanned increases in rates or cuts to services

V **Vulnerability**

Addresses a municipality’s vulnerability to external sources of funding that it cannot control and its exposure to risks.

F **Flexibility**

The ability to issue debt responsibly without impacting the credit rating. Also, the ability to generate required revenues.

“The usefulness of indicators is not in the numbers themselves, but the analysis of what is driving the indicator. It may, therefore, be more useful to consider the combined results of several broad indicators in assessing performance rather than any one indicator on its own.”

Source: Local Government Financial Sustainability, Nationally Consistent Frameworks, published by Local Government and Planning Ministers’ Council (Australia), May 2007



Net Financial Position Indicators

Financial position is a key indicator of a municipality’s financial health. Two key financial position indicators have been included to illustrate a municipality’s financial position. The net financial position is a broader measure of a municipality’s indebtedness than debenture debt as it includes all of a municipality’s financial assets and liabilities. 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. A ratio greater than zero indicates that total liabilities exceed the total assets.

Formula

Schedule 70 in the Financial Information Return is used in these calculations of Financial Position as well as Own Source Revenues which is taken from Schedule 81.

$$\text{Net Financial Position per Capita} = \frac{\text{Net Financial Position}}{\text{Population}}$$

$$\text{Net Financial Liabilities Ratio} = \frac{\text{Net Financial Position}}{\text{Own Source Revenues}}$$

Target

There is no optimal number or range for these indicators, it varies according to a municipality’s financial position.

Interpretation

It is important that a municipality understands what is driving these indicators and monitors their trends. The financial position provides an indication of the affordability of future municipal spending.



Financial Indicators

The ***Financial Indicators*** section of the report includes a number of indicators to assist municipalities in evaluating financial condition. Indicators related to Sustainability, Vulnerability and Flexibility have been included. It should be noted that Water and Wastewater indicators have also been included in the Water/Wastewater section of the report.

When the information is plotted over time, these trends 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.

Sustainability

- ***Financial Position Per Capita***
- ***Net Financial Liabilities Ratio***
- ***Asset Consumption Ratio***

Flexibility

- ***Reserves***
 - ***Tax Discretionary Reserves as a % of Taxation***
 - ***Discretionary Reserves as a % of Own Source Revenues***
 - ***Reserves per Capita***
- ***Debt***
 - ***Tax Debt Interest as a % of Own Source Revenues***
 - ***Debt Charges as a % of Own Source Revenues***
 - ***Total Debt Outstanding Per Capita***
 - ***Debt Outstanding Per Own Source Revenues***
 - ***Debt to Reserve Ratio***
 - ***Tax Debt Outstanding per \$100,000 of Unweighted Assessment***

Vulnerability

- ***Taxes Receivable as a % of Tax Levied***
- ***Rates Coverage Ratio***



Financial Position Per Capita—Trend

A comparison was made of each municipality's overall financial position (financial assets less liabilities) over time on a per capita basis.

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Toronto | \$ (1,962) | \$ (2,192) | \$ (2,379) | \$ (2,460) | \$ (2,771) |
| Ottawa | \$ (1,634) | \$ (1,736) | \$ (1,998) | \$ (2,299) | \$ (2,334) |
| Pelham | \$ (432) | \$ (531) | \$ (803) | \$ (1,764) | \$ (2,296) |
| Central Elgin | | | | | \$ (2,293) |
| Kingston | \$ (1,341) | \$ (1,283) | \$ (1,365) | \$ (1,434) | \$ (1,682) |
| Quinte West | \$ (583) | \$ (1,170) | \$ (1,657) | \$ (1,575) | \$ (1,670) |
| Owen Sound | \$ (700) | \$ (1,099) | \$ (1,288) | \$ (1,379) | \$ (1,504) |
| Greenstone | \$ (3,669) | \$ (3,082) | \$ (2,610) | \$ (2,117) | \$ (1,401) |
| Port Colborne | \$ (498) | \$ (343) | \$ (741) | \$ (1,404) | \$ (1,329) |
| Prince Edward County | \$ (1,239) | \$ (1,209) | \$ (1,446) | \$ (1,366) | \$ (1,285) |
| Thunder Bay | \$ (1,349) | \$ (1,447) | \$ (1,572) | \$ (1,301) | \$ (1,089) |
| Brockville | \$ (1,234) | \$ (1,201) | \$ (1,271) | \$ (1,334) | \$ (1,074) |
| New Tecumseth | | | | | \$ (1,069) |
| Timmins | \$ (677) | \$ (923) | \$ (990) | \$ (961) | \$ (1,033) |
| Barrie | \$ (1,396) | \$ (1,492) | \$ (1,329) | \$ (938) | \$ (910) |
| North Perth | | \$ (856) | \$ (899) | \$ (959) | \$ (776) |
| Hawkesbury | | | | | \$ (650) |
| Belleville | \$ 179 | \$ (308) | \$ (456) | \$ (639) | \$ (623) |
| Stratford | \$ (1,581) | \$ (1,267) | \$ (1,002) | \$ (773) | \$ (333) |
| Gravenhurst | \$ (1,134) | \$ (1,066) | \$ (829) | \$ (520) | \$ (299) |
| Norfolk | | | \$ (132) | \$ (267) | \$ (295) |
| Whitchurch - Stouffville | \$ (150) | \$ (63) | \$ (166) | \$ (212) | \$ (225) |
| Tillsonburg | \$ 10 | \$ 60 | \$ 52 | \$ 230 | \$ (64) |
| King | \$ (718) | \$ (364) | \$ (201) | \$ 100 | \$ (58) |
| Guelph-Eramosa | \$ (50) | \$ (53) | \$ (205) | \$ (74) | \$ (15) |
| St. Catharines | \$ (35) | \$ (87) | \$ (19) | \$ 88 | \$ 13 |
| Middlesex Centre | \$ (766) | \$ (633) | \$ (408) | \$ (152) | \$ 81 |
| Oshawa | \$ (340) | \$ (272) | \$ (170) | \$ (23) | \$ 85 |
| Minto | \$ 196 | \$ 113 | \$ (11) | \$ 98 | \$ 96 |
| Brant County | \$ (309) | \$ (187) | \$ (373) | \$ 142 | \$ 127 |
| Meaford | \$ (372) | \$ (304) | \$ (95) | \$ 73 | \$ 133 |
| St. Marys | \$ (91) | \$ 247 | \$ 269 | \$ 183 | \$ 211 |
| West Lincoln | \$ 1,104 | \$ 1,056 | \$ 1,068 | \$ 1,343 | \$ 222 |
| Grey Highlands | \$ 401 | \$ 320 | \$ 398 | \$ 384 | \$ 236 |
| St. Thomas | \$ 653 | \$ 434 | \$ 128 | \$ (275) | \$ 239 |
| Brockton | | | | \$ 277 | \$ 262 |

Financial Position Per Capita—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------|----------|----------|----------|----------|--------|
| Cornwall | \$ 154 | \$ 175 | \$ 36 | \$ 126 | \$ 280 |
| Georgina | \$ 192 | \$ 205 | \$ 246 | \$ 243 | \$ 308 |
| Erin | \$ 79 | \$ 174 | \$ 172 | \$ 146 | \$ 326 |
| Orangeville | \$ (202) | \$ (60) | \$ (198) | \$ (21) | \$ 330 |
| Mapleton | \$ 383 | \$ 384 | | \$ 178 | \$ 347 |
| Lakeshore | | | | | \$ 400 |
| Hamilton | \$ 259 | \$ 154 | \$ 263 | \$ 435 | \$ 431 |
| West Grey | | | | | \$ 448 |
| Welland | \$ 25 | \$ 68 | \$ 220 | \$ 365 | \$ 467 |
| Kingsville | | | | | \$ 546 |
| Puslinch | \$ 395 | \$ 448 | \$ 492 | \$ 528 | \$ 552 |
| Caledon | \$ 359 | \$ 355 | \$ 460 | \$ 462 | \$ 560 |
| Southgate | | | | | \$ 560 |
| Espanola | | \$ 444 | | \$ 934 | \$ 586 |
| Springwater | \$ 458 | \$ 498 | \$ 581 | \$ 649 | \$ 595 |
| Peterborough | \$ 1,157 | \$ 981 | \$ 915 | \$ 758 | \$ 615 |
| Brampton | \$ 672 | \$ 731 | \$ 688 | \$ 661 | \$ 617 |
| North Bay | \$ 176 | \$ 122 | \$ 323 | \$ 464 | \$ 700 |
| Huntsville | \$ 133 | \$ 206 | \$ 282 | \$ 425 | \$ 706 |
| Windsor | \$ 618 | \$ 653 | \$ 731 | \$ 715 | \$ 707 |
| Saugeen Shores | \$ 360 | \$ 358 | \$ 518 | \$ 590 | \$ 718 |
| Cambridge | \$ 717 | \$ 722 | \$ 726 | \$ 650 | \$ 720 |
| Clarington | \$ 600 | \$ 596 | \$ 655 | \$ 677 | \$ 728 |
| Newmarket | \$ 716 | \$ 708 | \$ 881 | \$ 927 | \$ 742 |
| Guelph | \$ 405 | \$ 572 | \$ 658 | \$ 719 | \$ 826 |
| Lambton Shores | \$ (606) | \$ (262) | \$ 222 | \$ 655 | \$ 833 |
| Burlington | \$ 880 | \$ 920 | \$ 905 | \$ 927 | \$ 859 |
| Sarnia | \$ 94 | \$ 213 | \$ 376 | \$ 652 | \$ 866 |
| Kitchener | \$ 802 | \$ 872 | \$ 918 | \$ 888 | \$ 880 |
| Milton | \$ 774 | \$ 856 | \$ 970 | \$ 717 | \$ 882 |
| Wellesley | \$ 854 | \$ 861 | \$ 904 | \$ 890 | \$ 893 |
| Centre Wellington | \$ 580 | \$ 571 | \$ 836 | \$ 817 | \$ 917 |
| Fort Erie | \$ 654 | \$ 759 | \$ 829 | \$ 890 | \$ 948 |
| Parry Sound | \$ 1,347 | \$ 1,245 | \$ 1,228 | \$ 995 | \$ 962 |
| London | \$ 334 | \$ 508 | \$ 613 | \$ 670 | \$ 976 |
| Lincoln | \$ 1,154 | \$ 1,279 | \$ 1,313 | \$ 1,197 | \$ 988 |

Financial Position Per Capita—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|---------------|---------------|---------------|---------------|---------------|
| Mississauga | \$ 495 | \$ 640 | \$ 691 | \$ 948 | \$ 1,013 |
| Georgian Bluffs | | | | | \$ 1,032 |
| Whitby | \$ 994 | \$ 999 | \$ 1,097 | \$ 1,051 | \$ 1,081 |
| Ingersoll | \$ 242 | \$ 431 | \$ 640 | \$ 856 | \$ 1,112 |
| Woolwich | \$ 915 | \$ 1,000 | \$ 1,169 | \$ 1,100 | \$ 1,112 |
| Elliot Lake | \$ 335 | \$ 510 | \$ 748 | \$ 892 | \$ 1,119 |
| Orillia | \$ 776 | \$ 1,271 | \$ 1,357 | \$ 1,310 | \$ 1,128 |
| Brock | \$ 766 | \$ 868 | \$ 953 | \$ 1,039 | \$ 1,131 |
| Sault Ste. Marie | \$ 693 | \$ 772 | \$ 727 | \$ 983 | \$ 1,137 |
| Strathroy-Caradoc | \$ 28 | \$ 248 | \$ 638 | \$ 832 | \$ 1,167 |
| North Middlesex | | \$ 383 | \$ 685 | \$ 887 | \$ 1,191 |
| Thorold | \$ 961 | \$ 1,052 | \$ 1,196 | \$ 1,213 | \$ 1,198 |
| Greater Sudbury | \$ 906 | \$ 1,042 | \$ 1,226 | \$ 1,162 | \$ 1,200 |
| Collingwood | \$ (146) | \$ (244) | \$ 241 | \$ 448 | \$ 1,232 |
| East Gwillimbury | \$ 421 | \$ 459 | \$ 522 | \$ 894 | \$ 1,238 |
| Halton Hills | \$ 771 | \$ 737 | \$ 992 | \$ 1,117 | \$ 1,271 |
| Niagara-on-the-Lake | \$ 1,607 | \$ 1,421 | \$ 1,541 | \$ 1,456 | \$ 1,288 |
| Chatham-Kent | \$ 241 | \$ 440 | \$ 704 | \$ 948 | \$ 1,291 |
| Aurora | \$ 1,119 | \$ 899 | \$ 1,389 | | \$ 1,314 |
| Brantford | | | \$ 1,132 | \$ 1,132 | \$ 1,352 |
| Markham | \$ 1,285 | \$ 1,247 | \$ 1,223 | \$ 1,262 | \$ 1,357 |
| North Dumfries | \$ 1,010 | \$ 1,151 | \$ 1,238 | \$ 1,291 | \$ 1,387 |
| Waterloo | \$ 1,253 | \$ 1,238 | \$ 1,259 | \$ 1,283 | \$ 1,395 |
| Wilmot | \$ 1,091 | \$ 1,111 | \$ 1,249 | \$ 1,403 | \$ 1,423 |
| Pickering | \$ 1,134 | \$ 1,205 | \$ 1,288 | \$ 1,454 | \$ 1,465 |
| Oakville | \$ 1,884 | \$ 1,328 | \$ 1,522 | \$ 1,486 | \$ 1,508 |
| Haldimand | | \$ 1,461 | \$ 1,513 | \$ 1,688 | \$ 1,523 |
| Vaughan | \$ 1,029 | \$ 1,007 | \$ 1,124 | \$ 1,688 | \$ 1,790 |
| Wellington North | \$ 950 | \$ 1,177 | \$ 1,493 | \$ 1,589 | \$ 1,792 |
| Bracebridge | \$ 1,555 | \$ 1,680 | \$ 1,839 | \$ 1,666 | \$ 1,987 |
| South Bruce Peninsula | | | | | \$ 2,120 |
| Kenora | \$ 1,861 | \$ 4,555 | \$ 4,799 | \$ 4,634 | \$ 4,548 |
| Kincardine | \$ 2,280 | \$ 2,570 | \$ 2,366 | \$ 2,578 | \$ 4,828 |
| Innisfil | \$ 378 | \$ 412 | \$ 4,983 | \$ 4,914 | \$ 5,647 |
| Average | \$ 255 | \$ 324 | \$ 443 | \$ 472 | \$ 517 |
| Median | \$ 380 | \$ 440 | \$ 625 | \$ 655 | \$ 659 |

Financial Position Per Capita—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|----------------|-----------------|---------------|---------------|---------------|
| Region Waterloo | \$ (987) | \$ (1,044) | \$ (1,229) | \$ (1,272) | \$ (1,133) |
| Region York | \$ (1,362) | \$ (1,215) | \$ (1,209) | \$ (1,052) | \$ (662) |
| Region Niagara | \$ (65) | \$ (155) | \$ (223) | \$ (180) | \$ (86) |
| Region Peel | \$ (69) | \$ (101) | \$ 8 | \$ 71 | \$ 147 |
| District Muskoka | \$ (204) | \$ 38 | \$ 303 | \$ 600 | \$ 969 |
| Region Durham | \$ 1,203 | \$ 1,327 | \$ 1,579 | \$ 1,799 | \$ 2,087 |
| Region Halton | \$ 1,600 | \$ 1,965 | \$ 2,097 | \$ 2,108 | \$ 2,283 |
| Average | \$ 17 | \$ 116 | \$ 189 | \$ 296 | \$ 515 |
| Median | \$ (69) | \$ (101) | \$ 8 | \$ 71 | \$ 147 |
| Bruce County | | \$ (161) | \$ (90) | \$ (58) | \$ (94) |
| Simcoe County | | \$ (133) | \$ (137) | \$ (67) | \$ (62) |
| Dufferin County | | \$ (1) | \$ 65 | \$ 83 | \$ 189 |
| Grey County | | \$ 395 | \$ 378 | \$ 326 | \$ 284 |
| Elgin County | | \$ 235 | \$ 262 | \$ 339 | \$ 498 |
| Wellington County | \$ 304 | \$ 371 | \$ 442 | \$ 460 | \$ 551 |
| Average | \$ 304 | \$ 118 | \$ 153 | \$ 180 | \$ 228 |
| Median | \$ 304 | \$ 117 | \$ 163 | \$ 204 | \$ 236 |

Financial Position Per Capita By Geographic Location—Trend

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Ottawa | \$ (1,634) | \$ (1,736) | \$ (1,998) | \$ (2,299) | \$ (2,334) |
| Kingston | \$ (1,341) | \$ (1,283) | \$ (1,365) | \$ (1,434) | \$ (1,682) |
| Quinte West | \$ (583) | \$ (1,170) | \$ (1,657) | \$ (1,575) | \$ (1,670) |
| Prince Edward County | \$ (1,239) | \$ (1,209) | \$ (1,446) | \$ (1,366) | \$ (1,285) |
| Brockville | \$ (1,234) | \$ (1,201) | \$ (1,271) | \$ (1,334) | \$ (1,074) |
| Hawkesbury | | | | | \$ (650) |
| Belleville | \$ 179 | \$ (308) | \$ (456) | \$ (639) | \$ (623) |
| Cornwall | \$ 154 | \$ 175 | \$ 36 | \$ 126 | \$ 280 |
| Peterborough | \$ 1,157 | \$ 981 | \$ 915 | \$ 758 | \$ 615 |
| Eastern Average | \$ (568) | \$ (719) | \$ (905) | \$ (970) | \$ (936) |
| Eastern Median | \$ (908) | \$ (1,185) | \$ (1,318) | \$ (1,350) | \$ (1,074) |
| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
| Toronto | \$ (1,962) | \$ (2,192) | \$ (2,379) | \$ (2,460) | \$ (2,771) |
| Whitchurch - Stouffville | \$ (150) | \$ (63) | \$ (166) | \$ (212) | \$ (225) |
| King | \$ (718) | \$ (364) | \$ (201) | \$ 100 | \$ (58) |
| Oshawa | \$ (340) | \$ (272) | \$ (170) | \$ (23) | \$ 85 |
| Georgina | \$ 192 | \$ 205 | \$ 246 | \$ 243 | \$ 308 |
| Caledon | \$ 359 | \$ 355 | \$ 460 | \$ 462 | \$ 560 |
| Brampton | \$ 672 | \$ 731 | \$ 688 | \$ 661 | \$ 617 |
| Clarington | \$ 600 | \$ 596 | \$ 655 | \$ 677 | \$ 728 |
| Newmarket | \$ 716 | \$ 708 | \$ 881 | \$ 927 | \$ 742 |
| Burlington | \$ 880 | \$ 920 | \$ 905 | \$ 927 | \$ 859 |
| Milton | \$ 774 | \$ 856 | \$ 970 | \$ 717 | \$ 882 |
| Mississauga | \$ 495 | \$ 640 | \$ 691 | \$ 948 | \$ 1,013 |
| Whitby | \$ 994 | \$ 999 | \$ 1,097 | \$ 1,051 | \$ 1,081 |
| Brock | \$ 766 | \$ 868 | \$ 953 | \$ 1,039 | \$ 1,131 |
| East Gwillimbury | \$ 421 | \$ 459 | \$ 522 | \$ 894 | \$ 1,238 |
| Halton Hills | \$ 771 | \$ 737 | \$ 992 | \$ 1,117 | \$ 1,271 |
| Aurora | \$ 1,119 | \$ 899 | \$ 1,389 | | \$ 1,314 |
| Markham | \$ 1,285 | \$ 1,247 | \$ 1,223 | \$ 1,262 | \$ 1,357 |
| Pickering | \$ 1,134 | \$ 1,205 | \$ 1,288 | \$ 1,454 | \$ 1,465 |
| Oakville | \$ 1,884 | \$ 1,328 | \$ 1,522 | \$ 1,486 | \$ 1,508 |
| Vaughan | \$ 1,029 | \$ 1,007 | \$ 1,124 | \$ 1,688 | \$ 1,790 |
| GTA Average | \$ 520 | \$ 517 | \$ 604 | \$ 648 | \$ 709 |
| GTA Median | \$ 716 | \$ 731 | \$ 881 | \$ 910 | \$ 882 |

Financial Position Per Capita By Geographic Location—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------------------|----------------|---------------|---------------|---------------|---------------|
| Greenstone | \$ (3,669) | \$ (3,082) | \$ (2,610) | \$ (2,117) | \$ (1,401) |
| Thunder Bay | \$ (1,349) | \$ (1,447) | \$ (1,572) | \$ (1,301) | \$ (1,089) |
| Timmins | \$ (677) | \$ (923) | \$ (990) | \$ (961) | \$ (1,033) |
| Espanola | | \$ 444 | | \$ 934 | \$ 586 |
| North Bay | \$ 176 | \$ 122 | \$ 323 | \$ 464 | \$ 700 |
| Parry Sound | \$ 1,347 | \$ 1,245 | \$ 1,228 | \$ 995 | \$ 962 |
| Elliot Lake | \$ 335 | \$ 510 | \$ 748 | \$ 892 | \$ 1,119 |
| Sault Ste. Marie | \$ 693 | \$ 772 | \$ 727 | \$ 983 | \$ 1,137 |
| Greater Sudbury | \$ 906 | \$ 1,042 | \$ 1,226 | \$ 1,162 | \$ 1,200 |
| Kenora | \$ 1,861 | \$ 4,555 | \$ 4,799 | \$ 4,634 | \$ 4,548 |
| North Average | \$ (42) | \$ 324 | \$ 431 | \$ 568 | \$ 673 |
| North Median | \$ 335 | \$ 477 | \$ 727 | \$ 913 | \$ 831 |
| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
| New Tecumseth | | | | | \$ (1,069) |
| Barrie | \$ (1,396) | \$ (1,492) | \$ (1,329) | \$ (938) | \$ (910) |
| Gravenhurst | \$ (1,134) | \$ (1,066) | \$ (829) | \$ (520) | \$ (299) |
| Orangeville | \$ (202) | \$ (60) | \$ (198) | \$ (21) | \$ 330 |
| Springwater | \$ 458 | \$ 498 | \$ 581 | \$ 649 | \$ 595 |
| Huntsville | \$ 133 | \$ 206 | \$ 282 | \$ 425 | \$ 706 |
| Orillia | \$ 776 | \$ 1,271 | \$ 1,357 | \$ 1,310 | \$ 1,128 |
| Collingwood | \$ (146) | \$ (244) | \$ 241 | \$ 448 | \$ 1,232 |
| Bracebridge | \$ 1,555 | \$ 1,680 | \$ 1,839 | \$ 1,666 | \$ 1,987 |
| Innisfil | \$ 378 | \$ 412 | \$ 4,983 | \$ 4,914 | \$ 5,647 |
| Simcoe/Musk./Duff. Average | \$ 47 | \$ 134 | \$ 770 | \$ 881 | \$ 935 |
| Simcoe/Musk./Duff. Median | \$ 133 | \$ 206 | \$ 282 | \$ 448 | \$ 651 |

Financial Position Per Capita By Geographic Location—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| Central Elgin | | | | | \$ (2,293) |
| Owen Sound | \$ (700) | \$ (1,099) | \$ (1,288) | \$ (1,379) | \$ (1,504) |
| North Perth | | \$ (856) | \$ (899) | \$ (959) | \$ (776) |
| Stratford | \$ (1,581) | \$ (1,267) | \$ (1,002) | \$ (773) | \$ (333) |
| Norfolk | | | \$ (132) | \$ (267) | \$ (295) |
| Tillsonburg | \$ 10 | \$ 60 | \$ 52 | \$ 230 | \$ (64) |
| Guelph-Eramosa | \$ (50) | \$ (53) | \$ (205) | \$ (74) | \$ (15) |
| Middlesex Centre | \$ (766) | \$ (633) | \$ (408) | \$ (152) | \$ 81 |
| Minto | \$ 196 | \$ 113 | \$ (11) | \$ 98 | \$ 96 |
| Brant County | \$ (309) | \$ (187) | \$ (373) | \$ 142 | \$ 127 |
| Meaford | \$ (372) | \$ (304) | \$ (95) | \$ 73 | \$ 133 |
| St. Marys | \$ (91) | \$ 247 | \$ 269 | \$ 183 | \$ 211 |
| Grey Highlands | \$ 401 | \$ 320 | \$ 398 | \$ 384 | \$ 236 |
| St. Thomas | \$ 653 | \$ 434 | \$ 128 | \$ (275) | \$ 239 |
| Brockton | | | | \$ 277 | \$ 262 |
| Erin | \$ 79 | \$ 174 | \$ 172 | \$ 146 | \$ 326 |
| Mapleton | \$ 383 | \$ 384 | | \$ 178 | \$ 347 |
| Lakeshore | | | | | \$ 400 |
| West Grey | | | | | \$ 448 |
| Kingsville | | | | | \$ 546 |
| Puslinch | \$ 395 | \$ 448 | \$ 492 | \$ 528 | \$ 552 |
| Southgate | | | | | \$ 560 |
| Windsor | \$ 618 | \$ 653 | \$ 731 | \$ 715 | \$ 707 |
| Saugeen Shores | \$ 360 | \$ 358 | \$ 518 | \$ 590 | \$ 718 |
| Cambridge | \$ 717 | \$ 722 | \$ 726 | \$ 650 | \$ 720 |
| Guelph | \$ 405 | \$ 572 | \$ 658 | \$ 719 | \$ 826 |
| Lambton Shores | \$ (606) | \$ (262) | \$ 222 | \$ 655 | \$ 833 |
| Sarnia | \$ 94 | \$ 213 | \$ 376 | \$ 652 | \$ 866 |
| Kitchener | \$ 802 | \$ 872 | \$ 918 | \$ 888 | \$ 880 |
| Wellesley | \$ 854 | \$ 861 | \$ 904 | \$ 890 | \$ 893 |
| Centre Wellington | \$ 580 | \$ 571 | \$ 836 | \$ 817 | \$ 917 |
| London | \$ 334 | \$ 508 | \$ 613 | \$ 670 | \$ 976 |
| Georgian Bluffs | | | | | \$ 1,032 |
| Ingersoll | \$ 242 | \$ 431 | \$ 640 | \$ 856 | \$ 1,112 |
| Woolwich | \$ 915 | \$ 1,000 | \$ 1,169 | \$ 1,100 | \$ 1,112 |
| Strathroy-Caradoc | \$ 28 | \$ 248 | \$ 638 | \$ 832 | \$ 1,167 |
| North Middlesex | | \$ 383 | \$ 685 | \$ 887 | \$ 1,191 |
| Chatham-Kent | \$ 241 | \$ 440 | \$ 704 | \$ 948 | \$ 1,291 |
| Brantford | | | \$ 1,132 | \$ 1,132 | \$ 1,352 |
| North Dumfries | \$ 1,010 | \$ 1,151 | \$ 1,238 | \$ 1,291 | \$ 1,387 |
| Waterloo | \$ 1,253 | \$ 1,238 | \$ 1,259 | \$ 1,283 | \$ 1,395 |
| Wilmot | \$ 1,091 | \$ 1,111 | \$ 1,249 | \$ 1,403 | \$ 1,423 |
| Haldimand | | \$ 1,461 | \$ 1,513 | \$ 1,688 | \$ 1,523 |
| Wellington North | \$ 950 | \$ 1,177 | \$ 1,493 | \$ 1,589 | \$ 1,792 |
| South Bruce Peninsula | | | | | \$ 2,120 |
| Kincardine | \$ 2,280 | \$ 2,570 | \$ 2,366 | \$ 2,578 | \$ 4,828 |
| Southwest Average | \$ 315 | \$ 391 | \$ 478 | \$ 543 | \$ 660 |
| Southwest Median | \$ 360 | \$ 408 | \$ 613 | \$ 652 | \$ 712 |

Financial Position Per Capita By Geographic Location—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| Pelham | \$ (432) | \$ (531) | \$ (803) | \$ (1,764) | \$ (2,296) |
| Port Colborne | \$ (498) | \$ (343) | \$ (741) | \$ (1,404) | \$ (1,329) |
| St. Catharines | \$ (35) | \$ (87) | \$ (19) | \$ 88 | \$ 13 |
| West Lincoln | \$ 1,104 | \$ 1,056 | \$ 1,068 | \$ 1,343 | \$ 222 |
| Hamilton | \$ 259 | \$ 154 | \$ 263 | \$ 435 | \$ 431 |
| Welland | \$ 25 | \$ 68 | \$ 220 | \$ 365 | \$ 467 |
| Fort Erie | \$ 654 | \$ 759 | \$ 829 | \$ 890 | \$ 948 |
| Lincoln | \$ 1,154 | \$ 1,279 | \$ 1,313 | \$ 1,197 | \$ 988 |
| Thorold | \$ 961 | \$ 1,052 | \$ 1,196 | \$ 1,213 | \$ 1,198 |
| Niagara-on-the-Lake | \$ 1,607 | \$ 1,421 | \$ 1,541 | \$ 1,456 | \$ 1,288 |
| Niagara/Hamilton Average | \$ 480 | \$ 483 | \$ 487 | \$ 382 | \$ 193 |
| Niagara/Hamilton Median | \$ 456 | \$ 456 | \$ 546 | \$ 663 | \$ 449 |

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------|----------------|-----------------|---------------|---------------|---------------|
| Region Waterloo | \$ (987) | \$ (1,044) | \$ (1,229) | \$ (1,272) | \$ (1,133) |
| Region York | \$ (1,362) | \$ (1,215) | \$ (1,209) | \$ (1,052) | \$ (662) |
| Region Niagara | \$ (65) | \$ (155) | \$ (223) | \$ (180) | \$ (86) |
| Region Peel | \$ (69) | \$ (101) | \$ 8 | \$ 71 | \$ 147 |
| District Muskoka | \$ (204) | \$ 38 | \$ 303 | \$ 600 | \$ 969 |
| Region Durham | \$ 1,203 | \$ 1,327 | \$ 1,579 | \$ 1,799 | \$ 2,087 |
| Region Halton | \$ 1,600 | \$ 1,965 | \$ 2,097 | \$ 2,108 | \$ 2,283 |
| Average | \$ 17 | \$ 116 | \$ 189 | \$ 296 | \$ 515 |
| Median | \$ (69) | \$ (101) | \$ 8 | \$ 71 | \$ 147 |
| Bruce County | | \$ (161) | \$ (90) | \$ (58) | \$ (94) |
| Simcoe County | | \$ (133) | \$ (137) | \$ (67) | \$ (62) |
| Dufferin County | | \$ (1) | \$ 65 | \$ 83 | \$ 189 |
| Grey County | | \$ 395 | \$ 378 | \$ 326 | \$ 284 |
| Elgin County | | \$ 235 | \$ 262 | \$ 339 | \$ 498 |
| Wellington County | \$ 304 | \$ 371 | \$ 442 | \$ 460 | \$ 551 |
| Average | \$ 304 | \$ 118 | \$ 153 | \$ 180 | \$ 228 |
| Median | \$ 304 | \$ 117 | \$ 163 | \$ 204 | \$ 236 |

Net Financial Liabilities Ratio—Trend

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Innisfil | (0.24) | (0.23) | (3.08) | (3.15) | (2.94) |
| Kincardine | (1.08) | (1.18) | (1.08) | (1.17) | (1.97) |
| Wilmot | (1.52) | (1.52) | (1.57) | (1.77) | (1.74) |
| North Dumfries | (1.59) | (1.69) | (1.71) | (1.81) | (1.73) |
| Bracebridge | (1.62) | (1.62) | (1.69) | (1.52) | (1.69) |
| Kenora | (0.76) | (1.84) | (1.81) | (1.76) | (1.60) |
| Wellington North | (0.83) | (1.03) | (1.24) | (1.37) | (1.52) |
| Woolwich | (1.42) | (1.54) | (1.41) | (1.51) | (1.52) |
| Wellesley | (1.61) | (1.57) | (1.52) | (1.57) | (1.51) |
| Pickering | (1.41) | (1.40) | (1.45) | (1.66) | (1.48) |
| Vaughan | (0.99) | (0.94) | (0.86) | (1.36) | (1.32) |
| Markham | (1.35) | (1.29) | (1.16) | (1.25) | (1.29) |
| Brock | (0.88) | (0.99) | (1.08) | (1.16) | (1.25) |
| Halton Hills | (0.87) | (0.80) | (1.00) | (1.15) | (1.23) |
| Whitby | (1.19) | (1.17) | (1.12) | (0.98) | (1.18) |
| South Bruce Peninsula | | | | | (1.17) |
| Oakville | (1.56) | (1.10) | (1.16) | (1.12) | (1.11) |
| Lincoln | (1.36) | (1.51) | (1.44) | (1.35) | (1.05) |
| Aurora | (0.94) | (0.67) | (0.81) | | (1.03) |
| Milton | (0.91) | (0.99) | (1.14) | (0.85) | (1.01) |
| Waterloo | (0.89) | (0.88) | (0.87) | (0.92) | (0.95) |
| Mississauga | (0.56) | (0.71) | (0.66) | (0.93) | (0.94) |
| Ingersoll | (0.20) | (0.35) | (0.51) | (0.71) | (0.89) |
| Georgian Bluffs | | | | | (0.87) |
| Clarington | (0.80) | (0.77) | (0.79) | (0.85) | (0.87) |
| Thorold | (0.76) | (0.82) | (0.87) | (0.91) | (0.85) |
| Strathroy-Caradoc | (0.02) | (0.21) | (0.49) | (0.62) | (0.81) |
| Centre Wellington | (0.57) | (0.57) | (0.71) | (0.79) | (0.81) |
| Niagara-on-the-Lake | (1.09) | (0.92) | (0.97) | (0.90) | (0.79) |
| Puslinch | (0.61) | (0.70) | (0.68) | (0.76) | (0.77) |
| Burlington | (0.82) | (0.84) | (0.79) | (0.80) | (0.71) |
| East Gwillimbury | (0.37) | (0.40) | (0.26) | (0.49) | (0.70) |
| Haldimand | | (0.53) | (0.67) | (0.74) | (0.70) |
| Huntsville | (0.15) | (0.24) | (0.32) | (0.45) | (0.70) |
| North Middlesex | | (0.28) | (0.43) | (0.50) | (0.65) |
| Elliot Lake | (0.22) | (0.31) | (0.45) | (0.55) | (0.63) |

Net Financial Liabilities Ratio—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Fort Erie | (0.48) | (0.53) | (0.53) | (0.59) | (0.60) |
| Brampton | (0.77) | (0.80) | (0.67) | (0.68) | (0.60) |
| Springwater | (0.52) | (0.54) | (0.58) | (0.65) | (0.56) |
| Brantford | | | (0.47) | (0.49) | (0.56) |
| Kitchener | (0.54) | (0.60) | (0.61) | (0.58) | (0.56) |
| Cambridge | (0.63) | (0.63) | (0.58) | (0.53) | (0.55) |
| Newmarket | (0.63) | (0.60) | (0.68) | (0.74) | (0.55) |
| Chatham-Kent | (0.11) | (0.21) | (0.32) | (0.40) | (0.54) |
| Sarnia | (0.06) | (0.14) | (0.22) | (0.39) | (0.49) |
| Southgate | | | | | (0.47) |
| Collingwood | 0.06 | 0.10 | (0.10) | (0.20) | (0.47) |
| Greater Sudbury | (0.39) | (0.45) | (0.50) | (0.47) | (0.47) |
| Sault Ste. Marie | (0.30) | (0.33) | (0.31) | (0.41) | (0.47) |
| Caledon | (0.33) | (0.31) | (0.38) | (0.40) | (0.46) |
| Orillia | (0.35) | (0.54) | (0.55) | (0.54) | (0.44) |
| Kingsville | | | | | (0.43) |
| London | (0.16) | (0.23) | (0.27) | (0.30) | (0.42) |
| Lambton Shores | 0.31 | 0.12 | (0.11) | (0.34) | (0.41) |
| West Grey | | | | | (0.41) |
| Mapleton | (0.60) | (0.52) | | (0.21) | (0.38) |
| Saugeen Shores | (0.22) | (0.21) | (0.28) | (0.33) | (0.36) |
| Erin | (0.10) | (0.20) | (0.20) | (0.18) | (0.35) |
| Guelph | (0.16) | (0.22) | (0.25) | (0.28) | (0.32) |
| Parry Sound | (0.45) | (0.45) | (0.41) | (0.34) | (0.32) |
| Windsor | (0.27) | (0.27) | (0.30) | (0.30) | (0.31) |
| Lakeshore | | | | | (0.30) |
| Welland | (0.02) | (0.05) | (0.15) | (0.25) | (0.29) |
| North Bay | (0.08) | (0.05) | (0.13) | (0.19) | (0.28) |
| Georgina | (0.18) | (0.18) | (0.21) | (0.21) | (0.26) |
| West Lincoln | (1.69) | (1.46) | (1.40) | (1.12) | (0.25) |
| Peterborough | (0.50) | (0.42) | (0.36) | (0.31) | (0.24) |
| Espanola | | | | (0.36) | (0.21) |
| Hamilton | (0.12) | (0.07) | (0.11) | (0.18) | (0.18) |
| Orangeville | 0.13 | 0.04 | 0.11 | 0.01 | (0.18) |
| Brockton | | | | (0.20) | (0.17) |
| Grey Highlands | (0.35) | (0.27) | (0.31) | (0.30) | (0.17) |

Net Financial Liabilities Ratio—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| Cornwall | (0.07) | (0.08) | (0.01) | (0.05) | (0.11) |
| St. Thomas | (0.35) | (0.23) | (0.06) | 0.13 | (0.11) |
| St. Marys | 0.03 | (0.09) | (0.10) | (0.07) | (0.08) |
| Oshawa | 0.35 | 0.26 | 0.15 | 0.02 | (0.08) |
| Minto | (0.16) | (0.09) | 0.01 | (0.08) | (0.07) |
| Meaford | 0.23 | 0.18 | 0.05 | (0.04) | (0.07) |
| Brant County | 0.12 | 0.11 | 0.20 | (0.06) | (0.06) |
| Middlesex Centre | 0.63 | 0.42 | 0.25 | 0.10 | (0.05) |
| St. Catharines | 0.03 | 0.08 | 0.02 | (0.07) | (0.01) |
| Guelph-Eramosa | 0.07 | 0.07 | 0.25 | 0.09 | 0.02 |
| King | 0.37 | 0.18 | 0.12 | (0.06) | 0.03 |
| Tillsonburg | (0.01) | (0.05) | (0.04) | (0.19) | 0.05 |
| Stratford | 0.63 | 0.48 | 0.36 | 0.28 | 0.12 |
| Norfolk | | | 0.07 | 0.15 | 0.16 |
| Whitchurch - Stouffville | 0.15 | 0.07 | 0.15 | 0.19 | 0.20 |
| Gravenhurst | 0.99 | 0.85 | 0.61 | 0.38 | 0.21 |
| Belleville | (0.08) | 0.13 | 0.19 | 0.26 | 0.24 |
| Thunder Bay | 0.33 | 0.33 | 0.37 | 0.30 | 0.25 |
| Greenstone | 0.90 | 0.73 | 0.59 | 0.48 | 0.28 |
| Timmins | 0.29 | 0.38 | 0.38 | 0.36 | 0.36 |
| Hawkesbury | | | | | 0.38 |
| Barrie | 0.70 | 0.72 | 0.59 | 0.42 | 0.40 |
| North Perth | 0.88 | 0.54 | 0.49 | 0.49 | 0.41 |
| Brockville | 0.58 | 0.52 | 0.52 | 0.55 | 0.43 |
| Kingston | 0.48 | 0.46 | 0.45 | 0.47 | 0.52 |
| Prince Edward County | 0.72 | 0.65 | 0.73 | 0.69 | 0.61 |
| Owen Sound | 0.37 | 0.56 | 0.62 | 0.66 | 0.70 |
| New Tecumseth | | | | | 0.76 |
| Port Colborne | 0.46 | 0.23 | 0.57 | 0.90 | 0.77 |
| Toronto | 0.65 | 0.68 | 0.70 | 0.76 | 0.82 |
| Ottawa | 0.62 | 0.66 | 0.71 | 0.84 | 0.83 |
| Quinte West | 0.41 | 0.77 | 1.01 | 0.93 | 0.93 |
| Central Elgin | | | | | 1.49 |
| Pelham | 0.47 | 0.57 | 0.74 | 1.63 | 2.03 |
| Average | (0.32) | (0.36) | (0.41) | (0.43) | (0.41) |
| Median | (0.24) | (0.27) | (0.34) | (0.36) | (0.41) |

Net Financial Liabilities Ratio—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|---------------|---------------|---------------|---------------|---------------|
| Region Halton | (1.37) | (1.64) | (1.67) | (1.75) | (1.87) |
| Region Durham | (0.88) | (0.96) | (1.06) | (1.22) | (1.40) |
| District Muskoka | 0.10 | (0.02) | (0.15) | (0.30) | (0.47) |
| Region Peel | 0.07 | 0.10 | (0.01) | (0.07) | (0.13) |
| Region Niagara | 0.05 | 0.12 | 0.17 | 0.14 | 0.07 |
| Region York | 1.11 | 0.93 | 0.86 | 0.75 | 0.47 |
| Region Waterloo | 0.80 | 0.83 | 0.91 | 0.97 | 0.84 |
| Average | (0.02) | (0.09) | (0.13) | (0.21) | (0.36) |
| Median | 0.07 | 0.10 | (0.01) | (0.07) | (0.13) |
| Elgin County | | (0.28) | (0.31) | (0.39) | (0.48) |
| Wellington County | (0.27) | (0.32) | (0.36) | (0.38) | (0.44) |
| Grey County | | (0.51) | (0.51) | (0.43) | (0.36) |
| Dufferin County | | 0.00 | (0.09) | (0.10) | (0.25) |
| Simcoe County | | 0.21 | 0.22 | 0.10 | 0.10 |
| Bruce County | | 0.19 | 0.11 | 0.07 | 0.12 |
| Average | (0.27) | (0.12) | (0.16) | (0.19) | (0.22) |
| Median | (0.27) | (0.14) | (0.20) | (0.24) | (0.30) |

Total Asset Consumption Ratio

This indicator provides an estimate of the useful life left in the municipality’s capital assets. Municipalities are facing significant infrastructure challenges. Therefore, it is important to keep informed of the age and condition of its capital assets to ensure they are making timely and appropriate investments. This is calculated using Schedule 51 of the Financial Information Return.

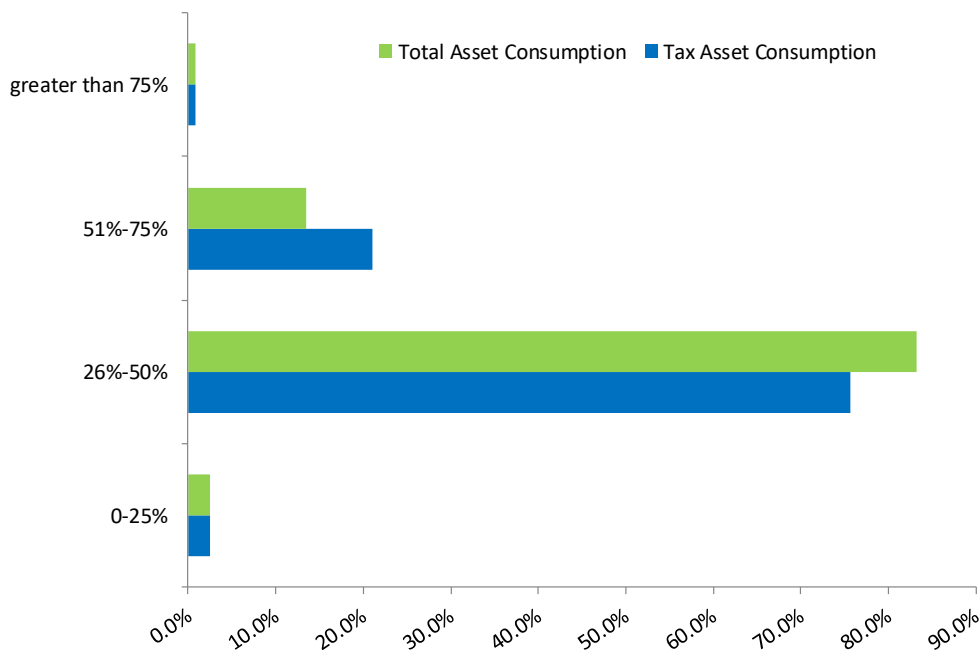
Formula

$$\frac{\text{Total Accumulated Amortization}}{\text{Total Gross Costs of Capital Assets}}$$

Interpretations

This ratio shows the value of the tangible capital assets that have been consumed. 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 Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to be relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old.

Summary—2018 Asset Consumption Ratio—Total Survey



Total Asset Consumption Ratio Trend

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Vaughan | 11.2% | 11.5% | 12.0% | 12.0% | 12.3% |
| Markham | 18.8% | 19.4% | 19.9% | 19.8% | 20.2% |
| Mississauga | 18.2% | 19.1% | 19.6% | 20.4% | 21.1% |
| Whitchurch - Stouffville | 25.4% | 26.6% | 26.9% | 27.5% | 27.9% |
| New Tecumseth | | | | | 28.7% |
| Milton | 28.5% | 26.9% | 28.3% | 29.0% | 29.4% |
| Ottawa | 26.8% | 27.6% | 28.4% | 29.2% | 29.7% |
| Barrie | 26.1% | 27.0% | 28.1% | 29.4% | 29.8% |
| Woolwich | 26.5% | 27.5% | 29.0% | 29.8% | 30.2% |
| Niagara-on-the-Lake | 27.3% | 28.0% | 29.1% | 30.2% | 30.5% |
| Brampton | 27.8% | 27.9% | 29.0% | 30.2% | 31.2% |
| Aurora | 28.0% | 27.9% | 28.2% | | 31.3% |
| Kitchener | 33.9% | 30.7% | 30.4% | 31.4% | 31.3% |
| Lambton Shores | 28.3% | 29.8% | 29.4% | 31.0% | 31.4% |
| St. Marys | 30.0% | 31.4% | 31.7% | 31.9% | 31.6% |
| Lakeshore | | | | | 32.2% |
| Oakville | 31.9% | 31.5% | 32.0% | 31.9% | 32.2% |
| North Perth | | 32.4% | 32.7% | 34.0% | 32.5% |
| Georgina | 27.1% | 28.6% | 30.3% | 31.9% | 32.8% |
| Central Elgin | | | | | 33.0% |
| Middlesex Centre | 30.3% | 31.2% | 32.1% | 32.6% | 33.7% |
| West Lincoln | 36.9% | 37.6% | 37.0% | 38.0% | 34.6% |
| North Middlesex | | 30.4% | 32.2% | 33.7% | 34.6% |
| Innisfil | 29.8% | 29.6% | 33.4% | 33.9% | 34.7% |
| London | 34.6% | 35.3% | 35.9% | 36.2% | 36.1% |
| Burlington | 33.5% | 34.1% | 34.9% | 35.8% | 36.1% |
| Springwater | 31.0% | 32.4% | 33.8% | 35.2% | 36.3% |
| Owen Sound | 38.2% | 35.9% | 35.0% | 35.5% | 36.3% |
| Pelham | 40.8% | 41.3% | 42.7% | 43.7% | 37.4% |
| King | 42.2% | 39.4% | 39.3% | 37.7% | 37.6% |
| Newmarket | 36.2% | 37.5% | 37.3% | 37.7% | 37.6% |
| East Gwillimbury | 39.2% | 40.2% | 37.5% | 37.9% | 37.9% |
| Hamilton | 37.1% | 36.8% | 37.0% | 37.9% | 38.3% |
| Toronto | 42.5% | 41.6% | 40.9% | 39.3% | 38.6% |
| Espanola | | 37.7% | | 39.3% | 38.7% |
| Guelph-Eramosa | 34.4% | 36.1% | 37.6% | 37.1% | 38.7% |

Total Asset Consumption Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Kingston | 35.9% | 36.9% | 36.7% | 38.0% | 38.8% |
| Centre Wellington | 37.2% | 37.6% | 38.7% | 39.1% | 38.9% |
| Whitby | 35.4% | 36.8% | 37.8% | 38.4% | 38.9% |
| Southgate | | | | | 39.1% |
| Parry Sound | 36.2% | 37.6% | 38.1% | 38.6% | 39.2% |
| Waterloo | 35.9% | 36.9% | 38.1% | 38.9% | 39.2% |
| Orillia | 36.7% | 38.2% | 38.3% | 39.0% | 39.2% |
| Collingwood | 36.8% | 38.2% | 38.1% | 39.6% | 39.4% |
| Stratford | 36.8% | 37.8% | 39.0% | 38.9% | 39.4% |
| Ingersoll | 36.2% | 36.9% | 37.1% | 38.6% | 39.6% |
| Brant County | 39.7% | 39.5% | 38.6% | 39.5% | 39.6% |
| Port Colborne | 37.3% | 38.4% | 39.3% | 38.0% | 39.7% |
| Georgian Bluffs | | | | | 40.1% |
| Cambridge | 40.1% | 39.7% | 39.1% | 40.4% | 40.3% |
| Brockville | 38.2% | 39.5% | 39.7% | 38.8% | 40.3% |
| St. Catharines | 39.0% | 38.8% | 40.0% | 41.0% | 40.4% |
| Thorold | 36.5% | 37.3% | 39.2% | 39.7% | 40.5% |
| Clarington | 37.9% | 38.0% | 38.8% | 40.0% | 40.7% |
| Welland | 35.9% | 37.5% | 38.5% | 39.7% | 41.4% |
| Belleville | 41.7% | 42.6% | 42.0% | 41.1% | 41.4% |
| Peterborough | 38.7% | 39.5% | 40.4% | 40.8% | 41.7% |
| Hawkesbury | | | | | 41.7% |
| Wilmot | 41.0% | 35.8% | 38.3% | 40.1% | 41.9% |
| Norfolk | | | 39.9% | 41.0% | 42.3% |
| South Bruce Peninsula | | | | | 42.4% |
| Oshawa | 38.6% | 39.1% | 39.9% | 40.6% | 42.5% |
| Sault Ste. Marie | 38.3% | 39.4% | 40.1% | 41.6% | 42.5% |
| Saugeen Shores | 37.4% | 38.7% | 40.1% | 41.3% | 42.6% |
| Cornwall | 45.4% | 42.0% | 42.3% | 42.8% | 43.1% |
| Fort Erie | 38.3% | 39.4% | 40.6% | 41.9% | 43.1% |
| Sarnia | 39.2% | 40.7% | 41.9% | 42.3% | 43.4% |
| Lincoln | 40.1% | 41.3% | 41.6% | 42.8% | 43.5% |
| Strathroy-Caradoc | 40.3% | 40.3% | 42.3% | 42.8% | 43.8% |
| St. Thomas | 45.9% | 46.7% | 46.6% | 44.6% | 43.9% |
| Windsor | 39.2% | 41.0% | 42.3% | 43.0% | 44.0% |
| Kincardine | 43.9% | 44.5% | 44.6% | 50.5% | 44.3% |

Total Asset Consumption Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Tillsonburg | 41.3% | 42.2% | 43.9% | 44.1% | 44.4% |
| West Grey | | | | | 44.5% |
| Orangeville | 38.8% | 40.2% | 42.7% | 43.7% | 44.7% |
| North Bay | 41.3% | 41.5% | 42.8% | 44.5% | 45.1% |
| Guelph | 42.1% | 43.5% | 44.0% | 45.0% | 45.2% |
| Minto | 44.7% | 44.7% | 45.7% | 46.3% | 45.5% |
| Halton Hills | 43.4% | 42.4% | 43.6% | 45.3% | 45.7% |
| Timmins | 48.6% | 49.0% | 42.2% | 44.5% | 46.1% |
| Prince Edward County | 42.4% | 43.5% | 43.6% | 44.9% | 46.2% |
| Kenora | 44.1% | 38.9% | 39.9% | 46.8% | 47.3% |
| Erin | 42.9% | 44.3% | 45.5% | 46.9% | 48.2% |
| Haldimand | | 47.0% | 47.3% | 47.5% | 48.3% |
| Bracebridge | 45.1% | 45.2% | 46.6% | 47.7% | 48.5% |
| Brantford | | | 47.5% | 48.2% | 48.7% |
| Chatham-Kent | 45.0% | 46.0% | 47.4% | 47.9% | 49.2% |
| Brockton | | | | 48.3% | 49.3% |
| Caledon | 55.8% | 54.9% | 53.2% | 51.2% | 50.1% |
| Pickering | 52.0% | 50.3% | 50.6% | 50.2% | 50.4% |
| Meaford | 51.0% | 51.3% | 51.5% | 51.2% | 50.9% |
| Greater Sudbury | 49.3% | 48.6% | 49.7% | 50.3% | 51.2% |
| Huntsville | 44.0% | 46.8% | 48.4% | 50.7% | 52.2% |
| Quinte West | 66.7% | 66.2% | 66.8% | 65.4% | 52.5% |
| Brock | 46.5% | 48.2% | 49.8% | 51.6% | 52.7% |
| Wellington North | 51.0% | 52.6% | 53.4% | 54.2% | 54.4% |
| Grey Highlands | 50.5% | 51.5% | 53.3% | 54.7% | 55.1% |
| Greenstone | 50.3% | 52.6% | 54.1% | 55.1% | 56.2% |
| Kingsville | | | | | 58.0% |
| Thunder Bay | 55.1% | 55.0% | 55.2% | 56.6% | 58.2% |
| Gravenhurst | 35.9% | 38.1% | 40.5% | 57.1% | 59.8% |
| Mapleton | 62.8% | 64.6% | | 63.9% | 63.5% |
| North Dumfries | 22.0% | 33.8% | 34.8% | 62.1% | 64.0% |
| Puslinch | 63.2% | 64.2% | 65.1% | 65.7% | 66.5% |
| Wellesley | 64.6% | 67.1% | 69.2% | 71.6% | 72.1% |
| Elliot Lake | 78.8% | 78.7% | 79.3% | 79.6% | 79.5% |
| Average | 38.5% | 39.7% | 40.2% | 41.8% | 41.9% |
| Median | 38.3% | 38.8% | 39.5% | 40.6% | 40.6% |

Total Asset Consumption Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------|--------------|--------------|--------------|--------------|--------------|
| Region Halton | 26.4% | 25.8% | 26.4% | 27.1% | 27.5% |
| Region York | 32.2% | 29.1% | 27.9% | 26.6% | 28.3% |
| Region Peel | 25.5% | 26.0% | 27.0% | 28.2% | 29.3% |
| Region Waterloo | 42.1% | 41.5% | 42.4% | 34.7% | 34.5% |
| Region Durham | 32.0% | 33.0% | 32.8% | 33.6% | 34.7% |
| Region Niagara | 42.7% | 43.2% | 41.6% | 42.5% | 43.9% |
| District Muskoka | 43.3% | 44.0% | 46.0% | 47.8% | 49.9% |
| Average | 34.9% | 34.7% | 34.9% | 34.4% | 35.4% |
| Median | 32.2% | 33.0% | 32.8% | 33.6% | 34.5% |
| Simcoe County | | 32.2% | 33.0% | 34.4% | 34.4% |
| Wellington County | 39.1% | 40.6% | 41.9% | 42.6% | 42.9% |
| Dufferin County | | 41.9% | 42.2% | 43.1% | 43.1% |
| Bruce County | | 41.7% | 42.3% | 43.6% | 43.5% |
| Elgin County | | 44.6% | 45.7% | 46.5% | 48.6% |
| Grey County | | 58.0% | 59.3% | 59.6% | 56.7% |
| Average | 39.1% | 43.2% | 44.1% | 45.0% | 44.9% |
| Median | 39.1% | 41.8% | 42.2% | 43.4% | 43.3% |

Tax Asset Consumption Ratio

| Municipalities | 2018 |
|--------------------------|-------|
| Vaughan | 11.0% |
| Markham | 17.0% |
| Mississauga | 21.1% |
| New Tecumseth | 27.5% |
| Barrie | 28.0% |
| Milton | 29.4% |
| North Perth | 30.1% |
| Whitchurch - Stouffville | 30.4% |
| Ottawa | 30.8% |
| Brampton | 31.2% |
| Aurora | 31.9% |
| Oakville | 32.2% |
| Woolwich | 32.3% |
| Kitchener | 33.0% |
| East Gwillimbury | 34.1% |
| St. Marys | 34.2% |
| Niagara-on-the-Lake | 34.4% |
| Collingwood | 34.7% |
| Innisfil | 34.7% |
| London | 34.8% |
| Burlington | 36.1% |
| Pelham | 36.3% |
| Central Elgin | 36.4% |
| West Lincoln | 37.2% |
| Newmarket | 37.5% |
| Georgina | 37.5% |
| Orillia | 37.5% |
| Owen Sound | 37.6% |
| Springwater | 38.5% |
| Lambton Shores | 38.6% |
| Toronto | 38.7% |
| Whitby | 38.9% |
| North Middlesex | 39.0% |
| Southgate | 39.1% |
| Middlesex Centre | 39.2% |
| Stratford | 39.2% |

| Municipalities | 2018 |
|-------------------|-------|
| Georgian Bluffs | 39.4% |
| Ingersoll | 39.6% |
| St. Thomas | 39.9% |
| Port Colborne | 40.1% |
| Hamilton | 40.2% |
| Lakeshore | 40.5% |
| Clarington | 40.7% |
| Waterloo | 40.7% |
| Kingston | 40.8% |
| Peterborough | 41.0% |
| Espanola | 41.4% |
| Guelph-Eramosa | 41.5% |
| Brant County | 42.0% |
| Sault Ste. Marie | 42.3% |
| Oshawa | 42.5% |
| Sarnia | 42.7% |
| Parry Sound | 42.8% |
| Norfolk | 42.9% |
| Centre Wellington | 43.1% |
| Welland | 43.5% |
| St. Catharines | 43.7% |
| Cambridge | 43.8% |
| King | 44.2% |
| West Grey | 44.3% |
| Windsor | 44.3% |
| Tillsonburg | 44.6% |
| Guelph | 45.3% |
| Wilmot | 45.3% |
| Halton Hills | 45.7% |
| Belleville | 45.9% |
| Kincardine | 46.0% |
| Cornwall | 46.4% |
| Thorold | 46.8% |
| Brockville | 47.0% |
| Hawkesbury | 47.3% |
| Fort Erie | 48.2% |

Tax Asset Consumption Ratio

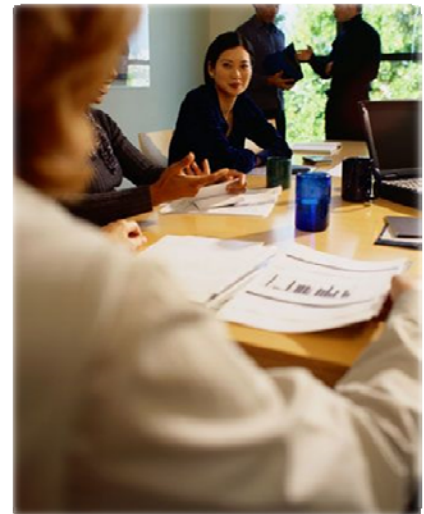
| Municipalities | 2018 |
|-----------------------|--------------|
| Lincoln | 48.2% |
| Bracebridge | 48.5% |
| North Bay | 48.7% |
| Orangeville | 48.8% |
| Saugeen Shores | 49.6% |
| Chatham-Kent | 49.7% |
| Meaford | 49.9% |
| Caledon | 50.1% |
| Kenora | 50.3% |
| Pickering | 50.4% |
| Erin | 51.4% |
| Minto | 51.6% |
| Prince Edward County | 51.6% |
| South Bruce Peninsula | 52.0% |
| Haldimand | 52.0% |
| Huntsville | 52.2% |
| Brock | 52.7% |
| Brantford | 52.9% |
| Brockton | 53.2% |
| Timmins | 55.2% |
| Grey Highlands | 55.3% |
| Greater Sudbury | 56.2% |
| Strathroy-Caradoc | 57.2% |
| Quinte West | 58.0% |
| Greenstone | 58.3% |
| Thunder Bay | 58.6% |
| Gravenhurst | 59.8% |
| Wellington North | 62.2% |
| North Dumfries | 64.0% |
| Kingsville | 66.5% |
| Puslinch | 66.5% |
| Mapleton | 66.6% |
| Wellesley | 72.1% |
| Elliot Lake | 77.9% |
| Average | 43.9% |
| Median | 42.9% |

| Municipalities | 2018 |
|-------------------|--------------|
| Region Halton | 29.3% |
| Region Waterloo | 29.8% |
| Region York | 34.8% |
| Region Peel | 37.5% |
| Region Durham | 39.8% |
| Region Niagara | 40.3% |
| District Muskoka | 54.0% |
| Average | 37.9% |
| Median | 37.5% |
| Simcoe County | 34.4% |
| Wellington County | 42.9% |
| Dufferin County | 43.1% |
| Bruce County | 43.5% |
| Elgin County | 48.6% |
| Grey County | 56.7% |
| Average | 44.9% |
| Median | 43.3% |

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



Three financial indicators have been included for tax reserves. In each case, the water and wastewater reserves and reserve funds have been excluded as well as obligatory reserve funds.

Reserve Financial Indicator One: Tax Discretionary Reserves as a % of Taxation

This provides the total tax discretionary reserves and reserve funds using Schedule 60 of the Financial Information Returns (columns 2 and 3) in relation to total taxation (Schedule 10 of the Financial Information Return).

Formula

| |
|-------------------------------------------------------------|
| $\frac{\text{Tax Discretionary Reserves}}{\text{Taxation}}$ |
|-------------------------------------------------------------|

Reserve Financial Indicator Two: Tax Discretionary Reserves per Capita

This provides the total tax discretionary reserves in relation to the population.

Formula

$$\frac{\text{Tax Discretionary Reserves}}{\text{Population}}$$

Reserve Financial Indicator Three: Tax Discretionary Reserves as a % of Own Source Revenues

This indicator shows the total value of funds held in reserves and reserve funds compared to a single year's own source revenue and is a strong indicator of financial stability. This provides the total tax discretionary reserves and reserve funds using Schedule 60 of the Financial Information Returns (columns 2 and 3) in relation to own source revenues (Schedule 81 of the Financial Information Return, less water and wastewater own source revenues which are on Schedule 12).

Formula

$$\frac{\text{Tax Discretionary Reserves}}{\text{Own Source Revenues}}$$

Interpretations

Reserves offer liquidity which enhances 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—Trend

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Orillia | -12% | -5% | -17% | -33% | -41% |
| Pelham | 9% | 18% | 25% | -7% | 7% |
| Newmarket | 15% | -3% | 2% | 3% | 10% |
| Brockville | 14% | 13% | 15% | 17% | 20% |
| St. Thomas | 20% | 18% | 25% | 21% | 23% |
| Ottawa | 24% | 22% | 23% | 29% | 26% |
| Tillsonburg | 33% | 26% | 23% | 28% | 28% |
| Barrie | 30% | 31% | 31% | 30% | 29% |
| Prince Edward County | 38% | 42% | 39% | 33% | 29% |
| Sault Ste. Marie | 28% | 30% | 28% | 32% | 34% |
| Espanola | | | | 60% | 35% |
| Guelph | 36% | 33% | 36% | 30% | 35% |
| Belleville | 24% | 28% | 33% | 38% | 38% |
| Timmins | 33% | 32% | 34% | 36% | 38% |
| Greater Sudbury | 54% | 57% | 52% | 44% | 39% |
| Strathroy-Caradoc | 3% | 5% | 21% | 24% | 40% |
| Woolwich | 47% | 46% | 53% | 49% | 41% |
| Wilmot | 56% | 56% | 42% | 45% | 41% |
| Hawkesbury | | | | | 42% |
| Quinte West | 34% | 32% | 35% | 39% | 42% |
| North Bay | 29% | 29% | 38% | 42% | 43% |
| Markham | 111% | 99% | 80% | 29% | 45% |
| St. Catharines | 53% | 41% | 43% | 45% | 47% |
| Sarnia | 26% | 27% | 32% | 43% | 47% |
| Orangeville | 20% | 25% | 33% | 38% | 48% |
| Kitchener | 36% | 45% | 45% | 46% | 48% |
| Toronto | 48% | 45% | 45% | 47% | 48% |
| Niagara-on-the-Lake | 60% | 51% | 63% | 52% | 50% |
| Whitchurch - Stouffville | 88% | 87% | 67% | 49% | 52% |
| Hamilton | 61% | 58% | 56% | 59% | 54% |
| Windsor | 53% | 56% | 56% | 50% | 54% |
| Meaford | 45% | 46% | 48% | 59% | 55% |
| Waterloo | 88% | 76% | 55% | 54% | 56% |
| Thunder Bay | 59% | 55% | 52% | 59% | 57% |
| Grey Highlands | 48% | 52% | 58% | 57% | 58% |
| Lincoln | 78% | 75% | 70% | 62% | 59% |

Tax Discretionary Reserves (less WWW) as % of Taxation—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Brantford | | | 42% | 36% | 60% |
| Caledon | 74% | 54% | 57% | 55% | 60% |
| Southgate | | | | | 60% |
| Guelph-Eramosa | 44% | 48% | 51% | 56% | 61% |
| Oshawa | 34% | 46% | 52% | 59% | 62% |
| Greenstone | 28% | 35% | 38% | 37% | 63% |
| Peterborough | 63% | 61% | 64% | 63% | 63% |
| Cornwall | 66% | 66% | 62% | 63% | 64% |
| Minto | 58% | 60% | 57% | 68% | 66% |
| Stratford | 49% | 52% | 53% | 55% | 67% |
| Central Elgin | | | | | 67% |
| Norfolk | | | 86% | 81% | 69% |
| Cambridge | 56% | 64% | 64% | 63% | 71% |
| Huntsville | 60% | 39% | 40% | 47% | 73% |
| Kingsville | | | | | 73% |
| Georgina | 60% | 62% | 65% | 71% | 74% |
| Centre Wellington | 94% | 92% | 114% | 71% | 74% |
| Burlington | 78% | 80% | 84% | 84% | 74% |
| New Tecumseth | | | | | 75% |
| Fort Erie | 61% | 69% | 73% | 77% | 76% |
| King | 63% | 82% | 83% | 86% | 78% |
| West Grey | | | | | 78% |
| Erin | 48% | 49% | 57% | 56% | 80% |
| Ingersoll | 30% | 42% | 55% | 70% | 82% |
| St. Marys | 78% | 87% | 82% | 78% | 82% |
| Vaughan | 79% | 70% | 102% | 83% | 82% |
| Kingston | 73% | 80% | 80% | 86% | 83% |
| Brampton | 71% | 73% | 76% | 83% | 85% |
| Brant County | 100% | 94% | 92% | 92% | 86% |
| Springwater | 156% | 104% | 101% | 101% | 87% |
| Owen Sound | 103% | 98% | 91% | 90% | 88% |
| Kenora | 111% | 117% | 106% | 98% | 88% |
| Port Colborne | 41% | 89% | 94% | 94% | 88% |
| Bracebridge | 74% | 52% | 59% | 80% | 90% |
| Welland | 76% | 70% | 80% | 84% | 90% |
| Brockton | | | | 96% | 90% |

Tax Discretionary Reserves (less WWW) as % of Taxation—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|------------|------------|------------|------------|------------|
| Lambton Shores | 45% | 64% | 77% | 93% | 90% |
| Oakville | 132% | 113% | 112% | 104% | 91% |
| Mississauga | 79% | 80% | 85% | 81% | 91% |
| Innisfil | 76% | 70% | 63% | 71% | 93% |
| Gravenhurst | 83% | 73% | 76% | 86% | 94% |
| Wellesley | 100% | 101% | 105% | 101% | 94% |
| London | 76% | 78% | 81% | 88% | 94% |
| Lakeshore | | | | | 98% |
| Kincardine | 137% | 112% | 93% | 85% | 98% |
| Puslinch | 82% | 94% | 93% | 102% | 99% |
| Halton Hills | 64% | 71% | 87% | 96% | 101% |
| Parry Sound | 138% | 123% | 111% | 95% | 102% |
| Middlesex Centre | 76% | 83% | 93% | 93% | 102% |
| Chatham-Kent | 86% | 98% | 94% | 95% | 103% |
| North Perth | | 90% | 91% | 95% | 105% |
| Clarington | 138% | 129% | 120% | 119% | 106% |
| Pickering | 80% | 75% | 74% | 110% | 107% |
| Elliot Lake | 71% | 70% | 100% | 105% | 110% |
| Collingwood | 59% | 59% | 53% | 61% | 110% |
| Whitby | 109% | 110% | 111% | 111% | 112% |
| Georgian Bluffs | | | | | 112% |
| North Dumfries | 54% | 50% | 63% | 111% | 115% |
| Wellington North | 137% | 132% | 103% | 98% | 117% |
| Aurora | 157% | 161% | 155% | | 121% |
| Milton | 112% | 160% | 171% | 124% | 124% |
| Saugeen Shores | 144% | 132% | 129% | 126% | 128% |
| North Middlesex | | 125% | 141% | 154% | 149% |
| West Lincoln | 157% | 133% | 124% | 204% | 150% |
| Mapleton | 55% | 94% | | 131% | 153% |
| Brock | 127% | 135% | 150% | 155% | 157% |
| South Bruce Peninsula | | | | | 160% |
| Haldimand | | 160% | 186% | 188% | 180% |
| Thorold | 193% | 207% | 192% | 196% | 190% |
| East Gwillimbury | 74% | 72% | 156% | 208% | 199% |
| Average | 67% | 71% | 74% | 74% | 77% |
| Median | 61% | 69% | 65% | 70% | 74% |

Tax Discretionary Reserves (less WWW) as % of Taxation—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Region Waterloo | 48% | 42% | 44% | 41% | 40% |
| Region Niagara | 43% | 47% | 45% | 46% | 43% |
| District Muskoka | 67% | 72% | 79% | 91% | 102% |
| Region Peel | 120% | 119% | 126% | 127% | 126% |
| Region Durham | 122% | 137% | 150% | 165% | 169% |
| Region Halton | 172% | 208% | 219% | 214% | 226% |
| Region York | 191% | 212% | 223% | 223% | 241% |
| Average | 109% | 120% | 126% | 130% | 135% |
| Median | 120% | 119% | 126% | 127% | 126% |
| Elgin County | | 21% | 32% | 48% | 44% |
| Bruce County | | 55% | 57% | 58% | 52% |
| Dufferin County | | 50% | 59% | 66% | 71% |
| Wellington County | 80% | 83% | 75% | 79% | 84% |
| Grey County | | 90% | 87% | 85% | 87% |
| Simcoe County | | 63% | 69% | 87% | 96% |
| Average | 80% | 60% | 63% | 71% | 72% |
| Median | 80% | 59% | 64% | 73% | 78% |

Tax Discretionary Reserves as a % of Own Source Revenues—Trend

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|------|------|------|------|------|
| Orillia | -10% | -4% | -13% | -27% | -34% |
| Pelham | 7% | 16% | 20% | -6% | 6% |
| Newmarket | 11% | -2% | 2% | 2% | 7% |
| Brockville | 11% | 11% | 11% | 13% | 16% |
| St. Thomas | 16% | 15% | 20% | 17% | 18% |
| Ottawa | 17% | 16% | 16% | 21% | 19% |
| Kitchener | 15% | 19% | 20% | 19% | 20% |
| Tillsonburg | 23% | 18% | 17% | 20% | 20% |
| Barrie | 24% | 25% | 25% | 24% | 24% |
| Prince Edward County | 30% | 34% | 31% | 27% | 24% |
| Toronto | 25% | 22% | 22% | 23% | 24% |
| Thunder Bay | 24% | 22% | 23% | 24% | 25% |
| Sault Ste. Marie | 21% | 22% | 21% | 24% | 26% |
| Wilmot | 36% | 37% | 28% | 28% | 26% |
| Espanola | | 34% | | 47% | 26% |
| Guelph | 27% | 25% | 28% | 23% | 27% |
| Woolwich | 33% | 32% | 31% | 32% | 27% |
| Markham | 65% | 59% | 49% | 18% | 27% |
| Timmins | 25% | 25% | 26% | 26% | 28% |
| Niagara-on-the-Lake | 37% | 32% | 38% | 29% | 28% |
| Greater Sudbury | 39% | 41% | 38% | 33% | 29% |
| Strathroy-Caradoc | 3% | 4% | 16% | 18% | 29% |
| Belleville | 20% | 24% | 28% | 31% | 31% |
| Hawkesbury | | | | | 32% |
| St. Catharines | 39% | 29% | 31% | 32% | 33% |
| Whitchurch - Stouffville | 56% | 59% | 47% | 31% | 34% |
| North Bay | 22% | 23% | 30% | 33% | 34% |
| Waterloo | 56% | 50% | 35% | 35% | 36% |
| Quinte West | 30% | 29% | 32% | 35% | 37% |
| Sarnia | 20% | 21% | 26% | 34% | 37% |
| Windsor | 38% | 38% | 36% | 33% | 39% |
| Orangeville | 16% | 20% | 28% | 30% | 39% |
| Hamilton | 46% | 44% | 42% | 44% | 42% |
| Minto | 36% | 39% | 37% | 43% | 42% |
| Greenstone | 21% | 27% | 29% | 28% | 43% |
| Brantford | | | 30% | 26% | 43% |

Tax Discretionary Reserves as a % of Own Source Revenues—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Caledon | 53% | 39% | 40% | 40% | 44% |
| Peterborough | 44% | 43% | 45% | 45% | 44% |
| Centre Wellington | 53% | 56% | 60% | 44% | 44% |
| Lincoln | 58% | 60% | 55% | 48% | 46% |
| Cornwall | 46% | 47% | 44% | 44% | 46% |
| Meaford | 38% | 38% | 40% | 48% | 46% |
| Stratford | 34% | 36% | 37% | 37% | 46% |
| Grey Highlands | 37% | 42% | 46% | 47% | 46% |
| Oshawa | 26% | 33% | 37% | 43% | 49% |
| Guelph-Eramosa | 33% | 38% | 40% | 45% | 49% |
| Southgate | | | | | 49% |
| Huntsville | 40% | 27% | 29% | 32% | 50% |
| Burlington | 53% | 56% | 59% | 58% | 52% |
| Innisfil | 53% | 51% | 41% | 46% | 52% |
| Cambridge | 42% | 50% | 49% | 48% | 53% |
| Vaughan | 57% | 50% | 70% | 55% | 54% |
| Kingston | 49% | 55% | 56% | 58% | 55% |
| Erin | 36% | 32% | 45% | 43% | 56% |
| Mississauga | 50% | 51% | 52% | 50% | 56% |
| Norfolk | | | 70% | 66% | 57% |
| Central Elgin | | | | | 57% |
| King | 36% | 50% | 59% | 66% | 58% |
| Welland | 53% | 48% | 57% | 56% | 59% |
| St. Marys | 57% | 64% | 60% | 51% | 59% |
| West Grey | | | | | 60% |
| Brampton | 50% | 51% | 53% | 59% | 60% |
| Brockton | | | | 66% | 61% |
| Georgina | 45% | 48% | 52% | 59% | 61% |
| Wellesley | 66% | 65% | 68% | 68% | 62% |
| New Tecumseth | | | | | 63% |
| Kingsville | | | | | 63% |
| Fort Erie | 51% | 59% | 62% | 65% | 64% |
| Oakville | 91% | 80% | 79% | 72% | 64% |
| Kenora | 82% | 87% | 79% | 76% | 65% |
| Port Colborne | 32% | 50% | 73% | 74% | 67% |
| Ingersoll | 24% | 35% | 46% | 59% | 67% |

Tax Discretionary Reserves as a % of Own Source Revenues—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Kincardine | 47% | 70% | 69% | 58% | 67% |
| Bracebridge | 58% | 40% | 45% | 61% | 67% |
| Lambton Shores | 31% | 39% | 54% | 70% | 67% |
| North Dumfries | 34% | 33% | 39% | 69% | 68% |
| Springwater | 124% | 82% | 78% | 80% | 69% |
| North Perth | | 58% | 56% | 58% | 69% |
| Brant County | 51% | 78% | 77% | 57% | 70% |
| London | 57% | 59% | 60% | 67% | 71% |
| Puslinch | 59% | 72% | 66% | 72% | 71% |
| Owen Sound | 83% | 78% | 73% | 72% | 71% |
| Milton | 59% | 85% | 94% | 68% | 71% |
| Middlesex Centre | 58% | 51% | 59% | 68% | 73% |
| Gravenhurst | 65% | 58% | 62% | 69% | 75% |
| Parry Sound | 83% | 88% | 80% | 71% | 75% |
| Halton Hills | 46% | 52% | 65% | 72% | 75% |
| Collingwood | 45% | 46% | 43% | 50% | 76% |
| Pickering | 61% | 56% | 57% | 86% | 77% |
| Whitby | 72% | 72% | 70% | 63% | 77% |
| Chatham-Kent | 66% | 76% | 73% | 69% | 79% |
| Clarington | 103% | 96% | 91% | 91% | 79% |
| Lakeshore | | | | | 80% |
| Saugeen Shores | 92% | 87% | 84% | 83% | 82% |
| Elliot Lake | 53% | 49% | 79% | 86% | 85% |
| Wellington North | 104% | 103% | 78% | 74% | 87% |
| Georgian Bluffs | | | | | 93% |
| West Lincoln | 120% | 95% | 94% | 90% | 104% |
| Aurora | 100% | 99% | 83% | | 106% |
| North Middlesex | | 102% | 112% | 116% | 118% |
| Mapleton | 44% | 73% | | 106% | 118% |
| East Gwillimbury | 51% | 51% | 63% | 101% | 122% |
| South Bruce Peninsula | | | | | 123% |
| Brock | 101% | 110% | 120% | 119% | 125% |
| Haldimand | | 90% | 139% | 138% | 142% |
| Thorold | 160% | 163% | 158% | 160% | 154% |
| Average | 47% | 50% | 52% | 52% | 56% |
| Median | 45% | 48% | 49% | 50% | 56% |

Tax Discretionary Reserves as a % of Own Source Revenues—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------|------------|------------|-------------|-------------|-------------|
| Region Niagara | 30% | 33% | 32% | 32% | 31% |
| Region Waterloo | 39% | 34% | 36% | 34% | 33% |
| District Muskoka | 57% | 61% | 67% | 77% | 87% |
| Region Peel | 98% | 99% | 105% | 106% | 105% |
| Region Durham | 105% | 117% | 128% | 135% | 143% |
| Region Halton | 132% | 159% | 171% | 170% | 179% |
| Region York | 147% | 157% | 175% | 167% | 193% |
| Average | 87% | 94% | 102% | 103% | 110% |
| Median | 98% | 99% | 105% | 106% | 105% |
| Elgin County | | 15% | 25% | 37% | 34% |
| Bruce County | | 42% | 45% | 46% | 42% |
| Dufferin County | | 38% | 45% | 49% | 55% |
| Grey County | | 65% | 66% | 65% | 62% |
| Wellington County | 65% | 67% | 61% | 64% | 68% |
| Simcoe County | | 50% | 55% | 67% | 76% |
| Average | 65% | 46% | 49% | 55% | 56% |
| Median | 65% | 46% | 50% | 57% | 58% |

2018 Total and Tax Reserve Per Capita

| Municipality | Total Reserves Per Capita | Tax Reserves Per Capita |
|--------------------------|---------------------------|-------------------------|
| Orillia | \$ (118) | \$ (720) |
| Pelham | \$ 162 | \$ 50 |
| Newmarket | \$ 671 | \$ 67 |
| Wilmot | \$ 378 | \$ 149 |
| Woolwich | \$ 456 | \$ 160 |
| Markham | \$ 417 | \$ 195 |
| Kitchener | \$ 277 | \$ 239 |
| Tillsonburg | \$ 255 | \$ 255 |
| St. Thomas | \$ 707 | \$ 290 |
| Whitchurch - Stouffville | \$ 382 | \$ 300 |
| Strathroy-Caradoc | \$ 1,151 | \$ 307 |
| Guelph-Eramosa | \$ 490 | \$ 312 |
| Niagara-on-the-Lake | \$ 678 | \$ 312 |
| Brockville | \$ 576 | \$ 327 |
| St. Catharines | \$ 437 | \$ 359 |
| Lincoln | \$ 854 | \$ 361 |
| Centre Wellington | \$ 919 | \$ 361 |
| Wellesley | \$ 364 | \$ 364 |
| Minto | \$ 991 | \$ 374 |
| Waterloo | \$ 621 | \$ 376 |
| Hawkesbury | \$ 632 | \$ 412 |
| Prince Edward County | \$ 565 | \$ 421 |
| Barrie | \$ 835 | \$ 444 |
| Erin | \$ 666 | \$ 454 |
| Cambridge | \$ 647 | \$ 454 |
| Ottawa | \$ 588 | \$ 461 |
| Sarnia | \$ 785 | \$ 491 |
| Southgate | \$ 875 | \$ 498 |
| Vaughan | \$ 914 | \$ 504 |
| Huntsville | \$ 505 | \$ 505 |
| Oshawa | \$ 505 | \$ 505 |
| Puslinch | \$ 511 | \$ 511 |
| Sault Ste. Marie | \$ 522 | \$ 522 |
| Caledon | \$ 526 | \$ 526 |
| Quinte West | \$ 754 | \$ 544 |
| North Dumfries | \$ 547 | \$ 547 |

| Municipality | Total Reserves Per Capita | Tax Reserves Per Capita |
|------------------|---------------------------|-------------------------|
| Kingsville | \$ 1,088 | \$ 560 |
| Orangeville | \$ 1,028 | \$ 563 |
| Grey Highlands | \$ 985 | \$ 563 |
| Guelph | \$ 1,513 | \$ 579 |
| Espanola | \$ 905 | \$ 582 |
| West Grey | \$ 605 | \$ 591 |
| Springwater | \$ 986 | \$ 592 |
| Mississauga | \$ 610 | \$ 610 |
| Greater Sudbury | \$ 887 | \$ 615 |
| Brampton | \$ 616 | \$ 616 |
| Milton | \$ 625 | \$ 625 |
| Burlington | \$ 628 | \$ 628 |
| Fort Erie | \$ 796 | \$ 641 |
| Welland | \$ 679 | \$ 647 |
| Georgina | \$ 850 | \$ 654 |
| Timmins | \$ 658 | \$ 658 |
| Clarington | \$ 668 | \$ 668 |
| New Tecumseth | \$ 896 | \$ 679 |
| Central Elgin | \$ 714 | \$ 680 |
| Belleville | \$ 1,266 | \$ 683 |
| North Bay | \$ 915 | \$ 687 |
| Wellington North | \$ 1,604 | \$ 693 |
| Whitby | \$ 705 | \$ 705 |
| West Lincoln | \$ 831 | \$ 712 |
| Meaford | \$ 969 | \$ 717 |
| Toronto | \$ 1,134 | \$ 721 |
| Pickering | \$ 758 | \$ 758 |
| Halton Hills | \$ 772 | \$ 772 |
| Lakeshore | \$ 1,117 | \$ 776 |
| Brockton | \$ 1,022 | \$ 783 |
| Bracebridge | \$ 790 | \$ 790 |
| Windsor | \$ 820 | \$ 797 |
| Port Colborne | \$ 906 | \$ 820 |
| Ingersoll | \$ 832 | \$ 832 |
| Hamilton | \$ 1,245 | \$ 832 |
| King | \$ 883 | \$ 851 |

2018 Total and Tax Reserve Per Capita (cont'd)

| Municipality | Total Reserves Per Capita | Tax Reserves Per Capita |
|-----------------------|---------------------------|-------------------------|
| Brantford | \$ 1,840 | \$ 867 |
| Oakville | \$ 869 | \$ 869 |
| Norfolk | \$ 1,258 | \$ 905 |
| Middlesex Centre | \$ 1,157 | \$ 945 |
| Aurora | \$ 1,092 | \$ 948 |
| Cornwall | \$ 1,121 | \$ 959 |
| Peterborough | \$ 1,391 | \$ 966 |
| Mapleton | \$ 1,179 | \$ 968 |
| Thunder Bay | \$ 1,090 | \$ 978 |
| Lambton Shores | \$ 1,845 | \$ 985 |
| Georgian Bluffs | \$ 1,279 | \$ 990 |
| Innisfil | \$ 1,000 | \$ 1,000 |
| North Perth | \$ 847 | \$ 1,008 |
| Gravenhurst | \$ 1,088 | \$ 1,088 |
| Brock | \$ 1,126 | \$ 1,126 |
| Owen Sound | \$ 1,287 | \$ 1,148 |
| Stratford | \$ 1,239 | \$ 1,164 |
| Brant County | \$ 1,574 | \$ 1,177 |
| Elliot Lake | \$ 1,641 | \$ 1,182 |
| St. Marys | \$ 1,355 | \$ 1,224 |
| Saugeen Shores | \$ 1,509 | \$ 1,275 |
| Kincardine | \$ 2,823 | \$ 1,346 |
| London | \$ 1,852 | \$ 1,390 |
| Kenora | \$ 1,831 | \$ 1,458 |
| Collingwood | \$ 2,529 | \$ 1,487 |
| Chatham-Kent | \$ 1,596 | \$ 1,514 |
| Kingston | \$ 2,162 | \$ 1,544 |
| Thorold | \$ 2,086 | \$ 1,561 |
| Parry Sound | \$ 2,928 | \$ 1,646 |
| East Gwillimbury | \$ 2,120 | \$ 1,652 |
| North Middlesex | \$ 1,880 | \$ 1,679 |
| South Bruce Peninsula | \$ 2,560 | \$ 1,827 |
| Greenstone | \$ 1,966 | \$ 1,966 |
| Haldimand | \$ 3,143 | \$ 2,577 |
| Average | \$ 1,034 | \$ 758 |
| Median | \$ 885 | \$ 673 |

| Municipality | Total Reserves Per Capita | Tax Reserves Per Capita |
|-------------------|---------------------------|-------------------------|
| Region Niagara | \$ 619 | \$ 329 |
| Region Waterloo | \$ 573 | \$ 371 |
| Region Peel | \$ 1,305 | \$ 890 |
| District Muskoka | \$ 2,115 | \$ 1,547 |
| Region Halton | \$ 1,992 | \$ 1,573 |
| Region Durham | \$ 2,069 | \$ 1,615 |
| Region York | \$ 2,483 | \$ 2,191 |
| Average | \$ 1,594 | \$ 1,217 |
| Median | \$ 1,992 | \$ 1,547 |
| Bruce County | \$ 332 | \$ 332 |
| Elgin County | \$ 352 | \$ 352 |
| Dufferin County | \$ 421 | \$ 421 |
| Simcoe County | \$ 465 | \$ 465 |
| Grey County | \$ 489 | \$ 489 |
| Wellington County | \$ 847 | \$ 842 |
| Average | \$ 484 | \$ 483 |
| Median | \$ 443 | \$ 443 |

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 Source 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

There are six financial debt indicators that have been included in the analysis to provide a clear understanding of the overall debt outstanding and the debt servicing costs.

Financial Debt Indicator One: Tax Debt Interest as % of Own Source Revenues

This ratio indicates the extent to which the municipality's own source revenues are committed to debt interest charges. This is calculated using Schedule 40 of the Financial Information Returns and the Own Source Revenues in Schedule 81 less Water/WW revenues in Schedule 12.

Formula

| |
|---------------------------------------------------------------|
| $\frac{\text{Tax Debt Interest}}{\text{Own Source Revenues}}$ |
|---------------------------------------------------------------|



Financial Debt Indicator Two: Debt Charges as a % of Own Source Revenues (Debt Service Ratio)

Debt Service is the amount of principal and interest that a municipality must pay each year to service the debt (principal and interest expenses). As debt service increases it reduces expenditure flexibility. This shows the % of total debt expenditures, including interest as a % of own source revenue. It is a measure of the municipality’s ability to service its debt payments. Schedule 74C has been used for the total debt charges (line 3099) and the tax debt charges (line 3012).

Formula

$$\frac{\text{Debt Principal and Interest Payments}}{\text{Own Source Revenue}}$$

Target

Credit rating agencies consider that principal and interest should be below 10% of Own Source Revenues.

Interpretations

This indicator will trigger a warning if the increase in debt service consistently exceeds the increase in own source revenues.

Financial Debt Indicator Three: Debt Outstanding per Capita

This provides the debt outstanding as reflected on Schedule 74A divided by the population.

Formula

$$\frac{\text{Total Debt Outstanding}}{\text{Population}}$$

Financial Debt Indicator Four: Debt Outstanding Per Own Source Revenues

This provides the debt outstanding as reflected on Schedule 74A divided by the municipality's own source revenues as reflected in Schedule 81.

Formula

$$\frac{\text{Total Debt Outstanding}}{\text{Own Source Revenue}}$$

Financial Debt Indicator Five: Debt to Reserve Ratio

Formula

$$\frac{\text{Debt Outstanding}}{\text{Reserves and Reserve Funds (Excluding Obligatory Reserve Funds)}}$$

Financial Debt Indicator Six: Debt Outstanding as a % of Unweighted Assessment

This provides the debt outstanding as reflected on Schedule 74A divided by the municipality's own source revenues as reflected in Municipality's Levy by-laws.

Formula

$$\frac{\text{Total Debt Outstanding}}{\text{Unweighted Assessment}}$$

Target

This indicator provides a measure for financial prudence by comparing total debt to the total reserve balances. Generally, the benchmark suggested by credit rating agencies for this ratio is 1:1 or in other words, debt should not exceed total reserve and reserve fund balances. A 1:1 ratio reflects that for every dollar of debt there is a dollar of reserves.

Tax Debt Interest as a % of Own Source Revenue—Trend

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Brampton | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| East Gwillimbury | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Erin | 1.1% | 0.8% | 0.8% | 0.0% | 0.0% |
| Espanola | | 0.3% | | 0.0% | 0.0% |
| Kenora | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% |
| Whitby | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Wilmot | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| South Bruce Peninsula | | | | | 0.0% |
| West Grey | | | | | 0.0% |
| North Middlesex | | 0.2% | 0.1% | 0.1% | 0.0% |
| Puslinch | 0.5% | 0.4% | 0.3% | 0.2% | 0.1% |
| Markham | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% |
| Sarnia | 0.6% | 0.5% | 0.2% | 0.2% | 0.2% |
| Sault Ste. Marie | 0.4% | 0.3% | 0.3% | 0.2% | 0.2% |
| Wellesley | 0.4% | 0.3% | 0.1% | 0.2% | 0.2% |
| Thorold | 0.5% | 0.5% | 0.3% | 0.3% | 0.2% |
| Saugeen Shores | 0.5% | 0.4% | 0.4% | 0.3% | 0.2% |
| Greater Sudbury | 0.3% | 0.4% | 0.3% | 0.3% | 0.3% |
| Vaughan | 1.2% | 1.2% | 1.0% | 0.4% | 0.3% |
| Orillia | 0.8% | 0.7% | 0.5% | 0.4% | 0.3% |
| Georgina | 0.0% | 0.0% | 0.3% | 0.4% | 0.4% |
| Niagara-on-the-Lake | 0.3% | 0.3% | 0.5% | 0.4% | 0.4% |
| Brock | 0.6% | 0.6% | 0.5% | 0.4% | 0.4% |
| Fort Erie | 0.7% | 0.6% | 0.6% | 0.5% | 0.4% |
| Central Elgin | | 0.0% | 0.0% | | 0.5% |
| Kincardine | 0.4% | 0.6% | 0.9% | 0.6% | 0.5% |
| Mississauga | 0.2% | 0.3% | 0.4% | 0.4% | 0.5% |
| Strathroy-Caradoc | 0.7% | 0.6% | 0.7% | 0.7% | 0.5% |
| Georgian Bluffs | | | | | 0.5% |
| Grey Highlands | 0.2% | 0.2% | 0.1% | 0.4% | 0.6% |
| Oshawa | 2.3% | 2.1% | 1.9% | 1.8% | 0.6% |
| Brantford | | | 0.3% | 0.5% | 0.6% |
| Clarington | 1.2% | 1.1% | 0.9% | 0.8% | 0.7% |
| Timmins | 1.0% | 0.9% | 0.8% | 0.8% | 0.7% |
| Aurora | 0.4% | 0.3% | 0.4% | | 0.7% |
| Thunder Bay | 0.8% | 0.8% | 0.7% | 0.7% | 0.7% |

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

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|-------------|-------------|-------------|-------------|-------------|
| Windsor | 1.1% | 0.9% | 0.9% | 0.9% | 0.7% |
| Meaford | 1.3% | 1.2% | 1.0% | 0.9% | 0.8% |
| North Dumfries | 1.5% | 1.3% | 1.1% | 1.0% | 0.8% |
| Barrie | 0.8% | 0.7% | 0.8% | 0.8% | 0.8% |
| Centre Wellington | 1.5% | 1.4% | 1.0% | 1.0% | 0.8% |
| Springwater | 1.0% | 1.2% | 1.1% | 0.9% | 0.8% |
| Elliot Lake | 0.3% | 0.6% | 1.0% | 0.9% | 0.8% |
| Cambridge | 0.4% | 0.3% | 0.4% | 0.3% | 0.8% |
| Hamilton | 1.1% | 1.1% | 0.9% | 0.9% | 0.8% |
| Lincoln | 0.6% | 0.6% | 0.8% | 0.9% | 0.8% |
| Cornwall | 1.2% | 0.9% | 1.0% | 0.9% | 0.8% |
| Caledon | 1.9% | 1.4% | 1.2% | 1.0% | 0.9% |
| Wellington North | 3.1% | 2.5% | 2.0% | 1.8% | 0.9% |
| Greenstone | 2.6% | 2.4% | 2.0% | 1.1% | 0.9% |
| North Bay | 1.9% | 1.7% | 1.1% | 1.0% | 0.9% |
| Ingersoll | 1.7% | 1.5% | 1.3% | 1.1% | 0.9% |
| Chatham-Kent | 1.6% | 1.4% | 1.3% | 1.0% | 0.9% |
| London | 1.3% | 1.2% | 1.1% | 1.0% | 0.9% |
| Southgate | | | | | 0.9% |
| Hawkesbury | | | | | 0.9% |
| Woolwich | 1.4% | 1.3% | 1.0% | 1.1% | 1.0% |
| Kitchener | 1.4% | 1.4% | 0.0% | 1.1% | 1.0% |
| Pickering | 0.9% | 0.8% | 0.8% | 0.8% | 1.0% |
| Brockton | | | | 1.0% | 1.0% |
| Guelph | 1.6% | 1.2% | 1.4% | 1.2% | 1.0% |
| Owen Sound | 1.7% | 1.5% | 1.5% | 1.2% | 1.1% |
| Prince Edward County | 1.5% | 1.3% | 1.0% | 1.1% | 1.1% |
| Orangeville | 2.3% | 2.1% | 1.5% | 1.1% | 1.1% |
| Burlington | 1.3% | 1.2% | 1.3% | 1.2% | 1.1% |
| King | 1.4% | 1.5% | 1.4% | 1.4% | 1.2% |
| Norfolk | | | 1.0% | 1.1% | 1.2% |
| Milton | 1.3% | 1.5% | 1.5% | 1.5% | 1.2% |
| Halton Hills | 1.5% | 1.5% | 1.3% | 1.2% | 1.2% |
| Lakeshore | | | | | 1.3% |
| Innisfil | 3.0% | 2.8% | 2.1% | 1.9% | 1.4% |
| Brockville | 2.0% | 1.6% | 1.4% | 1.4% | 1.4% |

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

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Oakville | 0.9% | 1.6% | 1.7% | 1.5% | 1.4% |
| Stratford | 2.3% | 2.3% | 2.2% | 1.9% | 1.5% |
| Middlesex Centre | 2.3% | 1.6% | 1.5% | 1.6% | 1.5% |
| St. Thomas | 1.3% | 1.1% | 1.0% | 1.0% | 1.5% |
| Parry Sound | 1.9% | 2.0% | 2.0% | 1.7% | 1.6% |
| Kingsville | | | | | 1.6% |
| Guelph-Eramosa | 2.4% | 2.0% | 1.7% | 1.6% | 1.7% |
| Huntsville | 2.8% | 2.6% | 2.5% | 2.0% | 1.7% |
| Lambton Shores | 2.1% | 2.0% | 2.0% | 1.9% | 1.7% |
| Haldimand | | 1.5% | 1.7% | 1.6% | 1.8% |
| Brant County | 0.8% | 1.9% | 1.7% | 1.3% | 1.8% |
| Newmarket | 2.4% | 2.2% | 1.9% | 1.7% | 1.9% |
| Peterborough | 1.9% | 1.8% | 1.9% | 1.8% | 1.9% |
| Bracebridge | 1.9% | 1.7% | 1.4% | 1.3% | 1.9% |
| Tillsonburg | 2.9% | 2.6% | 2.4% | 2.0% | 1.9% |
| Collingwood | 2.8% | 2.9% | 2.6% | 2.3% | 2.0% |
| New Tecumseth | | | | | 2.1% |
| Welland | 3.7% | 3.2% | 3.0% | 2.7% | 2.3% |
| St. Marys | 3.1% | 2.7% | 2.5% | 2.1% | 2.4% |
| St. Catharines | 2.1% | 2.4% | 2.4% | 2.3% | 2.4% |
| North Perth | | 2.9% | 2.9% | 2.5% | 2.5% |
| Belleville | 1.4% | 1.4% | 2.1% | 2.4% | 2.5% |
| Quinte West | 1.2% | 1.3% | 1.9% | 2.1% | 2.6% |
| Minto | 1.4% | 1.3% | 2.0% | 2.5% | 2.7% |
| Kingston | 2.8% | 2.7% | 2.9% | 2.9% | 2.9% |
| Mapleton | 0.0% | 0.0% | 0.0% | 0.0% | 2.9% |
| Whitchurch - Stouffville | 4.0% | 3.9% | 3.8% | 2.9% | 2.9% |
| Ottawa | 3.2% | 3.1% | 3.1% | 3.0% | 3.0% |
| Waterloo | 3.9% | 3.9% | 3.6% | 3.3% | 3.1% |
| Port Colborne | 1.9% | 1.2% | 1.5% | 2.2% | 3.7% |
| Toronto | 4.2% | 3.9% | 3.9% | 3.8% | 3.7% |
| Gravenhurst | 6.9% | 6.0% | 5.4% | 4.7% | 4.2% |
| West Lincoln | 0.0% | 0.0% | 0.0% | 0.0% | 4.4% |
| Pelham | 1.1% | 1.4% | 1.9% | 4.6% | 5.5% |
| Average | 1.4% | 1.3% | 1.2% | 1.2% | 1.2% |
| Median | 1.3% | 1.2% | 1.0% | 1.0% | 0.9% |

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

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| District Muskoka | 0.5% | 0.5% | 0.5% | 0.4% | 0.3% |
| Region Durham | 1.0% | 0.9% | 0.8% | 0.6% | 0.5% |
| Region Halton | 0.6% | 0.8% | 0.8% | 0.7% | 0.6% |
| Region Peel | 1.4% | 1.2% | 1.1% | 0.9% | 0.8% |
| Region York | 1.9% | 1.8% | 2.0% | 1.9% | 2.1% |
| Region Niagara | 1.6% | 1.7% | 2.7% | 2.6% | 2.6% |
| Region Waterloo | 2.3% | 2.3% | 2.1% | 2.4% | 3.1% |
| Average | 1.3% | 1.3% | 1.4% | 1.4% | 1.4% |
| Median | 1.4% | 1.2% | 1.1% | 0.9% | 0.8% |
| Grey County | | 0.1% | 0.1% | 0.0% | 0.0% |
| Elgin County | | 0.4% | 0.4% | 0.4% | 0.2% |
| Simcoe County | | 0.5% | 0.6% | 0.5% | 0.5% |
| Wellington County | 1.6% | 1.4% | 1.3% | 1.1% | 1.1% |
| Dufferin County | | 2.2% | 1.9% | 1.6% | 1.3% |
| Bruce County | | 3.0% | 2.6% | 2.2% | 1.9% |
| Average | 1.6% | 1.3% | 1.1% | 1.0% | 0.8% |
| Median | 1.6% | 1.0% | 0.9% | 0.8% | 0.8% |

2018 Total and Tax Debt Charges as a % of Own Source Revenues

| Municipality | 2018 Total Debt Charges as a % of Own Source Revenues | 2018 Tax Debt Charges as a % of Own Source Revenues | Municipality | 2018 Total Debt Charges as a % of Own Source Revenues | 2018 Tax Debt Charges as a % of Own Source Revenues |
|--------------------------|-------------------------------------------------------|-----------------------------------------------------|----------------------|-------------------------------------------------------|-----------------------------------------------------|
| Brampton | 0.2% | 0.0% | Halton Hills | 7.1% | 2.7% |
| East Gwillimbury | 0.0% | 0.0% | Elliot Lake | 2.1% | 2.7% |
| Georgian Bluffs | 2.4% | 0.0% | Sarnia | 2.0% | 2.7% |
| Kenora | 0.0% | 0.0% | Brantford | 3.5% | 2.7% |
| Markham | 0.3% | 0.0% | Fort Erie | 2.5% | 2.8% |
| North Perth | 4.6% | 0.0% | Greater Sudbury | 2.3% | 2.8% |
| St. Marys | 6.4% | 0.0% | Mississauga | 3.0% | 3.0% |
| Timmins | 3.4% | 0.0% | Thunder Bay | 5.6% | 3.0% |
| Whitby | 0.0% | 0.0% | Southgate | 4.6% | 3.1% |
| Wilmot | 0.0% | 0.0% | Lincoln | 2.6% | 3.1% |
| North Dumfries | 2.9% | 0.1% | Orillia | 2.6% | 3.2% |
| West Grey | 1.8% | 0.2% | Kincardine | 2.8% | 3.2% |
| Windsor | 2.1% | 0.5% | Lakeshore | 7.6% | 3.2% |
| Caledon | 3.9% | 0.7% | Erin | 2.8% | 3.2% |
| Niagara-on-the-Lake | 2.3% | 0.7% | Milton | 7.4% | 3.3% |
| West Lincoln | 5.3% | 0.8% | Springwater | 2.7% | 3.4% |
| Thorold | 0.6% | 0.8% | North Middlesex | 3.3% | 3.6% |
| Clarington | 4.0% | 0.9% | Espanola | 2.9% | 3.6% |
| Georgina | 3.1% | 1.0% | Prince Edward County | 7.3% | 3.6% |
| Brock | 1.0% | 1.0% | Middlesex Centre | 7.5% | 3.6% |
| Sault Ste. Marie | 1.4% | 1.1% | St. Thomas | 4.0% | 3.8% |
| Aurora | 1.2% | 1.2% | Parry Sound | 7.8% | 3.8% |
| Innisfil | 3.8% | 1.3% | Kitchener | 3.5% | 4.1% |
| Strathroy-Caradoc | 4.9% | 1.5% | Guelph | 4.9% | 4.2% |
| Chatham-Kent | 5.5% | 1.6% | Hamilton | 4.2% | 4.3% |
| Centre Wellington | 7.1% | 1.7% | Brant County | 6.4% | 4.6% |
| Wellesley | 1.7% | 1.7% | Oshawa | 4.7% | 4.7% |
| Whitchurch - Stouffville | 5.9% | 1.9% | Barrie | 8.8% | 4.7% |
| Puslinch | 2.2% | 2.2% | Kingsville | 8.1% | 4.7% |
| South Bruce Peninsula | 1.9% | 2.3% | Cambridge | 3.1% | 4.7% |
| Meaford | 3.9% | 2.3% | Newmarket | 4.3% | 4.8% |
| Oakville | 4.2% | 2.4% | King | 4.0% | 4.8% |
| Vaughan | 3.2% | 2.4% | Hawkesbury | 9.0% | 4.9% |
| Woolwich | 2.0% | 2.5% | Collingwood | 8.0% | 5.0% |
| Cornwall | 4.9% | 2.5% | Waterloo | 4.8% | 5.0% |
| Central Elgin | 19.9% | 2.6% | Huntsville | 5.0% | 5.0% |

2018 Total and Tax Debt Charges as a % of Own Source Revenues (cont'd)

| Municipality | 2018 Total Debt Charges as a % of Own Source Revenues | 2018 Tax Debt Charges as a % of Own Source Revenues |
|------------------|-------------------------------------------------------|-----------------------------------------------------|
| Owen Sound | 8.1% | 5.1% |
| Grey Highlands | 4.6% | 5.3% |
| Ingersoll | 5.3% | 5.3% |
| Bracebridge | 5.4% | 5.4% |
| Peterborough | 8.4% | 5.7% |
| Belleville | 6.7% | 5.9% |
| Stratford | 8.5% | 6.0% |
| Saugeen Shores | 4.7% | 6.1% |
| Kingston | 7.4% | 6.2% |
| Ottawa | 8.2% | 6.2% |
| Norfolk | 6.1% | 6.4% |
| New Tecumseth | 14.7% | 6.5% |
| London | 7.0% | 6.7% |
| Burlington | 6.8% | 6.8% |
| Pickering | 6.8% | 6.8% |
| Pelham | 13.3% | 6.9% |
| Brockton | 6.1% | 7.2% |
| Brockville | 6.1% | 7.4% |
| North Bay | 8.7% | 7.5% |
| Tillsonburg | 7.6% | 7.6% |
| Haldimand | 6.5% | 7.7% |
| Toronto | 6.9% | 7.8% |
| Mapleton | 10.4% | 8.5% |
| Orangeville | 6.6% | 8.6% |
| Greenstone | 8.7% | 9.5% |
| Gravenhurst | 9.6% | 9.6% |
| St. Catharines | 7.4% | 9.9% |
| Guelph-Eramosa | 7.8% | 10.0% |
| Lambton Shores | 7.4% | 10.3% |
| Quinte West | 9.6% | 11.8% |
| Welland | 8.2% | 11.8% |
| Port Colborne | 8.6% | 12.0% |
| Wellington North | 11.2% | 16.2% |
| Minto | 12.0% | 17.3% |
| Average | 5.3% | 4.3% |
| Median | 4.9% | 3.6% |

| Municipality | 2018 Total Debt Charges as a % of Own Source Revenues | 2018 Tax Debt Charges as a % of Own Source Revenues |
|-------------------|-------------------------------------------------------|-----------------------------------------------------|
| Region Peel | 8.9% | 0.5% |
| Region York | 8.7% | 0.6% |
| District Muskoka | 5.9% | 0.7% |
| Region Halton | 4.4% | 1.8% |
| Region Durham | 2.5% | 1.8% |
| Region Niagara | 6.7% | 8.2% |
| Region Waterloo | 10.9% | 9.4% |
| Average | 6.9% | 3.3% |
| Median | 6.7% | 1.8% |
| Elgin County | 0.2% | 0.2% |
| Grey County | 0.6% | 0.6% |
| Simcoe County | 1.7% | 1.7% |
| Wellington County | 3.9% | 3.3% |
| Dufferin County | 6.0% | 6.0% |
| Bruce County | 6.6% | 6.6% |
| Average | 3.2% | 3.1% |
| Median | 2.8% | 2.5% |

2018 Total Debt Outstanding Per Capita

| Municipality | Total Debt Outstanding Per Capita | Tax Debt Outstanding Per Capita |
|-----------------------|-----------------------------------|---------------------------------|
| East Gwillimbury | \$ - | \$ - |
| Espanola | \$ 1,089 | \$ - |
| Kenora | \$ - | \$ - |
| Puslinch | \$ - | \$ - |
| South Bruce Peninsula | \$ 94 | \$ - |
| Whitby | \$ 29 | \$ - |
| Wilmot | \$ - | \$ - |
| West Grey | \$ 53 | \$ 1 |
| Markham | \$ 32 | \$ 32 |
| Georgina | \$ 206 | \$ 37 |
| Wellesley | \$ 51 | \$ 51 |
| Thorold | \$ 53 | \$ 53 |
| Sault Ste. Marie | \$ 143 | \$ 65 |
| Niagara-on-the-Lake | \$ 123 | \$ 70 |
| Saugeen Shores | \$ 630 | \$ 80 |
| Brock | \$ 88 | \$ 88 |
| Wellington North | \$ 288 | \$ 100 |
| Sarnia | \$ 158 | \$ 109 |
| Woolwich | \$ 124 | \$ 115 |
| North Dumfries | \$ 119 | \$ 116 |
| Fort Erie | \$ 228 | \$ 127 |
| Georgian Bluffs | \$ 164 | \$ 128 |
| Centre Wellington | \$ 745 | \$ 129 |
| Brampton | \$ 130 | \$ 130 |
| North Middlesex | \$ 234 | \$ 137 |
| Clarington | \$ 142 | \$ 142 |
| Strathroy-Caradoc | \$ 283 | \$ 158 |
| Aurora | \$ 164 | \$ 164 |
| Lincoln | \$ 175 | \$ 175 |
| Vaughan | \$ 189 | \$ 188 |
| Greater Sudbury | \$ 453 | \$ 197 |
| Central Elgin | \$ 2,912 | \$ 201 |
| Springwater | \$ 215 | \$ 215 |
| Cambridge | \$ 258 | \$ 218 |
| Elliot Lake | \$ 220 | \$ 220 |
| Caledon | \$ 228 | \$ 228 |

| Municipality | Total Debt Outstanding Per Capita | Tax Debt Outstanding Per Capita |
|----------------------|-----------------------------------|---------------------------------|
| Mississauga | \$ 234 | \$ 234 |
| Windsor | \$ 340 | \$ 241 |
| Orillia | \$ 244 | \$ 244 |
| Kincardine | \$ 252 | \$ 252 |
| Guelph-Eramosa | \$ 506 | \$ 255 |
| Southgate | \$ 259 | \$ 259 |
| Meaford | \$ 522 | \$ 262 |
| Grey Highlands | \$ 391 | \$ 277 |
| Kitchener | \$ 282 | \$ 282 |
| Ingersoll | \$ 299 | \$ 299 |
| Pickering | \$ 302 | \$ 302 |
| Timmins | \$ 1,191 | \$ 306 |
| Erin | \$ 318 | \$ 318 |
| Chatham-Kent | \$ 753 | \$ 332 |
| King | \$ 480 | \$ 332 |
| Owen Sound | \$ 1,156 | \$ 334 |
| Huntsville | \$ 345 | \$ 345 |
| Milton | \$ 354 | \$ 354 |
| Lakeshore | \$ 817 | \$ 358 |
| Kingsville | \$ 623 | \$ 365 |
| Halton Hills | \$ 367 | \$ 367 |
| Orangeville | \$ 422 | \$ 379 |
| Oshawa | \$ 424 | \$ 424 |
| Norfolk | \$ 809 | \$ 427 |
| Barrie | \$ 1,925 | \$ 454 |
| Prince Edward County | \$ 1,506 | \$ 472 |
| Burlington | \$ 489 | \$ 489 |
| Waterloo | \$ 537 | \$ 499 |
| Newmarket | \$ 625 | \$ 525 |
| Innisfil | \$ 535 | \$ 535 |
| Oakville | \$ 563 | \$ 563 |
| New Tecumseth | \$ 1,798 | \$ 569 |
| Hawkesbury | \$ 1,761 | \$ 580 |
| Brockton | \$ 672 | \$ 588 |
| London | \$ 765 | \$ 589 |
| Minto | \$ 1,092 | \$ 593 |

2018 Total Debt Outstanding Per Capita (cont'd)

| Municipality | Total Debt Outstanding Per Capita | Tax Debt Outstanding Per Capita |
|--------------------------|-----------------------------------|---------------------------------|
| Haldimand | \$ 888 | \$ 593 |
| Bracebridge | \$ 595 | \$ 595 |
| Hamilton | \$ 851 | \$ 606 |
| Brantford | \$ 837 | \$ 610 |
| Lambton Shores | \$ 948 | \$ 628 |
| Middlesex Centre | \$ 1,212 | \$ 628 |
| North Bay | \$ 929 | \$ 656 |
| Guelph | \$ 670 | \$ 660 |
| Cornwall | \$ 886 | \$ 669 |
| Whitchurch - Stouffville | \$ 673 | \$ 673 |
| Mapleton | \$ 823 | \$ 689 |
| Brockville | \$ 1,084 | \$ 705 |
| Welland | \$ 905 | \$ 751 |
| Tillsonburg | \$ 793 | \$ 793 |
| Parry Sound | \$ 1,913 | \$ 837 |
| St. Thomas | \$ 946 | \$ 839 |
| St. Catharines | \$ 920 | \$ 872 |
| Thunder Bay | \$ 1,839 | \$ 949 |
| St. Marys | \$ 1,096 | \$ 959 |
| West Lincoln | \$ 982 | \$ 982 |
| Brant County | \$ 1,280 | \$ 1,000 |
| Collingwood | \$ 1,326 | \$ 1,012 |
| North Perth | \$ 1,106 | \$ 1,024 |
| Quinte West | \$ 2,131 | \$ 1,072 |
| Stratford | \$ 2,078 | \$ 1,283 |
| Peterborough | \$ 1,594 | \$ 1,316 |
| Port Colborne | \$ 1,522 | \$ 1,369 |
| Gravenhurst | \$ 1,391 | \$ 1,391 |
| Ottawa | \$ 2,262 | \$ 1,595 |
| Pelham | \$ 1,660 | \$ 1,606 |
| Belleville | \$ 2,033 | \$ 1,631 |
| Kingston | \$ 2,841 | \$ 1,930 |
| Toronto | \$ 2,328 | \$ 2,328 |
| Greenstone | \$ 3,038 | \$ 3,038 |
| Average | \$ 758 | \$ 509 |
| Median | \$ 550 | \$ 350 |

| Municipality | Total Debt Outstanding Per Capita | Tax Debt Outstanding Per Capita |
|-------------------|-----------------------------------|---------------------------------|
| Region Durham | \$ 134 | \$ 107 |
| District Muskoka | \$ 977 | \$ 133 |
| Region Peel | \$ 909 | \$ 157 |
| Region Halton | \$ 506 | \$ 189 |
| Region Niagara | \$ 748 | \$ 608 |
| Region York | \$ 2,849 | \$ 739 |
| Region Waterloo | \$ 1,200 | \$ 834 |
| Average | \$ 1,046 | \$ 395 |
| Median | \$ 909 | \$ 189 |
| Elgin County | \$ 46 | \$ 46 |
| Grey County | \$ 46 | \$ 46 |
| Simcoe County | \$ 46 | \$ 46 |
| Dufferin County | \$ 235 | \$ 235 |
| Bruce County | \$ 262 | \$ 262 |
| Wellington County | \$ 338 | \$ 338 |
| Average | \$ 162 | \$ 162 |
| Median | \$ 141 | \$ 141 |

2018 Debt Outstanding Per Own Source Revenues

| Municipality | Debt Outstanding as a % of Own Source Revenues |
|-----------------------|---------------------------------------------------------------|
| East Gwillimbury | 0.0% |
| Kenora | 0.0% |
| Puslinch | 0.0% |
| Wilmot | 0.0% |
| Markham | 3.0% |
| Whitby | 3.2% |
| Thorold | 3.8% |
| West Grey | 4.8% |
| South Bruce Peninsula | 5.2% |
| Sault Ste. Marie | 5.9% |
| Niagara-on-the-Lake | 7.6% |
| Wellesley | 8.6% |
| Sarnia | 8.9% |
| Orillia | 9.4% |
| Brock | 9.7% |
| Kincardine | 10.3% |
| Elliot Lake | 12.4% |
| Brampton | 12.7% |
| North Middlesex | 12.7% |
| Aurora | 12.9% |
| Georgian Bluffs | 13.7% |
| Vaughan | 13.9% |
| Fort Erie | 14.5% |
| North Dumfries | 14.9% |
| Windsor | 14.9% |
| Clarington | 16.8% |
| Woolwich | 16.9% |
| Greater Sudbury | 17.7% |
| Georgina | 17.7% |
| Kitchener | 17.9% |
| Lincoln | 18.5% |
| Caledon | 18.9% |
| Cambridge | 19.6% |
| Strathroy-Caradoc | 19.8% |
| Springwater | 20.4% |
| Mississauga | 21.7% |

| Municipality | Debt Outstanding as a % of Own Source Revenues |
|---------------------|---------------------------------------------------------------|
| Southgate | 21.9% |
| Orangeville | 22.8% |
| Ingersoll | 24.1% |
| Wellington North | 24.5% |
| Guelph | 25.8% |
| Meaford | 27.0% |
| King | 27.6% |
| Innisfil | 27.9% |
| Grey Highlands | 27.9% |
| Pickering | 30.5% |
| Saugeen Shores | 31.3% |
| Chatham-Kent | 31.4% |
| London | 32.9% |
| Huntsville | 34.0% |
| Erin | 34.3% |
| Brantford | 34.8% |
| Halton Hills | 35.7% |
| Cornwall | 35.9% |
| Hamilton | 35.9% |
| Waterloo | 36.6% |
| North Bay | 37.5% |
| Espanola | 39.3% |
| Burlington | 40.3% |
| Milton | 40.5% |
| Oshawa | 40.7% |
| Haldimand | 40.9% |
| Oakville | 41.6% |
| Thunder Bay | 41.7% |
| Timmins | 41.9% |
| Norfolk | 42.6% |
| Brockville | 43.4% |
| St. Marys | 43.6% |
| St. Thomas | 43.6% |
| Brockton | 44.7% |
| Newmarket | 46.2% |
| Lambton Shores | 46.5% |

2018 Debt Outstanding Per Own Source Revenues (cont'd)

| Municipality | Debt Outstanding as a % of Own Source Revenues |
|--------------------------|------------------------------------------------------|
| Kingsville | 49.6% |
| Bracebridge | 50.6% |
| Collingwood | 51.0% |
| Owen Sound | 54.0% |
| Welland | 57.1% |
| North Perth | 58.2% |
| Whitchurch - Stouffville | 59.4% |
| Greenstone | 60.8% |
| Lakeshore | 61.1% |
| Guelph-Eramosa | 61.3% |
| Peterborough | 61.3% |
| Parry Sound | 63.0% |
| Tillsonburg | 63.1% |
| St. Catharines | 63.4% |
| Brant County | 65.5% |
| Centre Wellington | 65.5% |
| Toronto | 68.7% |
| Prince Edward County | 71.0% |
| Stratford | 71.8% |
| Middlesex Centre | 75.6% |
| Belleville | 76.8% |
| Ottawa | 80.4% |
| Barrie | 84.7% |
| Minto | 85.1% |
| Kingston | 87.2% |
| Port Colborne | 88.7% |
| Mapleton | 89.6% |
| Gravenhurst | 95.5% |
| Hawkesbury | 102.2% |
| West Lincoln | 110.3% |
| Quinte West | 118.7% |
| New Tecumseth | 128.6% |
| Pelham | 146.8% |
| Central Elgin | 189.7% |
| Average | 41.5% |
| Median | 35.8% |

| Municipality | Debt Outstanding as a % of Own Source Revenues |
|-------------------|------------------------------------------------------|
| Region Durham | 9.0% |
| Region Halton | 41.4% |
| District Muskoka | 47.8% |
| Region Niagara | 58.0% |
| Region Peel | 81.3% |
| Region Waterloo | 88.8% |
| Region York | 203.4% |
| Average | 75.7% |
| Median | 58.0% |
| Elgin County | 4.4% |
| Grey County | 5.7% |
| Simcoe County | 7.6% |
| Wellington County | 27.3% |
| Dufferin County | 30.7% |
| Bruce County | 32.9% |
| Average | 18.1% |
| Median | 17.4% |

Debt To Reserve Ratio—Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74A of the 2018 FIRs. Note Reserves excludes obligatory reserves.

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|------|------|------|-------|-------|
| Orillia | 5.3 | 1.2 | 1.2 | (3.1) | (2.1) |
| East Gwillimbury | 0.0 | 0.0 | | - | - |
| Kenora | 0.3 | | | - | - |
| Puslinch | 0.2 | 0.1 | 0.1 | 0.0 | - |
| Wilmot | | | | - | - |
| Thorold | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| South Bruce Peninsula | | | | | 0.0 |
| Whitby | | | | - | 0.0 |
| Markham | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Brock | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| West Grey | | | | | 0.1 |
| Kincardine | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 |
| North Middlesex | | 0.4 | 0.3 | 0.2 | 0.1 |
| Georgian Bluffs | | | | | 0.1 |
| Elliot Lake | 0.1 | 0.3 | 0.2 | 0.2 | 0.1 |
| Wellesley | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 |
| Aurora | 0.1 | 0.2 | 0.1 | | 0.2 |
| Wellington North | 0.5 | 0.5 | 0.4 | 0.3 | 0.2 |
| Niagara-on-the-Lake | 0.3 | 0.5 | 0.3 | 0.2 | 0.2 |
| Sarnia | 0.9 | 0.6 | 0.5 | 0.3 | 0.2 |
| Lincoln | 0.1 | 0.1 | 0.3 | 0.2 | 0.2 |
| Vaughan | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 |
| Brampton | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 |
| Clarington | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 |
| North Dumfries | 1.0 | 0.9 | 0.6 | 0.3 | 0.2 |
| Springwater | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 |
| Georgina | 0.5 | 0.4 | 0.4 | 0.3 | 0.2 |
| Strathroy-Caradoc | 0.8 | 0.7 | 0.5 | 0.4 | 0.2 |
| Woolwich | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 |
| Sault Ste. Marie | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 |
| Haldimand | | 0.3 | 0.3 | 0.3 | 0.3 |
| Fort Erie | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 |
| Southgate | | | | | 0.3 |
| Ingersoll | 1.9 | 1.1 | 0.8 | 0.5 | 0.4 |
| Mississauga | 0.2 | 0.3 | 0.3 | 0.4 | 0.4 |
| Grey Highlands | 0.3 | 0.2 | 0.4 | 0.5 | 0.4 |

Debt To Reserve Ratio—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Pickering | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 |
| Cambridge | 0.3 | 0.3 | 0.4 | 0.5 | 0.4 |
| Orangeville | 2.1 | 1.4 | 1.0 | 1.4 | 0.4 |
| London | 0.7 | 0.6 | 0.5 | 0.5 | 0.4 |
| Windsor | 0.6 | 0.5 | 0.5 | 0.5 | 0.4 |
| Saugeen Shores | 0.7 | 0.7 | 0.6 | 0.5 | 0.4 |
| Caledon | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 |
| Guelph | 0.5 | 0.5 | 0.7 | 0.6 | 0.4 |
| Brantford | | | | 0.8 | 0.5 |
| Chatham-Kent | 1.0 | 0.8 | 0.7 | 0.6 | 0.5 |
| Halton Hills | 1.5 | 1.1 | 0.8 | 0.6 | 0.5 |
| Erin | 0.6 | 0.5 | 0.8 | 0.7 | 0.5 |
| Greater Sudbury | 0.2 | 0.5 | 0.5 | 0.5 | 0.5 |
| Lambton Shores | 1.4 | 1.0 | 0.8 | 0.6 | 0.5 |
| Collingwood | 1.2 | 0.9 | 0.9 | 0.6 | 0.5 |
| Innisfil | 0.8 | 0.8 | 1.1 | 0.8 | 0.5 |
| Meaford | 1.3 | 1.1 | 0.8 | 0.6 | 0.5 |
| King | 0.8 | 1.0 | 0.8 | 0.6 | 0.5 |
| Milton | 0.6 | 0.6 | 0.4 | 0.7 | 0.6 |
| Kingsville | | | | | 0.6 |
| Norfolk | | | 0.5 | 0.7 | 0.6 |
| Oakville | 0.2 | 0.7 | 0.6 | 0.6 | 0.6 |
| Parry Sound | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 |
| Brockton | | | | 0.5 | 0.7 |
| Huntsville | 1.4 | 2.0 | 1.7 | 1.3 | 0.7 |
| Hamilton | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 |
| Mapleton | 0.5 | 0.6 | | 0.9 | 0.7 |
| Lakeshore | | | | | 0.7 |
| Bracebridge | 0.6 | 0.8 | 0.6 | 1.0 | 0.8 |
| Burlington | 0.7 | 0.6 | 0.8 | 0.7 | 0.8 |
| Cornwall | 0.5 | 0.5 | 0.8 | 0.9 | 0.8 |
| St. Marys | 1.1 | 0.8 | 0.8 | 0.9 | 0.8 |
| Centre Wellington | 1.1 | 1.1 | 0.9 | 0.9 | 0.8 |
| Brant County | 0.8 | 0.8 | 0.7 | 0.9 | 0.8 |
| Oshawa | 2.2 | 1.5 | 1.3 | 1.0 | 0.8 |
| Waterloo | 1.2 | 1.3 | 1.7 | 1.6 | 0.9 |

Debt To Reserve Ratio—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Owen Sound | 0.6 | 0.6 | 0.8 | 0.7 | 0.9 |
| Newmarket | 1.0 | 1.0 | 0.8 | 0.6 | 0.9 |
| North Bay | 2.3 | 2.3 | 1.6 | 1.3 | 1.0 |
| Kitchener | 2.0 | 1.8 | 1.6 | 1.3 | 1.0 |
| Guelph-Eramosa | | 1.0 | 1.4 | 1.2 | 1.0 |
| Middlesex Centre | 2.4 | 2.0 | 1.5 | 1.2 | 1.0 |
| Minto | 0.8 | 0.9 | 1.3 | 1.0 | 1.1 |
| Peterborough | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 |
| West Lincoln | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 |
| Espanola | | 1.2 | | 0.8 | 1.2 |
| Gravenhurst | 2.4 | 2.4 | 2.0 | 1.6 | 1.3 |
| North Perth | | 2.0 | 1.4 | 1.2 | 1.3 |
| Kingston | 1.3 | 1.3 | 1.2 | 1.4 | 1.3 |
| Welland | 2.0 | 2.0 | 1.6 | 1.4 | 1.3 |
| St. Thomas | 0.8 | 0.6 | 0.6 | 1.3 | 1.3 |
| Greenstone | 5.0 | 3.5 | 3.2 | 3.0 | 1.5 |
| Belleville | 1.5 | 1.9 | 1.8 | 1.5 | 1.6 |
| Stratford | 3.0 | 3.1 | 2.7 | 2.2 | 1.7 |
| Port Colborne | 1.0 | 0.7 | 0.7 | 1.4 | 1.7 |
| Thunder Bay | 1.7 | 1.8 | 2.0 | 1.8 | 1.7 |
| Whitchurch - Stouffville | 1.3 | 1.3 | 1.4 | 1.6 | 1.8 |
| Timmins | 0.7 | 1.6 | 2.3 | 2.2 | 1.8 |
| Brockville | 2.3 | 2.1 | 2.6 | 2.4 | 1.9 |
| New Tecumseth | | | | | 2.0 |
| Toronto | 2.0 | 2.2 | 2.1 | 2.1 | 2.1 |
| St. Catharines | 1.3 | 2.1 | 1.8 | 1.9 | 2.1 |
| Barrie | 4.0 | 3.2 | 3.0 | 2.7 | 2.3 |
| Prince Edward County | 2.9 | 2.2 | 2.1 | 3.0 | 2.7 |
| Hawkesbury | | | | | 2.8 |
| Quinte West | 2.0 | 2.6 | 3.2 | 3.1 | 2.8 |
| Tillsonburg | 2.5 | 3.0 | 3.1 | 2.5 | 3.1 |
| Ottawa | 4.9 | 5.2 | 5.0 | 4.3 | 3.8 |
| Central Elgin | | | | | 4.1 |
| Pelham | 1.7 | 1.8 | 3.7 | 16.4 | 10.2 |
| Average | 1.1 | 1.0 | 1.0 | 1.0 | 0.9 |
| Median | 0.8 | 0.8 | 0.7 | 0.6 | 0.5 |

Debt To Reserve Ratio—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Region Durham | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 |
| Region Halton | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 |
| District Muskoka | 1.1 | 0.9 | 0.7 | 0.6 | 0.5 |
| Region Peel | 1.0 | 0.9 | 0.9 | 0.8 | 0.7 |
| Region York | 1.7 | 1.5 | 1.4 | 1.3 | 1.1 |
| Region Niagara | 1.0 | 1.1 | 1.2 | 1.2 | 1.2 |
| Region Waterloo | 2.3 | 2.5 | 2.4 | 2.3 | 2.1 |
| Average | 1.1 | 1.1 | 1.0 | 0.9 | 0.8 |
| Median | 1.0 | 0.9 | 0.9 | 0.8 | 0.7 |
| Grey County | | 0.1 | 0.0 | 0.0 | 0.1 |
| Simcoe County | | 0.3 | 0.2 | 0.1 | 0.1 |
| Elgin County | | 0.8 | 0.5 | 0.3 | 0.1 |
| Wellington County | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 |
| Dufferin County | | 1.3 | 0.9 | 0.7 | 0.6 |
| Bruce County | | 1.2 | 1.0 | 0.8 | 0.8 |
| Average | 0.5 | 0.7 | 0.5 | 0.4 | 0.3 |
| Median | 0.5 | 0.6 | 0.5 | 0.3 | 0.3 |

Debt Outstanding per \$100,000 of Unweighted Assessment—Trend

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| East Gwillimbury | \$ 1 | \$ 0 | | \$ - | \$ - |
| Kenora | \$ 489 | | | \$ - | \$ - |
| Puslinch | \$ 24 | \$ 18 | \$ 12 | \$ 6 | \$ - |
| Wilmot | | | | \$ - | \$ - |
| Markham | \$ 22 | \$ 20 | \$ 17 | \$ 14 | \$ 12 |
| Whitby | | | | \$ - | \$ 18 |
| Wellesley | \$ 27 | \$ 16 | \$ 45 | \$ 36 | \$ 28 |
| West Grey | | | | | \$ 32 |
| South Bruce Peninsula | | | | | \$ 42 |
| Thorold | \$ 98 | \$ 88 | \$ 63 | \$ 54 | \$ 45 |
| Niagara-on-the-Lake | \$ 80 | \$ 98 | \$ 79 | \$ 60 | \$ 46 |
| Brock | \$ 86 | \$ 77 | \$ 68 | \$ 60 | \$ 52 |
| North Dumfries | \$ 116 | \$ 102 | \$ 88 | \$ 74 | \$ 60 |
| Aurora | \$ 40 | \$ 103 | \$ 43 | | \$ 61 |
| Vaughan | \$ 99 | \$ 75 | \$ 66 | \$ 66 | \$ 63 |
| Woolwich | \$ 114 | \$ 104 | \$ 92 | \$ 82 | \$ 71 |
| North Middlesex | | \$ 207 | \$ 152 | \$ 109 | \$ 79 |
| Brampton | | \$ 119 | \$ 108 | \$ 97 | \$ 88 |
| Caledon | \$ 119 | \$ 98 | \$ 95 | \$ 74 | \$ 92 |
| Georgian Bluffs | | | | | \$ 93 |
| Clarington | \$ 217 | \$ 181 | \$ 149 | \$ 130 | \$ 99 |
| Springwater | \$ 242 | \$ 216 | \$ 188 | \$ 135 | \$ 112 |
| Mississauga | \$ 64 | \$ 84 | \$ 95 | \$ 103 | \$ 113 |
| Lincoln | \$ 91 | \$ 99 | \$ 170 | \$ 138 | \$ 117 |
| Kincardine | \$ 170 | \$ 237 | \$ 201 | \$ 159 | \$ 122 |
| Georgina | \$ 208 | \$ 182 | \$ 182 | \$ 150 | \$ 123 |
| King | \$ 274 | \$ 296 | \$ 233 | \$ 178 | \$ 146 |
| Southgate | | | | | \$ 149 |
| Erin | \$ 121 | \$ 100 | \$ 196 | \$ 172 | \$ 150 |
| Sault Ste. Marie | \$ 175 | \$ 145 | \$ 122 | \$ 196 | \$ 157 |
| Sarnia | \$ 361 | \$ 283 | \$ 237 | \$ 172 | \$ 157 |
| Pickering | \$ 149 | \$ 123 | \$ 144 | \$ 185 | \$ 158 |
| Grey Highlands | \$ 113 | \$ 93 | \$ 168 | \$ 212 | \$ 176 |
| Halton Hills | \$ 370 | \$ 321 | \$ 279 | \$ 226 | \$ 178 |
| Milton | \$ 169 | \$ 234 | \$ 192 | \$ 225 | \$ 179 |
| Wellington North | \$ 517 | \$ 468 | \$ 367 | \$ 277 | \$ 182 |

Debt Outstanding per \$100,000 of Unweighted Assessment—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|----------|--------|--------|--------|--------|
| Huntsville | \$ 283 | \$ 256 | \$ 234 | \$ 207 | \$ 182 |
| Oakville | \$ 108 | \$ 275 | \$ 238 | \$ 213 | \$ 193 |
| Fort Erie | \$ 299 | \$ 257 | \$ 285 | \$ 233 | \$ 195 |
| Orillia | \$ 462 | \$ 395 | \$ 329 | \$ 259 | \$ 196 |
| Cambridge | \$ 97 | \$ 143 | \$ 166 | \$ 240 | \$ 202 |
| Strathroy-Caradoc | \$ 425 | \$ 367 | \$ 357 | \$ 286 | \$ 220 |
| Burlington | \$ 212 | \$ 210 | \$ 252 | \$ 221 | \$ 223 |
| Kitchener | \$ 417 | \$ 360 | \$ 310 | \$ 270 | \$ 233 |
| Guelph-Eramosa | \$ 221 | \$ 193 | \$ 324 | \$ 278 | \$ 237 |
| Innisfil | \$ 515 | \$ 471 | \$ 405 | \$ 333 | \$ 275 |
| Whitchurch - Stouffville | \$ 1,125 | \$ 376 | \$ 321 | \$ 273 | \$ 287 |
| Meaford | \$ 523 | \$ 455 | \$ 404 | \$ 355 | \$ 300 |
| Newmarket | \$ 319 | \$ 281 | \$ 238 | \$ 198 | \$ 303 |
| Bracebridge | \$ 188 | \$ 170 | \$ 156 | \$ 345 | \$ 311 |
| Waterloo | \$ 461 | \$ 416 | \$ 373 | \$ 348 | \$ 314 |
| Orangeville | \$ 636 | \$ 596 | \$ 511 | \$ 806 | \$ 316 |
| Ingersoll | \$ 615 | \$ 536 | \$ 464 | \$ 385 | \$ 317 |
| Oshawa | \$ 563 | \$ 507 | \$ 485 | \$ 405 | \$ 338 |
| Saugeen Shores | \$ 550 | \$ 487 | \$ 448 | \$ 397 | \$ 344 |
| Mapleton | \$ 147 | \$ 225 | | \$ 421 | \$ 353 |
| Lambton Shores | \$ 656 | \$ 586 | \$ 509 | \$ 431 | \$ 359 |
| Greater Sudbury | \$ 201 | \$ 520 | \$ 491 | \$ 442 | \$ 424 |
| Elliot Lake | \$ 164 | \$ 618 | \$ 556 | \$ 492 | \$ 427 |
| Brockton | | | | \$ 365 | \$ 443 |
| Centre Wellington | \$ 761 | \$ 688 | \$ 605 | \$ 531 | \$ 456 |
| Windsor | \$ 2,773 | \$ 642 | \$ 584 | \$ 527 | \$ 457 |
| Guelph | \$ 554 | \$ 480 | \$ 738 | \$ 566 | \$ 458 |
| Kingsville | | | | | \$ 488 |
| Gravenhurst | \$ 707 | \$ 658 | \$ 618 | \$ 569 | \$ 522 |
| North Perth | | \$ 855 | \$ 727 | \$ 620 | \$ 534 |
| Norfolk | | | | \$ 642 | \$ 544 |
| Middlesex Centre | \$ 808 | \$ 712 | \$ 624 | \$ 573 | \$ 546 |
| Chatham-Kent | \$ 1,110 | \$ 977 | \$ 845 | \$ 710 | \$ 586 |
| Lakeshore | | | | | \$ 604 |
| Haldimand | | \$ 642 | \$ 676 | \$ 759 | \$ 629 |
| Hamilton | \$ 749 | \$ 637 | \$ 725 | \$ 598 | \$ 646 |

Debt Outstanding per 100,000 of Unweighted Assessment—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|---------------|---------------|---------------|---------------|---------------|
| West Lincoln | \$ 3 | \$ 22 | \$ 17 | \$ 13 | \$ 695 |
| London | \$ 973 | \$ 910 | \$ 799 | \$ 740 | \$ 698 |
| Collingwood | \$ 1,045 | \$ 915 | \$ 818 | \$ 688 | \$ 742 |
| Brant County | \$ 865 | \$ 779 | \$ 700 | \$ 846 | \$ 742 |
| Brantford | | | | \$ 755 | \$ 780 |
| Tillsonburg | \$ 725 | \$ 649 | \$ 618 | \$ 610 | \$ 781 |
| Prince Edward County | \$ 1,002 | \$ 889 | \$ 791 | \$ 966 | \$ 838 |
| St. Catharines | \$ 573 | \$ 786 | \$ 771 | \$ 759 | \$ 859 |
| North Bay | \$ 1,214 | \$ 1,369 | \$ 1,189 | \$ 1,064 | \$ 871 |
| Minto | \$ 686 | \$ 840 | \$ 1,018 | \$ 851 | \$ 873 |
| Toronto | \$ 929 | \$ 957 | \$ 917 | \$ 974 | \$ 967 |
| New Tecumseth | | | | | \$ 1,001 |
| St. Marys | \$ 1,426 | \$ 1,288 | \$ 1,153 | \$ 1,155 | \$ 1,011 |
| Welland | \$ 1,217 | \$ 1,150 | \$ 1,092 | \$ 1,011 | \$ 1,061 |
| Brockville | \$ 1,021 | \$ 875 | \$ 1,195 | \$ 1,202 | \$ 1,067 |
| Pelham | \$ 266 | \$ 364 | \$ 887 | \$ 1,246 | \$ 1,114 |
| Cornwall | \$ 706 | \$ 729 | \$ 1,176 | \$ 1,181 | \$ 1,119 |
| St. Thomas | \$ 659 | \$ 576 | \$ 586 | \$ 1,036 | \$ 1,135 |
| Owen Sound | \$ 953 | \$ 819 | \$ 1,214 | \$ 1,066 | \$ 1,248 |
| Ottawa | \$ 1,362 | \$ 1,311 | \$ 1,307 | \$ 1,473 | \$ 1,349 |
| Barrie | \$ 1,744 | \$ 1,666 | \$ 1,706 | \$ 1,589 | \$ 1,389 |
| Espanola | | \$ 1,556 | | \$ 1,490 | \$ 1,405 |
| Timmins | \$ 501 | \$ 1,027 | \$ 1,648 | \$ 1,542 | \$ 1,430 |
| Peterborough | \$ 1,185 | \$ 1,296 | \$ 1,428 | \$ 1,414 | \$ 1,443 |
| Port Colborne | \$ 559 | \$ 766 | \$ 670 | \$ 1,337 | \$ 1,523 |
| Stratford | \$ 2,061 | \$ 2,255 | \$ 2,019 | \$ 1,774 | \$ 1,692 |
| Parry Sound | \$ 2,078 | \$ 1,909 | \$ 2,111 | \$ 1,967 | \$ 1,787 |
| Central Elgin | | | | | \$ 1,825 |
| Thunder Bay | \$ 1,984 | \$ 1,941 | \$ 1,979 | \$ 1,926 | \$ 1,889 |
| Belleville | \$ 1,028 | \$ 1,587 | \$ 2,003 | \$ 1,821 | \$ 1,928 |
| Kingston | \$ 1,813 | \$ 1,989 | \$ 1,791 | \$ 2,226 | \$ 1,989 |
| Quinte West | \$ 1,054 | \$ 1,505 | \$ 2,169 | \$ 2,303 | \$ 2,065 |
| Hawkesbury | | | | | \$ 2,187 |
| Greenstone | \$ 3,242 | \$ 2,979 | \$ 2,913 | \$ 2,555 | \$ 2,255 |
| Average | \$ 608 | \$ 590 | \$ 605 | \$ 580 | \$ 570 |
| Median | \$ 462 | \$ 461 | \$ 405 | \$ 355 | \$ 328 |

Debt Outstanding per 100,000 of Unweighted Assessment—Trend (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------|---------------|---------------|---------------|---------------|---------------|
| Region Durham | \$ 297 | \$ 249 | \$ 193 | \$ 119 | \$ 89 |
| Region Halton | \$ 307 | \$ 315 | \$ 292 | \$ 245 | \$ 216 |
| District Muskoka | | \$ 315 | \$ 294 | \$ 266 | \$ 238 |
| Region Peel | \$ 710 | \$ 642 | \$ 633 | \$ 556 | \$ 489 |
| Region Niagara | \$ 552 | \$ 623 | \$ 607 | \$ 619 | \$ 602 |
| Region Waterloo | \$ 955 | \$ 926 | \$ 948 | \$ 918 | \$ 860 |
| Region York | \$ 1,339 | \$ 1,333 | \$ 1,261 | \$ 1,167 | \$ 1,055 |
| Average | \$ 693 | \$ 629 | \$ 604 | \$ 556 | \$ 507 |
| Median | \$ 631 | \$ 623 | \$ 607 | \$ 556 | \$ 489 |
| Simcoe County | | \$ 48 | \$ 39 | \$ 32 | \$ 25 |
| Grey County | | \$ 20 | \$ 13 | \$ 10 | \$ 26 |
| Elgin County | | \$ 79 | \$ 86 | \$ - | \$ 28 |
| Bruce County | | \$ 204 | \$ 190 | \$ 161 | \$ 141 |
| Dufferin County | | \$ 227 | \$ 201 | \$ - | \$ 145 |
| Wellington County | \$ 242 | \$ 208 | \$ 190 | \$ 158 | \$ 178 |
| Average | \$ 242 | \$ 131 | \$ 120 | \$ 60 | \$ 90 |
| Median | \$ 242 | \$ 141 | \$ 138 | \$ 21 | \$ 84 |

Taxes Receivable as a % of Taxes Levied

This ratio is a strong indicator of the strength of a local economy and the ability of residents to pay their annual taxes. This is calculated using Schedule 72A of the Financial Information Returns.

Formula

$$\frac{\text{Taxes Receivable}}{\text{Taxes Levied}}$$

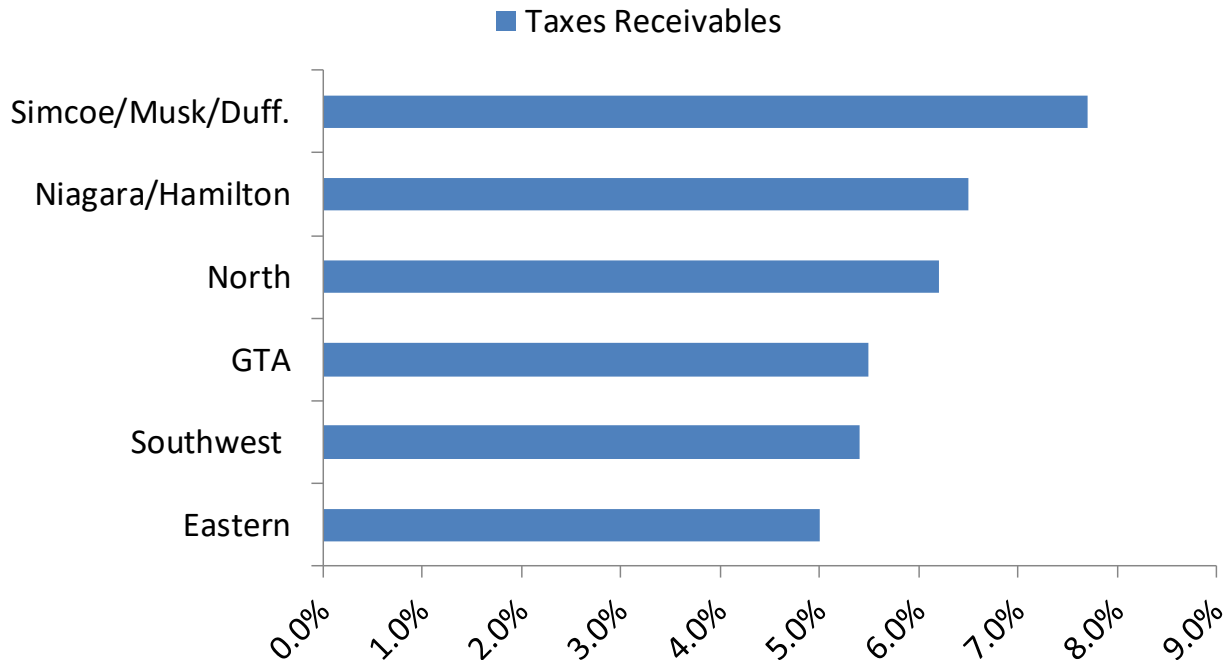
Target

Credit Rating agencies consider over 8% a negative factor.

Interpretations

If this percentage increases over time, it may indicate a decline in the municipality’s economic health.

Taxes Receivable as a % of Tax Levied—By Location



Taxes Receivable as a % of Tax Levied—Trend By Location

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Burlington | 3.3% | 2.8% | 2.8% | 2.6% | 2.3% |
| Newmarket | 3.4% | 3.2% | 2.7% | 2.3% | 2.4% |
| Mississauga | 2.7% | 2.7% | 2.3% | 2.1% | 2.7% |
| Oshawa | 1.8% | 2.2% | 1.8% | 2.8% | 2.8% |
| Markham | 4.9% | 4.6% | 4.2% | 3.8% | 3.6% |
| Toronto | 4.3% | 4.0% | 4.2% | 4.0% | 3.6% |
| Oakville | 3.5% | 3.8% | 3.7% | 3.6% | 3.8% |
| Milton | 4.5% | 3.2% | 3.4% | 3.5% | 4.2% |
| Whitby | 4.5% | 4.4% | 3.9% | 4.6% | 4.4% |
| Clarington | 4.8% | 4.6% | 4.3% | 4.5% | 4.5% |
| Halton Hills | 5.2% | 4.6% | 4.1% | 4.0% | 4.5% |
| Caledon | 6.8% | 5.3% | 5.5% | 5.5% | 5.4% |
| Brampton | 6.2% | 5.1% | 4.5% | 5.0% | 5.5% |
| Vaughan | 5.1% | 5.3% | 4.7% | 5.0% | 5.6% |
| Georgina | 7.9% | 6.5% | 6.2% | 7.0% | 7.2% |
| Whitchurch - Stouffville | 7.5% | 8.4% | 8.2% | 8.0% | 7.3% |
| Aurora | 5.7% | 5.9% | 4.5% | | 7.7% |
| East Gwillimbury | 7.5% | 6.7% | 5.8% | 6.8% | 8.0% |
| Pickering | 7.3% | 7.6% | 7.5% | 7.7% | 8.6% |
| Brock | 10.6% | 8.7% | 7.4% | 6.7% | 8.9% |
| King | 15.1% | 15.1% | 11.8% | 11.9% | 12.8% |
| GTA Average | 5.8% | 5.5% | 4.9% | 5.1% | 5.5% |
| GTA Median | 5.1% | 4.6% | 4.4% | 4.6% | 4.5% |

Taxes Receivable as a % of Tax Levied—Trend By Location (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|------------------------|-------------|-------------|-------------|-------------|-------------|
| Kingston | 2.9% | 2.9% | 2.3% | 2.1% | 1.5% |
| Peterborough | 3.7% | 3.2% | 2.3% | 2.3% | 1.9% |
| Belleville | 3.5% | 2.6% | 2.8% | 2.8% | 2.6% |
| Cornwall | 3.4% | 3.6% | 3.6% | 4.2% | 3.2% |
| Ottawa | 4.3% | 4.7% | 5.0% | 5.2% | 5.0% |
| Quinte West | 7.9% | 5.7% | 6.5% | 9.0% | 5.9% |
| Prince Edward County | 10.9% | 9.8% | 10.5% | 8.6% | 6.1% |
| Hawkesbury | | | | | 6.5% |
| Brockville | 5.5% | 7.5% | 8.4% | 10.4% | 11.8% |
| Eastern Average | 5.3% | 5.0% | 5.2% | 5.6% | 5.0% |
| Eastern Median | 4.0% | 4.1% | 4.3% | 4.7% | 5.0% |

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| Niagara-on-the-Lake | 5.8% | 4.8% | 3.1% | 3.0% | 3.4% |
| Pelham | 7.2% | 7.7% | 7.1% | 5.5% | 5.2% |
| Lincoln | 7.4% | 8.2% | 6.0% | 5.2% | 5.3% |
| St. Catharines | 6.2% | 6.4% | 5.5% | 5.1% | 5.3% |
| Fort Erie | 10.0% | 9.1% | 8.3% | 6.0% | 5.4% |
| Welland | 12.4% | 14.0% | 10.4% | 6.4% | 7.4% |
| Hamilton | 8.6% | 8.4% | 8.1% | 7.4% | 7.5% |
| Port Colborne | 5.8% | 5.9% | 5.8% | 7.2% | 8.1% |
| West Lincoln | 16.4% | 14.8% | 9.4% | 10.2% | 8.3% |
| Thorold | 6.1% | 7.3% | 5.9% | 9.9% | 8.9% |
| Niagara/Hamilton Average | 8.0% | 8.4% | 6.9% | 6.6% | 6.5% |
| Niagara/Hamilton Median | 7.2% | 7.9% | 6.4% | 6.4% | 6.4% |

Taxes Receivable as a % of Tax Levied—Trend By Location (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|-------------|-------------|-------------|-------------|-------------|
| Kenora | 2.3% | 1.5% | 1.3% | 1.0% | 1.3% |
| Greater Sudbury | 2.3% | 2.5% | 2.4% | 3.0% | 2.7% |
| Sault Ste. Marie | 11.7% | 11.0% | 15.0% | 19.5% | 3.5% |
| North Bay | 4.8% | 4.5% | 4.0% | 4.5% | 3.8% |
| Parry Sound | 6.8% | 6.7% | 4.6% | 3.4% | 4.2% |
| Thunder Bay | 5.4% | 7.1% | 6.3% | 5.8% | 4.9% |
| Espanola | 0.0% | 5.2% | 0.0% | 7.3% | 8.9% |
| Elliot Lake | 3.8% | 4.2% | 4.2% | 7.9% | 9.0% |
| Timmins | 7.2% | 6.5% | 6.0% | 7.9% | 9.4% |
| Greenstone | 18.3% | 18.6% | 16.2% | 12.9% | 14.0% |
| North Average | 6.3% | 6.8% | 6.0% | 7.3% | 6.2% |
| North Median | 5.1% | 5.8% | 4.4% | 6.5% | 4.5% |

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------------------|--------------|--------------|-------------|-------------|-------------|
| Orangeville | 3.0% | 1.9% | 2.0% | 1.1% | 4.1% |
| Barrie | 6.3% | 5.9% | 5.0% | 5.0% | 5.6% |
| Collingwood | 8.5% | 7.2% | 6.1% | 7.3% | 6.0% |
| Bracebridge | 12.2% | 10.3% | 7.9% | 7.6% | 6.9% |
| Gravenhurst | 11.5% | 8.8% | 6.7% | 6.5% | 7.2% |
| Orillia | 11.4% | 10.0% | 8.1% | 8.4% | 7.6% |
| Innisfil | 9.5% | 10.2% | 9.1% | 8.5% | 8.7% |
| Springwater | 11.7% | 10.2% | 9.0% | 8.6% | 8.9% |
| New Tecumseth | | | | | 9.4% |
| Huntsville | 15.4% | 15.7% | 12.9% | 12.5% | 13.0% |
| Simcoe/Musk./Duff. Average | 9.9% | 8.9% | 7.4% | 7.3% | 7.7% |
| Simcoe/Musk./Duff. Median | 11.4% | 10.0% | 7.9% | 7.6% | 7.4% |

Taxes Receivable as a % of Tax Levied—Trend By Location (cont'd)

| Municipality | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Guelph | 1.9% | 2.2% | 2.5% | 2.2% | 1.7% |
| London | 2.1% | 1.9% | 2.6% | 2.0% | 2.0% |
| Wellesley | 3.8% | 3.1% | 2.6% | 3.7% | 2.2% |
| Sarnia | 2.3% | 1.9% | 1.5% | 1.6% | 2.3% |
| Tillsonburg | 4.4% | 3.9% | 3.0% | 2.6% | 2.4% |
| Chatham-Kent | 6.8% | 4.8% | 4.7% | 4.8% | 2.5% |
| Brantford | | | 3.7% | 3.7% | 2.6% |
| North Perth | | 2.6% | 2.7% | 1.8% | 2.9% |
| Ingersoll | 5.1% | 4.9% | 4.5% | 3.5% | 3.1% |
| Brant County | 5.2% | 4.5% | 4.4% | 3.8% | 3.1% |
| Wilmot | 4.7% | 3.3% | 2.8% | 2.6% | 3.4% |
| Centre Wellington | 5.5% | 4.8% | 4.5% | 4.0% | 3.5% |
| Stratford | 4.8% | 4.4% | 4.1% | 3.6% | 3.6% |
| Kingsville | | | | | 3.7% |
| St. Marys | 4.8% | 4.9% | 4.5% | 4.0% | 3.8% |
| Strathroy-Caradoc | 8.1% | 5.7% | 6.0% | 5.3% | 4.0% |
| Kincardine | 6.7% | 5.4% | 6.3% | 5.0% | 4.0% |
| North Dumfries | 6.0% | 6.3% | 6.5% | 6.3% | 4.2% |
| Kitchener | 6.2% | 5.2% | 5.5% | 4.3% | 4.2% |
| Georgian Bluffs | | | | | 4.4% |
| Woolwich | 4.2% | 4.6% | 4.8% | 3.8% | 4.5% |
| Owen Sound | 4.0% | 2.6% | 5.0% | 5.5% | 4.6% |
| Middlesex Centre | 5.4% | 5.9% | 6.1% | 5.1% | 4.7% |
| Puslinch | 5.2% | 4.6% | 2.3% | 4.3% | 4.8% |
| Saugeen Shores | 4.7% | 4.5% | 4.4% | 5.4% | 4.8% |
| Lakeshore | | | | | 4.8% |
| Brockton | 0.0% | 0.0% | 0.0% | 4.4% | 4.9% |
| Wellington North | 8.7% | 7.5% | 7.8% | 7.9% | 5.1% |
| Meaford | 7.9% | 8.1% | 7.1% | 6.1% | 5.1% |
| Waterloo | 4.8% | 4.9% | 3.9% | 4.7% | 5.1% |
| North Middlesex | | 6.9% | 6.0% | 4.9% | 5.5% |
| Lambton Shores | 8.0% | 8.2% | 7.9% | 6.1% | 5.5% |
| St. Thomas | 2.1% | 3.4% | 6.7% | 6.0% | 5.6% |
| Guelph-Eramosa | 7.2% | 6.6% | 6.7% | 6.3% | 6.0% |
| Cambridge | 9.1% | 7.4% | 7.3% | 5.8% | 6.1% |
| South Bruce Peninsula | | | | | 6.3% |
| Mapleton | 6.9% | 6.3% | | 10.1% | 6.8% |
| Windsor | 9.7% | 8.6% | 8.4% | 8.3% | 7.1% |
| Minto | 10.4% | 9.8% | 8.3% | 8.7% | 8.0% |
| Erin | 13.1% | 10.8% | 8.6% | 8.6% | 8.4% |
| Norfolk | | | 8.3% | 8.5% | 8.4% |
| Haldimand | | 11.3% | 16.4% | 9.9% | 9.4% |
| West Grey | | | | | 13.4% |
| Grey Highlands | 14.6% | 15.9% | 16.1% | 15.8% | 14.8% |
| Southgate | | | | | 18.8% |
| Southwest Average | 6.0% | 5.6% | 5.6% | 5.4% | 5.4% |
| Southwest Median | 5.3% | 4.9% | 4.9% | 4.9% | 4.7% |

Rates Coverage Ratio

The Rates Coverage Ratio provides a measure of the municipality’s ability to cover its costs through its own sources of revenue. According to the Ministry of Municipal Affairs and Housing, a basic target is 40%-60%; an intermediate is 60%-90% and an advanced target is 90% or greater.

| Municipality | OSR as a % of Total Expenditures |
|----------------------|----------------------------------|
| St. Thomas | 62.7% |
| Cornwall | 64.5% |
| Parry Sound | 64.6% |
| Windsor | 65.4% |
| Norfolk | 67.2% |
| Georgian Bluffs | 70.0% |
| Peterborough | 73.1% |
| Greater Sudbury | 74.3% |
| Elliot Lake | 74.5% |
| Espanola | 76.3% |
| Hamilton | 76.6% |
| Brantford | 77.6% |
| Chatham-Kent | 78.6% |
| Ottawa | 79.2% |
| Wellesley | 79.4% |
| Toronto | 80.3% |
| Wilmot | 81.2% |
| Stratford | 81.2% |
| Haldimand | 81.6% |
| Timmins | 82.9% |
| London | 83.0% |
| Gravenhurst | 83.5% |
| Central Elgin | 83.6% |
| West Grey | 83.9% |
| Pelham | 83.9% |
| Aurora | 83.9% |
| Prince Edward County | 84.8% |
| Brockton | 84.9% |
| Huntsville | 85.2% |
| Brock | 85.5% |
| Grey Highlands | 85.6% |
| Woolwich | 86.3% |
| Kingston | 86.4% |
| Puslinch | 86.6% |
| North Dumfries | 86.9% |
| Guelph | 87.2% |

| Municipality | OSR as a % of Total Expenditures |
|--------------------------|----------------------------------|
| Minto | 87.2% |
| Brant County | 87.4% |
| Hawkesbury | 87.4% |
| New Tecumseth | 87.5% |
| Guelph-Eramosa | 87.9% |
| Brampton | 88.0% |
| Lincoln | 88.6% |
| Port Colborne | 88.7% |
| Vaughan | 89.2% |
| Milton | 89.3% |
| Greenstone | 89.4% |
| Halton Hills | 89.5% |
| Kenora | 89.7% |
| Mississauga | 90.2% |
| Oakville | 90.5% |
| Thunder Bay | 90.7% |
| Burlington | 90.8% |
| North Bay | 91.6% |
| Bracebridge | 91.7% |
| Springwater | 92.1% |
| Whitchurch - Stouffville | 92.1% |
| Markham | 92.5% |
| Whitby | 92.6% |
| Georgina | 92.7% |
| Wellington North | 93.0% |
| North Middlesex | 93.0% |
| St. Catharines | 93.3% |
| Sault Ste. Marie | 93.7% |
| Barrie | 93.8% |
| Clarington | 94.0% |
| St. Marys | 94.6% |
| Lambton Shores | 94.7% |
| Southgate | 94.8% |
| Owen Sound | 95.6% |
| Waterloo | 96.5% |
| Centre Wellington | 96.8% |

Rates Coverage Ratio Cont'd

| Municipality | OSR as a % of Total Expenditures |
|-----------------------|----------------------------------|
| Newmarket | 97.2% |
| Brockville | 97.7% |
| Quinte West | 98.1% |
| Mapleton | 99.7% |
| Niagara-on-the-Lake | 100.1% |
| Kingsville | 100.4% |
| Oshawa | 100.4% |
| South Bruce Peninsula | 101.1% |
| Tillsonburg | 101.1% |
| Sarnia | 101.2% |
| Erin | 101.3% |
| West Lincoln | 101.3% |
| Saugeen Shores | 102.3% |
| Welland | 103.1% |
| Thorold | 103.3% |
| Caledon | 103.6% |
| Cambridge | 103.8% |
| Kitchener | 104.7% |
| Belleville | 104.8% |
| Fort Erie | 105.0% |
| East Gwillimbury | 105.6% |
| Pickering | 107.0% |
| Ingersoll | 107.0% |
| North Perth | 108.6% |
| King | 109.1% |
| Orillia | 109.3% |
| Meaford | 110.1% |
| Kincardine | 110.3% |
| Middlesex Centre | 111.1% |
| Orangeville | 111.6% |
| Lakeshore | 112.8% |
| Strathroy-Caradoc | 113.2% |
| Collingwood | 117.1% |
| Innisfil | 122.9% |
| Average | 91.8% |
| Median | 91.2% |

| Municipality | OSR as a % of Total Expenditures |
|-------------------|----------------------------------|
| Region Niagara | 67.9% |
| Region Peel | 71.3% |
| Region Waterloo | 72.1% |
| Region York | 75.1% |
| Region Durham | 82.7% |
| District Muskoka | 84.2% |
| Region Halton | 89.6% |
| Average | 77.6% |
| Median | 75.1% |
| Simcoe County | 49.0% |
| Wellington County | 57.4% |
| Dufferin County | 60.8% |
| Grey County | 62.3% |
| Bruce County | 64.8% |
| Elgin County | 67.2% |
| Average | 60.3% |
| Median | 61.6% |

Revenue and Expenditure Analysis



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 has been moved to the Water/WW section of the report.

The following information has been included in this section of the report:

- ***Net Municipal Levy (2019 Levy Bylaw)***
 - ***Per Capita and sorted by Location***
 - ***Per \$100,000 of Unweighted and Weighted Assessment***
- ***General Government***
- ***Protection Services***
 - ***Fire, Police***
 - ***Court Security and Prisoner Transportation***
 - ***Conservation Authority***
 - ***Protective Inspection and Control***
 - ***POA***
- ***Transportation Services***
 - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
 - ***Transit, Parking***
 - ***Streetlights***
 - ***Air Transportation***



- ***Environmental Services***
 - ***Storm Sewer***
 - ***Waste Collection***
 - ***Waste Disposal***
 - ***Waste Diversion***
- ***Health Services***
 - ***Public Health Services, Hospitals, Ambulance Services***
 - ***Cemeteries***
 - ***Emergency Measures***
- ***Social and Family Services***
 - ***General Assistance, Assistance to Aged***
 - ***Child Care***
- ***Social Housing***
- ***Recreation and Culture***
 - ***Parks, Recreation Programs***
 - ***Recreation Facilities, Golf Courses, Marina, Ski Hills***
 - ***Recreation Facilities Other***
 - ***Libraries***
 - ***Museums***
 - ***Cultural Services***
- ***Planning and Development Services***
 - ***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 2019 municipal levy by-laws and the 2019 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 \$1,068 to \$3,140 (with an average of \$1,592 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.
- 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 services provided, differentials in terms of service levels and the extent of user fees.



2019 Net Municipal Levy Per Capita

| Municipality | 2019 Levy per Capita | 2019 Levy RankingPer Capita |
|------------------------|----------------------|-----------------------------|
| Quinte West | \$ 1,068 | low |
| Elliot Lake | \$ 1,078 | low |
| Milton | \$ 1,116 | low |
| Wellesley | \$ 1,119 | low |
| Wilmot | \$ 1,143 | low |
| Minto | \$ 1,212 | low |
| Springwater | \$ 1,215 | low |
| West Grey | \$ 1,227 | low |
| West Lincoln | \$ 1,236 | low |
| Strathroy-Caradoc | \$ 1,253 | low |
| Woolwich | \$ 1,291 | low |
| Kingsville | \$ 1,292 | low |
| Brockton | \$ 1,322 | low |
| Brampton | \$ 1,328 | low |
| Southgate | \$ 1,335 | low |
| Wellington North | \$ 1,336 | low |
| Norfolk | \$ 1,338 | low |
| Kitchener | \$ 1,338 | low |
| Lakeshore | \$ 1,343 | low |
| Markham | \$ 1,346 | low |
| St. Thomas | \$ 1,349 | low |
| Welland | \$ 1,366 | low |
| North Perth | \$ 1,373 | low |
| Brant | \$ 1,381 | low |
| Halton Hills | \$ 1,383 | low |
| Whitchurch-Stouffville | \$ 1,389 | low |
| Haldimand | \$ 1,403 | low |
| New Tecumseth | \$ 1,404 | low |
| Hawkesbury | \$ 1,407 | low |
| Newmarket | \$ 1,409 | low |
| Tillsonburg | \$ 1,411 | low |
| Centre Wellington | \$ 1,429 | low |
| Georgina | \$ 1,438 | low |
| London | \$ 1,476 | low |
| Toronto | \$ 1,478 | low |
| Clarington | \$ 1,482 | low |

| Municipality | 2019 Levy per Capita | 2019 Levy RankingPer Capita |
|----------------------|----------------------|-----------------------------|
| Mississauga | \$ 1,490 | mid |
| Chatham-Kent | \$ 1,494 | mid |
| Brantford | \$ 1,501 | mid |
| Georgian Bluffs | \$ 1,515 | mid |
| Prince Edward County | \$ 1,515 | mid |
| Cornwall | \$ 1,518 | mid |
| Ingersoll | \$ 1,525 | mid |
| Sault Ste. Marie | \$ 1,528 | mid |
| St. Marys | \$ 1,530 | mid |
| Windsor | \$ 1,531 | mid |
| Espanola | \$ 1,533 | mid |
| North Dumfries | \$ 1,537 | mid |
| Lincoln | \$ 1,537 | mid |
| Burlington | \$ 1,540 | mid |
| Peterborough | \$ 1,544 | mid |
| St. Catharines | \$ 1,546 | mid |
| Hamilton | \$ 1,557 | mid |
| Thorold | \$ 1,559 | mid |
| Sarnia | \$ 1,560 | mid |
| Richmond Hill | \$ 1,562 | mid |
| Cambridge | \$ 1,577 | mid |
| Brock | \$ 1,579 | mid |
| Huntsville | \$ 1,579 | mid |
| Barrie | \$ 1,584 | mid |
| Niagara Falls | \$ 1,584 | mid |
| Mapleton | \$ 1,586 | mid |
| Grimsby | \$ 1,601 | mid |
| Parry Sound | \$ 1,607 | mid |
| Middlesex Centre | \$ 1,614 | mid |
| Greater Sudbury | \$ 1,624 | mid |
| Caledon | \$ 1,635 | mid |
| Innisfil | \$ 1,638 | mid |
| Fort Erie | \$ 1,640 | mid |
| Pelham | \$ 1,657 | mid |
| Brockville | \$ 1,659 | mid |
| Oshawa | \$ 1,660 | mid |
| Ottawa | \$ 1,662 | mid |
| Orillia | \$ 1,675 | mid |

2019 Net Municipal Levy Per Capita (cont'd)

| Municipality | 2019 Levy per Capita | 2019 Levy Ranking Per Capita |
|-----------------------|----------------------|------------------------------|
| Guelph-Eramosa | \$ 1,676 | high |
| Orangeville | \$ 1,679 | high |
| Whitby | \$ 1,685 | high |
| Vaughan | \$ 1,690 | high |
| Grey Highlands | \$ 1,693 | high |
| Kenora | \$ 1,694 | high |
| Port Colborne | \$ 1,694 | high |
| Guelph | \$ 1,696 | high |
| North Bay | \$ 1,706 | high |
| Timmins | \$ 1,706 | high |
| Saugeen Shores | \$ 1,723 | high |
| Owen Sound | \$ 1,726 | high |
| Aurora | \$ 1,730 | high |
| Thunder Bay | \$ 1,749 | high |
| Erin | \$ 1,764 | high |
| Bracebridge | \$ 1,785 | high |
| Kingston | \$ 1,785 | high |
| North Middlesex | \$ 1,791 | high |
| Oakville | \$ 1,801 | high |
| Meaford | \$ 1,806 | high |
| Wainfleet | \$ 1,808 | high |
| East Gwillimbury | \$ 1,812 | high |
| Collingwood | \$ 1,843 | high |
| Central Elgin | \$ 1,860 | high |
| Stratford | \$ 1,862 | high |
| Waterloo | \$ 1,875 | high |
| Belleville | \$ 1,910 | high |
| Pickering | \$ 1,919 | high |
| Kincardine | \$ 1,932 | high |
| South Bruce Peninsula | \$ 1,989 | high |
| Lambton Shores | \$ 2,053 | high |
| King | \$ 2,177 | high |
| Niagara-on-the-Lake | \$ 2,297 | high |
| Gravenhurst | \$ 2,341 | high |
| Puslinch | \$ 2,395 | high |
| Greenstone | \$ 3,140 | high |
| Average | \$ 1,592 | |
| Median | \$ 1,561 | |

2019 Net Municipal Levy Per \$100,000 Unweighted Assessment

Net levy on a per \$100,000 of unweighted assessment ranged across the municipalities from \$515 to \$2,330 (with an average of \$1,093). 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.

| | 2019 Net Levy Per \$100,000 Unweighted Assessment | 2019 Net Levy Per \$100,000 Unweighted Assessment Ranking |
|------------------------|---------------------------------------------------|-----------------------------------------------------------|
| Markham | \$ 515 | low |
| Richmond Hill | \$ 538 | low |
| Milton | \$ 562 | low |
| Vaughan | \$ 566 | low |
| Whitchurch-Stouffville | \$ 592 | low |
| North Middlesex | \$ 607 | low |
| Toronto | \$ 614 | low |
| Oakville | \$ 618 | low |
| East Gwillimbury | \$ 623 | low |
| Wellesley | \$ 626 | low |
| Springwater | \$ 634 | low |
| Aurora | \$ 641 | low |
| Caledon | \$ 662 | low |
| North Perth | \$ 662 | low |
| King | \$ 663 | low |
| Halton Hills | \$ 669 | low |
| Mapleton | \$ 681 | low |
| Newmarket | \$ 683 | low |
| Wilmot | \$ 686 | low |
| Burlington | \$ 701 | low |
| Mississauga | \$ 719 | low |
| Middlesex Centre | \$ 728 | low |
| Woolwich | \$ 737 | low |
| West Grey | \$ 738 | low |
| Grey Highlands | \$ 763 | low |
| Southgate | \$ 769 | low |
| North Dumfries | \$ 776 | low |
| Lambton Shores | \$ 778 | low |
| New Tecumseth | \$ 782 | low |
| Guelph-Eramosa | \$ 785 | low |
| Brant | \$ 801 | low |
| Puslinch | \$ 822 | low |
| Huntsville | \$ 833 | low |
| Erin | \$ 834 | low |
| Innisfil | \$ 841 | low |
| Wellington North | \$ 843 | low |
| Prince Edward County | \$ 843 | low |

| | 2019 Net Levy Per \$100,000 Unweighted Assessment | 2019 Net Levy Per \$100,000 Unweighted Assessment Ranking |
|-----------------------|---------------------------------------------------|-----------------------------------------------------------|
| Niagara-on-the-Lake | \$ 848 | mid |
| Georgina | \$ 861 | mid |
| Georgian Bluffs | \$ 862 | mid |
| Brockton | \$ 872 | mid |
| West Lincoln | \$ 875 | mid |
| Centre Wellington | \$ 875 | mid |
| Gravenhurst | \$ 879 | mid |
| South Bruce Peninsula | \$ 890 | mid |
| Brampton | \$ 894 | mid |
| Norfolk | \$ 900 | mid |
| Bracebridge | \$ 933 | mid |
| Kincardine | \$ 938 | mid |
| Saugeen Shores | \$ 941 | mid |
| Brock | \$ 945 | mid |
| Minto | \$ 970 | mid |
| Strathroy-Caradoc | \$ 973 | mid |
| Ottawa | \$ 991 | mid |
| Lakeshore | \$ 992 | mid |
| Haldimand | \$ 995 | mid |
| Pickering | \$ 1,007 | mid |
| Kingsville | \$ 1,014 | mid |
| Lincoln | \$ 1,031 | mid |
| Collingwood | \$ 1,031 | mid |
| Quinte West | \$ 1,035 | mid |
| Grimsby | \$ 1,036 | mid |
| Meaford | \$ 1,038 | mid |
| Clarington | \$ 1,040 | mid |
| Whitby | \$ 1,043 | mid |
| Waterloo | \$ 1,097 | mid |
| Wainfleet | \$ 1,103 | mid |
| Kitchener | \$ 1,105 | mid |
| Pelham | \$ 1,112 | mid |
| Barrie | \$ 1,142 | mid |
| Guelph | \$ 1,160 | mid |
| Chatham-Kent | \$ 1,162 | mid |
| Central Elgin | \$ 1,166 | mid |
| Hamilton | \$ 1,181 | mid |

2019 Net Municipal Levy Per \$100,000 Unweighted Assessment (cont'd)

| | 2019 Net Levy Per \$100,000 Unweighted Assessment | 2019 Net Levy Per \$100,000 Unweighted Assessment Ranking |
|------------------|------------------------------------------------------------|--------------------------------------------------------------------------|
| Cambridge | \$ 1,239 | high |
| Kingston | \$ 1,250 | high |
| Orangeville | \$ 1,255 | high |
| Niagara Falls | \$ 1,271 | high |
| Oshawa | \$ 1,324 | high |
| Thorold | \$ 1,338 | high |
| Orillia | \$ 1,340 | high |
| London | \$ 1,346 | high |
| Tillsonburg | \$ 1,390 | high |
| Peterborough | \$ 1,398 | high |
| Brantford | \$ 1,398 | high |
| Fort Erie | \$ 1,402 | high |
| St. Marys | \$ 1,412 | high |
| Kenora | \$ 1,441 | high |
| St. Catharines | \$ 1,443 | high |
| Parry Sound | \$ 1,501 | high |
| Stratford | \$ 1,516 | high |
| Greater Sudbury | \$ 1,518 | high |
| Sarnia | \$ 1,544 | high |
| North Bay | \$ 1,599 | high |
| Welland | \$ 1,602 | high |
| Ingersoll | \$ 1,616 | high |
| St. Thomas | \$ 1,618 | high |
| Brockville | \$ 1,634 | high |
| Sault Ste. Marie | \$ 1,669 | high |
| Port Colborne | \$ 1,695 | high |
| Hawkesbury | \$ 1,747 | high |
| Thunder Bay | \$ 1,797 | high |
| Belleville | \$ 1,811 | high |
| Owen Sound | \$ 1,864 | high |
| Cornwall | \$ 1,917 | high |
| Espanola | \$ 1,978 | high |
| Timmins | \$ 2,048 | high |
| Windsor | \$ 2,057 | high |
| Elliot Lake | \$ 2,092 | high |
| Greenstone | \$ 2,330 | high |
| Average | \$ 1,093 | |
| Median | \$ 993 | |

2019 Net Municipal Levy Per \$100,000 Weighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$432 to \$2,299 (with an average of \$1,046). 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.

| | 2019 Net Levy Per \$100,000 Weighted Assessment | Levy Per \$100,000 Weighted Assessment Ranking |
|------------------------|-------------------------------------------------------------|------------------------------------------------------------|
| Toronto | \$ 432 | low |
| Markham | \$ 498 | low |
| Milton | \$ 521 | low |
| Richmond Hill | \$ 526 | low |
| Vaughan | \$ 533 | low |
| Oakville | \$ 569 | low |
| Whitchurch-Stouffville | \$ 591 | low |
| Burlington | \$ 620 | low |
| Aurora | \$ 624 | low |
| East Gwillimbury | \$ 630 | low |
| Halton Hills | \$ 633 | low |
| Mississauga | \$ 637 | low |
| Newmarket | \$ 656 | low |
| Caledon | \$ 658 | low |
| Springwater | \$ 681 | low |
| King | \$ 689 | low |
| Wilmot | \$ 735 | low |
| Woolwich | \$ 736 | low |
| North Dumfries | \$ 739 | low |
| Wellesley | \$ 783 | low |
| Puslinch | \$ 789 | low |
| New Tecumseth | \$ 793 | low |
| Niagara-on-the-Lake | \$ 804 | low |
| Huntsville | \$ 831 | low |
| Brant | \$ 834 | low |
| Brampton | \$ 843 | low |
| Ottawa | \$ 846 | low |
| Innisfil | \$ 861 | low |
| Georgina | \$ 865 | low |
| Guelph-Eramosa | \$ 875 | low |
| Gravenhurst | \$ 877 | low |
| Prince Edward County | \$ 894 | low |
| Lambton Shores | \$ 897 | low |
| Erin | \$ 911 | low |
| Waterloo | \$ 922 | low |
| Centre Wellington | \$ 922 | low |

| | 2019 Net Levy Per \$100,000 Weighted Assessment | Levy Per \$100,000 Weighted Assessment Ranking |
|-----------------------|-------------------------------------------------------------|------------------------------------------------------------|
| Georgian Bluffs | \$ 926 | mid |
| South Bruce Peninsula | \$ 926 | mid |
| Grey Highlands | \$ 927 | mid |
| Bracebridge | \$ 931 | mid |
| Kitchener | \$ 938 | mid |
| Pickering | \$ 942 | mid |
| Quinte West | \$ 947 | mid |
| West Lincoln | \$ 953 | mid |
| Saugeen Shores | \$ 960 | mid |
| West Grey | \$ 970 | mid |
| Grimsby | \$ 972 | mid |
| Whitby | \$ 973 | mid |
| Middlesex Centre | \$ 978 | mid |
| Guelph | \$ 979 | mid |
| Collingwood | \$ 999 | mid |
| Hamilton | \$ 1,000 | mid |
| North Perth | \$ 1,012 | mid |
| Clarington | \$ 1,012 | mid |
| Cambridge | \$ 1,019 | mid |
| Norfolk | \$ 1,021 | mid |
| Lincoln | \$ 1,032 | mid |
| Kingston | \$ 1,035 | mid |
| Niagara Falls | \$ 1,049 | mid |
| Strathroy-Caradoc | \$ 1,051 | mid |
| Lakeshore | \$ 1,052 | mid |
| Haldimand | \$ 1,053 | mid |
| Barrie | \$ 1,062 | mid |
| Kincardine | \$ 1,063 | mid |
| Brock | \$ 1,066 | mid |
| Mapleton | \$ 1,083 | mid |
| Southgate | \$ 1,089 | mid |
| Wellington North | \$ 1,099 | mid |
| Pelham | \$ 1,120 | mid |
| Meaford | \$ 1,134 | mid |
| Orillia | \$ 1,139 | mid |
| Minto | \$ 1,154 | mid |
| Brantford | \$ 1,163 | mid |
| London | \$ 1,171 | mid |

2019 Net Municipal Levy Per \$100,000 Weighted Assessment (cont'd)

| | 2019 Net Levy Per \$100,000 Weighted Assessment | Levy Per \$100,000 Weighted Assessment Ranking |
|------------------|-------------------------------------------------------------|------------------------------------------------------------|
| Orangeville | \$ 1,179 | high |
| Tillsonburg | \$ 1,180 | high |
| Oshawa | \$ 1,184 | high |
| Kingsville | \$ 1,189 | high |
| Brockton | \$ 1,190 | high |
| Thorold | \$ 1,208 | high |
| Kenora | \$ 1,217 | high |
| North Middlesex | \$ 1,217 | high |
| Greater Sudbury | \$ 1,226 | high |
| Peterborough | \$ 1,228 | high |
| Wainfleet | \$ 1,230 | high |
| St. Marys | \$ 1,245 | high |
| St. Catharines | \$ 1,246 | high |
| Stratford | \$ 1,249 | high |
| Sault Ste. Marie | \$ 1,288 | high |
| Parry Sound | \$ 1,294 | high |
| Fort Erie | \$ 1,308 | high |
| Brockville | \$ 1,327 | high |
| Ingersoll | \$ 1,328 | high |
| North Bay | \$ 1,340 | high |
| Sarnia | \$ 1,346 | high |
| Central Elgin | \$ 1,356 | high |
| St. Thomas | \$ 1,379 | high |
| Welland | \$ 1,430 | high |
| Belleville | \$ 1,432 | high |
| Thunder Bay | \$ 1,449 | high |
| Cornwall | \$ 1,462 | high |
| Chatham-Kent | \$ 1,468 | high |
| Hawkesbury | \$ 1,471 | high |
| Port Colborne | \$ 1,512 | high |
| Espanola | \$ 1,541 | high |
| Owen Sound | \$ 1,552 | high |
| Windsor | \$ 1,669 | high |
| Timmins | \$ 1,701 | high |
| Elliot Lake | \$ 1,865 | high |
| Greenstone | \$ 2,299 | high |
| Average | \$ 1,046 | |
| Median | \$ 1,020 | |

2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - By Location

| | 2019 Levy per Capita | 2019 Net Levy Per \$100,000 Weighted Assessment | 2019 Levy per Capita Ranking | 2019 Net Levy Per \$100,000 Weighted Assessment Ranking |
|----------------------|----------------------|-------------------------------------------------|------------------------------|---------------------------------------------------------|
| Eastern | | | | |
| Ottawa | \$ 1,662 | \$ 846 | mid | low |
| Prince Edward County | \$ 1,515 | \$ 894 | mid | low |
| Quinte West | \$ 1,068 | \$ 947 | low | mid |
| Kingston | \$ 1,785 | \$ 1,035 | high | mid |
| Peterborough | \$ 1,544 | \$ 1,228 | mid | high |
| Brockville | \$ 1,659 | \$ 1,327 | mid | high |
| Belleville | \$ 1,910 | \$ 1,432 | high | high |
| Cornwall | \$ 1,518 | \$ 1,462 | mid | high |
| Hawkesbury | \$ 1,407 | \$ 1,471 | low | high |
| Average | \$ 1,563 | \$ 1,182 | | |
| Median | \$ 1,544 | \$ 1,228 | | |

| | 2019 Levy per Capita | 2019 Net Levy Per \$100,000 Weighted Assessment | 2019 Levy per Capita Ranking | 2019 Net Levy Per \$100,000 Weighted Assessment Ranking |
|-------------------------|----------------------|-------------------------------------------------|------------------------------|---------------------------------------------------------|
| Niagara/Hamilton | | | | |
| Niagara-on-the-Lake | \$ 2,297 | \$ 804 | high | low |
| West Lincoln | \$ 1,236 | \$ 953 | low | mid |
| Grimsby | \$ 1,601 | \$ 972 | mid | mid |
| Hamilton | \$ 1,557 | \$ 1,000 | mid | mid |
| Lincoln | \$ 1,537 | \$ 1,032 | mid | mid |
| Niagara Falls | \$ 1,584 | \$ 1,049 | mid | mid |
| Pelham | \$ 1,657 | \$ 1,120 | mid | mid |
| Thorold | \$ 1,559 | \$ 1,208 | mid | high |
| Wainfleet | \$ 1,808 | \$ 1,230 | high | high |
| St. Catharines | \$ 1,546 | \$ 1,246 | mid | high |
| Fort Erie | \$ 1,640 | \$ 1,308 | mid | high |
| Welland | \$ 1,366 | \$ 1,430 | low | high |
| Port Colborne | \$ 1,694 | \$ 1,512 | high | high |
| Average | \$ 1,622 | \$ 1,143 | | |
| Median | \$ 1,584 | \$ 1,120 | | |

2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

| GTA | 2019 Levy per Capita | 2019 Net Levy Per \$100,000 Weighted Assessment | 2019 Levy per Capita Ranking | 2019 Net Levy Per \$100,000 Weighted Assessment Ranking |
|------------------------|-----------------------------|--------------------------------------------------------|-------------------------------------|----------------------------------------------------------------|
| Toronto | \$ 1,478 | \$ 432 | low | low |
| Markham | \$ 1,346 | \$ 498 | low | low |
| Milton | \$ 1,116 | \$ 521 | low | low |
| Richmond Hill | \$ 1,562 | \$ 526 | mid | low |
| Vaughan | \$ 1,690 | \$ 533 | high | low |
| Oakville | \$ 1,801 | \$ 569 | high | low |
| Whitchurch-Stouffville | \$ 1,389 | \$ 591 | low | low |
| Burlington | \$ 1,540 | \$ 620 | mid | low |
| Aurora | \$ 1,730 | \$ 624 | high | low |
| East Gwillimbury | \$ 1,812 | \$ 630 | high | low |
| Halton Hills | \$ 1,383 | \$ 633 | low | low |
| Mississauga | \$ 1,490 | \$ 637 | mid | low |
| Newmarket | \$ 1,409 | \$ 656 | low | low |
| Caledon | \$ 1,635 | \$ 658 | mid | low |
| King | \$ 2,177 | \$ 689 | high | low |
| Brampton | \$ 1,328 | \$ 843 | low | low |
| Georgina | \$ 1,438 | \$ 865 | low | low |
| Pickering | \$ 1,919 | \$ 942 | high | mid |
| Whitby | \$ 1,685 | \$ 973 | high | mid |
| Clarington | \$ 1,482 | \$ 1,012 | low | mid |
| Brock | \$ 1,579 | \$ 1,066 | mid | mid |
| Oshawa | \$ 1,660 | \$ 1,184 | mid | high |
| Average | \$ 1,575 | \$ 714 | | |
| Median | \$ 1,551 | \$ 635 | | |

2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

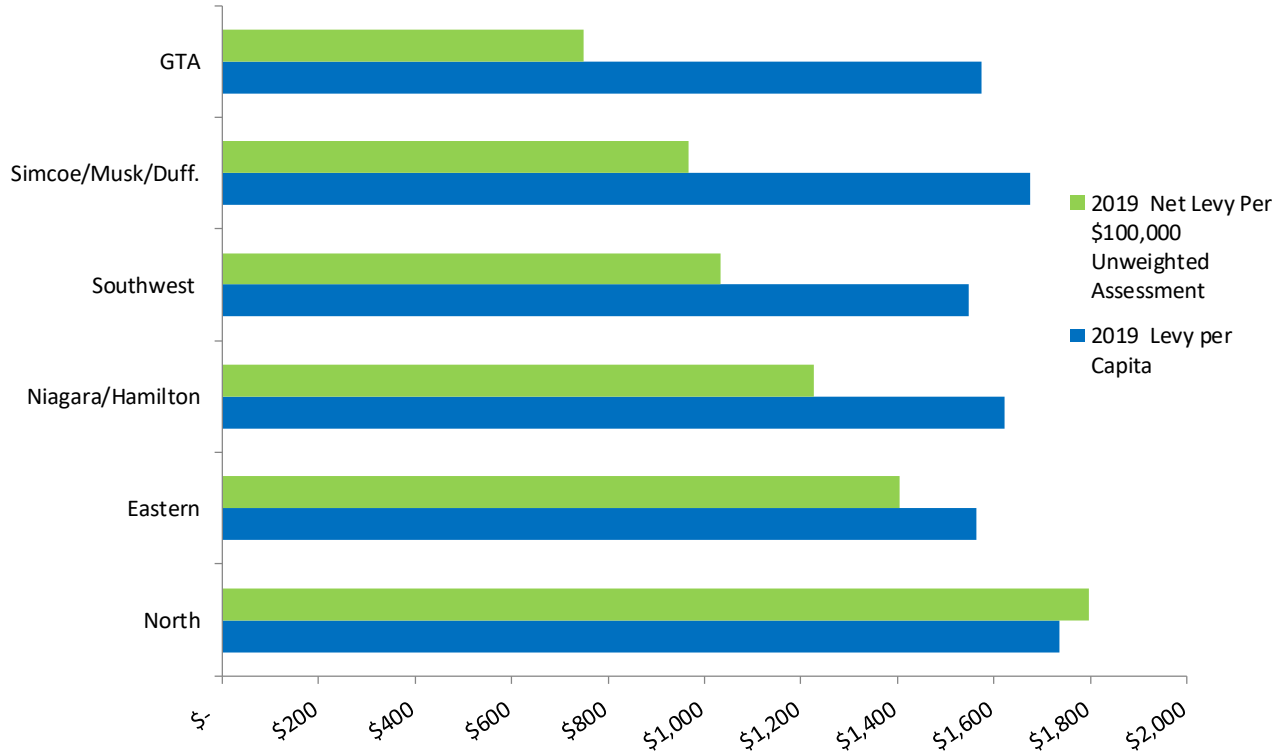
| | 2019 Levy per Capita | | 2019 Net Levy Per \$100,000 Weighted Assessment | | 2019 Levy per Capita Ranking | 2019 Net Levy Per \$100,000 Weighted Assessment Ranking |
|------------------|----------------------|-------|-------------------------------------------------|-------|------------------------------|---------------------------------------------------------|
| North | | | | | | |
| Kenora | \$ | 1,694 | \$ | 1,217 | high | high |
| Greater Sudbury | \$ | 1,624 | \$ | 1,226 | mid | high |
| Sault Ste. Marie | \$ | 1,528 | \$ | 1,288 | mid | high |
| Parry Sound | \$ | 1,607 | \$ | 1,294 | mid | high |
| North Bay | \$ | 1,706 | \$ | 1,340 | high | high |
| Thunder Bay | \$ | 1,749 | \$ | 1,449 | high | high |
| Espanola | \$ | 1,533 | \$ | 1,541 | mid | high |
| Timmins | \$ | 1,706 | \$ | 1,701 | high | high |
| Elliot Lake | \$ | 1,078 | \$ | 1,865 | low | high |
| Greenstone | \$ | 3,140 | \$ | 2,299 | high | high |
| Average | \$ | 1,736 | \$ | 1,522 | | |
| Median | \$ | 1,659 | \$ | 1,394 | | |

| | 2019 Levy per Capita | | 2019 Net Levy Per \$100,000 Weighted Assessment | | 2019 Levy per Capita Ranking | 2019 Net Levy Per \$100,000 Weighted Assessment Ranking |
|---------------------------|----------------------|-------|-------------------------------------------------|-------|------------------------------|---------------------------------------------------------|
| Simcoe/Musk./Duff. | | | | | | |
| Springwater | \$ | 1,215 | \$ | 681 | low | low |
| New Tecumseth | \$ | 1,404 | \$ | 793 | low | low |
| Huntsville | \$ | 1,579 | \$ | 831 | mid | low |
| Innisfil | \$ | 1,638 | \$ | 861 | mid | low |
| Gravenhurst | \$ | 2,341 | \$ | 877 | high | low |
| Bracebridge | \$ | 1,785 | \$ | 931 | high | mid |
| Collingwood | \$ | 1,843 | \$ | 999 | high | mid |
| Barrie | \$ | 1,584 | \$ | 1,062 | mid | mid |
| Orillia | \$ | 1,675 | \$ | 1,139 | mid | mid |
| Orangeville | \$ | 1,679 | \$ | 1,179 | high | high |
| Average | \$ | 1,674 | \$ | 935 | | |
| Median | \$ | 1,656 | \$ | 904 | | |

2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

| Southwest | 2019 Levy per Capita | 2019 Net Levy Per \$100,000 Weighted Assessment | 2019 Levy per Capita Ranking | 2019 Net Levy Per \$100,000 Weighted Assessment Ranking |
|-----------------------|----------------------|-------------------------------------------------|------------------------------|---------------------------------------------------------|
| Wilmot | \$ 1,143 | \$ 735 | low | low |
| Woolwich | \$ 1,291 | \$ 736 | low | low |
| North Dumfries | \$ 1,537 | \$ 739 | mid | low |
| Wellesley | \$ 1,119 | \$ 783 | low | low |
| Puslinch | \$ 2,395 | \$ 789 | high | low |
| Brant | \$ 1,381 | \$ 834 | low | low |
| Guelph-Eramosa | \$ 1,676 | \$ 875 | high | low |
| Lambton Shores | \$ 2,053 | \$ 897 | high | low |
| Erin | \$ 1,764 | \$ 911 | high | low |
| Waterloo | \$ 1,875 | \$ 922 | high | low |
| Centre Wellington | \$ 1,429 | \$ 922 | low | low |
| Georgian Bluffs | \$ 1,515 | \$ 926 | mid | mid |
| South Bruce Peninsula | \$ 1,989 | \$ 926 | high | mid |
| Grey Highlands | \$ 1,693 | \$ 927 | high | mid |
| Kitchener | \$ 1,338 | \$ 938 | low | mid |
| Saugeen Shores | \$ 1,723 | \$ 960 | high | mid |
| West Grey | \$ 1,227 | \$ 970 | low | mid |
| Middlesex Centre | \$ 1,614 | \$ 978 | mid | mid |
| Guelph | \$ 1,696 | \$ 979 | high | mid |
| North Perth | \$ 1,373 | \$ 1,012 | low | mid |
| Cambridge | \$ 1,577 | \$ 1,019 | mid | mid |
| Norfolk | \$ 1,338 | \$ 1,021 | low | mid |
| Strathroy-Caradoc | \$ 1,253 | \$ 1,051 | low | mid |
| Lakeshore | \$ 1,343 | \$ 1,052 | low | mid |
| Haldimand | \$ 1,403 | \$ 1,053 | low | mid |
| Kincardine | \$ 1,932 | \$ 1,063 | high | mid |
| Mapleton | \$ 1,586 | \$ 1,083 | mid | mid |
| Southgate | \$ 1,335 | \$ 1,089 | low | mid |
| Wellington North | \$ 1,336 | \$ 1,099 | low | mid |
| Meaford | \$ 1,806 | \$ 1,134 | high | mid |
| Minto | \$ 1,212 | \$ 1,154 | low | mid |
| Brantford | \$ 1,501 | \$ 1,163 | mid | mid |
| London | \$ 1,476 | \$ 1,171 | low | mid |
| Tillsonburg | \$ 1,411 | \$ 1,180 | low | high |
| Kingsville | \$ 1,292 | \$ 1,189 | low | high |
| Brockton | \$ 1,322 | \$ 1,190 | low | high |
| North Middlesex | \$ 1,791 | \$ 1,217 | high | high |
| St. Marys | \$ 1,530 | \$ 1,245 | mid | high |
| Stratford | \$ 1,862 | \$ 1,249 | high | high |
| Ingersoll | \$ 1,525 | \$ 1,328 | mid | high |
| Sarnia | \$ 1,560 | \$ 1,346 | mid | high |
| Central Elgin | \$ 1,860 | \$ 1,356 | high | high |
| St. Thomas | \$ 1,349 | \$ 1,379 | low | high |
| Chatham-Kent | \$ 1,494 | \$ 1,468 | mid | high |
| Owen Sound | \$ 1,726 | \$ 1,552 | high | high |
| Windsor | \$ 1,531 | \$ 1,669 | mid | high |
| Average | \$ 1,547 | \$ 1,071 | | |
| Median | \$ 1,520 | \$ 1,051 | | |

Summary—2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Unweighted Assessment - Location



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 | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 Incl Amort |
|----------------------|---------------------------------|---------------------------------|----------------------------------------|------------------------------------|
| Hawkesbury | \$ (22) | \$ (15) | \$ (28) | \$ (19) |
| St. Thomas | \$ (13) | \$ (1) | \$ (15) | \$ (1) |
| Georgina | \$ 0 | \$ 9 | \$ 0 | \$ 5 |
| Minto | \$ 6 | \$ 8 | \$ 4 | \$ 6 |
| Saugeen Shores | \$ 11 | \$ 16 | \$ 6 | \$ 9 |
| Central Elgin | \$ 7 | \$ 17 | \$ 4 | \$ 11 |
| Southgate | \$ 20 | \$ 27 | \$ 12 | \$ 16 |
| New Tecumseth | \$ 26 | \$ 32 | \$ 14 | \$ 18 |
| Lakeshore | \$ 24 | \$ 26 | \$ 18 | \$ 19 |
| Wellesley | \$ 36 | \$ 36 | \$ 20 | \$ 20 |
| Wilmot | \$ 29 | \$ 35 | \$ 17 | \$ 21 |
| Norfolk | \$ 26 | \$ 32 | \$ 18 | \$ 22 |
| Vaughan | \$ 61 | \$ 78 | \$ 20 | \$ 26 |
| Newmarket | \$ 46 | \$ 55 | \$ 22 | \$ 27 |
| Markham | \$ 70 | \$ 81 | \$ 27 | \$ 31 |
| Milton | \$ 44 | \$ 64 | \$ 22 | \$ 32 |
| Timmins | \$ 21 | \$ 28 | \$ 25 | \$ 33 |
| Woolwich | \$ 51 | \$ 60 | \$ 29 | \$ 34 |
| Pickering | \$ 59 | \$ 68 | \$ 31 | \$ 36 |
| Niagara-on-the-Lake | \$ 90 | \$ 106 | \$ 33 | \$ 39 |
| Prince Edward County | \$ 64 | \$ 73 | \$ 36 | \$ 40 |
| Clarington | \$ 49 | \$ 59 | \$ 34 | \$ 41 |
| Mississauga | \$ 63 | \$ 86 | \$ 31 | \$ 41 |
| St. Catharines | \$ 40 | \$ 46 | \$ 37 | \$ 43 |
| King | \$ 146 | \$ 147 | \$ 45 | \$ 45 |
| North Perth | \$ 87 | \$ 94 | \$ 42 | \$ 45 |
| East Gwillimbury | \$ 115 | \$ 133 | \$ 40 | \$ 46 |
| Mapleton | \$ 103 | \$ 108 | \$ 44 | \$ 46 |
| Middlesex Centre | \$ 101 | \$ 105 | \$ 45 | \$ 48 |
| Waterloo | \$ 70 | \$ 82 | \$ 41 | \$ 48 |
| Lambton Shores | \$ 123 | \$ 128 | \$ 47 | \$ 49 |
| Cambridge | \$ 46 | \$ 63 | \$ 36 | \$ 50 |
| Toronto | \$ 114 | \$ 127 | \$ 47 | \$ 53 |
| Quinte West | \$ 42 | \$ 55 | \$ 41 | \$ 53 |

General Government (cont'd) (Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 Incl Amort |
|--------------------------|---------------------------------|---------------------------------|----------------------------------------|------------------------------------|
| Centre Wellington | \$ 78 | \$ 87 | \$ 48 | \$ 53 |
| Chatham-Kent | \$ 61 | \$ 70 | \$ 48 | \$ 55 |
| Oakville | \$ 141 | \$ 160 | \$ 48 | \$ 55 |
| Guelph-Eramosa | \$ 114 | \$ 119 | \$ 53 | \$ 56 |
| Innisfil | \$ 100 | \$ 111 | \$ 51 | \$ 57 |
| Sarnia | \$ 45 | \$ 60 | \$ 45 | \$ 59 |
| Welland | \$ 27 | \$ 51 | \$ 32 | \$ 60 |
| Brant County | \$ 91 | \$ 103 | \$ 53 | \$ 60 |
| Caledon | \$ 130 | \$ 150 | \$ 53 | \$ 61 |
| Whitchurch - Stouffville | \$ 121 | \$ 143 | \$ 52 | \$ 61 |
| Halton Hills | \$ 117 | \$ 127 | \$ 57 | \$ 61 |
| Puslinch | \$ 175 | \$ 180 | \$ 60 | \$ 62 |
| Huntsville | \$ 61 | \$ 117 | \$ 32 | \$ 62 |
| Ottawa | \$ 103 | \$ 104 | \$ 61 | \$ 62 |
| Belleville | \$ 60 | \$ 67 | \$ 57 | \$ 64 |
| Kitchener | \$ 55 | \$ 78 | \$ 46 | \$ 65 |
| Lincoln | \$ 84 | \$ 98 | \$ 56 | \$ 66 |
| Fort Erie | \$ 69 | \$ 78 | \$ 59 | \$ 67 |
| Kingsville | \$ 80 | \$ 86 | \$ 63 | \$ 68 |
| Thorold | \$ 65 | \$ 79 | \$ 56 | \$ 68 |
| Bracebridge | \$ 114 | \$ 130 | \$ 60 | \$ 68 |
| North Dumfries | \$ 129 | \$ 135 | \$ 65 | \$ 68 |
| Kenora | \$ 72 | \$ 80 | \$ 61 | \$ 68 |
| Brock | \$ 103 | \$ 114 | \$ 62 | \$ 68 |
| West Grey | \$ 112 | \$ 117 | \$ 68 | \$ 71 |
| Wellington North | \$ 111 | \$ 117 | \$ 70 | \$ 74 |
| Erin | \$ 153 | \$ 157 | \$ 72 | \$ 74 |
| Gravenhurst | \$ 177 | \$ 201 | \$ 67 | \$ 75 |
| Brampton | \$ 94 | \$ 115 | \$ 63 | \$ 78 |
| Burlington | \$ 161 | \$ 171 | \$ 73 | \$ 78 |
| Barrie | \$ 77 | \$ 110 | \$ 56 | \$ 79 |
| Peterborough | \$ 67 | \$ 89 | \$ 61 | \$ 80 |
| Orillia | \$ 87 | \$ 101 | \$ 69 | \$ 81 |
| Georgian Bluffs | \$ 139 | \$ 143 | \$ 79 | \$ 82 |
| Whitby | \$ 129 | \$ 133 | \$ 80 | \$ 82 |
| West Lincoln | \$ 109 | \$ 117 | \$ 77 | \$ 83 |

General Government (cont'd) (Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 Incl Amort |
|-----------------------|---------------------------------|---------------------------------|----------------------------------------|------------------------------------|
| Kingston | \$ 84 | \$ 122 | \$ 59 | \$ 86 |
| Pelham | \$ 123 | \$ 129 | \$ 82 | \$ 86 |
| Kincardine | \$ 155 | \$ 181 | \$ 75 | \$ 88 |
| Springwater | \$ 156 | \$ 169 | \$ 81 | \$ 88 |
| Strathroy-Caradoc | \$ 108 | \$ 114 | \$ 84 | \$ 89 |
| Grey Highlands | \$ 195 | \$ 198 | \$ 88 | \$ 89 |
| Hamilton | \$ 102 | \$ 118 | \$ 78 | \$ 89 |
| Cornwall | \$ 71 | \$ 76 | \$ 89 | \$ 95 |
| Haldimand | \$ 125 | \$ 135 | \$ 88 | \$ 95 |
| Guelph | \$ 110 | \$ 141 | \$ 75 | \$ 97 |
| Oshawa | \$ 109 | \$ 124 | \$ 87 | \$ 99 |
| Owen Sound | \$ 73 | \$ 95 | \$ 79 | \$ 102 |
| Meaford | \$ 176 | \$ 187 | \$ 101 | \$ 108 |
| South Bruce Peninsula | \$ 231 | \$ 241 | \$ 103 | \$ 108 |
| Stratford | \$ 118 | \$ 134 | \$ 96 | \$ 109 |
| Brockville | \$ 105 | \$ 115 | \$ 103 | \$ 113 |
| Windsor | \$ 75 | \$ 85 | \$ 101 | \$ 114 |
| London | \$ 105 | \$ 132 | \$ 96 | \$ 121 |
| North Bay | \$ 120 | \$ 133 | \$ 113 | \$ 125 |
| Sault Ste. Marie | \$ 110 | \$ 115 | \$ 120 | \$ 126 |
| St. Marys | \$ 128 | \$ 138 | \$ 118 | \$ 128 |
| Greater Sudbury | \$ 131 | \$ 138 | \$ 122 | \$ 129 |
| Orangeville | \$ 167 | \$ 176 | \$ 125 | \$ 131 |
| Brantford | \$ 130 | \$ 142 | \$ 121 | \$ 132 |
| Collingwood | \$ 239 | \$ 250 | \$ 134 | \$ 140 |
| Tillsonburg | \$ 107 | \$ 143 | \$ 106 | \$ 141 |
| Ingersoll | \$ 131 | \$ 143 | \$ 139 | \$ 152 |
| Thunder Bay | \$ 177 | \$ 184 | \$ 182 | \$ 189 |
| Elliot Lake | \$ 130 | \$ 137 | \$ 253 | \$ 266 |
| Espanola | \$ 212 | \$ 216 | \$ 274 | \$ 279 |
| Parry Sound | \$ 302 | \$ 323 | \$ 282 | \$ 302 |
| Greenstone | \$ 848 | \$ 903 | \$ 629 | \$ 670 |
| Average | \$ 103 | \$ 116 | \$ 71 | \$ 80 |
| Median | \$ 102 | \$ 114 | \$ 58 | \$ 66 |

General Government (cont'd)

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 Incl Amort |
|-----------------------|----------------------------------------|----------------------------------------|-----------------------------------------------|-------------------------------------------|
| Region York | \$ 37 | \$ 50 | \$ 14 | \$ 18 |
| District Muskoka | \$ 87 | \$ 110 | \$ 21 | \$ 27 |
| Region Peel | \$ 43 | \$ 50 | \$ 23 | \$ 27 |
| Region Durham | \$ 37 | \$ 42 | \$ 24 | \$ 28 |
| Region Halton | \$ 57 | \$ 67 | \$ 24 | \$ 28 |
| Region Waterloo | \$ 39 | \$ 51 | \$ 28 | \$ 36 |
| Region Niagara | \$ 77 | \$ 91 | \$ 62 | \$ 73 |
| Region Average | \$ 54 | \$ 66 | \$ 28 | \$ 34 |
| Region Median | \$ 43 | \$ 51 | \$ 24 | \$ 28 |
| Simcoe County | \$ 36 | \$ 41 | \$ 20 | \$ 23 |
| Bruce County | \$ 40 | \$ 47 | \$ 21 | \$ 25 |
| Grey County | \$ 63 | \$ 67 | \$ 35 | \$ 38 |
| Dufferin County | \$ 58 | \$ 69 | \$ 35 | \$ 42 |
| Elgin County | \$ 75 | \$ 84 | \$ 45 | \$ 51 |
| Wellington County | \$ 114 | \$ 127 | \$ 60 | \$ 67 |
| County Average | \$ 64 | \$ 73 | \$ 36 | \$ 41 |
| County Median | \$ 60 | \$ 68 | \$ 35 | \$ 40 |

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 the 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 (Sorted by Total Costs per Capita)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort |
|-------------------------------|---------------------------------|---------------------------------|
| St. Marys | \$ 36 | \$ 45 |
| Mapleton | \$ 47 | \$ 57 |
| Grey Highlands | \$ 49 | \$ 61 |
| Southgate | \$ 55 | \$ 64 |
| Georgian Bluffs | \$ 56 | \$ 65 |
| Wellington North | \$ 57 | \$ 69 |
| Ingersoll | \$ 63 | \$ 72 |
| Guelph-Eramosa | \$ 59 | \$ 73 |
| West Grey | \$ 54 | \$ 73 |
| Erin | \$ 55 | \$ 73 |
| Saugeen Shores | \$ 59 | \$ 73 |
| Meaford | \$ 62 | \$ 74 |
| Espanola | \$ 70 | \$ 75 |
| Wellesley | \$ 62 | \$ 75 |
| South Bruce Peninsula | \$ 65 | \$ 80 |
| North Perth | \$ 63 | \$ 82 |
| Lambton Shores | \$ 67 | \$ 88 |
| North Dumfries | \$ 76 | \$ 90 |
| Gravenhurst | \$ 73 | \$ 95 |
| Kincardine | \$ 84 | \$ 104 |
| Brock | \$ 91 | \$ 109 |
| Puslinch | \$ 95 | \$ 109 |
| Minto | \$ 84 | \$ 111 |
| Parry Sound | \$ 98 | \$ 119 |
| Hawkesbury | \$ 138 | \$ 152 |
| Central Elgin | \$ 128 | \$ 159 |
| Elliot Lake | \$ 179 | \$ 184 |
| Greenstone | \$ 177 | \$ 201 |
| Population < 15,000 | | |
| Average | \$ 79 | \$ 94 |
| Median | \$ 64 | \$ 77 |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort |
|-----------------------------------|---------------------------------|---------------------------------|
| Strathroy-Caradoc | \$ 40 | \$ 50 |
| West Lincoln | \$ 45 | \$ 62 |
| Woolwich | \$ 51 | \$ 65 |
| Wilmot | \$ 57 | \$ 67 |
| Huntsville | \$ 59 | \$ 71 |
| Pelham | \$ 56 | \$ 75 |
| Tillsonburg | \$ 73 | \$ 76 |
| Kingsville | \$ 67 | \$ 76 |
| Bracebridge | \$ 61 | \$ 77 |
| Springwater | \$ 73 | \$ 83 |
| Lincoln | \$ 69 | \$ 89 |
| Middlesex Centre | \$ 81 | \$ 97 |
| King | \$ 92 | \$ 114 |
| Prince Edward County | \$ 97 | \$ 120 |
| Niagara-on-the-Lake | \$ 96 | \$ 121 |
| Kenora | \$ 151 | \$ 175 |
| Thorold | \$ 177 | \$ 192 |
| East Gwillimbury | \$ 170 | \$ 197 |
| Collingwood | \$ 192 | \$ 213 |
| Owen Sound | \$ 218 | \$ 225 |
| Brockville | \$ 263 | \$ 273 |
| Population 15,000 - 29,999 | | |
| Average | \$ 104 | \$ 120 |
| Median | \$ 73 | \$ 89 |

Fire (Sorted by Total Costs per Capita) (cont'd)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort |
|-----------------------------------|---------------------------------|---------------------------------|
| Lakeshore | \$ 47 | \$ 54 |
| Centre Wellington | \$ 50 | \$ 60 |
| Brant County | \$ 69 | \$ 84 |
| New Tecumseth | \$ 74 | \$ 84 |
| Fort Erie | \$ 81 | \$ 96 |
| Orangeville | \$ 96 | \$ 102 |
| Norfolk | \$ 89 | \$ 105 |
| Quinte West | \$ 104 | \$ 116 |
| Whitchurch - Stouffville | \$ 114 | \$ 126 |
| Haldimand | \$ 114 | \$ 136 |
| Halton Hills | \$ 125 | \$ 137 |
| Caledon | \$ 140 | \$ 161 |
| Innisfil | \$ 149 | \$ 166 |
| Newmarket | \$ 163 | \$ 167 |
| Timmins | \$ 165 | \$ 173 |
| Georgina | \$ 177 | \$ 184 |
| Welland | \$ 180 | \$ 188 |
| Peterborough | \$ 190 | \$ 196 |
| Cornwall | \$ 194 | \$ 203 |
| Pickering | \$ 199 | \$ 206 |
| Sault Ste. Marie | \$ 211 | \$ 217 |
| Stratford | \$ 223 | \$ 232 |
| St. Thomas | \$ 227 | \$ 233 |
| North Bay | \$ 232 | \$ 239 |
| Orillia | \$ 229 | \$ 244 |
| Belleville | \$ 228 | \$ 245 |
| Sarnia | \$ 281 | \$ 288 |
| Population 30,000 - 99,999 | | |
| Average | \$ 154 | \$ 165 |
| Median | \$ 163 | \$ 167 |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort |
|--------------------------------|---------------------------------|---------------------------------|
| Milton | \$ 90 | \$ 101 |
| Markham | \$ 114 | \$ 119 |
| Brampton | \$ 118 | \$ 125 |
| Clarington | \$ 135 | \$ 145 |
| Kitchener | \$ 141 | \$ 146 |
| London | \$ 153 | \$ 161 |
| Mississauga | \$ 158 | \$ 163 |
| Greater Sudbury | \$ 157 | \$ 168 |
| Whitby | \$ 160 | \$ 168 |
| Chatham-Kent | \$ 153 | \$ 171 |
| Waterloo | \$ 171 | \$ 177 |
| Toronto | \$ 175 | \$ 180 |
| Hamilton | \$ 173 | \$ 181 |
| Vaughan | \$ 176 | \$ 182 |
| Cambridge | \$ 179 | \$ 182 |
| Ottawa | \$ 179 | \$ 185 |
| Oakville | \$ 178 | \$ 186 |
| Oshawa | \$ 183 | \$ 190 |
| Burlington | \$ 185 | \$ 193 |
| St. Catharines | \$ 185 | \$ 193 |
| Brantford | \$ 198 | \$ 204 |
| Barrie | \$ 193 | \$ 204 |
| Guelph | \$ 207 | \$ 217 |
| Kingston | \$ 211 | \$ 228 |
| Windsor | \$ 235 | \$ 242 |
| Thunder Bay | \$ 283 | \$ 291 |
| Population > 100,000 | | |
| Average | \$ 173 | \$ 181 |
| Median | \$ 176 | \$ 181 |

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 | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-------------------------------|----------------------------------------------|----------------------------------------------|
| Grey Highlands | \$ 79 | \$ 79 |
| North Perth | \$ 83 | \$ 83 |
| Lambton Shores | \$ 84 | \$ 84 |
| Southgate | \$ 85 | \$ 85 |
| Georgian Bluffs | \$ 86 | \$ 86 |
| Kincardine | \$ 90 | \$ 90 |
| Meaford | \$ 95 | \$ 95 |
| Central Elgin | \$ 101 | \$ 101 |
| South Bruce Peninsula | \$ 123 | \$ 123 |
| West Grey | \$ 142 | \$ 146 |
| Saugeen Shores | \$ 144 | \$ 146 |
| St. Marys | \$ 166 | \$ 166 |
| Ingersoll | \$ 198 | \$ 198 |
| Greenstone | \$ 227 | \$ 227 |
| Parry Sound | \$ 264 | \$ 264 |
| Hawkesbury | \$ 390 | \$ 390 |
| Elliot Lake | \$ 589 | \$ 592 |
| Espanola | \$ 1,272 | \$ 1,285 |
| Population < 15,000 | | |
| Average | \$ 234 | \$ 236 |
| Median | \$ 132 | \$ 134 |

| Municipality | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------------------|----------------------------------------------|----------------------------------------------|
| Middlesex Centre | \$ 51 | \$ 51 |
| Springwater | \$ 65 | \$ 65 |
| Kingsville | \$ 105 | \$ 105 |
| Prince Edward County | \$ 106 | \$ 106 |
| Collingwood | \$ 114 | \$ 115 |
| Tillsonburg | \$ 188 | \$ 189 |
| Strathroy-Caradoc | \$ 195 | \$ 201 |
| Kenora | \$ 333 | \$ 334 |
| Brockville | \$ 356 | \$ 362 |
| Owen Sound | \$ 367 | \$ 384 |
| Population 15,000 - 29,999 | | |
| Average | \$ 188 | \$ 191 |
| Median | \$ 151 | \$ 152 |

Police—(Sorted by Net Costs per \$100,000 Assessment, Including Amortization) (cont'd)

| Municipality | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------------------|----------------------------------------------|----------------------------------------------|
| Brant County | \$ 85 | \$ 86 |
| New Tecumseth | \$ 90 | \$ 90 |
| Lakeshore | \$ 92 | \$ 92 |
| Haldimand | \$ 105 | \$ 105 |
| Norfolk | \$ 126 | \$ 126 |
| Innisfil | \$ 121 | \$ 126 |
| Orillia | \$ 177 | \$ 177 |
| Orangeville | \$ 187 | \$ 194 |
| Quinte West | \$ 194 | \$ 196 |
| Stratford | \$ 270 | \$ 276 |
| Peterborough | \$ 282 | \$ 290 |
| Belleville | \$ 303 | \$ 313 |
| Sarnia | \$ 312 | \$ 319 |
| North Bay | \$ 345 | \$ 357 |
| St. Thomas | \$ 392 | \$ 402 |
| Sault Ste. Marie | \$ 394 | \$ 405 |
| Timmins | \$ 418 | \$ 433 |
| Cornwall | \$ 469 | \$ 478 |
| Population 30,000 - 99,999 | | |
| Average | \$ 242 | \$ 248 |
| Median | \$ 232 | \$ 236 |

| Municipality | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|--------------------------------|----------------------------------------------|----------------------------------------------|
| Toronto | \$ 149 | \$ 154 |
| Ottawa | \$ 178 | \$ 181 |
| Guelph | \$ 190 | \$ 196 |
| Kingston | \$ 203 | \$ 214 |
| Hamilton | \$ 212 | \$ 216 |
| Chatham-Kent | \$ 212 | \$ 217 |
| London | \$ 233 | \$ 244 |
| Barrie | \$ 248 | \$ 254 |
| Brantford | \$ 303 | \$ 310 |
| Greater Sudbury | \$ 319 | \$ 333 |
| Thunder Bay | \$ 401 | \$ 408 |
| Windsor | \$ 527 | \$ 544 |
| Population > 100,000 | | |
| Average | \$ 265 | \$ 273 |
| Median | \$ 223 | \$ 231 |

| Municipality | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------|----------------------------------------------|----------------------------------------------|
| District Muskoka | \$ 59 | \$ 59 |
| Region Halton | \$ 93 | \$ 98 |
| Region York | \$ 98 | \$ 102 |
| Region Peel | \$ 139 | \$ 143 |
| Region Durham | \$ 176 | \$ 185 |
| Region Waterloo | \$ 203 | \$ 209 |
| Region Niagara | \$ 246 | \$ 263 |
| Region Average | \$ 145 | \$ 151 |
| Region Median | \$ 139 | \$ 143 |
| Wellington County | \$ 85 | \$ 90 |
| County Average | \$ 85 | \$ 90 |
| County Median | \$ 85 | \$ 90 |

Court Security Costs

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

| Municipality | Net Costs per Capita Incl Amort | Net Costs per \$100,000 Incl Amort |
|-----------------------|---------------------------------|------------------------------------|
| Central Elgin | \$ (2) | \$ (1) |
| Prince Edward County | \$ (1) | \$ (0) |
| Toronto | \$ 0 | \$ 0 |
| Greater Sudbury | \$ 0 | \$ 0 |
| Espanola | \$ 1 | \$ 1 |
| Chatham-Kent | \$ 2 | \$ 2 |
| Cornwall | \$ 2 | \$ 2 |
| North Bay | \$ 2 | \$ 2 |
| Guelph | \$ 4 | \$ 3 |
| Ottawa | \$ 5 | \$ 3 |
| Kingston | \$ 5 | \$ 3 |
| Hamilton | \$ 5 | \$ 4 |
| Timmins | \$ 3 | \$ 4 |
| St. Thomas | \$ 5 | \$ 6 |
| Brantford | \$ 7 | \$ 6 |
| Belleville | \$ 7 | \$ 7 |
| London | \$ 9 | \$ 8 |
| Peterborough | \$ 11 | \$ 10 |
| Sarnia | \$ 10 | \$ 10 |
| Owen Sound | \$ 15 | \$ 16 |
| Windsor | \$ 13 | \$ 17 |
| Barrie | \$ 25 | \$ 18 |
| Brockville | \$ 21 | \$ 20 |
| Average | \$ 6 | \$ 6 |
| Median | \$ 5 | \$ 4 |
| Region York | \$ 0 | \$ 0 |
| Region Halton | \$ 2 | \$ 1 |
| Region Peel | \$ 1 | \$ 1 |
| Region Durham | \$ 2 | \$ 1 |
| Region Waterloo | \$ 3 | \$ 2 |
| Region Average | \$ 2 | \$ 1 |
| Region Median | \$ 2 | \$ 1 |
| Dufferin County | \$ 1 | \$ 0 |
| County Average | \$ 1 | \$ 0 |
| County Median | \$ 1 | \$ 0 |

Prisoner Transportation

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

| Municipality | Net Costs per Capita Incl Amort | Net Costs per \$100,000 Incl Amort |
|-----------------------|---------------------------------|------------------------------------|
| Hamilton | \$ (0) | \$ (0) |
| Ottawa | \$ 0 | \$ 0 |
| Espanola | \$ 0 | \$ 0 |
| Guelph | \$ 1 | \$ 0 |
| London | \$ 1 | \$ 1 |
| Timmins | \$ 1 | \$ 1 |
| Chatham-Kent | \$ 2 | \$ 1 |
| Brantford | \$ 2 | \$ 2 |
| Windsor | \$ 2 | \$ 3 |
| Greater Sudbury | \$ 3 | \$ 3 |
| North Bay | \$ 3 | \$ 3 |
| Kingston | \$ 9 | \$ 6 |
| Belleville | \$ 7 | \$ 7 |
| Average | \$ 2 | \$ 2 |
| Median | \$ 2 | \$ 1 |
| Region Durham | \$ (0) | \$ (0) |
| Region Waterloo | \$ 0 | \$ 0 |
| Region Halton | \$ 3 | \$ 1 |
| Region York | \$ 8 | \$ 3 |
| Region Peel | \$ 6 | \$ 3 |
| Region Average | \$ 3 | \$ 2 |
| Region Median | \$ 3 | \$ 1 |

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

| Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA | Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
|-------------------|----------------------|-----------------------------|-----------------------|-----------------------------|------------------------------------|
| Owen Sound | \$ 1 | \$ 1 | Meaford | \$ 16 | \$ 9 |
| Barrie | \$ 4 | \$ 3 | Windsor | \$ 7 | \$ 9 |
| Orangeville | \$ 5 | \$ 3 | Georgian Bluffs | \$ 17 | \$ 10 |
| Mapleton | \$ 9 | \$ 4 | Hamilton | \$ 13 | \$ 10 |
| Toronto | \$ 10 | \$ 4 | Prince Edward County | \$ 17 | \$ 10 |
| Greater Sudbury | \$ 5 | \$ 5 | South Bruce Peninsula | \$ 22 | \$ 10 |
| Sarnia | \$ 5 | \$ 5 | Lambton Shores | \$ 28 | \$ 11 |
| New Tecumseth | \$ 10 | \$ 5 | Peterborough | \$ 12 | \$ 11 |
| Guelph-Eramosa | \$ 12 | \$ 5 | St. Marys | \$ 12 | \$ 11 |
| Springwater | \$ 11 | \$ 6 | West Grey | \$ 19 | \$ 11 |
| Erin | \$ 12 | \$ 6 | Kincardine | \$ 26 | \$ 13 |
| Centre Wellington | \$ 9 | \$ 6 | Cornwall | \$ 10 | \$ 13 |
| Innisfil | \$ 12 | \$ 6 | Quinte West | \$ 13 | \$ 13 |
| Middlesex Centre | \$ 14 | \$ 6 | Belleville | \$ 14 | \$ 13 |
| Strathroy-Caradoc | \$ 8 | \$ 7 | Minto | \$ 17 | \$ 14 |
| Brant County | \$ 12 | \$ 7 | Thunder Bay | \$ 14 | \$ 14 |
| Puslinch | \$ 21 | \$ 7 | Saugeen Shores | \$ 26 | \$ 14 |
| Haldimand | \$ 11 | \$ 8 | Timmins | \$ 13 | \$ 15 |
| Ottawa | \$ 13 | \$ 8 | North Bay | \$ 24 | \$ 22 |
| Lakeshore | \$ 11 | \$ 8 | Average | \$ 13 | \$ 9 |
| Central Elgin | \$ 13 | \$ 8 | Median | \$ 12 | \$ 9 |
| Kingston | \$ 12 | \$ 8 | Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
| Brockville | \$ 8 | \$ 8 | Region York | \$ 5 | \$ 2 |
| Grey Highlands | \$ 19 | \$ 9 | Region Halton | \$ 15 | \$ 6 |
| Chatham-Kent | \$ 11 | \$ 9 | Region Waterloo | \$ 10 | \$ 7 |
| St. Thomas | \$ 7 | \$ 9 | Region Durham | \$ 11 | \$ 7 |
| Southgate | \$ 16 | \$ 9 | Region Niagara | \$ 15 | \$ 12 |
| London | \$ 10 | \$ 9 | Region Peel | \$ 29 | \$ 16 |
| Collingwood | \$ 17 | \$ 9 | Region Average | \$ 14 | \$ 8 |
| | | | Region Median | \$ 13 | \$ 7 |

Protective Inspection and Control

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

| Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
|--------------------------|----------------------|-----------------------------|
| Ottawa | \$ (1) | \$ (1) |
| Puslinch | \$ (2) | \$ (1) |
| West Grey | \$ 0 | \$ 0 |
| Espanola | \$ 0 | \$ 0 |
| St. Marys | \$ 0 | \$ 0 |
| Mapleton | \$ 2 | \$ 1 |
| Erin | \$ 1 | \$ 1 |
| Lakeshore | \$ 1 | \$ 1 |
| Ingersoll | \$ 1 | \$ 1 |
| Middlesex Centre | \$ 3 | \$ 2 |
| Guelph-Eramosa | \$ 3 | \$ 2 |
| Kingsville | \$ 2 | \$ 2 |
| Niagara-on-the-Lake | \$ 7 | \$ 2 |
| Central Elgin | \$ 4 | \$ 2 |
| Quinte West | \$ 3 | \$ 3 |
| Strathroy-Caradoc | \$ 5 | \$ 4 |
| Markham | \$ 9 | \$ 4 |
| Elliot Lake | \$ 2 | \$ 4 |
| Kincardine | \$ 9 | \$ 4 |
| Oakville | \$ 14 | \$ 5 |
| West Lincoln | \$ 7 | \$ 5 |
| North Dumfries | \$ 10 | \$ 5 |
| East Gwillimbury | \$ 15 | \$ 5 |
| Wilmot | \$ 9 | \$ 5 |
| Milton | \$ 11 | \$ 6 |
| Centre Wellington | \$ 9 | \$ 6 |
| Springwater | \$ 11 | \$ 6 |
| Woolwich | \$ 10 | \$ 6 |
| Brockville | \$ 6 | \$ 6 |
| Innisfil | \$ 12 | \$ 6 |
| Kingston | \$ 9 | \$ 6 |
| Whitchurch - Stouffville | \$ 15 | \$ 6 |
| Burlington | \$ 15 | \$ 7 |
| Mississauga | \$ 14 | \$ 7 |

| Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
|----------------------|----------------------|-----------------------------|
| Pelham | \$ 10 | \$ 7 |
| Caledon | \$ 18 | \$ 7 |
| Whitby | \$ 12 | \$ 7 |
| King | \$ 24 | \$ 7 |
| Norfolk | \$ 11 | \$ 7 |
| Gravenhurst | \$ 20 | \$ 8 |
| St. Catharines | \$ 8 | \$ 8 |
| Halton Hills | \$ 16 | \$ 8 |
| Belleville | \$ 8 | \$ 8 |
| Lambton Shores | \$ 21 | \$ 8 |
| Collingwood | \$ 15 | \$ 8 |
| Chatham-Kent | \$ 11 | \$ 9 |
| Cornwall | \$ 7 | \$ 9 |
| Prince Edward County | \$ 16 | \$ 9 |
| Peterborough | \$ 10 | \$ 9 |
| Cambridge | \$ 12 | \$ 9 |
| Huntsville | \$ 18 | \$ 10 |
| Clarington | \$ 15 | \$ 10 |
| Bracebridge | \$ 21 | \$ 11 |
| Timmins | \$ 9 | \$ 11 |
| Toronto | \$ 27 | \$ 11 |
| Tillsonburg | \$ 11 | \$ 11 |
| St. Thomas | \$ 10 | \$ 12 |
| Haldimand | \$ 17 | \$ 12 |
| Welland | \$ 10 | \$ 12 |
| Lincoln | \$ 18 | \$ 12 |
| Newmarket | \$ 25 | \$ 12 |
| North Bay | \$ 13 | \$ 12 |
| Greater Sudbury | \$ 14 | \$ 13 |
| New Tecumseth | \$ 23 | \$ 13 |
| Owen Sound | \$ 12 | \$ 13 |
| Meaford | \$ 22 | \$ 13 |
| Minto | \$ 16 | \$ 13 |
| Barrie | \$ 18 | \$ 13 |

Protective Inspection and Control (cont'd)

| Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
|-----------------------|-----------------------------|------------------------------------|
| Brant County | \$ 23 | \$ 13 |
| Brock | \$ 23 | \$ 14 |
| Waterloo | \$ 23 | \$ 14 |
| South Bruce Peninsula | \$ 31 | \$ 14 |
| Brantford | \$ 16 | \$ 14 |
| Orillia | \$ 18 | \$ 15 |
| Orangeville | \$ 20 | \$ 15 |
| Sault Ste. Marie | \$ 14 | \$ 15 |
| Thunder Bay | \$ 15 | \$ 15 |
| Georgian Bluffs | \$ 27 | \$ 16 |
| Brampton | \$ 23 | \$ 16 |
| Vaughan | \$ 47 | \$ 16 |
| Grey Highlands | \$ 38 | \$ 17 |
| London | \$ 19 | \$ 17 |
| Guelph | \$ 27 | \$ 18 |
| Parry Sound | \$ 20 | \$ 19 |
| Greenstone | \$ 26 | \$ 19 |
| Kitchener | \$ 24 | \$ 20 |
| Fort Erie | \$ 24 | \$ 21 |
| Pickering | \$ 43 | \$ 22 |
| Saugeen Shores | \$ 41 | \$ 23 |
| Hamilton | \$ 30 | \$ 23 |
| Southgate | \$ 40 | \$ 23 |
| Georgina | \$ 39 | \$ 23 |
| Thorold | \$ 29 | \$ 25 |
| Oshawa | \$ 31 | \$ 25 |
| Stratford | \$ 33 | \$ 27 |
| Wellington North | \$ 43 | \$ 27 |
| Kenora | \$ 34 | \$ 29 |
| North Perth | \$ 62 | \$ 30 |
| Windsor | \$ 22 | \$ 30 |
| Hawkesbury | \$ 38 | \$ 48 |
| Average | \$ 17 | \$ 11 |
| Median | \$ 15 | \$ 10 |

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

| Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
|--------------------------|----------------------|-----------------------------|
| Cornwall | \$ (12) | \$ (16) |
| Brockville | \$ (9) | \$ (9) |
| Hawkesbury | \$ (7) | \$ (8) |
| Central Elgin | \$ (11) | \$ (7) |
| St. Thomas | \$ (6) | \$ (7) |
| Greenstone | \$ (7) | \$ (5) |
| Brant County | \$ (8) | \$ (4) |
| Quinte West | \$ (4) | \$ (4) |
| Stratford | \$ (5) | \$ (4) |
| Belleville | \$ (4) | \$ (4) |
| Springwater | \$ (7) | \$ (3) |
| Cambridge | \$ (4) | \$ (3) |
| Lakeshore | \$ (4) | \$ (3) |
| New Tecumseth | \$ (5) | \$ (3) |
| Middlesex Centre | \$ (6) | \$ (3) |
| Strathroy-Caradoc | \$ (3) | \$ (3) |
| Oakville | \$ (6) | \$ (2) |
| Milton | \$ (4) | \$ (2) |
| Collingwood | \$ (4) | \$ (2) |
| Innisfil | \$ (4) | \$ (2) |
| Fort Erie | \$ (2) | \$ (2) |
| Pelham | \$ (2) | \$ (2) |
| Lincoln | \$ (2) | \$ (2) |
| West Lincoln | \$ (2) | \$ (2) |
| Thorold | \$ (1) | \$ (1) |
| St. Catharines | \$ (1) | \$ (1) |
| Whitchurch - Stouffville | \$ (1) | \$ (1) |
| Pickering | \$ (1) | \$ (0) |
| Clarington | \$ (1) | \$ (0) |
| Brock | \$ (1) | \$ (0) |
| Oshawa | \$ (0) | \$ (0) |
| Wilmot | \$ (0) | \$ (0) |
| West Grey | \$ (0) | \$ (0) |
| Mississauga | \$ 7 | \$ 3 |
| Ottawa | \$ 7 | \$ 4 |

| Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
|-----------------------|----------------------|-----------------------------|
| East Gwillimbury | \$ 13 | \$ 5 |
| Norfolk | \$ 9 | \$ 6 |
| Haldimand | \$ 8 | \$ 6 |
| Hamilton | \$ 8 | \$ 6 |
| Toronto | \$ 14 | \$ 6 |
| Prince Edward County | \$ 12 | \$ 6 |
| Greater Sudbury | \$ 8 | \$ 8 |
| Kingston | \$ 11 | \$ 8 |
| Brampton | \$ 14 | \$ 9 |
| London | \$ 11 | \$ 10 |
| Chatham-Kent | \$ 14 | \$ 11 |
| Caledon | \$ 29 | \$ 12 |
| Brantford | \$ 14 | \$ 13 |
| Guelph | \$ 20 | \$ 13 |
| Sault Ste. Marie | \$ 14 | \$ 16 |
| Thunder Bay | \$ 17 | \$ 17 |
| Kenora | \$ 21 | \$ 18 |
| Timmins | \$ 15 | \$ 18 |
| Peterborough | \$ 22 | \$ 20 |
| North Bay | \$ 25 | \$ 24 |
| Burlington | \$ 53 | \$ 24 |
| Windsor | \$ 24 | \$ 32 |
| Barrie | \$ 51 | \$ 37 |
| Parry Sound | \$ 156 | \$ 146 |
| Espanola | \$ 155 | \$ 200 |
| Average | \$ 10 | \$ 10 |
| Median | \$ (1) | \$ (0) |
| Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
| Region Halton | \$ (5) | \$ (2) |
| District Muskoka | \$ 13 | \$ 3 |
| Region York | \$ 12 | \$ 4 |
| Region Waterloo | \$ 8 | \$ 6 |
| Region Durham | \$ 10 | \$ 7 |
| Region Niagara | \$ 13 | \$ 11 |
| Region Average | \$ 9 | \$ 5 |
| Region Median | \$ 11 | \$ 5 |
| Bruce County | \$ (4) | \$ (2) |
| Wellington County | \$ (2) | \$ (1) |
| Grey County | \$ 18 | \$ 10 |
| Elgin County | \$ 39 | \$ 24 |
| County Average | \$ 13 | \$ 8 |
| County Median | \$ 8 | \$ 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 | Per Ln Km Excl Amort | Per Ln Km Incl Amort | Per Capita Excl Amort | Per Capita Incl Amort | Per \$100,000 CVA Excl Amort | Per \$100,000 CVA Incl Amort |
|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------------------|------------------------------------|
| Central Elgin | \$ 384 | \$ 384 | \$ 10 | \$ 10 | \$ 6 | \$ 6 |
| Mississauga | \$ 596 | \$ 5,748 | \$ 4 | \$ 42 | \$ 2 | \$ 20 |
| Pickering | \$ 1,746 | \$ 5,386 | \$ 13 | \$ 41 | \$ 7 | \$ 22 |
| Whitby | \$ 5,561 | \$ 5,561 | \$ 45 | \$ 45 | \$ 28 | \$ 28 |
| East Gwillimbury | \$ 948 | \$ 4,955 | \$ 17 | \$ 86 | \$ 6 | \$ 30 |
| South Bruce Peninsula | \$ 702 | \$ 1,348 | \$ 35 | \$ 66 | \$ 16 | \$ 30 |
| Owen Sound | \$ (2,122) | \$ 2,663 | \$ (23) | \$ 28 | \$ (24) | \$ 31 |
| Markham | \$ 1,589 | \$ 14,817 | \$ 10 | \$ 91 | \$ 4 | \$ 35 |
| Newmarket | \$ 3,870 | \$ 12,012 | \$ 25 | \$ 77 | \$ 12 | \$ 37 |
| Strathroy-Caradoc | \$ 422 | \$ 1,734 | \$ 12 | \$ 48 | \$ 9 | \$ 38 |
| Wellesley | \$ 3,928 | \$ 3,928 | \$ 68 | \$ 68 | \$ 38 | \$ 38 |
| Caledon | \$ 1,084 | \$ 5,507 | \$ 18 | \$ 94 | \$ 7 | \$ 38 |
| Kitchener | \$ 1,374 | \$ 7,725 | \$ 9 | \$ 48 | \$ 7 | \$ 40 |
| Clarington | \$ (95) | \$ 3,957 | \$ (2) | \$ 63 | \$ (1) | \$ 45 |
| Whitchurch - Stouffville | \$ 6,848 | \$ 11,630 | \$ 63 | \$ 108 | \$ 27 | \$ 46 |
| North Perth | \$ 1,499 | \$ 4,051 | \$ 39 | \$ 105 | \$ 19 | \$ 51 |
| Oakville | \$ 11,907 | \$ 20,369 | \$ 86 | \$ 147 | \$ 30 | \$ 51 |
| Grey Highlands | \$ 157 | \$ 2,513 | \$ 7 | \$ 114 | \$ 3 | \$ 51 |
| Milton | \$ 3,242 | \$ 10,739 | \$ 32 | \$ 105 | \$ 16 | \$ 53 |
| Niagara-on-the-Lake | \$ 3,529 | \$ 6,389 | \$ 80 | \$ 144 | \$ 29 | \$ 53 |
| Springwater | \$ (453) | \$ 3,387 | \$ (14) | \$ 104 | \$ (7) | \$ 54 |
| Lakeshore | \$ (521) | \$ 3,568 | \$ (11) | \$ 76 | \$ (8) | \$ 56 |
| Brampton | \$ 8,587 | \$ 17,399 | \$ 41 | \$ 84 | \$ 28 | \$ 57 |
| Collingwood | \$ 2,532 | \$ 8,432 | \$ 31 | \$ 104 | \$ 18 | \$ 58 |
| Burlington | \$ 8,764 | \$ 15,715 | \$ 72 | \$ 129 | \$ 33 | \$ 59 |
| Waterloo | \$ 4,854 | \$ 14,641 | \$ 36 | \$ 108 | \$ 21 | \$ 63 |
| New Tecumseth | \$ 3,733 | \$ 7,664 | \$ 57 | \$ 117 | \$ 32 | \$ 65 |
| Oshawa | \$ 3,969 | \$ 11,423 | \$ 29 | \$ 83 | \$ 23 | \$ 66 |
| Puslinch | \$ 1,896 | \$ 5,940 | \$ 63 | \$ 197 | \$ 22 | \$ 68 |
| Guelph-Eramosa | \$ 1,764 | \$ 6,188 | \$ 43 | \$ 151 | \$ 20 | \$ 71 |
| Southgate | \$ 1,076 | \$ 2,271 | \$ 59 | \$ 124 | \$ 34 | \$ 71 |
| Vaughan | \$ 20,523 | \$ 32,036 | \$ 140 | \$ 219 | \$ 47 | \$ 73 |
| Mapleton | \$ (611) | \$ 4,798 | \$ (22) | \$ 172 | \$ (9) | \$ 74 |
| Kincardine | \$ 1,369 | \$ 2,889 | \$ 77 | \$ 162 | \$ 37 | \$ 79 |
| Woolwich | \$ 2,779 | \$ 8,372 | \$ 46 | \$ 138 | \$ 26 | \$ 79 |
| Georgina | \$ 2,550 | \$ 10,194 | \$ 34 | \$ 136 | \$ 20 | \$ 82 |
| Middlesex Centre | \$ 3,367 | \$ 10,808 | \$ 57 | \$ 184 | \$ 26 | \$ 83 |

Roadways—Paved (Sorted by Net Costs per \$100,000 Assessment, Including Amortization) (cont'd)

| Municipality | Per Ln Km | | Per Capita | | Per \$100,000 | Per \$100,000 |
|---------------------------|-----------------|-----------------|--------------|---------------|----------------|----------------|
| | Excl Amort | Incl Amort | Excl Amort | Incl Amort | CVA Excl Amort | CVA Incl Amort |
| Saugeen Shores | \$ 1,215 | \$ 5,507 | \$ 34 | \$ 154 | \$ 19 | \$ 84 |
| Fort Erie | \$ 866 | \$ 4,544 | \$ 19 | \$ 101 | \$ 16 | \$ 86 |
| Centre Wellington | \$ 1,748 | \$ 8,531 | \$ 29 | \$ 141 | \$ 18 | \$ 87 |
| Cambridge | \$ 10,773 | \$ 15,155 | \$ 79 | \$ 111 | \$ 62 | \$ 87 |
| St. Catharines | \$ 5,798 | \$ 11,453 | \$ 48 | \$ 94 | \$ 45 | \$ 88 |
| Innisfil | \$ 3,183 | \$ 9,044 | \$ 61 | \$ 172 | \$ 31 | \$ 88 |
| Lambton Shores | \$ 2,985 | \$ 6,536 | \$ 108 | \$ 237 | \$ 41 | \$ 90 |
| King | \$ 7,969 | \$ 12,818 | \$ 189 | \$ 304 | \$ 58 | \$ 93 |
| West Grey | \$ 1,681 | \$ 3,805 | \$ 68 | \$ 154 | \$ 41 | \$ 93 |
| Bracebridge | \$ 1,007 | \$ 8,313 | \$ 22 | \$ 178 | \$ 11 | \$ 93 |
| Lincoln | \$ 2,483 | \$ 6,150 | \$ 57 | \$ 141 | \$ 38 | \$ 94 |
| Brock | \$ 1,051 | \$ 8,013 | \$ 22 | \$ 165 | \$ 13 | \$ 99 |
| West Lincoln | \$ 2,506 | \$ 4,193 | \$ 85 | \$ 142 | \$ 60 | \$ 101 |
| Halton Hills | \$ 5,626 | \$ 15,762 | \$ 77 | \$ 216 | \$ 37 | \$ 105 |
| Thorold | \$ 6,077 | \$ 10,591 | \$ 74 | \$ 128 | \$ 63 | \$ 110 |
| Sarnia | \$ 3,713 | \$ 9,683 | \$ 46 | \$ 120 | \$ 46 | \$ 119 |
| Gravenhurst | \$ 979 | \$ 11,356 | \$ 30 | \$ 350 | \$ 11 | \$ 131 |
| Meaford | \$ 3,032 | \$ 6,307 | \$ 110 | \$ 230 | \$ 63 | \$ 132 |
| Wilmot | \$ 2,951 | \$ 11,396 | \$ 62 | \$ 238 | \$ 37 | \$ 143 |
| North Dumfries | \$ 3,386 | \$ 12,010 | \$ 83 | \$ 293 | \$ 42 | \$ 148 |
| Kingsville | \$ 1,132 | \$ 9,558 | \$ 23 | \$ 198 | \$ 18 | \$ 156 |
| Erin | \$ 12,421 | \$ 19,597 | \$ 228 | \$ 360 | \$ 108 | \$ 171 |
| Minto | \$ 4,136 | \$ 5,393 | \$ 167 | \$ 218 | \$ 134 | \$ 175 |
| Welland | \$ 9,327 | \$ 13,926 | \$ 100 | \$ 149 | \$ 117 | \$ 175 |
| Ingersoll | \$ 7,910 | \$ 15,583 | \$ 87 | \$ 172 | \$ 93 | \$ 182 |
| Orangeville | \$ 15,813 | \$ 24,632 | \$ 165 | \$ 258 | \$ 124 | \$ 193 |
| Tillsonburg | \$ 8,859 | \$ 14,512 | \$ 121 | \$ 199 | \$ 119 | \$ 196 |
| Huntsville | \$ 7,662 | \$ 14,725 | \$ 203 | \$ 391 | \$ 107 | \$ 206 |
| Pelham | \$ 4,842 | \$ 9,902 | \$ 155 | \$ 317 | \$ 104 | \$ 213 |
| Wellington North | \$ 11,725 | \$ 22,429 | \$ 281 | \$ 538 | \$ 177 | \$ 339 |
| Hawkesbury | \$ 25,892 | \$ 31,334 | \$ 291 | \$ 352 | \$ 361 | \$ 437 |
| Georgian Bluffs | \$ 2,894 | \$ 17,731 | \$ 131 | \$ 800 | \$ 74 | \$ 455 |
| Lower Tier Average | \$ 4,275 | \$ 9,821 | \$ 66 | \$ 166 | \$ 42 | \$ 100 |
| Lower Tier Median | \$ 2,951 | \$ 8,432 | \$ 48 | \$ 141 | \$ 28 | \$ 79 |

Roadways—Paved (Sorted by Net Costs per \$100,000 Assessment, Including Amortization) (cont'd)

| Municipality | Per Ln Km | | Per Capita | | Per \$100,000 | Per \$100,000 |
|----------------------------|-----------------|------------------|---------------|---------------|----------------|----------------|
| | Excl Amort | Incl Amort | Excl Amort | Incl Amort | CVA Excl Amort | CVA Incl Amort |
| Toronto | \$ 17,594 | \$ 23,080 | \$ 90 | \$ 119 | \$ 38 | \$ 49 |
| Ottawa | \$ 2,188 | \$ 8,414 | \$ 25 | \$ 95 | \$ 15 | \$ 57 |
| Peterborough | \$ 1,547 | \$ 6,343 | \$ 17 | \$ 72 | \$ 16 | \$ 65 |
| Guelph | \$ 4,650 | \$ 13,018 | \$ 36 | \$ 101 | \$ 25 | \$ 69 |
| Cornwall | \$ 778 | \$ 5,032 | \$ 9 | \$ 60 | \$ 12 | \$ 76 |
| Brockville | \$ 3,951 | \$ 6,130 | \$ 56 | \$ 87 | \$ 55 | \$ 85 |
| Sault Ste. Marie | \$ 3,573 | \$ 4,869 | \$ 58 | \$ 79 | \$ 63 | \$ 86 |
| Barrie | \$ 5,991 | \$ 12,237 | \$ 63 | \$ 128 | \$ 45 | \$ 92 |
| Brantford | \$ 4,932 | \$ 9,363 | \$ 54 | \$ 103 | \$ 51 | \$ 96 |
| Hamilton | \$ 4,026 | \$ 11,238 | \$ 46 | \$ 127 | \$ 35 | \$ 97 |
| Stratford | \$ 6,371 | \$ 10,933 | \$ 77 | \$ 132 | \$ 63 | \$ 107 |
| Kingston | \$ 5,988 | \$ 11,619 | \$ 83 | \$ 160 | \$ 58 | \$ 112 |
| Chatham-Kent | \$ 1,090 | \$ 4,660 | \$ 37 | \$ 159 | \$ 29 | \$ 124 |
| Orillia | \$ 1,336 | \$ 13,968 | \$ 15 | \$ 160 | \$ 12 | \$ 128 |
| St. Thomas | \$ 4,078 | \$ 9,701 | \$ 48 | \$ 114 | \$ 58 | \$ 137 |
| Brant County | \$ 2,219 | \$ 5,010 | \$ 106 | \$ 239 | \$ 61 | \$ 139 |
| London | \$ 9,654 | \$ 18,651 | \$ 87 | \$ 169 | \$ 80 | \$ 154 |
| Timmins | \$ 4,916 | \$ 7,297 | \$ 89 | \$ 132 | \$ 107 | \$ 159 |
| Windsor | \$ 2,938 | \$ 12,225 | \$ 30 | \$ 124 | \$ 40 | \$ 166 |
| Thunder Bay | \$ 3,549 | \$ 11,227 | \$ 54 | \$ 170 | \$ 55 | \$ 174 |
| Kenora | \$ 4,447 | \$ 9,752 | \$ 94 | \$ 207 | \$ 80 | \$ 176 |
| St. Marys | \$ 8,830 | \$ 13,895 | \$ 124 | \$ 195 | \$ 115 | \$ 180 |
| Prince Edward County | \$ 2,027 | \$ 4,941 | \$ 140 | \$ 340 | \$ 78 | \$ 189 |
| North Bay | \$ 3,604 | \$ 14,602 | \$ 53 | \$ 213 | \$ 49 | \$ 200 |
| Norfolk | \$ 2,536 | \$ 5,503 | \$ 152 | \$ 330 | \$ 102 | \$ 222 |
| Greater Sudbury | \$ 4,394 | \$ 13,965 | \$ 75 | \$ 239 | \$ 70 | \$ 223 |
| Espanola | \$ 3,106 | \$ 7,166 | \$ 82 | \$ 189 | \$ 105 | \$ 243 |
| Quinte West | \$ 2,341 | \$ 7,891 | \$ 77 | \$ 258 | \$ 74 | \$ 250 |
| Belleville | \$ 5,840 | \$ 16,267 | \$ 101 | \$ 283 | \$ 96 | \$ 268 |
| Parry Sound | \$ 8,253 | \$ 22,726 | \$ 126 | \$ 347 | \$ 118 | \$ 324 |
| Haldimand | \$ 5,046 | \$ 10,011 | \$ 259 | \$ 515 | \$ 184 | \$ 365 |
| Elliot Lake | \$ 14,468 | \$ 18,604 | \$ 254 | \$ 327 | \$ 494 | \$ 635 |
| Greenstone | \$ 20,893 | \$ 26,721 | \$ 745 | \$ 953 | \$ 553 | \$ 707 |
| Single Tier Average | \$ 5,368 | \$ 11,426 | \$ 102 | \$ 210 | \$ 92 | \$ 187 |
| Single Tier Median | \$ 4,078 | \$ 10,933 | \$ 77 | \$ 160 | \$ 61 | \$ 154 |

Roadways—Paved (Sorted by Net Costs per \$100,000 Assessment, Including Amortization) (cont'd)

| Municipality | Per Ln Km | | Per Capita | | Per \$100,000 | Per \$100,000 |
|-----------------------|-----------------|------------------|--------------|---------------|----------------|----------------|
| | Excl Amort | Incl Amort | Excl Amort | Incl Amort | CVA Excl Amort | CVA Incl Amort |
| Region York | \$ 4,288 | \$ 16,396 | \$ 15 | \$ 58 | \$ 6 | \$ 21 |
| Region Halton | \$ 18,103 | \$ 29,232 | \$ 34 | \$ 54 | \$ 14 | \$ 23 |
| Region Niagara | \$ 1,280 | \$ 8,237 | \$ 5 | \$ 30 | \$ 4 | \$ 24 |
| Region Peel | \$ 21,276 | \$ 48,387 | \$ 24 | \$ 54 | \$ 13 | \$ 29 |
| Region Durham | \$ 3,160 | \$ 18,842 | \$ 11 | \$ 64 | \$ 7 | \$ 42 |
| District Muskoka | \$ 1,677 | \$ 8,022 | \$ 38 | \$ 181 | \$ 9 | \$ 44 |
| Region Waterloo | \$ 4,842 | \$ 22,065 | \$ 15 | \$ 67 | \$ 10 | \$ 48 |
| Region Average | \$ 7,804 | \$ 21,597 | \$ 20 | \$ 72 | \$ 9 | \$ 33 |
| Region Median | \$ 4,288 | \$ 18,842 | \$ 15 | \$ 58 | \$ 9 | \$ 29 |
| Bruce County | \$ 459 | \$ 3,789 | \$ 8 | \$ 68 | \$ 4 | \$ 37 |
| Dufferin County | \$ 3,094 | \$ 8,717 | \$ 32 | \$ 89 | \$ 20 | \$ 55 |
| Simcoe County | \$ 10,957 | \$ 19,145 | \$ 58 | \$ 101 | \$ 32 | \$ 56 |
| Grey County | \$ 4,747 | \$ 8,712 | \$ 85 | \$ 155 | \$ 47 | \$ 87 |
| Wellington County | \$ 3,210 | \$ 12,183 | \$ 46 | \$ 176 | \$ 24 | \$ 93 |
| Elgin County | \$ 3,643 | \$ 9,691 | \$ 113 | \$ 302 | \$ 69 | \$ 182 |
| County Average | \$ 4,352 | \$ 10,373 | \$ 57 | \$ 149 | \$ 33 | \$ 85 |
| County Median | \$ 3,427 | \$ 9,204 | \$ 52 | \$ 128 | \$ 28 | \$ 71 |

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

| Municipality | Per Ln Km | | Net Costs per | | Net Costs per | | Net Costs per | | Net Costs per | |
|--------------------------|------------|------------|-------------------|-------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Excl Amort | Incl Amort | Capita Excl Amort | Capita Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort |
| Vaughan | \$ 174 | \$ 174 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Oshawa | \$ 1,152 | \$ 1,152 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Kitchener | \$ 8,955 | \$ 8,955 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Whitby | \$ 4,983 | \$ 4,983 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Collingwood | \$ 5,898 | \$ 5,898 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Welland | \$ 12,269 | \$ 16,379 | \$ 0 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Halton Hills | \$ 4,502 | \$ 7,012 | \$ 2 | \$ 3 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Wilmot | \$ 513 | \$ 513 | \$ 2 | \$ 2 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| King | \$ 1,071 | \$ 1,071 | \$ 6 | \$ 6 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Whitchurch - Stouffville | \$ 56,948 | \$ 64,973 | \$ 4 | \$ 5 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Owen Sound | \$ 11,283 | \$ 11,283 | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| Kingsville | \$ 1,396 | \$ 1,457 | \$ 5 | \$ 5 | \$ 4 | \$ 4 | \$ 4 | \$ 4 | \$ 4 | \$ 4 |
| Thorold | \$ 7,632 | \$ 7,833 | \$ 5 | \$ 5 | \$ 4 | \$ 4 | \$ 4 | \$ 4 | \$ 4 | \$ 4 |
| Caledon | \$ 2,725 | \$ 3,104 | \$ 9 | \$ 10 | \$ 4 | \$ 4 | \$ 4 | \$ 4 | \$ 4 | \$ 4 |
| Niagara-on-the-Lake | \$ 4,785 | \$ 7,644 | \$ 7 | \$ 12 | \$ 3 | \$ 4 | \$ 3 | \$ 4 | \$ 3 | \$ 4 |
| Fort Erie | \$ 2,121 | \$ 2,151 | \$ 6 | \$ 6 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| Pickering | \$ 5,321 | \$ 5,330 | \$ 11 | \$ 11 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | \$ 6 |
| North Dumfries | | \$ 502 | | \$ 12 | | \$ 6 | | \$ 6 | | \$ 6 |
| Strathroy-Caradoc | \$ 2,210 | \$ 2,476 | \$ 9 | \$ 11 | \$ 7 | \$ 8 | \$ 7 | \$ 8 | \$ 7 | \$ 8 |
| Innisfil | \$ 5,153 | \$ 9,930 | \$ 10 | \$ 19 | \$ 5 | \$ 10 | \$ 5 | \$ 10 | \$ 5 | \$ 10 |
| Woolwich | \$ 2,225 | \$ 2,228 | \$ 21 | \$ 21 | \$ 12 | \$ 12 | \$ 12 | \$ 12 | \$ 12 | \$ 12 |
| Central Elgin | \$ 2,747 | \$ 2,747 | \$ 19 | \$ 19 | \$ 12 | \$ 12 | \$ 12 | \$ 12 | \$ 12 | \$ 12 |
| Gravenhurst | \$ 423 | \$ 3,303 | \$ 4 | \$ 31 | \$ 2 | \$ 12 | \$ 2 | \$ 12 | \$ 2 | \$ 12 |
| Puslinch | \$ 2,089 | \$ 2,206 | \$ 33 | \$ 35 | \$ 11 | \$ 12 | \$ 11 | \$ 12 | \$ 11 | \$ 12 |
| New Tecumseth | \$ 4,754 | \$ 5,180 | \$ 20 | \$ 22 | \$ 11 | \$ 12 | \$ 11 | \$ 12 | \$ 11 | \$ 12 |
| Lakeshore | \$ 2,569 | \$ 2,726 | \$ 16 | \$ 17 | \$ 12 | \$ 12 | \$ 12 | \$ 12 | \$ 12 | \$ 12 |
| Georgina | \$ 67,460 | \$ 68,454 | \$ 22 | \$ 23 | \$ 13 | \$ 14 | \$ 13 | \$ 14 | \$ 13 | \$ 14 |
| Meaford | | \$ 896 | | \$ 28 | | \$ 16 | | \$ 16 | | \$ 16 |
| Bracebridge | \$ 1,962 | \$ 2,106 | \$ 31 | \$ 33 | \$ 16 | \$ 17 | \$ 16 | \$ 17 | \$ 16 | \$ 17 |
| South Bruce Peninsula | \$ 788 | \$ 853 | \$ 38 | \$ 41 | \$ 17 | \$ 18 | \$ 17 | \$ 18 | \$ 17 | \$ 18 |
| Guelph-Eramosa | \$ 3,203 | \$ 4,744 | \$ 27 | \$ 40 | \$ 13 | \$ 19 | \$ 13 | \$ 19 | \$ 13 | \$ 19 |
| West Lincoln | \$ 1,537 | \$ 1,588 | \$ 28 | \$ 29 | \$ 20 | \$ 21 | \$ 20 | \$ 21 | \$ 20 | \$ 21 |
| Mapleton | \$ 1,041 | \$ 1,587 | \$ 32 | \$ 49 | \$ 14 | \$ 21 | \$ 14 | \$ 21 | \$ 14 | \$ 21 |

Roadways—Unpaved (cont'd)

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

| Municipality | Per Ln Km | | Net Costs per | | Net Costs per | | Net Costs per | | Net Costs per | |
|----------------------------|-----------------|-----------------|-------------------|-------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Excl Amort | Incl Amort | Capita Excl Amort | Capita Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort |
| Georgian Bluffs | \$ 1,521 | \$ 1,521 | \$ 37 | \$ 37 | \$ 21 | \$ 21 | | | | |
| Middlesex Centre | \$ 2,271 | \$ 4,130 | \$ 33 | \$ 60 | \$ 15 | \$ 27 | | | | |
| Clarington | \$ 1,714 | \$ 19,653 | \$ 4 | \$ 41 | \$ 3 | \$ 29 | | | | |
| Saugeen Shores | \$ 8,893 | \$ 9,181 | \$ 61 | \$ 63 | \$ 33 | \$ 34 | | | | |
| Kincardine | \$ 2,612 | \$ 2,914 | \$ 65 | \$ 73 | \$ 32 | \$ 35 | | | | |
| Centre Wellington | \$ 3,585 | \$ 4,445 | \$ 50 | \$ 62 | \$ 31 | \$ 38 | | | | |
| Springwater | \$ 1,705 | \$ 6,659 | \$ 19 | \$ 74 | \$ 10 | \$ 39 | | | | |
| Lambton Shores | \$ 3,815 | \$ 4,503 | \$ 95 | \$ 112 | \$ 36 | \$ 43 | | | | |
| Minto | \$ 3,018 | \$ 4,697 | \$ 37 | \$ 58 | \$ 30 | \$ 46 | | | | |
| West Grey | \$ 797 | \$ 1,340 | \$ 59 | \$ 99 | \$ 35 | \$ 59 | | | | |
| Brock | \$ 811 | \$ 2,787 | \$ 31 | \$ 107 | \$ 19 | \$ 64 | | | | |
| Southgate | \$ 1,116 | \$ 1,407 | \$ 89 | \$ 112 | \$ 51 | \$ 64 | | | | |
| North Perth | \$ 2,886 | \$ 5,518 | \$ 113 | \$ 217 | \$ 55 | \$ 104 | | | | |
| Grey Highlands | \$ 1,694 | \$ 2,883 | \$ 146 | \$ 248 | \$ 66 | \$ 112 | | | | |
| Wellesley | \$ 5,946 | \$ 15,688 | \$ 113 | \$ 299 | \$ 63 | \$ 167 | | | | |
| Lower Tier Average | \$ 5,919 | \$ 7,266 | \$ 29 | \$ 45 | \$ 15 | \$ 24 | | | | |
| Lower Tier Median | \$ 2,590 | \$ 3,203 | \$ 19 | \$ 22 | \$ 11 | \$ 12 | | | | |
| Municipality | Per Ln Km | | Net Costs per | | Net Costs per | | Net Costs per | | Net Costs per | |
| | Excl Amort | Incl Amort | Capita Excl Amort | Capita Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort |
| St. Thomas | \$ 618 | \$ 618 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | | | | |
| Peterborough | | \$ 4,518 | | \$ 0 | | \$ 0 | | | | |
| Windsor | \$ 782 | \$ 1,874 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | | | | |
| Kingston | \$ 27 | \$ 640 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | | | | |
| Quinte West | \$ 2,057 | \$ 2,057 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | | | | |
| Hamilton | \$ 15,287 | \$ 15,587 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | | | | |
| London | \$ 17,063 | \$ 17,063 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | | | | |
| Ottawa | \$ 2,458 | \$ 2,458 | \$ 3 | \$ 3 | \$ 2 | \$ 2 | | | | |
| Sault Ste. Marie | \$ 2,813 | \$ 5,209 | \$ 1 | \$ 2 | \$ 1 | \$ 2 | | | | |
| North Bay | \$ 3,739 | \$ 7,640 | \$ 2 | \$ 4 | \$ 2 | \$ 3 | | | | |
| Thunder Bay | \$ 3,807 | \$ 3,807 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | | | | |
| Norfolk | \$ 576 | \$ 5,537 | \$ 1 | \$ 13 | \$ 1 | \$ 9 | | | | |
| Greater Sudbury | \$ 2,588 | \$ 2,949 | \$ 10 | \$ 11 | \$ 9 | \$ 11 | | | | |
| Brant County | \$ 2,997 | \$ 3,739 | \$ 31 | \$ 38 | \$ 18 | \$ 22 | | | | |
| Haldimand | \$ 4,124 | \$ 6,491 | \$ 22 | \$ 34 | \$ 15 | \$ 24 | | | | |
| Timmins | \$ 2,855 | \$ 3,157 | \$ 20 | \$ 22 | \$ 24 | \$ 26 | | | | |
| Espanola | \$ 3,726 | \$ 3,789 | \$ 23 | \$ 24 | \$ 30 | \$ 30 | | | | |
| Kenora | \$ 1,606 | \$ 3,181 | \$ 29 | \$ 58 | \$ 25 | \$ 49 | | | | |
| Chatham-Kent | \$ 2,020 | \$ 2,153 | \$ 68 | \$ 72 | \$ 53 | \$ 56 | | | | |
| Greenstone | \$ 5,379 | \$ 5,379 | \$ 201 | \$ 201 | \$ 149 | \$ 149 | | | | |
| Single Tier Average | \$ 3,922 | \$ 4,892 | \$ 22 | \$ 25 | \$ 18 | \$ 20 | | | | |
| Single Tier Median | \$ 2,813 | \$ 3,764 | \$ 3 | \$ 5 | \$ 2 | \$ 5 | | | | |

Roadways—Bridges and Culverts (Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

| Municipality | Total m2 Surface Area | Total Net Costs per m2 | | Total Net Costs per m2 | | Net Costs per \$100,000 | | Net Costs per \$100,000 | |
|--------------------------|--------------------------|---------------------------|------------|---------------------------|------------|----------------------------|----------------------|----------------------------|------------|
| | | Excl Amort | Incl Amort | Excl Amort | Incl Amort | Capita Excl Amort | Capita Incl Amort | Excl Amort | Incl Amort |
| Whitby | 15,825 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Waterloo | 10,146 | | \$ 1 | \$ 0 | | \$ 0 | | \$ 0 | 0 |
| Guelph | 16,308 | \$ 1 | \$ 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Markham | 33,073 | \$ 8 | \$ 8 | \$ 1 | \$ 1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Hawkesbury | 1,146 | \$ 3 | \$ 3 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Niagara-on-the-Lake | 3,507 | \$ 6 | \$ 11 | \$ 1 | \$ 2 | \$ 0 | \$ 0 | \$ 0 | 1 |
| Vaughan | 32,382 | \$ 4 | \$ 40 | \$ 0 | \$ 4 | \$ 0 | \$ 0 | \$ 0 | 1 |
| North Dumfries | 2,086 | | \$ 15 | \$ 3 | | \$ 3 | | \$ 1 | 1 |
| Pickering | 9,247 | | \$ 33 | \$ 3 | | \$ 3 | | \$ 2 | 2 |
| Whitchurch - Stouffville | 1,657 | \$ 34 | \$ 128 | \$ 1 | \$ 4 | \$ 0 | \$ 0 | \$ 0 | 2 |
| East Gwillimbury | 5,665 | \$ 13 | \$ 23 | \$ 3 | \$ 5 | \$ 1 | \$ 1 | \$ 1 | 2 |
| Orillia | 581 | \$ 114 | \$ 122 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | 2 |
| Newmarket | 5,815 | | \$ 56 | \$ 4 | | \$ 4 | | \$ 2 | 2 |
| Saugeen Shores | 5,090 | \$ 2 | \$ 12 | \$ 1 | \$ 4 | \$ 0 | \$ 0 | \$ 0 | 2 |
| Oshawa | 18,451 | \$ 16 | \$ 27 | \$ 2 | \$ 3 | \$ 1 | \$ 1 | \$ 1 | 2 |
| Barrie | 16,238 | \$ 30 | \$ 30 | \$ 3 | \$ 3 | \$ 2 | \$ 2 | \$ 2 | 2 |
| Fort Erie | 5,710 | \$ 3 | \$ 16 | \$ 0 | \$ 3 | \$ 0 | \$ 0 | \$ 0 | 2 |
| Stratford | 5,080 | \$ 0 | \$ 20 | \$ 0 | \$ 3 | \$ 0 | \$ 0 | \$ 0 | 3 |
| Brockville | 4,640 | \$ 4 | \$ 12 | \$ 1 | \$ 3 | \$ 1 | \$ 1 | \$ 1 | 3 |
| Puslinch | 1,227 | \$ 14 | \$ 49 | \$ 2 | \$ 8 | \$ 1 | \$ 1 | \$ 1 | 3 |
| Burlington | 40,738 | \$ 10 | \$ 30 | \$ 2 | \$ 6 | \$ 1 | \$ 1 | \$ 1 | 3 |
| Mississauga | 119,780 | \$ 3 | \$ 39 | \$ 0 | \$ 6 | \$ 0 | \$ 0 | \$ 0 | 3 |
| Pelham | 2,163 | \$ 2 | \$ 38 | \$ 0 | \$ 5 | \$ 0 | \$ 0 | \$ 0 | 3 |
| St. Thomas | 8,969 | \$ 1 | \$ 12 | \$ 0 | \$ 3 | \$ 0 | \$ 0 | \$ 0 | 3 |
| Springwater | 1,923 | \$ 29 | \$ 69 | \$ 3 | \$ 7 | \$ 1 | \$ 1 | \$ 1 | 3 |
| South Bruce Peninsula | 2,644 | \$ 4 | \$ 27 | \$ 1 | \$ 8 | \$ 1 | \$ 1 | \$ 1 | 4 |
| Collingwood | 3,554 | \$ 8 | \$ 48 | \$ 1 | \$ 7 | \$ 1 | \$ 1 | \$ 1 | 4 |
| Lakeshore | 9,656 | \$ 12 | \$ 22 | \$ 3 | \$ 5 | \$ 2 | \$ 2 | \$ 2 | 4 |
| Kingston | 25,596 | \$ 7 | \$ 30 | \$ 1 | \$ 6 | \$ 1 | \$ 1 | \$ 1 | 4 |
| Milton | 74,600 | \$ 2 | \$ 14 | \$ 1 | \$ 9 | \$ 1 | \$ 1 | \$ 1 | 4 |
| St. Catharines | 5,223 | \$ 96 | \$ 131 | \$ 4 | \$ 5 | \$ 3 | \$ 3 | \$ 3 | 5 |
| Georgina | 1,868 | \$ 110 | \$ 216 | \$ 4 | \$ 8 | \$ 3 | \$ 3 | \$ 3 | 5 |
| King | | | | \$ 3 | \$ 16 | \$ 1 | \$ 1 | \$ 1 | 5 |
| Kitchener | 20,621 | \$ 56 | \$ 74 | \$ 5 | \$ 6 | \$ 4 | \$ 4 | \$ 4 | 5 |

Roadways—Bridges and Culverts (cont'd)

| Municipality | Total m2 Surface Area | Total Net | | Total Net | | Net Costs | |
|----------------------|--------------------------|--------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------------|-------------------------------------------------|
| | | Costs per m2 Surface Area Excl Amort | Costs per m2 Surface Area Incl Amort | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
| Oakville | 44,577 | \$ 10 | \$ 70 | \$ 2 | \$ 15 | \$ 1 | 5 |
| Toronto | 906,038 | \$ 24 | \$ 40 | \$ 8 | \$ 12 | \$ 3 | 5 |
| Norfolk | 43,703 | \$ 2 | \$ 12 | \$ 1 | \$ 8 | \$ 1 | 5 |
| Brampton | 78,822 | \$ 21 | \$ 73 | \$ 3 | \$ 9 | \$ 2 | 6 |
| Owen Sound | 3,616 | \$ 8 | \$ 34 | \$ 1 | \$ 6 | \$ 1 | 6 |
| Prince Edward County | 125 | \$ 2,280 | \$ 2,280 | \$ 11 | \$ 11 | \$ 6 | 6 |
| Cornwall | 9,454 | \$ 3 | \$ 27 | \$ 1 | \$ 5 | \$ 1 | 7 |
| North Perth | 9,347 | \$ 5 | \$ 21 | \$ 3 | \$ 14 | \$ 2 | 7 |
| Halton Hills | 20,073 | \$ 4 | \$ 46 | \$ 1 | \$ 14 | \$ 1 | 7 |
| Woolwich | 5,890 | \$ 14 | \$ 56 | \$ 3 | \$ 12 | \$ 2 | 7 |
| Clarington | 18,250 | \$ 17 | \$ 55 | \$ 3 | \$ 10 | \$ 2 | 7 |
| Gravenhurst | 835 | \$ 153 | \$ 299 | \$ 10 | \$ 19 | \$ 4 | 7 |
| Wellesley | 4,141 | \$ 6 | \$ 37 | \$ 2 | \$ 13 | \$ 1 | 7 |
| West Lincoln | 6,440 | \$ 4 | \$ 24 | \$ 2 | \$ 10 | \$ 1 | 7 |
| Middlesex Centre | 8,129 | \$ 6 | \$ 38 | \$ 3 | \$ 17 | \$ 1 | 8 |
| Ottawa | 280,597 | \$ 21 | \$ 46 | \$ 6 | \$ 13 | \$ 3 | 8 |
| Central Elgin | 5,440 | \$ 31 | \$ 31 | \$ 13 | \$ 13 | \$ 8 | 8 |
| Guelph-Eramosa | 2,851 | \$ 29 | \$ 84 | \$ 6 | \$ 18 | \$ 3 | 8 |
| Peterborough | 22,129 | \$ 9 | \$ 35 | \$ 2 | \$ 9 | \$ 2 | 8 |
| Brantford | 29,279 | \$ 16 | \$ 33 | \$ 5 | \$ 9 | \$ 4 | 9 |
| Wilmot | 6,953 | \$ 48 | \$ 48 | \$ 15 | \$ 15 | \$ 9 | 9 |
| Thorold | 3,250 | \$ 16 | \$ 66 | \$ 3 | \$ 11 | \$ 2 | 9 |
| Kingsville | 5,060 | \$ 10 | \$ 52 | \$ 2 | \$ 12 | \$ 2 | 9 |
| Mapleton | 8,700 | \$ 6 | \$ 28 | \$ 5 | \$ 22 | \$ 2 | 9 |
| Brock | 6,330 | \$ 10 | \$ 31 | \$ 5 | \$ 16 | \$ 3 | 10 |
| Hamilton | 196,860 | \$ 22 | \$ 38 | \$ 7 | \$ 13 | \$ 6 | 10 |
| Ingersoll | 4,200 | \$ 3 | \$ 32 | \$ 1 | \$ 10 | \$ 1 | 10 |
| Georgian Bluffs | 1,566 | \$ 125 | \$ 125 | \$ 19 | \$ 19 | \$ 11 | 11 |
| Caledon | 14,463 | \$ 115 | \$ 141 | \$ 22 | \$ 28 | \$ 9 | 11 |
| Grey Highlands | 5,600 | \$ 19 | \$ 46 | \$ 10 | \$ 25 | \$ 5 | 11 |
| London | 92,023 | \$ 20 | \$ 55 | \$ 5 | \$ 12 | \$ 4 | 11 |
| Lambton Shores | 1,909 | \$ 106 | \$ 176 | \$ 18 | \$ 30 | \$ 7 | 12 |
| Innisfil | 3,825 | \$ 98 | \$ 239 | \$ 9 | \$ 23 | \$ 5 | 12 |
| Windsor | 52,782 | \$ 6 | \$ 38 | \$ 1 | \$ 9 | \$ 2 | 12 |
| West Grey | 11,214 | \$ 8 | \$ 24 | \$ 7 | \$ 22 | \$ 4 | 13 |

Roadways—Bridges and Culverts (cont'd)

| Municipality | Total m2 Surface Area | Total Net | | Total Net | | Net Costs | | |
|-----------------------|--------------------------|--------------|--------------|--------------|--------------|----------------------|----------------------|-----------------------------|
| | | Costs per m2 | | Costs per m2 | | per \$100,000 | | |
| | | Surface Area | Excl Amort | Surface Area | Incl Amort | Capita Excl Amort | Capita Incl Amort | \$100,000 CVA Excl Amort |
| Espanola | | | | | \$ 5 | \$ 11 | \$ 7 | \$ 14 |
| Belleville | 20,417 | \$ 9 | \$ 38 | \$ 3 | \$ 15 | \$ 3 | \$ 14 | |
| St. Marys | 3,760 | \$ 12 | \$ 32 | \$ 6 | \$ 15 | \$ 5 | \$ 14 | |
| Greenstone | 7,000 | \$ 1 | \$ 13 | \$ 1 | \$ 19 | \$ 1 | \$ 14 | |
| Bracebridge | 2,310 | \$ 93 | \$ 218 | \$ 13 | \$ 30 | \$ 7 | \$ 15 | |
| New Tecumseth | 10,379 | \$ 94 | \$ 125 | \$ 25 | \$ 34 | \$ 14 | \$ 19 | |
| North Bay | 10,710 | \$ 28 | \$ 98 | \$ 6 | \$ 20 | \$ 5 | \$ 19 | |
| Sault Ste. Marie | 10,662 | \$ 100 | \$ 130 | \$ 14 | \$ 18 | \$ 16 | \$ 20 | |
| Lincoln | 6,403 | \$ 82 | \$ 121 | \$ 20 | \$ 30 | \$ 14 | \$ 20 | |
| Kincardine | 5,612 | \$ 48 | \$ 90 | \$ 22 | \$ 42 | \$ 11 | \$ 20 | |
| Greater Sudbury | 41,218 | \$ 33 | \$ 90 | \$ 8 | \$ 22 | \$ 7 | \$ 21 | |
| Quinte West | 28,563 | \$ 15 | \$ 34 | \$ 9 | \$ 21 | \$ 9 | \$ 21 | |
| Centre Wellington | 13,052 | \$ 35 | \$ 79 | \$ 15 | \$ 34 | \$ 9 | \$ 21 | |
| Meaford | 12,011 | \$ 9 | \$ 35 | \$ 9 | \$ 37 | \$ 5 | \$ 21 | |
| Haldimand | 40,377 | \$ 13 | \$ 36 | \$ 11 | \$ 30 | \$ 8 | \$ 21 | |
| Thunder Bay | 32,750 | \$ 22 | \$ 76 | \$ 7 | \$ 22 | \$ 7 | \$ 23 | |
| Brant County | 42,114 | \$ 14 | \$ 37 | \$ 15 | \$ 40 | \$ 9 | \$ 23 | |
| Minto | 6,587 | \$ 33 | \$ 48 | \$ 24 | \$ 34 | \$ 19 | \$ 27 | |
| Parry Sound | 2,206 | \$ 34 | \$ 95 | \$ 11 | \$ 31 | \$ 10 | \$ 29 | |
| Timmins | 16,025 | \$ 27 | \$ 66 | \$ 10 | \$ 25 | \$ 12 | \$ 30 | |
| Southgate | 8,985 | \$ 18 | \$ 48 | \$ 21 | \$ 58 | \$ 12 | \$ 33 | |
| Chatham-Kent | 112,137 | \$ 14 | \$ 40 | \$ 15 | \$ 43 | \$ 12 | \$ 33 | |
| Kenora | 10,404 | \$ 43 | \$ 105 | \$ 29 | \$ 70 | \$ 25 | \$ 60 | |
| Average | 31,882 | \$ 54 | \$ 83 | \$ 6 | \$ 15 | \$ 4 | \$ 10 | |
| Median | 8,977 | \$ 14 | \$ 39 | \$ 3 | \$ 11 | \$ 2 | \$ 7 | |
| Municipality | Total m2 Surface Area | Total Net | | Total Net | | Net Costs | | |
| | | Costs per m2 | | Costs per m2 | | per \$100,000 | | |
| | | Surface Area | Excl Amort | Surface Area | Incl Amort | Capita Excl Amort | Capita Incl Amort | \$100,000 CVA Excl Amort |
| Region Durham | 88,034 | 6 | 23 | \$ 1 | \$ 3 | \$ 0 | \$ 2 | |
| Region Peel | 95,634 | 21 | 60 | \$ 1 | \$ 4 | \$ 1 | \$ 2 | |
| Region Halton | 79,043 | 3 | 55 | \$ 0 | \$ 7 | \$ 0 | \$ 3 | |
| Region York | 138,736 | 50 | 90 | \$ 6 | \$ 10 | \$ 2 | \$ 4 | |
| Region Waterloo | 79,384 | 7 | 51 | \$ 1 | \$ 7 | \$ 1 | \$ 5 | |
| District Muskoka | 21,000 | (5) | 91 | \$ (2) | \$ 29 | \$ (0) | \$ 7 | |
| Region Niagara | 84,105 | 15 | 70 | \$ 3 | \$ 12 | \$ 2 | \$ 10 | |
| Region Average | 83,705 | \$ 14 | \$ 63 | \$ 1 | \$ 10 | \$ 1 | \$ 5 | |
| Region Median | 84,105 | \$ 7 | \$ 60 | \$ 1 | \$ 7 | \$ 1 | \$ 4 | |
| Dufferin County | | | | \$ 1 | \$ 7 | \$ 1 | \$ 4 | |
| Wellington County | 36,839 | 28 | 28 | \$ 11 | \$ 11 | \$ 6 | \$ 6 | |
| Bruce County | 36,041 | 9 | 24 | \$ 4 | \$ 12 | \$ 2 | \$ 6 | |
| County Average | 36,440 | \$ 18 | \$ 26 | \$ 5 | \$ 10 | \$ 3 | \$ 5 | |
| County Median | 36,440 | \$ 18 | \$ 26 | \$ 4 | \$ 11 | \$ 2 | \$ 6 | |

Roadways—Traffic Operations

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

| Municipality | Per Capita Excl Amort | Per Capita Incl Amort | Per \$100,000 CVA Excl Amort | Per \$100,000 CVA Incl Amort |
|--------------------------|--------------------------|--------------------------|------------------------------------|------------------------------------|
| Cambridge | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Markham | \$ 5 | \$ 5 | \$ 2 | \$ 2 |
| Meaford | | \$ 4 | | \$ 2 |
| Pelham | \$ 3 | \$ 4 | \$ 2 | \$ 3 |
| Puslinch | \$ 13 | \$ 13 | \$ 4 | \$ 4 |
| Newmarket | \$ 9 | \$ 10 | \$ 4 | \$ 5 |
| Waterloo | \$ 9 | \$ 9 | \$ 5 | \$ 5 |
| Wilmot | \$ 10 | \$ 10 | \$ 6 | \$ 6 |
| Wellesley | \$ 11 | \$ 11 | \$ 6 | \$ 6 |
| Vaughan | \$ 19 | \$ 20 | \$ 6 | \$ 7 |
| Sarnia | \$ 9 | \$ 9 | \$ 9 | \$ 9 |
| West Grey | \$ 16 | \$ 16 | \$ 10 | \$ 10 |
| Whitchurch - Stouffville | \$ 13 | \$ 23 | \$ 6 | \$ 10 |
| Lambton Shores | \$ 13 | \$ 27 | \$ 5 | \$ 10 |
| Georgina | \$ 19 | \$ 19 | \$ 11 | \$ 11 |
| Mississauga | \$ 21 | \$ 29 | \$ 10 | \$ 14 |
| Pickering | \$ 23 | \$ 27 | \$ 12 | \$ 14 |
| Welland | \$ 7 | \$ 12 | \$ 8 | \$ 14 |
| Burlington | \$ 30 | \$ 32 | \$ 14 | \$ 15 |
| Halton Hills | \$ 26 | \$ 31 | \$ 13 | \$ 15 |
| Woolwich | \$ 18 | \$ 27 | \$ 10 | \$ 15 |
| Oakville | \$ 42 | \$ 46 | \$ 14 | \$ 16 |
| West Lincoln | \$ 21 | \$ 28 | \$ 15 | \$ 20 |
| Bracebridge | \$ 28 | \$ 42 | \$ 14 | \$ 22 |
| Kitchener | \$ 20 | \$ 26 | \$ 17 | \$ 22 |
| Niagara-on-the-Lake | \$ 57 | \$ 66 | \$ 21 | \$ 24 |
| Centre Wellington | \$ 38 | \$ 41 | \$ 24 | \$ 25 |
| Oshawa | \$ 33 | \$ 34 | \$ 27 | \$ 27 |
| Milton | \$ 44 | \$ 58 | \$ 22 | \$ 29 |
| Thorold | \$ 24 | \$ 35 | \$ 21 | \$ 30 |

Roadways—Traffic Operations (cont'd)

| Municipality | Per Capita | | Per \$100,000 | |
|---------------------------|--------------|--------------|----------------|----------------|
| | Excl Amort | Incl Amort | CVA Excl Amort | CVA Incl Amort |
| Brampton | \$ 35 | \$ 46 | \$ 24 | \$ 31 |
| Guelph-Eramosa | \$ 60 | \$ 67 | \$ 28 | \$ 31 |
| Gravenhurst | \$ 75 | \$ 96 | \$ 28 | \$ 36 |
| Innisfil | \$ 41 | \$ 72 | \$ 21 | \$ 37 |
| New Tecumseth | \$ 58 | \$ 67 | \$ 32 | \$ 37 |
| St. Catharines | \$ 35 | \$ 41 | \$ 32 | \$ 38 |
| Springwater | \$ 71 | \$ 74 | \$ 37 | \$ 38 |
| Caledon | \$ 85 | \$ 104 | \$ 34 | \$ 42 |
| Lakeshore | \$ 46 | \$ 59 | \$ 34 | \$ 43 |
| Collingwood | \$ 42 | \$ 81 | \$ 23 | \$ 45 |
| Lincoln | \$ 48 | \$ 68 | \$ 32 | \$ 46 |
| Owen Sound | \$ 34 | \$ 46 | \$ 36 | \$ 50 |
| Kingsville | \$ 60 | \$ 68 | \$ 47 | \$ 53 |
| Ingersoll | \$ 20 | \$ 56 | \$ 21 | \$ 59 |
| Mapleton | \$ 141 | \$ 142 | \$ 60 | \$ 61 |
| Kincardine | \$ 95 | \$ 128 | \$ 46 | \$ 62 |
| East Gwillimbury | \$ 174 | \$ 202 | \$ 60 | \$ 69 |
| Strathroy-Caradoc | \$ 77 | \$ 91 | \$ 60 | \$ 70 |
| Fort Erie | \$ 73 | \$ 85 | \$ 62 | \$ 73 |
| Saugeen Shores | \$ 93 | \$ 133 | \$ 51 | \$ 73 |
| Clarington | \$ 100 | \$ 113 | \$ 70 | \$ 79 |
| Middlesex Centre | \$ 162 | \$ 178 | \$ 73 | \$ 80 |
| Southgate | \$ 109 | \$ 144 | \$ 62 | \$ 83 |
| Grey Highlands | \$ 145 | \$ 188 | \$ 66 | \$ 85 |
| Brock | \$ 134 | \$ 161 | \$ 80 | \$ 96 |
| South Bruce Peninsula | \$ 181 | \$ 219 | \$ 81 | \$ 98 |
| Whitby | \$ 68 | \$ 185 | \$ 42 | \$ 114 |
| Central Elgin | \$ 188 | \$ 362 | \$ 118 | \$ 227 |
| Lower Tier Average | \$ 53 | \$ 69 | \$ 30 | \$ 39 |
| Lower Tier Median | \$ 35 | \$ 46 | \$ 22 | \$ 30 |

Roadways—Traffic Operations (cont'd)

| Municipality | Per Capita Excl Amort | Per Capita Incl Amort | Per \$100,000 CVA Excl Amort | Per \$100,000 CVA Incl Amort |
|----------------------------|--------------------------|--------------------------|------------------------------------|------------------------------------|
| St. Marys | \$ 6 | \$ 8 | \$ 5 | \$ 8 |
| Toronto | \$ 28 | \$ 31 | \$ 12 | \$ 13 |
| Stratford | \$ 10 | \$ 21 | \$ 8 | \$ 17 |
| Kenora | \$ 16 | \$ 20 | \$ 14 | \$ 17 |
| Prince Edward County | \$ 47 | \$ 47 | \$ 26 | \$ 26 |
| North Bay | \$ 28 | \$ 33 | \$ 26 | \$ 31 |
| St. Thomas | \$ 20 | \$ 26 | \$ 24 | \$ 31 |
| Barrie | \$ 32 | \$ 45 | \$ 23 | \$ 32 |
| London | \$ 29 | \$ 38 | \$ 26 | \$ 35 |
| Guelph | \$ 43 | \$ 51 | \$ 30 | \$ 35 |
| Haldimand | \$ 41 | \$ 53 | \$ 29 | \$ 37 |
| Norfolk | \$ 52 | \$ 58 | \$ 35 | \$ 39 |
| Timmins | \$ 31 | \$ 35 | \$ 37 | \$ 43 |
| Greater Sudbury | \$ 39 | \$ 46 | \$ 36 | \$ 43 |
| Hamilton | \$ 47 | \$ 57 | \$ 35 | \$ 43 |
| Kingston | \$ 34 | \$ 63 | \$ 24 | \$ 44 |
| Brant County | \$ 71 | \$ 80 | \$ 41 | \$ 47 |
| Peterborough | \$ 30 | \$ 53 | \$ 27 | \$ 48 |
| Orillia | \$ 52 | \$ 66 | \$ 41 | \$ 53 |
| Chatham-Kent | \$ 56 | \$ 69 | \$ 44 | \$ 53 |
| Quinte West | \$ 52 | \$ 55 | \$ 50 | \$ 54 |
| Belleville | \$ 53 | \$ 67 | \$ 50 | \$ 63 |
| Brockville | \$ 38 | \$ 64 | \$ 38 | \$ 63 |
| Brantford | \$ 55 | \$ 69 | \$ 51 | \$ 64 |
| Thunder Bay | \$ 50 | \$ 69 | \$ 51 | \$ 71 |
| Windsor | \$ 45 | \$ 57 | \$ 60 | \$ 77 |
| Ottawa | \$ 125 | \$ 143 | \$ 75 | \$ 85 |
| Parry Sound | \$ 52 | \$ 95 | \$ 48 | \$ 88 |
| Cornwall | \$ 59 | \$ 85 | \$ 74 | \$ 108 |
| Sault Ste. Marie | \$ 130 | \$ 174 | \$ 142 | \$ 190 |
| Espanola | \$ 234 | \$ 237 | \$ 302 | \$ 305 |
| Single Tier Average | \$ 52 | \$ 65 | \$ 48 | \$ 60 |
| Single Tier Median | \$ 45 | \$ 57 | \$ 36 | \$ 44 |

Roadways—Traffic Operations (cont'd)

| Municipality | Per Capita Excl Amort | Per Capita Incl Amort | Per \$100,000 CVA Excl Amort | Per \$100,000 CVA Incl Amort |
|-----------------------|----------------------------------|----------------------------------|---------------------------------------------|---------------------------------------------|
| Region Peel | \$ 5 | \$ 6 | \$ 3 | \$ 3 |
| District Muskoka | \$ 13 | \$ 17 | \$ 3 | \$ 4 |
| Region Halton | \$ 8 | \$ 13 | \$ 3 | \$ 6 |
| Region York | \$ 20 | \$ 23 | \$ 7 | \$ 8 |
| Region Waterloo | \$ 18 | \$ 20 | \$ 13 | \$ 14 |
| Region Durham | \$ 37 | \$ 41 | \$ 24 | \$ 27 |
| Region Niagara | \$ 38 | \$ 48 | \$ 31 | \$ 39 |
| Region Average | \$ 20 | \$ 24 | \$ 12 | \$ 15 |
| Region Median | \$ 18 | \$ 20 | \$ 7 | \$ 8 |
| Dufferin County | \$ 12 | \$ 17 | \$ 7 | \$ 10 |
| Wellington County | \$ 24 | \$ 24 | \$ 13 | \$ 13 |
| Bruce County | \$ 44 | \$ 52 | \$ 24 | \$ 28 |
| County Average | \$ 27 | \$ 31 | \$ 15 | \$ 17 |
| County Median | \$ 24 | \$ 24 | \$ 13 | \$ 13 |

Winter Control—Except Sidewalks, Parking Lots

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

| Municipality | Net Costs per Ln Km Incl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Incl Amort |
|--------------------------|--------------------------------------|---------------------------------------|----------------------------------------------|
| Niagara-on-the-Lake | \$ 588 | \$ 14 | \$ 5 |
| Newmarket | \$ 1,905 | \$ 12 | \$ 6 |
| Wellesley | \$ 338 | \$ 12 | \$ 7 |
| Lincoln | \$ 479 | \$ 11 | \$ 7 |
| Oakville | \$ 2,868 | \$ 22 | \$ 8 |
| Burlington | \$ 2,214 | \$ 19 | \$ 8 |
| Pickering | \$ 1,806 | \$ 17 | \$ 9 |
| East Gwillimbury | \$ 1,534 | \$ 27 | \$ 9 |
| Markham | \$ 4,107 | \$ 25 | \$ 10 |
| Whitby | \$ 1,988 | \$ 16 | \$ 10 |
| Whitchurch - Stouffville | \$ 2,470 | \$ 24 | \$ 10 |
| North Dumfries | \$ 723 | \$ 20 | \$ 10 |
| Cambridge | \$ 1,869 | \$ 14 | \$ 11 |
| Waterloo | \$ 2,508 | \$ 18 | \$ 11 |
| King | \$ 1,560 | \$ 37 | \$ 11 |
| Caledon | \$ 1,327 | \$ 29 | \$ 12 |
| Vaughan | \$ 5,214 | \$ 35 | \$ 12 |
| Wilmot | \$ 871 | \$ 20 | \$ 12 |
| Mapleton | \$ 532 | \$ 29 | \$ 12 |
| Mississauga | \$ 3,839 | \$ 29 | \$ 14 |
| Middlesex Centre | \$ 978 | \$ 31 | \$ 14 |
| Lambton Shores | \$ 615 | \$ 38 | \$ 14 |
| Sarnia | \$ 944 | \$ 15 | \$ 15 |
| Kitchener | \$ 2,913 | \$ 18 | \$ 15 |
| Woolwich | \$ 1,080 | \$ 27 | \$ 16 |
| Milton | \$ 2,784 | \$ 31 | \$ 16 |
| Halton Hills | \$ 2,345 | \$ 33 | \$ 16 |
| Strathroy-Caradoc | \$ 783 | \$ 22 | \$ 17 |
| Wellington North | \$ 438 | \$ 27 | \$ 17 |
| Pelham | \$ 798 | \$ 26 | \$ 17 |
| West Lincoln | \$ 485 | \$ 25 | \$ 18 |
| St. Catharines | \$ 2,146 | \$ 20 | \$ 19 |
| Lakeshore | \$ 934 | \$ 26 | \$ 19 |
| Georgian Bluffs | \$ 527 | \$ 35 | \$ 20 |
| Puslinch | \$ 1,181 | \$ 58 | \$ 20 |

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

| Municipality | Net Costs per Ln Km Incl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Incl Amort |
|---------------------------|--------------------------------------|---------------------------------------|----------------------------------------------|
| Grey Highlands | \$ 361 | \$ 46 | \$ 21 |
| Kingsville | \$ 1,111 | \$ 27 | \$ 21 |
| North Perth | \$ 729 | \$ 46 | \$ 22 |
| Thorold | \$ 1,735 | \$ 26 | \$ 23 |
| Georgina | \$ 2,968 | \$ 41 | \$ 24 |
| Kincardine | \$ 756 | \$ 51 | \$ 25 |
| Brampton | \$ 6,330 | \$ 37 | \$ 25 |
| Innisfil | \$ 5,271 | \$ 50 | \$ 25 |
| Clarington | \$ 2,012 | \$ 36 | \$ 25 |
| Oshawa | \$ 4,673 | \$ 33 | \$ 27 |
| Saugeen Shores | \$ 1,574 | \$ 49 | \$ 27 |
| Southgate | \$ 400 | \$ 49 | \$ 28 |
| Guelph-Eramosa | \$ 1,826 | \$ 60 | \$ 28 |
| Springwater | \$ 1,307 | \$ 55 | \$ 29 |
| New Tecumseth | \$ 2,746 | \$ 54 | \$ 30 |
| Gravenhurst | \$ 2,149 | \$ 82 | \$ 31 |
| Fort Erie | \$ 1,457 | \$ 36 | \$ 31 |
| Hawkesbury | \$ 2,269 | \$ 25 | \$ 32 |
| Brock | \$ 944 | \$ 56 | \$ 33 |
| Ingersoll | \$ 2,430 | \$ 32 | \$ 34 |
| Tillsonburg | \$ 2,252 | \$ 34 | \$ 34 |
| Centre Wellington | \$ 1,835 | \$ 56 | \$ 34 |
| West Grey | \$ 536 | \$ 60 | \$ 36 |
| Central Elgin | \$ 1,734 | \$ 58 | \$ 36 |
| Collingwood | \$ 5,051 | \$ 67 | \$ 37 |
| South Bruce Peninsula | \$ 1,059 | \$ 90 | \$ 40 |
| Minto | \$ 1,019 | \$ 52 | \$ 41 |
| Bracebridge | \$ 3,388 | \$ 97 | \$ 50 |
| Meaford | \$ 1,461 | \$ 92 | \$ 53 |
| Owen Sound | \$ 9,372 | \$ 56 | \$ 60 |
| Huntsville | \$ 3,406 | \$ 133 | \$ 70 |
| Lower Tier Average | \$ 1,998 | \$ 39 | \$ 22 |
| Lower Tier Median | \$ 1,654 | \$ 32 | \$ 19 |

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

| Municipality | Net Costs per Ln Km Incl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Incl Amort |
|----------------------------|--------------------------------------|---------------------------------------|----------------------------------------------|
| Toronto | \$ 5,540 | \$ 28 | \$ 12 |
| Stratford | | \$ 23 | \$ 19 |
| Guelph | \$ 3,500 | \$ 27 | \$ 19 |
| Peterborough | \$ 2,948 | \$ 33 | \$ 30 |
| St. Thomas | \$ 2,165 | \$ 26 | \$ 31 |
| Windsor | \$ 2,275 | \$ 24 | \$ 32 |
| Belleville | \$ 1,929 | \$ 34 | \$ 32 |
| London | \$ 3,843 | \$ 35 | \$ 32 |
| Brantford | \$ 3,222 | \$ 36 | \$ 33 |
| Hamilton | \$ 3,788 | \$ 44 | \$ 33 |
| St. Marys | \$ 2,682 | \$ 38 | \$ 35 |
| Greenstone | \$ 737 | \$ 52 | \$ 39 |
| Barrie | \$ 5,320 | \$ 56 | \$ 40 |
| Ottawa | \$ 5,300 | \$ 68 | \$ 40 |
| Orillia | \$ 4,655 | \$ 53 | \$ 42 |
| Thunder Bay | \$ 2,580 | \$ 43 | \$ 44 |
| Kingston | \$ 4,772 | \$ 68 | \$ 47 |
| Brant County | \$ 1,511 | \$ 83 | \$ 48 |
| Chatham-Kent | \$ 1,030 | \$ 67 | \$ 52 |
| Brockville | \$ 3,839 | \$ 54 | \$ 54 |
| Kenora | \$ 1,719 | \$ 68 | \$ 58 |
| Cornwall | \$ 3,848 | \$ 46 | \$ 58 |
| Quinte West | \$ 2,132 | \$ 70 | \$ 68 |
| Norfolk | \$ 1,669 | \$ 102 | \$ 69 |
| Parry Sound | \$ 4,882 | \$ 75 | \$ 70 |
| Haldimand | \$ 1,981 | \$ 113 | \$ 80 |
| North Bay | \$ 6,188 | \$ 93 | \$ 87 |
| Prince Edward County | \$ 2,076 | \$ 160 | \$ 89 |
| Espanola | \$ 2,140 | \$ 70 | \$ 90 |
| Greater Sudbury | \$ 5,058 | \$ 106 | \$ 99 |
| Sault Ste. Marie | \$ 6,679 | \$ 108 | \$ 118 |
| Timmins | \$ 7,280 | \$ 162 | \$ 195 |
| Single Tier Average | \$ 3,461 | \$ 64 | \$ 56 |
| Single Tier Median | \$ 3,222 | \$ 55 | \$ 46 |

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

| Municipality | Net Costs per Ln Km Incl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------|--------------------------------------|---------------------------------------|----------------------------------------------|
| Region Halton | \$ 5,028 | \$ 9 | \$ 4 |
| Region Peel | \$ 8,057 | \$ 9 | \$ 5 |
| Region York | \$ 6,650 | \$ 23 | \$ 9 |
| Region Waterloo | \$ 4,729 | \$ 14 | \$ 10 |
| Region Durham | \$ 5,450 | \$ 19 | \$ 12 |
| Region Niagara | \$ 4,456 | \$ 17 | \$ 13 |
| District Muskoka | \$ 3,395 | \$ 76 | \$ 19 |
| Region Average | \$ 5,456 | \$ 26 | \$ 11 |
| Region Median | \$ 5,090 | \$ 18 | \$ 11 |
| Simcoe County | \$ 2,060 | \$ 11 | \$ 6 |
| Grey County | \$ 1,625 | \$ 29 | \$ 16 |
| Dufferin County | \$ 3,536 | \$ 37 | \$ 23 |
| Bruce County | \$ 2,461 | \$ 45 | \$ 24 |
| Wellington County | \$ 5,616 | \$ 83 | \$ 44 |
| County Average | \$ 3,060 | \$ 41 | \$ 23 |
| County Median | \$ 2,461 | \$ 37 | \$ 23 |

Winter Control—Sidewalks, Parking Lots Only

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

| Municipality | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Incl Amort |
|--------------------------|---------------------------------|----------------------------------------|
| Waterloo | \$ 0 | \$ 0 |
| Strathroy-Caradoc | \$ 1 | \$ 0 |
| Thorold | \$ 1 | \$ 1 |
| Niagara-on-the-Lake | \$ 1 | \$ 1 |
| Central Elgin | \$ 1 | \$ 1 |
| Southgate | \$ 1 | \$ 1 |
| Guelph-Eramosa | \$ 2 | \$ 1 |
| Mapleton | \$ 2 | \$ 1 |
| Clarington | \$ 2 | \$ 1 |
| West Lincoln | \$ 2 | \$ 1 |
| Grey Highlands | \$ 2 | \$ 1 |
| Kingsville | \$ 1 | \$ 1 |
| Halton Hills | \$ 3 | \$ 1 |
| Burlington | \$ 3 | \$ 1 |
| Whitby | \$ 2 | \$ 1 |
| West Grey | \$ 2 | \$ 1 |
| Mississauga | \$ 4 | \$ 2 |
| New Tecumseth | \$ 3 | \$ 2 |
| Woolwich | \$ 3 | \$ 2 |
| Springwater | \$ 4 | \$ 2 |
| South Bruce Peninsula | \$ 5 | \$ 2 |
| Vaughan | \$ 6 | \$ 2 |
| Centre Wellington | \$ 4 | \$ 2 |
| Milton | \$ 5 | \$ 2 |
| Markham | \$ 6 | \$ 2 |
| Lambton Shores | \$ 7 | \$ 3 |
| Minto | \$ 4 | \$ 3 |
| Lincoln | \$ 5 | \$ 3 |
| Wilmot | \$ 6 | \$ 3 |
| Cambridge | \$ 5 | \$ 4 |
| Whitchurch - Stouffville | \$ 9 | \$ 4 |
| Innisfil | \$ 7 | \$ 4 |
| Ingersoll | \$ 4 | \$ 4 |
| Caledon | \$ 11 | \$ 4 |
| Lakeshore | \$ 7 | \$ 5 |
| Kincardine | \$ 12 | \$ 6 |
| Oakville | \$ 17 | \$ 6 |
| Pelham | \$ 10 | \$ 7 |
| Newmarket | \$ 15 | \$ 7 |
| Gravenhurst | \$ 21 | \$ 8 |
| Kitchener | \$ 10 | \$ 8 |
| Collingwood | \$ 20 | \$ 11 |
| Bracebridge | \$ 23 | \$ 12 |

| Municipality | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Incl Amort |
|----------------------------|---------------------------------|----------------------------------------|
| Oshawa | \$ 16 | \$ 13 |
| Welland | \$ 15 | \$ 18 |
| Owen Sound | \$ 23 | \$ 25 |
| Lower Tier Average | \$ 7 | \$ 4 |
| Lower Tier Median | \$ 4 | \$ 2 |
| Barrie | \$ 0 | \$ 0 |
| Greenstone | \$ 1 | \$ 1 |
| Norfolk | \$ 2 | \$ 1 |
| Haldimand | \$ 4 | \$ 3 |
| Hamilton | \$ 4 | \$ 3 |
| Brant County | \$ 5 | \$ 3 |
| Chatham-Kent | \$ 4 | \$ 3 |
| Brantford | \$ 4 | \$ 3 |
| Toronto | \$ 9 | \$ 4 |
| Quinte West | \$ 4 | \$ 4 |
| St. Thomas | \$ 4 | \$ 4 |
| London | \$ 5 | \$ 5 |
| St. Marys | \$ 6 | \$ 5 |
| Kingston | \$ 8 | \$ 5 |
| Guelph | \$ 9 | \$ 6 |
| North Bay | \$ 7 | \$ 7 |
| Windsor | \$ 6 | \$ 8 |
| Greater Sudbury | \$ 8 | \$ 8 |
| Cornwall | \$ 7 | \$ 9 |
| Brockville | \$ 9 | \$ 9 |
| Sault Ste. Marie | \$ 8 | \$ 9 |
| Ottawa | \$ 16 | \$ 9 |
| Stratford | \$ 12 | \$ 9 |
| Thunder Bay | \$ 9 | \$ 10 |
| Belleville | \$ 11 | \$ 11 |
| Orillia | \$ 13 | \$ 11 |
| Peterborough | \$ 12 | \$ 11 |
| Espanola | \$ 11 | \$ 15 |
| Parry Sound | \$ 37 | \$ 35 |
| Timmins | \$ 30 | \$ 36 |
| Single Tier Average | \$ 9 | \$ 8 |
| Single Tier Median | \$ 7 | \$ 6 |

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 amongst 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 (sorted by Net Costs per \$100,000 Including Amortization)

| Municipality | Net Costs per | | Revenue as | | Net Costs per | |
|-----------------------------------|----------------------|----------------------|------------------------------------|-----------------------------|-----------------------------|--|
| | Capita Excl Amort | Capita Incl Amort | % Operating Costs Excl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | |
| Elliot Lake | \$ 31 | \$ 47 | 35% | \$ 60 | \$ 91 | |
| Population < 15,000 | | | | | | |
| Average | \$ 31 | \$ 47 | 35% | \$ 60 | \$ 91 | |
| Median | \$ 31 | \$ 47 | 35% | \$ 60 | \$ 91 | |
| Bracebridge | \$ 5 | \$ 5 | 63% | \$ 3 | \$ 3 | |
| Lincoln | \$ 6 | \$ 6 | | \$ 4 | \$ 4 | |
| Huntsville | \$ 8 | \$ 8 | 47% | \$ 4 | \$ 4 | |
| Niagara-on-the-Lake | \$ 18 | \$ 18 | 52% | \$ 7 | \$ 7 | |
| Pelham | \$ 13 | \$ 13 | 15% | \$ 9 | \$ 9 | |
| Kenora | \$ 16 | \$ 23 | 28% | \$ 13 | \$ 20 | |
| Brockville | \$ 17 | \$ 20 | 50% | \$ 17 | \$ 20 | |
| Collingwood | \$ 24 | \$ 36 | 59% | \$ 13 | \$ 20 | |
| Thorold | \$ 40 | \$ 40 | 8% | \$ 34 | \$ 34 | |
| Owen Sound | \$ 35 | \$ 39 | 33% | \$ 38 | \$ 42 | |
| Population 15,000 - 29,999 | | | | | | |
| Average | \$ 20 | \$ 23 | 36% | \$ 15 | \$ 18 | |
| Median | \$ 17 | \$ 20 | 40% | \$ 13 | \$ 20 | |

Transit Services—Conventional (sorted by Net Costs per \$100,000 Including Amortization) *(cont'd)*

| Municipality | Net Costs per | | Revenue as | | Net Costs per | |
|-----------------------------------|----------------------|----------------------|------------------------------------|-----------------------------|-----------------------------|--|
| | Capita Excl Amort | Capita Incl Amort | % Operating Costs Excl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | |
| New Tecumseth | \$ 2 | \$ 2 | | \$ 1 | \$ 1 | |
| Norfolk | \$ 4 | \$ 4 | 10% | \$ 3 | \$ 3 | |
| Orangeville | \$ 22 | \$ 22 | 21% | \$ 16 | \$ 16 | |
| Innisfil | \$ 35 | \$ 35 | | \$ 18 | \$ 18 | |
| Quinte West | \$ 19 | \$ 19 | | \$ 19 | \$ 19 | |
| St. Thomas | \$ 12 | \$ 19 | 42% | \$ 15 | \$ 23 | |
| Fort Erie | \$ 28 | \$ 28 | 15% | \$ 24 | \$ 24 | |
| Orillia | \$ 54 | \$ 65 | 35% | \$ 43 | \$ 52 | |
| Sarnia | \$ 59 | \$ 69 | 30% | \$ 59 | \$ 69 | |
| Belleville | \$ 64 | \$ 76 | 36% | \$ 61 | \$ 72 | |
| Stratford | \$ 85 | \$ 97 | 7% | \$ 69 | \$ 79 | |
| Welland | \$ 57 | \$ 67 | 51% | \$ 67 | \$ 79 | |
| Cornwall | \$ 57 | \$ 68 | 34% | \$ 72 | \$ 86 | |
| North Bay | \$ 79 | \$ 98 | 42% | \$ 74 | \$ 92 | |
| Sault Ste. Marie | \$ 87 | \$ 96 | 34% | \$ 95 | \$ 105 | |
| Peterborough | \$ 102 | \$ 126 | 39% | \$ 92 | \$ 114 | |
| Timmins | \$ 78 | \$ 97 | 33% | \$ 94 | \$ 117 | |
| Population 30,000 - 99,999 | | | | | | |
| Average | \$ 50 | \$ 58 | 31% | \$ 48 | \$ 57 | |
| Median | \$ 57 | \$ 67 | 34% | \$ 59 | \$ 69 | |

Transit Services—Conventional (sorted by Net Costs per \$100,000 Including Amortization) *(cont'd)*

| Municipality | Net Costs per | | Revenue as | | Net Costs per | | Net Costs per | |
|--------------------------------|----------------------|----------------------|------------------------------------|----------------------|----------------------|----------------------|----------------------|--|
| | Capita Excl Amort | Capita Incl Amort | % Operating Costs Excl Amort | Capita Excl Amort | Capita Incl Amort | Capita Excl Amort | Capita Incl Amort | |
| Chatham-Kent | \$ 5 | \$ 5 | 70% | \$ 4 | \$ 4 | \$ 4 | \$ 4 | |
| Milton | \$ 35 | \$ 42 | 27% | \$ 18 | \$ 21 | \$ 18 | \$ 21 | |
| Burlington | \$ 67 | \$ 83 | 29% | \$ 31 | \$ 38 | \$ 31 | \$ 38 | |
| Oakville | \$ 88 | \$ 112 | 38% | \$ 30 | \$ 38 | \$ 30 | \$ 38 | |
| Barrie | \$ 86 | \$ 109 | 34% | \$ 62 | \$ 78 | \$ 62 | \$ 78 | |
| Brantford | \$ 81 | \$ 95 | 25% | \$ 76 | \$ 88 | \$ 76 | \$ 88 | |
| Greater Sudbury | \$ 80 | \$ 95 | 38% | \$ 75 | \$ 89 | \$ 75 | \$ 89 | |
| Mississauga | \$ 149 | \$ 186 | 44% | \$ 72 | \$ 90 | \$ 72 | \$ 90 | |
| St. Catharines | \$ 75 | \$ 104 | 55% | \$ 70 | \$ 97 | \$ 70 | \$ 97 | |
| Hamilton | \$ 102 | \$ 129 | 46% | \$ 77 | \$ 98 | \$ 77 | \$ 98 | |
| Guelph | \$ 121 | \$ 153 | 42% | \$ 83 | \$ 104 | \$ 83 | \$ 104 | |
| London | \$ 84 | \$ 115 | 51% | \$ 76 | \$ 105 | \$ 76 | \$ 105 | |
| Kingston | \$ 136 | \$ 164 | 33% | \$ 95 | \$ 115 | \$ 95 | \$ 115 | |
| Brampton | \$ 140 | \$ 176 | 46% | \$ 95 | \$ 119 | \$ 95 | \$ 119 | |
| Thunder Bay | \$ 98 | \$ 116 | 38% | \$ 101 | \$ 119 | \$ 101 | \$ 119 | |
| Windsor | \$ 109 | \$ 126 | 39% | \$ 147 | \$ 169 | \$ 147 | \$ 169 | |
| Ottawa | \$ 293 | \$ 354 | 38% | \$ 175 | \$ 211 | \$ 175 | \$ 211 | |
| Toronto | \$ 370 | \$ 569 | 52% | \$ 154 | \$ 236 | \$ 154 | \$ 236 | |
| Population > 100,000 | | | | | | | | |
| Average | \$ 118 | \$ 152 | 41% | \$ 80 | \$ 101 | \$ 80 | \$ 101 | |
| Median | \$ 93 | \$ 116 | 39% | \$ 76 | \$ 98 | \$ 76 | \$ 98 | |
| Region Niagara | \$ 8 | \$ 8 | 37% | \$ 6 | \$ 6 | \$ 6 | \$ 6 | |
| Region Durham | \$ 70 | \$ 84 | 37% | \$ 46 | \$ 56 | \$ 46 | \$ 56 | |
| Region York | \$ 95 | \$ 155 | 39% | \$ 35 | \$ 58 | \$ 35 | \$ 58 | |
| Region Waterloo | \$ 142 | \$ 193 | 37% | \$ 102 | \$ 138 | \$ 102 | \$ 138 | |
| Region Average | \$ 79 | \$ 110 | 37% | \$ 48 | \$ 65 | \$ 48 | \$ 65 | |
| Region Median | \$ 83 | \$ 120 | 37% | \$ 41 | \$ 57 | \$ 41 | \$ 57 | |

Transit Services—Disabled and Special Needs

| Municipality | Net Costs per Capita Excl | | Net Costs per Capita Incl | | Net Costs per \$100,000 CVA Excl | | Net Costs per \$100,000 CVA Incl | |
|-----------------------------------|---------------------------|--|---------------------------|--|----------------------------------|--|----------------------------------|--|
| | Amort | | Amort | | Amort | | Amort | |
| Espanola | \$ 0 | | \$ 2 | | \$ 0 | | \$ 2 | |
| West Grey | \$ 4 | | \$ 6 | | \$ 3 | | \$ 4 | |
| Ingersoll | \$ 4 | | \$ 4 | | \$ 4 | | \$ 4 | |
| Kincardine | \$ 7 | | \$ 8 | | \$ 3 | | \$ 4 | |
| Meaford | \$ 6 | | \$ 8 | | \$ 4 | | \$ 5 | |
| St. Marys | \$ 13 | | \$ 13 | | \$ 12 | | \$ 12 | |
| Saugeen Shores | \$ 20 | | \$ 23 | | \$ 11 | | \$ 12 | |
| Elliot Lake | \$ 24 | | \$ 24 | | \$ 46 | | \$ 46 | |
| Population < 15,000 | | | | | | | | |
| Average | \$ 10 | | \$ 11 | | \$ 10 | | \$ 11 | |
| Median | \$ 6 | | \$ 8 | | \$ 4 | | \$ 4 | |
| Prince Edward County | \$ 4 | | \$ 4 | | \$ 2 | | \$ 2 | |
| Bracebridge | \$ 5 | | \$ 5 | | \$ 3 | | \$ 3 | |
| Collingwood | \$ 6 | | \$ 6 | | \$ 3 | | \$ 3 | |
| Kenora | \$ 5 | | \$ 5 | | \$ 4 | | \$ 4 | |
| Thorold | \$ 7 | | \$ 7 | | \$ 6 | | \$ 6 | |
| Owen Sound | \$ 13 | | \$ 13 | | \$ 14 | | \$ 14 | |
| Brockville | \$ 17 | | \$ 17 | | \$ 17 | | \$ 17 | |
| Population 15,000 - 29,999 | | | | | | | | |
| Average | \$ 8 | | \$ 8 | | \$ 7 | | \$ 7 | |
| Median | \$ 6 | | \$ 6 | | \$ 4 | | \$ 4 | |

Transit Services—Disabled and Special Needs (cont'd)

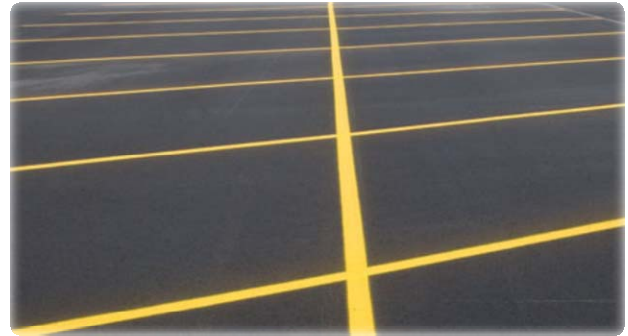
| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------------------|---------------------------------|---------------------------------|----------------------------------------|----------------------------------------|
| Georgina | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Halton Hills | \$ 6 | \$ 6 | \$ 3 | \$ 3 |
| Brant County | \$ 6 | \$ 6 | \$ 4 | \$ 4 |
| Fort Erie | \$ 6 | \$ 6 | \$ 5 | \$ 5 |
| Belleville | \$ 7 | \$ 7 | \$ 7 | \$ 7 |
| Orillia | \$ 8 | \$ 9 | \$ 7 | \$ 7 |
| Stratford | \$ 12 | \$ 12 | \$ 10 | \$ 10 |
| Welland | \$ 8 | \$ 9 | \$ 10 | \$ 10 |
| St. Thomas | \$ 10 | \$ 11 | \$ 12 | \$ 13 |
| Peterborough | \$ 14 | \$ 15 | \$ 12 | \$ 13 |
| Sarnia | \$ 14 | \$ 14 | \$ 14 | \$ 14 |
| North Bay | \$ 13 | \$ 15 | \$ 12 | \$ 14 |
| Quinte West | \$ 14 | \$ 14 | \$ 14 | \$ 14 |
| Timmins | \$ 10 | \$ 12 | \$ 12 | \$ 14 |
| Sault Ste. Marie | \$ 16 | \$ 16 | \$ 18 | \$ 18 |
| Cornwall | \$ 28 | \$ 29 | \$ 35 | \$ 37 |
| Population 30,000 - 99,999 | | | | |
| Average | \$ 11 | \$ 11 | \$ 11 | \$ 11 |
| Median | \$ 10 | \$ 11 | \$ 11 | \$ 12 |

Transit Services—Disabled and Special Needs (cont'd)

| Municipality | Net Costs per Capita Excl | | Net Costs per Capita Incl | | Net Costs per \$100,000 CVA Excl | | Net Costs per \$100,000 CVA Incl | |
|--------------------------------|---------------------------|-----------|---------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|
| | Amort | | Amort | | Amort | | Amort | |
| Milton | \$ | 4 | \$ | 4 | \$ | 2 | \$ | 2 |
| Ottawa | \$ | 2 | \$ | 4 | \$ | 1 | \$ | 2 |
| Burlington | \$ | 8 | \$ | 9 | \$ | 4 | \$ | 4 |
| Chatham-Kent | \$ | 7 | \$ | 7 | \$ | 5 | \$ | 5 |
| Windsor | \$ | 5 | \$ | 5 | \$ | 6 | \$ | 6 |
| Barrie | \$ | 9 | \$ | 9 | \$ | 6 | \$ | 7 |
| Oakville | \$ | 19 | \$ | 22 | \$ | 7 | \$ | 8 |
| St. Catharines | \$ | 11 | \$ | 11 | \$ | 10 | \$ | 10 |
| Guelph | \$ | 15 | \$ | 17 | \$ | 11 | \$ | 12 |
| Kingston | \$ | 21 | \$ | 21 | \$ | 15 | \$ | 15 |
| Greater Sudbury | \$ | 18 | \$ | 18 | \$ | 17 | \$ | 17 |
| Brantford | \$ | 16 | \$ | 19 | \$ | 15 | \$ | 17 |
| London | \$ | 19 | \$ | 19 | \$ | 18 | \$ | 18 |
| Thunder Bay | \$ | 18 | \$ | 20 | \$ | 18 | \$ | 21 |
| Hamilton | \$ | 39 | \$ | 40 | \$ | 30 | \$ | 30 |
| Population > 100,000 | | | | | | | | |
| Average | \$ | 14 | \$ | 15 | \$ | 11 | \$ | 12 |
| Median | \$ | 15 | \$ | 17 | \$ | 10 | \$ | 10 |
| Region York | \$ | 5 | \$ | 5 | \$ | 4 | \$ | 4 |
| Region Niagara | \$ | 14 | \$ | 15 | \$ | 5 | \$ | 5 |
| Region Peel | \$ | 11 | \$ | 11 | \$ | 7 | \$ | 7 |
| Region Durham | \$ | 18 | \$ | 18 | \$ | 10 | \$ | 10 |
| Region Halton | \$ | 15 | \$ | 16 | \$ | 11 | \$ | 12 |
| Region Average | \$ | 12 | \$ | 13 | \$ | 7 | \$ | 8 |
| Region Median | \$ | 14 | \$ | 15 | \$ | 7 | \$ | 7 |

Parking

Parking Services provide parking operations, maintenance and enforcement services for residents, businesses and visitors to 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 achieves an 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 % of Costs Excl Amort | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------|-----------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------------|-----------------------------------------------|
| Kenora | 234% | \$ (25) | \$ (24) | \$ (21) | \$ (20) |
| Lambton Shores | 596% | \$ (52) | \$ (49) | \$ (20) | \$ (18) |
| Niagara-on-the-Lake | 251% | \$ (47) | \$ (43) | \$ (17) | \$ (16) |
| Central Elgin | 396% | \$ (18) | \$ (18) | \$ (11) | \$ (11) |
| Stratford | 203% | \$ (15) | \$ (14) | \$ (12) | \$ (11) |
| Greenstone | | \$ (14) | \$ (14) | \$ (11) | \$ (11) |
| North Bay | 159% | \$ (7) | \$ (4) | \$ (7) | \$ (4) |
| Kingston | 122% | \$ (10) | \$ (5) | \$ (7) | \$ (3) |
| South Bruce Peninsula | 130% | \$ (8) | \$ (7) | \$ (3) | \$ (3) |
| Greater Sudbury | 164% | \$ (4) | \$ (3) | \$ (4) | \$ (3) |
| Orillia | 146% | \$ (6) | \$ (4) | \$ (5) | \$ (3) |
| Timmins | 128% | \$ (3) | \$ (1) | \$ (4) | \$ (1) |
| Fort Erie | 325% | \$ (1) | \$ (1) | \$ (1) | \$ (1) |
| Cornwall | 116% | \$ (2) | \$ (0) | \$ (2) | \$ (1) |
| Peterborough | 135% | \$ (7) | \$ (1) | \$ (6) | \$ (0) |
| Newmarket | 116% | \$ (0) | \$ (0) | \$ (0) | \$ (0) |
| Prince Edward County | 132% | \$ (1) | \$ (0) | \$ (0) | \$ (0) |
| Whitby | 84% | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| London | 95% | \$ 0 | \$ 1 | \$ 0 | \$ 1 |
| Chatham-Kent | 58% | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Belleville | 93% | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Kitchener | 123% | \$ (5) | \$ 2 | \$ (4) | \$ 1 |
| Brampton | 36% | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| New Tecumseth | | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| Collingwood | 100% | \$ 0 | \$ 3 | \$ 0 | \$ 1 |
| Milton | 5% | \$ 3 | \$ 4 | \$ 2 | \$ 2 |
| Clarington | 34% | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Quinte West | | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Markham | | \$ 6 | \$ 6 | \$ 2 | \$ 2 |
| Oshawa | 122% | \$ (3) | \$ 3 | \$ (2) | \$ 2 |

Parking (cont'd)

| Municipality | Revenue as % of Costs Excl Amort | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|---------------------|-----------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------------|-----------------------------------------------|
| Sault Ste. Marie | 74% | \$ 2 | \$ 3 | \$ 2 | \$ 3 |
| Caledon | | \$ 8 | \$ 8 | \$ 3 | \$ 3 |
| St. Thomas | 136% | \$ (1) | \$ 3 | \$ (1) | \$ 3 |
| Oakville | 47% | \$ 11 | \$ 12 | \$ 4 | \$ 4 |
| Mississauga | 29% | \$ 8 | \$ 9 | \$ 4 | \$ 4 |
| Brock | 3% | \$ 4 | \$ 8 | \$ 3 | \$ 5 |
| Ingersoll | 3% | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| Hamilton | 77% | \$ 4 | \$ 7 | \$ 3 | \$ 5 |
| Burlington | 0% | \$ 11 | \$ 12 | \$ 5 | \$ 5 |
| Tillsonburg | 22% | \$ 5 | \$ 6 | \$ 4 | \$ 6 |
| Gravenhurst | | \$ 2 | \$ 15 | \$ 1 | \$ 6 |
| Brockville | 66% | \$ 6 | \$ 6 | \$ 6 | \$ 6 |
| Thorold | 27% | \$ 5 | \$ 8 | \$ 4 | \$ 7 |
| Windsor | 86% | \$ 3 | \$ 6 | \$ 4 | \$ 8 |
| Owen Sound | 66% | \$ 6 | \$ 8 | \$ 7 | \$ 8 |
| Welland | 26% | \$ 7 | \$ 8 | \$ 9 | \$ 9 |
| Guelph | 55% | \$ 13 | \$ 15 | \$ 9 | \$ 10 |
| Cambridge | 16% | \$ 13 | \$ 14 | \$ 10 | \$ 11 |
| Barrie | 47% | \$ 13 | \$ 16 | \$ 9 | \$ 11 |
| Toronto | 0% | \$ 31 | \$ 31 | \$ 13 | \$ 13 |
| Waterloo | 9% | \$ 20 | \$ 22 | \$ 12 | \$ 13 |
| Thunder Bay | 58% | \$ 10 | \$ 13 | \$ 11 | \$ 13 |
| Ottawa | 43% | \$ 18 | \$ 22 | \$ 11 | \$ 13 |
| Parry Sound | | \$ 13 | \$ 14 | \$ 12 | \$ 13 |
| Brantford | 24% | \$ 12 | \$ 16 | \$ 11 | \$ 15 |
| St. Catharines | 54% | \$ 15 | \$ 23 | \$ 14 | \$ 21 |
| Average | 103% | \$ 1 | \$ 3 | \$ 1 | \$ 2 |
| Median | 77% | \$ 2 | \$ 3 | \$ 1 | \$ 2 |

Street Lighting

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort | Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|--------------------------|---------------------------------------|----------------------------------------------|-----------------------|---------------------------------------|----------------------------------------------|
| Guelph-Eramosa | \$ (2) | \$ (1) | Timmins | \$ 5 | \$ 5 |
| North Perth | \$ 0 | \$ 0 | Kingsville | \$ 7 | \$ 6 |
| Barrie | \$ 1 | \$ 1 | Strathroy-Caradoc | \$ 7 | \$ 6 |
| Georgian Bluffs | \$ 2 | \$ 1 | Vaughan | \$ 17 | \$ 6 |
| Mapleton | \$ 4 | \$ 2 | Erin | \$ 12 | \$ 6 |
| Wellesley | \$ 3 | \$ 2 | Thorold | \$ 7 | \$ 6 |
| Grey Highlands | \$ 4 | \$ 2 | South Bruce Peninsula | \$ 13 | \$ 6 |
| Puslinch | \$ 6 | \$ 2 | Oakville | \$ 17 | \$ 6 |
| North Dumfries | \$ 5 | \$ 2 | Milton | \$ 12 | \$ 6 |
| Wilmot | \$ 4 | \$ 3 | Pickering | \$ 11 | \$ 6 |
| Woolwich | \$ 5 | \$ 3 | Kingston | \$ 8 | \$ 6 |
| West Grey | \$ 5 | \$ 3 | Prince Edward County | \$ 11 | \$ 6 |
| West Lincoln | \$ 4 | \$ 3 | Bracebridge | \$ 12 | \$ 6 |
| Mississauga | \$ 7 | \$ 3 | Collingwood | \$ 11 | \$ 6 |
| Huntsville | \$ 6 | \$ 3 | Lakeshore | \$ 9 | \$ 6 |
| Burlington | \$ 7 | \$ 3 | Brant County | \$ 11 | \$ 6 |
| Halton Hills | \$ 7 | \$ 3 | Caledon | \$ 16 | \$ 6 |
| Waterloo | \$ 6 | \$ 4 | Innisfil | \$ 13 | \$ 7 |
| Southgate | \$ 6 | \$ 4 | Pelham | \$ 11 | \$ 7 |
| Middlesex Centre | \$ 8 | \$ 4 | Cambridge | \$ 9 | \$ 7 |
| Centre Wellington | \$ 7 | \$ 4 | Oshawa | \$ 9 | \$ 7 |
| Markham | \$ 11 | \$ 4 | Quinte West | \$ 8 | \$ 7 |
| Lincoln | \$ 6 | \$ 4 | Chatham-Kent | \$ 9 | \$ 7 |
| Whitby | \$ 7 | \$ 4 | Toronto | \$ 18 | \$ 7 |
| Lambton Shores | \$ 11 | \$ 4 | East Gwillimbury | \$ 22 | \$ 8 |
| Springwater | \$ 9 | \$ 4 | Wellington North | \$ 12 | \$ 8 |
| Norfolk | \$ 7 | \$ 5 | Georgina | \$ 13 | \$ 8 |
| King | \$ 15 | \$ 5 | Kincardine | \$ 16 | \$ 8 |
| Kitchener | \$ 6 | \$ 5 | Belleville | \$ 8 | \$ 8 |
| Gravenhurst | \$ 13 | \$ 5 | Hamilton | \$ 11 | \$ 8 |
| Meaford | \$ 9 | \$ 5 | Owen Sound | \$ 8 | \$ 8 |
| Newmarket | \$ 11 | \$ 5 | Haldimand | \$ 12 | \$ 8 |
| Central Elgin | \$ 8 | \$ 5 | St. Catharines | \$ 9 | \$ 9 |
| Whitchurch - Stouffville | \$ 13 | \$ 5 | Fort Erie | \$ 11 | \$ 9 |

Street Lighting (cont'd)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|---------------------|------------------------------------------------|-------------------------------------------------------|
| New Tecumseth | \$ 16 | \$ 9 |
| Brampton | \$ 14 | \$ 10 |
| Kenora | \$ 12 | \$ 10 |
| Welland | \$ 9 | \$ 10 |
| Ottawa | \$ 17 | \$ 10 |
| Guelph | \$ 15 | \$ 10 |
| Clarington | \$ 16 | \$ 11 |
| Brock | \$ 19 | \$ 11 |
| Niagara-on-the-Lake | \$ 32 | \$ 12 |
| Saugeen Shores | \$ 22 | \$ 12 |
| Brockville | \$ 12 | \$ 12 |
| Cornwall | \$ 10 | \$ 12 |
| St. Marys | \$ 15 | \$ 13 |
| Espanola | \$ 11 | \$ 14 |
| Minto | \$ 17 | \$ 14 |
| Stratford | \$ 17 | \$ 14 |
| London | \$ 16 | \$ 14 |
| Hawkesbury | \$ 12 | \$ 15 |
| Sarnia | \$ 16 | \$ 15 |
| Greater Sudbury | \$ 17 | \$ 16 |
| Brantford | \$ 19 | \$ 18 |
| Tillsonburg | \$ 18 | \$ 18 |
| Peterborough | \$ 20 | \$ 18 |
| Parry Sound | \$ 20 | \$ 19 |
| Ingersoll | \$ 22 | \$ 23 |
| Windsor | \$ 17 | \$ 23 |
| Orillia | \$ 29 | \$ 23 |
| St. Thomas | \$ 21 | \$ 25 |
| North Bay | \$ 26 | \$ 25 |
| Thunder Bay | \$ 26 | \$ 26 |
| Elliot Lake | \$ 15 | \$ 28 |
| Sault Ste. Marie | \$ 27 | \$ 30 |
| Average | \$ 12 | \$ 9 |
| Median | \$ 11 | \$ 6 |

Air Transportation

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

| Municipality | Net Costs per Capita Excl. Amort. | Net Costs per \$100,000 CVA Excl. Amort. |
|-----------------------|-----------------------------------------|------------------------------------------------|
| Timmins | \$ (27) | \$ (33) |
| North Bay | \$ (8) | \$ (7) |
| Cornwall | \$ (1) | \$ (2) |
| Hamilton | \$ 0 | \$ 0 |
| Niagara-on-the-Lake | \$ 1 | \$ 0 |
| Sarnia | \$ 0 | \$ 0 |
| Kingston | \$ 1 | \$ 1 |
| Saugeen Shores | \$ 2 | \$ 1 |
| Pelham | \$ 2 | \$ 1 |
| Parry Sound | \$ 2 | \$ 2 |
| West Grey | \$ 3 | \$ 2 |
| Chatham-Kent | \$ 2 | \$ 2 |
| Windsor | \$ 1 | \$ 2 |
| Welland | \$ 3 | \$ 3 |
| St. Thomas | \$ 4 | \$ 5 |
| Oshawa | \$ 7 | \$ 5 |
| Barrie | \$ 9 | \$ 6 |
| Brantford | \$ 7 | \$ 7 |
| St. Catharines | \$ 7 | \$ 7 |
| Brockville | \$ 7 | \$ 7 |
| Collingwood | \$ 13 | \$ 7 |
| Tillsonburg | \$ 9 | \$ 9 |
| Stratford | \$ 12 | \$ 10 |
| Kincardine | \$ 20 | \$ 10 |
| Owen Sound | \$ 13 | \$ 14 |
| Greater Sudbury | \$ 16 | \$ 15 |
| Peterborough | \$ 17 | \$ 16 |
| Georgian Bluffs | \$ 33 | \$ 19 |
| Elliot Lake | \$ 12 | \$ 23 |
| Greenstone | \$ 339 | \$ 252 |
| Average | \$ 17 | \$ 13 |
| Median | \$ 6 | \$ 5 |
| Region Waterloo | \$ 5 | \$ 4 |
| District Muskoka | \$ 33 | \$ 8 |
| Region Average | \$ 19 | \$ 6 |
| Region Median | \$ 19 | \$ 6 |

Storm Sewer - Urban

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|--------------------------|---------------------------------------|---------------------------------------|----------------------------------------------|----------------------------------------------|
| Kitchener | \$ (36) | \$ (22) | \$ (30) | \$ (18) |
| Mississauga | \$ (37) | \$ (22) | \$ (18) | \$ (11) |
| Middlesex Centre | \$ (37) | \$ (19) | \$ (17) | \$ (8) |
| Guelph | \$ (29) | \$ (10) | \$ (20) | \$ (7) |
| Waterloo | \$ (22) | \$ (3) | \$ (13) | \$ (2) |
| Strathroy-Caradoc | | \$ 1 | | \$ 1 |
| Toronto | \$ 2 | \$ 3 | \$ 1 | \$ 1 |
| South Bruce Peninsula | \$ 3 | \$ 3 | \$ 1 | \$ 2 |
| Lincoln | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Wellesley | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Prince Edward County | \$ 2 | \$ 3 | \$ 1 | \$ 2 |
| Grey Highlands | \$ 3 | \$ 4 | \$ 1 | \$ 2 |
| Newmarket | \$ (7) | \$ 4 | \$ (3) | \$ 2 |
| Owen Sound | \$ (16) | \$ 2 | \$ (17) | \$ 3 |
| Markham | \$ 7 | \$ 7 | \$ 3 | \$ 3 |
| Gravenhurst | \$ 5 | \$ 9 | \$ 2 | \$ 3 |
| Haldimand | \$ 3 | \$ 6 | \$ 2 | \$ 4 |
| Lambton Shores | \$ 3 | \$ 11 | \$ 1 | \$ 4 |
| Centre Wellington | \$ 6 | \$ 7 | \$ 3 | \$ 4 |
| Georgina | \$ 1 | \$ 10 | \$ 1 | \$ 6 |
| Bracebridge | \$ 4 | \$ 12 | \$ 2 | \$ 6 |
| Meaford | \$ 7 | \$ 11 | \$ 4 | \$ 6 |
| Pelham | \$ 0 | \$ 10 | \$ 0 | \$ 7 |
| Brant County | \$ 4 | \$ 11 | \$ 2 | \$ 7 |
| Greater Sudbury | \$ 6 | \$ 7 | \$ 6 | \$ 7 |
| Whitchurch - Stouffville | \$ 7 | \$ 21 | \$ 3 | \$ 9 |
| Greenstone | \$ 1 | \$ 12 | \$ 1 | \$ 9 |
| Vaughan | \$ (1) | \$ 29 | \$ (0) | \$ 10 |
| West Lincoln | \$ 1 | \$ 14 | \$ 1 | \$ 10 |
| Minto | | \$ 12 | | \$ 10 |
| Halton Hills | \$ 0 | \$ 21 | \$ 0 | \$ 10 |
| Quinte West | \$ 3 | \$ 11 | \$ 3 | \$ 10 |

Storm Sewer - Urban (cont'd)

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|---------------------|------------------------------------------------|------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| Oshawa | \$ 1 | \$ 13 | \$ 1 | \$ 10 |
| Thorold | \$ 2 | \$ 13 | \$ 1 | \$ 11 |
| East Gwillimbury | \$ 2 | \$ 33 | \$ 1 | \$ 11 |
| Tillsonburg | \$ 12 | \$ 12 | \$ 11 | \$ 11 |
| Milton | \$ 5 | \$ 23 | \$ 2 | \$ 12 |
| Clarington | \$ 4 | \$ 17 | \$ 3 | \$ 12 |
| Kincardine | \$ 5 | \$ 26 | \$ 3 | \$ 13 |
| Kingsville | \$ 2 | \$ 17 | \$ 2 | \$ 13 |
| Pickering | \$ 6 | \$ 28 | \$ 3 | \$ 15 |
| Oakville | \$ 24 | \$ 44 | \$ 8 | \$ 15 |
| St. Marys | \$ 6 | \$ 17 | \$ 5 | \$ 15 |
| Welland | \$ 5 | \$ 13 | \$ 6 | \$ 15 |
| Norfolk | \$ 13 | \$ 23 | \$ 9 | \$ 16 |
| Burlington | \$ 17 | \$ 35 | \$ 8 | \$ 16 |
| Woolwich | \$ 6 | \$ 28 | \$ 4 | \$ 16 |
| Cornwall | \$ 6 | \$ 13 | \$ 8 | \$ 16 |
| St. Catharines | \$ 8 | \$ 17 | \$ 8 | \$ 16 |
| Whitby | \$ 14 | \$ 26 | \$ 9 | \$ 16 |
| Niagara-on-the-Lake | \$ 11 | \$ 46 | \$ 4 | \$ 17 |
| North Perth | \$ 3 | \$ 35 | \$ 2 | \$ 17 |
| New Tecumseth | \$ 7 | \$ 31 | \$ 4 | \$ 17 |
| London | \$ (18) | \$ 19 | \$ (16) | \$ 17 |
| Kingston | \$ 6 | \$ 27 | \$ 4 | \$ 19 |
| Sarnia | \$ 1 | \$ 20 | \$ 1 | \$ 19 |
| Orillia | \$ 9 | \$ 25 | \$ 8 | \$ 20 |
| Hawkesbury | \$ 3 | \$ 16 | \$ 3 | \$ 20 |
| Brampton | \$ 16 | \$ 31 | \$ 11 | \$ 21 |
| Cambridge | \$ 9 | \$ 27 | \$ 7 | \$ 21 |
| Elliot Lake | \$ 9 | \$ 11 | \$ 18 | \$ 21 |
| Fort Erie | \$ 9 | \$ 26 | \$ 8 | \$ 22 |
| Espanola | | \$ 18 | | \$ 23 |
| Brockville | \$ 16 | \$ 24 | \$ 16 | \$ 24 |

Storm Sewer - Urban (cont'd)

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------|---------------------------------------|---------------------------------------|----------------------------------------------|----------------------------------------------|
| Innisfil | \$ 32 | \$ 47 | \$ 16 | \$ 24 |
| Lakeshore | \$ 21 | \$ 34 | \$ 16 | \$ 25 |
| Barrie | \$ 17 | \$ 35 | \$ 13 | \$ 26 |
| Saugeen Shores | \$ 2 | \$ 47 | \$ 1 | \$ 26 |
| Peterborough | \$ 16 | \$ 30 | \$ 14 | \$ 27 |
| Hamilton | \$ 23 | \$ 36 | \$ 17 | \$ 27 |
| Chatham-Kent | \$ 17 | \$ 36 | \$ 13 | \$ 28 |
| Ottawa | \$ 27 | \$ 48 | \$ 16 | \$ 29 |
| Kenora | \$ 9 | \$ 36 | \$ 8 | \$ 31 |
| Belleville | \$ 6 | \$ 35 | \$ 5 | \$ 33 |
| Stratford | \$ 16 | \$ 43 | \$ 13 | \$ 35 |
| Ingersoll | \$ 10 | \$ 34 | \$ 11 | \$ 36 |
| North Bay | \$ 18 | \$ 39 | \$ 17 | \$ 37 |
| Huntsville | \$ 48 | \$ 72 | \$ 26 | \$ 38 |
| St. Thomas | \$ 4 | \$ 32 | \$ 5 | \$ 38 |
| Timmins | \$ 20 | \$ 32 | \$ 24 | \$ 39 |
| Brantford | \$ 18 | \$ 44 | \$ 16 | \$ 41 |
| Sault Ste. Marie | \$ 22 | \$ 42 | \$ 24 | \$ 45 |
| Parry Sound | \$ 35 | \$ 52 | \$ 33 | \$ 48 |
| Thunder Bay | \$ 27 | \$ 62 | \$ 28 | \$ 64 |
| Windsor | \$ 55 | \$ 85 | \$ 75 | \$ 114 |
| Average | \$ 7 | \$ 22 | \$ 6 | \$ 17 |
| Median | \$ 6 | \$ 20 | \$ 4 | \$ 15 |
| Region Peel | \$ (0) | \$ (0) | \$ (0) | \$ (0) |
| Region Waterloo | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Region Niagara | | \$ 1 | | \$ 1 |
| Region Halton | \$ 0 | \$ 4 | \$ 0 | \$ 2 |
| Region Durham | \$ 2 | \$ 4 | \$ 1 | \$ 3 |
| Region Average | \$ 1 | \$ 2 | \$ 0 | \$ 1 |
| Region Median | \$ 0 | \$ 1 | \$ 0 | \$ 1 |
| Bruce County | \$ 1 | \$ 1 | \$ 0 | \$ 0 |
| County Average | \$ 1 | \$ 1 | \$ 0 | \$ 0 |
| County Median | \$ 1 | \$ 1 | \$ 0 | \$ 0 |

Storm Sewer - Rural

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------|---------------------------------------|---------------------------------------|----------------------------------------------|----------------------------------------------|
| Southgate | \$ 1 | \$ 1 | \$ 0 | \$ 0 |
| Bracebridge | \$ 0 | \$ 1 | \$ 0 | \$ 0 |
| Saugeen Shores | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Brant County | | \$ 2 | | \$ 1 |
| Halton Hills | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| Milton | \$ 2 | \$ 2 | \$ 1 | \$ 1 |
| Cornwall | \$ 1 | \$ 1 | \$ 2 | \$ 2 |
| Thorold | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Prince Edward County | \$ 4 | \$ 4 | \$ 2 | \$ 2 |
| East Gwillimbury | \$ 0 | \$ 6 | \$ 0 | \$ 2 |
| Greater Sudbury | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Thunder Bay | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Oshawa | \$ 1 | \$ 3 | \$ 1 | \$ 2 |
| Ottawa | \$ 5 | \$ 5 | \$ 3 | \$ 3 |
| West Lincoln | \$ 4 | \$ 4 | \$ 3 | \$ 3 |
| Strathroy-Caradoc | \$ 4 | \$ 4 | \$ 3 | \$ 3 |
| Brockville | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| Puslinch | \$ 0 | \$ 10 | \$ 0 | \$ 3 |
| Caledon | \$ 9 | \$ 11 | \$ 4 | \$ 5 |
| Clarington | \$ 7 | \$ 7 | \$ 5 | \$ 5 |
| Pickering | \$ 10 | \$ 10 | \$ 5 | \$ 5 |
| Brampton | \$ 1 | \$ 9 | \$ 1 | \$ 6 |
| Hamilton | \$ 9 | \$ 9 | \$ 6 | \$ 7 |
| Haldimand | \$ 12 | \$ 12 | \$ 8 | \$ 8 |
| Kingsville | \$ 11 | \$ 11 | \$ 9 | \$ 9 |
| Meaford | \$ 21 | \$ 21 | \$ 12 | \$ 12 |
| Fort Erie | \$ 18 | \$ 18 | \$ 15 | \$ 15 |
| Espanola | \$ 17 | \$ 17 | \$ 21 | \$ 21 |
| Chatham-Kent | \$ 29 | \$ 29 | \$ 23 | \$ 23 |
| Average | \$ 6 | \$ 7 | \$ 5 | \$ 5 |
| Median | \$ 4 | \$ 4 | \$ 2 | \$ 3 |
| Region Halton | \$ 0 | \$ 1 | \$ 0 | \$ 0 |
| Region Waterloo | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| District Muskoka | \$ 23 | \$ 23 | \$ 6 | \$ 6 |
| Region Average | \$ 8 | \$ 8 | \$ 2 | \$ 2 |
| Region Median | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Dufferin County | | \$ 0 | | \$ 0 |
| Bruce County | \$ 2 | | \$ 1 | \$ 1 |
| County Average | \$ 2 | \$ 0 | \$ 1 | \$ 1 |
| County Median | \$ 2 | \$ 0 | \$ 1 | \$ 1 |

Waste Management

Waste Management Services includes 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 waste collection 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

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



Waste Collection

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

| Municipality | Revenues as a | | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|--------------------------|------------------------------------|----|---------------------------------------|----------------------------------------------|
| | % of Expenditures Excl Amort | | | |
| Stratford | 494% | \$ | (63) | \$ (51) |
| Cornwall | 219% | \$ | (22) | \$ (28) |
| Hawkesbury | 117% | \$ | (16) | \$ (20) |
| Toronto | 378% | \$ | (44) | \$ (18) |
| North Perth | 258% | \$ | (20) | \$ (10) |
| Ottawa | 193% | \$ | (15) | \$ (9) |
| Middlesex Centre | 188% | \$ | (18) | \$ (8) |
| Kincardine | 167% | \$ | (15) | \$ (7) |
| Sault Ste. Marie | 115% | \$ | (5) | \$ (5) |
| St. Marys | 118% | \$ | (5) | \$ (5) |
| Quinte West | 120% | \$ | (4) | \$ (4) |
| Lambton Shores | 125% | \$ | (9) | \$ (3) |
| Kenora | 111% | \$ | (2) | \$ (2) |
| Saugeen Shores | 107% | \$ | (2) | \$ (1) |
| Milton | 88% | \$ | 0 | \$ 0 |
| Meaford | 98% | \$ | 0 | \$ 0 |
| Markham | | \$ | 5 | \$ 2 |
| Ingersoll | | \$ | 2 | \$ 2 |
| Kitchener | 0% | \$ | 2 | \$ 2 |
| Owen Sound | 91% | \$ | 2 | \$ 2 |
| South Bruce Peninsula | 51% | \$ | 5 | \$ 2 |
| Brock | | \$ | 5 | \$ 3 |
| King | | \$ | 10 | \$ 3 |
| Vaughan | 4% | \$ | 10 | \$ 3 |
| East Gwillimbury | | \$ | 11 | \$ 4 |
| Whitchurch - Stouffville | 3% | \$ | 9 | \$ 4 |
| West Grey | | \$ | 10 | \$ 6 |
| Orillia | | \$ | 8 | \$ 6 |
| Strathroy-Caradoc | 87% | \$ | 9 | \$ 7 |
| Georgina | 20% | \$ | 12 | \$ 7 |

Waste Collection (cont'd)

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

| Municipality | Revenues as a % of Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|----------------------|-------------------------------|---------------------------------|----------------------------------------|
| Newmarket | 8% | \$ 16 | \$ 8 |
| Belleville | 73% | \$ 10 | \$ 9 |
| Tillsonburg | 60% | \$ 11 | \$ 11 |
| Southgate | | \$ 19 | \$ 11 |
| Georgian Bluffs | | \$ 21 | \$ 12 |
| Whitby | 3% | \$ 20 | \$ 13 |
| Greenstone | 49% | \$ 17 | \$ 13 |
| Peterborough | 2% | \$ 16 | \$ 14 |
| Barrie | 9% | \$ 21 | \$ 15 |
| Sarnia | 2% | \$ 16 | \$ 16 |
| Haldimand | | \$ 23 | \$ 16 |
| Prince Edward County | | \$ 29 | \$ 16 |
| Brant County | 1% | \$ 28 | \$ 16 |
| Brantford | | \$ 19 | \$ 17 |
| Kingston | 1% | \$ 25 | \$ 18 |
| Grey Highlands | 6% | \$ 39 | \$ 18 |
| Chatham-Kent | 0% | \$ 23 | \$ 18 |
| London | 7% | \$ 22 | \$ 20 |
| Kingsville | | \$ 26 | \$ 20 |
| North Bay | 0% | \$ 22 | \$ 20 |
| Hamilton | 0% | \$ 28 | \$ 21 |
| Central Elgin | 2% | \$ 37 | \$ 23 |
| Lakeshore | | \$ 35 | \$ 26 |
| St. Thomas | 3% | \$ 22 | \$ 26 |
| Parry Sound | | \$ 30 | \$ 28 |
| Windsor | 1% | \$ 21 | \$ 28 |
| Oshawa | 1% | \$ 36 | \$ 29 |
| Guelph | 0% | \$ 44 | \$ 30 |
| Greater Sudbury | 14% | \$ 34 | \$ 31 |
| Thunder Bay | 3% | \$ 32 | \$ 33 |
| Norfolk | | \$ 51 | \$ 34 |
| Brockville | 11% | \$ 35 | \$ 35 |
| Timmins | | \$ 37 | \$ 44 |
| Espanola | | \$ 36 | \$ 46 |
| Elliot Lake | | \$ 25 | \$ 49 |
| Average | 74% | \$ 12 | \$ 10 |
| Median | 17% | \$ 16 | \$ 11 |

Waste Collection (cont'd)

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

| Municipality | Revenues as a % of Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|-----------------------|--------------------------------------------|---------------------------------|----------------------------------------|
| Region Niagara | 126% | \$ (4) | \$ (3) |
| Region Durham | | \$ 11 | \$ 7 |
| Region Peel | 2% | \$ 14 | \$ 7 |
| Region Halton | 4% | \$ 21 | \$ 9 |
| District Muskoka | | \$ 42 | \$ 10 |
| Region Waterloo | | \$ 20 | \$ 14 |
| Region Average | 44% | \$ 17 | \$ 8 |
| Region Median | 4% | \$ 17 | \$ 8 |
| Simcoe County | 83% | \$ 2 | \$ 1 |
| Wellington County | 13% | \$ 17 | \$ 9 |
| Dufferin County | | \$ 19 | \$ 12 |
| County Average | 48% | \$ 13 | \$ 7 |
| County Median | 48% | \$ 17 | \$ 9 |

Waste Disposal

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

| Municipality | Revenues as a | | Net Costs per | |
|-----------------------|-----------------|---------------------------------|--------------------------|--|
| | % of Excl Amort | Net Costs per Capita Excl Amort | \$100,000 CVA Excl Amort | |
| Greenstone | 227% | \$ (60) | \$ (45) | |
| Thunder Bay | 207% | \$ (21) | \$ (22) | |
| St. Marys | 159% | \$ (24) | \$ (22) | |
| Kenora | 120% | \$ (20) | \$ (17) | |
| Saugeen Shores | 161% | \$ (18) | \$ (10) | |
| West Grey | 156% | \$ (15) | \$ (9) | |
| North Bay | 117% | \$ (10) | \$ (9) | |
| Chatham-Kent | 137% | \$ (10) | \$ (8) | |
| Georgian Bluffs | 163% | \$ (10) | \$ (6) | |
| Strathroy-Caradoc | 589% | \$ (5) | \$ (4) | |
| South Bruce Peninsula | 107% | \$ (3) | \$ (1) | |
| Prince Edward County | 101% | \$ (0) | \$ (0) | |
| Brantford | 99% | \$ 0 | \$ 0 | |
| Ottawa | 68% | \$ 3 | \$ 2 | |
| King | | \$ 5 | \$ 2 | |
| Belleville | 37% | \$ 3 | \$ 3 | |
| Owen Sound | | \$ 2 | \$ 3 | |
| Grey Highlands | 76% | \$ 8 | \$ 4 | |
| London | 72% | \$ 5 | \$ 5 | |
| Peterborough | 78% | \$ 5 | \$ 5 | |
| Greater Sudbury | 85% | \$ 5 | \$ 5 | |
| Brockville | | \$ 6 | \$ 6 | |
| Kingston | 29% | \$ 9 | \$ 6 | |
| Middlesex Centre | | \$ 14 | \$ 6 | |
| North Perth | 63% | \$ 17 | \$ 8 | |
| Barrie | 26% | \$ 11 | \$ 8 | |
| Toronto | 12% | \$ 19 | \$ 8 | |
| Guelph | 56% | \$ 12 | \$ 8 | |
| Meaford | | \$ 18 | \$ 10 | |
| Central Elgin | | \$ 18 | \$ 11 | |

Waste Disposal (cont'd)

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

| Municipality | Revenues as a % of Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|-----------------------|-------------------------------|---------------------------------|----------------------------------------|
| Stratford | 32% | \$ 20 | \$ 17 |
| Brant County | 24% | \$ 31 | \$ 18 |
| Thorold | | \$ 22 | \$ 19 |
| Quinte West | | \$ 20 | \$ 19 |
| Kincardine | 46% | \$ 39 | \$ 19 |
| Sault Ste. Marie | | \$ 18 | \$ 20 |
| Lakeshore | | \$ 32 | \$ 24 |
| Kingsville | | \$ 31 | \$ 25 |
| Windsor | 37% | \$ 20 | \$ 26 |
| St. Thomas | | \$ 25 | \$ 29 |
| Southgate | 20% | \$ 58 | \$ 33 |
| Norfolk | 0% | \$ 58 | \$ 39 |
| Haldimand | 38% | \$ 55 | \$ 39 |
| Cornwall | 5% | \$ 32 | \$ 40 |
| Parry Sound | 12% | \$ 53 | \$ 49 |
| Elliot Lake | | \$ 32 | \$ 63 |
| Orillia | 16% | \$ 82 | \$ 65 |
| Espanola | | \$ 55 | \$ 71 |
| Hamilton | 7% | \$ 100 | \$ 76 |
| Timmins | | \$ 121 | \$ 145 |
| Average | 91% | \$ 17 | \$ 16 |
| Median | 68% | \$ 13 | \$ 8 |
| Region Niagara | -183% | \$ (45) | \$ (36) |
| Region Halton | 0% | \$ 6 | \$ 3 |
| Region York | | \$ 17 | \$ 6 |
| Region Peel | 1% | \$ 19 | \$ 10 |
| District Muskoka | 42% | \$ 50 | \$ 12 |
| Region Waterloo | 37% | \$ 25 | \$ 18 |
| Region Durham | 24% | \$ 28 | \$ 18 |
| Region Average | -13% | \$ 14 | \$ 5 |
| Region Median | 13% | \$ 19 | \$ 10 |
| Bruce County | | \$ 0 | \$ 0 |
| Wellington County | 93% | \$ 1 | \$ 1 |
| Dufferin County | | \$ 7 | \$ 4 |
| Simcoe County | 26% | \$ 43 | \$ 23 |
| County Average | 60% | \$ 13 | \$ 7 |
| County Average | 60% | \$ 4 | \$ 3 |

Waste Diversion

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

| Municipality | Revenues as a % of Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|--------------------------|--------------------------------------------|---------------------------------|----------------------------------------|
| Timmins | 269% | \$ (34) | \$ (41) |
| Southgate | 119% | \$ (2) | \$ (1) |
| Clarington | 85% | \$ 0 | \$ 0 |
| Grey Highlands | 68% | \$ 11 | \$ 5 |
| Owen Sound | 82% | \$ 5 | \$ 5 |
| North Perth | | \$ 12 | \$ 6 |
| Vaughan | 17% | \$ 20 | \$ 7 |
| Markham | 17% | \$ 19 | \$ 7 |
| King | | \$ 26 | \$ 8 |
| Georgian Bluffs | 40% | \$ 14 | \$ 8 |
| Whitchurch - Stouffville | 15% | \$ 19 | \$ 8 |
| Chatham-Kent | 38% | \$ 11 | \$ 8 |
| Kincardine | 52% | \$ 18 | \$ 9 |
| Ingersoll | 19% | \$ 8 | \$ 9 |
| West Grey | | \$ 15 | \$ 9 |
| East Gwillimbury | 13% | \$ 27 | \$ 9 |
| Newmarket | 16% | \$ 21 | \$ 10 |
| Saugeen Shores | 65% | \$ 19 | \$ 10 |
| Brant County | 35% | \$ 18 | \$ 10 |
| Haldimand | 60% | \$ 15 | \$ 10 |
| Middlesex Centre | 3% | \$ 25 | \$ 11 |
| Central Elgin | 50% | \$ 18 | \$ 11 |
| Brockville | 36% | \$ 13 | \$ 13 |
| Thunder Bay | 34% | \$ 13 | \$ 14 |
| Georgina | 12% | \$ 25 | \$ 15 |
| Prince Edward County | 64% | \$ 28 | \$ 16 |
| Barrie | 36% | \$ 23 | \$ 16 |
| Ottawa | 34% | \$ 29 | \$ 17 |
| Lambton Shores | 0% | \$ 46 | \$ 17 |
| Norfolk | 33% | \$ 26 | \$ 18 |
| Meaford | 30% | \$ 32 | \$ 18 |
| Espanola | 48% | \$ 14 | \$ 18 |
| Kingston | 45% | \$ 27 | \$ 19 |
| Stratford | | \$ 25 | \$ 20 |
| Quinte West | 0% | \$ 23 | \$ 22 |
| London | 32% | \$ 24 | \$ 22 |
| Peterborough | 50% | \$ 25 | \$ 23 |
| Hamilton | 37% | \$ 31 | \$ 24 |

Waste Diversion (cont'd)

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

| Municipality | Revenues as a % of Expenditures Excl | | Net Costs per Capita Excl | | Net Costs per \$100,000 CVA Excl | |
|-----------------------|--------------------------------------|-----------|---------------------------|-----------|----------------------------------|--|
| | Amort | | Amort | | Amort | |
| North Bay | 2% | \$ | 25 | \$ | 24 | |
| St. Marys | 5% | \$ | 26 | \$ | 24 | |
| Kenora | 22% | \$ | 28 | \$ | 24 | |
| Brantford | 23% | \$ | 27 | \$ | 25 | |
| St. Thomas | 38% | \$ | 22 | \$ | 26 | |
| South Bruce Peninsula | 36% | \$ | 62 | \$ | 28 | |
| Toronto | 1% | \$ | 70 | \$ | 29 | |
| Belleville | 39% | \$ | 31 | \$ | 29 | |
| Windsor | 21% | \$ | 22 | \$ | 30 | |
| Orillia | 1% | \$ | 37 | \$ | 30 | |
| Sarnia | 4% | \$ | 32 | \$ | 32 | |
| Sault Ste. Marie | | \$ | 30 | \$ | 32 | |
| Parry Sound | 20% | \$ | 35 | \$ | 33 | |
| Hawkesbury | | \$ | 27 | \$ | 33 | |
| Cornwall | 45% | \$ | 27 | \$ | 34 | |
| Guelph | 41% | \$ | 57 | \$ | 39 | |
| Elliot Lake | | \$ | 22 | \$ | 42 | |
| Greater Sudbury | 5% | \$ | 57 | \$ | 53 | |
| Average | 38% | \$ | 24 | \$ | 17 | |
| Median | 34% | \$ | 25 | \$ | 17 | |
| Region Niagara | 88% | \$ | 7 | \$ | 6 | |
| Region York | 30% | \$ | 21 | \$ | 8 | |
| Region Halton | 30% | \$ | 29 | \$ | 12 | |
| District Muskoka | 29% | \$ | 55 | \$ | 13 | |
| Region Waterloo | 35% | \$ | 25 | \$ | 18 | |
| Region Durham | 34% | \$ | 32 | \$ | 21 | |
| Region Peel | 23% | \$ | 47 | \$ | 25 | |
| Region Average | 38% | \$ | 31 | \$ | 15 | |
| Region Median | 30% | \$ | 29 | \$ | 13 | |
| Bruce County | 35% | \$ | 2 | \$ | 1 | |
| Wellington County | 56% | \$ | 25 | \$ | 13 | |
| Simcoe County | 24% | \$ | 39 | \$ | 22 | |
| Dufferin County | 2% | \$ | 58 | \$ | 36 | |
| County Average | 29% | \$ | 31 | \$ | 18 | |
| County Median | 30% | \$ | 32 | \$ | 17 | |

Public Health Services

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

| Municipality | Net Costs per | | Net Costs per | |
|----------------------|---------------|-------|--------------------|-------|
| | Capita Excl | Amort | \$100,000 CVA Excl | Amort |
| Welland | \$ | 1 | \$ | 1 |
| Innisfil | \$ | 2 | \$ | 1 |
| Sarnia | \$ | 1 | \$ | 1 |
| Brock | \$ | 2 | \$ | 1 |
| Central Elgin | \$ | 4 | \$ | 3 |
| Mapleton | \$ | 6 | \$ | 3 |
| Southgate | \$ | 6 | \$ | 3 |
| Barrie | \$ | 12 | \$ | 8 |
| Orillia | \$ | 12 | \$ | 10 |
| Saugeen Shores | \$ | 22 | \$ | 12 |
| Haldimand | \$ | 17 | \$ | 12 |
| Brant County | \$ | 22 | \$ | 13 |
| London | \$ | 14 | \$ | 13 |
| Prince Edward County | \$ | 24 | \$ | 13 |
| St. Marys | \$ | 14 | \$ | 13 |
| Kincardine | \$ | 28 | \$ | 13 |
| Guelph | \$ | 20 | \$ | 13 |
| Toronto | \$ | 33 | \$ | 14 |
| Windsor | \$ | 10 | \$ | 14 |
| Chatham-Kent | \$ | 18 | \$ | 14 |
| Ottawa | \$ | 24 | \$ | 14 |
| Greenstone | \$ | 20 | \$ | 15 |
| Peterborough | \$ | 17 | \$ | 15 |
| Norfolk | \$ | 24 | \$ | 16 |
| Hamilton | \$ | 22 | \$ | 17 |
| Brockville | \$ | 18 | \$ | 17 |
| St. Thomas | \$ | 15 | \$ | 18 |
| Cornwall | \$ | 15 | \$ | 19 |
| Kingston | \$ | 27 | \$ | 19 |
| Stratford | \$ | 25 | \$ | 20 |

| Municipality | Net Costs per | | Net Costs per | |
|-----------------------|---------------|-----------|--------------------|-----------|
| | Capita Excl | Amort | \$100,000 CVA Excl | Amort |
| Thunder Bay | \$ | 20 | \$ | 21 |
| Brantford | \$ | 23 | \$ | 21 |
| Quinte West | \$ | 23 | \$ | 22 |
| Parry Sound | \$ | 27 | \$ | 25 |
| North Bay | \$ | 31 | \$ | 29 |
| Belleville | \$ | 33 | \$ | 31 |
| Greater Sudbury | \$ | 36 | \$ | 34 |
| Sault Ste. Marie | \$ | 33 | \$ | 36 |
| Kenora | \$ | 44 | \$ | 38 |
| Timmins | \$ | 32 | \$ | 38 |
| Espanola | \$ | 38 | \$ | 49 |
| Elliot Lake | \$ | 33 | \$ | 65 |
| Average | \$ | 20 | \$ | 18 |
| Median | \$ | 21 | \$ | 14 |
| District Muskoka | \$ | 22 | \$ | 5 |
| Region York | \$ | 22 | \$ | 8 |
| Region Peel | \$ | 18 | \$ | 10 |
| Region Halton | \$ | 23 | \$ | 10 |
| Region Waterloo | \$ | 15 | \$ | 11 |
| Region Niagara | \$ | 18 | \$ | 14 |
| Region Durham | \$ | 23 | \$ | 15 |
| Region Average | \$ | 20 | \$ | 11 |
| Region Median | \$ | 22 | \$ | 10 |
| Dufferin County | \$ | (57) | \$ | (35) |
| Elgin County | \$ | 12 | \$ | 7 |
| Grey County | \$ | 16 | \$ | 9 |
| Bruce County | \$ | 18 | \$ | 10 |
| Wellington County | \$ | 25 | \$ | 13 |
| County Average | \$ | 3 | \$ | 1 |
| County Median | \$ | 16 | \$ | 9 |

Hospitals

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|-----------------------|---------------------------------------|----------------------------------------------|
| Timmins | \$ 1 | \$ 2 |
| Meaford | \$ 4 | \$ 3 |
| Milton | \$ 6 | \$ 3 |
| Greater Sudbury | \$ 4 | \$ 4 |
| Stratford | \$ 6 | \$ 5 |
| Oakville | \$ 14 | \$ 5 |
| Espanola | \$ 4 | \$ 5 |
| Niagara-on-the-Lake | \$ 15 | \$ 5 |
| St. Marys | \$ 6 | \$ 6 |
| Haldimand | \$ 9 | \$ 7 |
| Kingston | \$ 10 | \$ 7 |
| St. Thomas | \$ 10 | \$ 12 |
| Thorold | \$ 16 | \$ 13 |
| St. Catharines | \$ 16 | \$ 15 |
| Average | \$ 9 | \$ 7 |
| Median | \$ 8 | \$ 5 |
| Region York | \$ 2 | \$ 1 |
| District Muskoka | \$ 6 | \$ 2 |
| Region Average | \$ 4 | \$ 1 |
| Region Median | \$ 4 | \$ 1 |
| Elgin County | \$ 7 | \$ 4 |
| Simcoe County | \$ 25 | \$ 14 |
| County Average | \$ 16 | \$ 9 |
| County Median | \$ 16 | \$ 9 |

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
- Local demographics
- Level of certification
- Specialized services

| Municipality | Net Costs per | | |
|----------------------|---------------------------------|-------------------------|----------------------------------------|
| | Net Costs per Capita Excl Amort | Capita Including Amort. | Net Costs per \$100,000 CVA Excl Amort |
| Parry Sound | \$ (1) | \$ 56 | \$ (1) |
| Sault Ste. Marie | \$ 4 | \$ 4 | \$ 5 |
| Toronto | \$ 35 | \$ 39 | \$ 15 |
| Ottawa | \$ 42 | \$ 46 | \$ 25 |
| Hamilton | \$ 41 | \$ 45 | \$ 31 |
| Orillia | \$ 40 | \$ 40 | \$ 32 |
| London | \$ 36 | \$ 36 | \$ 33 |
| Guelph | \$ 48 | \$ 54 | \$ 33 |
| Barrie | \$ 48 | \$ 48 | \$ 35 |
| Prince Edward County | \$ 64 | \$ 69 | \$ 36 |
| Kingston | \$ 55 | \$ 55 | \$ 38 |
| Brant County | \$ 70 | \$ 79 | \$ 40 |
| Chatham-Kent | \$ 54 | \$ 60 | \$ 42 |
| Brantford | \$ 51 | \$ 51 | \$ 47 |
| Peterborough | \$ 55 | \$ 55 | \$ 50 |
| Norfolk | \$ 78 | \$ 83 | \$ 52 |
| Haldimand | \$ 75 | \$ 81 | \$ 53 |
| North Bay | \$ 58 | \$ 58 | \$ 54 |
| Quinte West | \$ 61 | \$ 61 | \$ 59 |
| Greater Sudbury | \$ 63 | \$ 71 | \$ 59 |
| Brockville | \$ 63 | \$ 63 | \$ 62 |
| Belleville | \$ 67 | \$ 67 | \$ 64 |
| St. Marys | \$ 71 | \$ 71 | \$ 65 |
| St. Thomas | \$ 56 | \$ 56 | \$ 67 |
| Stratford | \$ 84 | \$ 84 | \$ 69 |
| Greenstone | \$ 93 | \$ 93 | \$ 69 |
| Windsor | \$ 53 | \$ 53 | \$ 71 |

| Municipality | Net Costs per | | |
|-----------------------|---------------------------------|-------------------------|----------------------------------------|
| | Net Costs per Capita Excl Amort | Capita Including Amort. | Net Costs per \$100,000 CVA Excl Amort |
| Thunder Bay | \$ 77 | \$ 91 | \$ 79 |
| Kenora | \$ 94 | \$ 94 | \$ 80 |
| Cornwall | \$ 66 | \$ 77 | \$ 83 |
| Timmins | \$ 86 | \$ 86 | \$ 103 |
| Elliot Lake | \$ 94 | \$ 94 | \$ 183 |
| Espanola | \$ 147 | \$ 147 | \$ 190 |
| Average | \$ 61 | \$ 66 | \$ 58 |
| Median | \$ 61 | \$ 61 | \$ 53 |
| Region Halton | \$ 27 | \$ 30 | \$ 11 |
| Region York | \$ 35 | \$ 38 | \$ 13 |
| Region Peel | \$ 32 | \$ 36 | \$ 17 |
| District Muskoka | \$ 76 | \$ 81 | \$ 18 |
| Region Waterloo | \$ 27 | \$ 29 | \$ 19 |
| Region Durham | \$ 35 | \$ 39 | \$ 23 |
| Region Niagara | \$ 48 | \$ 54 | \$ 39 |
| Region Average | \$ 40 | \$ 44 | \$ 20 |
| Region Median | \$ 35 | \$ 38 | \$ 18 |
| Wellington County | \$ 45 | \$ 45 | \$ 24 |
| Simcoe County | \$ 48 | \$ 53 | \$ 26 |
| Dufferin County | \$ 52 | \$ 57 | \$ 32 |
| Elgin County | \$ 55 | \$ 64 | \$ 33 |
| Bruce County | \$ 70 | \$ 76 | \$ 38 |
| Grey County | \$ 72 | \$ 78 | \$ 40 |
| County Average | \$ 57 | \$ 62 | \$ 32 |
| County Median | \$ 53 | \$ 60 | \$ 33 |

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

| Municipality | Revenue as % of | Net Costs per | Net Costs per |
|--------------------------|-------------------------|-------------------|--------------------------|
| | Expenditures Excl Amort | Capita Excl Amort | \$100,000 CVA Excl Amort |
| Kitchener | 225% | \$ (4) | \$ (3) |
| Grey Highlands | 146% | \$ (4) | \$ (2) |
| Georgian Bluffs | 124% | \$ (1) | \$ (1) |
| Centre Wellington | 118% | \$ (1) | \$ (1) |
| Springwater | 314% | \$ (1) | \$ (0) |
| Thunder Bay | 113% | \$ (0) | \$ (0) |
| Whitchurch - Stouffville | 111% | \$ (0) | \$ (0) |
| Georgina | 105% | \$ (0) | \$ (0) |
| Vaughan | 98% | \$ 0 | \$ 0 |
| Wellesley | 90% | \$ 0 | \$ 0 |
| Markham | 61% | \$ 0 | \$ 0 |
| Wilmot | 98% | \$ 0 | \$ 0 |
| Erin | | \$ 0 | \$ 0 |
| Whitby | 93% | \$ 0 | \$ 0 |
| Milton | | \$ 0 | \$ 0 |
| Halton Hills | 94% | \$ 0 | \$ 0 |
| Waterloo | 98% | \$ 0 | \$ 0 |
| King | | \$ 1 | \$ 0 |
| Mississauga | 36% | \$ 1 | \$ 0 |
| Greenstone | 92% | \$ 0 | \$ 0 |
| Middlesex Centre | | \$ 1 | \$ 0 |
| Oakville | 84% | \$ 1 | \$ 0 |
| Orangeville | 82% | \$ 1 | \$ 0 |
| Wellington North | 83% | \$ 1 | \$ 0 |
| Bracebridge | 81% | \$ 1 | \$ 0 |
| Lambton Shores | 66% | \$ 2 | \$ 1 |
| Brampton | 15% | \$ 1 | \$ 1 |
| Welland | 70% | \$ 1 | \$ 1 |
| West Grey | 77% | \$ 1 | \$ 1 |
| Woolwich | 66% | \$ 1 | \$ 1 |
| Brock | 7% | \$ 1 | \$ 1 |
| Burlington | 15% | \$ 2 | \$ 1 |
| Meaford | 81% | \$ 2 | \$ 1 |
| Central Elgin | | \$ 2 | \$ 1 |
| Mapleton | 30% | \$ 3 | \$ 1 |
| Oshawa | 50% | \$ 2 | \$ 1 |
| Kingsville | 65% | \$ 2 | \$ 1 |
| Clarington | 53% | \$ 2 | \$ 1 |
| Quinte West | | \$ 2 | \$ 2 |
| St. Thomas | | \$ 2 | \$ 2 |

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

| Municipality | Revenue as % of | Net Costs per | Net Costs per |
|-----------------------|----------------------------|----------------------|-----------------------------|
| | Expenditures Excl Amort | Capita Excl Amort | \$100,000 CVA Excl Amort |
| Southgate | 30% | \$ 3 | \$ 2 |
| Greater Sudbury | 80% | \$ 2 | \$ 2 |
| Niagara-on-the-Lake | 66% | \$ 6 | \$ 2 |
| South Bruce Peninsula | 40% | \$ 5 | \$ 2 |
| Strathroy-Caradoc | 67% | \$ 3 | \$ 2 |
| Espanola | 75% | \$ 2 | \$ 2 |
| Sault Ste. Marie | 87% | \$ 2 | \$ 2 |
| Pelham | 38% | \$ 4 | \$ 3 |
| Prince Edward County | 18% | \$ 5 | \$ 3 |
| Saugeen Shores | 57% | \$ 5 | \$ 3 |
| West Lincoln | 12% | \$ 4 | \$ 3 |
| Hamilton | 45% | \$ 4 | \$ 3 |
| Haldimand | 30% | \$ 5 | \$ 3 |
| Huntsville | 49% | \$ 7 | \$ 4 |
| Gravenhurst | 31% | \$ 10 | \$ 4 |
| Lincoln | 53% | \$ 5 | \$ 4 |
| Norfolk | 23% | \$ 5 | \$ 4 |
| Cambridge | 58% | \$ 5 | \$ 4 |
| Kincardine | 50% | \$ 8 | \$ 4 |
| St. Catharines | 68% | \$ 4 | \$ 4 |
| Chatham-Kent | 57% | \$ 5 | \$ 4 |
| Brantford | 45% | \$ 5 | \$ 4 |
| Elliot Lake | 68% | \$ 2 | \$ 4 |
| Minto | 49% | \$ 6 | \$ 5 |
| North Perth | 33% | \$ 11 | \$ 5 |
| Ingersoll | 29% | \$ 6 | \$ 7 |
| Tillsonburg | 54% | \$ 7 | \$ 7 |
| Kenora | 48% | \$ 11 | \$ 9 |
| Timmins | 44% | \$ 9 | \$ 10 |
| Brant County | 22% | \$ 18 | \$ 11 |
| St. Marys | 48% | \$ 12 | \$ 11 |
| Stratford | | \$ 14 | \$ 11 |
| Fort Erie | 25% | \$ 13 | \$ 12 |
| Parry Sound | 34% | \$ 15 | \$ 14 |
| Brockville | 29% | \$ 15 | \$ 15 |
| Owen Sound | 35% | \$ 14 | \$ 15 |
| Thorold | 16% | \$ 38 | \$ 33 |
| Average | 66% | \$ 4 | \$ 3 |
| Median | 57% | \$ 2 | \$ 2 |

Emergency Measures

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|------------------|---------------------------------------|----------------------------------------------|
| Mapleton | \$ (19) | \$ (8) |
| Norfolk | \$ (2) | \$ (1) |
| Saugeen Shores | \$ (2) | \$ (1) |
| Middlesex Centre | \$ (0) | \$ (0) |
| King | \$ 1 | \$ 0 |
| Gravenhurst | \$ 1 | \$ 0 |
| Southgate | \$ 0 | \$ 0 |
| Brant County | \$ 0 | \$ 0 |
| Vaughan | \$ 1 | \$ 0 |
| Wellesley | \$ 1 | \$ 0 |
| Georgian Bluffs | \$ 1 | \$ 0 |
| Toronto | \$ 1 | \$ 0 |
| Clarington | \$ 1 | \$ 0 |
| Stratford | \$ 0 | \$ 0 |
| North Dumfries | \$ 1 | \$ 0 |
| Lakeshore | \$ 1 | \$ 0 |
| West Grey | \$ 1 | \$ 1 |
| Parry Sound | \$ 1 | \$ 1 |
| Haldimand | \$ 1 | \$ 1 |
| London | \$ 1 | \$ 1 |
| Pickering | \$ 2 | \$ 1 |
| Kenora | \$ 1 | \$ 1 |
| Huntsville | \$ 2 | \$ 1 |
| Meaford | \$ 2 | \$ 1 |
| Lincoln | \$ 2 | \$ 1 |
| Belleville | \$ 2 | \$ 2 |
| Sarnia | \$ 2 | \$ 2 |
| Fort Erie | \$ 3 | \$ 2 |
| Greater Sudbury | \$ 2 | \$ 2 |
| Peterborough | \$ 5 | \$ 4 |
| Ottawa | \$ 8 | \$ 5 |
| Espanola | \$ 5 | \$ 6 |
| Brantford | \$ 8 | \$ 7 |
| North Bay | \$ 15 | \$ 14 |
| Chatham-Kent | \$ 24 | \$ 18 |
| Average | \$ 2 | \$ 2 |
| Median | \$ 1 | \$ 1 |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|-----------------------|---------------------------------------|----------------------------------------------|
| Region Peel | \$ 0 | \$ 0 |
| Region Waterloo | \$ 1 | \$ 1 |
| District Muskoka | \$ 4 | \$ 1 |
| Region Niagara | \$ 4 | \$ 3 |
| Region Durham | \$ 6 | \$ 4 |
| Region Halton | \$ 12 | \$ 5 |
| Region Average | \$ 4 | \$ 2 |
| Region Median | \$ 4 | \$ 2 |
| Bruce County | \$ 1 | \$ 0 |
| Elgin County | \$ 1 | \$ 1 |
| Simcoe County | \$ 2 | \$ 1 |
| Grey County | \$ 2 | \$ 1 |
| Dufferin County | \$ 4 | \$ 2 |
| Wellington County | \$ 6 | \$ 3 |
| County Average | \$ 3 | \$ 1 |
| County Median | \$ 2 | \$ 1 |

General Assistance

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

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 | Net Costs per \$100,000 CVA |
|----------------------|----------------------|-----------------------------|
| Greenstone | \$ (96) | \$ (71) |
| Brant County | \$ 7 | \$ 4 |
| Centre Wellington | \$ 8 | \$ 5 |
| Norfolk | \$ 13 | \$ 9 |
| Haldimand | \$ 16 | \$ 11 |
| Guelph | \$ 17 | \$ 12 |
| Barrie | \$ 17 | \$ 12 |
| St. Marys | \$ 16 | \$ 15 |
| Kenora | \$ 19 | \$ 17 |
| Prince Edward County | \$ 31 | \$ 17 |
| Orillia | \$ 26 | \$ 20 |
| Kingston | \$ 41 | \$ 29 |
| Brockville | \$ 30 | \$ 30 |
| Greater Sudbury | \$ 33 | \$ 31 |
| Stratford | \$ 38 | \$ 31 |
| Parry Sound | \$ 35 | \$ 33 |
| Cornwall | \$ 27 | \$ 34 |
| Quinte West | \$ 36 | \$ 35 |
| Chatham-Kent | \$ 47 | \$ 37 |
| Timmins | \$ 32 | \$ 38 |
| Belleville | \$ 41 | \$ 38 |
| Brantford | \$ 42 | \$ 39 |
| Ottawa | \$ 66 | \$ 39 |
| Hamilton | \$ 53 | \$ 40 |
| North Bay | \$ 45 | \$ 42 |
| London | \$ 54 | \$ 49 |
| Peterborough | \$ 56 | \$ 51 |
| St. Thomas | \$ 47 | \$ 57 |

| Municipality | Net Costs per Capita | Net Costs per \$100,000 CVA |
|-----------------------|----------------------|-----------------------------|
| Elliot Lake | \$ 31 | \$ 60 |
| Windsor | \$ 65 | \$ 87 |
| Espanola | \$ 78 | \$ 101 |
| Toronto | \$ 267 | \$ 111 |
| Thunder Bay | \$ 148 | \$ 152 |
| Sault Ste. Marie | \$ 242 | \$ 264 |
| Average | \$ 48 | \$ 43 |
| Median | \$ 36 | \$ 34 |
| Region York | \$ 20 | \$ 7 |
| Region Halton | \$ 21 | \$ 9 |
| District Muskoka | \$ 36 | \$ 9 |
| Region Peel | \$ 33 | \$ 18 |
| Region Durham | \$ 27 | \$ 18 |
| Region Waterloo | \$ 30 | \$ 22 |
| Region Niagara | \$ 30 | \$ 24 |
| Region Average | \$ 28 | \$ 15 |
| Region Median | \$ 30 | \$ 18 |
| Wellington County | \$ 12 | \$ 6 |
| Elgin County | \$ 11 | \$ 6 |
| Bruce County | \$ 17 | \$ 9 |
| Simcoe County | \$ 19 | \$ 10 |
| Dufferin County | \$ 23 | \$ 14 |
| Grey County | \$ 26 | \$ 15 |
| County Average | \$ 18 | \$ 10 |
| County Median | \$ 18 | \$ 10 |

Assistance to the Aged

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.

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

| Municipality | Net Costs per | |
|-------------------|---------------|---------------|
| | Capita Excl | \$100,000 CVA |
| | Amort | Excl Amort |
| Guelph | \$ (1) | \$ (0) |
| Mapleton | \$ (0) | \$ (0) |
| Vaughan | \$ 0 | \$ 0 |
| Markham | \$ 0 | \$ 0 |
| Mississauga | \$ 0 | \$ 0 |
| Caledon | \$ 1 | \$ 0 |
| Huntsville | \$ 2 | \$ 1 |
| Lincoln | \$ 2 | \$ 2 |
| St. Catharines | \$ 2 | \$ 2 |
| Fort Erie | \$ 2 | \$ 2 |
| Espanola | \$ 2 | \$ 2 |
| Sarnia | \$ 2 | \$ 2 |
| Thorold | \$ 3 | \$ 2 |
| Georgina | \$ 5 | \$ 3 |
| Pickering | \$ 6 | \$ 3 |
| Brampton | \$ 5 | \$ 3 |
| Cambridge | \$ 4 | \$ 3 |
| Whitby | \$ 6 | \$ 3 |
| Waterloo | \$ 6 | \$ 4 |
| Halton Hills | \$ 10 | \$ 5 |
| Barrie | \$ 7 | \$ 5 |
| Centre Wellington | \$ 9 | \$ 5 |
| Elliot Lake | \$ 3 | \$ 6 |
| Kitchener | \$ 8 | \$ 6 |
| Peterborough | \$ 8 | \$ 8 |
| Oshawa | \$ 10 | \$ 8 |
| Welland | \$ 7 | \$ 8 |
| Sault Ste. Marie | \$ 9 | \$ 9 |
| Toronto | \$ 29 | \$ 12 |
| Stratford | \$ 17 | \$ 14 |
| Ottawa | \$ 25 | \$ 15 |
| London | \$ 17 | \$ 15 |
| Brant County | \$ 31 | \$ 18 |
| Parry Sound | \$ 21 | \$ 20 |
| Brantford | \$ 22 | \$ 21 |
| St. Marys | \$ 24 | \$ 22 |
| Hamilton | \$ 30 | \$ 23 |

| Municipality | Net Costs per | |
|-----------------------|---------------|---------------|
| | Capita Excl | \$100,000 CVA |
| | Amort | Excl Amort |
| Orillia | \$ 31 | \$ 25 |
| Haldimand | \$ 40 | \$ 28 |
| Quinte West | \$ 32 | \$ 31 |
| Chatham-Kent | \$ 40 | \$ 31 |
| Greenstone | \$ 42 | \$ 31 |
| Greater Sudbury | \$ 35 | \$ 33 |
| Belleville | \$ 43 | \$ 40 |
| Cornwall | \$ 33 | \$ 42 |
| Norfolk | \$ 67 | \$ 45 |
| North Bay | \$ 49 | \$ 46 |
| Thunder Bay | \$ 47 | \$ 48 |
| Kingston | \$ 72 | \$ 51 |
| Prince Edward County | \$ 97 | \$ 54 |
| Windsor | \$ 56 | \$ 75 |
| Brockville | \$ 76 | \$ 75 |
| Kenora | \$ 105 | \$ 89 |
| St. Thomas | \$ 85 | \$ 101 |
| Timmins | \$ 98 | \$ 118 |
| Average | \$ 25 | \$ 22 |
| Median | \$ 10 | \$ 9 |
| District Muskoka | \$ 15 | \$ 4 |
| Region York | \$ 17 | \$ 6 |
| Region Halton | \$ 24 | \$ 10 |
| Region Waterloo | \$ 17 | \$ 12 |
| Region Peel | \$ 24 | \$ 13 |
| Region Niagara | \$ 33 | \$ 27 |
| Region Durham | \$ 66 | \$ 44 |
| Region Average | \$ 28 | \$ 17 |
| Region Median | \$ 24 | \$ 12 |
| Simcoe County | \$ 32 | \$ 18 |
| Grey County | \$ 46 | \$ 26 |
| Dufferin County | \$ 46 | \$ 28 |
| Bruce County | \$ 58 | \$ 31 |
| Wellington County | \$ 66 | \$ 35 |
| Elgin County | \$ 135 | \$ 82 |
| County Average | \$ 64 | \$ 37 |
| County Median | \$ 52 | \$ 30 |

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



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

- Varying levels of child poverty in municipalities result 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 Excl. Amort. | Net Costs per \$100,000 CVA Excl. Amort. |
|------------------|-----------------------------------|------------------------------------------|
| Stratford | \$ (2) | \$ (1) |
| Brant County | \$ 0 | \$ 0 |
| Sault Ste. Marie | \$ 0 | \$ 1 |
| Halton Hills | \$ 1 | \$ 1 |
| North Perth | \$ 3 | \$ 2 |
| Haldimand | \$ 3 | \$ 2 |
| Minto | \$ 3 | \$ 2 |
| Thunder Bay | \$ 4 | \$ 5 |
| Norfolk | \$ 9 | \$ 6 |
| Parry Sound | \$ 8 | \$ 7 |
| Brockville | \$ 8 | \$ 7 |
| Kenora | \$ 10 | \$ 9 |
| Hamilton | \$ 12 | \$ 9 |
| Barrie | \$ 14 | \$ 10 |
| Orillia | \$ 13 | \$ 10 |
| Cornwall | \$ 9 | \$ 11 |
| Greater Sudbury | \$ 12 | \$ 11 |
| Kingston | \$ 17 | \$ 12 |
| Chatham-Kent | \$ 16 | \$ 13 |
| North Bay | \$ 15 | \$ 14 |
| Toronto | \$ 33 | \$ 14 |
| Peterborough | \$ 16 | \$ 14 |
| Ottawa | \$ 24 | \$ 15 |
| Guelph | \$ 22 | \$ 15 |

| Municipality | Net Costs per Capita Excl. Amort. | Net Costs per \$100,000 CVA Excl. Amort. |
|-----------------------|-----------------------------------|------------------------------------------|
| Timmins | \$ 13 | \$ 16 |
| London | \$ 18 | \$ 17 |
| Espanola | \$ 13 | \$ 17 |
| Brantford | \$ 19 | \$ 17 |
| St. Marys | \$ 29 | \$ 27 |
| Windsor | \$ 21 | \$ 29 |
| St. Thomas | \$ 24 | \$ 29 |
| Elliot Lake | \$ 15 | \$ 30 |
| Greenstone | \$ 271 | \$ 201 |
| Average | \$ 20 | \$ 17 |
| Median | \$ 13 | \$ 11 |
| Region Peel | \$ (37) | \$ (20) |
| District Muskoka | \$ 9 | \$ 2 |
| Region Halton | \$ 9 | \$ 4 |
| Region York | \$ 17 | \$ 6 |
| Region Durham | \$ 15 | \$ 10 |
| Region Waterloo | \$ 15 | \$ 11 |
| Region Niagara | \$ 17 | \$ 14 |
| Region Average | \$ 6 | \$ 4 |
| Region Median | \$ 15 | \$ 6 |
| Elgin County | \$ 7 | \$ 4 |
| Simcoe County | \$ 9 | \$ 5 |
| Wellington County | \$ 9 | \$ 5 |
| Bruce County | \$ 11 | \$ 6 |
| Dufferin County | \$ 19 | \$ 12 |
| Grey County | \$ 51 | \$ 29 |
| County Average | \$ 18 | \$ 10 |
| County Median | \$ 10 | \$ 5 |

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-g geared-to-income (RGI) and the municipality subsidizes the difference between that rent and the market rent for the unit

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-g 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

| Municipality | Non-Profit | | | | | Total Housing Net Costs per Capita Excl Amort |
|----------------------|------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------|--|--------------------------------------------------------|
| | Public Housing Net Costs per Capita Excl Amort | Co-op Housing Costs per Capita Excl Amort | Rent Supplement Net Costs per Capital Excl Amort | Other Housing Net Costs per Capita Excl Amort | | |
| Strathroy-Caradoc | | \$ 4 | | | | \$ 4 |
| Parry Sound | \$ 4 | | | | | \$ 4 |
| Sault Ste. Marie | \$ 8 | | | | | \$ 8 |
| Collingwood | | | \$ 10 | | | \$ 10 |
| Central Elgin | | \$ 14 | | | | \$ 14 |
| Haldimand | \$ 17 | | | | | \$ 17 |
| Peterborough | \$ 87 | \$ 15 | \$ (70) | | | \$ 32 |
| Norfolk | | \$ 37 | | | | \$ 37 |
| Toronto | \$ 38 | | | | | \$ 38 |
| St. Marys | \$ 43 | | | | | \$ 43 |
| Brant County | \$ 0 | \$ 43 | | | | \$ 43 |
| Orillia | \$ 44 | | | | | \$ 44 |
| Brockville | \$ 46 | | | | | \$ 46 |
| Barrie | \$ 48 | | | | | \$ 48 |
| Cornwall | \$ 43 | \$ 23 | \$ (16) | \$ (1) | | \$ 49 |
| Prince Edward County | \$ 52 | | | | | \$ 52 |
| Elliot Lake | \$ 60 | | | | | \$ 60 |
| Chatham-Kent | \$ 26 | \$ 35 | \$ 0 | \$ 6 | | \$ 68 |
| St. Thomas | \$ (15) | \$ 77 | \$ 7 | | | \$ 70 |
| Kingston | \$ 12 | \$ 31 | \$ 31 | | | \$ 75 |
| London | \$ 47 | \$ 20 | \$ (10) | \$ 19 | | \$ 76 |
| Quinte West | \$ 77 | | | | | \$ 77 |
| Belleville | \$ 85 | | | | | \$ 85 |
| Windsor | \$ 47 | \$ 25 | \$ 19 | \$ 1 | | \$ 91 |
| Kenora | \$ 92 | | | | | \$ 92 |
| Greater Sudbury | \$ 50 | \$ 53 | \$ 0 | \$ (8) | | \$ 96 |
| North Bay | \$ 106 | | | | | \$ 106 |
| Guelph | \$ 109 | | | \$ 0 | | \$ 109 |
| Ottawa | \$ 111 | \$ 46 | \$ 52 | \$ (99) | | \$ 110 |
| Hamilton | \$ 33 | \$ 8 | \$ 8 | \$ 73 | | \$ 121 |
| Timmins | | \$ 126 | | | | \$ 126 |
| Brantford | \$ 72 | \$ 46 | \$ 8 | \$ 7 | | \$ 132 |
| Stratford | \$ 158 | | | | | \$ 158 |
| Average | \$ 54 | \$ 38 | \$ 3 | \$ (0) | | \$ 62 |
| Median | \$ 47 | \$ 33 | \$ 8 | \$ 1 | | \$ 60 |

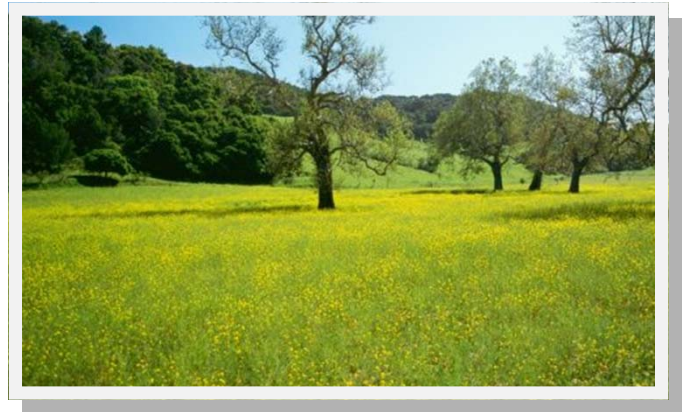
Social Housing (cont'd)

| Municipality | NON-PROFIT | | | | |
|-----------------------|------------------------------------------------|-------------------------------------------|--------------------------------------------------|-----------------------------------------------|-----------------------------------------------|
| | Public Housing Net Costs per Capita Excl Amort | Co-op Housing Costs per Capita Excl Amort | Rent Supplement Net Costs per Capital Excl Amort | Other Housing Net Costs per Capita Excl Amort | Total Housing Net Costs per Capita Excl Amort |
| Region York | \$ (1) | \$ 24 | \$ 3 | \$ (8) | \$ 18 |
| District Muskoka | \$ 26 | \$ 16 | \$ 0 | | \$ 42 |
| Region Halton | \$ 13 | \$ 26 | \$ 9 | \$ 2 | \$ 51 |
| Region Durham | \$ 9 | \$ 34 | \$ 5 | \$ 3 | \$ 51 |
| Region Waterloo | \$ 17 | \$ 49 | \$ 6 | \$ 9 | \$ 82 |
| Region Peel | \$ 16 | \$ 52 | \$ 19 | \$ (2) | \$ 86 |
| Region Niagara | | | | \$ 88 | \$ 88 |
| Region Average | \$ 13 | \$ 34 | \$ 7 | \$ 16 | \$ 60 |
| Region Median | \$ 14 | \$ 30 | \$ 5 | \$ 3 | \$ 51 |
| Bruce County | \$ 19 | \$ 3 | \$ 0 | | \$ 22 |
| Elgin County | \$ 32 | | | | \$ 32 |
| Simcoe County | \$ 67 | | | | \$ 67 |
| Dufferin County | \$ 57 | \$ 20 | \$ 7 | \$ (16) | \$ 68 |
| Wellington County | \$ 79 | \$ 4 | \$ 1 | | \$ 84 |
| Grey County | \$ 98 | | | | \$ 98 |
| County Average | \$ 58 | \$ 9 | \$ 3 | \$ (16) | \$ 62 |
| County Median | \$ 62 | \$ 4 | \$ 1 | \$ (16) | \$ 67 |

Parks

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 | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort | Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|-----------------------|---------------------------------------|----------------------------------------------|---------------------|---------------------------------------|----------------------------------------------|
| King | \$ (22) | \$ (7) | Bracebridge | \$ 37 | \$ 19 |
| West Grey | \$ 1 | \$ 1 | Vaughan | \$ 57 | \$ 19 |
| Grey Highlands | \$ 5 | \$ 2 | Niagara-on-the-Lake | \$ 54 | \$ 20 |
| Southgate | \$ 5 | \$ 3 | Kingsville | \$ 26 | \$ 20 |
| Erin | \$ 7 | \$ 3 | Chatham-Kent | \$ 27 | \$ 21 |
| Wellington North | \$ 6 | \$ 4 | Meaford | \$ 37 | \$ 21 |
| Puslinch | \$ 15 | \$ 5 | Springwater | \$ 43 | \$ 22 |
| Middlesex Centre | \$ 13 | \$ 6 | Mississauga | \$ 47 | \$ 23 |
| Mapleton | \$ 19 | \$ 8 | Whitby | \$ 37 | \$ 23 |
| Georgian Bluffs | \$ 16 | \$ 9 | Wilmot | \$ 38 | \$ 23 |
| Woolwich | \$ 16 | \$ 9 | Espanola | \$ 18 | \$ 24 |
| South Bruce Peninsula | \$ 21 | \$ 9 | Gravenhurst | \$ 63 | \$ 24 |
| Halton Hills | \$ 20 | \$ 10 | Saugeen Shores | \$ 44 | \$ 24 |
| North Dumfries | \$ 22 | \$ 11 | Central Elgin | \$ 41 | \$ 25 |
| New Tecumseth | \$ 21 | \$ 12 | Huntsville | \$ 50 | \$ 26 |
| Markham | \$ 33 | \$ 13 | Pickering | \$ 51 | \$ 27 |
| Stouffville | \$ 30 | \$ 13 | Toronto | \$ 66 | \$ 27 |
| West Lincoln | \$ 19 | \$ 13 | East Gwillimbury | \$ 80 | \$ 28 |
| Caledon | \$ 34 | \$ 14 | Pelham | \$ 42 | \$ 28 |
| Strathroy-Caradoc | \$ 18 | \$ 14 | Kitchener | \$ 34 | \$ 28 |
| Prince Edward County | \$ 27 | \$ 15 | Minto | \$ 36 | \$ 29 |
| Innisfil | \$ 30 | \$ 16 | Ottawa | \$ 51 | \$ 30 |
| Centre Wellington | \$ 26 | \$ 16 | Lambton Shores | \$ 80 | \$ 30 |
| Brock | \$ 27 | \$ 16 | Kincardine | \$ 65 | \$ 31 |
| Burlington | \$ 36 | \$ 16 | Lakeshore | \$ 43 | \$ 32 |
| Haldimand | \$ 23 | \$ 16 | Thorold | \$ 37 | \$ 32 |
| Brant County | \$ 29 | \$ 17 | London | \$ 37 | \$ 34 |
| Clarington | \$ 25 | \$ 17 | St. Thomas | \$ 28 | \$ 34 |
| Norfolk | \$ 28 | \$ 19 | Barrie | \$ 48 | \$ 35 |
| Milton | \$ 38 | \$ 19 | Quinte West | \$ 36 | \$ 35 |

Parks (cont'd)

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort | Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|--------------|---------------------------------------|----------------------------------------------|------------------|---------------------------------------|----------------------------------------------|
| Peterborough | \$ 40 | \$ 36 | Welland | \$ 45 | \$ 53 |
| Stratford | \$ 44 | \$ 36 | Greater Sudbury | \$ 59 | \$ 55 |
| Orangeville | \$ 49 | \$ 37 | St. Marys | \$ 60 | \$ 55 |
| Oakville | \$ 107 | \$ 37 | Ingersoll | \$ 53 | \$ 56 |
| Fort Erie | \$ 44 | \$ 37 | St. Catharines | \$ 61 | \$ 57 |
| Tillsonburg | \$ 38 | \$ 38 | Owen Sound | \$ 53 | \$ 57 |
| North Perth | \$ 81 | \$ 39 | Lincoln | \$ 88 | \$ 59 |
| Hamilton | \$ 52 | \$ 39 | Brantford | \$ 64 | \$ 60 |
| Cambridge | \$ 53 | \$ 42 | Elliot Lake | \$ 31 | \$ 61 |
| Newmarket | \$ 86 | \$ 42 | Sarnia | \$ 62 | \$ 62 |
| Brampton | \$ 63 | \$ 42 | Sault Ste. Marie | \$ 60 | \$ 66 |
| Oshawa | \$ 53 | \$ 42 | Belleville | \$ 72 | \$ 68 |
| Collingwood | \$ 78 | \$ 43 | Brockville | \$ 73 | \$ 72 |
| Kenora | \$ 51 | \$ 44 | North Bay | \$ 80 | \$ 75 |
| Waterloo | \$ 75 | \$ 44 | Cornwall | \$ 63 | \$ 80 |
| Georgina | \$ 76 | \$ 46 | Thunder Bay | \$ 101 | \$ 103 |
| Kingston | \$ 66 | \$ 46 | Windsor | \$ 82 | \$ 111 |
| Timmins | \$ 39 | \$ 47 | Average | \$ 44 | \$ 32 |
| Greenstone | \$ 64 | \$ 48 | Median | \$ 43 | \$ 28 |
| Orillia | \$ 60 | \$ 48 | | | |
| Guelph | \$ 71 | \$ 49 | | | |
| Parry Sound | \$ 53 | \$ 49 | | | |

Sports and Recreation Services

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



Recreation Programming

| Municipality | Revenue as % | | |
|--------------------------|--------------------|---------------------------------|----------------------------------------|
| | Gross Expenditures | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
| | Excl Amort | Amort | Excl Amort |
| New Tecumseth | 462% | \$ (13) | \$ (7) |
| Windsor | 114% | \$ (2) | \$ (3) |
| Timmins | 224% | \$ (1) | \$ (1) |
| Lakeshore | 113% | \$ (1) | \$ (1) |
| North Perth | 109% | \$ (1) | \$ (1) |
| Niagara-on-the-Lake | 136% | \$ (1) | \$ (0) |
| Lambton Shores | 99% | \$ 0 | \$ 0 |
| Woolwich | 90% | \$ 0 | \$ 0 |
| Owen Sound | 88% | \$ 1 | \$ 1 |
| Caledon | 92% | \$ 3 | \$ 1 |
| Strathroy-Caradoc | 85% | \$ 2 | \$ 2 |
| Milton | 94% | \$ 3 | \$ 2 |
| Centre Wellington | 56% | \$ 3 | \$ 2 |
| Thorold | | \$ 3 | \$ 2 |
| Georgian Bluffs | 4% | \$ 4 | \$ 3 |
| Brockville | 2% | \$ 3 | \$ 3 |
| Sault Ste. Marie | 72% | \$ 3 | \$ 3 |
| West Grey | | \$ 5 | \$ 3 |
| Haldimand | 52% | \$ 6 | \$ 4 |
| Brock | 64% | \$ 7 | \$ 4 |
| Springwater | 55% | \$ 8 | \$ 4 |
| Whitby | 24% | \$ 7 | \$ 5 |
| Meaford | 35% | \$ 9 | \$ 5 |
| Innisfil | 35% | \$ 12 | \$ 6 |
| Kingsville | 12% | \$ 8 | \$ 6 |
| Brampton | 27% | \$ 9 | \$ 6 |
| St. Catharines | 7% | \$ 7 | \$ 7 |
| Norfolk | 47% | \$ 10 | \$ 7 |
| Quinte West | 12% | \$ 7 | \$ 7 |
| Whitchurch - Stouffville | 65% | \$ 18 | \$ 7 |
| Bracebridge | 82% | \$ 15 | \$ 8 |
| Sarnia | 21% | \$ 8 | \$ 8 |

Recreation Programming (cont'd)

| Municipality | Revenue as % | | Net Costs per | |
|-----------------------|-------------------------------|---------------------------------|----------------------------------------|----------------------------------------|
| | Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
| Halton Hills | 64% | \$ 16 | \$ 8 | |
| Waterloo | 73% | \$ 14 | \$ 8 | |
| Oakville | 64% | \$ 24 | \$ 8 | |
| Guelph | 62% | \$ 12 | \$ 8 | |
| West Lincoln | 35% | \$ 13 | \$ 9 | |
| Kingston | 39% | \$ 13 | \$ 9 | |
| Vaughan | 59% | \$ 27 | \$ 9 | |
| Huntsville | 58% | \$ 17 | \$ 9 | |
| Collingwood | 38% | \$ 18 | \$ 10 | |
| Kenora | 32% | \$ 12 | \$ 10 | |
| Belleville | 53% | \$ 11 | \$ 10 | |
| Kincardine | 62% | \$ 22 | \$ 11 | |
| South Bruce Peninsula | 31% | \$ 24 | \$ 11 | |
| Chatham-Kent | 33% | \$ 14 | \$ 11 | |
| Greater Sudbury | 23% | \$ 12 | \$ 11 | |
| Stratford | 37% | \$ 14 | \$ 12 | |
| Peterborough | 37% | \$ 14 | \$ 12 | |
| Mississauga | 45% | \$ 27 | \$ 13 | |
| Gravenhurst | 13% | \$ 37 | \$ 14 | |
| Markham | 49% | \$ 38 | \$ 15 | |
| Brant County | 33% | \$ 26 | \$ 15 | |
| Barrie | 58% | \$ 21 | \$ 15 | |
| North Dumfries | 1% | \$ 31 | \$ 15 | |
| East Gwillimbury | 2% | \$ 46 | \$ 16 | |
| Newmarket | 68% | \$ 35 | \$ 17 | |
| Burlington | 40% | \$ 39 | \$ 18 | |
| Toronto | 23% | \$ 44 | \$ 18 | |
| Clarington | 39% | \$ 27 | \$ 19 | |
| North Bay | 15% | \$ 20 | \$ 19 | |
| King | | \$ 63 | \$ 19 | |
| Pickering | 35% | \$ 38 | \$ 20 | |
| Georgina | 19% | \$ 33 | \$ 20 | |

Recreation Programming (cont'd)

| Municipality | Revenue as % | | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|----------------------|-------------------------------------|--|---------------------------------------|----------------------------------------------|
| | Gross Expenditures Excl Amort | | | |
| Prince Edward County | | | \$ 37 | \$ 20 |
| Wilmot | 9% | | \$ 34 | \$ 21 |
| Cambridge | 17% | | \$ 27 | \$ 21 |
| Pelham | 26% | | \$ 33 | \$ 22 |
| Saugeen Shores | 11% | | \$ 47 | \$ 26 |
| Greenstone | 30% | | \$ 35 | \$ 26 |
| London | 37% | | \$ 29 | \$ 27 |
| Oshawa | 43% | | \$ 37 | \$ 30 |
| Welland | 22% | | \$ 25 | \$ 30 |
| Fort Erie | -1% | | \$ 35 | \$ 30 |
| Lincoln | 16% | | \$ 46 | \$ 31 |
| Cornwall | 48% | | \$ 26 | \$ 33 |
| Brantford | 49% | | \$ 36 | \$ 33 |
| Minto | 33% | | \$ 43 | \$ 35 |
| St. Thomas | | | \$ 29 | \$ 35 |
| Thunder Bay | 21% | | \$ 34 | \$ 35 |
| Kitchener | 11% | | \$ 44 | \$ 36 |
| Hamilton | 16% | | \$ 50 | \$ 38 |
| Tillsonburg | 63% | | \$ 39 | \$ 39 |
| Parry Sound | 19% | | \$ 43 | \$ 40 |
| Orillia | 23% | | \$ 70 | \$ 56 |
| Espanola | 0% | | \$ 45 | \$ 58 |
| St. Marys | 48% | | \$ 68 | \$ 63 |
| Hawkesbury | 46% | | \$ 52 | \$ 65 |
| Ottawa | 22% | | \$ 128 | \$ 76 |
| Ingersoll | 34% | | \$ 77 | \$ 81 |
| Elliot Lake | 18% | | \$ 56 | \$ 108 |
| Average | 50% | | \$ 24 | \$ 18 |
| Median | 37% | | \$ 20 | \$ 11 |

Recreation Facilities—Golf, Marina, Ski Hill
(Sorted by Net Costs per \$100,000 CVA, Excluding Amortization)

| Municipality | Revenue as % Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort | Municipality | Revenue as % Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|----------------------|--------------------------------------------|---------------------------------|----------------------------------------|----------------|--------------------------------------------|---------------------------------|----------------------------------------|
| Oshawa | | \$ (25) | \$ (20) | Peterborough | | \$ 5 | \$ 4 |
| Meaford | 147% | \$ (9) | \$ (5) | Cornwall | 2% | \$ 4 | \$ 5 |
| Greenstone | | \$ (4) | \$ (3) | Thunder Bay | 76% | \$ 6 | \$ 6 |
| Lakeshore | 112% | \$ (2) | \$ (1) | Norfolk | 40% | \$ 9 | \$ 6 |
| Sarnia | 366% | \$ (1) | \$ (1) | Kincardine | 44% | \$ 15 | \$ 7 |
| Vaughan | 151% | \$ (0) | \$ (0) | Brantford | 51% | \$ 9 | \$ 8 |
| Orillia | 92% | \$ 0 | \$ 0 | Brockville | 50% | \$ 9 | \$ 9 |
| Hamilton | 94% | \$ 0 | \$ 0 | Lambton Shores | 51% | \$ 34 | \$ 13 |
| Brampton | 64% | \$ 0 | \$ 0 | Georgina | 33% | \$ 23 | \$ 14 |
| Waterloo | 47% | \$ 1 | \$ 0 | Parry Sound | 5% | \$ 15 | \$ 14 |
| Gravenhurst | 85% | \$ 1 | \$ 1 | Elliot Lake | | \$ 8 | \$ 15 |
| Brock | 67% | \$ 1 | \$ 1 | Quinte West | 51% | \$ 17 | \$ 16 |
| Kitchener | 94% | \$ 1 | \$ 1 | Central Elgin | 7% | \$ 32 | \$ 20 |
| Burlington | 75% | \$ 1 | \$ 1 | Average | 70% | \$ 5 | \$ 3 |
| Chatham-Kent | | \$ 1 | \$ 1 | Median | 56% | \$ 3 | \$ 2 |
| Kingsville | 81% | \$ 1 | \$ 1 | | | | |
| Mississauga | 58% | \$ 3 | \$ 1 | | | | |
| Oakville | 38% | \$ 5 | \$ 2 | | | | |
| Toronto | 53% | \$ 5 | \$ 2 | | | | |
| Kingston | 79% | \$ 3 | \$ 2 | | | | |
| Sault Ste. Marie | 50% | \$ 2 | \$ 2 | | | | |
| London | 70% | \$ 3 | \$ 2 | | | | |
| Belleville | 68% | \$ 3 | \$ 3 | | | | |
| Greater Sudbury | 43% | \$ 3 | \$ 3 | | | | |
| Barrie | 51% | \$ 4 | \$ 3 | | | | |
| St. Catharines | 32% | \$ 3 | \$ 3 | | | | |
| Windsor | 86% | \$ 2 | \$ 3 | | | | |
| Saugeen Shores | 87% | \$ 6 | \$ 3 | | | | |
| Prince Edward County | 45% | \$ 7 | \$ 4 | | | | |
| North Bay | 11% | \$ 5 | \$ 4 | | | | |

Recreation Facilities—Other

(sorted by net costs per Capita Including Amortization)

| Municipality | Revenue as % | | | | |
|-----------------------|-------------------------------|---------------------------------|---------------------------------|----------------------------------------|----------------------------------------|
| | Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
| Huntsville | 468.5% | \$ (27) | \$ (26) | \$ (14) | \$ (14) |
| Springwater | 55.3% | \$ 18 | \$ 22 | \$ 9 | \$ 12 |
| Markham | 0.1% | \$ 32 | \$ 32 | \$ 12 | \$ 12 |
| Erin | 77.4% | \$ 13 | \$ 30 | \$ 6 | \$ 14 |
| Puslinch | 3.2% | \$ 34 | \$ 46 | \$ 12 | \$ 16 |
| Georgian Bluffs | 43.5% | \$ 24 | \$ 32 | \$ 13 | \$ 18 |
| Mapleton | 43.5% | \$ 34 | \$ 46 | \$ 15 | \$ 20 |
| South Bruce Peninsula | 56.6% | \$ 34 | \$ 44 | \$ 15 | \$ 20 |
| Ottawa | 0.2% | \$ 24 | \$ 34 | \$ 14 | \$ 20 |
| Vaughan | 5.3% | \$ 48 | \$ 60 | \$ 16 | \$ 20 |
| East Gwillimbury | 58.5% | \$ 34 | \$ 60 | \$ 12 | \$ 21 |
| Sarnia | 62.5% | \$ 23 | \$ 23 | \$ 23 | \$ 23 |
| Meaford | 52.7% | \$ 21 | \$ 40 | \$ 12 | \$ 23 |
| North Perth | 61.8% | \$ 42 | \$ 60 | \$ 20 | \$ 29 |
| Toronto | 6.6% | \$ 73 | \$ 73 | \$ 30 | \$ 30 |
| West Lincoln | 24.6% | \$ 41 | \$ 46 | \$ 29 | \$ 33 |
| Mississauga | 24.7% | \$ 52 | \$ 68 | \$ 25 | \$ 33 |
| Southgate | 33.6% | \$ 45 | \$ 57 | \$ 26 | \$ 33 |
| Hamilton | 40.2% | \$ 26 | \$ 44 | \$ 20 | \$ 34 |
| Oakville | 2.0% | \$ 86 | \$ 105 | \$ 30 | \$ 36 |
| Grey Highlands | 30.4% | \$ 67 | \$ 80 | \$ 30 | \$ 36 |
| Lincoln | 39.3% | \$ 36 | \$ 55 | \$ 24 | \$ 37 |
| Brock | 33.5% | \$ 53 | \$ 63 | \$ 32 | \$ 38 |
| Cambridge | 36.2% | \$ 37 | \$ 51 | \$ 29 | \$ 40 |
| Chatham-Kent | 48.8% | \$ 40 | \$ 51 | \$ 31 | \$ 40 |
| West Grey | 39.5% | \$ 50 | \$ 67 | \$ 30 | \$ 41 |
| Guelph | 26.9% | \$ 44 | \$ 60 | \$ 30 | \$ 41 |
| Haldimand | 37.1% | \$ 38 | \$ 59 | \$ 27 | \$ 42 |
| Milton | 47.6% | \$ 49 | \$ 86 | \$ 25 | \$ 43 |
| Pickering | 39.7% | \$ 57 | \$ 84 | \$ 30 | \$ 44 |
| Burlington | 27.9% | \$ 70 | \$ 99 | \$ 32 | \$ 45 |
| Kitchener | 45.8% | \$ 44 | \$ 55 | \$ 36 | \$ 45 |
| King | | \$ 131 | \$ 149 | \$ 40 | \$ 45 |

Recreation Facilities—Other (cont'd)
(sorted by net costs per Capita, Including Amortization)

| Municipality | Revenue as % | | | | |
|--------------------------|-------------------------------|---------------------------------|---------------------------------|----------------------------------------|----------------------------------------|
| | Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
| Whitchurch - Stouffville | 34.5% | \$ 78 | \$ 107 | \$ 33 | \$ 45 |
| Kingsville | 20.8% | \$ 55 | \$ 60 | \$ 43 | \$ 47 |
| Barrie | 36.9% | \$ 47 | \$ 66 | \$ 34 | \$ 48 |
| Central Elgin | 39.1% | \$ 56 | \$ 76 | \$ 35 | \$ 48 |
| London | 4.4% | \$ 38 | \$ 53 | \$ 35 | \$ 49 |
| Middlesex Centre | 55.8% | \$ 75 | \$ 109 | \$ 34 | \$ 49 |
| Peterborough | 72.1% | \$ 33 | \$ 55 | \$ 30 | \$ 50 |
| Brockville | 47.8% | \$ 38 | \$ 52 | \$ 37 | \$ 52 |
| Wellesley | 39.0% | \$ 74 | \$ 94 | \$ 41 | \$ 52 |
| Niagara-on-the-Lake | 10.8% | \$ 112 | \$ 142 | \$ 41 | \$ 52 |
| Quinte West | 23.3% | \$ 41 | \$ 55 | \$ 40 | \$ 53 |
| North Dumfries | 48.6% | \$ 61 | \$ 105 | \$ 31 | \$ 53 |
| Halton Hills | 35.9% | \$ 81 | \$ 113 | \$ 39 | \$ 55 |
| Norfolk | 2.9% | \$ 66 | \$ 83 | \$ 44 | \$ 56 |
| Wellington North | 46.9% | \$ 59 | \$ 91 | \$ 37 | \$ 57 |
| Thorold | 32.5% | \$ 50 | \$ 67 | \$ 43 | \$ 57 |
| Whitby | 50.9% | \$ 61 | \$ 95 | \$ 38 | \$ 59 |
| St. Thomas | | \$ 38 | \$ 49 | \$ 46 | \$ 59 |
| Guelph-Eramosa | 16.6% | \$ 104 | \$ 127 | \$ 49 | \$ 60 |
| Caledon | 19.2% | \$ 99 | \$ 149 | \$ 40 | \$ 60 |
| Strathroy-Caradoc | 56.6% | \$ 46 | \$ 78 | \$ 36 | \$ 60 |
| Prince Edward County | 4.7% | \$ 87 | \$ 108 | \$ 49 | \$ 60 |
| Innisfil | 25.9% | \$ 99 | \$ 119 | \$ 51 | \$ 61 |
| Gravenhurst | 17.0% | \$ 106 | \$ 168 | \$ 40 | \$ 63 |
| Saugeen Shores | 34.2% | \$ 103 | \$ 116 | \$ 56 | \$ 63 |
| Fort Erie | 22.3% | \$ 60 | \$ 74 | \$ 51 | \$ 63 |
| Orillia | 49.6% | \$ 44 | \$ 79 | \$ 35 | \$ 64 |
| Greater Sudbury | 40.5% | \$ 58 | \$ 69 | \$ 54 | \$ 64 |
| Clarington | 32.6% | \$ 72 | \$ 92 | \$ 50 | \$ 64 |
| Collingwood | 9.4% | \$ 80 | \$ 120 | \$ 45 | \$ 67 |
| Wilmot | 48.5% | \$ 68 | \$ 113 | \$ 41 | \$ 68 |
| Minto | 57.4% | \$ 58 | \$ 87 | \$ 46 | \$ 69 |
| Georgina | 24.9% | \$ 98 | \$ 118 | \$ 59 | \$ 70 |

Recreation Facilities—Other (cont'd)
(sorted by net costs per Capita, Including Amortization)

| Municipality | Revenue as % | | | | |
|-------------------|-------------------------------|---------------------------------|---------------------------------|----------------------------------------|----------------------------------------|
| | Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
| Brant County | 25.5% | \$ 97 | \$ 126 | \$ 56 | \$ 73 |
| Kingston | 39.6% | \$ 75 | \$ 106 | \$ 52 | \$ 74 |
| Brampton | 20.2% | \$ 92 | \$ 110 | \$ 62 | \$ 74 |
| Newmarket | 0.2% | \$ 127 | \$ 155 | \$ 62 | \$ 75 |
| Lambton Shores | 1.5% | \$ 139 | \$ 200 | \$ 53 | \$ 76 |
| Woolwich | 37.8% | \$ 102 | \$ 133 | \$ 58 | \$ 76 |
| North Bay | 28.6% | \$ 62 | \$ 81 | \$ 58 | \$ 76 |
| Lakeshore | 41.8% | \$ 67 | \$ 106 | \$ 50 | \$ 78 |
| Waterloo | 23.8% | \$ 108 | \$ 134 | \$ 63 | \$ 78 |
| Oshawa | 12.9% | \$ 72 | \$ 99 | \$ 57 | \$ 79 |
| Brantford | 14.1% | \$ 57 | \$ 87 | \$ 54 | \$ 81 |
| Parry Sound | 31.0% | \$ 60 | \$ 89 | \$ 56 | \$ 83 |
| Ingersoll | 20.6% | \$ 79 | \$ 79 | \$ 83 | \$ 84 |
| Centre Wellington | 17.1% | \$ 124 | \$ 139 | \$ 76 | \$ 85 |
| Thunder Bay | 33.1% | \$ 76 | \$ 86 | \$ 78 | \$ 88 |
| New Tecumseth | 21.8% | \$ 134 | \$ 162 | \$ 75 | \$ 90 |
| Bracebridge | 15.0% | \$ 128 | \$ 175 | \$ 67 | \$ 91 |
| Sault Ste. Marie | 28.8% | \$ 67 | \$ 85 | \$ 73 | \$ 93 |
| Orangeville | 51.9% | \$ 85 | \$ 128 | \$ 64 | \$ 96 |
| Hawkesbury | | \$ 67 | \$ 82 | \$ 83 | \$ 102 |
| Kincardine | 13.1% | \$ 173 | \$ 211 | \$ 84 | \$ 102 |
| Welland | 13.9% | \$ 72 | \$ 90 | \$ 84 | \$ 105 |
| Windsor | 35.3% | \$ 59 | \$ 87 | \$ 80 | \$ 117 |
| Pelham | 3.4% | \$ 134 | \$ 183 | \$ 90 | \$ 123 |
| St. Catharines | 7.3% | \$ 114 | \$ 140 | \$ 107 | \$ 131 |
| Stratford | 6.1% | \$ 129 | \$ 163 | \$ 105 | \$ 132 |
| Tillsonburg | 0.8% | \$ 112 | \$ 135 | \$ 110 | \$ 133 |
| Timmins | 27.3% | \$ 105 | \$ 114 | \$ 126 | \$ 137 |
| Kenora | 35.2% | \$ 143 | \$ 163 | \$ 122 | \$ 139 |
| Cornwall | 36.8% | \$ 78 | \$ 114 | \$ 99 | \$ 144 |
| Belleville | 22.5% | \$ 115 | \$ 157 | \$ 109 | \$ 149 |
| Owen Sound | 4.6% | \$ 110 | \$ 163 | \$ 119 | \$ 176 |
| St. Marys | 37.5% | \$ 149 | \$ 221 | \$ 137 | \$ 204 |
| Elliot Lake | 21.5% | \$ 103 | \$ 109 | \$ 201 | \$ 212 |
| Espanola | 35.0% | \$ 147 | \$ 200 | \$ 190 | \$ 258 |
| Greenstone | 0.3% | \$ 344 | \$ 411 | \$ 255 | \$ 305 |
| Average | 34.3% | \$ 74 | \$ 98 | \$ 53 | \$ 70 |
| Median | 32.5% | \$ 67 | \$ 87 | \$ 41 | \$ 60 |

Library

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 services to residents within a reasonable distance
- Collections: Size and mix, as well as number of languages supported
- Library use: Mix, variety and depth of library uses and the varying amount of staff resources
- Demographics: Socio-economic and cultural make-up of the population served



| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-------------------------------|---------------------------------|---------------------------------|----------------------------------------|----------------------------------------|
| Parry Sound | \$ (17) | \$ (11) | \$ (16) | \$ (10) |
| Puslinch | \$ 1 | \$ 1 | \$ 0 | \$ 0 |
| Wellesley | \$ 0 | \$ 2 | \$ 0 | \$ 1 |
| Lambton Shores | \$ 1 | \$ 3 | \$ 0 | \$ 1 |
| Central Elgin | \$ 3 | \$ 3 | \$ 2 | \$ 2 |
| Kincardine | \$ 5 | \$ 6 | \$ 2 | \$ 3 |
| Saugeen Shores | \$ 5 | \$ 8 | \$ 3 | \$ 4 |
| Grey Highlands | \$ 29 | \$ 35 | \$ 13 | \$ 16 |
| Georgian Bluffs | \$ 29 | \$ 29 | \$ 17 | \$ 17 |
| West Grey | \$ 25 | \$ 29 | \$ 15 | \$ 17 |
| Southgate | \$ 28 | \$ 32 | \$ 16 | \$ 18 |
| Gravenhurst | \$ 55 | \$ 63 | \$ 21 | \$ 24 |
| North Perth | \$ 53 | \$ 54 | \$ 25 | \$ 26 |
| Brock | \$ 49 | \$ 54 | \$ 29 | \$ 32 |
| Meaford | \$ 57 | \$ 60 | \$ 33 | \$ 34 |
| Hawkesbury | \$ 46 | \$ 48 | \$ 57 | \$ 59 |
| St. Marys | \$ 56 | \$ 66 | \$ 52 | \$ 61 |
| Greenstone | \$ 75 | \$ 85 | \$ 56 | \$ 63 |
| Espanola | \$ 53 | \$ 54 | \$ 69 | \$ 70 |
| Elliot Lake | \$ 40 | \$ 51 | \$ 78 | \$ 100 |
| Population < 15,000 | | | | |
| Average | \$ 30 | \$ 34 | \$ 24 | \$ 27 |
| Median | \$ 29 | \$ 33 | \$ 17 | \$ 18 |

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------------------|---------------------------------------|---------------------------------------|----------------------------------------------|----------------------------------------------|
| Strathroy-Caradoc | \$ (3) | \$ (1) | \$ (2) | \$ (1) |
| Middlesex Centre | \$ 0 | \$ 1 | \$ 0 | \$ 0 |
| Woolwich | \$ 0 | \$ 1 | \$ 0 | \$ 0 |
| Kingsville | | \$ 2 | | \$ 2 |
| Springwater | \$ 31 | \$ 33 | \$ 16 | \$ 17 |
| King | \$ 50 | \$ 57 | \$ 15 | \$ 17 |
| Niagara-on-the-Lake | \$ 41 | \$ 47 | \$ 15 | \$ 17 |
| East Gwillimbury | \$ 56 | \$ 66 | \$ 19 | \$ 23 |
| West Lincoln | \$ 30 | \$ 34 | \$ 22 | \$ 24 |
| Bracebridge | \$ 45 | \$ 51 | \$ 24 | \$ 27 |
| Prince Edward County | \$ 45 | \$ 50 | \$ 25 | \$ 28 |
| Thorold | \$ 29 | \$ 33 | \$ 25 | \$ 28 |
| Huntsville | \$ 52 | \$ 63 | \$ 27 | \$ 33 |
| Pelham | \$ 47 | \$ 54 | \$ 32 | \$ 36 |
| Lincoln | \$ 46 | \$ 54 | \$ 31 | \$ 36 |
| Kenora | \$ 41 | \$ 46 | \$ 35 | \$ 39 |
| Brockville | \$ 36 | \$ 39 | \$ 36 | \$ 39 |
| Collingwood | \$ 62 | \$ 82 | \$ 35 | \$ 46 |
| Owen Sound | \$ 45 | \$ 46 | \$ 48 | \$ 50 |
| Population 15,000 - 29,999 | | | | |
| Average | \$ 36 | \$ 40 | \$ 22 | \$ 24 |
| Median | \$ 43 | \$ 46 | \$ 24 | \$ 27 |

Library (cont'd)—(Sorted by Net Costs per \$100,000 CVA, Including Amortization)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|-----------------------------------|---------------------------------------|---------------------------------------|----------------------------------------------|----------------------------------------------|
| Sarnia | \$ 4 | \$ 5 | \$ 4 | \$ 5 |
| Whitchurch - Stouffville | \$ 36 | \$ 40 | \$ 15 | \$ 17 |
| Newmarket | \$ 36 | \$ 41 | \$ 18 | \$ 20 |
| Caledon | \$ 47 | \$ 51 | \$ 19 | \$ 21 |
| Haldimand | \$ 27 | \$ 33 | \$ 19 | \$ 24 |
| New Tecumseth | \$ 44 | \$ 49 | \$ 25 | \$ 27 |
| Norfolk | \$ 38 | \$ 43 | \$ 25 | \$ 29 |
| Quinte West | \$ 26 | \$ 30 | \$ 25 | \$ 29 |
| Brant County | \$ 45 | \$ 52 | \$ 26 | \$ 30 |
| Georgina | \$ 50 | \$ 55 | \$ 30 | \$ 33 |
| Pickering | \$ 63 | \$ 71 | \$ 33 | \$ 37 |
| Halton Hills | \$ 61 | \$ 77 | \$ 29 | \$ 37 |
| Orangeville | \$ 43 | \$ 51 | \$ 32 | \$ 38 |
| Sault Ste. Marie | \$ 32 | \$ 35 | \$ 35 | \$ 39 |
| Fort Erie | \$ 43 | \$ 48 | \$ 36 | \$ 41 |
| Belleville | \$ 38 | \$ 46 | \$ 36 | \$ 44 |
| Peterborough | \$ 38 | \$ 50 | \$ 34 | \$ 45 |
| North Bay | \$ 47 | \$ 52 | \$ 44 | \$ 48 |
| Timmins | \$ 41 | \$ 44 | \$ 49 | \$ 53 |
| Innisfil | \$ 87 | \$ 104 | \$ 45 | \$ 53 |
| Cornwall | \$ 40 | \$ 47 | \$ 51 | \$ 60 |
| Stratford | \$ 71 | \$ 79 | \$ 58 | \$ 64 |
| St. Thomas | \$ 62 | \$ 63 | \$ 74 | \$ 76 |
| Welland | \$ 61 | \$ 65 | \$ 72 | \$ 76 |
| Orillia | \$ 70 | \$ 102 | \$ 56 | \$ 82 |
| Population 30,000 - 99,999 | | | | |
| Average | \$ 46 | \$ 53 | \$ 36 | \$ 41 |
| Median | \$ 43 | \$ 50 | \$ 33 | \$ 38 |

Library (cont'd)—(Sorted by Net Costs per \$100,000 CVA, Including Amortization)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|--------------------------------|---------------------------------------|---------------------------------------|----------------------------------------------|----------------------------------------------|
| Markham | \$ 43 | \$ 43 | \$ 17 | \$ 17 |
| Oakville | \$ 51 | \$ 55 | \$ 17 | \$ 19 |
| Ottawa | \$ 34 | \$ 36 | \$ 20 | \$ 21 |
| Milton | \$ 35 | \$ 44 | \$ 17 | \$ 22 |
| Vaughan | \$ 57 | \$ 67 | \$ 19 | \$ 22 |
| Whitby | \$ 32 | \$ 36 | \$ 20 | \$ 22 |
| Brampton | \$ 26 | \$ 34 | \$ 18 | \$ 23 |
| Clarington | \$ 27 | \$ 34 | \$ 19 | \$ 24 |
| Mississauga | \$ 50 | \$ 57 | \$ 24 | \$ 28 |
| Burlington | \$ 53 | \$ 62 | \$ 24 | \$ 28 |
| Toronto | \$ 61 | \$ 73 | \$ 25 | \$ 30 |
| Chatham-Kent | \$ 39 | \$ 44 | \$ 30 | \$ 34 |
| Waterloo | \$ 48 | \$ 61 | \$ 28 | \$ 35 |
| St. Catharines | \$ 35 | \$ 42 | \$ 32 | \$ 39 |
| Barrie | \$ 49 | \$ 60 | \$ 36 | \$ 43 |
| Hamilton | \$ 47 | \$ 57 | \$ 36 | \$ 44 |
| Oshawa | \$ 50 | \$ 56 | \$ 40 | \$ 45 |
| Kitchener | \$ 46 | \$ 56 | \$ 38 | \$ 46 |
| Greater Sudbury | \$ 44 | \$ 53 | \$ 41 | \$ 50 |
| Guelph | \$ 65 | \$ 74 | \$ 44 | \$ 50 |
| London | \$ 47 | \$ 56 | \$ 43 | \$ 51 |
| Brantford | \$ 46 | \$ 55 | \$ 43 | \$ 51 |
| Windsor | \$ 36 | \$ 42 | \$ 48 | \$ 57 |
| Cambridge | \$ 71 | \$ 73 | \$ 56 | \$ 57 |
| Thunder Bay | \$ 55 | \$ 61 | \$ 56 | \$ 63 |
| Population > 100,000 | | | | |
| Average | \$ 46 | \$ 53 | \$ 32 | \$ 37 |
| Median | \$ 47 | \$ 56 | \$ 30 | \$ 35 |

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

| Municipality | Revenue as | | Net Costs per | | Net Costs per | | Net Costs per | |
|--------------------------|----------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| | % Gross Expenditures | Net Costs per Capita Excl | Net Costs per Capita Incl | Net Costs per \$100,000 CVA | Net Costs per \$100,000 CVA | Net Costs per \$100,000 CVA | Net Costs per \$100,000 CVA | |
| | Excl Amort | Amort | Amort | Excl Amort | Incl Amort | | | |
| Burlington | | \$ (5) | \$ (5) | \$ (2) | \$ (2) | | | |
| Whitby | | \$ (1) | \$ (1) | \$ (0) | \$ (0) | | | |
| Wellesley | 90% | \$ 0 | \$ 0 | \$ 0 | \$ 0 | | | |
| Thunder Bay | | \$ (0) | \$ 0 | \$ (0) | \$ 0 | | | |
| Haldimand | | | \$ 0 | | \$ 0 | | | |
| Barrie | | \$ 1 | \$ 1 | \$ 1 | \$ 1 | | | |
| Mississauga | 15% | \$ 1 | \$ 1 | \$ 1 | \$ 1 | | | |
| Cambridge | | \$ 0 | \$ 1 | \$ 0 | \$ 1 | | | |
| London | 10% | \$ 1 | \$ 1 | \$ 1 | \$ 1 | | | |
| Kingston | 30% | \$ 1 | \$ 1 | \$ 1 | \$ 1 | | | |
| Oakville | 15% | \$ 3 | \$ 3 | \$ 1 | \$ 1 | | | |
| Oshawa | | | \$ 1 | | \$ 1 | | | |
| Toronto | 5% | \$ 3 | \$ 3 | \$ 1 | \$ 1 | | | |
| Markham | 29% | \$ 4 | \$ 4 | \$ 1 | \$ 1 | | | |
| Greater Sudbury | 14% | \$ 2 | \$ 2 | \$ 1 | \$ 2 | | | |
| Newmarket | 5% | \$ 3 | \$ 3 | \$ 2 | \$ 2 | | | |
| King | 14% | \$ 6 | \$ 6 | \$ 2 | \$ 2 | | | |
| Cornwall | | \$ 1 | \$ 1 | \$ 2 | \$ 2 | | | |
| Ottawa | 8% | \$ 4 | \$ 4 | \$ 2 | \$ 2 | | | |
| New Tecumseth | 27% | \$ 4 | \$ 5 | \$ 2 | \$ 3 | | | |
| Brantford | 21% | \$ 3 | \$ 3 | \$ 2 | \$ 3 | | | |
| Minto | | \$ 4 | \$ 4 | \$ 3 | \$ 3 | | | |
| Clarington | 21% | \$ 4 | \$ 4 | \$ 3 | \$ 3 | | | |
| Waterloo | 1% | \$ 4 | \$ 5 | \$ 3 | \$ 3 | | | |
| North Bay | | \$ 3 | \$ 4 | \$ 3 | \$ 4 | | | |
| Chatham-Kent | 9% | \$ 5 | \$ 6 | \$ 4 | \$ 4 | | | |
| Owen Sound | | \$ 4 | \$ 4 | \$ 4 | \$ 4 | | | |
| Windsor | | \$ 3 | \$ 4 | \$ 5 | \$ 5 | | | |
| Strathroy-Caradoc | 11% | \$ 6 | \$ 6 | \$ 4 | \$ 5 | | | |
| Whitchurch - Stouffville | 28% | \$ 8 | \$ 12 | \$ 3 | \$ 5 | | | |

Museums (Sorted by Net Costs per \$100,000 CVA, Including Amortization) (cont'd)

| Municipality | Revenue as | | Net Costs per | | Net Costs per | |
|-----------------------|---------------------------------|-------------------|-------------------|--------------------------|--------------------------|--|
| | % Gross Expenditures Excl Amort | Capita Excl Amort | Capita Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | |
| Pickering | 20% | \$ 10 | \$ 10 | \$ 5 | \$ 5 | |
| Lincoln | 20% | \$ 10 | \$ 10 | \$ 7 | \$ 7 | |
| Hamilton | 12% | \$ 9 | \$ 10 | \$ 7 | \$ 8 | |
| Meaford | 11% | \$ 12 | \$ 13 | \$ 7 | \$ 8 | |
| Collingwood | 16% | \$ 12 | \$ 14 | \$ 7 | \$ 8 | |
| Peterborough | 24% | \$ 9 | \$ 9 | \$ 8 | \$ 8 | |
| Belleville | 13% | \$ 8 | \$ 8 | \$ 8 | \$ 8 | |
| Guelph | 12% | \$ 9 | \$ 12 | \$ 6 | \$ 8 | |
| Welland | | \$ 8 | \$ 8 | \$ 10 | \$ 10 | |
| Huntsville | 28% | \$ 18 | \$ 19 | \$ 9 | \$ 10 | |
| Prince Edward County | 16% | \$ 19 | \$ 22 | \$ 11 | \$ 12 | |
| St. Catharines | 6% | \$ 14 | \$ 15 | \$ 13 | \$ 14 | |
| Brockville | 15% | \$ 14 | \$ 15 | \$ 14 | \$ 14 | |
| Timmins | 27% | \$ 10 | \$ 12 | \$ 12 | \$ 15 | |
| Norfolk | 11% | \$ 19 | \$ 22 | \$ 13 | \$ 15 | |
| Gravenhurst | | \$ 25 | \$ 40 | \$ 9 | \$ 15 | |
| St. Marys | 29% | \$ 17 | \$ 20 | \$ 15 | \$ 18 | |
| Ingersoll | 11% | \$ 17 | \$ 17 | \$ 18 | \$ 18 | |
| Tillsonburg | 12% | \$ 20 | \$ 21 | \$ 20 | \$ 21 | |
| Elliot Lake | 3% | \$ 13 | \$ 14 | \$ 26 | \$ 26 | |
| Kenora | 22% | \$ 32 | \$ 33 | \$ 27 | \$ 28 | |
| Parry Sound | | \$ 47 | \$ 47 | \$ 44 | \$ 44 | |
| Average | 18% | \$ 9 | \$ 9 | \$ 7 | \$ 7 | |
| Median | 15% | \$ 6 | \$ 5 | \$ 4 | \$ 4 | |
| Region Halton | 1% | \$ 2 | \$ 2 | \$ 1 | \$ 1 | |
| Region Waterloo | 8% | \$ 15 | \$ 17 | \$ 10 | \$ 12 | |
| Region Average | 5% | \$ 8 | \$ 9 | \$ 6 | \$ 6 | |
| Region Median | 5% | \$ 8 | \$ 9 | \$ 6 | \$ 6 | |
| Elgin County | 9% | \$ 6 | \$ 6 | \$ 3 | \$ 3 | |
| Simcoe County | 15% | \$ 6 | \$ 6 | \$ 3 | \$ 3 | |
| Dufferin County | 7% | \$ 17 | \$ 18 | \$ 11 | \$ 11 | |
| Wellington County | 7% | \$ 20 | \$ 22 | \$ 10 | \$ 12 | |
| Bruce County | 11% | \$ 30 | \$ 36 | \$ 16 | \$ 19 | |
| County Average | 10% | \$ 16 | \$ 18 | \$ 9 | \$ 10 | |
| County Median | 9% | \$ 17 | \$ 18 | \$ 10 | \$ 11 | |

Cultural Services

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

| Municipality | Revenue as | | Net Costs per | | Net Costs per | | Net Costs per | | |
|--------------------------|----------------------|------------|-------------------|-------------------|--------------------------|--------------------------|--------------------------|--------------------------|----|
| | % Gross Expenditures | Excl Amort | Capita Excl Amort | Capita Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | \$100,000 CVA Excl Amort | \$100,000 CVA Incl Amort | |
| Niagara-on-the-Lake | 84% | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 |
| Saugeen Shores | 23% | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 |
| Erin | 81% | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 |
| Springwater | 4% | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 |
| North Dumfries | 54% | \$ | 0 | \$ | 1 | \$ | 0 | \$ | 0 |
| Sarnia | | \$ | 1 | \$ | 1 | \$ | 1 | \$ | 1 |
| New Tecumseth | 8% | \$ | 2 | \$ | 3 | \$ | 1 | \$ | 2 |
| Grey Highlands | 57% | \$ | 3 | \$ | 3 | \$ | 1 | \$ | 2 |
| Kingsville | 13% | \$ | 2 | \$ | 2 | \$ | 2 | \$ | 2 |
| Vaughan | 19% | \$ | 7 | \$ | 7 | \$ | 2 | \$ | 2 |
| Clarington | 37% | \$ | 3 | \$ | 4 | \$ | 2 | \$ | 3 |
| Bracebridge | | \$ | 5 | \$ | 5 | \$ | 3 | \$ | 3 |
| Cambridge | 31% | \$ | 3 | \$ | 4 | \$ | 2 | \$ | 3 |
| Markham | 49% | \$ | 8 | \$ | 8 | \$ | 3 | \$ | 3 |
| Belleville | 5% | \$ | 4 | \$ | 4 | \$ | 3 | \$ | 3 |
| Kitchener | 100% | \$ | 0 | \$ | 4 | \$ | 0 | \$ | 3 |
| Minto | 91% | \$ | 2 | \$ | 4 | \$ | 1 | \$ | 4 |
| Newmarket | 34% | \$ | 7 | \$ | 8 | \$ | 3 | \$ | 4 |
| Quinte West | | \$ | 4 | \$ | 4 | \$ | 4 | \$ | 4 |
| St. Thomas | | \$ | 2 | \$ | 3 | \$ | 2 | \$ | 4 |
| Cornwall | | \$ | 3 | \$ | 4 | \$ | 4 | \$ | 4 |
| Thorold | 10% | \$ | 3 | \$ | 5 | \$ | 3 | \$ | 5 |
| Halton Hills | 22% | \$ | 8 | \$ | 10 | \$ | 4 | \$ | 5 |
| Brant County | | \$ | 8 | \$ | 9 | \$ | 5 | \$ | 5 |
| Pelham | 3% | \$ | 8 | \$ | 8 | \$ | 6 | \$ | 6 |
| Oakville | 40% | \$ | 16 | \$ | 17 | \$ | 6 | \$ | 6 |
| Waterloo | 5% | \$ | 11 | \$ | 11 | \$ | 6 | \$ | 6 |
| Mississauga | 13% | \$ | 12 | \$ | 14 | \$ | 6 | \$ | 7 |
| Wilmot | 23% | \$ | 12 | \$ | 12 | \$ | 7 | \$ | 7 |
| Whitchurch - Stouffville | 17% | \$ | 15 | \$ | 18 | \$ | 6 | \$ | 8 |
| Centre Wellington | 9% | \$ | 12 | \$ | 13 | \$ | 7 | \$ | 8 |
| Burlington | 62% | \$ | 11 | \$ | 18 | \$ | 5 | \$ | 8 |
| St. Marys | | \$ | 9 | \$ | 9 | \$ | 9 | \$ | 9 |
| Oshawa | | \$ | 11 | \$ | 11 | \$ | 9 | \$ | 9 |
| Georgina | 18% | \$ | 14 | \$ | 15 | \$ | 8 | \$ | 9 |
| Brampton | 21% | \$ | 11 | \$ | 14 | \$ | 8 | \$ | 10 |

Cultural Services (cont'd)

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

| Municipality | Revenue as | | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort | Net Costs per \$100,000 CVA Excl Amort | Net Costs per \$100,000 CVA Incl Amort |
|------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------------|----------------------------------------|
| | % Gross Expenditures Excl Amort | % Gross Expenditures Incl Amort | | | | |
| Milton | 35% | | \$ 14 | \$ 20 | \$ 7 | \$ 10 |
| Huntsville | 32% | | \$ 20 | \$ 21 | \$ 11 | \$ 11 |
| Kincardine | 1% | | \$ 18 | \$ 24 | \$ 9 | \$ 12 |
| Greenstone | | | \$ 16 | \$ 16 | \$ 12 | \$ 12 |
| Chatham-Kent | 42% | | \$ 12 | \$ 16 | \$ 9 | \$ 12 |
| Welland | | | \$ 11 | \$ 11 | \$ 13 | \$ 13 |
| Collingwood | 31% | | \$ 25 | \$ 25 | \$ 14 | \$ 14 |
| Espanola | 10% | | \$ 11 | \$ 11 | \$ 14 | \$ 14 |
| North Bay | | | \$ 16 | \$ 16 | \$ 15 | \$ 15 |
| London | 17% | | \$ 14 | \$ 17 | \$ 13 | \$ 16 |
| Haldimand | 6% | | \$ 22 | \$ 22 | \$ 16 | \$ 16 |
| Fort Erie | 6% | | \$ 17 | \$ 18 | \$ 14 | \$ 16 |
| Hamilton | 3% | | \$ 21 | \$ 22 | \$ 16 | \$ 17 |
| Toronto | 33% | | \$ 41 | \$ 42 | \$ 17 | \$ 18 |
| Meaford | 62% | | \$ 30 | \$ 37 | \$ 17 | \$ 21 |
| Ottawa | 7% | | \$ 33 | \$ 36 | \$ 20 | \$ 21 |
| Gravenhurst | 23% | | \$ 53 | \$ 60 | \$ 20 | \$ 23 |
| Owen Sound | 37% | | \$ 19 | \$ 22 | \$ 20 | \$ 24 |
| Barrie | 7% | | \$ 31 | \$ 33 | \$ 22 | \$ 24 |
| Guelph | 23% | | \$ 38 | \$ 41 | \$ 26 | \$ 28 |
| Stratford | | | \$ 35 | \$ 35 | \$ 28 | \$ 28 |
| Brantford | 33% | | \$ 29 | \$ 31 | \$ 27 | \$ 29 |
| Kingston | 32% | | \$ 38 | \$ 42 | \$ 27 | \$ 30 |
| Windsor | 0% | | \$ 22 | \$ 23 | \$ 29 | \$ 30 |
| Brockville | 60% | | \$ 20 | \$ 33 | \$ 20 | \$ 32 |
| Peterborough | 2% | | \$ 28 | \$ 36 | \$ 26 | \$ 32 |
| Sault Ste. Marie | 13% | | \$ 34 | \$ 34 | \$ 37 | \$ 38 |
| Greater Sudbury | | | \$ 41 | \$ 41 | \$ 38 | \$ 38 |
| Orillia | 30% | | \$ 42 | \$ 55 | \$ 34 | \$ 44 |
| St. Catharines | 38% | | \$ 36 | \$ 47 | \$ 34 | \$ 44 |
| Thunder Bay | 44% | | \$ 52 | \$ 56 | \$ 54 | \$ 57 |
| Elliot Lake | 29% | | \$ 34 | \$ 43 | \$ 67 | \$ 83 |
| Parry Sound | 43% | | \$ 125 | \$ 173 | \$ 117 | \$ 162 |
| Average | 29% | | \$ 18 | \$ 20 | \$ 14 | \$ 16 |
| Median | 23% | | \$ 12 | \$ 15 | \$ 8 | \$ 9 |

Planning

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 | Revenue as % Gross Expend Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|--------------------------|-----------------------------------------------|---------------------------------------|----------------------------------------------|
| North Dumfries | 228% | \$ (23) | \$ (12) |
| Lambton Shores | 411% | \$ (5) | \$ (2) |
| Wellington North | 146% | \$ (2) | \$ (1) |
| Markham | 107% | \$ (2) | \$ (1) |
| Brock | 87% | \$ 1 | \$ 1 |
| Whitchurch - Stouffville | 89% | \$ 3 | \$ 1 |
| West Grey | 58% | \$ 3 | \$ 2 |
| North Perth | 72% | \$ 3 | \$ 2 |
| Strathroy-Caradoc | 68% | \$ 2 | \$ 2 |
| Mapleton | 50% | \$ 5 | \$ 2 |
| Georgian Bluffs | 62% | \$ 5 | \$ 3 |
| West Lincoln | 88% | \$ 4 | \$ 3 |
| Puslinch | 65% | \$ 9 | \$ 3 |
| Sarnia | 79% | \$ 4 | \$ 4 |
| Caledon | 86% | \$ 9 | \$ 4 |
| Wilmot | 45% | \$ 7 | \$ 4 |
| Middlesex Centre | 56% | \$ 9 | \$ 4 |
| Orangeville | 59% | \$ 6 | \$ 4 |
| Tillsonburg | 28% | \$ 5 | \$ 5 |
| Guelph-Eramosa | 38% | \$ 10 | \$ 5 |
| South Bruce Peninsula | 15% | \$ 10 | \$ 5 |
| Saugeen Shores | 22% | \$ 10 | \$ 5 |
| Wellesley | 33% | \$ 10 | \$ 5 |
| Mississauga | 37% | \$ 11 | \$ 5 |
| King | 44% | \$ 20 | \$ 6 |
| Minto | 2% | \$ 8 | \$ 6 |
| Vaughan | 64% | \$ 20 | \$ 7 |
| Woolwich | 55% | \$ 12 | \$ 7 |
| Huntsville | 57% | \$ 14 | \$ 7 |
| Newmarket | 0% | \$ 15 | \$ 7 |
| Brampton | 31% | \$ 11 | \$ 8 |
| Grey Highlands | 36% | \$ 17 | \$ 8 |
| Whitby | 40% | \$ 13 | \$ 8 |
| Milton | 64% | \$ 16 | \$ 8 |
| Kingsville | 26% | \$ 12 | \$ 9 |
| Cambridge | 33% | \$ 12 | \$ 9 |
| Kincardine | 19% | \$ 21 | \$ 10 |

| Municipality | Revenue as % Gross Expend Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|---------------------|-----------------------------------------------|---------------------------------------|----------------------------------------------|
| Burlington | 29% | \$ 22 | \$ 10 |
| Oakville | 44% | \$ 30 | \$ 10 |
| Centre Wellington | 27% | \$ 17 | \$ 10 |
| Gravenhurst | 49% | \$ 28 | \$ 11 |
| Springwater | 28% | \$ 21 | \$ 11 |
| Central Elgin | 10% | \$ 17 | \$ 11 |
| Innisfil | 73% | \$ 23 | \$ 12 |
| Erin | 15% | \$ 25 | \$ 12 |
| Collingwood | 30% | \$ 22 | \$ 12 |
| Kitchener | 40% | \$ 15 | \$ 12 |
| Oshawa | 30% | \$ 15 | \$ 12 |
| Georgina | 28% | \$ 20 | \$ 12 |
| Pelham | 41% | \$ 19 | \$ 12 |
| Pickering | 34% | \$ 24 | \$ 13 |
| Bracebridge | 31% | \$ 25 | \$ 13 |
| Thorold | 39% | \$ 15 | \$ 13 |
| St. Catharines | 41% | \$ 14 | \$ 13 |
| Owen Sound | 35% | \$ 13 | \$ 14 |
| Lakeshore | 15% | \$ 19 | \$ 14 |
| Meaford | 23% | \$ 25 | \$ 14 |
| Lincoln | 49% | \$ 24 | \$ 16 |
| Niagara-on-the-Lake | 34% | \$ 44 | \$ 16 |
| Clarington | 33% | \$ 24 | \$ 17 |
| Southgate | 25% | \$ 30 | \$ 17 |
| East Gwillimbury | 6% | \$ 51 | \$ 18 |
| Hawkesbury | 14% | \$ 15 | \$ 18 |
| Halton Hills | 25% | \$ 39 | \$ 19 |
| Waterloo | 23% | \$ 33 | \$ 20 |
| Welland | 25% | \$ 21 | \$ 25 |
| Fort Erie | 35% | \$ 31 | \$ 26 |
| New Tecumseth | 9% | \$ 57 | \$ 32 |
| Lower Tier | | | |
| Average | 51% | \$ 16 | \$ 9 |
| Median | 37% | \$ 15 | \$ 9 |

Planning (cont'd)

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

| Municipality | Revenue as % Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|----------------------------|--------------------------------------------|---------------------------------|----------------------------------------|
| Espanola | 71% | \$ 1 | \$ 2 |
| Chatham-Kent County | 41% | \$ 6 | \$ 5 |
| Greenstone | 45% | \$ 15 | \$ 8 |
| Belleville | | \$ 12 | \$ 9 |
| Belleville | 41% | \$ 9 | \$ 9 |
| Toronto | 34% | \$ 22 | \$ 9 |
| Stratford | | \$ 12 | \$ 10 |
| Elliot Lake | | \$ 5 | \$ 10 |
| Ottawa | 42% | \$ 19 | \$ 12 |
| Barrie | 23% | \$ 18 | \$ 13 |
| Norfolk | 20% | \$ 20 | \$ 13 |
| Cornwall | 33% | \$ 11 | \$ 13 |
| Orillia | 30% | \$ 17 | \$ 14 |
| Sault Ste. Marie | 14% | \$ 13 | \$ 14 |
| Quinte West | 28% | \$ 15 | \$ 14 |
| St. Thomas | 42% | \$ 12 | \$ 15 |
| Thunder Bay | 10% | \$ 15 | \$ 15 |
| North Bay | 7% | \$ 17 | \$ 16 |
| Hamilton | 44% | \$ 24 | \$ 18 |
| London | 14% | \$ 21 | \$ 19 |
| Brantford | 20% | \$ 21 | \$ 20 |
| Guelph | 12% | \$ 31 | \$ 21 |
| Haldimand | 24% | \$ 32 | \$ 22 |
| Kenora | 11% | \$ 27 | \$ 23 |
| Greater Sudbury | 12% | \$ 25 | \$ 23 |
| Kingston | 18% | \$ 35 | \$ 24 |
| Brant County | 20% | \$ 43 | \$ 25 |
| Parry Sound | 9% | \$ 27 | \$ 25 |
| Peterborough | 7% | \$ 35 | \$ 31 |
| St. Marys | 6% | \$ 35 | \$ 32 |
| Timmins | 16% | \$ 29 | \$ 34 |
| Brockville | 6% | \$ 38 | \$ 37 |
| Windsor | 7% | \$ 57 | \$ 77 |
| Single Tier Average | 24% | \$ 22 | \$ 19 |
| Single Tier Median | 20% | \$ 20 | \$ 15 |

| Municipality | Revenue as % Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|-----------------------|--------------------------------------------|---------------------------------|----------------------------------------|
| Region York | 59% | \$ 3 | \$ 1 |
| Region Peel | 31% | \$ 5 | \$ 2 |
| Region Durham | 14% | \$ 7 | \$ 5 |
| Region Waterloo | 16% | \$ 7 | \$ 5 |
| District Muskoka | 30% | \$ 23 | \$ 6 |
| Region Halton | 8% | \$ 17 | \$ 7 |
| Region Niagara | 15% | \$ 13 | \$ 11 |
| Region Average | 25% | \$ 11 | \$ 5 |
| Region Median | 16% | \$ 7 | \$ 5 |
| Dufferin County | 12% | \$ 3 | \$ 2 |
| Grey County | 26% | \$ 5 | \$ 3 |
| Elgin County | 3% | \$ 7 | \$ 4 |
| Simcoe County | 5% | \$ 10 | \$ 5 |
| Wellington County | 23% | \$ 16 | \$ 9 |
| Bruce County | 19% | \$ 18 | \$ 9 |
| County Average | 15% | \$ 10 | \$ 5 |
| County Median | 16% | \$ 8 | \$ 5 |

Commercial and Industrial

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

| Municipality | Revenues as a % of Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|--------------------------|-----------------------------------------------------|---------------------------------------|----------------------------------------------|
| Wellington North | 121% | \$ (5) | \$ (3) |
| Sarnia | 88% | \$ 0 | \$ 0 |
| Georgian Bluffs | | \$ 0 | \$ 0 |
| Markham | 3% | \$ 2 | \$ 1 |
| West Lincoln | | \$ 1 | \$ 1 |
| West Grey | 4% | \$ 2 | \$ 1 |
| Middlesex Centre | | \$ 3 | \$ 1 |
| Toronto | 70% | \$ 3 | \$ 1 |
| Lakeshore | 31% | \$ 3 | \$ 2 |
| Newmarket | | \$ 4 | \$ 2 |
| Grey Highlands | | \$ 5 | \$ 2 |
| Whitchurch - Stouffville | 1% | \$ 6 | \$ 3 |
| Vaughan | 0% | \$ 9 | \$ 3 |
| Mississauga | 9% | \$ 7 | \$ 3 |
| Kingsville | 29% | \$ 4 | \$ 3 |
| Caledon | 5% | \$ 8 | \$ 3 |
| East Gwillimbury | | \$ 10 | \$ 4 |
| Lambton Shores | 44% | \$ 10 | \$ 4 |
| Oakville | 10% | \$ 13 | \$ 4 |
| Burlington | 1% | \$ 10 | \$ 5 |
| Mapleton | | \$ 14 | \$ 6 |
| Gravenhurst | 45% | \$ 17 | \$ 7 |
| Thorold | 2% | \$ 8 | \$ 7 |
| Oshawa | | \$ 8 | \$ 7 |
| Milton | 8% | \$ 14 | \$ 7 |
| Whitby | | \$ 12 | \$ 8 |
| Brampton | 6% | \$ 12 | \$ 8 |
| Collingwood | 28% | \$ 15 | \$ 9 |

Commercial and Industrial (cont'd)

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

| Municipality | Revenues as | | Net Costs per | |
|-------------------|--------------------------------|-------------------|--------------------------|--|
| | a % of Expenditures Excl Amort | Capita Excl Amort | \$100,000 CVA Excl Amort | |
| Chatham-Kent | 48% | \$ 11 | \$ 9 | |
| Clarington | | \$ 14 | \$ 9 | |
| New Tecumseth | 8% | \$ 17 | \$ 10 | |
| Halton Hills | 1% | \$ 21 | \$ 10 | |
| Orangeville | 40% | \$ 13 | \$ 10 | |
| Woolwich | 2% | \$ 17 | \$ 10 | |
| Meaford | | \$ 17 | \$ 10 | |
| Strathroy-Caradoc | 13% | \$ 13 | \$ 10 | |
| Quinte West | 4% | \$ 11 | \$ 10 | |
| Centre Wellington | 19% | \$ 17 | \$ 10 | |
| Lincoln | 7% | \$ 16 | \$ 11 | |
| Georgina | | \$ 18 | \$ 11 | |
| Kenora | | \$ 13 | \$ 11 | |
| Hamilton | 17% | \$ 15 | \$ 11 | |
| Barrie | 10% | \$ 16 | \$ 11 | |
| Waterloo | 38% | \$ 20 | \$ 12 | |
| Norfolk | 8% | \$ 20 | \$ 13 | |
| Haldimand | 8% | \$ 19 | \$ 13 | |
| St. Catharines | 16% | \$ 15 | \$ 14 | |
| Huntsville | 14% | \$ 27 | \$ 14 | |
| Saugeen Shores | 1% | \$ 27 | \$ 15 | |
| Windsor | 3% | \$ 12 | \$ 17 | |
| Welland | | \$ 15 | \$ 18 | |
| Peterborough | 28% | \$ 21 | \$ 19 | |
| Innisfil | 1% | \$ 39 | \$ 20 | |
| Cambridge | 3% | \$ 26 | \$ 20 | |
| North Bay | 1% | \$ 23 | \$ 21 | |
| Kincardine | 9% | \$ 45 | \$ 22 | |

Commercial and Industrial (cont'd)

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

| Municipality | Revenues as | | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|----------------------|--------------------------------------|-----------|---------------------------------------|----------------------------------------------|
| | a % of Expenditures Excl Amort | | | |
| Kingston | 5% | \$ | 32 | \$ 22 |
| Fort Erie | 6% | \$ | 26 | \$ 23 |
| Owen Sound | 24% | \$ | 21 | \$ 23 |
| Tillsonburg | 16% | \$ | 24 | \$ 23 |
| Ingersoll | 5% | \$ | 22 | \$ 24 |
| Greater Sudbury | 21% | \$ | 25 | \$ 24 |
| Espanola | | \$ | 18 | \$ 24 |
| Brantford | 11% | \$ | 28 | \$ 26 |
| Kitchener | 2% | \$ | 34 | \$ 28 |
| London | 39% | \$ | 33 | \$ 30 |
| Prince Edward County | 6% | \$ | 60 | \$ 33 |
| Thunder Bay | 42% | \$ | 34 | \$ 35 |
| Minto | 26% | \$ | 46 | \$ 36 |
| Belleville | 5% | \$ | 39 | \$ 37 |
| Sault Ste. Marie | | \$ | 35 | \$ 38 |
| Ottawa | 0% | \$ | 65 | \$ 39 |
| Bracebridge | 19% | \$ | 75 | \$ 39 |
| Brant County | 1% | \$ | 69 | \$ 40 |
| Cornwall | 14% | \$ | 33 | \$ 41 |
| Orillia | 2% | \$ | 70 | \$ 56 |
| St. Marys | 6% | \$ | 62 | \$ 57 |
| Brockville | 29% | \$ | 65 | \$ 64 |
| Guelph | 1% | \$ | 96 | \$ 66 |
| Parry Sound | | \$ | 73 | \$ 68 |
| Hawkesbury | 0% | \$ | 56 | \$ 70 |
| Stratford | 15% | \$ | 87 | \$ 71 |
| Elliot Lake | 1% | \$ | 42 | \$ 82 |
| Timmins | 50% | \$ | 91 | \$ 109 |
| Average | 17% | \$ | 25 | \$ 20 |
| Median | 8% | \$ | 17 | \$ 11 |

Commercial and Industrial (cont'd)

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

| Municipality | Revenues as | | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|-----------------------|--------------------------------------|-----------|---------------------------------------|----------------------------------------------|
| | a % of Expenditures Excl Amort | | | |
| Region York | 17% | \$ | 3 | \$ 1 |
| District Muskoka | | \$ | 5 | \$ 1 |
| Region Halton | 11% | \$ | 4 | \$ 2 |
| Region Durham | 6% | \$ | 6 | \$ 4 |
| Region Niagara | 1% | \$ | 35 | \$ 28 |
| Region Average | 9% | \$ | 10 | \$ 7 |
| Region Median | 8% | \$ | 5 | \$ 2 |
| Simcoe County | 2% | \$ | 5 | \$ 3 |
| Dufferin County | | \$ | 7 | \$ 4 |
| Grey County | 23% | \$ | 12 | \$ 7 |
| Elgin County | 13% | \$ | 26 | \$ 15 |
| Bruce County | 21% | \$ | 31 | \$ 17 |
| County Average | 15% | \$ | 16 | \$ 9 |
| County Median | 17% | \$ | 12 | \$ 7 |

Building Permit and Inspection Services

| Municipalities | Net Costs per \$100,000 CVA Incl Amort | Net Costs per Capita Incl Amort | Municipalities | Net Costs per \$100,000 CVA Incl Amort | Net Costs per Capita Incl Amort |
|---------------------|----------------------------------------------|---------------------------------------|-----------------------|----------------------------------------------|---------------------------------------|
| Espanola | \$ (44) | \$ (34) | Brampton | \$ 11 | \$ 16 |
| Thorold | \$ (27) | \$ (31) | Mississauga | \$ 8 | \$ 16 |
| Strathroy-Caradoc | \$ (24) | \$ (31) | Oshawa | \$ 13 | \$ 16 |
| Middlesex Centre | \$ (9) | \$ (20) | Welland | \$ 19 | \$ 16 |
| Markham | \$ (6) | \$ (15) | Brantford | \$ 15 | \$ 17 |
| Whitby | \$ (5) | \$ (8) | Clarington | \$ 13 | \$ 18 |
| West Grey | \$ (4) | \$ (7) | Kenora | \$ 16 | \$ 18 |
| Newmarket | \$ (1) | \$ (3) | Windsor | \$ 25 | \$ 19 |
| Niagara-on-the-Lake | \$ (1) | \$ (2) | Toronto | \$ 8 | \$ 19 |
| Grey Highlands | \$ 1 | \$ 1 | Kitchener | \$ 16 | \$ 19 |
| Wellington North | \$ 1 | \$ 2 | Ottawa | \$ 12 | \$ 20 |
| Sault Ste. Marie | \$ 3 | \$ 2 | Elliot Lake | \$ 39 | \$ 20 |
| Quinte West | \$ 3 | \$ 3 | Peterborough | \$ 18 | \$ 20 |
| Wilmot | \$ 2 | \$ 3 | St. Catharines | \$ 19 | \$ 21 |
| Brock | \$ 2 | \$ 3 | Belleville | \$ 20 | \$ 21 |
| Sarnia | \$ 9 | \$ 9 | Pickering | \$ 11 | \$ 21 |
| New Tecumseth | \$ 5 | \$ 10 | Erin | \$ 10 | \$ 21 |
| Minto | \$ 9 | \$ 11 | Cambridge | \$ 17 | \$ 22 |
| Greenstone | \$ 8 | \$ 11 | Lambton Shores | \$ 8 | \$ 22 |
| London | \$ 13 | \$ 14 | Hamilton | \$ 17 | \$ 22 |
| Chatham-Kent | \$ 11 | \$ 14 | Greater Sudbury | \$ 21 | \$ 23 |
| Thunder Bay | \$ 15 | \$ 14 | Woolwich | \$ 13 | \$ 23 |
| Orangeville | \$ 11 | \$ 14 | Fort Erie | \$ 19 | \$ 23 |
| Ingersoll | \$ 16 | \$ 15 | Guelph | \$ 16 | \$ 23 |
| North Bay | \$ 14 | \$ 15 | South Bruce Peninsula | \$ 11 | \$ 24 |
| St. Thomas | \$ 18 | \$ 15 | Prince Edward County | \$ 13 | \$ 24 |
| Owen Sound | \$ 17 | \$ 16 | Pelham | \$ 17 | \$ 25 |
| Burlington | \$ 7 | \$ 16 | Halton Hills | \$ 12 | \$ 25 |
| Orillia | \$ 13 | \$ 16 | Lakeshore | \$ 19 | \$ 25 |
| Timmins | \$ 19 | \$ 16 | Guelph-Eramosa | \$ 12 | \$ 25 |

Building Permit and Inspection Services (cont'd)

| Municipalities | Net Costs per \$100,000 CVA Incl Amort | Net Costs per Capita Incl Amort |
|--------------------------|-------------------------------------------------------|------------------------------------------------|
| West Lincoln | \$ 18 | \$ 25 |
| St. Marys | \$ 23 | \$ 25 |
| Waterloo | \$ 15 | \$ 26 |
| Collingwood | \$ 15 | \$ 26 |
| Lincoln | \$ 18 | \$ 26 |
| Stratford | \$ 21 | \$ 26 |
| Springwater | \$ 14 | \$ 27 |
| Meaford | \$ 15 | \$ 27 |
| Barrie | \$ 20 | \$ 27 |
| Kingston | \$ 19 | \$ 28 |
| Central Elgin | \$ 17 | \$ 28 |
| Whitchurch - Stouffville | \$ 12 | \$ 29 |
| Norfolk | \$ 20 | \$ 29 |
| Cornwall | \$ 37 | \$ 29 |
| Kincardine | \$ 14 | \$ 29 |
| Mapleton | \$ 13 | \$ 30 |
| Haldimand | \$ 21 | \$ 30 |
| Hawkesbury | \$ 37 | \$ 30 |
| Parry Sound | \$ 28 | \$ 30 |
| Tillsonburg | \$ 31 | \$ 32 |
| Kingsville | \$ 26 | \$ 33 |
| Centre Wellington | \$ 20 | \$ 33 |
| Bracebridge | \$ 18 | \$ 34 |
| Wellesley | \$ 20 | \$ 35 |
| Oakville | \$ 12 | \$ 36 |
| Gravenhurst | \$ 14 | \$ 36 |
| Brant County | \$ 21 | \$ 36 |
| North Dumfries | \$ 18 | \$ 36 |
| Georgina | \$ 22 | \$ 37 |
| Caledon | \$ 15 | \$ 38 |
| Milton | \$ 19 | \$ 39 |
| Huntsville | \$ 20 | \$ 39 |
| King | \$ 12 | \$ 40 |
| Innisfil | \$ 27 | \$ 52 |
| Puslinch | \$ 24 | \$ 69 |
| East Gwillimbury | \$ 31 | \$ 90 |
| Average | \$ 13 | \$ 20 |
| Median | \$ 15 | \$ 22 |

Agriculture and reforestation

| Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|---------------------|------------------------------------------------|-------------------------------------------------------|
| Wilmot | \$ (16) | \$ (9) |
| Georgian Bluffs | \$ (4) | \$ (2) |
| Grey Highlands | \$ (0) | \$ (0) |
| Ottawa | \$ 0 | \$ 0 |
| Southgate | \$ 1 | \$ 0 |
| Orillia | \$ 1 | \$ 1 |
| Minto | \$ 1 | \$ 1 |
| Springwater | \$ 2 | \$ 1 |
| St. Thomas | \$ 1 | \$ 1 |
| London | \$ 1 | \$ 1 |
| West Lincoln | \$ 2 | \$ 1 |
| Lambton Shores | \$ 4 | \$ 1 |
| Brant County | \$ 3 | \$ 1 |
| Kincardine | \$ 3 | \$ 2 |
| Middlesex Centre | \$ 5 | \$ 2 |
| North Perth | \$ 5 | \$ 2 |
| Sarnia | \$ 2 | \$ 2 |
| West Grey | \$ 5 | \$ 3 |
| Central Elgin | \$ 5 | \$ 3 |
| Chatham-Kent | \$ 4 | \$ 3 |
| Lakeshore | \$ 5 | \$ 4 |
| Innisfil | \$ 8 | \$ 4 |
| Mississauga | \$ 10 | \$ 5 |
| Niagara-on-the-Lake | \$ 15 | \$ 5 |
| Norfolk | \$ 8 | \$ 6 |
| Greater Sudbury | \$ 10 | \$ 10 |
| Oakville | \$ 37 | \$ 13 |
| St. Catharines | \$ 14 | \$ 13 |
| Stratford | \$ 19 | \$ 16 |
| Fort Erie | \$ 25 | \$ 21 |
| Hamilton | \$ 30 | \$ 22 |
| Average | \$ 7 | \$ 4 |
| Median | \$ 4 | \$ 2 |

Agriculture and reforestation (cont'd)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per \$100,000 CVA Excl Amort |
|-----------------------|------------------------------------------------|-------------------------------------------------------|
| Region Halton | \$ 0 | \$ 0 |
| Region Average | \$ 0 | \$ 0 |
| Region Average | \$ 0 | \$ 0 |
| Simcoe County | \$ (2) | \$ (1) |
| Elgin County | \$ 1 | \$ 1 |
| Bruce County | \$ 2 | \$ 1 |
| Dufferin County | \$ 3 | \$ 2 |
| Grey County | \$ 3 | \$ 2 |
| Wellington County | \$ 14 | \$ 7 |
| County Average | \$ 4 | \$ 2 |
| County Median | \$ 2 | \$ 1 |

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*
- *Stormwater Utility Rates and Practices*

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; and
- 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.

To determine a development charge, a municipality must first do a background study. The background study provides a detailed overview of a municipality's anticipated growth, both residential and non-residential; the services needed to meet the demands of growth; and a detailed account of the capital costs for each infrastructure project needed to support the growth. The growth-related capital costs identified in the study are then subject to deductions and adjustments required by the legislation. They include:

- Identifying services ineligible for a development charge
- Requiring a service level cap tied to a ten-year historical average
- Reducing capital costs by the amount of growth-related infrastructure that benefits existing development
- Reducing capital costs by an amount that reflects any excess capacity for a particular service
- Reducing capital costs by adjusting for grants, subsidies or other contributions
- Reducing capital costs for soft services (e.g. parkland development, libraries) by 10 per cent

Under the current **Development Charges Act, 1997**, municipalities may apply development charges in ways that best suit their local growth-related needs and priorities. A number of municipalities use reductions or exemptions of development charges as an incentive for directing land development and building to areas such as downtown cores, industrial and commercial areas and to transit nodes and corridors, where higher-density growth is desired.

Municipalities may also calculate area-related development charges based on the direct infrastructure costs related to growth within a catchment area. Frequently, area-related charges are established to differentiate between existing serviced areas and greenfield lands requiring a major investment in infrastructure.

Comparison of Development Charges

In comparing development charges, you cannot always directly compare the DC rates of municipalities as "apples to apples". Every municipality individually determines what services will be recovered from DCs. While there are many services that are commonly included as DC rate components, (e.g. wastewater treatment, water, roads, etc.), some municipalities may choose to fund growth-related capital costs through tax-supported sources. The range of services included in DC rates can have a significant impact on the amount of the charge.

2019 Total Development Charges—(sorted alphabetically)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|---------------------|-------------------------------------------|--------------------------------------------|-------------------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------------|-----------------------------------------------|
| Aurora | \$ 93,425 | \$ 75,072 | \$ 75,072 | \$ 58,019 | \$ 43,594 | \$ 60.71 | \$ 28.46 |
| Barrie | \$ 50,357 | \$ 38,242 | \$ 38,242 | \$ 31,954 | \$ 23,521 | \$ 33.61 | \$ 22.27 |
| Belleville | \$ 12,321 | \$ 9,428 | \$ 9,428 | \$ 8,628 | \$ 4,759 | \$ 4.89 | \$ 4.89 |
| Bracebridge | \$ 14,150 | \$ 12,245 | \$ 12,245 | \$ 9,644 | \$ 6,735 | \$ 1.62 | \$ 1.62 |
| Brampton | \$ 98,410 | \$ 78,606 | \$ 78,606 | \$ 61,653 | \$ 40,334 | \$ 32.94 | \$ 20.63 |
| Brant | \$ 30,040 | \$ 19,351 | \$ 19,351 | \$ 19,931 | \$ 11,660 | \$ 7.26 | \$ 7.26 |
| Brantford | \$ 23,697 | \$ 17,129 | \$ 17,129 | \$ 12,972 | \$ 10,431 | \$ 7.02 | \$ 7.02 |
| Brock | \$ 56,077 | \$ 45,986 | \$ 45,986 | \$ 34,234 | \$ 27,564 | \$ 23.28 | \$ 14.33 |
| Brockville | \$ 507 | \$ 381 | \$ 381 | \$ 321 | \$ 201 | \$ 0.02 | \$ 0.02 |
| Brockton | | | | | | | |
| Burlington | \$ 58,710 | \$ 47,402 | \$ 37,173 | \$ 33,037 | \$ 26,952 | \$ 47.05 | \$ 18.04 |
| Caledon | \$ 90,539 | \$ 73,338 | \$ 73,338 | \$ 56,300 | \$ 37,412 | \$ 27.14 | \$ 20.22 |
| Cambridge | \$ 52,129 | \$ 38,665 | \$ 38,665 | \$ 28,628 | \$ 28,628 | \$ 22.98 | \$ 13.34 |
| Central Elgin | \$ 14,339 | \$ 12,529 | \$ 12,529 | \$ 8,706 | \$ 8,706 | \$ 6.04 | \$ 6.04 |
| Centre Wellington | \$ 30,771 | \$ 24,994 | \$ 24,994 | \$ 19,266 | \$ 15,164 | \$ 7.84 | \$ 7.84 |
| Chatham-Kent | \$ 5,017 | \$ 4,050 | \$ 4,050 | \$ 3,979 | \$ 2,057 | \$ 3.50 | \$ 1.75 |
| Clarington | \$ 52,203 | \$ 41,810 | \$ 41,810 | \$ 29,276 | \$ 22,606 | \$ 26.24 | \$ 14.17 |
| Collingwood | \$ 41,814 | \$ 32,825 | \$ 32,825 | \$ 25,717 | \$ 18,137 | \$ 10.21 | \$ 8.88 |
| Cornwall | \$ 2,229 | \$ 2,117 | \$ 2,117 | \$ 1,591 | \$ 861 | \$ 2.87 | \$ 2.87 |
| East Gwillimbury | \$ 103,062 | \$ 84,386 | \$ 84,386 | \$ 63,458 | \$ 48,289 | \$ 66.83 | \$ 28.94 |
| Elliot Lake | | | | | | | |
| Erin | \$ 22,821 | \$ 18,366 | \$ 18,366 | \$ 14,460 | \$ 12,231 | \$ 7.57 | \$ 7.57 |
| Espanola | | | | | | | |
| Fort Erie | \$ 31,551 | \$ 24,055 | \$ 24,055 | \$ 22,471 | \$ 13,610 | \$ 17.80 | \$ 5.02 |
| Georgian Bluffs | \$ 7,120 | \$ 4,957 | \$ 4,957 | \$ 4,209 | \$ 4,209 | | |
| Georgina | \$ 80,748 | \$ 66,367 | \$ 66,367 | \$ 51,503 | \$ 39,164 | \$ 57.11 | \$ 24.86 |
| Gravenhurst | \$ 12,400 | \$ 11,262 | \$ 11,262 | \$ 8,474 | \$ 5,687 | \$ 1.62 | \$ 1.62 |
| Greater Sudbury | \$ 17,721 | \$ 10,227 | \$ 10,227 | \$ 10,227 | \$ 10,227 | \$ 4.45 | \$ 2.96 |
| Greenstone | | | | | | | |
| Grey Highlands | \$ 18,484 | \$ 13,638 | \$ 13,638 | \$ 12,540 | \$ 12,540 | \$ 7.28 | \$ 7.28 |
| Grimsby | \$ 36,340 | \$ 25,569 | \$ 25,569 | \$ 23,578 | \$ 14,798 | \$ 20.14 | \$ 8.63 |
| Guelph | \$ 37,582 | \$ 28,344 | \$ 28,344 | \$ 21,962 | \$ 16,408 | \$ 12.37 | \$ 12.37 |
| Guelph-Eramosa | \$ 45,681 | \$ 34,633 | \$ 34,633 | \$ 26,171 | \$ 22,214 | \$ 12.53 | \$ 12.53 |
| Haldimand | \$ 19,981 | \$ 18,435 | \$ 18,435 | \$ 14,903 | \$ 9,592 | \$ 5.01 | \$ 5.01 |
| Halton Hills | \$ 63,163 | \$ 52,085 | \$ 39,984 | \$ 34,962 | \$ 27,455 | \$ 39.87 | \$ 12.79 |
| Hamilton | \$ 52,443 | \$ 38,230 | \$ 38,230 | \$ 31,722 | \$ 22,471 | \$ 20.94 | \$ 13.06 |
| Hawkesbury | \$ 744 | \$ 744 | \$ 744 | \$ 744 | \$ 744 | | |

2019 Total Development Charges—(sorted alphabetically) (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. 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 | \$ 13,934 | \$ 11,543 | \$ 11,543 | \$ 9,279 | \$ 6,262 | \$ 2.64 | \$ 2.64 |
| Ingersoll | \$ 13,727 | \$ 8,622 | \$ 8,622 | \$ 7,317 | \$ 4,950 | \$ 4.37 | \$ 4.37 |
| Innisfil | \$ 63,544 | \$ 55,021 | \$ 55,021 | \$ 38,220 | \$ 30,994 | \$ 26.73 | \$ 25.40 |
| Kenora | | | | | | | |
| Kincardine | \$ 13,058 | \$ 8,917 | \$ 8,917 | \$ 6,663 | \$ 6,663 | \$ 4.60 | \$ 4.60 |
| King | \$ 106,003 | \$ 88,872 | \$ 88,872 | \$ 64,898 | \$ 48,854 | \$ 65.85 | \$ 33.60 |
| Kingston | \$ 21,356 | \$ 16,719 | \$ 16,719 | \$ 14,186 | \$ 8,679 | \$ 16.93 | \$ 8.06 |
| Kitchener | \$ 42,230 | \$ 31,767 | \$ 31,767 | \$ 24,266 | \$ 24,266 | \$ 23.34 | \$ 10.93 |
| Kingsville | \$ 11,264 | \$ 8,175 | \$ 8,175 | \$ 6,894 | \$ 5,596 | \$ 1.35 | \$ 1.35 |
| Lakeshore | \$ 19,777 | \$ 11,974 | \$ 11,974 | \$ 10,481 | \$ 8,124 | \$ 8.08 | \$ 8.08 |
| Lambton Shores | \$ 13,168 | \$ 11,649 | \$ 11,649 | \$ 9,342 | \$ 7,091 | \$ 2.83 | \$ 2.83 |
| Lincoln | \$ 42,984 | \$ 33,250 | \$ 33,250 | \$ 29,399 | \$ 17,788 | \$ 26.67 | \$ 11.12 |
| London | \$ 33,136 | \$ 22,409 | \$ 22,409 | \$ 19,860 | \$ 14,656 | \$ 25.90 | \$ 19.15 |
| Mapleton | \$ 24,042 | \$ 15,966 | \$ 15,966 | \$ 11,960 | \$ 10,152 | \$ 5.71 | \$ 5.71 |
| Markham | \$ 105,800 | \$ 85,061 | \$ 85,061 | \$ 65,211 | \$ 49,655 | \$ 70.22 | \$ 34.67 |
| Meaford | \$ 20,256 | \$ 13,790 | \$ 13,790 | \$ 13,042 | \$ 13,042 | \$ 7.98 | \$ 4.32 |
| Middlesex Centre | \$ 21,788 | \$ 14,302 | \$ 14,302 | \$ 13,951 | \$ 8,792 | \$ 6.10 | \$ 2.44 |
| Milton | \$ 66,973 | \$ 53,268 | \$ 44,901 | \$ 37,823 | \$ 29,758 | \$ 41.54 | \$ 14.36 |
| Minto | \$ 14,338 | \$ 12,143 | \$ 12,143 | \$ 9,476 | \$ 8,030 | \$ 4.09 | \$ 4.09 |
| Mississauga | \$ 100,556 | \$ 81,659 | \$ 81,659 | \$ 66,151 | \$ 42,073 | \$ 32.67 | \$ 23.73 |
| Newmarket | \$ 98,079 | \$ 79,717 | \$ 79,717 | \$ 60,533 | \$ 45,812 | \$ 62.75 | \$ 30.50 |
| New Tecumseth | \$ 54,454 | \$ 45,590 | \$ 45,590 | \$ 38,350 | \$ 27,202 | \$ 24.16 | \$ 14.70 |
| Niagara Falls | \$ 31,995 | \$ 22,060 | \$ 22,060 | \$ 19,465 | \$ 14,100 | \$ 16.05 | \$ 5.02 |
| Niagara-on-the-Lake | \$ 30,254 | \$ 22,602 | \$ 22,602 | \$ 20,894 | \$ 14,406 | \$ 16.78 | \$ 9.76 |
| Norfolk | \$ 14,615 | \$ 8,547 | \$ 8,547 | \$ 6,365 | \$ 5,301 | \$ 6.02 | \$ 6.02 |
| North Bay | \$ 9,814 | \$ 4,838 | \$ 4,838 | \$ 2,797 | \$ 2,797 | \$ 6.77 | |
| North Dumfries | \$ 34,641 | \$ 26,090 | \$ 26,090 | \$ 19,513 | \$ 19,513 | \$ 17.27 | \$ 8.77 |
| North Middlesex | \$ 5,150 | \$ 4,014 | \$ 4,014 | \$ 2,287 | \$ 2,287 | \$ 0.70 | \$ 0.70 |
| North Perth | \$ 16,422 | \$ 10,600 | \$ 10,600 | \$ 9,283 | \$ 6,428 | \$ 3.07 | \$ 1.88 |
| Oakville | \$ 82,861 | \$ 65,104 | \$ 56,737 | \$ 46,374 | \$ 34,148 | \$ 45.01 | \$ 22.00 |
| Orangeville | \$ 29,889 | \$ 22,341 | \$ 22,341 | \$ 16,526 | \$ 11,369 | \$ 9.64 | \$ 0.77 |
| Orillia | \$ 20,988 | \$ 19,352 | \$ 19,352 | \$ 15,432 | \$ 12,164 | \$ 7.52 | \$ 0.50 |
| Oshawa | \$ 60,327 | \$ 49,240 | \$ 44,969 | \$ 37,657 | \$ 25,094 | \$ 31.47 | \$ 10.48 |
| Ottawa | \$ 33,217 | \$ 27,059 | \$ 27,059 | \$ 19,503 | \$ 14,638 | \$ 27.41 | \$ 11.90 |
| Owen Sound | \$ 14,128 | \$ 10,714 | \$ 10,714 | \$ 7,838 | \$ 7,838 | \$ 3.00 | |
| Parry Sound | | | | | | | |

2019 Total Development Charges—(sorted alphabetically) (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|------------------------|-------------------------------------------|--------------------------------------------|-------------------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------------|-----------------------------------------------|
| Pelham | \$ 36,955 | \$ 26,684 | \$ 26,684 | \$ 25,537 | \$ 15,450 | \$ 21.01 | \$ 13.99 |
| Peterborough | \$ 28,869 | \$ 23,310 | \$ 23,310 | \$ 16,825 | \$ 16,825 | \$ 8.60 | |
| Pickering | \$ 51,383 | \$ 42,065 | \$ 42,065 | \$ 30,257 | \$ 21,495 | \$ 22.61 | \$ 13.66 |
| Port Colborne | \$ 19,205 | \$ 14,038 | \$ 14,038 | \$ 13,384 | \$ 8,019 | \$ 12.04 | \$ 5.02 |
| Prince Edward County | \$ 6,686 | \$ 3,740 | \$ 2,951 | \$ 4,479 | \$ 3,092 | \$ 3.35 | \$ 3.35 |
| Puslinch | \$ 12,924 | \$ 10,514 | \$ 10,514 | \$ 8,711 | \$ 7,366 | \$ 3.11 | \$ 3.11 |
| Quinte West | \$ 9,829 | \$ 6,570 | \$ 6,570 | \$ 5,968 | \$ 4,537 | \$ 4.59 | \$ 4.59 |
| Richmond Hill | \$ 88,564 | \$ 72,785 | \$ 72,785 | \$ 56,105 | \$ 41,005 | \$ 64.49 | \$ 30.02 |
| Sarnia | \$ 11,864 | \$ 8,654 | \$ 8,654 | \$ 8,147 | \$ 5,375 | \$ 5.55 | \$ 5.55 |
| Saugeen Shores | \$ 16,563 | \$ 12,325 | \$ 12,325 | \$ 10,915 | \$ 7,575 | \$ 6.71 | |
| Sault Ste. Marie | | | | | | | |
| Southgate | \$ 27,608 | \$ 19,251 | \$ 19,251 | \$ 17,348 | \$ 12,657 | \$ 11.35 | \$ 11.35 |
| Springwater | \$ 27,361 | \$ 22,895 | \$ 22,895 | \$ 17,840 | \$ 15,714 | \$ 7.40 | \$ 6.07 |
| St. Catharines | \$ 19,205 | \$ 14,038 | \$ 14,038 | \$ 13,384 | \$ 8,019 | \$ 12.04 | \$ 5.02 |
| St. Marys | \$ 8,657 | \$ 5,915 | \$ 5,915 | \$ 5,150 | \$ 3,567 | | |
| St. Thomas | \$ 11,638 | \$ 10,216 | \$ 10,216 | \$ 7,285 | \$ 4,186 | \$ 4.55 | \$ 2.97 |
| Stratford | \$ 14,271 | \$ 10,363 | \$ 10,363 | \$ 9,094 | \$ 5,840 | \$ 2.59 | |
| Strathroy-Caradoc | \$ 12,205 | \$ 9,829 | \$ 9,829 | \$ 6,365 | \$ 6,365 | \$ 5.39 | \$ 3.04 |
| South Bruce Peninsula | \$ 10,489 | \$ 5,948 | \$ 5,948 | \$ 5,948 | \$ 5,948 | \$ 8.96 | \$ 4.48 |
| Thorold | \$ 36,965 | \$ 25,783 | \$ 25,783 | \$ 24,853 | \$ 15,032 | \$ 20.04 | \$ 7.69 |
| Thunder Bay | | | | | | | |
| Tillsonburg | \$ 15,951 | \$ 10,019 | \$ 10,019 | \$ 8,504 | \$ 5,752 | \$ 6.55 | \$ 6.55 |
| Timmins | | | | | | | |
| Toronto | \$ 74,225 | \$ 61,792 | \$ 33,369 | \$ 44,437 | \$ 29,847 | \$ 35.35 | \$ 17.20 |
| Vaughan | \$ 121,076 | \$ 99,854 | \$ 99,854 | \$ 75,026 | \$ 56,369 | \$ 70.34 | \$ 38.09 |
| Wainfleet | \$ 25,974 | \$ 18,086 | \$ 18,086 | \$ 17,288 | \$ 10,763 | \$ 15.39 | \$ 8.37 |
| Waterloo | \$ 46,538 | \$ 35,050 | \$ 35,050 | \$ 28,286 | \$ 23,987 | \$ 24.91 | \$ 15.26 |
| Welland | \$ 26,927 | \$ 20,996 | \$ 20,997 | \$ 19,951 | \$ 11,741 | \$ 15.10 | \$ 8.08 |
| Wellesley | \$ 36,958 | \$ 28,228 | \$ 28,228 | \$ 21,254 | \$ 21,254 | \$ 18.61 | \$ 10.11 |
| Wellington North | \$ 25,995 | \$ 20,580 | \$ 20,580 | \$ 17,740 | \$ 13,611 | \$ 8.73 | \$ 5.12 |
| West Grey | \$ 10,370 | \$ 8,207 | \$ 8,207 | \$ 7,459 | \$ 7,459 | | |
| West Lincoln | \$ 34,058 | \$ 23,940 | \$ 23,940 | \$ 22,836 | \$ 13,870 | \$ 16.37 | \$ 9.35 |
| Whitby | \$ 59,181 | \$ 48,155 | \$ 48,155 | \$ 36,013 | \$ 24,582 | \$ 29.10 | \$ 15.56 |
| Whitchurch-Stouffville | \$ 91,900 | \$ 75,133 | \$ 75,133 | \$ 58,164 | \$ 43,693 | \$ 62.76 | \$ 30.51 |
| Wilmot | \$ 39,696 | \$ 30,487 | \$ 30,487 | \$ 24,362 | \$ 21,385 | \$ 20.16 | \$ 9.87 |
| Windsor | \$ 29,810 | \$ 21,339 | \$ 21,339 | \$ 14,565 | \$ 14,565 | \$ 12.89 | |
| Woolwich | \$ 39,895 | \$ 30,006 | \$ 30,006 | \$ 23,866 | \$ 21,078 | \$ 19.92 | \$ 11.42 |
| Average | \$ 36,546 | \$ 28,567 | \$ 27,848 | \$ 22,513 | \$ 16,886 | \$ 18.91 | \$ 10.90 |
| Median | \$ 28,869 | \$ 21,339 | \$ 21,339 | \$ 17,740 | \$ 13,610 | \$ 12.37 | \$ 8.08 |
| Minimum | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maximum | \$ 121,076 | \$ 99,854 | \$ 99,854 | \$ 75,026 | \$ 56,369 | \$ 70.34 | \$ 38.09 |

2019 Lower/Single Tier Development Charges—(sorted alphabetically)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|-------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Aurora | \$ 24,248 | \$ 18,027 | \$ 18,027 | \$ 14,644 | \$ 10,038 | \$ 4.44 | \$ 4.44 |
| Barrie | \$ 47,998 | \$ 35,883 | \$ 35,883 | \$ 29,595 | \$ 21,162 | \$ 33.11 | \$ 21.77 |
| Belleville | \$ 12,321 | \$ 9,428 | \$ 9,428 | \$ 8,628 | \$ 4,759 | \$ 4.89 | \$ 4.89 |
| Bracebridge | \$ 4,219 | \$ 3,375 | \$ 3,375 | \$ 2,992 | \$ 2,302 | | |
| Brampton | \$ 37,779 | \$ 28,007 | \$ 28,007 | \$ 22,713 | \$ 13,087 | \$ 10.88 | \$ 5.49 |
| Brant | \$ 30,040 | \$ 19,351 | \$ 19,351 | \$ 19,931 | \$ 11,660 | \$ 7.26 | \$ 7.26 |
| Brantford | \$ 22,785 | \$ 16,217 | \$ 16,217 | \$ 12,060 | \$ 9,519 | \$ 7.02 | \$ 7.02 |
| Brock | \$ 20,000 | \$ 16,280 | \$ 16,280 | \$ 11,840 | \$ 11,840 | \$ 3.85 | \$ 3.85 |
| Brockville | \$ 507 | \$ 381 | \$ 381 | \$ 321 | \$ 201 | \$ 0.02 | \$ 0.02 |
| Brockton | | | | | | | |
| Burlington | \$ 12,419 | \$ 8,941 | \$ 7,079 | \$ 6,317 | \$ 4,654 | \$ 13.18 | \$ 7.19 |
| Caledon | \$ 30,436 | \$ 23,171 | \$ 23,171 | \$ 17,684 | \$ 10,378 | \$ 5.22 | \$ 5.22 |
| Cambridge | \$ 21,472 | \$ 15,097 | \$ 15,097 | \$ 10,749 | \$ 10,749 | \$ 5.18 | \$ 5.18 |
| Central Elgin | \$ 14,339 | \$ 12,529 | \$ 12,529 | \$ 8,706 | \$ 8,706 | \$ 6.04 | \$ 6.04 |
| Centre Wellington | \$ 23,055 | \$ 18,376 | \$ 18,376 | \$ 13,387 | \$ 10,205 | \$ 6.33 | \$ 6.33 |
| Chatham-Kent | \$ 5,017 | \$ 4,050 | \$ 4,050 | \$ 3,979 | \$ 2,057 | \$ 3.50 | \$ 1.75 |
| Clarington | \$ 17,723 | \$ 13,701 | \$ 13,701 | \$ 8,479 | \$ 8,479 | \$ 6.81 | \$ 3.69 |
| Collingwood | \$ 30,006 | \$ 22,632 | \$ 22,632 | \$ 18,025 | \$ 10,445 | \$ 6.39 | \$ 6.39 |
| Cornwall | \$ 2,229 | \$ 2,117 | \$ 2,117 | \$ 1,591 | \$ 861 | \$ 2.87 | \$ 2.87 |
| East Gwillimbury | \$ 33,885 | \$ 27,341 | \$ 27,341 | \$ 20,083 | \$ 14,733 | \$ 10.56 | \$ 4.92 |
| Elliot Lake | | | | | | | |
| Erin | \$ 15,105 | \$ 11,748 | \$ 11,748 | \$ 8,581 | \$ 7,272 | \$ 6.06 | \$ 6.06 |
| Espanola | | | | | | | |
| Fort Erie | \$ 12,346 | \$ 10,017 | \$ 10,017 | \$ 9,087 | \$ 5,591 | \$ 5.76 | |
| Georgian Bluffs | | | | | | | |
| Georgina | \$ 11,571 | \$ 9,322 | \$ 9,322 | \$ 8,128 | \$ 5,608 | \$ 0.84 | \$ 0.84 |
| Gravenhurst | \$ 2,469 | \$ 2,392 | \$ 2,392 | \$ 1,822 | \$ 1,254 | | |
| Greater Sudbury | \$ 17,721 | \$ 10,227 | \$ 10,227 | \$ 10,227 | \$ 10,227 | \$ 4.45 | \$ 2.96 |
| Greenstone | | | | | | | |
| Grey Highlands | \$ 11,364 | \$ 8,681 | \$ 8,681 | \$ 8,331 | \$ 8,331 | \$ 7.28 | \$ 7.28 |
| Grimsby | \$ 17,135 | \$ 11,531 | \$ 11,531 | \$ 10,194 | \$ 6,779 | \$ 8.10 | \$ 3.61 |
| Guelph | \$ 35,098 | \$ 25,860 | \$ 25,860 | \$ 19,478 | \$ 13,924 | \$ 12.37 | \$ 12.37 |
| Guelph-Eramosa | \$ 37,965 | \$ 28,015 | \$ 28,015 | \$ 20,292 | \$ 17,255 | \$ 11.02 | \$ 11.02 |
| Haldimand | \$ 19,981 | \$ 18,435 | \$ 18,435 | \$ 14,903 | \$ 9,592 | \$ 5.01 | \$ 5.01 |
| Halton Hills | \$ 16,871 | \$ 13,624 | \$ 9,890 | \$ 8,243 | \$ 5,157 | \$ 6.00 | \$ 1.95 |
| Hamilton | \$ 50,003 | \$ 35,790 | \$ 35,790 | \$ 29,282 | \$ 20,031 | \$ 20.18 | \$ 12.30 |
| Hawkesbury | | | | | | | |

2019 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. 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 | \$ 4,003 | \$ 2,673 | \$ 2,673 | \$ 2,627 | \$ 1,829 | \$ 1.02 | \$ 1.02 |
| Ingersoll | \$ 3,479 | \$ 2,185 | \$ 2,185 | \$ 1,854 | \$ 1,254 | \$ 1.14 | \$ 1.14 |
| Innisfil | \$ 51,736 | \$ 44,828 | \$ 44,828 | \$ 30,528 | \$ 23,302 | \$ 22.91 | \$ 22.91 |
| Kenora | | | | | | | |
| Kincardine | \$ 13,058 | \$ 8,917 | \$ 8,917 | \$ 6,663 | \$ 6,663 | \$ 4.60 | \$ 4.60 |
| King | \$ 36,826 | \$ 31,827 | \$ 31,827 | \$ 21,523 | \$ 15,298 | \$ 9.58 | \$ 9.58 |
| Kingston | \$ 21,356 | \$ 16,719 | \$ 16,719 | \$ 14,186 | \$ 8,679 | \$ 16.93 | \$ 8.06 |
| Kitchener | \$ 11,573 | \$ 8,199 | \$ 8,199 | \$ 6,387 | \$ 6,387 | \$ 5.54 | \$ 2.77 |
| Kingsville | \$ 10,659 | \$ 7,570 | \$ 7,570 | \$ 6,289 | \$ 4,991 | \$ 1.35 | \$ 1.35 |
| Lakeshore | \$ 19,172 | \$ 11,369 | \$ 11,369 | \$ 9,876 | \$ 7,519 | \$ 8.08 | \$ 8.08 |
| Lambton Shores | \$ 13,168 | \$ 11,649 | \$ 11,649 | \$ 9,342 | \$ 7,091 | \$ 2.83 | \$ 2.83 |
| Lincoln | \$ 23,779 | \$ 19,212 | \$ 19,212 | \$ 16,015 | \$ 9,769 | \$ 14.63 | \$ 6.10 |
| London | \$ 33,136 | \$ 22,409 | \$ 22,409 | \$ 19,860 | \$ 14,656 | \$ 25.90 | \$ 19.15 |
| Mapleton | \$ 16,326 | \$ 9,348 | \$ 9,348 | \$ 6,081 | \$ 5,193 | \$ 4.20 | \$ 4.20 |
| Markham | \$ 36,623 | \$ 28,016 | \$ 28,016 | \$ 21,836 | \$ 16,099 | \$ 13.95 | \$ 10.65 |
| Meaford | \$ 13,136 | \$ 8,833 | \$ 8,833 | \$ 8,833 | \$ 8,833 | \$ 7.98 | \$ 4.32 |
| Middlesex Centre | \$ 21,788 | \$ 14,302 | \$ 14,302 | \$ 13,951 | \$ 8,792 | \$ 6.10 | \$ 2.44 |
| Milton | \$ 20,682 | \$ 14,807 | \$ 14,807 | \$ 11,103 | \$ 7,460 | \$ 7.68 | \$ 3.51 |
| Minto | \$ 6,622 | \$ 5,525 | \$ 5,525 | \$ 3,597 | \$ 3,071 | \$ 2.58 | \$ 2.58 |
| Mississauga | \$ 39,925 | \$ 31,060 | \$ 31,060 | \$ 27,211 | \$ 14,826 | \$ 10.61 | \$ 8.59 |
| Newmarket | \$ 28,902 | \$ 22,672 | \$ 22,672 | \$ 17,158 | \$ 12,256 | \$ 6.48 | \$ 6.48 |
| New Tecumseth | \$ 42,646 | \$ 35,397 | \$ 35,397 | \$ 30,658 | \$ 19,510 | \$ 20.34 | \$ 12.20 |
| Niagara Falls | \$ 12,790 | \$ 8,022 | \$ 8,022 | \$ 6,081 | \$ 6,081 | \$ 4.01 | |
| Niagara-on-the-Lake | \$ 11,049 | \$ 8,564 | \$ 8,564 | \$ 7,510 | \$ 6,387 | \$ 4.74 | \$ 4.74 |
| Norfolk | \$ 14,615 | \$ 8,547 | \$ 8,547 | \$ 6,365 | \$ 5,301 | \$ 6.02 | \$ 6.02 |
| North Bay | \$ 9,814 | \$ 4,838 | \$ 4,838 | \$ 2,797 | \$ 2,797 | \$ 6.77 | |
| North Dumfries | \$ 6,410 | \$ 4,335 | \$ 4,335 | \$ 2,955 | \$ 2,955 | \$ 1.37 | \$ 1.37 |
| North Middlesex | \$ 5,150 | \$ 4,014 | \$ 4,014 | \$ 2,287 | \$ 2,287 | \$ 0.70 | \$ 0.70 |
| North Perth | \$ 16,422 | \$ 10,600 | \$ 10,600 | \$ 9,283 | \$ 6,428 | \$ 3.07 | \$ 1.88 |
| Oakville | \$ 36,570 | \$ 26,643 | \$ 26,643 | \$ 19,654 | \$ 11,850 | \$ 11.15 | \$ 11.15 |
| Orangeville | \$ 25,259 | \$ 18,411 | \$ 18,411 | \$ 13,808 | \$ 8,651 | \$ 8.87 | |
| Orillia | \$ 18,629 | \$ 16,993 | \$ 16,993 | \$ 13,073 | \$ 9,805 | \$ 7.02 | |
| Oshawa | \$ 24,250 | \$ 19,534 | \$ 15,263 | \$ 15,263 | \$ 9,370 | \$ 12.04 | |
| Ottawa | \$ 30,540 | \$ 24,382 | \$ 24,382 | \$ 16,826 | \$ 11,961 | \$ 25.78 | \$ 10.27 |
| Owen Sound | \$ 7,008 | \$ 5,757 | \$ 5,757 | \$ 3,629 | \$ 3,629 | \$ 3.00 | |
| Parry Sound | | | | | | | |

2019 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Pelham | \$ 17,750 | \$ 12,646 | \$ 12,646 | \$ 12,153 | \$ 7,431 | \$ 8.97 | \$ 8.97 |
| Peterborough | \$ 28,869 | \$ 23,310 | \$ 23,310 | \$ 16,825 | \$ 16,825 | \$ 8.60 | |
| Pickering | \$ 15,306 | \$ 12,359 | \$ 12,359 | \$ 7,863 | \$ 5,771 | \$ 3.18 | \$ 3.18 |
| Port Colborne | | | | | | | |
| Prince Edward County | \$ 6,686 | \$ 3,740 | \$ 2,951 | \$ 4,479 | \$ 3,092 | \$ 3.35 | \$ 3.35 |
| Puslinch | \$ 5,208 | \$ 3,896 | \$ 3,896 | \$ 2,832 | \$ 2,407 | \$ 1.60 | \$ 1.60 |
| Quinte West | \$ 9,829 | \$ 6,570 | \$ 6,570 | \$ 5,968 | \$ 4,537 | \$ 4.59 | \$ 4.59 |
| Richmond Hill | \$ 19,387 | \$ 15,740 | \$ 15,740 | \$ 12,730 | \$ 7,449 | \$ 8.22 | \$ 6.00 |
| Sarnia | \$ 11,864 | \$ 8,654 | \$ 8,654 | \$ 8,147 | \$ 5,375 | \$ 5.55 | \$ 5.55 |
| Saugeen Shores | \$ 16,563 | \$ 12,325 | \$ 12,325 | \$ 10,915 | \$ 7,575 | \$ 6.71 | |
| Sault Ste. Marie | | | | | | | |
| Southgate | \$ 20,488 | \$ 14,294 | \$ 14,294 | \$ 13,139 | \$ 8,448 | \$ 11.35 | \$ 11.35 |
| Springwater | \$ 15,553 | \$ 12,702 | \$ 12,702 | \$ 10,148 | \$ 8,022 | \$ 3.58 | \$ 3.58 |
| St. Catharines | | | | | | | |
| St. Marys | \$ 8,657 | \$ 5,915 | \$ 5,915 | \$ 5,150 | \$ 3,567 | | |
| St. Thomas | \$ 11,638 | \$ 10,216 | \$ 10,216 | \$ 7,285 | \$ 4,186 | \$ 4.55 | \$ 2.97 |
| Stratford | \$ 14,271 | \$ 10,363 | \$ 10,363 | \$ 9,094 | \$ 5,840 | \$ 2.59 | |
| Strathroy-Caradoc | \$ 12,205 | \$ 9,829 | \$ 9,829 | \$ 6,365 | \$ 6,365 | \$ 5.39 | \$ 3.04 |
| South Bruce Peninsula | \$ 10,489 | \$ 5,948 | \$ 5,948 | \$ 5,948 | \$ 5,948 | \$ 8.96 | \$ 4.48 |
| Thorold | \$ 17,760 | \$ 11,745 | \$ 11,745 | \$ 11,469 | \$ 7,013 | \$ 8.00 | \$ 2.67 |
| Thunder Bay | | | | | | | |
| Tillsonburg | \$ 6,236 | \$ 3,917 | \$ 3,917 | \$ 3,325 | \$ 2,249 | \$ 2.70 | \$ 2.70 |
| Timmins | | | | | | | |
| Toronto | \$ 72,432 | \$ 59,999 | \$ 31,576 | \$ 42,644 | \$ 28,054 | \$ 34.23 | \$ 16.08 |
| Vaughan | \$ 51,899 | \$ 42,809 | \$ 42,809 | \$ 31,651 | \$ 22,813 | \$ 14.07 | \$ 14.07 |
| Wainfleet | \$ 6,769 | \$ 4,048 | \$ 4,048 | \$ 3,904 | \$ 2,744 | \$ 3.35 | \$ 3.35 |
| Waterloo | \$ 15,881 | \$ 11,482 | \$ 11,482 | \$ 10,407 | \$ 6,108 | \$ 7.11 | \$ 7.11 |
| Welland | \$ 7,722 | \$ 6,958 | \$ 6,959 | \$ 6,567 | \$ 3,722 | \$ 3.06 | \$ 3.06 |
| Wellesley | \$ 8,727 | \$ 6,473 | \$ 6,473 | \$ 4,696 | \$ 4,696 | \$ 2.71 | \$ 2.71 |
| Wellington North | \$ 18,279 | \$ 13,962 | \$ 13,962 | \$ 11,861 | \$ 8,652 | \$ 7.22 | \$ 3.61 |
| West Grey | \$ 3,250 | \$ 3,250 | \$ 3,250 | \$ 3,250 | \$ 3,250 | | |
| West Lincoln | \$ 14,853 | \$ 9,902 | \$ 9,902 | \$ 9,452 | \$ 5,851 | \$ 4.33 | \$ 4.33 |
| Whitby | \$ 23,104 | \$ 18,449 | \$ 18,449 | \$ 13,619 | \$ 8,858 | \$ 9.67 | \$ 5.08 |
| Whitchurch-Stouffville | \$ 22,723 | \$ 18,088 | \$ 18,088 | \$ 14,789 | \$ 10,137 | \$ 6.49 | \$ 6.49 |
| Wilmot | \$ 11,465 | \$ 8,732 | \$ 8,732 | \$ 7,804 | \$ 4,827 | \$ 4.26 | \$ 2.47 |
| Windsor | \$ 29,205 | \$ 20,734 | \$ 20,734 | \$ 13,960 | \$ 13,960 | \$ 12.89 | |
| Woolwich | \$ 11,664 | \$ 8,251 | \$ 8,251 | \$ 7,308 | \$ 4,520 | \$ 4.02 | \$ 4.02 |
| Average | \$ 19,298 | \$ 14,598 | \$ 14,195 | \$ 11,558 | \$ 8,331 | \$ 7.79 | \$ 5.89 |
| Median | \$ 16,422 | \$ 11,745 | \$ 11,649 | \$ 9,452 | \$ 7,431 | \$ 6.10 | \$ 4.67 |
| Minimum | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maximum | \$ 72,432 | \$ 59,999 | \$ 44,828 | \$ 42,644 | \$ 28,054 | \$ 34.23 | \$ 22.91 |

2019 Upper Tier Development Charges—(sorted alphabetically)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|-------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Aurora | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| Barrie | | | | | | | |
| Belleville | | | | | | | |
| Bracebridge | \$ 9,931 | \$ 8,870 | \$ 8,870 | \$ 6,652 | \$ 4,433 | \$ 1.62 | \$ 1.62 |
| Brampton | \$ 56,059 | \$ 46,027 | \$ 46,027 | \$ 34,368 | \$ 22,675 | \$ 21.16 | \$ 14.24 |
| Brant | | | | | | | |
| Brantford | | | | | | | |
| Brock | \$ 32,742 | \$ 26,371 | \$ 26,371 | \$ 19,059 | \$ 12,389 | \$ 19.43 | \$ 10.48 |
| Brockville | | | | | | | |
| Brockton | | | | | | | |
| Burlington | \$ 38,530 | \$ 30,700 | \$ 22,333 | \$ 18,959 | \$ 14,537 | \$ 32.11 | \$ 9.10 |
| Caledon | \$ 55,531 | \$ 45,595 | \$ 45,595 | \$ 34,045 | \$ 22,461 | \$ 21.02 | \$ 14.10 |
| Cambridge | \$ 28,056 | \$ 20,967 | \$ 20,967 | \$ 15,278 | \$ 15,278 | \$ 16.07 | \$ 6.43 |
| Central Elgin | | | | | | | |
| Centre Wellington | \$ 5,232 | \$ 4,134 | \$ 4,134 | \$ 3,395 | \$ 2,475 | \$ 1.51 | \$ 1.51 |
| Chatham-Kent | | | | | | | |
| Clarington | \$ 32,742 | \$ 26,371 | \$ 26,371 | \$ 19,059 | \$ 12,389 | \$ 19.43 | \$ 10.48 |
| Collingwood | \$ 9,449 | \$ 7,834 | \$ 7,834 | \$ 5,333 | \$ 5,333 | \$ 3.32 | \$ 1.99 |
| Cornwall | | | | | | | |
| East Gwillimbury | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| Elliot Lake | | | | | | | |
| Erin | \$ 5,232 | \$ 4,134 | \$ 4,134 | \$ 3,395 | \$ 2,475 | \$ 1.51 | \$ 1.51 |
| Espanola | | | | | | | |
| Fort Erie | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Georgian Bluffs | \$ 7,120 | \$ 4,957 | \$ 4,957 | \$ 4,209 | \$ 4,209 | | |
| Georgina | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| Gravenhurst | \$ 9,931 | \$ 8,870 | \$ 8,870 | \$ 6,652 | \$ 4,433 | \$ 1.62 | \$ 1.62 |
| Greater Sudbury | | | | | | | |
| Greenstone | | | | | | | |
| Grey Highlands | \$ 7,120 | \$ 4,957 | \$ 4,957 | \$ 4,209 | \$ 4,209 | | |
| Grimsby | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Guelph | | | | | | | |
| Guelph-Eramosa | \$ 5,232 | \$ 4,134 | \$ 4,134 | \$ 3,395 | \$ 2,475 | \$ 1.51 | \$ 1.51 |
| Haldimand | | | | | | | |
| Halton Hills | \$ 38,530 | \$ 30,700 | \$ 22,333 | \$ 18,959 | \$ 14,537 | \$ 32.11 | \$ 9.10 |
| Hamilton | | | | | | | |
| Hawkesbury | | | | | | | |

2019 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. 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 | \$ 9,931 | \$ 8,870 | \$ 8,870 | \$ 6,652 | \$ 4,433 | \$ 1.62 | \$ 1.62 |
| Ingersoll | \$ 10,248 | \$ 6,437 | \$ 6,437 | \$ 5,463 | \$ 3,696 | \$ 3.23 | \$ 3.23 |
| Innisfil | \$ 9,449 | \$ 7,834 | \$ 7,834 | \$ 5,333 | \$ 5,333 | \$ 3.32 | \$ 1.99 |
| Kenora | | | | | | | |
| Kincardine | | | | | | | |
| King | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| Kingston | | | | | | | |
| Kitchener | \$ 28,056 | \$ 20,967 | \$ 20,967 | \$ 15,278 | \$ 15,278 | \$ 16.07 | \$ 6.43 |
| Kingsville | | | | | | | |
| Lakeshore | | | | | | | |
| Lambton Shores | | | | | | | |
| Lincoln | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| London | | | | | | | |
| Mapleton | \$ 5,232 | \$ 4,134 | \$ 4,134 | \$ 3,395 | \$ 2,475 | \$ 1.51 | \$ 1.51 |
| Markham | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| Meaford | \$ 7,120 | \$ 4,957 | \$ 4,957 | \$ 4,209 | \$ 4,209 | | |
| Middlesex Centre | | | | | | | |
| Milton | \$ 38,530 | \$ 30,700 | \$ 22,333 | \$ 18,959 | \$ 14,537 | \$ 32.11 | \$ 9.10 |
| Minto | \$ 5,232 | \$ 4,134 | \$ 4,134 | \$ 3,395 | \$ 2,475 | \$ 1.51 | \$ 1.51 |
| Mississauga | \$ 56,059 | \$ 46,027 | \$ 46,027 | \$ 34,368 | \$ 22,675 | \$ 21.16 | \$ 14.24 |
| Newmarket | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| New Tecumseth | \$ 9,449 | \$ 7,834 | \$ 7,834 | \$ 5,333 | \$ 5,333 | \$ 3.32 | \$ 1.99 |
| Niagara Falls | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Niagara-on-the-Lake | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Norfolk | | | | | | | |
| North Bay | | | | | | | |
| North Dumfries | \$ 25,630 | \$ 19,154 | \$ 19,154 | \$ 13,957 | \$ 13,957 | \$ 14.17 | \$ 5.67 |
| North Middlesex | | | | | | | |
| North Perth | | | | | | | |
| Oakville | \$ 38,530 | \$ 30,700 | \$ 22,333 | \$ 18,959 | \$ 14,537 | \$ 32.11 | \$ 9.10 |
| Orangeville | \$ 3,498 | \$ 2,798 | \$ 2,798 | \$ 1,586 | \$ 1,586 | \$ 0.77 | \$ 0.77 |
| Orillia | | | | | | | |
| Oshawa | \$ 32,742 | \$ 26,371 | \$ 26,371 | \$ 19,059 | \$ 12,389 | \$ 19.43 | \$ 10.48 |
| Ottawa | | | | | | | |
| Owen Sound | \$ 7,120 | \$ 4,957 | \$ 4,957 | \$ 4,209 | \$ 4,209 | | |
| Parry Sound | | | | | | | |

2019 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Pelham | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Peterborough | | | | | | | |
| Pickering | \$ 32,742 | \$ 26,371 | \$ 26,371 | \$ 19,059 | \$ 12,389 | \$ 19.43 | \$ 10.48 |
| Port Colborne | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Prince Edward County | | | | | | | |
| Puslinch | \$ 5,232 | \$ 4,134 | \$ 4,134 | \$ 3,395 | \$ 2,475 | \$ 1.51 | \$ 1.51 |
| Quinte West | | | | | | | |
| Richmond Hill | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| Sarnia | | | | | | | |
| Saugeen Shores | | | | | | | |
| Sault Ste. Marie | | | | | | | |
| Southgate | \$ 7,120 | \$ 4,957 | \$ 4,957 | \$ 4,209 | \$ 4,209 | | |
| Springwater | \$ 9,449 | \$ 7,834 | \$ 7,834 | \$ 5,333 | \$ 5,333 | \$ 3.32 | \$ 1.99 |
| St. Catharines | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| St. Marys | | | | | | | |
| St. Thomas | | | | | | | |
| Stratford | | | | | | | |
| Strathroy-Caradoc | | | | | | | |
| South Bruce Peninsula | | | | | | | |
| Thorold | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Thunder Bay | | | | | | | |
| Tillsonburg | \$ 9,715 | \$ 6,102 | \$ 6,102 | \$ 5,179 | \$ 3,503 | \$ 3.84 | \$ 3.84 |
| Timmins | | | | | | | |
| Toronto | | | | | | | |
| Vaughan | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| Wainfleet | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Waterloo | \$ 28,056 | \$ 20,967 | \$ 20,967 | \$ 15,278 | \$ 15,278 | \$ 16.07 | \$ 6.43 |
| Welland | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Wellesley | \$ 25,630 | \$ 19,154 | \$ 19,154 | \$ 13,957 | \$ 13,957 | \$ 14.17 | \$ 5.67 |
| Wellington North | \$ 5,232 | \$ 4,134 | \$ 4,134 | \$ 3,395 | \$ 2,475 | \$ 1.51 | \$ 1.51 |
| West Grey | \$ 7,120 | \$ 4,957 | \$ 4,957 | \$ 4,209 | \$ 4,209 | | |
| West Lincoln | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Whitby | \$ 32,742 | \$ 26,371 | \$ 26,371 | \$ 19,059 | \$ 12,389 | \$ 19.43 | \$ 10.48 |
| Whitchurch-Stouffville | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |
| Wilmot | \$ 25,630 | \$ 19,154 | \$ 19,154 | \$ 13,957 | \$ 13,957 | \$ 14.17 | \$ 5.67 |
| Windsor | | | | | | | |
| Woolwich | \$ 25,630 | \$ 19,154 | \$ 19,154 | \$ 13,957 | \$ 13,957 | \$ 14.17 | \$ 5.67 |
| Average | \$ 25,881 | \$ 20,326 | \$ 19,794 | \$ 15,301 | \$ 11,249 | \$ 18.79 | \$ 8.26 |
| Median | \$ 19,033 | \$ 13,866 | \$ 13,866 | \$ 13,212 | \$ 7,847 | \$ 12.04 | \$ 5.02 |
| Minimum | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maximum | \$ 62,170 | \$ 50,038 | \$ 50,038 | \$ 36,368 | \$ 26,549 | \$ 55.14 | \$ 22.89 |

2019 Education Development Charges—(sorted alphabetically)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|-------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Aurora | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| Barrie | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 0.50 | \$ 0.50 |
| Belleville | | | | | | | |
| Bracebridge | | | | | | | |
| Brampton | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 0.90 | \$ 0.90 |
| Brant | | | | | | | |
| Brantford | \$ 912 | \$ 912 | \$ 912 | \$ 912 | \$ 912 | | |
| Brock | \$ 3,335 | \$ 3,335 | \$ 3,335 | \$ 3,335 | \$ 3,335 | | |
| Brockville | | | | | | | |
| Brockton | | | | | | | |
| Burlington | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 1.75 | \$ 1.75 |
| Caledon | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 0.90 | \$ 0.90 |
| Cambridge | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 1.73 | \$ 1.73 |
| Central Elgin | | | | | | | |
| Centre Wellington | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | | |
| Chatham-Kent | | | | | | | |
| Clarington | \$ 1,738 | \$ 1,738 | \$ 1,738 | \$ 1,738 | \$ 1,738 | | |
| Collingwood | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 0.50 | \$ 0.50 |
| Cornwall | | | | | | | |
| East Gwillimbury | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| Elliot Lake | | | | | | | |
| Erin | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | | |
| Espanola | | | | | | | |
| Fort Erie | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Georgian Bluffs | | | | | | | |
| Georgina | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| Gravenhurst | | | | | | | |
| Greater Sudbury | | | | | | | |
| Greenstone | | | | | | | |
| Grey Highlands | | | | | | | |
| Grimsby | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Guelph | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | | |
| Guelph-Eramosa | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | | |
| Haldimand | | | | | | | |
| Halton Hills | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 1.75 | \$ 1.75 |
| Hamilton | \$ 2,440 | \$ 2,440 | \$ 2,440 | \$ 2,440 | \$ 2,440 | \$ 0.76 | \$ 0.76 |
| Hawkesbury | \$ 744 | \$ 744 | \$ 744 | \$ 744 | \$ 744 | | |

2019 Education Development Charges (cont'd)—(sorted alphabetically)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. 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 | | | | | | | |
| Ingersoll | | | | | | | |
| Innisfil | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 0.50 | \$ 0.50 |
| Kenora | | | | | | | |
| Kincardine | | | | | | | |
| King | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| Kingston | | | | | | | |
| Kitchener | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 1.73 | \$ 1.73 |
| Kingsville | \$ 605 | \$ 605 | \$ 605 | \$ 605 | \$ 605 | | |
| Lakeshore | \$ 605 | \$ 605 | \$ 605 | \$ 605 | \$ 605 | | |
| Lambton Shores | | | | | | | |
| Lincoln | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| London | | | | | | | |
| Mapleton | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | | |
| Markham | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| Meaford | | | | | | | |
| Middlesex Centre | | | | | | | |
| Milton | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 1.75 | \$ 1.75 |
| Minto | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | | |
| Mississauga | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 4,572 | \$ 0.90 | \$ 0.90 |
| Newmarket | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| New Tecumseth | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 0.50 | \$ 0.50 |
| Niagara Falls | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Niagara-on-the-Lake | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Norfolk | | | | | | | |
| North Bay | | | | | | | |
| North Dumfries | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 1.73 | \$ 1.73 |
| North Middlesex | | | | | | | |
| North Perth | | | | | | | |
| Oakville | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 1.75 | \$ 1.75 |
| Orangeville | \$ 1,132 | \$ 1,132 | \$ 1,132 | \$ 1,132 | \$ 1,132 | | |
| Orillia | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 0.50 | \$ 0.50 |
| Oshawa | \$ 3,335 | \$ 3,335 | \$ 3,335 | \$ 3,335 | \$ 3,335 | | |
| Ottawa | \$ 2,677 | \$ 2,677 | \$ 2,677 | \$ 2,677 | \$ 2,677 | \$ 1.63 | \$ 1.63 |
| Owen Sound | | | | | | | |
| Parry Sound | | | | | | | |

2019 Education Development Charges—(sorted alphabetically) (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Pelham | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Peterborough | | | | | | | |
| Pickering | \$ 3,335 | \$ 3,335 | \$ 3,335 | \$ 3,335 | \$ 3,335 | | |
| Port Colborne | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Prince Edward County | | | | | | | |
| Puslinch | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | | |
| Quinte West | | | | | | | |
| Richmond Hill | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| Sarnia | | | | | | | |
| Saugeen Shores | | | | | | | |
| Sault Ste. Marie | | | | | | | |
| Southgate | | | | | | | |
| Springwater | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 2,359 | \$ 0.50 | \$ 0.50 |
| St. Catharines | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| St. Marys | | | | | | | |
| St. Thomas | | | | | | | |
| Stratford | | | | | | | |
| Strathroy-Caradoc | | | | | | | |
| South Bruce Peninsula | | | | | | | |
| Thorold | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Thunder Bay | | | | | | | |
| Tillsonburg | | | | | | | |
| Timmins | | | | | | | |
| Toronto | \$ 1,793 | \$ 1,793 | \$ 1,793 | \$ 1,793 | \$ 1,793 | \$ 1.12 | \$ 1.12 |
| Vaughan | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| Wainfleet | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Waterloo | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 1.73 | \$ 1.73 |
| Welland | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Wellesley | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 1.73 | \$ 1.73 |
| Wellington North | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | | |
| West Grey | | | | | | | |
| West Lincoln | \$ 172 | \$ 172 | \$ 172 | \$ 172 | \$ 172 | | |
| Whitby | \$ 3,335 | \$ 3,335 | \$ 3,335 | \$ 3,335 | \$ 3,335 | | |
| Whitchurch-Stouffville | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 7,007 | \$ 1.13 | \$ 1.13 |
| Wilmot | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 1.73 | \$ 1.73 |
| Windsor | \$ 605 | \$ 605 | \$ 605 | \$ 605 | \$ 605 | | |
| Woolwich | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 2,601 | \$ 1.73 | \$ 1.73 |
| Average | \$ 2,995 | \$ 2,995 | \$ 2,995 | \$ 2,995 | \$ 2,995 | \$ 1.20 | \$ 1.20 |
| Median | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 2,484 | \$ 1.13 | \$ 1.13 |
| Minimum | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maximum | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 7,761 | \$ 1.75 | \$ 1.75 |

2019 Development Charges—Grouped by Location

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Belleville | \$ 12,321 | \$ 9,428 | \$ 9,428 | \$ 8,628 | \$ 4,759 | \$ 4.89 | \$ 4.89 |
| Brockville | \$ 507 | \$ 381 | \$ 381 | \$ 321 | \$ 201 | \$ 0.02 | \$ 0.02 |
| Cornwall | \$ 2,229 | \$ 2,117 | \$ 2,117 | \$ 1,591 | \$ 861 | \$ 2.87 | \$ 2.87 |
| Hawkesbury | \$ 744 | \$ 744 | \$ 744 | \$ 744 | \$ 744 | | |
| Kingston | \$ 21,356 | \$ 16,719 | \$ 16,719 | \$ 14,186 | \$ 8,679 | \$ 16.93 | \$ 8.06 |
| Ottawa | \$ 33,217 | \$ 27,059 | \$ 27,059 | \$ 19,503 | \$ 14,638 | \$ 27.41 | \$ 11.90 |
| Peterborough | \$ 28,869 | \$ 23,310 | \$ 23,310 | \$ 16,825 | \$ 16,825 | \$ 8.60 | |
| Prince Edward County | \$ 6,686 | \$ 3,740 | \$ 2,951 | \$ 4,479 | \$ 3,092 | \$ 3.35 | \$ 3.35 |
| Quinte West | \$ 9,829 | \$ 6,570 | \$ 6,570 | \$ 5,968 | \$ 4,537 | \$ 4.59 | \$ 4.59 |
| Eastern Average | \$ 12,862 | \$ 10,008 | \$ 9,920 | \$ 8,027 | \$ 6,037 | \$ 8.58 | \$ 5.10 |
| Eastern Median | \$ 9,829 | \$ 6,570 | \$ 6,570 | \$ 5,968 | \$ 4,537 | \$ 4.74 | \$ 4.59 |
| Aurora | \$ 93,425 | \$ 75,072 | \$ 75,072 | \$ 58,019 | \$ 43,594 | \$ 60.71 | \$ 28.46 |
| Brampton | \$ 98,410 | \$ 78,606 | \$ 78,606 | \$ 61,653 | \$ 40,334 | \$ 32.94 | \$ 20.63 |
| Brock | \$ 56,077 | \$ 45,986 | \$ 45,986 | \$ 34,234 | \$ 27,564 | \$ 23.28 | \$ 14.33 |
| Burlington | \$ 58,710 | \$ 47,402 | \$ 37,173 | \$ 33,037 | \$ 26,952 | \$ 47.05 | \$ 18.04 |
| Caledon | \$ 90,539 | \$ 73,338 | \$ 73,338 | \$ 56,300 | \$ 37,412 | \$ 27.14 | \$ 20.22 |
| Clarington | \$ 52,203 | \$ 41,810 | \$ 41,810 | \$ 29,276 | \$ 22,606 | \$ 26.24 | \$ 14.17 |
| East Gwillimbury | \$ 103,062 | \$ 84,386 | \$ 84,386 | \$ 63,458 | \$ 48,289 | \$ 66.83 | \$ 28.94 |
| Georgina | \$ 80,748 | \$ 66,367 | \$ 66,367 | \$ 51,503 | \$ 39,164 | \$ 57.11 | \$ 24.86 |
| Halton Hills | \$ 63,163 | \$ 52,085 | \$ 39,984 | \$ 34,962 | \$ 27,455 | \$ 39.87 | \$ 12.79 |
| King | \$ 106,003 | \$ 88,872 | \$ 88,872 | \$ 64,898 | \$ 48,854 | \$ 65.85 | \$ 33.60 |
| Markham | \$ 105,800 | \$ 85,061 | \$ 85,061 | \$ 65,211 | \$ 49,655 | \$ 70.22 | \$ 34.67 |
| Milton | \$ 66,973 | \$ 53,268 | \$ 44,901 | \$ 37,823 | \$ 29,758 | \$ 41.54 | \$ 14.36 |
| Mississauga | \$ 100,556 | \$ 81,659 | \$ 81,659 | \$ 66,151 | \$ 42,073 | \$ 32.67 | \$ 23.73 |
| Newmarket | \$ 98,079 | \$ 79,717 | \$ 79,717 | \$ 60,533 | \$ 45,812 | \$ 62.75 | \$ 30.50 |
| Oakville | \$ 82,861 | \$ 65,104 | \$ 56,737 | \$ 46,374 | \$ 34,148 | \$ 45.01 | \$ 22.00 |
| Oshawa | \$ 60,327 | \$ 49,240 | \$ 44,969 | \$ 37,657 | \$ 25,094 | \$ 31.47 | \$ 10.48 |
| Pickering | \$ 51,383 | \$ 42,065 | \$ 42,065 | \$ 30,257 | \$ 21,495 | \$ 22.61 | \$ 13.66 |
| Richmond Hill | \$ 88,564 | \$ 72,785 | \$ 72,785 | \$ 56,105 | \$ 41,005 | \$ 64.49 | \$ 30.02 |
| Toronto | \$ 74,225 | \$ 61,792 | \$ 33,369 | \$ 44,437 | \$ 29,847 | \$ 35.35 | \$ 17.20 |
| Vaughan | \$ 121,076 | \$ 99,854 | \$ 99,854 | \$ 75,026 | \$ 56,369 | \$ 70.34 | \$ 38.09 |
| Whitby | \$ 59,181 | \$ 48,155 | \$ 48,155 | \$ 36,013 | \$ 24,582 | \$ 29.10 | \$ 15.56 |
| Whitchurch-Stouffville | \$ 91,900 | \$ 75,133 | \$ 75,133 | \$ 58,164 | \$ 43,693 | \$ 62.76 | \$ 30.51 |
| GTA Average | \$ 81,967 | \$ 66,716 | \$ 63,455 | \$ 50,050 | \$ 36,625 | \$ 46.15 | \$ 22.58 |
| GTA Median | \$ 85,713 | \$ 69,576 | \$ 69,576 | \$ 53,804 | \$ 38,288 | \$ 43.28 | \$ 21.31 |

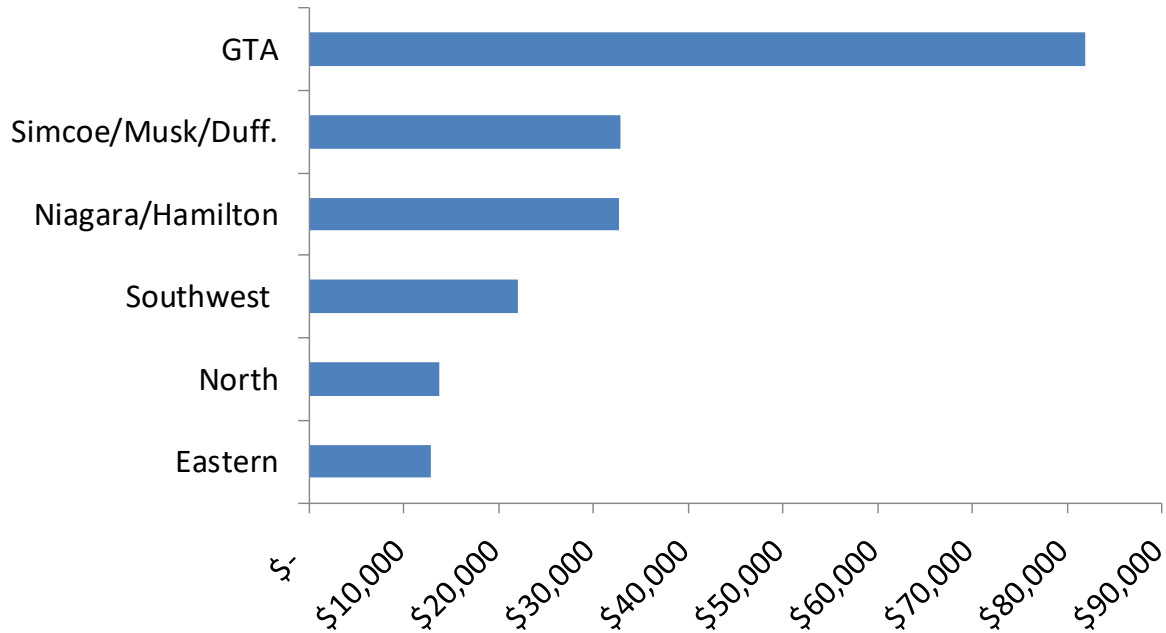
2019 Development Charges—Grouped by Location (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. 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 Erie | \$ 31,551 | \$ 24,055 | \$ 24,055 | \$ 22,471 | \$ 13,610 | \$ 17.80 | \$ 5.02 |
| Grimsby | \$ 36,340 | \$ 25,569 | \$ 25,569 | \$ 23,578 | \$ 14,798 | \$ 20.14 | \$ 8.63 |
| Hamilton | \$ 52,443 | \$ 38,230 | \$ 38,230 | \$ 31,722 | \$ 22,471 | \$ 20.94 | \$ 13.06 |
| Lincoln | \$ 42,984 | \$ 33,250 | \$ 33,250 | \$ 29,399 | \$ 17,788 | \$ 26.67 | \$ 11.12 |
| Niagara Falls | \$ 31,995 | \$ 22,060 | \$ 22,060 | \$ 19,465 | \$ 14,100 | \$ 16.05 | \$ 5.02 |
| Niagara-on-the-Lake | \$ 30,254 | \$ 22,602 | \$ 22,602 | \$ 20,894 | \$ 14,406 | \$ 16.78 | \$ 9.76 |
| Pelham | \$ 36,955 | \$ 26,684 | \$ 26,684 | \$ 25,537 | \$ 15,450 | \$ 21.01 | \$ 13.99 |
| Port Colborne | \$ 19,205 | \$ 14,038 | \$ 14,038 | \$ 13,384 | \$ 8,019 | \$ 12.04 | \$ 5.02 |
| St. Catharines | \$ 19,205 | \$ 14,038 | \$ 14,038 | \$ 13,384 | \$ 8,019 | \$ 12.04 | \$ 5.02 |
| Thorold | \$ 36,965 | \$ 25,783 | \$ 25,783 | \$ 24,853 | \$ 15,032 | \$ 20.04 | \$ 7.69 |
| Wainfleet | \$ 25,974 | \$ 18,086 | \$ 18,086 | \$ 17,288 | \$ 10,763 | \$ 15.39 | \$ 8.37 |
| Welland | \$ 26,927 | \$ 20,996 | \$ 20,997 | \$ 19,951 | \$ 11,741 | \$ 15.10 | \$ 8.08 |
| West Lincoln | \$ 34,058 | \$ 23,940 | \$ 23,940 | \$ 22,836 | \$ 13,870 | \$ 16.37 | \$ 9.35 |
| Niagara/Hamilton Avg. | \$ 32,681 | \$ 23,795 | \$ 23,795 | \$ 21,905 | \$ 13,851 | \$ 17.72 | \$ 8.47 |
| Niagara/Hamilton Mediar | \$ 31,995 | \$ 23,940 | \$ 23,940 | \$ 22,471 | \$ 14,100 | \$ 16.78 | \$ 8.37 |
| Elliot Lake | | | | | | | |
| Espanola | | | | | | | |
| Greater Sudbury | \$ 17,721 | \$ 10,227 | \$ 10,227 | \$ 10,227 | \$ 10,227 | \$ 4.45 | \$ 2.96 |
| Greenstone | | | | | | | |
| Kenora | | | | | | | |
| North Bay | \$ 9,814 | \$ 4,838 | \$ 4,838 | \$ 2,797 | \$ 2,797 | \$ 6.77 | |
| Parry Sound | | | | | | | |
| Sault Ste. Marie | | | | | | | |
| Thunder Bay | | | | | | | |
| Timmins | | | | | | | |
| North Average | \$ 13,768 | \$ 7,533 | \$ 7,533 | \$ 6,512 | \$ 6,512 | \$ 5.61 | \$ 2.96 |
| North Median | \$ 13,768 | \$ 7,533 | \$ 7,533 | \$ 6,512 | \$ 6,512 | \$ 5.61 | \$ 2.96 |
| Barrie | \$ 50,357 | \$ 38,242 | \$ 38,242 | \$ 31,954 | \$ 23,521 | \$ 33.61 | \$ 22.27 |
| Bracebridge | \$ 14,150 | \$ 12,245 | \$ 12,245 | \$ 9,644 | \$ 6,735 | \$ 1.62 | \$ 1.62 |
| Collingwood | \$ 41,814 | \$ 32,825 | \$ 32,825 | \$ 25,717 | \$ 18,137 | \$ 10.21 | \$ 8.88 |
| Gravenhurst | \$ 12,400 | \$ 11,262 | \$ 11,262 | \$ 8,474 | \$ 5,687 | \$ 1.62 | \$ 1.62 |
| Huntsville | \$ 13,934 | \$ 11,543 | \$ 11,543 | \$ 9,279 | \$ 6,262 | \$ 2.64 | \$ 2.64 |
| Innisfil | \$ 63,544 | \$ 55,021 | \$ 55,021 | \$ 38,220 | \$ 30,994 | \$ 26.73 | \$ 25.40 |
| New Tecumseth | \$ 54,454 | \$ 45,590 | \$ 45,590 | \$ 38,350 | \$ 27,202 | \$ 24.16 | \$ 14.70 |
| Orangeville | \$ 29,889 | \$ 22,341 | \$ 22,341 | \$ 16,526 | \$ 11,369 | \$ 9.64 | \$ 0.77 |
| Orillia | \$ 20,988 | \$ 19,352 | \$ 19,352 | \$ 15,432 | \$ 12,164 | \$ 7.52 | \$ 0.50 |
| Springwater | \$ 27,361 | \$ 22,895 | \$ 22,895 | \$ 17,840 | \$ 15,714 | \$ 7.40 | \$ 6.07 |
| Sim./Musk./Duff. Avg. | \$ 32,889 | \$ 27,132 | \$ 27,132 | \$ 21,144 | \$ 15,779 | \$ 12.52 | \$ 8.45 |
| Sim./Musk./Duff. Mediar | \$ 28,625 | \$ 22,618 | \$ 22,618 | \$ 17,183 | \$ 13,939 | \$ 8.58 | \$ 4.36 |

2019 Development Charges—Grouped by Location (cont'd)

| Municipality | Single Detached Dwellings per unit | Multiples Dwelling 3+ bed. per unit | Multiples Dwelling 1&2 bed. per unit | Apartment units >=2 per unit | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|--------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Brant | \$ 30,040 | \$ 19,351 | \$ 19,351 | \$ 19,931 | \$ 11,660 | \$ 7.26 | \$ 7.26 |
| Brantford | \$ 23,697 | \$ 17,129 | \$ 17,129 | \$ 12,972 | \$ 10,431 | \$ 7.02 | \$ 7.02 |
| Brockton | | | | | | | |
| Cambridge | \$ 52,129 | \$ 38,665 | \$ 38,665 | \$ 28,628 | \$ 28,628 | \$ 22.98 | \$ 13.34 |
| Central Elgin | \$ 14,339 | \$ 12,529 | \$ 12,529 | \$ 8,706 | \$ 8,706 | \$ 6.04 | \$ 6.04 |
| Centre Wellington | \$ 30,771 | \$ 24,994 | \$ 24,994 | \$ 19,266 | \$ 15,164 | \$ 7.84 | \$ 7.84 |
| Chatham-Kent | \$ 5,017 | \$ 4,050 | \$ 4,050 | \$ 3,979 | \$ 2,057 | \$ 3.50 | \$ 1.75 |
| Erin | \$ 22,821 | \$ 18,366 | \$ 18,366 | \$ 14,460 | \$ 12,231 | \$ 7.57 | \$ 7.57 |
| Georgian Bluffs | \$ 7,120 | \$ 4,957 | \$ 4,957 | \$ 4,209 | \$ 4,209 | | |
| Grey Highlands | \$ 18,484 | \$ 13,638 | \$ 13,638 | \$ 12,540 | \$ 12,540 | \$ 7.28 | \$ 7.28 |
| Guelph | \$ 37,582 | \$ 28,344 | \$ 28,344 | \$ 21,962 | \$ 16,408 | \$ 12.37 | \$ 12.37 |
| Guelph-Eramosa | \$ 45,681 | \$ 34,633 | \$ 34,633 | \$ 26,171 | \$ 22,214 | \$ 12.53 | \$ 12.53 |
| Haldimand | \$ 19,981 | \$ 18,435 | \$ 18,435 | \$ 14,903 | \$ 9,592 | \$ 5.01 | \$ 5.01 |
| Ingersoll | \$ 13,727 | \$ 8,622 | \$ 8,622 | \$ 7,317 | \$ 4,950 | \$ 4.37 | \$ 4.37 |
| Kincardine | \$ 13,058 | \$ 8,917 | \$ 8,917 | \$ 6,663 | \$ 6,663 | \$ 4.60 | \$ 4.60 |
| Kitchener | \$ 42,230 | \$ 31,767 | \$ 31,767 | \$ 24,266 | \$ 24,266 | \$ 23.34 | \$ 10.93 |
| Kingsville | \$ 11,264 | \$ 8,175 | \$ 8,175 | \$ 6,894 | \$ 5,596 | \$ 1.35 | \$ 1.35 |
| Lakeshore | \$ 19,777 | \$ 11,974 | \$ 11,974 | \$ 10,481 | \$ 8,124 | \$ 8.08 | \$ 8.08 |
| Lambton Shores | \$ 13,168 | \$ 11,649 | \$ 11,649 | \$ 9,342 | \$ 7,091 | \$ 2.83 | \$ 2.83 |
| London | \$ 33,136 | \$ 22,409 | \$ 22,409 | \$ 19,860 | \$ 14,656 | \$ 25.90 | \$ 19.15 |
| Mapleton | \$ 24,042 | \$ 15,966 | \$ 15,966 | \$ 11,960 | \$ 10,152 | \$ 5.71 | \$ 5.71 |
| Meaford | \$ 20,256 | \$ 13,790 | \$ 13,790 | \$ 13,042 | \$ 13,042 | \$ 7.98 | \$ 4.32 |
| Middlesex Centre | \$ 21,788 | \$ 14,302 | \$ 14,302 | \$ 13,951 | \$ 8,792 | \$ 6.10 | \$ 2.44 |
| Minto | \$ 14,338 | \$ 12,143 | \$ 12,143 | \$ 9,476 | \$ 8,030 | \$ 4.09 | \$ 4.09 |
| Norfolk | \$ 14,615 | \$ 8,547 | \$ 8,547 | \$ 6,365 | \$ 5,301 | \$ 6.02 | \$ 6.02 |
| North Dumfries | \$ 34,641 | \$ 26,090 | \$ 26,090 | \$ 19,513 | \$ 19,513 | \$ 17.27 | \$ 8.77 |
| North Middlesex | \$ 5,150 | \$ 4,014 | \$ 4,014 | \$ 2,287 | \$ 2,287 | \$ 0.70 | \$ 0.70 |
| North Perth | \$ 16,422 | \$ 10,600 | \$ 10,600 | \$ 9,283 | \$ 6,428 | \$ 3.07 | \$ 1.88 |
| Owen Sound | \$ 14,128 | \$ 10,714 | \$ 10,714 | \$ 7,838 | \$ 7,838 | \$ 3.00 | |
| Puslinch | \$ 12,924 | \$ 10,514 | \$ 10,514 | \$ 8,711 | \$ 7,366 | \$ 3.11 | \$ 3.11 |
| Sarnia | \$ 11,864 | \$ 8,654 | \$ 8,654 | \$ 8,147 | \$ 5,375 | \$ 5.55 | \$ 5.55 |
| Saugeen Shores | \$ 16,563 | \$ 12,325 | \$ 12,325 | \$ 10,915 | \$ 7,575 | \$ 6.71 | |
| Southgate | \$ 27,608 | \$ 19,251 | \$ 19,251 | \$ 17,348 | \$ 12,657 | \$ 11.35 | \$ 11.35 |
| St. Marys | \$ 8,657 | \$ 5,915 | \$ 5,915 | \$ 5,150 | \$ 3,567 | | |
| St. Thomas | \$ 11,638 | \$ 10,216 | \$ 10,216 | \$ 7,285 | \$ 4,186 | \$ 4.55 | \$ 2.97 |
| Stratford | \$ 14,271 | \$ 10,363 | \$ 10,363 | \$ 9,094 | \$ 5,840 | \$ 2.59 | |
| Strathroy-Caradoc | \$ 12,205 | \$ 9,829 | \$ 9,829 | \$ 6,365 | \$ 6,365 | \$ 5.39 | \$ 3.04 |
| South Bruce Peninsula | \$ 10,489 | \$ 5,948 | \$ 5,948 | \$ 5,948 | \$ 5,948 | \$ 8.96 | \$ 4.48 |
| Tillsonburg | \$ 15,951 | \$ 10,019 | \$ 10,019 | \$ 8,504 | \$ 5,752 | \$ 6.55 | \$ 6.55 |
| Waterloo | \$ 46,538 | \$ 35,050 | \$ 35,050 | \$ 28,286 | \$ 23,987 | \$ 24.91 | \$ 15.26 |
| Wellesley | \$ 36,958 | \$ 28,228 | \$ 28,228 | \$ 21,254 | \$ 21,254 | \$ 18.61 | \$ 10.11 |
| Wellington North | \$ 25,995 | \$ 20,580 | \$ 20,580 | \$ 17,740 | \$ 13,611 | \$ 8.73 | \$ 5.12 |
| West Grey | \$ 10,370 | \$ 8,207 | \$ 8,207 | \$ 7,459 | \$ 7,459 | | |
| Wilmot | \$ 39,696 | \$ 30,487 | \$ 30,487 | \$ 24,362 | \$ 21,385 | \$ 20.16 | \$ 9.87 |
| Windsor | \$ 29,810 | \$ 21,339 | \$ 21,339 | \$ 14,565 | \$ 14,565 | \$ 12.89 | |
| Woolwich | \$ 39,895 | \$ 30,006 | \$ 30,006 | \$ 23,866 | \$ 21,078 | \$ 19.92 | \$ 11.42 |
| Southwest Average | \$ 22,019 | \$ 16,260 | \$ 16,260 | \$ 13,139 | \$ 10,990 | \$ 9.14 | \$ 6.90 |
| Southwest Median | \$ 18,484 | \$ 12,529 | \$ 12,529 | \$ 10,915 | \$ 8,706 | \$ 6.86 | \$ 6.03 |

**Summary—2019 Development Charges Residential Single Detached Dwelling
Average By Location**



As shown above, there is a significant range in the development charges by geographic location, with the average in the GTA over double that of the other geographic locations. The table below reflects the average by location for each of the development charges.

| 2018 Development Charges | Residential | Multiples Dwelling 3+ bed. per unit | Apartment units >=2 | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|--------------------------|-------------|-------------------------------------|---------------------|------------------------------|----------------------------------------|----------------------------------------|
| North | \$ 13,768 | \$ 7,533 | \$ 6,512 | \$ 6,512 | \$ 5.61 | \$ 2.96 |
| Eastern | \$ 12,862 | \$ 10,008 | \$ 8,027 | \$ 6,037 | \$ 8.58 | \$ 5.10 |
| Southwest | \$ 22,019 | \$ 16,260 | \$ 13,139 | \$ 10,990 | \$ 9.14 | \$ 6.90 |
| Niagara/Hamilton | \$ 32,681 | \$ 23,795 | \$ 21,905 | \$ 13,851 | \$ 17.72 | \$ 8.47 |
| Simcoe/Musk./Duff. | \$ 32,889 | \$ 27,132 | \$ 21,144 | \$ 15,779 | \$ 12.52 | \$ 8.45 |
| GTA | \$ 81,967 | \$ 66,716 | \$ 50,050 | \$ 36,625 | \$ 46.15 | \$ 22.58 |

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
- 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*.

BMA Calculations

Assessed value of a house was \$270,000 with 167 m² living space.

2019 Residential Building Permit Fees (sorted lowest to highest)

| Municipality | Residential (m2) | Residential (\$/\$1000) | Residential 167 m2 property - \$270,000 Value |
|----------------------|---------------------------------------------|------------------------------------|-----------------------------------------------|
| Greenstone | | \$10, 1st \$1,000 + \$3.00/\$1,000 | \$ 817 |
| Kenora | \$5.38 | | \$ 899 |
| Grey Highlands | \$7.00 | | \$ 1,168 |
| Southgate | \$7.00 | | \$ 1,168 |
| West Grey | \$7.00 | | \$ 1,168 |
| Brockton | \$100 + \$7/m2 | | \$ 1,268 |
| North Perth | \$100 + \$7.21/m2 | | \$ 1,304 |
| Prince Edward County | \$100 + \$7.50/m2 | | \$ 1,353 |
| Kincardine | \$8.61 | | \$ 1,438 |
| Waterloo | \$8.61 | | \$ 1,438 |
| London | \$8.80 | | \$ 1,470 |
| Lambton Shores | \$9.00 | | \$ 1,503 |
| Ottawa | \$9.10 | | \$ 1,519 |
| Owen Sound | \$9.10 | | \$ 1,520 |
| Erin | \$9.47 | | \$ 1,581 |
| Mapleton | \$325 + \$7.53/m2 | | \$ 1,583 |
| Saugeen Shores | \$9.95 | | \$ 1,662 |
| Sarnia | \$10.00 | | \$ 1,670 |
| Minto | \$300 + \$8.61/m2 | | \$ 1,738 |
| St. Marys | \$1,760 up to 186 m2, \$9.47/m2 > 186 m2 | | \$ 1,760 |
| Collingwood | \$10.76 | | \$ 1,798 |
| Georgian Bluffs | \$10.76 | | \$ 1,798 |
| Quinte West | \$10.83 | | \$ 1,809 |
| New Tecumseth | \$10.87 | | \$ 1,816 |
| Lakeshore | \$11.19 | | \$ 1,869 |
| Brock | \$11.30 | | \$ 1,887 |
| Kingsville | \$11.30 | | \$ 1,887 |
| Wellington North | \$260 + \$9.8/m2 | | \$ 1,896 |
| Springwater | \$11.73 | | \$ 1,959 |
| North Middlesex | \$75 + \$11.3/m2 | | \$ 1,962 |
| St. Thomas | \$11.83 | | \$ 1,976 |
| West Lincoln | \$11.92 | | \$ 1,991 |
| Orillia | \$11.95 | | \$ 1,995 |
| Chatham-Kent | \$12.06 | | \$ 2,013 |
| Stratford | \$12.06 | | \$ 2,013 |
| Niagara Falls | \$12.09 | | \$ 2,019 |
| Kingston | \$12.15 | | \$ 2,029 |
| Brantford | \$12.27 | | \$ 2,049 |
| Strathroy-Caradoc | \$1,736 1st 139 m2 + \$12.39/m2 > 139 m2 | | \$ 2,078 |

2019 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

| Municipality | Residential (m2) | Residential (\$/\$1000) | Residential 167 m2 property - \$270,000 Value |
|-----------------------|----------------------------------------------------|-------------------------|-----------------------------------------------|
| Wellesley | \$12.49 | | \$ 2,085 |
| Ingersoll | \$2100 + \$7.21/m2 for > 186 m2 | | \$ 2,100 |
| Port Colborne | \$12.59 | | \$ 2,103 |
| Kitchener | \$12.81 | | \$ 2,139 |
| Woolwich | \$12.81 | | \$ 2,139 |
| Pickering | \$13.00 | | \$ 2,171 |
| Thunder Bay | \$13.00 | | \$ 2,171 |
| Orangeville | \$13.03 | | \$ 2,176 |
| Centre Wellington | \$13.13 | | \$ 2,193 |
| Burlington | \$13.16/m2 up to 300 m2; \$16.97/m2 over 300 m2 | | \$ 2,198 |
| Caledon | \$13.20 | | \$ 2,204 |
| Meaford | \$13.24 | | \$ 2,211 |
| Oshawa | \$13.42 | | \$ 2,241 |
| Grimsby | \$13.56 | | \$ 2,265 |
| Clarington | \$13.62 | | \$ 2,275 |
| Guelph-Eramosa | \$13.78 | | \$ 2,301 |
| Brockville | \$2325 + \$8.07/m2 for > 186 m2 | | \$ 2,325 |
| Fort Erie | \$13.99 | | \$ 2,337 |
| Lincoln | \$14.00 | | \$ 2,338 |
| Elliot Lake | \$2,000 up to 139 m2; \$14.32/m2 > 139 m2 | | \$ 2,396 |
| Central Elgin | \$2,400 + \$10.74/m2 | | \$ 2,400 |
| Vaughan | \$14.39 | | \$ 2,403 |
| Georgina | \$14.53 | | \$ 2,427 |
| St. Catharines | \$14.53 | | \$ 2,427 |
| South Bruce Peninsula | \$14.53 | | \$ 2,427 |
| Wainfleet | \$1,702.07, + \$14.51/m2 > 117 m2 | | \$ 2,428 |
| North Bay | \$14.64 | | \$ 2,445 |
| Newmarket | \$14.65 | | \$ 2,447 |
| Parry Sound | | \$50 + \$9/\$1,000 | \$ 2,480 |
| North Dumfries | \$14.85 | | \$ 2,481 |
| Welland | \$14.85 | | \$ 2,481 |
| Guelph | \$14.96 | | \$ 2,499 |
| Brampton | \$15.00 | | \$ 2,505 |
| Wilmot | \$15.07 | | \$ 2,517 |
| Windsor | \$450 + \$12.38/m2 | | \$ 2,517 |
| Barrie | \$15.10 | | \$ 2,522 |
| Niagara-on-the-Lake | \$15.18 | | \$ 2,535 |
| Thorold | \$15.18 | | \$ 2,535 |
| Cambridge | \$15.39 | | \$ 2,571 |

2019 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

| Municipality | Residential (m2) | Residential (\$/\$1000) | Residential 167 m2 property - \$270,000 Value |
|------------------------|----------------------------------------------|-------------------------------------------------|-----------------------------------------------|
| Pelham | \$15.44 | | \$ 2,578 |
| Haldimand | \$15.50 | | \$ 2,589 |
| Hamilton | \$15.50 | | \$ 2,589 |
| Richmond Hill | \$15.55 | | \$ 2,597 |
| Cornwall | \$2,100 + \$13.45 m2 over 130 m2 | | \$ 2,597 |
| East Gwillimbury | \$15.61 | | \$ 2,606 |
| Gravenhurst | \$15.61 | | \$ 2,606 |
| Milton | \$15.71 | | \$ 2,624 |
| Belleville | | \$10.00 | \$ 2,700 |
| Huntsville | | \$10.00 | \$ 2,700 |
| Aurora | \$16.40 | | \$ 2,739 |
| Whitchurch-Stouffville | \$16.47 | | \$ 2,750 |
| Markham | \$16.64 | | \$ 2,779 |
| Halton Hills | \$16.91 | | \$ 2,824 |
| Mississauga | \$16.94 | | \$ 2,829 |
| Oakville | \$17.15 | | \$ 2,864 |
| Greater Sudbury | | \$10.70 | \$ 2,889 |
| Toronto | \$52.08 + \$17.16/m2 | | \$ 2,918 |
| Hawkesbury | \$100 + \$1725 + \$6.89/m2 | | \$ 2,975 |
| Middlesex Centre | \$2,980 up to 186 m2; \$10.76/m2 > 186 m2 | | \$ 2,980 |
| Timmins | | \$70 + \$11/\$1,000 | \$ 3,040 |
| Bracebridge | | \$11.30 | \$ 3,051 |
| Peterborough | \$18.27 | | \$ 3,051 |
| Whitby | \$18.50 | | \$ 3,090 |
| Tillsonburg | | \$130 + \$11.40/\$1,000 | \$ 3,208 |
| Innisfil | \$20.24 | | \$ 3,380 |
| Puslinch | \$20.67 | | \$ 3,451 |
| King | \$3,500 up to 511 m2 | | \$ 3,500 |
| Norfolk | | \$75 up to \$3000 + \$13/\$1000 after \$3000 | \$ 3,546 |
| Brant | | \$14.00 | \$ 3,780 |
| Sault Ste. Marie | \$25.84 | | \$ 4,315 |
| Espanola | | \$18.00 | \$ 4,860 |
| Average | | | \$ 2,303 |
| Median | | | \$ 2,313 |

2019 Building Permit Fees (sorted alphabetically)

| Municipality | Retail /Mercantile m2 (finished) or per \$1,000 construction otherwise | Industrial / m2 (finished) or per \$1,000 construction otherwise |
|-------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| Aurora | \$15.40 | \$10.30 |
| Barrie | \$18.60 | \$11.60 |
| Belleville | \$10/\$1,000 | \$10/\$1,000 |
| Bracebridge | \$11.30/\$1000 | \$11.30/\$1,000 |
| Brampton | \$16.32 | \$10.71 |
| Brant | \$14.00/\$1,000 | \$14.00/\$1,000 |
| Brantford | \$11.84 | \$8.93 |
| Brock | \$12.37 | \$10.22 |
| Brockton | \$100 + \$7.53/m2 | \$100 + \$7.53/m2 |
| Brockville | Greater of \$875 or \$8.07/m2 | Greater of \$875 or \$8.07/m2 for first 4,645 m2; \$5.38/m2 above 4,645 m2 |
| Burlington | \$23.59 | \$9.78/m2 up to 4,650 m2; \$6.68/m2 over 4,650 m2 |
| Caledon | \$16.00 | \$10.00 /m2 if < 600 m2; \$7.10 /m2 if > 600 m2 |
| Cambridge | \$17.01 | \$10.66 |
| Central Elgin | \$3,699 + \$11.38 m2 | \$3,699 + \$11.38 m2 |
| Centre Wellington | \$12.81 | \$9.90 |
| Chatham-Kent | \$16.90/\$1,000 | \$16.90/\$1,000 |
| Clarington | \$17.70 | \$14.52 |
| Collingwood | \$10.76 | \$8.07 |
| Cornwall | \$13.75/\$1,000 for first \$3,000,000; \$10.31/\$1,000 thereafter | \$13.75/\$1,000 for first \$3,000,000; \$10.31/\$1,000 thereafter |
| East Gwillimbury | \$11.84 | \$10.23 |
| Elliot Lake | \$2,500 up to 232 m2; \$10.76/m2 > 232 m2 | \$2,500 up to 232 m2; \$10.76/m2 > 232 m2 |
| Erin | \$8.61 | \$8.61 |
| Espanola | \$18/\$1,000 | \$18/\$1,000 |
| Fort Erie | \$13.67 | \$10.44 |
| Georgian Bluffs | \$10.76 | \$10.76 |
| Georgina | \$13.67 | \$11.30 |
| Gravenhurst | \$11.25/\$1,000 | \$11.25/\$1,000 |
| Greater Sudbury | \$108, 1st \$9,000 + \$10.70/\$1,000 | \$108, 1st \$9,000 + \$10.70/\$1,000 |
| Greenstone | \$10, 1st \$1,000 + \$3.00/\$1,000 | \$10, 1st \$1,000 + \$3.00/\$1,000 |
| Grey Highlands | \$10.00/\$1,000 | \$10.00/\$1,000 |
| Grimsby | \$13.02 | \$8.83 |
| Guelph | \$19.38 | \$10.44 |
| Guelph-Eramosa | \$17.87 | \$10.76 |
| Haldimand | \$18.41 | \$11.05 |
| Halton Hills | \$16.58 | \$14.58 /m2, < 1,000 m2; \$12.16 /m2, 1,000 - 5,000 m2; \$10.56 /m2, 5,000 - 15,000 m2; \$8.94 /m2, > 15,000 m2; |
| Hamilton | \$16.98 | \$11.91 |
| Hawkesbury | \$100 + \$17.76/m2 | \$100 + \$9.47/m2 |

2019 Building Permit Fees (sorted alphabetically) (cont'd)

| Municipality | Retail /Mercantile m2 (finished) or per \$1,000 construction otherwise | Industrial / m2 (finished) or per \$1,000 construction otherwise |
|---------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Huntsville | \$10.00/\$1,000 | \$10.00/\$1,000 |
| Ingersoll | \$4200 + \$8.61/m2 for > 232 m2 | \$3045 + \$8.61/m2 for > 232 m2 |
| Innisfil | \$13.85 | \$9.22 |
| Kenora | \$5.92 | \$4.84 |
| Kincardine | \$8.61 | \$8.61 |
| King | \$11.84 | \$11.84 |
| Kingston | \$16.15 | \$12.60 |
| Kingsville | \$11.50/\$1,000 up to \$1,000,000; \$1.25/\$1,000 thereafter | \$11.50/\$1,000 up to \$1,000,000; \$1.25/\$1,000 thereafter |
| Kitchener | \$14.75 | \$8.40 |
| Lakeshore | \$11.92/\$1,000 | \$11.92/\$1,000 |
| Lambton Shores | \$9.00 | \$9.00 |
| Lincoln | \$11.84 | \$13.45 |
| London | \$9.60 | \$7.00 |
| Mapleton | \$325 + \$7/m2 | \$325 + \$7/m2 |
| Markham | \$15.62 | \$12.77 |
| Meaford | \$11.41 | \$7.32 |
| Middlesex Centre | \$4,755 up to 325 m2; \$11.63/m2 if 325 - 1858 m2; \$5.81/m2 if over 1858 m2 | \$4,755 up to 325 m2; \$11.63/m2 if 325 - 1858 m2; \$5.81/m2 if over 1858 m2 |
| Milton | \$13.39 | \$9.35 |
| Minto | \$300 + \$8.61/m2 | \$300 + \$4.84/m2 |
| Mississauga | \$17.75 | \$13.27 /m2, < 10,000 m2; \$12.73 > 10,000 m2 |
| New Tecumseth | \$10.66 | \$9.36 |
| Newmarket | \$12.39 | \$10.06 |
| Niagara Falls | \$15.13 | \$7.36 |
| Niagara-on-the-Lake | \$19.81 | \$10.01 |
| Norfolk | | |
| North Bay | \$11.23/\$1,000 | \$11.23/\$1,000 |
| North Dumfries | \$17.11 | \$9.58 |
| North Middlesex | \$75 + \$7.00/\$1,000 | \$75 + \$7.00/\$1,000 |
| North Perth | \$100 + \$6.46/m2 | \$100 + \$6.46/m2 |
| Oakville | \$23.85 | \$14.95 + 5.90 if < 1,000 m2; \$12.50 + 5.90 if 1,000-2,000 m2; \$10.45 + 5.90 if 2,000-5,000 m2; \$8.80 + 5.90 if 5,000-15,000 m2; \$8.35 + 5.90 if > 15,000 m2 |
| Orangeville | \$13.03 | \$8.50 |
| Orillia | \$12.27 | \$6.57 |
| Oshawa | \$15.52 | \$13.02 |
| Ottawa | \$9.60/\$1,000 | \$7.56/\$1,000 |
| Owen Sound | \$10.25/\$1,000 | \$10.25/\$1,000 |
| Parry Sound | \$50 + \$9/\$1,000 | \$50 + \$9/\$1,000 |

2019 Building Permit Fees (sorted alphabetically) (cont'd)

| Municipality | Retail /Mercantile m2 (finished) or per \$1,000 construction otherwise | Industrial / m2 (finished) or per \$1,000 construction otherwise |
|------------------------|------------------------------------------------------------------------|------------------------------------------------------------------|
| Pelham | \$18.85 | \$17.72 |
| Peterborough | \$19.79 | \$19.79 |
| Pickering | \$13.25 | \$9.75 |
| Port Colborne | \$12.59 | \$8.29 |
| Prince Edward County | \$100 + \$8.00/m2 | \$100 + \$4.50/m2 |
| Puslinch | \$23.14 | \$10.23 |
| Quinte West | \$10.83 | \$5.24 |
| Richmond Hill | \$16.65 | \$15.25 |
| Sarnia | \$17.00 | \$10.00 |
| Saugeen Shores | \$10.71 | \$8.09 |
| Sault Ste. Marie | \$17.89 | \$13.87 /m2 if < 7,500 m2; \$11.27 m2 if > 7,500 m2 |
| South Bruce Peninsula | \$15.07 | \$15.07 |
| Southgate | \$10/\$1,000 | \$10/\$1,000 |
| Springwater | \$11.41 | \$5.27 |
| St. Catharines | \$15.61 | \$12.38 |
| St. Marys | \$8.57/\$1,000 | \$8.57/\$1,000 |
| St. Thomas | \$9.75/\$1,000 | \$7.75/\$1,000 |
| Stratford | \$11.52 | \$10.23/m2 if < 4,645 m2; \$5.17/m2 if > 4,645 m2 |
| Strathroy-Caradoc | \$5,500 1st 232 m2 + \$1.01 > 232 m2 | \$5,500 1st 232 m2 + \$1.01 > 232 m2 |
| Thorold | \$19.48 | \$12.59 |
| Thunder Bay | \$14.00 | \$12.00 |
| Tillsonburg | \$130 + \$11.40/\$1,000 | \$130 + \$11.40/\$1,000 |
| Timmins | \$70 + \$11/\$1,000 | \$70 + \$11/\$1,000 |
| Toronto | \$19.20 | \$15.73 |
| Vaughan | \$14.98 | \$10.32 |
| Wainfleet | \$12.89 | \$9.60 |
| Waterloo | \$10.23 | \$5.92 |
| Welland | \$14.85 | \$9.47 |
| Wellesley | \$13.99 | \$7.75 |
| Wellington North | \$9.8/m2 + \$260 | \$5.6/m2 + \$260 |
| West Grey | \$10/\$1,000 | \$10/\$1,000 |
| West Lincoln | \$11.61 | \$8.65 |
| Whitby | \$23.00 | \$14.40 |
| Whitchurch-Stouffville | \$13.13 | \$11.95 |
| Wilmot | \$16.15 | \$8.61 |
| Windsor | \$23.68 | \$11.30 |
| Woolwich | \$17.22 | \$9.04 |

2019 Commercial Solid Waste Tipping Fees—(Sorted by 2019 Fee per Tonne)

| Municipality or Region | 2014 Per Tonne | 2015 Per Tonne | 2016 Per Tonne | 2017 Per Tonne | 2018 Per Tonne | 2019 Per Tonne |
|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Chatham-Kent | N/A | \$ 100 | \$ 100 | \$ 51 | \$ 51 | \$ 51 |
| Essex County | \$ 64 | \$ 59 | \$ 59 | \$ 64 | \$ 59 | \$ 59 |
| Elliot Lake | \$ 60 | \$ 60 | \$ 60 | \$ 60 | \$ 60 | \$ 60 |
| Windsor | \$ 64 | \$ 64 | \$ 64 | \$ 64 | \$ 64 | \$ 64 |
| Sault Ste. Marie | \$ 70 | \$ 70 | \$ 70 | \$ 70 | \$ 70 | \$ 70 |
| Oxford County | \$ 66 | \$ 69 | \$ 70 | \$ 69 | \$ 70 | \$ 72 |
| Greenstone | N/A | N/A | N/A | \$ 70 | \$ 70 | \$ 72 |
| Cornwall | \$ 64 | \$ 70 | \$ 70 | \$ 75 | \$ 75 | \$ 75 |
| London | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 |
| Thunder Bay | \$ 60 | \$ 64 | \$ 70 | \$ 73 | \$ 75 | \$ 77 |
| Greater Sudbury | \$ 71 | \$ 73 | \$ 73 | \$ 73 | \$ 75 | \$ 77 |
| Timmins | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 78 | \$ 78 |
| Stratford | \$ 75 | \$ 76 | \$ 76 | \$ 77 | \$ 78 | \$ 80 |
| Guelph | \$ 70 | \$ 70 | \$ 75 | \$ 75 | \$ 80 | \$ 80 |
| Wellington County | N/A | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 80 |
| Waterloo Region | \$ 75 | \$ 75 | \$ 77 | \$ 77 | \$ 80 | \$ 82 |
| Kenora | \$ 80 | \$ 90 | \$ 90 | \$ 90 | \$ 90 | \$ 90 |
| Brant | \$ 82 | \$ 85 | \$ 85 | \$ 90 | \$ 93 | \$ 95 |
| Peterborough | \$ 90 | \$ 90 | \$ 90 | \$ 95 | \$ 95 | \$ 95 |
| North Bay | \$ 84 | \$ 87 | \$ 90 | \$ 93 | \$ 96 | \$ 96 |
| Peel Region | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| Kincardine | N/A | \$ 100 | \$ 105 | \$ 105 | \$ 105 | \$ 105 |
| Brockton | N/A | N/A | N/A | N/A | \$ 110 | \$ 110 |
| Ottawa | \$ 102 | \$ 104 | \$ 106 | \$ 108 | \$ 110 | \$ 112 |
| Niagara Region | \$ 90 | \$ 87 | \$ 100 | \$ 100 | \$ 100 | \$ 115 |
| Hamilton | \$ 118 | \$ 118 | \$ 118 | \$ 118 | \$ 118 | \$ 118 |
| St. Thomas | | | | | | \$ 120 |
| Norfolk | N/A | N/A | \$ 118 | N/A | \$ 122 | \$ 122 |
| Durham Region | \$ 120 | \$ 120 | \$ 120 | \$ 125 | \$ 125 | \$ 125 |
| York Region | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 125 | \$ 125 |
| Haldimand | N/A | N/A | \$ 119 | \$ 121 | \$ 123 | \$ 126 |
| Toronto | \$ 103 | \$ 106 | \$ 109 | \$ 115 | \$ 121 | \$ 127 |
| Barrie | \$ 145 | \$ 145 | \$ 145 | \$ 145 | \$ 150 | \$ 150 |
| Simcoe County | \$ 155 | \$ 155 | \$ 155 | \$ 155 | \$ 155 | \$ 155 |
| Halton Region | \$ 154 | \$ 157 | \$ 165 | \$ 165 | \$ 165 | \$ 165 |
| Orillia | \$ 140 | \$ 150 | \$ 155 | \$ 155 | \$ 160 | \$ 165 |
| Muskoka | \$ 127 | \$ 127 | \$ 130 | \$ 133 | \$ 135 | \$ 190 |
| Grey Highlands | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 |
| Quinte West | \$ 75 | \$ 75 | \$ 75 | \$ 140 | \$ 114 | \$ 228 |
| Average | \$ 96 | \$ 97 | \$ 100 | \$ 102 | \$ 104 | \$ 110 |
| Median | \$ 83 | \$ 87 | \$ 90 | \$ 94 | \$ 98 | \$ 100 |

2019 Transit Fares

| Municipality | Cash Fares | | | Monthly Passes | | |
|-----------------|------------|---------|---------|----------------|----------|----------|
| | Adult | Student | Senior | Adult | Student | Senior |
| Barrie | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 86.00 | \$ 66.00 | \$ 56.00 |
| Belleville | \$ 3.00 | \$ 3.00 | \$ 2.25 | \$ 76.00 | \$ 60.00 | \$ 60.00 |
| Bracebridge | \$ 2.50 | \$ 2.00 | \$ 2.00 | \$ 50.00 | \$ 40.00 | \$ 40.00 |
| Brampton | \$ 4.00 | \$ 2.55 | \$ 1.00 | \$128.00 | \$107.00 | \$ 15.00 |
| Brockville | \$ 2.25 | \$ 2.25 | \$ 2.25 | \$ 64.00 | \$ 64.00 | \$ 64.00 |
| Burlington | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$100.00 | \$ 75.00 | \$ 61.00 |
| Chatham-Kent | \$ 2.29 | \$ 2.50 | \$ 2.50 | \$ 75.00 | \$ 60.00 | \$ 60.00 |
| Collingwood | \$ 2.00 | \$ 1.50 | \$ 1.50 | \$ 40.00 | \$ 30.00 | \$ 30.00 |
| Cornwall | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 65.00 | \$ 53.00 | \$ 46.00 |
| Durham Region | \$ 3.75 | \$ 3.75 | \$ 2.50 | \$117.00 | \$ 93.50 | \$ 46.00 |
| Elliot Lake | \$ 2.50 | \$ 2.25 | \$ 2.25 | \$ 62.00 | \$ 52.00 | \$ 52.00 |
| Fort Erie | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 90.00 | \$ 90.00 | \$ 90.00 |
| Greater Sudbury | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 88.00 | \$ 75.00 | \$ 56.00 |
| Guelph | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 80.00 | \$ 68.00 | \$ 68.00 |
| Hamilton | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$110.00 | \$ 90.20 | \$ 32.50 |
| Huntsville | \$ 2.25 | \$ 1.00 | \$ 2.25 | \$ 52.50 | \$ 25.00 | \$ 52.50 |
| Kenora | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 50.00 | \$ 50.00 | \$ 50.00 |
| Kingston | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 76.00 | \$ 56.50 | \$ 56.50 |
| London | \$ 2.75 | \$ 2.75 | \$ 2.75 | \$ 81.00 | \$ 70.00 | \$ 57.50 |
| Milton | \$ 3.75 | \$ 3.75 | \$ 3.75 | \$ 81.00 | \$ 60.00 | \$ 52.00 |
| Mississauga | \$ 3.75 | \$ 3.75 | \$ 1.00 | \$135.00 | N/A | \$ 65.00 |
| Niagara Falls | \$ 3.00 | \$ 2.75 | \$ 2.75 | \$ 80.00 | \$ 65.00 | \$ 65.00 |
| North Bay | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 86.00 | \$ 71.00 | \$ 61.00 |
| Oakville | \$ 4.00 | \$ 4.00 | \$ 4.00 | \$129.00 | \$ 82.40 | \$ 61.80 |
| Orangeville | \$ 2.00 | \$ 1.50 | \$ 1.50 | \$ 55.00 | \$ 45.00 | \$ 45.00 |
| Orillia | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 59.00 | \$ 59.00 | \$ 59.00 |
| Ottawa | \$ 3.60 | \$ 2.70 | \$ 2.70 | \$119.50 | \$ 92.25 | \$ 45.50 |
| Owen Sound | \$ 3.00 | \$ 2.50 | \$ 3.00 | \$ 70.00 | \$ 45.00 | \$ 55.00 |
| Peterborough | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 60.00 | \$ 55.00 | \$ 40.00 |

2019 Transit Fares (cont'd)

| Municipality | Cash Fares | | | Monthly Passes | | |
|------------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|
| | Adult | Student | Senior | Adult | Student | Senior |
| Port Colborne | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 85.00 | \$ 75.00 | \$ 65.00 |
| Quinte West | \$ 2.00 | \$ 1.50 | \$ 1.50 | \$ 40.00 | \$ 30.00 | \$ 30.00 |
| Sarnia | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 74.00 | \$ 74.00 | \$ 60.00 |
| Sault Ste. Marie | \$ 2.90 | \$ 2.90 | \$ 2.90 | \$ 67.00 | \$ 29.00 | \$ 57.00 |
| St. Catharines | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 92.00 | \$ 62.00 | \$ 57.00 |
| St. Thomas | \$ 2.75 | \$ 2.75 | \$ 2.75 | \$ 70.00 | \$ 60.00 | \$ 60.00 |
| Stratford | \$ 2.75 | \$ 2.50 | \$ 2.50 | \$ 65.00 | \$ 55.00 | \$ 55.00 |
| Thorold | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 92.00 | \$ 62.00 | \$ 57.00 |
| Thunder Bay | \$ 2.75 | \$ 2.75 | \$ 2.75 | \$ 77.00 | \$ 55.00 | \$ 55.00 |
| Timmins | \$ 3.00 | \$ 2.75 | \$ 2.75 | \$ 78.00 | \$ 63.00 | \$ 56.00 |
| Toronto | \$ 3.25 | \$ 2.10 | \$ 2.10 | \$146.25 | \$116.75 | \$116.75 |
| Waterloo Region | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$ 86.00 | \$ 73.00 | \$ 73.00 |
| Welland | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 85.00 | \$ 75.00 | \$ 65.00 |
| Windsor | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 95.70 | \$ 66.00 | \$ 48.40 |
| York Region | \$ 4.25 | \$ 4.25 | \$ 4.25 | \$154.00 | \$118.00 | \$ 65.00 |
| Average | \$ 2.98 | \$ 2.80 | \$ 2.69 | \$ 83.45 | \$ 65.43 | \$ 55.96 |
| Median | \$ 3.00 | \$ 2.95 | \$ 2.75 | \$ 80.00 | \$ 63.00 | \$ 56.75 |

Stormwater Utility

Most municipalities are facing increasing infrastructure backlogs, funding gaps, and increasing financial pressures in infrastructure management. These challenges have been driven by several trends over the last decade, including:

- Aging infrastructure that create large needs for capital replacement, renewal, and rehabilitation;
- Environmental and public health issues, which demand new investments for higher service levels;
- Limited ability to raise funds from property taxes, due to resistance to increases in property taxes;
- Resulting competition for resources (tax revenues), from other municipal responsibilities; and
- More rigorous regulatory and design standards for water, wastewater and storm operations.

Historically, in most Ontario municipalities stormwater management has been financed with general revenue from property taxes or water/wastewater rates. The trend experienced over the past decade in Canada is to move stormwater management to a separate utility. A separate utility funding model for stormwater management provides the following benefits, as identified in research undertaken across Canada:

- Costs are isolated from the municipality's other operations and generally allow a municipality the ability to budget programs and projects based on a realistic and dependable revenue stream;
- Dedicated or earmarked funding helps ensure that funds are available when needed;
- Costs and benefits can be more equitably distributed using a utility rate structure; and
- Applicable for use on a municipal-wide basis and across all land use types

Stormwater Utility

There are a number of Ontario municipalities that recover stormwater management costs from a stormwater utility rate. The following provides a summary of the municipalities that have a stormwater utility rate.

| Municipality | Type of Structure |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Aurora | Flat monthly rates; residential and non-residential (including multi-residential) |
| Guelph | Flat monthly rate for residential, multi-residential/condos pay a flat rate of residential for each unit, non-residential based on the Equivalent Residential Unit (ERU). ERU is 188 m ² |
| Kitchener | 16 flat monthly rates based on size of property and impervious area |
| London | Flat monthly rates for properties under 0.4 hectares; per hectare rate for larger properties |
| Markham | Flat residential monthly rate and cost per CVA for non-residential properties |
| Middlesex Centre | Flat monthly rates for properties under 0.4 hectares; per hectare rate for larger properties |
| Mississauga | Flat rates based on residential billing unit equivalents. There are 5 residential rates. Multi-residential and non-residential is based on the total hard surface area divided by a single ERU of 267 m ² multiplied by the stormwater rate. |
| Newmarket | Based on the size of the property times runoff group rate. Three categories Low, Medium, High (Low—vacant properties, golf course, natural areas; Medium—residential and institutional; High—Commercial, industrial and mixed use). |
| Ottawa | Annual Stormwater Service Fees for Urban Single/Semi |
| Richmond Hill | Flat monthly rates (2); residential/farmland and non-residential |
| St. Thomas | Flat monthly rates for all properties except ICI which is on a per hectare basis greater than 1,800 m ² |
| Vaughan | 3 flat residential rates—Low, Medium, High; Agricultural/Vacant rate and 4 Non-Residential rates based on acreage |
| Waterloo | 12 flat monthly rates; Low, Medium and High for Residential, Multi-Residential, Institutional, Industrial/Commercial |

Stormwater Utility—Residential Comparison

The following reflects the annual residential cost of stormwater for a residential medium density home in 2019.

| | 2019 Annual Storm Residential Medium | |
|------------------|-----------------------------------------------|-----|
| Vaughan | \$ | 33 |
| Newmarket | \$ | 34 |
| Markham | \$ | 47 |
| Guelph | \$ | 62 |
| Aurora | \$ | 65 |
| Richmond Hill | \$ | 74 |
| Mississauga | \$ | 106 |
| St. Thomas | \$ | 121 |
| Ottawa | \$ | 128 |
| Kitchener | \$ | 137 |
| Waterloo | \$ | 143 |
| Middlesex Centre | \$ | 179 |
| London | \$ | 196 |
| Average | \$ | 102 |

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 2019 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 reflect how a property class' tax rate compares to the residential rate. Changes in tax ratios affect the relative tax burden between classes of properties. Tax ratios can be used to prevent large shifts of the tax burden caused by relative changes in assessment among property classes as well as to lower the tax rates on a particular class or classes.

Delegation

The Municipal Act allows upper-tier municipalities to delegate the responsibility of setting tax ratios to its lower-tier municipalities, rather than setting region-wide tax rates for the upper-tier's share of the property tax burden. Upper-tier municipalities that choose to delegate this authority must develop an apportionment methodology to determine the amount of the upper-tier levy that each of the lower-tier municipalities would be required to raise. Delegation requires unanimous lower-tier agreement as well as approval from the Minister of Finance.

The Region of Peel has delegated its authority to set tax ratios to its lower-tier municipalities since 1998. It is currently the only upper-tier municipality in Ontario delegating its authority to its lower-tier municipalities.

Summary of Optional Property Classes

In addition to the core property classes, the Minister of Finance established eight additional optional classes in the *Assessment Act*. The advantage of creating an optional class is that it provides additional flexibility to tax properties within these classes at a different rate compared to the broader class. Municipalities have the option of establishing any of the optional property classes allowed in the legislation. Optional Classes include:

- New Multi-residential
- Shopping Centres
- Office Buildings
- Parking Lots
- Large Industrial

Bill 70, Building Ontario Up for Everyone Act, 2016

In November 2016, the Minister of Finance introduced Bill 70 aiming to implement certain budget measures and clarifying a number of laws and regulations. The bill received Royal Assent on December 8, 2016. The key areas of the amendments that impact the 2017 tax policies are:

- ***Multi-Residential Property Tax Mitigation*** – a levy restriction for multi-residential properties in 2017 where the multi-residential tax ratio is greater than 2.0. The province filed Ontario Regulation No. 62-17 and No. 65-17 on March 9, 2017 to implement in 2017 a full levy restriction for Multi-residential properties where the Multi-residential tax ratio is greater than 2.0.
- ***Landfills Assessment Review*** – implementation of the Landfills Assessment Review recommendations, including establishing a new landfill property class and setting a tax ratio in 2017 based on a transition ratio set by the Province.
- ***Property Tax Rate Calculation Adjustment*** – Option to adjust the provincially prescribed notional property tax rate calculation for in-year property assessment changes such as assessment appeal losses.
- ***Business Property Tax Capping*** – increased flexibility to accelerate progress to CVA level taxes.
- ***Vacancy Rebate and Reduction Programs*** – flexibility to tailor the programs for the Vacant Unit Rebate and Vacant/Excess Land Subclasses.

Provincial Ranges of Fairness

The “Ranges of Fairness” represent what the Province determines is a fair level of taxation for various types of properties relative to the tax burden on the residential class. These ranges ensure that taxes are not shifted onto properties that are already subject to high/low tax rates. Municipalities can leave their tax ratios at their current level or elect to move towards the ranges of fairness. The following table summarizes the Provincially Legislated Ranges of Fairness

| | Range of Fairness |
|-----------------------|-------------------|
| Residential | 1.00 |
| Multi-Residential | 1.00-1.10 |
| New Multi-Residential | 1.00-1.10 |
| Commercial | 0.60-1.10 |
| Industrial | 0.60-1.10 |
| Pipelines | 0.60-0.70 |
| Farmlands | 0-0.25 |
| Managed Forests | 0.25 |

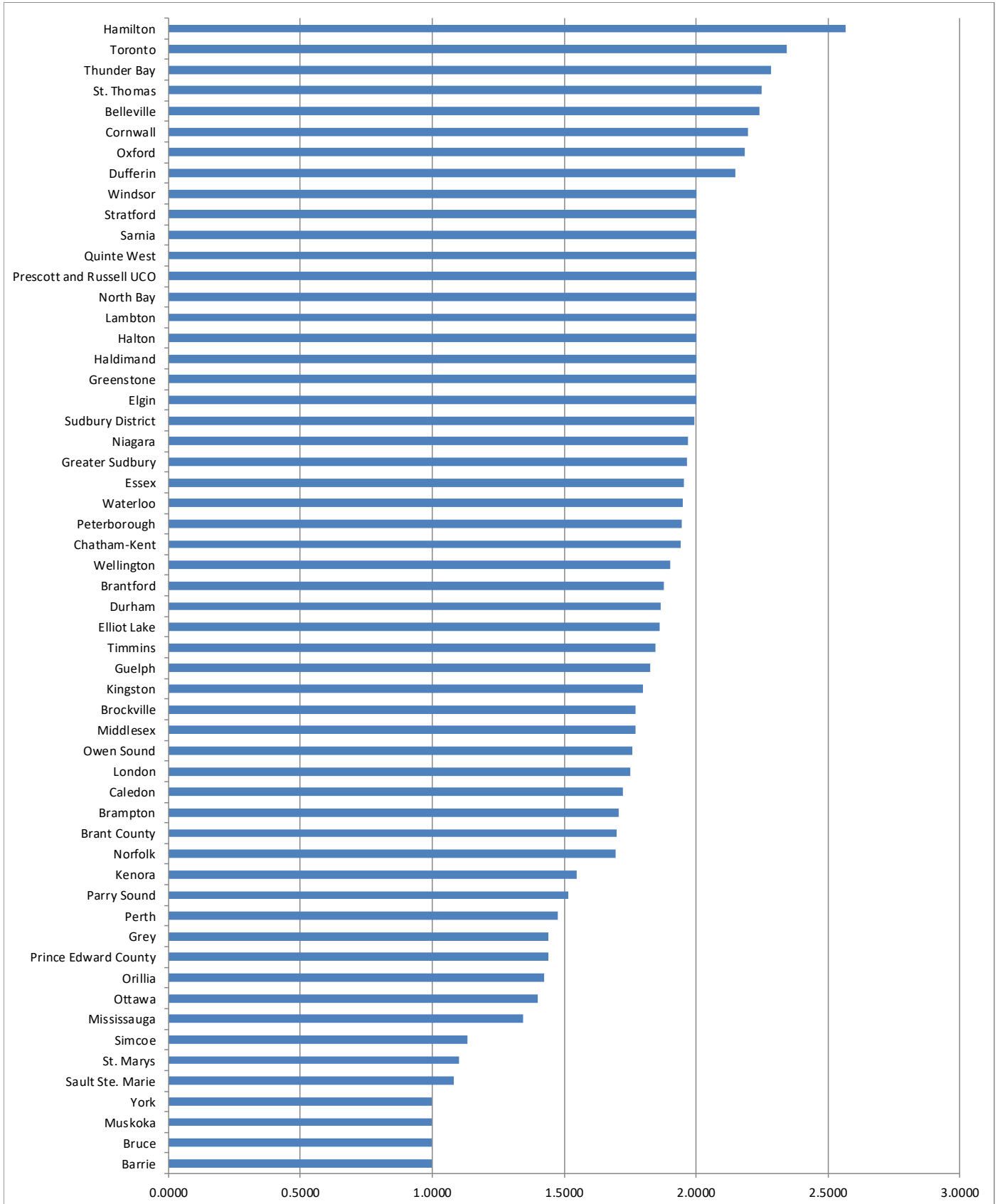
2019 Tax Ratios

| Municipality | Multi-Residential | Commercial - Residual | Industrial - Residual |
|-----------------|-------------------|-----------------------|-----------------------|
| Barrie | 1.0000 | 1.4331 | 1.5163 |
| Belleville | 2.2390 | 1.9191 | 2.4000 |
| Brampton | 1.7050 | 1.2971 | 1.4700 |
| Brant County | 1.7000 | 1.9000 | 2.5500 |
| Brantford | 1.8762 | 1.7911 | 2.2745 |
| Brockville | 1.7700 | 1.9482 | 2.6131 |
| Bruce | 1.0000 | 1.2331 | 1.7477 |
| Caledon | 1.7223 | 1.3475 | 1.5910 |
| Chatham-Kent | 1.9404 | 1.9404 | 2.0350 |
| Cornwall | 2.1971 | 1.9407 | 2.6300 |
| Dufferin | 2.1500 | 1.2200 | 2.1984 |
| Durham | 1.8665 | 1.4500 | 2.1040 |
| Elgin | 1.9999 | 1.6376 | 2.2251 |
| Elliot Lake | 1.8630 | 1.5111 | 1.5111 |
| Essex | 1.9554 | 1.0820 | 1.9425 |
| Greater Sudbury | 1.9650 | 1.9420 | 3.7263 |
| Greenstone | 2.0000 | 1.4967 | 2.5000 |
| Grey | 1.4412 | 1.3069 | 1.8582 |
| Guelph | 1.8254 | 1.8400 | 2.2048 |
| Haldimand | 2.0000 | 1.6929 | 2.3274 |
| Halton | 2.0000 | 1.4565 | 2.3599 |
| Hamilton | 2.5671 | 1.9800 | 3.3696 |
| Kenora | 1.5462 | 2.1522 | 2.1298 |
| Kingston | 1.8000 | 1.9800 | 2.6300 |
| Lambton | 2.0000 | 1.6271 | 2.0476 |
| London | 1.7491 | 1.9200 | 1.9200 |
| Middlesex | 1.7697 | 1.1449 | 1.7451 |
| Mississauga | 1.3461 | 1.5007 | 1.6266 |
| Muskoka | 1.0000 | 1.1000 | 1.1000 |
| Niagara | 1.9700 | 1.7349 | 2.6300 |

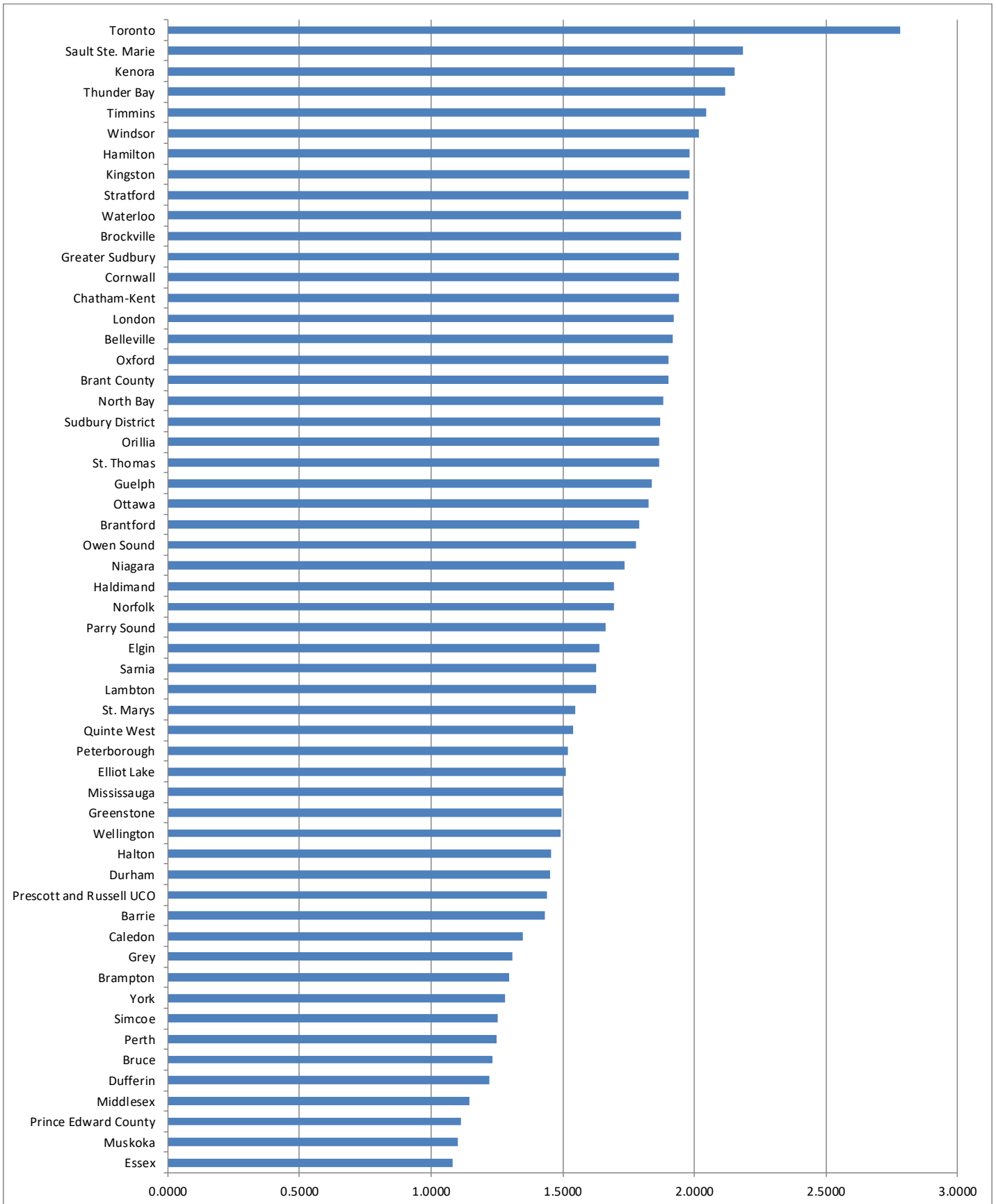
2019 Tax Ratios Cont'd

| Municipality | Multi-Residential | Commercial - Residual | Industrial - Residual |
|--------------------------|--------------------------|------------------------------|------------------------------|
| Norfolk | 1.6929 | 1.6929 | 1.6929 |
| North Bay | 2.0000 | 1.8822 | 1.4000 |
| Orillia | 1.4240 | 1.8653 | 1.8500 |
| Ottawa | 1.4005 | 1.8249 | 2.5521 |
| Owen Sound | 1.7600 | 1.7800 | 2.1570 |
| Oxford | 2.1850 | 1.9018 | 2.6300 |
| Parry Sound | 1.5145 | 1.6646 | 1.5162 |
| Perth | 1.4751 | 1.2469 | 1.9692 |
| Peterborough | 1.9472 | 1.5200 | 1.6372 |
| Prescott and Russell UCO | 2.0000 | 1.4410 | 2.7215 |
| Prince Edward County | 1.4402 | 1.1125 | 1.3895 |
| Quinte West | 2.0000 | 1.5385 | 2.4460 |
| Sarnia | 2.0000 | 1.6271 | 2.0476 |
| Sault Ste. Marie | 1.0820 | 2.1829 | 4.6948 |
| Simcoe | 1.1346 | 1.2521 | 1.3476 |
| St. Marys | 1.1000 | 1.5463 | 2.4812 |
| St. Thomas | 2.2472 | 1.8645 | 2.2418 |
| Stratford | 2.0000 | 1.9759 | 2.7347 |
| Sudbury District | 1.9953 | 1.8715 | 2.4000 |
| Thunder Bay | 2.2850 | 2.1152 | 2.4151 |
| Timmins | 1.8452 | 2.0454 | 2.5000 |
| Toronto | 2.3444 | 2.7800 | 2.7632 |
| Waterloo | 1.9500 | 1.9500 | 1.9500 |
| Wellington | 1.9000 | 1.4910 | 2.4000 |
| Windsor | 2.0000 | 2.0187 | 2.3200 |
| York | 1.0000 | 1.2794 | 1.5704 |
| Average | 1.7801 | 1.6785 | 2.1931 |
| Median | 1.8714 | 1.6929 | 2.2016 |
| Minimum | 1.0000 | 1.0820 | 1.1000 |
| Maximum | 2.5671 | 2.7800 | 4.6948 |

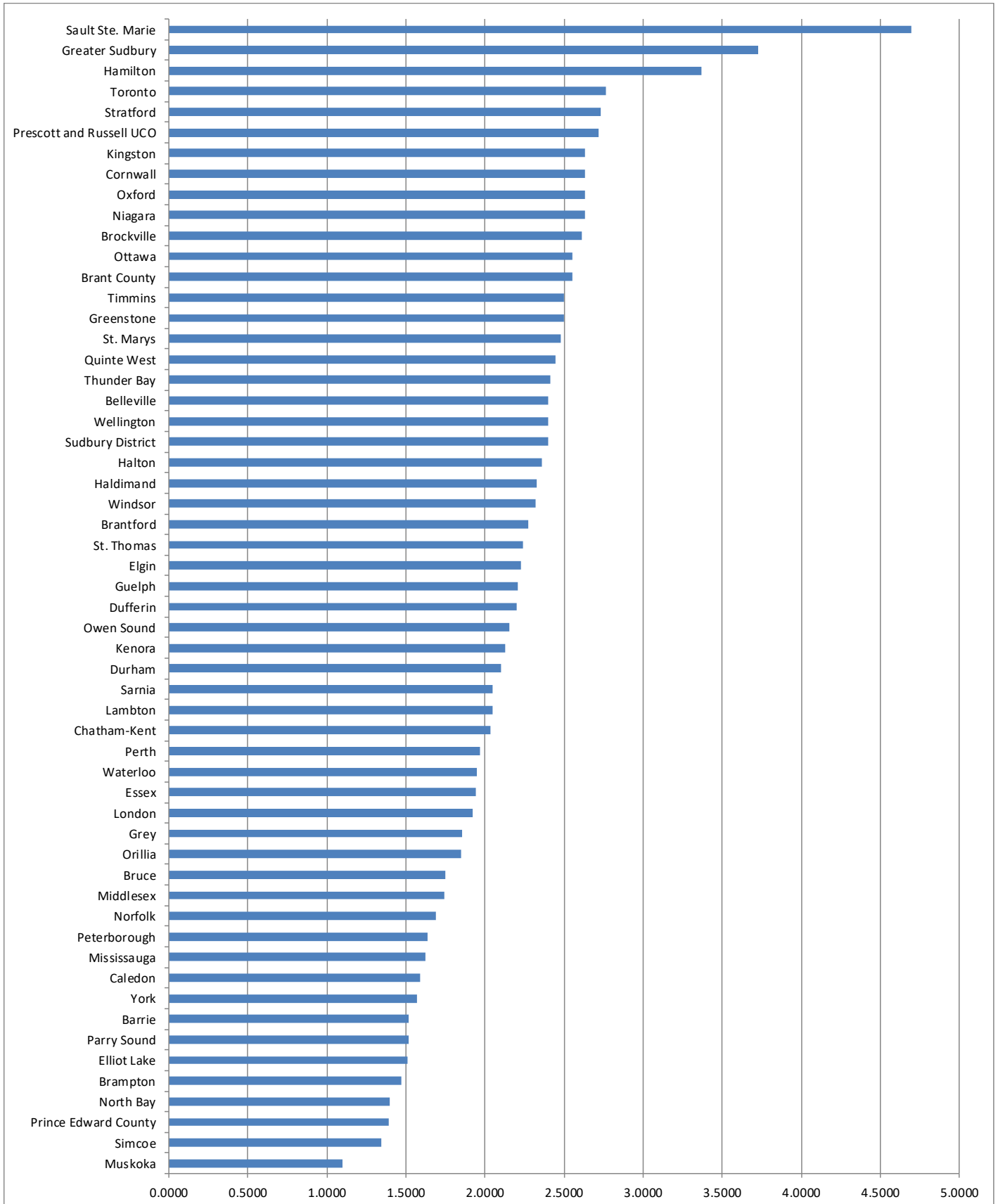
Multi-Residential Tax Ratios



Commercial (residual) Tax Ratios



Industrial (residual) Tax Ratios



New Multi-Residential Property Class

| Municipality | Multi-Residential | New Multi-Residential |
|--------------------------|-------------------|-----------------------|
| Belleville | 2.2390 | 1.0000 |
| Brampton | 1.7050 | 1.0000 |
| Brantford | 1.8762 | 1.1000 |
| Brockville | 1.7700 | 1.0000 |
| Caledon | 1.7223 | 1.0000 |
| Chatham-Kent | 1.9404 | 1.1000 |
| Cornwall | 2.1971 | 1.0000 |
| Dufferin | 2.1500 | 1.1000 |
| Durham | 1.8665 | 1.1000 |
| Essex | 1.9554 | 1.0000 |
| Greater Sudbury | 1.9650 | 1.0000 |
| Grey | 1.4412 | 1.0000 |
| Guelph | 1.8254 | 1.0000 |
| Haldimand | 2.0000 | 1.0000 |
| Halton | 2.0000 | 1.0000 |
| Hamilton | 2.5671 | 1.0000 |
| Kenora | 1.5462 | 1.1000 |
| Kingston | 1.8000 | 1.0000 |
| Lambton | 2.0000 | 1.0000 |
| Mississauga | 1.3461 | 1.0000 |
| Niagara | 1.9700 | 1.0000 |
| Norfolk | 1.6929 | 1.6929 |
| North Bay | 2.0000 | 1.0000 |
| Orillia | 1.4240 | 1.1000 |
| Ottawa | 1.4005 | 1.0000 |
| Owen Sound | 1.7600 | 1.0000 |
| Oxford | 2.1850 | 1.0000 |
| Parry Sound | 1.5145 | 1.0000 |
| Perth | 1.4751 | 1.4751 |
| Peterborough | 1.9472 | 1.0000 |
| Prescott and Russell UCO | 2.0000 | 1.0000 |
| Prince Edward County | 1.4402 | 1.0000 |
| Sarnia | 2.0000 | 1.0000 |
| Sault Ste. Marie | 1.0820 | 1.1000 |
| Simcoe | 1.1346 | 1.0000 |
| St. Thomas | 2.2472 | 1.1000 |
| Stratford | 2.0000 | 1.0000 |
| Sudbury District | 1.9953 | 1.0000 |
| Thunder Bay | 2.2850 | 1.0000 |
| Timmins | 1.8452 | 1.0000 |
| Toronto | 2.3444 | 1.0000 |
| Waterloo | 1.9500 | 1.0000 |
| Wellington | 1.9000 | 1.1000 |
| Windsor | 2.0000 | 1.0000 |

Farmland Ratios Where Reductions have Been Implemented

| Municipality | Farmland Ratio |
|----------------------|----------------|
| Brant County | 0.2400 |
| Caledon | 0.1708 |
| Chatham-Kent | 0.2200 |
| Dufferin | 0.2300 |
| Durham | 0.2000 |
| Greater Sudbury | 0.2000 |
| Grey | 0.2400 |
| Halton | 0.2000 |
| Hamilton | 0.1767 |
| Kingston | 0.2125 |
| Lambton | 0.2260 |
| London | 0.1028 |
| North Bay | 0.1500 |
| Ottawa | 0.2000 |
| Oxford | 0.2350 |
| Prince Edward County | 0.2319 |
| Sarnia | 0.2260 |

Large Industrial Class

| Municipality | Industrial - Residual | Industrial - Large |
|--------------------------|------------------------------|---------------------------|
| Chatham-Kent | 2.0350 | 2.1118 |
| Elgin | 2.2251 | 2.8318 |
| Essex | 1.9425 | 2.6861 |
| Greater Sudbury | 3.7263 | 4.3254 |
| Hamilton | 3.3696 | 3.9513 |
| Kenora | 2.1298 | 2.7702 |
| Lambton | 2.0476 | 3.0035 |
| Ottawa | 2.5521 | 2.1916 |
| Prescott and Russell UCO | 2.7215 | 3.6571 |
| Quinte West | 2.4460 | 2.6147 |
| Sarnia | 2.0476 | 3.0035 |
| Sault Ste. Marie | 4.6948 | 8.3382 |
| St. Thomas | 2.2418 | 2.6939 |
| Sudbury District | 2.4000 | 8.1004 |
| Thunder Bay | 2.4151 | 3.1700 |
| Windsor | 2.3200 | 2.9381 |

Optional Commercial Classes

| Municipality | Commercial - | | | |
|---------------------|------------------------------|------------------------|---------------------------------|------------------------------|
| | Commercial - Residual | Office Building | Commercial - Parking Lot | Commercial - Shopping |
| Chatham-Kent | 1.9404 | 1.5638 | 1.2985 | 2.2397 |
| Essex | 1.0820 | 1.1640 | 0.5620 | 0.5620 |
| Kenora | 2.1522 | 2.6008 | 1.7691 | 3.0577 |
| Lambton | 1.6271 | 1.5358 | 1.0912 | 2.0835 |
| Ottawa | 1.8249 | 2.2645 | 1.2318 | 1.4686 |
| Sarnia | 1.6271 | 1.5358 | 1.0912 | 2.0835 |
| Sault Ste. Marie | 2.1829 | 3.0346 | 1.6139 | 2.3173 |
| Sudbury District | 1.8715 | 1.8715 | 1.8715 | 2.6067 |
| Windsor | 2.0187 | 2.0187 | 2.0187 | 1.0167 |

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, 12 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.

The relative taxes are calculated by taking current value assessment of the sample properties in this section of the report and applying the total property tax rates for each classification of property. This uses the current reassessment based on property values as of January 1, 2016, and the phase-in cycle applies to the 2019 taxation years in this report. There is a four year phase-in of the assessment changes. The next reassessment will occur in 2020 to value all properties as of January 1, 2019 and will apply to the 2021, 2022, 2023 and 2024 taxation years. The upcoming tax year on January 1, 2020 is the fourth and final year of the 2016 current value assessment phase-in.

Current Value Assessment is defined as the amount of money a property would realize if sold at arm’s length (by a willing seller to a willing buyer with no relationship to each other). To calculate a property’s assessed value, MPAC analyzes market information from similar types of property in the vicinity

While all properties are evaluated using current value assessment, there are three methods used for this analysis:

- the selling price of a property (residential)
- the rental income a property generates (office building)
- the cost to replace a property (industrial)

Each method takes into consideration the location of a property, the size and quality of any buildings and features which might enhance or reduce a property’s value.

Comparison of Relative Taxes

In order to calculate the relative tax burden of “like” properties, every effort was made to select a sample of properties within each municipality for each property to hold constant those factors deemed to be most critical in determining a property’s assessed value using property descriptions as outlined on the next page. 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.

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 on the different property classes within a municipality varies based on the tax ratios
- The use of optional property classes
- Non-uniform education tax rates in the non-residential classes
- The level of service provided and the associated costs of providing these services
- Access to other sources of revenues such as dividends from hydro utilities, gaming and casino revenues, user fees, etc.

Notes

Urban rates were used in each municipality where there is area rating. 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.

Description of 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. In smaller more rural municipalities it was sometimes necessary to use larger lot sizes. Comparison of taxes on a per household basis.
- **Residential—2 Storey** - A two storey, three bedroom home with 2.5 bathrooms, two car garage. Total area of the house is approximately 2,000 sq. ft. on a lot approximately 4,000—5,000 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.

2019 Total Property Tax Rates (Lower Tier, Upper Tier and Education)

2019 Total Property Tax Rates (Lower Tier, Upper Tier & Education—sorted alphabetically)

| | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Commercial Parking | Comm. Shopping | Ind. Residual | Ind. Large |
|-------------------|---------|-----------------|-------------------|-----------------|-----------------------|-------------------|------------------|---------------|
| Aurora | 0.7861% | 0.7861% | 1.7316% | 1.7316% | 1.7316% | 1.7316% | 2.0117% | 2.0117% |
| Barrie | 1.2325% | 1.2325% | 2.5655% | 2.5655% | 2.5655% | 2.5655% | 2.7320% | 2.7320% |
| Belleville | 1.6463% | 3.3613% | 4.1405% | 4.1405% | 4.1405% | 4.1405% | 4.8547% | 4.8547% |
| Bracebridge | 1.2682% | 1.2682% | 1.9079% | 1.9079% | 1.9079% | 1.9079% | 2.0259% | 2.0259% |
| Brampton | 0.9908% | 1.5758% | 2.0579% | 2.0579% | 2.0579% | 2.0579% | 2.3371% | 2.3371% |
| Brant | 0.9982% | 1.5842% | 2.8807% | 2.8807% | 2.8807% | 2.8807% | 3.4248% | 3.4248% |
| Brantford | 1.3297% | 2.3537% | 3.3833% | 3.3833% | 3.3833% | 3.3833% | 3.9482% | 3.9482% |
| Brock | 1.2273% | 2.1513% | 2.5762% | 2.5762% | 2.5762% | 2.5762% | 3.5335% | 3.5335% |
| Brockton | 1.3659% | 1.3659% | 2.5158% | 2.5158% | 2.5158% | 2.5158% | 3.3959% | 3.3959% |
| Brockville | 1.4878% | 2.5094% | 3.8748% | 3.8748% | 3.8748% | 3.8748% | 4.7570% | 4.7570% |
| Burlington | 0.7838% | 1.4065% | 1.7111% | 1.7111% | 1.7111% | 1.7111% | 2.6369% | 2.6369% |
| Caledon | 0.8170% | 1.2909% | 1.8656% | 1.8656% | 1.8656% | 1.8656% | 2.1610% | 2.1610% |
| Cambridge | 1.1842% | 2.1563% | 3.2853% | 3.2853% | 3.2853% | 3.2853% | 3.2853% | 3.2853% |
| Central Elgin | 1.5684% | 2.9757% | 3.3348% | 3.3348% | 3.3348% | 3.3348% | 4.4216% | 5.2755% |
| Centre Wellington | 1.1005% | 1.9460% | 2.3629% | 2.3629% | 2.3629% | 2.3629% | 3.5447% | 3.5447% |
| Chatham-Kent | 1.8435% | 3.4257% | 4.5547% | 3.6611% | 3.2147% | 5.0583% | 4.7139% | 4.7139% |
| Clarington | 1.1734% | 2.0507% | 2.4980% | 2.4980% | 2.4980% | 2.4980% | 3.4201% | 3.4201% |
| Collingwood | 1.1649% | 1.3001% | 2.2870% | 2.2870% | 2.2870% | 2.2870% | 2.6429% | 2.6429% |
| Cornwall | 1.6278% | 3.2738% | 4.1367% | 4.1367% | 4.1367% | 4.1367% | 5.1478% | 5.1478% |
| East Gwillimbury | 0.7964% | 0.7964% | 1.7448% | 1.7448% | 1.7448% | 1.7448% | 2.0278% | 2.0278% |
| Elliot Lake | 2.0805% | 3.7369% | 3.9305% | 3.9305% | 3.9305% | 3.9305% | 3.9305% | 3.9305% |
| Erin | 1.0743% | 1.8962% | 2.3238% | 2.3238% | 2.3238% | 2.3238% | 3.4818% | 3.4818% |
| Espanola | 1.7018% | 3.2353% | 3.9135% | 3.9135% | 3.9135% | 3.9135% | 4.7279% | 4.7279% |
| Fort Erie | 1.4761% | 2.7518% | 3.3116% | 3.3116% | 3.3116% | 3.3116% | 4.7488% | 4.7488% |
| Georgian Bluffs | 1.0868% | 1.4953% | 2.5000% | 2.5000% | 2.5000% | 2.5000% | 3.0104% | 3.0104% |
| Georgina | 1.0299% | 1.0299% | 2.0435% | 2.0435% | 2.0435% | 2.0435% | 2.3945% | 2.3945% |
| Gravenhurst | 1.2510% | 1.2510% | 1.8889% | 1.8889% | 1.8889% | 1.8889% | 2.0070% | 2.0070% |
| Greater Sudbury | 1.4619% | 2.7172% | 3.5563% | 3.5563% | 3.5563% | 3.5563% | 5.8943% | 6.6764% |
| Greenstone | 2.4262% | 4.6914% | 4.4203% | 4.4203% | 4.4203% | 4.4203% | 6.6930% | 6.6930% |
| Grey Highlands | 1.0884% | 1.4976% | 2.5021% | 2.5021% | 2.5021% | 2.5021% | 3.0134% | 3.0134% |
| Grimsby | 1.1550% | 2.1192% | 2.7545% | 2.7545% | 2.7545% | 2.7545% | 3.9043% | 3.9043% |
| Guelph | 1.1405% | 1.9490% | 2.9555% | 2.9555% | 2.9555% | 2.9555% | 3.4497% | 3.4497% |
| Guelph-Eramosa | 1.0392% | 1.8295% | 2.2715% | 2.2715% | 2.2715% | 2.2715% | 3.3976% | 3.3976% |
| Haldimand | 1.2145% | 2.2679% | 2.9896% | 2.9896% | 2.9896% | 2.9896% | 3.7418% | 3.7418% |
| Halton Hills | 0.8038% | 1.4466% | 1.7403% | 1.7403% | 1.7403% | 1.7403% | 2.6841% | 2.6841% |
| Hamilton | 1.2219% | 2.8844% | 3.1312% | 3.1312% | 3.1312% | 3.1312% | 4.7776% | 5.3947% |

2019 Total Property Tax Rates - (Lower Tier, Upper Tier & Education) (cont'd)

| | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Commercial Parking | Comm. Shopping | Ind. Residual | Ind. Large |
|---------------------|---------|-----------------|-------------------|-----------------|-----------------------|-------------------|------------------|---------------|
| Hawkesbury | 1.6481% | 3.1353% | 3.1730% | 3.1730% | 3.1730% | 3.1730% | 5.2596% | 6.6242% |
| Huntsville | 1.1838% | 1.1838% | 1.8150% | 1.8150% | 1.8150% | 1.8150% | 1.9330% | 1.9330% |
| Ingersoll | 1.4915% | 3.0021% | 3.8203% | 3.8203% | 3.8203% | 3.8203% | 4.7892% | 4.7892% |
| Innisfil | 1.0247% | 1.1410% | 2.1114% | 2.1114% | 2.1114% | 2.1114% | 2.4539% | 2.4539% |
| Kenora | 1.3721% | 2.0335% | 3.5904% | 4.1241% | 3.1347% | 4.6677% | 3.6093% | 4.3849% |
| Kincardine | 1.2285% | 1.2285% | 2.3464% | 2.3464% | 2.3464% | 2.3464% | 3.1557% | 3.1557% |
| King | 0.8259% | 0.8259% | 1.7825% | 1.7825% | 1.7825% | 1.7825% | 2.0742% | 2.0742% |
| Kingston | 1.3422% | 2.2625% | 3.6017% | 3.6017% | 3.6017% | 3.6017% | 4.3606% | 4.3606% |
| Kingsville | 1.3378% | 2.4621% | 2.5633% | 2.3033% | 1.3220% | 2.5442% | 3.5759% | 4.4510% |
| Kitchener | 1.1108% | 2.0132% | 3.1422% | 3.1422% | 3.1422% | 3.1422% | 3.1422% | 3.1422% |
| Lakeshore | 1.2413% | 2.2735% | 2.4590% | 2.1990% | 1.2678% | 2.4398% | 3.3885% | 4.1919% |
| Lambton Shores | 1.1009% | 2.0408% | 2.8193% | 2.7335% | 1.7373% | 3.2483% | 3.2145% | 4.1130% |
| Lincoln | 1.2064% | 2.2204% | 2.8436% | 2.8436% | 2.8436% | 2.8436% | 4.0393% | 4.0393% |
| London | 1.3402% | 2.2236% | 3.5541% | 3.5541% | 3.5541% | 3.5541% | 3.5541% | 3.5541% |
| Mapleton | 1.2549% | 2.2394% | 2.5931% | 2.5931% | 2.5931% | 2.5931% | 3.9153% | 3.9153% |
| Markham | 0.6598% | 0.6598% | 1.5700% | 1.5700% | 1.5700% | 1.5700% | 1.8134% | 1.8134% |
| Meaford | 1.2948% | 1.7950% | 2.7718% | 2.7718% | 2.7718% | 2.7718% | 3.3968% | 3.3968% |
| Middlesex Centre | 1.1395% | 1.8926% | 2.3846% | 2.3846% | 2.3846% | 2.3846% | 2.9975% | 2.9975% |
| Milton | 0.6858% | 1.2106% | 1.5684% | 1.5684% | 1.5684% | 1.5684% | 2.4057% | 2.4057% |
| Minto | 1.3234% | 2.3696% | 2.6953% | 2.6953% | 2.6953% | 2.6953% | 4.0798% | 4.0798% |
| Mississauga | 0.8014% | 1.0231% | 1.9427% | 1.9427% | 1.9427% | 1.9427% | 2.1590% | 2.1590% |
| New Tecumseth | 0.9536% | 1.0603% | 2.0224% | 2.0224% | 2.0224% | 2.0224% | 2.3580% | 2.3580% |
| Newmarket | 0.8205% | 0.8205% | 1.7756% | 1.7756% | 1.7756% | 1.7756% | 2.0656% | 2.0656% |
| Niagara Falls | 1.2843% | 2.3739% | 2.9788% | 2.9788% | 2.9788% | 2.9788% | 4.2443% | 4.2443% |
| Niagara-on-the-Lake | 0.9346% | 1.6851% | 2.3722% | 2.3722% | 2.3722% | 2.3722% | 3.3246% | 3.3246% |
| Norfolk | 1.1993% | 1.9187% | 3.0477% | 3.0477% | 3.0477% | 3.0477% | 3.0477% | 3.0477% |
| North Bay | 1.5012% | 2.8415% | 3.5526% | 3.5526% | 3.5526% | 3.5526% | 2.9063% | 2.9063% |
| North Dumfries | 0.9044% | 1.6107% | 2.7397% | 2.7397% | 2.7397% | 2.7397% | 2.7397% | 2.7397% |
| North Middlesex | 1.3782% | 2.3150% | 2.6578% | 2.6578% | 2.6578% | 2.6578% | 3.4141% | 3.4141% |
| North Perth | 1.1709% | 1.6507% | 2.2892% | 2.2892% | 2.2892% | 2.2892% | 3.2787% | 3.2787% |
| Oakville | 0.7344% | 1.3079% | 1.6393% | 1.6393% | 1.6393% | 1.6393% | 2.5205% | 2.5205% |
| Orangeville | 1.3430% | 2.7024% | 2.3941% | 2.3941% | 2.3941% | 2.3941% | 3.8886% | 3.8886% |
| Orillia | 1.3850% | 1.9040% | 3.4646% | 3.4646% | 3.4646% | 3.4646% | 3.5545% | 3.5545% |
| Oshawa | 1.3447% | 2.3704% | 2.7464% | 2.7464% | 2.7464% | 2.7464% | 3.7806% | 3.7806% |
| Ottawa | 1.0768% | 1.4434% | 2.7010% | 3.3636% | 1.7037% | 2.1676% | 3.6269% | 3.2968% |
| Owen Sound | 1.7125% | 2.8917% | 4.0517% | 4.0517% | 4.0517% | 4.0517% | 4.6366% | 4.6428% |
| Parry Sound | 1.5122% | 2.2074% | 3.1098% | 3.1098% | 3.1098% | 3.1098% | 2.7103% | 2.7103% |
| Pelham | 1.2830% | 2.3713% | 2.9765% | 2.9765% | 2.9765% | 2.9765% | 4.2408% | 4.2408% |
| Peterborough | 1.4107% | 2.5945% | 3.1896% | 3.1896% | 3.1896% | 3.1896% | 3.3361% | 3.3361% |

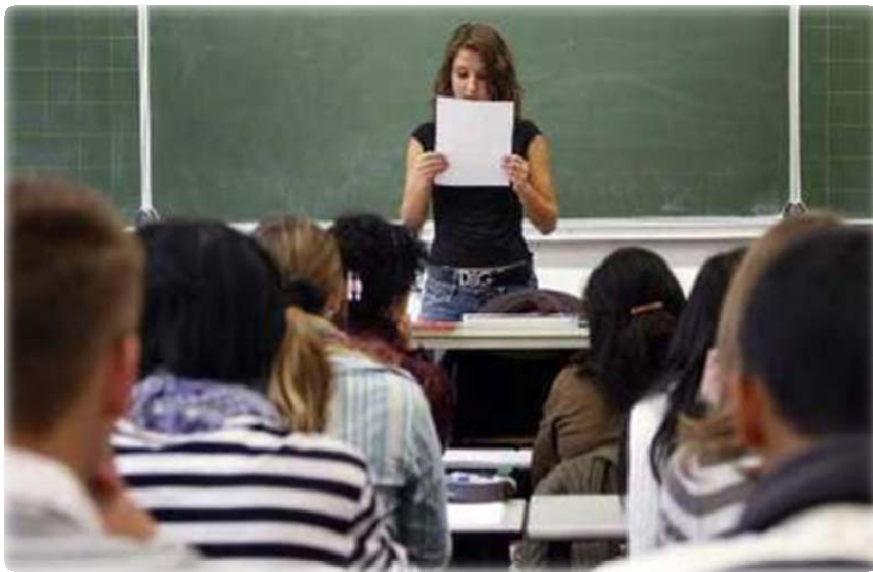
Note: * tax rate for Orillia is the Low Band

2019 Total Property Tax Rates - (Lower Tier, Upper Tier & Education) (cont'd)

| | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Commercial Parking | Comm. Shopping | Ind. Residual | Ind. Large |
|------------------------|----------------|-----------------|-------------------|-----------------|-----------------------|-------------------|------------------|-----------------|
| Pickering | 1.1035% | 1.9202% | 2.3966% | 2.3966% | 2.3966% | 2.3966% | 3.2730% | 3.2730% |
| Port Colborne | 1.6728% | 3.1393% | 3.6529% | 3.6529% | 3.6529% | 3.6529% | 5.2661% | 5.2661% |
| Prince Edward County | 1.0719% | 1.4729% | 1.7411% | 1.7411% | 1.7411% | 1.7411% | 2.5557% | 2.5557% |
| Puslinch | 0.9456% | 1.6518% | 2.1320% | 2.1320% | 2.1320% | 2.1320% | 3.1732% | 3.1732% |
| Quinte West | 1.3755% | 2.5900% | 3.1490% | 3.1490% | 3.1490% | 3.1490% | 4.2607% | 4.4655% |
| Richmond Hill | 0.6884% | 0.6884% | 1.6065% | 1.6065% | 1.6065% | 1.6065% | 1.8582% | 1.8582% |
| Sarnia | 1.5190% | 2.8754% | 3.4983% | 3.3744% | 2.1926% | 4.1177% | 4.0689% | 5.3663% |
| Saugeen Shores | 1.1361% | 1.1361% | 2.2324% | 2.2324% | 2.2324% | 2.2324% | 2.9942% | 2.9942% |
| Sault Ste. Marie | 1.5293% | 1.6416% | 3.9633% | 5.1078% | 3.1987% | 4.1439% | 7.3389% | 12.2347% |
| South Bruce Peninsula | 1.0936% | 1.0936% | 2.1800% | 2.1800% | 2.1800% | 2.1800% | 2.9199% | 2.9199% |
| Southgate | 1.2531% | 1.7349% | 2.7173% | 2.7173% | 2.7173% | 2.7173% | 3.3193% | 3.3193% |
| Springwater | 0.7821% | 0.8657% | 1.8077% | 1.8077% | 1.8077% | 1.8077% | 2.1270% | 2.1270% |
| St. Catharines | 1.4212% | 2.6436% | 3.2163% | 3.2163% | 3.2163% | 3.2163% | 4.6043% | 4.6043% |
| St. Marys | 1.4066% | 1.5306% | 2.9552% | 2.9552% | 2.9552% | 2.9552% | 4.3792% | 4.3792% |
| St. Thomas | 1.5425% | 3.1761% | 3.8658% | 3.8658% | 3.8658% | 3.8658% | 4.3871% | 5.0117% |
| Stratford | 1.3636% | 2.5662% | 3.6663% | 3.6663% | 3.6663% | 3.6663% | 4.5302% | 4.5302% |
| Strathroy-Caradoc | 1.2134% | 2.0234% | 2.4692% | 2.4692% | 2.4692% | 2.4692% | 3.1265% | 3.1265% |
| Thorold | 1.4387% | 2.6781% | 3.2467% | 3.2467% | 3.2467% | 3.2467% | 4.6504% | 4.6504% |
| Thunder Bay | 1.5985% | 3.4281% | 4.0625% | 4.0625% | 4.0625% | 4.0625% | 4.4925% | 5.5747% |
| Tillsonburg | 1.3731% | 2.7081% | 3.5953% | 3.5953% | 3.5953% | 3.5953% | 4.4779% | 4.4779% |
| Timmins | 1.8671% | 3.3092% | 4.4795% | 4.4795% | 4.4795% | 4.4795% | 5.2953% | 5.2953% |
| Toronto | 0.6148% | 1.1933% | 2.2728% | 2.2728% | 2.2728% | 2.2728% | 2.3289% | 2.3289% |
| Vaughan | 0.6961% | 0.6961% | 1.6165% | 1.6165% | 1.6165% | 1.6165% | 1.8704% | 1.8704% |
| Wainfleet | 1.3930% | 2.5880% | 3.1674% | 3.1674% | 3.1674% | 3.1674% | 4.5302% | 4.5302% |
| Waterloo | 1.0875% | 1.9677% | 3.0967% | 3.0967% | 3.0967% | 3.0967% | 3.0967% | 3.0967% |
| Welland | 1.5994% | 2.9947% | 3.5255% | 3.5255% | 3.5255% | 3.5255% | 5.0730% | 5.0730% |
| Wellesley | 0.9421% | 1.6841% | 2.8131% | 2.8131% | 2.8131% | 2.8131% | 2.8131% | 2.8131% |
| Wellington North | 1.2603% | 2.2496% | 2.6011% | 2.6011% | 2.6011% | 2.6011% | 3.9282% | 3.9282% |
| West Grey | 1.1331% | 1.5620% | 2.5605% | 2.5605% | 2.5605% | 2.5605% | 3.0964% | 3.0964% |
| West Lincoln | 1.1172% | 2.0447% | 2.6889% | 2.6889% | 2.6889% | 2.6889% | 3.8048% | 3.8048% |
| Whitby | 1.1397% | 1.9877% | 2.4491% | 2.4491% | 2.4491% | 2.4491% | 3.3492% | 3.3492% |
| Whitchurch-Stouffville | 0.7534% | 0.7534% | 1.6897% | 1.6897% | 1.6897% | 1.6897% | 1.9602% | 1.9602% |
| Wilmot | 0.9005% | 1.6030% | 2.7320% | 2.7320% | 2.7320% | 2.7320% | 2.7320% | 2.7320% |
| Windsor | 1.7894% | 3.4178% | 4.5772% | 4.5772% | 2.5087% | 4.5772% | 5.0679% | 6.0744% |
| Woolwich | 0.8993% | 1.6007% | 2.7297% | 2.7297% | 2.7297% | 2.7297% | 2.7297% | 2.7297% |
| Average | 1.2266% | 2.0194% | 2.7969% | 2.8034% | 2.7019% | 2.8173% | 3.5214% | 3.6646% |
| Median | 1.2182% | 1.9777% | 2.7235% | 2.7309% | 2.6734% | 2.7235% | 3.3972% | 3.4058% |
| Minimum | 0.6148% | 0.6598% | 1.5684% | 1.5684% | 1.2678% | 1.5684% | 1.8134% | 1.8134% |
| Maximum | 2.4262% | 4.6914% | 4.5772% | 5.1078% | 4.4795% | 5.0583% | 7.3389% | 12.2347% |

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

2019 Education Tax Rates



2019 Education Rates (sorted alphabetically)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Commercial Parking | Comm. Shopping | Ind. Residual | Ind. Large |
|---------------------|---------------|-------------------------|---------------------------|-------------------------|-------------------------------|---------------------------|--------------------------|-----------------------|
| Aurora | 0.1610% | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Barrie | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.1073% | 1.1073% |
| Belleville | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Bracebridge | 0.1610% | 0.1610% | 0.6899% | 0.6899% | 0.6899% | 0.6899% | 0.8080% | 0.8080% |
| Brampton | 0.1610% | 0.1610% | 0.9816% | 0.9816% | 0.9816% | 0.9816% | 1.1173% | 1.1173% |
| Brant | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Brantford | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Brock | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Brockton | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Brockville | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Burlington | 0.1610% | 0.1610% | 0.8041% | 0.8041% | 0.8041% | 0.8041% | 1.1672% | 1.1672% |
| Caledon | 0.1610% | 0.1610% | 0.9816% | 0.9816% | 0.9816% | 0.9816% | 1.1173% | 1.1173% |
| Cambridge | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Central Elgin | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Centre Wellington | 0.1610% | 0.1610% | 0.9621% | 0.9621% | 0.9621% | 0.9621% | 1.2900% | 1.2900% |
| Chatham-Kent | 0.1610% | 0.1610% | 1.2900% | 1.0300% | 1.0300% | 1.2900% | 1.2900% | 1.2900% |
| Clarington | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Collingwood | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Cornwall | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| East Gwillimbury | 0.1610% | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Elliot Lake | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| Erin | 0.1610% | 0.1610% | 0.9621% | 0.9621% | 0.9621% | 0.9621% | 1.2900% | 1.2900% |
| Espanola | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| Fort Erie | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Georgian Bluffs | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Georgina | 0.1610% | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Gravenhurst | 0.1610% | 0.1610% | 0.6899% | 0.6899% | 0.6899% | 0.6899% | 0.8080% | 0.8080% |
| Greater Sudbury | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| Greenstone | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| Grey Highlands | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Grimsby | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Guelph | 0.1610% | 0.1610% | 1.1532% | 1.1532% | 1.1532% | 1.1532% | 1.2900% | 1.2900% |
| Guelph-Eramosa | 0.1610% | 0.1610% | 0.9621% | 0.9621% | 0.9621% | 0.9621% | 1.2900% | 1.2900% |
| Haldimand | 0.1610% | 0.1610% | 1.2062% | 1.2062% | 1.2062% | 1.2062% | 1.2900% | 1.2900% |
| Halton Hills | 0.1610% | 0.1610% | 0.8041% | 0.8041% | 0.8041% | 0.8041% | 1.1672% | 1.1672% |
| Hamilton | 0.1610% | 0.1610% | 1.0307% | 1.0307% | 1.0307% | 1.0307% | 1.2029% | 1.2029% |

2019 Education Rates (sorted alphabetically) (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Commercial Parking | Comm. Shopping | Ind. Residual | Ind. Large |
|---------------------|---------|-----------------|-------------------|-----------------|-----------------------|-------------------|------------------|---------------|
| Hawkesbury | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Huntsville | 0.1610% | 0.1610% | 0.6899% | 0.6899% | 0.6899% | 0.6899% | 0.8080% | 0.8080% |
| Ingersoll | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Innisfil | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Kenora | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| Kincardine | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| King | 0.1610% | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Kingston | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Kingsville | 0.1610% | 0.1610% | 1.2900% | 1.0300% | 0.6606% | 1.2708% | 1.2900% | 1.2900% |
| Kitchener | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Lakeshore | 0.1610% | 0.1610% | 1.2900% | 1.0300% | 0.6606% | 1.2708% | 1.2900% | 1.2900% |
| Lambton Shores | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 0.7117% | 1.2900% | 1.2900% | 1.2900% |
| Lincoln | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| London | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Mapleton | 0.1610% | 0.1610% | 0.9621% | 0.9621% | 0.9621% | 0.9621% | 1.2900% | 1.2900% |
| Markham | 0.1610% | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Meaford | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Middlesex Centre | 0.1610% | 0.1610% | 1.2643% | 1.2643% | 1.2643% | 1.2643% | 1.2900% | 1.2900% |
| Milton | 0.1610% | 0.1610% | 0.8041% | 0.8041% | 0.8041% | 0.8041% | 1.1672% | 1.1672% |
| Minto | 0.1610% | 0.1610% | 0.9621% | 0.9621% | 0.9621% | 0.9621% | 1.2900% | 1.2900% |
| Mississauga | 0.1610% | 0.1610% | 0.9816% | 0.9816% | 0.9816% | 0.9816% | 1.1173% | 1.1173% |
| New Tecumseth | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Newmarket | 0.1610% | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Niagara Falls | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Niagara-on-the-Lake | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Norfolk | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| North Bay | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| North Dumfries | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| North Middlesex | 0.1610% | 0.1610% | 1.2643% | 1.2643% | 1.2643% | 1.2643% | 1.2900% | 1.2900% |
| North Perth | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Oakville | 0.1610% | 0.1610% | 0.8041% | 0.8041% | 0.8041% | 0.8041% | 1.1672% | 1.1672% |
| Orangeville | 0.1610% | 0.1610% | 0.9520% | 0.9520% | 0.9520% | 0.9520% | 1.2900% | 1.2900% |
| Orillia | 0.1610% | 0.1610% | 1.1814% | 1.1814% | 1.1814% | 1.1814% | 1.2900% | 1.2900% |
| Oshawa | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Ottawa | 0.1610% | 0.1610% | 1.0300% | 1.2900% | 0.5759% | 0.8228% | 1.2900% | 1.2900% |
| Owen Sound | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Parry Sound | 0.1610% | 0.1610% | 0.8604% | 0.8604% | 0.8604% | 0.8604% | 0.6615% | 0.6615% |
| Pelham | 0.1610% | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Peterborough | 0.1610% | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |

2019 Education Rates (sorted alphabetically) (cont'd)

| Municipality | Multi | Comm. | Comm. | Commercial | Comm. | Ind. | Ind. |
|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Resid. | Residual | Office | Parking | Shopping | Residual | Large |
| Pickering | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Port Colborne | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Prince Edward County | 0.1610% | 0.7278% | 0.7278% | 0.7278% | 0.7278% | 1.2900% | 1.2900% |
| Puslinch | 0.1610% | 0.9621% | 0.9621% | 0.9621% | 0.9621% | 1.2900% | 1.2900% |
| Quinte West | 0.1610% | 1.2805% | 1.2805% | 1.2805% | 1.2805% | 1.2900% | 1.2900% |
| Richmond Hill | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Sarnia | 0.1610% | 1.2900% | 1.2900% | 0.7117% | 1.2900% | 1.2900% | 1.2900% |
| Saugeen Shores | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Sault Ste. Marie | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| South Bruce Peninsula | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Southgate | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Springwater | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| St. Catharines | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| St. Marys | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| St. Thomas | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Stratford | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Strathroy-Caradoc | 0.1610% | 1.2643% | 1.2643% | 1.2643% | 1.2643% | 1.2900% | 1.2900% |
| Thorold | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Thunder Bay | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| Tillsonburg | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Timmins | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.0300% |
| Toronto | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.1111% | 1.1111% |
| Vaughan | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Wainfleet | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Waterloo | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Welland | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Wellesley | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Wellington North | 0.1610% | 0.9621% | 0.9621% | 0.9621% | 0.9621% | 1.2900% | 1.2900% |
| West Grey | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| West Lincoln | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Whitby | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Whitchurch-Stouffville | 0.1610% | 0.9318% | 0.9318% | 0.9318% | 0.9318% | 1.0300% | 1.0300% |
| Wilmot | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Windsor | 0.1610% | 1.2900% | 1.2900% | 0.8531% | 1.2900% | 1.2900% | 1.2900% |
| Woolwich | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |
| Average | 0.1610% | 1.0822% | 1.0775% | 1.0498% | 1.0800% | 1.2153% | 1.2153% |
| Median | 0.1610% | 1.0300% | 1.0300% | 1.0300% | 1.0300% | 1.2900% | 1.2900% |
| Minimum | 0.1610% | 0.6899% | 0.6899% | 0.5759% | 0.6899% | 0.6615% | 0.6615% |
| Maximum | 0.1610% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% | 1.2900% |

2019 Upper and Lower Tier Tax Rates

2019 Upper and Lower Tier Rates—sorted alphabetically

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Commercial Parking | Comm. Shopping | Ind. Residual | Ind. Large |
|---------------------|---------------|-------------------------|---------------------------|-------------------------|-------------------------------|---------------------------|--------------------------|-----------------------|
| Aurora | 0.6251% | 0.6251% | 0.7998% | 0.7998% | 0.7998% | 0.7998% | 0.9817% | 0.9817% |
| Barrie | 1.0715% | 1.0715% | 1.5355% | 1.5355% | 1.5355% | 1.5355% | 1.6247% | 1.6247% |
| Belleville | 1.4853% | 3.2003% | 2.8505% | 2.8505% | 2.8505% | 2.8505% | 3.5647% | 3.5647% |
| Bracebridge | 1.1072% | 1.1072% | 1.2180% | 1.2180% | 1.2180% | 1.2180% | 1.2180% | 1.2180% |
| Brampton | 0.8298% | 1.4148% | 1.0763% | 1.0763% | 1.0763% | 1.0763% | 1.2198% | 1.2198% |
| Brant | 0.8372% | 1.4232% | 1.5907% | 1.5907% | 1.5907% | 1.5907% | 2.1348% | 2.1348% |
| Brantford | 1.1687% | 2.1927% | 2.0933% | 2.0933% | 2.0933% | 2.0933% | 2.6582% | 2.6582% |
| Brock | 1.0663% | 1.9903% | 1.5462% | 1.5462% | 1.5462% | 1.5462% | 2.2435% | 2.2435% |
| Brockton | 1.2049% | 1.2049% | 1.4858% | 1.4858% | 1.4858% | 1.4858% | 2.1059% | 2.1059% |
| Brockville | 1.3268% | 2.3484% | 2.5848% | 2.5848% | 2.5848% | 2.5848% | 3.4670% | 3.4670% |
| Burlington | 0.6228% | 1.2455% | 0.9071% | 0.9071% | 0.9071% | 0.9071% | 1.4697% | 1.4697% |
| Caledon | 0.6560% | 1.1299% | 0.8840% | 0.8840% | 0.8840% | 0.8840% | 1.0437% | 1.0437% |
| Cambridge | 1.0232% | 1.9953% | 1.9953% | 1.9953% | 1.9953% | 1.9953% | 1.9953% | 1.9953% |
| Central Elgin | 1.4074% | 2.8147% | 2.3048% | 2.3048% | 2.3048% | 2.3048% | 3.1316% | 3.9855% |
| Centre Wellington | 0.9395% | 1.7850% | 1.4008% | 1.4008% | 1.4008% | 1.4008% | 2.2547% | 2.2547% |
| Chatham-Kent | 1.6825% | 3.2647% | 3.2647% | 2.6311% | 2.1847% | 3.7683% | 3.4239% | 3.4239% |
| Clarington | 1.0124% | 1.8897% | 1.4680% | 1.4680% | 1.4680% | 1.4680% | 2.1301% | 2.1301% |
| Collingwood | 1.0039% | 1.1391% | 1.2570% | 1.2570% | 1.2570% | 1.2570% | 1.3529% | 1.3529% |
| Cornwall | 1.4668% | 3.1128% | 2.8467% | 2.8467% | 2.8467% | 2.8467% | 3.8578% | 3.8578% |
| East Gwillimbury | 0.6354% | 0.6354% | 0.8129% | 0.8129% | 0.8129% | 0.8129% | 0.9978% | 0.9978% |
| Elliot Lake | 1.9195% | 3.5759% | 2.9005% | 2.9005% | 2.9005% | 2.9005% | 2.9005% | 2.9005% |
| Erin | 0.9133% | 1.7352% | 1.3617% | 1.3617% | 1.3617% | 1.3617% | 2.1918% | 2.1918% |
| Espanola | 1.5408% | 3.0743% | 2.8835% | 2.8835% | 2.8835% | 2.8835% | 3.6979% | 3.6979% |
| Fort Erie | 1.3151% | 2.5908% | 2.2816% | 2.2816% | 2.2816% | 2.2816% | 3.4588% | 3.4588% |
| Georgian Bluffs | 0.9258% | 1.3343% | 1.2100% | 1.2100% | 1.2100% | 1.2100% | 1.7204% | 1.7204% |
| Georgina | 0.8689% | 0.8689% | 1.1116% | 1.1116% | 1.1116% | 1.1116% | 1.3645% | 1.3645% |
| Gravenhurst | 1.0900% | 1.0900% | 1.1990% | 1.1990% | 1.1990% | 1.1990% | 1.1990% | 1.1990% |
| Greater Sudbury | 1.3009% | 2.5562% | 2.5263% | 2.5263% | 2.5263% | 2.5263% | 4.8643% | 5.6464% |
| Greenstone | 2.2652% | 4.5304% | 3.3903% | 3.3903% | 3.3903% | 3.3903% | 5.6630% | 5.6630% |
| Grey Highlands | 0.9274% | 1.3366% | 1.2121% | 1.2121% | 1.2121% | 1.2121% | 1.7234% | 1.7234% |
| Grimsby | 0.9940% | 1.9582% | 1.7245% | 1.7245% | 1.7245% | 1.7245% | 2.6143% | 2.6143% |
| Guelph | 0.9795% | 1.7880% | 1.8023% | 1.8023% | 1.8023% | 1.8023% | 2.1597% | 2.1597% |
| Guelph-Eramosa | 0.8782% | 1.6685% | 1.3093% | 1.3093% | 1.3093% | 1.3093% | 2.1076% | 2.1076% |
| Haldimand | 1.0535% | 2.1069% | 1.7834% | 1.7834% | 1.7834% | 1.7834% | 2.4518% | 2.4518% |
| Halton Hills | 0.6428% | 1.2856% | 0.9362% | 0.9362% | 0.9362% | 0.9362% | 1.5169% | 1.5169% |
| Hamilton | 1.0609% | 2.7234% | 2.1005% | 2.1005% | 2.1005% | 2.1005% | 3.5747% | 4.1918% |

2019 Upper & Lower Tier Rates—sorted alphabetically (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Commercial Parking | Comm. Shopping | Ind. Residual | Ind. Large |
|---------------------|---------|-----------------|-------------------|-----------------|-----------------------|-------------------|------------------|---------------|
| Hawkesbury | 1.4871% | 2.9743% | 2.1430% | 2.1430% | 2.1430% | 2.1430% | 3.9696% | 5.3342% |
| Huntsville | 1.0228% | 1.0228% | 1.1251% | 1.1251% | 1.1251% | 1.1251% | 1.1251% | 1.1251% |
| Ingersoll | 1.3305% | 2.8411% | 2.5303% | 2.5303% | 2.5303% | 2.5303% | 3.4992% | 3.4992% |
| Innisfil | 0.8637% | 0.9800% | 1.0814% | 1.0814% | 1.0814% | 1.0814% | 1.1639% | 1.1639% |
| Kenora | 1.2111% | 1.8725% | 2.5604% | 3.0941% | 2.1047% | 3.6377% | 2.5793% | 3.3549% |
| Kincardine | 1.0675% | 1.0675% | 1.3164% | 1.3164% | 1.3164% | 1.3164% | 1.8657% | 1.8657% |
| King | 0.6649% | 0.6649% | 0.8507% | 0.8507% | 0.8507% | 0.8507% | 1.0442% | 1.0442% |
| Kingston | 1.1812% | 2.1015% | 2.3117% | 2.3117% | 2.3117% | 2.3117% | 3.0706% | 3.0706% |
| Kingsville | 1.1768% | 2.3011% | 1.2733% | 1.2733% | 0.6614% | 1.2733% | 2.2859% | 3.1610% |
| Kitchener | 0.9498% | 1.8522% | 1.8522% | 1.8522% | 1.8522% | 1.8522% | 1.8522% | 1.8522% |
| Lakeshore | 1.0803% | 2.1125% | 1.1690% | 1.1690% | 0.6071% | 1.1690% | 2.0985% | 2.9019% |
| Lambton Shores | 0.9399% | 1.8798% | 1.5293% | 1.4435% | 1.0256% | 1.9583% | 1.9245% | 2.8230% |
| Lincoln | 1.0454% | 2.0594% | 1.8136% | 1.8136% | 1.8136% | 1.8136% | 2.7493% | 2.7493% |
| London | 1.1792% | 2.0626% | 2.2641% | 2.2641% | 2.2641% | 2.2641% | 2.2641% | 2.2641% |
| Mapleton | 1.0939% | 2.0784% | 1.6310% | 1.6310% | 1.6310% | 1.6310% | 2.6253% | 2.6253% |
| Markham | 0.4988% | 0.4988% | 0.6382% | 0.6382% | 0.6382% | 0.6382% | 0.7834% | 0.7834% |
| Meaford | 1.1338% | 1.6340% | 1.4818% | 1.4818% | 1.4818% | 1.4818% | 2.1068% | 2.1068% |
| Middlesex Centre | 0.9785% | 1.7316% | 1.1203% | 1.1203% | 1.1203% | 1.1203% | 1.7075% | 1.7075% |
| Milton | 0.5248% | 1.0496% | 0.7643% | 0.7643% | 0.7643% | 0.7643% | 1.2384% | 1.2384% |
| Minto | 1.1624% | 2.2086% | 1.7331% | 1.7331% | 1.7331% | 1.7331% | 2.7898% | 2.7898% |
| Mississauga | 0.6404% | 0.8621% | 0.9611% | 0.9611% | 0.9611% | 0.9611% | 1.0418% | 1.0418% |
| New Tecumseth | 0.7926% | 0.8993% | 0.9924% | 0.9924% | 0.9924% | 0.9924% | 1.0680% | 1.0680% |
| Newmarket | 0.6595% | 0.6595% | 0.8437% | 0.8437% | 0.8437% | 0.8437% | 1.0356% | 1.0356% |
| Niagara Falls | 1.1233% | 2.2129% | 1.9488% | 1.9488% | 1.9488% | 1.9488% | 2.9543% | 2.9543% |
| Niagara-on-the-Lake | 0.7736% | 1.5241% | 1.3422% | 1.3422% | 1.3422% | 1.3422% | 2.0346% | 2.0346% |
| Norfolk | 1.0383% | 1.7577% | 1.7577% | 1.7577% | 1.7577% | 1.7577% | 1.7577% | 1.7577% |
| North Bay | 1.3402% | 2.6805% | 2.5226% | 2.5226% | 2.5226% | 2.5226% | 1.8763% | 1.8763% |
| North Dumfries | 0.7434% | 1.4497% | 1.4497% | 1.4497% | 1.4497% | 1.4497% | 1.4497% | 1.4497% |
| North Middlesex | 1.2172% | 2.1540% | 1.3935% | 1.3935% | 1.3935% | 1.3935% | 2.1241% | 2.1241% |
| North Perth | 1.0099% | 1.4897% | 1.2592% | 1.2592% | 1.2592% | 1.2592% | 1.9887% | 1.9887% |
| Oakville | 0.5734% | 1.1469% | 0.8352% | 0.8352% | 0.8352% | 0.8352% | 1.3533% | 1.3533% |
| Orangeville | 1.1820% | 2.5414% | 1.4421% | 1.4421% | 1.4421% | 1.4421% | 2.5986% | 2.5986% |
| Orillia | 1.2240% | 1.7430% | 2.2832% | 2.2832% | 2.2832% | 2.2832% | 2.2645% | 2.2645% |
| Oshawa | 1.1837% | 2.2094% | 1.7164% | 1.7164% | 1.7164% | 1.7164% | 2.4906% | 2.4906% |
| Ottawa | 0.9158% | 1.2824% | 1.6710% | 2.0736% | 1.1278% | 1.3448% | 2.3369% | 2.0068% |
| Owen Sound | 1.5515% | 2.7307% | 2.7617% | 2.7617% | 2.7617% | 2.7617% | 3.3466% | 3.3528% |
| Parry Sound | 1.3512% | 2.0464% | 2.2493% | 2.2493% | 2.2493% | 2.2493% | 2.0488% | 2.0488% |
| Pelham | 1.1220% | 2.2103% | 1.9465% | 1.9465% | 1.9465% | 1.9465% | 2.9508% | 2.9508% |
| Peterborough | 1.2497% | 2.4335% | 1.8996% | 1.8996% | 1.8996% | 1.8996% | 2.0461% | 2.0461% |

2019 Upper & Lower Tier Rates—sorted alphabetically (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Commercial Parking | Comm. Shopping | Ind. Residual | Ind. Large |
|------------------------|----------------|---------------------|-----------------------|---------------------|---------------------------|-----------------------|----------------------|-------------------|
| Pickering | 0.9425% | 1.7592% | 1.3666% | 1.3666% | 1.3666% | 1.3666% | 1.9830% | 1.9830% |
| Port Colborne | 1.5118% | 2.9783% | 2.6229% | 2.6229% | 2.6229% | 2.6229% | 3.9761% | 3.9761% |
| Prince Edward County | 0.9109% | 1.3119% | 1.0134% | 1.0134% | 1.0134% | 1.0134% | 1.2657% | 1.2657% |
| Puslinch | 0.7846% | 1.4908% | 1.1699% | 1.1699% | 1.1699% | 1.1699% | 1.8832% | 1.8832% |
| Quinte West | 1.2145% | 2.4290% | 1.8685% | 1.8685% | 1.8685% | 1.8685% | 2.9707% | 3.1755% |
| Richmond Hill | 0.5274% | 0.5274% | 0.6747% | 0.6747% | 0.6747% | 0.6747% | 0.8282% | 0.8282% |
| Sarnia | 1.3580% | 2.7144% | 2.2083% | 2.0844% | 1.4809% | 2.8277% | 2.7789% | 4.0763% |
| Saugeen Shores | 0.9751% | 0.9751% | 1.2024% | 1.2024% | 1.2024% | 1.2024% | 1.7042% | 1.7042% |
| Sault Ste. Marie | 1.3683% | 1.4806% | 2.9333% | 4.0778% | 2.1687% | 3.1139% | 6.3089% | 11.2047% |
| South Bruce Peninsula | 0.9326% | 0.9326% | 1.1500% | 1.1500% | 1.1500% | 1.1500% | 1.6299% | 1.6299% |
| Southgate | 1.0921% | 1.5739% | 1.4273% | 1.4273% | 1.4273% | 1.4273% | 2.0293% | 2.0293% |
| Springwater | 0.6211% | 0.7047% | 0.7777% | 0.7777% | 0.7777% | 0.7777% | 0.8370% | 0.8370% |
| St. Catharines | 1.2602% | 2.4826% | 2.1863% | 2.1863% | 2.1863% | 2.1863% | 3.3143% | 3.3143% |
| St. Marys | 1.2456% | 1.3696% | 1.9252% | 1.9252% | 1.9252% | 1.9252% | 3.0892% | 3.0892% |
| St. Thomas | 1.3815% | 3.0151% | 2.5758% | 2.5758% | 2.5758% | 2.5758% | 3.0971% | 3.7217% |
| Stratford | 1.2026% | 2.4052% | 2.3763% | 2.3763% | 2.3763% | 2.3763% | 3.2402% | 3.2402% |
| Strathroy-Caradoc | 1.0524% | 1.8624% | 1.2049% | 1.2049% | 1.2049% | 1.2049% | 1.8365% | 1.8365% |
| Thorold | 1.2777% | 2.5171% | 2.2167% | 2.2167% | 2.2167% | 2.2167% | 3.3604% | 3.3604% |
| Thunder Bay | 1.4375% | 3.2671% | 3.0325% | 3.0325% | 3.0325% | 3.0325% | 3.4625% | 4.5447% |
| Tillsonburg | 1.2121% | 2.5471% | 2.3053% | 2.3053% | 2.3053% | 2.3053% | 3.1879% | 3.1879% |
| Timmins | 1.7061% | 3.1482% | 3.4495% | 3.4495% | 3.4495% | 3.4495% | 4.2653% | 4.2653% |
| Toronto | 0.4538% | 1.0323% | 1.2428% | 1.2428% | 1.2428% | 1.2428% | 1.2178% | 1.2178% |
| Vaughan | 0.5351% | 0.5351% | 0.6847% | 0.6847% | 0.6847% | 0.6847% | 0.8404% | 0.8404% |
| Wainfleet | 1.2320% | 2.4270% | 2.1374% | 2.1374% | 2.1374% | 2.1374% | 3.2402% | 3.2402% |
| Waterloo | 0.9265% | 1.8067% | 1.8067% | 1.8067% | 1.8067% | 1.8067% | 1.8067% | 1.8067% |
| Welland | 1.4384% | 2.8337% | 2.4955% | 2.4955% | 2.4955% | 2.4955% | 3.7830% | 3.7830% |
| Wellesley | 0.7811% | 1.5231% | 1.5231% | 1.5231% | 1.5231% | 1.5231% | 1.5231% | 1.5231% |
| Wellington North | 1.0993% | 2.0886% | 1.6390% | 1.6390% | 1.6390% | 1.6390% | 2.6382% | 2.6382% |
| West Grey | 0.9721% | 1.4010% | 1.2705% | 1.2705% | 1.2705% | 1.2705% | 1.8064% | 1.8064% |
| West Lincoln | 0.9562% | 1.8837% | 1.6589% | 1.6589% | 1.6589% | 1.6589% | 2.5148% | 2.5148% |
| Whitby | 0.9787% | 1.8267% | 1.4191% | 1.4191% | 1.4191% | 1.4191% | 2.0592% | 2.0592% |
| Whitchurch-Stouffville | 0.5924% | 0.5924% | 0.7579% | 0.7579% | 0.7579% | 0.7579% | 0.9302% | 0.9302% |
| Wilmot | 0.7395% | 1.4420% | 1.4420% | 1.4420% | 1.4420% | 1.4420% | 1.4420% | 1.4420% |
| Windsor | 1.6284% | 3.2568% | 3.2872% | 3.2872% | 1.6556% | 3.2872% | 3.7779% | 4.7844% |
| Woolwich | 0.7383% | 1.4397% | 1.4397% | 1.4397% | 1.4397% | 1.4397% | 1.4397% | 1.4397% |
| Average | 1.0656% | 1.8584% | 1.7147% | 1.7259% | 1.6521% | 1.7372% | 2.3060% | 2.4493% |
| Median | 1.0572% | 1.8167% | 1.5409% | 1.5409% | 1.5045% | 1.5409% | 2.1072% | 2.1158% |
| Minimum | 0.4538% | 0.4988% | 0.6382% | 0.6382% | 0.6071% | 0.6382% | 0.7834% | 0.7834% |
| Maximum | 2.2652% | 4.5304% | 3.4495% | 4.0778% | 3.4495% | 3.7683% | 6.3089% | 11.2047% |

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

Residential Comparisons



Residential Comparisons - Detached Bungalow (sorted lowest to highest)

| 2019 Property Taxes | | Ranking |
|-----------------------|----------|---------|
| Greenstone | \$ 1,272 | Low |
| Georgian Bluffs | \$ 1,743 | Low |
| Springwater | \$ 2,044 | Low |
| Lambton Shores | \$ 2,126 | Low |
| Grey Highlands | \$ 2,155 | Low |
| Brockton | \$ 2,196 | Low |
| Kingsville | \$ 2,210 | Low |
| West Grey | \$ 2,212 | Low |
| Prince Edward County | \$ 2,265 | Low |
| Lakeshore | \$ 2,426 | Low |
| Hawkesbury | \$ 2,480 | Low |
| North Perth | \$ 2,564 | Low |
| Southgate | \$ 2,568 | Low |
| Meaford | \$ 2,569 | Low |
| Elliot Lake | \$ 2,633 | Low |
| Saugeen Shores | \$ 2,656 | Low |
| South Bruce Peninsula | \$ 2,681 | Low |
| Huntsville | \$ 2,713 | Low |
| Quinte West | \$ 2,736 | Low |
| Wellington North | \$ 2,736 | Low |
| Norfolk | \$ 2,796 | Low |
| Wilmot | \$ 2,834 | Low |
| Gravenhurst | \$ 2,836 | Low |
| Kenora | \$ 2,845 | Low |
| Strathroy-Caradoc | \$ 2,852 | Low |
| Minto | \$ 2,868 | Low |
| Woolwich | \$ 2,905 | Low |
| North Middlesex | \$ 2,905 | Low |
| Bracebridge | \$ 2,910 | Low |
| Brant | \$ 2,950 | Low |
| North Dumfries | \$ 2,973 | Low |
| Brock | \$ 2,999 | Low |
| Sault Ste. Marie | \$ 3,003 | Low |
| Tillsonburg | \$ 3,021 | Low |
| Sarnia | \$ 3,036 | Low |
| Kincardine | \$ 3,091 | Low |
| Wellesley | \$ 3,118 | Low |

| 2019 Property Taxes | | Ranking |
|---------------------|----------|---------|
| St. Thomas | \$ 3,134 | Mid |
| Chatham-Kent | \$ 3,152 | Mid |
| Ingersoll | \$ 3,213 | Mid |
| Brockville | \$ 3,218 | Mid |
| Greater Sudbury | \$ 3,240 | Mid |
| Parry Sound | \$ 3,242 | Mid |
| Cornwall | \$ 3,248 | Mid |
| Toronto (East) | \$ 3,270 | Mid |
| Mapleton | \$ 3,282 | Mid |
| Fort Erie | \$ 3,288 | Mid |
| Windsor | \$ 3,295 | Mid |
| St. Marys | \$ 3,317 | Mid |
| Thorold | \$ 3,317 | Mid |
| Middlesex Centre | \$ 3,335 | Mid |
| West Lincoln | \$ 3,356 | Mid |
| Port Colborne | \$ 3,365 | Mid |
| Pelham | \$ 3,366 | Mid |
| Niagara Falls | \$ 3,367 | Mid |
| Haldimand | \$ 3,421 | Mid |
| New Tecumseth | \$ 3,424 | Mid |
| Waterloo | \$ 3,436 | Mid |
| Centre Wellington | \$ 3,436 | Mid |
| Collingwood | \$ 3,462 | Mid |
| Orillia | \$ 3,497 | Mid |
| Innisfil | \$ 3,504 | Mid |
| Kitchener | \$ 3,518 | Mid |
| East Gwillimbury | \$ 3,528 | Mid |
| Milton | \$ 3,560 | Mid |
| Cambridge | \$ 3,573 | Mid |
| Clarington | \$ 3,583 | Mid |
| Wainfleet | \$ 3,590 | Mid |
| Stratford | \$ 3,602 | Mid |
| Belleville | \$ 3,622 | Mid |
| Central Elgin | \$ 3,630 | Mid |
| North Bay | \$ 3,634 | Mid |
| Niagara-on-the-Lake | \$ 3,646 | Mid |
| Brantford | \$ 3,652 | Mid |
| Kingston | \$ 3,652 | Mid |
| London | \$ 3,673 | Mid |

Residential Comparisons - Detached Bungalow (sorted lowest to highest) (cont'd)

| 2019 Property Taxes | | Ranking |
|------------------------|-----------------|---------|
| Welland | \$ 3,726 | High |
| Halton Hills | \$ 3,733 | High |
| Guelph | \$ 3,734 | High |
| Barrie | \$ 3,789 | High |
| Thunder Bay | \$ 3,818 | High |
| Georgina | \$ 3,829 | High |
| Toronto (West) | \$ 3,843 | High |
| Guelph-Eramosa | \$ 3,870 | High |
| St. Catharines | \$ 3,895 | High |
| Peterborough | \$ 3,924 | High |
| Espanola | \$ 3,929 | High |
| Lincoln | \$ 3,951 | High |
| Burlington | \$ 3,970 | High |
| Owen Sound | \$ 3,971 | High |
| Grimsby | \$ 4,020 | High |
| Erin | \$ 4,022 | High |
| Newmarket | \$ 4,031 | High |
| Whitchurch-Stouffville | \$ 4,092 | High |
| Ottawa | \$ 4,166 | High |
| Caledon | \$ 4,179 | High |
| Brampton | \$ 4,247 | High |
| Hamilton | \$ 4,248 | High |
| Aurora | \$ 4,317 | High |
| Timmins | \$ 4,392 | High |
| Orangeville | \$ 4,520 | High |
| Oshawa | \$ 4,581 | High |
| Whitby | \$ 4,620 | High |
| Oakville | \$ 4,620 | High |
| Richmond Hill | \$ 4,670 | High |
| Toronto (North) | \$ 4,707 | High |
| Vaughan | \$ 4,747 | High |
| Mississauga | \$ 4,813 | High |
| Pickering | \$ 5,170 | High |
| King | \$ 5,598 | High |
| Toronto (South) | \$ 5,611 | High |
| Markham | \$ 6,303 | High |
| Average | \$ 3,449 | |
| Median | \$ 3,423 | |

Residential Comparisons - Detached Bungalow—by Population Group

**Municipalities with populations
less than 15,000**

| 2019 Property Taxes | | Ranking |
|-----------------------|-----------------|---------|
| Greenstone | \$ 1,272 | Low |
| Georgian Bluffs | \$ 1,743 | Low |
| Lambton Shores | \$ 2,126 | Low |
| Grey Highlands | \$ 2,155 | Low |
| Brockton | \$ 2,196 | Low |
| West Grey | \$ 2,212 | Low |
| Hawkesbury | \$ 2,480 | Low |
| North Perth | \$ 2,564 | Low |
| Southgate | \$ 2,568 | Low |
| Meaford | \$ 2,569 | Low |
| Elliot Lake | \$ 2,633 | Low |
| Saugeen Shores | \$ 2,656 | Low |
| South Bruce Peninsula | \$ 2,681 | Low |
| Wellington North | \$ 2,736 | Low |
| Gravenhurst | \$ 2,836 | Low |
| Minto | \$ 2,868 | Low |
| North Middlesex | \$ 2,905 | Low |
| North Dumfries | \$ 2,973 | Low |
| Brock | \$ 2,999 | Low |
| Kincardine | \$ 3,091 | Low |
| Wellesley | \$ 3,118 | Low |
| Ingersoll | \$ 3,213 | Mid |
| Parry Sound | \$ 3,242 | Mid |
| Mapleton | \$ 3,282 | Mid |
| St. Marys | \$ 3,317 | Mid |
| Wainfleet | \$ 3,590 | Mid |
| Central Elgin | \$ 3,630 | Mid |
| Guelph-Eramosa | \$ 3,870 | High |
| Espanola | \$ 3,929 | High |
| Erin | \$ 4,022 | High |
| Average | \$ 2,849 | |
| Median | \$ 2,852 | |

**Municipalities with populations
between 15,000—29,999**

| 2019 Property Taxes | | Ranking |
|----------------------|-----------------|---------|
| Springwater | \$ 2,044 | Low |
| Kingsville | \$ 2,210 | Low |
| Prince Edward County | \$ 2,265 | Low |
| Huntsville | \$ 2,713 | Low |
| Wilmot | \$ 2,834 | Low |
| Kenora | \$ 2,845 | Low |
| Strathroy-Caradoc | \$ 2,852 | Low |
| Woolwich | \$ 2,905 | Low |
| Bracebridge | \$ 2,910 | Low |
| Tillsonburg | \$ 3,021 | Low |
| Brockville | \$ 3,218 | Mid |
| Thorold | \$ 3,317 | Mid |
| Middlesex Centre | \$ 3,335 | Mid |
| West Lincoln | \$ 3,356 | Mid |
| Port Colborne | \$ 3,365 | Mid |
| Pelham | \$ 3,366 | Mid |
| Collingwood | \$ 3,462 | Mid |
| East Gwillimbury | \$ 3,528 | Mid |
| Niagara-on-the-Lake | \$ 3,646 | Mid |
| Lincoln | \$ 3,951 | High |
| Owen Sound | \$ 3,971 | High |
| Grimsby | \$ 4,020 | High |
| King | \$ 5,598 | High |
| Average | \$ 3,249 | |
| Median | \$ 3,317 | |

Residential Comparisons - Detached Bungalow —by Population Group (cont'd)

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|------------------------|----------|---------|
| Lakeshore | \$ 2,426 | Low |
| Quinte West | \$ 2,736 | Low |
| Norfolk | \$ 2,796 | Low |
| Brant | \$ 2,950 | Low |
| Sault Ste. Marie | \$ 3,003 | Low |
| Sarnia | \$ 3,036 | Low |
| St. Thomas | \$ 3,134 | Mid |
| Cornwall | \$ 3,248 | Mid |
| Fort Erie | \$ 3,288 | Mid |
| Niagara Falls | \$ 3,367 | Mid |
| Haldimand | \$ 3,421 | Mid |
| New Tecumseth | \$ 3,424 | Mid |
| Centre Wellington | \$ 3,436 | Mid |
| Orillia | \$ 3,497 | Mid |
| Innisfil | \$ 3,504 | Mid |
| Stratford | \$ 3,602 | Mid |
| Belleville | \$ 3,622 | Mid |
| North Bay | \$ 3,634 | Mid |
| Welland | \$ 3,726 | High |
| Halton Hills | \$ 3,733 | High |
| Georgina | \$ 3,829 | High |
| Peterborough | \$ 3,924 | High |
| Newmarket | \$ 4,031 | High |
| Whitchurch-Stouffville | \$ 4,092 | High |
| Caledon | \$ 4,179 | High |
| Aurora | \$ 4,317 | High |
| Timmins | \$ 4,392 | High |
| Orangeville | \$ 4,520 | High |
| Pickering | \$ 5,170 | High |
| Average | \$ 3,587 | |
| Median | \$ 3,504 | |

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|----------|---------|
| Chatham-Kent | \$ 3,152 | Mid |
| Greater Sudbury | \$ 3,240 | Mid |
| Toronto (East) | \$ 3,270 | Mid |
| Windsor | \$ 3,295 | Mid |
| Waterloo | \$ 3,436 | Mid |
| Kitchener | \$ 3,518 | Mid |
| Milton | \$ 3,560 | Mid |
| Cambridge | \$ 3,573 | Mid |
| Clarington | \$ 3,583 | Mid |
| Brantford | \$ 3,652 | Mid |
| Kingston | \$ 3,652 | Mid |
| London | \$ 3,673 | Mid |
| Guelph | \$ 3,734 | High |
| Barrie | \$ 3,789 | High |
| Thunder Bay | \$ 3,818 | High |
| Toronto (West) | \$ 3,843 | High |
| St. Catharines | \$ 3,895 | High |
| Burlington | \$ 3,970 | High |
| Ottawa | \$ 4,166 | High |
| Brampton | \$ 4,247 | High |
| Hamilton | \$ 4,248 | High |
| Oshawa | \$ 4,581 | High |
| Whitby | \$ 4,620 | High |
| Oakville | \$ 4,620 | High |
| Richmond Hill | \$ 4,670 | High |
| Toronto (North) | \$ 4,707 | High |
| Vaughan | \$ 4,747 | High |
| Mississauga | \$ 4,813 | High |
| Toronto (South) | \$ 5,611 | High |
| Markham | \$ 6,303 | High |
| Average | \$ 4,066 | |
| Median | \$ 3,831 | |

Residential Comparisons - Detached Bungalow — by Location

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|-----------------|---------|
| Prince Edward County | \$ 2,265 | Low |
| Hawkesbury | \$ 2,480 | Low |
| Quinte West | \$ 2,736 | Low |
| Brockville | \$ 3,218 | Mid |
| Cornwall | \$ 3,248 | Mid |
| Belleville | \$ 3,622 | Mid |
| Kingston | \$ 3,652 | Mid |
| Peterborough | \$ 3,924 | High |
| Ottawa | \$ 4,166 | High |
| Average | \$ 3,257 | |
| Median | \$ 3,248 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|-----------------|---------|
| Brock | \$ 2,999 | Low |
| Toronto (East) | \$ 3,270 | Mid |
| East Gwillimbury | \$ 3,528 | Mid |
| Milton | \$ 3,560 | Mid |
| Clarington | \$ 3,583 | Mid |
| Halton Hills | \$ 3,733 | High |
| Georgina | \$ 3,829 | High |
| Toronto (West) | \$ 3,843 | High |
| Burlington | \$ 3,970 | High |
| Newmarket | \$ 4,031 | High |
| Whitchurch-Stouffville | \$ 4,092 | High |
| Caledon | \$ 4,179 | High |
| Brampton | \$ 4,247 | High |
| Aurora | \$ 4,317 | High |
| Oshawa | \$ 4,581 | High |
| Whitby | \$ 4,620 | High |
| Oakville | \$ 4,620 | High |
| Richmond Hill | \$ 4,670 | High |
| Toronto (North) | \$ 4,707 | High |
| Vaughan | \$ 4,747 | High |
| Mississauga | \$ 4,813 | High |
| Pickering | \$ 5,170 | High |
| King | \$ 5,598 | High |
| Toronto (South) | \$ 5,611 | High |
| Markham | \$ 6,303 | High |
| Average | \$ 4,345 | |
| Median | \$ 4,247 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|----------------------------------------|-----------------|---------|
| Fort Erie | \$ 3,288 | Mid |
| Thorold | \$ 3,317 | Mid |
| West Lincoln | \$ 3,356 | Mid |
| Port Colborne | \$ 3,365 | Mid |
| Pelham | \$ 3,366 | Mid |
| Niagara Falls | \$ 3,367 | Mid |
| Wainfleet | \$ 3,590 | Mid |
| Niagara-on-the-Lake | \$ 3,646 | Mid |
| Welland | \$ 3,726 | High |
| St. Catharines | \$ 3,895 | High |
| Lincoln | \$ 3,951 | High |
| Grimsby | \$ 4,020 | High |
| Hamilton | \$ 4,248 | High |
| Average | \$ 3,626 | |
| Median | \$ 3,590 | |

**Residential Comparisons - Detached Bungalow — by Location
(cont'd)**

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|-----------------|---------|
| Greenstone | \$ 1,272 | Low |
| Elliot Lake | \$ 2,633 | Low |
| Kenora | \$ 2,845 | Low |
| Sault Ste. Marie | \$ 3,003 | Low |
| Greater Sudbury | \$ 3,240 | Mid |
| Parry Sound | \$ 3,242 | Mid |
| North Bay | \$ 3,634 | Mid |
| Thunder Bay | \$ 3,818 | High |
| Espanola | \$ 3,929 | High |
| Timmins | \$ 4,392 | High |
| Average | \$ 3,201 | |
| Median | \$ 3,241 | |

| 2019 Property Taxes - Simcoe/Duff/Musk. | | Ranking |
|--------------------------------------------|-----------------|---------|
| Springwater | \$ 2,044 | Low |
| Huntsville | \$ 2,713 | Low |
| Gravenhurst | \$ 2,836 | Low |
| Bracebridge | \$ 2,910 | Low |
| New Tecumseth | \$ 3,424 | Mid |
| Collingwood | \$ 3,462 | Mid |
| Orillia | \$ 3,497 | Mid |
| Innisfil | \$ 3,504 | Mid |
| Barrie | \$ 3,789 | High |
| Orangeville | \$ 4,520 | High |
| Average | \$ 3,270 | |
| Median | \$ 3,443 | |

| 2019 Property Taxes - Southwest Ranking | | |
|-----------------------------------------|-----------------|------|
| Georgian Bluffs | \$ 1,743 | Low |
| Lambton Shores | \$ 2,126 | Low |
| Grey Highlands | \$ 2,155 | Low |
| Brockton | \$ 2,196 | Low |
| Kingsville | \$ 2,210 | Low |
| West Grey | \$ 2,212 | Low |
| Lakeshore | \$ 2,426 | Low |
| North Perth | \$ 2,564 | Low |
| Southgate | \$ 2,568 | Low |
| Meaford | \$ 2,569 | Low |
| Saugeen Shores | \$ 2,656 | Low |
| South Bruce Peninsula | \$ 2,681 | Low |
| Wellington North | \$ 2,736 | Low |
| Norfolk | \$ 2,796 | Low |
| Wilmot | \$ 2,834 | Low |
| Strathroy-Caradoc | \$ 2,852 | Low |
| Minto | \$ 2,868 | Low |
| Woolwich | \$ 2,905 | Low |
| North Middlesex | \$ 2,905 | Low |
| Brant | \$ 2,950 | Low |
| North Dumfries | \$ 2,973 | Low |
| Tillsonburg | \$ 3,021 | Low |
| Sarnia | \$ 3,036 | Low |
| Kincardine | \$ 3,091 | Low |
| Wellesley | \$ 3,118 | Low |
| St. Thomas | \$ 3,134 | Mid |
| Chatham-Kent | \$ 3,152 | Mid |
| Ingersoll | \$ 3,213 | Mid |
| Mapleton | \$ 3,282 | Mid |
| Windsor | \$ 3,295 | Mid |
| St. Marys | \$ 3,317 | Mid |
| Middlesex Centre | \$ 3,335 | Mid |
| Haldimand | \$ 3,421 | Mid |
| Waterloo | \$ 3,436 | Mid |
| Centre Wellington | \$ 3,436 | Mid |
| Kitchener | \$ 3,518 | Mid |
| Cambridge | \$ 3,573 | Mid |
| Stratford | \$ 3,602 | Mid |
| Central Elgin | \$ 3,630 | Mid |
| Brantford | \$ 3,652 | Mid |
| London | \$ 3,673 | Mid |
| Guelph | \$ 3,734 | High |
| Guelph-Eramosa | \$ 3,870 | High |
| Owen Sound | \$ 3,971 | High |
| Erin | \$ 4,022 | High |
| Average | \$ 3,032 | |
| Median | \$ 3,036 | |

Residential Comparisons - 2 Storey Home—(sorted lowest to highest)

| 2019 Property Taxes | | Ranking |
|-----------------------|----------|---------|
| Greenstone | \$ 2,626 | Low |
| Springwater | \$ 2,718 | Low |
| Grey Highlands | \$ 2,808 | Low |
| Lambton Shores | \$ 3,037 | Low |
| Georgian Bluffs | \$ 3,285 | Low |
| West Grey | \$ 3,298 | Low |
| Prince Edward County | \$ 3,388 | Low |
| Niagara-on-the-Lake | \$ 3,478 | Low |
| Brockton | \$ 3,543 | Low |
| North Dumfries | \$ 3,671 | Low |
| Lakeshore | \$ 3,681 | Low |
| Wellesley | \$ 3,687 | Low |
| Woolwich | \$ 3,704 | Low |
| Minto | \$ 3,713 | Low |
| Wilmot | \$ 3,723 | Low |
| Strathroy-Caradoc | \$ 3,736 | Low |
| Southgate | \$ 3,789 | Low |
| North Middlesex | \$ 3,845 | Low |
| Huntsville | \$ 3,867 | Low |
| Espanola | \$ 3,901 | Low |
| East Gwillimbury | \$ 3,907 | Low |
| Norfolk | \$ 3,913 | Low |
| Hawkesbury | \$ 3,916 | Low |
| Tillsonburg | \$ 4,012 | Low |
| Innisfil | \$ 4,018 | Low |
| Middlesex Centre | \$ 4,034 | Low |
| North Perth | \$ 4,040 | Low |
| Toronto (East) | \$ 4,083 | Low |
| Milton | \$ 4,090 | Low |
| Kingsville | \$ 4,116 | Low |
| New Tecumseth | \$ 4,148 | Low |
| Wellington North | \$ 4,154 | Low |
| Brant | \$ 4,171 | Low |
| South Bruce Peninsula | \$ 4,173 | Low |
| Quinte West | \$ 4,263 | Low |
| Ingersoll | \$ 4,293 | Low |
| Collingwood | \$ 4,309 | Low |

| 2019 Property Taxes | | Ranking |
|------------------------|----------|---------|
| Mapleton | \$ 4,321 | Mid |
| West Lincoln | \$ 4,352 | Mid |
| Kincardine | \$ 4,353 | Mid |
| Haldimand | \$ 4,432 | Mid |
| Saugeen Shores | \$ 4,468 | Mid |
| Brock | \$ 4,469 | Mid |
| Georgina | \$ 4,474 | Mid |
| Bracebridge | \$ 4,485 | Mid |
| Orillia | \$ 4,501 | Mid |
| London | \$ 4,517 | Mid |
| Brantford | \$ 4,568 | Mid |
| Kenora | \$ 4,581 | Mid |
| Puslinch | \$ 4,593 | Mid |
| Clarington | \$ 4,630 | Mid |
| Cambridge | \$ 4,636 | Mid |
| Meaford | \$ 4,638 | Mid |
| Gravenhurst | \$ 4,666 | Mid |
| Fort Erie | \$ 4,692 | Mid |
| Pelham | \$ 4,696 | Mid |
| Barrie | \$ 4,707 | Mid |
| Caledon | \$ 4,710 | Mid |
| Waterloo | \$ 4,720 | Mid |
| Niagara Falls | \$ 4,722 | Mid |
| Kitchener | \$ 4,740 | Mid |
| Ottawa | \$ 4,755 | Mid |
| Chatham-Kent | \$ 4,777 | Mid |
| Central Elgin | \$ 4,784 | Mid |
| Centre Wellington | \$ 4,803 | Mid |
| Halton Hills | \$ 4,818 | Mid |
| Lincoln | \$ 4,824 | Mid |
| St. Thomas | \$ 4,825 | Mid |
| Brockville | \$ 4,827 | Mid |
| Sarnia | \$ 4,841 | Mid |
| Peterborough | \$ 4,869 | Mid |
| Guelph-Eramosa | \$ 4,872 | Mid |
| King | \$ 4,880 | Mid |
| Whitchurch-Stouffville | \$ 4,893 | Mid |

Residential Comparisons - 2 Storey Home—(sorted lowest to highest) (cont'd)

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Burlington | \$ 4,901 | High |
| North Bay | \$ 4,909 | High |
| Kingston | \$ 4,915 | High |
| Sault Ste. Marie | \$ 4,941 | High |
| Thorold | \$ 4,945 | High |
| St. Catharines | \$ 4,971 | High |
| Cornwall | \$ 4,995 | High |
| Toronto (West) | \$ 5,062 | High |
| Newmarket | \$ 5,089 | High |
| Greater Sudbury | \$ 5,143 | High |
| Belleville | \$ 5,144 | High |
| Grimsby | \$ 5,219 | High |
| Vaughan | \$ 5,219 | High |
| Aurora | \$ 5,221 | High |
| Erin | \$ 5,222 | High |
| Guelph | \$ 5,234 | High |
| Brampton | \$ 5,242 | High |
| Hamilton | \$ 5,249 | High |
| Welland | \$ 5,260 | High |
| Oakville | \$ 5,270 | High |
| Port Colborne | \$ 5,336 | High |
| Markham | \$ 5,347 | High |
| St. Marys | \$ 5,376 | High |
| Mississauga | \$ 5,436 | High |
| Oshawa | \$ 5,496 | High |
| Whitby | \$ 5,512 | High |
| Parry Sound | \$ 5,534 | High |
| Richmond Hill | \$ 5,556 | High |
| Orangeville | \$ 5,652 | High |
| Stratford | \$ 5,673 | High |
| Windsor | \$ 5,680 | High |
| Toronto (North) | \$ 5,736 | High |
| Owen Sound | \$ 5,808 | High |
| Pickering | \$ 5,880 | High |
| Thunder Bay | \$ 5,899 | High |
| Timmins | \$ 6,312 | High |
| Toronto (South) | \$ 7,806 | High |
| Average | \$ 4,611 | |
| Median | \$ 4,696 | |

Residential Comparisons - 2 Storey Home—by Population Group

**Municipalities with populations
less than 15,000**

| 2019 Property Taxes | | Ranking |
|-----------------------|-----------------|---------|
| Greenstone | \$ 2,626 | Low |
| Grey Highlands | \$ 2,808 | Low |
| Lambton Shores | \$ 3,037 | Low |
| Georgian Bluffs | \$ 3,285 | Low |
| West Grey | \$ 3,298 | Low |
| Brockton | \$ 3,543 | Low |
| North Dumfries | \$ 3,671 | Low |
| Wellesley | \$ 3,687 | Low |
| Minto | \$ 3,713 | Low |
| Southgate | \$ 3,789 | Low |
| North Middlesex | \$ 3,845 | Low |
| Espanola | \$ 3,901 | Low |
| Hawkesbury | \$ 3,916 | Low |
| North Perth | \$ 4,040 | Low |
| Wellington North | \$ 4,154 | Low |
| South Bruce Peninsula | \$ 4,173 | Low |
| Ingersoll | \$ 4,293 | Low |
| Mapleton | \$ 4,321 | Mid |
| Kincardine | \$ 4,353 | Mid |
| Saugeen Shores | \$ 4,468 | Mid |
| Brock | \$ 4,469 | Mid |
| Puslinch | \$ 4,593 | Mid |
| Meaford | \$ 4,638 | Mid |
| Gravenhurst | \$ 4,666 | Mid |
| Central Elgin | \$ 4,784 | Mid |
| Guelph-Eramosa | \$ 4,872 | Mid |
| Erin | \$ 5,222 | High |
| St. Marys | \$ 5,376 | High |
| Parry Sound | \$ 5,534 | High |
| Average | \$ 4,106 | |
| Median | \$ 4,154 | |

**Municipalities with populations
between 15,000—29,999**

| 2019 Property Taxes | | Ranking |
|----------------------|-----------------|---------|
| Springwater | \$ 2,718 | Low |
| Prince Edward County | \$ 3,388 | Low |
| Niagara-on-the-Lake | \$ 3,478 | Low |
| Woolwich | \$ 3,704 | Low |
| Wilmot | \$ 3,723 | Low |
| Strathroy-Caradoc | \$ 3,736 | Low |
| Huntsville | \$ 3,867 | Low |
| East Gwillimbury | \$ 3,907 | Low |
| Tillsonburg | \$ 4,012 | Low |
| Middlesex Centre | \$ 4,034 | Low |
| Kingsville | \$ 4,116 | Low |
| Collingwood | \$ 4,309 | Low |
| West Lincoln | \$ 4,352 | Mid |
| Bracebridge | \$ 4,485 | Mid |
| Kenora | \$ 4,581 | Mid |
| Pelham | \$ 4,696 | Mid |
| Lincoln | \$ 4,824 | Mid |
| Brockville | \$ 4,827 | Mid |
| King | \$ 4,880 | Mid |
| Thorold | \$ 4,945 | High |
| Grimsby | \$ 5,219 | High |
| Port Colborne | \$ 5,336 | High |
| Owen Sound | \$ 5,808 | High |
| Average | \$ 4,302 | |
| Median | \$ 4,309 | |

Residential Comparisons - 2 Storey Home—by Population Group (cont'd)

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|------------------------|-----------------|---------|
| Lakeshore | \$ 3,681 | Low |
| Norfolk | \$ 3,913 | Low |
| Innisfil | \$ 4,018 | Low |
| New Tecumseth | \$ 4,148 | Low |
| Brant | \$ 4,171 | Low |
| Quinte West | \$ 4,263 | Low |
| Haldimand | \$ 4,432 | Mid |
| Georgina | \$ 4,474 | Mid |
| Orillia | \$ 4,501 | Mid |
| Fort Erie | \$ 4,692 | Mid |
| Caledon | \$ 4,710 | Mid |
| Niagara Falls | \$ 4,722 | Mid |
| Centre Wellington | \$ 4,803 | Mid |
| Halton Hills | \$ 4,818 | Mid |
| St. Thomas | \$ 4,825 | Mid |
| Sarnia | \$ 4,841 | Mid |
| Peterborough | \$ 4,869 | Mid |
| Whitchurch-Stouffville | \$ 4,893 | Mid |
| North Bay | \$ 4,909 | High |
| Sault Ste. Marie | \$ 4,941 | High |
| Cornwall | \$ 4,995 | High |
| Newmarket | \$ 5,089 | High |
| Belleville | \$ 5,144 | High |
| Aurora | \$ 5,221 | High |
| Welland | \$ 5,260 | High |
| Orangeville | \$ 5,652 | High |
| Stratford | \$ 5,673 | High |
| Pickering | \$ 5,880 | High |
| Timmins | \$ 6,312 | High |
| Average | \$ 4,822 | |
| Median | \$ 4,825 | |

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Toronto (East) | \$ 4,083 | Low |
| Milton | \$ 4,090 | Low |
| London | \$ 4,517 | Mid |
| Brantford | \$ 4,568 | Mid |
| Clarington | \$ 4,630 | Mid |
| Cambridge | \$ 4,636 | Mid |
| Barrie | \$ 4,707 | Mid |
| Waterloo | \$ 4,720 | Mid |
| Kitchener | \$ 4,740 | Mid |
| Ottawa | \$ 4,755 | Mid |
| Chatham-Kent | \$ 4,777 | Mid |
| Burlington | \$ 4,901 | High |
| Kingston | \$ 4,915 | High |
| St. Catharines | \$ 4,971 | High |
| Toronto (West) | \$ 5,062 | High |
| Greater Sudbury | \$ 5,143 | High |
| Vaughan | \$ 5,219 | High |
| Guelph | \$ 5,234 | High |
| Brampton | \$ 5,242 | High |
| Hamilton | \$ 5,249 | High |
| Oakville | \$ 5,270 | High |
| Markham | \$ 5,347 | High |
| Mississauga | \$ 5,436 | High |
| Oshawa | \$ 5,496 | High |
| Whitby | \$ 5,512 | High |
| Richmond Hill | \$ 5,556 | High |
| Windsor | \$ 5,680 | High |
| Toronto (North) | \$ 5,736 | High |
| Thunder Bay | \$ 5,899 | High |
| Toronto (South) | \$ 7,806 | High |
| Average | \$ 5,130 | |
| Median | \$ 5,102 | |

Residential Comparisons - 2 Storey Home—by Location

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|-----------------|---------|
| Prince Edward County | \$ 3,388 | Low |
| Hawkesbury | \$ 3,916 | Low |
| Quinte West | \$ 4,263 | Low |
| Ottawa | \$ 4,755 | Mid |
| Brockville | \$ 4,827 | Mid |
| Peterborough | \$ 4,869 | Mid |
| Kingston | \$ 4,915 | High |
| Cornwall | \$ 4,995 | High |
| Belleville | \$ 5,144 | High |
| Average | \$ 4,564 | |
| Median | \$ 4,827 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|-----------------|---------|
| East Gwillimbury | \$ 3,907 | Low |
| Toronto (East) | \$ 4,083 | Low |
| Milton | \$ 4,090 | Low |
| Brock | \$ 4,469 | Mid |
| Georgina | \$ 4,474 | Mid |
| Clarington | \$ 4,630 | Mid |
| Caledon | \$ 4,710 | Mid |
| Halton Hills | \$ 4,818 | Mid |
| King | \$ 4,880 | Mid |
| Whitchurch-Stouffville | \$ 4,893 | Mid |
| Burlington | \$ 4,901 | High |
| Toronto (West) | \$ 5,062 | High |
| Newmarket | \$ 5,089 | High |
| Vaughan | \$ 5,219 | High |
| Aurora | \$ 5,221 | High |
| Brampton | \$ 5,242 | High |
| Oakville | \$ 5,270 | High |
| Markham | \$ 5,347 | High |
| Mississauga | \$ 5,436 | High |
| Oshawa | \$ 5,496 | High |
| Whitby | \$ 5,512 | High |
| Richmond Hill | \$ 5,556 | High |
| Toronto (North) | \$ 5,736 | High |
| Pickering | \$ 5,880 | High |
| Toronto (South) | \$ 7,806 | High |
| Average | \$ 5,109 | |
| Median | \$ 5,089 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|----------------------------------------|-----------------|---------|
| Niagara-on-the-Lake | \$ 3,478 | Low |
| West Lincoln | \$ 4,352 | Mid |
| Fort Erie | \$ 4,692 | Mid |
| Pelham | \$ 4,696 | Mid |
| Niagara Falls | \$ 4,722 | Mid |
| Lincoln | \$ 4,824 | Mid |
| Thorold | \$ 4,945 | High |
| St. Catharines | \$ 4,971 | High |
| Grimsby | \$ 5,219 | High |
| Hamilton | \$ 5,249 | High |
| Welland | \$ 5,260 | High |
| Port Colborne | \$ 5,336 | High |
| Average | \$ 4,812 | |
| Median | \$ 4,884 | |

**Residential Comparisons - 2 Storey Home—by Location
(cont'd)**

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|-----------------|---------|
| Greenstone | \$ 2,626 | Low |
| Espanola | \$ 3,901 | Low |
| Kenora | \$ 4,581 | Mid |
| North Bay | \$ 4,909 | High |
| Sault Ste. Marie | \$ 4,941 | High |
| Greater Sudbury | \$ 5,143 | High |
| Parry Sound | \$ 5,534 | High |
| Thunder Bay | \$ 5,899 | High |
| Timmins | \$ 6,312 | High |
| Average | \$ 4,872 | |
| Median | \$ 4,941 | |

| 2019 Property Taxes - Simcoe/Musk. Duff. | | Ranking |
|---------------------------------------------|-----------------|---------|
| Springwater | \$ 2,718 | Low |
| Huntsville | \$ 3,867 | Low |
| Innisfil | \$ 4,018 | Low |
| New Tecumseth | \$ 4,148 | Low |
| Collingwood | \$ 4,309 | Low |
| Bracebridge | \$ 4,485 | Mid |
| Orillia | \$ 4,501 | Mid |
| Gravenhurst | \$ 4,666 | Mid |
| Barrie | \$ 4,707 | Mid |
| Orangeville | \$ 5,652 | High |
| Average | \$ 4,307 | |
| Median | \$ 4,397 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|-----------------|---------|
| Grey Highlands | \$ 2,808 | Low |
| Lambton Shores | \$ 3,037 | Low |
| Georgian Bluffs | \$ 3,285 | Low |
| West Grey | \$ 3,298 | Low |
| Brockton | \$ 3,543 | Low |
| North Dumfries | \$ 3,671 | Low |
| Lakeshore | \$ 3,681 | Low |
| Wellesley | \$ 3,687 | Low |
| Woolwich | \$ 3,704 | Low |
| Minto | \$ 3,713 | Low |
| Wilmot | \$ 3,723 | Low |
| Strathroy-Caradoc | \$ 3,736 | Low |
| Southgate | \$ 3,789 | Low |
| North Middlesex | \$ 3,845 | Low |
| Norfolk | \$ 3,913 | Low |
| Tillsonburg | \$ 4,012 | Low |
| Middlesex Centre | \$ 4,034 | Low |
| North Perth | \$ 4,040 | Low |
| Kingsville | \$ 4,116 | Low |
| Wellington North | \$ 4,154 | Low |
| Brant | \$ 4,171 | Low |
| South Bruce Peninsula | \$ 4,173 | Low |
| Ingersoll | \$ 4,293 | Low |
| Mapleton | \$ 4,321 | Mid |
| Kincardine | \$ 4,353 | Mid |
| Haldimand | \$ 4,432 | Mid |
| Saugeen Shores | \$ 4,468 | Mid |
| London | \$ 4,517 | Mid |
| Brantford | \$ 4,568 | Mid |
| Puslinch | \$ 4,593 | Mid |
| Cambridge | \$ 4,636 | Mid |
| Meaford | \$ 4,638 | Mid |
| Waterloo | \$ 4,720 | Mid |
| Kitchener | \$ 4,740 | Mid |
| Chatham-Kent | \$ 4,777 | Mid |
| Central Elgin | \$ 4,784 | Mid |
| Centre Wellington | \$ 4,803 | Mid |
| St. Thomas | \$ 4,825 | Mid |
| Sarnia | \$ 4,841 | Mid |
| Guelph-Eramosa | \$ 4,872 | Mid |
| Erin | \$ 5,222 | High |
| Guelph | \$ 5,234 | High |
| St. Marys | \$ 5,376 | High |
| Stratford | \$ 5,673 | High |
| Windsor | \$ 5,680 | High |
| Owen Sound | \$ 5,808 | High |
| Average | \$ 4,311 | |
| Median | \$ 4,307 | |

Residential Comparisons - Senior Executive Home—(sorted lowest to highest)

| 2019 Property Taxes | | Ranking |
|-----------------------|----------|---------|
| Springwater | \$ 4,822 | Low |
| Strathroy-Caradoc | \$ 4,851 | Low |
| Milton | \$ 4,854 | Low |
| Norfolk | \$ 5,026 | Low |
| Hawkesbury | \$ 5,148 | Low |
| Saugeen Shores | \$ 5,158 | Low |
| Woolwich | \$ 5,185 | Low |
| Lakeshore | \$ 5,240 | Low |
| Brant | \$ 5,290 | Low |
| Sarnia | \$ 5,346 | Low |
| New Tecumseth | \$ 5,361 | Low |
| North Bay | \$ 5,389 | Low |
| Sault Ste. Marie | \$ 5,402 | Low |
| North Perth | \$ 5,441 | Low |
| Toronto (East) | \$ 5,497 | Low |
| Huntsville | \$ 5,545 | Low |
| Clarington | \$ 5,584 | Low |
| Orillia | \$ 5,592 | Low |
| Brantford | \$ 5,611 | Low |
| Wellesley | \$ 5,676 | Low |
| Innisfil | \$ 5,685 | Low |
| Caledon | \$ 5,740 | Low |
| West Grey | \$ 5,782 | Low |
| Ingersoll | \$ 5,792 | Low |
| Chatham-Kent | \$ 5,792 | Low |
| South Bruce Peninsula | \$ 5,820 | Low |
| Brock | \$ 5,821 | Low |
| Prince Edward County | \$ 5,821 | Low |
| Collingwood | \$ 5,840 | Low |
| Gravenhurst | \$ 5,863 | Low |
| Brockton | \$ 5,904 | Low |
| Kincardine | \$ 5,925 | Low |

| 2019 Property Taxes | | Ranking |
|---------------------|----------|---------|
| Wilmot | \$ 5,941 | Mid |
| Bracebridge | \$ 5,959 | Mid |
| Georgina | \$ 5,963 | Mid |
| Centre Wellington | \$ 5,976 | Mid |
| Kitchener | \$ 5,997 | Mid |
| Brockville | \$ 6,044 | Mid |
| Tillsonburg | \$ 6,092 | Mid |
| Cambridge | \$ 6,109 | Mid |
| Kingsville | \$ 6,150 | Mid |
| Niagara Falls | \$ 6,178 | Mid |
| North Dumfries | \$ 6,183 | Mid |
| Puslinch | \$ 6,186 | Mid |
| Grimsby | \$ 6,210 | Mid |
| Welland | \$ 6,244 | Mid |
| Central Elgin | \$ 6,323 | Mid |
| Barrie | \$ 6,345 | Mid |
| Newmarket | \$ 6,347 | Mid |
| East Gwillimbury | \$ 6,386 | Mid |
| Pelham | \$ 6,405 | Mid |
| Peterborough | \$ 6,407 | Mid |
| Middlesex Centre | \$ 6,422 | Mid |
| Port Colborne | \$ 6,433 | Mid |
| Stratford | \$ 6,441 | Mid |
| Greater Sudbury | \$ 6,449 | Mid |
| Kingston | \$ 6,473 | Mid |
| Thorold | \$ 6,483 | Mid |
| Guelph-Eramosa | \$ 6,488 | Mid |
| Haldimand | \$ 6,488 | Mid |
| Cornwall | \$ 6,517 | Mid |
| Halton Hills | \$ 6,561 | Mid |
| Niagara-on-the-Lake | \$ 6,578 | Mid |

Residential Comparisons - Senior Executive Home—(sorted lowest to highest) (cont'd)

| 2019 Property Taxes | | Ranking |
|------------------------|-----------------|---------|
| Lincoln | \$ 6,622 | High |
| Parry Sound | \$ 6,627 | High |
| Oshawa | \$ 6,694 | High |
| Burlington | \$ 6,728 | High |
| Hamilton | \$ 6,765 | High |
| Brampton | \$ 6,772 | High |
| Aurora | \$ 6,814 | High |
| Whitby | \$ 6,851 | High |
| Guelph | \$ 6,876 | High |
| Vaughan | \$ 6,884 | High |
| St. Catharines | \$ 6,941 | High |
| London | \$ 6,957 | High |
| Waterloo | \$ 6,973 | High |
| Belleville | \$ 7,017 | High |
| Oakville | \$ 7,039 | High |
| Mississauga | \$ 7,108 | High |
| Windsor | \$ 7,163 | High |
| Orangeville | \$ 7,187 | High |
| St. Thomas | \$ 7,230 | High |
| St. Marys | \$ 7,237 | High |
| Richmond Hill | \$ 7,385 | High |
| Pickering | \$ 7,405 | High |
| Thunder Bay | \$ 7,608 | High |
| Toronto (West) | \$ 7,615 | High |
| Whitchurch-Stouffville | \$ 7,620 | High |
| Owen Sound | \$ 7,649 | High |
| Markham | \$ 7,959 | High |
| Ottawa | \$ 8,280 | High |
| Toronto (North) | \$ 8,386 | High |
| Timmins | \$ 8,584 | High |
| King | \$ 8,835 | High |
| Toronto (South) | \$ 13,281 | High |
| Average | \$ 6,418 | |
| Median | \$ 6,345 | |

Residential Comparisons - Senior Executive — by Population Group

**Municipalities with populations
less than 15,000**

| 2019 Property Taxes | | Ranking |
|-----------------------|-----------------|---------|
| Hawkesbury | \$ 5,148 | Low |
| Saugeen Shores | \$ 5,158 | Low |
| North Perth | \$ 5,441 | Low |
| Wellesley | \$ 5,676 | Low |
| West Grey | \$ 5,782 | Low |
| Ingersoll | \$ 5,792 | Low |
| South Bruce Peninsula | \$ 5,820 | Low |
| Brock | \$ 5,821 | Low |
| Gravenhurst | \$ 5,863 | Low |
| Brockton | \$ 5,904 | Low |
| Kincardine | \$ 5,925 | Low |
| North Dumfries | \$ 6,183 | Mid |
| Puslinch | \$ 6,186 | Mid |
| Central Elgin | \$ 6,323 | Mid |
| Guelph-Eramosa | \$ 6,488 | Mid |
| Parry Sound | \$ 6,627 | High |
| St. Marys | \$ 7,237 | High |
| Average | \$ 5,963 | |
| Median | \$ 5,863 | |

**Municipalities with populations
between 15,000—29,999**

| 2019 Property Taxes | | Ranking |
|----------------------|-----------------|---------|
| Springwater | \$ 4,822 | Low |
| Strathroy-Caradoc | \$ 4,851 | Low |
| Woolwich | \$ 5,185 | Low |
| Huntsville | \$ 5,545 | Low |
| Prince Edward County | \$ 5,821 | Low |
| Collingwood | \$ 5,840 | Low |
| Wilmot | \$ 5,941 | Mid |
| Bracebridge | \$ 5,959 | Mid |
| Brockville | \$ 6,044 | Mid |
| Tillsonburg | \$ 6,092 | Mid |
| Kingsville | \$ 6,150 | Mid |
| Grimsby | \$ 6,210 | Mid |
| East Gwillimbury | \$ 6,386 | Mid |
| Pelham | \$ 6,405 | Mid |
| Middlesex Centre | \$ 6,422 | Mid |
| Port Colborne | \$ 6,433 | Mid |
| Thorold | \$ 6,483 | Mid |
| Niagara-on-the-Lake | \$ 6,578 | Mid |
| Lincoln | \$ 6,622 | High |
| Owen Sound | \$ 7,649 | High |
| King | \$ 8,835 | High |
| Average | \$ 6,204 | |
| Median | \$ 6,150 | |

Residential Comparisons - Senior Executive — by Population Group (cont'd)

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|------------------------|-----------------|---------|
| Norfolk | \$ 5,026 | Low |
| Lakeshore | \$ 5,240 | Low |
| Brant | \$ 5,290 | Low |
| Sarnia | \$ 5,346 | Low |
| New Tecumseth | \$ 5,361 | Low |
| North Bay | \$ 5,389 | Low |
| Sault Ste. Marie | \$ 5,402 | Low |
| Orillia | \$ 5,592 | Low |
| Innisfil | \$ 5,685 | Low |
| Caledon | \$ 5,740 | Low |
| Georgina | \$ 5,963 | Mid |
| Centre Wellington | \$ 5,976 | Mid |
| Niagara Falls | \$ 6,178 | Mid |
| Welland | \$ 6,244 | Mid |
| Newmarket | \$ 6,347 | Mid |
| Peterborough | \$ 6,407 | Mid |
| Stratford | \$ 6,441 | Mid |
| Haldimand | \$ 6,488 | Mid |
| Cornwall | \$ 6,517 | Mid |
| Halton Hills | \$ 6,561 | Mid |
| Aurora | \$ 6,814 | High |
| Belleville | \$ 7,017 | High |
| Orangeville | \$ 7,187 | High |
| St. Thomas | \$ 7,230 | High |
| Pickering | \$ 7,405 | High |
| Whitchurch-Stouffville | \$ 7,620 | High |
| Timmins | \$ 8,584 | High |
| Average | \$ 6,261 | |
| Median | \$ 6,244 | |

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Milton | \$ 4,854 | Low |
| Toronto (East) | \$ 5,497 | Low |
| Clarington | \$ 5,584 | Low |
| Brantford | \$ 5,611 | Low |
| Chatham-Kent | \$ 5,792 | Low |
| Kitchener | \$ 5,997 | Mid |
| Cambridge | \$ 6,109 | Mid |
| Barrie | \$ 6,345 | Mid |
| Greater Sudbury | \$ 6,449 | Mid |
| Kingston | \$ 6,473 | Mid |
| Oshawa | \$ 6,694 | High |
| Burlington | \$ 6,728 | High |
| Hamilton | \$ 6,765 | High |
| Brampton | \$ 6,772 | High |
| Whitby | \$ 6,851 | High |
| Guelph | \$ 6,876 | High |
| Vaughan | \$ 6,884 | High |
| St. Catharines | \$ 6,941 | High |
| London | \$ 6,957 | High |
| Waterloo | \$ 6,973 | High |
| Oakville | \$ 7,039 | High |
| Mississauga | \$ 7,108 | High |
| Windsor | \$ 7,163 | High |
| Richmond Hill | \$ 7,385 | High |
| Thunder Bay | \$ 7,608 | High |
| Toronto (West) | \$ 7,615 | High |
| Markham | \$ 7,959 | High |
| Ottawa | \$ 8,280 | High |
| Toronto (North) | \$ 8,386 | High |
| Toronto (South) | \$ 13,281 | High |
| Average | \$ 6,966 | |
| Median | \$ 6,863 | |

Residential Comparisons - Senior Executive — by Location

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|-----------------|---------|
| Hawkesbury | \$ 5,148 | Low |
| Prince Edward County | \$ 5,821 | Low |
| Brockville | \$ 6,044 | Mid |
| Peterborough | \$ 6,407 | Mid |
| Kingston | \$ 6,473 | Mid |
| Cornwall | \$ 6,517 | Mid |
| Belleville | \$ 7,017 | High |
| Ottawa | \$ 8,280 | High |
| Average | \$ 6,463 | |
| Median | \$ 6,440 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|-------------------------------------------|-----------------|---------|
| Niagara Falls | \$ 6,178 | Mid |
| Grimsby | \$ 6,210 | Mid |
| Welland | \$ 6,244 | Mid |
| Pelham | \$ 6,405 | Mid |
| Port Colborne | \$ 6,433 | Mid |
| Thorold | \$ 6,483 | Mid |
| Niagara-on-the-Lake | \$ 6,578 | Mid |
| Lincoln | \$ 6,622 | High |
| Hamilton | \$ 6,765 | High |
| St. Catharines | \$ 6,941 | High |
| Average | \$ 6,486 | |
| Median | \$ 6,458 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|-----------------|---------|
| Milton | \$ 4,854 | Low |
| Toronto (East) | \$ 5,497 | Low |
| Clarington | \$ 5,584 | Low |
| Caledon | \$ 5,740 | Low |
| Brock | \$ 5,821 | Low |
| Georgina | \$ 5,963 | Mid |
| Newmarket | \$ 6,347 | Mid |
| East Gwillimbury | \$ 6,386 | Mid |
| Halton Hills | \$ 6,561 | Mid |
| Oshawa | \$ 6,694 | High |
| Burlington | \$ 6,728 | High |
| Brampton | \$ 6,772 | High |
| Aurora | \$ 6,814 | High |
| Whitby | \$ 6,851 | High |
| Vaughan | \$ 6,884 | High |
| Oakville | \$ 7,039 | High |
| Mississauga | \$ 7,108 | High |
| Richmond Hill | \$ 7,385 | High |
| Pickering | \$ 7,405 | High |
| Toronto (West) | \$ 7,615 | High |
| Whitchurch-Stouffville | \$ 7,620 | High |
| Markham | \$ 7,959 | High |
| Toronto (North) | \$ 8,386 | High |
| King | \$ 8,835 | High |
| Toronto (South) | \$ 13,281 | High |
| Average | \$ 7,045 | |
| Median | \$ 6,814 | |

Residential Comparisons - Senior Executive — by Location (cont'd)

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|-----------------|---------|
| North Bay | \$ 5,389 | Low |
| Sault Ste. Marie | \$ 5,402 | Low |
| Greater Sudbury | \$ 6,449 | Mid |
| Parry Sound | \$ 6,627 | High |
| Thunder Bay | \$ 7,608 | High |
| Timmins | \$ 8,584 | High |
| Average | \$ 6,677 | |
| Median | \$ 6,538 | |

| 2019 Property Taxes - Simcoe/Musk/Duff. | | Ranking |
|-----------------------------------------|-----------------|---------|
| Springwater | \$ 4,822 | Low |
| New Tecumseth | \$ 5,361 | Low |
| Huntsville | \$ 5,545 | Low |
| Orillia | \$ 5,592 | Low |
| Innisfil | \$ 5,685 | Low |
| Collingwood | \$ 5,840 | Low |
| Gravenhurst | \$ 5,863 | Low |
| Bracebridge | \$ 5,959 | Mid |
| Barrie | \$ 6,345 | Mid |
| Orangeville | \$ 7,187 | High |
| Average | \$ 5,820 | |
| Median | \$ 5,762 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|-----------------|---------|
| Strathroy-Caradoc | \$ 4,851 | Low |
| Norfolk | \$ 5,026 | Low |
| Saugeen Shores | \$ 5,158 | Low |
| Woolwich | \$ 5,185 | Low |
| Lakeshore | \$ 5,240 | Low |
| Brant | \$ 5,290 | Low |
| Sarnia | \$ 5,346 | Low |
| North Perth | \$ 5,441 | Low |
| Brantford | \$ 5,611 | Low |
| Wellesley | \$ 5,676 | Low |
| West Grey | \$ 5,782 | Low |
| Ingersoll | \$ 5,792 | Low |
| Chatham-Kent | \$ 5,792 | Low |
| South Bruce Peninsula | \$ 5,820 | Low |
| Brockton | \$ 5,904 | Low |
| Kincardine | \$ 5,925 | Low |
| Wilmot | \$ 5,941 | Mid |
| Centre Wellington | \$ 5,976 | Mid |
| Kitchener | \$ 5,997 | Mid |
| Tillsonburg | \$ 6,092 | Mid |
| Cambridge | \$ 6,109 | Mid |
| Kingsville | \$ 6,150 | Mid |
| North Dumfries | \$ 6,183 | Mid |
| Puslinch | \$ 6,186 | Mid |
| Central Elgin | \$ 6,323 | Mid |
| Middlesex Centre | \$ 6,422 | Mid |
| Stratford | \$ 6,441 | Mid |
| Guelph-Eramosa | \$ 6,488 | Mid |
| Haldimand | \$ 6,488 | Mid |
| Guelph | \$ 6,876 | High |
| London | \$ 6,957 | High |
| Waterloo | \$ 6,973 | High |
| Windsor | \$ 7,163 | High |
| St. Thomas | \$ 7,230 | High |
| St. Marys | \$ 7,237 | High |
| Owen Sound | \$ 7,649 | High |
| Average | \$ 6,075 | |
| Median | \$ 5,987 | |

Multi-Residential Comparisons



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

| | 2019 Property Taxes | Ranking |
|------------------------|---------------------------|------------|
| South Bruce Peninsula | \$ 544 | Low |
| Kincardine | \$ 625 | Low |
| Saugeen Shores | \$ 695 | Low |
| Springwater | \$ 696 | Low |
| Georgian Bluffs | \$ 719 | Low |
| Brockton | \$ 729 | Low |
| West Grey | \$ 732 | Low |
| Southgate | \$ 754 | Low |
| Markham | \$ 782 | Low |
| Vaughan | \$ 801 | Low |
| King | \$ 816 | Low |
| Lambton Shores | \$ 861 | Low |
| Greenstone | \$ 870 | Low |
| Prince Edward County | \$ 884 | Low |
| Norfolk | \$ 907 | Low |
| Gravenhurst | \$ 908 | Low |
| Innisfil | \$ 915 | Low |
| New Tecumseth | \$ 918 | Low |
| Newmarket | \$ 925 | Low |
| Kenora | \$ 927 | Low |
| Espanola | \$ 953 | Low |
| Collingwood | \$ 954 | Low |
| Puslinch | \$ 958 | Low |
| Huntsville | \$ 970 | Low |
| Whitchurch-Stouffville | \$ 971 | Low |
| Richmond Hill | \$ 992 | Low |
| Aurora | \$ 1,035 | Low |
| North Perth | \$ 1,051 | Low |
| Brant | \$ 1,088 | Low |
| North Dumfries | \$ 1,104 | Low |
| Haldimand | \$ 1,110 | Low |
| Sault Ste. Marie | \$ 1,121 | Low |
| Meaford | \$ 1,136 | Low |
| Elliot Lake | \$ 1,150 | Low |
| Lakeshore | \$ 1,171 | Low |

| | 2019 Property Taxes | Ranking |
|-------------------|---------------------------|------------|
| Georgina | \$ 1,221 | Mid |
| Halton Hills | \$ 1,245 | Mid |
| Bracebridge | \$ 1,249 | Mid |
| North Middlesex | \$ 1,262 | Mid |
| Wilmot | \$ 1,263 | Mid |
| Wellesley | \$ 1,264 | Mid |
| Guelph-Eramosa | \$ 1,285 | Mid |
| West Lincoln | \$ 1,287 | Mid |
| Orillia | \$ 1,290 | Mid |
| Wellington North | \$ 1,299 | Mid |
| Caledon | \$ 1,300 | Mid |
| Kingsville | \$ 1,308 | Mid |
| Windsor | \$ 1,348 | Mid |
| Timmins | \$ 1,350 | Mid |
| Mapleton | \$ 1,356 | Mid |
| St. Marys | \$ 1,366 | Mid |
| Milton | \$ 1,374 | Mid |
| Pelham | \$ 1,377 | Mid |
| Erin | \$ 1,386 | Mid |
| Brantford | \$ 1,386 | Mid |
| Woolwich | \$ 1,390 | Mid |
| Strathroy-Caradoc | \$ 1,400 | Mid |
| Centre Wellington | \$ 1,411 | Mid |
| Fort Erie | \$ 1,412 | Mid |
| Minto | \$ 1,425 | Mid |
| Sarnia | \$ 1,446 | Mid |
| Wainfleet | \$ 1,478 | Mid |
| Brock | \$ 1,483 | Mid |
| Grimsby | \$ 1,508 | Mid |
| Barrie | \$ 1,530 | Mid |
| Mississauga | \$ 1,546 | Mid |
| Brampton | \$ 1,554 | Mid |
| Port Colborne | \$ 1,583 | Mid |
| Tillsonburg | \$ 1,588 | Mid |
| St. Thomas | \$ 1,597 | Mid |
| Lincoln | \$ 1,603 | Mid |
| Hawkesbury | \$ 1,607 | Mid |

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

| | 2019 Property Taxes | Ranking |
|------------------|---------------------------|---------|
| Welland | \$ 1,628 | High |
| Chatham-Kent | \$ 1,661 | High |
| Brockville | \$ 1,665 | High |
| Quinte West | \$ 1,702 | High |
| Greater Sudbury | \$ 1,704 | High |
| London | \$ 1,731 | High |
| North Bay | \$ 1,756 | High |
| Kitchener | \$ 1,803 | High |
| Owen Sound | \$ 1,809 | High |
| Thorold | \$ 1,820 | High |
| Parry Sound | \$ 1,833 | High |
| Guelph | \$ 1,840 | High |
| Niagara Falls | \$ 1,840 | High |
| Ottawa | \$ 1,855 | High |
| Kingston | \$ 1,860 | High |
| Cambridge | \$ 1,881 | High |
| Ingersoll | \$ 1,906 | High |
| Burlington | \$ 1,938 | High |
| Oakville | \$ 1,946 | High |
| Stratford | \$ 1,954 | High |
| Orangeville | \$ 1,969 | High |
| St. Catharines | \$ 1,994 | High |
| Cornwall | \$ 2,004 | High |
| Waterloo | \$ 2,069 | High |
| Clarington | \$ 2,087 | High |
| Belleville | \$ 2,087 | High |
| Whitby | \$ 2,095 | High |
| Thunder Bay | \$ 2,115 | High |
| Hamilton | \$ 2,126 | High |
| Peterborough | \$ 2,165 | High |
| Oshawa | \$ 2,189 | High |
| Pickering | \$ 2,293 | High |
| Middlesex Centre | \$ 2,464 | High |
| Average | \$ 1,403 | |
| Median | \$ 1,377 | |

Multi-Residential Walk-Ups
(taxes calculated on a per unit basis) - sorted by Population Group

**Municipalities with populations
less than 15,000**

| 2019 Property Taxes | | Ranking |
|-----------------------|-----------------|---------|
| South Bruce Peninsula | \$ 544 | Low |
| Kincardine | \$ 625 | Low |
| Saugeen Shores | \$ 695 | Low |
| Georgian Bluffs | \$ 719 | Low |
| Brockton | \$ 729 | Low |
| West Grey | \$ 732 | Low |
| Southgate | \$ 754 | Low |
| Lambton Shores | \$ 861 | Low |
| Greenstone | \$ 870 | Low |
| Gravenhurst | \$ 908 | Low |
| Espanola | \$ 953 | Low |
| Puslinch | \$ 958 | Low |
| North Perth | \$ 1,051 | Low |
| North Dumfries | \$ 1,104 | Low |
| Meaford | \$ 1,136 | Low |
| Elliot Lake | \$ 1,150 | Low |
| North Middlesex | \$ 1,262 | Mid |
| Wellesley | \$ 1,264 | Mid |
| Guelph-Eramosa | \$ 1,285 | Mid |
| Wellington North | \$ 1,299 | Mid |
| Mapleton | \$ 1,356 | Mid |
| St. Marys | \$ 1,366 | Mid |
| Erin | \$ 1,386 | Mid |
| Minto | \$ 1,425 | Mid |
| Wainfleet | \$ 1,478 | Mid |
| Brock | \$ 1,483 | Mid |
| Hawkesbury | \$ 1,607 | Mid |
| Parry Sound | \$ 1,833 | High |
| Ingersoll | \$ 1,906 | High |
| Average | \$ 1,129 | |
| Median | \$ 1,136 | |

**Municipalities with populations
between 15,000—29,999**

| 2019 Property Taxes | | Ranking |
|----------------------|-----------------|---------|
| Springwater | \$ 696 | Low |
| King | \$ 816 | Low |
| Prince Edward County | \$ 884 | Low |
| Kenora | \$ 927 | Low |
| Collingwood | \$ 954 | Low |
| Huntsville | \$ 970 | Low |
| Bracebridge | \$ 1,249 | Mid |
| Wilmot | \$ 1,263 | Mid |
| West Lincoln | \$ 1,287 | Mid |
| Kingsville | \$ 1,308 | Mid |
| Pelham | \$ 1,377 | Mid |
| Woolwich | \$ 1,390 | Mid |
| Strathroy-Caradoc | \$ 1,400 | Mid |
| Grimsby | \$ 1,508 | Mid |
| Port Colborne | \$ 1,583 | Mid |
| Tillsonburg | \$ 1,588 | Mid |
| Lincoln | \$ 1,603 | Mid |
| Brockville | \$ 1,665 | High |
| Owen Sound | \$ 1,809 | High |
| Thorold | \$ 1,820 | High |
| Middlesex Centre | \$ 2,464 | High |
| Average | \$ 1,360 | |
| Median | \$ 1,377 | |

Multi-Residential Walk-Ups
(taxes calculated on a per unit basis) - sorted by Population Group (cont'd)

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|------------------------|-----------------|---------|
| Norfolk | \$ 907 | Low |
| Innisfil | \$ 915 | Low |
| New Tecumseth | \$ 918 | Low |
| Newmarket | \$ 925 | Low |
| Whitchurch-Stouffville | \$ 971 | Low |
| Aurora | \$ 1,035 | Low |
| Brant | \$ 1,088 | Low |
| Haldimand | \$ 1,110 | Low |
| Sault Ste. Marie | \$ 1,121 | Low |
| Lakeshore | \$ 1,171 | Low |
| Georgina | \$ 1,221 | Mid |
| Halton Hills | \$ 1,245 | Mid |
| Orillia | \$ 1,290 | Mid |
| Caledon | \$ 1,300 | Mid |
| Timmins | \$ 1,350 | Mid |
| Centre Wellington | \$ 1,411 | Mid |
| Fort Erie | \$ 1,412 | Mid |
| Sarnia | \$ 1,446 | Mid |
| St. Thomas | \$ 1,597 | Mid |
| Welland | \$ 1,628 | High |
| Quinte West | \$ 1,702 | High |
| North Bay | \$ 1,756 | High |
| Niagara Falls | \$ 1,840 | High |
| Stratford | \$ 1,954 | High |
| Orangeville | \$ 1,969 | High |
| Cornwall | \$ 2,004 | High |
| Belleville | \$ 2,087 | High |
| Peterborough | \$ 2,165 | High |
| Pickering | \$ 2,293 | High |
| Average | \$ 1,442 | |
| Median | \$ 1,350 | |

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Markham | \$ 782 | Low |
| Vaughan | \$ 801 | Low |
| Richmond Hill | \$ 992 | Low |
| Windsor | \$ 1,348 | Mid |
| Milton | \$ 1,374 | Mid |
| Brantford | \$ 1,386 | Mid |
| Barrie | \$ 1,530 | Mid |
| Mississauga | \$ 1,546 | Mid |
| Brampton | \$ 1,554 | Mid |
| Chatham-Kent | \$ 1,661 | High |
| Greater Sudbury | \$ 1,704 | High |
| London | \$ 1,731 | High |
| Kitchener | \$ 1,803 | High |
| Guelph | \$ 1,840 | High |
| Ottawa | \$ 1,855 | High |
| Kingston | \$ 1,860 | High |
| Cambridge | \$ 1,881 | High |
| Burlington | \$ 1,938 | High |
| Oakville | \$ 1,946 | High |
| St. Catharines | \$ 1,994 | High |
| Waterloo | \$ 2,069 | High |
| Clarington | \$ 2,087 | High |
| Whitby | \$ 2,095 | High |
| Thunder Bay | \$ 2,115 | High |
| Hamilton | \$ 2,126 | High |
| Oshawa | \$ 2,189 | High |
| Average | \$ 1,700 | |
| Median | \$ 1,821 | |

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

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|-----------------|---------|
| Prince Edward County | \$ 884 | Low |
| Hawkesbury | \$ 1,607 | Mid |
| Brockville | \$ 1,665 | High |
| Quinte West | \$ 1,702 | High |
| Ottawa | \$ 1,855 | High |
| Kingston | \$ 1,860 | High |
| Cornwall | \$ 2,004 | High |
| Belleville | \$ 2,087 | High |
| Peterborough | \$ 2,165 | High |
| Average | \$ 1,759 | |
| Median | \$ 1,855 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|-----------------|---------|
| Markham | \$ 782 | Low |
| Vaughan | \$ 801 | Low |
| King | \$ 816 | Low |
| Newmarket | \$ 925 | Low |
| Whitchurch-Stouffville | \$ 971 | Low |
| Richmond Hill | \$ 992 | Low |
| Aurora | \$ 1,035 | Low |
| Georgina | \$ 1,221 | Mid |
| Halton Hills | \$ 1,245 | Mid |
| Caledon | \$ 1,300 | Mid |
| Milton | \$ 1,374 | Mid |
| Brock | \$ 1,483 | Mid |
| Mississauga | \$ 1,546 | Mid |
| Brampton | \$ 1,554 | Mid |
| Burlington | \$ 1,938 | High |
| Oakville | \$ 1,946 | High |
| Clarington | \$ 2,087 | High |
| Whitby | \$ 2,095 | High |
| Oshawa | \$ 2,189 | High |
| Pickering | \$ 2,293 | High |
| Average | \$ 1,430 | |
| Median | \$ 1,337 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|-------------------------------------------|-----------------|---------|
| West Lincoln | \$ 1,287 | Mid |
| Pelham | \$ 1,377 | Mid |
| Fort Erie | \$ 1,412 | Mid |
| Wainfleet | \$ 1,478 | Mid |
| Grimsby | \$ 1,508 | Mid |
| Port Colborne | \$ 1,583 | Mid |
| Lincoln | \$ 1,603 | Mid |
| Welland | \$ 1,628 | High |
| Thorold | \$ 1,820 | High |
| Niagara Falls | \$ 1,840 | High |
| St. Catharines | \$ 1,994 | High |
| Hamilton | \$ 2,126 | High |
| Average | \$ 1,638 | |
| Median | \$ 1,593 | |

**Multi-Residential Walk-Ups—(taxes calculated on a per unit basis)
- sorted by Location (cont'd)**

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|-----------------|---------|
| Greenstone | \$ 870 | Low |
| Kenora | \$ 927 | Low |
| Espanola | \$ 953 | Low |
| Sault Ste. Marie | \$ 1,121 | Low |
| Elliot Lake | \$ 1,150 | Low |
| Timmins | \$ 1,350 | Mid |
| Greater Sudbury | \$ 1,704 | High |
| North Bay | \$ 1,756 | High |
| Parry Sound | \$ 1,833 | High |
| Thunder Bay | \$ 2,115 | High |
| Average | \$ 1,378 | |
| Median | \$ 1,250 | |

| 2019 Property Taxes - Simcoe/Duff/Musk. | | Ranking |
|--------------------------------------------|-----------------|---------|
| Springwater | \$ 696 | Low |
| Gravenhurst | \$ 908 | Low |
| Innisfil | \$ 915 | Low |
| New Tecumseth | \$ 918 | Low |
| Collingwood | \$ 954 | Low |
| Huntsville | \$ 970 | Low |
| Bracebridge | \$ 1,249 | Mid |
| Orillia | \$ 1,290 | Mid |
| Barrie | \$ 1,530 | Mid |
| Orangeville | \$ 1,969 | High |
| Average | \$ 1,140 | |
| Median | \$ 962 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|-----------------|---------|
| South Bruce Peninsula | \$ 544 | Low |
| Kincardine | \$ 625 | Low |
| Saugeen Shores | \$ 695 | Low |
| Georgian Bluffs | \$ 719 | Low |
| Brockton | \$ 729 | Low |
| West Grey | \$ 732 | Low |
| Southgate | \$ 754 | Low |
| Lambton Shores | \$ 861 | Low |
| Norfolk | \$ 907 | Low |
| Puslinch | \$ 958 | Low |
| North Perth | \$ 1,051 | Low |
| Brant | \$ 1,088 | Low |
| North Dumfries | \$ 1,104 | Low |
| Haldimand | \$ 1,110 | Low |
| Meaford | \$ 1,136 | Low |
| Lakeshore | \$ 1,171 | Low |
| North Middlesex | \$ 1,262 | Mid |
| Wilmot | \$ 1,263 | Mid |
| Wellesley | \$ 1,264 | Mid |
| Guelph-Eramosa | \$ 1,285 | Mid |
| Wellington North | \$ 1,299 | Mid |
| Kingsville | \$ 1,308 | Mid |
| Windsor | \$ 1,348 | Mid |
| Mapleton | \$ 1,356 | Mid |
| St. Marys | \$ 1,366 | Mid |
| Erin | \$ 1,386 | Mid |
| Brantford | \$ 1,386 | Mid |
| Woolwich | \$ 1,390 | Mid |
| Strathroy-Caradoc | \$ 1,400 | Mid |
| Centre Wellington | \$ 1,411 | Mid |
| Minto | \$ 1,425 | Mid |
| Sarnia | \$ 1,446 | Mid |
| Tillsonburg | \$ 1,588 | Mid |
| St. Thomas | \$ 1,597 | Mid |
| Chatham-Kent | \$ 1,661 | High |
| London | \$ 1,731 | High |
| Kitchener | \$ 1,803 | High |
| Owen Sound | \$ 1,809 | High |
| Guelph | \$ 1,840 | High |
| Cambridge | \$ 1,881 | High |
| Ingersoll | \$ 1,906 | High |
| Stratford | \$ 1,954 | High |
| Waterloo | \$ 2,069 | High |
| Middlesex Centre | \$ 2,464 | High |
| Average | \$ 1,320 | |
| Median | \$ 1,328 | |

Multi-Residential Comparisons - High-Rise Apartment

| | 2019 Property Taxes | Ranking |
|------------------------|---------------------------|---------|
| Brockton | \$ 681 | Low |
| King | \$ 906 | Low |
| Markham | \$ 929 | Low |
| Brant | \$ 953 | Low |
| Vaughan | \$ 964 | Low |
| Whitchurch-Stouffville | \$ 1,045 | Low |
| Richmond Hill | \$ 1,087 | Low |
| Aurora | \$ 1,107 | Low |
| Newmarket | \$ 1,108 | Low |
| Norfolk | \$ 1,121 | Low |
| Georgina | \$ 1,148 | Low |
| Collingwood | \$ 1,200 | Low |
| Sault Ste. Marie | \$ 1,200 | Low |
| Pelham | \$ 1,257 | Low |
| Orillia | \$ 1,276 | Low |
| Milton | \$ 1,312 | Low |
| Halton Hills | \$ 1,326 | Low |
| Timmins | \$ 1,412 | Low |
| Lincoln | \$ 1,466 | Low |
| Centre Wellington | \$ 1,467 | Low |
| Grimsby | \$ 1,477 | Low |
| Parry Sound | \$ 1,532 | Mid |
| Fort Erie | \$ 1,580 | Mid |
| Brantford | \$ 1,622 | Mid |
| Woolwich | \$ 1,679 | Mid |
| Brockville | \$ 1,713 | Mid |
| Windsor | \$ 1,723 | Mid |
| Port Colborne | \$ 1,752 | Mid |
| Tillsonburg | \$ 1,761 | Mid |
| Quinte West | \$ 1,776 | Mid |
| London | \$ 1,784 | Mid |
| Barrie | \$ 1,791 | Mid |
| Ingersoll | \$ 1,794 | Mid |

| | 2019 Property Taxes | Ranking |
|-----------------|---------------------------|---------|
| Niagara Falls | \$ 1,822 | Mid |
| Thorold | \$ 1,826 | Mid |
| Greater Sudbury | \$ 1,838 | Mid |
| Mississauga | \$ 1,843 | Mid |
| North Bay | \$ 1,861 | Mid |
| Brampton | \$ 1,871 | Mid |
| Chatham-Kent | \$ 1,912 | Mid |
| Kingston | \$ 1,919 | Mid |
| Kitchener | \$ 1,922 | Mid |
| Ottawa | \$ 2,003 | Mid |
| Owen Sound | \$ 2,037 | High |
| Hamilton | \$ 2,045 | High |
| Sarnia | \$ 2,061 | High |
| Oakville | \$ 2,066 | High |
| Guelph | \$ 2,126 | High |
| Orangeville | \$ 2,210 | High |
| Clarington | \$ 2,216 | High |
| Welland | \$ 2,222 | High |
| Stratford | \$ 2,226 | High |
| Burlington | \$ 2,258 | High |
| Cambridge | \$ 2,274 | High |
| St. Catharines | \$ 2,296 | High |
| Cornwall | \$ 2,311 | High |
| Whitby | \$ 2,370 | High |
| Waterloo | \$ 2,376 | High |
| Thunder Bay | \$ 2,415 | High |
| Peterborough | \$ 2,466 | High |
| Oshawa | \$ 2,484 | High |
| St. Thomas | \$ 2,599 | High |
| Pickering | \$ 2,703 | High |
| Belleville | \$ 2,828 | High |
| Average | \$ 1,756 | |
| Median | \$ 1,793 | |

Multi-Residential High-Rise
(taxes calculated on a per unit basis) - sorted by Population Group

**Municipalities with populations
less than 15,000**

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Brockton | \$ 681 | Low |
| Parry Sound | \$ 1,532 | Mid |
| Ingersoll | \$ 1,794 | Mid |
| Average | \$ 1,335 | |
| Median | \$ 1,532 | |

**Municipalities with populations
between 15,000—29,999**

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| King | \$ 906 | Low |
| Collingwood | \$ 1,200 | Low |
| Pelham | \$ 1,257 | Low |
| Lincoln | \$ 1,466 | Low |
| Grimsby | \$ 1,477 | Low |
| Woolwich | \$ 1,679 | Mid |
| Brockville | \$ 1,713 | Mid |
| Port Colborne | \$ 1,752 | Mid |
| Tillsonburg | \$ 1,761 | Mid |
| Thorold | \$ 1,826 | Mid |
| Owen Sound | \$ 2,037 | High |
| Average | \$ 1,552 | |
| Median | \$ 1,679 | |

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|------------------------|-----------------|---------|
| Brant | \$ 953 | Low |
| Whitchurch-Stouffville | \$ 1,045 | Low |
| Aurora | \$ 1,107 | Low |
| Newmarket | \$ 1,108 | Low |
| Norfolk | \$ 1,121 | Low |
| Georgina | \$ 1,148 | Low |
| Sault Ste. Marie | \$ 1,200 | Low |
| Orillia | \$ 1,276 | Low |
| Halton Hills | \$ 1,326 | Low |
| Timmins | \$ 1,412 | Low |
| Centre Wellington | \$ 1,467 | Low |
| Fort Erie | \$ 1,580 | Mid |
| Quinte West | \$ 1,776 | Mid |
| Niagara Falls | \$ 1,822 | Mid |
| North Bay | \$ 1,861 | Mid |
| Sarnia | \$ 2,061 | High |
| Orangeville | \$ 2,210 | High |
| Welland | \$ 2,222 | High |
| Stratford | \$ 2,226 | High |
| Cornwall | \$ 2,311 | High |
| Peterborough | \$ 2,466 | High |
| St. Thomas | \$ 2,599 | High |
| Pickering | \$ 2,703 | High |
| Belleville | \$ 2,828 | High |
| Average | \$ 1,743 | |
| Median | \$ 1,678 | |

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

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Markham | \$ 929 | Low |
| Vaughan | \$ 964 | Low |
| Richmond Hill | \$ 1,087 | Low |
| Milton | \$ 1,312 | Low |
| Brantford | \$ 1,622 | Mid |
| Windsor | \$ 1,723 | Mid |
| London | \$ 1,784 | Mid |
| Barrie | \$ 1,791 | Mid |
| Greater Sudbury | \$ 1,838 | Mid |
| Mississauga | \$ 1,843 | Mid |
| Brampton | \$ 1,871 | Mid |
| Chatham-Kent | \$ 1,912 | Mid |
| Kingston | \$ 1,919 | Mid |
| Kitchener | \$ 1,922 | Mid |
| Ottawa | \$ 2,003 | Mid |
| Hamilton | \$ 2,045 | High |
| Oakville | \$ 2,066 | High |
| Guelph | \$ 2,126 | High |
| Clarington | \$ 2,216 | High |
| Burlington | \$ 2,258 | High |
| Cambridge | \$ 2,274 | High |
| St. Catharines | \$ 2,296 | High |
| Whitby | \$ 2,370 | High |
| Waterloo | \$ 2,376 | High |
| Thunder Bay | \$ 2,415 | High |
| Oshawa | \$ 2,484 | High |
| Average | \$ 1,902 | |
| Median | \$ 1,921 | |

Multi-Residential High Rise
(taxes calculated on a per unit basis) - sorted by Location

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|-----------------|---------|
| Brockville | \$ 1,713 | Mid |
| Quinte West | \$ 1,776 | Mid |
| Kingston | \$ 1,919 | Mid |
| Ottawa | \$ 2,003 | Mid |
| Cornwall | \$ 2,311 | High |
| Peterborough | \$ 2,466 | High |
| Belleville | \$ 2,828 | High |
| Average | \$ 2,145 | |
| Median | \$ 2,003 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|-----------------|---------|
| King | \$ 906 | Low |
| Markham | \$ 929 | Low |
| Vaughan | \$ 964 | Low |
| Whitchurch-Stouffville | \$ 1,045 | Low |
| Richmond Hill | \$ 1,087 | Low |
| Aurora | \$ 1,107 | Low |
| Newmarket | \$ 1,108 | Low |
| Georgina | \$ 1,148 | Low |
| Milton | \$ 1,312 | Low |
| Halton Hills | \$ 1,326 | Low |
| Mississauga | \$ 1,843 | Mid |
| Brampton | \$ 1,871 | Mid |
| Oakville | \$ 2,066 | High |
| Clarington | \$ 2,216 | High |
| Burlington | \$ 2,258 | High |
| Whitby | \$ 2,370 | High |
| Oshawa | \$ 2,484 | High |
| Pickering | \$ 2,703 | High |
| Average | \$ 1,597 | |
| Median | \$ 1,319 | |

| Niagara/Hamilton | | Ranking |
|------------------|-----------------|---------|
| Pelham | \$ 1,257 | Low |
| Lincoln | \$ 1,466 | Low |
| Grimsby | \$ 1,477 | Low |
| Fort Erie | \$ 1,580 | Mid |
| Port Colborne | \$ 1,752 | Mid |
| Niagara Falls | \$ 1,822 | Mid |
| Thorold | \$ 1,826 | Mid |
| Hamilton | \$ 2,045 | High |
| Welland | \$ 2,222 | High |
| St. Catharines | \$ 2,296 | High |
| Average | \$ 1,774 | |
| Median | \$ 1,787 | |

Multi-Residential High Rise
(taxes calculated on a per unit basis) - sorted by Location (cont'd)

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|-----------------|---------|
| Sault Ste. Marie | \$ 1,200 | Low |
| Timmins | \$ 1,412 | Low |
| Parry Sound | \$ 1,532 | Mid |
| Greater Sudbury | \$ 1,838 | Mid |
| North Bay | \$ 1,861 | Mid |
| Thunder Bay | \$ 2,415 | High |
| Average | \$ 1,710 | |
| Median | \$ 1,685 | |

| Simcoe/Musk./Duff. | | Ranking |
|--------------------|-----------------|---------|
| Collingwood | \$ 1,200 | Low |
| Orillia | \$ 1,276 | Low |
| Barrie | \$ 1,791 | Mid |
| Orangeville | \$ 2,210 | High |
| Average | \$ 1,619 | |
| Median | \$ 1,534 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|-----------------|---------|
| Brockton | \$ 681 | Low |
| Brant | \$ 953 | Low |
| Norfolk | \$ 1,121 | Low |
| Centre Wellington | \$ 1,467 | Low |
| Brantford | \$ 1,622 | Mid |
| Woolwich | \$ 1,679 | Mid |
| Windsor | \$ 1,723 | Mid |
| Tillsonburg | \$ 1,761 | Mid |
| London | \$ 1,784 | Mid |
| Ingersoll | \$ 1,794 | Mid |
| Chatham-Kent | \$ 1,912 | Mid |
| Kitchener | \$ 1,922 | Mid |
| Owen Sound | \$ 2,037 | High |
| Sarnia | \$ 2,061 | High |
| Guelph | \$ 2,126 | High |
| Stratford | \$ 2,226 | High |
| Cambridge | \$ 2,274 | High |
| Waterloo | \$ 2,376 | High |
| St. Thomas | \$ 2,599 | High |
| Average | \$ 1,796 | |
| Median | \$ 1,794 | |

Multi-Residential Comparisons - Summary

| Multi-Residential | | | | |
|-----------------------|-------------------|-------------------|-----------------|------------------------|
| Low | Low-Mid | Mid | Mid-High | High |
| Aurora | Centre Wellington | Barrie | Brockville | Belleville |
| Brant | Georgina | Bracebridge | Chatham-Kent | Burlington |
| Brockton | Grimsby | Brampton | Greater Sudbury | Cambridge |
| Collingwood | Halton Hills | Brantford | Ingersoll | Clarington |
| Elliot Lake | Lincoln | Brock | Kingston | Cornwall |
| Espanola | Milton | Caledon | Kitchener | Guelph |
| Georgian Bluffs | Orillia | Erin | London | Hamilton |
| Gravenhurst | Pelham | Fort Erie | Niagara Falls | Middlesex Centre |
| Greenstone | Timmins | Guelph-Eramosa | North Bay | Oakville |
| Haldimand | | Hawkesbury | Ottawa | Orangeville |
| Huntsville | | Kingsville | Parry Sound | Oshawa |
| Innisfil | | Mapleton | Quinte West | Owen Sound |
| Kenora | | Minto | Sarnia | Peterborough |
| Kincardine | | Mississauga | St. Thomas | Pickering |
| King | | North Middlesex | Thorold | St. Catharines |
| Lakeshore | | Port Colborne | | Stratford |
| Lambton Shores | | St. Marys | | Thunder Bay |
| Markham | | Strathroy-Caradoc | | Waterloo |
| Meaford | | Tillsonburg | | Welland |
| New Tecumseth | | Wainfleet | | Whitby |
| Newmarket | | Wellesley | | Whitchurch-Stouffville |
| Norfolk | | Wellington North | | Wilmot |
| North Dumfries | | West Lincoln | | Windsor |
| North Perth | | | | Woolwich |
| Prince Edward County | | | | |
| Puslinch | | | | |
| Richmond Hill | | | | |
| Saugeen Shores | | | | |
| Sault Ste. Marie | | | | |
| South Bruce Peninsula | | | | |
| Southgate | | | | |
| Springwater | | | | |
| Vaughan | | | | |
| West Grey | | | | |

Commercial Comparisons



**Commercial Comparisons - Office Buildings
(taxes per sq. ft.)**

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|----------------------|----------------------------|----------------------------|---------------------------|------------|
| Brockton | \$ 1.04 | \$ 0.72 | \$ 1.76 | Low |
| Greenstone | \$ 1.48 | \$ 0.45 | \$ 1.93 | Low |
| Kincardine | \$ 1.09 | \$ 0.85 | \$ 1.94 | Low |
| Lincoln | \$ 1.25 | \$ 0.71 | \$ 1.95 | Low |
| Norfolk | \$ 1.14 | \$ 0.84 | \$ 1.97 | Low |
| Prince Edward County | \$ 1.17 | \$ 0.84 | \$ 2.02 | Low |
| West Grey | \$ 1.10 | \$ 1.12 | \$ 2.21 | Low |
| Espanola | \$ 1.67 | \$ 0.60 | \$ 2.27 | Low |
| Quinte West | \$ 1.35 | \$ 0.92 | \$ 2.27 | Low |
| Fort Erie | \$ 1.71 | \$ 0.69 | \$ 2.40 | Low |
| Welland | \$ 1.72 | \$ 0.71 | \$ 2.43 | Low |
| Halton Hills | \$ 1.32 | \$ 1.13 | \$ 2.45 | Low |
| Sarnia | \$ 1.57 | \$ 0.90 | \$ 2.47 | Low |
| Niagara Falls | \$ 1.63 | \$ 0.86 | \$ 2.49 | Low |
| Central Elgin | \$ 1.72 | \$ 0.77 | \$ 2.49 | Low |
| Timmins | \$ 1.93 | \$ 0.57 | \$ 2.50 | Low |
| Georgian Bluffs | \$ 1.21 | \$ 1.29 | \$ 2.50 | Low |
| Mapleton | \$ 1.57 | \$ 0.93 | \$ 2.50 | Low |
| Springwater | \$ 1.13 | \$ 1.40 | \$ 2.53 | Low |
| Gravenhurst | \$ 1.64 | \$ 0.89 | \$ 2.53 | Low |
| Wellington North | \$ 1.65 | \$ 0.97 | \$ 2.61 | Low |
| Hawkesbury | \$ 1.77 | \$ 0.85 | \$ 2.62 | Low |
| North Perth | \$ 1.45 | \$ 1.18 | \$ 2.63 | Low |
| Oshawa | \$ 1.65 | \$ 0.99 | \$ 2.64 | Low |
| Strathroy-Caradoc | \$ 1.29 | \$ 1.35 | \$ 2.64 | Low |
| North Dumfries | \$ 1.42 | \$ 1.27 | \$ 2.69 | Low |
| Thorold | \$ 1.85 | \$ 0.86 | \$ 2.71 | Low |
| Haldimand | \$ 1.64 | \$ 1.11 | \$ 2.75 | Low |
| St. Marys | \$ 1.90 | \$ 0.92 | \$ 2.83 | Low |
| Woolwich | \$ 1.50 | \$ 1.35 | \$ 2.85 | Low |

Commercial Comparisons - Office Buildings
(taxes per sq. ft.) (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|------------------------|----------------------------|----------------------------|---------------------------|---------|
| Collingwood | \$ 1.59 | \$ 1.27 | \$ 2.86 | Mid |
| St. Catharines | \$ 1.95 | \$ 0.92 | \$ 2.87 | Mid |
| Orangeville | \$ 1.73 | \$ 1.14 | \$ 2.88 | Mid |
| Whitchurch-Stouffville | \$ 1.30 | \$ 1.60 | \$ 2.91 | Mid |
| Minto | \$ 1.88 | \$ 1.04 | \$ 2.92 | Mid |
| Bracebridge | \$ 1.89 | \$ 1.07 | \$ 2.95 | Mid |
| London | \$ 1.91 | \$ 1.09 | \$ 2.99 | Mid |
| Markham | \$ 1.22 | \$ 1.78 | \$ 3.00 | Mid |
| Huntsville | \$ 1.89 | \$ 1.16 | \$ 3.04 | Mid |
| Brockville | \$ 2.05 | \$ 1.02 | \$ 3.07 | Mid |
| Tillsonburg | \$ 2.03 | \$ 1.04 | \$ 3.07 | Mid |
| New Tecumseth | \$ 1.64 | \$ 1.44 | \$ 3.07 | Mid |
| Windsor | \$ 2.24 | \$ 0.84 | \$ 3.08 | Mid |
| Orillia | \$ 2.04 | \$ 1.05 | \$ 3.09 | Mid |
| Port Colborne | \$ 2.22 | \$ 0.87 | \$ 3.10 | Mid |
| Niagara-on-the-Lake | \$ 1.75 | \$ 1.35 | \$ 3.10 | Mid |
| Innisfil | \$ 1.59 | \$ 1.52 | \$ 3.11 | Mid |
| Burlington | \$ 1.66 | \$ 1.48 | \$ 3.14 | Mid |
| St. Thomas | \$ 2.10 | \$ 1.05 | \$ 3.16 | Mid |
| Parry Sound | \$ 2.30 | \$ 0.88 | \$ 3.18 | Mid |
| Hamilton | \$ 2.14 | \$ 1.05 | \$ 3.18 | Mid |
| Milton | \$ 1.56 | \$ 1.64 | \$ 3.20 | Mid |
| Aurora | \$ 1.49 | \$ 1.74 | \$ 3.23 | Mid |
| Stratford | \$ 2.11 | \$ 1.15 | \$ 3.26 | Mid |
| Belleville | \$ 2.27 | \$ 1.03 | \$ 3.29 | Mid |
| Sault Ste. Marie | \$ 2.49 | \$ 0.81 | \$ 3.29 | Mid |
| Peterborough | \$ 1.97 | \$ 1.34 | \$ 3.31 | Mid |
| Owen Sound | \$ 2.28 | \$ 1.06 | \$ 3.34 | Mid |
| Georgina | \$ 1.82 | \$ 1.53 | \$ 3.35 | Mid |
| Whitby | \$ 1.95 | \$ 1.42 | \$ 3.37 | Mid |

Commercial Comparisons - Office Buildings
(taxes per sq. ft.) (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|-------------------|----------------------------|----------------------------|---------------------------|---------|
| Brant | \$ 1.87 | \$ 1.52 | \$ 3.39 | High |
| Brantford | \$ 2.10 | \$ 1.29 | \$ 3.39 | High |
| North Bay | \$ 2.41 | \$ 0.98 | \$ 3.39 | High |
| Meaford | \$ 1.83 | \$ 1.60 | \$ 3.43 | High |
| Erin | \$ 2.01 | \$ 1.42 | \$ 3.44 | High |
| Greater Sudbury | \$ 2.46 | \$ 1.00 | \$ 3.46 | High |
| Centre Wellington | \$ 2.12 | \$ 1.36 | \$ 3.48 | High |
| Clarington | \$ 2.05 | \$ 1.44 | \$ 3.48 | High |
| Vaughan | \$ 1.48 | \$ 2.01 | \$ 3.48 | High |
| Cornwall | \$ 2.41 | \$ 1.09 | \$ 3.51 | High |
| Chatham-Kent | \$ 2.51 | \$ 0.99 | \$ 3.51 | High |
| Newmarket | \$ 1.69 | \$ 1.86 | \$ 3.55 | High |
| Puslinch | \$ 2.01 | \$ 1.62 | \$ 3.64 | High |
| Caledon | \$ 1.73 | \$ 1.92 | \$ 3.66 | High |
| Barrie | \$ 2.22 | \$ 1.49 | \$ 3.70 | High |
| Mississauga | \$ 1.84 | \$ 1.88 | \$ 3.72 | High |
| Brampton | \$ 1.99 | \$ 1.82 | \$ 3.81 | High |
| Richmond Hill | \$ 1.62 | \$ 2.23 | \$ 3.85 | High |
| Oakville | \$ 1.97 | \$ 1.90 | \$ 3.87 | High |
| Kenora | \$ 2.79 | \$ 1.10 | \$ 3.90 | High |
| Kitchener | \$ 2.30 | \$ 1.60 | \$ 3.90 | High |
| Pickering | \$ 2.23 | \$ 1.68 | \$ 3.91 | High |
| Guelph | \$ 2.41 | \$ 1.54 | \$ 3.96 | High |
| Cambridge | \$ 2.50 | \$ 1.61 | \$ 4.11 | High |
| Thunder Bay | \$ 3.09 | \$ 1.05 | \$ 4.15 | High |
| Kingston | \$ 2.89 | \$ 1.61 | \$ 4.50 | High |
| Grimsby | \$ 2.82 | \$ 1.68 | \$ 4.50 | High |
| Waterloo | \$ 2.67 | \$ 1.90 | \$ 4.57 | High |
| Ottawa | \$ 3.01 | \$ 1.87 | \$ 4.88 | High |
| King | \$ 2.51 | \$ 2.62 | \$ 5.14 | High |
| Average | \$ 1.88 | \$ 1.25 | \$ 3.13 | |
| Median | \$ 1.86 | \$ 1.14 | \$ 3.10 | |

**Commercial Comparisons - Office Buildings
by Population Group (taxes per sq. ft.)**

***Municipalities with populations
less than 15,000***

| 2019 Property Taxes | | Ranking |
|---------------------|----------------|---------|
| Brockton | \$ 1.76 | Low |
| Greenstone | \$ 1.93 | Low |
| Kincardine | \$ 1.94 | Low |
| West Grey | \$ 2.21 | Low |
| Espanola | \$ 2.27 | Low |
| Central Elgin | \$ 2.49 | Low |
| Georgian Bluffs | \$ 2.50 | Low |
| Mapleton | \$ 2.50 | Low |
| Gravenhurst | \$ 2.53 | Low |
| Wellington North | \$ 2.61 | Low |
| Hawkesbury | \$ 2.62 | Low |
| North Perth | \$ 2.63 | Low |
| North Dumfries | \$ 2.69 | Low |
| St. Marys | \$ 2.83 | Low |
| Minto | \$ 2.92 | Mid |
| Parry Sound | \$ 3.18 | Mid |
| Meaford | \$ 3.43 | High |
| Erin | \$ 3.44 | High |
| Puslinch | \$ 3.64 | High |
| Average | \$ 2.64 | |
| Median | \$ 2.61 | |

***Municipalities with populations
between 15,000—29,999***

| 2019 Property Taxes | | Ranking |
|----------------------|----------------|---------|
| Lincoln | \$ 1.95 | Low |
| Prince Edward County | \$ 2.02 | Low |
| Springwater | \$ 2.53 | Low |
| Strathroy-Caradoc | \$ 2.64 | Low |
| Thorold | \$ 2.71 | Low |
| Woolwich | \$ 2.85 | Low |
| Collingwood | \$ 2.86 | Mid |
| Bracebridge | \$ 2.95 | Mid |
| Huntsville | \$ 3.04 | Mid |
| Brockville | \$ 3.07 | Mid |
| Tillsonburg | \$ 3.07 | Mid |
| Port Colborne | \$ 3.10 | Mid |
| Niagara-on-the-Lake | \$ 3.10 | Mid |
| Owen Sound | \$ 3.34 | Mid |
| Kenora | \$ 3.90 | High |
| Grimsby | \$ 4.50 | High |
| King | \$ 5.14 | High |
| Average | \$ 3.10 | |
| Median | \$ 3.04 | |

**Commercial Comparisons - Office Buildings (cont'd)
by Population Group (taxes per sq. ft.)**

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|------------------------|----------------|---------|
| Norfolk | \$ 1.97 | Low |
| Quinte West | \$ 2.27 | Low |
| Fort Erie | \$ 2.40 | Low |
| Welland | \$ 2.43 | Low |
| Halton Hills | \$ 2.45 | Low |
| Sarnia | \$ 2.47 | Low |
| Niagara Falls | \$ 2.49 | Low |
| Timmins | \$ 2.50 | Low |
| Haldimand | \$ 2.75 | Low |
| Orangeville | \$ 2.88 | Mid |
| Whitchurch-Stouffville | \$ 2.91 | Mid |
| New Tecumseth | \$ 3.07 | Mid |
| Orillia | \$ 3.09 | Mid |
| Innisfil | \$ 3.11 | Mid |
| St. Thomas | \$ 3.16 | Mid |
| Aurora | \$ 3.23 | Mid |
| Stratford | \$ 3.26 | Mid |
| Belleville | \$ 3.29 | Mid |
| Sault Ste. Marie | \$ 3.29 | Mid |
| Peterborough | \$ 3.31 | Mid |
| Georgina | \$ 3.35 | Mid |
| Brant | \$ 3.39 | High |
| North Bay | \$ 3.39 | High |
| Centre Wellington | \$ 3.48 | High |
| Cornwall | \$ 3.51 | High |
| Newmarket | \$ 3.55 | High |
| Caledon | \$ 3.66 | High |
| Pickering | \$ 3.91 | High |
| Average | \$ 3.02 | |
| Median | \$ 3.13 | |

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|----------------|---------|
| Oshawa | \$ 2.64 | Low |
| St. Catharines | \$ 2.87 | Mid |
| London | \$ 2.99 | Mid |
| Markham | \$ 3.00 | Mid |
| Windsor | \$ 3.08 | Mid |
| Burlington | \$ 3.14 | Mid |
| Hamilton | \$ 3.18 | Mid |
| Milton | \$ 3.20 | Mid |
| Whitby | \$ 3.37 | Mid |
| Brantford | \$ 3.39 | High |
| Greater Sudbury | \$ 3.46 | High |
| Clarington | \$ 3.48 | High |
| Vaughan | \$ 3.48 | High |
| Chatham-Kent | \$ 3.51 | High |
| Barrie | \$ 3.70 | High |
| Mississauga | \$ 3.72 | High |
| Brampton | \$ 3.81 | High |
| Richmond Hill | \$ 3.85 | High |
| Oakville | \$ 3.87 | High |
| Kitchener | \$ 3.90 | High |
| Guelph | \$ 3.96 | High |
| Cambridge | \$ 4.11 | High |
| Thunder Bay | \$ 4.15 | High |
| Kingston | \$ 4.50 | High |
| Waterloo | \$ 4.57 | High |
| Ottawa | \$ 4.88 | High |
| Average | \$ 3.61 | |
| Median | \$ 3.50 | |

Commercial Comparisons - Office Buildings—by Location (taxes per sq. ft.)

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|----------------|---------|
| Prince Edward County | \$ 2.02 | Low |
| Quinte West | \$ 2.27 | Low |
| Hawkesbury | \$ 2.62 | Low |
| Brockville | \$ 3.07 | Mid |
| Belleville | \$ 3.29 | Mid |
| Peterborough | \$ 3.31 | Mid |
| Cornwall | \$ 3.51 | High |
| Kingston | \$ 4.50 | High |
| Ottawa | \$ 4.88 | High |
| Average | \$ 3.27 | |
| Median | \$ 3.29 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|----------------|---------|
| Halton Hills | \$ 2.45 | Low |
| Oshawa | \$ 2.64 | Low |
| Whitchurch-Stouffville | \$ 2.91 | Mid |
| Markham | \$ 3.00 | Mid |
| Burlington | \$ 3.14 | Mid |
| Milton | \$ 3.20 | Mid |
| Aurora | \$ 3.23 | Mid |
| Georgina | \$ 3.35 | Mid |
| Whitby | \$ 3.37 | Mid |
| Clarington | \$ 3.48 | High |
| Vaughan | \$ 3.48 | High |
| Newmarket | \$ 3.55 | High |
| Caledon | \$ 3.66 | High |
| Mississauga | \$ 3.72 | High |
| Brampton | \$ 3.81 | High |
| Richmond Hill | \$ 3.85 | High |
| Oakville | \$ 3.87 | High |
| Pickering | \$ 3.91 | High |
| King | \$ 5.14 | High |
| Average | \$ 3.46 | |
| Median | \$ 3.48 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|-------------------------------------------|----------------|---------|
| Lincoln | \$ 1.95 | Low |
| Fort Erie | \$ 2.40 | Low |
| Welland | \$ 2.43 | Low |
| Niagara Falls | \$ 2.49 | Low |
| Thorold | \$ 2.71 | Low |
| St. Catharines | \$ 2.87 | Mid |
| Port Colborne | \$ 3.10 | Mid |
| Niagara-on-the-Lake | \$ 3.10 | Mid |
| Hamilton | \$ 3.18 | Mid |
| Grimsby | \$ 4.50 | High |
| Average | \$ 2.87 | |
| Median | \$ 2.79 | |

Commercial Comparisons - Office Buildings—by Location (taxes per sq. ft.) (cont'd)

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|----------------|---------|
| Greenstone | \$ 1.93 | Low |
| Espanola | \$ 2.27 | Low |
| Timmins | \$ 2.50 | Low |
| Parry Sound | \$ 3.18 | Mid |
| Sault Ste. Marie | \$ 3.29 | Mid |
| North Bay | \$ 3.39 | High |
| Greater Sudbury | \$ 3.46 | High |
| Kenora | \$ 3.90 | High |
| Thunder Bay | \$ 4.15 | High |
| Average | \$ 3.12 | |
| Median | \$ 3.29 | |

| 2019 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|------------------------------------------|----------------|---------|
| Springwater | \$ 2.53 | Low |
| Gravenhurst | \$ 2.53 | Low |
| Collingwood | \$ 2.86 | Mid |
| Orangeville | \$ 2.88 | Mid |
| Bracebridge | \$ 2.95 | Mid |
| Huntsville | \$ 3.04 | Mid |
| New Tecumseth | \$ 3.07 | Mid |
| Orillia | \$ 3.09 | Mid |
| Innisfil | \$ 3.11 | Mid |
| Barrie | \$ 3.70 | High |
| Average | \$ 2.98 | |
| Median | \$ 3.00 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|----------------|---------|
| Brockton | \$ 1.76 | Low |
| Kincardine | \$ 1.94 | Low |
| Norfolk | \$ 1.97 | Low |
| West Grey | \$ 2.21 | Low |
| Sarnia | \$ 2.47 | Low |
| Central Elgin | \$ 2.49 | Low |
| Georgian Bluffs | \$ 2.50 | Low |
| Mapleton | \$ 2.50 | Low |
| Wellington North | \$ 2.61 | Low |
| North Perth | \$ 2.63 | Low |
| Strathroy-Caradoc | \$ 2.64 | Low |
| North Dumfries | \$ 2.69 | Low |
| Haldimand | \$ 2.75 | Low |
| St. Marys | \$ 2.83 | Low |
| Woolwich | \$ 2.85 | Low |
| Minto | \$ 2.92 | Mid |
| London | \$ 2.99 | Mid |
| Tillsonburg | \$ 3.07 | Mid |
| Windsor | \$ 3.08 | Mid |
| St. Thomas | \$ 3.16 | Mid |
| Stratford | \$ 3.26 | Mid |
| Owen Sound | \$ 3.34 | Mid |
| Brant | \$ 3.39 | High |
| Brantford | \$ 3.39 | High |
| Meaford | \$ 3.43 | High |
| Erin | \$ 3.44 | High |
| Centre Wellington | \$ 3.48 | High |
| Chatham-Kent | \$ 3.51 | High |
| Puslinch | \$ 3.64 | High |
| Kitchener | \$ 3.90 | High |
| Guelph | \$ 3.96 | High |
| Cambridge | \$ 4.11 | High |
| Waterloo | \$ 4.57 | High |
| Average | \$ 3.01 | |
| Median | \$ 2.99 | |

Commercial Comparisons - Neighbourhood Shopping - (taxes per sq. ft.)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|-----------------------|----------------------------|----------------------------|---------------------------|---------|
| Elliot Lake | \$ 1.25 | \$ 0.44 | \$ 1.69 | Low |
| Brockton | \$ 1.06 | \$ 0.74 | \$ 1.80 | Low |
| Saugeen Shores | \$ 1.02 | \$ 0.87 | \$ 1.89 | Low |
| Meaford | \$ 1.04 | \$ 0.90 | \$ 1.94 | Low |
| Greenstone | \$ 1.51 | \$ 0.46 | \$ 1.97 | Low |
| Hawkesbury | \$ 1.35 | \$ 0.65 | \$ 1.99 | Low |
| North Perth | \$ 1.11 | \$ 0.91 | \$ 2.03 | Low |
| Gravenhurst | \$ 1.32 | \$ 0.76 | \$ 2.08 | Low |
| Stratford | \$ 1.36 | \$ 0.74 | \$ 2.10 | Low |
| Innisfil | \$ 1.08 | \$ 1.03 | \$ 2.11 | Low |
| Puslinch | \$ 1.20 | \$ 0.99 | \$ 2.19 | Low |
| South Bruce Peninsula | \$ 1.17 | \$ 1.05 | \$ 2.22 | Low |
| North Middlesex | \$ 1.19 | \$ 1.08 | \$ 2.27 | Low |
| Georgian Bluffs | \$ 1.10 | \$ 1.18 | \$ 2.28 | Low |
| Kingsville | \$ 1.15 | \$ 1.16 | \$ 2.31 | Low |
| Middlesex Centre | \$ 1.11 | \$ 1.26 | \$ 2.37 | Low |
| Lambton Shores | \$ 1.32 | \$ 1.11 | \$ 2.43 | Low |
| Kincardine | \$ 1.37 | \$ 1.06 | \$ 2.43 | Low |
| Springwater | \$ 1.06 | \$ 1.40 | \$ 2.46 | Low |
| Wellesley | \$ 1.34 | \$ 1.12 | \$ 2.46 | Low |
| Bracebridge | \$ 1.73 | \$ 0.98 | \$ 2.71 | Low |
| Prince Edward County | \$ 1.61 | \$ 1.15 | \$ 2.76 | Low |
| Kenora | \$ 2.00 | \$ 0.81 | \$ 2.81 | Low |
| Huntsville | \$ 1.78 | \$ 1.07 | \$ 2.85 | Low |
| Wellington North | \$ 1.81 | \$ 1.05 | \$ 2.87 | Low |
| Central Elgin | \$ 2.00 | \$ 0.89 | \$ 2.89 | Low |
| Lakeshore | \$ 1.38 | \$ 1.52 | \$ 2.90 | Low |
| Strathroy-Caradoc | \$ 1.42 | \$ 1.49 | \$ 2.92 | Low |
| West Lincoln | \$ 1.81 | \$ 1.12 | \$ 2.93 | Low |
| St. Marys | \$ 1.98 | \$ 1.06 | \$ 3.04 | Low |
| Centre Wellington | \$ 1.82 | \$ 1.25 | \$ 3.07 | Low |
| Mapleton | \$ 1.96 | \$ 1.16 | \$ 3.12 | Low |
| Wilmot | \$ 1.66 | \$ 1.48 | \$ 3.14 | Low |
| Georgina | \$ 1.73 | \$ 1.45 | \$ 3.18 | Low |
| King | \$ 1.53 | \$ 1.68 | \$ 3.21 | Low |

Commercial Comparisons - Neighbourhood Shopping - (taxes per sq. ft.) (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|------------------------|----------------------------|----------------------------|---------------------------|---------|
| Erin | \$ 1.89 | \$ 1.34 | \$ 3.23 | Mid |
| East Gwillimbury | \$ 1.51 | \$ 1.73 | \$ 3.24 | Mid |
| Espanola | \$ 2.40 | \$ 0.86 | \$ 3.26 | Mid |
| Parry Sound | \$ 2.36 | \$ 0.90 | \$ 3.26 | Mid |
| Brock | \$ 1.97 | \$ 1.31 | \$ 3.28 | Mid |
| Norfolk | \$ 1.91 | \$ 1.40 | \$ 3.32 | Mid |
| New Tecumseth | \$ 1.65 | \$ 1.71 | \$ 3.37 | Mid |
| Timmins | \$ 2.60 | \$ 0.78 | \$ 3.38 | Mid |
| Quinte West | \$ 2.01 | \$ 1.38 | \$ 3.39 | Mid |
| Niagara-on-the-Lake | \$ 1.93 | \$ 1.48 | \$ 3.40 | Mid |
| West Grey | \$ 1.69 | \$ 1.72 | \$ 3.40 | Mid |
| Windsor | \$ 2.51 | \$ 0.99 | \$ 3.50 | Mid |
| Lincoln | \$ 2.24 | \$ 1.27 | \$ 3.51 | Mid |
| Newmarket | \$ 1.69 | \$ 1.86 | \$ 3.55 | Mid |
| Pelham | \$ 2.32 | \$ 1.23 | \$ 3.55 | Mid |
| Halton Hills | \$ 1.93 | \$ 1.66 | \$ 3.59 | Mid |
| Thorold | \$ 2.53 | \$ 1.18 | \$ 3.71 | Mid |
| Whitchurch-Stouffville | \$ 1.72 | \$ 2.11 | \$ 3.83 | Mid |
| Ingersoll | \$ 2.57 | \$ 1.31 | \$ 3.88 | Mid |
| Milton | \$ 1.89 | \$ 1.99 | \$ 3.88 | Mid |
| Fort Erie | \$ 2.68 | \$ 1.21 | \$ 3.90 | Mid |
| Chatham-Kent | \$ 2.82 | \$ 1.09 | \$ 3.91 | Mid |
| Minto | \$ 2.53 | \$ 1.40 | \$ 3.93 | Mid |
| Tillsonburg | \$ 2.52 | \$ 1.41 | \$ 3.93 | Mid |
| Brant | \$ 2.26 | \$ 1.83 | \$ 4.09 | Mid |
| Niagara Falls | \$ 2.68 | \$ 1.42 | \$ 4.09 | Mid |
| Woolwich | \$ 2.16 | \$ 1.94 | \$ 4.10 | Mid |
| Belleville | \$ 2.83 | \$ 1.28 | \$ 4.11 | Mid |
| Aurora | \$ 1.90 | \$ 2.21 | \$ 4.11 | Mid |
| Collingwood | \$ 2.29 | \$ 1.88 | \$ 4.17 | Mid |
| Markham | \$ 1.71 | \$ 2.50 | \$ 4.21 | Mid |
| North Bay | \$ 3.01 | \$ 1.23 | \$ 4.24 | Mid |
| Sarnia | \$ 2.75 | \$ 1.50 | \$ 4.25 | Mid |
| Grimsby | \$ 2.71 | \$ 1.55 | \$ 4.26 | Mid |
| Kingston | \$ 2.74 | \$ 1.53 | \$ 4.27 | Mid |
| Peterborough | \$ 2.58 | \$ 1.75 | \$ 4.33 | Mid |

Commercial Comparisons - Neighbourhood Shopping - (taxes per sq. ft.) (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|------------------|----------------------------|----------------------------|---------------------------|---------|
| Haldimand | \$ 2.59 | \$ 1.75 | \$ 4.35 | High |
| Orillia | \$ 2.88 | \$ 1.49 | \$ 4.37 | High |
| North Dumfries | \$ 2.31 | \$ 2.06 | \$ 4.37 | High |
| Richmond Hill | \$ 1.84 | \$ 2.54 | \$ 4.38 | High |
| Welland | \$ 3.14 | \$ 1.29 | \$ 4.43 | High |
| Sault Ste. Marie | \$ 3.34 | \$ 1.17 | \$ 4.52 | High |
| Port Colborne | \$ 3.27 | \$ 1.28 | \$ 4.55 | High |
| Oshawa | \$ 2.85 | \$ 1.71 | \$ 4.56 | High |
| Greater Sudbury | \$ 3.26 | \$ 1.33 | \$ 4.59 | High |
| Owen Sound | \$ 3.15 | \$ 1.47 | \$ 4.62 | High |
| Whitby | \$ 2.70 | \$ 1.96 | \$ 4.66 | High |
| Caledon | \$ 2.29 | \$ 2.54 | \$ 4.83 | High |
| Burlington | \$ 2.56 | \$ 2.27 | \$ 4.83 | High |
| Guelph | \$ 2.96 | \$ 1.90 | \$ 4.86 | High |
| St. Catharines | \$ 3.32 | \$ 1.56 | \$ 4.88 | High |
| Waterloo | \$ 2.85 | \$ 2.03 | \$ 4.88 | High |
| Barrie | \$ 2.93 | \$ 1.97 | \$ 4.90 | High |
| Oakville | \$ 2.50 | \$ 2.40 | \$ 4.90 | High |
| Vaughan | \$ 2.09 | \$ 2.84 | \$ 4.93 | High |
| Cambridge | \$ 3.01 | \$ 1.95 | \$ 4.95 | High |
| Guelph-Eramosa | \$ 2.86 | \$ 2.10 | \$ 4.97 | High |
| Mississauga | \$ 2.46 | \$ 2.51 | \$ 4.97 | High |
| Clarington | \$ 2.93 | \$ 2.06 | \$ 4.99 | High |
| Brockville | \$ 3.36 | \$ 1.68 | \$ 5.03 | High |
| Thunder Bay | \$ 3.80 | \$ 1.29 | \$ 5.09 | High |
| London | \$ 3.25 | \$ 1.85 | \$ 5.11 | High |
| Hamilton | \$ 3.46 | \$ 1.70 | \$ 5.16 | High |
| St. Thomas | \$ 3.47 | \$ 1.74 | \$ 5.21 | High |
| Brampton | \$ 2.75 | \$ 2.51 | \$ 5.25 | High |
| Orangeville | \$ 3.19 | \$ 2.10 | \$ 5.29 | High |
| Cornwall | \$ 3.66 | \$ 1.66 | \$ 5.31 | High |
| Pickering | \$ 3.03 | \$ 2.29 | \$ 5.32 | High |
| Brantford | \$ 3.30 | \$ 2.03 | \$ 5.33 | High |
| Kitchener | \$ 3.15 | \$ 2.19 | \$ 5.35 | High |
| Ottawa | \$ 3.82 | \$ 2.34 | \$ 6.16 | High |
| Average | \$ 2.23 | \$ 1.50 | \$ 3.72 | |
| Median | \$ 2.25 | \$ 1.41 | \$ 3.85 | |

**Commercial Comparisons - Neighbourhood Shopping - sorted by Population
(taxes per sq. ft.)**

***Municipalities with populations
less than 15,000***

| 2019 Property Taxes | | Ranking |
|-----------------------|----------------|---------|
| Elliot Lake | \$ 1.69 | Low |
| Brockton | \$ 1.80 | Low |
| Saugeen Shores | \$ 1.89 | Low |
| Meaford | \$ 1.94 | Low |
| Greenstone | \$ 1.97 | Low |
| Hawkesbury | \$ 1.99 | Low |
| North Perth | \$ 2.03 | Low |
| Gravenhurst | \$ 2.08 | Low |
| Puslinch | \$ 2.19 | Low |
| South Bruce Peninsula | \$ 2.22 | Low |
| North Middlesex | \$ 2.27 | Low |
| Georgian Bluffs | \$ 2.28 | Low |
| Lambton Shores | \$ 2.43 | Low |
| Kincardine | \$ 2.43 | Low |
| Wellesley | \$ 2.46 | Low |
| Wellington North | \$ 2.87 | Low |
| Central Elgin | \$ 2.89 | Low |
| St. Marys | \$ 3.04 | Low |
| Mapleton | \$ 3.12 | Low |
| Erin | \$ 3.23 | Mid |
| Espanola | \$ 3.26 | Mid |
| Parry Sound | \$ 3.26 | Mid |
| Brock | \$ 3.28 | Mid |
| West Grey | \$ 3.40 | Mid |
| Ingersoll | \$ 3.88 | Mid |
| Minto | \$ 3.93 | Mid |
| North Dumfries | \$ 4.37 | High |
| Guelph-Eramosa | \$ 4.97 | High |
| Average | \$ 2.76 | |
| Median | \$ 2.45 | |

***Municipalities with populations
between 15,000—29,999***

| 2019 Property Taxes | | Ranking |
|----------------------|----------------|---------|
| Kingsville | \$ 2.31 | Low |
| Middlesex Centre | \$ 2.37 | Low |
| Springwater | \$ 2.46 | Low |
| Bracebridge | \$ 2.71 | Low |
| Prince Edward County | \$ 2.76 | Low |
| Kenora | \$ 2.81 | Low |
| Huntsville | \$ 2.85 | Low |
| Strathroy-Caradoc | \$ 2.92 | Low |
| West Lincoln | \$ 2.93 | Low |
| Wilmot | \$ 3.14 | Low |
| King | \$ 3.21 | Low |
| East Gwillimbury | \$ 3.24 | Mid |
| Niagara-on-the-Lake | \$ 3.40 | Mid |
| Lincoln | \$ 3.51 | Mid |
| Pelham | \$ 3.55 | Mid |
| Thorold | \$ 3.71 | Mid |
| Tillsonburg | \$ 3.93 | Mid |
| Woolwich | \$ 4.10 | Mid |
| Collingwood | \$ 4.17 | Mid |
| Grimsby | \$ 4.26 | Mid |
| Port Colborne | \$ 4.55 | High |
| Owen Sound | \$ 4.62 | High |
| Brockville | \$ 5.03 | High |
| Average | \$ 3.41 | |
| Median | \$ 3.24 | |

Commercial Comparisons - Neighbourhood Shopping - sorted by Population (cont'd)
(taxes per sq. ft.)

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|------------------------|----------------|---------|
| Stratford | \$ 2.10 | Low |
| Innisfil | \$ 2.11 | Low |
| Lakeshore | \$ 2.90 | Low |
| Centre Wellington | \$ 3.07 | Low |
| Georgina | \$ 3.18 | Low |
| Norfolk | \$ 3.32 | Mid |
| New Tecumseth | \$ 3.37 | Mid |
| Timmins | \$ 3.38 | Mid |
| Quinte West | \$ 3.39 | Mid |
| Newmarket | \$ 3.55 | Mid |
| Halton Hills | \$ 3.59 | Mid |
| Whitchurch-Stouffville | \$ 3.83 | Mid |
| Fort Erie | \$ 3.90 | Mid |
| Brant | \$ 4.09 | Mid |
| Niagara Falls | \$ 4.09 | Mid |
| Belleville | \$ 4.11 | Mid |
| Aurora | \$ 4.11 | Mid |
| North Bay | \$ 4.24 | Mid |
| Sarnia | \$ 4.25 | Mid |
| Peterborough | \$ 4.33 | Mid |
| Haldimand | \$ 4.35 | High |
| Orillia | \$ 4.37 | High |
| Welland | \$ 4.43 | High |
| Sault Ste. Marie | \$ 4.52 | High |
| Caledon | \$ 4.83 | High |
| St. Thomas | \$ 5.21 | High |
| Orangeville | \$ 5.29 | High |
| Cornwall | \$ 5.31 | High |
| Pickering | \$ 5.32 | High |
| Average | \$ 3.95 | |
| Median | \$ 4.09 | |

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|----------------|---------|
| Windsor | \$ 3.50 | Mid |
| Milton | \$ 3.88 | Mid |
| Chatham-Kent | \$ 3.91 | Mid |
| Markham | \$ 4.21 | Mid |
| Kingston | \$ 4.27 | Mid |
| Richmond Hill | \$ 4.38 | High |
| Oshawa | \$ 4.56 | High |
| Greater Sudbury | \$ 4.59 | High |
| Whitby | \$ 4.66 | High |
| Burlington | \$ 4.83 | High |
| Guelph | \$ 4.86 | High |
| St. Catharines | \$ 4.88 | High |
| Waterloo | \$ 4.88 | High |
| Barrie | \$ 4.90 | High |
| Oakville | \$ 4.90 | High |
| Vaughan | \$ 4.93 | High |
| Cambridge | \$ 4.95 | High |
| Mississauga | \$ 4.97 | High |
| Clarington | \$ 4.99 | High |
| Thunder Bay | \$ 5.09 | High |
| London | \$ 5.11 | High |
| Hamilton | \$ 5.16 | High |
| Brampton | \$ 5.25 | High |
| Brantford | \$ 5.33 | High |
| Kitchener | \$ 5.35 | High |
| Ottawa | \$ 6.16 | High |
| Average | \$ 4.79 | |
| Median | \$ 4.89 | |

**Commercial Comparisons - Neighbourhood Shopping
by Location (taxes per sq. ft.)**

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|----------------|---------|
| Hawkesbury | \$ 1.99 | Low |
| Prince Edward County | \$ 2.76 | Low |
| Quinte West | \$ 3.39 | Mid |
| Belleville | \$ 4.11 | Mid |
| Kingston | \$ 4.27 | Mid |
| Peterborough | \$ 4.33 | Mid |
| Brockville | \$ 5.03 | High |
| Cornwall | \$ 5.31 | High |
| Ottawa | \$ 6.16 | High |
| Average | \$ 4.15 | |
| Median | \$ 4.27 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|----------------|---------|
| Georgina | \$ 3.18 | Low |
| King | \$ 3.21 | Low |
| East Gwillimbury | \$ 3.24 | Mid |
| Brock | \$ 3.28 | Mid |
| Newmarket | \$ 3.55 | Mid |
| Halton Hills | \$ 3.59 | Mid |
| Whitchurch-Stouffville | \$ 3.83 | Mid |
| Milton | \$ 3.88 | Mid |
| Aurora | \$ 4.11 | Mid |
| Markham | \$ 4.21 | Mid |
| Richmond Hill | \$ 4.38 | High |
| Oshawa | \$ 4.56 | High |
| Whitby | \$ 4.66 | High |
| Caledon | \$ 4.83 | High |
| Burlington | \$ 4.83 | High |
| Oakville | \$ 4.90 | High |
| Vaughan | \$ 4.93 | High |
| Mississauga | \$ 4.97 | High |
| Clarington | \$ 4.99 | High |
| Brampton | \$ 5.25 | High |
| Pickering | \$ 5.32 | High |
| Average | \$ 4.27 | |
| Median | \$ 4.38 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|-------------------------------------------|----------------|---------|
| West Lincoln | \$ 2.93 | Low |
| Niagara-on-the-Lake | \$ 3.40 | Mid |
| Lincoln | \$ 3.51 | Mid |
| Pelham | \$ 3.55 | Mid |
| Thorold | \$ 3.71 | Mid |
| Fort Erie | \$ 3.90 | Mid |
| Niagara Falls | \$ 4.09 | Mid |
| Grimsby | \$ 4.26 | Mid |
| Welland | \$ 4.43 | High |
| Port Colborne | \$ 4.55 | High |
| St. Catharines | \$ 4.88 | High |
| Hamilton | \$ 5.16 | High |
| Average | \$ 4.03 | |
| Median | \$ 3.99 | |

Commercial Comparisons - Neighbourhood Shopping—by Location (taxes per sq. ft.) (cont'd)

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|----------------|---------|
| Elliot Lake | \$ 1.69 | Low |
| Greenstone | \$ 1.97 | Low |
| Kenora | \$ 2.81 | Low |
| Espanola | \$ 3.26 | Mid |
| Parry Sound | \$ 3.26 | Mid |
| Timmins | \$ 3.38 | Mid |
| North Bay | \$ 4.24 | Mid |
| Sault Ste. Marie | \$ 4.52 | High |
| Greater Sudbury | \$ 4.59 | High |
| Thunder Bay | \$ 5.09 | High |
| Average | \$ 3.48 | |
| Median | \$ 3.32 | |

| 2019 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|------------------------------------------|----------------|---------|
| Gravenhurst | \$ 2.08 | Low |
| Innisfil | \$ 2.11 | Low |
| Springwater | \$ 2.46 | Low |
| Bracebridge | \$ 2.71 | Low |
| Huntsville | \$ 2.85 | Low |
| New Tecumseth | \$ 3.37 | Mid |
| Collingwood | \$ 4.17 | Mid |
| Orillia | \$ 4.37 | High |
| Barrie | \$ 4.90 | High |
| Orangeville | \$ 5.29 | High |
| Average | \$ 3.43 | |
| Median | \$ 3.11 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|----------------|---------|
| Brockton | \$ 1.80 | Low |
| Saugeen Shores | \$ 1.89 | Low |
| Meaford | \$ 1.94 | Low |
| North Perth | \$ 2.03 | Low |
| Stratford | \$ 2.10 | Low |
| Puslinch | \$ 2.19 | Low |
| South Bruce Peninsula | \$ 2.22 | Low |
| North Middlesex | \$ 2.27 | Low |
| Georgian Bluffs | \$ 2.28 | Low |
| Kingsville | \$ 2.31 | Low |
| Middlesex Centre | \$ 2.37 | Low |
| Lambton Shores | \$ 2.43 | Low |
| Kincardine | \$ 2.43 | Low |
| Wellesley | \$ 2.46 | Low |
| Wellington North | \$ 2.87 | Low |
| Central Elgin | \$ 2.89 | Low |
| Lakeshore | \$ 2.90 | Low |
| Strathroy-Caradoc | \$ 2.92 | Low |
| St. Marys | \$ 3.04 | Low |
| Centre Wellington | \$ 3.07 | Low |
| Mapleton | \$ 3.12 | Low |
| Wilmot | \$ 3.14 | Low |
| Erin | \$ 3.23 | Mid |
| Norfolk | \$ 3.32 | Mid |
| West Grey | \$ 3.40 | Mid |
| Windsor | \$ 3.50 | Mid |
| Ingersoll | \$ 3.88 | Mid |
| Chatham-Kent | \$ 3.91 | Mid |
| Minto | \$ 3.93 | Mid |
| Tillsonburg | \$ 3.93 | Mid |
| Brant | \$ 4.09 | Mid |
| Woolwich | \$ 4.10 | Mid |
| Sarnia | \$ 4.25 | Mid |
| Haldimand | \$ 4.35 | High |
| North Dumfries | \$ 4.37 | High |
| Owen Sound | \$ 4.62 | High |
| Guelph | \$ 4.86 | High |
| Waterloo | \$ 4.88 | High |
| Cambridge | \$ 4.95 | High |
| Guelph-Eramosa | \$ 4.97 | High |
| London | \$ 5.11 | High |
| St. Thomas | \$ 5.21 | High |
| Brantford | \$ 5.33 | High |
| Kitchener | \$ 5.35 | High |
| Average | \$ 3.41 | |
| Median | \$ 3.18 | |

Commercial Comparisons—Hotels (per suite)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|------------------|----------------------------|----------------------------|---------------------------|---------|
| Lambton Shores | \$ 274 | \$ 204 | \$ 478 | Low |
| Espanola | \$ 530 | \$ 188 | \$ 718 | Low |
| Halton Hills | \$ 502 | \$ 431 | \$ 934 | Low |
| North Perth | \$ 577 | \$ 398 | \$ 975 | Low |
| Fort Erie | \$ 683 | \$ 308 | \$ 991 | Low |
| Chatham-Kent | \$ 776 | \$ 306 | \$ 1,082 | Low |
| Kenora | \$ 791 | \$ 314 | \$ 1,106 | Low |
| Sarnia | \$ 708 | \$ 413 | \$ 1,121 | Low |
| Mississauga | \$ 561 | \$ 573 | \$ 1,135 | Low |
| Clarington | \$ 672 | \$ 472 | \$ 1,144 | Low |
| Norfolk | \$ 665 | \$ 488 | \$ 1,153 | Low |
| Kitchener | \$ 682 | \$ 473 | \$ 1,155 | Low |
| Oshawa | \$ 732 | \$ 439 | \$ 1,171 | Low |
| North Bay | \$ 847 | \$ 342 | \$ 1,189 | Low |
| Windsor | \$ 879 | \$ 345 | \$ 1,224 | Low |
| Richmond Hill | \$ 521 | \$ 720 | \$ 1,241 | Low |
| Brockville | \$ 836 | \$ 417 | \$ 1,253 | Low |
| Grimsby | \$ 822 | \$ 491 | \$ 1,313 | Low |
| St. Catharines | \$ 892 | \$ 420 | \$ 1,313 | Low |
| Timmins | \$ 1,048 | \$ 313 | \$ 1,360 | Mid |
| Oakville | \$ 693 | \$ 668 | \$ 1,361 | Mid |
| Guelph | \$ 833 | \$ 533 | \$ 1,366 | Mid |
| Welland | \$ 974 | \$ 402 | \$ 1,376 | Mid |
| Whitby | \$ 813 | \$ 590 | \$ 1,404 | Mid |
| Brantford | \$ 877 | \$ 541 | \$ 1,418 | Mid |
| Markham | \$ 577 | \$ 843 | \$ 1,420 | Mid |
| Barrie | \$ 851 | \$ 571 | \$ 1,422 | Mid |
| Newmarket | \$ 678 | \$ 749 | \$ 1,427 | Mid |
| Quinte West | \$ 872 | \$ 598 | \$ 1,470 | Mid |
| Burlington | \$ 802 | \$ 711 | \$ 1,512 | Mid |
| Sault Ste. Marie | \$ 1,124 | \$ 395 | \$ 1,518 | Mid |
| Lincoln | \$ 983 | \$ 558 | \$ 1,541 | Mid |
| Cornwall | \$ 1,078 | \$ 489 | \$ 1,567 | Mid |

Commercial Comparisons—Hotels (per suite) (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|---------------------|----------------------------|----------------------------|---------------------------|---------|
| Orillia | \$ 1,052 | \$ 544 | \$ 1,596 | Mid |
| Brampton | \$ 835 | \$ 761 | \$ 1,596 | Mid |
| New Tecumseth | \$ 788 | \$ 818 | \$ 1,605 | Mid |
| Parry Sound | \$ 1,212 | \$ 463 | \$ 1,675 | Mid |
| Greater Sudbury | \$ 1,216 | \$ 496 | \$ 1,712 | Mid |
| Owen Sound | \$ 1,167 | \$ 545 | \$ 1,713 | Mid |
| Milton | \$ 850 | \$ 894 | \$ 1,744 | High |
| Collingwood | \$ 960 | \$ 786 | \$ 1,746 | High |
| Thorold | \$ 1,195 | \$ 555 | \$ 1,750 | High |
| Cambridge | \$ 1,063 | \$ 687 | \$ 1,750 | High |
| Hawkesbury | \$ 1,246 | \$ 599 | \$ 1,845 | High |
| Ingersoll | \$ 1,228 | \$ 626 | \$ 1,854 | High |
| Caledon | \$ 913 | \$ 990 | \$ 1,903 | High |
| Thunder Bay | \$ 1,424 | \$ 484 | \$ 1,908 | High |
| London | \$ 1,256 | \$ 716 | \$ 1,972 | High |
| Kincardine | \$ 1,118 | \$ 874 | \$ 1,992 | High |
| Vaughan | \$ 849 | \$ 1,155 | \$ 2,004 | High |
| Belleville | \$ 1,385 | \$ 627 | \$ 2,012 | High |
| Hamilton | \$ 1,390 | \$ 682 | \$ 2,072 | High |
| Brockton | \$ 1,234 | \$ 855 | \$ 2,089 | High |
| Stratford | \$ 1,515 | \$ 821 | \$ 2,335 | High |
| Kingston | \$ 1,564 | \$ 873 | \$ 2,437 | High |
| Waterloo | \$ 1,559 | \$ 1,113 | \$ 2,672 | High |
| Ottawa | \$ 1,766 | \$ 1,089 | \$ 2,855 | High |
| Niagara Falls | \$ 1,911 | \$ 1,010 | \$ 2,920 | High |
| Orangeville | \$ 1,952 | \$ 1,289 | \$ 3,240 | High |
| Niagara-on-the-Lake | \$ 2,172 | \$ 1,667 | \$ 3,839 | High |
| Average | \$ 1,000 | \$ 629 | \$ 1,628 | |
| Median | \$ 878 | \$ 565 | \$ 1,515 | |

**Commercial Comparisons - Hotel by Population Group
Taxes per Suite**

***Municipalities with populations
less than 15,000***

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Lambton Shores | \$ 478 | Low |
| Espanola | \$ 718 | Low |
| North Perth | \$ 975 | Low |
| Parry Sound | \$ 1,675 | Mid |
| Hawkesbury | \$ 1,845 | High |
| Ingersoll | \$ 1,854 | High |
| Kincardine | \$ 1,992 | High |
| Brockton | \$ 2,089 | High |
| Average | \$ 1,453 | |
| Median | \$ 1,760 | |

***Municipalities with populations
between 30,000—99,999***

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Halton Hills | \$ 934 | Low |
| Fort Erie | \$ 991 | Low |
| Sarnia | \$ 1,121 | Low |
| Norfolk | \$ 1,153 | Low |
| North Bay | \$ 1,189 | Low |
| Timmins | \$ 1,360 | Mid |
| Welland | \$ 1,376 | Mid |
| Newmarket | \$ 1,427 | Mid |
| Quinte West | \$ 1,470 | Mid |
| Sault Ste. Marie | \$ 1,518 | Mid |
| Cornwall | \$ 1,567 | Mid |
| Orillia | \$ 1,596 | Mid |
| New Tecumseth | \$ 1,605 | Mid |
| Caledon | \$ 1,903 | High |
| Belleville | \$ 2,012 | High |
| Stratford | \$ 2,335 | High |
| Niagara Falls | \$ 2,920 | High |
| Orangeville | \$ 3,240 | High |
| Average | \$ 1,651 | |
| Median | \$ 1,494 | |

***Municipalities with populations
between 15,000—29,999***

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Kenora | \$ 1,106 | Low |
| Brockville | \$ 1,253 | Low |
| Grimsby | \$ 1,313 | Low |
| Lincoln | \$ 1,541 | Mid |
| Owen Sound | \$ 1,713 | Mid |
| Collingwood | \$ 1,746 | High |
| Thorold | \$ 1,750 | High |
| Niagara-on-the-Lake | \$ 3,839 | High |
| Average | \$ 1,782 | |
| Median | \$ 1,627 | |

Commercial Comparisons - Hotel by Population Group (cont'd)
Taxes per Suite

Municipalities with populations greater than 100,000

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Chatham-Kent | \$ 1,082 | Low |
| Mississauga | \$ 1,135 | Low |
| Clarington | \$ 1,144 | Low |
| Kitchener | \$ 1,155 | Low |
| Oshawa | \$ 1,171 | Low |
| Windsor | \$ 1,224 | Low |
| Richmond Hill | \$ 1,241 | Low |
| St. Catharines | \$ 1,313 | Low |
| Oakville | \$ 1,361 | Mid |
| Guelph | \$ 1,366 | Mid |
| Whitby | \$ 1,404 | Mid |
| Brantford | \$ 1,418 | Mid |
| Markham | \$ 1,420 | Mid |
| Barrie | \$ 1,422 | Mid |
| Burlington | \$ 1,512 | Mid |
| Brampton | \$ 1,596 | Mid |
| Greater Sudbury | \$ 1,712 | Mid |
| Milton | \$ 1,744 | High |
| Cambridge | \$ 1,750 | High |
| Thunder Bay | \$ 1,908 | High |
| London | \$ 1,972 | High |
| Vaughan | \$ 2,004 | High |
| Hamilton | \$ 2,072 | High |
| Kingston | \$ 2,437 | High |
| Waterloo | \$ 2,672 | High |
| Ottawa | \$ 2,855 | High |
| Average | \$ 1,619 | |
| Median | \$ 1,421 | |

**Commercial Comparisons - Hotel—by Location
Taxes per Suite**

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|-----------------|---------|
| Brockville | \$ 1,253 | Low |
| Quinte West | \$ 1,470 | Mid |
| Cornwall | \$ 1,567 | Mid |
| Hawkesbury | \$ 1,845 | High |
| Belleville | \$ 2,012 | High |
| Kingston | \$ 2,437 | High |
| Ottawa | \$ 2,855 | High |
| Average | \$ 1,920 | |
| Median | \$ 1,845 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|-----------------|---------|
| Halton Hills | \$ 934 | Low |
| Mississauga | \$ 1,135 | Low |
| Clarington | \$ 1,144 | Low |
| Oshawa | \$ 1,171 | Low |
| Richmond Hill | \$ 1,241 | Low |
| Oakville | \$ 1,361 | Mid |
| Whitby | \$ 1,404 | Mid |
| Markham | \$ 1,420 | Mid |
| Newmarket | \$ 1,427 | Mid |
| Burlington | \$ 1,512 | Mid |
| Brampton | \$ 1,596 | Mid |
| Milton | \$ 1,744 | High |
| Caledon | \$ 1,903 | High |
| Vaughan | \$ 2,004 | High |
| Average | \$ 1,428 | |
| Median | \$ 1,412 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|-------------------------------------------|-----------------|---------|
| Fort Erie | \$ 991 | Low |
| Grimsby | \$ 1,313 | Low |
| St. Catharines | \$ 1,313 | Low |
| Welland | \$ 1,376 | Mid |
| Lincoln | \$ 1,541 | Mid |
| Thorold | \$ 1,750 | High |
| Hamilton | \$ 2,072 | High |
| Niagara Falls | \$ 2,920 | High |
| Niagara-on-the-Lake | \$ 3,839 | High |
| Average | \$ 1,902 | |
| Median | \$ 1,541 | |

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|-----------------|---------|
| Espanola | \$ 718 | Low |
| Kenora | \$ 1,106 | Low |
| North Bay | \$ 1,189 | Low |
| Timmins | \$ 1,360 | Mid |
| Sault Ste. Marie | \$ 1,518 | Mid |
| Parry Sound | \$ 1,675 | Mid |
| Greater Sudbury | \$ 1,712 | Mid |
| Thunder Bay | \$ 1,908 | High |
| Average | \$ 1,398 | |
| Median | \$ 1,439 | |

| 2019 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|---------------------------------------------|-----------------|---------|
| Barrie | \$ 1,422 | Mid |
| Orillia | \$ 1,596 | Mid |
| New Tecumseth | \$ 1,605 | Mid |
| Collingwood | \$ 1,746 | High |
| Orangeville | \$ 3,240 | High |
| Average | \$ 1,922 | |
| Median | \$ 1,605 | |

Commercial Comparisons - Hotel—by Location (cont'd)
Taxes per Suite

| 2019 Property Taxes - Southwest | | Ranking |
|----------------------------------------|-----------------|----------------|
| Lambton Shores | \$ 478 | Low |
| North Perth | \$ 975 | Low |
| Chatham-Kent | \$ 1,082 | Low |
| Sarnia | \$ 1,121 | Low |
| Norfolk | \$ 1,153 | Low |
| Kitchener | \$ 1,155 | Low |
| Windsor | \$ 1,224 | Low |
| Guelph | \$ 1,366 | Mid |
| Brantford | \$ 1,418 | Mid |
| Owen Sound | \$ 1,713 | Mid |
| Cambridge | \$ 1,750 | High |
| Ingersoll | \$ 1,854 | High |
| London | \$ 1,972 | High |
| Kincardine | \$ 1,992 | High |
| Brockton | \$ 2,089 | High |
| Stratford | \$ 2,335 | High |
| Waterloo | \$ 2,672 | High |
| Average | \$ 1,550 | |
| Median | \$ 1,418 | |

Commercial Comparisons—Motel (taxes per suite)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|-----------------------|----------------------------|----------------------------|---------------------------|---------|
| Kingsville | \$ 266 | \$ 252 | \$ 519 | Low |
| Lakeshore | \$ 319 | \$ 277 | \$ 596 | Low |
| Brant | \$ 346 | \$ 261 | \$ 607 | Low |
| Kincardine | \$ 389 | \$ 291 | \$ 680 | Low |
| South Bruce Peninsula | \$ 398 | \$ 310 | \$ 708 | Low |
| Greenstone | \$ 547 | \$ 163 | \$ 710 | Low |
| North Perth | \$ 394 | \$ 317 | \$ 711 | Low |
| Fort Erie | \$ 506 | \$ 221 | \$ 727 | Low |
| Huntsville | \$ 462 | \$ 270 | \$ 733 | Low |
| Gravenhurst | \$ 492 | \$ 283 | \$ 775 | Low |
| Thorold | \$ 553 | \$ 242 | \$ 794 | Low |
| Pelham | \$ 542 | \$ 266 | \$ 808 | Low |
| Sault Ste. Marie | \$ 625 | \$ 212 | \$ 837 | Low |
| Tillsonburg | \$ 553 | \$ 301 | \$ 854 | Low |
| Pickering | \$ 488 | \$ 367 | \$ 855 | Low |
| Caledon | \$ 445 | \$ 413 | \$ 858 | Low |
| New Tecumseth | \$ 424 | \$ 440 | \$ 863 | Low |
| Wainfleet | \$ 617 | \$ 288 | \$ 905 | Low |
| Prince Edward County | \$ 576 | \$ 392 | \$ 968 | Low |
| Innisfil | \$ 520 | \$ 468 | \$ 988 | Low |
| Port Colborne | \$ 730 | \$ 273 | \$ 1,003 | Low |
| Sarnia | \$ 646 | \$ 372 | \$ 1,018 | Low |
| Mississauga | \$ 518 | \$ 529 | \$ 1,047 | Low |
| Lambton Shores | \$ 585 | \$ 480 | \$ 1,065 | Low |
| Georgian Bluffs | \$ 537 | \$ 529 | \$ 1,066 | Low |
| Thunder Bay | \$ 799 | \$ 268 | \$ 1,067 | Low |
| Parry Sound | \$ 782 | \$ 292 | \$ 1,074 | Mid |
| Grimsby | \$ 676 | \$ 404 | \$ 1,080 | Mid |
| Brantford | \$ 685 | \$ 399 | \$ 1,084 | Mid |
| North Bay | \$ 775 | \$ 310 | \$ 1,085 | Mid |
| Clarington | \$ 666 | \$ 437 | \$ 1,103 | Mid |
| Welland | \$ 785 | \$ 324 | \$ 1,108 | Mid |
| Quinte West | \$ 669 | \$ 458 | \$ 1,127 | Mid |
| Grey Highlands | \$ 548 | \$ 584 | \$ 1,132 | Mid |
| Brockton | \$ 734 | \$ 448 | \$ 1,183 | Mid |
| Meaford | \$ 661 | \$ 532 | \$ 1,193 | Mid |
| Espanola | \$ 909 | \$ 291 | \$ 1,199 | Mid |
| Burlington | \$ 679 | \$ 549 | \$ 1,229 | Mid |
| Wellington North | \$ 793 | \$ 448 | \$ 1,241 | Mid |
| Chatham-Kent | \$ 902 | \$ 351 | \$ 1,253 | Mid |

Commercial Comparisons—Motel Taxes per suite (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|---------------------|----------------------------|----------------------------|---------------------------|---------|
| Collingwood | \$ 716 | \$ 561 | \$ 1,278 | Mid |
| Niagara Falls | \$ 840 | \$ 439 | \$ 1,279 | Mid |
| Richmond Hill | \$ 546 | \$ 735 | \$ 1,281 | Mid |
| Belleville | \$ 889 | \$ 402 | \$ 1,291 | Mid |
| Brampton | \$ 689 | \$ 614 | \$ 1,303 | Mid |
| Oshawa | \$ 890 | \$ 428 | \$ 1,318 | Mid |
| Stratford | \$ 869 | \$ 457 | \$ 1,327 | Mid |
| Bracebridge | \$ 853 | \$ 483 | \$ 1,335 | Mid |
| Haldimand | \$ 825 | \$ 511 | \$ 1,337 | Mid |
| Norfolk | \$ 815 | \$ 592 | \$ 1,407 | High |
| Hamilton | \$ 950 | \$ 462 | \$ 1,412 | High |
| Orangeville | \$ 870 | \$ 546 | \$ 1,417 | High |
| Barrie | \$ 857 | \$ 563 | \$ 1,420 | High |
| Vaughan | \$ 614 | \$ 824 | \$ 1,438 | High |
| Ottawa | \$ 915 | \$ 562 | \$ 1,477 | High |
| Cornwall | \$ 1,031 | \$ 452 | \$ 1,483 | High |
| Cambridge | \$ 910 | \$ 582 | \$ 1,492 | High |
| Owen Sound | \$ 1,032 | \$ 468 | \$ 1,500 | High |
| Whitby | \$ 894 | \$ 621 | \$ 1,515 | High |
| Brockville | \$ 1,014 | \$ 505 | \$ 1,519 | High |
| Orillia | \$ 1,027 | \$ 523 | \$ 1,550 | High |
| Milton | \$ 784 | \$ 822 | \$ 1,605 | High |
| Guelph | \$ 989 | \$ 631 | \$ 1,620 | High |
| Saugeen Shores | \$ 876 | \$ 750 | \$ 1,626 | High |
| Kingston | \$ 1,070 | \$ 597 | \$ 1,667 | High |
| Niagara-on-the-Lake | \$ 961 | \$ 724 | \$ 1,685 | High |
| St. Catharines | \$ 1,161 | \$ 547 | \$ 1,708 | High |
| Kenora | \$ 1,286 | \$ 485 | \$ 1,770 | High |
| Windsor | \$ 1,298 | \$ 503 | \$ 1,801 | High |
| London | \$ 1,176 | \$ 666 | \$ 1,842 | High |
| Greater Sudbury | \$ 1,344 | \$ 538 | \$ 1,882 | High |
| Kitchener | \$ 1,125 | \$ 767 | \$ 1,893 | High |
| Timmins | \$ 1,473 | \$ 440 | \$ 1,912 | High |
| Peterborough | \$ 1,215 | \$ 825 | \$ 2,039 | High |
| Waterloo | \$ 1,548 | \$ 1,105 | \$ 2,653 | High |
| Average | \$ 772 | \$ 467 | \$ 1,239 | |
| Median | \$ 775 | \$ 457 | \$ 1,229 | |

Commercial Comparisons—Motel Taxes per suite— sorted by Population

**Municipalities with populations
less than 15,000**

| 2019 Property Taxes | | Ranking |
|-----------------------|-----------------|---------|
| Kincardine | \$ 680 | Low |
| South Bruce Peninsula | \$ 708 | Low |
| Greenstone | \$ 710 | Low |
| North Perth | \$ 711 | Low |
| Gravenhurst | \$ 775 | Low |
| Wainfleet | \$ 905 | Low |
| Lambton Shores | \$ 1,065 | Low |
| Georgian Bluffs | \$ 1,066 | Low |
| Parry Sound | \$ 1,074 | Mid |
| Grey Highlands | \$ 1,132 | Mid |
| Brockton | \$ 1,183 | Mid |
| Meaford | \$ 1,193 | Mid |
| Espanola | \$ 1,199 | Mid |
| Wellington North | \$ 1,241 | Mid |
| Saugeen Shores | \$ 1,626 | High |
| Average | \$ 1,018 | |
| Median | \$ 1,066 | |

**Municipalities with populations
between 15,000—29,999**

| 2019 Property Taxes | | Ranking |
|----------------------|-----------------|---------|
| Kingsville | \$ 519 | Low |
| Huntsville | \$ 733 | Low |
| Thorold | \$ 794 | Low |
| Pelham | \$ 808 | Low |
| Tillsonburg | \$ 854 | Low |
| Prince Edward County | \$ 968 | Low |
| Port Colborne | \$ 1,003 | Low |
| Grimsby | \$ 1,080 | Mid |
| Collingwood | \$ 1,278 | Mid |
| Bracebridge | \$ 1,335 | Mid |
| Owen Sound | \$ 1,500 | High |
| Brockville | \$ 1,519 | High |
| Niagara-on-the-Lake | \$ 1,685 | High |
| Kenora | \$ 1,770 | High |
| Average | \$ 1,132 | |
| Median | \$ 1,042 | |

Commercial Comparisons—Motel Taxes per suite— sorted by Population (cont'd)

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Lakeshore | \$ 596 | Low |
| Brant | \$ 607 | Low |
| Fort Erie | \$ 727 | Low |
| Sault Ste. Marie | \$ 837 | Low |
| Pickering | \$ 855 | Low |
| Caledon | \$ 858 | Low |
| New Tecumseth | \$ 863 | Low |
| Innisfil | \$ 988 | Low |
| Sarnia | \$ 1,018 | Low |
| North Bay | \$ 1,085 | Mid |
| Welland | \$ 1,108 | Mid |
| Quinte West | \$ 1,127 | Mid |
| Niagara Falls | \$ 1,279 | Mid |
| Belleville | \$ 1,291 | Mid |
| Stratford | \$ 1,327 | Mid |
| Haldimand | \$ 1,337 | Mid |
| Norfolk | \$ 1,407 | High |
| Orangeville | \$ 1,417 | High |
| Cornwall | \$ 1,483 | High |
| Orillia | \$ 1,550 | High |
| Timmins | \$ 1,912 | High |
| Peterborough | \$ 2,039 | High |
| Average | \$ 1,169 | |
| Median | \$ 1,118 | |

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Mississauga | \$ 1,047 | Low |
| Thunder Bay | \$ 1,067 | Low |
| Brantford | \$ 1,084 | Mid |
| Clarington | \$ 1,103 | Mid |
| Burlington | \$ 1,229 | Mid |
| Chatham-Kent | \$ 1,253 | Mid |
| Richmond Hill | \$ 1,281 | Mid |
| Brampton | \$ 1,303 | Mid |
| Oshawa | \$ 1,318 | Mid |
| Hamilton | \$ 1,412 | High |
| Barrie | \$ 1,420 | High |
| Vaughan | \$ 1,438 | High |
| Ottawa | \$ 1,477 | High |
| Cambridge | \$ 1,492 | High |
| Whitby | \$ 1,515 | High |
| Milton | \$ 1,605 | High |
| Guelph | \$ 1,620 | High |
| Kingston | \$ 1,667 | High |
| St. Catharines | \$ 1,708 | High |
| Windsor | \$ 1,801 | High |
| London | \$ 1,842 | High |
| Greater Sudbury | \$ 1,882 | High |
| Kitchener | \$ 1,893 | High |
| Waterloo | \$ 2,653 | High |
| Average | \$ 1,505 | |
| Median | \$ 1,458 | |

Commercial Comparisons - Motel—by Location

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|-----------------|---------|
| Prince Edward County | \$ 968 | Low |
| Quinte West | \$ 1,127 | Mid |
| Belleville | \$ 1,291 | Mid |
| Ottawa | \$ 1,477 | High |
| Cornwall | \$ 1,483 | High |
| Brockville | \$ 1,519 | High |
| Kingston | \$ 1,667 | High |
| Peterborough | \$ 2,039 | High |
| Average | \$ 1,446 | |
| Median | \$ 1,480 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|-----------------|---------|
| Pickering | \$ 855 | Low |
| Caledon | \$ 858 | Low |
| Mississauga | \$ 1,047 | Low |
| Clarington | \$ 1,103 | Mid |
| Burlington | \$ 1,229 | Mid |
| Richmond Hill | \$ 1,281 | Mid |
| Brampton | \$ 1,303 | Mid |
| Oshawa | \$ 1,318 | Mid |
| Vaughan | \$ 1,438 | High |
| Whitby | \$ 1,515 | High |
| Milton | \$ 1,605 | High |
| Average | \$ 1,232 | |
| Median | \$ 1,281 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|----------------------------------------|-----------------|---------|
| Fort Erie | \$ 727 | Low |
| Thorold | \$ 794 | Low |
| Pelham | \$ 808 | Low |
| Wainfleet | \$ 905 | Low |
| Port Colborne | \$ 1,003 | Low |
| Grimsby | \$ 1,080 | Mid |
| Welland | \$ 1,108 | Mid |
| Niagara Falls | \$ 1,279 | Mid |
| Hamilton | \$ 1,412 | High |
| Niagara-on-the-Lake | \$ 1,685 | High |
| St. Catharines | \$ 1,708 | High |
| Average | \$ 1,137 | |
| Median | \$ 1,080 | |

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|-----------------|---------|
| Greenstone | \$ 710 | Low |
| Sault Ste. Marie | \$ 837 | Low |
| Thunder Bay | \$ 1,067 | Low |
| Parry Sound | \$ 1,074 | Mid |
| North Bay | \$ 1,085 | Mid |
| Espanola | \$ 1,199 | Mid |
| Kenora | \$ 1,770 | High |
| Greater Sudbury | \$ 1,882 | High |
| Timmins | \$ 1,912 | High |
| Average | \$ 1,282 | |
| Median | \$ 1,085 | |

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

| 2019 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|---------------------------------------------|-----------------|---------|
| Huntsville | \$ 733 | Low |
| Gravenhurst | \$ 775 | Low |
| New Tecumseth | \$ 863 | Low |
| Innisfil | \$ 988 | Low |
| Collingwood | \$ 1,278 | Mid |
| Bracebridge | \$ 1,335 | Mid |
| Orangeville | \$ 1,417 | High |
| Barrie | \$ 1,420 | High |
| Orillia | \$ 1,550 | High |
| Average | \$ 1,151 | |
| Median | \$ 1,278 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|-----------------|---------|
| Kingsville | \$ 519 | Low |
| Lakeshore | \$ 596 | Low |
| Brant | \$ 607 | Low |
| Kincardine | \$ 680 | Low |
| South Bruce Peninsula | \$ 708 | Low |
| North Perth | \$ 711 | Low |
| Tillsonburg | \$ 854 | Low |
| Sarnia | \$ 1,018 | Low |
| Lambton Shores | \$ 1,065 | Low |
| Georgian Bluffs | \$ 1,066 | Low |
| Brantford | \$ 1,084 | Mid |
| Grey Highlands | \$ 1,132 | Mid |
| Brockton | \$ 1,183 | Mid |
| Meaford | \$ 1,193 | Mid |
| Wellington North | \$ 1,241 | Mid |
| Chatham-Kent | \$ 1,253 | Mid |
| Stratford | \$ 1,327 | Mid |
| Haldimand | \$ 1,337 | Mid |
| Norfolk | \$ 1,407 | High |
| Cambridge | \$ 1,492 | High |
| Owen Sound | \$ 1,500 | High |
| Guelph | \$ 1,620 | High |
| Saugeen Shores | \$ 1,626 | High |
| Windsor | \$ 1,801 | High |
| London | \$ 1,842 | High |
| Kitchener | \$ 1,893 | High |
| Waterloo | \$ 2,653 | High |
| Average | \$ 1,237 | |
| Median | \$ 1,193 | |

Industrial Comparisons



Industrial Comparisons - Standard Industrial

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|-----------------------|----------------------------|----------------------------|---------------------------|---------|
| South Bruce Peninsula | \$ 0.26 | \$ 0.18 | \$ 0.43 | Low |
| Meaford | \$ 0.28 | \$ 0.17 | \$ 0.45 | Low |
| Grey Highlands | \$ 0.33 | \$ 0.26 | \$ 0.60 | Low |
| Middlesex Centre | \$ 0.34 | \$ 0.33 | \$ 0.66 | Low |
| Brockton | \$ 0.42 | \$ 0.26 | \$ 0.68 | Low |
| North Middlesex | \$ 0.41 | \$ 0.27 | \$ 0.68 | Low |
| Southgate | \$ 0.44 | \$ 0.28 | \$ 0.71 | Low |
| Lambton Shores | \$ 0.43 | \$ 0.29 | \$ 0.73 | Low |
| Norfolk | \$ 0.43 | \$ 0.31 | \$ 0.74 | Low |
| North Perth | \$ 0.55 | \$ 0.36 | \$ 0.91 | Low |
| Espanola | \$ 0.74 | \$ 0.21 | \$ 0.95 | Low |
| Bracebridge | \$ 0.59 | \$ 0.39 | \$ 0.98 | Low |
| St. Thomas | \$ 0.71 | \$ 0.30 | \$ 1.00 | Low |
| Gravenhurst | \$ 0.61 | \$ 0.41 | \$ 1.01 | Low |
| Chatham-Kent | \$ 0.74 | \$ 0.28 | \$ 1.02 | Low |
| Kincardine | \$ 0.63 | \$ 0.44 | \$ 1.07 | Low |
| North Bay | \$ 0.69 | \$ 0.38 | \$ 1.07 | Low |
| Springwater | \$ 0.43 | \$ 0.66 | \$ 1.09 | Low |
| Quinte West | \$ 0.76 | \$ 0.33 | \$ 1.09 | Low |
| Brock | \$ 0.70 | \$ 0.41 | \$ 1.11 | Low |
| Central Elgin | \$ 0.81 | \$ 0.33 | \$ 1.14 | Low |
| Tillsonburg | \$ 0.81 | \$ 0.33 | \$ 1.14 | Low |
| Parry Sound | \$ 0.88 | \$ 0.28 | \$ 1.16 | Low |
| Lakeshore | \$ 0.71 | \$ 0.46 | \$ 1.17 | Low |
| Brockville | \$ 0.86 | \$ 0.33 | \$ 1.18 | Low |
| Wilmot | \$ 0.63 | \$ 0.56 | \$ 1.19 | Low |
| Owen Sound | \$ 0.86 | \$ 0.33 | \$ 1.19 | Low |
| West Grey | \$ 0.71 | \$ 0.50 | \$ 1.21 | Low |
| New Tecumseth | \$ 0.55 | \$ 0.66 | \$ 1.21 | Low |
| Orillia | \$ 0.79 | \$ 0.45 | \$ 1.24 | Low |
| Fort Erie | \$ 0.92 | \$ 0.34 | \$ 1.26 | Low |
| St. Marys | \$ 0.89 | \$ 0.37 | \$ 1.26 | Low |
| Cornwall | \$ 0.96 | \$ 0.33 | \$ 1.28 | Low |
| Welland | \$ 0.99 | \$ 0.34 | \$ 1.33 | Low |
| Wellesley | \$ 0.73 | \$ 0.62 | \$ 1.34 | Low |
| Stratford | \$ 0.96 | \$ 0.38 | \$ 1.35 | Low |
| Strathroy-Caradoc | \$ 0.79 | \$ 0.56 | \$ 1.35 | Low |
| Huntsville | \$ 0.79 | \$ 0.57 | \$ 1.35 | Low |

Industrial Comparisons - Standard Industrial (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|----------------------|----------------------------|----------------------------|---------------------------|---------|
| Barrie | \$ 0.84 | \$ 0.57 | \$ 1.41 | Mid |
| Elliot Lake | \$ 1.07 | \$ 0.38 | \$ 1.45 | Mid |
| London | \$ 0.93 | \$ 0.53 | \$ 1.45 | Mid |
| Orangeville | \$ 0.98 | \$ 0.49 | \$ 1.47 | Mid |
| Wellington North | \$ 0.99 | \$ 0.49 | \$ 1.47 | Mid |
| Kitchener | \$ 0.89 | \$ 0.62 | \$ 1.51 | Mid |
| Hawkesbury | \$ 1.14 | \$ 0.37 | \$ 1.51 | Mid |
| Prince Edward County | \$ 0.76 | \$ 0.77 | \$ 1.53 | Mid |
| Kingsville | \$ 1.01 | \$ 0.57 | \$ 1.58 | Mid |
| Pelham | \$ 1.10 | \$ 0.49 | \$ 1.59 | Mid |
| Brant | \$ 0.99 | \$ 0.60 | \$ 1.59 | Mid |
| Sarnia | \$ 1.13 | \$ 0.53 | \$ 1.66 | Mid |
| Guelph-Eramosa | \$ 1.03 | \$ 0.64 | \$ 1.67 | Mid |
| Peterborough | \$ 1.03 | \$ 0.65 | \$ 1.68 | Mid |
| Kingston | \$ 1.17 | \$ 0.52 | \$ 1.68 | Mid |
| Minto | \$ 1.15 | \$ 0.54 | \$ 1.69 | Mid |
| Greenstone | \$ 1.42 | \$ 0.27 | \$ 1.69 | Mid |
| Mapleton | \$ 1.14 | \$ 0.56 | \$ 1.71 | Mid |
| Haldimand | \$ 1.13 | \$ 0.61 | \$ 1.74 | Mid |
| Niagara Falls | \$ 1.21 | \$ 0.53 | \$ 1.74 | Mid |
| North Dumfries | \$ 0.96 | \$ 0.85 | \$ 1.81 | Mid |
| Kenora | \$ 1.31 | \$ 0.52 | \$ 1.83 | Mid |
| Windsor | \$ 1.37 | \$ 0.47 | \$ 1.83 | Mid |
| Centre Wellington | \$ 1.16 | \$ 0.67 | \$ 1.83 | Mid |
| Wainfleet | \$ 1.31 | \$ 0.53 | \$ 1.84 | Mid |
| Georgian Bluffs | \$ 1.05 | \$ 0.79 | \$ 1.84 | Mid |
| Lincoln | \$ 1.26 | \$ 0.59 | \$ 1.85 | Mid |
| Waterloo | \$ 1.09 | \$ 0.78 | \$ 1.86 | Mid |
| Aurora | \$ 0.92 | \$ 0.96 | \$ 1.88 | Mid |
| East Gwillimbury | \$ 0.91 | \$ 0.98 | \$ 1.89 | Mid |
| Halton Hills | \$ 1.07 | \$ 0.83 | \$ 1.90 | Mid |
| Pickering | \$ 1.16 | \$ 0.76 | \$ 1.91 | Mid |
| Collingwood | \$ 1.00 | \$ 0.92 | \$ 1.92 | Mid |
| Brantford | \$ 1.30 | \$ 0.63 | \$ 1.93 | Mid |
| Innisfil | \$ 0.92 | \$ 1.02 | \$ 1.93 | Mid |

Industrial Comparisons - Standard Industrial (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|------------------------|----------------------------|----------------------------|---------------------------|---------|
| Oshawa | \$ 1.27 | \$ 0.66 | \$ 1.94 | High |
| Cambridge | \$ 1.18 | \$ 0.76 | \$ 1.94 | High |
| Vaughan | \$ 0.87 | \$ 1.08 | \$ 1.95 | High |
| Clarington | \$ 1.21 | \$ 0.74 | \$ 1.95 | High |
| West Lincoln | \$ 1.28 | \$ 0.67 | \$ 1.95 | High |
| Thunder Bay | \$ 1.51 | \$ 0.46 | \$ 1.97 | High |
| Port Colborne | \$ 1.49 | \$ 0.49 | \$ 1.97 | High |
| Thorold | \$ 1.44 | \$ 0.55 | \$ 1.99 | High |
| St. Catharines | \$ 1.45 | \$ 0.57 | \$ 2.02 | High |
| Belleville | \$ 1.48 | \$ 0.54 | \$ 2.02 | High |
| Newmarket | \$ 1.02 | \$ 1.01 | \$ 2.03 | High |
| Richmond Hill | \$ 0.91 | \$ 1.14 | \$ 2.06 | High |
| Woolwich | \$ 1.12 | \$ 1.00 | \$ 2.13 | High |
| Georgina | \$ 1.22 | \$ 0.93 | \$ 2.15 | High |
| Markham | \$ 0.93 | \$ 1.23 | \$ 2.15 | High |
| Whitby | \$ 1.33 | \$ 0.84 | \$ 2.17 | High |
| Guelph | \$ 1.36 | \$ 0.81 | \$ 2.17 | High |
| Puslinch | \$ 1.28 | \$ 0.90 | \$ 2.18 | High |
| Mississauga | \$ 1.05 | \$ 1.13 | \$ 2.18 | High |
| Niagara-on-the-Lake | \$ 1.44 | \$ 0.91 | \$ 2.35 | High |
| Brampton | \$ 1.26 | \$ 1.15 | \$ 2.41 | High |
| King | \$ 1.23 | \$ 1.21 | \$ 2.44 | High |
| Ingersoll | \$ 1.84 | \$ 0.68 | \$ 2.52 | High |
| Whitchurch-Stouffville | \$ 1.22 | \$ 1.35 | \$ 2.56 | High |
| Grimsby | \$ 1.73 | \$ 0.86 | \$ 2.59 | High |
| Burlington | \$ 1.45 | \$ 1.15 | \$ 2.60 | High |
| Milton | \$ 1.34 | \$ 1.28 | \$ 2.62 | High |
| Hamilton | \$ 1.97 | \$ 0.68 | \$ 2.64 | High |
| Timmins | \$ 2.15 | \$ 0.54 | \$ 2.70 | High |
| Ottawa | \$ 1.83 | \$ 1.01 | \$ 2.84 | High |
| Sault Ste. Marie | \$ 2.47 | \$ 0.44 | \$ 2.92 | High |
| Oakville | \$ 1.59 | \$ 1.38 | \$ 2.96 | High |
| Caledon | \$ 1.49 | \$ 1.60 | \$ 3.08 | High |
| Erin | \$ 1.95 | \$ 1.15 | \$ 3.09 | High |
| Greater Sudbury | \$ 2.88 | \$ 0.64 | \$ 3.51 | High |
| Average | \$ 1.06 | \$ 0.63 | \$ 1.69 | |
| Median | \$ 1.01 | \$ 0.56 | \$ 1.69 | |

**Standard Industrial Comparisons—by Population Group
Taxes per Sq. Ft.**

***Municipalities with populations
less than 15,000***

| 2019 Property Taxes | | Ranking |
|-----------------------|----------------|---------|
| South Bruce Peninsula | \$ 0.43 | Low |
| Meaford | \$ 0.45 | Low |
| Grey Highlands | \$ 0.60 | Low |
| Brockton | \$ 0.68 | Low |
| North Middlesex | \$ 0.68 | Low |
| Southgate | \$ 0.71 | Low |
| Lambton Shores | \$ 0.73 | Low |
| North Perth | \$ 0.91 | Low |
| Espanola | \$ 0.95 | Low |
| Gravenhurst | \$ 1.01 | Low |
| Kincardine | \$ 1.07 | Low |
| Brock | \$ 1.11 | Low |
| Central Elgin | \$ 1.14 | Low |
| Parry Sound | \$ 1.16 | Low |
| West Grey | \$ 1.21 | Low |
| St. Marys | \$ 1.26 | Low |
| Wellesley | \$ 1.34 | Low |
| Elliot Lake | \$ 1.45 | Mid |
| Wellington North | \$ 1.47 | Mid |
| Hawkesbury | \$ 1.51 | Mid |
| Guelph-Eramosa | \$ 1.67 | Mid |
| Minto | \$ 1.69 | Mid |
| Greenstone | \$ 1.69 | Mid |
| Mapleton | \$ 1.71 | Mid |
| North Dumfries | \$ 1.81 | Mid |
| Wainfleet | \$ 1.84 | Mid |
| Georgian Bluffs | \$ 1.84 | Mid |
| Puslinch | \$ 2.18 | High |
| Ingersoll | \$ 2.52 | High |
| Erin | \$ 3.09 | High |
| Average | \$ 1.33 | |
| Median | \$ 1.24 | |

***Municipalities with populations
between 15,000—29,999***

| 2019 Property Taxes | | Ranking |
|----------------------|----------------|---------|
| Middlesex Centre | \$ 0.66 | Low |
| Bracebridge | \$ 0.98 | Low |
| Springwater | \$ 1.09 | Low |
| Tillsonburg | \$ 1.14 | Low |
| Brockville | \$ 1.18 | Low |
| Wilmot | \$ 1.19 | Low |
| Owen Sound | \$ 1.19 | Low |
| Strathroy-Caradoc | \$ 1.35 | Low |
| Huntsville | \$ 1.35 | Low |
| Prince Edward County | \$ 1.53 | Mid |
| Kingsville | \$ 1.58 | Mid |
| Pelham | \$ 1.59 | Mid |
| Kenora | \$ 1.83 | Mid |
| Lincoln | \$ 1.85 | Mid |
| East Gwillimbury | \$ 1.89 | Mid |
| Collingwood | \$ 1.92 | Mid |
| West Lincoln | \$ 1.95 | High |
| Port Colborne | \$ 1.97 | High |
| Thorold | \$ 1.99 | High |
| Woolwich | \$ 2.13 | High |
| Niagara-on-the-Lake | \$ 2.35 | High |
| King | \$ 2.44 | High |
| Grimsby | \$ 2.59 | High |
| Average | \$ 1.64 | |
| Median | \$ 1.59 | |

Standard Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

**Municipalities with populations
between 30,000—99,999**

| 2019 Property Taxes | | Ranking |
|------------------------|----------------|---------|
| Norfolk | \$ 0.74 | Low |
| St. Thomas | \$ 1.00 | Low |
| North Bay | \$ 1.07 | Low |
| Quinte West | \$ 1.09 | Low |
| Lakeshore | \$ 1.17 | Low |
| New Tecumseth | \$ 1.21 | Low |
| Orillia | \$ 1.24 | Low |
| Fort Erie | \$ 1.26 | Low |
| Cornwall | \$ 1.28 | Low |
| Welland | \$ 1.33 | Low |
| Stratford | \$ 1.35 | Low |
| Orangeville | \$ 1.47 | Mid |
| Brant | \$ 1.59 | Mid |
| Sarnia | \$ 1.66 | Mid |
| Peterborough | \$ 1.68 | Mid |
| Haldimand | \$ 1.74 | Mid |
| Niagara Falls | \$ 1.74 | Mid |
| Centre Wellington | \$ 1.83 | Mid |
| Aurora | \$ 1.88 | Mid |
| Halton Hills | \$ 1.90 | Mid |
| Pickering | \$ 1.91 | Mid |
| Innisfil | \$ 1.93 | Mid |
| Belleville | \$ 2.02 | High |
| Newmarket | \$ 2.03 | High |
| Georgina | \$ 2.15 | High |
| Whitchurch-Stouffville | \$ 2.56 | High |
| Timmins | \$ 2.70 | High |
| Sault Ste. Marie | \$ 2.92 | High |
| Caledon | \$ 3.08 | High |
| Average | \$ 1.71 | |
| Median | \$ 1.68 | |

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|----------------|---------|
| Chatham-Kent | \$ 1.02 | Low |
| Barrie | \$ 1.41 | Mid |
| London | \$ 1.45 | Mid |
| Kitchener | \$ 1.51 | Mid |
| Kingston | \$ 1.68 | Mid |
| Windsor | \$ 1.83 | Mid |
| Waterloo | \$ 1.86 | Mid |
| Brantford | \$ 1.93 | Mid |
| Oshawa | \$ 1.94 | High |
| Cambridge | \$ 1.94 | High |
| Vaughan | \$ 1.95 | High |
| Clarington | \$ 1.95 | High |
| Thunder Bay | \$ 1.97 | High |
| St. Catharines | \$ 2.02 | High |
| Richmond Hill | \$ 2.06 | High |
| Markham | \$ 2.15 | High |
| Whitby | \$ 2.17 | High |
| Guelph | \$ 2.17 | High |
| Mississauga | \$ 2.18 | High |
| Brampton | \$ 2.41 | High |
| Burlington | \$ 2.60 | High |
| Milton | \$ 2.62 | High |
| Hamilton | \$ 2.64 | High |
| Ottawa | \$ 2.84 | High |
| Oakville | \$ 2.96 | High |
| Greater Sudbury | \$ 3.51 | High |
| Average | \$ 2.11 | |
| Median | \$ 2.00 | |

Standard Industrial Comparisons—by Location (taxes per sq. ft.)

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|----------------|---------|
| Quinte West | \$ 1.09 | Low |
| Brockville | \$ 1.18 | Low |
| Cornwall | \$ 1.28 | Low |
| Hawkesbury | \$ 1.51 | Mid |
| Prince Edward County | \$ 1.53 | Mid |
| Peterborough | \$ 1.68 | Mid |
| Kingston | \$ 1.68 | Mid |
| Belleville | \$ 2.02 | High |
| Ottawa | \$ 2.84 | High |
| Average | \$ 1.65 | |
| Median | \$ 1.53 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|----------------|---------|
| Brock | \$ 1.11 | Low |
| Aurora | \$ 1.88 | Mid |
| East Gwillimbury | \$ 1.89 | Mid |
| Halton Hills | \$ 1.90 | Mid |
| Pickering | \$ 1.91 | Mid |
| Oshawa | \$ 1.94 | High |
| Vaughan | \$ 1.95 | High |
| Clarington | \$ 1.95 | High |
| Newmarket | \$ 2.03 | High |
| Richmond Hill | \$ 2.06 | High |
| Georgina | \$ 2.15 | High |
| Markham | \$ 2.15 | High |
| Whitby | \$ 2.17 | High |
| Mississauga | \$ 2.18 | High |
| Brampton | \$ 2.41 | High |
| King | \$ 2.44 | High |
| Whitchurch-Stouffville | \$ 2.56 | High |
| Burlington | \$ 2.60 | High |
| Milton | \$ 2.62 | High |
| Oakville | \$ 2.96 | High |
| Caledon | \$ 3.08 | High |
| Average | \$ 2.19 | |
| Median | \$ 2.15 | |

| Niagara/Hamilton | | Ranking |
|---------------------|----------------|---------|
| Fort Erie | \$ 1.26 | Low |
| Welland | \$ 1.33 | Low |
| Pelham | \$ 1.59 | Mid |
| Niagara Falls | \$ 1.74 | Mid |
| Wainfleet | \$ 1.84 | Mid |
| Lincoln | \$ 1.85 | Mid |
| West Lincoln | \$ 1.95 | High |
| Port Colborne | \$ 1.97 | High |
| Thorold | \$ 1.99 | High |
| St. Catharines | \$ 2.02 | High |
| Niagara-on-the-Lake | \$ 2.35 | High |
| Grimsby | \$ 2.59 | High |
| Hamilton | \$ 2.64 | High |
| Average | \$ 1.93 | |
| Median | \$ 1.95 | |

Standard Industrial Comparisons—by Location (taxes per sq. ft.) (cont'd)

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|----------------|---------|
| Espanola | \$ 0.95 | Low |
| North Bay | \$ 1.07 | Low |
| Parry Sound | \$ 1.16 | Low |
| Elliot Lake | \$ 1.45 | Mid |
| Greenstone | \$ 1.69 | Mid |
| Kenora | \$ 1.83 | Mid |
| Thunder Bay | \$ 1.97 | High |
| Timmins | \$ 2.70 | High |
| Sault Ste. Marie | \$ 2.92 | High |
| Greater Sudbury | \$ 3.51 | High |
| Average | \$ 1.92 | |
| Median | \$ 1.76 | |

| 2019 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|------------------------------------------|----------------|---------|
| Bracebridge | \$ 0.98 | Low |
| Gravenhurst | \$ 1.01 | Low |
| Springwater | \$ 1.09 | Low |
| New Tecumseth | \$ 1.21 | Low |
| Orillia | \$ 1.24 | Low |
| Huntsville | \$ 1.35 | Low |
| Barrie | \$ 1.41 | Mid |
| Orangeville | \$ 1.47 | Mid |
| Collingwood | \$ 1.92 | Mid |
| Innisfil | \$ 1.93 | Mid |
| Average | \$ 1.36 | |
| Median | \$ 1.30 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|----------------|---------|
| South Bruce Peninsula | \$ 0.43 | Low |
| Meaford | \$ 0.45 | Low |
| Grey Highlands | \$ 0.60 | Low |
| Middlesex Centre | \$ 0.66 | Low |
| Brockton | \$ 0.68 | Low |
| North Middlesex | \$ 0.68 | Low |
| Southgate | \$ 0.71 | Low |
| Lambton Shores | \$ 0.73 | Low |
| Norfolk | \$ 0.74 | Low |
| North Perth | \$ 0.91 | Low |
| St. Thomas | \$ 1.00 | Low |
| Chatham-Kent | \$ 1.02 | Low |
| Kincardine | \$ 1.07 | Low |
| Central Elgin | \$ 1.14 | Low |
| Tillsonburg | \$ 1.14 | Low |
| Lakeshore | \$ 1.17 | Low |
| Wilmot | \$ 1.19 | Low |
| Owen Sound | \$ 1.19 | Low |
| West Grey | \$ 1.21 | Low |
| St. Marys | \$ 1.26 | Low |
| Wellesley | \$ 1.34 | Low |
| Stratford | \$ 1.35 | Low |
| Strathroy-Caradoc | \$ 1.35 | Low |
| London | \$ 1.45 | Mid |
| Wellington North | \$ 1.47 | Mid |
| Kitchener | \$ 1.51 | Mid |
| Kingsville | \$ 1.58 | Mid |
| Brant | \$ 1.59 | Mid |
| Sarnia | \$ 1.66 | Mid |
| Guelph-Eramosa | \$ 1.67 | Mid |
| Minto | \$ 1.69 | Mid |
| Mapleton | \$ 1.71 | Mid |
| Haldimand | \$ 1.74 | Mid |
| North Dumfries | \$ 1.81 | Mid |
| Windsor | \$ 1.83 | Mid |
| Centre Wellington | \$ 1.83 | Mid |
| Georgian Bluffs | \$ 1.84 | Mid |
| Waterloo | \$ 1.86 | Mid |
| Brantford | \$ 1.93 | Mid |
| Cambridge | \$ 1.94 | High |
| Woolwich | \$ 2.13 | High |
| Guelph | \$ 2.17 | High |
| Puslinch | \$ 2.18 | High |
| Ingersoll | \$ 2.52 | High |
| Erin | \$ 3.09 | High |
| Average | \$ 1.41 | |
| Median | \$ 1.35 | |

Large Industrial Comparisons (taxes per sq. ft.)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|-------------------|----------------------------|----------------------------|---------------------------|---------|
| West Grey | \$ 0.13 | \$ 0.10 | \$ 0.23 | Low |
| Norfolk | \$ 0.18 | \$ 0.13 | \$ 0.31 | Low |
| West Lincoln | \$ 0.21 | \$ 0.11 | \$ 0.31 | Low |
| Welland | \$ 0.24 | \$ 0.08 | \$ 0.32 | Low |
| North Bay | \$ 0.26 | \$ 0.14 | \$ 0.40 | Low |
| Haldimand | \$ 0.31 | \$ 0.16 | \$ 0.47 | Low |
| Fort Erie | \$ 0.35 | \$ 0.13 | \$ 0.49 | Low |
| Brockton | \$ 0.32 | \$ 0.21 | \$ 0.54 | Low |
| Clarington | \$ 0.34 | \$ 0.21 | \$ 0.55 | Low |
| Stratford | \$ 0.41 | \$ 0.16 | \$ 0.57 | Low |
| Kitchener | \$ 0.36 | \$ 0.25 | \$ 0.61 | Low |
| Collingwood | \$ 0.31 | \$ 0.30 | \$ 0.61 | Low |
| Chatham-Kent | \$ 0.46 | \$ 0.17 | \$ 0.63 | Low |
| North Perth | \$ 0.39 | \$ 0.26 | \$ 0.65 | Low |
| Kingston | \$ 0.49 | \$ 0.20 | \$ 0.69 | Low |
| New Tecumseth | \$ 0.32 | \$ 0.38 | \$ 0.70 | Low |
| Brantford | \$ 0.50 | \$ 0.24 | \$ 0.74 | Low |
| Tillsonburg | \$ 0.56 | \$ 0.23 | \$ 0.79 | Low |
| Owen Sound | \$ 0.59 | \$ 0.23 | \$ 0.82 | Low |
| Thorold | \$ 0.61 | \$ 0.23 | \$ 0.84 | Low |
| Georgian Bluffs | \$ 0.47 | \$ 0.38 | \$ 0.85 | Low |
| Hawkesbury | \$ 0.65 | \$ 0.20 | \$ 0.85 | Low |
| Brant | \$ 0.54 | \$ 0.33 | \$ 0.87 | Low |
| St. Thomas | \$ 0.65 | \$ 0.23 | \$ 0.88 | Low |
| Strathroy-Caradoc | \$ 0.53 | \$ 0.37 | \$ 0.90 | Low |
| Orangeville | \$ 0.61 | \$ 0.30 | \$ 0.91 | Low |
| Cambridge | \$ 0.55 | \$ 0.36 | \$ 0.91 | Low |
| Peterborough | \$ 0.58 | \$ 0.37 | \$ 0.95 | Mid |
| Guelph-Eramosa | \$ 0.56 | \$ 0.40 | \$ 0.95 | Mid |
| Niagara Falls | \$ 0.67 | \$ 0.29 | \$ 0.97 | Mid |
| London | \$ 0.63 | \$ 0.36 | \$ 0.99 | Mid |
| Sault Ste. Marie | \$ 0.94 | \$ 0.09 | \$ 1.02 | Mid |
| Cornwall | \$ 0.77 | \$ 0.26 | \$ 1.03 | Mid |
| Kingsville | \$ 0.73 | \$ 0.30 | \$ 1.03 | Mid |
| Ingersoll | \$ 0.79 | \$ 0.29 | \$ 1.08 | Mid |
| Barrie | \$ 0.64 | \$ 0.44 | \$ 1.08 | Mid |
| St. Catharines | \$ 0.80 | \$ 0.31 | \$ 1.11 | Mid |
| Central Elgin | \$ 0.85 | \$ 0.28 | \$ 1.13 | Mid |

Large Industrial Comparisons (taxes per sq. ft.) (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|------------------------|----------------------------|----------------------------|---------------------------|---------|
| Greater Sudbury | \$ 0.96 | \$ 0.18 | \$ 1.14 | Mid |
| Hamilton | \$ 0.89 | \$ 0.26 | \$ 1.14 | Mid |
| East Gwillimbury | \$ 0.57 | \$ 0.59 | \$ 1.16 | Mid |
| Markham | \$ 0.50 | \$ 0.66 | \$ 1.16 | Mid |
| Caledon | \$ 0.56 | \$ 0.60 | \$ 1.16 | Mid |
| St. Marys | \$ 0.83 | \$ 0.35 | \$ 1.18 | Mid |
| Wellington North | \$ 0.79 | \$ 0.39 | \$ 1.18 | Mid |
| Aurora | \$ 0.59 | \$ 0.61 | \$ 1.20 | Mid |
| Windsor | \$ 0.96 | \$ 0.26 | \$ 1.22 | Mid |
| Woolwich | \$ 0.65 | \$ 0.58 | \$ 1.22 | Mid |
| Thunder Bay | \$ 1.00 | \$ 0.23 | \$ 1.23 | Mid |
| Guelph | \$ 0.78 | \$ 0.47 | \$ 1.25 | Mid |
| Port Colborne | \$ 1.01 | \$ 0.33 | \$ 1.34 | Mid |
| Brockville | \$ 1.01 | \$ 0.38 | \$ 1.39 | High |
| Waterloo | \$ 0.81 | \$ 0.58 | \$ 1.39 | High |
| Espanola | \$ 1.09 | \$ 0.30 | \$ 1.40 | High |
| Burlington | \$ 0.80 | \$ 0.63 | \$ 1.43 | High |
| Grey Highlands | \$ 0.83 | \$ 0.62 | \$ 1.45 | High |
| Whitby | \$ 0.90 | \$ 0.56 | \$ 1.46 | High |
| Belleville | \$ 1.09 | \$ 0.39 | \$ 1.48 | High |
| Orillia | \$ 0.96 | \$ 0.54 | \$ 1.50 | High |
| Halton Hills | \$ 0.85 | \$ 0.65 | \$ 1.50 | High |
| Whitchurch-Stouffville | \$ 0.72 | \$ 0.79 | \$ 1.51 | High |
| Pickering | \$ 0.96 | \$ 0.62 | \$ 1.58 | High |
| Oshawa | \$ 1.05 | \$ 0.54 | \$ 1.59 | High |
| Lakeshore | \$ 1.11 | \$ 0.49 | \$ 1.60 | High |
| Prince Edward County | \$ 0.80 | \$ 0.81 | \$ 1.61 | High |
| Centre Wellington | \$ 1.06 | \$ 0.60 | \$ 1.66 | High |
| Newmarket | \$ 0.83 | \$ 0.83 | \$ 1.66 | High |
| Minto | \$ 1.13 | \$ 0.54 | \$ 1.67 | High |
| Ottawa | \$ 1.04 | \$ 0.67 | \$ 1.71 | High |
| Vaughan | \$ 0.78 | \$ 0.95 | \$ 1.73 | High |
| Brampton | \$ 0.94 | \$ 0.86 | \$ 1.80 | High |
| Mississauga | \$ 0.90 | \$ 0.96 | \$ 1.86 | High |
| Puslinch | \$ 1.14 | \$ 0.78 | \$ 1.92 | High |
| Grimsby | \$ 1.30 | \$ 0.64 | \$ 1.95 | High |
| Oakville | \$ 1.45 | \$ 1.25 | \$ 2.71 | High |
| Mapleton | \$ 1.88 | \$ 0.92 | \$ 2.80 | High |
| Milton | \$ 1.47 | \$ 1.39 | \$ 2.86 | High |
| Average | \$ 0.73 | \$ 0.43 | \$ 1.16 | |
| Median | \$ 0.73 | \$ 0.36 | \$ 1.14 | |

Large Industrial Comparisons—by Population Group
Taxes per Sq. Ft.

Municipalities with populations
less than 15,000

| 2019 Property Taxes | | Ranking |
|---------------------|----------------|---------|
| West Grey | \$ 0.23 | Low |
| Brockton | \$ 0.54 | Low |
| North Perth | \$ 0.65 | Low |
| Georgian Bluffs | \$ 0.85 | Low |
| Hawkesbury | \$ 0.85 | Low |
| Guelph-Eramosa | \$ 0.95 | Mid |
| Ingersoll | \$ 1.08 | Mid |
| Central Elgin | \$ 1.13 | Mid |
| St. Marys | \$ 1.18 | Mid |
| Wellington North | \$ 1.18 | Mid |
| Espanola | \$ 1.40 | High |
| Grey Highlands | \$ 1.45 | High |
| Minto | \$ 1.67 | High |
| Puslinch | \$ 1.92 | High |
| Mapleton | \$ 2.80 | High |
| Average | \$ 1.19 | |
| Median | \$ 1.13 | |

Municipalities with populations
between 15,000—29,999

| 2019 Property Taxes | | Ranking |
|----------------------|----------------|---------|
| West Lincoln | \$ 0.31 | Low |
| Collingwood | \$ 0.61 | Low |
| Tillsonburg | \$ 0.79 | Low |
| Owen Sound | \$ 0.82 | Low |
| Thorold | \$ 0.84 | Low |
| Strathroy-Caradoc | \$ 0.90 | Low |
| Kingsville | \$ 1.03 | Mid |
| East Gwillimbury | \$ 1.16 | Mid |
| Woolwich | \$ 1.22 | Mid |
| Port Colborne | \$ 1.34 | Mid |
| Brockville | \$ 1.39 | High |
| Prince Edward County | \$ 1.61 | High |
| Grimsby | \$ 1.95 | High |
| Average | \$ 1.07 | |
| Median | \$ 1.03 | |

Municipalities with populations
between 30,000—99,999

| 2019 Property Taxes | | Ranking |
|------------------------|----------------|---------|
| Norfolk | \$ 0.31 | Low |
| Welland | \$ 0.32 | Low |
| North Bay | \$ 0.40 | Low |
| Haldimand | \$ 0.47 | Low |
| Fort Erie | \$ 0.49 | Low |
| Stratford | \$ 0.57 | Low |
| New Tecumseth | \$ 0.70 | Low |
| Brant | \$ 0.87 | Low |
| St. Thomas | \$ 0.88 | Low |
| Orangeville | \$ 0.91 | Low |
| Peterborough | \$ 0.95 | Mid |
| Niagara Falls | \$ 0.97 | Mid |
| Sault Ste. Marie | \$ 1.02 | Mid |
| Cornwall | \$ 1.03 | Mid |
| Caledon | \$ 1.16 | Mid |
| Aurora | \$ 1.20 | Mid |
| Belleville | \$ 1.48 | High |
| Orillia | \$ 1.50 | High |
| Halton Hills | \$ 1.50 | High |
| Whitchurch-Stouffville | \$ 1.51 | High |
| Pickering | \$ 1.58 | High |
| Lakeshore | \$ 1.60 | High |
| Centre Wellington | \$ 1.66 | High |
| Newmarket | \$ 1.66 | High |
| Average | \$ 1.03 | |
| Median | \$ 0.99 | |

Large Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

**Municipalities with populations
greater than 100,000**

| 2019 Property Taxes | | Ranking |
|---------------------|----------------|---------|
| Clarington | \$ 0.55 | Low |
| Kitchener | \$ 0.61 | Low |
| Chatham-Kent | \$ 0.63 | Low |
| Kingston | \$ 0.69 | Low |
| Brantford | \$ 0.74 | Low |
| Cambridge | \$ 0.91 | Low |
| London | \$ 0.99 | Mid |
| Barrie | \$ 1.08 | Mid |
| St. Catharines | \$ 1.11 | Mid |
| Greater Sudbury | \$ 1.14 | Mid |
| Hamilton | \$ 1.14 | Mid |
| Markham | \$ 1.16 | Mid |
| Windsor | \$ 1.22 | Mid |
| Thunder Bay | \$ 1.23 | Mid |
| Guelph | \$ 1.25 | Mid |
| Waterloo | \$ 1.39 | High |
| Burlington | \$ 1.43 | High |
| Whitby | \$ 1.46 | High |
| Oshawa | \$ 1.59 | High |
| Ottawa | \$ 1.71 | High |
| Vaughan | \$ 1.73 | High |
| Brampton | \$ 1.80 | High |
| Mississauga | \$ 1.86 | High |
| Oakville | \$ 2.71 | High |
| Milton | \$ 2.86 | High |
| Average | \$ 1.32 | |
| Median | \$ 1.22 | |

Large Industrial Comparisons —by Location
Taxes per sq. ft.

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|----------------|---------|
| Kingston | \$ 0.69 | Low |
| Hawkesbury | \$ 0.85 | Low |
| Peterborough | \$ 0.95 | Mid |
| Cornwall | \$ 1.03 | Mid |
| Brockville | \$ 1.39 | High |
| Belleville | \$ 1.48 | High |
| Prince Edward County | \$ 1.61 | High |
| Ottawa | \$ 1.71 | High |
| Average | \$ 1.21 | |
| Median | \$ 1.21 | |

| Niagara/Hamilton | | Ranking |
|------------------|----------------|---------|
| West Lincoln | \$ 0.31 | Low |
| Welland | \$ 0.32 | Low |
| Fort Erie | \$ 0.49 | Low |
| Thorold | \$ 0.84 | Low |
| Niagara Falls | \$ 0.97 | Mid |
| St. Catharines | \$ 1.11 | Mid |
| Hamilton | \$ 1.14 | Mid |
| Port Colborne | \$ 1.34 | Mid |
| Grimsby | \$ 1.95 | High |
| Average | \$ 0.94 | |
| Median | \$ 0.97 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|----------------|---------|
| Clarington | \$ 0.55 | Low |
| East Gwillimbury | \$ 1.16 | Mid |
| Markham | \$ 1.16 | Mid |
| Caledon | \$ 1.16 | Mid |
| Aurora | \$ 1.20 | Mid |
| Burlington | \$ 1.43 | High |
| Whitby | \$ 1.46 | High |
| Halton Hills | \$ 1.50 | High |
| Whitchurch-Stouffville | \$ 1.51 | High |
| Pickering | \$ 1.58 | High |
| Oshawa | \$ 1.59 | High |
| Newmarket | \$ 1.66 | High |
| Vaughan | \$ 1.73 | High |
| Brampton | \$ 1.80 | High |
| Mississauga | \$ 1.86 | High |
| Oakville | \$ 2.71 | High |
| Milton | \$ 2.86 | High |
| Average | \$ 1.58 | |
| Median | \$ 1.51 | |

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|----------------|---------|
| North Bay | \$ 0.40 | Low |
| Sault Ste. Marie | \$ 1.02 | Mid |
| Greater Sudbury | \$ 1.14 | Mid |
| Thunder Bay | \$ 1.23 | Mid |
| Espanola | \$ 1.40 | High |
| Average | \$ 1.04 | |
| Median | \$ 1.14 | |

| 2019 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|------------------------------------------|----------------|---------|
| Collingwood | \$ 0.61 | Low |
| New Tecumseth | \$ 0.70 | Low |
| Orangeville | \$ 0.91 | Low |
| Barrie | \$ 1.08 | Mid |
| Orillia | \$ 1.50 | High |
| Average | \$ 0.96 | |
| Median | \$ 0.91 | |

Large Industrial Comparisons —by Location (cont'd)
Taxes per sq. ft.

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|----------------|---------|
| West Grey | \$ 0.23 | Low |
| Norfolk | \$ 0.31 | Low |
| Haldimand | \$ 0.47 | Low |
| Brockton | \$ 0.54 | Low |
| Stratford | \$ 0.57 | Low |
| Kitchener | \$ 0.61 | Low |
| Chatham-Kent | \$ 0.63 | Low |
| North Perth | \$ 0.65 | Low |
| Brantford | \$ 0.74 | Low |
| Tillsonburg | \$ 0.79 | Low |
| Owen Sound | \$ 0.82 | Low |
| Georgian Bluffs | \$ 0.85 | Low |
| Brant | \$ 0.87 | Low |
| St. Thomas | \$ 0.88 | Low |
| Strathroy-Caradoc | \$ 0.90 | Low |
| Cambridge | \$ 0.91 | Low |
| Guelph-Eramosa | \$ 0.95 | Mid |
| London | \$ 0.99 | Mid |
| Kingsville | \$ 1.03 | Mid |
| Ingersoll | \$ 1.08 | Mid |
| Central Elgin | \$ 1.13 | Mid |
| St. Marys | \$ 1.18 | Mid |
| Wellington North | \$ 1.18 | Mid |
| Windsor | \$ 1.22 | Mid |
| Woolwich | \$ 1.22 | Mid |
| Guelph | \$ 1.25 | Mid |
| Waterloo | \$ 1.39 | High |
| Grey Highlands | \$ 1.45 | High |
| Lakeshore | \$ 1.60 | High |
| Centre Wellington | \$ 1.66 | High |
| Minto | \$ 1.67 | High |
| Puslinch | \$ 1.92 | High |
| Mapleton | \$ 2.80 | High |
| Average | \$ 1.04 | |
| Median | \$ 0.95 | |

Industrial Comparisons - Industrial Vacant Land (taxes per acre)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|-------------------|----------------------------|----------------------------|---------------------------|------------|
| Georgian Bluffs | \$ 77 | \$ 58 | \$ 135 | Low |
| Kincardine | \$ 183 | \$ 127 | \$ 310 | Low |
| Grey Highlands | \$ 199 | \$ 149 | \$ 348 | Low |
| North Middlesex | \$ 266 | \$ 162 | \$ 428 | Low |
| Minto | \$ 318 | \$ 147 | \$ 465 | Low |
| West Grey | \$ 285 | \$ 204 | \$ 489 | Low |
| Wainfleet | \$ 354 | \$ 141 | \$ 495 | Low |
| Pelham | \$ 366 | \$ 160 | \$ 525 | Low |
| Lambton Shores | \$ 324 | \$ 217 | \$ 542 | Low |
| Brockton | \$ 377 | \$ 231 | \$ 608 | Low |
| Middlesex Centre | \$ 359 | \$ 272 | \$ 631 | Low |
| Strathroy-Caradoc | \$ 450 | \$ 316 | \$ 766 | Low |
| Chatham-Kent | \$ 605 | \$ 228 | \$ 833 | Low |
| Hawkesbury | \$ 672 | \$ 218 | \$ 891 | Low |
| Bracebridge | \$ 537 | \$ 356 | \$ 894 | Low |
| Meaford | \$ 562 | \$ 344 | \$ 906 | Low |
| Brockville | \$ 672 | \$ 250 | \$ 922 | Low |
| Port Colborne | \$ 716 | \$ 232 | \$ 949 | Low |
| Owen Sound | \$ 685 | \$ 264 | \$ 950 | Low |
| Cornwall | \$ 750 | \$ 251 | \$ 1,001 | Low |
| Gravenhurst | \$ 601 | \$ 405 | \$ 1,006 | Low |
| Wellington North | \$ 689 | \$ 337 | \$ 1,026 | Low |
| St. Thomas | \$ 726 | \$ 302 | \$ 1,028 | Low |
| Kingsville | \$ 699 | \$ 394 | \$ 1,093 | Low |
| Huntsville | \$ 659 | \$ 473 | \$ 1,133 | Low |
| North Perth | \$ 699 | \$ 453 | \$ 1,153 | Low |
| Springwater | \$ 454 | \$ 699 | \$ 1,153 | Low |
| Tillsonburg | \$ 829 | \$ 335 | \$ 1,164 | Low |
| Southgate | \$ 713 | \$ 453 | \$ 1,166 | Low |
| Norfolk | \$ 732 | \$ 537 | \$ 1,270 | Low |
| Stratford | \$ 996 | \$ 396 | \$ 1,392 | Low |
| Belleville | \$ 1,026 | \$ 371 | \$ 1,398 | Low |
| Welland | \$ 1,043 | \$ 356 | \$ 1,398 | Low |
| Lakeshore | \$ 762 | \$ 667 | \$ 1,428 | Low |

Industrial Comparisons - Industrial Vacant Land (taxes per acre) (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|-------------------|----------------------------|----------------------------|---------------------------|---------|
| Espanola | \$ 1,144 | \$ 319 | \$ 1,462 | Mid |
| Brant | \$ 928 | \$ 561 | \$ 1,489 | Mid |
| Fort Erie | \$ 1,139 | \$ 425 | \$ 1,564 | Mid |
| West Lincoln | \$ 1,044 | \$ 536 | \$ 1,580 | Mid |
| Brock | \$ 1,012 | \$ 582 | \$ 1,593 | Mid |
| Haldimand | \$ 1,055 | \$ 555 | \$ 1,611 | Mid |
| Parry Sound | \$ 1,372 | \$ 443 | \$ 1,815 | Mid |
| North Bay | \$ 1,129 | \$ 753 | \$ 1,882 | Mid |
| Mapleton | \$ 1,279 | \$ 629 | \$ 1,908 | Mid |
| Sarnia | \$ 1,325 | \$ 615 | \$ 1,940 | Mid |
| St. Marys | \$ 1,407 | \$ 588 | \$ 1,995 | Mid |
| Orillia | \$ 1,288 | \$ 734 | \$ 2,022 | Mid |
| Kingston | \$ 1,522 | \$ 640 | \$ 2,162 | Mid |
| Ingersoll | \$ 1,616 | \$ 596 | \$ 2,211 | Mid |
| Timmins | \$ 1,792 | \$ 433 | \$ 2,224 | Mid |
| Quinte West | \$ 1,579 | \$ 686 | \$ 2,265 | Mid |
| Peterborough | \$ 1,425 | \$ 898 | \$ 2,323 | Mid |
| New Tecumseth | \$ 1,143 | \$ 1,380 | \$ 2,523 | Mid |
| East Gwillimbury | \$ 1,253 | \$ 1,293 | \$ 2,546 | Mid |
| Centre Wellington | \$ 1,621 | \$ 927 | \$ 2,548 | Mid |
| London | \$ 1,668 | \$ 950 | \$ 2,619 | Mid |
| Elliot Lake | \$ 1,955 | \$ 694 | \$ 2,649 | Mid |
| Sault Ste. Marie | \$ 2,332 | \$ 381 | \$ 2,712 | Mid |
| Georgina | \$ 1,692 | \$ 1,277 | \$ 2,970 | Mid |
| Kenora | \$ 2,219 | \$ 886 | \$ 3,104 | Mid |
| Windsor | \$ 2,380 | \$ 813 | \$ 3,193 | Mid |
| Wilmot | \$ 1,702 | \$ 1,523 | \$ 3,225 | Mid |
| Brantford | \$ 2,193 | \$ 1,064 | \$ 3,257 | Mid |
| Innisfil | \$ 1,628 | \$ 1,804 | \$ 3,432 | Mid |
| Collingwood | \$ 1,773 | \$ 1,691 | \$ 3,464 | Mid |
| Barrie | \$ 2,120 | \$ 1,445 | \$ 3,565 | Mid |
| Woolwich | \$ 2,058 | \$ 1,844 | \$ 3,901 | Mid |
| Guelph-Eramosa | \$ 2,555 | \$ 1,564 | \$ 4,118 | Mid |
| Clarington | \$ 2,606 | \$ 1,578 | \$ 4,184 | Mid |
| Niagara Falls | \$ 2,913 | \$ 1,272 | \$ 4,186 | Mid |

Industrial Comparisons - Industrial Vacant Land (taxes per acre) (cont'd)

| | 2019 Municipal Taxes | 2019 Education Taxes | 2019 Property Taxes | Ranking |
|------------------------|----------------------------|----------------------------|---------------------------|---------|
| North Dumfries | \$ 2,235 | \$ 1,989 | \$ 4,224 | High |
| Lincoln | \$ 3,105 | \$ 1,457 | \$ 4,562 | High |
| Erin | \$ 3,140 | \$ 1,848 | \$ 4,987 | High |
| Niagara-on-the-Lake | \$ 3,225 | \$ 2,045 | \$ 5,270 | High |
| Orangeville | \$ 3,645 | \$ 1,810 | \$ 5,455 | High |
| Newmarket | \$ 2,839 | \$ 2,823 | \$ 5,662 | High |
| Guelph | \$ 3,643 | \$ 2,176 | \$ 5,819 | High |
| Thunder Bay | \$ 4,522 | \$ 1,345 | \$ 5,868 | High |
| Greater Sudbury | \$ 4,862 | \$ 1,030 | \$ 5,891 | High |
| Kitchener | \$ 3,489 | \$ 2,430 | \$ 5,918 | High |
| Thorold | \$ 4,356 | \$ 1,672 | \$ 6,028 | High |
| Cambridge | \$ 3,795 | \$ 2,453 | \$ 6,248 | High |
| King | \$ 3,217 | \$ 3,173 | \$ 6,390 | High |
| Oshawa | \$ 4,324 | \$ 2,240 | \$ 6,564 | High |
| Aurora | \$ 3,254 | \$ 3,414 | \$ 6,668 | High |
| St. Catharines | \$ 5,092 | \$ 1,982 | \$ 7,074 | High |
| Whitby | \$ 4,534 | \$ 2,840 | \$ 7,375 | High |
| Whitchurch-Stouffville | \$ 3,511 | \$ 3,888 | \$ 7,399 | High |
| Puslinch | \$ 4,681 | \$ 3,207 | \$ 7,888 | High |
| Grimsby | \$ 5,714 | \$ 2,820 | \$ 8,533 | High |
| Halton Hills | \$ 5,424 | \$ 4,174 | \$ 9,598 | High |
| Pickering | \$ 5,859 | \$ 3,812 | \$ 9,671 | High |
| Hamilton | \$ 7,847 | \$ 2,640 | \$ 10,487 | High |
| Waterloo | \$ 6,289 | \$ 4,491 | \$ 10,780 | High |
| Richmond Hill | \$ 5,174 | \$ 6,435 | \$ 11,610 | High |
| Milton | \$ 6,058 | \$ 5,710 | \$ 11,768 | High |
| Burlington | \$ 6,843 | \$ 5,435 | \$ 12,277 | High |
| Markham | \$ 5,464 | \$ 7,185 | \$ 12,649 | High |
| Vaughan | \$ 5,967 | \$ 7,313 | \$ 13,279 | High |
| Ottawa | \$ 8,644 | \$ 4,772 | \$ 13,416 | High |
| Caledon | \$ 7,006 | \$ 7,500 | \$ 14,507 | High |
| Oakville | \$ 8,350 | \$ 7,202 | \$ 15,552 | High |
| Mississauga | \$ 7,665 | \$ 8,220 | \$ 15,885 | High |
| Brampton | \$ 8,661 | \$ 7,934 | \$ 16,595 | High |
| Average | \$ 2,424 | \$ 1,673 | \$ 4,097 | |
| Median | \$ 1,616 | \$ 753 | \$ 2,523 | |

**Industrial Comparisons—Industrial Vacant Land—by Population Group
Taxes per Acre**

***Municipalities with populations
less than 15,000***

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Georgian Bluffs | \$ 135 | Low |
| Kincardine | \$ 310 | Low |
| Grey Highlands | \$ 348 | Low |
| North Middlesex | \$ 428 | Low |
| Minto | \$ 465 | Low |
| West Grey | \$ 489 | Low |
| Wainfleet | \$ 495 | Low |
| Lambton Shores | \$ 542 | Low |
| Brockton | \$ 608 | Low |
| Hawkesbury | \$ 891 | Low |
| Meaford | \$ 906 | Low |
| Gravenhurst | \$ 1,006 | Low |
| Wellington North | \$ 1,026 | Low |
| North Perth | \$ 1,153 | Low |
| Southgate | \$ 1,166 | Low |
| Espanola | \$ 1,462 | Mid |
| Brock | \$ 1,593 | Mid |
| Parry Sound | \$ 1,815 | Mid |
| Mapleton | \$ 1,908 | Mid |
| St. Marys | \$ 1,995 | Mid |
| Ingersoll | \$ 2,211 | Mid |
| Elliot Lake | \$ 2,649 | Mid |
| Guelph-Eramosa | \$ 4,118 | Mid |
| North Dumfries | \$ 4,224 | High |
| Erin | \$ 4,987 | High |
| Puslinch | \$ 7,888 | High |
| Average | \$ 1,724 | |
| Median | \$ 1,089 | |

***Municipalities with populations
between 15,000—29,999***

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Pelham | \$ 525 | Low |
| Middlesex Centre | \$ 631 | Low |
| Strathroy-Caradoc | \$ 766 | Low |
| Bracebridge | \$ 894 | Low |
| Brockville | \$ 922 | Low |
| Port Colborne | \$ 949 | Low |
| Owen Sound | \$ 950 | Low |
| Kingsville | \$ 1,093 | Low |
| Huntsville | \$ 1,133 | Low |
| Springwater | \$ 1,153 | Low |
| Tillsonburg | \$ 1,164 | Low |
| West Lincoln | \$ 1,580 | Mid |
| East Gwillimbury | \$ 2,546 | Mid |
| Kenora | \$ 3,104 | Mid |
| Wilmot | \$ 3,225 | Mid |
| Collingwood | \$ 3,464 | Mid |
| Woolwich | \$ 3,901 | Mid |
| Lincoln | \$ 4,562 | High |
| Niagara-on-the-Lake | \$ 5,270 | High |
| Thorold | \$ 6,028 | High |
| King | \$ 6,390 | High |
| Grimsby | \$ 8,533 | High |
| Average | \$ 2,672 | |
| Median | \$ 1,372 | |

***Industrial Comparisons—Industrial Vacant Land—by Population Group (cont'd)
Taxes per Acre***

***Municipalities with populations
between 30,000—99,999***

***Municipalities with populations
greater than 100,000***

| 2019 Property Taxes | | Ranking |
|------------------------|-----------------|---------|
| Cornwall | \$ 1,001 | Low |
| St. Thomas | \$ 1,028 | Low |
| Norfolk | \$ 1,270 | Low |
| Stratford | \$ 1,392 | Low |
| Belleville | \$ 1,398 | Low |
| Welland | \$ 1,398 | Low |
| Lakeshore | \$ 1,428 | Low |
| Brant | \$ 1,489 | Mid |
| Fort Erie | \$ 1,564 | Mid |
| Haldimand | \$ 1,611 | Mid |
| North Bay | \$ 1,882 | Mid |
| Sarnia | \$ 1,940 | Mid |
| Orillia | \$ 2,022 | Mid |
| Timmins | \$ 2,224 | Mid |
| Quinte West | \$ 2,265 | Mid |
| Peterborough | \$ 2,323 | Mid |
| New Tecumseth | \$ 2,523 | Mid |
| Centre Wellington | \$ 2,548 | Mid |
| Sault Ste. Marie | \$ 2,712 | Mid |
| Georgina | \$ 2,970 | Mid |
| Innisfil | \$ 3,432 | Mid |
| Niagara Falls | \$ 4,186 | Mid |
| Orangeville | \$ 5,455 | High |
| Newmarket | \$ 5,662 | High |
| Aurora | \$ 6,668 | High |
| Whitchurch-Stouffville | \$ 7,399 | High |
| Halton Hills | \$ 9,598 | High |
| Pickering | \$ 9,671 | High |
| Caledon | \$ 14,507 | High |
| Average | \$ 3,571 | |
| Median | \$ 2,265 | |

| 2019 Property Taxes | | Ranking |
|---------------------|-----------------|---------|
| Chatham-Kent | \$ 833 | Low |
| Kingston | \$ 2,162 | Mid |
| London | \$ 2,619 | Mid |
| Windsor | \$ 3,193 | Mid |
| Brantford | \$ 3,257 | Mid |
| Barrie | \$ 3,565 | Mid |
| Clarington | \$ 4,184 | Mid |
| Guelph | \$ 5,819 | High |
| Thunder Bay | \$ 5,868 | High |
| Greater Sudbury | \$ 5,891 | High |
| Kitchener | \$ 5,918 | High |
| Cambridge | \$ 6,248 | High |
| Oshawa | \$ 6,564 | High |
| St. Catharines | \$ 7,074 | High |
| Whitby | \$ 7,375 | High |
| Hamilton | \$ 10,487 | High |
| Waterloo | \$ 10,780 | High |
| Richmond Hill | \$ 11,610 | High |
| Milton | \$ 11,768 | High |
| Burlington | \$ 12,277 | High |
| Markham | \$ 12,649 | High |
| Vaughan | \$ 13,279 | High |
| Ottawa | \$ 13,416 | High |
| Oakville | \$ 15,552 | High |
| Mississauga | \$ 15,885 | High |
| Brampton | \$ 16,595 | High |
| Average | \$ 8,264 | |
| Median | \$ 6,819 | |

Industrial Comparisons—Industrial Vacant Land —by Location
Taxes per acre

| 2019 Property Taxes - Eastern | | Ranking |
|-------------------------------|-----------------|---------|
| Hawkesbury | \$ 891 | Low |
| Brockville | \$ 922 | Low |
| Cornwall | \$ 1,001 | Low |
| Belleville | \$ 1,398 | Low |
| Kingston | \$ 2,162 | Mid |
| Quinte West | \$ 2,265 | Mid |
| Peterborough | \$ 2,323 | Mid |
| Ottawa | \$ 13,416 | High |
| Average | \$ 3,047 | |
| Median | \$ 1,780 | |

| 2019 Property Taxes - GTA | | Ranking |
|---------------------------|-----------------|---------|
| Brock | \$ 1,593 | Mid |
| East Gwillimbury | \$ 2,546 | Mid |
| Georgina | \$ 2,970 | Mid |
| Clarington | \$ 4,184 | Mid |
| Newmarket | \$ 5,662 | High |
| King | \$ 6,390 | High |
| Oshawa | \$ 6,564 | High |
| Aurora | \$ 6,668 | High |
| Whitby | \$ 7,375 | High |
| Whitchurch-Stouffville | \$ 7,399 | High |
| Halton Hills | \$ 9,598 | High |
| Pickering | \$ 9,671 | High |
| Richmond Hill | \$ 11,610 | High |
| Milton | \$ 11,768 | High |
| Burlington | \$ 12,277 | High |
| Markham | \$ 12,649 | High |
| Vaughan | \$ 13,279 | High |
| Caledon | \$ 14,507 | High |
| Oakville | \$ 15,552 | High |
| Mississauga | \$ 15,885 | High |
| Brampton | \$ 16,595 | High |
| Average | \$ 9,273 | |
| Median | \$ 9,598 | |

| 2019 Property Taxes - Niagara/Hamilton | | Ranking |
|-------------------------------------------|-----------------|---------|
| Wainfleet | \$ 495 | Low |
| Pelham | \$ 525 | Low |
| Port Colborne | \$ 949 | Low |
| Welland | \$ 1,398 | Low |
| Fort Erie | \$ 1,564 | Mid |
| West Lincoln | \$ 1,580 | Mid |
| Niagara Falls | \$ 4,186 | Mid |
| Lincoln | \$ 4,562 | High |
| Niagara-on-the-Lake | \$ 5,270 | High |
| Thorold | \$ 6,028 | High |
| St. Catharines | \$ 7,074 | High |
| Grimsby | \$ 8,533 | High |
| Hamilton | \$ 10,487 | High |
| Average | \$ 4,050 | |
| Median | \$ 4,186 | |

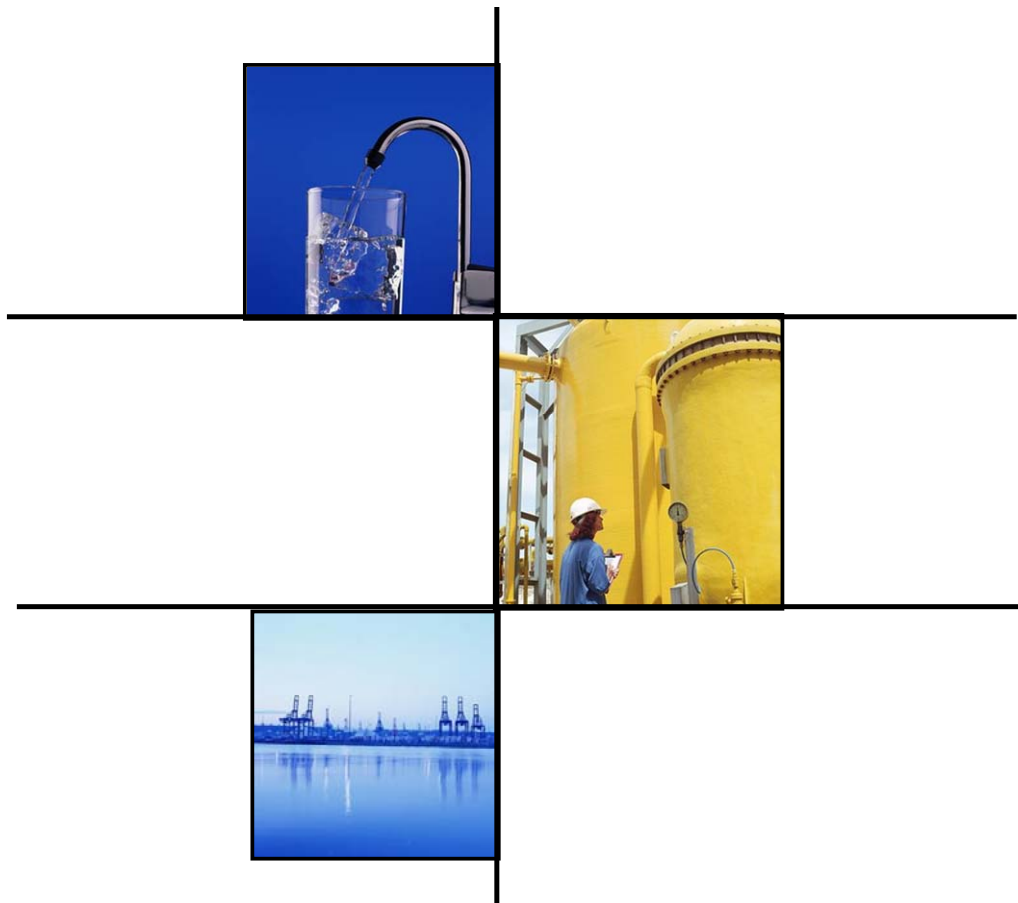
**Industrial Comparisons—Industrial Vacant Land —by
Location (cont'd)
Taxes per acre**

| 2019 Property Taxes - North | | Ranking |
|-----------------------------|-----------------|---------|
| Espanola | \$ 1,462 | Mid |
| Parry Sound | \$ 1,815 | Mid |
| North Bay | \$ 1,882 | Mid |
| Timmins | \$ 2,224 | Mid |
| Elliot Lake | \$ 2,649 | Mid |
| Sault Ste. Marie | \$ 2,712 | Mid |
| Kenora | \$ 3,104 | Mid |
| Thunder Bay | \$ 5,868 | High |
| Greater Sudbury | \$ 5,891 | High |
| Average | \$ 3,068 | |
| Median | \$ 2,649 | |

| 2019 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|---------------------------------------------|-----------------|---------|
| Bracebridge | \$ 894 | Low |
| Gravenhurst | \$ 1,006 | Low |
| Huntsville | \$ 1,133 | Low |
| Springwater | \$ 1,153 | Low |
| Orillia | \$ 2,022 | Mid |
| New Tecumseth | \$ 2,523 | Mid |
| Innisfil | \$ 3,432 | Mid |
| Collingwood | \$ 3,464 | Mid |
| Barrie | \$ 3,565 | Mid |
| Orangeville | \$ 5,455 | High |
| Average | \$ 2,465 | |
| Median | \$ 2,273 | |

| 2019 Property Taxes - Southwest | | Ranking |
|---------------------------------|-----------------|---------|
| Georgian Bluffs | \$ 135 | Low |
| Kincardine | \$ 310 | Low |
| Grey Highlands | \$ 348 | Low |
| North Middlesex | \$ 428 | Low |
| Minto | \$ 465 | Low |
| West Grey | \$ 489 | Low |
| Lambton Shores | \$ 542 | Low |
| Brockton | \$ 608 | Low |
| Middlesex Centre | \$ 631 | Low |
| Strathroy-Caradoc | \$ 766 | Low |
| Chatham-Kent | \$ 833 | Low |
| Meaford | \$ 906 | Low |
| Owen Sound | \$ 950 | Low |
| Wellington North | \$ 1,026 | Low |
| St. Thomas | \$ 1,028 | Low |
| Kingsville | \$ 1,093 | Low |
| North Perth | \$ 1,153 | Low |
| Tillsonburg | \$ 1,164 | Low |
| Southgate | \$ 1,166 | Low |
| Norfolk | \$ 1,270 | Low |
| Stratford | \$ 1,392 | Low |
| Lakeshore | \$ 1,428 | Low |
| Brant | \$ 1,489 | Mid |
| Haldimand | \$ 1,611 | Mid |
| Mapleton | \$ 1,908 | Mid |
| Sarnia | \$ 1,940 | Mid |
| St. Marys | \$ 1,995 | Mid |
| Ingersoll | \$ 2,211 | Mid |
| Centre Wellington | \$ 2,548 | Mid |
| London | \$ 2,619 | Mid |
| Windsor | \$ 3,193 | Mid |
| Wilmot | \$ 3,225 | Mid |
| Brantford | \$ 3,257 | Mid |
| Woolwich | \$ 3,901 | Mid |
| Guelph-Eramosa | \$ 4,118 | Mid |
| North Dumfries | \$ 4,224 | High |
| Erin | \$ 4,987 | High |
| Guelph | \$ 5,819 | High |
| Kitchener | \$ 5,918 | High |
| Cambridge | \$ 6,248 | High |
| Puslinch | \$ 7,888 | High |
| Waterloo | \$ 10,780 | High |
| Average | \$ 2,334 | |
| Median | \$ 1,410 | |

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 Annual Water/WW Costs***
 - ***Comparison of Frequency of Billing***
 - ***Comparison of Water versus Wastewater Revenues***
 - ***Comparison of Type of Rate Structure***
 - ***Comparison of Water/Wastewater Costs***
- ***Water/Wastewater as a % of Average Household Income***
- ***Storm Utilities (NEW)***
- ***Financial Indicators***
 - ***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 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 setting, 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:

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> • Conservation • Revenue Stability • Fairness • Economic Development | <ul style="list-style-type: none"> • 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 200 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.

- 97 of the 108 municipalities, 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 0% to a high of 100%.

Residential Water/WW Fixed Costs as a Percentage of Total Annual Water/Wastewater Costs

| | Fixed Annual 5/8" | Fixed as a % of Total Residential |
|------------------------|-------------------|-----------------------------------|
| Aurora | \$ - | 0% |
| Brampton | \$ - | 0% |
| Caledon | \$ - | 0% |
| Kitchener | \$ - | 0% |
| Markham | \$ - | 0% |
| Mississauga | \$ - | 0% |
| Richmond Hill | \$ - | 0% |
| Toronto | \$ - | 0% |
| Vaughan | \$ - | 0% |
| Whitchurch-Stouffville | \$ - | 0% |
| New Tecumseth | \$ - | 0% |
| Waterloo | \$ 38 | 4% |
| Brantford | \$ 55 | 6% |
| Georgina | \$ 73 | 6% |
| Lincoln | \$ 118 | 11% |
| North Dumfries | \$ 216 | 17% |
| Wellesley | \$ 216 | 17% |
| Stratford | \$ 144 | 17% |
| Cambridge | \$ 202 | 18% |
| Wilmot | \$ 204 | 18% |
| Guelph-Eramosa | \$ 255 | 18% |
| Erin | \$ 185 | 19% |
| Orangeville | \$ 216 | 20% |
| St. Thomas | \$ 209 | 21% |
| Centre Wellington | \$ 277 | 22% |
| Guelph | \$ 209 | 22% |
| Lambton Shores | \$ 353 | 24% |
| Welland | \$ 316 | 25% |
| Orillia | \$ 222 | 25% |
| Woolwich | \$ 312 | 25% |
| Central Elgin | \$ 487 | 28% |
| St. Catharines | \$ 270 | 29% |
| Bracebridge | \$ 372 | 30% |
| Gravenhurst | \$ 372 | 30% |

| | Fixed Annual 5/8" | Fixed as a % of Total Residential |
|----------------------|-------------------|-----------------------------------|
| Huntsville | \$ 372 | 30% |
| Mapleton | \$ 451 | 32% |
| Minto | \$ 504 | 33% |
| Newmarket | \$ 405 | 33% |
| Brock | \$ 309 | 35% |
| Clarington | \$ 309 | 35% |
| Oshawa | \$ 309 | 35% |
| Pickering | \$ 309 | 35% |
| Whitby | \$ 309 | 35% |
| Ottawa | \$ 267 | 35% |
| Hamilton | \$ 266 | 37% |
| East Gwillimbury | \$ 560 | 39% |
| Pelham | \$ 326 | 40% |
| Windsor | \$ 513 | 40% |
| Barrie | \$ 376 | 40% |
| Innisfil | \$ 488 | 40% |
| London | \$ 370 | 42% |
| St. Marys | \$ 409 | 42% |
| King | \$ 551 | 42% |
| Burlington | \$ 368 | 42% |
| Halton Hills | \$ 368 | 42% |
| Milton | \$ 368 | 42% |
| Oakville | \$ 368 | 42% |
| Thorold | \$ 448 | 42% |
| Greater Sudbury | \$ 545 | 43% |
| Lakeshore | \$ 440 | 43% |
| Prince Edward County | \$ 868 | 43% |
| Springwater | \$ 607 | 44% |
| West Lincoln | \$ 497 | 45% |
| Brockton | \$ 440 | 45% |
| Thunder Bay | \$ 540 | 45% |
| Belleville | \$ 598 | 48% |
| Hawkesbury | \$ 364 | 48% |
| Norfolk | \$ 558 | 48% |

Residential Water/WW Fixed Costs as a Percentage of Total Annual Water/Wastewater Costs

| | Fixed Annual 5/8" | Fixed as a % of Total Residential |
|-----------------------|----------------------|-----------------------------------------|
| Peterborough | \$ 509 | 48% |
| North Perth | \$ 504 | 49% |
| Saugeen Shores | \$ 533 | 50% |
| Haldimand | \$ 526 | 51% |
| Grimsby | \$ 292 | 51% |
| Owen Sound | \$ 666 | 52% |
| Niagara Falls | \$ 497 | 52% |
| South Bruce Peninsula | \$ 868 | 52% |
| North Bay | \$ 563 | 53% |
| Niagara-on-the-Lake | \$ 619 | 53% |
| Tillsonburg | \$ 479 | 53% |
| Meaford | \$ 922 | 54% |
| Fort Erie | \$ 796 | 54% |
| Chatham-Kent | \$ 612 | 55% |
| Kingston | \$ 634 | 55% |
| Quinte West | \$ 672 | 56% |
| Brant | \$ 833 | 60% |
| Middlesex Centre | \$ 1,049 | 61% |
| Southgate | \$ 951 | 61% |
| Georgian Bluffs | \$ 691 | 62% |
| Port Colborne | \$ 890 | 63% |
| Kenora | \$ 1,068 | 64% |
| Ingersoll | \$ 821 | 66% |
| Brockville | \$ 520 | 68% |
| Sault Ste. Marie | \$ 562 | 69% |
| Kingsville | \$ 429 | 69% |
| North Middlesex | \$ 848 | 70% |
| Parry Sound | \$ 1,025 | 71% |
| West Grey | \$ 1,054 | 73% |
| Strathroy-Caradoc | \$ 686 | 75% |
| Collingwood | \$ 888 | 75% |
| Kincardine | \$ 804 | 82% |
| Grey Highlands | \$ 1,052 | 84% |
| Sarnia | \$ 856 | 85% |
| Cornwall | \$ 783 | 100% |
| Elliot Lake | \$ 703 | 100% |
| Espanola | \$ 1,199 | 100% |
| Greenstone | \$ 1,706 | 100% |
| Timmins | \$ 908 | 100% |
| Wellington North | \$ 1,222 | 100% |
| Average | \$ 475 | 42% |
| Median | \$ 440 | 42% |

Water Fixed Costs

| | Annual Fixed | Annual Volumetric | Total | Fixed as a % of Total Residential |
|------------------------|--------------|-------------------|--------|-----------------------------------|
| Aurora | \$ - | \$ 436 | \$ 436 | 0% |
| Brampton | \$ - | \$ 295 | \$ 295 | 0% |
| Caledon | \$ - | \$ 295 | \$ 295 | 0% |
| Kitchener | \$ - | \$ 487 | \$ 487 | 0% |
| Markham | \$ - | \$ 447 | \$ 447 | 0% |
| Mississauga | \$ - | \$ 295 | \$ 295 | 0% |
| Richmond Hill | \$ - | \$ 474 | \$ 474 | 0% |
| Toronto | \$ - | \$ 395 | \$ 395 | 0% |
| Vaughan | \$ - | \$ 415 | \$ 415 | 0% |
| Whitchurch-Stouffville | \$ - | \$ 414 | \$ 414 | 0% |
| New Tecumseth | \$ - | \$ 414 | \$ 414 | 0% |
| Georgina | \$ 35 | \$ 510 | \$ 545 | 6% |
| Waterloo | \$ 38 | \$ 380 | \$ 418 | 9% |
| Brantford | \$ 55 | \$ 424 | \$ 479 | 12% |
| Lincoln | \$ 59 | \$ 420 | \$ 480 | 12% |
| North Dumfries | \$ 120 | \$ 598 | \$ 718 | 17% |
| Wellesley | \$ 120 | \$ 598 | \$ 718 | 17% |
| Erin | \$ 185 | \$ 798 | \$ 983 | 19% |
| Orangeville | \$ 108 | \$ 446 | \$ 554 | 19% |
| Wilmot | \$ 102 | \$ 410 | \$ 512 | 20% |
| Cambridge | \$ 120 | \$ 457 | \$ 578 | 21% |
| Guelph-Eramosa | \$ 127 | \$ 482 | \$ 609 | 21% |
| Guelph | \$ 94 | \$ 344 | \$ 438 | 21% |
| Stratford | \$ 72 | \$ 257 | \$ 329 | 22% |
| Centre Wellington | \$ 135 | \$ 472 | \$ 607 | 22% |
| Lambton Shores | \$ 170 | \$ 552 | \$ 722 | 24% |
| Welland | \$ 131 | \$ 407 | \$ 538 | 24% |
| Central Elgin | \$ 222 | \$ 680 | \$ 902 | 25% |
| Orillia | \$ 111 | \$ 304 | \$ 415 | 27% |
| Kingsville | \$ 81 | \$ 194 | \$ 275 | 29% |
| Woolwich | \$ 156 | \$ 346 | \$ 502 | 31% |
| Newmarket | \$ 194 | \$ 387 | \$ 581 | 33% |
| Pelham | \$ 148 | \$ 285 | \$ 433 | 34% |
| West Lincoln | \$ 150 | \$ 268 | \$ 418 | 36% |
| St. Marys | \$ 176 | \$ 310 | \$ 486 | 36% |
| Minto | \$ 252 | \$ 442 | \$ 694 | 36% |
| St. Thomas | \$ 209 | \$ 364 | \$ 573 | 36% |
| Mapleton | \$ 226 | \$ 390 | \$ 616 | 37% |
| Hamilton | \$ 130 | \$ 218 | \$ 347 | 37% |

Water Fixed Costs (cont'd)

| | Annual Fixed | Annual Volumetric | Total | Fixed as a % of Total Residential |
|-----------------------|--------------|-------------------|--------|-----------------------------------|
| East Gwillimbury | \$ 280 | \$ 456 | \$ 736 | 38% |
| St. Catharines | \$ 162 | \$ 257 | \$ 419 | 39% |
| Ottawa | \$ 166 | \$ 263 | \$ 429 | 39% |
| Innisfil | \$ 275 | \$ 432 | \$ 707 | 39% |
| Springwater | \$ 222 | \$ 341 | \$ 562 | 39% |
| North Middlesex | \$ 248 | \$ 370 | \$ 618 | 40% |
| King | \$ 232 | \$ 340 | \$ 572 | 41% |
| Barrie | \$ 160 | \$ 231 | \$ 390 | 41% |
| Burlington | \$ 172 | \$ 234 | \$ 405 | 42% |
| Halton Hills | \$ 172 | \$ 234 | \$ 405 | 42% |
| Milton | \$ 172 | \$ 234 | \$ 405 | 42% |
| Oakville | \$ 172 | \$ 234 | \$ 405 | 42% |
| Thorold | \$ 202 | \$ 274 | \$ 476 | 42% |
| Prince Edward County | \$ 363 | \$ 488 | \$ 851 | 43% |
| Greater Sudbury | \$ 258 | \$ 346 | \$ 603 | 43% |
| London | \$ 209 | \$ 274 | \$ 483 | 43% |
| Hawkesbury | \$ 150 | \$ 188 | \$ 338 | 44% |
| Brockton | \$ 208 | \$ 260 | \$ 468 | 44% |
| Lakeshore | \$ 243 | \$ 300 | \$ 543 | 45% |
| Bracebridge | \$ 288 | \$ 349 | \$ 637 | 45% |
| Gravenhurst | \$ 288 | \$ 349 | \$ 637 | 45% |
| Huntsville | \$ 288 | \$ 349 | \$ 637 | 45% |
| Southgate | \$ 296 | \$ 356 | \$ 652 | 45% |
| Thunder Bay | \$ 284 | \$ 340 | \$ 624 | 45% |
| Norfolk | \$ 255 | \$ 279 | \$ 534 | 48% |
| Peterborough | \$ 255 | \$ 278 | \$ 533 | 48% |
| Niagara-on-the-Lake | \$ 294 | \$ 299 | \$ 594 | 50% |
| Belleville | \$ 368 | \$ 372 | \$ 740 | 50% |
| North Perth | \$ 241 | \$ 241 | \$ 482 | 50% |
| Kingston | \$ 267 | \$ 267 | \$ 534 | 50% |
| Brock | \$ 224 | \$ 222 | \$ 447 | 50% |
| Clarington | \$ 224 | \$ 222 | \$ 447 | 50% |
| Oshawa | \$ 224 | \$ 222 | \$ 447 | 50% |
| Pickering | \$ 224 | \$ 222 | \$ 447 | 50% |
| Whitby | \$ 224 | \$ 222 | \$ 447 | 50% |
| Fort Erie | \$ 303 | \$ 301 | \$ 604 | 50% |
| Quinte West | \$ 252 | \$ 246 | \$ 498 | 51% |
| Grimsby | \$ 292 | \$ 276 | \$ 568 | 51% |
| Owen Sound | \$ 297 | \$ 280 | \$ 577 | 52% |
| South Bruce Peninsula | \$ 385 | \$ 344 | \$ 729 | 53% |
| Chatham-Kent | \$ 294 | \$ 260 | \$ 554 | 53% |

Water Fixed Costs (cont'd)

| | Annual | | | Fixed as a % |
|-------------------|---------------|---------------|---------------|----------------------|
| | Annual Fixed | Volumetric | Total | of Total Residential |
| Niagara Falls | \$ 243 | \$ 214 | \$ 456 | 53% |
| North Bay | \$ 317 | \$ 276 | \$ 593 | 53% |
| Haldimand | \$ 238 | \$ 198 | \$ 436 | 55% |
| Meaford | \$ 496 | \$ 404 | \$ 900 | 55% |
| Saugeen Shores | \$ 251 | \$ 188 | \$ 439 | 57% |
| Port Colborne | \$ 385 | \$ 262 | \$ 647 | 59% |
| Tillsonburg | \$ 270 | \$ 177 | \$ 447 | 60% |
| Middlesex Centre | \$ 489 | \$ 295 | \$ 784 | 62% |
| Georgian Bluffs | \$ 691 | \$ 416 | \$ 1,106 | 62% |
| Windsor | \$ 304 | \$ 181 | \$ 485 | 63% |
| Kenora | \$ 534 | \$ 302 | \$ 836 | 64% |
| West Grey | \$ 345 | \$ 184 | \$ 529 | 65% |
| Collingwood | \$ 270 | \$ 133 | \$ 403 | 67% |
| Ingersoll | \$ 366 | \$ 177 | \$ 543 | 67% |
| Brockville | \$ 218 | \$ 103 | \$ 321 | 68% |
| Kincardine | \$ 390 | \$ 182 | \$ 572 | 68% |
| Brant | \$ 583 | \$ 270 | \$ 853 | 68% |
| Sault Ste. Marie | \$ 347 | \$ 158 | \$ 505 | 69% |
| Strathroy-Caradoc | \$ 364 | \$ 121 | \$ 485 | 75% |
| Grey Highlands | \$ 604 | \$ 136 | \$ 740 | 82% |
| Sarnia | \$ 395 | \$ 70 | \$ 465 | 85% |
| Parry Sound | \$ 451 | \$ 57 | \$ 508 | 89% |
| Cornwall | \$ 339 | \$ - | \$ 339 | 100% |
| Elliot Lake | \$ 351 | \$ - | \$ 351 | 100% |
| Espanola | \$ 599 | \$ - | \$ 599 | 100% |
| Greenstone | \$ 889 | \$ - | \$ 889 | 100% |
| Timmins | \$ 426 | \$ - | \$ 426 | 100% |
| Wellington North | \$ 548 | \$ - | \$ 548 | 100% |
| Average | \$ 237 | \$ 302 | \$ 539 | 43% |
| Median | \$ 224 | \$ 295 | \$ 507 | 43% |

Wastewater Fixed Costs

| | Annual Fixed | Annual Volumetric | Total | Fixed as a % of Total Residential |
|------------------------|-----------------|----------------------|--------|-----------------------------------------|
| Aurora | \$ - | \$ 530 | \$ 530 | 0% |
| Brampton | \$ - | \$ 227 | \$ 227 | 0% |
| Brantford | \$ - | \$ 388 | \$ 388 | 0% |
| Caledon | \$ - | \$ 227 | \$ 227 | 0% |
| Kitchener | \$ - | \$ 611 | \$ 611 | 0% |
| Markham | \$ - | \$ 447 | \$ 447 | 0% |
| Mississauga | \$ - | \$ 227 | \$ 227 | 0% |
| Richmond Hill | \$ - | \$ 474 | \$ 474 | 0% |
| St. Thomas | \$ - | \$ 416 | \$ 416 | 0% |
| Toronto | \$ - | \$ 395 | \$ 395 | 0% |
| Vaughan | \$ - | \$ 499 | \$ 499 | 0% |
| Waterloo | \$ - | \$ 490 | \$ 490 | 0% |
| Whitchurch-Stouffville | \$ - | \$ 546 | \$ 546 | 0% |
| New Tecumseth | \$ - | \$ 414 | \$ 414 | 0% |
| Georgina | \$ 37 | \$ 541 | \$ 578 | 6% |
| Lincoln | \$ 58 | \$ 498 | \$ 556 | 10% |
| Bracebridge | \$ 84 | \$ 521 | \$ 604 | 14% |
| Gravenhurst | \$ 84 | \$ 521 | \$ 604 | 14% |
| Huntsville | \$ 84 | \$ 521 | \$ 604 | 14% |
| Stratford | \$ 72 | \$ 426 | \$ 498 | 14% |
| Cambridge | \$ 81 | \$ 473 | \$ 555 | 15% |
| Guelph-Eramosa | \$ 127 | \$ 648 | \$ 775 | 16% |
| Wilmot | \$ 102 | \$ 506 | \$ 608 | 17% |
| North Dumfries | \$ 96 | \$ 446 | \$ 542 | 18% |
| Wellesley | \$ 96 | \$ 446 | \$ 542 | 18% |
| Brock | \$ 85 | \$ 361 | \$ 446 | 19% |
| Clarington | \$ 85 | \$ 361 | \$ 446 | 19% |
| Oshawa | \$ 85 | \$ 361 | \$ 446 | 19% |
| Pickering | \$ 85 | \$ 361 | \$ 446 | 19% |
| Whitby | \$ 85 | \$ 361 | \$ 446 | 19% |
| Orangeville | \$ 108 | \$ 398 | \$ 506 | 21% |
| Woolwich | \$ 156 | \$ 570 | \$ 726 | 21% |
| St. Catharines | \$ 108 | \$ 393 | \$ 501 | 22% |
| Centre Wellington | \$ 143 | \$ 508 | \$ 651 | 22% |

Wastewater Fixed Costs (cont'd)

| | Annual Fixed | Annual Volumetric | Total | Fixed as a % of Total Residential |
|----------------------|-----------------|----------------------|----------|-----------------------------------------|
| Orillia | \$ 111 | \$ 364 | \$ 475 | 23% |
| Guelph | \$ 115 | \$ 376 | \$ 491 | 23% |
| Lambton Shores | \$ 183 | \$ 586 | \$ 769 | 24% |
| Welland | \$ 185 | \$ 551 | \$ 736 | 25% |
| Windsor | \$ 209 | \$ 580 | \$ 789 | 26% |
| Mapleton | \$ 226 | \$ 548 | \$ 774 | 29% |
| Minto | \$ 252 | \$ 592 | \$ 844 | 30% |
| Ottawa | \$ 101 | \$ 233 | \$ 334 | 30% |
| Central Elgin | \$ 265 | \$ 570 | \$ 835 | 32% |
| Newmarket | \$ 212 | \$ 423 | \$ 635 | 33% |
| Hamilton | \$ 137 | \$ 235 | \$ 372 | 37% |
| East Gwillimbury | \$ 280 | \$ 438 | \$ 718 | 39% |
| London | \$ 161 | \$ 244 | \$ 404 | 40% |
| Barrie | \$ 216 | \$ 325 | \$ 541 | 40% |
| Lakeshore | \$ 197 | \$ 290 | \$ 487 | 41% |
| Burlington | \$ 197 | \$ 271 | \$ 467 | 42% |
| Halton Hills | \$ 197 | \$ 271 | \$ 467 | 42% |
| Milton | \$ 197 | \$ 271 | \$ 467 | 42% |
| Oakville | \$ 197 | \$ 271 | \$ 467 | 42% |
| Thorold | \$ 246 | \$ 334 | \$ 580 | 42% |
| Innisfil | \$ 212 | \$ 288 | \$ 500 | 42% |
| Greater Sudbury | \$ 288 | \$ 386 | \$ 674 | 43% |
| Prince Edward County | \$ 505 | \$ 674 | \$ 1,179 | 43% |
| King | \$ 319 | \$ 420 | \$ 739 | 43% |
| Belleville | \$ 230 | \$ 288 | \$ 519 | 44% |
| Saugeen Shores | \$ 282 | \$ 340 | \$ 622 | 45% |
| Thunder Bay | \$ 256 | \$ 306 | \$ 562 | 45% |
| Brockton | \$ 232 | \$ 272 | \$ 504 | 46% |
| Brant | \$ 250 | \$ 292 | \$ 542 | 46% |
| Tillsonburg | \$ 209 | \$ 241 | \$ 450 | 46% |
| Springwater | \$ 385 | \$ 443 | \$ 828 | 47% |
| Pelham | \$ 178 | \$ 200 | \$ 378 | 47% |
| St. Marys | \$ 234 | \$ 260 | \$ 494 | 47% |
| Peterborough | \$ 253 | \$ 275 | \$ 529 | 48% |

Wastewater Fixed Costs (cont'd)

| | Annual Fixed | Annual Volumetric | Total | Fixed as a % of Total Residential |
|-----------------------|-----------------|----------------------|---------------|-----------------------------------------|
| Norfolk | \$ 303 | \$ 329 | \$ 633 | 48% |
| North Perth | \$ 263 | \$ 282 | \$ 545 | 48% |
| Haldimand | \$ 288 | \$ 308 | \$ 596 | 48% |
| West Lincoln | \$ 347 | \$ 346 | \$ 693 | 50% |
| Hawkesbury | \$ 214 | \$ 210 | \$ 424 | 50% |
| Niagara Falls | \$ 255 | \$ 250 | \$ 504 | 50% |
| South Bruce Peninsula | \$ 484 | \$ 464 | \$ 948 | 51% |
| Owen Sound | \$ 369 | \$ 347 | \$ 716 | 52% |
| North Bay | \$ 246 | \$ 228 | \$ 474 | 52% |
| Meaford | \$ 426 | \$ 384 | \$ 810 | 53% |
| Chatham-Kent | \$ 318 | \$ 248 | \$ 566 | 56% |
| Niagara-on-the-Lake | \$ 325 | \$ 253 | \$ 578 | 56% |
| Fort Erie | \$ 493 | \$ 369 | \$ 862 | 57% |
| Middlesex Centre | \$ 559 | \$ 381 | \$ 940 | 60% |
| Kingston | \$ 367 | \$ 249 | \$ 615 | 60% |
| Quinte West | \$ 420 | \$ 280 | \$ 700 | 60% |
| Parry Sound | \$ 574 | \$ 355 | \$ 930 | 62% |
| Kenora | \$ 534 | \$ 302 | \$ 836 | 64% |
| Ingersoll | \$ 454 | \$ 241 | \$ 695 | 65% |
| Port Colborne | \$ 505 | \$ 267 | \$ 772 | 65% |
| Brockville | \$ 301 | \$ 142 | \$ 443 | 68% |
| Sault Ste. Marie | \$ 215 | \$ 98 | \$ 313 | 69% |
| Southgate | \$ 654 | \$ 244 | \$ 898 | 73% |
| Strathroy-Caradoc | \$ 321 | \$ 110 | \$ 431 | 75% |
| West Grey | \$ 709 | \$ 212 | \$ 920 | 77% |
| Collingwood | \$ 618 | \$ 155 | \$ 773 | 80% |
| Sarnia | \$ 462 | \$ 82 | \$ 544 | 85% |
| Grey Highlands | \$ 448 | \$ 70 | \$ 518 | 86% |
| Cornwall | \$ 444 | \$ - | \$ 444 | 100% |
| Elliot Lake | \$ 351 | \$ - | \$ 351 | 100% |
| Espanola | \$ 599 | \$ - | \$ 599 | 100% |
| Greenstone | \$ 817 | \$ - | \$ 817 | 100% |
| Kincardine | \$ 415 | \$ - | \$ 415 | 100% |
| North Middlesex | \$ 600 | \$ - | \$ 600 | 100% |
| Timmins | \$ 482 | \$ - | \$ 482 | 100% |
| Wellington North | \$ 674 | \$ - | \$ 674 | 100% |
| Kingsville | \$ 348 | \$ - | \$ 348 | 100% |
| Average | \$ 246 | \$ 331 | \$ 577 | 41% |
| Median | \$ 215 | \$ 340 | \$ 542 | 42% |

Frequency of Billing

The following table provides a summary of the billing cycles for residential and non-residential customers.

| | Residential | ICI | | Residential | ICI |
|-------------------|--------------------|----------------|---------------------|--------------------|------------|
| Aurora | Quarterly | Bi-Monthly | Hawkesbury | Quarterly | Quarterly |
| Barrie | Bi-Monthly | Monthly | Huntsville | Bi-Monthly | Bi-Monthly |
| Belleville | Quarterly | Quarterly | Ingersoll | Monthly | Monthly |
| Bracebridge | Bi-Monthly | Bi-Monthly | Innisfil | Monthly | Monthly |
| Brampton | Quarterly | Monthly | Kenora | Bi-Monthly | Bi-Monthly |
| Brant | Monthly | Monthly | Kincardine | Every 4 months | Bi-Monthly |
| Brantford | Bi-Monthly | Bi-Monthly | King | Quarterly | Monthly |
| Brock | Quarterly | Bi-Monthly | Kingston | Monthly | Monthly |
| Brockton | Monthly | Monthly | Kingsville | Quarterly | Quarterly |
| Brockville | Quarterly | Monthly | Kitchener | Monthly | Monthly |
| Burlington | Bi-Monthly | Monthly | Lakeshore | Bi-Monthly | Bi-Monthly |
| Caledon | Quarterly | Monthly | Lambton Shores | Quarterly | Quarterly |
| Cambridge | Bi-Monthly | Bi-Monthly | Lincoln | Quarterly | Quarterly |
| Central Elgin | Monthly | Monthly | London | Monthly | Monthly |
| Centre Wellington | Monthly | Monthly | Mapleton | Bi-Monthly | Bi-Monthly |
| Chatham-Kent | Monthly | Monthly | Markham | Bi-Monthly | Monthly |
| Clarington | Quarterly | Bi-Monthly | Meaford | Monthly | Monthly |
| Collingwood | Monthly | Monthly | Middlesex Centre | Monthly | Monthly |
| Cornwall | Twice Yearly | Twice Yearly | Milton | Bi-Monthly | Monthly |
| East Gwillimbury | Quarterly | Quarterly | Minto | Monthly | Monthly |
| Elliot Lake | Quarterly | Quarterly | Mississauga | Quarterly | Monthly |
| Erin | Quarterly | Quarterly | New Tecumseth | Quarterly | Quarterly |
| Espanola | Monthly | Monthly | Newmarket | Monthly | Monthly |
| Fort Erie | Monthly | Monthly | Niagara Falls | Bi-Monthly | Monthly |
| Georgian Bluffs | Monthly | Monthly | Niagara-on-the-Lake | Monthly | Monthly |
| Georgina | Quarterly | Quarterly | Norfolk | Monthly | Monthly |
| Gravenhurst | Bi-Monthly | Bi-Monthly | North Bay | Monthly | Monthly |
| Greater Sudbury | Monthly | Monthly | North Dumfries | Bi-Monthly | Bi-Monthly |
| Greenstone | Quarterly | Quarterly | North Middlesex | Quarterly | Quarterly |
| Grey Highlands | Bi-Monthly | Monthly | North Perth | Bi-Monthly | Bi-Monthly |
| Grimsby | Every 4 months | Every 4 months | Oakville | Bi-Monthly | Monthly |
| Guelph | Monthly | Monthly | Orangeville | Monthly | Monthly |
| Guelph-Eramosa | Bi-Monthly | Bi-Monthly | Orillia | Quarterly | Bi-Monthly |
| Haldimand | Monthly | Monthly | Oshawa | Quarterly | Bi-Monthly |
| Halton Hills | Bi-Monthly | Monthly | Ottawa | Bi-Monthly | Monthly |
| Hamilton | Monthly | Monthly | Owen Sound | Monthly | Monthly |

Frequency of Billing (cont'd)

| | Residential | ICI |
|------------------------|----------------|------------|
| Parry Sound | Quarterly | Quarterly |
| Pelham | Bi-Monthly | Bi-Monthly |
| Peterborough | Monthly | Monthly |
| Pickering | Quarterly | Bi-Monthly |
| Port Colborne | Quarterly | Monthly |
| Prince Edward County | Bi-Monthly | Monthly |
| Puslinch | N/A | N/A |
| Quinte West | Bi-Monthly | Monthly |
| Richmond Hill | Quarterly | Bi-Monthly |
| Sarnia | Bi-Monthly | Monthly |
| Saugeen Shores | Bi-Monthly | Bi-Monthly |
| Sault Ste. Marie | Monthly | Monthly |
| South Bruce Peninsula | Monthly | Monthly |
| Southgate | Bi-Monthly | Bi-Monthly |
| Springwater | Monthly | Monthly |
| St. Catharines | Quarterly | Quarterly |
| St. Marys | Bi-Monthly | Bi-Monthly |
| St. Thomas | Monthly | Monthly |
| Stratford | Monthly | Monthly |
| Strathroy-Caradoc | Monthly | Monthly |
| Thorold | Quarterly | Quarterly |
| Thunder Bay | Quarterly | Quarterly |
| Tillsonburg | Monthly | Monthly |
| Timmins | Quarterly | Quarterly |
| Toronto | Every 4 months | Monthly |
| Vaughan | Bi-Monthly | Monthly |
| Wainfleet | N/A | N/A |
| Waterloo | Bi-Monthly | Monthly |
| Welland | Quarterly | Monthly |
| Wellesley | Bi-Monthly | Bi-Monthly |
| Wellington North | Monthly | Monthly |
| West Grey | Quarterly | Quarterly |
| West Lincoln | Quarterly | Quarterly |
| Whitby | Quarterly | Bi-Monthly |
| Whitchurch-Stouffville | Quarterly | Quarterly |
| Wilmot | Bi-Monthly | Bi-Monthly |
| Windsor | Monthly | Monthly |
| Woolwich | Bi-Monthly | Bi-Monthly |

The following table summarizes the whole survey:

| | Residential | ICI |
|----------------|-------------|------------|
| Monthly | 37 | 59 |
| Bi-Monthly | 32 | 27 |
| Quarterly | 35 | 20 |
| Every 4 months | 3 | 1 |
| Twice Yearly | 1 | 1 |
| Total | 108 | 108 |

Volumetric 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 several 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 several 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 several 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 several 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 very high volume users.

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:

| Municipality | Water Residential | Water Non-Res. | WW Residential | WW Non-Res. |
|---------------------|--------------------------|-----------------------|-----------------------|--------------------|
| Uniform | 70% | 73% | 71% | 73% |
| Declining | 11% | 15% | 11% | 14% |
| Inclining | 8% | 5% | 7% | 5% |
| Humpback | 6% | 6% | 8% | 8% |
| Flat | 4% | 1% | 3% | 0% |
| Total | 100% | 100% | 100% | 100% |

Comparison of Type of Rate Structure

| Municipality | Water Residential | Water Non-Res. | WW Residential | WW Non-Res. |
|---------------------|--------------------------|-----------------------|-----------------------|--------------------|
| Aurora | U | U | U | U |
| Barrie | I | I | I | I |
| Belleville | D | D | D | D |
| Bracebridge | U | U | U | U |
| Brampton | U | U | U | U |
| Brant | U | U | U | U |
| Brantford | U | U | U | U |
| Brock | D | D | D | D |
| Brockton | D | D | D | D |
| Brockville | U | D | U | D |
| Burlington | U | U | U | U |
| Caledon | U | U | U | U |
| Cambridge | U | U | U | U |
| Central Elgin | U | U | U | U |
| Centre Wellington | U | U | U | U |
| Chatham-Kent | D | D | D | D |
| Clarington | D | D | D | D |
| Collingwood | U | U | U | U |
| Cornwall | F | U | F | U |
| East Gwillimbury | I | I | I | I |
| Elliot Lake | H | H | H | H |
| Erin | U | U | N/A | N/A |
| Espanola | F | F | H | H |
| Fort Erie | U | U | U | U |
| Georgian Bluffs | I | U | N/A | N/A |
| Georgina | U | U | U | U |
| Gravenhurst | U | U | U | U |
| Greater Sudbury | U | U | U | U |
| Greenstone | F | U | F | U |
| Grey Highlands | U | U | U | U |
| Grimsby | U | U | N/A | N/A |
| Guelph | U | U | U | U |
| Guelph-Eramosa | U | U | U | U |
| Haldimand | U | U | U | U |
| Halton Hills | U | U | U | U |
| Hamilton | I | U | I | U |

Comparison of Type of Rate Structure Cont'd

| Municipality | Water Residential | Water Non-Res. | WW Residential | WW Non-Res. |
|---------------------|--------------------------|-----------------------|-----------------------|--------------------|
| Hawkesbury | U | U | U | U |
| Huntsville | U | U | U | U |
| Ingersoll | H | H | H | H |
| Innisfil | U | U | U | U |
| Kenora | U | U | U | U |
| Kincardine | U | U | U | U |
| King | I | I | I | I |
| Kingston | I | U | U | U |
| Kitchener | U | U | U | U |
| Kingsville | U | U | U | U |
| Lakeshore | U | U | U | U |
| Lambton Shores | U | U | U | U |
| Lincoln | U | U | U | U |
| London | H | H | H | H |
| Mapleton | D | D | D | D |
| Markham | U | U | U | U |
| Meaford | U | U | U | U |
| Middlesex Centre | U | U | U | U |
| Milton | U | U | U | U |
| Minto | D | D | D | D |
| Mississauga | U | U | U | U |
| Newmarket | U | U | U | U |
| New Tecumseth | U | D | U | U |
| Niagara Falls | U | U | U | U |
| Niagara-on-the-Lake | U | U | U | U |
| Norfolk | U | U | U | U |
| North Bay | U | U | U | U |
| North Dumfries | U | U | U | U |
| North Middlesex | U | U | U | U |
| North Perth | U | D | U | D |
| Oakville | U | U | U | U |
| Orangeville | U | U | U | U |
| Orillia | U | U | U | U |
| Oshawa | D | D | D | D |
| Ottawa | I | I | I | I |

Comparison of Type of Rate Structure Cont'd

| Municipality | Water Residential | Water Non-Res. | WW Residential | WW Non-Res. |
|------------------------|-------------------|----------------|----------------|-------------|
| Owen Sound | I | I | I | I |
| Parry Sound | H | H | H | H |
| Pelham | U | U | U | U |
| Peterborough | H | H | H | H |
| Pickering | D | D | D | D |
| Port Colborne | U | U | U | U |
| Prince Edward County | U | U | U | U |
| Puslinch | N/A | N/A | N/A | N/A |
| Quinte West | U | U | U | U |
| Richmond Hill | U | U | U | U |
| Sarnia | U | U | U | U |
| Saugeen Shores | U | U | U | U |
| Sault Ste. Marie | H | H | H | H |
| Southgate | U | U | U | U |
| Springwater | I | U | I | U |
| St. Catharines | U | U | U | U |
| St. Marys | D | D | D | D |
| St. Thomas | U | U | U | U |
| Stratford | D | D | D | D |
| Strathroy-Caradoc | U | D | U | D |
| South Bruce Peninsula | U | U | U | U |
| Thorold | U | U | U | U |
| Thunder Bay | U | U | U | U |
| Tillsonburg | H | H | H | H |
| Timmins | U | U | U | U |
| Toronto | U | U | U | U |
| Vaughan | U | U | U | U |
| Wainfleet | N/A | N/A | N/A | N/A |
| Waterloo | U | U | U | U |
| Welland | U | U | U | U |
| Wellesley | U | U | U | U |
| Wellington North | F | U | F | U |
| West Grey | U | U | U | U |
| West Lincoln | U | U | U | U |
| Whitby | D | D | D | D |
| Whitchurch-Stouffville | U | U | U | U |
| Wilmot | U | U | U | U |
| Windsor | U | U | U | U |
| Woolwich | U | U | U | U |

Comparison of Water Costs (sorted alphabetically)

| WATER | Residential | Commercial | Industrial | Industrial | Industrial |
|-------------------|--------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| Volume | 200 m³ | 10,000 m³ | 30,000 m³ | 100,000 m³ | 500,000 m³ |
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Aurora | \$ 436 | \$ 21,800 | \$ 65,400 | \$ 218,000 | \$ 1,090,000 |
| Barrie | \$ 390 | \$ 16,952 | \$ 50,009 | \$ 162,395 | \$ 798,384 |
| Belleville | \$ 740 | \$ 17,463 | \$ 46,147 | \$ 146,086 | \$ 581,609 |
| Bracebridge | \$ 637 | \$ 18,524 | \$ 55,771 | \$ 178,792 | \$ 871,800 |
| Brampton | \$ 295 | \$ 14,725 | \$ 44,175 | \$ 147,250 | \$ 736,250 |
| Brant | \$ 853 | \$ 18,167 | \$ 50,418 | N/A | N/A |
| Brantford | \$ 479 | \$ 21,268 | \$ 63,728 | \$ 212,147 | \$ 1,060,200 |
| Brock | \$ 447 | \$ 11,644 | \$ 32,152 | \$ 98,423 | \$ 451,909 |
| Brockton | \$ 468 | \$ 12,131 | \$ 33,709 | \$ 98,867 | \$ 464,741 |
| Brockville | \$ 321 | \$ 11,707 | \$ 25,715 | \$ 72,799 | \$ 243,258 |
| Burlington | \$ 405 | \$ 13,516 | \$ 38,325 | \$ 122,476 | \$ 598,716 |
| Caledon | \$ 295 | \$ 14,725 | \$ 44,175 | \$ 147,250 | \$ 736,250 |
| Cambridge | \$ 578 | \$ 23,810 | \$ 70,668 | \$ 232,247 | \$ 1,150,976 |
| Central Elgin | \$ 902 | \$ 34,222 | \$ 102,222 | \$ 340,222 | \$ 1,700,222 |
| Centre Wellington | \$ 607 | \$ 24,101 | \$ 71,446 | \$ 236,886 | \$ 1,181,811 |
| Chatham-Kent | \$ 554 | \$ 13,912 | \$ 37,249 | \$ 89,457 | \$ 386,405 |
| Clarington | \$ 447 | \$ 11,644 | \$ 32,152 | \$ 98,423 | \$ 451,909 |
| Collingwood | \$ 403 | \$ 7,430 | \$ 21,147 | \$ 68,423 | \$ 336,090 |
| Cornwall | \$ 339 | \$ 4,880 | \$ 14,640 | \$ 48,800 | \$ 244,000 |
| East Gwillimbury | \$ 736 | \$ 29,978 | \$ 89,978 | \$ 299,978 | \$ 1,499,978 |
| Elliot Lake | \$ 351 | \$ 5,140 | \$ 11,740 | N/A | N/A |
| Erin | \$ 983 | \$ 40,269 | \$ 120,069 | \$ 399,665 | N/A |
| Espanola | \$ 599 | \$ 10,907 | \$ 29,371 | \$ 90,335 | N/A |
| Fort Erie | \$ 604 | \$ 15,909 | \$ 48,426 | \$ 154,545 | \$ 757,868 |
| Georgian Bluffs | \$ 1,106 | \$ 19,591 | \$ 57,391 | \$ 189,691 | \$ 945,691 |
| Georgina | \$ 545 | \$ 25,515 | \$ 76,475 | \$ 254,835 | \$ 1,274,035 |
| Gravenhurst | \$ 637 | \$ 18,524 | \$ 55,771 | \$ 178,792 | \$ 871,800 |
| Greater Sudbury | \$ 603 | \$ 19,338 | \$ 55,956 | \$ 179,232 | \$ 876,864 |
| Greenstone | \$ 889 | \$ 32,100 | \$ 96,300 | \$ 321,000 | \$ 1,605,000 |
| Grey Highlands | \$ 740 | \$ 11,634 | \$ 25,234 | \$ 83,106 | \$ 370,211 |
| Grimsby | \$ 568 | \$ 14,092 | \$ 41,692 | \$ 138,292 | \$ 690,292 |
| Guelph | \$ 438 | \$ 17,916 | \$ 53,116 | \$ 174,614 | \$ 864,900 |
| Guelph-Eramosa | \$ 609 | \$ 24,227 | \$ 72,427 | \$ 241,127 | \$ 1,205,127 |
| Haldimand | \$ 436 | \$ 12,819 | \$ 34,838 | \$ 109,223 | \$ 514,048 |
| Halton Hills | \$ 405 | \$ 13,516 | \$ 38,325 | \$ 122,476 | \$ 598,716 |
| Hamilton | \$ 347 | \$ 16,537 | \$ 48,574 | \$ 158,240 | \$ 781,480 |

Comparison of Water Costs (sorted alphabetically) Cont'd

| WATER | Residential | Commercial | Industrial | Industrial | Industrial |
|---------------------|--------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| Volume | 200 m³ | 10,000 m³ | 30,000 m³ | 100,000 m³ | 500,000 m³ |
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Hawkesbury | \$ 338 | \$ 9,550 | \$ 28,350 | \$ 94,150 | \$ 470,150 |
| Huntsville | \$ 637 | \$ 18,524 | \$ 55,771 | \$ 178,792 | \$ 871,800 |
| Ingersoll | \$ 543 | \$ 12,972 | \$ 36,770 | \$ 110,668 | \$ 529,232 |
| Innisfil | \$ 707 | \$ 22,091 | \$ 65,905 | \$ 217,105 | \$ 1,081,105 |
| Kenora | \$ 836 | \$ 16,648 | \$ 51,170 | \$ 158,472 | \$ 766,207 |
| Kincardine | \$ 572 | \$ 11,499 | \$ 31,797 | \$ 98,496 | \$ 469,992 |
| King | \$ 572 | \$ 38,178 | \$ 115,510 | \$ 382,910 | \$ 1,910,910 |
| Kingston | \$ 534 | \$ 11,988 | \$ 34,682 | \$ 112,627 | \$ 556,141 |
| Kingsville | \$ 275 | \$ 9,781 | \$ 29,181 | \$ 97,081 | \$ 485,081 |
| Kitchener | \$ 487 | \$ 24,339 | \$ 73,017 | \$ 243,390 | \$ 1,216,950 |
| Lakeshore | \$ 543 | \$ 15,243 | \$ 45,243 | \$ 150,243 | \$ 750,243 |
| Lambton Shores | \$ 722 | \$ 28,552 | \$ 84,629 | \$ 279,017 | \$ 1,385,798 |
| Lincoln | \$ 480 | \$ 21,352 | \$ 63,542 | \$ 210,833 | \$ 1,052,059 |
| London | \$ 483 | \$ 13,851 | \$ 38,802 | \$ 120,553 | \$ 550,538 |
| Mapleton | \$ 616 | \$ 16,334 | \$ 49,363 | \$ 159,240 | \$ 784,820 |
| Markham | \$ 447 | \$ 22,340 | \$ 67,020 | \$ 223,400 | \$ 1,117,000 |
| Meaford | \$ 900 | \$ 20,696 | \$ 61,096 | \$ 202,496 | \$ 1,010,496 |
| Middlesex Centre | \$ 784 | \$ 30,128 | N/A | N/A | N/A |
| Milton | \$ 405 | \$ 13,516 | \$ 38,325 | \$ 122,476 | \$ 598,716 |
| Minto | \$ 694 | \$ 17,434 | \$ 45,264 | \$ 83,134 | N/A |
| Mississauga | \$ 295 | \$ 14,725 | \$ 44,175 | \$ 147,250 | \$ 736,250 |
| New Tecumseth | \$ 414 | \$ 20,700 | \$ 62,100 | \$ 168,500 | \$ 776,500 |
| Newmarket | \$ 581 | \$ 20,524 | \$ 60,264 | \$ 197,236 | \$ 971,636 |
| Niagara Falls | \$ 456 | \$ 12,170 | \$ 35,041 | \$ 112,358 | \$ 544,930 |
| Niagara-on-the-Lake | \$ 594 | \$ 15,822 | \$ 48,144 | \$ 153,810 | \$ 754,630 |
| Norfolk | \$ 534 | \$ 15,737 | \$ 43,911 | \$ 143,536 | \$ 704,749 |
| North Bay | \$ 593 | \$ 16,425 | \$ 46,669 | \$ 146,212 | \$ 706,423 |
| North Dumfries | \$ 718 | \$ 30,020 | \$ 89,820 | \$ 299,120 | \$ 1,495,120 |
| North Middlesex | \$ 618 | \$ 18,748 | \$ 55,748 | \$ 185,248 | \$ 925,248 |
| North Perth | \$ 482 | \$ 8,964 | \$ 22,967 | \$ 70,007 | \$ 339,855 |
| Oakville | \$ 405 | \$ 13,516 | \$ 38,325 | \$ 122,476 | \$ 598,716 |
| Orangeville | \$ 554 | \$ 22,624 | \$ 67,278 | \$ 223,540 | \$ 1,115,540 |
| Orillia | \$ 415 | \$ 15,736 | \$ 47,633 | \$ 154,587 | \$ 763,881 |
| Oshawa | \$ 447 | \$ 11,644 | \$ 32,152 | \$ 98,423 | \$ 451,909 |
| Ottawa | \$ 429 | \$ 20,610 | \$ 61,479 | \$ 201,456 | \$ 994,974 |
| Owen Sound | \$ 577 | \$ 16,824 | \$ 49,121 | \$ 160,236 | \$ 790,111 |
| Parry Sound | \$ 508 | \$ 23,208 | \$ 62,249 | \$ 195,266 | N/A |
| Pelham | \$ 433 | \$ 14,862 | \$ 44,291 | \$ 145,169 | \$ 718,436 |
| Peterborough | \$ 533 | \$ 9,558 | \$ 25,650 | \$ 71,478 | \$ 284,036 |

Comparison of Water Costs (sorted alphabetically) Cont'd

| WATER | Residential | Commercial | Industrial | Industrial | Industrial |
|------------------------|--------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| Volume | 200 m³ | 10,000 m³ | 30,000 m³ | 100,000 m³ | 500,000 m³ |
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Pickering | \$ 447 | \$ 11,644 | \$ 32,152 | \$ 98,423 | \$ 451,909 |
| Port Colborne | \$ 647 | \$ 14,225 | \$ 43,561 | \$ 136,485 | \$ 663,578 |
| Prince Edward County | \$ 851 | \$ 26,216 | \$ 76,468 | \$ 249,084 | \$ 1,227,263 |
| Puslinch | N/A | N/A | N/A | N/A | N/A |
| Quinte West | \$ 498 | \$ 13,468 | \$ 39,235 | \$ 126,795 | \$ 622,297 |
| Richmond Hill | \$ 474 | \$ 23,712 | \$ 71,136 | \$ 237,120 | \$ 1,185,600 |
| Sarnia | \$ 465 | \$ 7,817 | \$ 18,835 | \$ 48,152 | \$ 203,040 |
| Saugeen Shores | \$ 439 | \$ 10,203 | \$ 29,404 | \$ 95,605 | \$ 472,408 |
| Sault Ste. Marie | \$ 505 | \$ 17,391 | \$ 48,332 | \$ 155,747 | \$ 767,999 |
| South Bruce Peninsula | \$ 729 | \$ 18,315 | \$ 55,830 | \$ 177,384 | \$ 868,076 |
| Southgate | \$ 652 | \$ 20,171 | \$ 58,142 | \$ 185,410 | \$ 890,000 |
| Springwater | \$ 562 | \$ 30,844 | \$ 93,104 | \$ 311,014 | \$ 1,556,214 |
| St. Catharines | \$ 419 | \$ 13,320 | \$ 40,332 | \$ 130,768 | \$ 645,902 |
| St. Marys | \$ 486 | \$ 16,931 | \$ 39,331 | \$ 117,731 | \$ 565,731 |
| St. Thomas | \$ 573 | \$ 19,280 | \$ 56,345 | \$ 185,425 | \$ 915,879 |
| Stratford | \$ 329 | \$ 10,445 | \$ 30,917 | \$ 102,401 | \$ 510,653 |
| Strathroy-Caradoc | \$ 485 | \$ 18,449 | \$ 51,834 | \$ 114,820 | \$ 466,353 |
| Thorold | \$ 476 | \$ 13,922 | \$ 41,362 | \$ 137,402 | \$ 686,202 |
| Thunder Bay | \$ 624 | \$ 13,615 | \$ 36,919 | \$ 113,400 | \$ 541,482 |
| Tillsonburg | \$ 447 | \$ 12,692 | \$ 35,708 | \$ 109,317 | \$ 527,204 |
| Timmins | \$ 426 | \$ 14,628 | \$ 43,884 | \$ 146,280 | \$ 731,398 |
| Toronto | \$ 395 | \$ 16,808 | \$ 44,492 | \$ 141,386 | \$ 695,066 |
| Vaughan | \$ 415 | \$ 20,725 | \$ 62,175 | \$ 207,250 | \$ 1,036,250 |
| Wainfleet | N/A | N/A | N/A | N/A | N/A |
| Waterloo | \$ 418 | \$ 19,178 | \$ 57,371 | \$ 190,815 | \$ 951,196 |
| Welland | \$ 538 | \$ 20,737 | \$ 62,513 | \$ 205,412 | \$ 1,020,648 |
| Wellesley | \$ 718 | \$ 30,020 | \$ 89,820 | \$ 299,120 | \$ 1,495,120 |
| Wellington North | \$ 548 | \$ 20,304 | \$ 60,504 | \$ 201,204 | \$ 1,005,204 |
| West Grey | \$ 529 | \$ 9,545 | \$ 27,945 | \$ 92,345 | \$ 460,345 |
| West Lincoln | \$ 418 | \$ 14,603 | \$ 42,606 | \$ 137,760 | \$ 677,519 |
| Whitby | \$ 447 | \$ 11,644 | \$ 32,152 | \$ 98,423 | \$ 451,909 |
| Whitchurch-Stouffville | \$ 414 | \$ 20,700 | \$ 62,100 | \$ 207,000 | \$ 1,035,000 |
| Wilmot | \$ 512 | \$ 20,739 | \$ 61,904 | \$ 205,670 | \$ 1,026,872 |
| Windsor | \$ 485 | \$ 11,155 | \$ 30,914 | \$ 97,087 | \$ 464,004 |
| Woolwich | \$ 502 | \$ 18,056 | \$ 52,656 | \$ 176,030 | \$ 870,310 |
| Average | \$ 539 | \$ 17,589 | \$ 50,817 | \$ 164,699 | \$ 801,083 |
| Median | \$ 507 | \$ 16,728 | \$ 48,144 | \$ 153,810 | \$ 754,630 |
| Min | \$ 275 | \$ 4,880 | \$ 11,740 | \$ 48,152 | \$ 203,040 |
| Max | \$ 1,106 | \$ 40,269 | \$ 120,069 | \$ 399,665 | \$ 1,910,910 |

Comparison of Wastewater Costs (sorted alphabetically)

| WASTEWATER Volume Meter Size | Residential | Commercial | Industrial | Industrial | Industrial |
|------------------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| | 200 m ³ 5/8" | 10,000 m ³ 2" | 30,000 m ³ 3" | 100,000 m ³ 4" | 500,000 m ³ 6" |
| Aurora | \$ 530 | \$ 26,500 | \$ 79,500 | \$ 265,000 | \$ 1,325,000 |
| Barrie | \$ 541 | \$ 23,265 | \$ 68,651 | \$ 223,022 | \$ 1,096,720 |
| Belleville | \$ 519 | \$ 13,315 | \$ 35,401 | \$ 112,490 | \$ 414,862 |
| Bracebridge | \$ 604 | \$ 26,392 | \$ 79,298 | \$ 261,865 | \$ 1,301,600 |
| Brampton | \$ 227 | \$ 11,367 | \$ 34,101 | \$ 113,670 | \$ 568,350 |
| Brant | \$ 542 | \$ 16,599 | \$ 48,047 | N/A | N/A |
| Brantford | \$ 388 | \$ 19,400 | \$ 58,200 | \$ 194,000 | \$ 970,000 |
| Brock | \$ 446 | \$ 16,092 | \$ 47,872 | \$ 147,464 | \$ 681,864 |
| Brockton | \$ 504 | \$ 12,671 | \$ 35,174 | \$ 102,594 | \$ 480,678 |
| Brockville | \$ 443 | \$ 13,931 | \$ 30,601 | \$ 86,631 | \$ 289,478 |
| Burlington | \$ 467 | \$ 15,999 | \$ 45,004 | \$ 142,890 | \$ 696,009 |
| Caledon | \$ 227 | \$ 11,367 | \$ 34,101 | \$ 113,670 | \$ 568,350 |
| Cambridge | \$ 555 | \$ 24,312 | \$ 72,407 | \$ 239,051 | \$ 1,188,136 |
| Central Elgin | \$ 835 | \$ 28,765 | \$ 85,765 | \$ 285,265 | \$ 1,425,265 |
| Centre Wellington | \$ 651 | \$ 25,931 | \$ 76,884 | \$ 254,939 | \$ 1,271,920 |
| Chatham-Kent | \$ 566 | \$ 13,084 | \$ 34,699 | \$ 82,527 | \$ 354,959 |
| Clarington | \$ 446 | \$ 16,092 | \$ 47,872 | \$ 147,464 | \$ 681,864 |
| Collingwood | \$ 773 | \$ 9,490 | \$ 25,875 | \$ 81,514 | \$ 393,891 |
| Cornwall | \$ 444 | \$ 6,380 | \$ 19,140 | \$ 63,801 | \$ 319,006 |
| East Gwillimbury | \$ 718 | \$ 22,180 | \$ 65,980 | \$ 219,280 | \$ 1,095,280 |
| Elliot Lake | \$ 351 | \$ 5,140 | \$ 11,740 | N/A | N/A |
| Erin | N/A | N/A | N/A | N/A | N/A |
| Espanola | \$ 599 | \$ 10,907 | \$ 29,371 | \$ 90,335 | N/A |
| Fort Erie | \$ 862 | \$ 19,869 | \$ 60,740 | \$ 191,298 | \$ 932,347 |
| Georgian Bluffs | N/A | N/A | N/A | N/A | N/A |
| Georgina | \$ 578 | \$ 27,085 | \$ 81,181 | \$ 270,517 | \$ 1,352,437 |
| Gravenhurst | \$ 604 | \$ 26,392 | \$ 79,298 | \$ 261,865 | \$ 1,301,600 |
| Greater Sudbury | \$ 674 | \$ 21,620 | \$ 62,559 | \$ 200,381 | \$ 980,333 |
| Greenstone | \$ 817 | \$ 29,532 | \$ 88,596 | \$ 295,320 | \$ 1,476,600 |
| Grey Highlands | \$ 518 | \$ 7,084 | \$ 14,084 | \$ 46,201 | \$ 197,401 |
| Grimsby | N/A | N/A | N/A | N/A | N/A |
| Guelph | \$ 491 | \$ 19,912 | \$ 58,657 | \$ 192,039 | \$ 947,589 |
| Guelph-Eramosa | \$ 775 | \$ 32,527 | \$ 97,327 | \$ 324,127 | \$ 1,620,127 |
| Haldimand | \$ 596 | \$ 18,934 | \$ 52,410 | \$ 166,322 | \$ 792,702 |
| Halton Hills | \$ 467 | \$ 15,999 | \$ 45,004 | \$ 142,890 | \$ 696,009 |
| Hamilton | \$ 372 | \$ 17,894 | \$ 52,589 | \$ 171,420 | \$ 846,840 |

Comparison of Wastewater Costs (sorted alphabetically) Cont'd

| WASTEWATER Volume Meter Size | Residential | Commercial | Industrial | Industrial | Industrial |
|------------------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| | 200 m ³ 5/8" | 10,000 m ³ 2" | 30,000 m ³ 3" | 100,000 m ³ 4" | 500,000 m ³ 6" |
| Hawkesbury | \$ 424 | \$ 10,714 | \$ 31,714 | \$ 105,214 | \$ 525,214 |
| Huntsville | \$ 604 | \$ 26,392 | \$ 79,298 | \$ 261,865 | \$ 1,301,600 |
| Ingersoll | \$ 695 | \$ 13,831 | \$ 41,524 | \$ 126,887 | \$ 610,067 |
| Innisfil | \$ 500 | \$ 14,825 | \$ 44,348 | \$ 145,148 | \$ 721,148 |
| Kenora | \$ 836 | \$ 16,648 | \$ 51,170 | \$ 158,472 | \$ 766,207 |
| Kincardine | \$ 415 | \$ 7,280 | \$ 21,840 | \$ 72,800 | \$ 364,000 |
| King | \$ 739 | \$ 21,924 | \$ 64,640 | \$ 211,640 | \$ 1,051,640 |
| Kingston | \$ 615 | \$ 14,800 | \$ 42,254 | \$ 135,316 | \$ 661,411 |
| Kingsville | \$ 348 | \$ 12,715 | \$ 37,935 | \$ 126,205 | \$ 630,605 |
| Kitchener | \$ 611 | \$ 30,538 | \$ 91,614 | \$ 305,380 | \$ 1,526,900 |
| Lakeshore | \$ 487 | \$ 14,697 | \$ 43,697 | \$ 145,197 | \$ 725,197 |
| Lambton Shores | \$ 769 | \$ 31,055 | \$ 91,274 | \$ 298,564 | \$ 1,475,919 |
| Lincoln | \$ 556 | \$ 25,226 | \$ 75,174 | \$ 249,622 | \$ 1,246,039 |
| London | \$ 404 | \$ 12,129 | \$ 34,227 | \$ 106,779 | \$ 488,117 |
| Mapleton | \$ 774 | \$ 22,667 | \$ 68,295 | \$ 222,273 | \$ 1,099,853 |
| Markham | \$ 447 | \$ 22,340 | \$ 67,020 | \$ 223,400 | \$ 1,117,000 |
| Meaford | \$ 810 | \$ 27,826 | \$ 82,626 | \$ 274,426 | \$ 1,370,426 |
| Middlesex Centre | \$ 940 | \$ 38,263 | N/A | N/A | N/A |
| Milton | \$ 467 | \$ 15,999 | \$ 45,004 | \$ 142,890 | \$ 696,009 |
| Minto | \$ 844 | \$ 23,274 | \$ 60,504 | \$ 103,114 | N/A |
| Mississauga | \$ 227 | \$ 11,367 | \$ 34,101 | \$ 113,670 | \$ 568,350 |
| New Tecumseth | \$ 414 | \$ 20,700 | \$ 62,100 | \$ 207,000 | \$ 1,035,000 |
| Newmarket | \$ 635 | \$ 22,442 | \$ 65,886 | \$ 215,672 | \$ 1,062,472 |
| Niagara Falls | \$ 504 | \$ 14,043 | \$ 40,589 | \$ 130,629 | \$ 635,449 |
| Niagara-on-the-Lake | \$ 578 | \$ 13,593 | \$ 41,566 | \$ 131,183 | \$ 639,979 |
| Norfolk | \$ 633 | \$ 18,597 | \$ 51,863 | \$ 169,503 | \$ 832,127 |
| North Bay | \$ 474 | \$ 13,439 | \$ 38,274 | \$ 120,336 | \$ 582,552 |
| North Dumfries | \$ 542 | \$ 22,396 | \$ 66,996 | \$ 223,096 | \$ 1,115,096 |
| North Middlesex | \$ 600 | \$ 19,120 | \$ 57,120 | \$ 190,120 | \$ 950,120 |
| North Perth | \$ 545 | \$ 12,448 | \$ 32,165 | \$ 99,365 | \$ 484,262 |
| Oakville | \$ 467 | \$ 15,999 | \$ 45,004 | \$ 142,890 | \$ 696,009 |
| Orangeville | \$ 506 | \$ 20,224 | \$ 60,078 | \$ 199,540 | \$ 995,540 |
| Orillia | \$ 475 | \$ 18,736 | \$ 56,633 | \$ 184,587 | \$ 913,881 |
| Oshawa | \$ 446 | \$ 16,092 | \$ 47,872 | \$ 147,464 | \$ 681,864 |
| Ottawa | \$ 334 | \$ 17,918 | \$ 53,838 | \$ 178,068 | \$ 884,645 |
| Owen Sound | \$ 716 | \$ 20,862 | \$ 60,910 | \$ 198,693 | \$ 979,738 |
| Parry Sound | \$ 930 | \$ 34,607 | \$ 92,797 | \$ 291,063 | N/A |
| Pelham | \$ 378 | \$ 10,703 | \$ 31,752 | \$ 102,871 | \$ 505,441 |
| Peterborough | \$ 529 | \$ 9,476 | \$ 25,430 | \$ 70,863 | \$ 281,593 |

Comparison of Wastewater Costs (sorted alphabetically)

| WASTEWATER Volume Meter Size | Residential | Commercial | Industrial | Industrial | Industrial |
|------------------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| | 200 m ³ 5/8" | 10,000 m ³ 2" | 30,000 m ³ 3" | 100,000 m ³ 4" | 500,000 m ³ 6" |
| Pickering | \$ 446 | \$ 16,092 | \$ 47,872 | \$ 147,464 | \$ 681,864 |
| Port Colborne | \$ 772 | \$ 14,824 | \$ 45,633 | \$ 140,668 | \$ 678,602 |
| Prince Edward County | \$ 1,179 | \$ 36,223 | \$ 105,642 | \$ 344,065 | \$ 1,695,092 |
| Puslinch | N/A | N/A | N/A | N/A | N/A |
| Quinte West | \$ 700 | \$ 15,680 | \$ 45,360 | \$ 145,460 | \$ 710,500 |
| Richmond Hill | \$ 474 | \$ 23,712 | \$ 71,136 | \$ 237,120 | \$ 1,185,600 |
| Sarnia | \$ 544 | \$ 9,141 | \$ 22,024 | \$ 56,304 | \$ 237,414 |
| Saugeen Shores | \$ 622 | \$ 17,902 | \$ 52,352 | \$ 171,803 | \$ 852,705 |
| Sault Ste. Marie | \$ 313 | \$ 14,261 | \$ 39,632 | \$ 127,713 | \$ 629,759 |
| South Bruce Peninsula | \$ 948 | \$ 24,603 | \$ 74,921 | \$ 238,772 | \$ 1,166,772 |
| Southgate | \$ 898 | \$ 17,435 | \$ 47,071 | \$ 138,361 | \$ 610,000 |
| Springwater | \$ 828 | \$ 22,622 | \$ 66,902 | \$ 221,882 | \$ 1,107,482 |
| St. Catharines | \$ 501 | \$ 19,973 | \$ 60,168 | \$ 198,112 | \$ 985,268 |
| St. Marys | \$ 494 | \$ 15,725 | \$ 41,725 | \$ 132,725 | \$ 652,725 |
| St. Thomas | \$ 416 | \$ 6,900 | \$ 51,300 | \$ 171,000 | \$ 855,000 |
| Stratford | \$ 498 | \$ 17,051 | \$ 50,834 | \$ 169,072 | \$ 844,720 |
| Strathroy-Caradoc | \$ 431 | \$ 16,296 | \$ 46,463 | \$ 102,598 | \$ 419,674 |
| Thorold | \$ 580 | \$ 16,946 | \$ 50,346 | \$ 167,246 | \$ 835,246 |
| Thunder Bay | \$ 562 | \$ 12,254 | \$ 33,227 | \$ 102,060 | \$ 487,334 |
| Tillsonburg | \$ 450 | \$ 12,952 | \$ 38,893 | \$ 124,235 | \$ 609,734 |
| Timmins | \$ 482 | \$ 16,540 | \$ 49,620 | \$ 165,399 | \$ 826,992 |
| Toronto | \$ 395 | \$ 16,808 | \$ 44,492 | \$ 141,386 | \$ 695,066 |
| Vaughan | \$ 499 | \$ 24,957 | \$ 74,871 | \$ 249,570 | \$ 1,247,850 |
| Wainfleet | N/A | N/A | N/A | N/A | N/A |
| Waterloo | \$ 490 | \$ 24,500 | \$ 73,500 | \$ 245,000 | \$ 1,225,000 |
| Welland | \$ 736 | \$ 28,070 | \$ 84,636 | \$ 277,916 | \$ 1,380,494 |
| Wellesley | \$ 542 | \$ 22,396 | \$ 66,996 | \$ 223,096 | \$ 1,115,096 |
| Wellington North | \$ 674 | \$ 24,700 | \$ 74,100 | \$ 247,000 | \$ 1,235,000 |
| West Grey | \$ 920 | \$ 11,289 | \$ 32,449 | \$ 106,509 | \$ 529,709 |
| West Lincoln | \$ 693 | \$ 20,074 | \$ 57,447 | \$ 181,668 | \$ 882,336 |
| Whitby | \$ 446 | \$ 16,092 | \$ 47,872 | \$ 147,464 | \$ 681,864 |
| Whitchurch-Stouffville | \$ 546 | \$ 27,300 | \$ 81,900 | \$ 273,000 | \$ 1,365,000 |
| Wilmot | \$ 608 | \$ 25,522 | \$ 76,253 | \$ 253,500 | \$ 1,266,022 |
| Windsor | \$ 789 | \$ 17,073 | \$ 45,118 | \$ 136,145 | \$ 629,480 |
| Woolwich | \$ 726 | \$ 29,256 | \$ 86,256 | \$ 288,030 | \$ 1,430,310 |
| Average | \$ 577 | \$ 18,830 | \$ 54,656 | \$ 177,392 | \$ 871,156 |
| Median | \$ 542 | \$ 17,435 | \$ 51,235 | \$ 168,159 | \$ 835,246 |
| Min | \$ 227 | \$ 5,140 | \$ 11,740 | \$ 46,201 | \$ 197,401 |
| Max | \$ 1,179 | \$ 38,263 | \$ 105,642 | \$ 344,065 | \$ 1,695,092 |

Comparison of Water and Wastewater Costs (sorted alphabetically)

| Total Volume | Residential | Commercial | Industrial | Industrial | Industrial |
|-------------------|--------------------|-----------------------|-----------------------|------------------------|------------------------|
| Meter Size | 200 m ³ | 10,000 m ³ | 30,000 m ³ | 100,000 m ³ | 500,000 m ³ |
| | 5/8" | 2" | 3" | 4" | 6" |
| Aurora | \$ 966 | \$ 48,300 | \$ 144,900 | \$ 483,000 | \$ 2,415,000 |
| Barrie | \$ 931 | \$ 40,217 | \$ 118,660 | \$ 385,417 | \$ 1,895,104 |
| Belleville | \$ 1,259 | \$ 30,778 | \$ 81,548 | \$ 258,576 | \$ 996,471 |
| Bracebridge | \$ 1,241 | \$ 44,917 | \$ 135,068 | \$ 440,657 | \$ 2,173,400 |
| Brampton | \$ 522 | \$ 26,092 | \$ 78,276 | \$ 260,920 | \$ 1,304,600 |
| Brant | \$ 1,395 | \$ 34,766 | \$ 98,465 | N/A | N/A |
| Brantford | \$ 867 | \$ 40,668 | \$ 121,928 | \$ 406,147 | \$ 2,030,200 |
| Brock | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Brockton | \$ 972 | \$ 24,802 | \$ 68,883 | \$ 201,461 | \$ 945,419 |
| Brockville | \$ 765 | \$ 25,638 | \$ 56,317 | \$ 159,430 | \$ 532,736 |
| Burlington | \$ 873 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,294,725 |
| Caledon | \$ 522 | \$ 26,092 | \$ 78,276 | \$ 260,920 | \$ 1,304,600 |
| Cambridge | \$ 1,132 | \$ 48,122 | \$ 143,076 | \$ 471,299 | \$ 2,339,113 |
| Central Elgin | \$ 1,737 | \$ 62,987 | \$ 187,987 | \$ 625,487 | \$ 3,125,487 |
| Centre Wellington | \$ 1,257 | \$ 50,032 | \$ 148,330 | \$ 491,826 | \$ 2,453,731 |
| Chatham-Kent | \$ 1,120 | \$ 26,996 | \$ 71,948 | \$ 171,984 | \$ 741,364 |
| Clarington | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Collingwood | \$ 1,176 | \$ 16,920 | \$ 47,022 | \$ 149,937 | \$ 729,981 |
| Cornwall | \$ 783 | \$ 11,260 | \$ 33,780 | \$ 112,601 | \$ 563,006 |
| East Gwillimbury | \$ 1,454 | \$ 52,158 | \$ 155,958 | \$ 519,258 | \$ 2,595,258 |
| Elliot Lake | \$ 703 | \$ 10,280 | \$ 23,480 | N/A | N/A |
| Erin | N/A | N/A | N/A | N/A | N/A |
| Espanola | \$ 1,199 | \$ 21,815 | \$ 58,743 | \$ 180,671 | N/A |
| Fort Erie | \$ 1,465 | \$ 35,778 | \$ 109,166 | \$ 345,843 | \$ 1,690,215 |
| Georgian Bluffs | N/A | N/A | N/A | N/A | N/A |
| Georgina | \$ 1,123 | \$ 52,601 | \$ 157,657 | \$ 525,353 | \$ 2,626,473 |
| Gravenhurst | \$ 1,241 | \$ 44,917 | \$ 135,068 | \$ 440,657 | \$ 2,173,400 |
| Greater Sudbury | \$ 1,277 | \$ 40,958 | \$ 118,516 | \$ 379,613 | \$ 1,857,197 |
| Greenstone | \$ 1,706 | \$ 61,632 | \$ 184,896 | \$ 616,320 | \$ 3,081,600 |
| Grey Highlands | \$ 1,258 | \$ 18,718 | \$ 39,318 | \$ 129,306 | \$ 567,612 |
| Grimsby | N/A | N/A | N/A | N/A | N/A |
| Guelph | \$ 929 | \$ 37,829 | \$ 111,773 | \$ 366,653 | \$ 1,812,488 |
| Guelph-Eramosa | \$ 1,385 | \$ 56,755 | \$ 169,755 | \$ 565,255 | \$ 2,825,255 |
| Haldimand | \$ 1,032 | \$ 31,753 | \$ 87,248 | \$ 275,546 | \$ 1,306,750 |
| Halton Hills | \$ 873 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,294,725 |
| Hamilton | \$ 719 | \$ 34,431 | \$ 101,162 | \$ 329,660 | \$ 1,628,320 |

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

| Total Volume Meter Size | Residential | Commercial | Industrial | Industrial | Industrial |
|----------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| | 200 m ³ 5/8" | 10,000 m ³ 2" | 30,000 m ³ 3" | 100,000 m ³ 4" | 500,000 m ³ 6" |
| Hawkesbury | \$ 762 | \$ 20,264 | \$ 60,064 | \$ 199,364 | \$ 995,364 |
| Huntsville | \$ 1,241 | \$ 44,917 | \$ 135,068 | \$ 440,657 | \$ 2,173,400 |
| Ingersoll | \$ 1,239 | \$ 26,803 | \$ 78,293 | \$ 237,555 | \$ 1,139,299 |
| Innisfil | \$ 1,208 | \$ 36,916 | \$ 110,253 | \$ 362,253 | \$ 1,802,253 |
| Kenora | \$ 1,672 | \$ 33,296 | \$ 102,340 | \$ 316,943 | \$ 1,532,414 |
| Kincardine | \$ 986 | \$ 18,779 | \$ 53,637 | \$ 171,296 | \$ 833,992 |
| King | \$ 1,311 | \$ 60,102 | \$ 180,150 | \$ 594,550 | \$ 2,962,550 |
| Kingston | \$ 1,149 | \$ 26,788 | \$ 76,937 | \$ 247,942 | \$ 1,217,552 |
| Kingsville | \$ 623 | \$ 22,496 | \$ 67,116 | \$ 223,286 | \$ 1,115,686 |
| Kitchener | \$ 1,098 | \$ 54,877 | \$ 164,631 | \$ 548,770 | \$ 2,743,850 |
| Lakeshore | \$ 1,030 | \$ 29,940 | \$ 88,940 | \$ 295,440 | \$ 1,475,440 |
| Lambton Shores | \$ 1,491 | \$ 59,607 | \$ 175,903 | \$ 577,581 | \$ 2,861,717 |
| Lincoln | \$ 1,036 | \$ 46,577 | \$ 138,716 | \$ 460,455 | \$ 2,298,098 |
| London | \$ 887 | \$ 25,980 | \$ 73,029 | \$ 227,331 | \$ 1,038,655 |
| Mapleton | \$ 1,389 | \$ 39,001 | \$ 117,658 | \$ 381,512 | \$ 1,884,673 |
| Markham | \$ 894 | \$ 44,680 | \$ 134,040 | \$ 446,800 | \$ 2,234,000 |
| Meaford | \$ 1,710 | \$ 48,522 | \$ 143,722 | \$ 476,922 | \$ 2,380,922 |
| Middlesex Centre | \$ 1,725 | \$ 68,392 | N/A | N/A | N/A |
| Milton | \$ 873 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,294,725 |
| Minto | \$ 1,538 | \$ 40,708 | \$ 105,768 | \$ 186,247 | N/A |
| Mississauga | \$ 522 | \$ 26,092 | \$ 78,276 | \$ 260,920 | \$ 1,304,600 |
| New Tecumseth | \$ 828 | \$ 41,400 | \$ 124,200 | \$ 375,500 | \$ 1,811,500 |
| Newmarket | \$ 1,216 | \$ 42,966 | \$ 126,150 | \$ 412,908 | \$ 2,034,108 |
| Niagara Falls | \$ 961 | \$ 26,213 | \$ 75,630 | \$ 242,987 | \$ 1,180,379 |
| Niagara-on-the-Lake | \$ 1,172 | \$ 29,415 | \$ 89,711 | \$ 284,993 | \$ 1,394,610 |
| Norfolk | \$ 1,167 | \$ 34,334 | \$ 95,775 | \$ 313,040 | \$ 1,536,876 |
| North Bay | \$ 1,067 | \$ 29,864 | \$ 84,943 | \$ 266,547 | \$ 1,288,976 |
| North Dumfries | \$ 1,260 | \$ 52,416 | \$ 156,816 | \$ 522,216 | \$ 2,610,216 |
| North Middlesex | \$ 1,218 | \$ 37,868 | \$ 112,868 | \$ 375,368 | \$ 1,875,368 |
| North Perth | \$ 1,028 | \$ 21,413 | \$ 55,131 | \$ 169,371 | \$ 824,118 |
| Oakville | \$ 873 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,294,725 |
| Orangeville | \$ 1,060 | \$ 42,848 | \$ 127,356 | \$ 423,080 | \$ 2,111,080 |
| Orillia | \$ 890 | \$ 34,472 | \$ 104,266 | \$ 339,174 | \$ 1,677,762 |
| Oshawa | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Ottawa | \$ 763 | \$ 38,528 | \$ 115,317 | \$ 379,524 | \$ 1,879,619 |
| Owen Sound | \$ 1,293 | \$ 37,686 | \$ 110,031 | \$ 358,929 | \$ 1,769,850 |
| Parry Sound | \$ 1,437 | \$ 57,815 | \$ 155,046 | \$ 486,329 | N/A |
| Pelham | \$ 812 | \$ 25,565 | \$ 76,043 | \$ 248,040 | \$ 1,223,877 |
| Peterborough | \$ 1,062 | \$ 19,034 | \$ 51,080 | \$ 142,342 | \$ 565,629 |

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

| Total Volume Meter Size | Residential | Commercial | Industrial | Industrial | Industrial |
|----------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| | 200 m ³ 5/8" | 10,000 m ³ 2" | 30,000 m ³ 3" | 100,000 m ³ 4" | 500,000 m ³ 6" |
| Pickering | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Port Colborne | \$ 1,419 | \$ 29,050 | \$ 89,195 | \$ 277,153 | \$ 1,342,180 |
| Prince Edward County | \$ 2,030 | \$ 62,439 | \$ 182,110 | \$ 593,149 | \$ 2,922,355 |
| Puslinch | N/A | N/A | N/A | N/A | N/A |
| Quinte West | \$ 1,198 | \$ 29,148 | \$ 84,595 | \$ 272,255 | \$ 1,332,797 |
| Richmond Hill | \$ 948 | \$ 47,424 | \$ 142,272 | \$ 474,240 | \$ 2,371,200 |
| Sarnia | \$ 1,009 | \$ 16,958 | \$ 40,859 | \$ 104,455 | \$ 440,454 |
| Saugeen Shores | \$ 1,061 | \$ 28,104 | \$ 81,756 | \$ 267,408 | \$ 1,325,113 |
| Sault Ste. Marie | \$ 818 | \$ 31,652 | \$ 87,964 | \$ 283,460 | \$ 1,397,757 |
| South Bruce Peninsula | \$ 1,676 | \$ 42,918 | \$ 130,751 | \$ 416,156 | \$ 2,034,847 |
| Southgate | \$ 1,551 | \$ 37,607 | \$ 105,213 | \$ 323,771 | \$ 1,500,000 |
| Springwater | \$ 1,391 | \$ 53,466 | \$ 160,006 | \$ 532,896 | \$ 2,663,696 |
| St. Catharines | \$ 920 | \$ 33,293 | \$ 100,500 | \$ 328,880 | \$ 1,631,170 |
| St. Marys | \$ 979 | \$ 32,656 | \$ 81,056 | \$ 250,456 | \$ 1,218,456 |
| St. Thomas | \$ 989 | \$ 26,180 | \$ 107,645 | \$ 356,425 | \$ 1,770,879 |
| Stratford | \$ 827 | \$ 27,497 | \$ 81,751 | \$ 271,474 | \$ 1,355,374 |
| Strathroy-Caradoc | \$ 916 | \$ 34,745 | \$ 98,298 | \$ 217,419 | \$ 886,027 |
| Thorold | \$ 1,056 | \$ 30,868 | \$ 91,708 | \$ 304,648 | \$ 1,521,448 |
| Thunder Bay | \$ 1,186 | \$ 25,869 | \$ 70,146 | \$ 215,460 | \$ 1,028,816 |
| Tillsonburg | \$ 897 | \$ 25,644 | \$ 74,601 | \$ 233,552 | \$ 1,136,938 |
| Timmins | \$ 908 | \$ 31,169 | \$ 93,504 | \$ 311,679 | \$ 1,558,390 |
| Toronto | \$ 791 | \$ 33,617 | \$ 88,985 | \$ 282,773 | \$ 1,390,133 |
| Vaughan | \$ 914 | \$ 45,682 | \$ 137,046 | \$ 456,820 | \$ 2,284,100 |
| Wainfleet | N/A | N/A | N/A | N/A | N/A |
| Waterloo | \$ 908 | \$ 43,678 | \$ 130,871 | \$ 435,815 | \$ 2,176,196 |
| Welland | \$ 1,274 | \$ 48,807 | \$ 147,149 | \$ 483,328 | \$ 2,401,141 |
| Wellesley | \$ 1,260 | \$ 52,416 | \$ 156,816 | \$ 522,216 | \$ 2,610,216 |
| Wellington North | \$ 1,222 | \$ 45,004 | \$ 134,604 | \$ 448,204 | \$ 2,240,204 |
| West Grey | \$ 1,449 | \$ 20,834 | \$ 60,394 | \$ 198,854 | \$ 990,054 |
| West Lincoln | \$ 1,111 | \$ 34,677 | \$ 100,054 | \$ 319,427 | \$ 1,559,855 |
| Whitby | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Whitchurch-Stouffville | \$ 960 | \$ 48,000 | \$ 144,000 | \$ 480,000 | \$ 2,400,000 |
| Wilmot | \$ 1,120 | \$ 46,261 | \$ 138,157 | \$ 459,171 | \$ 2,292,894 |
| Windsor | \$ 1,273 | \$ 28,228 | \$ 76,031 | \$ 233,233 | \$ 1,093,484 |
| Woolwich | \$ 1,228 | \$ 47,312 | \$ 138,912 | \$ 464,060 | \$ 2,300,620 |
| Average | \$ 1,106 | \$ 36,216 | \$ 104,832 | \$ 339,801 | \$ 1,671,897 |
| Median | \$ 1,062 | \$ 34,334 | \$ 99,259 | \$ 314,992 | \$ 1,536,876 |
| Min | \$ 522 | \$ 10,280 | \$ 23,480 | \$ 104,455 | \$ 440,454 |
| Max | \$ 2,030 | \$ 68,392 | \$ 187,987 | \$ 625,487 | \$ 3,125,487 |

Comparison of Water/Wastewater Costs (sorted by location)

| Volume Meter Size | Residential 200 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" |
|------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------------------|--------------------------------------------|
| Belleville | \$ 1,259 | \$ 30,778 | \$ 81,548 | \$ 258,576 | \$ 996,471 |
| Brockville | \$ 765 | \$ 25,638 | \$ 56,317 | \$ 159,430 | \$ 532,736 |
| Cornwall | \$ 783 | \$ 11,260 | \$ 33,780 | \$ 112,601 | \$ 563,006 |
| Hawkesbury | \$ 762 | \$ 20,264 | \$ 60,064 | \$ 199,364 | \$ 995,364 |
| Kingston | \$ 1,149 | \$ 26,788 | \$ 76,937 | \$ 247,942 | \$ 1,217,552 |
| Ottawa | \$ 763 | \$ 38,528 | \$ 115,317 | \$ 379,524 | \$ 1,879,619 |
| Peterborough | \$ 1,062 | \$ 19,034 | \$ 51,080 | \$ 142,342 | \$ 565,629 |
| Prince Edward County | \$ 2,030 | \$ 62,439 | \$ 182,110 | \$ 593,149 | \$ 2,922,355 |
| Quinte West | \$ 1,198 | \$ 29,148 | \$ 84,595 | \$ 272,255 | \$ 1,332,797 |
| Eastern Average | \$ 1,086 | \$ 29,320 | \$ 82,416 | \$ 262,798 | \$ 1,222,837 |
| Eastern Median | \$ 1,062 | \$ 26,788 | \$ 76,937 | \$ 247,942 | \$ 996,471 |

| Volume Meter Size | Residential 200 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" |
|------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------------------|--------------------------------------------|
| Aurora | \$ 966 | \$ 48,300 | \$ 144,900 | \$ 483,000 | \$ 2,415,000 |
| Brampton | \$ 522 | \$ 26,092 | \$ 78,276 | \$ 260,920 | \$ 1,304,600 |
| Brock | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Burlington | \$ 873 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,294,725 |
| Caledon | \$ 522 | \$ 26,092 | \$ 78,276 | \$ 260,920 | \$ 1,304,600 |
| Clarington | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| East Gwillimbury | \$ 1,454 | \$ 52,158 | \$ 155,958 | \$ 519,258 | \$ 2,595,258 |
| Georgina | \$ 1,123 | \$ 52,601 | \$ 157,657 | \$ 525,353 | \$ 2,626,473 |
| Halton Hills | \$ 873 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,294,725 |
| King | \$ 1,311 | \$ 60,102 | \$ 180,150 | \$ 594,550 | \$ 2,962,550 |
| Markham | \$ 894 | \$ 44,680 | \$ 134,040 | \$ 446,800 | \$ 2,234,000 |
| Milton | \$ 873 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,294,725 |
| Mississauga | \$ 522 | \$ 26,092 | \$ 78,276 | \$ 260,920 | \$ 1,304,600 |
| Newmarket | \$ 1,216 | \$ 42,966 | \$ 126,150 | \$ 412,908 | \$ 2,034,108 |
| Oakville | \$ 873 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,294,725 |
| Oshawa | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Pickering | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Richmond Hill | \$ 948 | \$ 47,424 | \$ 142,272 | \$ 474,240 | \$ 2,371,200 |
| Toronto | \$ 791 | \$ 33,617 | \$ 88,985 | \$ 282,773 | \$ 1,390,133 |
| Vaughan | \$ 914 | \$ 45,682 | \$ 137,046 | \$ 456,820 | \$ 2,284,100 |
| Whitby | \$ 893 | \$ 27,736 | \$ 80,024 | \$ 245,887 | \$ 1,133,773 |
| Whitchurch-Stouffville | \$ 960 | \$ 48,000 | \$ 144,000 | \$ 480,000 | \$ 2,400,000 |
| GTA Average | \$ 914 | \$ 36,843 | \$ 108,155 | \$ 352,244 | \$ 1,730,654 |
| GTA Median | \$ 893 | \$ 29,514 | \$ 83,328 | \$ 265,366 | \$ 1,304,600 |

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

| Volume Meter Size | Residential 200 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" |
|------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------------------|--------------------------------------------|
| Fort Erie | \$ 1,465 | \$ 35,778 | \$ 109,166 | \$ 345,843 | \$ 1,690,215 |
| Grimsby | N/A | N/A | N/A | N/A | N/A |
| Hamilton | \$ 719 | \$ 34,431 | \$ 101,162 | \$ 329,660 | \$ 1,628,320 |
| Lincoln | \$ 1,036 | \$ 46,577 | \$ 138,716 | \$ 460,455 | \$ 2,298,098 |
| Niagara Falls | \$ 961 | \$ 26,213 | \$ 75,630 | \$ 242,987 | \$ 1,180,379 |
| Niagara-on-the-Lake | \$ 1,172 | \$ 29,415 | \$ 89,711 | \$ 284,993 | \$ 1,394,610 |
| Pelham | \$ 812 | \$ 25,565 | \$ 76,043 | \$ 248,040 | \$ 1,223,877 |
| Port Colborne | \$ 1,419 | \$ 29,050 | \$ 89,195 | \$ 277,153 | \$ 1,342,180 |
| St. Catharines | \$ 920 | \$ 33,293 | \$ 100,500 | \$ 328,880 | \$ 1,631,170 |
| Thorold | \$ 1,056 | \$ 30,868 | \$ 91,708 | \$ 304,648 | \$ 1,521,448 |
| Wainfleet | N/A | N/A | N/A | N/A | N/A |
| Welland | \$ 1,274 | \$ 48,807 | \$ 147,149 | \$ 483,328 | \$ 2,401,141 |
| West Lincoln | \$ 1,111 | \$ 34,677 | \$ 100,054 | \$ 319,427 | \$ 1,559,855 |
| Niagara/Hamilton Avg. | \$ 1,086 | \$ 34,061 | \$ 101,730 | \$ 329,583 | \$ 1,624,663 |
| Niagara/Hamilton Med. | \$ 1,056 | \$ 33,293 | \$ 100,054 | \$ 319,427 | \$ 1,559,855 |

| Volume Meter Size | Residential 200 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" |
|----------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------------------|--------------------------------------------|
| Elliot Lake | \$ 703 | \$ 10,280 | \$ 23,480 | N/A | N/A |
| Espanola | \$ 1,199 | \$ 21,815 | \$ 58,743 | \$ 180,671 | N/A |
| Greater Sudbury | \$ 1,277 | \$ 40,958 | \$ 118,516 | \$ 379,613 | \$ 1,857,197 |
| Greenstone | \$ 1,706 | \$ 61,632 | \$ 184,896 | \$ 616,320 | \$ 3,081,600 |
| Kenora | \$ 1,672 | \$ 33,296 | \$ 102,340 | \$ 316,943 | \$ 1,532,414 |
| North Bay | \$ 1,067 | \$ 29,864 | \$ 84,943 | \$ 266,547 | \$ 1,288,976 |
| Parry Sound | \$ 1,437 | \$ 57,815 | \$ 155,046 | \$ 486,329 | N/A |
| Sault Ste. Marie | \$ 818 | \$ 31,652 | \$ 87,964 | \$ 283,460 | \$ 1,397,757 |
| Thunder Bay | \$ 1,186 | \$ 25,869 | \$ 70,146 | \$ 215,460 | \$ 1,028,816 |
| Timmins | \$ 908 | \$ 31,169 | \$ 93,504 | \$ 311,679 | \$ 1,558,390 |
| North Average | \$ 1,197 | \$ 34,435 | \$ 97,958 | \$ 339,669 | \$ 1,677,879 |
| North Median | \$ 1,193 | \$ 31,410 | \$ 90,734 | \$ 311,679 | \$ 1,532,414 |

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

| Volume Meter Size | Residential | Commercial | Industrial | Industrial | Industrial |
|------------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| | 200 m ³ 5/8" | 10,000 m ³ 2" | 30,000 m ³ 3" | 100,000 m ³ 4" | 500,000 m ³ 6" |
| Barrie | \$ 931 | \$ 40,217 | \$ 118,660 | \$ 385,417 | \$ 1,895,104 |
| Bracebridge | \$ 1,241 | \$ 44,917 | \$ 135,068 | \$ 440,657 | \$ 2,173,400 |
| Collingwood | \$ 1,176 | \$ 16,920 | \$ 47,022 | \$ 149,937 | \$ 729,981 |
| Gravenhurst | \$ 1,241 | \$ 44,917 | \$ 135,068 | \$ 440,657 | \$ 2,173,400 |
| Huntsville | \$ 1,241 | \$ 44,917 | \$ 135,068 | \$ 440,657 | \$ 2,173,400 |
| Innisfil | \$ 1,208 | \$ 36,916 | \$ 110,253 | \$ 362,253 | \$ 1,802,253 |
| New Tecumseth | \$ 828 | \$ 41,400 | \$ 124,200 | \$ 375,500 | \$ 1,811,500 |
| Orangeville | \$ 1,060 | \$ 42,848 | \$ 127,356 | \$ 423,080 | \$ 2,111,080 |
| Orillia | \$ 890 | \$ 34,472 | \$ 104,266 | \$ 339,174 | \$ 1,677,762 |
| Springwater | \$ 1,391 | \$ 53,466 | \$ 160,006 | \$ 532,896 | \$ 2,663,696 |
| Sim./Musk./Duff. Avg. | \$ 1,121 | \$ 40,099 | \$ 119,697 | \$ 389,023 | \$ 1,921,158 |
| Sim./Musk./Duff. Med. | \$ 1,192 | \$ 42,124 | \$ 125,778 | \$ 404,248 | \$ 2,003,092 |

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

| Volume Meter Size | Residential | Commercial | Industrial | Industrial | Industrial |
|--------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| | 200 m ³ 5/8" | 10,000 m ³ 2" | 30,000 m ³ 3" | 100,000 m ³ 4" | 500,000 m ³ 6" |
| Brant | \$ 1,395 | \$ 34,766 | \$ 98,465 | N/A | N/A |
| Brantford | \$ 867 | \$ 40,668 | \$ 121,928 | \$ 406,147 | \$ 2,030,200 |
| Brockton | \$ 972 | \$ 24,802 | \$ 68,883 | \$ 201,461 | \$ 945,419 |
| Cambridge | \$ 1,132 | \$ 48,122 | \$ 143,076 | \$ 471,299 | \$ 2,339,113 |
| Central Elgin | \$ 1,737 | \$ 62,987 | \$ 187,987 | \$ 625,487 | \$ 3,125,487 |
| Centre Wellington | \$ 1,257 | \$ 50,032 | \$ 148,330 | \$ 491,826 | \$ 2,453,731 |
| Chatham-Kent | \$ 1,120 | \$ 26,996 | \$ 71,948 | \$ 171,984 | \$ 741,364 |
| Erin | N/A | N/A | N/A | N/A | N/A |
| Georgian Bluffs | N/A | N/A | N/A | N/A | N/A |
| Grey Highlands | \$ 1,258 | \$ 18,718 | \$ 39,318 | \$ 129,306 | \$ 567,612 |
| Guelph | \$ 929 | \$ 37,829 | \$ 111,773 | \$ 366,653 | \$ 1,812,488 |
| Guelph-Eramosa | \$ 1,385 | \$ 56,755 | \$ 169,755 | \$ 565,255 | \$ 2,825,255 |
| Haldimand | \$ 1,032 | \$ 31,753 | \$ 87,248 | \$ 275,546 | \$ 1,306,750 |
| Ingersoll | \$ 1,239 | \$ 26,803 | \$ 78,293 | \$ 237,555 | \$ 1,139,299 |
| Kincardine | \$ 986 | \$ 18,779 | \$ 53,637 | \$ 171,296 | \$ 833,992 |
| Kingsville | \$ 623 | \$ 22,496 | \$ 67,116 | \$ 223,286 | \$ 1,115,686 |
| Kitchener | \$ 1,098 | \$ 54,877 | \$ 164,631 | \$ 548,770 | \$ 2,743,850 |
| Lakeshore | \$ 1,030 | \$ 29,940 | \$ 88,940 | \$ 295,440 | \$ 1,475,440 |
| Lambton Shores | \$ 1,491 | \$ 59,607 | \$ 175,903 | \$ 577,581 | \$ 2,861,717 |
| London | \$ 887 | \$ 25,980 | \$ 73,029 | \$ 227,331 | \$ 1,038,655 |
| Mapleton | \$ 1,389 | \$ 39,001 | \$ 117,658 | \$ 381,512 | \$ 1,884,673 |
| Meaford | \$ 1,710 | \$ 48,522 | \$ 143,722 | \$ 476,922 | \$ 2,380,922 |
| Middlesex Centre | \$ 1,725 | \$ 68,392 | N/A | N/A | N/A |
| Minto | \$ 1,538 | \$ 40,708 | \$ 105,768 | \$ 186,247 | N/A |
| Norfolk | \$ 1,167 | \$ 34,334 | \$ 95,775 | \$ 313,040 | \$ 1,536,876 |
| North Dumfries | \$ 1,260 | \$ 52,416 | \$ 156,816 | \$ 522,216 | \$ 2,610,216 |
| North Middlesex | \$ 1,218 | \$ 37,868 | \$ 112,868 | \$ 375,368 | \$ 1,875,368 |
| North Perth | \$ 1,028 | \$ 21,413 | \$ 55,131 | \$ 169,371 | \$ 824,118 |
| Owen Sound | \$ 1,293 | \$ 37,686 | \$ 110,031 | \$ 358,929 | \$ 1,769,850 |
| Puslinch | N/A | N/A | N/A | N/A | N/A |
| Sarnia | \$ 1,009 | \$ 16,958 | \$ 40,859 | \$ 104,455 | \$ 440,454 |
| Saugeen Shores | \$ 1,061 | \$ 28,104 | \$ 81,756 | \$ 267,408 | \$ 1,325,113 |
| South Bruce Peninsula | \$ 1,676 | \$ 42,918 | \$ 130,751 | \$ 416,156 | \$ 2,034,847 |
| Southgate | \$ 1,551 | \$ 37,607 | \$ 105,213 | \$ 323,771 | \$ 1,500,000 |
| St. Marys | \$ 979 | \$ 32,656 | \$ 81,056 | \$ 250,456 | \$ 1,218,456 |
| St. Thomas | \$ 989 | \$ 26,180 | \$ 107,645 | \$ 356,425 | \$ 1,770,879 |
| Stratford | \$ 827 | \$ 27,497 | \$ 81,751 | \$ 271,474 | \$ 1,355,374 |
| Strathroy-Caradoc | \$ 916 | \$ 34,745 | \$ 98,298 | \$ 217,419 | \$ 886,027 |
| Tillsonburg | \$ 897 | \$ 25,644 | \$ 74,601 | \$ 233,552 | \$ 1,136,938 |
| Waterloo | \$ 908 | \$ 43,678 | \$ 130,871 | \$ 435,815 | \$ 2,176,196 |
| Wellesley | \$ 1,260 | \$ 52,416 | \$ 156,816 | \$ 522,216 | \$ 2,610,216 |
| Wellington North | \$ 1,222 | \$ 45,004 | \$ 134,604 | \$ 448,204 | \$ 2,240,204 |
| West Grey | \$ 1,449 | \$ 20,834 | \$ 60,394 | \$ 198,854 | \$ 990,054 |
| Wilmot | \$ 1,120 | \$ 46,261 | \$ 138,157 | \$ 459,171 | \$ 2,292,894 |
| Windsor | \$ 1,273 | \$ 28,228 | \$ 76,031 | \$ 233,233 | \$ 1,093,484 |
| Woolwich | \$ 1,228 | \$ 47,312 | \$ 138,912 | \$ 464,060 | \$ 2,300,620 |
| Southwest Average | \$ 1,189 | \$ 37,402 | \$ 106,803 | \$ 340,793 | \$ 1,690,246 |
| Southwest Median | \$ 1,167 | \$ 37,607 | \$ 105,491 | \$ 323,771 | \$ 1,653,363 |

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

| Volume Meter Size | Residential 200 m ³ 5/8" | Residential 200 m ³ Ranking |
|----------------------|-------------------------------------------|----------------------------------------------|
| Mississauga | \$ 522 | Low |
| Caledon | \$ 522 | Low |
| Brampton | \$ 522 | Low |
| Kingsville | \$ 623 | Low |
| Elliot Lake | \$ 703 | Low |
| Hamilton | \$ 719 | Low |
| Hawkesbury | \$ 762 | Low |
| Ottawa | \$ 763 | Low |
| Brockville | \$ 765 | Low |
| Cornwall | \$ 783 | Low |
| Toronto | \$ 791 | Low |
| Pelham | \$ 812 | Low |
| Sault Ste. Marie | \$ 818 | Low |
| Stratford | \$ 827 | Low |
| New Tecumseth | \$ 828 | Low |
| Brantford | \$ 867 | Low |
| Halton Hills | \$ 873 | Low |
| Oakville | \$ 873 | Low |
| Burlington | \$ 873 | Low |
| Milton | \$ 873 | Low |
| London | \$ 887 | Low |
| Orillia | \$ 890 | Low |
| Whitby | \$ 893 | Low |
| Clarington | \$ 893 | Low |
| Oshawa | \$ 893 | Low |
| Pickering | \$ 893 | Low |
| Brock | \$ 893 | Low |
| Markham | \$ 894 | Low |
| Tillsonburg | \$ 897 | Low |
| Timmins | \$ 908 | Low |
| Waterloo | \$ 908 | Low |
| Vaughan | \$ 914 | Low |
| Strathroy-Caradoc | \$ 916 | Low |
| St. Catharines | \$ 920 | Low |
| Guelph | \$ 929 | Low |

| Volume Meter Size | Residential 200 m ³ 5/8" | Residential 200 m ³ Ranking |
|------------------------|-------------------------------------------|----------------------------------------------|
| Barrie | \$ 931 | Mid |
| Richmond Hill | \$ 948 | Mid |
| Whitchurch-Stouffville | \$ 960 | Mid |
| Niagara Falls | \$ 961 | Mid |
| Aurora | \$ 966 | Mid |
| Brockton | \$ 972 | Mid |
| St. Marys | \$ 979 | Mid |
| Kincardine | \$ 986 | Mid |
| St. Thomas | \$ 989 | Mid |
| Sarnia | \$ 1,009 | Mid |
| North Perth | \$ 1,028 | Mid |
| Lakeshore | \$ 1,030 | Mid |
| Haldimand | \$ 1,032 | Mid |
| Lincoln | \$ 1,036 | Mid |
| Thorold | \$ 1,056 | Mid |
| Orangeville | \$ 1,060 | Mid |
| Saugeen Shores | \$ 1,061 | Mid |
| Peterborough | \$ 1,062 | Mid |
| North Bay | \$ 1,067 | Mid |
| Kitchener | \$ 1,098 | Mid |
| West Lincoln | \$ 1,111 | Mid |
| Chatham-Kent | \$ 1,120 | Mid |
| Wilmot | \$ 1,120 | Mid |
| Georgina | \$ 1,123 | Mid |
| Cambridge | \$ 1,132 | Mid |
| Kingston | \$ 1,149 | Mid |
| Norfolk | \$ 1,167 | Mid |
| Niagara-on-the-Lake | \$ 1,172 | Mid |
| Collingwood | \$ 1,176 | Mid |
| Thunder Bay | \$ 1,186 | Mid |
| Quinte West | \$ 1,198 | Mid |
| Espanola | \$ 1,199 | Mid |
| Innisfil | \$ 1,208 | Mid |
| Newmarket | \$ 1,216 | Mid |
| North Middlesex | \$ 1,218 | Mid |

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

| Volume Meter Size | Residential 200 m³ 5/8" | Residential 200 m³ Ranking |
|------------------------------|---------------------------------------------------|------------------------------------------------------|
| Wellington North | \$ 1,222 | High |
| Woolwich | \$ 1,228 | High |
| Ingersoll | \$ 1,239 | High |
| Huntsville | \$ 1,241 | High |
| Gravenhurst | \$ 1,241 | High |
| Bracebridge | \$ 1,241 | High |
| Centre Wellington | \$ 1,257 | High |
| Grey Highlands | \$ 1,258 | High |
| Belleville | \$ 1,259 | High |
| Wellesley | \$ 1,260 | High |
| North Dumfries | \$ 1,260 | High |
| Windsor | \$ 1,273 | High |
| Welland | \$ 1,274 | High |
| Greater Sudbury | \$ 1,277 | High |
| Owen Sound | \$ 1,293 | High |
| King | \$ 1,311 | High |
| Guelph-Eramosa | \$ 1,385 | High |
| Mapleton | \$ 1,389 | High |
| Springwater | \$ 1,391 | High |
| Brant | \$ 1,395 | High |
| Port Colborne | \$ 1,419 | High |
| Parry Sound | \$ 1,437 | High |
| West Grey | \$ 1,449 | High |
| East Gwillimbury | \$ 1,454 | High |
| Fort Erie | \$ 1,465 | High |
| Lambton Shores | \$ 1,491 | High |
| Minto | \$ 1,538 | High |
| Southgate | \$ 1,551 | High |
| Kenora | \$ 1,672 | High |
| South Bruce Peninsula | \$ 1,676 | High |
| Greenstone | \$ 1,706 | High |
| Meaford | \$ 1,710 | High |
| Middlesex Centre | \$ 1,725 | High |
| Central Elgin | \$ 1,737 | High |
| Prince Edward County | \$ 2,030 | High |
| Average | \$ 1,106 | |
| Median | \$ 1,062 | |

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 |
|-------------------|-------------------------------------|------------------------------------------|
| Elliot Lake | \$ 10,280 | Low |
| Cornwall | \$ 11,260 | Low |
| Collingwood | \$ 16,920 | Low |
| Sarnia | \$ 16,958 | Low |
| Grey Highlands | \$ 18,718 | Low |
| Kincardine | \$ 18,779 | Low |
| Peterborough | \$ 19,034 | Low |
| Hawkesbury | \$ 20,264 | Low |
| West Grey | \$ 20,834 | Low |
| North Perth | \$ 21,413 | Low |
| Espanola | \$ 21,815 | Low |
| Kingsville | \$ 22,496 | Low |
| Brockton | \$ 24,802 | Low |
| Pelham | \$ 25,565 | Low |
| Brockville | \$ 25,638 | Low |
| Tillsonburg | \$ 25,644 | Low |
| Thunder Bay | \$ 25,869 | Low |
| London | \$ 25,980 | Low |
| Mississauga | \$ 26,092 | Low |
| Brampton | \$ 26,092 | Low |
| Caledon | \$ 26,092 | Low |
| St. Thomas | \$ 26,180 | Low |
| Niagara Falls | \$ 26,213 | Low |
| Kingston | \$ 26,788 | Low |
| Ingersoll | \$ 26,803 | Low |
| Chatham-Kent | \$ 26,996 | Low |
| Stratford | \$ 27,497 | Low |
| Clarington | \$ 27,736 | Low |
| Whitby | \$ 27,736 | Low |
| Brock | \$ 27,736 | Low |
| Oshawa | \$ 27,736 | Low |
| Pickering | \$ 27,736 | Low |
| Saugeen Shores | \$ 28,104 | Low |
| Windsor | \$ 28,228 | Low |
| Port Colborne | \$ 29,050 | Low |

| Volume Meter Size | Commercial 10,000 m ³ 2" | Commercial 10,000 m ³ Ranking |
|---------------------|-------------------------------------|------------------------------------------|
| Quinte West | \$ 29,148 | Mid |
| Niagara-on-the-Lake | \$ 29,415 | Mid |
| Halton Hills | \$ 29,514 | Mid |
| Burlington | \$ 29,514 | Mid |
| Milton | \$ 29,514 | Mid |
| Oakville | \$ 29,514 | Mid |
| North Bay | \$ 29,864 | Mid |
| Lakeshore | \$ 29,940 | Mid |
| Belleville | \$ 30,778 | Mid |
| Thorold | \$ 30,868 | Mid |
| Timmins | \$ 31,169 | Mid |
| Sault Ste. Marie | \$ 31,652 | Mid |
| Haldimand | \$ 31,753 | Mid |
| St. Marys | \$ 32,656 | Mid |
| St. Catharines | \$ 33,293 | Mid |
| Kenora | \$ 33,296 | Mid |
| Toronto | \$ 33,617 | Mid |
| Norfolk | \$ 34,334 | Mid |
| Hamilton | \$ 34,431 | Mid |
| Orillia | \$ 34,472 | Mid |
| West Lincoln | \$ 34,677 | Mid |
| Strathroy-Caradoc | \$ 34,745 | Mid |
| Brant | \$ 34,766 | Mid |
| Fort Erie | \$ 35,778 | Mid |
| Innisfil | \$ 36,916 | Mid |
| Southgate | \$ 37,607 | Mid |
| Owen Sound | \$ 37,686 | Mid |
| Guelph | \$ 37,829 | Mid |
| North Middlesex | \$ 37,868 | Mid |
| Ottawa | \$ 38,528 | Mid |
| Mapleton | \$ 39,001 | Mid |
| Barrie | \$ 40,217 | Mid |
| Brantford | \$ 40,668 | Mid |
| Minto | \$ 40,708 | Mid |
| Greater Sudbury | \$ 40,958 | Mid |

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

| Volume Meter Size | Commercial 10,000 m³ 2" | Commercial 10,000 m³ Ranking |
|------------------------------|---------------------------------------------------|--------------------------------------------------------|
| New Tecumseth | \$ 41,400 | High |
| Orangeville | \$ 42,848 | High |
| South Bruce Peninsula | \$ 42,918 | High |
| Newmarket | \$ 42,966 | High |
| Waterloo | \$ 43,678 | High |
| Markham | \$ 44,680 | High |
| Bracebridge | \$ 44,917 | High |
| Huntsville | \$ 44,917 | High |
| Gravenhurst | \$ 44,917 | High |
| Wellington North | \$ 45,004 | High |
| Vaughan | \$ 45,682 | High |
| Wilmot | \$ 46,261 | High |
| Lincoln | \$ 46,577 | High |
| Woolwich | \$ 47,312 | High |
| Richmond Hill | \$ 47,424 | High |
| Whitchurch-Stouffville | \$ 48,000 | High |
| Cambridge | \$ 48,122 | High |
| Aurora | \$ 48,300 | High |
| Meaford | \$ 48,522 | High |
| Welland | \$ 48,807 | High |
| Centre Wellington | \$ 50,032 | High |
| East Gwillimbury | \$ 52,158 | High |
| North Dumfries | \$ 52,416 | High |
| Wellesley | \$ 52,416 | High |
| Georgina | \$ 52,601 | High |
| Springwater | \$ 53,466 | High |
| Kitchener | \$ 54,877 | High |
| Guelph-Eramosa | \$ 56,755 | High |
| Parry Sound | \$ 57,815 | High |
| Lambton Shores | \$ 59,607 | High |
| King | \$ 60,102 | High |
| Greenstone | \$ 61,632 | High |
| Prince Edward County | \$ 62,439 | High |
| Central Elgin | \$ 62,987 | High |
| Middlesex Centre | \$ 68,392 | High |
| Average | \$ 36,216 | |
| Median | \$ 34,334 | |

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 |
|-------------------|-------------------------------------|------------------------------------------|--------------------------------------|-------------------------------------------|
| Brant | \$ 98,465 | Mid | N/A | Low |
| Elliot Lake | \$ 23,480 | Low | N/A | Low |
| Sarnia | \$ 40,859 | Low | \$ 104,455 | Low |
| Cornwall | \$ 33,780 | Low | \$ 112,601 | Low |
| Grey Highlands | \$ 39,318 | Low | \$ 129,306 | Low |
| Peterborough | \$ 51,080 | Low | \$ 142,342 | Low |
| Collingwood | \$ 47,022 | Low | \$ 149,937 | Low |
| Brockville | \$ 56,317 | Low | \$ 159,430 | Low |
| North Perth | \$ 55,131 | Low | \$ 169,371 | Low |
| Kincardine | \$ 53,637 | Low | \$ 171,296 | Low |
| Chatham-Kent | \$ 71,948 | Low | \$ 171,984 | Low |
| Espanola | \$ 58,743 | Low | \$ 180,671 | Low |
| Minto | \$ 105,768 | Mid | \$ 186,247 | Low |
| West Grey | \$ 60,394 | Low | \$ 198,854 | Low |
| Hawkesbury | \$ 60,064 | Low | \$ 199,364 | Low |
| Brockton | \$ 68,883 | Low | \$ 201,461 | Low |
| Thunder Bay | \$ 70,146 | Low | \$ 215,460 | Low |
| Strathroy-Caradoc | \$ 98,298 | Mid | \$ 217,419 | Low |
| Kingsville | \$ 67,116 | Low | \$ 223,286 | Low |
| London | \$ 73,029 | Low | \$ 227,331 | Low |
| Windsor | \$ 76,031 | Low | \$ 233,233 | Low |
| Tillsonburg | \$ 74,601 | Low | \$ 233,552 | Low |
| Ingersoll | \$ 78,293 | Low | \$ 237,555 | Low |
| Niagara Falls | \$ 75,630 | Low | \$ 242,987 | Low |
| Oshawa | \$ 80,024 | Low | \$ 245,887 | Low |
| Clarington | \$ 80,024 | Low | \$ 245,887 | Low |
| Brock | \$ 80,024 | Low | \$ 245,887 | Low |
| Pickering | \$ 80,024 | Low | \$ 245,887 | Low |
| Whitby | \$ 80,024 | Low | \$ 245,887 | Low |
| Kingston | \$ 76,937 | Low | \$ 247,942 | Low |
| Pelham | \$ 76,043 | Low | \$ 248,040 | Low |
| St. Marys | \$ 81,056 | Low | \$ 250,456 | Low |
| Belleville | \$ 81,548 | Low | \$ 258,576 | Low |
| Brampton | \$ 78,276 | Low | \$ 260,920 | Low |
| Mississauga | \$ 78,276 | Low | \$ 260,920 | Low |
| Caledon | \$ 78,276 | Low | \$ 260,920 | Low |

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

| 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 |
|----------------------|-------------------------------------------|------------------------------------------------|--------------------------------------------|-------------------------------------------------|
| Halton Hills | \$ 83,328 | Mid | \$ 265,366 | Mid |
| Milton | \$ 83,328 | Mid | \$ 265,366 | Mid |
| Oakville | \$ 83,328 | Mid | \$ 265,366 | Mid |
| Burlington | \$ 83,328 | Mid | \$ 265,366 | Mid |
| North Bay | \$ 84,943 | Mid | \$ 266,547 | Mid |
| Saugeen Shores | \$ 81,756 | Mid | \$ 267,408 | Mid |
| Stratford | \$ 81,751 | Low | \$ 271,474 | Mid |
| Quinte West | \$ 84,595 | Mid | \$ 272,255 | Mid |
| Haldimand | \$ 87,248 | Mid | \$ 275,546 | Mid |
| Port Colborne | \$ 89,195 | Mid | \$ 277,153 | Mid |
| Toronto | \$ 88,985 | Mid | \$ 282,773 | Mid |
| Sault Ste. Marie | \$ 87,964 | Mid | \$ 283,460 | Mid |
| Niagara-on-the-Lake | \$ 89,711 | Mid | \$ 284,993 | Mid |
| Lakeshore | \$ 88,940 | Mid | \$ 295,440 | Mid |
| Thorold | \$ 91,708 | Mid | \$ 304,648 | Mid |
| Timmins | \$ 93,504 | Mid | \$ 311,679 | Mid |
| Norfolk | \$ 95,775 | Mid | \$ 313,040 | Mid |
| Kenora | \$ 102,340 | Mid | \$ 316,943 | Mid |
| West Lincoln | \$ 100,054 | Mid | \$ 319,427 | Mid |
| Southgate | \$ 105,213 | Mid | \$ 323,771 | Mid |
| St. Catharines | \$ 100,500 | Mid | \$ 328,880 | Mid |
| Hamilton | \$ 101,162 | Mid | \$ 329,660 | Mid |
| Orillia | \$ 104,266 | Mid | \$ 339,174 | Mid |
| Fort Erie | \$ 109,166 | Mid | \$ 345,843 | Mid |
| St. Thomas | \$ 107,645 | Mid | \$ 356,425 | Mid |
| Owen Sound | \$ 110,031 | Mid | \$ 358,929 | Mid |
| Innisfil | \$ 110,253 | Mid | \$ 362,253 | Mid |
| Guelph | \$ 111,773 | Mid | \$ 366,653 | Mid |
| North Middlesex | \$ 112,868 | Mid | \$ 375,368 | Mid |
| New Tecumseth | \$ 124,200 | High | \$ 375,500 | Mid |
| Ottawa | \$ 115,317 | Mid | \$ 379,524 | Mid |
| Greater Sudbury | \$ 118,516 | Mid | \$ 379,613 | Mid |
| Mapleton | \$ 117,658 | Mid | \$ 381,512 | Mid |
| Barrie | \$ 118,660 | Mid | \$ 385,417 | Mid |

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

| 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 |
|------------------------|-------------------------------------------|------------------------------------------------|--------------------------------------------|-------------------------------------------------|
| Brantford | \$ 121,928 | Mid | \$ 406,147 | High |
| Newmarket | \$ 126,150 | High | \$ 412,908 | High |
| South Bruce Peninsula | \$ 130,751 | High | \$ 416,156 | High |
| Orangeville | \$ 127,356 | High | \$ 423,080 | High |
| Waterloo | \$ 130,871 | High | \$ 435,815 | High |
| Gravenhurst | \$ 135,068 | High | \$ 440,657 | High |
| Bracebridge | \$ 135,068 | High | \$ 440,657 | High |
| Huntsville | \$ 135,068 | High | \$ 440,657 | High |
| Markham | \$ 134,040 | High | \$ 446,800 | High |
| Wellington North | \$ 134,604 | High | \$ 448,204 | High |
| Vaughan | \$ 137,046 | High | \$ 456,820 | High |
| Wilmot | \$ 138,157 | High | \$ 459,171 | High |
| Lincoln | \$ 138,716 | High | \$ 460,455 | High |
| Woolwich | \$ 138,912 | High | \$ 464,060 | High |
| Cambridge | \$ 143,076 | High | \$ 471,299 | High |
| Richmond Hill | \$ 142,272 | High | \$ 474,240 | High |
| Meaford | \$ 143,722 | High | \$ 476,922 | High |
| Whitchurch-Stouffville | \$ 144,000 | High | \$ 480,000 | High |
| Aurora | \$ 144,900 | High | \$ 483,000 | High |
| Welland | \$ 147,149 | High | \$ 483,328 | High |
| Parry Sound | \$ 155,046 | High | \$ 486,329 | High |
| Centre Wellington | \$ 148,330 | High | \$ 491,826 | High |
| East Gwillimbury | \$ 155,958 | High | \$ 519,258 | High |
| Wellesley | \$ 156,816 | High | \$ 522,216 | High |
| North Dumfries | \$ 156,816 | High | \$ 522,216 | High |
| Georgina | \$ 157,657 | High | \$ 525,353 | High |
| Springwater | \$ 160,006 | High | \$ 532,896 | High |
| Kitchener | \$ 164,631 | High | \$ 548,770 | High |
| Guelph-Eramosa | \$ 169,755 | High | \$ 565,255 | High |
| Lambton Shores | \$ 175,903 | High | \$ 577,581 | High |
| Prince Edward County | \$ 182,110 | High | \$ 593,149 | High |
| King | \$ 180,150 | High | \$ 594,550 | High |
| Greenstone | \$ 184,896 | High | \$ 616,320 | High |
| Central Elgin | \$ 187,987 | High | \$ 625,487 | High |
| Average | \$ 104,832 | | \$ 339,801 | |
| Median | \$ 99,259 | | \$ 314,992 | |

Water/Wastewater Costs as a Percentage of Household Income

| Municipality | 2019 Est. Avg. Household Income | 2019 Residential Water/WW Costs 200 m3 | 2019 Residential Water/WW as a % of Household Income |
|------------------------|----------------------------------------|-----------------------------------------------|-------------------------------------------------------------|
| Caledon | \$ 150,106 | \$ 522 | 0.3% |
| Mississauga | \$ 112,392 | \$ 522 | 0.5% |
| Grimsby | \$ 121,188 | \$ 568 | 0.5% |
| Oakville | \$ 184,178 | \$ 873 | 0.5% |
| Brampton | \$ 104,652 | \$ 522 | 0.5% |
| Kingsville | \$ 105,298 | \$ 623 | 0.6% |
| Aurora | \$ 159,773 | \$ 966 | 0.6% |
| Pelham | \$ 131,817 | \$ 812 | 0.6% |
| Halton Hills | \$ 140,114 | \$ 873 | 0.6% |
| Vaughan | \$ 143,086 | \$ 914 | 0.6% |
| Whitchurch-Stouffville | \$ 147,435 | \$ 960 | 0.7% |
| Milton | \$ 133,325 | \$ 873 | 0.7% |
| Erin | \$ 147,506 | \$ 983 | 0.7% |
| Ottawa | \$ 114,460 | \$ 763 | 0.7% |
| Whitby | \$ 132,491 | \$ 893 | 0.7% |
| King | \$ 193,715 | \$ 1,311 | 0.7% |
| Burlington | \$ 128,863 | \$ 873 | 0.7% |
| Pickering | \$ 127,224 | \$ 893 | 0.7% |
| Toronto | \$ 111,127 | \$ 791 | 0.7% |
| Clarington | \$ 120,703 | \$ 893 | 0.7% |
| Markham | \$ 120,621 | \$ 894 | 0.7% |
| Hamilton | \$ 96,677 | \$ 719 | 0.7% |
| New Tecumseth | \$ 109,381 | \$ 828 | 0.8% |
| Richmond Hill | \$ 124,910 | \$ 948 | 0.8% |
| Kincardine | \$ 128,444 | \$ 986 | 0.8% |
| Waterloo | \$ 117,592 | \$ 908 | 0.8% |
| Lakeshore | \$ 130,418 | \$ 1,030 | 0.8% |
| Saugeen Shores | \$ 127,398 | \$ 1,061 | 0.8% |
| Lincoln | \$ 117,972 | \$ 1,036 | 0.9% |
| Guelph | \$ 103,289 | \$ 929 | 0.9% |
| Wilmot | \$ 124,311 | \$ 1,120 | 0.9% |
| Timmins | \$ 100,467 | \$ 908 | 0.9% |
| Woolwich | \$ 133,307 | \$ 1,228 | 0.9% |
| North Dumfries | \$ 136,064 | \$ 1,260 | 0.9% |
| Barrie | \$ 100,178 | \$ 931 | 0.9% |

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

| Municipality | 2019 Est. Avg. Household Income | 2019 Residential Water/WW Costs 200 m3 | 2019 Residential Water/WW as a % of Household Income |
|---------------------|----------------------------------------|-----------------------------------------------|-------------------------------------------------------------|
| Brock | \$ 95,842 | \$ 893 | 0.9% |
| Sault Ste. Marie | \$ 86,286 | \$ 818 | 0.9% |
| Springwater | \$ 146,565 | \$ 1,391 | 0.9% |
| Wellesley | \$ 132,604 | \$ 1,260 | 1.0% |
| Newmarket | \$ 127,430 | \$ 1,216 | 1.0% |
| Stratford | \$ 86,570 | \$ 827 | 1.0% |
| Niagara-on-the-Lake | \$ 122,234 | \$ 1,172 | 1.0% |
| Oshawa | \$ 93,015 | \$ 893 | 1.0% |
| Guelph-Eramosa | \$ 141,060 | \$ 1,385 | 1.0% |
| Strathroy-Caradoc | \$ 91,954 | \$ 916 | 1.0% |
| West Lincoln | \$ 111,397 | \$ 1,111 | 1.0% |
| London | \$ 88,713 | \$ 887 | 1.0% |
| Orangeville | \$ 104,724 | \$ 1,060 | 1.0% |
| Brockton | \$ 95,933 | \$ 972 | 1.0% |
| Sarnia | \$ 98,536 | \$ 1,009 | 1.0% |
| Haldimand | \$ 100,384 | \$ 1,032 | 1.0% |
| East Gwillimbury | \$ 140,694 | \$ 1,454 | 1.0% |
| Brantford | \$ 83,802 | \$ 867 | 1.0% |
| Brockville | \$ 73,061 | \$ 765 | 1.0% |
| St. Marys | \$ 91,426 | \$ 979 | 1.1% |
| Elliot Lake | \$ 64,739 | \$ 703 | 1.1% |
| Innisfil | \$ 111,204 | \$ 1,208 | 1.1% |
| North Perth | \$ 93,361 | \$ 1,028 | 1.1% |
| Georgina | \$ 101,200 | \$ 1,123 | 1.1% |
| St. Catharines | \$ 82,730 | \$ 920 | 1.1% |
| Tillsonburg | \$ 79,904 | \$ 897 | 1.1% |
| Georgian Bluffs | \$ 98,528 | \$ 1,106 | 1.1% |
| Cambridge | \$ 100,582 | \$ 1,132 | 1.1% |
| Centre Wellington | \$ 110,275 | \$ 1,257 | 1.1% |
| Orillia | \$ 77,420 | \$ 890 | 1.1% |
| Niagara Falls | \$ 82,186 | \$ 961 | 1.2% |
| Kitchener | \$ 93,523 | \$ 1,098 | 1.2% |
| Middlesex Centre | \$ 146,025 | \$ 1,725 | 1.2% |
| Grey Highlands | \$ 106,519 | \$ 1,258 | 1.2% |
| Brant | \$ 115,707 | \$ 1,395 | 1.2% |
| Cornwall | \$ 64,787 | \$ 783 | 1.2% |
| Kingston | \$ 94,838 | \$ 1,149 | 1.2% |
| Thorold | \$ 86,782 | \$ 1,056 | 1.2% |
| Hawkesbury | \$ 60,838 | \$ 762 | 1.3% |
| North Bay | \$ 85,048 | \$ 1,067 | 1.3% |

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

| Municipality | 2019 Est. Avg. Household Income | 2019 Residential Water/WW Costs 200 m3 | 2019 Residential Water/WW as a % of Household Income |
|-----------------------|----------------------------------------|-----------------------------------------------|-------------------------------------------------------------|
| Greater Sudbury | \$ 101,733 | \$ 1,277 | 1.3% |
| Collingwood | \$ 93,610 | \$ 1,176 | 1.3% |
| Huntsville | \$ 98,583 | \$ 1,241 | 1.3% |
| North Middlesex | \$ 96,495 | \$ 1,218 | 1.3% |
| Mapleton | \$ 109,390 | \$ 1,389 | 1.3% |
| St. Thomas | \$ 77,231 | \$ 989 | 1.3% |
| Peterborough | \$ 82,247 | \$ 1,062 | 1.3% |
| Bracebridge | \$ 96,098 | \$ 1,241 | 1.3% |
| Thunder Bay | \$ 90,125 | \$ 1,186 | 1.3% |
| Ingersoll | \$ 93,590 | \$ 1,239 | 1.3% |
| Norfolk | \$ 87,399 | \$ 1,167 | 1.3% |
| Espanola | \$ 87,679 | \$ 1,199 | 1.4% |
| Quinte West | \$ 86,056 | \$ 1,198 | 1.4% |
| Chatham-Kent | \$ 79,302 | \$ 1,120 | 1.4% |
| Gravenhurst | \$ 87,516 | \$ 1,241 | 1.4% |
| Wellington North | \$ 84,002 | \$ 1,222 | 1.5% |
| Central Elgin | \$ 114,682 | \$ 1,737 | 1.5% |
| Belleville | \$ 80,004 | \$ 1,259 | 1.6% |
| Lambton Shores | \$ 91,339 | \$ 1,491 | 1.6% |
| Welland | \$ 76,440 | \$ 1,274 | 1.7% |
| Windsor | \$ 76,339 | \$ 1,273 | 1.7% |
| Kenora | \$ 99,111 | \$ 1,672 | 1.7% |
| Fort Erie | \$ 83,676 | \$ 1,465 | 1.8% |
| Owen Sound | \$ 73,557 | \$ 1,293 | 1.8% |
| Minto | \$ 86,929 | \$ 1,538 | 1.8% |
| Port Colborne | \$ 79,703 | \$ 1,419 | 1.8% |
| West Grey | \$ 80,032 | \$ 1,449 | 1.8% |
| Greenstone | \$ 90,466 | \$ 1,706 | 1.9% |
| Meaford | \$ 90,429 | \$ 1,710 | 1.9% |
| Southgate | \$ 81,498 | \$ 1,551 | 1.9% |
| Parry Sound | \$ 69,997 | \$ 1,437 | 2.1% |
| South Bruce Peninsula | \$ 79,532 | \$ 1,676 | 2.1% |
| Prince Edward County | \$ 96,186 | \$ 2,030 | 2.1% |
| Average | \$ 105,849 | \$ 1,100 | 1.1% |
| Median | \$ 99,645 | \$ 1,061 | 1.1% |

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.

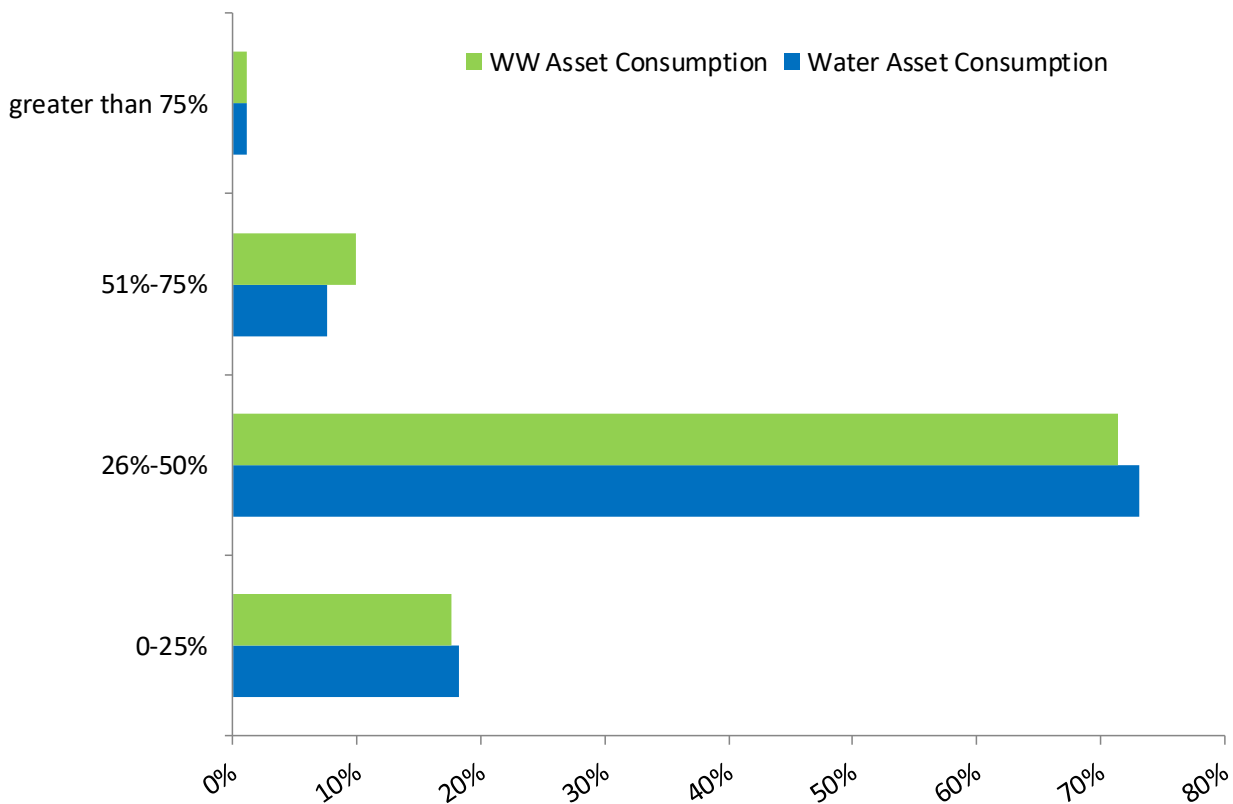
Monitoring of the financial indicators guide planning and decision making will help ensure that:

- 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
- 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.

Asset Consumption Ratio

This ratio shows the value of the tangible capital assets that have been consumed. 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 Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to be relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old.



Water Asset Consumption Ratio

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------|-------|-------|-------|-------|
| Whitchurch - Stouffville | 14.7% | 14.7% | 13.6% | 13.9% | 15.2% |
| Burlington | | | | 15.9% | 15.9% |
| Kitchener | 19.2% | 18.9% | 19.1% | 19.5% | 18.3% |
| Middlesex Centre | 15.7% | 15.6% | 17.0% | 18.0% | 19.4% |
| Woolwich | 18.9% | 19.7% | 21.1% | 20.6% | 19.5% |
| Lakeshore | | | | | 20.5% |
| King | 30.2% | 24.6% | 25.1% | 19.8% | 21.1% |
| Niagara-on-the-Lake | 20.3% | 21.1% | 21.5% | 22.8% | 22.4% |
| St. Catharines | 22.7% | 22.6% | 22.8% | 23.0% | 22.5% |
| Georgina | 20.6% | 21.8% | 22.8% | 23.9% | 22.7% |
| Barrie | 14.8% | 17.2% | 19.6% | 20.7% | 22.7% |
| Central Elgin | | | | | 23.9% |
| Lambton Shores | 20.1% | 21.4% | 22.6% | 23.9% | 25.0% |
| West Lincoln | 20.8% | 21.8% | 23.0% | 24.4% | 25.1% |
| St. Marys | 23.5% | 25.2% | 26.1% | 26.9% | 26.1% |
| Cambridge | 30.1% | 29.1% | 27.5% | 28.6% | 26.1% |
| Vaughan | 24.7% | 24.6% | 25.3% | 25.6% | 26.2% |
| Wilmot | 29.9% | 22.7% | 23.9% | 25.1% | 26.3% |
| Ottawa | 25.8% | 25.9% | 26.4% | 26.8% | 27.0% |
| Springwater | 23.6% | 24.8% | 25.8% | 26.7% | 27.5% |
| St. Thomas | 51.3% | 52.0% | 51.0% | 27.4% | 28.3% |
| Kingston | 31.3% | 32.5% | 26.1% | 27.5% | 28.6% |
| Mapleton | 26.3% | 28.2% | | 28.6% | 29.6% |
| Brockton | | | | 28.3% | 29.6% |
| Centre Wellington | 26.1% | 27.0% | 28.1% | 29.2% | 29.8% |
| Lincoln | 25.9% | 26.9% | 27.8% | 28.6% | 29.8% |
| Brant County | 23.1% | 25.3% | 25.6% | 28.1% | 30.4% |
| Port Colborne | 33.4% | 32.3% | 29.3% | 28.8% | 30.4% |
| Minto | 26.8% | 27.9% | 28.4% | 29.5% | 30.4% |
| New Tecumseth | | | | | 30.4% |
| South Bruce Peninsula | | | | | 30.4% |
| Markham | 27.6% | 28.5% | 29.5% | 30.3% | 31.1% |
| Toronto | 33.0% | 32.4% | 29.2% | 30.5% | 31.2% |
| Belleville | 31.8% | 32.9% | 31.2% | 31.5% | 31.8% |
| North Middlesex | | 29.4% | 30.8% | 32.2% | 31.8% |
| Fort Erie | 28.5% | 29.6% | 29.5% | 30.8% | 32.0% |
| Saugeen Shores | 27.3% | 28.3% | 29.2% | 30.5% | 32.0% |
| Aurora | 27.7% | 28.1% | 29.6% | | 32.4% |
| London | 31.4% | 32.0% | 32.0% | 32.3% | 32.9% |
| Hamilton | 30.8% | 30.6% | 31.0% | 32.1% | 33.0% |

Water Asset Consumption Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Espanola | | | | 33.9% | 33.7% |
| Parry Sound | 29.6% | 31.2% | 31.9% | 33.2% | 34.0% |
| Southgate | | | | | 34.0% |
| Strathroy-Caradoc | 29.9% | 29.7% | 31.3% | 32.9% | 34.4% |
| Thorold | 31.0% | 32.2% | 33.6% | 33.7% | 34.5% |
| Waterloo | 31.5% | 32.2% | 33.1% | 34.3% | 34.8% |
| Brantford | | | 32.0% | 33.3% | 34.9% |
| North Perth | | 33.1% | 33.0% | 33.6% | 35.0% |
| North Bay | 27.7% | 28.0% | 30.2% | 33.2% | 35.2% |
| Welland | 33.8% | 35.1% | 34.1% | 34.1% | 35.4% |
| Erin | 30.4% | 31.7% | 33.5% | 34.7% | 35.5% |
| Orangeville | 31.4% | 30.9% | 33.1% | 34.6% | 36.0% |
| Prince Edward County | 33.6% | 35.3% | 34.7% | 35.5% | 36.2% |
| Wellington North | 34.2% | 35.6% | 35.9% | 36.9% | 36.9% |
| Greater Sudbury | 33.5% | 34.7% | 35.0% | 35.7% | 36.9% |
| Cornwall | 37.5% | 37.3% | 36.9% | 37.2% | 37.1% |
| Newmarket | 38.7% | 39.6% | 37.4% | 37.6% | 37.4% |
| Haldimand | | 41.0% | 40.8% | 37.5% | 37.5% |
| Guelph-Eramosa | 34.7% | 36.7% | 38.7% | 37.8% | 38.7% |
| Sault Ste. Marie | 37.8% | 38.4% | 38.1% | 38.5% | 39.1% |
| Kenora | 34.9% | 35.9% | 37.3% | 38.4% | 39.1% |
| Pelham | 34.7% | 36.5% | 37.4% | 39.6% | 39.6% |
| Kincardine | 37.4% | 38.8% | 38.9% | 40.8% | 39.7% |
| Norfolk | | | 39.1% | 38.2% | 40.0% |
| Guelph | 40.8% | 41.3% | 40.6% | 41.2% | 40.1% |
| Sarnia | 36.5% | 38.1% | 39.0% | 39.5% | 40.4% |
| Kingsville | | | | | 41.2% |
| Orillia | 38.8% | 40.0% | 40.6% | 40.6% | 41.2% |
| Chatham-Kent | 36.7% | 37.8% | 40.4% | 40.9% | 42.6% |
| Quinte West | 41.7% | 39.4% | 42.7% | 43.1% | 43.6% |
| Georgian Bluffs | | | | | 43.7% |
| Stratford | 45.7% | 45.7% | 45.9% | 45.4% | 45.2% |
| West Grey | | | | | 45.5% |
| Timmins | 40.8% | 41.6% | 42.9% | 45.1% | 46.7% |
| Peterborough | 45.7% | 43.3% | 44.3% | 46.1% | 47.7% |
| Windsor | 23.3% | 30.0% | 36.7% | 43.3% | 50.0% |
| Greenstone | 53.2% | 55.7% | 48.6% | 47.9% | 50.1% |
| Collingwood | 49.9% | 51.1% | 52.7% | 52.6% | 50.3% |
| Brockville | 47.2% | 48.1% | 48.5% | 49.6% | 50.5% |
| Owen Sound | 53.3% | 54.4% | 53.5% | 51.0% | 51.2% |
| Grey Highlands | 46.3% | 46.7% | 49.4% | 51.0% | 51.4% |
| East Gwillimbury | 45.6% | 47.5% | 49.3% | 50.7% | 51.4% |
| Thunder Bay | 54.6% | 55.2% | 55.3% | 55.9% | 56.7% |
| Meaford | 59.0% | 60.3% | 59.4% | 58.7% | 57.8% |
| Hawkesbury | | | | | 59.8% |
| Elliot Lake | 81.5% | 83.6% | 82.6% | 84.3% | 86.2% |
| Average | 32.6% | 33.8% | 34.4% | 34.4% | 35.3% |
| Median | 31.2% | 32.2% | 32.5% | 33.2% | 34.2% |

Water Asset Consumption Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|--------------|--------------|--------------|--------------|--------------|
| Region York | 23.5% | 24.2% | 16.9% | 18.2% | 19.9% |
| Region Peel | 20.3% | 20.5% | 21.0% | 22.1% | 23.0% |
| Region Halton | 21.7% | 22.4% | 23.5% | 24.1% | 24.6% |
| Region Durham | 26.2% | 27.2% | 27.7% | 28.4% | 28.4% |
| Region Niagara | 45.5% | 46.1% | 44.7% | 45.0% | 45.5% |
| District Muskoka | 37.8% | 40.0% | 42.0% | 43.8% | 46.1% |
| Region Waterloo | 47.9% | 47.8% | 49.0% | 50.7% | 50.8% |
| Average | 31.8% | 32.6% | 32.1% | 33.2% | 34.0% |
| Median | 26.2% | 27.2% | 27.7% | 28.4% | 28.4% |

Wastewater Asset Consumption Ratio

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------|-------|-------|-------|-------|
| Tillsonburg | 4.1% | 4.1% | 4.1% | 4.1% | 4.1% |
| King | 5.6% | 4.0% | 5.2% | 6.0% | 6.4% |
| Whitchurch - Stouffville | 11.4% | 12.4% | 12.4% | 13.1% | 14.5% |
| Woolwich | 17.3% | 17.4% | 18.2% | 17.9% | 18.4% |
| Strathroy-Caradoc | 16.4% | 16.0% | 17.3% | 18.8% | 20.3% |
| Owen Sound | 46.5% | 30.0% | 24.2% | 21.5% | 22.6% |
| Hawkesbury | | | | | 23.3% |
| Brockville | 14.6% | 16.9% | 18.9% | 21.3% | 23.5% |
| Lakeshore | | | | | 24.1% |
| North Middlesex | | 19.6% | 21.1% | 22.6% | 24.2% |
| Timmins | 38.5% | 34.9% | 17.1% | 20.9% | 24.5% |
| Vaughan | 22.9% | 23.1% | 23.3% | 23.9% | 24.6% |
| Quinte West | 42.7% | 43.9% | 41.3% | 41.6% | 24.8% |
| Middlesex Centre | 19.4% | 21.0% | 21.6% | 22.8% | 24.8% |
| St. Marys | 22.8% | 23.7% | 24.7% | 25.8% | 25.5% |
| Guelph-Eramosa | 27.8% | 29.3% | 31.2% | 23.7% | 25.6% |
| Aurora | 21.3% | 21.6% | 22.5% | | 25.6% |
| Georgina | 21.4% | 22.5% | 23.8% | 24.7% | 25.6% |
| Lambton Shores | 36.4% | 38.0% | 23.4% | 25.4% | 25.9% |
| Thorold | 22.5% | 23.7% | 25.1% | 26.1% | 26.2% |
| Ottawa | 25.6% | 26.2% | 26.9% | 27.2% | 26.8% |
| Georgian Bluffs | | | | | 27.4% |
| Prince Edward County | 18.9% | 21.1% | 23.0% | 25.3% | 27.7% |
| Kitchener | 28.9% | 28.5% | 26.3% | 28.2% | 27.9% |
| Springwater | 27.2% | 27.9% | 27.7% | 28.9% | 28.5% |
| Niagara-on-the-Lake | 23.6% | 24.8% | 26.1% | 27.4% | 28.5% |
| Lincoln | 26.6% | 28.0% | 27.6% | 27.8% | 29.1% |
| Wellington North | 24.1% | 26.0% | 26.9% | 28.3% | 29.3% |
| Wilmot | 30.6% | 25.3% | 26.8% | 28.2% | 29.7% |
| New Tecumseth | | | | | 30.4% |
| Central Elgin | 0.0% | 0.0% | | | 30.4% |
| Centre Wellington | 25.0% | 26.5% | 28.2% | 29.6% | 30.9% |
| South Bruce Peninsula | | | | | 31.6% |
| Belleville | 28.1% | 28.8% | 29.6% | 31.0% | 32.0% |
| Fort Erie | 27.9% | 28.7% | 29.7% | 31.2% | 32.0% |
| Waterloo | 29.3% | 29.6% | 30.2% | 31.4% | 32.2% |
| Welland | 26.5% | 27.6% | 28.3% | 31.1% | 32.3% |

Wastewater Asset Consumption Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|------------------|--------------|--------------|--------------|--------------|--------------|
| West Lincoln | 28.6% | 30.2% | 31.0% | 32.2% | 32.3% |
| Parry Sound | 27.2% | 29.0% | 30.2% | 31.4% | 32.9% |
| Brant County | 31.1% | 29.8% | 32.1% | 33.3% | 33.4% |
| Saugeen Shores | 27.5% | 29.4% | 30.9% | 32.3% | 34.1% |
| North Bay | 36.4% | 34.1% | 32.3% | 33.6% | 34.4% |
| Peterborough | 31.1% | 31.8% | 34.1% | 35.0% | 34.5% |
| Hamilton | 32.2% | 33.1% | 33.7% | 34.3% | 34.5% |
| Markham | 30.5% | 31.6% | 32.8% | 33.5% | 34.5% |
| Orangeville | 28.9% | 30.6% | 32.4% | 33.8% | 35.2% |
| Cambridge | 41.9% | 37.6% | 34.8% | 36.2% | 36.0% |
| Haldimand | | 33.0% | 33.8% | 34.6% | 36.6% |
| St. Catharines | 34.1% | 35.0% | 36.3% | 37.2% | 37.2% |
| Stratford | 37.6% | 38.5% | 38.9% | 37.7% | 37.4% |
| Kenora | 37.4% | 37.9% | 38.9% | 38.7% | 38.0% |
| Newmarket | 38.5% | 39.5% | 38.0% | 37.9% | 38.4% |
| Cornwall | 53.9% | 37.0% | 37.5% | 37.9% | 38.6% |
| Espanola | | | | 38.9% | 39.5% |
| Barrie | 33.2% | 34.4% | 36.3% | 39.1% | 39.8% |
| North Perth | | 36.2% | 36.1% | 38.3% | 40.0% |
| Kincardine | 41.6% | 42.6% | 44.1% | 45.6% | 40.4% |
| Meaford | 39.5% | 39.8% | 41.1% | 41.8% | 40.4% |
| Norfolk | | | 36.0% | 38.1% | 40.7% |
| Kingston | 33.6% | 35.9% | 38.1% | 39.6% | 41.7% |
| Minto | 38.5% | 39.6% | 40.5% | 41.2% | 41.8% |
| Collingwood | 37.4% | 39.6% | 40.8% | 41.9% | 42.1% |
| Toronto | 46.5% | 46.7% | 44.2% | 44.9% | 42.7% |
| Windsor | 36.6% | 38.1% | 39.6% | 40.9% | 42.7% |
| Kingsville | | | | | 43.0% |
| Southgate | | | | | 43.2% |
| London | 39.6% | 41.2% | 43.0% | 44.1% | 43.6% |
| Greater Sudbury | 46.8% | 41.3% | 42.5% | 43.5% | 44.3% |
| Brockton | | | | 46.2% | 44.6% |
| Sault Ste. Marie | 41.2% | 42.4% | 43.1% | 45.1% | 46.2% |
| Orillia | 41.9% | 43.2% | 44.2% | 45.2% | 46.2% |
| West Grey | | | | | 46.8% |
| Brantford | | | 45.5% | 46.7% | 47.2% |
| Guelph | 48.5% | 49.5% | 48.8% | 49.2% | 49.5% |
| Sarnia | 44.9% | 47.2% | 49.2% | 47.5% | 49.7% |
| Port Colborne | 44.5% | 46.3% | 47.5% | 49.1% | 50.6% |
| East Gwillimbury | 45.6% | 47.5% | 49.3% | 51.1% | 50.9% |
| Greenstone | 45.8% | 47.9% | 49.1% | 51.5% | 51.0% |
| Pelham | 47.2% | 47.5% | 49.2% | 51.0% | 52.4% |
| Chatham-Kent | 47.8% | 49.7% | 51.6% | 52.5% | 54.7% |
| Grey Highlands | 50.0% | 51.4% | 52.1% | 53.2% | 55.3% |
| Thunder Bay | 62.2% | 63.5% | 53.4% | 55.2% | 57.0% |
| St. Thomas | 46.1% | 47.3% | 49.1% | 71.3% | 65.0% |
| Elliot Lake | 81.4% | 80.7% | 82.0% | 82.0% | 83.5% |
| Average | 28.3% | 29.4% | 34.0% | 35.4% | 35.5% |
| Median | 28.9% | 29.8% | 32.6% | 34.1% | 34.5% |

Wastewater Asset Consumption Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|--------------|--------------|--------------|--------------|--------------|
| Region York | 19.1% | 15.8% | 17.4% | 18.4% | 20.1% |
| Region Halton | 28.8% | 27.0% | 27.0% | 27.3% | 28.6% |
| Region Peel | 25.7% | 26.6% | 27.9% | 29.1% | 30.1% |
| Region Durham | 29.9% | 31.4% | 32.3% | 32.0% | 33.2% |
| Region Waterloo | 48.3% | 49.9% | 52.0% | 44.7% | 42.7% |
| District Muskoka | 39.9% | 39.5% | 42.1% | 44.0% | 46.0% |
| Region Niagara | 46.8% | 48.5% | 48.1% | 49.4% | 50.8% |
| Average | 34.1% | 34.1% | 35.2% | 35.0% | 35.9% |
| Median | 29.9% | 31.4% | 32.3% | 32.0% | 33.2% |

Water Reserves as a % of Own Source Revenues and Reserves as a % of Closing Amortization

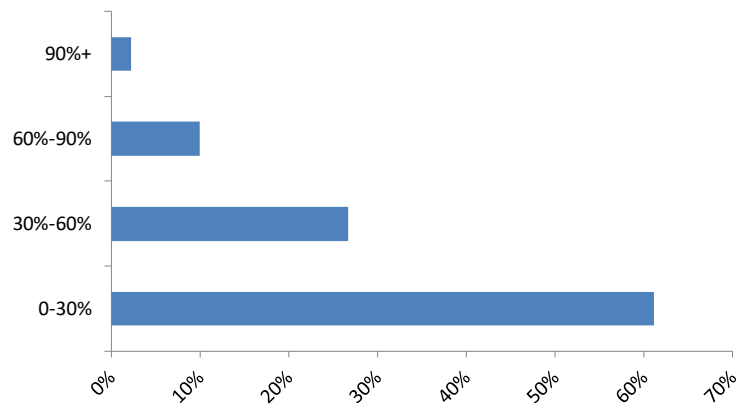
| Municipalities | 2018 Water | | Municipalities | 2018 Water | |
|----------------------|-----------------------------------------------|-----------------------------------------------------|---------------------|-----------------------------------------------|-----------------------------------------------------|
| | Reserves as % Total Water Own Source Revenues | 2018 Water Reserves as % Closing Amortization Water | | Reserves as % Total Water Own Source Revenues | 2018 Water Reserves as % Closing Amortization Water |
| Central Elgin | -28.1% | -8.0% | Espanola | 107.8% | 19.7% |
| Elliot Lake | 0.0% | 0.0% | Middlesex Centre | 71.1% | 20.2% |
| Greenstone | 0.0% | 0.0% | North Middlesex | 50.5% | 21.0% |
| Sault Ste. Marie | 0.0% | 0.0% | New Tecumseth | 59.7% | 21.3% |
| Timmins | 0.0% | 0.0% | Kitchener | 11.4% | 22.5% |
| Welland | 0.0% | 0.0% | Kenora | 75.1% | 22.8% |
| Brockton | 0.0% | 0.0% | Minto | 127.1% | 25.3% |
| Meaford | 22.6% | 2.7% | Aurora | 69.1% | 25.6% |
| West Grey | 16.4% | 3.1% | Southgate | 70.1% | 25.7% |
| Chatham-Kent | 12.5% | 3.1% | North Perth | 79.9% | 26.3% |
| Thunder Bay | 25.8% | 4.6% | Georgina | 175.1% | 26.3% |
| St. Marys | 12.9% | 5.4% | Orillia | 150.8% | 26.4% |
| Hawkesbury | 75.9% | 7.0% | Barrie | 92.6% | 26.5% |
| Peterborough | 53.3% | 7.3% | Cambridge | 22.7% | 26.6% |
| Port Colborne | 16.2% | 7.5% | Stratford | 81.3% | 26.6% |
| Hamilton | 27.3% | 7.5% | Collingwood | 140.4% | 27.5% |
| Saugeen Shores | 49.1% | 8.6% | St. Thomas | 69.7% | 27.6% |
| Fort Erie | 20.4% | 10.4% | Haldimand | 122.7% | 27.6% |
| Owen Sound | 54.6% | 11.5% | London | 116.5% | 29.1% |
| Ottawa | 49.3% | 11.5% | Georgian Bluffs | 207.2% | 29.5% |
| North Bay | 48.8% | 12.1% | Kingston | 129.0% | 29.8% |
| Cornwall | 51.0% | 13.4% | Guelph-Eramosa | 137.9% | 30.5% |
| King | 13.9% | 15.4% | Lambton Shores | 203.0% | 30.9% |
| Prince Edward County | 82.2% | 15.7% | Niagara-on-the-Lake | 77.0% | 31.2% |
| Greater Sudbury | 65.6% | 15.9% | Brockville | 71.3% | 33.8% |
| Quinte West | 92.3% | 16.0% | Waterloo | 54.0% | 35.3% |
| West Lincoln | 50.5% | 16.3% | Norfolk | | 37.4% |
| Pelham | 49.0% | 16.4% | Mapleton | 228.2% | 37.6% |
| Sarnia | 70.2% | 18.6% | Erin | 172.7% | 38.3% |
| St. Catharines | 27.0% | 19.2% | East Gwillimbury | 79.1% | 39.8% |

Water Reserves as a % of Own Source Revenues and Reserves as a % of Closing Amortization

| Municipalities | 2018 Water Reserves as % Total Water Own Source Revenues | 2018 Water Reserves as % Closing Amortization Water |
|--------------------------|----------------------------------------------------------|-----------------------------------------------------|
| Belleville | 142.2% | 40.6% |
| Lakeshore | 120.4% | 41.4% |
| Guelph | 170.4% | 42.7% |
| Orangeville | 128.3% | 42.7% |
| Parry Sound | 205.7% | 44.9% |
| Markham | 136.5% | 45.0% |
| Strathroy-Caradoc | 239.3% | 46.5% |
| Wilmot | 114.3% | 47.5% |
| Brant County | 135.5% | 48.9% |
| Centre Wellington | 169.2% | 50.4% |
| Kingsville | 182.9% | 51.8% |
| South Bruce Peninsula | 223.5% | 55.4% |
| Brantford | 208.3% | 58.6% |
| Whitchurch - Stouffville | 54.9% | 60.8% |
| Grey Highlands | 270.7% | 69.2% |
| Vaughan | 120.2% | 70.8% |
| Kincardine | 333.1% | 72.2% |
| Lincoln | 261.3% | 73.7% |
| Springwater | 237.1% | 73.7% |
| Thorold | 169.9% | 77.3% |
| Wellington North | 309.5% | 80.5% |
| Newmarket | 150.3% | 81.5% |
| Toronto | 241.2% | 90.5% |
| Woolwich | 198.2% | 106.0% |
| Average | 102.8% | 30.5% |
| Median | 79.1% | 26.5% |

| Municipalities | 2018 Water Reserves as % Total Water Own Source Revenues | 2018 Water Reserves as % Closing Amortization Water |
|------------------|----------------------------------------------------------|-----------------------------------------------------|
| District Muskoka | 133.4% | 11.8% |
| Region Peel | 104.3% | 19.0% |
| Region Waterloo | 112.4% | 21.8% |
| Region Halton | 134.5% | 25.4% |
| Region Durham | 106.0% | 27.8% |
| Region York | 94.6% | 37.7% |
| Region Niagara | 209.6% | 43.6% |
| Average | 127.8% | 26.7% |
| Median | 112.4% | 25.4% |

Summary—Water Reserves as a % of Closing Amortization—Total Survey



WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amortization

| Municipalities | 2018 WW Reserves as % Total WW Own Source Revenues | 2018 WW Reserves as % Closing Amortization Wastewater |
|-----------------------|-----------------------------------------------------------|--------------------------------------------------------------|
| North Perth | -100.1% | -29.3% |
| Stratford | -18.2% | -5.9% |
| Owen Sound | -1.3% | -0.4% |
| Espanola | 0.0% | 0.0% |
| Mapleton | 201.0% | 0.0% |
| Markham | 0.0% | 0.0% |
| Prince Edward County | 0.0% | 0.0% |
| Sault Ste. Marie | 0.0% | 0.0% |
| Timmins | 0.0% | 0.0% |
| West Grey | 4.1% | 0.4% |
| Lambton Shores | 8.6% | 1.8% |
| Windsor | 10.1% | 2.6% |
| Toronto | 10.4% | 2.7% |
| Thunder Bay | 21.9% | 3.1% |
| Kingsville | 27.1% | 3.7% |
| Chatham-Kent | 23.5% | 4.0% |
| Hawkesbury | 23.3% | 4.2% |
| St. Thomas | 69.8% | 4.9% |
| Cornwall | 37.7% | 5.0% |
| Ottawa | 22.2% | 6.0% |
| Port Colborne | 19.2% | 7.3% |
| Kitchener | 8.1% | 7.7% |
| North Middlesex | 44.1% | 7.9% |
| Greater Sudbury | 59.7% | 8.7% |
| Aurora | 13.0% | 9.2% |
| St. Catharines | 16.9% | 9.4% |
| Saugeen Shores | 52.3% | 10.1% |
| New Tecumseth | 75.8% | 10.3% |
| King | 8.4% | 11.2% |
| Quinte West | 31.0% | 11.7% |
| Welland | 11.3% | 12.6% |

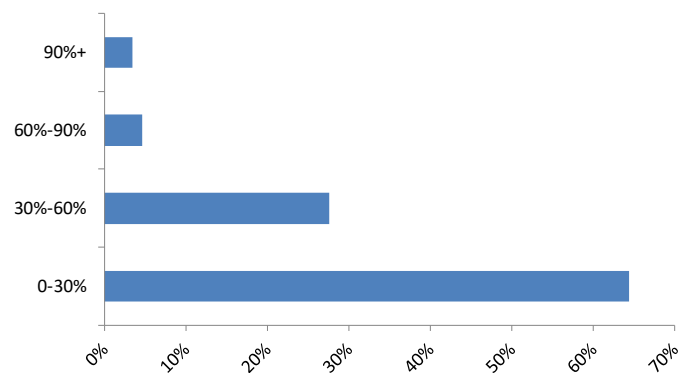
| Municipalities | 2018 WW Reserves as % Total WW Own Source Revenues | 2018 WW Reserves as % Closing Amortization Wastewater |
|--------------------------|-----------------------------------------------------------|--------------------------------------------------------------|
| Lakeshore | 47.8% | 12.7% |
| Sarnia | 54.8% | 13.7% |
| Pelham | 45.0% | 13.8% |
| Guelph-Eramosa | 61.4% | 13.9% |
| Brockville | 40.8% | 15.0% |
| St. Marys | 44.2% | 15.1% |
| Barrie | 101.1% | 15.2% |
| Central Elgin | 46.6% | 15.3% |
| Kenora | 50.2% | 15.8% |
| North Bay | 57.5% | 16.1% |
| Middlesex Centre | 69.7% | 16.3% |
| Georgina | 225.5% | 18.4% |
| Norfolk | 36.9% | 18.6% |
| Belleville | 108.6% | 18.7% |
| Fort Erie | 33.0% | 19.6% |
| London | 136.3% | 20.5% |
| Whitchurch - Stouffville | 16.1% | 20.9% |
| Niagara-on-the-Lake | 59.2% | 22.1% |
| Parry Sound | 110.8% | 24.6% |
| Kingston | 133.4% | 27.6% |
| Orillia | 121.9% | 28.6% |
| West Lincoln | 63.3% | 28.8% |
| Minto | 182.7% | 29.1% |
| Wilmot | 71.9% | 31.5% |
| Springwater | 115.4% | 31.9% |
| Elliot Lake | 241.5% | 35.2% |
| Waterloo | 61.8% | 35.5% |
| Orangeville | 90.9% | 37.9% |
| South Bruce Peninsula | 226.8% | 39.3% |
| Wellington North | 178.8% | 39.8% |

WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amort (cont'd)

| Municipalities | 2018 WW Reserves as % Total WW Own Source Revenues | 2018 WW Reserves as % Closing Amortization Wastewater |
|-------------------|----------------------------------------------------|-------------------------------------------------------|
| Grey Highlands | 208.9% | 39.9% |
| Hamilton | 189.4% | 41.3% |
| Cambridge | 62.7% | 41.4% |
| Haldimand | 216.1% | 41.7% |
| Thorold | 97.6% | 41.8% |
| Centre Wellington | 175.4% | 42.3% |
| Meaford | 139.3% | 42.4% |
| East Gwillimbury | | 46.0% |
| Brantford | 281.6% | 46.8% |
| Brant County | 168.0% | 46.9% |
| Brockton | 211.5% | 47.8% |
| Collingwood | 175.3% | 48.8% |
| Vaughan | 75.5% | 51.0% |
| Kincardine | 340.4% | 53.1% |
| Guelph | 263.7% | 54.4% |
| Newmarket | 136.8% | 63.7% |
| Strathroy-Caradoc | 198.4% | 68.4% |
| Peterborough | 155.1% | 68.7% |
| Lincoln | 452.1% | 74.5% |
| Georgian Bluffs | 496.5% | 93.4% |
| Woolwich | 214.8% | 97.7% |
| Southgate | 382.3% | 105.3% |
| Average | 99.5% | 24.8% |
| Median | 61.6% | 16.3% |

| Municipalities | 2018 WW Reserves as % Total WW Own Source Revenues | 2018 WW Reserves as % Closing Amortization Wastewater |
|------------------|----------------------------------------------------|-------------------------------------------------------|
| Region Niagara | 66.6% | 12.2% |
| Region Waterloo | 72.5% | 17.6% |
| District Muskoka | 322.5% | 18.0% |
| Region Halton | 111.0% | 22.9% |
| Region Peel | 230.1% | 29.4% |
| Region Durham | 144.2% | 34.5% |
| Region York | 120.1% | 45.7% |
| Average | 152.4% | 25.8% |
| Median | 120.1% | 22.9% |

Summary—Wastewater Reserves as a % of Closing Amortization—Total Survey



Water Reserves Per Capita

| Municipality | Water Reserves Per Capita |
|--------------------------|---------------------------|
| Central Elgin | \$ (48) |
| Elliot Lake | \$ - |
| Greenstone | \$ - |
| Sault Ste. Marie | \$ - |
| Timmins | \$ - |
| Welland | \$ - |
| Brockton | \$ - |
| West Grey | \$ 12 |
| Kitchener | \$ 21 |
| King | \$ 21 |
| St. Marys | \$ 28 |
| Chatham-Kent | \$ 34 |
| Port Colborne | \$ 40 |
| St. Catharines | \$ 45 |
| West Lincoln | \$ 48 |
| Hamilton | \$ 49 |
| Meaford | \$ 50 |
| Fort Erie | \$ 53 |
| Southgate | \$ 53 |
| Cambridge | \$ 55 |
| Whitchurch - Stouffville | \$ 62 |
| Thunder Bay | \$ 68 |
| Pelham | \$ 68 |
| Cornwall | \$ 85 |
| Ottawa | \$ 86 |
| Peterborough | \$ 99 |
| Waterloo | \$ 100 |
| New Tecumseth | \$ 100 |
| Georgina | \$ 101 |
| Mapleton | \$ 104 |

| Municipality | Water Reserves Per Capita |
|----------------------|---------------------------|
| Saugeen Shores | \$ 110 |
| Stratford | \$ 113 |
| Middlesex Centre | \$ 114 |
| Aurora | \$ 117 |
| North Bay | \$ 119 |
| Guelph-Eramosa | \$ 120 |
| North Perth | \$ 123 |
| Greater Sudbury | \$ 141 |
| Owen Sound | \$ 142 |
| Prince Edward County | \$ 144 |
| Wilmot | \$ 145 |
| North Middlesex | \$ 147 |
| Brockville | \$ 158 |
| Quinte West | \$ 158 |
| Sarnia | \$ 163 |
| Barrie | \$ 166 |
| Hawkesbury | \$ 167 |
| Woolwich | \$ 169 |
| Erin | \$ 210 |
| Markham | \$ 223 |
| Kenora | \$ 227 |
| London | \$ 229 |
| Minto | \$ 233 |
| Vaughan | \$ 234 |
| Niagara-on-the-Lake | \$ 234 |
| Georgian Bluffs | \$ 238 |
| Grey Highlands | \$ 244 |
| Brant County | \$ 245 |
| Haldimand | \$ 251 |
| Centre Wellington | \$ 269 |

| Municipality | Water Reserves Per Capita |
|-----------------------|---------------------------|
| Orangeville | \$ 275 |
| Lakeshore | \$ 276 |
| St. Thomas | \$ 281 |
| Kingston | \$ 282 |
| Lincoln | \$ 285 |
| Newmarket | \$ 297 |
| Orillia | \$ 301 |
| Thorold | \$ 321 |
| East Gwillimbury | \$ 322 |
| Espanola | \$ 323 |
| Springwater | \$ 326 |
| Guelph | \$ 340 |
| Collingwood | \$ 369 |
| Belleville | \$ 388 |
| Toronto | \$ 390 |
| South Bruce Peninsula | \$ 480 |
| Brantford | \$ 493 |
| Kingsville | \$ 501 |
| Strathroy-Caradoc | \$ 503 |
| Wellington North | \$ 548 |
| Parry Sound | \$ 769 |
| Kincardine | \$ 832 |
| Lambton Shores | \$ 847 |
| Average | \$ 198 |
| Median | \$ 147 |
| Municipality | Water Reserves Per Capita |
| Region York | \$ 98 |
| Region Waterloo | \$ 113 |
| Region Durham | \$ 172 |
| Region Peel | \$ 175 |
| District Muskoka | \$ 185 |
| Region Niagara | \$ 193 |
| Region Halton | \$ 215 |
| Average | \$ 164 |
| Median | \$ 175 |

Wastewater Reserves Per Capita

| Municipality | WW Reserves Per Capita |
|----------------------|------------------------|
| North Perth | \$ (283) |
| Stratford | \$ (38) |
| Owen Sound | \$ (3) |
| Espanola | \$ - |
| Markham | \$ - |
| Prince Edward County | \$ - |
| Sault Ste. Marie | \$ - |
| Timmins | \$ - |
| West Grey | \$ 1 |
| King | \$ 11 |
| Lambton Shores | \$ 14 |
| Kitchener | \$ 17 |
| Stouffville | \$ 19 |
| Windsor | \$ 24 |
| Toronto | \$ 24 |
| Kingsville | \$ 27 |
| Aurora | \$ 28 |
| Welland | \$ 32 |
| St. Catharines | \$ 33 |
| Ottawa | \$ 41 |
| Pelham | \$ 44 |
| Thunder Bay | \$ 45 |
| Port Colborne | \$ 46 |
| Chatham-Kent | \$ 49 |
| Georgian Bluffs | \$ 51 |
| Quinte West | \$ 51 |
| Hawkesbury | \$ 53 |
| North Middlesex | \$ 54 |
| Guelph-Eramosa | \$ 58 |
| Lakeshore | \$ 66 |

| Municipality | WW Reserves Per Capita |
|---------------------|------------------------|
| Springwater | \$ 68 |
| West Lincoln | \$ 71 |
| Cornwall | \$ 77 |
| Central Elgin | \$ 81 |
| Wilmot | \$ 84 |
| Brockville | \$ 90 |
| Georgina | \$ 96 |
| Middlesex Centre | \$ 98 |
| Fort Erie | \$ 102 |
| St. Marys | \$ 103 |
| Mapleton | \$ 107 |
| North Bay | \$ 109 |
| Norfolk | \$ 112 |
| New Tecumseth | \$ 117 |
| Saugeen Shores | \$ 124 |
| Woolwich | \$ 126 |
| Greater Sudbury | \$ 131 |
| Niagara-on-the-Lake | \$ 131 |
| Sarnia | \$ 132 |
| St. Thomas | \$ 135 |
| Cambridge | \$ 137 |
| Waterloo | \$ 145 |
| Kenora | \$ 147 |
| Brant County | \$ 153 |
| Vaughan | \$ 176 |
| Grey Highlands | \$ 178 |
| Orangeville | \$ 190 |
| Belleville | \$ 195 |
| Meaford | \$ 203 |
| Thorold | \$ 204 |

| Municipality | WW Reserves Per Capita |
|-----------------------|------------------------|
| Lincoln | \$ 208 |
| Barrie | \$ 226 |
| London | \$ 233 |
| Brockton | \$ 239 |
| South Bruce Peninsula | \$ 254 |
| Centre Wellington | \$ 289 |
| Orillia | \$ 301 |
| Newmarket | \$ 306 |
| Haldimand | \$ 315 |
| Southgate | \$ 324 |
| Peterborough | \$ 326 |
| Kingston | \$ 336 |
| Strathroy-Caradoc | \$ 342 |
| Wellington North | \$ 363 |
| Hamilton | \$ 364 |
| Minto | \$ 384 |
| Elliot Lake | \$ 459 |
| Brantford | \$ 480 |
| Parry Sound | \$ 512 |
| Guelph | \$ 593 |
| Kincardine | \$ 644 |
| Collingwood | \$ 673 |
| Average | \$ 152 |
| Median | \$ 108 |
| Municipality | WW Reserves Per Capita |
| Region Waterloo | \$ 89 |
| Region Niagara | \$ 97 |
| Region York | \$ 194 |
| Region Halton | \$ 204 |
| Region Peel | \$ 240 |
| Region Durham | \$ 281 |
| District Muskoka | \$ 383 |
| Average | \$ 213 |
| Median | \$ 204 |

Water Debt Interest Cover Ratio

This ratio indicates the extent to which rate revenues are committed to interest expenses and is calculated as Debt Interest as a percentage of water revenues. It is important to monitor this trend to help ensure that debt interest does not overly reduce flexibility.

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Cornwall | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| East Gwillimbury | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Elliot Lake | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Erin | 0.4% | 0.2% | 0.1% | 0.0% | 0.0% |
| Georgian Bluffs | | | | | 0.0% |
| Greenstone | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Guelph-Eramosa | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Haldimand | | 0.0% | 0.0% | 0.0% | 0.0% |
| Kenora | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kincardine | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% |
| King | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kitchener | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Lincoln | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Mapleton | 0.0% | 0.0% | | 0.0% | 0.0% |
| Markham | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| North Perth | | 0.5% | 0.3% | 0.0% | 0.0% |
| Orangeville | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Orillia | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Sarnia | 3.1% | 2.3% | 1.3% | 0.3% | 0.0% |
| Southgate | | | | | 0.0% |
| Springwater | 1.1% | 1.0% | 0.8% | 0.8% | 0.0% |
| Stratford | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Thorold | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Timmins | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Toronto | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Vaughan | 0.1% | 0.1% | 0.1% | 0.0% | 0.0% |
| Waterloo | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| West Lincoln | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Whitchurch - Stouffville | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Wilmot | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

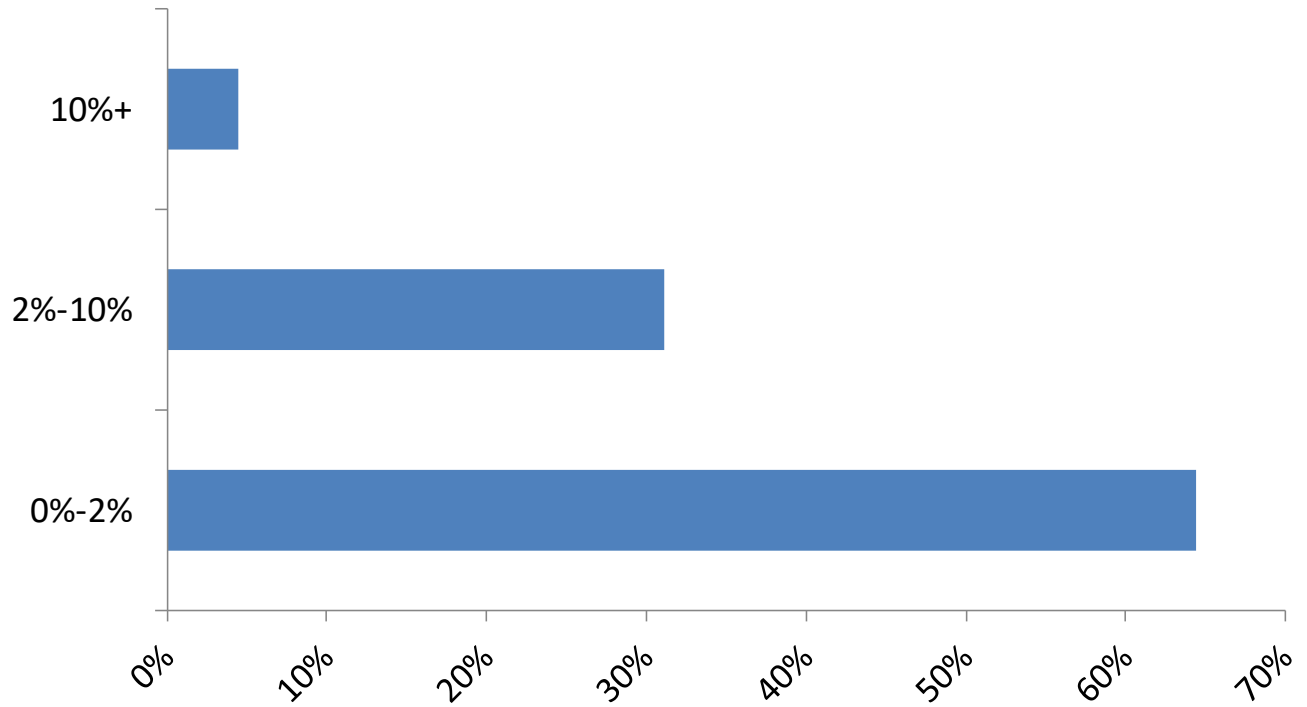
Water Debt Interest Cover Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Aurora | | | | | 0.0% |
| North Middlesex | | 0.0% | 0.0% | 0.0% | 0.0% |
| Wellington North | 0.4% | 0.4% | 0.4% | 0.4% | 0.2% |
| Guelph | 0.7% | 0.5% | 0.4% | 0.3% | 0.2% |
| Strathroy-Caradoc | 0.3% | 0.2% | 0.2% | 0.4% | 0.3% |
| St. Catharines | 1.5% | 1.3% | 0.8% | 0.7% | 0.3% |
| Fort Erie | 0.6% | 0.5% | 0.4% | 0.4% | 0.3% |
| Woolwich | 0.5% | 0.5% | 0.4% | 0.4% | 0.3% |
| Greater Sudbury | 0.6% | 0.6% | 0.5% | 0.5% | 0.4% |
| Brockville | 1.0% | 0.8% | 0.6% | 0.7% | 0.5% |
| Cambridge | 0.3% | 0.3% | 0.6% | 0.9% | 0.5% |
| London | 0.6% | 0.6% | 0.6% | 0.6% | 0.5% |
| Niagara-on-the-Lake | 1.2% | 1.1% | 0.8% | 0.8% | 0.5% |
| Owen Sound | 1.1% | 1.3% | 1.3% | 0.8% | 0.6% |
| Collingwood | 1.1% | 1.1% | 1.0% | 0.9% | 0.7% |
| South Bruce Peninsula | | | | | 0.8% |
| St. Thomas | 1.2% | 1.0% | 1.0% | 1.0% | 0.8% |
| Welland | 2.9% | 1.2% | 0.8% | 0.5% | 0.8% |
| Hawkesbury | | | | | 1.0% |
| Sault Ste. Marie | 0.7% | 0.9% | 1.4% | 1.2% | 1.0% |
| Pelham | 1.6% | 1.6% | 1.4% | 1.5% | 1.2% |
| St. Marys | 3.0% | 1.7% | 2.1% | 1.7% | 1.2% |
| Brockton | | | | 1.1% | 1.6% |
| Newmarket | 2.0% | 1.9% | 1.9% | 1.8% | 1.6% |
| Hamilton | 1.2% | 1.5% | 1.4% | 1.8% | 1.6% |
| Port Colborne | 0.0% | 0.0% | 4.7% | 2.3% | 2.1% |
| North Bay | 3.3% | 3.3% | 3.0% | 2.6% | 2.1% |
| New Tecumseth | | | | | 2.2% |
| Peterborough | 2.2% | 2.2% | 2.1% | 2.7% | 2.4% |
| West Grey | | | | | 2.4% |

Water Debt Interest Cover Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|--------------|--------------|-------------|-------------|-------------|
| Minto | 2.4% | 2.5% | 2.9% | 3.3% | 2.5% |
| Lambton Shores | 5.2% | 4.6% | 4.1% | 3.3% | 2.5% |
| Chatham-Kent | 5.3% | 4.4% | 3.7% | 2.8% | 2.6% |
| Grey Highlands | 0.6% | 1.9% | 1.7% | 2.2% | 2.8% |
| Centre Wellington | 5.5% | 4.9% | 4.2% | 3.7% | 3.0% |
| Belleville | 4.5% | 3.8% | 4.6% | 4.4% | 3.6% |
| Middlesex Centre | 6.2% | 5.4% | 4.7% | 4.4% | 3.9% |
| Parry Sound | 6.6% | 5.8% | 5.2% | 5.1% | 4.0% |
| Brantford | 0.0% | 0.0% | 4.7% | 4.6% | 4.1% |
| Lakeshore | | | | | 4.4% |
| Meaford | 9.4% | 7.7% | 6.9% | 6.2% | 4.4% |
| Georgina | 15.5% | 10.4% | 7.2% | 6.4% | 5.7% |
| Brant County | 6.8% | 6.1% | 5.5% | 5.1% | 6.1% |
| Ottawa | 5.7% | 5.7% | 5.7% | 6.4% | 6.2% |
| Espanola | | | | 6.7% | 6.7% |
| Kingston | 1.8% | 1.6% | 3.2% | 3.1% | 7.4% |
| Prince Edward County | 9.0% | 7.6% | 7.0% | 9.1% | 7.8% |
| Thunder Bay | 8.8% | 8.4% | 8.4% | 8.5% | 8.0% |
| Quinte West | 5.7% | 4.7% | 7.1% | 7.4% | 8.3% |
| Saugeen Shores | 0.0% | 0.0% | 10.5% | 10.6% | 8.4% |
| Kingsville | | | | | 9.2% |
| Central Elgin | | | | | 18.6% |
| Barrie | 26.7% | 25.6% | 24.5% | 24.9% | 22.9% |
| Average | 2.3% | 1.9% | 2.1% | 2.1% | 2.2% |
| Median | 0.6% | 0.5% | 0.6% | 0.6% | 0.5% |
| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
| Region Niagara | 1.4% | 1.4% | 0.0% | 0.0% | 0.0% |
| Region Durham | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% |
| Region Waterloo | 0.9% | 0.7% | 0.5% | 0.4% | 0.2% |
| Region Halton | 5.1% | 4.6% | 4.0% | 3.8% | 3.2% |
| District Muskoka | 14.6% | 13.3% | 11.4% | 10.3% | 9.7% |
| Region Peel | 17.1% | 16.0% | 14.3% | 15.3% | 13.8% |
| Region York | 37.6% | 35.0% | 34.8% | 36.6% | 31.9% |
| Average | 11.0% | 10.2% | 9.3% | 9.5% | 8.4% |
| Median | 5.1% | 4.6% | 4.0% | 3.8% | 3.2% |

Summary—Water Debt Interest Cover Ratio— Total Survey



Wastewater Debt Interest Cover Ratio

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Brantford | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Cambridge | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Elliot Lake | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Georgian Bluffs | | | | | 0.0% |
| Haldimand | | 0.0% | 0.0% | 0.0% | 0.0% |
| Kenora | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kincardine | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kitchener | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Lincoln | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Markham | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Wilmot | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Orangeville | 0.0% | 0.0% | 0.0% | 3.3% | 0.0% |
| Orillia | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Pelham | 0.0% | 0.0% | 0.2% | 0.0% | 0.0% |
| Sault Ste. Marie | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Southgate | | | | | 0.0% |
| Springwater | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| St. Thomas | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Thorold | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Toronto | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Vaughan | 0.1% | 0.1% | 0.1% | 0.0% | 0.0% |
| West Lincoln | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Whitchurch - Stouffville | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Aurora | 0.0% | 0.0% | 0.0% | | 0.0% |
| Port Colborne | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Guelph | 0.6% | 0.4% | 0.3% | 0.3% | 0.2% |
| Niagara-on-the-Lake | 0.6% | 0.5% | 0.4% | 0.3% | 0.3% |
| St. Catharines | 2.3% | 1.8% | 1.1% | 0.9% | 0.3% |
| Woolwich | 0.5% | 0.4% | 0.3% | 0.5% | 0.4% |
| Welland | 0.8% | 0.6% | 0.5% | 0.5% | 0.5% |

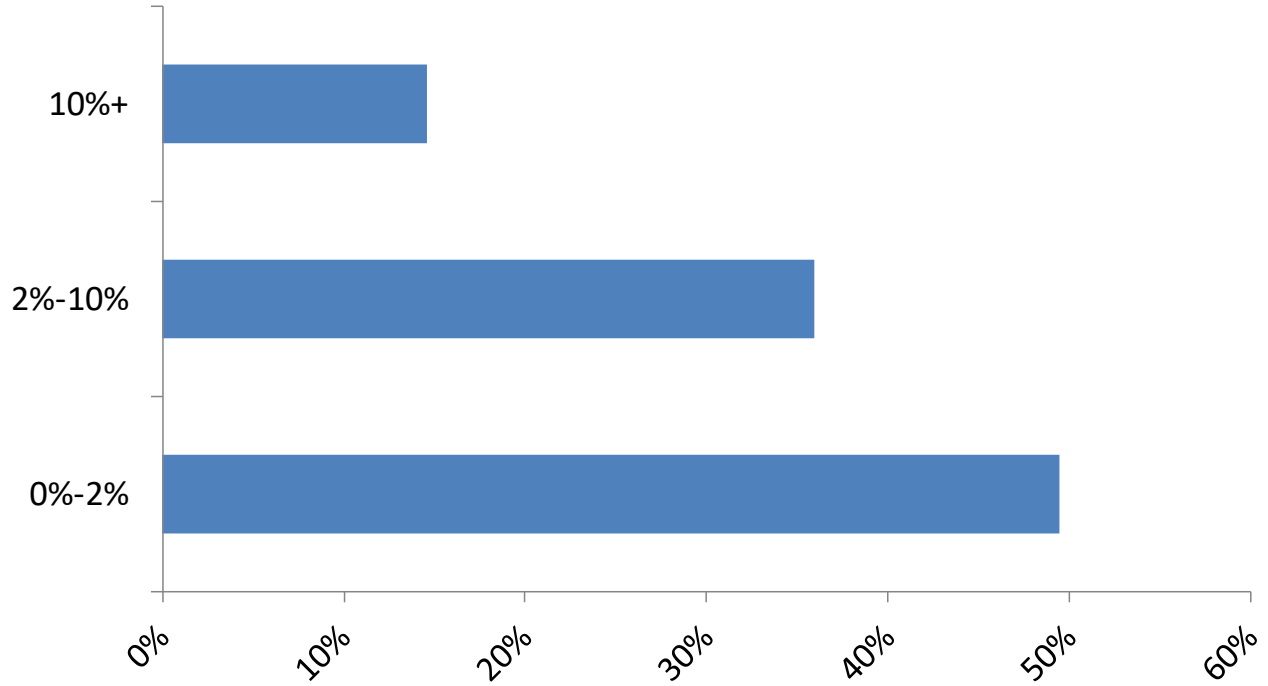
Wastewater Debt Interest Cover Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Waterloo | 0.5% | 0.8% | 0.7% | 0.7% | 0.5% |
| Fort Erie | 2.0% | 1.7% | 1.4% | 1.1% | 1.0% |
| Windsor | 1.4% | 1.3% | 1.2% | 1.2% | 1.0% |
| Sarnia | 3.1% | 2.5% | 2.0% | 1.6% | 1.1% |
| North Perth | | 1.8% | 1.6% | 1.2% | 1.1% |
| Meaford | 2.3% | 2.0% | 1.8% | 1.6% | 1.3% |
| Newmarket | 2.0% | 1.8% | 1.6% | 1.5% | 1.4% |
| North Bay | 0.3% | 0.4% | 1.1% | 1.8% | 1.4% |
| Lambton Shores | 2.3% | 1.8% | 1.5% | 3.0% | 1.6% |
| Hamilton | 1.0% | 1.2% | 1.2% | 1.8% | 1.6% |
| West Grey | | | | | 1.9% |
| Grey Highlands | 3.0% | 2.7% | 2.4% | 2.4% | 2.0% |
| St. Marys | 4.8% | 4.0% | 2.8% | 2.6% | 2.1% |
| Strathroy-Caradoc | 3.4% | 0.0% | 3.2% | 2.5% | 2.1% |
| Brockton | | | | 1.0% | 2.2% |
| Belleville | 1.3% | 1.4% | 2.3% | 2.7% | 2.4% |
| London | 3.7% | 3.2% | 2.7% | 2.7% | 2.4% |
| Peterborough | 3.0% | 2.9% | 3.0% | 2.9% | 2.7% |
| South Bruce Peninsula | 0.0% | 0.0% | 0.0% | 0.0% | 2.9% |
| Saugeen Shores | 0.0% | 0.0% | 4.6% | 4.1% | 3.2% |
| Kingsville | | | | | 3.4% |
| Collingwood | 7.3% | 6.1% | 5.7% | 4.7% | 3.9% |
| Norfolk | | | 2.4% | 2.4% | 4.0% |
| Chatham-Kent | 6.7% | 6.9% | 6.0% | 5.0% | 4.1% |
| King | 34.1% | 50.2% | 19.5% | 13.4% | 4.1% |
| Brockville | 0.6% | 2.4% | 2.9% | 4.5% | 4.2% |
| Thunder Bay | 5.2% | 4.2% | 4.6% | 4.7% | 4.2% |
| North Middlesex | | 8.7% | 6.3% | 5.2% | 4.3% |
| Greater Sudbury | 0.0% | 3.9% | 5.7% | 5.3% | 4.7% |
| Wellington North | 7.4% | 6.1% | 6.0% | 5.6% | 4.9% |

Wastewater Debt Interest Cover Ratio (cont'd)

| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Guelph-Eramosa | 0.0% | 0.0% | 0.0% | 5.6% | 5.0% |
| Cornwall | 1.5% | 0.4% | 1.2% | 5.4% | 5.2% |
| Minto | 6.0% | 6.8% | 5.9% | 5.7% | 5.4% |
| Lakeshore | | | | | 5.6% |
| Brant County | 8.1% | 7.3% | 6.6% | 6.5% | 6.4% |
| Espanola | | | | 8.6% | 7.8% |
| Centre Wellington | 6.8% | 10.9% | 9.8% | 9.2% | 8.0% |
| Ottawa | 5.0% | 5.3% | 5.6% | 7.3% | 8.3% |
| Parry Sound | 10.3% | 9.8% | 9.4% | 8.8% | 8.4% |
| Mapleton | 0.0% | 0.0% | | 9.6% | 8.4% |
| Kingston | 11.2% | 10.5% | 9.6% | 9.0% | 8.6% |
| Owen Sound | 4.6% | 8.6% | 11.4% | 8.5% | 9.4% |
| Barrie | 14.5% | 13.7% | 13.0% | 12.6% | 11.5% |
| Middlesex Centre | 15.9% | 15.7% | 13.7% | 13.1% | 11.5% |
| Timmins | 0.0% | 0.0% | 9.8% | 13.8% | 11.9% |
| Georgina | 26.2% | 19.0% | 14.3% | 16.9% | 12.0% |
| Prince Edward County | 20.1% | 15.7% | 15.3% | 13.5% | 12.5% |
| Stratford | 14.1% | 13.1% | 12.6% | 11.7% | 13.3% |
| Quinte West | 8.0% | 8.4% | 10.6% | 13.1% | 15.0% |
| Hawkesbury | | | | | 16.3% |
| New Tecumseth | | | | | 32.8% |
| Central Elgin | | | | | 37.6% |
| Average | 4.0% | 4.0% | 3.7% | 3.6% | 4.2% |
| Median | 0.6% | 0.8% | 1.4% | 1.8% | 1.9% |
| Municipalities | 2014 | 2015 | 2016 | 2017 | 2018 |
| Region Niagara | 5.2% | 5.0% | 0.0% | 0.0% | 0.0% |
| Region Durham | 2.1% | 2.0% | 1.6% | 1.2% | 0.7% |
| Region Halton | 5.6% | 5.1% | 4.3% | 3.7% | 3.1% |
| Region Waterloo | 6.9% | 8.4% | 8.1% | 9.3% | 9.7% |
| Region Peel | 19.1% | 17.9% | 16.0% | 15.6% | 14.8% |
| District Muskoka | 31.6% | 29.9% | 26.5% | 25.1% | 22.2% |
| Region York | 48.5% | 45.4% | 40.3% | 36.2% | 30.1% |
| Average | 17.0% | 16.2% | 13.8% | 13.0% | 11.5% |
| Median | 6.9% | 8.4% | 8.1% | 9.3% | 9.7% |

Summary—Wastewater Debt Interest Cover Ratio—Total Survey



Water Debt Outstanding Per Capita

| Municipality | 2018 Water Debt Outstanding Per Capita | Municipality | 2018 Water Debt Outstanding Per Capita |
|--------------------------|----------------------------------------|-----------------------|----------------------------------------|
| Cornwall | \$ - | North Perth | \$ 11 |
| East Gwillimbury | \$ - | Wellington North | \$ 11 |
| Elliot Lake | \$ - | Greater Sudbury | \$ 14 |
| Erin | \$ - | St. Catharines | \$ 17 |
| Georgian Bluffs | \$ - | Fort Erie | \$ 18 |
| Greenstone | \$ - | Strathroy-Caradoc | \$ 24 |
| Kenora | \$ - | Niagara-on-the-Lake | \$ 29 |
| Kincardine | \$ - | Brockville | \$ 33 |
| Kitchener | \$ - | Collingwood | \$ 33 |
| Lincoln | \$ - | West Grey | \$ 35 |
| Mapleton | \$ - | King | \$ 37 |
| Markham | \$ - | London | \$ 38 |
| Orillia | \$ - | Cambridge | \$ 40 |
| Sarnia | \$ - | St. Marys | \$ 41 |
| Southgate | \$ - | Pelham | \$ 43 |
| Springwater | \$ - | Orangeville | \$ 43 |
| Thorold | \$ - | Guelph-Eramosa | \$ 44 |
| Timmins | \$ - | South Bruce Peninsula | \$ 50 |
| Toronto | \$ - | Newmarket | \$ 50 |
| Waterloo | \$ - | Grey Highlands | \$ 62 |
| West Lincoln | \$ - | Georgina | \$ 68 |
| Whitchurch - Stouffville | \$ - | Hawkesbury | \$ 76 |
| Wilmot | \$ - | Sault Ste. Marie | \$ 79 |
| Aurora | \$ - | Stratford | \$ 84 |
| Brockton | \$ - | New Tecumseth | \$ 90 |
| North Middlesex | \$ - | Welland | \$ 95 |
| Vaughan | \$ 0 | Centre Wellington | \$ 104 |
| Guelph | \$ 5 | St. Thomas | \$ 107 |
| Owen Sound | \$ 6 | Hamilton | \$ 113 |
| Woolwich | \$ 9 | Peterborough | \$ 128 |

Water Debt Outstanding Per Capita (cont'd)

| Municipality | 2018 Water Debt Outstanding Per Capita |
|----------------------|----------------------------------------|
| Port Colborne | \$ 153 |
| Middlesex Centre | \$ 158 |
| Brant County | \$ 165 |
| North Bay | \$ 174 |
| Meaford | \$ 183 |
| Chatham-Kent | \$ 197 |
| Haldimand | \$ 217 |
| Minto | \$ 222 |
| Brantford | \$ 227 |
| Kingsville | \$ 230 |
| Lambton Shores | \$ 261 |
| Ottawa | \$ 262 |
| Belleville | \$ 271 |
| Lakeshore | \$ 289 |
| Parry Sound | \$ 322 |
| Quinte West | \$ 365 |
| Prince Edward County | \$ 376 |
| Saugeen Shores | \$ 379 |
| Kingston | \$ 461 |
| Espanola | \$ 544 |
| Thunder Bay | \$ 588 |
| Central Elgin | \$ 848 |
| Barrie | \$ 890 |
| Average | \$ 113 |
| Median | \$ 38 |

| Municipality | 2018 Water Debt Outstanding Per Capita |
|------------------|----------------------------------------|
| Region Durham | \$ - |
| Region Waterloo | \$ 2 |
| Region Niagara | \$ 24 |
| Region Halton | \$ 157 |
| District Muskoka | \$ 286 |
| Region Peel | \$ 464 |
| Region York | \$ 868 |
| Average | \$ 257 |
| Median | \$ 157 |

Wastewater Debt Outstanding Per Capita

| Municipality | Wastewater Debt Outstanding Per Capita | Municipality | Wastewater Debt Outstanding Per Capita |
|--------------------------|----------------------------------------|-----------------------|----------------------------------------|
| Brantford | \$ - | Waterloo | \$ 38 |
| Cambridge | \$ - | South Bruce Peninsula | \$ 44 |
| Elliot Lake | \$ - | Sarnia | \$ 49 |
| Kenora | \$ - | Newmarket | \$ 50 |
| Kincardine | \$ - | Grey Highlands | \$ 52 |
| Kitchener | \$ - | Lambton Shores | \$ 59 |
| Lincoln | \$ - | Welland | \$ 59 |
| Markham | \$ - | North Perth | \$ 71 |
| Orangeville | \$ - | Haldimand | \$ 77 |
| Orillia | \$ - | Meaford | \$ 78 |
| Sault Ste. Marie | \$ - | Fort Erie | \$ 83 |
| Southgate | \$ - | Brockton | \$ 84 |
| Springwater | \$ - | St. Marys | \$ 95 |
| St. Thomas | \$ - | North Middlesex | \$ 96 |
| Thorold | \$ - | Windsor | \$ 99 |
| Toronto | \$ - | North Bay | \$ 99 |
| Vaughan | \$ - | Georgina | \$ 102 |
| West Lincoln | \$ - | Strathroy-Caradoc | \$ 102 |
| Whitchurch - Stouffville | \$ - | King | \$ 111 |
| Wilmot | \$ - | Brant County | \$ 115 |
| Woolwich | \$ - | Belleville | \$ 131 |
| Aurora | \$ - | Hamilton | \$ 133 |
| Port Colborne | \$ - | Mapleton | \$ 134 |
| Guelph | \$ 5 | London | \$ 138 |
| Pelham | \$ 11 | Peterborough | \$ 150 |
| West Grey | \$ 16 | Lakeshore | \$ 171 |
| Niagara-on-the-Lake | \$ 24 | Saugeen Shores | \$ 171 |
| Kingsville | \$ 28 | Wellington North | \$ 178 |
| St. Catharines | \$ 32 | Guelph-Eramosa | \$ 206 |
| Georgian Bluffs | \$ 36 | Cornwall | \$ 217 |

Wastewater Debt Outstanding Per Capita (cont'd)

| Municipality | Wastewater Debt Outstanding Per Capita |
|----------------------|----------------------------------------|
| Chatham-Kent | \$ 224 |
| Greater Sudbury | \$ 242 |
| Minto | \$ 277 |
| Collingwood | \$ 282 |
| Thunder Bay | \$ 302 |
| Norfolk | \$ 325 |
| Brockville | \$ 346 |
| Ottawa | \$ 404 |
| Middlesex Centre | \$ 425 |
| Kingston | \$ 449 |
| Centre Wellington | \$ 511 |
| Espanola | \$ 544 |
| Barrie | \$ 581 |
| Prince Edward County | \$ 658 |
| Quinte West | \$ 694 |
| Stratford | \$ 710 |
| Parry Sound | \$ 754 |
| Owen Sound | \$ 816 |
| Timmins | \$ 886 |
| Hawkesbury | \$ 1,106 |
| New Tecumseth | \$ 1,139 |
| Central Elgin | \$ 1,864 |
| Average | \$ 206 |
| Median | \$ 83 |

| Municipality | Wastewater Debt Outstanding Per Capita |
|------------------|----------------------------------------|
| Region Durham | \$ 27 |
| Region Niagara | \$ 117 |
| Region Halton | \$ 160 |
| Region Peel | \$ 288 |
| Region Waterloo | \$ 363 |
| District Muskoka | \$ 558 |
| Region York | \$ 1,242 |
| Average | \$ 394 |
| Median | \$ 288 |

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.

| Municipalities | 2017 Water Net Financial Liability Ratio | 2018 Water Net Financial Liability Ratio | Municipalities | 2017 Water Net Financial Liability Ratio | 2018 Water Net Financial Liability Ratio |
|-----------------------|------------------------------------------|------------------------------------------|--------------------------|------------------------------------------|------------------------------------------|
| Kincardine | (6.2) | (3.3) | Kingsville | | (1.0) |
| Wellington North | (1.0) | (3.0) | London | (0.7) | (1.0) |
| Lincoln | - | (2.6) | Guelph-Eramosa | (0.6) | (0.9) |
| Toronto | (2.2) | (2.4) | East Gwillimbury | (0.7) | (0.8) |
| Springwater | (2.3) | (2.4) | Kenora | (0.8) | (0.8) |
| Mapleton | (2.4) | (2.3) | North Perth | (0.6) | (0.7) |
| Strathroy-Caradoc | (2.2) | (2.3) | Sarnia | (0.5) | (0.7) |
| Georgian Bluffs | | (2.1) | Southgate | | (0.7) |
| Grey Highlands | (2.0) | (2.0) | Aurora | | (0.7) |
| South Bruce Peninsula | | (2.0) | Niagara-on-the-Lake | (0.6) | (0.7) |
| Woolwich | (1.6) | (1.9) | Greater Sudbury | (0.4) | (0.6) |
| Erin | (1.6) | (1.7) | Georgina | (0.1) | (0.6) |
| Thorold | (1.6) | (1.7) | Brockville | (0.5) | (0.6) |
| Guelph | (1.9) | (1.7) | Whitchurch - Stouffville | (0.7) | (0.5) |
| Orillia | (1.2) | (1.5) | Waterloo | - | (0.5) |
| Lambton Shores | (1.2) | (1.4) | Owen Sound | (0.3) | (0.5) |
| Markham | (1.3) | (1.4) | Cornwall | (0.5) | (0.5) |
| Collingwood | (0.9) | (1.3) | West Lincoln | (0.4) | (0.5) |
| Newmarket | (1.3) | (1.2) | North Middlesex | (0.3) | (0.5) |
| Vaughan | (1.1) | (1.2) | Brant County | (0.3) | (0.4) |
| Parry Sound | (0.8) | (1.2) | St. Thomas | (0.4) | (0.4) |
| Wilmot | (1.1) | (1.1) | Belleville | (0.1) | (0.4) |
| Brantford | 0.1 | (1.1) | Hawkesbury | | (0.4) |
| Orangeville | (0.9) | (1.1) | Stratford | (0.8) | (0.2) |
| Centre Wellington | (1.1) | (1.0) | Pelham | (0.5) | (0.2) |

Water Net Financial Liabilities Ratio (cont'd)

| Municipalities | 2017 Water Net Financial Liability Ratio | 2018 Water Net Financial Liability Ratio |
|----------------------|------------------------------------------|------------------------------------------|
| St. Catharines | (0.5) | (0.2) |
| Haldimand | 0.1 | (0.2) |
| Fort Erie | (0.0) | (0.1) |
| Kitchener | (0.1) | (0.1) |
| Cambridge | 0.3 | (0.1) |
| New Tecumseth | | (0.1) |
| Minto | 0.1 | (0.1) |
| Elliot Lake | - | - |
| Greenstone | - | - |
| Timmins | - | - |
| Brockton | - | - |
| Lakeshore | | 0.1 |
| St. Marys | (0.7) | 0.1 |
| King | 0.3 | 0.1 |
| Peterborough | 0.3 | 0.2 |
| North Bay | 0.3 | 0.2 |
| Middlesex Centre | 0.4 | 0.3 |
| West Grey | | 0.3 |
| Sault Ste. Marie | 0.4 | 0.3 |
| Hamilton | 0.5 | 0.4 |
| Welland | 0.2 | 0.5 |
| Port Colborne | 0.6 | 0.5 |
| Chatham-Kent | 0.7 | 0.6 |
| Meaford | 0.8 | 0.6 |
| Espanola | 1.8 | 0.7 |
| Kingston | 1.0 | 0.8 |
| Ottawa | 1.4 | 1.0 |
| Saugeen Shores | 1.6 | 1.2 |
| Quinte West | 1.4 | 1.2 |
| Prince Edward County | 2.3 | 1.3 |
| Thunder Bay | 2.3 | 2.0 |
| Barrie | 4.5 | 4.1 |
| Central Elgin | | 5.3 |
| Average | (0.3) | (0.5) |
| Median | (0.4) | (0.5) |

| Municipalities | 2017 Water Net Financial Liability Ratio | 2018 Water Net Financial Liability Ratio |
|------------------|------------------------------------------|------------------------------------------|
| Region Niagara | (1.6) | (1.8) |
| Region Waterloo | (0.9) | (1.1) |
| Region Durham | (1.0) | (1.1) |
| Region Halton | (0.1) | (0.4) |
| District Muskoka | 1.1 | 0.7 |
| Region Peel | 2.2 | 1.7 |
| Region York | 8.7 | 7.4 |
| Average | 1.2 | 0.8 |
| Median | (0.1) | (0.4) |

Wastewater Net Financial Liabilities Ratio

| Municipalities | 2017 Wastewater Net Financial Liability Ratio | 2018 Wastewater Net Financial Liability Ratio | Municipalities | 2017 Wastewater Net Financial Liability Ratio | 2018 Wastewater Net Financial Liability Ratio |
|-----------------------|--------------------------------------------------------|--------------------------------------------------------|--------------------------|--------------------------------------------------------|--------------------------------------------------------|
| Lincoln | (6.4) | (4.5) | Kenora | (0.5) | (0.5) |
| Southgate | | (3.8) | Niagara-on-the-Lake | (0.4) | (0.5) |
| Kincardine | (4.8) | (3.4) | Waterloo | 0.2 | (0.5) |
| Brantford | (1.8) | (2.8) | Brant County | (0.2) | (0.4) |
| Guelph | (2.3) | (2.6) | Belleville | (0.4) | (0.4) |
| Elliot Lake | (1.9) | (2.4) | Sarnia | (0.1) | (0.3) |
| Woolwich | (2.7) | (2.1) | Pelham | (0.4) | (0.3) |
| South Bruce Peninsula | (1.1) | (1.9) | Port Colborne | (0.4) | (0.2) |
| Haldimand | (1.0) | (1.6) | Whitchurch - Stouffville | (0.3) | (0.2) |
| Grey Highlands | (1.1) | (1.5) | Aurora | | (0.1) |
| Georgian Bluffs | | (1.4) | Toronto | (0.1) | (0.1) |
| Strathroy-Caradoc | 4.4 | (1.4) | Kitchener | (0.1) | (0.1) |
| Brockton | (1.8) | (1.4) | Fort Erie | (0.0) | (0.1) |
| Orillia | (1.0) | (1.2) | North Bay | 0.2 | (0.1) |
| Hamilton | (1.6) | (1.2) | St. Marys | 0.2 | (0.0) |
| Springwater | (2.4) | (1.2) | St. Catharines | (0.3) | (0.0) |
| Newmarket | | (1.1) | Markham | - | - |
| Collingwood | (1.1) | (1.0) | Sault Ste. Marie | | - |
| Thorold | (1.2) | (1.0) | Kingsville | | 0.0 |
| Wellington North | | (0.9) | Welland | 0.1 | 0.1 |
| Orangeville | 2.0 | (0.9) | Georgina | 0.8 | 0.1 |
| Meaford | (1.0) | (0.9) | Saugeen Shores | 0.5 | 0.2 |
| Peterborough | (1.0) | (0.8) | Lambton Shores | 0.1 | 0.3 |
| Vaughan | (0.7) | (0.8) | Windsor | 0.2 | 0.3 |
| Wilmot | (0.8) | (0.7) | North Middlesex | 0.4 | 0.3 |
| St. Thomas | (0.7) | (0.7) | Kingston | 0.6 | 0.4 |
| West Lincoln | | (0.6) | West Grey | | 0.5 |
| Cambridge | (0.7) | (0.6) | Mapleton | 0.6 | 0.5 |
| London | (0.8) | (0.6) | Greater Sudbury | 0.8 | 0.5 |
| Minto | (0.6) | (0.5) | Parry Sound | 0.9 | 0.5 |

Wastewater Net Financial Liabilities Ratio (cont'd)

| Municipalities | 2017 Wastewater Net Financial Liability Ratio | 2018 Wastewater Net Financial Liability Ratio | Municipalities | 2017 Wastewater Net Financial Liability Ratio | 2018 Wastewater Net Financial Liability Ratio |
|----------------------|--------------------------------------------------------|--------------------------------------------------------|------------------|--------------------------------------------------------|--------------------------------------------------------|
| Cornwall | 0.8 | 0.7 | Region Durham | (1.2) | (1.3) |
| Norfolk | 0.8 | 0.7 | Region Halton | 0.1 | (0.2) |
| Lakeshore | | 0.8 | Region Niagara | 0.1 | 0.1 |
| King | 1.1 | 0.8 | Region Peel | 0.7 | 0.5 |
| Chatham-Kent | 1.3 | 0.8 | District Muskoka | 2.5 | 1.5 |
| Brockville | 1.1 | 1.2 | Region Waterloo | 2.5 | 2.2 |
| Thunder Bay | 1.4 | 1.3 | Region York | 7.9 | 6.5 |
| North Perth | 0.2 | 1.3 | Average | 1.8 | 1.3 |
| Centre Wellington | 1.7 | 1.4 | Median | 0.7 | 0.5 |
| Guelph-Eramosa | 1.2 | 1.6 | | | |
| Barrie | 2.1 | 1.6 | | | |
| Ottawa | 2.3 | 1.9 | | | |
| Espanola | 0.9 | 2.1 | | | |
| Middlesex Centre | 3.1 | 2.3 | | | |
| Owen Sound | 1.9 | 3.1 | | | |
| Stratford | - | 3.6 | | | |
| Timmins | 4.0 | 3.7 | | | |
| Quinte West | 4.3 | 3.9 | | | |
| Prince Edward County | 4.4 | 3.9 | | | |
| Hawkesbury | | 4.6 | | | |
| New Tecumseth | (1.1) | 6.6 | | | |
| Central Elgin | | 10.2 | | | |
| Average | (1.1) | 0.2 | | | |
| Median | (0.1) | (0.1) | | | |

Average Municipal Burden 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 2019 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted median dwelling values and applying the 2019 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 200 m³.

Average Household Income and Dwelling Value

| Municipality | 2019 Weighted Median Value of Dwelling | 2019 Weighted Median Value of Dwelling | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|-----------------------|----------------------------------------|----------------------------------------|---------------------------------|---------------------|
| Hawkesbury | \$ 159,269 | low | \$ 60,838 | low |
| Elliot Lake | \$ 97,182 | low | \$ 64,739 | low |
| Cornwall | \$ 171,989 | low | \$ 64,787 | low |
| Parry Sound | \$ 220,009 | low | \$ 69,997 | low |
| Brockville | \$ 213,768 | low | \$ 73,061 | low |
| Owen Sound | \$ 211,211 | low | \$ 73,557 | low |
| Windsor | \$ 166,250 | low | \$ 76,339 | low |
| Welland | \$ 211,941 | low | \$ 76,440 | low |
| St. Thomas | \$ 201,738 | low | \$ 77,231 | low |
| Orillia | \$ 281,162 | mid | \$ 77,420 | low |
| Chatham-Kent | \$ 164,369 | low | \$ 79,302 | low |
| South Bruce Peninsula | \$ 259,196 | mid | \$ 79,532 | low |
| Port Colborne | \$ 206,224 | low | \$ 79,703 | low |
| Tillsonburg | \$ 226,695 | low | \$ 79,904 | low |
| Belleville | \$ 218,532 | low | \$ 80,004 | low |
| West Grey | \$ 247,703 | low | \$ 80,032 | low |
| Southgate | \$ 252,102 | low | \$ 81,498 | low |
| Niagara Falls | \$ 255,433 | mid | \$ 82,186 | low |
| Peterborough | \$ 270,838 | mid | \$ 82,247 | low |
| St. Catharines | \$ 247,660 | low | \$ 82,730 | low |
| Fort Erie | \$ 239,443 | low | \$ 83,676 | low |
| Brantford | \$ 258,594 | mid | \$ 83,802 | low |
| Wellington North | \$ 246,150 | low | \$ 84,002 | low |
| North Bay | \$ 240,120 | low | \$ 85,048 | low |
| Quinte West | \$ 225,814 | low | \$ 86,056 | low |
| Sault Ste. Marie | \$ 205,055 | low | \$ 86,286 | low |
| Stratford | \$ 281,753 | mid | \$ 86,570 | low |
| Thorold | \$ 243,790 | low | \$ 86,782 | low |
| Minto | \$ 228,979 | low | \$ 86,929 | low |
| Norfolk | \$ 258,744 | mid | \$ 87,399 | low |
| Gravenhurst | \$ 408,259 | high | \$ 87,516 | low |
| Espanola | \$ 158,714 | low | \$ 87,679 | low |
| London | \$ 236,289 | low | \$ 88,713 | low |
| Thunder Bay | \$ 218,737 | low | \$ 90,125 | low |
| Meaford | \$ 306,382 | mid | \$ 90,429 | low |
| Greenstone | \$ 70,977 | low | \$ 90,466 | low |

Average Household Income and Dwelling Value (cont'd)

| Municipality | 2019 Weighted Median Value of Dwelling | 2019 Weighted Median Value of Dwelling | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|----------------------|----------------------------------------|----------------------------------------|---------------------------------|---------------------|
| Lambton Shores | \$ 308,159 | mid | \$ 91,339 | mid |
| St. Marys | \$ 261,836 | mid | \$ 91,426 | mid |
| Strathroy-Caradoc | \$ 245,383 | low | \$ 91,954 | mid |
| Oshawa | \$ 331,237 | mid | \$ 93,015 | mid |
| North Perth | \$ 246,728 | low | \$ 93,361 | mid |
| Kitchener | \$ 319,723 | mid | \$ 93,523 | mid |
| Ingersoll | \$ 219,614 | low | \$ 93,590 | mid |
| Collingwood | \$ 318,128 | mid | \$ 93,610 | mid |
| Kingston | \$ 311,765 | mid | \$ 94,838 | mid |
| Brock | \$ 325,331 | mid | \$ 95,842 | mid |
| Brockton | \$ 224,993 | low | \$ 95,933 | mid |
| Bracebridge | \$ 335,936 | mid | \$ 96,098 | mid |
| Prince Edward County | \$ 298,380 | mid | \$ 96,186 | mid |
| North Middlesex | \$ 226,122 | low | \$ 96,495 | mid |
| Hamilton | \$ 360,122 | mid | \$ 96,677 | mid |
| Georgian Bluffs | \$ 306,685 | mid | \$ 98,528 | mid |
| Sarnia | \$ 216,034 | low | \$ 98,536 | mid |
| Huntsville | \$ 334,510 | mid | \$ 98,583 | mid |
| Kenora | \$ 237,959 | low | \$ 99,111 | mid |
| Barrie | \$ 335,300 | mid | \$ 100,178 | mid |
| Haldimand | \$ 281,160 | mid | \$ 100,384 | mid |
| Timmins | \$ 195,275 | low | \$ 100,467 | mid |
| Cambridge | \$ 322,812 | mid | \$ 100,582 | mid |
| Georgina | \$ 410,288 | high | \$ 101,200 | mid |
| Greater Sudbury | \$ 263,424 | mid | \$ 101,733 | mid |
| Guelph | \$ 370,153 | mid | \$ 103,289 | mid |
| Brampton | \$ 505,955 | high | \$ 104,652 | mid |
| Orangeville | \$ 354,908 | mid | \$ 104,724 | mid |
| Kingsville | \$ 238,906 | low | \$ 105,298 | mid |
| Wainfleet | \$ 322,983 | mid | \$ 106,235 | mid |
| Grey Highlands | \$ 300,016 | mid | \$ 106,519 | mid |
| New Tecumseth | \$ 394,479 | high | \$ 109,381 | mid |
| Mapleton | \$ 354,889 | mid | \$ 109,390 | mid |
| Centre Wellington | \$ 372,625 | mid | \$ 110,275 | mid |
| Toronto | \$ 652,906 | high | \$ 111,127 | mid |
| Innisfil | \$ 441,193 | high | \$ 111,204 | mid |
| West Lincoln | \$ 348,420 | mid | \$ 111,397 | mid |
| Mississauga | \$ 566,616 | high | \$ 112,392 | mid |

Average Household Income and Dwelling Value (cont'd)

| Municipality | 2019 Weighted Median Value of Dwelling | 2019 Weighted Median Value of Dwelling | 2019 Est. Avg. Household Income | 2019 Income Ranking |
|------------------------|----------------------------------------|----------------------------------------|---------------------------------|---------------------|
| Ottawa | \$ 397,630 | high | \$ 114,460 | high |
| Central Elgin | \$ 278,062 | mid | \$ 114,682 | high |
| Brant | \$ 366,982 | mid | \$ 115,707 | high |
| Waterloo | \$ 385,348 | high | \$ 117,592 | high |
| Lincoln | \$ 358,087 | mid | \$ 117,972 | high |
| Markham | \$ 772,362 | high | \$ 120,621 | high |
| Clarington | \$ 370,279 | mid | \$ 120,703 | high |
| Grimsby | \$ 386,113 | high | \$ 121,188 | high |
| Niagara-on-the-Lake | \$ 501,469 | high | \$ 122,234 | high |
| Wilmot | \$ 411,060 | high | \$ 124,311 | high |
| Richmond Hill | \$ 857,118 | high | \$ 124,910 | high |
| Pickering | \$ 496,077 | high | \$ 127,224 | high |
| Saugeen Shores | \$ 335,878 | mid | \$ 127,398 | high |
| Newmarket | \$ 585,582 | high | \$ 127,430 | high |
| Kincardine | \$ 276,623 | mid | \$ 128,444 | high |
| Burlington | \$ 539,870 | high | \$ 128,863 | high |
| Lakeshore | \$ 304,896 | mid | \$ 130,418 | high |
| Pelham | \$ 372,994 | high | \$ 131,817 | high |
| Whitby | \$ 463,333 | high | \$ 132,491 | high |
| Wellesley | \$ 422,043 | high | \$ 132,604 | high |
| Woolwich | \$ 418,248 | high | \$ 133,307 | high |
| Milton | \$ 529,698 | high | \$ 133,325 | high |
| North Dumfries | \$ 442,163 | high | \$ 136,064 | high |
| Halton Hills | \$ 546,212 | high | \$ 140,114 | high |
| East Gwillimbury | \$ 590,520 | high | \$ 140,694 | high |
| Guelph-Eramosa | \$ 498,799 | high | \$ 141,060 | high |
| Vaughan | \$ 789,698 | high | \$ 143,086 | high |
| Middlesex Centre | \$ 392,624 | high | \$ 146,025 | high |
| Springwater | \$ 454,687 | high | \$ 146,565 | high |
| Whitchurch-Stouffville | \$ 717,590 | high | \$ 147,435 | high |
| Erin | \$ 538,522 | high | \$ 147,506 | high |
| Caledon | \$ 637,732 | high | \$ 150,106 | high |
| Aurora | \$ 703,675 | high | \$ 159,773 | high |
| Oakville | \$ 777,644 | high | \$ 184,178 | high |
| Puslinch | \$ 658,327 | high | \$ 187,317 | high |
| King | \$ 965,176 | high | \$ 193,715 | high |
| Average | \$ 355,592 | | \$ 105,849 | |
| Median | \$ 314,947 | | \$ 99,645 | |

Property Taxes as a Percentage of Income

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Property Taxes as a % of Household Income | 2019 Property Taxes as a % of Household Income Ranking |
|----------------------|---------------------------------|--------------------------------|------------------------------------------------|--------------------------------------------------------|
| Greenstone | \$ 90,466 | \$ 1,722 | 1.9% | low |
| Springwater | \$ 146,565 | \$ 3,556 | 2.4% | low |
| Kincardine | \$ 128,444 | \$ 3,398 | 2.6% | low |
| Milton | \$ 133,325 | \$ 3,633 | 2.7% | low |
| Woolwich | \$ 133,307 | \$ 3,761 | 2.8% | low |
| Lakeshore | \$ 130,418 | \$ 3,785 | 2.9% | low |
| North Dumfries | \$ 136,064 | \$ 3,999 | 2.9% | low |
| Wilmot | \$ 124,311 | \$ 3,702 | 3.0% | low |
| Saugeen Shores | \$ 127,398 | \$ 3,816 | 3.0% | low |
| Wellesley | \$ 132,604 | \$ 3,976 | 3.0% | low |
| Kingsville | \$ 105,298 | \$ 3,196 | 3.0% | low |
| Middlesex Centre | \$ 146,025 | \$ 4,474 | 3.1% | low |
| Grey Highlands | \$ 106,519 | \$ 3,265 | 3.1% | low |
| Espanola | \$ 87,679 | \$ 2,701 | 3.1% | low |
| North Perth | \$ 93,361 | \$ 2,889 | 3.1% | low |
| Oakville | \$ 184,178 | \$ 5,711 | 3.1% | low |
| Elliot Lake | \$ 64,739 | \$ 2,022 | 3.1% | low |
| Halton Hills | \$ 140,114 | \$ 4,390 | 3.1% | low |
| Brant | \$ 115,707 | \$ 3,663 | 3.2% | low |
| Brockton | \$ 95,933 | \$ 3,073 | 3.2% | low |
| North Middlesex | \$ 96,495 | \$ 3,116 | 3.2% | low |
| Strathroy-Caradoc | \$ 91,954 | \$ 2,977 | 3.2% | low |
| Burlington | \$ 128,863 | \$ 4,231 | 3.3% | low |
| Kenora | \$ 99,111 | \$ 3,265 | 3.3% | low |
| Puslinch | \$ 187,317 | \$ 6,225 | 3.3% | low |
| Prince Edward County | \$ 96,186 | \$ 3,198 | 3.3% | low |
| Sarnia | \$ 98,536 | \$ 3,282 | 3.3% | low |
| East Gwillimbury | \$ 140,694 | \$ 4,703 | 3.3% | low |
| Georgian Bluffs | \$ 98,528 | \$ 3,333 | 3.4% | low |
| Haldimand | \$ 100,384 | \$ 3,415 | 3.4% | low |
| New Tecumseth | \$ 109,381 | \$ 3,762 | 3.4% | low |
| Aurora | \$ 159,773 | \$ 5,532 | 3.5% | low |
| Caledon | \$ 150,106 | \$ 5,210 | 3.5% | low |
| Minto | \$ 86,929 | \$ 3,030 | 3.5% | low |
| West Lincoln | \$ 111,397 | \$ 3,893 | 3.5% | low |
| Ingersoll | \$ 93,590 | \$ 3,276 | 3.5% | low |
| West Grey | \$ 80,032 | \$ 2,807 | 3.5% | low |

Property Taxes as a Percentage of Income (cont'd)

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Property Taxes as a % of Household Income | 2019 Property Taxes as a % of Household Income Ranking |
|------------------------|---------------------------------|--------------------------------|------------------------------------------------|--------------------------------------------------------|
| Norfolk | \$ 87,399 | \$ 3,103 | 3.6% | mid |
| Waterloo | \$ 117,592 | \$ 4,191 | 3.6% | mid |
| South Bruce Peninsula | \$ 79,532 | \$ 2,835 | 3.6% | mid |
| London | \$ 88,713 | \$ 3,167 | 3.6% | mid |
| Clarington | \$ 120,703 | \$ 4,345 | 3.6% | mid |
| Quinte West | \$ 86,056 | \$ 3,106 | 3.6% | mid |
| Toronto | \$ 111,127 | \$ 4,014 | 3.6% | mid |
| Timmins | \$ 100,467 | \$ 3,646 | 3.6% | mid |
| Pelham | \$ 131,817 | \$ 4,785 | 3.6% | mid |
| Sault Ste. Marie | \$ 86,286 | \$ 3,136 | 3.6% | mid |
| Lincoln | \$ 117,972 | \$ 4,320 | 3.7% | mid |
| Whitchurch-Stouffville | \$ 147,435 | \$ 5,406 | 3.7% | mid |
| Guelph-Eramosa | \$ 141,060 | \$ 5,183 | 3.7% | mid |
| Grimsby | \$ 121,188 | \$ 4,460 | 3.7% | mid |
| Wellington North | \$ 84,002 | \$ 3,102 | 3.7% | mid |
| Lambton Shores | \$ 91,339 | \$ 3,393 | 3.7% | mid |
| Centre Wellington | \$ 110,275 | \$ 4,101 | 3.7% | mid |
| Ottawa | \$ 114,460 | \$ 4,282 | 3.7% | mid |
| Newmarket | \$ 127,430 | \$ 4,805 | 3.8% | mid |
| Greater Sudbury | \$ 101,733 | \$ 3,851 | 3.8% | mid |
| Kitchener | \$ 93,523 | \$ 3,552 | 3.8% | mid |
| Cambridge | \$ 100,582 | \$ 3,823 | 3.8% | mid |
| Central Elgin | \$ 114,682 | \$ 4,361 | 3.8% | mid |
| Chatham-Kent | \$ 79,302 | \$ 3,030 | 3.8% | mid |
| Niagara-on-the-Lake | \$ 122,234 | \$ 4,687 | 3.8% | mid |
| Vaughan | \$ 143,086 | \$ 5,497 | 3.8% | mid |
| Southgate | \$ 81,498 | \$ 3,159 | 3.9% | mid |
| Thunder Bay | \$ 90,125 | \$ 3,496 | 3.9% | mid |
| Tillsonburg | \$ 79,904 | \$ 3,113 | 3.9% | mid |
| Windsor | \$ 76,339 | \$ 2,975 | 3.9% | mid |
| Erin | \$ 147,506 | \$ 5,785 | 3.9% | mid |
| Collingwood | \$ 93,610 | \$ 3,706 | 4.0% | mid |
| Whitby | \$ 132,491 | \$ 5,281 | 4.0% | mid |
| Niagara Falls | \$ 82,186 | \$ 3,281 | 4.0% | mid |
| Huntsville | \$ 98,583 | \$ 3,960 | 4.0% | mid |
| St. Marys | \$ 91,426 | \$ 3,683 | 4.0% | mid |
| St. Thomas | \$ 77,231 | \$ 3,112 | 4.0% | mid |
| Mississauga | \$ 112,392 | \$ 4,541 | 4.0% | mid |
| Thorold | \$ 86,782 | \$ 3,507 | 4.0% | mid |

Property Taxes as a Percentage of Income (cont'd)

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Property Taxes as a % of Household Income | 2019 Property Taxes as a % of Household Income Ranking |
|----------------|---------------------------------|--------------------------------|------------------------------------------------|--------------------------------------------------------|
| Innisfil | \$ 111,204 | \$ 4,521 | 4.1% | high |
| Mapleton | \$ 109,390 | \$ 4,453 | 4.1% | high |
| Guelph | \$ 103,289 | \$ 4,222 | 4.1% | high |
| Brantford | \$ 83,802 | \$ 3,439 | 4.1% | high |
| King | \$ 193,715 | \$ 7,972 | 4.1% | high |
| Barrie | \$ 100,178 | \$ 4,132 | 4.1% | high |
| Brock | \$ 95,842 | \$ 3,993 | 4.2% | high |
| Georgina | \$ 101,200 | \$ 4,225 | 4.2% | high |
| Fort Erie | \$ 83,676 | \$ 3,535 | 4.2% | high |
| Markham | \$ 120,621 | \$ 5,096 | 4.2% | high |
| Wainfleet | \$ 106,235 | \$ 4,499 | 4.2% | high |
| North Bay | \$ 85,048 | \$ 3,605 | 4.2% | high |
| St. Catharines | \$ 82,730 | \$ 3,520 | 4.3% | high |
| Pickering | \$ 127,224 | \$ 5,474 | 4.3% | high |
| Hawkesbury | \$ 60,838 | \$ 2,625 | 4.3% | high |
| Cornwall | \$ 64,787 | \$ 2,800 | 4.3% | high |
| Port Colborne | \$ 79,703 | \$ 3,450 | 4.3% | high |
| Brockville | \$ 73,061 | \$ 3,180 | 4.4% | high |
| Meaford | \$ 90,429 | \$ 3,967 | 4.4% | high |
| Kingston | \$ 94,838 | \$ 4,185 | 4.4% | high |
| Bracebridge | \$ 96,098 | \$ 4,260 | 4.4% | high |
| Welland | \$ 76,440 | \$ 3,390 | 4.4% | high |
| Stratford | \$ 86,570 | \$ 3,842 | 4.4% | high |
| Belleville | \$ 80,004 | \$ 3,598 | 4.5% | high |
| Hamilton | \$ 96,677 | \$ 4,400 | 4.6% | high |
| Orangeville | \$ 104,724 | \$ 4,767 | 4.6% | high |
| Peterborough | \$ 82,247 | \$ 3,821 | 4.6% | high |
| Richmond Hill | \$ 124,910 | \$ 5,900 | 4.7% | high |
| Parry Sound | \$ 69,997 | \$ 3,327 | 4.8% | high |
| Oshawa | \$ 93,015 | \$ 4,454 | 4.8% | high |
| Brampton | \$ 104,652 | \$ 5,013 | 4.8% | high |
| Owen Sound | \$ 73,557 | \$ 3,617 | 4.9% | high |
| Orillia | \$ 77,420 | \$ 3,894 | 5.0% | high |
| Gravenhurst | \$ 87,516 | \$ 5,107 | 5.8% | high |
| Average | \$ 105,849 | \$ 3,928 | 3.8% | |
| Median | \$ 99,645 | \$ 3,773 | 3.8% | |

Total Municipal Burden as a Percentage of Income

The following table includes property taxes as well as water and sewer costs on a typical home and calculates the total municipal burden as a % of household income.

| Municipality | Est. Avg. Household Income | Average Residential Taxes | Residential Water/WW Costs 200 m3 | Total Municipal Tax Burden | Total Municipal Burden as a % of Household Income | Total Municipal Tax Burden Ranking | Total Municipal Burden as a % of Household Income Ranking |
|------------------------|----------------------------|---------------------------|-----------------------------------|----------------------------|---------------------------------------------------|------------------------------------|-----------------------------------------------------------|
| Puslinch | \$ 187,317 | \$ 6,225 | N/A | \$ 6,225 | 3.3% | high | low |
| Springwater | \$ 146,565 | \$ 3,556 | \$ 1,391 | \$ 4,947 | 3.4% | mid | low |
| Milton | \$ 133,325 | \$ 3,633 | \$ 873 | \$ 4,505 | 3.4% | low | low |
| Kincardine | \$ 128,444 | \$ 3,398 | \$ 986 | \$ 4,385 | 3.4% | low | low |
| Oakville | \$ 184,178 | \$ 5,711 | \$ 873 | \$ 6,584 | 3.6% | high | low |
| Kingsville | \$ 105,298 | \$ 3,196 | \$ 623 | \$ 3,819 | 3.6% | low | low |
| Lakeshore | \$ 130,418 | \$ 3,785 | \$ 1,030 | \$ 4,815 | 3.7% | mid | low |
| Woolwich | \$ 133,307 | \$ 3,761 | \$ 1,228 | \$ 4,989 | 3.7% | mid | low |
| Halton Hills | \$ 140,114 | \$ 4,390 | \$ 873 | \$ 5,263 | 3.8% | high | low |
| Greenstone | \$ 90,466 | \$ 1,722 | \$ 1,706 | \$ 3,428 | 3.8% | low | low |
| Caledon | \$ 150,106 | \$ 5,210 | \$ 522 | \$ 5,732 | 3.8% | high | low |
| Saugeen Shores | \$ 127,398 | \$ 3,816 | \$ 1,061 | \$ 4,877 | 3.8% | mid | low |
| North Dumfries | \$ 136,064 | \$ 3,999 | \$ 1,260 | \$ 5,259 | 3.9% | high | low |
| Wilmot | \$ 124,311 | \$ 3,702 | \$ 1,120 | \$ 4,822 | 3.9% | mid | low |
| Wellesley | \$ 132,604 | \$ 3,976 | \$ 1,260 | \$ 5,236 | 3.9% | high | low |
| Burlington | \$ 128,863 | \$ 4,231 | \$ 873 | \$ 5,104 | 4.0% | mid | low |
| Aurora | \$ 159,773 | \$ 5,532 | \$ 966 | \$ 6,498 | 4.1% | high | low |
| Grimsby | \$ 121,188 | \$ 4,460 | \$ 568 | \$ 5,028 | 4.1% | mid | low |
| North Perth | \$ 93,361 | \$ 2,889 | \$ 1,028 | \$ 3,917 | 4.2% | low | low |
| New Tecumseth | \$ 109,381 | \$ 3,762 | \$ 828 | \$ 4,590 | 4.2% | mid | low |
| Elliot Lake | \$ 64,739 | \$ 2,022 | \$ 703 | \$ 2,725 | 4.2% | low | low |
| Brockton | \$ 95,933 | \$ 3,073 | \$ 972 | \$ 4,045 | 4.2% | low | low |
| Strathroy-Caradoc | \$ 91,954 | \$ 2,977 | \$ 916 | \$ 3,894 | 4.2% | low | low |
| Wainfleet | \$ 106,235 | \$ 4,499 | N/A | \$ 4,499 | 4.2% | low | low |
| Middlesex Centre | \$ 146,025 | \$ 4,474 | \$ 1,725 | \$ 6,198 | 4.2% | high | low |
| Pelham | \$ 131,817 | \$ 4,785 | \$ 812 | \$ 5,597 | 4.2% | high | low |
| Grey Highlands | \$ 106,519 | \$ 3,265 | \$ 1,258 | \$ 4,524 | 4.2% | low | low |
| Whitchurch-Stouffville | \$ 147,435 | \$ 5,406 | \$ 960 | \$ 6,366 | 4.3% | high | low |
| Toronto | \$ 111,127 | \$ 4,014 | \$ 791 | \$ 4,805 | 4.3% | mid | low |
| Waterloo | \$ 117,592 | \$ 4,191 | \$ 908 | \$ 5,099 | 4.3% | mid | low |
| Clarington | \$ 120,703 | \$ 4,345 | \$ 893 | \$ 5,238 | 4.3% | high | low |
| Sarnia | \$ 98,536 | \$ 3,282 | \$ 1,009 | \$ 4,291 | 4.4% | low | low |
| Brant | \$ 115,707 | \$ 3,663 | \$ 1,395 | \$ 5,058 | 4.4% | mid | low |
| East Gwillimbury | \$ 140,694 | \$ 4,703 | \$ 1,454 | \$ 6,157 | 4.4% | high | low |
| Ottawa | \$ 114,460 | \$ 4,282 | \$ 763 | \$ 5,044 | 4.4% | mid | low |
| Haldimand | \$ 100,384 | \$ 3,415 | \$ 1,032 | \$ 4,446 | 4.4% | low | low |
| Espanola | \$ 87,679 | \$ 2,701 | \$ 1,199 | \$ 3,900 | 4.4% | low | low |

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

| Municipality | Est. Avg. Household Income | Average Residential Taxes | Residential Water/WW Costs 200 m3 | Total Municipal Tax Burden | Total Municipal Burden as a % of Household Income | Total Municipal Tax Burden Ranking | Total Municipal Burden as a % of Household Income Ranking |
|---------------------|----------------------------|---------------------------|-----------------------------------|----------------------------|---------------------------------------------------|------------------------------------|-----------------------------------------------------------|
| Vaughan | \$ 143,086 | \$ 5,497 | \$ 914 | \$ 6,411 | 4.5% | high | mid |
| North Middlesex | \$ 96,495 | \$ 3,116 | \$ 1,218 | \$ 4,334 | 4.5% | low | mid |
| West Lincoln | \$ 111,397 | \$ 3,893 | \$ 1,111 | \$ 5,004 | 4.5% | mid | mid |
| Mississauga | \$ 112,392 | \$ 4,541 | \$ 522 | \$ 5,063 | 4.5% | mid | mid |
| Georgian Bluffs | \$ 98,528 | \$ 3,333 | \$ 1,106 | \$ 4,439 | 4.5% | low | mid |
| Timmins | \$ 100,467 | \$ 3,646 | \$ 908 | \$ 4,554 | 4.5% | low | mid |
| Lincoln | \$ 117,972 | \$ 4,320 | \$ 1,036 | \$ 5,356 | 4.5% | high | mid |
| London | \$ 88,713 | \$ 3,167 | \$ 887 | \$ 4,054 | 4.6% | low | mid |
| Sault Ste. Marie | \$ 86,286 | \$ 3,136 | \$ 818 | \$ 3,954 | 4.6% | low | mid |
| Erin | \$ 147,506 | \$ 5,785 | \$ 983 | \$ 6,768 | 4.6% | high | mid |
| Guelph-Eramosa | \$ 141,060 | \$ 5,183 | \$ 1,385 | \$ 6,568 | 4.7% | high | mid |
| Whitby | \$ 132,491 | \$ 5,281 | \$ 893 | \$ 6,173 | 4.7% | high | mid |
| Newmarket | \$ 127,430 | \$ 4,805 | \$ 1,216 | \$ 6,020 | 4.7% | high | mid |
| King | \$ 193,715 | \$ 7,972 | \$ 1,311 | \$ 9,283 | 4.8% | high | mid |
| Niagara-on-the-Lake | \$ 122,234 | \$ 4,687 | \$ 1,172 | \$ 5,859 | 4.8% | high | mid |
| Ingersoll | \$ 93,590 | \$ 3,276 | \$ 1,239 | \$ 4,514 | 4.8% | low | mid |
| Centre Wellington | \$ 110,275 | \$ 4,101 | \$ 1,257 | \$ 5,358 | 4.9% | high | mid |
| Norfolk | \$ 87,399 | \$ 3,103 | \$ 1,167 | \$ 4,270 | 4.9% | low | mid |
| Cambridge | \$ 100,582 | \$ 3,823 | \$ 1,132 | \$ 4,955 | 4.9% | mid | mid |
| Markham | \$ 120,621 | \$ 5,096 | \$ 894 | \$ 5,990 | 5.0% | high | mid |
| Kitchener | \$ 93,523 | \$ 3,552 | \$ 1,098 | \$ 4,649 | 5.0% | mid | mid |
| Kenora | \$ 99,111 | \$ 3,265 | \$ 1,672 | \$ 4,936 | 5.0% | mid | mid |
| Guelph | \$ 103,289 | \$ 4,222 | \$ 929 | \$ 5,150 | 5.0% | mid | mid |
| Quinte West | \$ 86,056 | \$ 3,106 | \$ 1,198 | \$ 4,304 | 5.0% | low | mid |
| Pickering | \$ 127,224 | \$ 5,474 | \$ 893 | \$ 6,367 | 5.0% | high | mid |
| Tillsonburg | \$ 79,904 | \$ 3,113 | \$ 897 | \$ 4,010 | 5.0% | low | mid |
| Greater Sudbury | \$ 101,733 | \$ 3,851 | \$ 1,277 | \$ 5,128 | 5.0% | mid | mid |
| Barrie | \$ 100,178 | \$ 4,132 | \$ 931 | \$ 5,063 | 5.1% | mid | mid |
| Brock | \$ 95,842 | \$ 3,993 | \$ 893 | \$ 4,886 | 5.1% | mid | mid |
| St. Marys | \$ 91,426 | \$ 3,683 | \$ 979 | \$ 4,662 | 5.1% | mid | mid |
| Brantford | \$ 83,802 | \$ 3,439 | \$ 867 | \$ 4,306 | 5.1% | low | mid |
| Wellington North | \$ 84,002 | \$ 3,102 | \$ 1,222 | \$ 4,324 | 5.1% | low | mid |
| Innisfil | \$ 111,204 | \$ 4,521 | \$ 1,208 | \$ 5,728 | 5.2% | high | mid |
| Niagara Falls | \$ 82,186 | \$ 3,281 | \$ 961 | \$ 4,241 | 5.2% | low | mid |
| Thunder Bay | \$ 90,125 | \$ 3,496 | \$ 1,186 | \$ 4,683 | 5.2% | mid | mid |
| Collingwood | \$ 93,610 | \$ 3,706 | \$ 1,176 | \$ 4,882 | 5.2% | mid | mid |
| Chatham-Kent | \$ 79,302 | \$ 3,030 | \$ 1,120 | \$ 4,150 | 5.2% | low | mid |

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

| Municipality | Est. Avg. Household Income | Average Residential Taxes | Residential Water/WW Costs 200 m3 | Total Municipal Tax Burden | Total Municipal Burden as a % of Household Income | Total Municipal Tax Burden Ranking | Total Municipal Burden as a % of Household Income Ranking |
|-----------------------|----------------------------|---------------------------|-----------------------------------|----------------------------|---------------------------------------------------|------------------------------------|-----------------------------------------------------------|
| Minto | \$ 86,929 | \$ 3,030 | \$ 1,538 | \$ 4,568 | 5.3% | low | high |
| Thorold | \$ 86,782 | \$ 3,507 | \$ 1,056 | \$ 4,564 | 5.3% | low | high |
| Huntsville | \$ 98,583 | \$ 3,960 | \$ 1,241 | \$ 5,201 | 5.3% | mid | high |
| Georgina | \$ 101,200 | \$ 4,225 | \$ 1,123 | \$ 5,349 | 5.3% | high | high |
| Brampton | \$ 104,652 | \$ 5,013 | \$ 522 | \$ 5,535 | 5.3% | high | high |
| Hamilton | \$ 96,677 | \$ 4,400 | \$ 719 | \$ 5,119 | 5.3% | mid | high |
| St. Thomas | \$ 77,231 | \$ 3,112 | \$ 989 | \$ 4,101 | 5.3% | low | high |
| Central Elgin | \$ 114,682 | \$ 4,361 | \$ 1,737 | \$ 6,098 | 5.3% | high | high |
| West Grey | \$ 80,032 | \$ 2,807 | \$ 1,449 | \$ 4,256 | 5.3% | low | high |
| Mapleton | \$ 109,390 | \$ 4,453 | \$ 1,389 | \$ 5,843 | 5.3% | high | high |
| Lambton Shores | \$ 91,339 | \$ 3,393 | \$ 1,491 | \$ 4,883 | 5.3% | mid | high |
| St. Catharines | \$ 82,730 | \$ 3,520 | \$ 920 | \$ 4,440 | 5.4% | low | high |
| Stratford | \$ 86,570 | \$ 3,842 | \$ 827 | \$ 4,669 | 5.4% | mid | high |
| Brockville | \$ 73,061 | \$ 3,180 | \$ 765 | \$ 3,945 | 5.4% | low | high |
| Prince Edward County | \$ 96,186 | \$ 3,198 | \$ 2,030 | \$ 5,228 | 5.4% | high | high |
| Richmond Hill | \$ 124,910 | \$ 5,900 | \$ 948 | \$ 6,849 | 5.5% | high | high |
| North Bay | \$ 85,048 | \$ 3,605 | \$ 1,067 | \$ 4,672 | 5.5% | mid | high |
| Cornwall | \$ 64,787 | \$ 2,800 | \$ 783 | \$ 3,583 | 5.5% | low | high |
| Orangeville | \$ 104,724 | \$ 4,767 | \$ 1,060 | \$ 5,827 | 5.6% | high | high |
| Windsor | \$ 76,339 | \$ 2,975 | \$ 1,273 | \$ 4,248 | 5.6% | low | high |
| Hawkesbury | \$ 60,838 | \$ 2,625 | \$ 762 | \$ 3,387 | 5.6% | low | high |
| Kingston | \$ 94,838 | \$ 4,185 | \$ 1,149 | \$ 5,334 | 5.6% | high | high |
| South Bruce Peninsula | \$ 79,532 | \$ 2,835 | \$ 1,676 | \$ 4,511 | 5.7% | low | high |
| Bracebridge | \$ 96,098 | \$ 4,260 | \$ 1,241 | \$ 5,502 | 5.7% | high | high |
| Oshawa | \$ 93,015 | \$ 4,454 | \$ 893 | \$ 5,347 | 5.7% | high | high |
| Southgate | \$ 81,498 | \$ 3,159 | \$ 1,551 | \$ 4,710 | 5.8% | mid | high |
| Peterborough | \$ 82,247 | \$ 3,821 | \$ 1,062 | \$ 4,882 | 5.9% | mid | high |
| Fort Erie | \$ 83,676 | \$ 3,535 | \$ 1,465 | \$ 5,000 | 6.0% | mid | high |
| Belleville | \$ 80,004 | \$ 3,598 | \$ 1,259 | \$ 4,856 | 6.1% | mid | high |
| Welland | \$ 76,440 | \$ 3,390 | \$ 1,274 | \$ 4,664 | 6.1% | mid | high |
| Port Colborne | \$ 79,703 | \$ 3,450 | \$ 1,419 | \$ 4,869 | 6.1% | mid | high |
| Orillia | \$ 77,420 | \$ 3,894 | \$ 890 | \$ 4,784 | 6.2% | mid | high |
| Meaford | \$ 90,429 | \$ 3,967 | \$ 1,710 | \$ 5,677 | 6.3% | high | high |
| Owen Sound | \$ 73,557 | \$ 3,617 | \$ 1,293 | \$ 4,910 | 6.7% | mid | high |
| Parry Sound | \$ 69,997 | \$ 3,327 | \$ 1,437 | \$ 4,765 | 6.8% | mid | high |
| Gravenhurst | \$ 87,516 | \$ 5,107 | \$ 1,241 | \$ 6,349 | 7.3% | high | high |
| Average | \$ 105,849 | \$ 3,928 | \$ 1,100 | \$ 5,008 | 4.9% | | |
| Median | \$ 99,645 | \$ 3,773 | \$ 1,061 | \$ 4,884 | 4.9% | | |

Total Municipal and Property Tax Burden as a Percentage of Income by Location

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Residential Water/WW Costs 200 m3 | 2019 Total Municipal Tax Burden | 2019 Total Municipal Burden as a % of Household Income | 2019 Total Municipal Tax Burden Ranking | 2019 Total Municipal Burden as a % of Household Income |
|----------------------|---------------------------------|--------------------------------|----------------------------------------|---------------------------------|--------------------------------------------------------|-----------------------------------------|--------------------------------------------------------|
| Ottawa | \$ 114,460 | \$ 4,282 | \$ 763 | \$ 5,044 | 4.4% | mid | low |
| Quinte West | \$ 86,056 | \$ 3,106 | \$ 1,198 | \$ 4,304 | 5.0% | low | mid |
| Brockville | \$ 73,061 | \$ 3,180 | \$ 765 | \$ 3,945 | 5.4% | low | high |
| Prince Edward County | \$ 96,186 | \$ 3,198 | \$ 2,030 | \$ 5,228 | 5.4% | high | high |
| Cornwall | \$ 64,787 | \$ 2,800 | \$ 783 | \$ 3,583 | 5.5% | low | high |
| Hawkesbury | \$ 60,838 | \$ 2,625 | \$ 762 | \$ 3,387 | 5.6% | low | high |
| Kingston | \$ 94,838 | \$ 4,185 | \$ 1,149 | \$ 5,334 | 5.6% | high | high |
| Peterborough | \$ 82,247 | \$ 3,821 | \$ 1,062 | \$ 4,882 | 5.9% | mid | high |
| Belleville | \$ 80,004 | \$ 3,598 | \$ 1,259 | \$ 4,856 | 6.1% | mid | high |
| Eastern Avg | \$ 83,609 | \$ 3,422 | \$ 1,086 | \$ 4,507 | 5.4% | | |
| Median | \$ 82,247 | \$ 3,198 | \$ 1,062 | \$ 4,856 | 5.5% | | |

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Residential Water/WW Costs 200 m3 | 2019 Total Municipal Tax Burden | 2019 Total Municipal Burden as a % of Household Income | 2019 Total Municipal Tax Burden Ranking | 2019 Total Municipal Burden as a % of Household Income |
|----------------------|---------------------------------|--------------------------------|----------------------------------------|---------------------------------|--------------------------------------------------------|-----------------------------------------|--------------------------------------------------------|
| Grimsby | \$ 121,188 | \$ 4,460 | \$ 568 | \$ 5,028 | 4.1% | mid | low |
| Wainfleet | \$ 106,235 | \$ 4,499 | N/A | \$ 4,499 | 4.2% | low | low |
| Pelham | \$ 131,817 | \$ 4,785 | \$ 812 | \$ 5,597 | 4.2% | high | low |
| West Lincoln | \$ 111,397 | \$ 3,893 | \$ 1,111 | \$ 5,004 | 4.5% | mid | mid |
| Lincoln | \$ 117,972 | \$ 4,320 | \$ 1,036 | \$ 5,356 | 4.5% | high | mid |
| Niagara-on-the-Lake | \$ 122,234 | \$ 4,687 | \$ 1,172 | \$ 5,859 | 4.8% | high | mid |
| Niagara Falls | \$ 82,186 | \$ 3,281 | \$ 961 | \$ 4,241 | 5.2% | low | mid |
| Thorold | \$ 86,782 | \$ 3,507 | \$ 1,056 | \$ 4,564 | 5.3% | low | high |
| Hamilton | \$ 96,677 | \$ 4,400 | \$ 719 | \$ 5,119 | 5.3% | mid | high |
| St. Catharines | \$ 82,730 | \$ 3,520 | \$ 920 | \$ 4,440 | 5.4% | low | high |
| Fort Erie | \$ 83,676 | \$ 3,535 | \$ 1,465 | \$ 5,000 | 6.0% | mid | high |
| Welland | \$ 76,440 | \$ 3,390 | \$ 1,274 | \$ 4,664 | 6.1% | mid | high |
| Port Colborne | \$ 79,703 | \$ 3,450 | \$ 1,419 | \$ 4,869 | 6.1% | mid | high |
| Niagara/Hamilton Avg | \$ 99,926 | \$ 3,979 | \$ 1,043 | \$ 4,941 | 5.1% | | |
| Median | \$ 96,677 | \$ 3,893 | \$ 1,046 | \$ 5,000 | 5.2% | | |

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Residential Water/WW Costs 200 m3 | 2019 Total Municipal Tax Burden | 2019 Total Municipal Burden as a % of Household Income | 2019 Total Municipal Tax Burden Ranking | 2019 Total Municipal Burden as a % of Household Income Ranking |
|------------------------|---------------------------------|--------------------------------|----------------------------------------|---------------------------------|--------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------|
| Milton | \$ 133,325 | \$ 3,633 | \$ 873 | \$ 4,505 | 3.4% | low | low |
| Oakville | \$ 184,178 | \$ 5,711 | \$ 873 | \$ 6,584 | 3.6% | high | low |
| Halton Hills | \$ 140,114 | \$ 4,390 | \$ 873 | \$ 5,263 | 3.8% | high | low |
| Caledon | \$ 150,106 | \$ 5,210 | \$ 522 | \$ 5,732 | 3.8% | high | low |
| Burlington | \$ 128,863 | \$ 4,231 | \$ 873 | \$ 5,104 | 4.0% | mid | low |
| Aurora | \$ 159,773 | \$ 5,532 | \$ 966 | \$ 6,498 | 4.1% | high | low |
| Whitchurch-Stouffville | \$ 147,435 | \$ 5,406 | \$ 960 | \$ 6,366 | 4.3% | high | low |
| Toronto | \$ 111,127 | \$ 4,014 | \$ 791 | \$ 4,805 | 4.3% | mid | low |
| Clarington | \$ 120,703 | \$ 4,345 | \$ 893 | \$ 5,238 | 4.3% | high | low |
| East Gwillimbury | \$ 140,694 | \$ 4,703 | \$ 1,454 | \$ 6,157 | 4.4% | high | low |
| Vaughan | \$ 143,086 | \$ 5,497 | \$ 914 | \$ 6,411 | 4.5% | high | mid |
| Mississauga | \$ 112,392 | \$ 4,541 | \$ 522 | \$ 5,063 | 4.5% | mid | mid |
| Whitby | \$ 132,491 | \$ 5,281 | \$ 893 | \$ 6,173 | 4.7% | high | mid |
| Newmarket | \$ 127,430 | \$ 4,805 | \$ 1,216 | \$ 6,020 | 4.7% | high | mid |
| King | \$ 193,715 | \$ 7,972 | \$ 1,311 | \$ 9,283 | 4.8% | high | mid |
| Markham | \$ 120,621 | \$ 5,096 | \$ 894 | \$ 5,990 | 5.0% | high | mid |
| Pickering | \$ 127,224 | \$ 5,474 | \$ 893 | \$ 6,367 | 5.0% | high | mid |
| Brock | \$ 95,842 | \$ 3,993 | \$ 893 | \$ 4,886 | 5.1% | mid | mid |
| Georgina | \$ 101,200 | \$ 4,225 | \$ 1,123 | \$ 5,349 | 5.3% | high | high |
| Brampton | \$ 104,652 | \$ 5,013 | \$ 522 | \$ 5,535 | 5.3% | high | high |
| Richmond Hill | \$ 124,910 | \$ 5,900 | \$ 948 | \$ 6,849 | 5.5% | high | high |
| Oshawa | \$ 93,015 | \$ 4,454 | \$ 893 | \$ 5,347 | 5.7% | high | high |
| GTA Avg | \$ 131,495 | \$ 4,974 | \$ 914 | \$ 5,887 | 4.5% | | |
| Median | \$ 128,147 | \$ 4,909 | \$ 893 | \$ 5,861 | 4.5% | | |

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Residential Water/WW Costs 200 m3 | 2019 Total Municipal Tax Burden | 2019 Total Municipal Burden as a % of Household Income | 2019 Total Municipal Tax Burden Ranking | 2019 Total Municipal Burden as a % of Household Income Ranking |
|------------------|---------------------------------|--------------------------------|----------------------------------------|---------------------------------|--------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------|
| Greenstone | \$ 90,466 | \$ 1,722 | \$ 1,706 | \$ 3,428 | 3.8% | low | low |
| Elliot Lake | \$ 64,739 | \$ 2,022 | \$ 703 | \$ 2,725 | 4.2% | low | low |
| Espanola | \$ 87,679 | \$ 2,701 | \$ 1,199 | \$ 3,900 | 4.4% | low | low |
| Timmins | \$ 100,467 | \$ 3,646 | \$ 908 | \$ 4,554 | 4.5% | low | mid |
| Sault Ste. Marie | \$ 86,286 | \$ 3,136 | \$ 818 | \$ 3,954 | 4.6% | low | mid |
| Kenora | \$ 99,111 | \$ 3,265 | \$ 1,672 | \$ 4,936 | 5.0% | mid | mid |
| Greater Sudbury | \$ 101,733 | \$ 3,851 | \$ 1,277 | \$ 5,128 | 5.0% | mid | mid |
| Thunder Bay | \$ 90,125 | \$ 3,496 | \$ 1,186 | \$ 4,683 | 5.2% | mid | mid |
| North Bay | \$ 85,048 | \$ 3,605 | \$ 1,067 | \$ 4,672 | 5.5% | mid | high |
| Parry Sound | \$ 69,997 | \$ 3,327 | \$ 1,437 | \$ 4,765 | 6.8% | mid | high |
| North Avg | \$ 87,565 | \$ 3,077 | \$ 1,197 | \$ 4,274 | 4.9% | | |
| Median | \$ 88,902 | \$ 3,296 | \$ 1,193 | \$ 4,613 | 4.8% | | |

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Residential Water/WW Costs 200 m3 | 2019 Total Municipal Tax Burden | 2019 Total Municipal Burden as a % of Household Income | 2019 Total Municipal Tax Burden Ranking | 2019 Total Municipal Burden as a % of Household Income Ranking |
|------------------------|---------------------------------|--------------------------------|----------------------------------------|---------------------------------|--------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------|
| Springwater | \$ 146,565 | \$ 3,556 | \$ 1,391 | \$ 4,947 | 3.4% | mid | low |
| New Tecumseth | \$ 109,381 | \$ 3,762 | \$ 828 | \$ 4,590 | 4.2% | mid | low |
| Barrie | \$ 100,178 | \$ 4,132 | \$ 931 | \$ 5,063 | 5.1% | mid | mid |
| Innisfil | \$ 111,204 | \$ 4,521 | \$ 1,208 | \$ 5,728 | 5.2% | high | mid |
| Collingwood | \$ 93,610 | \$ 3,706 | \$ 1,176 | \$ 4,882 | 5.2% | mid | mid |
| Huntsville | \$ 98,583 | \$ 3,960 | \$ 1,241 | \$ 5,201 | 5.3% | mid | high |
| Orangeville | \$ 104,724 | \$ 4,767 | \$ 1,060 | \$ 5,827 | 5.6% | high | high |
| Bracebridge | \$ 96,098 | \$ 4,260 | \$ 1,241 | \$ 5,502 | 5.7% | high | high |
| Orillia | \$ 77,420 | \$ 3,894 | \$ 890 | \$ 4,784 | 6.2% | mid | high |
| Gravenhurst | \$ 87,516 | \$ 5,107 | \$ 1,241 | \$ 6,349 | 7.3% | high | high |
| Simcoe/Musk./Duff. Avg | \$ 102,528 | \$ 4,167 | \$ 1,121 | \$ 5,287 | 5.3% | | |
| Median | \$ 99,381 | \$ 4,046 | \$ 1,192 | \$ 5,132 | 5.2% | | |

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

| Municipality | 2019 Est. Avg. Household Income | 2019 Average Residential Taxes | 2019 Residential Water/WW Costs 200 m3 | 2019 Total Municipal Tax Burden | 2019 Total Municipal Burden as a % of Household Income | 2019 Total Municipal Tax Burden Ranking | 2019 Total Municipal Burden as a % of Household Income |
|-----------------------|---------------------------------|--------------------------------|----------------------------------------|---------------------------------|--------------------------------------------------------|-----------------------------------------|--------------------------------------------------------|
| Puslinch | \$ 187,317 | \$ 6,225 | N/A | \$ 6,225 | 3.3% | high | low |
| Kincardine | \$ 128,444 | \$ 3,398 | \$ 986 | \$ 4,385 | 3.4% | low | low |
| Kingsville | \$ 105,298 | \$ 3,196 | \$ 623 | \$ 3,819 | 3.6% | low | low |
| Lakeshore | \$ 130,418 | \$ 3,785 | \$ 1,030 | \$ 4,815 | 3.7% | mid | low |
| Woolwich | \$ 133,307 | \$ 3,761 | \$ 1,228 | \$ 4,989 | 3.7% | mid | low |
| Saugeen Shores | \$ 127,398 | \$ 3,816 | \$ 1,061 | \$ 4,877 | 3.8% | mid | low |
| North Dumfries | \$ 136,064 | \$ 3,999 | \$ 1,260 | \$ 5,259 | 3.9% | high | low |
| Wilmot | \$ 124,311 | \$ 3,702 | \$ 1,120 | \$ 4,822 | 3.9% | mid | low |
| Wellesley | \$ 132,604 | \$ 3,976 | \$ 1,260 | \$ 5,236 | 3.9% | high | low |
| North Perth | \$ 93,361 | \$ 2,889 | \$ 1,028 | \$ 3,917 | 4.2% | low | low |
| Brockton | \$ 95,933 | \$ 3,073 | \$ 972 | \$ 4,045 | 4.2% | low | low |
| Strathroy-Caradoc | \$ 91,954 | \$ 2,977 | \$ 916 | \$ 3,894 | 4.2% | low | low |
| Middlesex Centre | \$ 146,025 | \$ 4,474 | \$ 1,725 | \$ 6,198 | 4.2% | high | low |
| Grey Highlands | \$ 106,519 | \$ 3,265 | \$ 1,258 | \$ 4,524 | 4.2% | low | low |
| Waterloo | \$ 117,592 | \$ 4,191 | \$ 908 | \$ 5,099 | 4.3% | mid | low |
| Sarnia | \$ 98,536 | \$ 3,282 | \$ 1,009 | \$ 4,291 | 4.4% | low | low |
| Brant | \$ 115,707 | \$ 3,663 | \$ 1,395 | \$ 5,058 | 4.4% | mid | low |
| Haldimand | \$ 100,384 | \$ 3,415 | \$ 1,032 | \$ 4,446 | 4.4% | low | low |
| North Middlesex | \$ 96,495 | \$ 3,116 | \$ 1,218 | \$ 4,334 | 4.5% | low | mid |
| Georgian Bluffs | \$ 98,528 | \$ 3,333 | \$ 1,106 | \$ 4,439 | 4.5% | low | mid |
| London | \$ 88,713 | \$ 3,167 | \$ 887 | \$ 4,054 | 4.6% | low | mid |
| Erin | \$ 147,506 | \$ 5,785 | \$ 983 | \$ 6,768 | 4.6% | high | mid |
| Guelph-Eramosa | \$ 141,060 | \$ 5,183 | \$ 1,385 | \$ 6,568 | 4.7% | high | mid |
| Ingersoll | \$ 93,590 | \$ 3,276 | \$ 1,239 | \$ 4,514 | 4.8% | low | mid |
| Centre Wellington | \$ 110,275 | \$ 4,101 | \$ 1,257 | \$ 5,358 | 4.9% | high | mid |
| Norfolk | \$ 87,399 | \$ 3,103 | \$ 1,167 | \$ 4,270 | 4.9% | low | mid |
| Cambridge | \$ 100,582 | \$ 3,823 | \$ 1,132 | \$ 4,955 | 4.9% | mid | mid |
| Kitchener | \$ 93,523 | \$ 3,552 | \$ 1,098 | \$ 4,649 | 5.0% | mid | mid |
| Guelph | \$ 103,289 | \$ 4,222 | \$ 929 | \$ 5,150 | 5.0% | mid | mid |
| Tillsonburg | \$ 79,904 | \$ 3,113 | \$ 897 | \$ 4,010 | 5.0% | low | mid |
| St. Marys | \$ 91,426 | \$ 3,683 | \$ 979 | \$ 4,662 | 5.1% | mid | mid |
| Brantford | \$ 83,802 | \$ 3,439 | \$ 867 | \$ 4,306 | 5.1% | low | mid |
| Wellington North | \$ 84,002 | \$ 3,102 | \$ 1,222 | \$ 4,324 | 5.1% | low | mid |
| Chatham-Kent | \$ 79,302 | \$ 3,030 | \$ 1,120 | \$ 4,150 | 5.2% | low | mid |
| Minto | \$ 86,929 | \$ 3,030 | \$ 1,538 | \$ 4,568 | 5.3% | low | high |
| St. Thomas | \$ 77,231 | \$ 3,112 | \$ 989 | \$ 4,101 | 5.3% | low | high |
| Central Elgin | \$ 114,682 | \$ 4,361 | \$ 1,737 | \$ 6,098 | 5.3% | high | high |
| West Grey | \$ 80,032 | \$ 2,807 | \$ 1,449 | \$ 4,256 | 5.3% | low | high |
| Mapleton | \$ 109,390 | \$ 4,453 | \$ 1,389 | \$ 5,843 | 5.3% | high | high |
| Lambton Shores | \$ 91,339 | \$ 3,393 | \$ 1,491 | \$ 4,883 | 5.3% | mid | high |
| Stratford | \$ 86,570 | \$ 3,842 | \$ 827 | \$ 4,669 | 5.4% | mid | high |
| Windsor | \$ 76,339 | \$ 2,975 | \$ 1,273 | \$ 4,248 | 5.6% | low | high |
| South Bruce Peninsula | \$ 79,532 | \$ 2,835 | \$ 1,676 | \$ 4,511 | 5.7% | low | high |
| Southgate | \$ 81,498 | \$ 3,159 | \$ 1,551 | \$ 4,710 | 5.8% | mid | high |
| Meaford | \$ 90,429 | \$ 3,967 | \$ 1,710 | \$ 5,677 | 6.3% | high | high |
| Owen Sound | \$ 73,557 | \$ 3,617 | \$ 1,293 | \$ 4,910 | 6.7% | mid | high |
| Southwest Avg | \$ 104,306 | \$ 3,645 | \$ 1,183 | \$ 4,802 | 4.7% | | |
| Median | \$ 97,511 | \$ 3,427 | \$ 1,132 | \$ 4,656 | 4.7% | | |

Economic Development Programs



Economic Development Programs

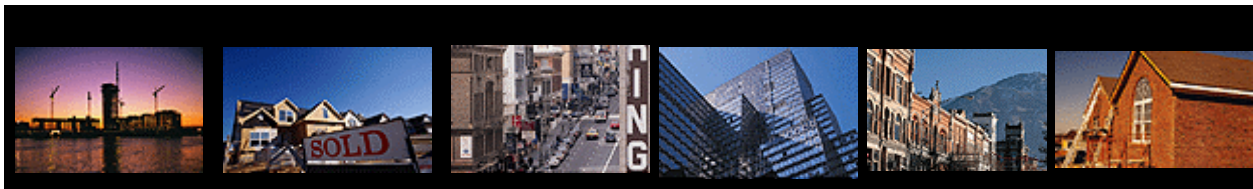
Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

- 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 business directories
- Developing newsletters

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***



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 Ministry of Municipal Affairs 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 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.

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 interest 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.

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 by-laws 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 cleanup 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.

Section 365.1 of the Municipal Act allows municipalities to adopt a Brownfields Financial Tax Incentive Program (BFTIP). This is a financing tool that provides municipal property tax assistance to landowners redeveloping brownfields. Municipalities offering the tax incentive can apply to the Province to receive matching education property tax assistance to increase the amount of assistance available to the landowner.

Section 365.2 of the Municipal Act establishes the Heritage Property Tax Relief (HPTR) program whereby municipalities may pass a by-law to establish a local HPTR program to provide tax relief (between 10% and 40%) to owners of eligible heritage properties, subject to an agreement to protect the heritage features of their properties, subject to an agreement to protect the heritage features of their properties. Eligible heritage properties include designated properties under Part IV or Part V of the Ontario Heritage Act.

Business Retention & Expansion Programs

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 in conjunction with the Aurora Chamber of Commerce.
- **Business Newsletter**— Semi-annual publication
- **Aurora Business Ambassadors Program**— Ambassadors provide important feedback to Town staff on a variety of business issues as well as contacts with national and international companies.
- **Corporate Visitation Program** —On a monthly basis, a team of Town officials visit a local business in order to meet company representatives, tour facilities and discuss issues of importance.
- **Investment Retention & Attraction Strategy**—The EDO gathers community intelligence, prepares economic market information and provides a liaison between municipal government and local businesses.
- **Development Coordination Role**—The 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.

Barrie

- **Corporate Visitation Program** – The Business Development Department visits businesses with the purpose and intent of gathering information and data to further support the growth and development of the local economy.
- **Business Seminars and Events** – The City of Barrie partners with a variety of government and non-government business support organizations to deliver specialized programming to targeted business sectors, in addition to the business community at large.
- **Sandbox Centre for Shared Entrepreneurship and Innovation** – The City of Barrie partners with the Sandbox, a centre where business and community are united for people and companies to grow through a culture of innovation. The Sandbox runs a variety of events and programs to support entrepreneurs. The City of Barrie’s Small Business Centre is located at the Sandbox.
- **Workforce Development** – The Business Development Department and regional partners work with local businesses, and local school boards and post-secondary institutions to maximize opportunities for the integration of practical programs into the business community, including co-ops, internships and apprenticeships.
- **Business Concierge Program** – The Concierge Program is a pro-business approach to development facilitation and issue resolution to help ensure that projects or issues are dealt with in an efficient manner. The Business Development Department is assigned to high profile and/or complex development projects or issues to provide extra client guidance and facilitation support.

Business Retention & Expansion Programs

Bracebridge

• Building Improvement Grant/Loan

- Offered in the Central Business District only
- Provides building owners up to 50% of construction costs to a maximum municipal contribution of \$10,000. Of this amount, 50% will be grant and 50% will be an interest free loan.
- Projects can include structural repairs, roofing, windows, doors, mechanical systems upgrades, insulation, accessibility improvements, etc.

• Tax Increment Equivalent Grant

- The purpose is to defer (for a period of time) a property tax increase resulting from a significant developments or redevelopment of an eligible property.
- Offered for all lands zoned M1 or M2, Bracebridge Power Centre North, Bracebridge Power Centre South, District shopping Area, and lands zoned C1 through C6 as well as properties in the Commercial Tourism Zone.
- Grants may be equal to up to 100% of the municipal portion of the tax increase in year one, decreasing by 10% in the following years for a 10 year period.

• Housing Rehabilitation Grant/Loan

- Offered in the Central Business District only
- The purpose is to increase the number of residential units in this area by rehabilitating upper floor/rear building residential units
- Provide building owner with up to 50% of project costs to a municipal maximum of \$6000 per unit. Of this amount, 50% will be grant and 50% will be an interest free loan.
- Building owners can apply for 2 apartment units per application.

• Façade Improvement Grant/Loan

- Available in the Central Business District, the District Shopping Area and Mixed Use Areas
- Provides building owners up to 50% of the cost of approved façade improvements to a municipal maximum of \$10,000. Of this amount, 50% is grant and 50% is an interest-free loan
- Projects can include restoration or replacement of brickwork/cladding, windows/doors, cornices/eaves and parapets, accessibility improvements, etc.

• Signage Improvement Grant

- Available in the Central Business District, The District Shopping Area, Special Purpose Commercial Area and Mixed Use Areas
- Available to building owners or tenants
- Provides the applicant up to 50% of the cost of a new sign to a municipal maximum of \$2000.

Business Retention & Expansion Programs

Bracebridge Cont'd

Property Improvement Grant/Loan

- Available to all existing commercial, industrial, institutional or mixed-use buildings within the Central Business District, the District Shopping area, Business Areas and Industrial Areas.
- Provides up to 50% of the approved property improvement project to a municipal maximum of \$8,000 of which 50% will be grant and 50% will be an interest free loan.
- Projects can include landscaping, addition of new parking or upgrades to existing parking, addition of walkways, fencing, benches, lighting and planters

Separate from our Community Improvement Program, the Town of Bracebridge also has put a hold on municipal development charges for all non-residential development.

Brampton

Brampton Economic Development & Culture

Provides assistance to help guide businesses, investors and stakeholders increase the level of jobs and investment in Brampton. Whether businesses are looking for expert sector advice, assistance with large investments or access to funding programs, we have services to support them.

Economic Development Services

- Business expansion and relocation support
- Site selection services
- Workforce and employment development
- Private consultations
- Strategic partnership guidance
- Access to in-market research, market trends and demographics
- Information on and access to incentive programs
- Export and foreign investment and development
- Brampton Business Directory
- Grand openings

Entrepreneurial Services

Delivered through the Brampton Entrepreneur Centre:

- Guidance on business start-up
- Free workshops and seminars
- One-on-one consultations
- Leading-edge information, resources and templates
- Business plan reviews
- Counsel on growth and change issues
- Professional development and networking
- Starter Company + and Summer Company grant programs

Business Retention & Expansion Programs

Brampton Cont'd

Economic Development Master Plan

The City's Economic Development Office is currently undertaking an Economic Development Master Plan (EDMP) that will focus on five themes, including talent, investment, innovation & technology, competitiveness and employment lands, as well as provide guidance to the City's leadership and the business community on possible options and partnerships to achieve the desired economic results. The EDMP is expected to be completed by Q2 2018.

Culture Master Plan

In support of a prosperous and culturally vibrant community, the City is developing its first Culture Master Plan to set the strategic direction of arts and culture in the city.

Sector Lead

As Brampton moves to take a prominent position as a major urban centre, our Economic Development approach is transforming to match. Brampton's Economic Development Office has a new sector-based approach, anticipating the skills and industries of tomorrow, while accounting for traditional strengths

Expeditor

The newly created role of Expeditor in the Economic Development Office will work across the key sectors, supporting activities, and working to streamline client service by acting as a facilitator and conduit to municipal services for the business community.

Brant County

County of Brant Economic Development Strategy and Action Plan contains four pillars including: Growing a More Diversified Local Economy, Driving Investment to the County of Brant, Building County of Brant's Downtown Core Areas, and a renewed focus on Communication and Engagement

- **Site Selection** – County staff assist site selectors and businesses looking for available land in the County and providing key information such as demographics and relevant population statistics. County website is equipped with a Brant specific site selection tool.
- **Business Visitation** – Staff actively visit businesses to discuss opportunities for growth, obstacles and potential partnerships.
- **Development Liaison Position** – staff position to help guide and be single point of contact for development application that create or retain employment ion the County of Brant.
- **Promotion of Tourism** – active promotion of tourism businesses through a variety of channels including social media, print advertisement, promotions, and marketing to group tour operators.
- **Value Reports** – ongoing communication to the business community to demonstrate the work undertaken by County of Brant staff to achieve components of the strategy and contains economic development metrics around industrial and commercial building permits, community improvement plan uptake, and visitor spending.

Business Retention & Expansion Programs

Brockville

- The **Leeds and Grenville Small Business Enterprise Centre**—Offers information and advice to anyone starting or managing a 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.

Burlington

- The **Burlington Economic Development Corporation (BEDC)** is a public/private partnership providing economic development services for Burlington. They provide a company calling program to assist business retention and growth. 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

The BR & E program for the Town of Caledon in addition to site selection, business research and development process facilitation includes:

- **Tourism Strategy**—Visitor and business attraction
- **Caledon Business Innovation Zone (cBIZ)**—Support for small business, entrepreneurship and innovation
- **ICI – Retention and Attraction**—Competitive Analysis: construction; manufacturing; finance & insurance and professional and scientific and technical services as target sectors
- **Partnerships**—Bolton BIA, Brampton Transit, Caledon Chamber of Commerce, Peel Federation of Agriculture, Excellence in Manufacturing Consortium, Research Innovation and Commercialization (RIC) Centre and Partners in Project Green
- **Networking** —Mayor’s Business Breakfasts and Lunches held semi-annually

Business Retention & Expansion Programs

Caledon Cont'd

- **Caledon Employment Business Survey** —In partnership with Region of Peel - update of business directory and employment data
- **Workforce Development**—The Town is a partner with Peel Halton Workforce Development Group and Jobs Caledon
- **Publications**—Monthly economic development newsletter, electronic business directory, community and investment profiles
- **Green Development Program**—Development charge discounts for new green commercial and industrial buildings/technologies

Cambridge

- **Employment Land Development Charge Reduction**— The Employment Land Development Charge Reduction permits exemption of development charges up to 50% of the existing floor area for the enlargement/additions of certain existing industrial buildings. Note: Development Charges collected by School Boards are not included in reductions.
- **Business Ambassador Program**— Ambassadors are provided marketing materials to assist them in promoting our community as they travel both domestically and abroad.
- **Business Concierge Service**— Invest Cambridge works cooperatively with our business, community and government partners to provide guidance and assistance throughout the development process, ensuring that issues are dealt with efficiently and streamlining the customer experience. Utilizing the “one-point of contact” model for our business community allows us to create positive interactions and build stronger relationships with our employer base.
- **Invest Cambridge Newsletter**— A monthly publication celebrating recent successes and informing our business community of upcoming events and opportunities.
- **Community Liaison Supportive Services**— Invest Cambridge works cooperatively with our Cambridge Chamber of Commerce to provide tourism and doctor recruitment services. We are working closely with the new Grand Innovations hub to provide assistance, support and incubator space to scaling businesses and Conestoga College as they build a research hub and centre for manufacturing excellence within the Grand Innovations building.
- **Corporate Visitation Program**— Outreach to local businesses to gather information, meet business leaders, connect our local supply chain, tour facilities and identify areas of improvement for city processes (from a business perspective).
- **Online Business Directory**— This online database lists companies, locations and descriptions of services, and is searchable by business name or key word. The directory incorporates GIS mapping, making it easier for customers to find local establishments.
- **Small Business Centre**— The City of Cambridge works cooperatively with the Waterloo Region Small Business Centre, providing information, seminars, and consultations to assist new and existing small business clients find success.

Business Retention & Expansion Programs (cont'd)

Centre Wellington

- **Shop Local Program**
 - Encourages shopping in locally owned shops and businesses
- **Centre Wellington Small Business Centre, in partnership with the Guelph Wellington Business Centre, and is located in Fergus**
 - Start-up and small business support
 - Small business training program

Chatham-Kent

- Chatham-Kent's BR&E program includes an aggressive Corporate Visitation Program with over 600 company visits being conducted each year to discuss potential government funding opportunities; determining the needs, concerns and opportunities to existing businesses.
- Provision of up to \$2,500 in grant writing assistance to existing companies to access government programs
- Municipal funding of up to \$3,000 to assist existing companies with trade show assistance targeting new growth and export markets
- Small Business Centre – access to business planning, business registration, consultation, research, mentorship, seminars and workshops and government funding including Summer Company and Starter Company plus programs
- Investment Attraction – participation in inbound/outboard sales missions, site selection conferences, international tradeshows and assistance with the site selection process
- Business Networking/Information Seminars – participation and financial support of topical seminars/workshops to provide relevant resources and information to Chatham-Kent businesses
- Provides a liaison between municipal government and local businesses
- Staff undertake a Project Manager role to work closely and provide a "One-Point-of-Contact" role
- Work closely with the Workforce Planning Board, local schools boards and post-secondary institutions to address local labour issues
- No municipal development charges for industrial development
- Multiple community improvement plans to incentivize investment.

Business Retention & Expansion Programs (cont'd)

Clarington

- **Visitation Program**—Surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies
- **BR&E Implementation Program** —Sets out to implement the actions to help businesses become more competitive
- 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**—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 St. Lawrence College.
- **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 spearheads a Medical Recruitment Task Force which works to attract physicians to Cornwall.

East Gwillimbury

- Business First Program
- Business Networking, Workshops and Events
- Downtown Beautification/Revitalization
- Tourism Development (ie. Farm to Fork Tour)
- Business Directory
- Site Selection Assistance
- Grand Openings and Business Support

Business Retention & Expansion Programs (cont'd)**Fort Erie**

- **Business Directory** of all local businesses and services.
- **Development Assistance:** Site location analysis and continued support through planning and development process.
- **Downtown Core Areas Community Improvement Plan:** Fort Erie offers commercial façade and residential intensification grant programs.
- **Incremental Marketing Program:** The EDTC provides assistance in financing marketing and advertising initiatives in accordance to the marketing plan and budgets of the local Business Improvement Associations (BIA's).
- **Niagara Foreign Trade Zone (NFTZ):** Headquartered in Fort Erie, the designated Canadian Foreign Trade Zone Point provides businesses with one-window access to information, programs and incentives to improve international trade efforts. Specifically, companies who export can apply for tax, duty and tariff exemptions that can significantly improve their bottom line.
- **Niagara Development Corridor Partnership Inc. (NDCPi):** NDCPi is a not-for-profit organization and the collaboration of economic development professionals from Fort Erie, St. Catharines, Niagara Falls, Lincoln, and Port Colborne to encourage economic growth across the region. The NDCPi leverages the experience and skill sets of economic development staff to benefit the member communities, business constituents, and community development stakeholders.
- **Niagara Gateway Economic Zone and Centre Community Improvement Plan:** Fort Erie is one of only five communities that are included in the program which provides eligible projects with property tax reductions between 40% and 100% for five to ten years as well as grants to cover Regional Development Charges.
- **Physician Recruitment & Retention:** Fort Erie has a dedicated Community Health Care Services Coordinator and a Committee who lead the recruitment and retention of quality physicians. Fort Erie offers lucrative incentive packages for new physicians coming to the community.
- **Roundtables:** Annual roundtables with development stakeholders and industry leaders to strategically identify industry, political, and business challenges to sustain Fort Erie as a competitive hub for investment, development, and economic diversity. The annual roundtables provide an opportunity for communication and relationship building between the Town and industrial, commercial, and tourism professionals.

Business Retention & Expansion Programs (cont'd)**Georgina**

- **Business Networking and Workshops**—Town staff, in partnership with the Georgina Chamber of Commerce, OMAFRA, YSBEC, and York Region host a number of seminars throughout the year.
- **Economic Development Print and Electronic Newsletter**—The e-newsletter is published bi-weekly and a printed newsletter is published quarterly.
- **Business Visitation Program** —The Economic Development Officer conducts visits to new and existing businesses to strengthen the Town's BR+E efforts.
- **Business Research and Development** —The Town provides research on local statistics, land inventory and other relevant site selection information. Economic Development staff act as a point of contact for business expansion and new development to help businesses navigate the municipal approval process.
- **Investment Attraction Strategy** —In 2017 the Town hired TD Graham and Associates to prepare an Investment Attraction Strategy that will help accelerate the development of the Keswick Business Park and promote investment throughout Georgina.
- **Economic Development Strategy and Action Plan**—In February of 2016 the Town of Georgina retained the consulting firm, David Cash and Associates to undertake an update of the 2009 Socioeconomic Strategy. Based on the research and information gathered throughout the public consultation process, the 2016 Economic Strategy and Action Plan has been developed.
- **York Small Business Enterprise Centre**—The YSBEC provides businesses and entrepreneurs with training, professional consultation, networking, community outreach programs and disseminates information through their newsletter.
- **Economic Development and Community Building Grants**—The Economic Development and Community Building Grant Program provides financial assistance to programs/events that serve to promote the Town of Georgina externally, generates economic opportunities for the local business community and provide for the betterment of the Community.
- **Community Improvement Plan Grants**—The Town of Georgina has released four CIP grant programs that business owners and commercial property owners within the designated BIA boundaries can apply for to revitalize the area, attract tourists and new businesses: Façade Improvement Grant, Heritage Building Grant, Landscape Improvement Grant, Accessibility Improvement Grant.
- **Business Improvement Area Support**—The three BIA's: Uptown Keswick, Sutton, and Jackson's Point are provided support and assistance from Economic Development staff.
- **Discover Georgina**—In partnership with the Chamber of Commerce, the Town is actively promoting local events to increase tourism to the area. Accessing partnership opportunities through Central Counties Tourism, York Region Arts Council and OTMPC, the Town is able to maximize their marketing reach and increase tourism interest.

Business Retention & Expansion Programs (cont'd)**Gravenhurst**

- **Corporate Visitation Program**—The economic development team, with a multidisciplinary group of other departments is committed to visiting businesses throughout the town to learn what is occurring within the business and assisting with networking and other types of requests. We have seen success at making supply chains easier for local businesses through introductions
- **Site Selection Services** —A full array of services are available to both potential and existing businesses wishing to relocated into Gravenhurst. The Economic development team maintains a full list of available on and off market real estate. Additional services outside of location assistance include, navigation through the development approvals process and grand openings of new businesses
- **Annual Business Review Survey** —Starting in 2015 the economic development division undertook a program that involved the creation of a hybrid of data collection and visitation. At the end of each year the team reaches out to each business to talk to them about how their year has been, ways to improve and provide any assistance that we can. This real time data is useful to both existing and potential businesses and it creates a relationship and line of communication between the municipality and the business community.
- **Publications**—The Town’s online business directory is a great resource for up to date information on the over 500 businesses in the community. Through this resource businesses receive a free listing on the Town’s website and it is searched an average of 1,000 times a month. Additionally, the Town produces each year a community profile which highlights updated data that is relevant to our businesses, more in-depth data is updated quarterly and available on the Town’s website, www.gravenhurst.ca
- **Partnership Development**—The Economic Development Team leads partnerships with local, regional, provincial and national organizations to ensure that our businesses have the resources that they need. These partnerships can lead to additional services such as small business start-up, business financing, legislation assistance and business education.
- **Open Door Policy**—The economic development division maintains an open door policy to local residents, business owners and potential investors to ensure that all issues are handled in a timely manner.

Business Retention & Expansion Programs (cont'd)

Greater Sudbury

- **Company Visitation Program** - City staff regularly visit local companies to ensure that they are aware of programs and supports available for business expertise as well as expansion, investment or relocation.
- **Market Research** - Staff use proprietary databases to provide customized research queries for local companies.
- **Export Development** - The City of Greater Sudbury delivers the Northern Ontario Exports Program which assists companies to evaluate their potential for exporting goods and services, and provides support to initiate export market development including trade missions and attendance at marketplaces.
- **Regional Business Centre** - Provides a one-stop service location for small business expertise at every stage of the business cycle. Seminars and workshops are provided as well as confidential counselling services.
- **Immigration and Workforce Development** - The City of Greater Sudbury works in partnership with the federal government and local post-secondary institutions to support newcomers to the community and to identify ways to enhance skills and marketability for our population.
- **Primary Health Care Provider Recruitment** - City staff work with medical students and interested physicians and nurse practitioners to encourage them to locate in Greater Sudbury.

Grimsby

- The Town conducts a **Business Visitation Program**
- Hosts business breakfasts to provide the opportunity for the local Chamber of Commerce in this regard.

Guelph

- **Foreign Direct Investment (FDI)** – The City implements its FDI strategy in partnership with other Ontario municipalities through provincial consortiums.
- **Business Retention and Expansion (BRE):** Interviewing local businesses and industries and drawing up an action plan to address matters that were identified in this process. The program provides business assistance outreach services to better understand and support the needs of local business.
- **Business Capacity:** BDE plays a number of roles in championing our real estate and business climate that continues to attract new investment to the City.
- **Partnerships:** Where possible, BDE leverages funding and resources with a wide range of local, regional, provincial and national partners to further the economic goals of the community.

Guelph-Eramosa

The Township of Guelph/Eramosa has completed a Business Retention & Expansion Program to identify areas of concern and examine opportunities to help local businesses.

Business Retention & Expansion Programs (cont'd)

Haldimand

- **Business Retention and Expansion** - Maintain an effective Business Retention and Expansion program including referrals to key resources, training and funding opportunities
- **Respond to Business Development Inquiries** - Responding to business start-up and investment inquiries; conduct research to gather information and identify resources to assist business and entrepreneurs
- **Business Development Concierge Service** - A pro-business approach to development to help ensure that projects or issues are dealt with in an efficient manner with a focus on high profile and/or complex development projects
- **Implementation of the approved Economic Development and Tourism Strategies**
- **Mayor's Breakfast and Business Excellence Awards** – An annual business networking event and presentation of Business Excellence Awards
- **Committees**
 - **Haldimand Business Network**
 - **Agricultural Advisory Committee and Business Development and Planning Advisory Committee**
 - **Tourism Network Meetings**
- **Business Improvement Area Support** – Working closely with the 3 Business Improvement Areas to ensure they are operating in full compliance with the Municipal Act
- **Development of Tourism Haldimand (Destination Management Organization)** – Defining the parameters and key priorities and focus of Tourism Haldimand and communicating this broadly to Tourism stakeholders. Some key activities include:
 - Tourism Experiential and Product Development
 - Annual Communications Plan – marketing plan, social media, website development
 - Tourism Data Collection
- **Community Profile** – Ensuring key demographic and community information is updated and readily available for site selectors and businesses wishing to locate in Haldimand County
- **Signage Program** – Oversee an extensive signage program that includes Wayfinding signage, Tourism and Agricultural Directional Signage, Gateway Signage, TODS, Cycling Signage
- **Partnership Development** - Establish meaningful contact with other levels of government, business community, educational institutions and key stakeholders to develop and further economic initiatives and goals.

Halton Hills

- Proactive company calling program
- New industrial areas are being developed along Highway 401
- Tourism support and an active “shop local” small business support program

Business Retention & Expansion Programs (cont'd)

Halton Region

- 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.
- 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

Hamilton

Hamilton’s Investment & Expansion Programs consist of the following sections:

- Becoming an Investment Ready Community
- Identifying and targeting the prospects
- Marketing Hamilton for investment
- Tracking, working with and securing the investment
- After sales service—extension of our BR&E Program

Business Retention and Expansion within the City of Hamilton

- Program “**Hamilton Calling**” focuses on establishing long-term relationships with existing companies in order to address their needs and concerns.

One-Stop—Provides key planning and economic development functions into one area of City Hall

- The **Hamilton Small Business Enterprise Centre (SBEC)** has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, and community outreach to both new and existing small and medium businesses.
- The **Hamilton Technology Centre**—The Centre’s mission is to maximize the success of emerging companies.
- **Hamilton’s Regional Innovation Centre—The Innovation Factory**
 - The Innovation factory relies on public and private sector contributions to address six key areas:
 - Clustering of business resources
 - Accessing university research, colleges and key researchers
 - Providing business infrastructure support to grow businesses
 - Accessing business mentorship networks
 - Assisting with access to capital
 - Providing a Business Centre which will facilitate meetings in-person or online

Business Retention & Expansion Programs (cont'd)

Innisfil

- **Care Initiative**—The Town is actively working with partners to attract and retain new physicians, medical professionals and facilities to the area.
- **BR & E Study**—The Town of Innisfil is currently working with the Ministry of Agriculture, Food and Rural Affairs on the introduction of a BR&E Study. The Study will look at the key sectors in Innisfil to determine how the Town can support these businesses to help them succeed in Innisfil.

Kenora

- **SBEC—Northwest Business Centre**
- **New Business Welcome Project**
- **Kenora Business Partners Group**—Chamber, CFDC, BIA and Economic Development
- **No Development Charges**

Kincardine

- **Meeting and Conference Planners FAM Tour**— The purpose of a “FAM” tour is to showcase what Kincardine has to offer meeting and conference Planners.
- **Rural Community Focus Forum Annual Gathering** to provide an opportunity for the CEDC to engage with a broad cross-section of stakeholders to:
 - Network with colleagues, establish new contacts and refresh community relationships
 - Report on implementation of plans and initiatives
 - Provide an update on the activities of the CEDC
 - Share information about industry trends, investment leads and opportunities
 - Provide input and suggestions on advancing the goal of retaining and attracting investment and new employment to the community
- **Economic Development Program (RED)**—Helps rural communities remove barriers to community economic development and provides cost-share funding to support evidence-based planning projects and implementation of projects that contribute to economic competitiveness.
- **Promote New Residential / Business / Industrial Development** by creating investment ready lands.
- **Support the Joint Nuclear Economic Development and Innovation Initiative**—Initiative with Bruce Power and the County to support the economic opportunities that will accompany Bruce Power’s Life-Extension program.
- **Engagement with Local Stakeholders**—The Committee is engaging with local stakeholders to allow them an opportunity to foster strong partnerships with the municipality, stakeholders and agencies.

Business Retention & Expansion Programs (cont'd)

King

- **Economic Development Strategy** - Implementation of 33 action items is progressing. A five year action plan (2018–2022) forms the basis for on-going business visitation efforts.
- **Community Tourism Plan** - Progress is being made on 16 action items including a substantial digital and on-line social media marketing campaign branded as www.experienceKing.ca
- **Spotlight on Business Profiles** - 2019 will represent the ninth year we have undertaken this series and the fourth year we will shine not only the spotlight but the video camera on 4 businesses. The program profiles, acknowledges and awards innovative and successful businesses in King that shares the community's values. A total of 34 businesses have been profiled since the inception of the program.
- **2019 Business Directory** - Represents the seventh consecutive year a directory has been developed and published in partnership with the King Chamber of Commerce. It is distributed to every household in King with 1000 copies available for responding to inquiries.

Kingston

The 2019 economic development programs include:

- Starter Company Plus
- Summer Company
- Queen's Career Apprenticeship: Kingston
- Open for Business
- Kingston/Syracuse Pathway
- NRI India Start-up
- St. Lawrence College Business Workshops
- Female Entrepreneurs in Small Towns (FEiST)
- Workforce Development Surveys
- Business Retention & Expansion Surveys
- Invest in Canada Initiative
- Investment Attraction
- Manufacturing Advisory Committee/ Group
- Defence Advisory Group
- Fuse & Green Tech
- Real Estate Advisory Committee
- Contact Centre Advisory Committee

Business Retention & Expansion Programs (cont'd)

Kitchener

- **Corporate Calling Program**—The purpose of which is to connect with the local business community, offer any appropriate services, and update our business database. The corporate visits are conducted by business specialists aligned with particular clusters or groups of like businesses.
- **Small Business Enterprise Centre**—The Waterloo Region Small Business Centre (WRSBC) has locations in Kitchener, Cambridge and Waterloo to serve small businesses. The Centres provide business advisory services, training, networking, youth programming, events, a monthly newsletter and community outreach to both new and existing small and medium businesses

Lambton Shores

- Economic Development, especially Industrial/Commercial land is promoted by the Sarnia-Lambton Economic Partnership on behalf of Lambton Shores.

London

London Economic Development Corporation is a partnership between the city and the private sector, contracted to perform economic development activities including:

- *new foreign investment attraction: providing site selection data, acting as a liaison for municipal permitting,*
- *retention and growth services: information on government grants/subsidies programs, trade and export development*
- *entrepreneurship support: helping growing entrepreneurs access capital, space, mentorship and other supports in the community*
- *workforce development: academic/industry partnerships, recruitment events, connecting job seekers and employers, improving workforce capacity*
 - *marketing and promotion: social media, campaigns in external markets, raising visibility for LEDC clients, media coverage*
- *Some development charge rebates.”*

Business Retention & Expansion Programs (cont'd)**Mapleton**

The Township of Mapleton has an Economic Development Coordinator that works with an Economic Development Committee consisting of Councillors, staff and community members representing various economic sectors. Together, they support the following initiatives:

- Business retention and expansion
- Support and encourage existing businesses
- Economic development advertising and marketing
- Service/Commercial/Industrial site selection
- Competitiveness issues, policy and programs
- Job Prosperity Programs
- Tourism

Chamber of Commerce—The Township of Mapleton is currently working with our local business owners to launch a new Chamber of Commerce.

Strategic Planning Initiatives—The Township has undertaken several strategic planning initiatives in support of community and economic development, including an Economic Development Strategy (2013), Community Based Strategic Plan (2013), and a Municipal Cultural Plan (2015). Several common themes and action items emerged from these initiatives with respect to improving the physical and business environment of Mapleton, including the following:

- Supporting new and existing local businesses;
- Promoting downtown revitalization; and
- Encouraging farm business opportunities.

Business Retention & Expansion Programs (cont'd)

Markham

- **IBM Innovation Space – Markham Convergence Centre:** a collaborative innovation hub located inside the IBM Canada Headquarters, ventureLAB manages 50,000 square feet, housing over 40+ tech companies and 250+ tenants.
- **ventureLAB:** critical to Markham’s innovation ecosystem and dedicated to supporting innovation activities by assisting technology entrepreneurs scale up and bring to market their business ideas through key advisory programs and network services.
- **Markham’s Economic Alliance Program (EAP):** established to create a global network of business relationships with communities and business groups in strategic market locations and to create an international awareness of Markham's business assets and locational benefits. EAP is key to support Global Markham, a key priority of the City’s 10 Year Economic Strategy: Markham 2020 to to promote itself internationally and assist its businesses in capitalizing on global trading and investment opportunities.
- **Markham Small Business Centre:** MSBC provides advisory and consultative support services and programs to small businesses and entrepreneurs seeking to set up a new business.
- **Markham Online Business Directory:** interactive online business directory with maps to facilitate customized business search.
- **Markham Board of Trade:** a local business association, MBT’s goal is to help business members grow through network events and opportunities, marketing and promotion, and preferred saving and discounts program to support business operations.
- **TechCONNEX:** a technology business association established in Markham and has expanded network and membership beyond the York Region boundary to include the broader GTA. It is a dynamic member driven community offering opportunities for peer education, networking and knowledge sharing in the technology space.

Meaford

- **Building & Lands Improvement Grants & Loans** - These programs are intended to encourage the rehabilitation, repair, and/or improvement of buildings and lands for commercial, industrial or value-added agricultural purposes. This program is also intended to support the restoration and rehab of non-residential buildings that exhibit significant heritage value, as identified by the Municipality of Meaford.
- **Façade & Exterior Improvements** - Available as a grant or loan and include projects such as re-pair of visible facades/masonry/cladding; replacement of windows/doors; barrier-free entrance modifications; store-front re-design; installation or repair of exterior lighting; agricultural fencing in certain circumstances; similar improvements.
- **Interior & Structural Improvements** - Available as a loan only for projects such as re-purposing of agricultural buildings for farm-related commercial/industrial or value-added occupancy; repair/replacement of roof; structural repairs to walls, ceilings, floors and foundations; extension and upgrade of plumbing & electrical services for retail, industrial or value-added agricultural space; similar improvements.
- **Energy Efficiency & Retrofit Grants & Loans** - These programs are intended to encourage property owners to improve energy efficiency or existing commercial, mixed-use, agricultural and industrial buildings, and to facilitate installation of small scale renewable energy systems, where appropriate.

Business Retention & Expansion Programs (cont'd)

Middlesex Centre

- Middlesex Centre has a Community Improvement Plan for the Ilderton settlement area. The components of this plan include:
 - Grants for façade improvements
 - A potential reduction in development charges
 - Possible tax reductions (lower tax rate) as a result of multifamily residential properties.

These components are subject to Council approval. Middlesex Centre also has a plan in place for the development of the municipal lands behind the Wellness Centre. The municipality is interested in multifamily units with rental and ownership options.

Milton

- The City operates a proactive visitation and company calling program.
- **Milton Economic Development Advisory Committee**— (MEDAC) was established in order to obtain strategic advice from the business community.
- 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.

Minto

Community Improvement Plan with Grant/Loan Programs for:

- Façade & Signage Grant
- Structural Grant
- Tax Increment Equivalent Grants
- Brownfield Tax Grants

LaunchIT Minto

- Start-up and small business support
- Small business training and mentorship program
- Incubator Space

Residential Attraction Programs

- Alumni Attraction Campaign
- Targeted Filipino Attraction Campaign
- Partnerships with Developers to promote community and developments

Industrial Land Attraction

- Increased promotion and marketing of Certified Site (only on in Wellington County)

Clifford Diggin It

- Business Support & Marketing for Merchants impacted by the Main Street Clifford Construction Project.

Business Retention & Expansion Programs (cont'd)

Mississauga

The City of Mississauga Economic Development Office (EDO) provides information and services to help businesses grow and prosper in Mississauga.

EDO services include:

- Enhance and optimize business retention and expansion opportunities through B2B connections
- Business problem-solving and site location assistance
- Guidance related to government program assistance and approvals
- Small business start-up and entrepreneur support
- Create and implement economic and sector development strategies and programs
- Build awareness of Mississauga's value proposition, global competitiveness and culture of innovation
- Seek solutions for our key sectors and support businesses through challenges and opportunities
- Build partnerships and relationships with industry and non-industry stakeholders

Key Mississauga economic development programs are as follows:

- **Business Outreach Program:** The City hosts a proactive business outreach program across key industry sectors. EDO and senior executives of Mississauga companies discuss current operations, future plans and assistance needed to do business in Mississauga. 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.
- **Global Investment Program:** In pursuit of our goal of becoming a "Global Business Magnet," the City has implemented an International Marketing Strategy with the goal of developing a compelling global brand to attract business, investment and jobs to Mississauga. In order to attract foreign direct investment (FDI) and to build Mississauga's global awareness, EDO participates in a number of investment missions across key target markets, such as Japan and the United States. The EDO (sometimes in partnership with key partners such as Toronto Global) goes in market to identify leads, build relationships and promotes Mississauga as a location for business investment.
- **Sector Development:** The City of Mississauga Economic Development Strategy (2010) identified four key sectors to foster economic growth and prosperity: Life Sciences, Advanced Manufacturing, Information and Communications Technology (ICT) and Financial Services. The EDO works with partners to address challenges and opportunities in order to facilitate a supportive business environment where businesses in Mississauga's key sectors thrive and grow. To support this work, EDO employs two sector specialists: the Life Sciences Business Consultant and the Advanced Manufacturing Business Integrator. Collaborating with industry and partners, these sector specialists will develop and implement initiatives to advance the city's key sectors.

Business Retention & Expansion Programs (cont'd)

Mississauga Cont'd

- **Mississauga Business Enterprise Centre (MBEC):** The Mississauga Business Enterprise Centre (MBEC) offers small business information and resources, business consultations, seminars, online training, entrepreneurship programs and guidance to small businesses and entrepreneurs. These initiatives facilitate a supportive business environment to assist entrepreneurs to start-up businesses, expand existing small businesses, and the creation of jobs in Mississauga.
- **Encouraging Youth Entrepreneurship:** In support of youth and entrepreneurship, MBEC offers the Summer Company program which provides students with the opportunity to turn their ideas into business opportunities while developing professional skills. This program is delivered in partnership with the Government of Ontario and provides hands on coaching, mentoring and financial support to help young entrepreneurs start and operate a business.
- **Economic Partnerships and Community Engagement:** EDO sponsors and supports industry initiatives and events as well as association events, conferences and trade shows in order to develop business relationships with key stakeholders, develop awareness regarding Mississauga's location benefits and to deliver key messages about the talent, organizations and community collaboration in Mississauga which benefits business.

Muskoka District

- **Muskoka Enterprise Centre** servicing all of Muskoka
- The District of Muskoka offers the Muskoka Affordable Housing Initiatives Program (MAHIP). MAHIP is a multiyear program for low and modest income households providing funding for the development and provision of affordable housing in the District of Muskoka. MAHIP funding will be offered to eligible Developers, Builders, Buyers and Landlords within Muskoka.

Niagara Falls

- **Niagara Gateway Economic Zone Community Improvement Plan and Municipal Employment Incentive Program**
 - Offers a tax increment based grant, planning application fee waivers, building permit fee rebates and study grants to stimulate investment in new or existing employment uses.
 - Municipal Development Charges are waived for Industrial land uses.

Business Retention & Expansion Programs (cont'd)

North Bay

The **Economic Development Department** assists existing businesses, prospective investors, and community partners with business and community development projects such as:

- Site searches and tours;
 - Sale/lease of municipally-owned land;
 - Public funding application and financial structuring assistance;
 - Business retention and expansion assistance;
 - Film/TV division administration;
 - Support for company export initiatives;
 - Market analysis; and
 - Liaise with Provincial and Federal governments to support business and facilitate market development and trade opportunities.
-
- **Business Outreach Program / Business Retention and Expansion** – Economic Development Department undertakes an active company visitation program to help identify opportunities to support company's growth and development.
 - **Business Development Process** - the City works to streamline the development process for existing and new companies. To expedite the process, the City has created the Development Application Review Team (DART). The DART reviews of all development applications, including Site Plan Control Agreements, Committee of Adjustment Applications, Official Plan Amendments, Rezoning, Subdivision and Condominium Applications in a planned and coordinated approach.
 - **Networking & Introduction** – North Bay's Economic Development Department facilitates supports for local business through introductions to other local, regional, provincial, national and international partners and resources and can support business with public funding applications as relevant.
 - **Sale/lease of municipally-owned land** - In addition to its low industrial tax rate, North Bay offers several financial incentive programs that help support new development in Community Improvement Plan areas. Our industrial parks offer fully-serviced land at attractive prices, choice of location and size of parcel, for qualified projects.
 - **The Business Centre Nipissing Parry Sound** – is a not for profit corporation that provides programs, services, resources and training to entrepreneurs, start-ups and expanding small to medium sized businesses within their first through 5 years of operation. TBC receives funding through the Ministry of Northern Development & Mines, Ministry of Economic Development & Growth, various ministries on a program by program basis, Northern Ontario Heritage Fund Corp, and a number of corporate and community partners including the City of North Bay, Town of Parry Sound, The Labour Market Group, Chamber of Commerce and others. Services are offered throughout the regions of Nipissing and Parry Sound and include one on one consultation, business plan development, business related events, assistance with access to funding, training programs, market research information, networking opportunities and professional advisor referrals. TBC also works closely with the education sector at the secondary and post-secondary levels to educate students on entrepreneurship.

Business Retention & Expansion Programs (cont'd)**Norfolk**

Architectural and Design Grant (DCS-15): Purpose is to offset the costs associated with preparing the necessary plans and drawings that will outline the extent of the improvements being applied for. The program is available in the urban, hamlet, agricultural, and lakeshore areas. Norfolk County will provide a one-time grant, per property, based on a 50/50 matching cash contribution of the applicant to a maximum of \$1,500.

Planning Application Fee and Building Permit Fee Grant (DCS-20): Purpose is to stimulate and encourage development and property improvements, and to provide assistance with the associated costs. The program is available in the urban, hamlet, agricultural, and lakeshore areas. Grants will be provided in the amount of 50% of the eligible planning and building permit fees, to a maximum of \$3,000 in building permit application fees; and a maximum of \$1,000 in planning application fees. This provides for a potential total grant of \$4,000 to cover application fees.

Landscaping, Signage and Property Improvement Grant (DCS-17): Purpose is to provide assistance for upgrading the open areas associated with the property. The program is available in the urban, hamlet, agricultural, and lakeshore areas. Norfolk County will provide a one-time grant, per property, based on a 50/50 matching cash contribution of the applicant to a maximum of \$2,000.

Oakville

- The Oakville Economic Development Department provides a proactive company visitation program. 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 (cont'd)**Orangeville**

- **Investment Readiness and Attraction**—Promotion of Orangeville as an investment and business location of choice completed through strategic marketing. Dedicated staff are available to provide customized one-to-one services and support to new investors and expanding businesses. Economic development staff serve as first point of contact for expansion and new business inquiries to facilitate the development process
- **Business Retention + Expansion Program**—Completion of sector-specific BR+E program. Initiative is designed to identify areas of concern and examine opportunities to help local businesses with their growth and expansion efforts. Implementation of BR+E manufacturing focused action plan currently underway with key strategies in place to support retention and growth of local enterprises.
- **Development Charge Exemption**—A 100% percent exemption of non-residential development charges for certain industrial uses exists to encourage industrial development and employment in Orangeville.
- **Business Research and Development Assistance**— Community-specific information readily available through up-to-date inventory of available, serviced commercial and industrial lands and vacant ICI buildings. Detailed site selection research and information, economic data, statistics and other relevant information on Orangeville's business environment readily available.
- **Workforce Development**—Collaboration with two local colleges, local high schools and with partners in regional Workforce Development Committee exists to support initiatives that will strengthen access to trained workforce.
- **Networking, Events and Partnership Development**—Liaison services are available to connect business owners with access to provincial and federal partners, programs and funding opportunities. Networking opportunities are also available at events delivered throughout the year, including specialized business seminars, the annual Economic Outlook Breakfast, and collaborative events with the local Board of Trade.
- **Dedicated Entrepreneurial Development/ Orangeville & Area Small Business Enterprise Centre (SBEC)**—Start-up and existing small business owners are supported with free guidance, support and resources during their initial years of operation. Services include business registration assistance, one-on-one consultations, a variety of literature on business related topics, and access to affordable workshops and seminars throughout the year. Specialized programs that include the Summer Company and Starter Company Plus provide specialized training, mentorship and possible grants to support start-up and expansion-ready small business owners, including youth.
- **Tourism and Cultural Development**—Ongoing implementation of Tourism Development and Marketing Plan and 2014 Municipal Cultural Plan to support growth of tourism and cultural initiatives, programs and businesses. Includes visitor information services with information on attractions, events, accommodations, and shopping and dining options in Orangeville and the surrounding region.
- **Publications and Information**—Current news, updates and opportunities are shared through dedicated websites (orangevillebusiness.ca and orangevilletourism.ca), an active social media program, videos, and through community and investment profiles.

Business Retention & Expansion Programs (cont'd)**Orillia**

- **Orillia Area Community Development Corp. (Orillia Area CDC)** – The Orillia Area CDC assists businesses with business plans, marketing plans, loans and grants and business counselling. The CDC also features a strong professional development series of business workshops.
- **Orillia & Area Online Business Directory** – Launched in the spring of 2014 and updated with new features in 2015, the directory boasts over 2,000 community business listings, and is growing daily. The directory is promoted by the City and community partners as a source for local products, businesses and services.
- **Moratorium on Industrial Development Charges** – In 2011 Council initiated a moratorium on Industrial Development Charges. This successful program has resulted in significant expansions within the community, benefitting both the growing businesses and the community through new employment. The moratorium has been extended to until 2021 and will be reviewed by Council on an annual basis.
- **Explore the Trades** – The City of Orillia Economic Development Office supports the trades, in partnership with the Orillia Manufacturers' Association and the Orillia District Construction Association. In partnership with these organizations, the City of Orillia hosts an annual Explore the Trades event, which brings together over 30 local employers in the trades, together with over 1,500 local elementary and secondary students. The event showcases career opportunities in the trades, both regionally and in the Orillia area.
- **Economic Development Partnership Development** – The Economic Development Committee and staff regularly assist in the development of partnerships throughout the community. This includes everything from business-to-business partnerships to connections between post-secondary institutions and business leaders.
- **Business Information Seminars** – The Economic Development Office partners with other community organizations to offer informative workshops and events throughout the year including industry specific speakers, job training seminars and funding workshops in partnership with community partners.
- **Ontario's Lake Country Tourism Organization** – The OLC is the destination marketing organization for Orillia & Area and focuses efforts on promoting local tourism attractions and events, while attracting visitors to the area.
- **Tourism Strategic Action Plan** - The City of Orillia, in partnership with Regional Tourism Organization 7 (Bruce/Grey/Simcoe), are developing a Three-Year Tourism Strategic Action Plan and One-Year Business Implementation plan to facilitate growth and program delivery in the city.
- **Physician Recruitment Committee** – In Orillia, physician recruitment is a community-wide effort that includes the Economic Development Office. The City of Orillia provides annual funding to the committee and EDO staff assists with marketing initiatives.

Business Retention & Expansion Programs (cont'd)**Oshawa**

- **Cluster Development Strategy**—Oshawa has identified five priority growth sectors (Advanced Manufacturing, Health & BioScience, Energy, Multimodal Transportation & Logistics, and IT).
- **Innovation Support**—Oshawa is home to a Regional Innovation Centre called SPARK. SPARK offers support for technology-based businesses to grow from an idea through various stages of growth. The City provides financial support for “The Loft”, an incubator centre within SPARK’s facility that provides low cost space for fledgling entrepreneurs.
- **Fast Tracking Development Approvals Process**—The City’s Development Services Team offers a fast tracking development approvals process to accommodate approvals when timelines are tight.
- **Partnerships**—Oshawa partners with a number of local, regional and provincial partners both from the public and private sector to promote our area’s business opportunities and make those strategic connections. Partnerships include: the Greater Oshawa Chamber of Commerce, the Greater Toronto Marketing Alliance, Durham Economic Development Partnership and Durham Workforce Authority in addition to others.
- **Site Selection Tools**—Location assistance, navigating the development approvals process, access to critical information, and connections with other relevant organizations
- **Business Connections**—Regular contact with local businesses to provide support for a variety of issues including support for expansion, hiring, financing, access to other levels of government, etc.
- **Development Charge Exemption**—There are no City development charges for industrial development.
- **Workforce Development**—The City works closely with its local post-secondary institutions, Durham College and the University of Ontario Institute of Technology (UOIT), that develop leading-edge programs to train the workforce that employers need.
- **Publications**—Online Business Directory, a quarterly e-newsletter, as well as a Consolidated Community Profile and Development Insider annually
- **Networking and Business Education**—Economic Development and Staff bring a variety of workshops and networking opportunities to businesses.

Business Retention & Expansion Programs (cont'd)**Ottawa**

Economic Development and Long Range Planning Services is part of the Planning, Infrastructure and Economic Development (PIED) Department, a department that champions the city-building agenda – from planning and delivering growth activities and infrastructure, to managing our assets and investments, to fostering economic prosperity.

Programs/Services Offered

- **Economic Development Long Range Planning Services:** facilitates economic growth in Ottawa by setting the direction and managing the evolution of the City. The service area delivers programs, services, and initiatives that advance job creation and economic diversification while managing the growth of the City through the Official Plan. The following are services offered:
- **Economic Development:** Create and promote economic development strategies to capitalize on assets and opportunities. Developing partnerships with key ED stakeholders to develop and deliver various programs to support investment attraction, business retention/expansion, entrepreneurship, tourism development.
- **Sponsorship and Advertising:** Develop and market sponsorship and advertising for City facilities and develop partnership opportunities to provide supports for Economic Development initiatives.
- **Research & Forecasting:** Centre of expertise for population, employment, land use, development of travel demand input data, and for monitoring and forecasting related to population, employment and housing.
- **Rural Affairs:** Provides for the continuation of the rural affairs office services to the rural community while positioning the office to support the development and implementation of a rural Economic Development strategy.
- **Policy Planning:** is responsible for developing the planning policy framework for directing and managing the growth of the City through the official Plan, secondary plans, natural systems plans and policies, and community plans and in developing and maintaining regulatory tools including the City's Zoning By-law, DC By-law and others for implementing these.
- **Zoning & Interpretation:** is responsible for developing zoning provisions to implement Official Plan policy, undertaking issue-or area-specific zoning amendments at the direction of Council, initiating land use studies and zoning by-law amendments in response to evolving land use issues and undertaking administrative updates to correct errors and ensure the efficient function of the Zoning By-law. Additionally, prepares by-laws for the approval of Council and providing formal interpretations regarding how the Zoning By-law is to be implemented and enforced.

Business Retention & Expansion Programs (cont'd)

Ottawa Cont'd

- **Community Planning:** is responsible for preparing the City's Official Plan (the blueprint for the City's future growth and evolution), and neighbourhood planning in all its aspects, including but not limited to Community Design Plans, Secondary Plans, Transit-Oriented Development Plans, and Neighbourhood Revitalization Plans.
- **Natural Systems & Environmental Protection:** provides strategic policy expertise and coordination to the City in the areas of natural systems & climate change mitigation and adaptation, while delivering clear, consistent environmental policies to support planning and growth management of the City while minimizing negative impacts and building resilience. It also fosters a positive public persona of Ottawa as a healthy liveable city through policy, strategies, public engagement by promoting stewardship of the natural environment and a sustainable, resilient city by developing and facilitating the implementation of watershed strategies, environmental plans, protocols, guidelines, by-laws and other tools to inform and influence the corporation's environmental and city building objectives.

Peterborough

- 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 City has a **Physician Recruitment Program**, which is funded by the Federal Government.
- **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.
- **Central Area Revitalization Grant** (Tax Increment Based)
- **Municipal Incentive Program**—Planning application fees, including cash-in-lieu of parkland can simply be waived

Business Retention & Expansion Programs (cont'd)

Pickering

- **Corporate Calling Program**
- The Economic Development Office partners with local, regional and provincial groups as a means to enhancing and protecting the interests of our local businesses.
- **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

- **Business Retention and Expansion Programs** (yearly) – 2016-2017 Construction and Manufacturing; 2017-2018 Health Care and Professional Services; 2018-2019 Arts, Entertainment and Recreation
- **Partnerships with:**
 - Small Business Centre and Community Futures for “Winter Survival Workshops” to ensure businesses are equipped with the tools they need to survive.
 - Annual Prince Edward County Job Fair.
- **Websites and social media:**
 - Buildanewlife.ca – investment attraction
- **Tourism:**
 - Conduct Ambassador Training program for tourism industry
 - Work with museums to develop and market experiential tourism attractions to enhance and maintain their viability in the community.
 - Signage – Way finding signage and Millennium Trail signage.
- **Inter-Departmental Partnerships** to address:
 - Short Term Accommodation Licensing, Accommodations Tax, various by-laws, developments etc.
- **Real Estate:**
 - Manage Municipal Property purchases and sales
 - Maintain inventory of municipal properties

Business Retention & Expansion Programs (cont'd)

Puslinch

- Logo and Brand Strategy
- Feasibility Study for Water and Sewage Municipal Servicing
- Comprehensive Zoning By-law Update

Richmond Hill

- **Community Improvement Plan** - The Community Improvement Plan supports and incentivizes new office development in Richmond Hill's designated centres and corridors and older business parks. It also supports downtown revitalization by incentivizing façade improvements, enhanced landscaping and new signage.
- **Corporate Calling Program** - Economic Development staff make contact with and visit numerous companies to better understand their business. Information and connections to resources are provided to assist with growth and expansion strategies.
- **RH Concierge** - Richmond Hill's RH Concierge program provides business owners, developers, and investors with a formal service to help facilitate the development application process through the convenience of a single point of contact.
- **Small Business Services** – The Richmond Hill Small Business Enterprise Centre is a one-stop source of resources that provides information, education, and access to services and programs that enable Richmond Hill's entrepreneurs and small businesses to grow and thrive.
 - Business Consultation and Assistance with Business Plan Preparation
 - Training Seminars, Workshops and Networking Events
 - Access to Provincial Funding and Training: Starter Company Plus and Summer Company
 - Access to other small business resources and information

Sarnia

- Sarnia supports the activities and programs of the Sarnia Lambton Economic Partnership, which has the responsibility of undertaking initiatives on behalf of all municipalities in Lambton County. These initiatives include promotion, lead generation and economic sector development.
- Business Retention & Expansion Programs:
 - Business calling program
 - Site selection assistance
 - Marketing and promotion
 - Development and management of City-owned assets (business parks, airport, harbour)
 - Tourism marketing and promotion
 - Community Partner Support & Liaison

Business Retention & Expansion Programs (cont'd)

Sault Ste. Marie

Sault Ste. Marie Economic Development Corporation offers programs, services and government program facilitation for small to large business as it relates to:

- Business, Retention, Expansion and Investment
- Economic Development, Investment, Trade and Business Development networks
- Youth Entrepreneurial Mentoring, Business Consulting and Client Development
- Educational Workshops, Seminars and Regional Outreach
- Entrepreneurship and Enterprise Services
- Tourism Promotion, Sports Tourism/Event Management, Conference Attraction and Development

South Bruce Peninsula

- South Bruce Peninsula is supportive of a strong and diversified business environment and works with partners to continually improve on the health of the local business economy.
- **Open-door policy**—The Economic Development Office has a welcoming open-door policy for residents, business owners, entrepreneurs, & investors to ensure all business-related inquiries are addressed in a timely manner.
- **Pre-consultation**—South Bruce Peninsula takes a progressive approach to development, as such, there is a stream-lined pre-consultation process where staff work closely with residents, businesses, developers and neighbourhood groups and other community members to ensure the successful completion of development projects. Staff review proposals to determine what documentation is required to support planning applications for your development. Meetings will be arranged with proponents if required.
- **Corporate Calling Program**—The municipality has a robust corporate calling program. For many local businesses exposure to the municipality is very limited and in many cases corporate calling is the first contact many of them have had with the Town.
- **Collaborative Partnership Development**—The Economic Development Officer establishes and maintains collaborative partnerships with local residents, Chamber of Commerce regional, provincial and national organizations to ensure businesses have the resources they need.
- **Facade Improvement**—The Town partners with the County of Bruce to deliver the Spruce the Bruce program for facade improvement. The program is based on guidelines from our Community Design Toolkits for businesses within the Municipality's Community Improvement Plan areas. Toolkits have been designed to promote individual community brands while maximizing consistency and developing a sense of place in the community's downtowns.
- **Physician Recruitment**—Actively implement ongoing programs for physician recruitment and retention for medical students, locums, or resident physicians or other incentives as deemed appropriate by the Town of South Bruce Peninsula and Committee.

Business Retention & Expansion Programs (cont'd)**St. Catharines**

- **Corporate Calling Program** – focused on building strong relationships w/ industry through a coordinated corporate visitation schedule aimed at identifying challenges and growth opportunities (business retention and expansion BR+E).
- **Project Expeditor Services** - provides certain land development projects with expertise, guidance, resources, and conflict resolution services to move land development projects forward and address challenges and obstacles to a planning or building permit approval.
- **Site Selection Assistance Program** – offering an array of services ranging from workforce development to shovel-ready land to help investors/businesses or relocate in St. Catharines.
- **Physician Recruitment Program** – the St. Catharines medical community is leader in providing collaborative care to its residents. City staff works closely with the medical community to assist with the recruitment and retention of medical professionals.
- **Tourism marketing and promotion** – staff work with *tourism*/industry partners and colleagues to develop and deliver *marketing programs* that increase visitor attraction/participation.
- **St. Catharines Enterprise Centre** - The Enterprise Centre provides the information, resources and tools that St. Catharines/Niagara's entrepreneurs need to launch and grow their small businesses. The office is a member of the Ontario Network of Entrepreneurs (ONE) and a community partner for the Entrepreneur Canada Program, and the Government of Ontario's young entrepreneur programs - Summer Company and Starter Company Plus.
- **Development Charges** - The City has not collected any municipal development charges since June 2009. However, Regional DCs are collected by the City on behalf of the Region of Niagara.

Business Retention & Expansion Programs (cont'd)

St. Thomas

- The St. Thomas EDC—Operates under a Board of Directors comprised of City Council and representatives from business and industry in St. Thomas.
- **Company Visitation Program**
- **Site Selection Services**—Full array of services to businesses wishing to expand or re-locate in St. Thomas or the Municipality of Central Elgin.
- **Investment Attraction**—The St. Thomas EDC is a founding member of the Southwestern Ontario Marketing Alliance (SOMA), an association which includes the municipalities of Aylmer, Ingersoll, Stratford, Tillsonburg and Woodstock.
- **Free Employment Assistance**—St. Thomas provides the services of Employment Services Elgin (ESE), a unique partnership with Fanshawe College and the Youth Employment Counselling Centre. ESE assists new companies with administrative tasks associated with start-up and staffing. Free services include pre-screening of potential employees, use of computers, office space, and other communication equipment, recruiting services, aptitude testing, and the provision of labour market information. ESE provides information on funding programs for employers.
- **Publications**—The Economic Development Corporation publishes an annual Industrial and Business Directory, a comprehensive Community Profile and a periodic newsletter.
- **Elgin Business Resource Centre (EBRC)**—As a Federal Community Futures Development Corporation, the EBRC finances new businesses and expansion, oversees the Small Business Enterprise Centre (SBEC) and the Innovation Centre for Entrepreneurs (ICE) business incubator, provides business services and referrals and funds economic development projects in St. Thomas and Elgin County.
- There are no Industrial Development Charges in the City of St. Thomas and Building Permit fees are capped at \$25,000.

Stratford

- **Stratford Economic Enterprise Development Corporation (SEED Co.)**—SEED provides a professional value-added business service to keep and grow Stratford business and attract new investment. SEED Co. operates in partnership with business, education and government sectors.
- **Stratford Municipal Development Incentives**—The City has no industrial development charges or levies.
- **Festival Hydro Retrofit Program**—Created in partnership with Ontario Power Authority to assist business owners to become more energy efficient and create operational cost savings.
- **Stratford Perth Centre for Business**—Offers free one-on-one confidential business consulting services. Also offered are entrepreneurial training and support through lunch and learn sessions, special events, breakfast networking group, women’s mentoring program, business plan development and referrals to business funding sources.

Business Retention & Expansion Programs (cont'd)

Stratford (cont.)

- **Business Calling Program**—A partnership project with the Mayor’s Office and SEED Co. to promote dialogue with major employers and manufacturers.
- **Opportunity Lives Here**—The City of Stratford, the Town of St. Mary’s and the County of Perth have partnered to launch a new online resource aimed at attracting skilled labour and talent to the region.
- **Investment Attraction**—SEED Co. and the City of Stratford are founding members of the Southwestern Ontario Marketing Alliance (SOMA), an association which leverages the City of Stratford on an international level.

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. Participant in the Immigration, Refugees and Citizenship Canada (IRCC) Rural and Northern Immigration Pilot Project.
- 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**—The Thunder Bay Physician Recruitment and Retention program is a partnership of community, medical, government and academic institutions.
- **PARO Centre for Women’s Enterprise**—PARO is one of Canada’s most successful business support and networking organizations. As a not-for-profit social enterprise, we collaborate to empower women, strengthen small business and promote community economic development across Northern, Northeastern, Eastern, South Eastern, and Central Ontario (excluding the Greater Toronto Area).
- **Northwestern Ontario Innovation Centre** - The Innovation Centre’s goal is to help the innovative companies of Northwestern Ontario to start, grow, and succeed. They act as support system for innovation and strongly believe in collaboration and helping.

Business Retention & Expansion Programs (cont'd)

Tillsonburg

- **Accessibility Renovation Grant**—This program is intended to improve accessibility to existing commercial buildings and properties. This grant is up to \$3,000 in 50/50 matching funds
- See Downtown and Area Specific Section for more detail on programs.

Timmins

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs. There is a **Business Enterprise Centre (BEC)**.
- 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.

Toronto

- 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](#)

Business Retention & Expansion Programs (cont'd)

Vaughan

- Tourism Vaughan Corporation (Municipal Services Economic Development Corporation) – Municipal Accommodation Tax (MAT) Program (Financial)
- Collection and dissemination of economic, market, business, demographic, real estate, cost competitiveness data (Non-financial)
- Vaughan Summer Company Entrepreneurship Grant Program (Financial)
- Vaughan Starter Company Entrepreneurship Grant Program (Financial)
- Small Business Counselling, Training, Mentorship and Access to Resources (Non-financial)
- Economic Development Strategies, programs and initiatives (Non-financial)
 - VMC Business Marketing Program
 - Vaughan Enterprise Zone Site Selection and Marketing Program
 - International Business Development Program
 - Industry Sector Promotion Program
 - Vacant Employment Lands Site Selection
- Public Art Placemaking and Art Exhibition Curation (Non-financial)
- Corporate Partnerships and Sponsorship Program (Financial)

Waterloo (Region)

- The Office of Economic Development provides corporate and community based services including:
 - Smart City initiatives
 - Air Service and Business Development at the Region of Waterloo International Airport
 - Economic Cluster Development Strategies
 - Employment Land Assembly and Site Readiness
 - Land Development Incentives (Brownfields, Development Charges, etc)
 - Economic Development project marketing and branding
 - Waterloo Region Small Business Enterprise Centre
 - Economic Development Data and Market Research Services
 - Facilitating strategic investment opportunities that require Regional approval
- Industrial Use Strategy
 - The Region provides a 60% reduction in the development charge for a new industrial building or an enlargement of more than 50% of the gross floor area of an existing industrial building.

Welland

- Welland offers Site Location, Business Facilitation, Venture Niagara, Club 2000 services.

Business Retention & Expansion Programs (cont'd)

County of Wellington

The BR+ET Local Implementation Fund provides funding for the direct execution of BR+E activities to enhance the local economy. Since 2014, member municipalities have had access to \$25,000 of the \$175,000 fund annually for local projects.

County wide Community Improvement Programme, Invest Well was approved in 2018. \$160,000 is allocated in the 2019 budget to support the programme and enhance member municipality CIP programmes. All seven member municipalities now have active local CIP programmes.

Housing strategy is currently being developed to encourage attainable housing options in Wellington County.

Taste Real Local Food programme supports local food businesses and promotes local food to residents and consumers. Taste Real produces a Guelph-Wellington local food map, manages tastereal.ca website, hosts events like the self-guided spring and fall rural romps, Local Food Fest, business support workshops, networking.

Wellington North

Municipal Green Energy Programs

- Electronic Vehicle Charging Stations
- Workplace Electronic Vehicle Charging Stations
- Fit 5.0 Solar Panel Installation Mount Forest & District Sports Complex
- Microfit Program
- Primary focus of our BR+E efforts are on the Downtown/Retail Sector as well as Manufacturing
- Mayors Roundtable established in 2019 to support the manufacturing sector with a specific focus on Housing, Transportation and Talent Attraction
- 10th annual Wellington North Showcase is a two-day trade show held every March
- Monthly Wellington Economic Development meeting includes each municipality, Wellington County, OMAFRA, MEDEI, GWLIP, two Community Futures Corporations, Workforce Planning Board, Wellington Federation of Agriculture and Guelph Wellington Business Enterprise Centre.
- Saugeen Connects partnership with Minto, West Grey, Brockton, Town of Hanover and the Saugeen Economic Development Corporation

Business Retention & Expansion Programs (cont'd)

Whitby

- Information on available development sites, industrial and office properties
- Demographics and statistics relevant to businesses and investors
- An online Business Directory
- Corporate calls with the local business communities to learn about their products/services and their markets to assist in promoting them
- Staff also provide local businesses with information about financial incentives, new developments and upcoming events

Whitchurch-Stouffville

- **Visitation Program**
- **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.
- 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.
- 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)** is the lead economic development agency representing the Windsor-Essex Region and works to positively impact the Region by providing services including business attraction, retention, and expansion, small business and entrepreneurial development, and community development activities. WEEDC provides 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**

Business Retention & Expansion Programs (cont'd)**York Region**

- **Government Incentive Programs**
 - Assistance with evaluating project eligibility for a suite of government incentives relating to market expansion, capital investments, R&D or employment
 - Case-specific introduction to government organizations responsible for incentive programs, as well as to program subject matter experts

- **Corporate Visitation Program**
 - On-site visits with potential business partners, business support organizations and to potential facility locations
 - Company introductions and project tours
 - Information meetings with subject matter experts regarding corporate legal, immigration, banking/financial, HR, and real estate requirements

- **Business Advisory Services**—In partnership with the Region’s nine local cities and towns, the York Link team provides strategic “one-stop shop” support services for Canadian and international companies looking to establish operations in York Region, part of the Greater Toronto Area, as well as established local businesses in the Region seeking to expand. We offer advisory support services, research, partnership development and marketing to help retain, grow and attract businesses in York Region.

- Sector-specific business information relating to York Region, the Greater Toronto Area, Ontario, and Canada
 - Identification of potential local supply chain and strategic business partners
 - Advice on market/export expansion plans and projects
 - Linkages to innovation and commercialization support programs such as the Manufacturing Innovation Network and venture LAB Regional Innovation Centre

Downtown/Area Specific Programs

Barrie

Community Partner Support & Liaison

The City of Barrie works with a number of community partners including area municipalities, local post-secondary institutions, the Royal Victoria Regional Health Centre, Greater Barrie Chamber of Commerce, Downtown Business Improvement Association (BIA), and Tourism Barrie to collaborate on projects and coordinate resources

The Community Improvement Plans (CIPs) provide financial incentives to achieve current community goals and priorities, and targets key planning and strategic objectives for development within Barrie’s Built Boundary.

Development Charge Discounts are applied for certain uses, including:

- Development lands owned by non-profit institutions for institutional uses by the non-profit institution for their own purposes; 50% of the development charges chargeable
- One accessory building to an existing industrial building is charged \$2.33 per square foot
- The first 1.5 million sq. ft. of space constructed for a number of targeted industrial uses shall be subject to a 40% discount of the development charges otherwise applicable.

Bracebridge

Façade Improvement Grant/Loan

- Offered in the Central Business District and mixed use areas
- Provides building owners up to 50% of construction costs to a maximum municipal contribution of \$10,000. Of this amount, 50% will be grant and 50% will be an interest free loan.
- Projects can include any repairs to the front of a building including windows, doors, brick/siding repairs/replacement, lighting, etc.

Signage Improvement Grant

- Offered in the Central Business District, District Shopping Area, Special Purpose Commercial Area and Mixed Use Areas
- Provides the building owner or tenant with grant equivalent to 50% of the cost of a new sign up to a municipal maximum of \$2000.

Property Improvement Grant/Loan

- Offered in the Central Business District, District Shopping Area, Special Purpose Commercial Area and Mixed Use Areas
- Provides building owners up to 50% of improvement costs to a maximum municipal contribution of \$8,000. Of this amount, 50% will be grant and 50% will be an interest free loan
- Projects can include landscaping, fencing, benches, planters, lighting, paving, walkways, outdoor patios/cafes, accessibility improvements, etc.

Downtown/Area Specific Programs

Brampton

Central Area Community Improvement Plan

The Central Area Community Improvement Plan (CIP) establishes programs to provide financial and other incentives to meet the City's Central Area land use planning objectives, including the Building and Facade Improvement Program, Development Charges Incentive Program and Sign Permit Fee Subsidy Program.

Downtown Brampton BIA

The Downtown Brampton BIA promotes the commercial area as a vibrant business and shopping district. Using promotional activities such as special events, advertising, and beautification programs, the BIA aims promote the area as an attractive, pleasant place to shop, to be entertained, to work, and to live. The organization is a not-for-profit association where the property owners, and commercial tenants who pay a portion of the property tax, pay a special levy that funds the organization.

Brant County

Community Improvement Plans are in place for the historical downtown areas of Burford, Paris and St. George. County of Brant Community Improvement Plans include a comprehensive suite of grant that assist property owners and tenants with:

- Facade improvement
- Signage improvement
- Property and Private Parking Area Improvement
- Upper Story Apartment Improvement
- Property and Private Parking Improvement
- Planning and Building Application
- Adaptive Commercial Reuse Grant
- Tax Increment Equivalent Program
- Brownfield Study
- Brownfield Property Tax Assistance

Brockville

- **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.
- **Residential and/or Commercial Conversion/Rehabilitation (RCCR) Grant Program:** This program provides a grant to owners or tenants of buildings who choose to upgrade existing space on upper floors to create new or improved residential and/or commercial space in keeping with the original goals of the Downtown CIP. The program will provide the property owner or tenant with a grant equal to 50% of the costs for space converted or rehabilitated up to \$20,000 per property subject to the approval of the Planning Department.

Downtown/Area Specific Programs

Brockville Cont'd

- **Façade Improvement Grant Program:** This program provides a grant to owners or tenants of buildings who undertake restoration and/or rehabilitation of Program Area buildings in a fashion consistent with the original design or with the City's Urban Design Guidelines and the requirements of the Ontario Building Code.

The Façade Improvement Grant Program offers a grant of up to 50% of the total cost of façade improvements where a project has a value of more than \$2,000, to a maximum of \$10,000 per annum, per property, per façade. The number of front facades eligible for grant purposes is based on the number of "distinct facades".

Caledon

- Exemption of development charges for the Caledon East Commercial Core Area and the Bolton Business Improvement Area
- **Community Improvement Plans (CIP)** for Alton, Bolton, Caledon East, Caledon Village, Cheltenham, Inglewood, Mono Mills and Palgrave. The CIP outlines a series of proposed improvements to sidewalks, pedestrian connections, streetscapes, parks and other spaces. The CIP also outlines financial incentives - grants - made available to private property owners and tenants. The purpose of the grants is to encourage investments in commercial and mixed use properties, and contribute towards the revitalization and beautification of each of the CIP areas

Cambridge

• **Incentives – Core Areas**

- **Design Guide Program**— The Design Guide Program helps offset the cost of hiring professional services to develop architectural-type designs and drawings for improvements, renovations or restoration of the outside of buildings (façades).
- **Building Revitalization Program**— The Building Revitalization Program provides financial help, in the form of a Loan and a Grant, to complete the physical improvements needed to preserve and enhance the buildings and streetscapes of the Core Areas. Property owners (or their authorized agents) of buildings located in one of the three Core Areas are eligible to apply for this program.
- **Application Fee Exemptions**— All properties located in the Core Areas are entitled to Application Fee Exemptions for: Building Permits; Sign Permits and Swimming Pool Permits; as well as Development Applications (Severance; Minor Variance; Site Plan; Official Plan Amendment; Zoning By-law Amendment; Pre-consultation; Plan of Subdivision; Plan of Condominium; Condominium Conversion; Part Lot Control).
- **Development Charge Exemptions**— All properties located in one of the three Core Areas are entitled to Development Charge Exemptions (Regional and City). Development Charges are fees which may be collected to help offset primarily capital costs incurred when providing the necessary infrastructure to serve projects. These may include Core Areas new development, redevelopment, renovations and/or additions to existing properties. Note: Development Charges collected by School Boards are not exempt.
- **Canvas for Success**— An available properties inventory to assist start up and scaling businesses in finding available store front locations for sale or lease within each of our three downtown core areas.

Downtown/Area Specific Programs

Cambridge cont'd

- **Incentives – Heritage Properties**
 - Designated Heritage Property Grant Program— Owners may qualify for a grant for up to one half the cost of the work carried out to conserve the heritage elements of the building, up to a maximum of \$5,000 per calendar year.
- **Incentives – Affordable Housing**
 - **Application Fee Exemptions**— All new affordable housing units in the defined geographical areas are entitled to Application Fee Exemptions for: Pre-consultation Meetings; Official Plan Amendments (minor/major); Zoning By-law Amendments (minor/major); Site Plans; Building Permits and Sign Permits; Plan of Subdivision; Plan of Condominium; Condominium Conversion; Part Lot Controls.
 - **Deferral of Development Charges**— The Development Charge Deferral will postpone the collection of Development Charges for a period of 20 years or until the units cease to be affordable, whichever comes first.
 - **Affordable Housing Tax Increment Grant**— An Affordable Housing Tax Increment Grant is available to property owners building affordable housing in the defined geographic areas.

Centre Wellington

- **Community Improvement Plan with Grant/Loan Programs for:**
 - Façade, Building and Property Improvement
 - Housing Rehabilitation
 - Contaminated Site Assessment Studies
 - Tax Increment Equivalent Grants
 - Brownfield Tax Grants
- County of Wellington Invest Well CIP has been added to the Township CIP and is available to businesses eligible for Township CIP incentives.
- **Business Visitation and Business Retention and Expansion Programs**
- **Downtown Fergus Action Plan**— Marketing and beautification assistance to downtown Fergus

Downtown/Area Specific Programs

Chatham-Kent

Downtown & Main Streets Area Community Improvement Plan

- Façade Improvement Program – 50% grant up to \$7,500 for first 50 ft. plus additional \$1,000 for every 10 ft. side or waterfront eligible if significant public view
- Planning Application and Building Permit Fee Grant Program – 100% rebate
- Property Tax Increment Equivalent Program – 100% of the increase in the municipal portion of property taxes resulting from reassessment rebated each year for 5 years
- Parkland Dedication Exemptions – 100% rebate
- Parking Standards Exemption – 100% rebate
- Residential Conversion & Rehabilitation – Grants up to 50% of the construction cost to a maximum of \$5,000 per unit or \$40,000 per application
- Project Feasibility studies – Grants up to 50% of the cost of the study to a maximum of \$5,000
- Heritage Design Studies – Grants up to 50% of the cost of the study up to maximum of \$1,500
- Cafes, Patios, Display Areas, Court Yards Program – assistance to property owners undertaking the construction of cafes, patios, display areas or court yards accessory to commercial use

Commercial Community Improvement Plan

- Design Study Grant Program – 50% grant up to \$5,000 per study
- Planning Application and Building Permit Fee Grant Program – full rebate up to \$7,500
- Façade Improvement Program – 50% grant up to \$30,000 based on the size of the building
- Site Improvement Plant – 50% grant up to \$30,000
- Property Tax Increment Equivalent Program – 100% rebate of the municipal tax increase in year 1, 80% in year 2, 60% in year 3, 40% in year 4 and 20% in year 5

Downtown/Area Specific Programs

Clarington

- **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.
- **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
- **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.
- **Building Permit Grant Program**—Provides a one-time grant to offset the amount of the building permit fee to a maximum of \$3,000
- **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.
- **Revitalization Area Incentives**—For existing commercial buildings or multi-story mixed-use building, there may be development charge exemption or 50% reduction.

Cornwall

- **Rehabilitation Tax Increment Grant Program**—Reimbursement of part or all of the increase in municipal taxes paid as a result of improvements made to a building
- **Building Restoration & Improvement Program**—Loan to help with interior improvements to buildings
- **Project Design Grant**—Grant for such things as feasibility studies or concept drawings/architectural plans
- **Façade Improvement/Sign Grant, Discretionary Municipal Tipping Fees Grant, Parking and Landscape Enhancement Program**
- **Municipal Planning/Development Fees Grant**—A landowner upgrading or re-developing a property can receive full reimbursement for such things as an Official Plan/Zoning Amendments and Building Permit fees.

Gravenhurst

Downtown Community Improvement Plan(CIP)

- Provides grants to business and building owners to improve the viability, appearance and safety of their downtown buildings.
- Each of the 12 categories allows applicants to receive up to 50% of non-repayable grant money. The town has invested over \$200,000 into this program over the last 5 years.
- The Town has also commissioned a set of façade guidelines and streetscape improvements which they are committed to rolling out over time.

Downtown/Area Specific Programs**Gravenhurst Cont'd**

Below are the grant categories that are available:

- Planning and Design Study/Drawings Grant
- Planning Application and Building Permit Fees Rebate
- Building Façade Improvement (Front)
- Building Façade Improvement (Rear or Side)
- Structural Improvement Grants (Building Code, Fire Code or accessibility improvements)
- Heritage Restoration Grant
- Residential Conversion/Rehabilitation Grant
- Landscaping and Property Improvements Grant
- Signage Improvement Grant
- Property Tax Increment Grant
- Development Charge Rebate/Exemption
- Heritage Property Tax Relief
- Downtown Dollars is a Centralized retail management technique administered in partnership between the Town and the chamber. This Town wide gift certificate program encourages residents and visitors to shop locally by providing \$10 dollar gift certificates that can be spend at participating merchants through the town.

Greater Sudbury

Six financial incentive programs are available under the Downtown Sudbury CIP to help stimulate development and redevelopment. The available programs are:

- Tax Increment Equivalent Grant Program
- Façade Improvement Program
- Planning and Building Fee Rebate Program
- Residential Incentive Program (Per-door grant)
- Feasibility Grant Program
- Downtown Sudbury Multi-Residential Interest-Free Loan Program

Downtown/Area Specific Programs

Guelph

- **Downtown Development:** BDE facilitates the community’s ambitious downtown renewal plans through managing the public and private investment opportunities that are positioning downtown Guelph as one of Ontario’s most vibrant city centres.

Guelph/Eramosa

Community Improvement Plan

In 2018 / 2019 the Township of Guelph/Eramosa developed a Community Improvement Plan to provide a framework to revitalize and reshape public and private land in defined Community Improvement Project Areas (CIPAs). The Community Improvement Plan will allow the Township to provide financial incentives to encourage the enhancement of existing built-up areas, diversify business types and investment opportunities, and enhance connectivity within the township and to adjacent communities.

Networking with business community

The Township of Guelph/Eramosa is planning a networking luncheon with local businesses to support implementation of the Community Improvement Plan and Business Retention and Expansion Program.

Haldimand

• **Downtown Community Improvement Plan**

- Tax Increase-Based Equivalent Program
- Application and Permit Fees Refund Program
- Downtown Housing Grant Program
- Heritage Improvement Grant Program
- Façade Improvement Grant (includes accessibility improvements)
- Building Restoration, Renovation and Improvement Grant

- **Rural Business Tourism Community Improvement Plan**– Eligibility is restricted to Value-Added Agriculture, Businesses Operating in Hamlets, Commercial Roofed Accommodations, and Heritage Designated Properties with a Commercial Use. Grants include:

- Façade, Landscape and Signage Improvement Grant
- Building Restoration, Renovation and Improvement Grant
- Development Charge, Planning Fees and Building Permit rant
- Tax-based Redevelopment Grant
- Heritage Property Commercial Use Grant

Downtown/Area Specific Programs

Haldimand (cont.)

- **Tourism & Agriculture Directional Signage** – A partnership program whereby eligible business can purchase signage to be installed in the right of way to direct visitors to their locations
- **Operating Grants** – To assist downtown organizations in offsetting costs associated with maintaining the new enhanced downtown areas (street-scaping)
- **Tourism Information Centre Grants** – To continue facilitating the hiring of a student to operate the Tourism Information Centre
- **On Street Sidewalk Pilot Patio Program** – A 2 year pilot project that permits local businesses to open a seasonal patio on the sidewalk or in an on-street parking area in front of their business

Halton Region

- 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.

Hamilton

- The City of Hamilton offers financial incentive 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.
- **Hamilton Downtown Multi-Residential Property Investment Program**—Offers an interest free loan based on 25% of the costs-to-construct budget to a maximum of \$5 million per development.
- **The Gore Building Improvement Grant Program**—Available to owners and authorized tenants of properties fronting on King Street East between James and Catharine Street around Gore Park. It offers a matching grant to a maximum of \$50,000 for building improvements.
- **Development Charges**—90% of City and Go Transit Development Charges are waived in the Downtown Hamilton Community Improvement Project Area otherwise payable, after all other credits and exemptions are considered.

Other Programs

- **Hamilton Tax Increment Grant Program**
- **Office Tenancy Assistance Program**
- **Commercial Corridor Housing Loan and Grant Program**
- **Commercial Façade Property Improvement Grant Program**
- **Hamilton Heritage Property Grant Program**
- **Hamilton Community Heritage Fund Loan Program**
- **Business Improvement Area Commercial Property Improvement Grant Program**
- **Hamilton Heritage Conservation Grant Program**

Downtown/Area Specific Programs

Huntsville

- In 2012 the Town of Huntsville adopted the Community Improvement Plan Implementation Bylaw which details the grants that are available to encourage property owners to redevelop their properties in the Downtown Area.
- CIP Financial Incentives Brochure: <http://www.huntsville.ca/en/townHall/resources/CIPBrochure.pdf>
- Implementation By-law 2012-116: <http://www.huntsville.ca/en/townHall/resources/GrantImplementationBylaw2012-116-CIP.pdf>

Innisfil

The Town of Innisfil has recently launched a Community Improvement Plan for the neighbourhood of Cookstown.

- **Façade, Building and Signage Improvement Grant**
- **Accessibility Improvement Grant**
- **Building Code Compliance Grant**
- **Landscaping and Property Improvement Grant**
- **Building Permit and Planning Application Fee Rebate Program**
- **Tax Increment Equivalent Grant Program**

Kenora

- **Harbourtown Centre Community Improvement Plan (CIP)** - Façade improvement, Signage, landscaping
- **Former Mill Site CIP**– Tax program, building improvements
- **Keewatin CIP**– Façade improvement, landscaping, tax program, affordable housing

Kincardine

- **Bruce County Economic Development Grants** The County of Bruce launched “Economic Development Grant” Similar to “Spruce the Bruce” these grants are for lasting downtown revitalization community improvements i.e. Community signage, destination infrastructure, streetscape beautification which the municipality supports

Downtown/Area Specific Programs

King

- **Community Improvement Plan (CIP)** for the commercial cores of King City, Nobleton and Schomberg were approved in September 2014 and implementation commenced in 2015. The Plan outlines financial incentives for property owners and tenants to invest in their property and outlines other actions, projects and strategies that the Township will undertake to implement the Plan. Financial incentive grants are offered for the following property improvements:
 - **Signage Improvements:** 50% of project cost or \$2500 whichever is less
 - **Façade Improvements:** 50% of project cost or \$10,000 whichever is less
 - **Landscaping Improvements:** 50% of project cost or \$5000 whichever is less
 - **Building Accessibility:** 50% of project cost or \$3000 whichever is less
 - **Motor Vehicle and Bicycle Parking:** 50% of project cost or \$5000 whichever is less
 - **Property Conversion, Reuse and Repurposing:** 50% of project cost or \$10,000 whichever is less
 - **Planning and Building Permit Fee Rebate:** 100% up to \$5000
 - **Tax Increment Equivalent Grant:** for major redevelopments, additions etc.; 100% of assessed value increase amount paid annually in decreasing amounts for up to 10 years.
- It is anticipated the CIP Financial Incentive Program will continue for a minimum 10 year period.
- **Beautification** - A five year Streetscaping and Beautification Plan for King City, Nobleton and Schomberg’s commercial cores is well underway with multimillion dollar investments made in quality of placemaking in both King City and Nobleton.
- **Schomberg Main Street Revitalization Strategy** - A Downtown Revitalization Strategy was endorsed by Council in May, 2019. 65 Actionable items are now being implemented as part of the integrated and comprehensive plan that focuses on Marketing & Promotion, Economic Development, Physical Designs & Improvements and Management & Organization.

Kingsville

- Community improvement continues to be a key part of the ongoing maintenance and development in the Town of Kingsville. The general purpose of any improvement programs is to maintain and enrich the Cottam downtown area by realizing the benefits of the area.
- Exterior Improvement Grant. This program would be structured to provide a broad field of opportunities including façade upgrading and improvement, accessibility upgrades, new signage, permanent landscaping infrastructure and energy efficiency improvements.
- Grants would be available for up to 25% of the total cost of the qualifying changes in the Cottam CIP area with a maximum grant of up to \$2,500. The program is suggested to have a funding commitment of \$20,000 in the first year. This would provide up to 8 grants (based on the maximum grant).

Downtown/Area Specific Programs

Kitchener

- Startup Landing Pad Program-Leasehold Improvements
- Startup Landing Pad Program—Accessibility Improvements
- Façade Improvement Grant Program
- Grants in Lieu of Building Fees
- City and Regional DC exemption in place until March 1, 2019

London

- **Façade Improvement Loan Program** – Downtown, Old East Village, SoHo, and Hamilton Road properties improving the building façade may be eligible for a 10-year interest-free loan up to a maximum of \$50,000 or half the value of the façade improvements being proposed. In certain areas of Downtown, Old East Village, and Hamilton Road, 25% of the annual loan repayment may be forgivable in the form of a grant.
- **Upgrade to Building Code Loan Program** – Assists Downtown, Old East Village, SoHo, and Hamilton Road 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 \$200,000, or half the value of the work proposed. In certain areas of Downtown, Old East Village, and Hamilton Road, 12.5% of the annual loan repayment may be forgivable in the form of a grant.
- **Rehabilitation and Redevelopment (Tax) Grant Program** – Provides grants to property owners in defined areas of the Downtown and Old East Village who undertake renovation or redevelopment projects, which result in a supplementary reassessment of their property. The annual grant amount is calculated based upon the increase in the municipal portion of property tax directly related to the redevelopment project. Annual grants are provided on a declining scale over a 10-year period.
- **Residential Development Charge Grant** – Provides a grant equal to a rebate of Development Charges (DC) for residential units constructed in the Downtown and Old East Village. DCs are required to be paid “upfront” at the time the building permit is issued. The program grants back a portion of the residential DCs paid by the applicant over an approximately 10-year schedule until 100% of the residential DCs have been repaid to the applicant.
- **Industrial Development Charge Grant** – Provides a grant for Targeted and Non-Targeted industrial uses to reduce the amount of Development Charges (DC) paid by the applicant. The program offers a 100% DC grant for Targeted industrial uses. For Non-Targeted industrial uses, a grant equivalent to 50% of the DCs to be paid, up to a maximum grant of \$250,000, with the remainder of the DCs to be fully paid by the applicant is available.
- **Industrial Corridor Enhancement Grant** – Provides a grant to enhance the public realm of industrial lands directly abutting the Highway 401/402 Investment Corridor. This program provides a grant equal to 50% of the cost of eligible landscaping, fencing, berming, screening, and public art on industrial properties that sufficiently improves the aesthetics of industrial sites, and/or provides effective screening of outside storage areas. The maximum grant per property is \$20,000.

Downtown/Area Specific Programs

Mapleton

- In 2017, the Township created a Community Improvement Plan (CIP). This CIP is a Township-wide, strategic planning tool that is focused on making Mapleton a more inviting destination and ensuring that it is a business friendly community. We are currently working towards achieving the goals and objectives outlined in this plan.

Meaford

- **Façade Improvement Grant & Loan Programs**—These programs are intended to assist property owners of lands and buildings within the CIP area with the financing of building façade improvements; provides 50% matching funds up to \$7,500 per project.
- **Façade Improvement & Accessibility Upgrade Loans:**
 - No interest loan with 10 year amortization
 - Fully open with early payment discount (forgiveness) of 2.5% per year
 - Minimum \$10,000, Maximum \$50,000 loans available
 - Repayment deferred for 6 months (Façade) or 8 months (Accessibility) with installments due monthly thereafter
- **Commercial Development Charge Grant** - This program is intended to assist owners with financing the construction of new commercial units through redevelopment and/or expansion of existing buildings within the Downtown CIP area. Grants are available in the amount of up to 100% of the Commercial Development Charge, to a maximum of \$25,000.
- **Tax Incremental Equivalent Grant** - This program is intended to provide incentive for the rehabilitation and redevelopment of properties within the Downtown CIP Area. It's effect is to provide a grant for a portion of the Municipal taxes attributable to the increased assessment arising from improvements. Phase-in of the tax increase occurs over a 10 year period, representing a grant of 100% of the increase in year one and 10% in year ten.

Minto

Downtown Revitalization

- On-going work to revitalize the downtowns
- PitchIt Minto Business Plan Competition
- Business Recruitment Tours
- Tour the Town Property Open House
- Shop Local

Downtown/Area Specific Programs

Mississauga

- **Community Improvement Plan (CIP)**—Community Improvement Project Area for the Exchange District in the Downtown, which will include incentives to attract office development.
- **BIAS:** Mississauga is home to 4 Business Improvement Areas (BIAS), including Clarkson, Malton, Port Credit and Streetsville, providing business promotion and improvement functions within their set BIA boundaries.

Newmarket

- **Façade Improvements & Restoration Program**—Grant program will of a matching grant of up to 50% of eligible costs to a maximum of \$15,000 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 per property.
- **Project Feasibility Study Program** - intended to undertake studies necessary to determine project feasibility be they adaptive re-uses of existing facilities or complete redevelopment projects in the CIP. The grant program will see property owners receive matching grants of up to 50% of eligible costs to a max. of \$10,000 per property.
- **Interior Renovation and Improvement Program**— Promotes 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. Grant program provides a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property.
- **Business Sign Program**—Program is directed at commercial and industrial properties within the CIP area to update their signs consistent with the neighbourhood. Grant program provides up to 50% of eligible costs to a maximum of \$2,500 per business.
- 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 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.
- **Residential Conversion and Intensification Program**—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 along Main Street.
- **Parking Requirement Program**—Allows for relief or reduction or waiving of standard parking requirements.

Downtown/Area Specific Programs

Niagara Falls

- **Downtown Community Improvement Plan and Historic Drummondville Community Improvement Plan**
 - Offers grants for façade and commercial building improvements; residential loans for the creation of new residential units and a tax increment based grant for redevelopment.
 - A Municipal residential development charge exemption of 75% is available for properties within these CIP areas.
- **Lundy's Lane Community Improvement Plan**
 - Offers grants for the improvement of commercial facades, landscaping and property; grants for an adaptive reuse and motel revitalization and a tax increment based grant for redevelopment

Norfolk

- **Agricultural Buildings and Facilities Improvement Program (DCS-16):** Purpose is to provide assistance towards the conversion and re-use of existing agricultural buildings for new or expanded value-added agricultural activities. The program is available in the agricultural area. Maximum loan amount is \$20,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant. Loans will include a forgivable portion (grant) of 25% of the total loan amount. The loan will be interest free and carry a five year term. The forgivable (grant) portion will be conditional on the full repayment of the repayable portion of the loan.
- **Building Façade Improvement Program (DCS-03):** Purpose is to assist property owners of existing buildings to maintain their long-term viability and to assist property owners of vacant properties/spaces in increasing the marketability of their property in order to secure tenants. The program is available in the urban, hamlet, and lakeshore areas. Maximum loan amount is \$15,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant. Loans will include a forgivable portion (grant) of 50% of the total loan amount. The loan will be interest free and carry a five year term. The forgivable (grant) portion will be conditional on the full repayment of the repayable portion of the loan.
- **Agricultural Buildings and Facilities Improvement Program (DCS-16):** Purpose is to provide assistance towards the conversion and re-use of existing agricultural buildings for new or expanded value-added agricultural activities. The program is available in the agricultural area. Maximum loan amount is \$20,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant. Loans will include a forgivable portion (grant) of 25% of the total loan amount. The loan will be interest free and carry a five year term. The forgivable (grant) portion will be conditional on the full repayment of the repayable portion of the loan.
- **Building Façade Improvement Program (DCS-03):** Purpose is to assist property owners of existing buildings to maintain their long-term viability and to assist property owners of vacant properties/spaces in increasing the marketability of their property in order to secure tenants. The program is available in the urban, hamlet, and lakeshore areas. Maximum loan amount is \$15,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant. Loans will include a forgivable portion (grant) of 50% of the total loan amount. The loan will be interest free and carry a five year term. The forgivable (grant) portion will be conditional on the full repayment of the repayable portion of the loan.

Downtown/Area Specific Programs

North Bay

- **Downtown Community Improvement Plan** provides funding to business and property owners to support investment and revitalization/redevelopment in the downtown core. The DCIP financial incentive program includes:
 - Professional Study Grant Program (PSG)
 - Building Improvement Grant Program (BIG)
 - Municipal Fee Rebate (MFR)
 - Tax Incentive Finance Program (TIF)
- **Airport Industrial Community Improvement Plan** supports growth in North Bay’s municipally owned Airport Industrial Business Park. The ACIP investment incentives include:
 - Municipal Fee Rebate Program, including those related to Planning, Legal and Building Permits
 - Tax Incentive Finance Program (TIF)
 - Landfill Tipping Fee Reduction

Orangeville

- **Downtown Orangeville Heritage Facade Improvement Program**—The Downtown Heritage District Facade Assistance Program Grant encourages property/business owners to maintain, restore and construct building facades in Orangeville’s Central Business District. The maximum amount of the grant is 50% of the cost of eligible facade improvements up to a maximum of \$10,000 per property.

Orillia

- **Downtown Orillia Management Board-DOMB (BIA)** – The DOMB represents over 200 merchants in the downtown core, and works with community partners to advocate on behalf of members, and development new events and programs.
- **Downtown Tomorrow Report** – The Downtown Tomorrow Report is the culmination of extensive research and community consultation on the future of the downtown core. The final report helps guide and direct future development of this unique community asset.
- **Downtown Tomorrow Community Improvement Plan** – The Downtown Tomorrow Community Improvement Plan (DTCIP) encompasses the broader downtown core, and is focussed on providing financial incentives for new development. This comprehensive program includes grants for a range of development costs related to feasibility and design studies, permit and application fees, facades, signage, renovations, creation of residential units, large catalytic projects and brownfield redevelopment.
- **Downtown Retail Mix Analysis** - The Retail Mix Analysis project included the development of a comprehensive inventory of available space and properties in the downtown Orillia core. The study describes the current composition of the retail market in the downtown, and identify gaps and opportunities for the purposes of business attraction. The study provides valuable information for those looking to invest in downtown Orillia.

Downtown/Area Specific Programs

Oshawa

- **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.
- **Residential Development Charge Grant Program**—The City of Oshawa may provide a grant towards the amount of the applicable City of Oshawa Development Charges payable for residential development within the Downtown Shoulder Area Renaissance Community Improvement Area.
- **City of Oshawa University and College Area Renaissance Community Improvement Increased Assessment Grant**—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 this area.

Ottawa

The City of Ottawa offers the following incentives:

- 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
- Community Improvement Plans (CIPs) - tax incentives to commercial property owners in specific areas to improve and upgrade their properties

Owen Sound

In order to implement the goals and objectives of the CIP, the City is offering the following incentive programs:

- Affordable Housing Loan Program (City-wide)
- Environmental Study Grant (City-wide)
- Heritage Property Tax Relief Program (City-wide)
- Façade and Structural Improvement Program (Downtown and Harbour Areas)
- Vacant Lands Tax Assistance Program (Downtown and Harbour Areas)
- Development Charges Refund Program (Downtown and Harbour Areas)

Peterborough

- 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.
- 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)
- The **Façade Improvement Grant Program** would provide grants to property owners who rehabilitate and improve the facades (including signs) of buildings within the Central Area Target Area. Façades will include rear facing facades where it has high public visibility.

Downtown/Area Specific Programs

Pickering

- Direct marketing to promote specific developments and targeted sectors.

Port Colborne

- 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
- Loans of up to \$1,000 per project for design projects and up to \$10,000 per project for improvement projects for commercial facades
- 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

Prince Edward County

- Downtown Revitalization Program with five Communities within PEC.
- Holiday shop local programs.

Puslinch

Community Improvement Plan with Grant Programs for:

- Façade, Signage and Landscape Improvements
- Planning and Building Permit Fees
- Tax Increment Equivalent Grants

Quinte West

- **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.
- **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.
- **Improved Signage** —Grant of 50% to a maximum of \$1,000.
- **Landscaping and Property Improvement** – Grant of 50% to a maximum of \$1,000 for improving landscape between parking areas and the roadway.
- **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

Sarnia

- **Development Charges** - No development charges for the Sarnia 402 Business Park or the Sarnia Business & Research Park
- **Façade Improvements** – Loans are available to a maximum of \$20,000 per storefront or the total cost per storefront of the proposed eligible improvements, whichever is 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 and the term is not to exceed 10 years.
- **Permit Fee Exemption** – allows applicants in the downtown and Mitton Village areas up to a 50% reduction on any City of Sarnia planning application or building permit cost and is in effect until December 31, 2021.
- **Heritage Property Tax Rebate** – financial assistance for owners of designated heritage properties maintain and restore their properties by providing tax relief of up to 40% on the municipal and school board portion of property taxes. There is a limit of one heritage tax refund paid per year and up to 10 refunds per residential property and 5 refunds per commercial property.

Sault Ste. Marie

- **No City Development Charges.**
- **Economic Development Fund**—(\$500,000/year) sector specific industry infrastructure and community projects.
- **Façade Improvement Grant (FIG), Building Improvement Grant (BIG), Professional Design Grant (PDG)**- Matching funds for façade improvements, interior renovations, and analysis designed to increase site-specific development.
- **Municipal Tax Increment Rebate Program (MTIR)**—Grant to cover a part of tax increase for property rehabilitation

South Bruce Peninsula

- **Community Improvement Plan**—Council adopted a Community Improvement Plan for the Town’s Community Improvement Areas. The purpose of the plan is to establish a framework for the Town’s support and implementation of programs to encourage development in the downtown and waterfront areas of its four main urban areas.
- **Façade Improvement/ Community Improvement Plan**—The Town partners with the County of Bruce to deliver the Spruce the Bruce program for facade improvement.

Downtown/Area Specific Programs

Springwater

CIP Program

- Façade Grant Program max amount of grant is \$5,000 or 50% of the eligible costs, whichever is lesser
- Signage Improvement Grant max amount of grant is \$1,500 or 50% of the eligible costs, whichever is lesser
- Building Restoration, Renovation or Improvement Grant max amount of grant is \$5,000 or 50% of the eligible costs, whichever is lesser
- Development Charge Rebate
- Planning and Building Permit Rebate max amount of grant is \$2,500 or 100% of the eligible Township fees , whichever is lesser
- Historic Property Improvement Grant
- Tax Increment Equivalent Financing Grant
- Accessibility Improvements Grant max amount of grant is \$1,500 or 50% of the eligible costs, whichever is lesser

St. Catharines

- **Downtown Development Program**—Facilitates development activity within the core, offering a superior level of customer service related to achieving increased activity (building, redevelopment, events) in the downtown.
- **Facade Improvement (FIP) Program**—Building facade, store front enhancements.
- **Residential / Office Conversion (ROC) Program**—Conversion of small, unused vacant space for new residential dwelling units or leasable office space.

St. Thomas

- 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.

Stratford

- Heritage Conservation District Façade Improvement Loan Program – financial assistance in the form of a loan for 50% of the cost, to a maximum of \$25,000, for façade improvements in the Heritage Conservation District.
- Heritage Conservation District Building Code Upgrade Loan Program – financial assistance in the form of a loan for 50% of the cost, to a maximum of \$50,000, for building improvements in the Heritage Conservation District to ensure buildings comply with today’s standards.
- Heritage Conservation District Rehabilitation Grant Program – a grant covering the difference between the municipal portion of taxes prior to work being completed and the municipal portion of the taxes after completed of the works. The amount of the grant is pro-rated over 10 years.

Downtown/Area Specific Programs

Thorold

- **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.

Thunder Bay

Grant Program in Strategic Core Areas available to property owners who develop, rehabilitate and improve their buildings and properties that offers a grant equal to the fees paid for planning and building permit applications and equal to 5% of the value of construction, up to a maximum total grant of \$25,000 per property.

The Port Authority Community Improvement Plan provides eligible property owners or tenants with the following three financial incentive programs, designed to stimulate investment and encourage redevelopment in the Project Area:

- The Port Tax Increment-Based Grant Program provides a grant equal to 100% of the increase in municipal taxes that result from reassessment of improved properties.
- The Port Development Grant/Loan Program makes it possible for the City to offer direct grants or loans, on an individual project basis, to offset the costs associated with major developments on lands in the Project Area.
- The Planning and Building Fee Grant Program provides a grant equal to 100% of the fees paid for most planning approvals and building permits.

The Thunder Bay International Airport Community Improvement Plan provides for the Aerospace Tax Increment-Based Grant Program which is a grant equal to the incremental municipal property taxes resulting from the introduction, expansion or improvement of any aerospace activity.

Downtown/Area Specific Programs

Tillsonburg

- **Alleyway Façade Improvement Grant Program**—This program is intended to provide grants to property owners in the Central Area to assist with non-street front façade improvements to be consistent with the Central Area Design Study. Offers 505/50 matching funds up to a max of \$10,000 per project
- **Architectural Design Grant Program**—This program is intended to provide a grant to owners of lands and buildings in the Central Area who wish to hire a professional such as an architect, an engineer or accredited designer to develop a project concept for other programs offered under this CIP.
- **Façade Improvement Grant**—This program is intended to provide a loan or grant to encourage exterior renovations which are in keeping with the desired aesthetic effect and historical/heritage characteristics of buildings within designated areas. Offers 505/50 matching funds up to a max of \$10,000 per facade
- **Tax Increment Equivalent Grant Program**—This program is intended to provide a grant to owners of lands and buildings who undertake improvements or redevelopment that result in an increased property assessment. Such improvements or redevelopment are also to be generally in-keeping with the objectives of the Town’s Strategic Plan and design principles of the Central Area Design Study. Rebate of 100% of increased taxes in year 1, 80% in year 2, 60% in year 3, 40% in year 4, 20% in year 5, fully taxable in year 6.
- **Grant in Lieu of Permit Fes Program**—Grant to rebate the cost of fees for Building Permits for commercial and industrial properties in the CIP area. Commercial Properties outside of the Central Area are not eligible for building permit grants.
 - **Industrial - Small**
 - Minimum project value of \$150,000 and maximum project value of \$500,000
 - Grant of 100% of the applicable building permit fees offered as a rebate once the project is completed
 - **Industrial – Large (Project value of \$500,000 or more)**
 - Grant of 50% of the applicable building permit fees offered as a rebate once the project is completed
- **Commercial (Central Area)**
 - Minimum project value of \$150,000
 - Grant of the applicable building permit fee offered as a rebate once the project is complete as follows:
 - 25% Rebate – General renovations/rehabilitations
 - 50% Rebate – Projects that will improve the overall attractiveness of the streetscape and downtown;
 - 75% Rebate – Projects that meet above criteria and provide exemplary attention to detail and a high level of design.

Legal and Registration Costs

Grant to reimburse legal costs and costs associated with the registration of agreements associated with the above programs.

- This may take the form of Town staff registering applicable agreements on title, or a grant to a maximum of \$200 to reimburse legal costs of having a solicitor register the applicable agreements on title.

Downtown/Area Specific Programs

Timmins

- 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

- Supplementary programs in Streetscape Improvement, Commercial Facade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.

Vaughan

- Major Office and Mixed Use Development Incentives in Vaughan Metropolitan Centre (Downtown Vaughan CIP)
 - Development Charge (DC) Grant/Reduction Program (Financial)
 - Development Charge Deferral Program (Financial)
 - Tax Increment Equivalent Grant (TIEG) Program (Financial)
 - Cash-in-Lieu of Parkland Exemption/Reduction Program (Financial)
 - Podium Parking Incentives Program (Non-financial)
 - Expedited Development Approvals Program (Non-financial)
- Major Office and Mixed Use Development Incentives in W&7 Primary Centre (Weston Road and Hwy 7 CIP)
 - Development Charge (DC) Grant/Reduction Program (Financial)
 - Tax Increment Equivalent Grant (TIEG) Program (Financial)
 - Cash-in-Lieu of Parkland Exemption/Reduction Program (Financial)
 - Expedited Development Approvals Program (non-financial)

Waterloo (City)

- Uptown Community Improvement Plan—Includes façade improvement grants, study grants, fee grants, major & minor activity grants (including employment related TIGs), commercial building improvement loans & a parking exemption program
- Northdale Community Improvement Plan —Includes a development charge grant program; tax increment grant program; residential intensification and affordability loan/grant program; residential rehabilitation grant program; urban design & study grant preprogram; and a planning and building fees grant program.
- The City has a façade program that provides up to \$15,000 in interest free loans.

Waterloo (Region)

- **Revitalization Area Incentives**
 - The Region provides a development charge reduction for development occurring within a core area of the City of Cambridge, provided City of Cambridge also provides the reduction.
 - The Region provides a 50% reduction in the development charge for the portion of an office building that is the third floor or above, having a gross floor area of at least 20,000 sq. ft., and located within an Urban Growth Centre.

Downtown/Area Specific Programs

Welland

- Welland’s Downtown and Health and Wellness Cluster CIP promotes revitalization, reinforces Downtown as a mixed use, transit supportive area, and encourages uses in the Health and Wellness Cluster that strengthen Welland’s health and wellness resources. The CIP includes a Public Realm Improvement Plan which identifies opportunities to improve the overall image and sense of community within the Project Area. Several financial incentive programs designed to stimulate private sector investment activity in the revitalization and redevelopment of the Project Area are also included.
- **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.
- **Downtown Building Improvement Grant Program**—This program provides a financial incentive in the form of a grant to promote interior and exterior maintenance and improvement works to existing commercial, institutional and mixed use buildings and properties. The program is structured as a matching grant program where the City will provide a grant equal to 50% of the cost of certain types of building maintenance and improvement works, up to a maximum grant of \$12,500 per property/project
- **Residential Grant Program**—The City will provide a grant equal to the cost of rehabilitating existing residential units and/or constructing new residential units on the basis of \$15 per square foot of habitable floor space rehabilitated or constructed, to a maximum grant of \$15,000 per unit, and a maximum of 4 units per property/project (total maximum grant of \$60,000 per property/project).
- Residential DC exemptions in the downtown
- 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.
- 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.
- Tax Increment Grant Program is structured as a “pay-as-you go” program. The owner is expected to initially pay for the entire cost of the project. Then, as the municipality receives the increased property taxes that result from the project, the City will reimburse the owner in the form of an annual grant. The grant is equivalent to 80% of the municipal tax increment (the increase in City and Regional property taxes) that results from the project for up to 10 years or up to the time when total grant payments equal the total eligible program costs.
- 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.

County of Wellington

- **Community Improvement Plans (CIP)**—four approved, one underway in 2017
- **Two Business Improvement areas and five Chambers**
- **Shop Local Programmes**
- **Countywide business directory**

Downtown/Area Specific Programs

Wellington North

Community Improvement Plan with Grant/Loan Programs for:

- Façade Improvement Grant and Loan Program
- Accessibility Grants
- Application Fees and Development Charges Grant
- Public Art Grants
- Building Improvement Grants
- Tax Increment Equivalent for Rehabilitation and Redevelopment Grants
- Building Conversion/Expansion Grants

Whitby

CIP - The Downtown Whitby Community Improvement Plan (CIP) provides a “toolbox” of incentive programs to help transform the Downtown into a dynamic, social, and cultural district. This is done by investing in the construction of the new residential units and the rehabilitation of commercial and office buildings in Whitby’s Historic core. These incentives are broken into development focused grants as well as grants for maintenance and improvement purposes.

- **Development Charge (DC) Exemption**—This program provides full or partial exemption from a portion of the Town’s Development Charges for eligible developments within the Community Improvement Project Area (CIPA) specific to:
 - High Density Residential and Residential Mixed Use receive a 75% DC exemption within Historic Downtown Whitby Priority Area (HDWPA) and a 50% DC exemption outside of HDWPA.
 - Retail and Office Expansion provides a 100% DC exemption for existing retail commercial and office buildings enlarged by up to 50% of existing Gross Floor Area up to a max of 929m² (10,000 sf) within the HDWPA. It also gives a 100% DC exemption for existing retail commercial and office buildings enlarged by up to 50% of existing Gross Floor Area up to a max of 464m² (5,000 sf) outside the HDWPA.
 - New Office Development receive a 75% DC exemption for new office development that exceeds 90m² (968 sf) in the HDWPA and a 50% DC exemption for new office development that exceeds 90m² (968 sf) outside of the HDWPA.
- **Cash in Lieu of Parking**—This program offers a 50% discount on existing cash-in-lieu of parking rate for non-residential development in the CIPA, with a rate of \$3,750 (plus tax) per surface parking space.
- **Tax Increment Equivalent Grant (TIEG)** - This program is used when a property improvement results in an increase of the property’s assessed value. The TIEG provides a rebate equal to a portion of the increase in municipal taxes on non-residential development. There is a 45% rebate on the municipal tax increment on a declining basis over a five year period within the HDWPA for eligible non-residential (commercial and office) development and redevelopment.

Downtown/Area Specific Programs

Whitby (cont.)

- **Façade Improvement Grant**—This grant provides property owners and tenants of commercial or institutional zoned buildings with financial assistance to enhance and improve the aesthetic quality of their building and property.
 - There is a 50% rebate of the costs of external improvements in the HDWPA, up to \$10,000.
 - Additionally there is a 50% rebate of the costs of external improvements outside of the HDWPA, up to \$7,500.
 - Finally, there is a 50% rebate for the costs of external improvements of designated heritage outside of the HDWPA, up to \$10,000.
- **Sign Grant**—This financial tool provides assistance for owners and tenants of commercial or institutional zoned buildings to partially offset the cost of maintenance, restoration, and improvement of signage and associated lighting. The rebate equals 50% of the cost of signage and associate lighting within the CIPA, equalling up to \$2,000.
- **Interior Heritage Building Grant**—This grant provides owners and tenants of listed or designated heritage buildings an incentive to partially offset the costs of eligible interior building improvements.
- **Design Grant**—The Design Grant provides additional funding to assist with professional fees associated with the Façade Improvement, Sign and Interior Heritage Building Grant programs.
- **Brooklin**—The Downtown Brooklin Community Improvement Project Area is centred along Baldwin Street and applies to commercially zoned properties. The Downtown Brooklin CIP includes 2 programs, all of which provide financial incentives to achieve current community goals and priorities located in the boundary: 1) Façade Improvement Grant; 2) Design Assistance Grant.
- **Façade Improvement Grant**—The Town of Whitby established the Façade Grant Program in 2005 to encourage building owners and business owners in Downtown Brooklin to restore and beautify their properties. This grant provides property owners and tenants of commercially zoned buildings with financial assistance to enhance and improve the aesthetic quality of their buildings and priority.
 - 50% rebate of the costs of external improvements in the Brooklin Community Improvement project Area, up to \$5,000.
 - Grants can apply to external improvements such as painting, brick restoration, signage, lighting, permanent hard landscaping amongst other items.
- **Design Assistance Grant**—The Design Assistance Grant provides additional funding to assist with professional fees associated with the Façade Improvement Grant program including design fees related to signage.
 - 50% rebate of the cost for professional design fees up to \$1,500 within the Brooklin Community Improvement Project Area.

Downtown/Area Specific Programs

Whitchurch-Stouffville

- **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.

Windsor

- Development Feasibility Rebate Program—Eligible projects, grant of up to 50% to max. 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
- Downtown Windsor BIA—Façade Improvement Grant—Grant of up to 50% of eligible costs to a maximum of \$10,000 or \$15,000 for corner properties
- Downtown Windsor Business Improvement Area Broken Window Program—Reimburse members for 50% of cost of glass repairs/replacement to a maximum of \$500

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

Tax assistance and grants are the most commonly offered incentives for remediation. These include but are not limited to grants, fee exemptions, reductions, loans and tax assistance.

Brownfield Redevelopment

Barrie

Redevelopment Grant

The Redevelopment Grant will provide financial incentives for development/redevelopment projects which provide affordable housing; remediate and redevelop brownfield sites within the Built Boundary, and develop ground related commercial in combination with the appropriate density and built form to support transit, walkability and animated streets in the intensification areas identified on Schedule I on the Official Plan. Depending on the redevelopment project the grant includes:

- % of planning application fees;
- % of building permit fees;
- % of the development charges;
- Costs of environmental studies for brownfields and some remediation costs may be included;
- Tax increment payments paid in decreasing increments over a 5 year period.

Brockville

- **Tax Increment Equivalent Grant (TIEG)**—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.
- **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.
- **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). The program will reimburse 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.
- **Brownfield Building Permit Fees Grant Program**—Assistance is in the form of a grant paid against building permit fees payable for each project. The grant may be less than 100% and in all cases is limited by the 100% cap or total eligible cost, whichever is less.

Caledon

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**.

Brownfield Redevelopment

Cambridge

Contaminated Sites Grant Program

- The Contaminated Sites Grant Program is offered to property owners (or their authorized agents) to help cover the costs of doing environmental clean-up in the Core Areas. This grant can be applied to all new development or redevelopment projects doing clean-up activities which result in a “Record of Site Condition” acknowledged by the Ministry of the Environment and Climate Change. Funding must be approved before the remediation work begins.
- Residential Development: a maximum of \$1,500 is available per residential unit.
- Non-Residential Development: a maximum grant is available of \$10 per m2 of gross floor area.

Incentives – Brownfield Sites

- **Joint Tax Increment Grant**— A grant to assist property owners with the remediation of brownfield sites throughout Cambridge. Payments are made after the site has been remediated, redeveloped and reassessed. Total amount is generally based on eligible remediation costs. Yearly payments are made to successful applicants (each application for a maximum of 10 years) based on post-development tax assessment increases.
- **Development Charge Reduction for Contaminated Sites**— Where a property owner proposes to develop or redevelop a contaminated site that requires remediation, an amount can be credited against the development charge otherwise payable equal to the amount of the costs to clean-up the site. Reduction equal to the costs of assessment and cleanup of the property, up to the total municipal portion of the otherwise payable development charge. Note: Development Charges collected by School Boards are not included in reductions.

Centre Wellington

- Contaminated Site Assessment Grant, Brownfield Grants

Chatham-Kent

- The Chatham-Kent Brownfield and Bluefield Community Improvement Plan can significantly reduce the cost of rehabilitation and development projects on brownfield sites. Incentives include:
 - Feasibility Study Grant
 - Environmental Study Grant
 - Tax Assistance Program
 - Rehabilitation Tax Increment Based (TIB) Grant

Clarington

- No development charge shall be imposed with respect to developments or portions of developments that result in the addition of a single unit within the existing footprint.
- Brownfield credits are available equal to the costs of assessment and cleanup

Brownfield Redevelopment

Cornwall

- **Brownfields Rehabilitation Tax Increment Grant**—The City will reimburse the developer an annual grant equivalent to all or part of the municipal tax increase
- **Environmental Site Assessment and Project Feasibility Study**—Assistance is provided to specify the extent of contamination through partial funding of an Environmental Site Assessment
- **Municipal Planning/Development Fees Grant**—A program to assist developers by rebating up to 100% of municipal planning and development fees
- **Discretionary Municipal Tipping Fees Grant**—Reduction of tipping fees related to removal and disposal of non-hazardous material at the City landfill site

Gravenhurst

- The Town of Gravenhurst has waived all development charges for Industrial and Commercial development.
- Redevelopment of a building including under 9 residential units will be exempt from Development Charges.

Greater Sudbury

- Four financial incentive programs are available under the Brownfield CIP to help stimulate the remediation and redevelopment of urban brownfields. The available programs are:
 - Tax Assistance Program
 - Landfill Tipping Fee Rebate Program
 - Planning and Building Permit Fee Rebate Program
 - Tax Increment Equivalent Grant Program

Guelph

- City of Guelph Brownfield Strategy and Brownfield Redevelopment Community Improvement Plan
- Environmental Study Grant Program
- Tax Increment-Based Grant Application Program
- Tax Assistance and Tax Arrears Cancellation Policy

Halton Region

- Halton Region’s Program for Community Improvement Plans (CIPs) allows the Region to provide grants to Halton Local Municipalities in support of applications to their CIP programs on the condition that these applications meet the Regional Program requirements, including implementing Regional Official Plan objectives

Brownfield Redevelopment

Hamilton

Environmental Programs—The **Environmental Remediation and Site Enhancement (ERASE) Community Improvement Plan** is a comprehensive set of programs designed to encourage and promote brownfield redevelopment. Most ERASE programs are available in the entire urban area of the City of Hamilton.

- ERASE Redevelopment Grant Program (ERG), Development Charge Reduction Option Program, Education Tax Assistance Program, Municipal Acquisition and Partnership Program, Study Grant Program
- LEED Grant Program
- Downtown/West Harbourfront Remediation Loan Program

Innisfil

- **Barrie Road Community Improvement Plan**—Developed to stimulate high quality redevelopment along the Barrie Road corridor, this CIP features a property improvement tax grant program.

Kitchener

- The City in conjunction with the Region of Waterloo have a Brownfield Financial Incentive Program. They include a series of financial incentives that will assist property owners and developers with costs associated with the environmental investigation, remediation and ultimate redevelopment of brownfield sites.

London

Community Improvement Plan for Brownfield Incentives offers 4 programs to assist property owners with remediating and redeveloping brownfield sites:

- **Contamination Assessment Study Grant** – This program provides a grant for 50 percent of the cost to conduct a Phase II Environmental Site Assessment, Remedial Action Plan and/or Risk Assessment in accordance with the requirements under the *Environmental Protection Act*. The maximum grant provided is \$10,000 per property, subject to available funding.
- **Property Tax Assistance Program*** – This program provides for the cancellation of 25% of the municipal property taxes for up to three years during which rehabilitation and development activity is taking place. The property would also be eligible to receive matching education tax assistance from the Province, subject to available funding and approval by the Minister of Finance.
- **Development Charge Rebate*** – This program provides a grant for up to 50% of the normal development charges to cover eligible remediation costs. This rebate is intended to reduce the “up-front” development costs and encourage investment by landowners.
- **Tax Increment Equivalent Grant*** – This program provides a grant equal to the increase between the pre-development and post-development municipal property tax after rehabilitation and development has taken place. The grant can be provided for a maximum of three years from the date of the increase in assessed value.
- Cumulative value of the three programs cannot exceed the eligible remediation costs. Municipal Council approval is required.

Brownfield Redevelopment cont'd

Niagara Falls

- **Brownfield Community Improvement Plan**
 - Offers grants to help offset the cost of environmental studies such as Phase II ESA, and a Rehabilitation Grant to freeze property taxes during remediation with a tax increment based grant to offset the costs of remediation and redevelopment.
 - A residential development charge exemption of up to 75% with a further 25% possible based on eligibility requirements including intensification, creation of mixed uses or walkable design is available

Norfolk

- **Environmental Site Assessment Grant (DCS-12):** Purpose is to promote the undertaking of Environmental Site Assessments (ESAs) so that more and better information is available with respect to the type of contamination and potential remediation costs on eligible properties. Phase I ESAs are not eligible for funding under this program. The program is designed for Phase II and Phase III ESAs. The program is available in the urban, hamlet, agricultural, and lakeshore areas. The maximum Environmental Site Assessment grant amount is \$15,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant.
- **Property Tax Increment Grant (DCS-07):** Purpose is to provide an economic incentive for the rehabilitation of properties by providing a grant to the owner of the property to pay a portion of the local taxes (excluding education taxes) attributable to the increased assessment over a five year period. The program is available in the urban, hamlet, agricultural and lakeshore areas. The grant is calculated based on the increased assessment value after the renovation/construction, as determined by the Municipal Property Assessment Corporation (MPAC), at the tax rate that was applicable in the year the renovation or construction was completed. The site specific funding agreement will stipulate the pre-improved and post-improved assessed value, applicable municipal tax rate of that year, the amount of the grant in that year, the method to be used to calculate the grant in the subsequent four years using municipal tax rates to be determined in each of those years, and the anticipated delivery dates of the grant.

North Bay

Brownfield Community Improvement Plan, the City has a number of sizeable and strategically significant sites in the Downtown and surrounding areas that are classified as a Brownfield and provides funding to property owners to support their redevelopment. The BCIP financial incentive programs include:

- Environmental Study Grant Program
- Municipal Fee Rebate Program
- Tax Incentive Finance Program (TIF), 100% of increased value in year one, 66% in year 2 and 33% in year 3
- Brownfield Tax Incentive Program (BFTIP), Provincial Education Portion of Property Tax

Brownfield Redevelopment cont'd

Oakville

- This program provides for a grant equal to 50% of the cost of eligible environmental studies to a maximum:
 - Grant \$30,000 for Phase 1 EAS
 - Grant of \$20,000 for any eligible environmental study
 - Of two studies per project and \$30,000 per project

Orillia

- The **Barrie Road Improvement Corridor CIP** was developed to stimulate high quality redevelopment along the Barrie Road corridor. This CIP features a property improvement tax grant program.

Oshawa

- **Brownfields Property Tax Cancellation Program**—This is intended to provide incentives to encourage the rehabilitation of brownfield sites by utilizing the tax cancellation provisions under section 365.1 of the Municipal Act, 2001. The City may also apply to the Region of Durham for regional property tax assistance, and to the Province for matching education property tax assistance.
- **City of Oshawa Brownfields Redevelopment Grant Program**—Starts after the Brownfields Tax Cancellation Program ends and will provide an annual City grant to property owners who undertake redevelopment of their properties in the Community Improvement Project Area that will result in an increase in assessment. The program also serves to encourage re-development that may not otherwise occur on lands that have undergone or require site remediation as confirmed in a Phase II Environmental Site Assessment.

Owen Sound

- **Brownfields Financial Tax Incentive Program (City-wide)**

St. Catharines

- **Tax Increment Finance (TIF) Program** - for soil remediation and/or redevelopment projects.
- **Brownfield Tax Assistance (BTA) Program** - for remediation of contaminated soils

Brownfield Redevelopment cont'd

Stratford

- Phase 2 Environmental Site Assessment Grant Program – a grant covering 50% of the cost of a Phase 2 Environmental Site Assessment, to a maximum of \$10,000, to owners and bona fide purchasers of brownfield sites.
- Tipping Fees Grant Program – a grant covering tipping fees for materials which can be accepted at the City of Stratford’s Landfill site in accordance with the City’s Certificate of Approval from the Ministry of the Environment.
- Brownfield Fees Grant Program – a grant covering Zoning By-law Amendment, Minor Variance, Site Plan Amendment, Change of Use Permit and Demolition Permit application fees related to the redevelopment of brownfield properties.
- Brownfield Redevelopment Grant Program – a grant covering the difference between the municipal portion of taxes prior to work being completed and the municipal portion of the taxes after completed of the works. The amount of the grant is pro-rated over 10 years.

Thorold

- 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.

Thunder Bay

The Port Authority Community Improvement Plan provides eligible property owners or tenants with the following three financial incentive programs, designed to stimulate investment and encourage redevelopment in the Project Area:

- The Port Tax Increment-Based Grant Program provides a grant equal to 100% of the increase in municipal taxes that result from reassessment of improved properties.
- The Port Development Grant/Load Program makes it possible for the City to offer direct grants or loans, on an individual project basis, to offset the costs associated with major developments on lands in the Project Area.
- The Planning and Building Fee Grant Program provides a grant equal to 100% of the fees paid for most planning approvals and building permits.

The Thunder Bay International Airport Community Improvement Plan provides for the Aerospace Tax Increment--Based Grant Program which is a grant equal to the incremental municipal property taxes resulting from the introduction, expansion or improvement of any aerospace activity.

Tillsonburg

- This program is intended to stimulate private sector investment in the reuse and redevelopment of brownfield sites and partially offset the costs associated with the site assessment and remediation. Incentives offered by the Town include a grant equivalent to 50% of the cost of a Phase II Environmental Site Assessment, designated substances and hazardous materials survey, remedial work plan or risk assessment. A maximum grant of \$5,000 is recommended per environmental study and per property.

Brownfield Redevelopment cont'd

Waterloo (City)

- Brownfields Community Improvement Program – In partnership with the Region of Waterloo the City offers a tax increment grant (TIG) program to offset remediation costs for brownfield properties.

Waterloo (Region)

- **Joint Tax Increment Grants** (with City of Cambridge, City of Kitchener, City of Waterloo, Township of Wellesley)
- A grant to assist property owners with the remediation of brownfield sites throughout the cities of Cambridge, Kitchener, and Waterloo. Payments are made after the site has been remediated, redeveloped and reassessed.
- Total amount is generally based on eligible remediation costs. Yearly payments are made to successful applicants (each application for a maximum of 10 years) based on post-development tax assessment increases.
- **Regional Development Charge (RDC) Exemptions** (available Region wide)-All developments on brownfield sites are eligible for a Brownfield RDC Exemption. The value of the RDC Exemption is based on the total eligible costs of remediation (100% from August 1, 2019 to December 31, 2021 and 50% from January 1, 2022 to July 31, 2024) to a maximum of \$1 million.

Welland

- Welland's Brownfield Community Improvement Plan (CIP) provides a framework of financial incentive programs, strategies and actions to encourage and promote remediation and redevelopment of Brownfield properties within the defined project area. Redeveloped Brownfield sites add value to the community with combined social, environmental and economic benefits.
 - Environmental Site Assessment Grant Program
 - Brownfields Tax Assistance Program
 - Brownfields Rehabilitation Grant Program.

County of Wellington

- Some tax increment based on grant applications

Windsor

- **Feasibility Study Grant Program** – 50% of cost of study, maximum \$7,500
- **Environmental Site Assessment Grant Program** – 50% to maximum \$15,000 per study, maximum 2 studies per property/project, maximum \$25,000 per property/project
- **Brownfields Tax Assistance Program** – Cancellation of municipal and education property tax increase for up to 3 years
- **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.
- **Brownfields Development Charge Exemption Program** – Up to 60% reduction of development charge payable on a brownfield site approved under the Brownfields Rehabilitation Program.