BMA
Management Consulting Inc.

Municipal Study - 2017

Table of Contents

EXECUTIVE SUMMARY

1 INTRODUCTION 1

2 SOCIO-ECONOMIC INDICATORS 6

3 FINANCIAL INDICATORS 59

4 REVENUE/EXPENDITURE ANALYSIS 122

5 SELECT USER FEES & REVENUE INFORMATION 236

6 TAX POLICIES 268

7 COMPARISON OF RELATIVE TAXES 279

8 COMPARISON OF WATER/SEWER COSTS 376

9 AVERAGE MUNICIPAL BURDEN AS A % OF INCOME 442

10 ECONOMIC DEVELOPMENT PROGRAMS 457

Executive Summary

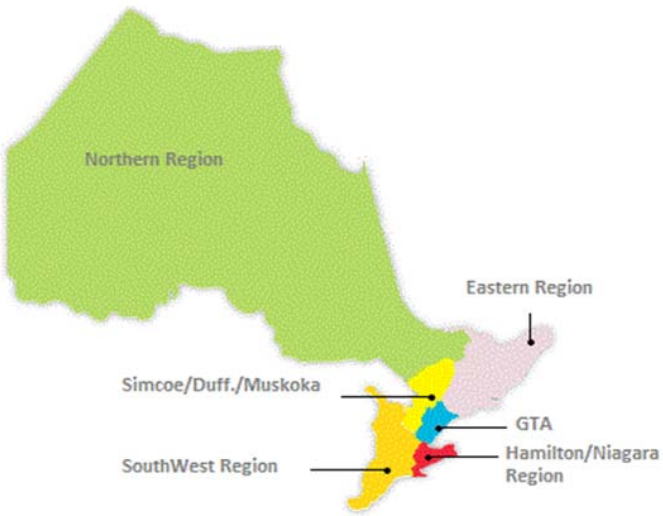
SECTION 1: Introduction

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.

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

Populations	Number of Municipalities
100,000 or greater	25
30,000 - 99,999	25
15,000 - 29,999	26
0 - 14,999	26
Total	**102**



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

- 2017 Current Value Assessment
- 2017 Tax Policies
- 2017 Levy By-laws
- 2017 Development Charges
- 2017 Water/Sewer Rates
- 2016 FIRs
- 2017 User Fees
- Economic Development Programs

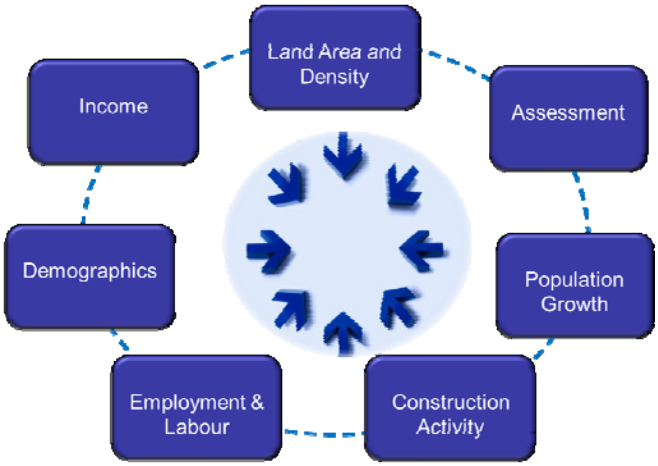
2017 Municipalities Included in the Study

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
Central Elgin	Brockville	Belleville	Brampton
Elliot Lake	Centre Wellington	Brant	Burlington
Erin	Collingwood	Bruce County	Cambridge
Gravenhurst	East Gwillimbury	Caledon	Chatham-Kent
Greenstone	Grimsby	Clarington	Greater Sudbury
Grey Highlands	Huntsville	Cornwall	Guelph
Guelph-Eramosa	Kenora	Fort Erie	Halton Region
Ingersoll	King	Georgina	Hamilton
Kincardine	Kingsville	Haldimand	Kingston
Lambton Shores	Leamington	Halton Hills	Kitchener
Mapleton	Lincoln	Innisfil	London
Meaford	Middlesex Centre	Muskoka District	Markham
Minto	Niagara-on-the-Lake	Newmarket	Milton
North Dumfries	Oro-Medonte	Niagara Falls	Mississauga
North Middlesex	Owen Sound	North Bay	Niagara Region
North Perth	Pelham	Orangeville	Oakville
Parry Sound	Port Colborne	Orillia	Oshawa
Puslinch	Prince Edward County	Peterborough	Ottawa
Saugeen Shores	Springwater	Pickering	Peel Region
St. Marys	Strathroy-Caradoc	Quinte West	Richmond Hill
The Blue Mountains	Thorold	Sarnia	Simcoe County
Wainfleet	Tillsonburg	Sault Ste. Marie	St. Catharines
Wellesley	West Lincoln	St. Thomas	Thunder Bay
Wellington North	Wilmot	Stratford	Toronto
	Woolwich	Timmins	Vaughan
		Welland	Waterloo Region
		Wellington County	Waterloo
		Whitchurch-Stouffville	Whitby
			Windsor
			York Region

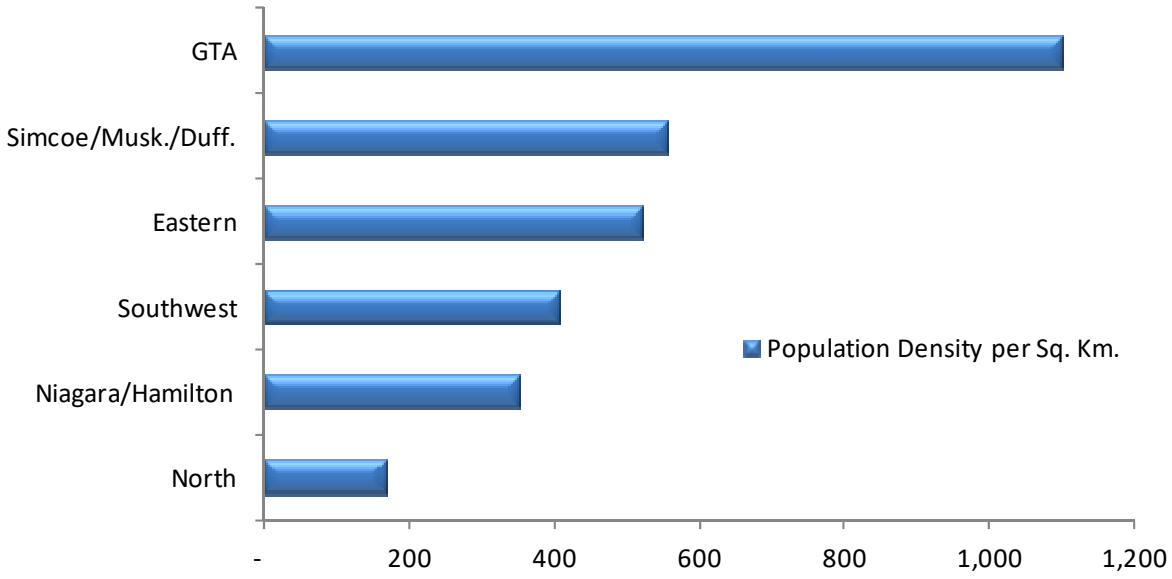
SECTION 2: Socio-Economic Indicators

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.



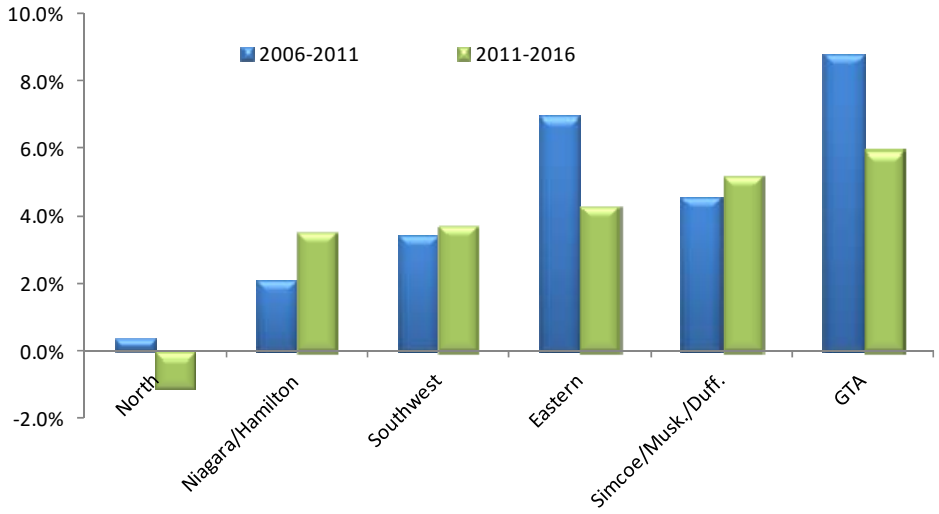
Land Density

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.



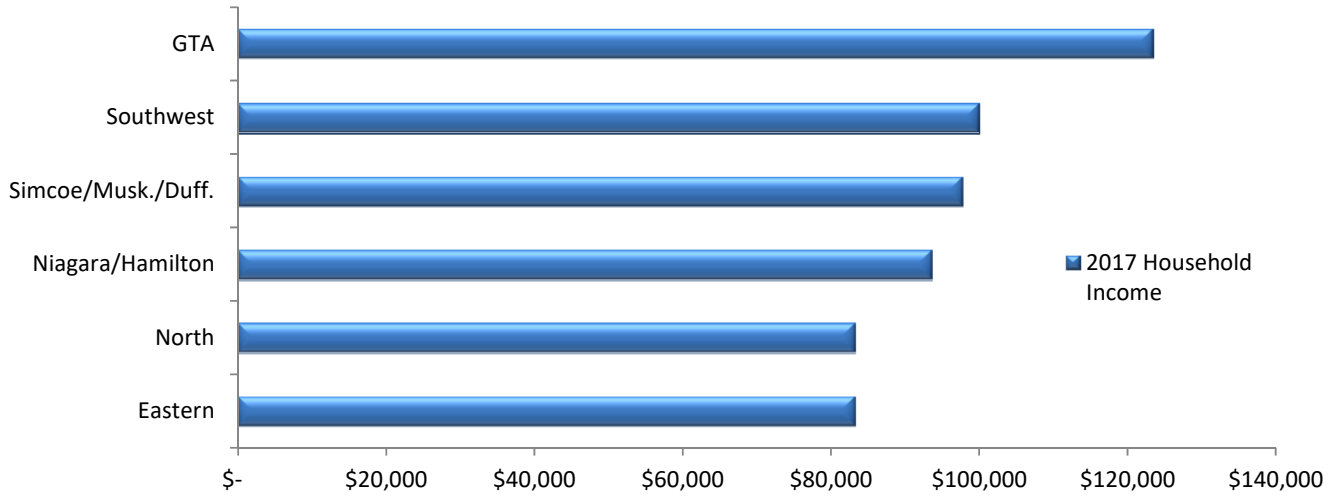
Population Growth

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.



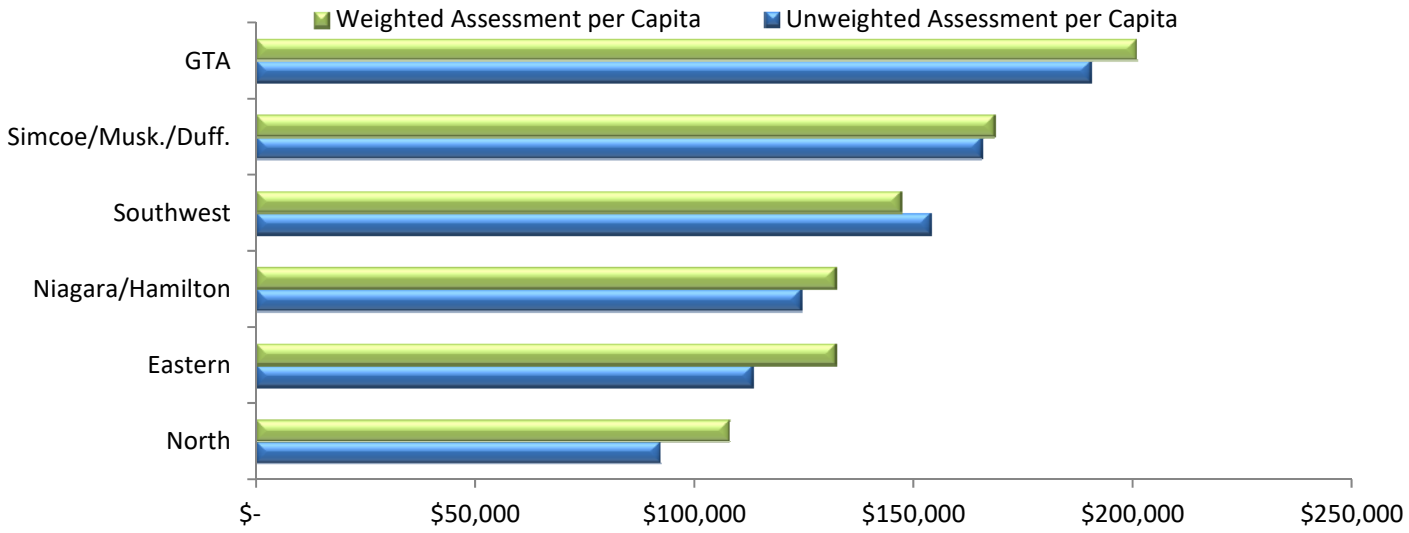
Household Income

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 Northern municipalities was $83,197 compared with $123,416 in the GTA.



Assessment Per Capita

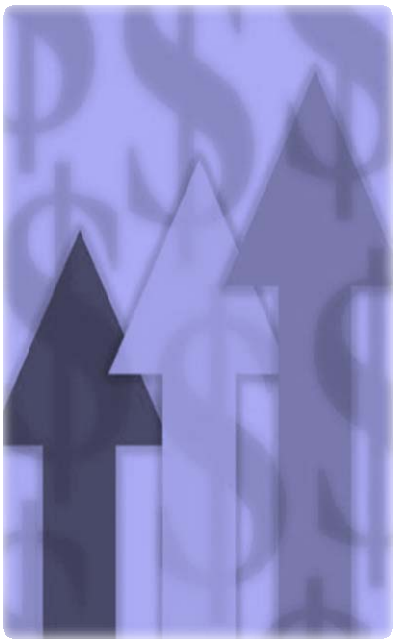
Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality's ability to generate revenues. Assessment per capita statistics have been compared to provide an indication of the "richness" of the assessment base in each municipality. Unweighted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

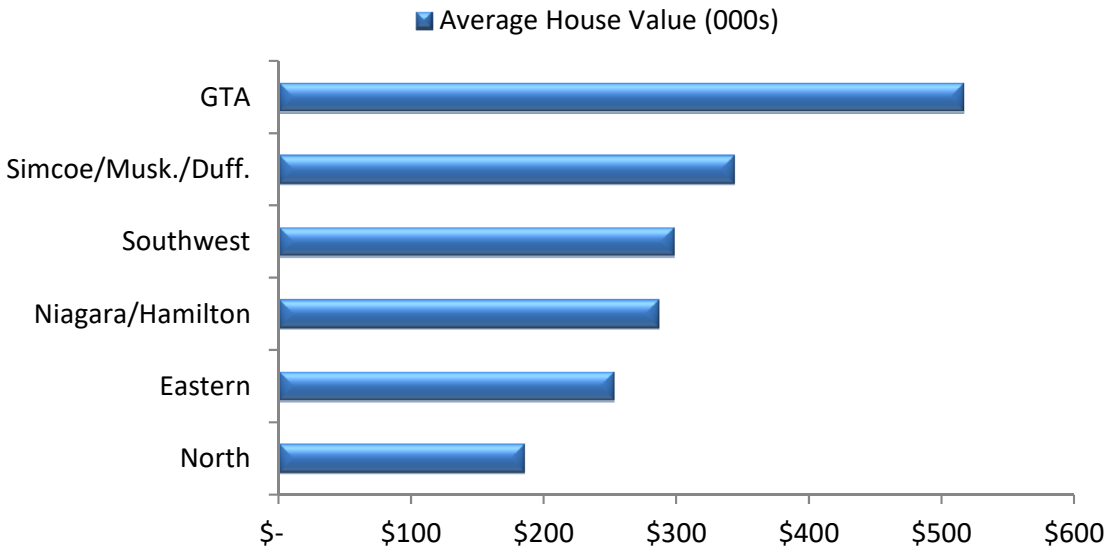
Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2016—2017, the assessment increased by 5.0% on average across the 102 Ontario municipalities. The GTA geographic area experienced the largest increase at 8.7%.

Municipalities Grouped by Location	2013-2014	2014-2015	2015-2016	2016-2017
North	6.4%	5.6%	5.0%	0.7%
Niagara/Hamilton	3.6%	4.2%	3.7%	4.3%
Southwest	4.6%	4.8%	4.4%	4.7%
Eastern	5.6%	4.6%	4.8%	2.9%
GTA	7.3%	6.5%	6.1%	8.7%
Simcoe/Musk./Duff.	3.6%	3.5%	3.5%	4.2%



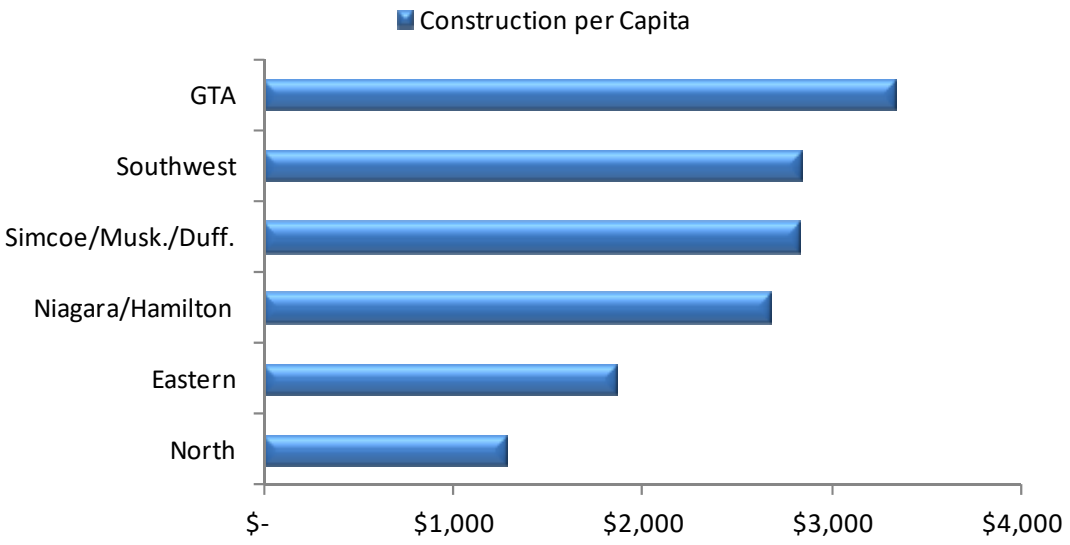
Residential Properties

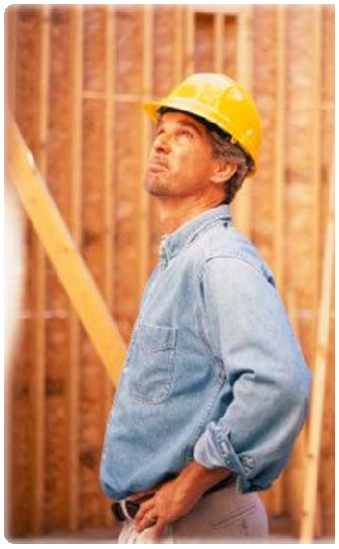
Residential properties were broken down by property type to provide an indication of the housing mix in each municipality. The following graph reflects the average assessed values for residential properties by geographic location.



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 2014-2016.

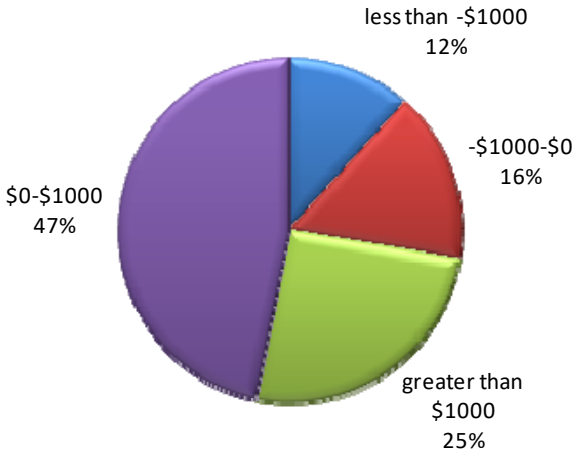




SECTION 3: Municipal Financial Sustainability Indicators

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 ($2,610) to a high of $4,983 per capita. The following graph provides the percentage of municipalities that fall within each range.

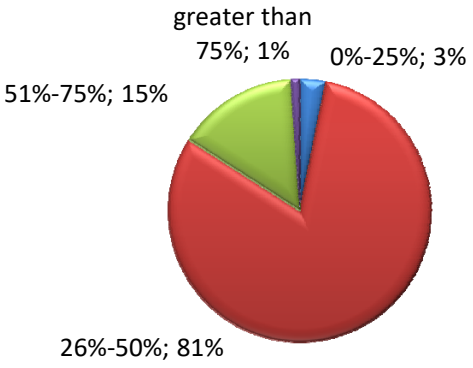
Financial Position Per Capita



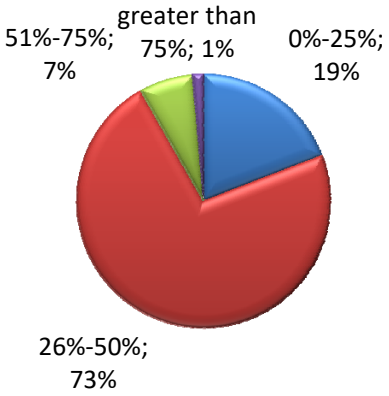
Asset Consumption Ratio

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.

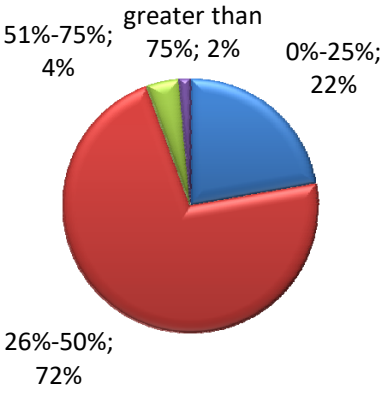
Tax



Water



Wastewater

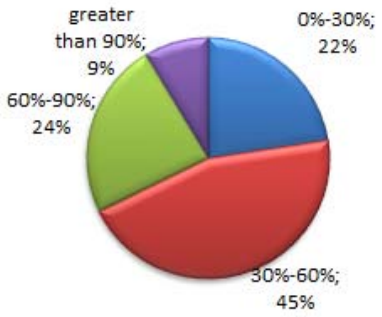


Reserves

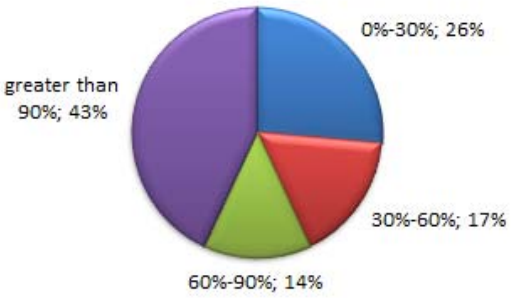
Reserves are a critical component of a municipality's long-term financing plan. The following graphs provide the range of reserves as a percentage of own source revenues for tax supported services, water and wastewater. The level of reserves required will vary for a number of reasons including:

- 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

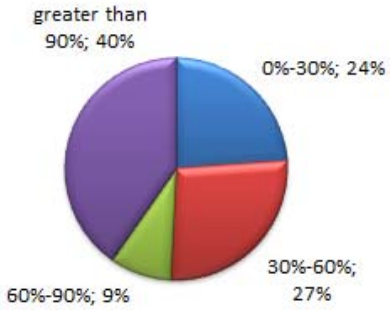
Tax % of OSR



Water % of OSR



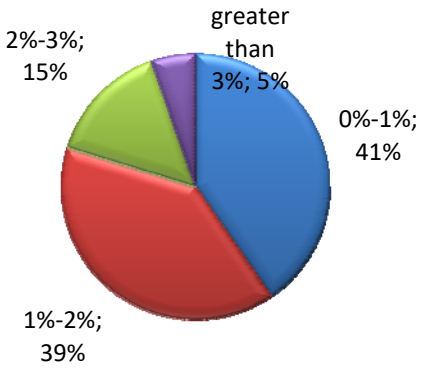
WW % of OSR



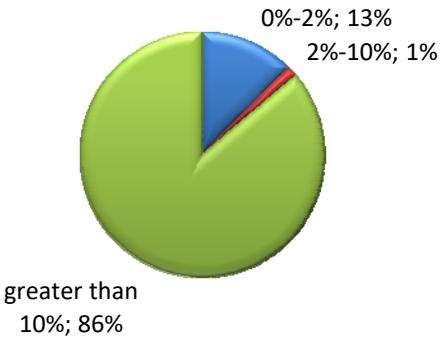
Debt Indicators

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.

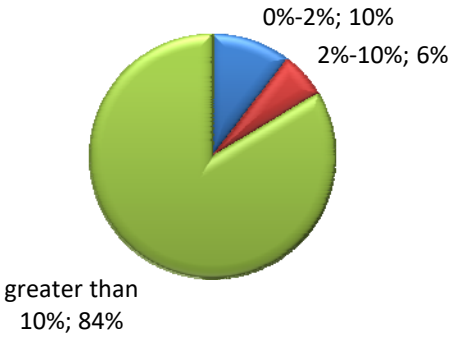
Tax



Water

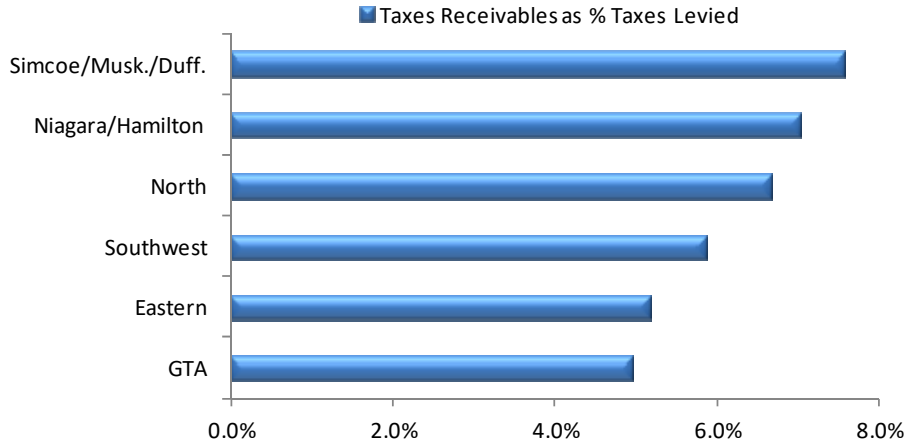


WW



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 2016 taxes receivable as a percentage of taxes levied in each of the geographic areas.

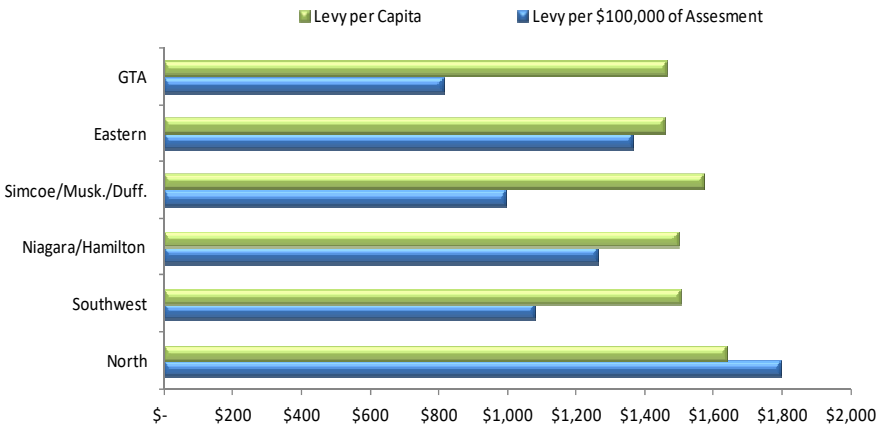


SECTION 4: Revenue & Expenditure Analysis

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

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:

- 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



Net municipal levy per capita was calculated using Manifold Data Mining 2017 estimated population and the 2017 municipal levies. The net levy on a per capita basis ranged from $999 to $3,890 (with an average of $1,510 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 $570 to $2,381 (with an average of $1,122 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 2017 development charges. Note: some municipalities do not charge development charges.

2017 Development Charges	Residential	Multiples Dwelling 3+	Apartment units >=2	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
North	$ 13,962	$ 9,027	$ 7,562	$ 7,562	$ 7.61	$ 5.39
Eastern	$ 14,722	$ 11,456	$ 9,292	$ 7,152	$ 8.71	$ 5.35
Southwest	$ 18,299	$ 14,136	$ 11,005	$ 9,381	$ 7.50	$ 5.67
Niagara/Hamilton	$ 26,031	$ 18,635	$ 16,523	$ 10,984	$ 15.58	$ 8.05
Simcoe/Musk./Duff.	$ 25,447	$ 21,570	$ 16,380	$ 12,317	$ 9.52	$ 7.74
GTA	$ 64,198	$ 52,854	$ 40,091	$ 29,765	$ 34.27	$ 19.50

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 2017 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2017 tax ratios across the survey.

2017 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	1.8788	1.9472	1.0000	2.7277
Commercial	1.6881	1.6929	1.0820	2.8828
Industrial	2.2255	2.2281	1.1000	4.8363

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
North	$ 3,061	$ 4,925	$ 6,559
Eastern	$ 3,247	$ 4,496	$ 6,434
Southwest	$ 3,019	$ 4,290	$ 6,036
Simcoe/Musk./Duff.	$ 3,124	$ 4,126	$ 5,540
Niagara/Hamilton	$ 3,434	$ 4,595	$ 6,209
GTA	$ 4,035	$ 4,808	$ 6,683
Survey Average	$ 3,346	$ 4,503	$ 6,248
Survey Median	$ 3,275	$ 4,594	$ 6,128

Industrial Properties	Standard per sq.ft.	Large per sq.ft.	Vacant Land per acre
North	$ 2.00	$ 0.92	$ 2,606
Eastern	$ 1.64	$ 1.07	$ 3,033
Southwest	$ 1.41	$ 0.93	$ 1,829
Simcoe/Musk./Duff.	$ 1.40	$ 1.04	$ 2,074
Niagara/Hamilton	$ 1.84	$ 0.85	$ 3,177
GTA	$ 2.18	$ 1.56	$ 8,120
Survey Average	$ 1.70	$ 1.11	$ 3,584
Survey Median	$ 1.71	$ 1.10	$ 2,188

Multi-Residential Properties	Walk-Up per Unit	High-Rise per Unit
North	$ 1,338	$ 1,602
Eastern	$ 1,704	$ 2,028
Southwest	$ 1,385	$ 1,908
Simcoe/Musk./Duff.	$ 1,184	$ 1,739
Niagara/Hamilton	$ 1,627	$ 1,760
GTA	$ 1,348	$ 1,483
Survey Average	$ 1,410	$ 1,734
Survey Median	$ 1,369	$ 1,769

Commercial Properties	Office per sq.ft.	Neigh. Shopping per sq.ft.	Hotel per suite	Motel per suite
North	$ 3.02	$ 3.27	$ 1,542	$ 1,277
Eastern	$ 3.23	$ 4.02	$ 1,861	$ 1,465
Southwest	$ 2.92	$ 3.09	$ 1,481	$ 1,230
Simcoe/Musk./Duff.	$ 2.79	$ 3.14	$ 2,060	$ 1,159
Niagara/Hamilton	$ 2.77	$ 3.72	$ 1,861	$ 1,108
GTA	$ 3.38	$ 4.09	$ 1,401	$ 1,177
Survey Average	$ 3.03	$ 3.48	$ 1,617	$ 1,226
Survey Median	$ 3.00	$ 3.55	$ 1,486	$ 1,190

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	$ 1,028	$ 33,586	$ 97,275	$ 316,934	$ 1,561,831
Median	$ 1,006	$ 31,481	$ 90,722	$ 301,230	$ 1,493,606
Min	$ 432	$ 8,976	$ 20,576	$ 73,900	$ 295,124
Max	$ 2,263	$ 68,191	$ 174,380	$ 582,480	$ 2,914,480

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	4.8%
North	5.0%
Niagara/Hamilton	5.1%
Eastern	5.4%
Simcoe/Musk./Duff.	5.5%

SECTION 10: Economic Development Programs

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

Introduction—Municipal Study 2017

Introduction

For the past sixteen 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:

- 2017 current value assessment
- 2017 tax policies
- 2017 levy by-laws
- 2017 development charges
- 2017 water/sewer rates
- 2016 FIRs (as available)
- 2017 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.

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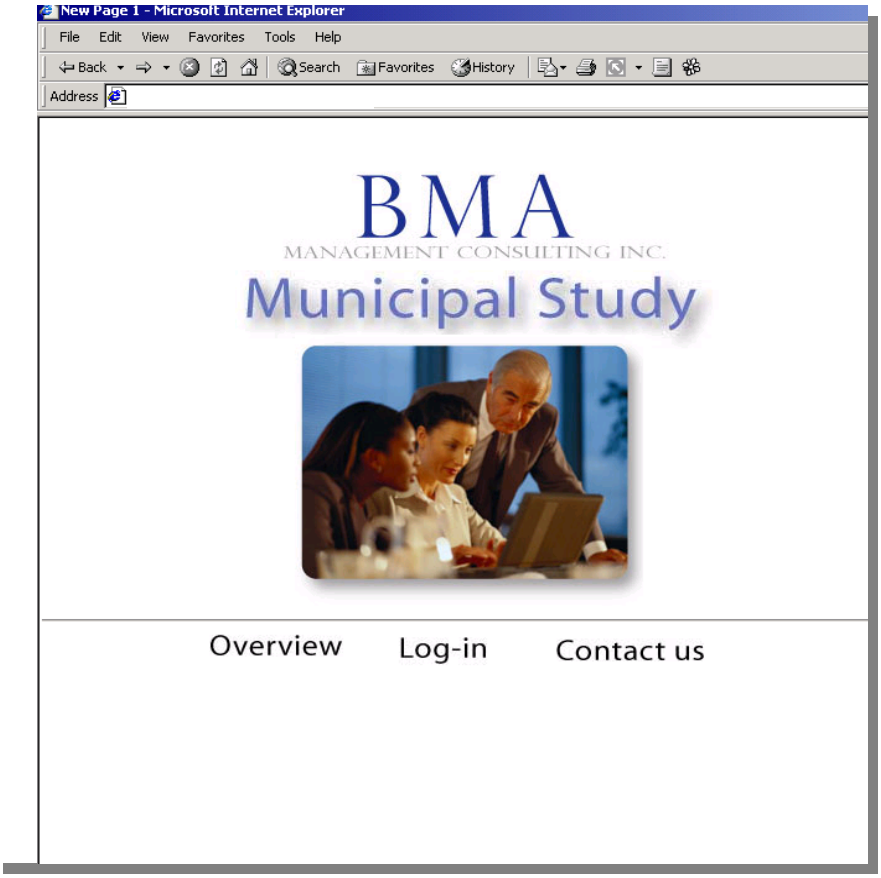
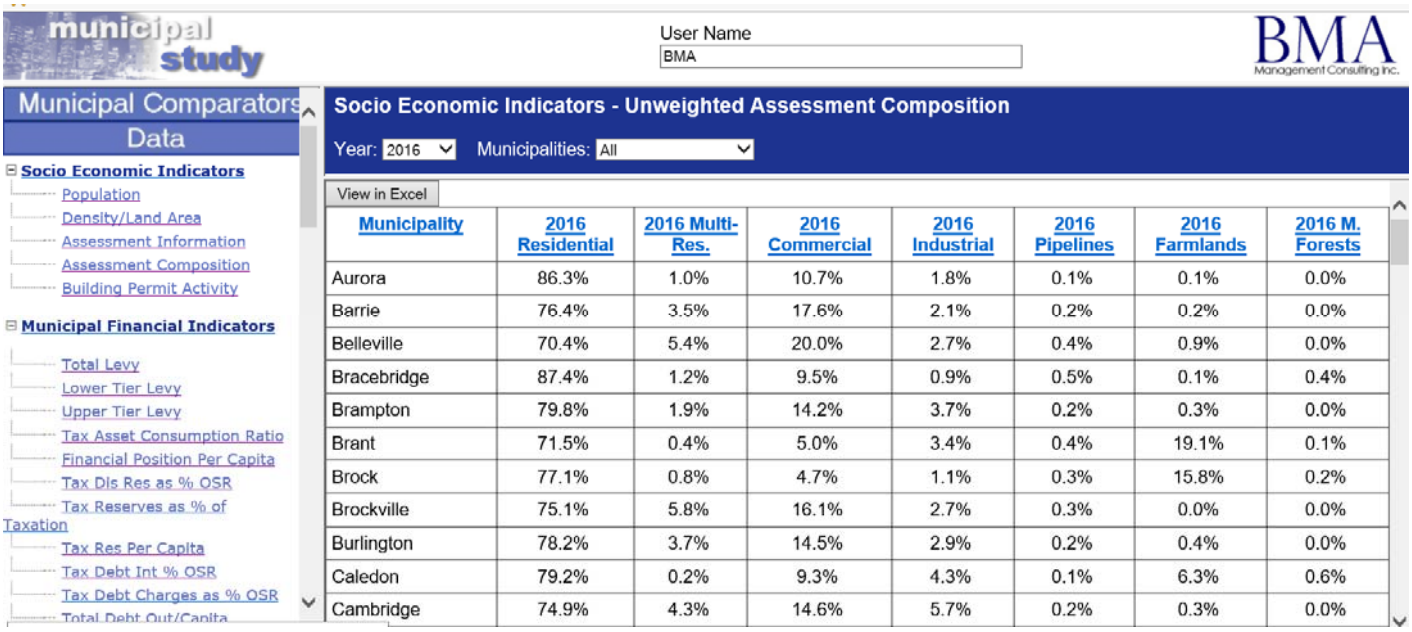
Contacts: Jim Bruzzese or Catherine Minshull

Municipal Study Database





Municipality	2016 Residential	2016 Multi-Res.	2016 Commercial	2016 Industrial	2016 Pipelines	2016 Farmlands	2016 M. Forests
Aurora	86.3%	1.0%	10.7%	1.8%	0.1%	0.1%	0.0%
Barrie	76.4%	3.5%	17.6%	2.1%	0.2%	0.2%	0.0%
Belleville	70.4%	5.4%	20.0%	2.7%	0.4%	0.9%	0.0%
Bracebridge	87.4%	1.2%	9.5%	0.9%	0.5%	0.1%	0.4%
Brampton	79.8%	1.9%	14.2%	3.7%	0.2%	0.3%	0.0%
Brant	71.5%	0.4%	5.0%	3.4%	0.4%	19.1%	0.1%
Brock	77.1%	0.8%	4.7%	1.1%	0.3%	15.8%	0.2%
Brockville	75.1%	5.8%	16.1%	2.7%	0.3%	0.0%	0.0%
Burlington	78.2%	3.7%	14.5%	2.9%	0.2%	0.4%	0.0%
Caledon	79.2%	0.2%	9.3%	4.3%	0.1%	6.3%	0.6%
Cambridge	74.9%	4.3%	14.6%	5.7%	0.2%	0.3%	0.0%

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 105 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:

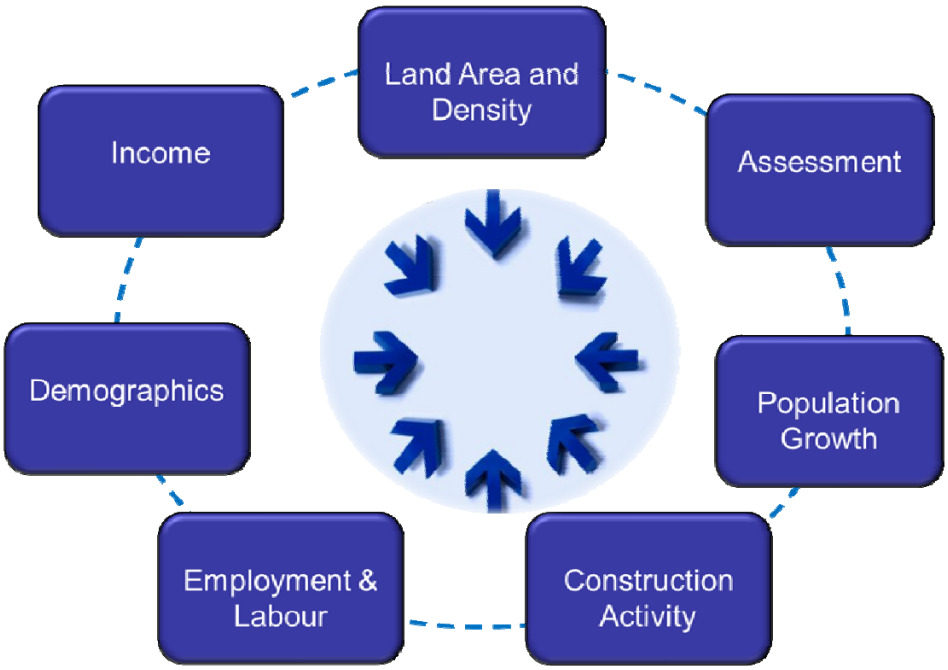
- To help municipal decision-makers in assessing market conditions
- To understand the unique characteristics of each municipality
- To understand the relationship between various controllable and uncontrollable factors in addressing a municipality's competitive opportunities and challenges
- To develop 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:

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

Socio-Economic Indicators

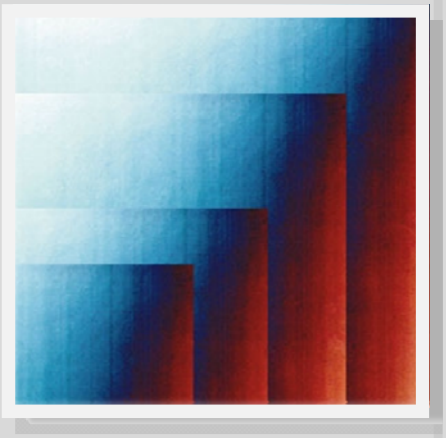


Socio-Economic Indicators

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 (2006-2017)***
    - ***Note: Manifold Data Mining estimates for 2017 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 (2012-2017)***
- ***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 2006-2017 (sorted highest to lowest population)

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2017 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Toronto	2,503,281	2,615,060	2,731,571	2,865,711	4.5%	4.5%
Ottawa	812,129	883,391	934,243	982,550	8.8%	5.8%
Mississauga	668,549	713,443	721,599	752,171	6.7%	1.1%
Brampton	433,806	523,911	593,638	633,007	20.8%	13.3%
Hamilton	504,559	519,949	536,917	561,992	3.1%	3.3%
London	352,395	366,151	383,822	402,956	3.9%	4.8%
Markham	261,573	301,709	328,966	348,094	15.3%	9.0%
Vaughan	238,866	288,301	306,233	322,349	20.7%	6.2%
Kitchener	204,668	219,153	233,222	245,588	7.1%	6.4%
Windsor	216,473	210,891	217,188	227,209	-2.6%	3.0%
Richmond Hill	162,704	185,541	195,022	204,855	14.0%	5.1%
Oakville	165,613	182,520	193,832	204,024	10.2%	6.2%
Burlington	164,415	175,779	183,314	192,254	6.9%	4.3%
Greater Sudbury	157,857	160,274	161,531	168,255	1.5%	0.8%
Oshawa	141,590	149,607	159,458	167,965	5.7%	6.6%
Barrie	128,430	135,711	141,434	148,235	5.7%	4.2%
Guelph	114,943	121,688	131,794	139,270	5.9%	8.3%
St. Catharines	131,989	131,400	133,113	138,797	-0.4%	1.3%
Cambridge	120,371	126,748	129,920	135,786	5.3%	2.5%
Whitby	111,184	122,022	128,377	134,875	9.7%	5.2%
Kingston	117,207	123,363	123,798	128,841	5.3%	0.4%
Milton	53,889	84,362	110,128	114,037	56.5%	30.5%
Thunder Bay	109,140	108,359	107,909	112,132	-0.7%	-0.4%
Waterloo	97,475	98,780	104,986	110,524	1.3%	6.3%
Chatham-Kent	108,177	103,671	101,647	105,297	-4.2%	-2.0%
Clarington	77,820	84,548	92,013	97,327	8.6%	8.8%
Pickering	87,838	88,721	91,771	96,089	1.0%	3.4%
Niagara Falls	82,184	82,997	88,071	92,687	1.0%	6.1%
Newmarket	74,295	79,978	84,224	88,504	7.6%	5.3%
Peterborough	74,898	78,698	81,032	84,750	5.1%	3.0%
Sault Ste. Marie	74,948	75,141	73,368	75,939	0.3%	-2.4%
Sarnia	71,419	72,366	71,594	74,298	1.3%	-1.1%
Caledon	57,050	59,460	66,502	70,728	4.2%	11.8%
Halton Hills	55,289	59,008	61,161	64,064	6.7%	3.6%
Aurora	47,629	53,203	55,445	58,141	11.7%	4.2%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2017 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Welland	50,331	50,631	52,293	54,737	0.6%	3.3%
North Bay	53,966	53,651	51,553	53,189	-0.6%	-3.9%
Belleville	48,821	49,454	50,716	53,011	1.3%	2.6%
Whitchurch-Stouffville	24,390	37,628	45,837	49,590	54.3%	21.8%
Cornwall	45,965	46,340	46,589	48,505	0.8%	0.5%
Georgina	42,346	43,517	45,418	47,640	2.8%	4.4%
Haldimand	45,212	44,876	45,608	47,586	-0.7%	1.6%
Quinte West	42,697	43,086	43,577	45,431	0.9%	1.1%
Timmins	42,997	43,165	41,788	43,179	0.4%	-3.2%
St. Thomas	36,110	37,905	38,909	40,677	5.0%	2.6%
Innisfil	31,175	33,079	36,566	38,882	6.1%	10.5%
Brant	34,415	35,638	36,707	38,402	3.6%	3.0%
Stratford	30,461	30,886	31,465	32,842	1.4%	1.9%
Orillia	30,259	30,586	31,166	32,535	1.1%	1.9%
Fort Erie	29,925	29,960	30,710	32,097	0.1%	2.5%
Orangeville	26,925	27,975	28,900	30,252	3.9%	3.3%
Centre Wellington	26,049	26,693	28,191	29,641	2.5%	5.6%
Grimsby	23,937	25,325	27,314	28,839	5.8%	7.9%
Leamington	28,883	28,403	27,595	28,534	-1.7%	-2.8%
King	19,487	19,899	24,512	26,578	2.1%	23.2%
Woolwich	19,658	23,145	25,006	26,412	17.7%	8.0%
Prince Edward County	25,496	25,258	24,735	25,617	-0.9%	-2.1%
East Gwillimbury	21,069	22,473	23,991	25,279	6.7%	6.8%
Lincoln	21,722	22,487	23,787	25,018	3.5%	5.8%
Collingwood	17,290	19,241	21,793	23,236	11.3%	13.3%
Kingsville	20,908	21,362	21,552	22,454	2.2%	0.9%
Owen Sound	21,753	21,688	21,341	22,123	-0.3%	-1.6%
Brockville	21,957	21,870	21,346	22,092	-0.4%	-2.4%
Oro-Medonte	20,031	20,078	21,036	22,082	0.2%	4.8%
Strathroy-Caradoc	19,977	20,978	20,867	21,679	5.0%	-0.5%
Wilmot	17,097	19,223	20,545	21,653	12.4%	6.9%
Huntsville	18,280	19,056	19,816	20,770	4.2%	4.0%
Springwater	17,456	18,223	19,059	20,000	4.4%	4.6%
Thorold	18,224	17,931	18,801	19,739	-1.6%	4.9%

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

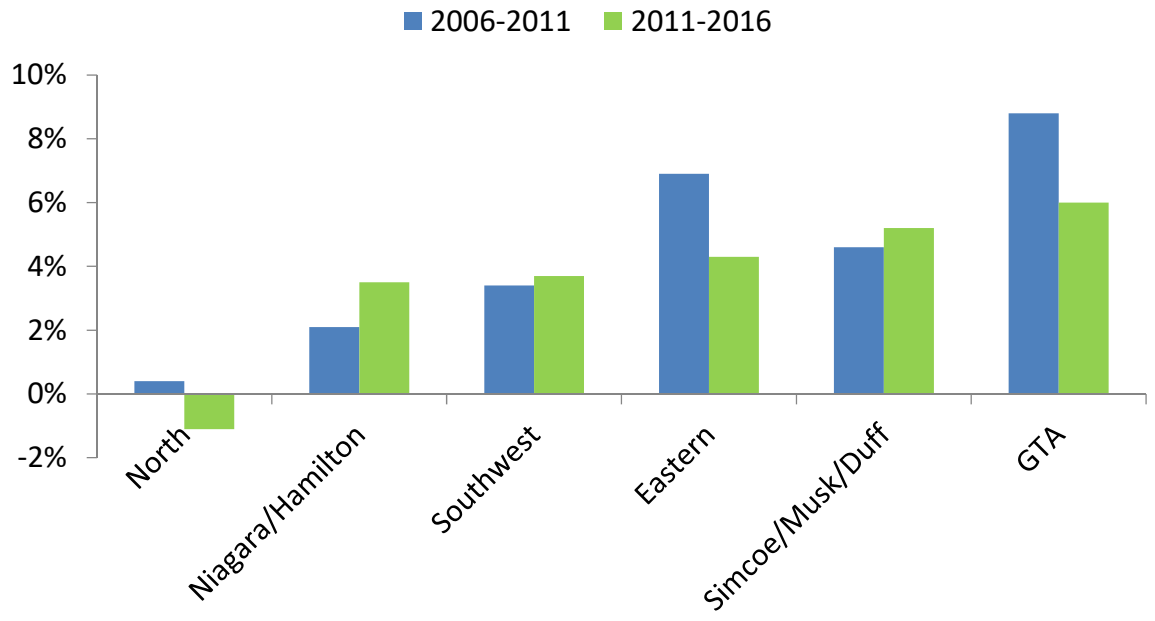
Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2017 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Port Colborne	18,599	18,424	18,306	19,014	-0.9%	-0.6%
Niagara-on-the-Lake	14,587	15,400	17,511	18,685	5.6%	13.7%
Middlesex Centre	15,589	16,487	17,262	18,118	5.8%	4.7%
Pelham	16,155	16,598	17,110	17,903	2.7%	3.1%
Bracebridge	15,652	15,409	16,010	16,777	-1.6%	3.9%
Tillsonburg	14,822	15,301	15,872	16,628	3.2%	3.7%
Kenora	15,177	15,348	15,096	15,648	1.1%	-1.6%
West Lincoln	13,167	13,837	14,500	15,222	5.1%	4.8%
Saugeen Shores	11,720	12,661	13,715	14,494	8.0%	8.3%
North Perth	12,254	12,631	13,130	13,761	3.1%	4.0%
Guelph-Eramosa	N/A	13,458	12,854	13,469	N/A	-4.5%
Ingersoll	11,760	12,146	12,757	13,398	3.3%	5.0%
Central Elgin	12,723	12,743	12,607	13,083	0.2%	-1.1%
Gravenhurst	11,046	11,640	12,311	12,949	5.4%	5.8%
Wellington North	11,175	11,477	11,914	12,484	2.7%	3.8%
Brock	11,979	11,341	11,642	12,171	-5.3%	2.7%
Erin	11,148	10,770	11,439	12,041	-3.4%	6.2%
Kincardine	11,173	11,174	11,389	11,890	0.0%	1.9%
Wellesley	9,789	10,713	11,260	11,828	9.4%	5.1%
Meaford	10,948	11,100	10,991	11,408	1.4%	-1.0%
Mapleton	9,851	9,989	10,527	11,064	1.4%	5.4%
Lambton Shores	11,150	10,656	10,631	11,054	-4.4%	-0.2%
Elliot Lake	11,549	11,348	10,741	11,048	-1.7%	-5.3%
North Dumfries	9,063	9,334	10,215	10,817	3.0%	9.4%
Grey Highlands	9,480	9,520	9,804	10,256	0.4%	3.0%
Minto	8,504	8,334	8,671	9,090	-2.0%	4.0%
Puslinch	6,689	7,029	7,336	7,695	5.1%	4.4%
St. Marys	6,617	6,655	7,265	7,689	0.6%	9.2%
The Blue Mountains	6,825	6,453	7,025	7,431	-5.5%	8.9%
Parry Sound	5,818	6,191	6,408	6,710	6.4%	3.5%
Wainfleet	6,601	6,356	6,372	6,630	-3.7%	0.3%
North Middlesex	6,740	6,658	6,352	6,544	-1.2%	-4.6%
Greenstone	4,906	4,724	4,636	4,803	-3.7%	-1.9%
Survey Total	10,133,178	10,789,519	11,311,591	11,871,404	6.5%	4.8%
Provincial Total	12,851,821	13,366,300	13,792,052	14,125,923	4.0%	3.2%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2017 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Peel Region	1,159,405	1,296,814	1,381,739	1,455,906	11.9%	6.5%
York Region	892,712	1,032,249	1,109,909	1,171,030	15.6%	7.5%
Durham Region	561,258	608,124	645,862	679,868	8.4%	6.2%
Halton Region	439,256	501,669	548,435	574,379	14.2%	9.3%
Waterloo Region	478,121	507,096	535,154	562,608	6.1%	5.5%
Niagara Region	427,421	431,346	447,888	469,368	0.9%	3.8%
Simcoe County	263,515	279,766	307,050	N/A	6.2%	9.8%
Wellington County	85,482	86,672	91,143	95,484	1.4%	5.2%
Bruce County	65,319	66,102	68,147	71,303	1.2%	3.1%
Muskoka District	57,563	58,047	60,599	50,496	0.8%	4.4%

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 2006-2016

Municipality	2006	2011	2016	% Change 2006-2011	% Change 2011-2016
Mississauga	668,549	713,443	721,599	6.7%	1.1%
Brock	11,979	11,341	11,642	-5.3%	2.7%
Pickering	87,838	88,721	91,771	1.0%	3.4%
Halton Hills	55,289	59,008	61,161	6.7%	3.6%
Aurora	47,629	53,203	55,445	11.7%	4.2%
Burlington	164,415	175,779	183,314	6.9%	4.3%
Georgina	42,346	43,517	45,418	2.8%	4.4%
Toronto	2,503,281	2,615,060	2,731,571	4.5%	4.5%
Richmond Hill	162,704	185,541	195,022	14.0%	5.1%
Whitby	111,184	122,022	128,377	9.7%	5.2%
Newmarket	74,295	79,978	84,224	7.6%	5.3%
Oakville	165,613	182,520	193,832	10.2%	6.2%
Vaughan	238,866	288,301	306,233	20.7%	6.2%
Oshawa	141,590	149,607	159,458	5.7%	6.6%
East Gwillimbury	21,069	22,473	23,991	6.7%	6.8%
Clarington	77,820	84,548	92,013	8.6%	8.8%
Markham	261,573	301,709	328,966	15.3%	9.0%
Caledon	57,050	59,460	66,502	4.2%	11.8%
Brampton	433,806	523,911	593,638	20.8%	13.3%
Whitchurch-Stouffville	24,390	37,628	45,837	54.3%	21.8%
King	19,487	19,899	24,512	2.1%	23.2%
Milton	53,889	84,362	110,128	56.5%	30.5%
GTA Average	5,424,662	5,902,031	6,254,654	8.8%	6.0%
Survey Total	10,133,178	10,789,519	11,311,591	6.5%	4.8%

Southwest—% change in population 2006-2016

Municipality	2006	2011	2016	% Change 2006-2011	% Change 2011-2016
North Middlesex	6,740	6,658	6,352	-1.2%	-4.6%
Guelph-Eramosa	N/A	13,458	12,854	N/A	-4.5%
Leamington	28,883	28,403	27,595	-1.7%	-2.8%
Chatham-Kent	108,177	103,671	101,647	-4.2%	-2.0%
Owen Sound	21,753	21,688	21,341	-0.3%	-1.6%
Central Elgin	12,723	12,743	12,607	0.2%	-1.1%
Sarnia	71,419	72,366	71,594	1.3%	-1.1%
Meaford	10,948	11,100	10,991	1.4%	-1.0%
Strathroy-Caradoc	19,977	20,978	20,867	5.0%	-0.5%
Lambton Shores	11,150	10,656	10,631	-4.4%	-0.2%
Kingsville	20,908	21,362	21,552	2.2%	0.9%
Haldimand	45,212	44,876	45,608	-0.7%	1.6%
Stratford	30,461	30,886	31,465	1.4%	1.9%
Kincardine	11,173	11,174	11,389	0.0%	1.9%
Cambridge	120,371	126,748	129,920	5.3%	2.5%
St. Thomas	36,110	37,905	38,909	5.0%	2.6%
Grey Highlands	9,480	9,520	9,804	0.4%	3.0%
Windsor	216,473	210,891	217,188	-2.6%	3.0%
Brant	34,415	35,638	36,707	3.6%	3.0%
Tillsonburg	14,822	15,301	15,872	3.2%	3.7%
Wellington North	11,175	11,477	11,914	2.7%	3.8%
North Perth	12,254	12,631	13,130	3.1%	4.0%
Minto	8,504	8,334	8,671	-2.0%	4.0%
Puslinch	6,689	7,029	7,336	5.1%	4.4%
Middlesex Centre	15,589	16,487	17,262	5.8%	4.7%
London	352,395	366,151	383,822	3.9%	4.8%
Ingersoll	11,760	12,146	12,757	3.3%	5.0%
Wellesley	9,789	10,713	11,260	9.4%	5.1%
Mapleton	9,851	9,989	10,527	1.4%	5.4%
Centre Wellington	26,049	26,693	28,191	2.5%	5.6%
Erin	11,148	10,770	11,439	-3.4%	6.2%
Waterloo	97,475	98,780	104,986	1.3%	6.3%
Kitchener	204,668	219,153	233,222	7.1%	6.4%
Wilmot	17,097	19,223	20,545	12.4%	6.9%
Woolwich	19,658	23,145	25,006	17.7%	8.0%
Guelph	114,943	121,688	131,794	5.9%	8.3%
Saugeen Shores	11,720	12,661	13,715	8.0%	8.3%
The Blue Mountains	6,825	6,453	7,025	-5.5%	8.9%
St. Marys	6,617	6,655	7,265	0.6%	9.2%
North Dumfries	9,063	9,334	10,215	3.0%	9.4%
Southwest Average	1,794,464	1,855,534	1,924,975	3.4%	3.7%
Survey Total	10,133,178	10,789,519	11,311,591	6.5%	4.8%

Eastern—% change in population 2006-2016

Municipality	2006	2011	2016	% Change 2006-2011	% Change 2011-2016
Brockville	21,957	21,870	21,346	-0.4%	-2.4%
Prince Edward County	25,496	25,258	24,735	-0.9%	-2.1%
Kingston	117,207	123,363	123,798	5.3%	0.4%
Cornwall	45,965	46,340	46,589	0.8%	0.5%
Quinte West	42,697	43,086	43,577	0.9%	1.1%
Belleville	48,821	49,454	50,716	1.3%	2.6%
Peterborough	74,898	78,698	81,032	5.1%	3.0%
Ottawa	812,129	883,391	934,243	8.8%	5.8%
Eastern Average	1,189,170	1,271,460	1,326,036	6.9%	4.3%
Survey Total	10,133,178	10,789,519	11,311,591	6.5%	4.8%

Niagara/Hamilton—% change in population 2006-2016

Municipality	2006	2011	2016	% Change 2006-2011	% Change 2011-2016
Port Colborne	18,599	18,424	18,306	-0.9%	-0.6%
Wainfleet	6,601	6,356	6,372	-3.7%	0.3%
St. Catharines	131,989	131,400	133,113	-0.4%	1.3%
Fort Erie	29,925	29,960	30,710	0.1%	2.5%
Pelham	16,155	16,598	17,110	2.7%	3.1%
Hamilton	504,559	519,949	536,917	3.1%	3.3%
Welland	50,331	50,631	52,293	0.6%	3.3%
West Lincoln	13,167	13,837	14,500	5.1%	4.8%
Thorold	18,224	17,931	18,801	-1.6%	4.9%
Lincoln	21,722	22,487	23,787	3.5%	5.8%
Niagara Falls	82,184	82,997	88,071	1.0%	6.1%
Grimsby	23,937	25,325	27,314	5.8%	7.9%
Niagara-on-the-Lake	14,587	15,400	17,511	5.6%	13.7%
Niagara/Hamilton Average	931,980	951,295	984,805	2.1%	3.5%
Survey Total	10,133,178	10,789,519	11,311,591	6.5%	4.8%

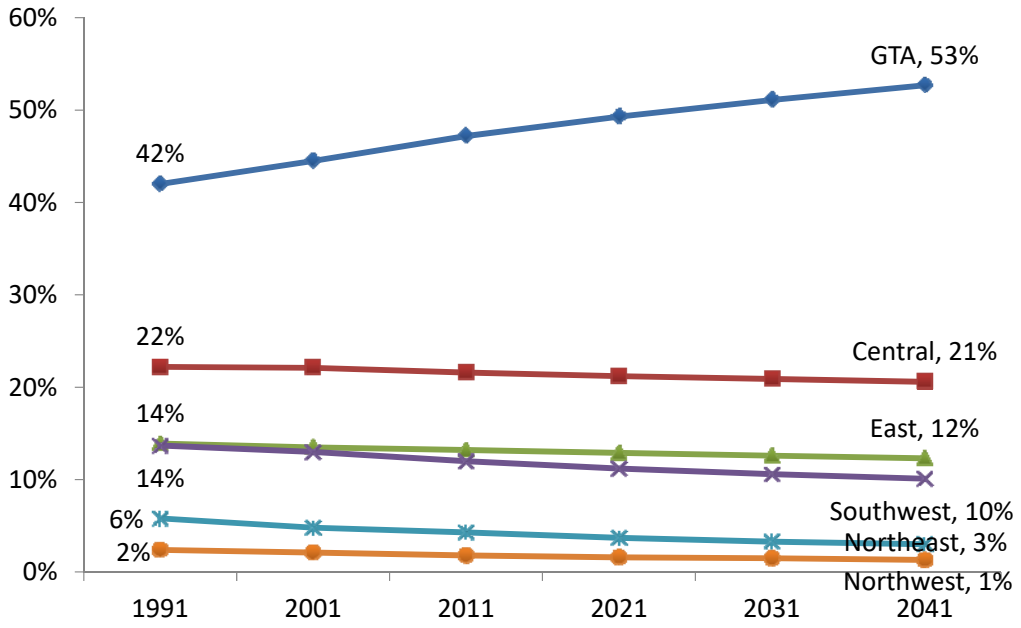
North—% change in population 2006-2016

Municipality	2006	2011	2016	% Change 2006-2011	% Change 2011-2016
Elliot Lake	11,549	11,348	10,741	-1.7%	-5.3%
North Bay	53,966	53,651	51,553	-0.6%	-3.9%
Timmins	42,997	43,165	41,788	0.4%	-3.2%
Sault Ste. Marie	74,948	75,141	73,368	0.3%	-2.4%
Greenstone	4,906	4,724	4,636	-3.7%	-1.9%
Kenora	15,177	15,348	15,096	1.1%	-1.6%
Thunder Bay	109,140	108,359	107,909	-0.7%	-0.4%
Greater Sudbury	157,857	160,274	161,531	1.5%	0.8%
Parry Sound	5,818	6,191	6,408	6.4%	3.5%
North Average	476,358	478,201	473,030	0.4%	-1.1%
Survey Total	10,133,178	10,789,519	11,311,591	6.5%	4.8%

Simcoe/Muskoka/Dufferin—% change in population 2006-2016

Municipality	2006	2011	2016	% Change 2006-2011	% Change 2011-2016
Orillia	30,259	30,586	31,166	1.1%	1.9%
Orangeville	26,925	27,975	28,900	3.9%	3.3%
Bracebridge	15,652	15,409	16,010	-1.6%	3.9%
Huntsville	18,280	19,056	19,816	4.2%	4.0%
Barrie	128,430	135,711	141,434	5.7%	4.2%
Springwater	17,456	18,223	19,059	4.4%	4.6%
Oro-Medonte	20,031	20,078	21,036	0.2%	4.8%
Gravenhurst	11,046	11,640	12,311	5.4%	5.8%
Innisfil	31,175	33,079	36,566	6.1%	10.5%
Collingwood	17,290	19,241	21,793	11.3%	13.3%
Simcoe/Musk./Duff. Avg	316,544	330,998	348,091	4.6%	5.2%
Survey Total	10,133,178	10,789,519	11,311,591	6.5%	4.8%

% of Ontario Population—Historic and Forecast Trends by Geographic location



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.

- The Greater Toronto Area (GTA) is projected to be the fastest growing region of the province, with its population increasing by almost 2.9 million, or 42.3%, to reach 9.6 million by 2041. The GTA's share of provincial population is projected to rise from 48.3% in 2016 to 52.7% in 2041.
- All regions are projected to see a continuing shift to an older age structure
- The number of seniors aged 65 and over is projected to ***almost double*** from 2.3 million, or 16.4% of population, in 2016 to 4.6 million, or 25.0%, by 2041.
- The GTA is expected to remain the region with the youngest age structure as a result of strong international migration and positive natural increase.
- The suburban GTA census divisions, along with Dufferin and Ottawa, are projected to record the highest growth in the number of children aged 0–14 over the 2016–2041 period, with Halton seeing the most growth at 46%.
- Conversely, the majority of rural and northern census divisions are projected to have significantly fewer children by 2041, with the largest declines in the North.
- The highest share of people aged 15–64 in 2016 was in Toronto (70.6%) while the lowest was in Haliburton (58.4%). By 2041, the highest shares are projected to be found in GTA census divisions and in Hamilton, Waterloo and Ottawa, with Toronto the highest (64.9%). Prince Edward, Haliburton, Northumberland, Kawartha Lakes and Parry Sound are projected have shares of people aged 15–64 below 50 per cent by the end of the projection period.

Age Demographics

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

Municipality	0-19	20-44	45-64	65+
Belleville	21%	29%	28%	21%
Brockville	18%	26%	30%	26%
Cornwall	21%	28%	28%	23%
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%	29%	29%	22%
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%

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%

Source—Stats Canada Census 2011

Age Demographics (cont'd)

Municipality	0-19	20-44	45-64	65+
Elliot Lake	14%	18%	30%	38%
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+
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%
Orangeville	26%	33%	27%	14%
Orillia	19%	29%	28%	24%
Oro-Medonte	21%	25%	35%	19%
Springwater	25%	28%	33%	15%
Simcoe/Musk./Duff. Avg	21%	28%	30%	20%
Provincial Average	22%	32%	28%	17%

Municipality	0-19	20-44	45-64	65+
Brant	23%	27%	31%	19%
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%
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%
Lambton Shores	16%	21%	33%	29%
Leamington	24%	30%	27%	19%
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%
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%
St. Marys	22%	28%	27%	23%
St. Thomas	23%	29%	28%	19%
Stratford	21%	29%	30%	21%
Strathroy-Caradoc	23%	28%	29%	20%
The Blue Mountains	14%	19%	34%	33%
Tillsonburg	20%	26%	26%	28%
Waterloo	23%	36%	27%	14%
Wellesley	35%	29%	25%	12%
Wellington North	25%	27%	28%	21%
Wilmot	26%	29%	27%	19%
Windsor	22%	32%	28%	18%
Woolwich	28%	30%	26%	17%
Southwest Avg	23%	28%	29%	20%
Provincial Average	22%	32%	28%	17%

Source—Stats Canada Census 2011

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	2017 Est. Avg. Household Income
Cornwall	$ 62,514
Elliot Lake	$ 62,939
Parry Sound	$ 67,440
Windsor	$ 68,634
Brockville	$ 70,375
Chatham-Kent	$ 73,381
Orillia	$ 73,844
Owen Sound	$ 74,131
Welland	$ 74,452
Belleville	$ 76,048
St. Thomas	$ 76,357
Leamington	$ 76,460
Tillsonburg	$ 76,639
Fort Erie	$ 76,720
Port Colborne	$ 78,254
Peterborough	$ 78,401
Niagara Falls	$ 78,577
St. Catharines	$ 79,820
Gravenhurst	$ 80,805
Minto	$ 80,905
Wellington North	$ 82,446
Strathroy-Caradoc	$ 83,223
North Bay	$ 83,297
Thunder Bay	$ 83,338
Stratford	$ 83,828
Thorold	$ 83,895
Quinte West	$ 83,911
Sault Ste. Marie	$ 84,584
Meaford	$ 84,897
Grey Highlands	$ 85,315
London	$ 85,865
Kenora	$ 87,619
North Middlesex	$ 87,990
Lambton Shores	$ 88,069

Municipality	2017 Est. Avg. Household Income
Brock	$ 88,311
North Perth	$ 88,419
Greenstone	$ 88,680
St. Marys	$ 88,878
Ingersoll	$ 89,308
Kitchener	$ 89,437
Oshawa	$ 89,788
Kingston	$ 89,857
Bracebridge	$ 90,372
Wainfleet	$ 91,182
Hamilton	$ 92,089
Kingsville	$ 92,117
Collingwood	$ 92,375
Georgina	$ 92,391
Cambridge	$ 92,801
Prince Edward County	$ 93,086
Sarnia	$ 93,229
Huntsville	$ 93,606
Haldimand	$ 93,710
Barrie	$ 93,878
Greater Sudbury	$ 94,915
Innisfil	$ 94,915
Timmins	$ 95,960
Mapleton	$ 96,544
Guelph	$ 97,772
Brampton	$ 98,650
Orangeville	$ 98,952
Toronto	$ 100,129
Central Elgin	$ 100,168
West Lincoln	$ 100,957
Mississauga	$ 105,268
Lincoln	$ 107,686
The Blue Mountains	$ 110,480
Grimsby	$ 110,745

Municipality	2017 Est. Avg. Household Income
Ottawa	$ 110,932
Niagara-on-the-Lake	$ 111,490
Centre Wellington	$ 111,686
Clarington	$ 112,002
Brant	$ 113,143
Waterloo	$ 113,502
Wilmot	$ 116,170
Wellesley	$ 117,620
Burlington	$ 118,708
Oro-Medonte	$ 119,178
Markham	$ 120,005
North Dumfries	$ 121,452
Newmarket	$ 122,428
Richmond Hill	$ 123,772
Kincardine	$ 123,852
Pickering	$ 124,087
Milton	$ 126,186
Whitby	$ 126,596
East Gwillimbury	$ 128,256
Pelham	$ 130,041
Halton Hills	$ 130,460
Vaughan	$ 130,749
Saugeen Shores	$ 132,066
Guelph-Eramosa	$ 134,036
Middlesex Centre	$ 135,686
Whitchurch-Stouffville	$ 136,881
Springwater	$ 138,346
Caledon	$ 138,577
Woolwich	$ 140,088
Erin	$ 141,183
Aurora	$ 149,260
Puslinch	$ 153,836
Oakville	$ 161,879
King	$ 190,762
Average	$ 101,143
Median	$ 93,418

Source—Manifold Data Mining

Average Household Income by Geographic Location

The following table provides the estimated average household income in 2017 for each of the municipalities. Source—Manifold Data Mining, summarized by geographic area.

Municipality	2017 Est. Avg. Household Income	2017 Income Ranking
Cornwall	$ 62,514	low
Brockville	$ 70,375	low
Belleville	$ 76,048	low
Peterborough	$ 78,401	low
Quinte West	$ 83,911	low
Kingston	$ 89,857	mid
Prince Edward County	$ 93,086	mid
Ottawa	$ 110,932	high
Eastern Avg	$ 83,141	

Municipality	2017 Est. Avg. Household Income	2017 Income Ranking
Orillia	$ 73,844	low
Gravenhurst	$ 80,805	low
Bracebridge	$ 90,372	mid
Collingwood	$ 92,375	mid
Huntsville	$ 93,606	mid
Barrie	$ 93,878	mid
Innisfil	$ 94,915	mid
Orangeville	$ 98,952	mid
Oro-Medonte	$ 119,178	high
Springwater	$ 138,346	high
Simcoe/Musk./Duff. Avg	$ 97,627	

Municipality	2017 Est. Avg. Household Income	2017 Income Ranking
Brock	$ 88,311	mid
Oshawa	$ 89,788	mid
Georgina	$ 92,391	mid
Brampton	$ 98,650	mid
Toronto	$ 100,129	mid
Mississauga	$ 105,268	mid
Clarington	$ 112,002	high
Burlington	$ 118,708	high
Markham	$ 120,005	high
Newmarket	$ 122,428	high
Richmond Hill	$ 123,772	high
Pickering	$ 124,087	high
Milton	$ 126,186	high
Whitby	$ 126,596	high
East Gwillimbury	$ 128,256	high
Halton Hills	$ 130,460	high
Vaughan	$ 130,749	high
Whitchurch-Stouffville	$ 136,881	high
Caledon	$ 138,577	high
Aurora	$ 149,260	high
Oakville	$ 161,879	high
King	$ 190,762	high
GTA Avg	$ 123,416	

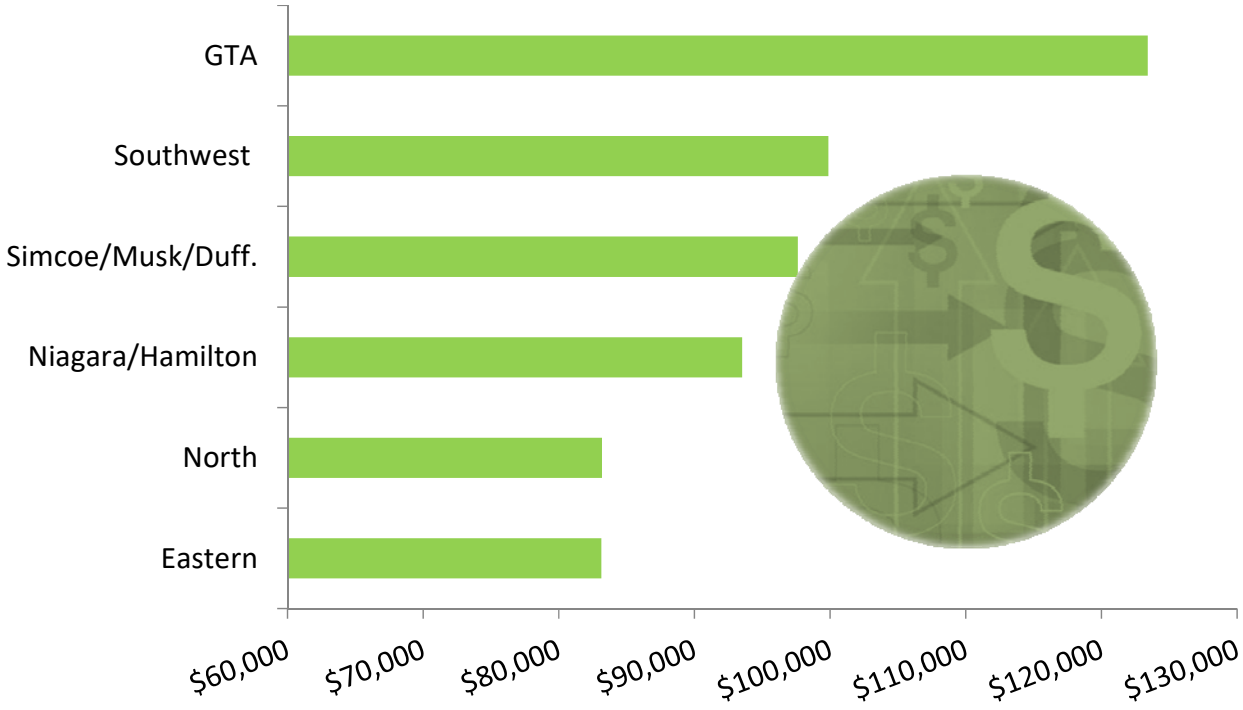
Average Household Income by Geographic Location (cont'd)

Municipality	2017 Est. Avg. Household Income	2017 Income Ranking
Welland	$ 74,452	low
Fort Erie	$ 76,720	low
Port Colborne	$ 78,254	low
Niagara Falls	$ 78,577	low
St. Catharines	$ 79,820	low
Thorold	$ 83,895	low
Wainfleet	$ 91,182	mid
Hamilton	$ 92,089	mid
West Lincoln	$ 100,957	mid
Lincoln	$ 107,686	mid
Grimsby	$ 110,745	mid
Niagara-on-the-Lake	$ 111,490	high
Pelham	$ 130,041	high
Niagara/Hamilton Avg	$ 93,531	

Municipality	2017 Est. Avg. Household Income	2017 Income Ranking
Elliot Lake	$ 62,939	low
Parry Sound	$ 67,440	low
North Bay	$ 83,297	low
Thunder Bay	$ 83,338	low
Sault Ste. Marie	$ 84,584	low
Kenora	$ 87,619	low
Greenstone	$ 88,680	mid
Greater Sudbury	$ 94,915	mid
Timmins	$ 95,960	mid
North Avg	$ 83,197	

Municipality	2017 Est. Avg. Household Income	2017 Income Ranking
Windsor	$ 68,634	low
Chatham-Kent	$ 73,381	low
Owen Sound	$ 74,131	low
St. Thomas	$ 76,357	low
Leamington	$ 76,460	low
Tillsonburg	$ 76,639	low
Minto	$ 80,905	low
Wellington North	$ 82,446	low
Strathroy-Caradoc	$ 83,223	low
Stratford	$ 83,828	low
Meaford	$ 84,897	low
Grey Highlands	$ 85,315	low
London	$ 85,865	low
North Middlesex	$ 87,990	low
Lambton Shores	$ 88,069	low
North Perth	$ 88,419	mid
St. Marys	$ 88,878	mid
Ingersoll	$ 89,308	mid
Kitchener	$ 89,437	mid
Kingsville	$ 92,117	mid
Cambridge	$ 92,801	mid
Sarnia	$ 93,229	mid
Haldimand	$ 93,710	mid
Mapleton	$ 96,544	mid
Guelph	$ 97,772	mid
Central Elgin	$ 100,168	mid
The Blue Mountains	$ 110,480	mid
Centre Wellington	$ 111,686	high
Brant	$ 113,143	high
Waterloo	$ 113,502	high
Wilmot	$ 116,170	high
Wellesley	$ 117,620	high
North Dumfries	$ 121,452	high
Kincardine	$ 123,852	high
Saugeen Shores	$ 132,066	high
Guelph-Eramosa	$ 134,036	high
Middlesex Centre	$ 135,686	high
Woolwich	$ 140,088	high
Erin	$ 141,183	high
Puslinch	$ 153,836	high
Southwest Avg	$ 99,883	

Summary 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)	Pop. Density Per Sq. Km	Density Ranking
Greenstone	2,767	2	low
North Middlesex	598	11	low
Grey Highlands	883	12	low
Timmins	2,979	14	low
Elliot Lake	715	15	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	25	low
The Blue Mountains	287	26	low
Bracebridge	628	27	low
North Perth	493	28	low
Brock	423	29	low
Huntsville	710	29	low
Minto	301	30	low
Wainfleet	217	31	low
Middlesex Centre	588	31	low
Lambton Shores	331	33	low
Puslinch	215	36	low
Springwater	536	37	low
Oro-Medonte	587	38	low
Haldimand	1,252	38	low
West Lincoln	388	39	low
Erin	298	40	low
Wellesley	278	43	low
Chatham-Kent	2,458	43	low
Brant	843	46	low
Guelph-Eramosa	292	46	low
Central Elgin	280	47	low
Greater Sudbury	3,228	52	low
North Dumfries	187	58	low
Centre Wellington	408	73	low

Municipality	Land Area (Sq. Km)	Pop. Density Per Sq. Km	Density Ranking
Kenora	212	74	mid
King	333	80	mid
Strathroy-Caradoc	271	80	mid
Woolwich	326	81	mid
Wilmot	264	82	mid
Saugeen Shores	171	85	mid
Kingsville	247	91	mid
Quinte West	494	92	mid
Caledon	688	103	mid
East Gwillimbury	245	103	mid
Leamington	262	109	mid
Niagara-on-the-Lake	133	141	mid
Pelham	126	142	mid
Innisfil	263	148	mid
Lincoln	163	154	mid
Port Colborne	122	156	mid
Clarington	611	159	mid
Georgina	288	166	mid
North Bay	319	167	mid
Fort Erie	166	193	mid
Belleville	247	214	mid
Halton Hills	276	232	mid
Thorold	83	238	mid
Whitchurch-Stouffville	206	240	mid
Kingston	415	310	mid
Milton	363	314	mid
Sault Ste. Marie	223	340	mid
Thunder Bay	328	341	mid
Ottawa	2,790	352	mid
Pickering	232	415	mid
Grimsby	69	418	mid
Niagara Falls	210	442	mid
Sarnia	165	451	mid
Parry Sound	13	501	mid

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

Municipality	Land Area (Sq. Km)	Pop. Density Per Sq. Km	Density Ranking
Hamilton	1,117	503	high
St. Marys	12	618	high
Welland	81	675	high
Collingwood	34	688	high
Tillsonburg	22	745	high
Cornwall	62	788	high
Owen Sound	24	912	high
Whitby	147	920	high
London	420	959	high
Burlington	186	1,036	high
Ingersoll	13	1,051	high
Brockville	21	1,060	high
Orillia	29	1,138	high
St. Thomas	36	1,142	high
Oshawa	146	1,153	high
Stratford	28	1,161	high
Aurora	50	1,166	high
Vaughan	274	1,178	high
Cambridge	113	1,202	high
Peterborough	64	1,319	high
St. Catharines	96	1,444	high
Oakville	139	1,469	high
Barrie	99	1,497	high
Windsor	146	1,552	high
Guelph	87	1,597	high
Markham	212	1,639	high
Waterloo	64	1,726	high
Kitchener	137	1,796	high
Orangeville	16	1,938	high
Richmond Hill	101	2,026	high
Newmarket	38	2,302	high
Brampton	266	2,377	high
Mississauga	292	2,572	high
Toronto	630	4,547	high
Average	426	551	
Median	263	162	

Land Area and Density by Geographic Location

	Land Area (Sq. Km)	2017 Population Density Per Sq. Km	Density Ranking
Prince Edward County	1,050	24	low
Quinte West	494	92	mid
Belleville	247	214	mid
Kingston	415	310	mid
Ottawa	2,790	352	mid
Cornwall	62	788	high
Brockville	21	1,060	high
Peterborough	64	1,319	high
Eastern Avg	643	520	
Median	331	331	

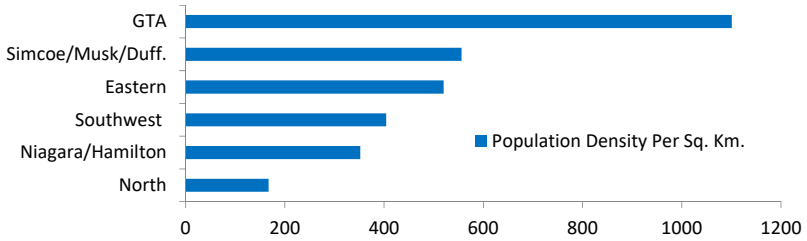
Municipality	Land Area (Sq. Km)	2017 Population Density Per Sq. Km	Density Ranking
Wainfleet	217	31	low
West Lincoln	388	39	low
Niagara-on-the-Lake	133	141	mid
Pelham	126	142	mid
Lincoln	163	154	mid
Port Colborne	122	156	mid
Fort Erie	166	193	mid
Thorold	83	238	mid
Grimsby	69	418	mid
Niagara Falls	210	442	mid
Hamilton	1,117	503	high
Welland	81	675	high
St. Catharines	96	1,444	high
Niagara/Hamilton Avg	229	352	
Median	133	193	

Municipality	Land Area (Sq. Km)	2017 Population Density Per Sq. Km	Density Ranking
Brock	423	29	low
King	333	80	mid
Caledon	688	103	mid
East Gwillimbury	245	103	mid
Clarington	611	159	mid
Georgina	288	166	mid
Halton Hills	276	232	mid
Whitchurch-Stouffville	206	240	mid
Milton	363	314	mid
Pickering	232	415	mid
Whitby	147	920	high
Burlington	186	1,036	high
Oshawa	146	1,153	high
Aurora	50	1,166	high
Vaughan	274	1,178	high
Oakville	139	1,469	high
Markham	212	1,639	high
Richmond Hill	101	2,026	high
Newmarket	38	2,302	high
Brampton	266	2,377	high
Mississauga	292	2,572	high
Toronto	630	4,547	high
GTA Avg	279	1,101	
Median	256	978	

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

Municipality	Land Area (Sq. Km)	2017 Population Density Per	Density Ranking
Greenstone	2,767	2	low
Timmins	2,979	14	low
Elliot Lake	715	15	low
Greater Sudbury	3,228	52	low
Kenora	212	74	mid
North Bay	319	167	mid
Sault Ste. Marie	223	340	mid
Thunder Bay	328	341	mid
Parry Sound	13	501	mid
North Avg	1,198	167	
Median	328	74	

Municipality	Land Area (Sq. Km)	2017 Population Density Per Sq. Km	Density Ranking
Gravenhurst	518	25	low
Bracebridge	628	27	low
Huntsville	710	29	low
Springwater	536	37	low
Oro-Medonte	587	38	low
Innisfil	263	148	mid
Collingwood	34	688	high
Orillia	29	1,138	high
Barrie	99	1,497	high
Orangeville	16	1,938	high
Simcoe/Musk./Duff. Avg	342	556	
Median	390	93	



Municipality	Land Area (Sq. Km)	2017 Population Density Per Sq. Km	Density Ranking
North Middlesex	598	11	low
Grey Highlands	883	12	low
Meaford	589	19	low
Mapleton	535	21	low
Kincardine	538	22	low
Wellington North	526	24	low
The Blue Mountains	287	26	low
North Perth	493	28	low
Minto	301	30	low
Middlesex Centre	588	31	low
Lambton Shores	331	33	low
Puslinch	215	36	low
Haldimand	1,252	38	low
Erin	298	40	low
Wellesley	278	43	low
Chatham-Kent	2,458	43	low
Brant	843	46	low
Guelph-Eramosa	292	46	low
Central Elgin	280	47	low
North Dumfries	187	58	low
Centre Wellington	408	73	low
Strathroy-Caradoc	271	80	mid
Woolwich	326	81	mid
Wilmot	264	82	mid
Saugeen Shores	171	85	mid
Kingsville	247	91	mid
Leamington	262	109	mid
Sarnia	165	451	mid
St. Marys	12	618	high
Tillsonburg	22	745	high
Owen Sound	24	912	high
London	420	959	high
Ingersoll	13	1,051	high
St. Thomas	36	1,142	high
Stratford	28	1,161	high
Cambridge	113	1,202	high
Windsor	146	1,552	high
Guelph	87	1,597	high
Waterloo	64	1,726	high
Kitchener	137	1,796	high
Southwest Avg	375	404	
Median	279	65	

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. The following summarizes the population changes 2011-2016, the employment change from 2016-2017 (September), the unemployment rate as of Sept. 2017 and the trend in unemployment from 2016-2017 (September).

CMA	Population % Change 2011-2016	Employment % Change	Unemployment Rate Sept 2017	Unemployment Trend 2016-2017
Barrie	1.7%	16.2%	6.0%	↓
Brantford	1.3%	2.5%	5.5%	↓
Greater Sudbury	0.1%	-1.9%	6.0%	↓
Guelph	1.7%	4.6%	5.8%	↑
Hamilton	1.3%	12.5%	4.2%	↓
Kingston	1.2%	3.9%	5.5%	↑
Kitchener/Cambridge/Waterloo	1.3%	4.9%	4.5%	↓
London	1.3%	-2.0%	5.5%	↓
Oshawa	1.7%	-1.7%	4.9%	↓
Ottawa-Gatineau	1.7%	-0.5%	5.8%	↓
Peterborough	0.4%	6.8%	7.1%	↑
St Catharines-Niagara	0.9%	-2.9%	6.3%	↑
Thunder Bay	0.1%	4.3%	5.0%	↓
Toronto	2.0%	2.4%	6.1%	↓
Windsor	1.2%	-2.0%	5.8%	↑
Ontario	1.4%	2.4%	5.6%	↓

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	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	$ 47,907	$ 53,575	low	low
Windsor	$ 69,310	$ 87,359	low	low
Cornwall	$ 72,995	$ 96,817	low	low
St. Thomas	$ 76,496	$ 90,059	low	low
Timmins	$ 77,310	$ 93,432	low	low
Welland	$ 78,772	$ 88,308	low	low
Sault Ste. Marie	$ 83,518	$ 108,371	low	low
Thunder Bay	$ 86,840	$ 110,088	low	low
Owen Sound	$ 88,606	$ 110,416	low	low
Ingersoll	$ 89,499	$ 110,759	low	low
Port Colborne	$ 92,168	$ 103,036	low	low
Quinte West	$ 92,896	$ 102,326	low	low
Sarnia	$ 93,526	$ 98,515	low	low
Leamington	$ 94,368	$ 81,237	low	low
Tillsonburg	$ 94,401	$ 112,641	low	low
Belleville	$ 96,709	$ 123,496	low	mid
Brockville	$ 97,209	$ 119,432	low	low
St. Catharines	$ 98,290	$ 114,085	low	low
Greater Sudbury	$ 100,074	$ 124,131	low	mid
North Bay	$ 101,200	$ 120,499	low	low
Parry Sound	$ 101,718	$ 116,816	low	low
London	$ 102,092	$ 117,942	low	low
Peterborough	$ 102,311	$ 117,288	low	low
Thorold	$ 103,683	$ 115,480	low	low
St. Marys	$ 104,980	$ 119,846	low	low
Kenora	$ 106,038	$ 126,218	low	mid
Oshawa	$ 107,243	$ 120,437	low	low
Fort Erie	$ 108,322	$ 116,430	low	low
Niagara Falls	$ 108,437	$ 130,680	low	mid
Minto	$ 109,598	$ 95,141	low	low
Chatham-Kent	$ 111,211	$ 90,843	low	low
Kitchener	$ 111,536	$ 130,868	low	mid
Orillia	$ 112,395	$ 133,690	low	mid
Stratford	$ 112,559	$ 137,410	low	mid

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

Municipality	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Strathroy-Caradoc	$ 113,773	$ 107,277	mid	low
Hamilton	$ 116,043	$ 139,674	mid	mid
Kingsville	$ 116,108	$ 99,632	mid	low
Cambridge	$ 116,204	$ 141,363	mid	mid
West Lincoln	$ 119,912	$ 111,567	mid	low
Orangeville	$ 120,475	$ 129,718	mid	mid
Barrie	$ 122,536	$ 131,703	mid	mid
Haldimand	$ 123,181	$ 117,750	mid	low
Clarington	$ 123,852	$ 127,498	mid	mid
Greenstone	$ 124,240	$ 118,013	mid	low
Kingston	$ 126,964	$ 154,074	mid	mid
Brampton	$ 131,690	$ 140,066	mid	mid
Guelph	$ 132,606	$ 158,088	mid	mid
Lincoln	$ 133,295	$ 134,182	mid	mid
Grimsby	$ 134,117	$ 142,751	mid	mid
Pelham	$ 134,230	$ 132,595	mid	mid
Wellington North	$ 135,827	$ 109,292	mid	low
Whitby	$ 138,993	$ 149,641	mid	mid
Central Elgin	$ 140,653	$ 123,016	mid	mid
Georgina	$ 142,177	$ 140,593	mid	mid
Wainfleet	$ 143,842	$ 131,782	mid	mid
Centre Wellington	$ 144,104	$ 137,811	mid	mid
Brock	$ 147,251	$ 132,364	mid	mid
Wilmot	$ 152,682	$ 145,662	mid	mid
Waterloo	$ 154,064	$ 182,189	mid	high
Pickering	$ 155,068	$ 165,442	mid	high
Wellesley	$ 155,104	$ 128,344	mid	mid
Brant	$ 157,601	$ 150,517	mid	mid
Woolwich	$ 157,609	$ 161,328	mid	high
Prince Edward County	$ 157,831	$ 150,920	mid	mid
Springwater	$ 159,593	$ 149,348	mid	mid
Ottawa	$ 159,929	$ 192,090	mid	high
Meaford	$ 160,366	$ 148,978	mid	mid
Innisfil	$ 162,699	$ 159,221	mid	mid

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

Municipality	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Collingwood	$ 165,763	$ 172,626	high	high
North Perth	$ 168,354	$ 118,641	high	low
Saugeen Shores	$ 174,457	$ 172,102	high	high
Newmarket	$ 174,477	$ 179,574	high	high
Milton	$ 174,777	$ 187,098	high	high
Huntsville	$ 178,857	$ 179,451	high	high
North Dumfries	$ 179,651	$ 190,764	high	high
Halton Hills	$ 180,182	$ 190,528	high	high
Bracebridge	$ 182,051	$ 182,450	high	high
Kincardine	$ 186,402	$ 171,290	high	high
Mississauga	$ 187,812	$ 211,762	high	high
Guelph-Eramosa	$ 189,057	$ 171,540	high	high
Middlesex Centre	$ 192,630	$ 148,909	high	mid
Erin	$ 193,330	$ 179,973	high	high
Oro-Medonte	$ 193,443	$ 187,827	high	high
Burlington	$ 193,974	$ 219,106	high	high
Mapleton	$ 194,959	$ 126,150	high	mid
Grey Highlands	$ 198,453	$ 170,315	high	high
Toronto	$ 206,669	$ 301,168	high	high
Whitchurch-Stouffville	$ 207,423	$ 206,110	high	high
East Gwillimbury	$ 210,011	$ 205,104	high	high
Aurora	$ 221,468	$ 225,813	high	high
Markham	$ 222,433	$ 227,763	high	high
Caledon	$ 222,629	$ 220,907	high	high
Lambton Shores	$ 230,868	$ 207,839	high	high
North Middlesex	$ 233,648	$ 125,137	high	mid
Richmond Hill	$ 239,071	$ 243,123	high	high
Niagara-on-the-Lake	$ 244,589	$ 258,848	high	high
Oakville	$ 250,433	$ 272,937	high	high
Gravenhurst	$ 256,230	$ 256,776	high	high
Vaughan	$ 259,114	$ 270,232	high	high
Puslinch	$ 260,801	$ 272,716	high	high
King	$ 292,094	$ 278,949	high	high
The Blue Mountains	$ 526,355	$ 533,722	high	high
Average	**$ 150,405**	**$ 154,210**		
Median	**$ 137,410**	**$ 135,796**		

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

Eastern Municipalities

Municipality	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Cornwall	$ 72,995	$ 96,817	low	low
Quinte West	$ 92,896	$ 102,326	low	low
Belleville	$ 96,709	$ 123,496	low	mid
Brockville	$ 97,209	$ 119,432	low	low
Peterborough	$ 102,311	$ 117,288	low	low
Kingston	$ 126,964	$ 154,074	mid	mid
Prince Edward County	$ 157,831	$ 150,920	mid	mid
Ottawa	$ 159,929	$ 192,090	mid	high
Eastern Avg	$ 113,356	$ 132,055		
Median	$ 99,760	$ 121,464		

Niagara/Hamilton Municipalities

Municipality	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Welland	$ 78,772	$ 88,308	low	low
Port Colborne	$ 92,168	$ 103,036	low	low
St. Catharines	$ 98,290	$ 114,085	low	low
Thorold	$ 103,683	$ 115,480	low	low
Fort Erie	$ 108,322	$ 116,430	low	low
Niagara Falls	$ 108,437	$ 130,680	low	mid
Hamilton	$ 116,043	$ 139,674	mid	mid
West Lincoln	$ 119,912	$ 111,567	mid	low
Lincoln	$ 133,295	$ 134,182	mid	mid
Grimsby	$ 134,117	$ 142,751	mid	mid
Pelham	$ 134,230	$ 132,595	mid	mid
Wainfleet	$ 143,842	$ 131,782	mid	mid
Niagara-on-the-Lake	$ 244,589	$ 258,848	high	high
Niagara/Hamilton Avg	$ 124,285	$ 132,263		
Median	$ 116,043	$ 130,680		

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

GTA Municipalities

Municipality	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Oshawa	$ 107,243	$ 120,437	low	low
Clarington	$ 123,852	$ 127,506	mid	mid
Brampton	$ 131,690	$ 140,066	mid	mid
Whitby	$ 138,993	$ 149,641	mid	mid
Georgina	$ 142,177	$ 140,593	mid	mid
Brock	$ 147,251	$ 132,364	mid	mid
Pickering	$ 155,068	$ 165,442	mid	high
Newmarket	$ 174,477	$ 179,574	high	high
Milton	$ 174,777	$ 187,098	high	high
Halton Hills	$ 180,182	$ 190,528	high	high
Mississauga	$ 187,812	$ 211,762	high	high
Burlington	$ 193,974	$ 219,106	high	high
Toronto	$ 206,669	$ 301,168	high	high
Whitchurch-Stouffville	$ 207,423	$ 206,110	high	high
East Gwillimbury	$ 210,011	$ 205,104	high	high
Aurora	$ 221,468	$ 225,813	high	high
Markham	$ 222,433	$ 227,763	high	high
Caledon	$ 222,629	$ 220,907	high	high
Richmond Hill	$ 239,071	$ 243,123	high	high
Oakville	$ 250,433	$ 272,937	high	high
Vaughan	$ 259,114	$ 270,232	high	high
King	$ 292,094	$ 278,949	high	high
GTA Avg	$ 190,402	$ 200,737		
Median	$ 190,893	$ 205,607		

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

Northern Municipalities

Municipality	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	$ 47,907	$ 53,575	low	low
Timmins	$ 77,310	$ 93,432	low	low
Sault Ste. Marie	$ 83,518	$ 108,371	low	low
Thunder Bay	$ 86,840	$ 110,088	low	low
Greater Sudbury	$ 100,074	$ 124,131	low	mid
North Bay	$ 101,200	$ 120,499	low	low
Parry Sound	$ 101,718	$ 116,816	low	low
Kenora	$ 106,038	$ 126,218	low	mid
Greenstone	$ 124,240	$ 118,013	mid	low
North Avg	$ 92,094	$ 107,905		
Median	$ 100,074	$ 116,816		

Simcoe/Muskoka/Dufferin Municipalities

Municipality	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Orillia	$ 112,395	$ 133,688	low	mid
Orangeville	$ 120,475	$ 129,718	mid	mid
Barrie	$ 122,536	$ 131,703	mid	mid
Springwater	$ 159,593	$ 149,348	mid	mid
Innisfil	$ 162,699	$ 159,221	mid	mid
Collingwood	$ 165,763	$ 172,626	high	high
Huntsville	$ 178,857	$ 179,451	high	high
Bracebridge	$ 182,051	$ 182,450	high	high
Oro-Medonte	$ 193,443	$ 187,827	high	high
Gravenhurst	$ 256,230	$ 256,776	high	high
Simcoe/Musk./Duff. Avg	$ 165,404	$ 168,281		
Median	$ 164,231	$ 165,924		

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

Southwest Municipalities

Municipality	2017 Unweighted Assessment per Capita	2017 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Windsor	$ 69,310	$ 87,359	low	low
St. Thomas	$ 76,496	$ 90,059	low	low
Owen Sound	$ 88,606	$ 110,416	low	low
Ingersoll	$ 89,499	$ 110,759	low	low
Sarnia	$ 93,526	$ 98,515	low	low
Leamington	$ 94,368	$ 81,237	low	low
Tillsonburg	$ 94,401	$ 112,641	low	low
London	$ 102,092	$ 117,942	low	low
St. Marys	$ 104,980	$ 119,846	low	low
Minto	$ 109,598	$ 95,141	low	low
Chatham-Kent	$ 111,211	$ 90,843	low	low
Kitchener	$ 111,536	$ 130,868	low	mid
Stratford	$ 112,559	$ 137,410	low	mid
Strathroy-Caradoc	$ 113,773	$ 107,277	mid	low
Kingsville	$ 116,108	$ 99,632	mid	low
Cambridge	$ 116,204	$ 141,363	mid	mid
Haldimand	$ 123,181	$ 117,750	mid	low
Guelph	$ 132,606	$ 158,088	mid	mid
Wellington North	$ 135,827	$ 109,292	mid	low
Central Elgin	$ 140,653	$ 123,016	mid	mid
Centre Wellington	$ 144,104	$ 137,811	mid	mid
Wilmot	$ 152,682	$ 145,662	mid	mid
Waterloo	$ 154,064	$ 182,189	mid	high
Wellesley	$ 155,104	$ 128,344	mid	mid
Brant	$ 157,601	$ 150,517	mid	mid
Woolwich	$ 157,609	$ 161,328	mid	high
Meaford	$ 160,366	$ 148,978	mid	mid
North Perth	$ 168,354	$ 118,641	high	low
Saugeen Shores	$ 174,457	$ 172,102	high	high
North Dumfries	$ 179,651	$ 190,764	high	high
Kincardine	$ 186,402	$ 171,290	high	high
Guelph-Eramosa	$ 189,057	$ 171,540	high	high
Middlesex Centre	$ 192,630	$ 148,909	high	mid
Erin	$ 193,330	$ 179,973	high	high
Mapleton	$ 194,959	$ 126,150	high	mid
Grey Highlands	$ 198,453	$ 170,315	high	high
Lambton Shores	$ 230,868	$ 207,839	high	high
North Middlesex	$ 233,648	$ 125,137	high	mid
Puslinch	$ 260,801	$ 272,716	high	high
The Blue Mountains	$ 526,355	$ 533,722	high	high
Southwest Avg	$ 153,676	$ 147,085		
Median	$ 142,378	$ 129,606		

Unweighted Assessment—Trend

The tables on the next several pages reflect the change in unweighted assessment from 2012-2017. 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 2016-2017 % change in assessment.

	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	2016- 2017	Ranking 2016-2017
Parry Sound	N/A	N/A	N/A	2.7%	-5.0%	low
Brockville	2.0%	4.7%	3.6%	6.2%	-2.5%	low
Cornwall	N/A	10.6%	6.4%	6.7%	-1.4%	low
North Bay	5.5%	6.1%	4.9%	5.0%	-1.1%	low
Greater Sudbury	5.9%	8.3%	6.3%	4.9%	-1.0%	low
Elliot Lake	N/A	N/A	5.1%	4.7%	-1.0%	low
Timmins	5.9%	7.1%	6.5%	5.8%	-1.0%	low
Niagara Falls	0.4%	3.7%	7.2%	5.1%	-0.9%	low
Owen Sound	2.9%	3.3%	2.5%	2.0%	-0.9%	low
Saugeen Shores	N/A	5.9%	6.0%	5.1%	-0.3%	low
Fort Erie	0.2%	2.0%	1.9%	1.8%	-0.2%	low
Leamington	N/A	N/A	N/A	1.7%	0.0%	low
The Blue Mountains	3.6%	5.6%	5.4%	5.7%	0.2%	low
Meaford	5.7%	5.6%	5.2%	4.5%	0.4%	low
Bracebridge	1.4%	2.9%	2.5%	2.6%	0.9%	low
Kingsville	3.6%	5.2%	4.6%	4.6%	1.1%	low
Huntsville	0.6%	2.2%	2.8%	2.4%	1.4%	low
Belleville	3.7%	3.3%	3.9%	2.9%	1.5%	low
Tillsonburg	N/A	3.6%	3.3%	2.6%	1.5%	low
Port Colborne	1.2%	2.7%	3.0%	2.2%	1.5%	low
Gravenhurst	0.5%	2.7%	3.1%	3.0%	1.7%	low
Puslinch	N/A	N/A	N/A	4.3%	2.0%	low
Kincardine	N/A	N/A	N/A	5.4%	2.0%	low
Sault Ste. Marie	5.9%	7.3%	6.3%	6.2%	2.2%	low
St. Thomas	2.6%	2.1%	3.1%	3.0%	2.3%	low
Ingersoll	3.6%	0.9%	5.4%	3.2%	2.3%	low
Sarnia	-0.5%	2.1%	2.0%	2.3%	2.5%	low
St. Catharines	2.4%	3.2%	2.8%	2.4%	2.7%	low
Quinte West	4.4%	3.5%	4.1%	3.1%	2.8%	low
Windsor	-3.9%	1.4%	1.2%	1.4%	2.9%	low
Orillia	N/A	2.7%	2.6%	2.3%	3.0%	low
St. Marys	3.2%	N/A	N/A	3.0%	3.1%	low
Stratford	3.4%	5.8%	4.0%	3.8%	3.3%	low

Unweighted Assessment—Trend (cont'd)

	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	2016- 2017	Ranking 2016-2017
Thorold	3.9%	3.6%	3.7%	3.9%	3.4%	mid
Greenstone	N/A	2.3%	2.2%	1.9%	3.4%	mid
Welland	2.4%	2.8%	3.0%	1.9%	3.4%	mid
Central Elgin	N/A	N/A	N/A	N/A	3.6%	mid
Grey Highlands	N/A	N/A	6.9%	6.4%	3.7%	mid
Pickering	5.5%	5.8%	4.5%	4.6%	3.8%	mid
Kenora	6.0%	6.7%	6.5%	6.1%	3.8%	mid
Cambridge	4.0%	4.1%	3.8%	3.7%	4.3%	mid
Pelham	3.4%	3.4%	3.3%	4.0%	4.3%	mid
Peterborough	3.9%	3.3%	2.9%	3.0%	4.5%	mid
Orangeville	2.9%	4.3%	4.1%	4.3%	4.6%	mid
Collingwood	3.5%	5.3%	3.6%	3.9%	4.6%	mid
London	3.9%	3.7%	4.6%	3.5%	4.7%	mid
Erin	N/A	N/A	N/A	4.9%	4.8%	mid
Wilmot	7.3%	5.6%	5.3%	5.2%	4.9%	mid
Brock	N/A	3.7%	4.1%	3.7%	4.9%	mid
Prince Edward County	3.2%	5.8%	4.2%	4.4%	5.0%	mid
Haldimand	N/A	N/A	N/A	N/A	5.1%	mid
Lincoln	4.2%	3.9%	4.5%	3.7%	5.2%	mid
Chatham-Kent	N/A	N/A	N/A	4.8%	5.3%	mid
Lambton Shores	4.9%	6.4%	5.7%	5.7%	5.3%	mid
Kitchener	6.3%	5.5%	6.1%	5.3%	5.3%	mid
Waterloo	6.0%	6.6%	6.0%	5.8%	5.6%	mid
Thunder Bay	7.2%	7.2%	7.1%	7.5%	5.6%	mid
Ottawa	8.3%	7.8%	6.5%	7.2%	5.8%	mid
Centre Wellington	N/A	N/A	N/A	4.8%	5.9%	mid
North Dumfries	4.3%	3.8%	3.6%	3.9%	6.0%	mid
Strathroy-Caradoc	N/A	N/A	4.5%	4.2%	6.2%	mid
Guelph-Eramosa	N/A	N/A	N/A	4.6%	6.2%	mid
Hamilton	4.1%	4.3%	4.5%	4.8%	6.3%	mid
Springwater	-0.7%	4.0%	4.8%	4.4%	6.3%	mid
Wainfleet	1.6%	3.1%	2.8%	2.9%	6.3%	mid
Brant	N/A	5.9%	5.2%	5.9%	6.3%	mid
Woolwich	7.9%	4.8%	5.3%	4.2%	6.4%	mid
Halton Hills	5.4%	8.5%	6.2%	4.8%	6.4%	mid

Unweighted Assessment—Trend (cont'd)

	2012 - 2013	2013 - 2014	2014 - 2015	2015-2016	2016-2017	Ranking 2016-2017
Mississauga	5.5%	5.7%	5.5%	5.1%	6.6%	high
Middlesex Centre	4.6%	7.3%	7.4%	6.6%	6.6%	high
Burlington	5.7%	5.4%	6.2%	5.3%	6.9%	high
Caledon	5.7%	7.4%	7.1%	6.3%	7.3%	high
Niagara-on-the-Lake	4.7%	5.8%	9.7%	6.4%	7.4%	high
Kingston	5.6%	5.9%	5.0%	4.8%	7.4%	high
Minto	N/A	N/A	N/A	4.6%	7.5%	high
Barrie	2.5%	3.0%	3.3%	2.8%	7.5%	high
Oakville	6.6%	6.8%	7.7%	6.9%	7.5%	high
Milton	9.9%	8.5%	9.1%	7.6%	7.6%	high
Grimsby	4.8%	3.2%	4.8%	4.3%	7.9%	high
Innisfil	3.8%	4.9%	4.7%	6.1%	8.0%	high
Brampton	8.2%	7.7%	7.4%	7.3%	8.1%	high
King	9.7%	11.7%	10.3%	10.1%	8.4%	high
Clarington	3.1%	7.3%	4.7%	4.4%	8.6%	high
Guelph	5.4%	4.3%	6.4%	3.8%	8.6%	high
Wellesley	6.6%	6.5%	5.8%	5.0%	8.7%	high
Georgina	4.6%	4.9%	4.6%	5.1%	8.7%	high
Toronto	6.4%	6.5%	6.7%	6.7%	8.8%	high
Vaughan	8.4%	7.7%	7.5%	6.3%	9.0%	high
West Lincoln	4.5%	4.9%	3.6%	4.6%	9.2%	high
Wellington North	N/A	N/A	N/A	5.5%	9.3%	high
Newmarket	6.6%	8.0%	6.3%	5.6%	9.3%	high
Whitby	4.7%	5.1%	4.3%	4.1%	9.6%	high
Whitchurch-Stouffville	10.0%	8.4%	6.6%	5.7%	10.4%	high
Oshawa	2.7%	3.8%	3.2%	3.9%	10.5%	high
Markham	9.6%	9.3%	8.5%	7.9%	11.5%	high
Mapleton	N/A	N/A	N/A	8.4%	11.5%	high
Aurora	6.8%	7.6%	7.3%	8.8%	11.5%	high
North Middlesex	N/A	N/A	N/A	N/A	12.6%	high
North Perth	N/A	N/A	N/A	N/A	12.6%	high
Richmond Hill	9.2%	8.7%	8.1%	7.5%	13.0%	high
East Gwillimbury	8.0%	8.8%	5.5%	4.6%	13.4%	high
Average	4.5%	5.2%	5.0%	4.6%	5.0%	
Median	4.5%	5.2%	4.8%	4.6%	5.1%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2016-2017)

Eastern	2012 - 2013	2013 - 2014	2014 - 2015	2015-2016	2016-2017	Ranking 2016-2017
Brockville	2.0%	4.7%	3.6%	6.2%	-2.5%	low
Cornwall	N/A	10.6%	6.4%	6.7%	-1.4%	low
Belleville	3.7%	3.3%	3.9%	2.9%	1.5%	low
Quinte West	4.4%	3.5%	4.1%	3.1%	2.8%	low
Peterborough	3.9%	3.3%	2.9%	3.0%	4.5%	mid
Prince Edward County	3.2%	5.8%	4.2%	4.4%	5.0%	mid
Ottawa	8.3%	7.8%	6.5%	7.2%	5.8%	mid
Kingston	5.6%	5.9%	5.0%	4.8%	7.4%	high
Average	4.4%	5.6%	4.6%	4.8%	2.9%	
Median	3.9%	5.3%	4.1%	4.6%	3.6%	

Niagara/Hamilton	2012 - 2013	2013 - 2014	2014 - 2015	2015-2016	2016-2017	Ranking 2016-2017
Niagara Falls	0.4%	3.7%	7.2%	5.1%	-0.9%	low
Fort Erie	0.2%	2.0%	1.9%	1.8%	-0.2%	low
Port Colborne	1.2%	2.7%	3.0%	2.2%	1.5%	low
St. Catharines	2.4%	3.2%	2.8%	2.4%	2.7%	low
Thorold	3.9%	3.6%	3.7%	3.9%	3.4%	mid
Welland	2.4%	2.8%	3.0%	1.9%	3.4%	mid
Pelham	3.4%	3.4%	3.3%	4.0%	4.3%	mid
Lincoln	4.2%	3.9%	4.5%	3.7%	5.2%	mid
Hamilton	4.1%	4.3%	4.5%	4.8%	6.3%	mid
Wainfleet	1.6%	3.1%	2.8%	2.9%	6.3%	mid
Niagara-on-the-Lake	4.7%	5.8%	9.7%	6.4%	7.4%	high
Grimsby	4.8%	3.2%	4.8%	4.3%	7.9%	high
West Lincoln	4.5%	4.9%	3.6%	4.6%	9.2%	high
Average	2.9%	3.6%	4.2%	3.7%	4.3%	
Median	3.4%	3.4%	3.6%	3.9%	4.3%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2016-2017) (cont'd)

GTA	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	2016- 2017	Ranking 2016-2017
Pickering	5.5%	5.8%	4.5%	4.6%	3.8%	mid
Brock	N/A	3.7%	4.1%	3.7%	4.9%	mid
Halton Hills	5.4%	8.5%	6.2%	4.8%	6.4%	mid
Mississauga	5.5%	5.7%	5.5%	5.1%	6.6%	high
Burlington	5.7%	5.4%	6.2%	5.3%	6.9%	high
Caledon	5.7%	7.4%	7.1%	6.3%	7.3%	high
Oakville	6.6%	6.8%	7.7%	6.9%	7.5%	high
Milton	9.9%	8.5%	9.1%	7.6%	7.6%	high
Brampton	8.2%	7.7%	7.4%	7.3%	8.1%	high
King	9.7%	11.7%	10.3%	10.1%	8.4%	high
Clarington	3.1%	7.3%	4.7%	4.4%	8.6%	high
Georgina	4.6%	4.9%	4.6%	5.1%	8.7%	high
Toronto	6.4%	6.5%	6.7%	6.7%	8.8%	high
Vaughan	8.4%	7.7%	7.5%	6.3%	9.0%	high
Newmarket	6.6%	8.0%	6.3%	5.6%	9.3%	high
Whitby	4.7%	5.1%	4.3%	4.1%	9.6%	high
Whitchurch-Stouffville	10.0%	8.4%	6.6%	5.7%	10.4%	high
Oshawa	2.7%	3.8%	3.2%	3.9%	10.5%	high
Markham	9.6%	9.3%	8.5%	7.9%	11.5%	high
Aurora	6.8%	7.6%	7.3%	8.8%	11.5%	high
Richmond Hill	9.2%	8.7%	8.1%	7.5%	13.0%	high
East Gwillimbury	8.0%	8.8%	5.5%	4.6%	13.4%	high
Average	6.8%	7.1%	6.4%	6.0%	8.7%	
Median	6.6%	7.5%	6.5%	5.7%	8.6%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2016-17) (cont'd)

Southwest	2012 - 2013	2013 - 2014	2014 - 2015	2015-2016	2016-2017	Ranking 2016-2017
Owen Sound	2.9%	3.3%	2.5%	2.0%	-0.9%	low
Saugeen Shores	N/A	5.9%	6.0%	5.1%	-0.3%	low
Leamington	N/A	N/A	N/A	1.7%	0.0%	low
The Blue Mountains	3.6%	5.6%	5.4%	5.7%	0.2%	low
Meaford	5.7%	5.6%	5.2%	4.5%	0.4%	low
Kingsville	3.6%	5.2%	4.6%	4.6%	1.1%	low
Tillsonburg	N/A	3.6%	3.3%	2.6%	1.5%	low
Puslinch	N/A	N/A	N/A	4.3%	2.0%	low
Kincardine	N/A	N/A	N/A	5.4%	2.0%	low
St. Thomas	2.6%	2.1%	3.1%	3.0%	2.3%	low
Ingersoll	3.6%	0.9%	5.4%	3.2%	2.3%	low
Sarnia	-0.5%	2.1%	2.0%	2.3%	2.5%	low
Windsor	-3.9%	1.4%	1.2%	1.4%	2.9%	low
St. Marys	3.2%	N/A	N/A	3.0%	3.1%	low
Stratford	3.4%	5.8%	4.0%	3.8%	3.3%	low
Central Elgin	N/A	N/A	N/A	N/A	3.6%	mid
Grey Highlands	N/A	N/A	6.9%	6.4%	3.7%	mid
Cambridge	4.0%	4.1%	3.8%	3.7%	4.3%	mid
London	3.9%	3.7%	4.6%	3.5%	4.7%	mid
Erin	N/A	N/A	N/A	4.9%	4.8%	mid
Wilmot	7.3%	5.6%	5.3%	5.2%	4.9%	mid
Haldimand	N/A	N/A	N/A	N/A	5.1%	mid
Chatham-Kent	N/A	N/A	N/A	4.8%	5.3%	mid
Lambton Shores	4.9%	6.4%	5.7%	5.7%	5.3%	mid
Kitchener	6.3%	5.5%	6.1%	5.3%	5.3%	mid
Waterloo	6.0%	6.6%	6.0%	5.8%	5.6%	mid
Centre Wellington	N/A	N/A	N/A	4.8%	5.9%	mid
North Dumfries	4.3%	3.8%	3.6%	3.9%	6.0%	mid
Strathroy-Caradoc	N/A	N/A	4.5%	4.2%	6.2%	mid
Guelph-Eramosa	N/A	N/A	N/A	4.6%	6.2%	mid
Brant	N/A	5.9%	5.2%	5.9%	6.3%	mid
Woolwich	7.9%	4.8%	5.3%	4.2%	6.4%	mid
Middlesex Centre	4.6%	7.3%	7.4%	6.6%	6.6%	high
Minto	N/A	N/A	N/A	4.6%	7.5%	high
Guelph	5.4%	4.3%	6.4%	3.8%	8.6%	high
Wellesley	6.6%	6.5%	5.8%	5.0%	8.7%	high
Wellington North	N/A	N/A	N/A	5.5%	9.3%	high
Mapleton	N/A	N/A	N/A	8.4%	11.5%	high
North Middlesex	N/A	N/A	N/A	N/A	12.6%	high
North Perth	N/A	N/A	N/A	N/A	12.6%	high
Average	4.1%	4.6%	4.8%	4.4%	4.7%	
Median	4.0%	5.2%	5.2%	4.6%	4.8%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-17) (cont'd)

North	2012 - 2013	2013 - 2014	2014 - 2015	2015-2016	2016-2017	Ranking 2016-2017
Parry Sound	N/A	N/A	N/A	2.7%	-5.0%	low
North Bay	5.5%	6.1%	4.9%	5.0%	-1.1%	low
Greater Sudbury	5.9%	8.3%	6.3%	4.9%	-1.0%	low
Elliot Lake	N/A	N/A	5.1%	4.7%	-1.0%	low
Timmins	5.9%	7.1%	6.5%	5.8%	-1.0%	low
Sault Ste. Marie	5.9%	7.3%	6.3%	6.2%	2.2%	low
Greenstone	N/A	2.3%	2.2%	1.9%	3.4%	mid
Kenora	6.0%	6.7%	6.5%	6.1%	3.8%	mid
Thunder Bay	7.2%	7.2%	7.1%	7.5%	5.6%	mid
Average	6.1%	6.4%	5.6%	5.0%	0.7%	
Median	5.9%	7.1%	6.3%	5.0%	-1.0%	

Simcoe/Musk./Duff.	2012 - 2013	2013 - 2014	2014 - 2015	2015-2016	2016-2017	Ranking 2016-2017
Bracebridge	1.4%	2.9%	2.5%	2.6%	0.9%	low
Huntsville	0.6%	2.2%	2.8%	2.4%	1.4%	low
Gravenhurst	0.5%	2.7%	3.1%	3.0%	1.7%	low
Orillia	N/A	2.7%	2.6%	2.3%	3.0%	low
Orangeville	2.9%	4.3%	4.1%	4.3%	4.6%	mid
Collingwood	3.5%	5.3%	3.6%	3.9%	4.6%	mid
Springwater	-0.7%	4.0%	4.8%	4.4%	6.3%	mid
Barrie	2.5%	3.0%	3.3%	2.8%	7.5%	high
Innisfil	3.8%	4.9%	4.7%	6.1%	8.0%	high
Average	1.6%	3.2%	3.1%	3.2%	4.2%	
Median	1.4%	2.9%	3.2%	2.9%	4.6%	

2017 Unweighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Aurora	87.2%	1.0%	9.7%	1.9%	0.1%	0.1%	0.0%
Barrie	76.6%	3.8%	17.0%	2.1%	0.2%	0.3%	0.0%
Belleville	70.9%	5.5%	19.4%	2.6%	0.4%	1.2%	0.0%
Bracebridge	87.9%	1.4%	8.8%	0.9%	0.5%	0.1%	0.4%
Brampton	80.8%	1.9%	13.5%	3.5%	0.2%	0.2%	0.0%
Brant	70.9%	0.4%	5.1%	3.6%	0.4%	19.6%	0.1%
Brock	75.8%	0.9%	4.6%	1.0%	0.3%	17.3%	0.3%
Brockville	76.0%	6.3%	14.9%	2.5%	0.3%	0.0%	0.0%
Burlington	79.2%	3.6%	13.7%	2.8%	0.2%	0.4%	0.0%
Caledon	79.5%	0.2%	9.7%	3.7%	0.1%	6.2%	0.6%
Cambridge	75.1%	4.4%	14.7%	5.3%	0.2%	0.3%	0.0%
Central Elgin	74.3%	0.1%	3.7%	0.5%	0.3%	20.9%	0.2%
Centre Wellington	77.8%	1.3%	5.2%	1.7%	0.2%	13.8%	0.2%
Chatham-Kent	52.7%	1.5%	7.2%	1.6%	0.8%	36.1%	0.0%
Clarington	85.4%	0.9%	6.8%	2.2%	0.4%	4.1%	0.2%
Collingwood	83.9%	1.8%	12.4%	1.7%	0.2%	0.1%	0.0%
Cornwall	68.0%	5.6%	23.9%	2.0%	0.3%	0.2%	0.0%
East Gwillimbury	85.3%	0.3%	7.7%	1.4%	0.2%	4.9%	0.2%
Elliot Lake	81.5%	7.2%	10.1%	0.5%	0.8%	0.0%	0.0%
Erin	81.6%	0.3%	3.4%	1.1%	0.1%	13.0%	0.6%
Fort Erie	88.4%	1.1%	7.3%	1.3%	0.4%	1.5%	0.0%
Georgina	90.4%	1.2%	5.4%	0.3%	0.2%	2.4%	0.1%
Gravenhurst	90.8%	0.8%	7.2%	0.3%	0.7%	0.1%	0.2%
Greater Sudbury	81.5%	4.0%	11.8%	2.3%	0.3%	0.1%	0.1%
Greenstone	25.2%	0.6%	16.0%	1.2%	56.9%	0.0%	0.0%
Grey Highlands	72.8%	0.3%	2.3%	2.1%	0.1%	21.2%	1.2%
Grimsby	88.9%	0.7%	7.3%	1.1%	0.2%	1.8%	0.0%
Guelph	78.4%	4.7%	12.4%	4.2%	0.2%	0.0%	0.0%
Guelph-Eramosa	77.0%	0.3%	3.9%	1.1%	0.2%	17.3%	0.1%
Haldimand	74.6%	0.7%	4.7%	2.7%	1.1%	16.0%	0.1%
Halton Hills	83.9%	0.9%	9.0%	3.0%	0.1%	2.9%	0.1%
Hamilton	81.4%	4.6%	10.0%	1.7%	0.4%	1.8%	0.0%
Huntsville	86.0%	0.8%	10.6%	1.2%	0.9%	0.1%	0.5%
Ingersoll	80.3%	2.0%	9.8%	7.5%	0.3%	0.1%	0.0%

2017 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Innisfil	87.6%	0.3%	5.9%	0.8%	0.4%	5.0%	0.1%
Kenora	81.9%	1.7%	12.1%	2.2%	2.0%	0.1%	0.0%
Kincardine	64.8%	0.8%	10.5%	4.8%	0.0%	19.0%	0.1%
King	88.6%	0.2%	3.1%	0.9%	0.4%	6.5%	0.3%
Kingston	75.1%	7.4%	15.8%	1.0%	0.3%	0.4%	0.0%
Kingsville	67.8%	0.8%	6.3%	1.5%	0.5%	23.0%	0.0%
Kitchener	79.7%	6.5%	12.2%	1.5%	0.0%	0.1%	0.0%
Lambton Shores	72.9%	0.7%	5.6%	0.7%	0.3%	19.7%	0.0%
Leamington	61.3%	2.1%	10.3%	1.5%	0.7%	24.1%	0.0%
Lincoln	78.3%	0.6%	5.8%	2.8%	0.6%	11.9%	0.0%
London	81.5%	3.8%	12.5%	1.2%	0.2%	0.8%	0.0%
Mapleton	43.7%	0.1%	1.9%	1.6%	0.5%	51.9%	0.3%
Markham	84.3%	1.0%	12.9%	1.6%	0.1%	0.2%	0.0%
Meaford	79.4%	1.5%	5.7%	0.2%	0.4%	12.0%	0.8%
Middlesex Centre	61.7%	0.3%	2.9%	0.3%	3.2%	31.5%	0.1%
Milton	81.7%	0.8%	11.9%	3.2%	0.4%	1.8%	0.2%
Minto	61.9%	0.9%	6.9%	2.3%	0.3%	27.7%	0.1%
Mississauga	72.6%	3.4%	20.0%	3.9%	0.1%	0.0%	0.0%
Newmarket	83.7%	1.6%	12.3%	2.3%	0.1%	0.0%	0.0%
Niagara Falls	72.1%	2.9%	22.7%	1.2%	0.4%	0.7%	0.0%
Niagara-on-the-Lake	75.3%	0.3%	14.3%	0.9%	0.4%	8.8%	0.0%
North Bay	77.4%	4.6%	14.8%	1.8%	1.3%	0.0%	0.0%
North Dumfries	70.9%	0.3%	8.7%	5.5%	4.4%	10.2%	0.1%
North Middlesex	32.9%	0.4%	1.9%	0.7%	0.8%	63.0%	0.4%
North Perth	46.3%	0.7%	6.2%	2.0%	0.2%	44.6%	0.0%
Oakville	84.7%	2.0%	11.2%	1.9%	0.1%	0.1%	0.0%
Orangeville	83.3%	2.1%	12.9%	1.5%	0.1%	0.0%	0.0%
Orillia	76.0%	5.3%	17.0%	1.5%	0.3%	0.0%	0.0%
Oro-Medonte	89.6%	0.1%	3.2%	0.8%	0.7%	5.1%	0.5%
Oshawa	79.1%	5.4%	12.8%	2.0%	0.2%	0.5%	0.0%
Ottawa	75.9%	5.3%	16.9%	0.9%	0.2%	0.7%	0.0%
Owen Sound	74.7%	7.0%	16.5%	1.4%	0.3%	0.1%	0.0%
Parry Sound	74.8%	3.2%	20.5%	1.2%	0.2%	0.1%	0.0%
Pelham	89.9%	0.7%	3.1%	0.2%	0.6%	5.5%	0.1%

2017 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Peterborough	77.5%	7.1%	13.8%	1.3%	0.2%	0.1%	0.0%
Pickering	85.1%	0.8%	11.3%	1.6%	0.2%	1.0%	0.0%
Port Colborne	83.5%	2.2%	6.7%	4.1%	0.6%	2.8%	0.1%
Prince Edward County	84.9%	1.0%	6.0%	0.6%	0.1%	7.2%	0.2%
Puslinch	79.1%	0.1%	7.7%	4.9%	0.3%	7.5%	0.5%
Quinte West	77.0%	2.7%	14.7%	1.5%	0.8%	3.2%	0.1%
Richmond Hill	88.8%	1.3%	8.5%	1.3%	0.1%	0.1%	0.0%
Sarnia	77.5%	3.9%	12.6%	3.3%	0.7%	2.1%	0.0%
Saugeen Shores	88.8%	1.6%	5.7%	0.1%	0.2%	3.5%	0.1%
Sault Ste. Marie	78.6%	5.0%	14.3%	1.7%	0.4%	0.0%	0.0%
Springwater	84.5%	0.2%	3.5%	0.8%	0.7%	9.8%	0.5%
St. Catharines	79.8%	5.0%	12.8%	1.4%	0.2%	0.8%	0.0%
St. Marys	82.1%	1.6%	8.2%	6.9%	0.3%	0.9%	0.0%
St. Thomas	82.8%	4.0%	9.1%	3.2%	0.3%	0.4%	0.0%
Stratford	79.2%	4.6%	12.4%	3.2%	0.2%	0.4%	0.0%
Strathroy-Caradoc	71.7%	2.2%	7.3%	2.6%	2.2%	14.0%	0.1%
The Blue Mountains	85.2%	6.1%	4.7%	0.2%	0.1%	3.3%	0.4%
Thorold	80.2%	4.8%	7.9%	3.4%	1.1%	2.5%	0.0%
Thunder Bay	79.0%	3.9%	15.5%	1.3%	0.4%	0.0%	0.0%
Tillsonburg	82.4%	3.3%	9.9%	3.6%	0.3%	0.5%	0.0%
Timmins	80.0%	2.0%	15.0%	2.3%	0.5%	0.2%	0.0%
Toronto	74.6%	6.5%	17.5%	1.4%	0.0%	0.1%	0.0%
Vaughan	78.0%	0.3%	15.8%	5.5%	0.1%	0.2%	0.0%
Wainfleet	82.8%	0.0%	1.9%	0.4%	0.5%	14.2%	0.1%
Waterloo	75.1%	9.1%	13.5%	2.1%	0.2%	0.0%	0.0%
Welland	85.5%	3.8%	8.3%	1.5%	0.4%	0.4%	0.0%
Wellesley	61.3%	0.1%	2.5%	4.2%	0.2%	31.5%	0.2%
Wellington North	53.9%	1.7%	5.4%	2.4%	0.2%	36.2%	0.2%
West Lincoln	76.1%	0.4%	3.5%	1.3%	1.4%	17.2%	0.1%
Whitby	85.5%	2.1%	10.1%	1.7%	0.2%	0.4%	0.0%
Whitchurch-Stouffville	88.6%	0.6%	6.4%	1.8%	0.1%	2.3%	0.1%
Wilmot	79.8%	0.8%	4.2%	1.1%	0.3%	13.6%	0.1%
Windsor	74.7%	3.9%	17.7%	3.2%	0.4%	0.2%	0.0%
Woolwich	70.6%	0.9%	10.1%	3.5%	0.3%	14.4%	0.1%
Average	**77.0%**	**2.3%**	**9.9%**	**2.1%**	**1.0%**	**7.5%**	**0.1%**
Median	**79.2%**	**1.5%**	**9.8%**	**1.6%**	**0.3%**	**1.6%**	**0.0%**
Min	**25.2%**	**0.0%**	**1.9%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**
Max	**90.8%**	**9.1%**	**23.9%**	**7.5%**	**56.9%**	**63.0%**	**1.2%**

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

Municipality	Residential
Gravenhurst	90.8%
Georgina	90.4%
Pelham	89.9%
Oro-Medonte	89.6%
Grimsby	88.9%
Richmond Hill	88.8%
Saugeen Shores	88.8%
King	88.6%
Whitchurch-Stouffville	88.6%
Fort Erie	88.4%

Municipality	Industrial
Ingersoll	7.5%
St. Marys	6.9%
Vaughan	5.5%
North Dumfries	5.5%
Cambridge	5.3%
Puslinch	4.9%
Kincardine	4.8%
Guelph	4.2%
Wellesley	4.2%
Port Colborne	4.1%

Municipality	Multi-Residential
Waterloo	9.1%
Kingston	7.4%
Elliot Lake	7.2%
Peterborough	7.1%
Owen Sound	7.0%
Toronto	6.5%
Kitchener	6.5%
Brockville	6.3%
The Blue Mountains	6.1%
Cornwall	5.6%

Municipality	Pipelines
Greenstone	56.9%
North Dumfries	4.4%
Middlesex Centre	3.2%
Strathroy-Caradoc	2.2%
Kenora	2.0%
West Lincoln	1.4%
North Bay	1.3%
Haldimand	1.1%
Thorold	1.1%
Huntsville	0.9%

Municipality	Commercial
Cornwall	23.9%
Niagara Falls	22.7%
Parry Sound	20.5%
Mississauga	20.0%
Belleville	19.4%
Windsor	17.7%
Toronto	17.5%
Orillia	17.0%
Barrie	17.0%
Ottawa	16.9%

Municipality	Farmlands
North Middlesex	63.0%
Mapleton	51.9%
North Perth	44.6%
Wellington North	36.2%
Chatham-Kent	36.1%
Middlesex Centre	31.5%
Wellesley	31.5%
Minto	27.7%
Leamington	24.1%
Kingsville	23.0%

2017 Weighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Aurora	85.5%	1.0%	11.0%	2.4%	0.1%	0.0%	0.0%
Barrie	71.2%	3.5%	22.3%	2.6%	0.2%	0.1%	0.0%
Belleville	55.5%	10.3%	28.7%	4.8%	0.4%	0.2%	0.0%
Bracebridge	87.7%	1.3%	9.6%	0.9%	0.4%	0.0%	0.1%
Brampton	75.9%	3.0%	16.3%	4.6%	0.2%	0.0%	0.0%
Brant	74.2%	0.7%	9.9%	9.3%	0.7%	5.1%	0.0%
Brock	84.3%	1.8%	7.2%	2.5%	0.4%	3.8%	0.1%
Brockville	61.9%	9.0%	23.3%	5.2%	0.5%	0.0%	0.0%
Burlington	70.1%	6.4%	17.6%	5.6%	0.2%	0.1%	0.0%
Caledon	80.2%	0.4%	12.8%	5.4%	0.1%	1.0%	0.2%
Cambridge	61.8%	6.2%	23.5%	8.3%	0.2%	0.1%	0.0%
Central Elgin	84.9%	0.3%	6.9%	1.5%	0.5%	6.0%	0.0%
Centre Wellington	81.3%	2.6%	7.9%	4.1%	0.4%	3.6%	0.0%
Chatham-Kent	64.6%	3.6%	16.7%	4.1%	1.3%	9.7%	0.0%
Clarington	82.9%	1.6%	9.3%	4.8%	0.5%	0.8%	0.1%
Collingwood	80.6%	2.4%	14.6%	2.2%	0.2%	0.0%	0.0%
Cornwall	51.3%	9.9%	34.6%	3.8%	0.4%	0.0%	0.0%
East Gwillimbury	87.4%	0.3%	9.1%	1.8%	0.2%	1.3%	0.1%
Elliot Lake	72.8%	12.8%	13.3%	0.6%	0.5%	0.0%	0.0%
Erin	87.7%	0.5%	5.3%	2.6%	0.2%	3.5%	0.2%
Fort Erie	82.2%	2.1%	11.6%	3.1%	0.6%	0.3%	0.0%
Georgina	91.4%	1.3%	6.2%	0.4%	0.2%	0.6%	0.0%
Gravenhurst	90.6%	0.8%	7.8%	0.3%	0.5%	0.0%	0.0%
Greater Sudbury	65.7%	6.4%	19.4%	8.0%	0.5%	0.0%	0.0%
Greenstone	26.5%	1.2%	23.1%	3.1%	46.0%	0.0%	0.0%
Grey Highlands	84.8%	0.5%	3.5%	4.6%	0.1%	6.2%	0.4%
Grimsby	83.5%	1.2%	11.8%	2.7%	0.3%	0.4%	0.0%
Guelph	65.8%	7.4%	19.0%	7.6%	0.3%	0.0%	0.0%
Guelph-Eramosa	84.9%	0.5%	6.3%	2.8%	0.6%	4.8%	0.0%
Haldimand	78.0%	1.5%	8.2%	6.3%	1.8%	4.2%	0.0%
Halton Hills	79.4%	1.7%	12.3%	5.9%	0.1%	0.6%	0.0%
Hamilton	67.4%	10.2%	16.4%	5.2%	0.7%	0.3%	0.0%
Huntsville	85.7%	0.8%	11.5%	1.3%	0.6%	0.0%	0.1%
Ingersoll	64.9%	4.2%	15.0%	15.6%	0.3%	0.0%	0.0%

2017 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Innisfil	89.5%	0.4%	7.2%	1.1%	0.5%	1.3%	0.0%
Kenora	68.8%	2.2%	21.8%	4.7%	2.5%	0.0%	0.0%
Kincardine	70.6%	0.8%	14.4%	8.9%	0.0%	5.2%	0.0%
King	92.8%	0.2%	3.7%	1.1%	0.3%	1.7%	0.1%
Kingston	61.9%	10.2%	25.5%	2.0%	0.3%	0.1%	0.0%
Kingsville	79.0%	1.9%	7.8%	3.8%	0.8%	6.7%	0.0%
Kitchener	67.9%	9.6%	20.1%	2.3%	0.0%	0.0%	0.0%
Lambton Shores	81.0%	1.6%	9.9%	1.7%	0.4%	5.5%	0.0%
Leamington	71.2%	4.7%	12.7%	3.4%	1.0%	7.0%	0.0%
Lincoln	77.7%	1.2%	9.9%	7.2%	1.0%	3.0%	0.0%
London	70.6%	6.1%	20.9%	2.0%	0.4%	0.1%	0.0%
Mapleton	67.5%	0.4%	4.3%	5.9%	1.7%	20.1%	0.1%
Markham	82.3%	1.0%	14.6%	2.0%	0.1%	0.0%	0.0%
Meaford	85.5%	2.3%	7.9%	0.4%	0.4%	3.2%	0.2%
Middlesex Centre	79.8%	0.6%	4.2%	0.7%	4.4%	10.2%	0.0%
Milton	76.3%	1.4%	15.1%	6.4%	0.4%	0.3%	0.0%
Minto	71.3%	2.0%	11.7%	6.3%	0.7%	8.0%	0.0%
Mississauga	64.4%	4.8%	25.5%	5.2%	0.1%	0.0%	0.0%
Newmarket	81.3%	1.5%	14.0%	3.0%	0.1%	0.0%	0.0%
Niagara Falls	59.9%	4.7%	32.3%	2.4%	0.6%	0.1%	0.0%
Niagara-on-the-Lake	71.2%	0.7%	23.5%	2.0%	0.6%	2.1%	0.0%
North Bay	65.0%	8.3%	23.3%	2.0%	1.2%	0.0%	0.0%
North Dumfries	66.7%	0.6%	15.8%	9.7%	4.8%	2.4%	0.0%
North Middlesex	61.4%	1.3%	4.0%	2.2%	1.5%	29.4%	0.2%
North Perth	65.5%	1.8%	10.9%	5.4%	0.6%	15.8%	0.0%
Oakville	77.7%	3.6%	14.7%	3.8%	0.1%	0.0%	0.0%
Orangeville	77.4%	5.1%	14.5%	2.9%	0.1%	0.0%	0.0%
Orillia	63.9%	6.5%	26.9%	2.1%	0.6%	0.0%	0.0%
Oro-Medonte	92.3%	0.1%	4.1%	1.2%	0.9%	1.3%	0.1%
Oshawa	70.5%	8.9%	16.4%	3.9%	0.2%	0.1%	0.0%
Ottawa	63.2%	6.2%	28.1%	2.0%	0.3%	0.1%	0.0%
Owen Sound	60.0%	11.3%	25.2%	2.8%	0.7%	0.0%	0.0%
Parry Sound	65.1%	4.2%	29.1%	1.4%	0.2%	0.0%	0.0%
Pelham	91.0%	0.7%	5.4%	0.4%	1.1%	1.4%	0.0%

2017 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Peterborough	67.6%	11.4%	18.9%	2.0%	0.2%	0.0%	0.0%
Pickering	79.8%	1.3%	15.2%	3.3%	0.2%	0.2%	0.0%
Port Colborne	74.7%	3.9%	10.5%	9.4%	0.8%	0.6%	0.0%
Prince Edward County	88.8%	1.5%	6.9%	0.9%	0.1%	1.9%	0.0%
Puslinch	75.6%	0.2%	10.7%	11.0%	0.6%	1.8%	0.1%
Quinte West	69.9%	5.1%	20.3%	3.2%	0.7%	0.7%	0.0%
Richmond Hill	87.3%	1.3%	9.8%	1.6%	0.1%	0.0%	0.0%
Sarnia	73.5%	0.0%	17.8%	7.3%	0.9%	0.5%	0.0%
Saugeen Shores	90.0%	1.6%	7.1%	0.2%	0.2%	0.9%	0.0%
Sault Ste. Marie	60.6%	4.6%	25.5%	8.7%	0.6%	0.0%	0.0%
Springwater	90.3%	0.3%	4.5%	1.2%	1.0%	2.6%	0.1%
St. Catharines	68.8%	8.4%	19.4%	3.0%	0.3%	0.2%	0.0%
St. Marys	71.9%	1.5%	11.0%	14.9%	0.4%	0.2%	0.0%
St. Thomas	70.3%	8.3%	15.0%	5.9%	0.3%	0.1%	0.0%
Stratford	64.9%	7.6%	19.9%	7.2%	0.3%	0.1%	0.0%
Strathroy-Caradoc	76.0%	4.1%	8.8%	4.8%	2.5%	3.7%	0.0%
The Blue Mountains	84.0%	8.7%	5.9%	0.3%	0.1%	0.8%	0.1%
Thorold	72.0%	6.0%	12.2%	7.4%	1.7%	0.6%	0.0%
Thunder Bay	62.3%	7.8%	26.2%	3.0%	0.8%	0.0%	0.0%
Tillsonburg	69.0%	7.0%	15.7%	7.8%	0.3%	0.1%	0.0%
Timmins	66.2%	2.9%	25.3%	4.7%	0.9%	0.0%	0.0%
Toronto	51.2%	11.8%	34.4%	2.7%	0.0%	0.0%	0.0%
Vaughan	74.8%	0.3%	17.6%	7.1%	0.1%	0.1%	0.0%
Wainfleet	90.4%	0.1%	3.6%	1.0%	1.0%	3.9%	0.0%
Waterloo	63.5%	10.9%	22.0%	3.4%	0.2%	0.0%	0.0%
Welland	76.3%	6.6%	12.8%	3.5%	0.7%	0.1%	0.0%
Wellesley	74.0%	0.3%	5.9%	9.9%	0.3%	9.5%	0.0%
Wellington North	67.0%	4.1%	9.9%	7.1%	0.7%	11.2%	0.1%
West Lincoln	81.8%	0.8%	6.6%	3.6%	2.6%	4.6%	0.0%
Whitby	79.4%	3.6%	13.5%	3.2%	0.2%	0.1%	0.0%
Whitchurch-Stouffville	89.1%	0.6%	7.3%	2.3%	0.1%	0.6%	0.0%
Wilmot	83.7%	1.6%	8.5%	2.2%	0.4%	3.6%	0.0%
Windsor	59.3%	7.2%	26.4%	6.6%	0.6%	0.0%	0.0%
Woolwich	68.9%	1.4%	19.1%	6.6%	0.4%	3.5%	0.0%
Average	**74.2%**	**3.7%**	**14.6%**	**4.2%**	**1.1%**	**2.3%**	**0.0%**
Median	**74.1%**	**2.0%**	**13.4%**	**3.3%**	**0.4%**	**0.3%**	**0.0%**
Min	**26.5%**	**0.0%**	**3.5%**	**0.2%**	**0.0%**	**0.0%**	**0.0%**
Max	**92.8%**	**12.8%**	**34.6%**	**15.6%**	**46.0%**	**29.4%**	**0.4%**

2017 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
Toronto	74.6%	51.2%	-31.4%
Sault Ste. Marie	78.6%	60.6%	-22.9%
Cornwall	68.0%	51.3%	-24.6%
Thunder Bay	79.0%	62.3%	-21.1%
Greater Sudbury	81.5%	65.7%	-19.4%
Windsor	74.7%	59.3%	-20.7%
Ingersoll	80.3%	64.9%	-19.2%
Belleville	70.9%	55.5%	-21.7%
Owen Sound	74.7%	60.0%	-19.8%
Stratford	79.2%	64.9%	-18.1%
Brockville	76.0%	61.9%	-18.6%
Hamilton	81.4%	67.4%	-17.3%
Timmins	80.0%	66.2%	-17.3%
Tillsonburg	82.4%	69.0%	-16.2%
Cambridge	75.1%	61.8%	-17.8%
Kingston	75.1%	61.9%	-17.6%
Kenora	81.9%	68.8%	-16.0%
Ottawa	75.9%	63.2%	-16.7%
Guelph	78.4%	65.8%	-16.1%
St. Thomas	82.8%	70.3%	-15.2%
North Bay	77.4%	65.0%	-16.0%
Niagara Falls	72.1%	59.9%	-17.0%
Orillia	76.0%	63.9%	-15.9%
Kitchener	79.7%	67.9%	-14.8%
Waterloo	75.1%	63.5%	-15.4%
St. Catharines	79.8%	68.8%	-13.8%
London	81.5%	70.6%	-13.4%
St. Marys	82.1%	71.9%	-12.4%
Peterborough	77.5%	67.6%	-12.8%
Parry Sound	74.8%	65.1%	-12.9%
Welland	85.5%	76.3%	-10.8%
Burlington	79.2%	70.1%	-11.5%
Port Colborne	83.5%	74.7%	-10.5%
Oshawa	79.1%	70.5%	-11.0%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Elliot Lake	81.5%	72.8%	-10.6%
Mississauga	72.6%	64.4%	-11.3%
Thorold	80.2%	72.0%	-10.2%
Quinte West	77.0%	69.9%	-9.2%
Oakville	84.7%	77.7%	-8.2%
Fort Erie	88.4%	82.2%	-7.0%
Whitby	85.5%	79.4%	-7.1%
Orangeville	83.3%	77.4%	-7.1%
Milton	81.7%	76.3%	-6.6%
Grimsby	88.9%	83.5%	-6.0%
Pickering	85.1%	79.8%	-6.3%
Barrie	76.6%	71.2%	-7.0%
Brampton	80.8%	75.9%	-6.0%
Halton Hills	83.9%	79.4%	-5.4%
Niagara-on-the-Lake	75.3%	71.2%	-5.5%
North Dumfries	70.9%	66.7%	-5.8%
Sarnia	77.5%	73.5%	-5.1%
Puslinch	79.1%	75.6%	-4.4%
Collingwood	83.9%	80.6%	-4.0%
Vaughan	78.0%	74.8%	-4.1%
Clarington	85.4%	82.9%	-2.9%
Newmarket	83.7%	81.3%	-2.8%
Markham	84.3%	82.3%	-2.4%
Aurora	87.2%	85.5%	-1.9%
Woolwich	70.6%	68.9%	-2.3%
Richmond Hill	88.8%	87.3%	-1.7%
The Blue Mountains	85.2%	84.0%	-1.4%
Lincoln	78.3%	77.7%	-0.7%
Huntsville	86.0%	85.7%	-0.3%
Gravenhurst	90.8%	90.6%	-0.2%
Bracebridge	87.9%	87.7%	-0.2%
Whitchurch-Stouffville	88.6%	89.1%	0.5%
Caledon	79.5%	80.2%	0.8%
Georgina	90.4%	91.4%	1.1%

2017 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Pelham	89.9%	91.0%	1.2%
Saugeen Shores	88.8%	90.0%	1.4%
Greenstone	25.2%	26.5%	5.3%
Innisfil	87.6%	89.5%	2.2%
East Gwillimbury	85.3%	87.4%	2.4%
Oro-Medonte	89.6%	92.3%	3.0%
Brant	70.9%	74.2%	4.7%
Haldimand	74.6%	78.0%	4.6%
Centre Wellington	77.8%	81.3%	4.6%
Wilmot	79.8%	83.7%	4.8%
Prince Edward County	84.9%	88.8%	4.6%
King	88.6%	92.8%	4.7%
Strathroy-Caradoc	71.7%	76.0%	6.1%
West Lincoln	76.1%	81.8%	7.5%
Springwater	84.5%	90.3%	6.9%
Kincardine	64.8%	70.6%	9.0%
Erin	81.6%	87.7%	7.4%
Meaford	79.4%	85.5%	7.6%
Wainfleet	82.8%	90.4%	9.2%
Guelph-Eramosa	77.0%	84.9%	10.2%
Lambton Shores	72.9%	81.0%	11.1%
Brock	75.8%	84.3%	11.2%
Minto	61.9%	71.3%	15.2%
Leamington	61.3%	71.2%	16.0%
Central Elgin	74.3%	84.9%	14.3%
Kingsville	67.8%	79.0%	16.5%
Chatham-Kent	52.7%	64.6%	22.4%
Grey Highlands	72.8%	84.8%	16.5%
Wellesley	61.3%	74.0%	20.8%
Wellington North	53.9%	67.0%	24.3%
Middlesex Centre	61.7%	79.8%	29.4%
North Perth	46.3%	65.5%	41.7%
Mapleton	43.7%	67.5%	54.5%
North Middlesex	32.9%	61.4%	86.7%
Average	**77.0%**	**74.2%**	**-2.3%**
Median	**79.2%**	**74.1%**	**-4.7%**

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	$ 350	$ 292	$ 272	$ 248	$ 667	$ 221	$ 403	$ 335
Total Median	$ 307	$ 252	$ 247	$ 206	$ 548	$ 211	$ 362	$ 299
GTA Average	$ 587	$ 427	$ 399	$ 389	$ 1,260	$ 314	$ 442	$ 516
GTA Median	$ 558	$ 418	$ 383	$ 390	$ 679	$ 310	$ 477	$ 494
Niagara/Hamilton Average	$ 291	$ 260	$ 267	$ 204	$ 570	$ 197	$ 414	$ 286
Niagara/Hamilton Median	$ 266	$ 263	$ 260	$ 193	$ 519	$ 197	$ 482	$ 297
Eastern Average	$ 258	$ 231	$ 227	$ 194	$ 465	$ 201	$ 266	$ 253
Eastern Median	$ 225	$ 237	$ 222	$ 167	$ 389	$ 208	$ 282	$ 234
North Average	$ 179	$ 188	$ 157	$ 131	$ 325	$ 179	$ 246	$ 185
North Median	$ 201	$ 194	$ 164	$ 130	$ 325	$ 185	$ 240	$ 200
Southwest Average	$ 303	$ 237	$ 226	$ 226	$ 598	$ 184	$ 406	$ 297
Southwest Median	$ 261	$ 219	$ 225	$ 199	$ 532	$ 187	$ 355	$ 270
Simcoe/Musk./Duff. Average	$ 310	$ 249	$ 267	$ 225	$ 681	$ 227	$ 592	$ 343
Simcoe/Musk./Duff. Median	$ 315	$ 239	$ 257	$ 222	$ 598	$ 224	$ 529	$ 323

The weighted median assessed value for residential properties range from an average of $185,000 in northern municipalities to $516,000 in the GTA.

Building Construction Activity (sorted from lowest to highest 2016 activity per capita)

The table summarizes the 2016 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 2016.

Municipality	% Res. 2016	% Non-Res. 2016	2016 per Capita
Huntsville	89%	11%	$ 45
Chatham-Kent	96%	4%	$ 262
Cornwall	83%	17%	$ 352
Elliot Lake	40%	60%	$ 556
Owen Sound	32%	68%	$ 719
Timmins	45%	55%	$ 781
Brockville	72%	28%	$ 797
Thunder Bay	40%	60%	$ 869
Greenstone	39%	61%	$ 875
Sault Ste. Marie	45%	55%	$ 1,033
Barrie	43%	57%	$ 1,068
St. Catharines	60%	40%	$ 1,123
Hamilton	85%	15%	$ 1,143
Peterborough	58%	42%	$ 1,345
Brock	62%	38%	$ 1,416
Sarnia	47%	53%	$ 1,444
Windsor	51%	49%	$ 1,461
North Bay	18%	82%	$ 1,479
Welland	0%	100%	$ 1,564
St. Thomas	78%	22%	$ 1,565
Greater Sudbury	N/A	N/A	$ 1,576
Meaford	100%	0%	$ 1,652
Lincoln	57%	43%	$ 1,696
Kingston	N/A	N/A	$ 1,766
Strathroy-Caradoc	86%	14%	$ 1,832
Wilmot	70%	30%	$ 1,936

Municipality	% Res. 2016	% Non-Res. 2016	2016 per Capita
Parry Sound	67%	33%	$ 1,940
St. Marys	74%	26%	$ 1,955
Brant	49%	51%	$ 1,968
Bracebridge	79%	21%	$ 1,983
Ingersoll	87%	13%	$ 1,995
Haldimand	70%	30%	$ 2,009
Mississauga	50%	50%	$ 2,017
Kenora	35%	65%	$ 2,133
Whitby	100%	0%	$ 2,182
Tillsonburg	N/A	N/A	$ 2,257
Pickering	82%	18%	$ 2,296
Orangeville	36%	64%	$ 2,300
Georgina	87%	13%	$ 2,307
Burlington	67%	33%	$ 2,356
Kincardine	88%	12%	$ 2,369
Belleville	48%	52%	$ 2,396
Minto	64%	36%	$ 2,456
Wainfleet	71%	29%	$ 2,462
Wellington North	79%	21%	$ 2,560
Grey Highlands	63%	37%	$ 2,625
Erin	80%	20%	$ 2,673
Markham	70%	30%	$ 2,685
Stratford	58%	42%	$ 2,707
Middlesex Centre	62%	38%	$ 2,712
Cambridge	50%	50%	$ 2,743
Woolwich	62%	38%	$ 2,804

Building Construction Activity (sorted from lowest to highest 2016 activity per capita) (cont'd)

Municipality	% Res. 2016	% Non-Res. 2016	2016 per Capita
Ottawa	59%	41%	$ 2,832
Oshawa	73%	27%	$ 2,853
Brampton	91%	9%	$ 2,918
Thorold	76%	24%	$ 2,971
Whitchurch-Stouffville	68%	32%	$ 3,054
Fort Erie	86%	14%	$ 3,087
Wellesley	38%	62%	$ 3,089
Newmarket	19%	81%	$ 3,118
Richmond Hill	84%	16%	$ 3,144
Kitchener	75%	25%	$ 3,172
Guelph-Eramosa	86%	14%	$ 3,173
Niagara Falls	86%	14%	$ 3,176
North Middlesex	15%	85%	$ 3,208
Quinte West	73%	27%	$ 3,245
Mapleton	95%	5%	$ 3,254
Gravenhurst	93%	7%	$ 3,267
Oro-Medonte	87%	13%	$ 3,355
Prince Edward County	82%	18%	$ 3,364
West Lincoln	82%	18%	$ 3,475
Guelph	33%	67%	$ 3,515
Lambton Shores	60%	40%	$ 3,662
London	62%	38%	$ 3,674
Clarington	94%	6%	$ 3,702

Municipality	% Res. 2016	% Non-Res. 2016	2016 per Capita
Vaughan	75%	25%	$ 3,752
Toronto	44%	56%	$ 3,770
Kingsville	61%	39%	$ 3,800
Caledon	65%	35%	$ 3,949
Halton Hills	40%	60%	$ 4,058
Innisfil	N/A	N/A	$ 4,337
North Perth	N/A	N/A	$ 4,698
Oakville	64%	36%	$ 4,715
North Dumfries	72%	28%	$ 4,874
Collingwood	74%	26%	$ 4,881
Waterloo	79%	21%	$ 5,039
Leamington	17%	83%	$ 5,079
Centre Wellington	72%	28%	$ 5,361
Orillia	44%	56%	$ 5,368
Milton	54%	46%	$ 5,415
Puslinch	91%	9%	$ 6,001
Springwater	98%	2%	$ 7,016
Pelham	48%	52%	$ 7,415
King	76%	24%	$ 13,650
The Blue Mountains	98%	2%	$ 17,899
Average	**65%**	**35%**	**$ 3,017**
Median	**69%**	**31%**	**$ 2,685**

Building Construction Activity Trend (Grouped by Location)

The table has been sorted by 2016 building construction value per capita by location.

Municipality	Building Construction Value (000's) 2014	2015	2016	3 Year Per Capita Avg
Cornwall	$ 55,809	$ 37,426	$ 16,405	$ 768
Brockville	$ 30,354	$ 13,202	$ 17,010	$ 914
Peterborough	$ 169,074	$ 108,954	$ 108,954	$ 1,565
Belleville	$ 62,489	$ 63,472	$ 121,538	$ 1,619
Kingston	$ 441,908	$ 160,298	$ 218,600	$ 2,125
Quinte West	$ 64,834	$ 113,611	$ 141,395	$ 2,419
Ottawa	$ 2,681,879	$ 2,138,273	$ 2,646,159	$ 2,622
Prince Edward County	$ 50,040	$ 77,834	$ 83,204	$ 2,777
Eastern Average	**$ 444,548**	**$ 339,134**	**$ 419,158**	**$ 1,851**
Eastern Median	**$ 63,662**	**$ 93,394**	**$ 115,246**	**$ 1,872**

Municipality	Building Construction Value (000's) 2014	2015	2016	3 Year Per Capita Avg
Brock	$ 14,904	$ 15,712	$ 16,485	$ 1,382
Whitby	$ 208,030	$ 173,069	$ 280,107	$ 1,682
Mississauga	$ 1,170,860	$ 1,285,935	$ 1,455,510	$ 1,744
Pickering	$ 166,646	$ 141,842	$ 210,728	$ 1,844
Burlington	$ 216,215	$ 525,815	$ 431,921	$ 2,094
Richmond Hill	$ 258,100	N/A	$ 613,200	$ 2,201
Newmarket	$ 69,353	$ 275,695	$ 262,628	$ 2,369
Whitchurch-Stouffville	$ 126,000	$ 80,000	$ 140,000	$ 2,424
Georgina	$ 89,000	$ 150,765	$ 104,777	$ 2,526
Markham	$ 885,244	$ 818,093	$ 883,308	$ 2,565
East Gwillimbury	$ 57,000	$ 71,000	N/A	$ 2,658
Halton Hills	$ 168,573	$ 147,541	$ 248,173	$ 3,020
Toronto	$ 8,791,779	$ 7,134,639	$ 10,297,233	$ 3,180
Oshawa	$ 506,845	$ 558,703	$ 454,975	$ 3,182
Brampton	$ 2,040,457	$ 2,490,124	$ 1,732,122	$ 3,448
Vaughan	$ 890,895	$ 1,405,075	$ 1,148,939	$ 3,526
Clarington	$ 291,217	$ 361,916	$ 340,630	$ 3,608
Milton	$ 353,662	$ 334,740	$ 596,372	$ 4,045
Oakville	$ 790,275	$ 825,811	$ 913,947	$ 4,269
Aurora	$ 276,059	$ 276,058	N/A	$ 4,700
Caledon	$ 242,365	$ 421,729	$ 262,630	$ 4,843
King	$ 205,415	$ 254,374	$ 334,595	$ 11,953
GTA Average	**$ 809,950**	**$ 845,173**	**$ 1,036,414**	**$ 3,330**
GTA Median	**$ 250,233**	**$ 334,740**	**$ 386,275**	**$ 2,839**

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

Municipality	Building Construction Value (000's) 2014	2015	2016	3 Year Per Capita Avg
Port Colborne	$ 16,194	$ 18,130	N/A	$ 914
St. Catharines	$ 142,521	$ 114,141	$ 149,549	$ 1,011
Welland	$ 66,755	$ 70,323	$ 81,772	$ 1,397
Hamilton	$ 1,143,193	$ 722,412	$ 613,665	$ 1,525
Lincoln	$ 76,181	$ 31,382	$ 40,333	$ 2,086
Wainfleet	$ 9,819	$ 15,495	$ 15,687	$ 2,149
Fort Erie	$ 34,331	$ 74,083	$ 94,804	$ 2,204
Thorold	$ 36,111	$ 40,898	$ 55,860	$ 2,401
Niagara Falls	$ 141,180	$ 215,200	$ 279,671	$ 2,444
Grimsby	$ 102,100	$ 38,517	N/A	$ 2,614
Pelham	$ 29,901	$ 33,367	$ 126,873	$ 3,688
West Lincoln	$ 33,075	$ 83,334	$ 50,382	$ 3,798
Niagara-on-the-Lake	$ 150,907	$ 126,932	N/A	$ 8,487
Niagara/Hamilton Avg	**$ 152,482**	**$ 121,863**	**$ 150,860**	**$ 2,671**
Niagara/Hamilton Median	**$ 66,755**	**$ 70,323**	**$ 88,288**	**$ 2,204**

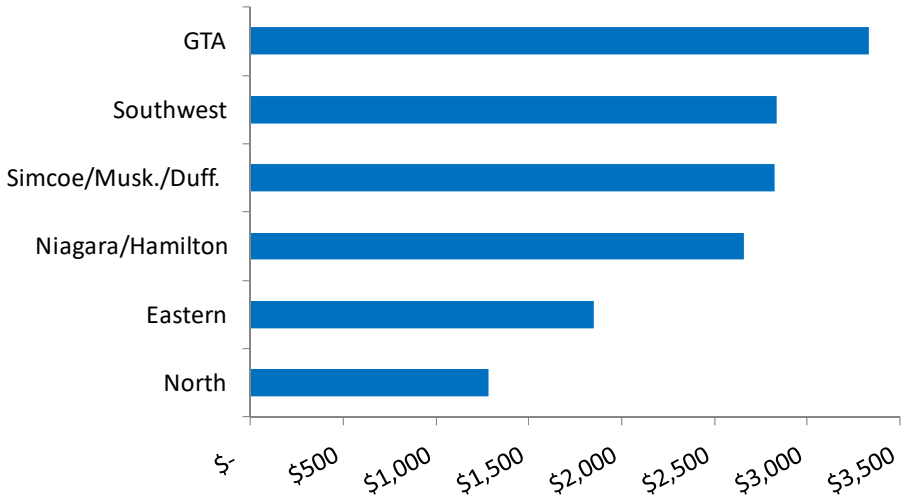
Municipality	Building Construction Value (000's) 2014	2015	2016	3 Year Per Capita Avg
Greenstone	$ 2,243	$ 3,716	$ 4,058	$ 711
Elliot Lake	$ 14,427	$ 10,010	$ 5,976	$ 893
Timmins	$ 39,792	$ 45,103	$ 32,653	$ 898
Thunder Bay	$ 103,354	$ 157,549	$ 93,789	$ 1,076
North Bay	$ 55,383	$ 66,006	$ 76,258	$ 1,231
Sault Ste. Marie	$ 93,518	$ 125,556	$ 75,822	$ 1,290
Kenora	$ 16,026	$ 20,236	$ 32,201	$ 1,473
Greater Sudbury	$ 344,303	$ 237,362	$ 254,506	$ 1,693
Parry Sound	$ 23,599	$ 8,045	$ 12,431	$ 2,252
North Average	**$ 76,961**	**$ 74,843**	**$ 65,300**	**$ 1,280**
North Median	**$ 39,792**	**$ 45,103**	**$ 32,653**	**$ 1,231**

Municipality	Building Construction Value (000's) 2014	2015	2016	3 Year Per Capita Avg
Bracebridge	$ 5,055	$ 24,677	$ 31,752	$ 1,295
Barrie	$ 369,971	$ 198,452	$ 151,050	$ 1,670
Orangeville	$ 32,649	N/A	$ 66,469	$ 1,707
Huntsville	$ 39,333	$ 64,944	$ 884	$ 1,743
Orillia	$ 70,979	$ 47,585	$ 167,310	$ 3,040
Gravenhurst	$ 36,611	$ 36,867	$ 40,225	$ 3,070
Oro-Medonte	N/A	N/A	$ 70,584	$ 3,355
Collingwood	$ 86,434	$ 36,760	$ 106,381	$ 3,573
Innisfil	$ 123,878	$ 123,878	$ 158,593	$ 3,786
Springwater	$ 48,687	$ 106,828	$ 133,712	$ 5,029
Simcoe/Musk./Duff. Avg	**$ 90,400**	**$ 79,999**	**$ 92,696**	**$ 2,827**
Simcoe/Musk./Duff. Median	**$ 48,687**	**$ 56,265**	**$ 88,482**	**$ 3,055**

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

Municipality	Building Construction Value (000's) 2014	2015	2016	3 Year Per Capita Avg
Owen Sound	$ 16,090	$ 24,945	$ 15,350	$ 856
Chatham-Kent	$ 168,951	$ 85,229	$ 26,626	$ 909
Sarnia	$ 72,393	$ 73,574	$ 103,399	$ 1,131
Meaford	$ 12,196	$ 12,270	$ 18,152	$ 1,260
Windsor	$ 208,603	$ 294,220	$ 317,281	$ 1,275
Central Elgin	$ 22,020	$ 15,447	N/A	$ 1,430
Ingersoll	$ 16,160	$ 15,784	$ 25,444	$ 1,501
Strathroy-Caradoc	$ 27,186	$ 37,498	$ 38,239	$ 1,530
Haldimand	$ 43,640	$ 90,517	$ 91,619	$ 1,647
Cambridge	$ 152,326	$ 169,299	$ 356,417	$ 1,711
St. Thomas	$ 34,185	$ 125,821	$ 60,878	$ 1,846
Wellington North	$ 17,978	$ 18,509	$ 30,497	$ 1,871
St. Marys	$ 12,948	$ 12,395	$ 14,205	$ 1,888
Wilmot	$ 45,464	$ 35,146	$ 39,777	$ 1,908
North Middlesex	$ 5,189	$ 11,844	$ 20,377	$ 1,910
Tillsonburg	$ 38,932	$ 19,570	$ 35,819	$ 1,970
Brant	$ 73,094	$ 85,858	$ 72,248	$ 2,072
Erin	$ 21,996	$ 27,464	$ 30,580	$ 2,259
Minto	$ 14,358	$ 23,854	$ 21,292	$ 2,332
Stratford	$ 58,765	$ 80,627	$ 85,170	$ 2,357
Woolwich	$ 65,933	$ 56,640	$ 70,121	$ 2,481
Saugeen Shores	$ 32,091	$ 36,987	N/A	$ 2,525
London	$ 818,532	$ 708,800	$ 1,410,120	$ 2,546
Guelph-Eramosa	$ 19,225	$ 39,893	$ 40,780	$ 2,576
Kitchener	$ 573,063	$ 565,081	$ 739,739	$ 2,670
Middlesex Centre	$ 46,737	$ 48,749	$ 46,806	$ 2,717
Kingsville	$ 56,808	$ 51,038	$ 81,903	$ 2,884
Grey Highlands	$ 22,437	$ 40,402	$ 25,731	$ 3,013
Leamington	$ 45,407	$ 70,474	$ 140,159	$ 3,035
North Dumfries	$ 21,519	$ 24,265	$ 49,783	$ 3,187
Guelph	$ 347,942	$ 500,014	$ 463,247	$ 3,350
Centre Wellington	$ 43,110	$ 96,634	$ 151,126	$ 3,462
Mapleton	$ 28,516	$ 57,602	$ 34,254	$ 3,864
North Perth	$ 50,077	$ 43,089	$ 61,682	$ 3,896
Waterloo	$ 372,173	$ 340,127	$ 529,025	$ 4,002
Wellesley	$ 61,609	$ 48,246	$ 34,777	$ 4,171
Puslinch	$ 24,807	$ 31,828	$ 44,020	$ 4,538
Kincardine	$ 55,086	$ 77,331	$ 26,981	$ 4,649
Lambton Shores	$ 138,115	$ 30,581	$ 38,932	$ 6,509
The Blue Mountains	$ 51,498	$ 102,983	$ 125,739	$ 14,052
Southwest Average	**$ 98,429**	**$ 105,766**	**$ 145,218**	**$ 2,845**
Southwest Median	**$ 44,524**	**$ 48,498**	**$ 45,413**	**$ 2,419**

Summary—3 Year Average Building Construction Activity Per Capita (2014, 2015, 2016) — 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.

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

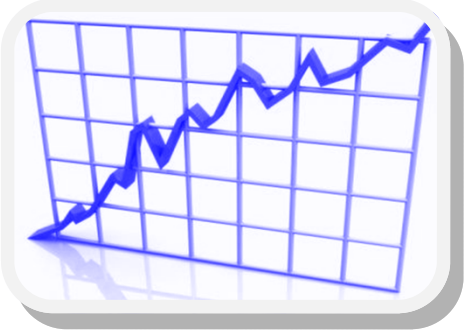
$$\text{Net Financial Liabilities Ratio} = \frac{\text{Net Financial Position}}{\text{Own Source Revenues}}$$

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	2012	2013	2014	2015	2016
Greenstone	$ (3,658)	$ (3,734)	$ (3,669)	$ (3,082)	$ (2,610)
Toronto	$ (1,570)	$ (1,668)	$ (1,962)	$ (2,192)	$ (2,379)
Ottawa	$ (1,282)	$ (1,448)	$ (1,634)	$ (1,736)	$ (1,998)
Quinte West	$ (235)	$ (383)	$ (583)	$ (1,170)	$ (1,657)
Thunder Bay	$ (764)	$ (954)	$ (1,349)	$ (1,447)	$ (1,572)
Prince Edward County	$ (1,343)	$ (1,184)	$ (1,239)	$ (1,209)	$ (1,446)
Kingston	$ (838)	$ (1,060)	$ (1,341)	$ (1,283)	$ (1,365)
Barrie	$ (1,579)	$ (1,538)	$ (1,396)	$ (1,492)	$ (1,329)
Owen Sound	$ (1,032)	$ (774)	$ (700)	$ (1,099)	$ (1,288)
Brockville	$ (1,393)	$ (1,238)	$ (1,234)	$ (1,201)	$ (1,271)
Stratford	$ (1,943)	$ (1,621)	$ (1,581)	$ (1,267)	$ (1,002)
Timmins	$ (488)	$ (482)	$ (677)	$ (923)	$ (990)
North Perth				$ (856)	$ (899)
Gravenhurst	$ (1,228)	$ (1,197)	$ (1,134)	$ (1,066)	$ (829)
Pelham	$ (91)	$ (133)	$ (432)	$ (531)	$ (803)
Belleville	$ 440	$ 386	$ 179	$ (308)	$ (456)
Middlesex Centre	$ (1,068)	$ (847)	$ (766)	$ (633)	$ (408)
Brant County	$ (430)	$ (485)	$ (309)	$ (187)	$ (373)
Guelph-Eramosa			$ (50)	$ (53)	$ (205)
King	$ (603)	$ (766)	$ (718)	$ (364)	$ (201)
Orangeville		$ (363)	$ (202)	$ (60)	$ (198)
Oshawa	$ (522)	$ (393)	$ (340)	$ (272)	$ (170)
Whitchurch - Stouffville	$ (434)	$ (329)	$ (150)	$ (63)	$ (166)
Meaford	$ (809)	$ (521)	$ (372)	$ (304)	$ (95)
St. Catharines	$ 348	$ 178	$ (35)	$ (87)	$ (19)
Minto			$ 196	$ 113	$ (11)
Cornwall	$ 645	$ 292	$ 154	$ 175	$ 36
Tillsonburg	$ (218)	$ (21)	$ 10	$ 60	$ 52
St. Thomas	$ 718	$ 814	$ 653	$ 434	$ 128
Kingsville	$ (7)	$ (33)	$ (16)	$ (22)	$ 147
Erin			$ 79	$ 174	$ 172
Oro-Medonte					$ 200

Financial Position Per Capita—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
Welland	$ (6)	$ 28	$ 25	$ 68	$ 220
Lambton Shores	$ (1,110)	$ (889)	$ (606)	$ (262)	$ 222
Collingwood		$ (369)	$ (146)	$ (244)	$ 241
Georgina	$ 59	$ 132	$ 192	$ 205	$ 246
Hamilton	$ 335	$ 315	$ 259	$ 154	$ 263
St. Marys			$ (91)	$ 247	$ 269
Huntsville	$ (117)	$ (6)	$ 133	$ 206	$ 282
North Bay	$ 227	$ 39	$ 176	$ 122	$ 323
Sarnia	$ 167	$ 152	$ 94	$ 213	$ 376
Grey Highlands		$ 275	$ 401	$ 320	$ 398
Leamington			$ 63	$ 162	$ 445
Caledon	$ 422	$ 517	$ 359	$ 355	$ 460
Puslinch			$ 395	$ 448	$ 492
East Gwillimbury	$ 419	$ 333	$ 421	$ 459	$ 522
Springwater	$ 430	$ 434	$ 458	$ 498	$ 581
London	$ 98	$ 294	$ 334	$ 508	$ 613
Strathroy-Caradoc		$ (130)	$ 28	$ 248	$ 638
Ingersoll	$ (12)	$ 43	$ 242	$ 431	$ 640
Clarington	$ 666	$ 648	$ 600	$ 596	$ 655
Guelph	$ 371	$ 247	$ 405	$ 572	$ 658
North Middlesex				$ 383	$ 685
Brampton	$ 862	$ 866	$ 672	$ 731	$ 688
Mississauga	$ 710	$ 604	$ 495	$ 640	$ 691
Chatham-Kent			$ 241	$ 440	$ 704
Cambridge	$ 653	$ 707	$ 717	$ 722	$ 726
Sault Ste. Marie	$ 584	$ 675	$ 693	$ 772	$ 727
Windsor	$ 489	$ 510	$ 618	$ 653	$ 731
Elliot Lake		$ 228	$ 335	$ 510	$ 748
Fort Erie	$ 324	$ 530	$ 654	$ 759	$ 829
Centre Wellington			$ 580	$ 571	$ 836
Newmarket	$ 611	$ 719	$ 716	$ 708	$ 881
Wellesley	$ 882	$ 915	$ 854	$ 861	$ 904

Financial Position Per Capita—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
Burlington	$ 955	$ 889	$ 880	$ 920	$ 905
Peterborough	$ 1,210	$ 1,235	$ 1,157	$ 981	$ 915
Kitchener	$ 705	$ 764	$ 802	$ 872	$ 918
Brock	$ 561	$ 601	$ 766	$ 868	$ 953
Milton	$ 841	$ 774	$ 774	$ 856	$ 970
Halton Hills	$ 744	$ 682	$ 771	$ 737	$ 992
West Lincoln	$ 1,186	$ 1,224	$ 1,104	$ 1,056	$ 1,068
Whitby	$ 949	$ 994	$ 994	$ 999	$ 1,097
Vaughan	$ 1,025	$ 957	$ 1,029	$ 1,007	$ 1,124
Woolwich	$ 932	$ 912	$ 915	$ 1,000	$ 1,169
Thorold	$ 848	$ 832	$ 961	$ 1,052	$ 1,196
Markham	$ 1,295	$ 1,327	$ 1,285	$ 1,247	$ 1,223
Greater Sudbury	$ 1,143	$ 1,126	$ 906	$ 1,042	$ 1,226
Parry Sound			$ 1,347	$ 1,245	$ 1,228
North Dumfries			$ 1,010	$ 1,151	$ 1,238
Wilmot	$ 999	$ 1,051	$ 1,091	$ 1,111	$ 1,249
Waterloo	$ 981	$ 1,190	$ 1,253	$ 1,238	$ 1,259
Pickering	$ 967	$ 940	$ 1,134	$ 1,205	$ 1,288
Niagara Falls	$ 858	$ 949		$ 1,202	$ 1,311
Lincoln	$ 1,351	$ 1,212	$ 1,154	$ 1,279	$ 1,313
Orillia	$ 621	$ 817	$ 776	$ 1,271	$ 1,357
Wellington North			$ 950	$ 1,177	$ 1,493
Haldimand				$ 1,461	$ 1,513
Oakville	$ 1,492	$ 1,620	$ 1,884	$ 1,328	$ 1,522
Niagara-on-the-Lake	$ 1,353	$ 1,462	$ 1,607	$ 1,421	$ 1,541
Bracebridge	$ 1,069	$ 1,376	$ 1,555	$ 1,680	$ 1,839
Kincardine			$ 2,280	$ 2,570	$ 2,366
The Blue Mountains	$ 2,234	$ 2,706	$ 3,318	$ 3,897	$ 3,895
Kenora	$ 1,645	$ 1,740	$ 1,861	$ 4,555	$ 4,799
Innisfil	$ 224	$ 413	$ 378	$ 412	$ 4,983
Average	**$ 194**	**$ 210**	**$ 282**	**$ 354**	**$ 454**
Median	**$ 419**	**$ 326**	**$ 378**	**$ 434**	**$ 597**

Financial Position Per Capita—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
Region Waterloo	$ (505)	$ (744)	$ (987)	$ (1,044)	$ (1,229)
Region York	$ (953)	$ (1,218)	$ (1,362)	$ (1,215)	$ (1,209)
Region Niagara	$ (33)	$ (1)	$ (65)	$ (155)	$ (223)
Region Peel	$ (12)	$ (37)	$ (69)	$ (101)	$ 8
District Muskoka	$ (573)	$ (332)	$ (204)	$ 38	$ 303
Region Durham	$ 1,115	$ 1,121	$ 1,203	$ 1,327	$ 1,579
Region Halton	$ 1,330	$ 1,444	$ 1,600	$ 1,965	$ 2,097
Average	**$ 53**	**$ 33**	**$ 17**	**$ 116**	**$ 189**
Median	**$ (33)**	**$ (37)**	**$ (69)**	**$ (101)**	**$ 8**
Simcoe County				$ (133)	$ (137)
Bruce County				$ (161)	$ (90)
Dufferin County				$ (1)	$ 65
Elgin County				$ 235	$ 262
Grey County				$ 395	$ 378
Wellington County			$ 304	$ 371	$ 442
Average				**$ 118**	**$ 153**
Median				**$ 117**	**$ 163**

Financial Position Per Capita By Geographic Location—Trend

Municipality	2012	2013	2014	2015	2016
Ottawa	$ (1,282)	$ (1,448)	$ (1,634)	$ (1,736)	$ (1,998)
Quinte West	$ (235)	$ (383)	$ (583)	$ (1,170)	$ (1,657)
Prince Edward County	$ (1,343)	$ (1,184)	$ (1,239)	$ (1,209)	$ (1,446)
Kingston	$ (838)	$ (1,060)	$ (1,341)	$ (1,283)	$ (1,365)
Brockville	$ (1,393)	$ (1,238)	$ (1,234)	$ (1,201)	$ (1,271)
Belleville	$ 440	$ 386	$ 179	$ (308)	$ (456)
Cornwall	$ 645	$ 292	$ 154	$ 175	$ 36
Peterborough	$ 1,210	$ 1,235	$ 1,157	$ 981	$ 915
Eastern Average	**$ (350)**	**$ (425)**	**$ (568)**	**$ (719)**	**$ (905)**
Eastern Median	**$ (536)**	**$ (722)**	**$ (908)**	**$ (1,185)**	**$ (1,318)**

Municipality	2012	2013	2014	2015	2016
Toronto	$ (1,570)	$ (1,668)	$ (1,962)	$ (2,192)	$ (2,379)
King	$ (603)	$ (766)	$ (718)	$ (364)	$ (201)
Oshawa	$ (522)	$ (393)	$ (340)	$ (272)	$ (170)
Whitchurch - Stouffville	$ (434)	$ (329)	$ (150)	$ (63)	$ (166)
Georgina	$ 59	$ 132	$ 192	$ 205	$ 246
Caledon	$ 422	$ 517	$ 359	$ 355	$ 460
East Gwillimbury	$ 419	$ 333	$ 421	$ 459	$ 522
Clarington	$ 666	$ 648	$ 600	$ 596	$ 655
Brampton	$ 862	$ 866	$ 672	$ 731	$ 688
Mississauga	$ 710	$ 604	$ 495	$ 640	$ 691
Newmarket	$ 611	$ 719	$ 716	$ 708	$ 881
Burlington	$ 955	$ 889	$ 880	$ 920	$ 905
Brock	$ 561	$ 601	$ 766	$ 868	$ 953
Milton	$ 841	$ 774	$ 774	$ 856	$ 970
Halton Hills	$ 744	$ 682	$ 771	$ 737	$ 992
Whitby	$ 949	$ 994	$ 994	$ 999	$ 1,097
Vaughan	$ 1,025	$ 957	$ 1,029	$ 1,007	$ 1,124
Markham	$ 1,295	$ 1,327	$ 1,285	$ 1,247	$ 1,223
Pickering	$ 967	$ 940	$ 1,134	$ 1,205	$ 1,288
Oakville	$ 1,492	$ 1,620	$ 1,884	$ 1,328	$ 1,522
GTA Average	**$ 497**	**$ 500**	**$ 520**	**$ 517**	**$ 565**
GTA Median	**$ 710**	**$ 682**	**$ 716**	**$ 731**	**$ 786**

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

Municipality	2012	2013	2014	2015	2016
Greenstone	$ (3,658)	$ (3,734)	$ (3,669)	$ (3,082)	$ (2,610)
Thunder Bay	$ (764)	$ (954)	$ (1,349)	$ (1,447)	$ (1,572)
Timmins	$ (488)	$ (482)	$ (677)	$ (923)	$ (990)
North Bay	$ 227	$ 39	$ 176	$ 122	$ 323
Sault Ste. Marie	$ 584	$ 675	$ 693	$ 772	$ 727
Elliot Lake		$ 228	$ 335	$ 510	$ 748
Greater Sudbury	$ 1,143	$ 1,126	$ 906	$ 1,042	$ 1,226
Parry Sound			$ 1,347	$ 1,245	$ 1,228
Kenora	$ 1,645	$ 1,740	$ 1,861	$ 4,555	$ 4,799
North Average	**$ (187)**	**$ (170)**	**$ (42)**	**$ 310**	**$ 431**
North Median	**$ 227**	**$ 133**	**$ 335**	**$ 510**	**$ 727**

Municipality	2012	2013	2014	2015	2016
Barrie	$ (1,579)	$ (1,538)	$ (1,396)	$ (1,492)	$ (1,329)
Gravenhurst	$ (1,228)	$ (1,197)	$ (1,134)	$ (1,066)	$ (829)
Orangeville		$ (363)	$ (202)	$ (60)	$ (198)
Oro-Medonte					$ 200
Collingwood		$ (369)	$ (146)	$ (244)	$ 241
Huntsville	$ (117)	$ (6)	$ 133	$ 206	$ 282
Springwater	$ 430	$ 434	$ 458	$ 498	$ 581
Orillia	$ 621	$ 817	$ 776	$ 1,271	$ 1,357
Bracebridge	$ 1,069	$ 1,376	$ 1,555	$ 1,680	$ 1,839
Innisfil	$ 224	$ 413	$ 378	$ 412	$ 4,983
Simcoe/Musk./Duff. Average	**$ (83)**	**$ (48)**	**$ 47**	**$ 134**	**$ 713**
Simcoe/Musk./Duff. Median	**$ 224**	**$ (6)**	**$ 133**	**$ 206**	**$ 262**

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

Municipality	2012	2013	2014	2015	2016
Owen Sound	$ (1,032)	$ (774)	$ (700)	$ (1,099)	$ (1,288)
Stratford	$ (1,943)	$ (1,621)	$ (1,581)	$ (1,267)	$ (1,002)
North Perth				$ (856)	$ (899)
Middlesex Centre	$ (1,068)	$ (847)	$ (766)	$ (633)	$ (408)
Brant County	$ (430)	$ (485)	$ (309)	$ (187)	$ (373)
Guelph-Eramosa			$ (50)	$ (53)	$ (205)
Meaford	$ (809)	$ (521)	$ (372)	$ (304)	$ (95)
Minto			$ 196	$ 113	$ (11)
Tillsonburg	$ (218)	$ (21)	$ 10	$ 60	$ 52
St. Thomas	$ 718	$ 814	$ 653	$ 434	$ 128
Kingsville	$ (7)	$ (33)	$ (16)	$ (22)	$ 147
Erin			$ 79	$ 174	$ 172
Lambton Shores	$ (1,110)	$ (889)	$ (606)	$ (262)	$ 222
St. Marys			$ (91)	$ 247	$ 269
Sarnia	$ 167	$ 152	$ 94	$ 213	$ 376
Grey Highlands		$ 275	$ 401	$ 320	$ 398
Leamington			$ 63	$ 162	$ 445
Puslinch			$ 395	$ 448	$ 492
London	$ 98	$ 294	$ 334	$ 508	$ 613
Strathroy-Caradoc		$ (130)	$ 28	$ 248	$ 638
Ingersoll	$ (12)	$ 43	$ 242	$ 431	$ 640
Guelph	$ 371	$ 247	$ 405	$ 572	$ 658
North Middlesex				$ 383	$ 685
Chatham-Kent			$ 241	$ 440	$ 704
Cambridge	$ 653	$ 707	$ 717	$ 722	$ 726
Windsor	$ 489	$ 510	$ 618	$ 653	$ 731
Centre Wellington			$ 580	$ 571	$ 836
Wellesley	$ 882	$ 915	$ 854	$ 861	$ 904
Kitchener	$ 705	$ 764	$ 802	$ 872	$ 918
Woolwich	$ 932	$ 912	$ 915	$ 1,000	$ 1,169
North Dumfries			$ 1,010	$ 1,151	$ 1,238
Wilmot	$ 999	$ 1,051	$ 1,091	$ 1,111	$ 1,249
Waterloo	$ 981	$ 1,190	$ 1,253	$ 1,238	$ 1,259
Wellington North			$ 950	$ 1,177	$ 1,493
Haldimand				$ 1,461	$ 1,513
Kincardine			$ 2,280	$ 2,570	$ 2,366
The Blue Mountains	$ 2,234	$ 2,706	$ 3,318	$ 3,897	$ 3,895
Southwest Average	**$ 108**	**$ 201**	**$ 383**	**$ 464**	**$ 558**
Southwest Median	**$ 167**	**$ 247**	**$ 347**	**$ 384**	**$ 613**

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

Municipality	2012	2013	2014	2015	2016
Pelham	$ (91)	$ (133)	$ (432)	$ (531)	$ (803)
St. Catharines	$ 348	$ 178	$ (35)	$ (87)	$ (19)
Welland	$ (6)	$ 28	$ 25	$ 68	$ 220
Hamilton	$ 335	$ 315	$ 259	$ 154	$ 263
Fort Erie	$ 324	$ 530	$ 654	$ 759	$ 829
West Lincoln	$ 1,186	$ 1,224	$ 1,104	$ 1,056	$ 1,068
Thorold	$ 848	$ 832	$ 961	$ 1,052	$ 1,196
Niagara Falls	$ 858	$ 949	$ -	$ 1,202	$ 1,311
Lincoln	$ 1,351	$ 1,212	$ 1,154	$ 1,279	$ 1,313
Niagara-on-the-Lake	$ 1,353	$ 1,462	$ 1,607	$ 1,421	$ 1,541
Niagara/Hamilton Average	**$ 607**	**$ 629**	**$ 510**	**$ 604**	**$ 692**
Niagara/Hamilton Median	**$ 348**	**$ 530**	**$ 512**	**$ 759**	**$ 948**

Municipality	2012	2013	2014	2015	2016
Region Waterloo	$ (505)	$ (744)	$ (987)	$ (1,044)	$ (1,229)
Region York	$ (953)	$ (1,218)	$ (1,362)	$ (1,215)	$ (1,209)
Region Niagara	$ (33)	$ (1)	$ (65)	$ (155)	$ (223)
Region Peel	$ (12)	$ (37)	$ (69)	$ (101)	$ 8
District Muskoka	$ (573)	$ (332)	$ (204)	$ 38	$ 303
Region Durham	$ 1,115	$ 1,121	$ 1,203	$ 1,327	$ 1,579
Region Halton	$ 1,330	$ 1,444	$ 1,600	$ 1,965	$ 2,097
Average	**$ 53**	**$ 33**	**$ 17**	**$ 116**	**$ 189**
Median	**$ (33)**	**$ (37)**	**$ (69)**	**$ (101)**	**$ 8**
Simcoe County				$ (133)	$ (137)
Bruce County				$ (161)	$ (90)
Dufferin County				$ (1)	$ 65
Elgin County				$ 235	$ 262
Grey County				$ 395	$ 378
Wellington County			$ 304	$ 371	$ 442
Average			**$ 304**	**$ 118**	**$ 153**
Median			**$ 304**	**$ 117**	**$ 163**

Net Financial Liabilities Ratio—Trend

Municipality	2012	2013	2014	2015	2016
Innisfil	(0.16)	(0.26)	(0.24)	(0.23)	(3.08)
Kenora	(0.72)	(0.75)	(0.76)	(1.84)	(1.81)
North Dumfries	1.57		(1.59)	(1.69)	(1.71)
Bracebridge	(1.07)	(1.49)	(1.62)	(1.62)	(1.69)
Wilmot	(1.42)	(1.44)	(1.52)	(1.52)	(1.57)
Wellesley	(1.94)	(1.92)	(1.61)	(1.57)	(1.52)
Pickering	(1.28)	(1.21)	(1.41)	(1.40)	(1.45)
Lincoln	(1.82)	(1.49)	(1.36)	(1.51)	(1.44)
Woolwich	(1.45)	(1.46)	(1.42)	(1.54)	(1.41)
West Lincoln	(1.78)	(1.85)	(1.69)	(1.46)	(1.40)
Wellington North			(0.83)	(1.03)	(1.24)
Markham	(1.01)	(1.42)	(1.35)	(1.29)	(1.16)
Oakville	(1.31)	(1.37)	(1.56)	(1.10)	(1.16)
Milton	(0.95)	(0.94)	(0.91)	(0.99)	(1.14)
Whitby	(1.24)	(1.18)	(1.19)	(1.17)	(1.12)
Brock	(0.73)	(0.73)	(0.88)	(0.99)	(1.08)
The Blue Mountains	(0.71)	(0.79)	(0.85)	(0.97)	(1.03)
Halton Hills	(0.92)	(0.83)	(0.87)	(0.80)	(1.00)
Niagara-on-the-Lake	(0.97)	(1.04)	(1.09)	(0.92)	(0.97)
Kincardine			(1.08)	(1.18)	(1.08)
Waterloo	(0.75)	(0.87)	(0.89)	(0.88)	(0.87)
Thorold	(0.73)	(0.63)	(0.76)	(0.82)	(0.87)
Vaughan	(0.96)	(0.90)	(0.99)	(0.94)	(0.86)
Clarington	(0.89)	(0.89)	(0.80)	(0.77)	(0.79)
Burlington	(0.93)	(0.83)	(0.82)	(0.84)	(0.79)
Centre Wellington			(0.57)	(0.57)	(0.71)
Newmarket	(0.55)	(0.63)	(0.63)	(0.60)	(0.68)
Puslinch			(0.61)	(0.70)	(0.68)
Niagara Falls	(0.60)	(0.67)		(0.69)	(0.67)
Brampton	(1.06)	(1.22)	(0.77)	(0.80)	(0.67)
Haldimand				(0.53)	(0.67)
Mississauga	(0.83)	(0.71)	(0.56)	(0.71)	(0.66)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
Kitchener	(0.49)	(0.52)	(0.54)	(0.60)	(0.61)
Cambridge	(0.58)	(0.62)	(0.63)	(0.63)	(0.58)
Springwater	(0.48)	(0.50)	(0.52)	(0.54)	(0.58)
Orillia	(0.30)	(0.38)	(0.35)	(0.54)	(0.55)
Fort Erie	(0.23)	(0.39)	(0.48)	(0.53)	(0.53)
Ingersoll	0.01	(0.04)	(0.20)	(0.35)	(0.51)
Greater Sudbury	(0.51)	(0.49)	(0.39)	(0.45)	(0.50)
Strathroy-Caradoc		0.12	(0.02)	(0.21)	(0.49)
Elliot Lake		(0.14)	(0.22)	(0.31)	(0.45)
North Middlesex				(0.28)	(0.43)
Parry Sound			(0.45)	(0.45)	(0.41)
Caledon	(0.44)	(0.49)	(0.33)	(0.31)	(0.38)
Peterborough	(0.54)	(0.53)	(0.50)	(0.42)	(0.36)
Huntsville	0.15	0.01	(0.15)	(0.24)	(0.32)
Chatham-Kent			(0.11)	(0.21)	(0.32)
Grey Highlands		(0.24)	(0.35)	(0.27)	(0.31)
Sault Ste. Marie	(0.27)	(0.30)	(0.30)	(0.33)	(0.31)
Windsor	(0.21)	(0.23)	(0.27)	(0.27)	(0.30)
London	(0.05)	(0.14)	(0.16)	(0.23)	(0.27)
East Gwillimbury	(0.44)	(0.31)	(0.37)	(0.40)	(0.26)
Guelph	(0.16)	(0.10)	(0.16)	(0.22)	(0.25)
Leamington			(0.04)	(0.09)	(0.23)
Sarnia	(0.11)	(0.11)	(0.06)	(0.14)	(0.22)
Georgina	(0.06)	(0.14)	(0.18)	(0.18)	(0.21)
Erin			(0.10)	(0.20)	(0.20)
Oro-Medonte					(0.20)
Welland		(0.02)	(0.02)	(0.05)	(0.15)
North Bay	(0.11)	(0.02)	(0.08)	(0.05)	(0.13)
Kingsville	0.01	0.03	0.02	0.02	(0.12)
Hamilton	(0.16)	(0.14)	(0.12)	(0.07)	(0.11)
Lambton Shores	0.66	0.52	0.31	0.12	(0.11)
Collingwood		0.16	0.06	0.10	(0.10)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
St. Marys			0.03	(0.09)	(0.10)
St. Thomas	(0.41)	(0.45)	(0.35)	(0.23)	(0.06)
Tillsonburg	0.19	0.02	(0.01)	(0.05)	(0.04)
Cornwall	(0.31)	(0.14)	(0.07)	(0.08)	(0.01)
Minto			(0.16)	(0.09)	0.01
St. Catharines	(0.35)	(0.17)	0.03	0.08	0.02
Meaford	0.53	0.33	0.23	0.18	0.05
Orangeville		0.24	0.13	0.04	0.11
King	0.30	0.42	0.37	0.18	0.12
Oshawa	0.56	0.42	0.35	0.26	0.15
Whitchurch - Stouffville	0.47	0.36	0.15	0.07	0.15
Belleville	(0.21)	(0.18)	(0.08)	0.13	0.19
Brant County	0.28	0.30	0.12	0.11	0.20
Middlesex Centre	0.98	0.73	0.63	0.42	0.25
Guelph-Eramosa			0.07	0.07	0.25
Stratford	0.79	0.64	0.63	0.48	0.36
Thunder Bay	0.20	0.24	0.33	0.33	0.37
Timmins	0.22	0.21	0.29	0.38	0.38
Kingston	0.31	0.39	0.48	0.46	0.45
North Perth				0.54	0.49
Brockville	0.68	0.58	0.58	0.52	0.52
Greenstone	0.94	0.96	0.90	0.73	0.59
Barrie	0.82	0.78	0.70	0.72	0.59
Gravenhurst	1.21	1.09	0.99	0.85	0.61
Owen Sound	0.58	0.41	0.37	0.56	0.62
Toronto	0.51	0.56	0.65	0.68	0.70
Ottawa	0.50	0.56	0.62	0.66	0.71
Prince Edward County	0.87	0.74	0.72	0.65	0.73
Pelham	0.10	0.15	0.47	0.57	0.74
Quinte West	0.18	0.29	0.41	0.77	1.01
Average	**(0.27)**	**(0.29)**	**(0.33)**	**(0.36)**	**(0.40)**
Median	**(0.25)**	**(0.22)**	**(0.24)**	**(0.27)**	**(0.31)**

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
Region Halton	(1.12)	(1.25)	(1.37)	(1.64)	(1.67)
Region Durham	(0.86)	(0.85)	(0.88)	(0.96)	(1.06)
District Muskoka	0.30	0.17	0.10	(0.02)	(0.15)
Region Peel	0.01	0.04	0.07	0.10	(0.01)
Region Niagara	0.03	0.00	0.05	0.12	0.17
Region York	0.83	1.02	1.11	0.93	0.86
Region Waterloo	0.43	0.62	0.80	0.83	0.91
Average	**(0.05)**	**(0.04)**	**(0.02)**	**(0.09)**	**(0.13)**
Median	**0.03**	**0.04**	**0.07**	**0.10**	**(0.01)**
Grey County				(0.51)	(0.51)
Wellington County			(0.27)	(0.32)	(0.36)
Elgin County				(0.28)	(0.31)
Dufferin County				0.00	(0.09)
Bruce County				0.19	0.11
Simcoe County				0.21	0.22
Average				**(0.12)**	**(0.16)**
Median				**(0.14)**	**(0.20)**

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.

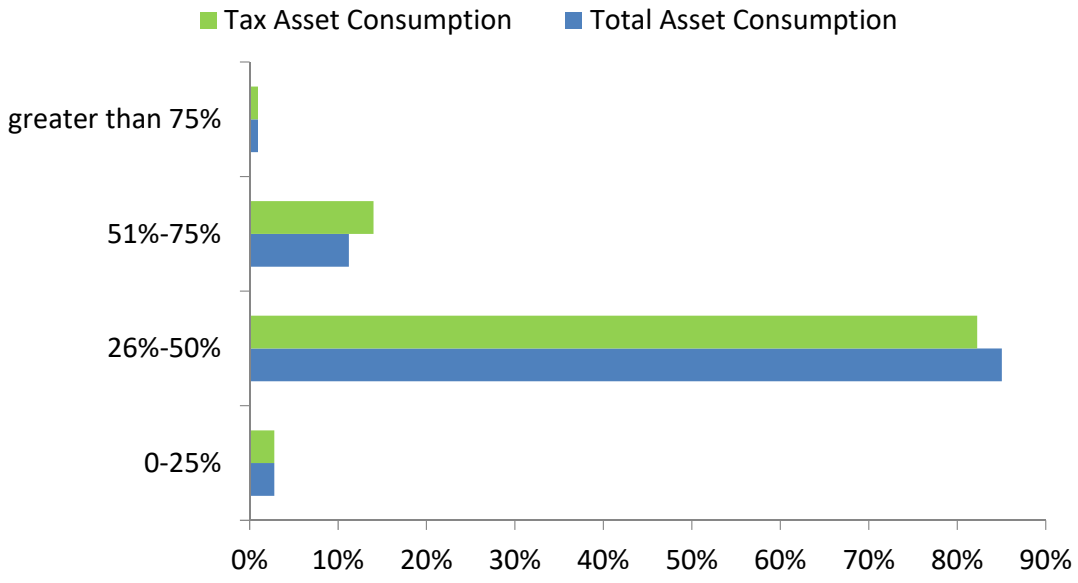
Formula

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

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—2016 Asset Consumption Ratio—Total Survey



Total Asset Consumption Ratio Trend

Municipalities	2012	2013	2014	2015	2016
Vaughan	10.4%	10.9%	11.2%	11.5%	12.0%
Mississauga	16.5%	17.4%	18.2%	19.1%	19.6%
Markham	17.5%	18.3%	18.8%	19.4%	19.9%
Whitchurch - Stouffville	22.4%	24.4%	25.4%	26.6%	26.9%
Barrie	23.0%	24.6%	26.1%	27.0%	28.1%
Milton	29.0%	28.6%	28.5%	26.9%	28.3%
Ottawa	26.7%	26.9%	26.8%	27.6%	28.4%
Brampton	26.1%	27.4%	27.8%	27.9%	29.0%
Woolwich	24.7%	25.6%	26.5%	27.5%	29.0%
Niagara-on-the-Lake	25.5%	26.8%	27.3%	28.0%	29.1%
Lambton Shores	24.8%	27.2%	28.3%	29.8%	29.4%
Georgina	23.6%	25.4%	27.1%	28.6%	30.3%
Kitchener	33.7%	33.8%	33.9%	30.7%	30.4%
St. Marys	27.7%	28.9%	30.0%	31.4%	31.7%
Oakville	30.0%	31.0%	31.9%	31.5%	32.0%
Middlesex Centre	26.8%	28.4%	30.3%	31.2%	32.1%
North Middlesex				30.4%	32.2%
North Perth				32.4%	32.7%
Innisfil	28.9%	29.3%	29.8%	29.6%	33.4%
Springwater	28.0%	29.5%	31.0%	32.4%	33.8%
North Dumfries	18.0%	19.7%	22.0%	33.8%	34.8%
Burlington	32.3%	32.6%	33.5%	34.1%	34.9%
Leamington	30.4%	31.7%	33.2%	34.2%	35.0%
Owen Sound	36.2%	37.6%	38.2%	35.9%	35.0%
London	33.0%	33.9%	34.6%	35.3%	35.9%
The Blue Mountains	33.5%	35.1%	36.5%	37.5%	36.6%
Kingston	35.7%	35.8%	35.9%	36.9%	36.7%
West Lincoln	34.3%	36.0%	36.9%	37.6%	37.0%
Hamilton	35.6%	36.2%	37.1%	36.8%	37.0%
Ingersoll	36.5%	36.2%	36.2%	36.9%	37.1%
Newmarket	34.7%	35.7%	36.2%	37.5%	37.3%

Total Asset Consumption Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
East Gwillimbury	37.9%	38.4%	39.2%	40.2%	37.5%
Niagara Falls	34.9%	36.8%		36.7%	37.5%
Guelph-Eramosa	33.4%	33.8%	34.4%	36.1%	37.6%
Whitby	32.8%	34.1%	35.4%	36.8%	37.8%
Collingwood	34.5%	35.3%	36.8%	38.2%	38.1%
Parry Sound	32.3%	34.4%	36.2%	37.6%	38.1%
Waterloo	33.7%	35.1%	35.9%	36.9%	38.1%
Wilmot	41.4%	39.0%	41.0%	35.8%	38.3%
Orillia	34.3%	35.7%	36.7%	38.2%	38.3%
Welland	33.8%	34.6%	35.9%	37.5%	38.5%
Brant County	39.0%	39.4%	39.7%	39.5%	38.6%
Centre Wellington	37.9%	39.0%	37.2%	37.6%	38.7%
Clarington	36.1%	37.4%	37.9%	38.0%	38.8%
Stratford	34.6%	35.7%	36.8%	37.8%	39.0%
Cambridge	39.3%	40.4%	40.1%	39.7%	39.1%
Oro-Medonte					39.1%
Thorold	35.9%	36.7%	36.5%	37.3%	39.2%
King	43.6%	44.7%	42.2%	39.4%	39.3%
Brockville	35.9%	37.0%	38.2%	39.5%	39.7%
Oshawa	37.0%	38.3%	38.6%	39.1%	39.9%
Kenora	35.9%	36.8%	44.1%	38.9%	39.9%
St. Catharines	39.9%	40.3%	39.0%	38.8%	40.0%
Sault Ste. Marie	36.9%	38.0%	38.3%	39.4%	40.1%
Peterborough	38.0%	38.6%	38.7%	39.5%	40.4%
Gravenhurst	31.2%	34.1%	35.9%	38.1%	40.5%
Fort Erie	35.5%	36.6%	38.3%	39.4%	40.6%
Toronto	42.0%	42.5%	42.5%	41.6%	40.9%
Lincoln	42.5%	43.1%	40.1%	41.3%	41.6%
Sarnia	36.4%	37.6%	39.2%	40.7%	41.9%
Belleville	40.2%	40.7%	41.7%	42.6%	42.0%
Timmins	47.1%	47.5%	48.6%	49.0%	42.2%
Windsor	37.6%	38.9%	39.2%	41.0%	42.3%

Total Asset Consumption Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
Strathroy-Caradoc	38.0%	40.3%	40.3%	40.3%	42.3%
Cornwall	44.7%	45.2%	45.4%	42.0%	42.3%
Pelham	38.9%	39.8%	40.8%	41.3%	42.7%
Orangeville	38.4%	39.7%	38.8%	40.2%	42.7%
North Bay	40.3%	41.3%	41.3%	41.5%	42.8%
Halton Hills	44.1%	43.0%	43.4%	42.4%	43.6%
Prince Edward County	38.9%	40.8%	42.4%	43.5%	43.6%
Tillsonburg	38.5%	39.3%	41.3%	42.2%	43.9%
Guelph	40.3%	40.9%	42.1%	43.5%	44.0%
Kincardine	41.8%	42.6%	43.9%	44.5%	44.6%
Erin	39.5%	41.2%	42.9%	44.3%	45.5%
Minto	43.4%	44.1%	44.7%	44.7%	45.7%
Bracebridge	41.7%	43.6%	45.1%	45.2%	46.6%
St. Thomas	44.2%	45.3%	45.9%	46.7%	46.6%
Haldimand				47.0%	47.3%
Chatham-Kent	42.6%	43.9%	45.0%	46.0%	47.4%
Huntsville	38.0%	41.2%	44.0%	46.8%	48.4%
Greater Sudbury	48.0%	49.1%	49.3%	48.6%	49.7%
Brock	42.6%	44.5%	46.5%	48.2%	49.8%
Pickering	50.2%	50.7%	52.0%	50.3%	50.6%
Meaford	48.0%	49.5%	51.0%	51.3%	51.5%
Caledon	51.3%	52.6%	55.8%	54.9%	53.2%
Grey Highlands	47.0%	48.2%	50.5%	51.5%	53.3%
Wellington North	48.0%	49.5%	51.0%	52.6%	53.4%
Greenstone	47.7%	49.0%	50.3%	52.6%	54.1%
Kingsville	46.8%	48.8%	50.4%	52.5%	54.3%
Thunder Bay	53.3%	54.4%	55.1%	55.0%	55.2%
Puslinch			63.2%	64.2%	65.1%
Quinte West	64.7%	65.8%	66.7%	66.2%	66.8%
Wellesley	59.4%	62.1%	64.6%	67.1%	69.2%
Elliot Lake	76.2%	78.4%	78.8%	78.7%	79.3%
Average	**37.1%**	**38.1%**	**39.3%**	**39.8%**	**40.4%**
Median	**36.7%**	**37.6%**	**38.3%**	**38.8%**	**39.2%**

Total Asset Consumption Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
Region Halton	24.9%	25.7%	26.4%	25.8%	26.4%
Region Peel	25.4%	25.1%	25.5%	26.0%	27.0%
Region York	32.0%	32.0%	32.2%	29.1%	27.9%
Region Durham	30.4%	31.6%	32.0%	33.0%	32.8%
Region Niagara	41.3%	42.4%	42.7%	43.2%	41.6%
Region Waterloo	42.1%	41.3%	42.1%	41.5%	42.4%
District Muskoka	39.2%	41.3%	43.3%	44.0%	46.0%
Average	**33.6%**	**34.2%**	**34.9%**	**34.7%**	**34.9%**
Median	**32.0%**	**32.0%**	**32.2%**	**33.0%**	**32.8%**
Simcoe County				32.2%	33.0%
Wellington County			39.1%	40.6%	41.9%
Dufferin County				41.9%	42.2%
Bruce County				41.7%	42.3%
Elgin County				44.6%	45.7%
Grey County				58.0%	59.3%
Average			**39.1%**	**43.2%**	**44.1%**
Median			**39.1%**	**41.8%**	**42.2%**

Tax Asset Consumption Ratio

Municipalities	2016
Vaughan	10.7%
Markham	16.8%
Mississauga	19.6%
Barrie	27.1%
Milton	28.3%
Brampton	29.0%
Ottawa	29.1%
Whitchurch - Stouffville	29.7%
Woolwich	30.6%
North Perth	31.6%
Oakville	32.0%
Kitchener	32.0%
Collingwood	32.5%
Niagara-on-the-Lake	33.3%
Innisfil	33.4%
Georgina	33.9%
East Gwillimbury	34.0%
Owen Sound	34.0%
St. Marys	34.6%
North Dumfries	34.8%
London	34.8%
Burlington	34.9%
Niagara Falls	34.9%
Leamington	35.1%
Springwater	35.8%
North Middlesex	36.6%
Orillia	36.7%
Ingersoll	37.1%
Newmarket	37.2%
Lambton Shores	37.4%
Whitby	37.8%
Stratford	38.4%

Municipalities	2016
Middlesex Centre	38.4%
Guelph-Eramosa	38.5%
Clarington	38.8%
Hamilton	38.9%
Kingston	39.2%
Sault Ste. Marie	39.7%
Oshawa	39.9%
Peterborough	40.0%
Waterloo	40.0%
Welland	40.5%
Gravenhurst	40.5%
Kenora	40.7%
Sarnia	41.0%
Wilmot	41.5%
Toronto	41.7%
Cambridge	41.9%
Brant County	42.0%
West Lincoln	42.1%
The Blue Mountains	42.2%
Oro-Medonte	42.4%
St. Thomas	42.5%
Parry Sound	42.8%
Windsor	42.8%
Pelham	42.9%
St. Catharines	43.0%
Guelph	43.5%
Halton Hills	43.6%
Centre Wellington	43.9%
Tillsonburg	44.2%
Fort Erie	45.5%
Thorold	45.5%
Cornwall	45.6%

Tax Asset Consumption Ratio

Municipalities	2016
King	45.9%
Kincardine	45.9%
Lincoln	46.5%
Bracebridge	46.6%
North Bay	46.9%
Orangeville	47.6%
Belleville	47.9%
Chatham-Kent	48.2%
Huntsville	48.4%
Erin	48.7%
Prince Edward County	49.2%
Brockville	49.4%
Brock	49.8%
Meaford	50.0%
Haldimand	50.5%
Pickering	50.6%
Caledon	53.2%
Timmins	53.4%
Minto	53.6%
Grey Highlands	53.7%
Greater Sudbury	55.0%
Thunder Bay	55.5%
Greenstone	56.0%
Strathroy-Caradoc	57.2%
Wellington North	61.7%
Kingsville	62.0%
Puslinch	65.1%
Wellesley	69.2%
Quinte West	71.7%
Elliot Lake	78.3%
Average	**42.3%**
Median	**41.8%**

Municipalities	2016
Region Halton	28.8%
Region Peel	34.0%
Region Durham	36.4%
Region York	37.5%
Region Niagara	37.6%
Region Waterloo	38.6%
District Muskoka	50.5%
Average	**37.6%**
Median	**37.5%**
Simcoe County	33.0%
Wellington County	41.9%
Dufferin County	42.2%
Bruce County	42.3%
Elgin County	45.7%
Grey County	59.3%
Average	**44.1%**
Median	**42.2%**

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	2012	2013	2014	2015	2016
Orillia	-36%	-21%	-12%	-5%	-17%
Newmarket	27%	32%	15%	-3%	2%
Brockville	11%	12%	14%	13%	15%
Strathroy-Caradoc		4%	3%	5%	21%
Ottawa	22%	23%	24%	22%	23%
Tillsonburg	31%	31%	33%	26%	23%
St. Thomas	25%	27%	20%	18%	25%
Pelham	21%	15%	9%	18%	25%
Sault Ste. Marie	27%	28%	28%	30%	28%
Barrie	35%	31%	30%	31%	31%
Sarnia	29%	25%	26%	27%	32%
Belleville	22%	23%	24%	28%	33%
Orangeville		20%	20%	25%	33%
Timmins	32%	31%	33%	32%	34%
Quinte West	41%	38%	34%	32%	35%
Guelph	42%	41%	36%	33%	36%
Greenstone		27%	28%	35%	38%
North Bay	28%	29%	29%	29%	38%
Prince Edward County	32%	39%	38%	42%	39%
Huntsville	45%	51%	60%	39%	40%
Wilmot	49%	51%	56%	56%	42%
St. Catharines	78%	56%	53%	41%	43%
Toronto	44%	53%	48%	45%	45%
Kitchener	29%	34%	36%	45%	45%
Meaford	19%	37%	45%	46%	48%
Guelph-Eramosa			44%	48%	51%
Greater Sudbury	56%	54%	54%	57%	52%
Oshawa	39%	38%	34%	46%	52%
Thunder Bay	77%	67%	59%	55%	52%
Collingwood		65%	59%	59%	53%
Woolwich	64%	57%	47%	46%	53%
Stratford	51%	50%	49%	52%	53%

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

Municipality	2012	2013	2014	2015	2016
Oro-Medonte					55%
Waterloo	73%	77%	88%	76%	55%
Ingersoll	29%	33%	30%	42%	55%
Hamilton	68%	62%	61%	58%	56%
Windsor	47%	52%	53%	56%	56%
Minto			58%	60%	57%
Caledon	82%	79%	74%	54%	57%
Erin			48%	49%	57%
Grey Highlands		63%	48%	52%	58%
Bracebridge	68%	77%	74%	52%	59%
Cornwall	73%	64%	66%	66%	62%
Niagara-on-the-Lake	58%	61%	60%	51%	63%
North Dumfries			54%	50%	63%
Innisfil	66%	82%	76%	70%	63%
Peterborough	67%	65%	63%	61%	64%
Cambridge	54%	54%	56%	64%	64%
Georgina	53%	54%	60%	62%	65%
Whitchurch - Stouffville	61%	89%	88%	87%	67%
Lincoln	97%	101%	78%	75%	70%
Kingsville	31%	83%	72%	75%	70%
Fort Erie	46%	56%	61%	69%	73%
Pickering	61%	53%	80%	75%	74%
Brampton	75%	68%	71%	73%	76%
Gravenhurst	95%	91%	83%	73%	76%
Lambton Shores	33%	32%	45%	64%	77%
Markham	149%	156%	111%	99%	80%
Kingston	74%	76%	73%	80%	80%
Welland	74%	81%	76%	70%	80%
London	56%	61%	76%	78%	81%
St. Marys			78%	87%	82%
King	49%	59%	63%	82%	83%
Burlington	76%	79%	78%	80%	84%

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

Municipality	2012	2013	2014	2015	2016
Mississauga	88%	79%	79%	80%	85%
The Blue Mountains	83%	83%	82%	91%	86%
Halton Hills	78%	62%	64%	71%	87%
North Perth				90%	91%
Niagara Falls	65%	74%		80%	91%
Owen Sound	103%	102%	103%	98%	91%
Brant County	25%	30%	100%	94%	92%
Kincardine			137%	112%	93%
Middlesex Centre	68%	79%	76%	83%	93%
Puslinch			82%	94%	93%
Chatham-Kent			86%	98%	94%
Elliot Lake		65%	71%	70%	100%
Springwater	124%	154%	156%	104%	101%
Vaughan	106%	85%	79%	70%	102%
Wellington North			137%	132%	103%
Wellesley	105%	115%	100%	101%	105%
Kenora	107%	110%	111%	117%	106%
Parry Sound			138%	123%	111%
Whitby	108%	112%	109%	110%	111%
Oakville	94%	104%	132%	113%	112%
Centre Wellington			94%	92%	114%
Leamington			104%	112%	116%
Clarington	160%	139%	138%	129%	120%
West Lincoln	134%	155%	157%	133%	124%
North Middlesex				125%	141%
Brock	114%	118%	127%	135%	150%
East Gwillimbury	62%	69%	74%	72%	156%
Milton	122%	119%	112%	160%	171%
Haldimand				160%	186%
Thorold	189%	182%	193%	207%	192%
Average	**66%**	**66%**	**69%**	**71%**	**71%**
Median	**61%**	**62%**	**63%**	**70%**	**64%**

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

Municipality	2012	2013	2014	2015	2016
Region Waterloo	42%	40%	48%	42%	44%
Region Niagara	41%	42%	43%	47%	45%
District Muskoka	63%	67%	67%	72%	79%
Region Peel	111%	119%	120%	119%	126%
Region Durham	106%	113%	122%	137%	150%
Region Halton	153%	155%	172%	208%	219%
Region York	136%	178%	191%	212%	223%
Average	**93%**	**102%**	**109%**	**120%**	**126%**
Median	**106%**	**113%**	**120%**	**119%**	**126%**
Elgin County				21%	32%
Bruce County				55%	57%
Dufferin County				50%	59%
Simcoe County				63%	69%
Wellington County			80%	83%	75%
Grey County				90%	87%
Average				**60%**	**63%**
Median				**59%**	**64%**

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

Municipality	2012	2013	2014	2015	2016
Orillia	-29%	-17%	-10%	-4%	-13%
Newmarket	19%	23%	11%	-2%	2%
Brockville	9%	10%	11%	11%	11%
Ottawa	16%	16%	17%	16%	16%
Strathroy-Caradoc		3%	3%	4%	16%
Tillsonburg	21%	23%	23%	18%	17%
St. Thomas	18%	21%	16%	15%	20%
Kitchener	12%	14%	15%	19%	20%
Pelham	18%	13%	7%	16%	20%
Sault Ste. Marie	20%	20%	21%	22%	21%
Toronto	23%	28%	25%	22%	22%
Thunder Bay	31%	27%	24%	22%	23%
Barrie	28%	25%	24%	25%	25%
Sarnia	23%	20%	20%	21%	26%
Timmins	23%	23%	25%	25%	26%
Belleville	18%	19%	20%	24%	28%
Orangeville		16%	16%	20%	28%
Wilmot	32%	31%	36%	37%	28%
Guelph	32%	31%	27%	25%	28%
Greenstone	19%	19%	21%	27%	29%
Huntsville	31%	38%	40%	27%	29%
North Bay	21%	22%	22%	23%	30%
St. Catharines	58%	42%	39%	29%	31%
Prince Edward County	26%	31%	30%	34%	31%
Woolwich	44%	40%	33%	32%	31%
Quinte West	36%	34%	30%	29%	32%
Waterloo	48%	49%	56%	50%	35%
Windsor	34%	38%	38%	38%	36%
Stratford	34%	35%	34%	36%	37%
Minto			36%	39%	37%
Oshawa	30%	29%	26%	33%	37%
Greater Sudbury	39%	39%	39%	41%	38%

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

Municipality	2012	2013	2014	2015	2016
Niagara-on-the-Lake	35%	38%	37%	32%	38%
North Dumfries			34%	33%	39%
Guelph-Eramosa			33%	38%	40%
Meaford	16%	31%	38%	38%	40%
Caledon	56%	54%	53%	39%	40%
Innisfil	48%	55%	53%	51%	41%
Hamilton	50%	46%	46%	44%	42%
Collingwood		52%	45%	46%	43%
Cornwall	49%	44%	46%	47%	44%
Bracebridge	47%	61%	58%	40%	45%
Erin			36%	32%	45%
Oro-Medonte					45%
Peterborough	45%	43%	44%	43%	45%
Ingersoll	24%	28%	24%	35%	46%
Grey Highlands		45%	37%	42%	46%
Whitchurch - Stouffville	41%	61%	56%	59%	47%
Markham	56%	90%	65%	59%	49%
Cambridge	37%	39%	42%	50%	49%
Niagara Falls	39%	46%		42%	51%
Mississauga	51%	48%	50%	51%	52%
Georgina	45%	44%	45%	48%	52%
Brampton	51%	57%	50%	51%	53%
Lambton Shores	24%	24%	31%	39%	54%
Lincoln	78%	74%	58%	60%	55%
North Perth				58%	56%
Kingston	50%	52%	49%	55%	56%
Welland	52%	51%	53%	48%	57%
Pickering	47%	41%	61%	56%	57%
King	23%	34%	36%	50%	59%
Burlington	51%	53%	53%	56%	59%
Middlesex Centre	51%	59%	58%	51%	59%
Kingsville	24%	68%	63%	64%	60%

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

Municipality	2012	2013	2014	2015	2016
Centre Wellington			53%	56%	60%
St. Marys			57%	64%	60%
London	41%	46%	57%	59%	60%
Fort Erie	35%	47%	51%	59%	62%
Gravenhurst	76%	73%	65%	58%	62%
East Gwillimbury	47%	46%	51%	51%	63%
The Blue Mountains	64%	64%	57%	66%	63%
Halton Hills	55%	45%	46%	52%	65%
Puslinch			59%	72%	66%
Wellesley	78%	82%	66%	65%	68%
Kincardine			47%	70%	69%
Vaughan	71%	59%	57%	50%	70%
Whitby	75%	72%	72%	72%	70%
Chatham-Kent			66%	76%	73%
Owen Sound	77%	77%	83%	78%	73%
Brant County	19%	25%	51%	78%	77%
Wellington North			104%	103%	78%
Springwater	103%	123%	124%	82%	78%
Kenora	78%	81%	82%	87%	79%
Elliot Lake		43%	53%	49%	79%
Oakville	65%	71%	91%	80%	79%
Parry Sound			83%	88%	80%
Leamington			86%	93%	90%
Clarington	110%	102%	103%	96%	91%
West Lincoln	93%	113%	120%	95%	94%
Milton	59%	61%	59%	85%	94%
North Middlesex				102%	112%
Brock	94%	95%	101%	110%	120%
Haldimand				90%	139%
Thorold	152%	149%	160%	163%	158%
Average	**45%**	**47%**	**49%**	**51%**	**51%**
Median	**43%**	**44%**	**46%**	**50%**	**47%**

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

Municipality	2012	2013	2014	2015	2016
Region Niagara	29%	30%	30%	33%	32%
Region Waterloo	33%	32%	39%	34%	36%
District Muskoka	53%	57%	57%	61%	67%
Region Peel	92%	97%	98%	99%	105%
Region Durham	92%	99%	105%	117%	128%
Region Halton	114%	118%	132%	159%	171%
Region York	111%	139%	147%	157%	175%
Average	**75%**	**82%**	**87%**	**94%**	**102%**
Median	**92%**	**97%**	**98%**	**99%**	**105%**
Elgin County				15%	25%
Dufferin County				38%	45%
Bruce County				42%	45%
Simcoe County				50%	55%
Wellington County			65%	67%	61%
Grey County				65%	66%
Average			**65%**	**46%**	**49%**
Median			**65%**	**46%**	**50%**

2016 Total and Tax Reserve Per Capita

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Orillia	$ 327	$ (272)
Newmarket	$ 566	$ 14
Wilmot	$ 351	$ 155
Strathroy-Caradoc	$ 929	$ 158
Pelham	$ 341	$ 171
Tillsonburg	$ 199	$ 199
Woolwich	$ 494	$ 208
Brockville	$ 457	$ 227
Kitchener	$ 234	$ 227
Guelph-Eramosa	$ 448	$ 255
Huntsville	$ 256	$ 256
North Dumfries	$ 285	$ 285
St. Thomas	$ 802	$ 315
Erin	$ 496	$ 317
Minto	$ 931	$ 318
Sarnia	$ 464	$ 322
St. Catharines	$ 427	$ 323
Markham	$ 534	$ 349
Waterloo	$ 358	$ 358
Orangeville	$ 630	$ 377
Whitchurch - Stouffville	$ 508	$ 387
Cambridge	$ 542	$ 391
Lincoln	$ 939	$ 397
Niagara-on-the-Lake	$ 670	$ 399
Ottawa	$ 438	$ 400
Wellesley	$ 405	$ 405
Sault Ste. Marie	$ 419	$ 419
Oshawa	$ 420	$ 420
Oro-Medonte	$ 564	$ 422
Quinte West	$ 662	$ 425
Barrie	$ 738	$ 461
Puslinch	$ 477	$ 477

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Caledon	$ 482	$ 482
Bracebridge	$ 488	$ 488
Pickering	$ 510	$ 510
Grey Highlands	$ 886	$ 512
Kingsville	$ 890	$ 516
Centre Wellington	$ 1,031	$ 520
West Lincoln	$ 613	$ 527
Prince Edward County	$ 612	$ 528
Belleville	$ 1,100	$ 544
Mississauga	$ 545	$ 545
Brampton	$ 546	$ 546
Welland	$ 550	$ 548
Georgina	$ 720	$ 561
Timmins	$ 572	$ 572
Ingersoll	$ 573	$ 573
Meaford	$ 795	$ 594
Fort Erie	$ 726	$ 600
Guelph	$ 1,488	$ 608
North Bay	$ 797	$ 609
Vaughan	$ 805	$ 612
Wellington North	$ 1,305	$ 625
Springwater	$ 1,037	$ 635
Halton Hills	$ 644	$ 644
Innisfil	$ 657	$ 657
Toronto	$ 931	$ 670
Burlington	$ 677	$ 677
Whitby	$ 686	$ 686
Collingwood	$ 1,693	$ 729
Niagara Falls	$ 857	$ 746
Clarington	$ 750	$ 750
Greater Sudbury	$ 994	$ 789
Middlesex Centre	$ 845	$ 789

2016 Total and Tax Reserve Per Capita (cont'd)

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Windsor	$ 827	$ 791
Milton	$ 801	$ 801
North Perth	$ 910	$ 813
Gravenhurst	$ 841	$ 841
Lambton Shores	$ 1,597	$ 844
King	$ 892	$ 862
Hamilton	$ 1,286	$ 873
Thunder Bay	$ 913	$ 875
Stratford	$ 886	$ 891
Cornwall	$ 1,069	$ 896
Peterborough	$ 1,461	$ 962
Oakville	$ 1,036	$ 1,036
Elliot Lake	$ 1,318	$ 1,042
Brock	$ 1,059	$ 1,059
East Gwillimbury	$ 1,342	$ 1,064
Leamington	$ 1,989	$ 1,138
Owen Sound	$ 1,320	$ 1,142
Greenstone	$ 1,161	$ 1,157
London	$ 1,581	$ 1,175
Kincardine	$ 2,720	$ 1,226
Brant County	$ 1,592	$ 1,240
St. Marys	$ 1,617	$ 1,309
Chatham-Kent	$ 1,402	$ 1,332
North Middlesex	$ 1,447	$ 1,358
Kingston	$ 1,991	$ 1,436
Thorold	$ 1,977	$ 1,535
Kenora	$ 1,988	$ 1,681
Parry Sound	$ 2,683	$ 1,709
The Blue Mountains	$ 5,320	$ 1,759
Haldimand	$ 3,079	$ 2,615
Average	**$ 911**	**$ 685**
Median	**$ 750**	**$ 584**

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Region Niagara	$ 610	$ 339
Region Waterloo	$ 538	$ 400
Region Peel	$ 1,249	$ 888
District Muskoka	$ 1,647	$ 1,222
Region Durham	$ 1,828	$ 1,435
Region Halton	$ 1,919	$ 1,557
Region York	$ 2,168	$ 2,002
Average	**$ 1,423**	**$ 1,121**
Median	**$ 1,647**	**$ 1,222**
Elgin County	$ 210	$ 210
Simcoe County	$ 333	$ 333
Dufferin County	$ 333	$ 333
Bruce County	$ 358	$ 358
Grey County	$ 492	$ 492
Wellington County	$ 734	$ 734
Average	**$ 410**	**$ 410**
Median	**$ 346**	**$ 346**

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	2012	2013	2014	2015	2016
Brampton	0.0%	0.0%	0.0%	0.0%	0.0%
Whitby	0.0%	0.0%	0.0%	0.0%	0.0%
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Kenora	0.8%	0.7%	0.7%	0.0%	0.0%
Wilmot	1.7%	1.5%	0.0%	0.0%	0.0%
North Middlesex				0.2%	0.1%
Grey Highlands	0.0%	0.1%	0.2%	0.2%	0.1%
Wellesley	0.8%	0.6%	0.4%	0.3%	0.1%
Markham	0.1%	0.2%	0.2%	0.2%	0.2%
Sarnia	1.5%	0.7%	0.6%	0.5%	0.2%
Puslinch			0.5%	0.4%	0.3%
Georgina	0.1%	0.0%	0.0%	0.0%	0.3%
Sault Ste. Marie	0.6%	0.5%	0.4%	0.3%	0.3%
Thorold	0.6%	0.5%	0.5%	0.5%	0.3%
Greater Sudbury	0.3%	0.3%	0.3%	0.4%	0.3%
The Blue Mountains	0.4%	0.5%	0.5%	0.4%	0.4%
Mississauga	0.0%	0.1%	0.2%	0.3%	0.4%
Cambridge	0.4%	0.4%	0.4%	0.3%	0.4%
Brock	-0.1%	0.7%	0.6%	0.6%	0.5%
Niagara-on-the-Lake	0.7%	0.5%	0.3%	0.3%	0.5%
Orillia	0.2%	0.9%	0.8%	0.7%	0.5%
Fort Erie	0.7%	0.7%	0.7%	0.6%	0.6%
Strathroy-Caradoc		0.7%	0.7%	0.6%	0.7%
Thunder Bay	1.0%	0.9%	0.8%	0.8%	0.7%
Pickering	1.1%	0.9%	0.9%	0.8%	0.8%
Lincoln	0.3%	0.5%	0.6%	0.6%	0.8%
Barrie	0.7%	0.8%	0.8%	0.7%	0.8%
Erin			1.1%	0.8%	0.8%
Timmins	1.1%	1.1%	1.0%	0.9%	0.8%
Windsor	1.5%	1.1%	1.1%	0.9%	0.9%
Clarington	1.7%	1.3%	1.2%	1.1%	0.9%

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

Municipality	2012	2013	2014	2015	2016
Kincardine			0.4%	0.6%	0.9%
Hamilton	1.5%	1.3%	1.1%	1.1%	0.9%
Cornwall	0.8%	1.2%	1.2%	0.9%	1.0%
Prince Edward County	1.8%	1.7%	1.5%	1.3%	1.0%
St. Thomas	1.3%	1.2%	1.3%	1.1%	1.0%
Vaughan	1.1%	1.3%	1.2%	1.2%	1.0%
Meaford	1.9%	1.7%	1.3%	1.2%	1.0%
Elliot Lake		1.1%	0.3%	0.6%	1.0%
Woolwich	1.5%	1.5%	1.4%	1.3%	1.0%
Centre Wellington			1.5%	1.4%	1.0%
Springwater	1.1%	0.9%	1.0%	1.2%	1.1%
Oro-Medonte					1.1%
North Dumfries	1.7%		1.5%	1.3%	1.1%
London	1.4%	1.3%	1.3%	1.2%	1.1%
North Bay	2.0%	1.9%	1.9%	1.7%	1.1%
Caledon	2.3%	1.9%	1.9%	1.4%	1.2%
Chatham-Kent			1.6%	1.4%	1.3%
Burlington	1.5%	1.4%	1.3%	1.2%	1.3%
Ingersoll	1.6%	1.2%	1.7%	1.5%	1.3%
Kitchener	1.5%	1.5%	1.4%	1.4%	1.3%
Halton Hills	0.8%	1.3%	1.5%	1.5%	1.3%
Guelph	1.7%	1.5%	1.6%	1.2%	1.4%
King	1.3%	1.5%	1.4%	1.5%	1.4%
Bracebridge	2.0%	2.1%	1.9%	1.7%	1.4%
Brockville	2.4%	2.2%	2.0%	1.6%	1.4%
Milton	1.6%	1.5%	1.3%	1.5%	1.5%
Owen Sound	2.0%	1.6%	1.7%	1.5%	1.5%
Middlesex Centre	0.8%	2.5%	2.3%	1.6%	1.5%
Orangeville		2.3%	2.3%	2.1%	1.5%
Kingsville	0.6%	0.6%	1.4%	1.2%	1.6%
Guelph-Eramosa			2.4%	2.0%	1.7%
Haldimand				1.5%	1.7%

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

Municipality	2012	2013	2014	2015	2016
Oakville	1.1%	1.0%	0.9%	1.6%	1.7%
Niagara Falls	2.7%	2.6%		1.8%	1.7%
Brant County	0.8%	1.3%	0.8%	1.9%	1.7%
Leamington			2.3%	2.1%	1.8%
Peterborough	2.1%	1.9%	1.9%	1.8%	1.9%
Quinte West	0.9%	1.0%	1.2%	1.3%	1.9%
Oshawa	3.0%	2.2%	2.3%	2.1%	1.9%
Newmarket	2.8%	2.6%	2.4%	2.2%	1.9%
Pelham	1.5%	1.0%	1.1%	1.4%	1.9%
Greenstone	2.6%	2.7%	2.6%	2.4%	2.0%
Wellington North			3.1%	2.5%	2.0%
Lambton Shores	2.7%	2.5%	2.1%	2.0%	2.0%
Minto			1.4%	1.3%	2.0%
Parry Sound			1.9%	2.0%	2.0%
Innisfil	4.3%	3.3%	3.0%	2.8%	2.1%
Belleville	0.2%	0.8%	1.4%	1.4%	2.1%
Stratford	2.8%	2.4%	2.3%	2.3%	2.2%
Tillsonburg	4.0%	3.9%	2.9%	2.6%	2.4%
St. Catharines	2.2%	2.2%	2.1%	2.4%	2.4%
Huntsville	3.5%	3.4%	2.8%	2.6%	2.5%
St. Marys			3.1%	2.7%	2.5%
Collingwood		3.3%	2.8%	2.9%	2.6%
North Perth				2.9%	2.9%
Kingston	2.3%	2.3%	2.8%	2.7%	2.9%
Welland	2.9%	2.2%	3.7%	3.2%	3.0%
Ottawa	2.8%	3.0%	3.2%	3.1%	3.1%
Waterloo	4.8%	4.2%	3.9%	3.9%	3.6%
Whitchurch - Stouffville	4.9%	4.3%	4.0%	3.9%	3.8%
Toronto	3.9%	4.1%	4.2%	3.9%	3.9%
Gravenhurst	7.0%	7.6%	6.9%	6.0%	5.4%
Average	**1.5%**	**1.5%**	**1.4%**	**1.3%**	**1.3%**
Median	**1.3%**	**1.2%**	**1.3%**	**1.2%**	**1.1%**

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

Municipality	2012	2013	2014	2015	2016
District Muskoka	0.6%	0.6%	0.5%	0.5%	0.5%
Region Durham	0.8%	0.9%	1.0%	0.9%	0.8%
Region Halton	0.8%	0.7%	0.6%	0.8%	0.8%
Region Peel	1.5%	1.4%	1.4%	1.2%	1.1%
Region York	0.0%	1.7%	1.9%	1.8%	2.0%
Region Waterloo	1.9%	1.8%	2.3%	2.3%	2.1%
Region Niagara	1.8%	1.6%	1.6%	1.7%	2.7%
Average	**1.1%**	**1.2%**	**1.3%**	**1.3%**	**1.4%**
Median	**0.8%**	**1.4%**	**1.4%**	**1.2%**	**1.1%**
Grey County				0.1%	0.1%
Elgin County				0.4%	0.4%
Simcoe County				0.5%	0.6%
Wellington County			1.6%	1.4%	1.3%
Dufferin County				2.2%	1.9%
Bruce County				3.0%	2.6%
Average				**1.3%**	**1.1%**
Median				**1.0%**	**0.9%**

2016 Total and Tax Debt Charges as a % of Own Source Revenues

Municipality	2016 Total Debt Charges as a % of Own Source Revenues	2016 Tax Debt Charges as a % of Own Source Revenues
Brampton	0.0%	0.0%
Markham	0.3%	0.0%
Whitby	0.0%	0.0%
Kenora	0.0%	0.0%
Wilmot	0.0%	0.0%
East Gwillimbury	0.0%	0.0%
Timmins	2.6%	0.0%
North Perth	5.9%	0.0%
Caledon	3.7%	0.0%
Kingston	6.9%	0.0%
West Lincoln	0.0%	0.0%
North Dumfries	3.2%	0.1%
Clarington	4.9%	0.4%
The Blue Mountains	1.7%	0.5%
Windsor	2.1%	0.5%
Georgina	3.2%	0.5%
Sault Ste. Marie	1.1%	1.2%
Brock	1.5%	1.5%
Strathroy-Caradoc	5.7%	1.6%
Innisfil	5.4%	1.8%
Chatham-Kent	6.4%	2.0%
Wellesley	2.1%	2.1%
Centre Wellington	8.4%	2.2%
Mississauga	2.2%	2.2%
Puslinch	2.3%	2.3%
Whitchurch - Stouffville	6.9%	2.4%
St. Thomas	2.6%	2.4%
Woolwich	1.9%	2.4%
Halton Hills	7.6%	2.6%
Greater Sudbury	2.3%	2.7%
Fort Erie	3.3%	2.7%
Grey Highlands	2.4%	2.7%

Municipality	2016 Total Debt Charges as a % of Own Source Revenues	2016 Tax Debt Charges as a % of Own Source Revenues
Oakville	5.3%	2.8%
Thorold	2.1%	2.9%
Thunder Bay	6.0%	2.9%
Cambridge	2.1%	3.3%
Barrie	8.3%	3.4%
Erin	2.9%	3.4%
Middlesex Centre	8.4%	3.5%
Prince Edward County	6.9%	3.6%
Elliot Lake	2.8%	3.6%
Orillia	3.1%	3.7%
Bracebridge	3.7%	3.7%
Springwater	3.5%	3.8%
Kincardine	3.5%	3.8%
Milton	6.7%	3.9%
Niagara-on-the-Lake	2.7%	3.9%
Cornwall	3.4%	4.0%
Leamington	9.1%	4.1%
Pickering	4.1%	4.1%
Vaughan	4.6%	4.2%
Tillsonburg	4.2%	4.2%
Brant County	5.7%	4.2%
Parry Sound	8.3%	4.2%
Kingsville	11.7%	4.4%
North Middlesex	5.3%	4.4%
Meaford	6.1%	4.5%
Kitchener	4.1%	4.5%
Lincoln	3.7%	4.5%
Belleville	6.3%	4.7%
Guelph	4.4%	4.7%
Hamilton	4.7%	4.8%
Niagara Falls	4.3%	4.9%
Waterloo	4.9%	5.0%

2016 Total and Tax Debt Charges as a % of Own Source Revenues (cont'd)

Municipality	2016 Total Debt Charges as a % of Own Source Revenues	2016 Tax Debt Charges as a % of Own Source Revenues
Newmarket	4.5%	5.1%
Peterborough	8.5%	5.1%
Oshawa	5.2%	5.2%
Sarnia	4.1%	5.6%
Owen Sound	8.9%	5.7%
Ingersoll	5.8%	5.8%
Haldimand	4.8%	5.8%
Ottawa	7.7%	6.2%
Brockville	5.2%	6.3%
Huntsville	6.4%	6.4%
Burlington	6.7%	6.7%
Stratford	9.8%	6.8%
Orangeville	5.3%	6.9%
Guelph-Eramosa	5.5%	6.9%
Quinte West	6.1%	7.4%
London	7.6%	7.6%
Oro-Medonte	7.1%	7.6%
North Bay	16.4%	7.9%
St. Marys	6.5%	8.1%
Toronto	8.0%	9.0%
St. Catharines	8.5%	9.9%
Greenstone	9.4%	10.2%
Lambton Shores	7.7%	10.3%
Pelham	11.9%	11.0%
Gravenhurst	11.2%	11.2%
King	9.6%	11.2%
Collingwood	9.5%	11.5%
Wellington North	9.7%	13.3%
Welland	9.5%	14.4%
Minto	11.4%	16.3%
Average	**5.3%**	**4.4%**
Median	**5.2%**	**4.0%**

Municipality	2016 Total Debt Charges as a % of Own Source Revenues	2016 Tax Debt Charges as a % of Own Source Revenues
Region Peel	8.7%	0.6%
District Muskoka	6.3%	0.8%
Region York	16.9%	0.8%
Region Halton	6.3%	1.3%
Region Durham	4.1%	2.0%
Region Niagara	6.7%	8.2%
Region Waterloo	8.9%	8.5%
Average	**8.3%**	**3.2%**
Median	**6.7%**	**1.3%**
Elgin County	0.4%	0.4%
Grey County	0.9%	0.9%
Simcoe County	1.9%	1.9%
Wellington County	4.2%	3.6%
Dufferin County	6.8%	6.8%
Bruce County	7.1%	7.1%
Average	**3.6%**	**3.5%**
Median	**3.0%**	**2.8%**

2016 Total Debt Outstanding Per Capita

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Brampton	$ -	$ -
West Lincoln	$ -	$ -
Whitby	$ -	$ -
East Gwillimbury	$ -	$ -
Kenora	$ -	$ -
Wilmot	$ -	$ -
Puslinch	$ 32	$ 32
Markham	$ 39	$ 39
Georgina	$ 271	$ 54
Thorold	$ 68	$ 68
Wellesley	$ 74	$ 74
Brock	$ 104	$ 104
Sault Ste. Marie	$ 105	$ 105
Niagara-on-the-Lake	$ 205	$ 111
Sarnia	$ 230	$ 112
Woolwich	$ 154	$ 141
Cambridge	$ 201	$ 143
Vaughan	$ 180	$ 157
North Dumfries	$ 167	$ 163
Centre Wellington	$ 917	$ 173
Mississauga	$ 186	$ 186
Fort Erie	$ 323	$ 187
Grey Highlands	$ 348	$ 188
Clarington	$ 196	$ 196
Greater Sudbury	$ 511	$ 220
Caledon	$ 224	$ 224
Pickering	$ 234	$ 234
Lincoln	$ 238	$ 238
North Middlesex	$ 366	$ 239
Strathroy-Caradoc	$ 422	$ 241
Wellington North	$ 523	$ 272
Elliot Lake	$ 274	$ 274

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Springwater	$ 315	$ 277
Bracebridge	$ 297	$ 297
Windsor	$ 423	$ 301
Newmarket	$ 437	$ 317
Oro-Medonte	$ 322	$ 322
St. Thomas	$ 468	$ 347
Guelph-Eramosa	$ 641	$ 348
Milton	$ 348	$ 348
Timmins	$ 1,317	$ 349
Meaford	$ 672	$ 353
Kitchener	$ 364	$ 364
Orillia	$ 386	$ 386
Prince Edward County	$ 1,294	$ 390
Kincardine	$ 391	$ 391
Erin	$ 399	$ 399
Leamington	$ 1,256	$ 405
Ingersoll	$ 436	$ 436
Huntsville	$ 438	$ 438
Chatham-Kent	$ 973	$ 448
Owen Sound	$ 1,115	$ 448
King	$ 739	$ 459
Kingsville	$ 835	$ 467
Burlington	$ 513	$ 513
Niagara Falls	$ 619	$ 523
Halton Hills	$ 527	$ 527
Middlesex Centre	$ 1,262	$ 528
Barrie	$ 2,191	$ 546
Oshawa	$ 548	$ 548
Waterloo	$ 605	$ 551
The Blue Mountains	$ 733	$ 562
Tillsonburg	$ 611	$ 611
Oakville	$ 627	$ 627

2016 Total Debt Outstanding Per Capita (cont'd)

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Hamilton	$ 881	$ 634
Orangeville	$ 645	$ 645
Cornwall	$ 894	$ 650
Minto	$ 1,169	$ 650
London	$ 856	$ 671
North Perth	$ 1,283	$ 675
Innisfil	$ 700	$ 700
Whitchurch - Stouffville	$ 721	$ 721
Haldimand	$ 869	$ 732
Lambton Shores	$ 1,223	$ 743
St. Catharines	$ 790	$ 750
Brockville	$ 1,202	$ 754
Welland	$ 900	$ 820
Thunder Bay	$ 1,786	$ 850
North Bay	$ 1,242	$ 859
Parry Sound	$ 2,248	$ 896
Brant County	$ 1,154	$ 898
Collingwood	$ 1,446	$ 967
Guelph	$ 1,034	$ 1,003
St. Marys	$ 1,281	$ 1,053
Quinte West	$ 2,100	$ 1,085
Pelham	$ 1,245	$ 1,167
Peterborough	$ 1,528	$ 1,192
Belleville	$ 2,025	$ 1,517
Stratford	$ 2,372	$ 1,526
Ottawa	$ 2,198	$ 1,656
Gravenhurst	$ 1,666	$ 1,666
Kingston	$ 2,366	$ 1,706
Toronto	$ 1,988	$ 1,988
Greenstone	$ 3,750	$ 3,490
Average	**$ 769**	**$ 539**
Median	**$ 577**	**$ 402**

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
District Muskoka	$ 1,203	$ 189
Region Peel	$ 1,099	$ 206
Region Halton	$ 638	$ 212
Region Durham	$ 266	$ 218
Region Niagara	$ 708	$ 548
Region York	$ 3,048	$ 679
Region Waterloo	$ 1,265	$ 919
Average	**$ 1,175**	**$ 424**
Median	**$ 1,099**	**$ 218**
Grey County	$ 21	$ 21
Simcoe County	$ 68	$ 68
Elgin County	$ 96	$ 96
Dufferin County	$ 315	$ 315
Wellington County	$ 335	$ 335
Bruce County	$ 356	$ 356
Average	**$ 198**	**$ 198**
Median	**$ 205**	**$ 205**

2016 Debt Outstanding Per Own Source Revenues

Municipality	Debt Outstanding as a % of Own Source Revenues
Whitby	0.0%
East Gwillimbury	0.0%
Kenora	0.0%
Wilmot	0.0%
West Lincoln	2.9%
Markham	3.7%
Sault Ste. Marie	4.4%
Puslinch	4.4%
Thorold	5.0%
Brock	11.8%
Wellesley	12.4%
Niagara-on-the-Lake	13.0%
Sarnia	13.7%
Vaughan	13.8%
Brampton	14.8%
Orillia	15.7%
Cambridge	16.1%
Elliot Lake	16.6%
Windsor	17.2%
Mississauga	17.7%
Kincardine	17.8%
Woolwich	18.5%
Caledon	18.5%
The Blue Mountains	19.4%
Greater Sudbury	20.7%
Fort Erie	20.8%
St. Thomas	21.8%
North Middlesex	22.8%
North Dumfries	23.1%
Georgina	23.2%
Clarington	23.6%
Kitchener	24.0%

Municipality	Debt Outstanding as a % of Own Source Revenues
Lincoln	26.2%
Pickering	26.3%
Grey Highlands	26.8%
Bracebridge	27.3%
Springwater	31.3%
Oro-Medonte	31.6%
Niagara Falls	31.8%
Strathroy-Caradoc	32.7%
Newmarket	33.9%
Ingersoll	34.8%
Hamilton	36.0%
Orangeville	36.1%
Meaford	36.8%
Cornwall	37.3%
London	37.4%
Haldimand	38.3%
Guelph	39.6%
Milton	40.9%
Waterloo	42.0%
Thunder Bay	42.4%
King	43.0%
Innisfil	43.2%
Wellington North	43.3%
Chatham-Kent	43.8%
Burlington	44.6%
Erin	47.2%
Oakville	47.8%
St. Marys	48.0%
Oshawa	48.4%
Brockville	49.2%
Huntsville	49.4%
Timmins	50.1%

2016 Debt Outstanding Per Own Source Revenues (cont'd)

Municipality	Debt Outstanding as a % of Own Source Revenues
North Bay	50.3%
Tillsonburg	52.3%
Halton Hills	52.9%
Owen Sound	53.4%
Lambton Shores	58.0%
Toronto	58.7%
Peterborough	60.6%
Brant County	61.6%
Collingwood	61.6%
Welland	62.1%
Leamington	63.8%
St. Catharines	64.1%
Prince Edward County	65.0%
Whitchurch - Stouffville	67.4%
Kingsville	68.4%
North Perth	70.3%
Parry Sound	75.8%
Middlesex Centre	76.9%
Kingston	78.1%
Centre Wellington	78.2%
Ottawa	78.5%
Guelph-Eramosa	78.5%
Belleville	84.0%
Greenstone	85.2%
Stratford	85.8%
Minto	94.7%
Barrie	98.1%
Pelham	114.0%
Gravenhurst	123.2%
Quinte West	128.0%
Average	**41.9%**
Median	**37.8%**

Municipality	Debt Outstanding as a % of Own Source Revenues
Region Durham	17.9%
Region Halton	50.7%
Region Niagara	54.2%
District Muskoka	57.8%
Region Waterloo	94.1%
Region Peel	98.7%
Region York	217.7%
Average	**84.4%**
Median	**57.8%**
Grey County	2.9%
Simcoe County	11.1%
Elgin County	11.5%
Wellington County	27.7%
Dufferin County	42.4%
Bruce County	44.7%
Average	**23.4%**
Median	**19.6%**

Debt To Reserve Ratio—Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74A of the 2016 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2012	2013	2014	2015	2016
Whitby	0.0	0.0	-	-	-
East Gwillimbury	0.0	0.0	0.0	0.0	-
Kenora	0.3	0.3	0.3	-	-
Wilmot	0.2	0.0	-	-	-
Thorold	0.1	0.1	0.1	0.1	0.0
West Lincoln	0.0	0.0	0.0	0.0	0.0
Puslinch			0.2	0.1	0.1
Markham	0.1	0.0	0.1	0.1	0.1
Brock	0.2	0.2	0.1	0.1	0.1
The Blue Mountains	0.2	0.2	0.2	0.1	0.1
Kincardine			0.1	0.2	0.1
Wellesley	0.2	0.1	0.1	0.1	0.2
Elliot Lake		0.1	0.1	0.3	0.2
Vaughan	0.4	0.3	0.3	0.3	0.2
Sault Ste. Marie	0.5	0.4	0.3	0.3	0.3
North Middlesex				0.4	0.3
Lincoln	0.1	0.2	0.1	0.1	0.3
Clarington	0.3	0.3	0.3	0.3	0.3
Brampton	0.0	0.0	0.4	0.3	0.3
Haldimand				0.3	0.3
Springwater	0.3	0.3	0.4	0.3	0.3
Niagara-on-the-Lake	0.5	0.4	0.3	0.5	0.3
Woolwich	0.6	0.5	0.5	0.4	0.3
Mississauga	0.0	0.2	0.2	0.3	0.3
Cambridge	0.3	0.3	0.3	0.3	0.4
Georgina	0.7	0.6	0.5	0.4	0.4
Grey Highlands		0.3	0.3	0.2	0.4
Wellington North			0.5	0.5	0.4
Milton	0.6	0.7	0.6	0.6	0.4
Fort Erie	0.8	0.8	0.5	0.4	0.4
Strathroy-Caradoc		0.8	0.8	0.7	0.5
Pickering	0.5	0.6	0.4	0.4	0.5

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
Caledon	0.6	0.5	0.5	0.5	0.5
Sarnia	1.3	1.2	0.9	0.6	0.5
Windsor	0.8	0.6	0.6	0.5	0.5
Greater Sudbury	0.3	0.2	0.2	0.5	0.5
London	1.0	0.9	0.7	0.6	0.5
Oro-Medonte					0.6
St. Thomas	0.9	0.8	0.8	0.6	0.6
North Dumfries	2.4		1.0	0.9	0.6
Oakville	0.4	0.3	0.2	0.7	0.6
Bracebridge	0.8	0.7	0.6	0.8	0.6
Leamington			0.8	0.8	0.6
Hamilton	0.6	0.6	0.6	0.6	0.7
Chatham-Kent			1.0	0.8	0.7
Guelph	0.7	0.6	0.5	0.5	0.7
Niagara Falls	1.4	1.2		0.9	0.7
Brant County	1.2	1.3	0.8	0.8	0.7
Burlington	0.7	0.7	0.7	0.6	0.8
Ingersoll	1.5	1.5	1.9	1.1	0.8
Lambton Shores	2.6	2.1	1.4	1.0	0.8
Newmarket	1.2	1.0	1.0	1.0	0.8
St. Marys			1.1	0.8	0.8
Erin			0.6	0.5	0.8
Halton Hills	1.0	1.2	1.5	1.1	0.8
King	1.4	1.2	0.8	1.0	0.8
Cornwall	0.4	0.5	0.5	0.5	0.8
Parry Sound			0.8	0.8	0.8
Owen Sound	0.9	0.8	0.6	0.6	0.8
Meaford	3.4	1.6	1.3	1.1	0.8
Collingwood		1.1	1.2	0.9	0.9
Centre Wellington			1.1	1.1	0.9
Kingsville	1.3	0.9	0.9	1.0	0.9
Orangeville		3.6	2.1	1.4	1.0

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
Peterborough	0.8	0.8	0.9	1.0	1.0
Innisfil	1.3	0.9	0.8	0.8	1.1
Orillia	(1.4)	(3.3)	5.3	1.2	1.2
Kingston	1.1	1.3	1.3	1.3	1.2
Minto			0.8	0.9	1.3
Oshawa	1.8	2.0	2.2	1.5	1.3
North Perth				2.0	1.4
Whitchurch - Stouffville	2.2	1.6	1.3	1.3	1.4
Guelph-Eramosa				1.0	1.4
Middlesex Centre	3.6	2.6	2.4	2.0	1.5
Kitchener	3.0	2.5	2.0	1.8	1.6
North Bay	2.7	2.8	2.3	2.3	1.6
Welland	2.2	2.0	2.0	2.0	1.6
Waterloo	1.4	1.3	1.2	1.3	1.7
Huntsville	2.4	1.9	1.4	2.0	1.7
Belleville	0.9	2.0	1.5	1.9	1.8
St. Catharines	1.0	1.3	1.3	2.1	1.8
Thunder Bay	1.3	1.5	1.7	1.8	2.0
Gravenhurst	2.6	2.4	2.4	2.4	2.0
Prince Edward County	3.0	3.1	2.9	2.2	2.1
Toronto	2.3	1.9	2.0	2.2	2.1
Timmins	0.9	0.9	0.7	1.6	2.3
Brockville	2.8	2.2	2.3	2.1	2.6
Stratford	3.8	3.3	3.0	3.1	2.7
Barrie	3.3	4.2	4.0	3.2	3.0
Tillsonburg	3.7	3.0	2.5	3.0	3.1
Quinte West	1.3	1.7	2.0	2.6	3.2
Greenstone	5.4	5.8	5.0	3.5	3.2
Pelham	1.4	1.3	1.7	1.8	3.7
Ottawa	5.3	5.8	4.9	5.2	5.0
Average	1.2	1.1	1.1	1.0	1.0
Median	0.9	0.8	0.8	0.7	0.7

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2012	2013	2014	2015	2016
Region Durham	0.3	0.3	0.3	0.2	0.1
Region Halton	0.5	0.4	0.4	0.4	0.3
District Muskoka	1.4	1.2	1.1	0.9	0.7
Region Peel	1.0	1.0	1.0	0.9	0.9
Region Niagara	0.9	0.8	1.0	1.1	1.2
Region York	2.0	1.7	1.7	1.5	1.4
Region Waterloo	1.3	2.0	2.3	2.5	2.4
Average	1.1	1.1	1.1	1.1	1.0
Median	1.0	1.0	1.0	0.9	0.9
Grey County				0.1	0.0
Simcoe County				0.3	0.2
Wellington County			0.5	0.4	0.5
Elgin County				0.8	0.5
Dufferin County				1.3	0.9
Bruce County				1.2	1.0
Average				**0.7**	**0.5**
Median				**0.6**	**0.5**

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

Municipality	2012	2013	2014	2015	2016
Whitby	$ -	$ -	$ -	$ -	$ -
Wilmot	$ 27	$ 2	$ -	$ -	$ -
Kenora	$ 629	$ 555	$ 489		$ -
East Gwillimbury	$ 2	$ 1	$ 1	$ 0	$ -
Puslinch			$ 24	$ 18	$ 12
Markham	$ 21	$ 18	$ 22	$ 20	$ 17
West Lincoln	$ -	$ -	$ 3	$ 22	$ 17
Wellesley	$ 50	$ 38	$ 27	$ 16	$ 45
Thorold	$ 119	$ 108	$ 98	$ 88	$ 63
Vaughan	$ 129	$ 113	$ 99	$ 75	$ 66
Brock	$ 105	$ 95	$ 86	$ 77	$ 68
Niagara-on-the-Lake	$ 133	$ 103	$ 80	$ 98	$ 79
North Dumfries	$ 144		$ 116	$ 102	$ 88
Woolwich	$ 137	$ 125	$ 114	$ 104	$ 92
Caledon	$ 170	$ 144	$ 119	$ 98	$ 95
Mississauga	$ -	$ 42	$ 64	$ 84	$ 95
Brampton	$ -	$ -	$ -	$ 119	$ 108
Sault Ste. Marie	$ 284	$ 227	$ 175	$ 145	$ 122
The Blue Mountains	$ 193	$ 160	$ 129	$ 114	$ 132
Pickering	$ 143	$ 144	$ 149	$ 123	$ 144
Clarington	$ 231	$ 190	$ 217	$ 181	$ 149
North Middlesex				$ 207	$ 152
Bracebridge	$ 224	$ 206	$ 188	$ 170	$ 156
Oro-Medonte					$ 159
Cambridge	$ 129	$ 111	$ 97	$ 143	$ 166
Grey Highlands		$ 13	$ 113	$ 93	$ 168
Lincoln	$ 73	$ 112	$ 91	$ 99	$ 170
Georgina	$ 261	$ 238	$ 208	$ 182	$ 182
Springwater	$ 180	$ 207	$ 242	$ 216	$ 188
Milton	$ 215	$ 212	$ 169	$ 234	$ 192
Erin			$ 121	$ 100	$ 196
Kincardine			$ 170	$ 237	$ 201

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

Municipality	2012	2013	2014	2015	2016
King	$ 432	$ 345	$ 274	$ 296	$ 233
Huntsville	$ 340	$ 312	$ 283	$ 256	$ 234
Sarnia	$ 534	$ 420	$ 361	$ 283	$ 237
Oakville	$ 157	$ 135	$ 108	$ 275	$ 238
Newmarket	$ 414	$ 362	$ 319	$ 281	$ 238
Burlington	$ 232	$ 219	$ 212	$ 210	$ 252
Halton Hills	$ 298	$ 279	$ 370	$ 321	$ 279
Fort Erie	$ 341	$ 347	$ 299	$ 257	$ 285
Kitchener	$ 504	$ 481	$ 417	$ 360	$ 310
Whitchurch - Stouffville	$ 448	$ 427	$ 1,125	$ 376	$ 321
Guelph-Eramosa			$ 221	$ 193	$ 324
Orillia	$ 608	$ 533	$ 462	$ 395	$ 329
Strathroy-Caradoc		$ 475	$ 425	$ 367	$ 357
Wellington North			$ 517	$ 468	$ 367
Waterloo	$ 470	$ 445	$ 461	$ 416	$ 373
Meaford	$ 682	$ 598	$ 523	$ 455	$ 404
Innisfil	$ 685	$ 577	$ 515	$ 471	$ 405
Ingersoll	$ 446	$ 547	$ 615	$ 536	$ 464
Oshawa	$ 542	$ 570	$ 563	$ 507	$ 485
Greater Sudbury	$ 309	$ 245	$ 201	$ 520	$ 491
Lambton Shores	$ 865	$ 740	$ 656	$ 586	$ 509
Orangeville		$ 625	$ 636	$ 596	$ 511
Niagara Falls	$ 798	$ 750		$ 569	$ 542
Elliot Lake		$ 197	$ 164	$ 618	$ 556
Windsor	$ 781	$ 735	$ 2,773	$ 642	$ 584
St. Thomas	$ 733	$ 727	$ 659	$ 576	$ 586
Centre Wellington			$ 761	$ 688	$ 605
Tillsonburg	$ 993	$ 819	$ 725	$ 649	$ 618
Gravenhurst	$ 807	$ 758	$ 707	$ 658	$ 618
Middlesex Centre	$ 985	$ 921	$ 808	$ 712	$ 624
Haldimand				$ 642	$ 676
Kingsville	$ 591	$ 659	$ 587	$ 658	$ 691

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

Municipality	2012	2013	2014	2015	2016
Brant County	$ 571	$ 782	$ 865	$ 779	$ 700
Hamilton	$ 780	$ 677	$ 749	$ 637	$ 725
North Perth				$ 855	$ 727
Guelph	$ 755	$ 659	$ 554	$ 480	$ 738
St. Catharines	$ 594	$ 595	$ 573	$ 786	$ 771
Prince Edward County	$ 1,015	$ 1,110	$ 1,002	$ 889	$ 791
London	$ 1,111	$ 1,052	$ 973	$ 910	$ 799
Collingwood		$ 1,077	$ 1,045	$ 915	$ 818
Chatham-Kent			$ 1,110	$ 977	$ 845
Pelham	$ 248	$ 234	$ 266	$ 364	$ 887
Toronto	$ 981	$ 935	$ 929	$ 957	$ 917
Minto			$ 686	$ 840	$ 1,018
Welland	$ 1,315	$ 1,287	$ 1,217	$ 1,150	$ 1,092
St. Marys			$ 1,426	$ 1,288	$ 1,153
Cornwall	$ 777	$ 802	$ 706	$ 729	$ 1,176
North Bay	$ 1,331	$ 1,364	$ 1,214	$ 1,369	$ 1,189
Brockville	$ 1,147	$ 978	$ 1,021	$ 875	$ 1,195
Owen Sound	$ 1,259	$ 1,100	$ 953	$ 819	$ 1,214
Leamington			$ 1,537	$ 1,395	$ 1,287
Ottawa	$ 1,470	$ 1,528	$ 1,362	$ 1,311	$ 1,307
Peterborough	$ 1,239	$ 1,199	$ 1,185	$ 1,296	$ 1,428
Timmins	$ 617	$ 555	$ 501	$ 1,027	$ 1,648
Barrie	$ 1,576	$ 1,807	$ 1,744	$ 1,666	$ 1,706
Kingston	$ 1,699	$ 1,914	$ 1,813	$ 1,989	$ 1,791
Thunder Bay	$ 2,377	$ 2,109	$ 1,984	$ 1,941	$ 1,979
Belleville	$ 387	$ 1,139	$ 1,028	$ 1,587	$ 2,003
Stratford	$ 2,597	$ 2,300	$ 2,061	$ 2,255	$ 2,019
Parry Sound			$ 2,078	$ 1,909	$ 2,111
Quinte West	$ 740	$ 936	$ 1,054	$ 1,505	$ 2,169
Greenstone	$ 3,331	$ 3,515	$ 3,242	$ 2,979	$ 2,913
Average	**$ 583**	**$ 569**	**$ 587**	**$ 567**	**$ 573**
Median	**$ 439**	**$ 436**	**$ 443**	**$ 416**	**$ 362**

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

Municipality	2012	2013	2014	2015	2016
Region Durham	$ 288	$ 291	$ 297	$ 249	$ 193
Region Halton	$ 363	$ 319	$ 307	$ 315	$ 292
District Muskoka	$ 407	$ 377		$ 315	$ 294
Region Niagara	$ 537	$ 488	$ 552	$ 623	$ 607
Region Peel	$ 709	$ 782	$ 710	$ 642	$ 633
Region Waterloo	$ 469	$ 698	$ 955	$ 926	$ 948
Region York	$ 1,176	$ 1,261	$ 1,339	$ 1,333	$ 1,261
Average	**$ 564**	**$ 602**	**$ 693**	**$ 629**	**$ 604**
Median	**$ 469**	**$ 488**	**$ 631**	**$ 623**	**$ 607**
Grey County				$ 20	$ 13
Simcoe County				$ 48	$ 39
Elgin County				$ 79	$ 86
Bruce County				$ 204	$ 190
Wellington County			$ 242	$ 208	$ 190
Dufferin County				$ 227	$ 201
Average				**$ 131**	**$ 120**
Median				**$ 141**	**$ 138**

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

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

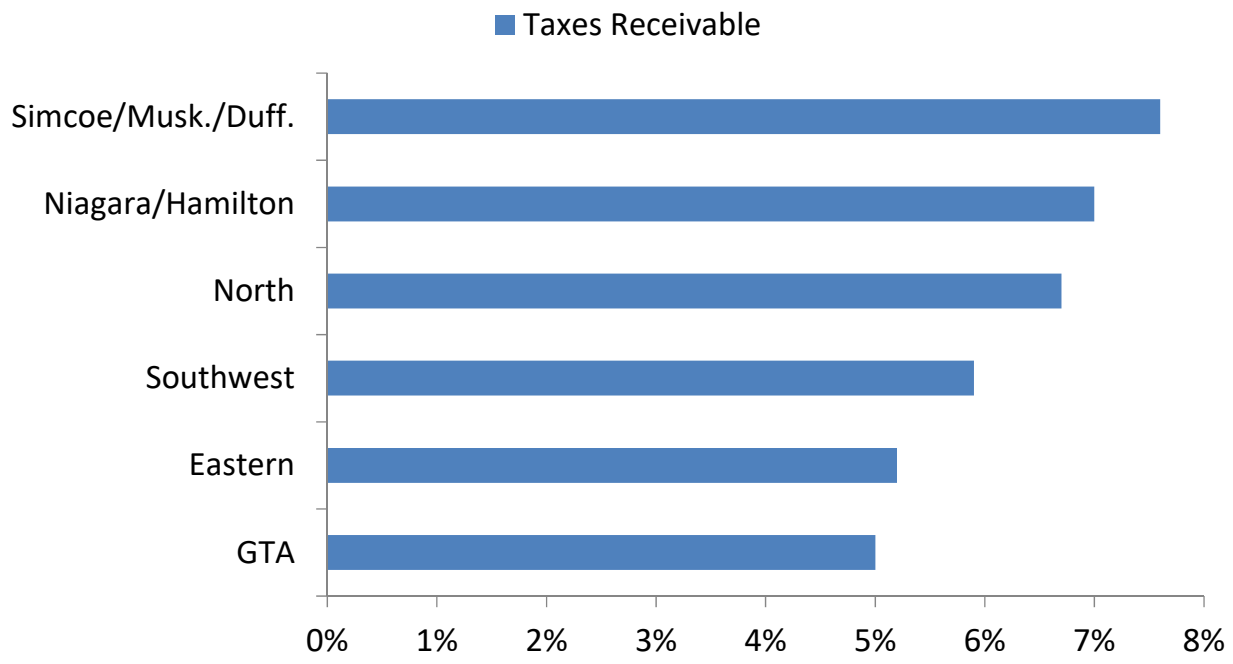
Target

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	2012	2013	2014	2015	2016
Oshawa	2.7%	2.6%	1.8%	2.2%	1.8%
Mississauga	3.3%	2.6%	2.7%	2.7%	2.3%
Newmarket	4.0%	4.0%	3.4%	3.2%	2.7%
Burlington	3.6%	3.1%	3.3%	2.8%	2.8%
Milton	4.6%	3.7%	4.5%	3.2%	3.4%
Oakville	4.5%	3.8%	3.5%	3.8%	3.7%
Whitby	5.3%	4.8%	4.5%	4.4%	3.9%
Halton Hills	5.6%	6.0%	5.2%	4.6%	4.1%
Markham	7.1%	5.4%	4.9%	4.6%	4.2%
Toronto	3.9%	4.1%	4.3%	4.0%	4.2%
Clarington	7.6%	5.4%	4.8%	4.6%	4.3%
Brampton	6.1%	6.0%	6.2%	5.1%	4.5%
Vaughan	5.2%	7.5%	5.1%	5.3%	4.7%
Caledon	8.8%	7.9%	6.8%	5.3%	5.5%
East Gwillimbury	9.1%	9.1%	7.5%	6.7%	5.8%
Georgina	8.0%	7.6%	7.9%	6.5%	6.2%
Brock	13.8%	12.3%	10.6%	8.7%	7.4%
Pickering	9.3%	8.4%	7.3%	7.6%	7.5%
Whitchurch - Stouffville	8.1%	7.4%	7.5%	8.4%	8.2%
King	13.3%	14.3%	15.1%	15.1%	11.8%
GTA Average	**6.4%**	**6.0%**	**5.8%**	**5.5%**	**5.0%**
GTA Median	**5.9%**	**5.7%**	**5.1%**	**4.6%**	**4.3%**

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

Municipality	2012	2013	2014	2015	2016
Peterborough	3.2%	3.6%	3.7%	3.2%	2.3%
Kingston	4.0%	3.6%	2.9%	2.9%	2.3%
Belleville	4.0%	2.7%	3.5%	2.6%	2.8%
Cornwall	3.8%	4.0%	3.4%	3.6%	3.6%
Ottawa	3.1%	3.5%	4.3%	4.7%	5.0%
Quinte West	7.1%	7.6%	7.9%	5.7%	6.5%
Brockville	7.0%	4.9%	5.5%	7.5%	8.4%
Prince Edward County	10.1%	11.7%	10.9%	9.8%	10.5%
Eastern Average	**5.3%**	**5.2%**	**5.3%**	**5.0%**	**5.2%**
Eastern Median	**4.0%**	**3.8%**	**4.0%**	**4.1%**	**4.3%**

Municipality	2012	2013	2014	2015	2016
Niagara-on-the-Lake	6.9%	7.1%	5.8%	4.8%	3.1%
St. Catharines	5.8%	6.1%	6.2%	6.4%	5.5%
Thorold	7.0%	8.5%	6.1%	7.3%	5.9%
Lincoln	8.4%	9.2%	7.4%	8.2%	6.0%
Niagara Falls	8.5%	8.7%	0.0%	7.9%	6.4%
Pelham	8.6%	8.1%	7.2%	7.7%	7.1%
Hamilton	8.5%	8.5%	8.6%	8.4%	8.1%
Fort Erie	11.3%	10.9%	10.0%	9.1%	8.3%
West Lincoln	15.3%	14.1%	16.4%	14.8%	9.4%
Welland	9.9%	12.5%	12.4%	14.0%	10.4%
Niagara/Hamilton Average	**7.7%**	**8.8%**	**8.0%**	**8.4%**	**7.0%**
Niagara/Hamilton Median	**8.5%**	**8.6%**	**7.2%**	**7.9%**	**6.7%**

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

Municipality	2012	2013	2014	2015	2016
Kenora	2.4%	1.9%	2.3%	1.5%	1.3%
Greater Sudbury	2.7%	2.8%	2.3%	2.5%	2.4%
North Bay	4.1%	4.2%	4.8%	4.5%	4.0%
Elliot Lake		3.4%	3.8%	4.2%	4.2%
Parry Sound			6.8%	6.7%	4.6%
Timmins	8.7%	6.6%	7.2%	6.5%	6.0%
Thunder Bay	3.5%	6.3%	5.4%	7.1%	6.3%
Sault Ste. Marie	7.1%	12.8%	11.7%	11.0%	15.0%
Greenstone	19.7%	18.2%	18.3%	18.6%	16.2%
North Average	**6.9%**	**7.0%**	**6.9%**	**6.9%**	**6.7%**
North Median	**4.1%**	**5.3%**	**5.4%**	**6.5%**	**4.6%**

Municipality	2012	2013	2014	2015	2016
Orangeville		5.2%	3.0%	1.9%	2.0%
Barrie	6.4%	6.0%	6.3%	5.9%	5.0%
Collingwood		7.9%	8.5%	7.2%	6.1%
Gravenhurst	10.1%	13.7%	11.5%	8.8%	6.7%
Bracebridge	12.9%	13.0%	12.2%	10.3%	7.9%
Orillia	12.2%	10.9%	11.4%	10.0%	8.1%
Oro-Medonte					8.8%
Springwater	11.6%	12.5%	11.7%	10.2%	9.0%
Innisfil	10.1%	9.0%	9.5%	10.2%	9.1%
Huntsville	8.0%	14.1%	15.4%	15.7%	12.9%
Simcoe/Musk./Duff. Average	**10.2%**	**10.3%**	**9.9%**	**8.9%**	**7.6%**
Simcoe/Musk./Duff. Median	**10.1%**	**10.9%**	**11.4%**	**10.0%**	**8.0%**

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

Municipality	2012	2013	2014	2015	2016
Sarnia	7.2%	5.0%	2.3%	1.9%	1.5%
Puslinch			5.2%	4.6%	2.3%
Guelph	2.2%	1.6%	1.9%	2.2%	2.5%
Wellesley	4.0%	3.9%	3.8%	3.1%	2.6%
London	1.9%	1.6%	2.1%	1.9%	2.6%
North Perth				2.6%	2.7%
Wilmot	5.0%	4.1%	4.7%	3.3%	2.8%
Tillsonburg	4.7%	3.9%	4.4%	3.9%	3.0%
Waterloo	3.8%	6.7%	4.8%	4.9%	3.9%
Stratford	5.3%	5.1%	4.8%	4.4%	4.1%
Brant County	6.9%	7.0%	5.2%	4.5%	4.4%
Centre Wellington			5.5%	4.8%	4.5%
Ingersoll	6.0%	6.0%	5.1%	4.9%	4.5%
Kingsville	5.5%	5.5%	5.5%	4.7%	4.5%
St. Marys			4.8%	4.9%	4.5%
Chatham-Kent			6.8%	4.8%	4.7%
Woolwich	4.1%	5.4%	4.2%	4.6%	4.8%
Owen Sound	4.9%	4.7%	4.0%	2.6%	5.0%
Leamington			6.3%	5.8%	5.4%
Kitchener	6.3%	5.7%	6.2%	5.2%	5.5%
North Middlesex				6.9%	6.0%
Strathroy-Caradoc		8.3%	8.1%	5.7%	6.0%
Middlesex Centre	5.6%	5.3%	5.4%	5.9%	6.1%
Kincardine			6.7%	5.4%	6.3%
North Dumfries	6.7%		6.0%	6.3%	6.5%
Guelph-Eramosa			7.2%	6.6%	6.7%
St. Thomas	2.3%	2.7%	2.1%	3.4%	6.7%
Meaford	6.8%	6.2%	7.9%	8.1%	7.1%
Cambridge	9.1%	9.0%	9.1%	7.4%	7.3%
Wellington North			8.7%	7.5%	7.8%
Lambton Shores	8.3%	8.5%	8.0%	8.2%	7.9%
Minto			10.4%	9.8%	8.3%
Windsor	10.0%	9.8%	9.7%	8.6%	8.4%
Erin			13.1%	10.8%	8.6%
The Blue Mountains	13.7%	16.1%	15.3%	9.8%	9.3%
Grey Highlands		14.2%	14.6%	15.9%	16.1%
Haldimand				11.3%	16.4%
Southwest Average	**5.9%**	**6.3%**	**6.4%**	**5.8%**	**5.9%**
Southwest Median	**5.5%**	**5.4%**	**5.5%**	**4.9%**	**5.4%**

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
Cornwall	61.1%
Parry Sound	62.8%
St. Thomas	64.3%
Wellesley	64.5%
Kincardine	58.0%
Chatham-Kent	71.9%
Peterborough	71.9%
Windsor	72.1%
Elliot Lake	72.2%
Greater Sudbury	74.2%
Wilmot	77.1%
Huntsville	77.7%
Greenstone	78.4%
Ottawa	78.6%
Hamilton	79.3%
Stratford	80.8%
Minto	81.2%
Timmins	82.0%
Brant County	82.9%
Brampton	83.1%
Prince Edward County	84.1%
Toronto	84.4%
Grey Highlands	84.8%
Burlington	85.2%
Sault Ste. Marie	85.6%
Puslinch	85.6%
Thunder Bay	85.9%
Kingston	86.0%
London	86.1%
Barrie	86.3%
Erin	86.3%
Whitchurch - Stouffville	86.7%

Municipality	OSR as a % of Total Expenditures
Guelph	86.7%
Milton	87.0%
North Middlesex	87.5%
Bracebridge	87.9%
Gravenhurst	88.0%
Guelph-Eramosa	88.3%
West Lincoln	88.8%
Oakville	89.2%
Haldimand	89.3%
Clarington	89.3%
Markham	89.3%
Springwater	89.5%
Kenora	89.7%
Owen Sound	90.0%
Brock	90.5%
East Gwillimbury	90.9%
Halton Hills	91.3%
Oro-Medonte	91.6%
Cambridge	91.6%
Vaughan	91.7%
Quinte West	92.1%
North Bay	92.1%
Mississauga	92.4%
Kingsville	92.7%
Georgina	92.7%
Waterloo	94.7%
Pelham	94.7%
The Blue Mountains	95.1%
St. Marys	95.7%
Tillsonburg	96.2%
Belleville	97.1%
Welland	97.3%

Rates Coverage Ratio Cont'd

Municipality	OSR as a % of Total Expenditures
Lincoln	97.3%
Centre Wellington	97.4%
Sarnia	98.0%
Pickering	98.0%
Newmarket	98.9%
St. Catharines	99.3%
Brockville	100.0%
Collingwood	100.1%
Niagara-on-the-Lake	100.3%
Wellington North	100.4%
Strathroy-Caradoc	101.0%
Woolwich	101.0%
Lambton Shores	101.1%
King	101.4%
Thorold	102.4%
Ingersoll	103.6%
Caledon	104.1%
Kitchener	105.0%
Oshawa	105.2%
Meaford	106.1%
Leamington	106.6%
Whitby	106.7%
Orillia	106.7%
Fort Erie	107.8%
Niagara Falls	108.7%
Orangeville	108.9%
North Dumfries	109.3%
Middlesex Centre	110.4%
Innisfil	110.7%
North Perth	112.7%
Average	**90.8%**
Median	**90.7%**

Municipality	OSR as a % of Total Expenditures
Region Niagara	69.4%
Region Peel	71.7%
Region Waterloo	73.8%
District Muskoka	84.2%
Region York	84.2%
Region Durham	84.3%
Region Halton	89.6%
Average	**79.6%**
Median	**84.2%**
Simcoe County	51.0%
Grey County	57.8%
Wellington County	59.7%
Elgin County	63.7%
Bruce County	64.2%
Dufferin County	68.1%
Average	**60.7%**
Median	**61.7%**

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 (Note: 2016 population figures were used, however, some services may not be available to the total 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 (2017 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 2017 municipal levy by-laws and the 2017 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 $999 to $3,890 (with an average of $1,449 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.

2017 Net Municipal Levy Per Capita

	2017 Levy per Capita	2017 Levy RankingPer Capita
Quinte West	$ 999	low
Elliot Lake	$ 1,008	low
Milton	$ 1,025	low
Wellesley	$ 1,043	low
Springwater	$ 1,048	low
West Lincoln	$ 1,088	low
Wilmot	$ 1,111	low
Strathroy-Caradoc	$ 1,114	low
Minto	$ 1,119	low
Kingsville	$ 1,122	low
Woolwich	$ 1,231	low
St. Thomas	$ 1,239	low
Brampton	$ 1,245	low
North Perth	$ 1,254	low
Leamington	$ 1,258	low
Wellington North	$ 1,259	low
Brant	$ 1,265	low
Welland	$ 1,267	low
Markham	$ 1,268	low
Kitchener	$ 1,270	low
Halton Hills	$ 1,278	low
Haldimand	$ 1,288	low
Whitchurch-Stouffville	$ 1,298	low
Newmarket	$ 1,302	low
Centre Wellington	$ 1,311	low
Tillsonburg	$ 1,311	low
Prince Edward County	$ 1,314	low
Oro-Medonte	$ 1,315	low
Georgina	$ 1,336	low
London	$ 1,343	low
Cornwall	$ 1,389	low
Clarington	$ 1,398	low
Chatham-Kent	$ 1,399	low
Lincoln	$ 1,406	low

	2017 Levy per Capita	2017 Levy RankingPer Capita
Mapleton	$ 1,410	mid
Mississauga	$ 1,413	mid
Thorold	$ 1,417	mid
Richmond Hill	$ 1,419	mid
Middlesex Centre	$ 1,424	mid
Toronto	$ 1,426	mid
North Dumfries	$ 1,431	mid
Sault Ste. Marie	$ 1,434	mid
East Gwillimbury	$ 1,435	mid
Grimsby	$ 1,438	mid
Innisfil	$ 1,452	mid
Burlington	$ 1,453	mid
Peterborough	$ 1,453	mid
St. Catharines	$ 1,464	mid
Windsor	$ 1,467	mid
Cambridge	$ 1,467	mid
Sarnia	$ 1,467	mid
Huntsville	$ 1,469	mid
Barrie	$ 1,474	mid
Greater Sudbury	$ 1,483	mid
St. Marys	$ 1,488	mid
North Middlesex	$ 1,490	mid
Ingersoll	$ 1,490	mid
Pelham	$ 1,495	mid
Parry Sound	$ 1,498	mid
Caledon	$ 1,503	mid
Hamilton	$ 1,504	mid
Kenora	$ 1,519	mid
Brock	$ 1,521	mid
Niagara Falls	$ 1,527	mid
Port Colborne	$ 1,534	mid
Saugeen Shores	$ 1,535	mid
Grey Highlands	$ 1,536	mid
Fort Erie	$ 1,545	mid

2017 Net Municipal Levy Per Capita (cont'd)

	2017 Levy per Capita	2017 Levy RankingPer Capita
Ottawa	$ 1,557	high
Aurora	$ 1,560	high
North Bay	$ 1,562	high
Oshawa	$ 1,565	high
Brockville	$ 1,567	high
Guelph-Eramosa	$ 1,571	high
Whitby	$ 1,574	high
Vaughan	$ 1,594	high
Orangeville	$ 1,596	high
Guelph	$ 1,600	high
Owen Sound	$ 1,614	high
Wainfleet	$ 1,620	high
Thunder Bay	$ 1,641	high
Timmins	$ 1,651	high
Kingston	$ 1,668	high
Stratford	$ 1,671	high
Bracebridge	$ 1,672	high
Erin	$ 1,676	high
Orillia	$ 1,684	high
Central Elgin	$ 1,686	high
Oakville	$ 1,690	high
Belleville	$ 1,707	high
Meaford	$ 1,713	high
Kincardine	$ 1,724	high
Pickering	$ 1,736	high
Waterloo	$ 1,752	high
Collingwood	$ 1,815	high
Lambton Shores	$ 1,925	high
Niagara-on-the-Lake	$ 2,154	high
King	$ 2,174	high
Gravenhurst	$ 2,215	high
Puslinch	$ 2,215	high
Greenstone	$ 2,958	high
The Blue Mountains	$ 3,890	high
Average	$ 1,510	
Median	$ 1,468	

2017 Net Municipal Levy Per $100,000 Unweighted Assessment

Net levy on a per $100,000 of unweighted assessment ranged across the municipalities from $570 to $2,381 (with an average of $1,122). 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.

	2017 Net Levy Per $100,000 Unweighted Assessment	2017 Net Levy Per $100,000 Unweighted Assessment Ranking
Markham	$ 570	low
Milton	$ 586	low
Richmond Hill	$ 593	low
Vaughan	$ 615	low
Whitchurch-Stouffville	$ 626	low
North Middlesex	$ 638	low
Springwater	$ 657	low
Wellesley	$ 672	low
Oakville	$ 675	low
Caledon	$ 675	low
Oro-Medonte	$ 680	low
East Gwillimbury	$ 683	low
Toronto	$ 690	low
Aurora	$ 704	low
Halton Hills	$ 709	low
Mapleton	$ 723	low
Wilmot	$ 728	low
The Blue Mountains	$ 739	low
Middlesex Centre	$ 739	low
King	$ 744	low
North Perth	$ 745	low
Newmarket	$ 746	low
Burlington	$ 749	low
Mississauga	$ 753	low
Grey Highlands	$ 774	low
Woolwich	$ 781	low
North Dumfries	$ 797	low
Brant	$ 803	low
Huntsville	$ 822	low
Guelph-Eramosa	$ 831	low
Prince Edward County	$ 832	low
Lambton Shores	$ 834	low
Puslinch	$ 849	low
Gravenhurst	$ 864	low

	2017 Net Levy Per $100,000 Unweighted Assessment	2017 Net Levy Per $100,000 Unweighted Assessment Ranking
Erin	$ 867	mid
Saugeen Shores	$ 880	mid
Niagara-on-the-Lake	$ 881	mid
Innisfil	$ 892	mid
West Lincoln	$ 907	mid
Centre Wellington	$ 909	mid
Bracebridge	$ 918	mid
Kincardine	$ 925	mid
Wellington North	$ 927	mid
Georgina	$ 940	mid
Brampton	$ 946	mid
Kingsville	$ 966	mid
Ottawa	$ 974	mid
Strathroy-Caradoc	$ 979	mid
Minto	$ 1,021	mid
Brock	$ 1,033	mid
Haldimand	$ 1,045	mid
Lincoln	$ 1,055	mid
Meaford	$ 1,068	mid
Grimsby	$ 1,072	mid
Quinte West	$ 1,076	mid
Collingwood	$ 1,095	mid
Pelham	$ 1,114	mid
Pickering	$ 1,120	mid
Wainfleet	$ 1,126	mid
Clarington	$ 1,129	mid
Whitby	$ 1,133	mid
Waterloo	$ 1,137	mid
Kitchener	$ 1,139	mid
Central Elgin	$ 1,198	mid
Barrie	$ 1,203	mid
Guelph	$ 1,207	mid
Chatham-Kent	$ 1,258	mid
Cambridge	$ 1,263	mid

2017 Net Municipal Levy Per $100,000 Unweighted Assessment (cont'd)

	2017 Net Levy Per $100,000 Unweighted Assessment	2017 Net Levy Per $100,000 Unweighted Assessment Ranking
Hamilton	$ 1,296	high
Kingston	$ 1,314	high
London	$ 1,316	high
Orangeville	$ 1,325	high
Leamington	$ 1,334	high
Thorold	$ 1,366	high
Tillsonburg	$ 1,389	high
Niagara Falls	$ 1,408	high
St. Marys	$ 1,418	high
Peterborough	$ 1,420	high
Fort Erie	$ 1,426	high
Kenora	$ 1,433	high
Oshawa	$ 1,459	high
Parry Sound	$ 1,473	high
Greater Sudbury	$ 1,482	high
Stratford	$ 1,485	high
St. Catharines	$ 1,489	high
Orillia	$ 1,498	high
North Bay	$ 1,544	high
Sarnia	$ 1,569	high
Welland	$ 1,609	high
Brockville	$ 1,612	high
St. Thomas	$ 1,620	high
Port Colborne	$ 1,664	high
Ingersoll	$ 1,665	high
Sault Ste. Marie	$ 1,717	high
Belleville	$ 1,765	high
Owen Sound	$ 1,821	high
Thunder Bay	$ 1,889	high
Cornwall	$ 1,903	high
Elliot Lake	$ 2,104	high
Windsor	$ 2,116	high
Timmins	$ 2,136	high
Greenstone	$ 2,381	high
Average	$ 1,122	
Median	$ 1,050	

2017 Net Municipal Levy Per $100,000 Weighted Assessment

Net levy on a per $100,000 of assessment ranged across the municipalities from $474 to $2,506 (with an average of $1,064). 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.

	2017 Net Levy Per $100,000 Weighted Assessment	2017 Net Levy Per $100,000 Weighted Assessment Ranking
Toronto	$ 474	low
Milton	$ 548	low
Markham	$ 557	low
Richmond Hill	$ 584	low
Vaughan	$ 590	low
Oakville	$ 619	low
Whitchurch-Stouffville	$ 630	low
Burlington	$ 663	low
Mississauga	$ 667	low
Halton Hills	$ 671	low
Caledon	$ 680	low
Aurora	$ 691	low
East Gwillimbury	$ 700	low
Oro-Medonte	$ 700	low
Springwater	$ 702	low
Newmarket	$ 725	low
The Blue Mountains	$ 729	low
North Dumfries	$ 750	low
Wilmot	$ 763	low
Woolwich	$ 763	low
King	$ 779	low
Ottawa	$ 811	low
Puslinch	$ 812	low
Wellesley	$ 812	low
Huntsville	$ 819	low
Niagara-on-the-Lake	$ 832	low
Brant	$ 840	low
Gravenhurst	$ 863	low
Prince Edward County	$ 871	low
Brampton	$ 889	low
Saugeen Shores	$ 892	low
Grey Highlands	$ 902	low
Innisfil	$ 912	low
Guelph-Eramosa	$ 916	low

	2017 Net Levy Per $100,000 Weighted Assessment	2017 Net Levy Per $100,000 Weighted Assessment Ranking
Bracebridge	$ 916	mid
Lambton Shores	$ 926	mid
Erin	$ 931	mid
Georgina	$ 951	mid
Centre Wellington	$ 951	mid
Middlesex Centre	$ 956	mid
Waterloo	$ 962	mid
Kitchener	$ 971	mid
West Lincoln	$ 975	mid
Quinte West	$ 977	mid
Kincardine	$ 1,006	mid
Grimsby	$ 1,008	mid
Guelph	$ 1,012	mid
Cambridge	$ 1,038	mid
Strathroy-Caradoc	$ 1,039	mid
Lincoln	$ 1,048	mid
Pickering	$ 1,049	mid
Collingwood	$ 1,052	mid
Whitby	$ 1,052	mid
North Perth	$ 1,057	mid
Hamilton	$ 1,072	mid
Kingston	$ 1,082	mid
Haldimand	$ 1,093	mid
Clarington	$ 1,097	mid
Mapleton	$ 1,118	mid
Barrie	$ 1,119	mid
Kingsville	$ 1,126	mid
Pelham	$ 1,128	mid
London	$ 1,139	mid
Brock	$ 1,149	mid
Meaford	$ 1,150	mid
Wellington North	$ 1,152	mid
Tillsonburg	$ 1,164	mid
Niagara Falls	$ 1,169	mid

2017 Net Municipal Levy Per $100,000 Weighted Assessment (cont'd)

	2017 Net Levy Per $100,000 Weighted Assessment	2017 Net Levy Per $100,000 Weighted Assessment Ranking
Minto	$ 1,177	high
North Middlesex	$ 1,191	high
Greater Sudbury	$ 1,195	high
Kenora	$ 1,204	high
Stratford	$ 1,216	high
Thorold	$ 1,227	high
Wainfleet	$ 1,229	high
Orangeville	$ 1,231	high
Peterborough	$ 1,239	high
St. Marys	$ 1,242	high
Orillia	$ 1,259	high
Parry Sound	$ 1,283	high
St. Catharines	$ 1,283	high
North Bay	$ 1,296	high
Oshawa	$ 1,299	high
Brockville	$ 1,312	high
Sault Ste. Marie	$ 1,323	high
Fort Erie	$ 1,327	high
Ingersoll	$ 1,345	high
Central Elgin	$ 1,370	high
St. Thomas	$ 1,376	high
Belleville	$ 1,382	high
Cornwall	$ 1,435	high
Welland	$ 1,435	high
Owen Sound	$ 1,461	high
Port Colborne	$ 1,488	high
Sarnia	$ 1,489	high
Thunder Bay	$ 1,490	high
Chatham-Kent	$ 1,540	high
Leamington	$ 1,549	high
Windsor	$ 1,679	high
Timmins	$ 1,767	high
Elliot Lake	$ 1,882	high
Greenstone	$ 2,506	high
Average	$ 1,064	
Median	$ 1,051	

2017 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - By Location

Eastern	2017 Levy per Capita	2017 Net Levy Per $100,000 Weighted Assessment	2017 Levy per Capita Ranking	2017 Net Levy Per $100,000 Weighted Assessment Ranking
Ottawa	$ 1,557	$ 811	high	low
Prince Edward County	$ 1,314	$ 871	low	low
Quinte West	$ 999	$ 977	low	mid
Kingston	$ 1,668	$ 1,082	high	mid
Peterborough	$ 1,453	$ 1,239	mid	high
Brockville	$ 1,567	$ 1,312	high	high
Belleville	$ 1,707	$ 1,382	high	high
Cornwall	$ 1,389	$ 1,435	low	high
Average	$ 1,457	$ 1,139		
Median	$ 1,505	$ 1,161		

Niagara/Hamilton	2017 Levy per Capita	2017 Net Levy Per $100,000 Weighted Assessment	2017 Levy per Capita Ranking	2017 Net Levy Per $100,000 Weighted Assessment Ranking
Niagara-on-the-Lake	$ 2,154	$ 832	high	low
West Lincoln	$ 1,088	$ 975	low	mid
Grimsby	$ 1,438	$ 1,008	mid	mid
Lincoln	$ 1,406	$ 1,048	low	mid
Hamilton	$ 1,504	$ 1,072	mid	mid
Pelham	$ 1,495	$ 1,128	mid	mid
Niagara Falls	$ 1,527	$ 1,169	mid	mid
Thorold	$ 1,417	$ 1,227	mid	high
Wainfleet	$ 1,620	$ 1,229	high	high
St. Catharines	$ 1,464	$ 1,283	mid	high
Fort Erie	$ 1,545	$ 1,327	mid	high
Welland	$ 1,267	$ 1,435	low	high
Port Colborne	$ 1,534	$ 1,488	mid	high
Average	$ 1,497	$ 1,171		
Median	$ 1,495	$ 1,169		

2017 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

GTA	2017 Levy per Capita	2017 Net Levy Per $100,000 Weighted Assessment	2017 Levy per Capita Ranking	2017 Net Levy Per $100,000 Weighted Assessment Ranking
Toronto	$ 1,426	$ 474	mid	low
Milton	$ 1,025	$ 548	low	low
Markham	$ 1,268	$ 557	low	low
Richmond Hill	$ 1,419	$ 584	mid	low
Vaughan	$ 1,594	$ 590	high	low
Oakville	$ 1,690	$ 619	high	low
Whitchurch-Stouffville	$ 1,298	$ 630	low	low
Burlington	$ 1,453	$ 663	mid	low
Mississauga	$ 1,413	$ 667	mid	low
Halton Hills	$ 1,278	$ 671	low	low
Caledon	$ 1,503	$ 680	mid	low
Aurora	$ 1,560	$ 691	high	low
East Gwillimbury	$ 1,435	$ 700	mid	low
Newmarket	$ 1,302	$ 725	low	low
King	$ 2,174	$ 779	high	low
Brampton	$ 1,245	$ 889	low	low
Georgina	$ 1,336	$ 951	low	mid
Pickering	$ 1,736	$ 1,049	high	mid
Whitby	$ 1,574	$ 1,052	high	mid
Clarington	$ 1,398	$ 1,097	low	mid
Brock	$ 1,521	$ 1,149	mid	mid
Oshawa	$ 1,565	$ 1,299	high	high
Average	$ 1,464	$ 776		
Median	$ 1,431	$ 686		

2017 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

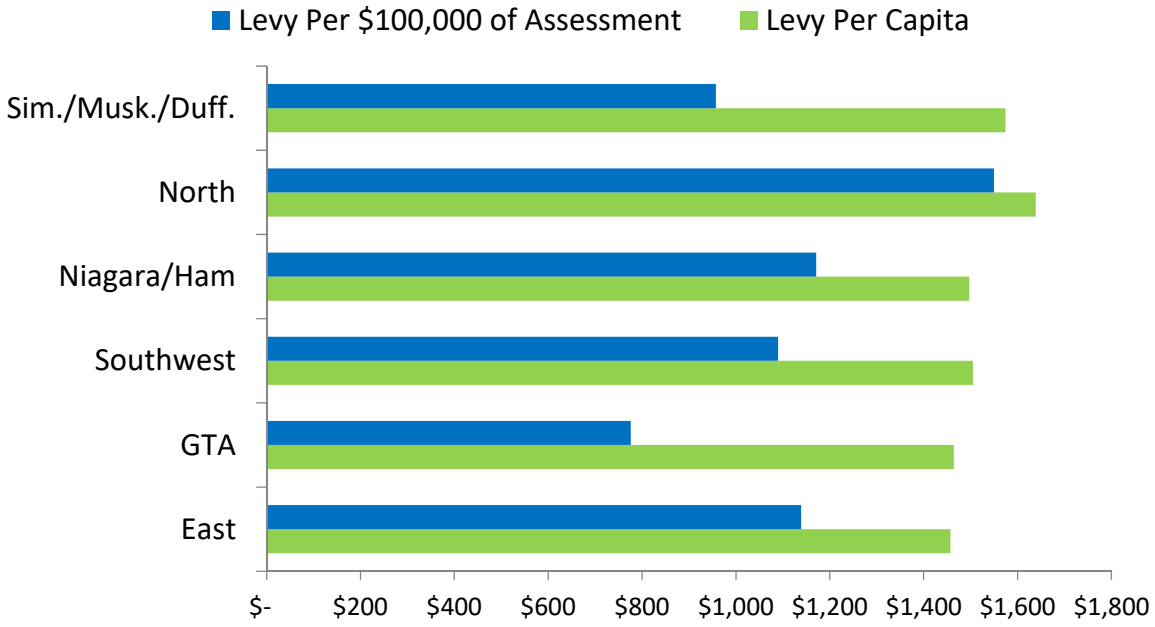
North	2017 Levy per Capita	2017 Net Levy Per $100,000 Weighted Assessment	2017 Levy per Capita Ranking	2017 Net Levy Per $100,000 Weighted Assessment Ranking
Greater Sudbury	$ 1,483	$ 1,195	mid	high
Kenora	$ 1,519	$ 1,204	mid	high
Parry Sound	$ 1,498	$ 1,283	mid	high
North Bay	$ 1,562	$ 1,296	high	high
Sault Ste. Marie	$ 1,434	$ 1,323	mid	high
Thunder Bay	$ 1,641	$ 1,490	high	high
Timmins	$ 1,651	$ 1,767	high	high
Elliot Lake	$ 1,008	$ 1,882	low	high
Greenstone	$ 2,958	$ 2,506	high	high
Average	$ 1,639	$ 1,550		
Median	$ 1,519	$ 1,323		

Simcoe/Musk./Duff.	2017 Levy per Capita	2017 Net Levy Per $100,000 Weighted Assessment	2017 Levy per Capita Ranking	2017 Net Levy Per $100,000 Weighted Assessment Ranking
Oro-Medonte	$ 1,315	$ 700	low	low
Springwater	$ 1,048	$ 702	low	low
Huntsville	$ 1,469	$ 819	mid	low
Gravenhurst	$ 2,215	$ 863	high	low
Innisfil	$ 1,452	$ 912	mid	low
Bracebridge	$ 1,672	$ 916	high	mid
Collingwood	$ 1,815	$ 1,052	high	mid
Barrie	$ 1,474	$ 1,119	mid	mid
Orangeville	$ 1,596	$ 1,231	high	high
Orillia	$ 1,684	$ 1,259	high	high
Average	$ 1,574	$ 957		
Median	$ 1,535	$ 914		

2017 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

Southwest	2017 Levy per Capita	2017 Net Levy Per $100,000 Weighted Assessment	2017 Levy per Capita Ranking	2017 Net Levy Per $100,000 Weighted Assessment Ranking
The Blue Mountains	$ 3,890	$ 729	high	low
North Dumfries	$ 1,431	$ 750	mid	low
Wilmot	$ 1,111	$ 763	low	low
Woolwich	$ 1,231	$ 763	low	low
Puslinch	$ 2,215	$ 812	high	low
Wellesley	$ 1,043	$ 812	low	low
Brant	$ 1,265	$ 840	low	low
Saugeen Shores	$ 1,535	$ 892	mid	low
Grey Highlands	$ 1,536	$ 902	mid	low
Guelph-Eramosa	$ 1,571	$ 916	high	low
Lambton Shores	$ 1,925	$ 926	high	mid
Erin	$ 1,676	$ 931	high	mid
Centre Wellington	$ 1,311	$ 951	low	mid
Middlesex Centre	$ 1,424	$ 956	mid	mid
Waterloo	$ 1,752	$ 962	high	mid
Kitchener	$ 1,270	$ 971	low	mid
Kincardine	$ 1,724	$ 1,006	high	mid
Guelph	$ 1,600	$ 1,012	high	mid
Cambridge	$ 1,467	$ 1,038	mid	mid
Strathroy-Caradoc	$ 1,114	$ 1,039	low	mid
North Perth	$ 1,254	$ 1,057	low	mid
Haldimand	$ 1,288	$ 1,093	low	mid
Mapleton	$ 1,410	$ 1,118	mid	mid
Kingsville	$ 1,122	$ 1,126	low	mid
London	$ 1,343	$ 1,139	low	mid
Meaford	$ 1,713	$ 1,150	high	mid
Wellington North	$ 1,259	$ 1,152	low	mid
Tillsonburg	$ 1,311	$ 1,164	low	mid
Minto	$ 1,119	$ 1,177	low	high
North Middlesex	$ 1,490	$ 1,191	mid	high
Stratford	$ 1,671	$ 1,216	high	high
St. Marys	$ 1,488	$ 1,242	mid	high
Ingersoll	$ 1,490	$ 1,345	mid	high
Central Elgin	$ 1,686	$ 1,370	high	high
St. Thomas	$ 1,239	$ 1,376	low	high
Owen Sound	$ 1,614	$ 1,461	high	high
Sarnia	$ 1,467	$ 1,489	mid	high
Chatham-Kent	$ 1,399	$ 1,540	low	high
Leamington	$ 1,258	$ 1,549	low	high
Windsor	$ 1,467	$ 1,679	mid	high
Average	$ 1,505	$ 1,090		
Median	$ 1,449	$ 1,048		

Summary—2017 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 CVA Incl Amort
St. Thomas	$ (2)	$ 3	$ (2)	$ 4
Georgina	$ 4	$ 12	$ 3	$ 8
Minto	$ 17	$ 20	$ 15	$ 18
Wilmot	$ 27	$ 34	$ 17	$ 21
Wellesley	$ 31	$ 36	$ 19	$ 22
Newmarket	$ 35	$ 43	$ 19	$ 24
Vaughan	$ 62	$ 82	$ 23	$ 30
Woolwich	$ 43	$ 51	$ 26	$ 31
Chatham-Kent	$ 30	$ 38	$ 26	$ 33
Milton	$ 39	$ 59	$ 21	$ 33
Middlesex Centre	$ 61	$ 66	$ 30	$ 33
Pickering	$ 52	$ 57	$ 32	$ 35
Huntsville	$ 41	$ 66	$ 22	$ 35
Cambridge	$ 42	$ 48	$ 35	$ 40
Niagara Falls	$ 36	$ 47	$ 32	$ 41
Haldimand	$ 44	$ 54	$ 34	$ 42
Prince Edward County	$ 63	$ 70	$ 38	$ 43
Niagara-on-the-Lake	$ 95	$ 113	$ 37	$ 43
Oakville	$ 96	$ 114	$ 36	$ 43
St. Catharines	$ 37	$ 45	$ 36	$ 43
Kitchener	$ 32	$ 51	$ 27	$ 43
North Perth	$ 72	$ 81	$ 41	$ 46
Lincoln	$ 52	$ 65	$ 37	$ 46
Markham	$ 98	$ 109	$ 42	$ 46
Mississauga	$ 72	$ 95	$ 37	$ 48
Clarington	$ 49	$ 64	$ 37	$ 49
Welland	$ 28	$ 41	$ 34	$ 49
Lambton Shores	$ 115	$ 121	$ 48	$ 51
Innisfil	$ 76	$ 89	$ 44	$ 51
Quinte West	$ 38	$ 51	$ 39	$ 53
Puslinch	$ 142	$ 145	$ 52	$ 53
Toronto	$ 106	$ 115	$ 49	$ 53
King	$ 165	$ 169	$ 52	$ 53
Caledon	$ 111	$ 127	$ 47	$ 54

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
Ottawa	$ 92	$ 93	$ 54	$ 55
Halton Hills	$ 101	$ 105	$ 54	$ 56
Waterloo	$ 82	$ 92	$ 51	$ 56
The Blue Mountains	$ 257	$ 318	$ 46	$ 57
Fort Erie	$ 57	$ 66	$ 50	$ 58
Bracebridge	$ 101	$ 111	$ 53	$ 58
Brock	$ 81	$ 90	$ 53	$ 59
Whitchurch - Stouffville	$ 111	$ 133	$ 49	$ 59
Guelph-Eramosa	$ 113	$ 118	$ 57	$ 60
Kenora	$ 57	$ 66	$ 52	$ 60
Centre Wellington	$ 81	$ 91	$ 53	$ 60
Brant County	$ 86	$ 99	$ 52	$ 60
Kingsville	$ 71	$ 77	$ 59	$ 64
Aurora	$ 82	$ 150	$ 35	$ 65
North Dumfries	$ 116	$ 123	$ 61	$ 65
Timmins	$ 45	$ 52	$ 56	$ 65
Thorold	$ 62	$ 71	$ 57	$ 65
Strathroy-Caradoc	$ 75	$ 81	$ 64	$ 68
Peterborough	$ 63	$ 75	$ 59	$ 70
Gravenhurst	$ 167	$ 192	$ 62	$ 71
Wellington North	$ 99	$ 104	$ 70	$ 73
Whitby	$ 104	$ 107	$ 71	$ 73
Erin	$ 148	$ 152	$ 73	$ 75
Grey Highlands	$ 154	$ 161	$ 74	$ 78
Hamilton	$ 84	$ 97	$ 69	$ 80
Sarnia	$ 63	$ 80	$ 65	$ 82
Springwater	$ 138	$ 140	$ 83	$ 84
Oro-Medonte	$ 170	$ 173	$ 84	$ 85
West Lincoln	$ 102	$ 108	$ 81	$ 86
Orillia	$ 89	$ 103	$ 76	$ 87
Kingston	$ 85	$ 116	$ 64	$ 88
North Bay	$ 83	$ 94	$ 79	$ 90
Belleville	$ 86	$ 92	$ 85	$ 91
North Middlesex	$ 211	$ 221	$ 88	$ 92

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
Barrie	$ 95	$ 118	$ 74	$ 92
Cornwall	$ 66	$ 71	$ 87	$ 93
Orangeville	$ 110	$ 119	$ 87	$ 94
Elliot Lake	$ 42	$ 48	$ 85	$ 98
Brockville	$ 95	$ 105	$ 95	$ 104
Guelph	$ 120	$ 150	$ 85	$ 107
Collingwood	$ 190	$ 202	$ 108	$ 114
Pelham	$ 158	$ 164	$ 112	$ 117
Windsor	$ 80	$ 86	$ 110	$ 119
Meaford	$ 192	$ 204	$ 115	$ 123
Burlington	$ 247	$ 254	$ 121	$ 125
Brampton	$ 161	$ 178	$ 115	$ 126
London	$ 111	$ 137	$ 103	$ 128
Stratford	$ 135	$ 151	$ 115	$ 128
Oshawa	$ 131	$ 146	$ 116	$ 130
Ingersoll	$ 110	$ 122	$ 117	$ 130
Owen Sound	$ 118	$ 126	$ 129	$ 137
Kincardine	$ 256	$ 269	$ 132	$ 138
Greater Sudbury	$ 140	$ 146	$ 134	$ 140
St. Marys	$ 150	$ 158	$ 135	$ 142
Leamington	$ 128	$ 140	$ 131	$ 144
Tillsonburg	$ 118	$ 156	$ 119	$ 157
Sault Ste. Marie	$ 151	$ 157	$ 175	$ 182
Thunder Bay	$ 224	$ 232	$ 248	$ 257
Parry Sound	$ 295	$ 318	$ 277	$ 298
East Gwillimbury	$ 904	$ 919	$ 409	$ 415
Greenstone	$ 869	$ 916	$ 675	$ 712
Average	**$ 115**	**$ 128**	**$ 78**	**$ 87**
Median	**$ 92**	**$ 105**	**$ 57**	**$ 65**

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
District Muskoka	$ 84	$ 106	$ 21	$ 26
Region Halton	$ 54	$ 64	$ 25	$ 29
Region Durham	$ 34	$ 40	$ 25	$ 29
Region Peel	$ 41	$ 54	$ 23	$ 31
Region York	$ 79	$ 92	$ 32	$ 38
Region Waterloo	$ 44	$ 57	$ 33	$ 43
Region Niagara	$ 74	$ 87	$ 64	$ 75
Region Average	**$ 59**	**$ 72**	**$ 32**	**$ 39**
Region Median	**$ 54**	**$ 64**	**$ 25**	**$ 31**
Simcoe County	$ 25	$ 33	$ 14	$ 19
Bruce County	$ 41	$ 47	$ 22	$ 25
Grey County	$ 67	$ 68	$ 39	$ 40
Dufferin County	$ 54	$ 66	$ 35	$ 42
Elgin County	$ 69	$ 78	$ 62	$ 70
Wellington County	$ 109	$ 123	$ 62	$ 70
County Average	**$ 61**	**$ 69**	**$ 39**	**$ 44**
County Median	**$ 60**	**$ 67**	**$ 37**	**$ 41**

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

Fire *(Sorted by Total Costs per Capita)*

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
St. Marys	$ 26	$ 35
Grey Highlands	$ 45	$ 57
Wellington North	$ 48	$ 61
Lambton Shores	$ 46	$ 66
West Lincoln	$ 55	$ 66
Wellesley	$ 49	$ 67
Guelph-Eramosa	$ 57	$ 69
North Middlesex	$ 65	$ 72
Erin	$ 58	$ 76
Ingersoll	$ 67	$ 77
North Perth	$ 65	$ 81
Meaford	$ 73	$ 84
North Dumfries	$ 80	$ 91
Gravenhurst	$ 76	$ 96
Kincardine	$ 81	$ 98
Brock	$ 82	$ 100
Puslinch	$ 94	$ 107
Minto	$ 80	$ 112
Parry Sound	$ 142	$ 163
Greenstone	$ 135	$ 169
Elliot Lake	$ 176	$ 183
The Blue Mountains	$ 217	$ 248
Population < 15,000		
Average	**$ 83**	**$ 99**
Median	**$ 70**	**$ 82**

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Centre Wellington	$ 47	$ 56
Strathroy-Caradoc	$ 46	$ 57
Bracebridge	$ 47	$ 60
Huntsville	$ 53	$ 66
Middlesex Centre	$ 59	$ 70
Tillsonburg	$ 67	$ 70
Woolwich	$ 56	$ 72
Springwater	$ 67	$ 76
Pelham	$ 56	$ 76
Kingsville	$ 69	$ 79
Wilmot	$ 75	$ 84
Lincoln	$ 68	$ 85
Oro-Medonte	$ 75	$ 85
Leamington	$ 83	$ 91
Orangeville	$ 91	$ 97
Prince Edward County	$ 92	$ 106
Niagara-on-the-Lake	$ 85	$ 109
East Gwillimbury	$ 94	$ 119
King	$ 98	$ 124
Kenora	$ 149	$ 172
Thorold	$ 190	$ 204
Collingwood	$ 204	$ 226
Brockville	$ 231	$ 237
Owen Sound	$ 240	$ 247
Population 15,000 - 29,999		
Average	**$ 98**	**$ 111**
Median	**$ 75**	**$ 85**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Brant County	$ 75	$ 89
Fort Erie	$ 81	$ 96
Quinte West	$ 100	$ 109
Haldimand	$ 90	$ 112
Halton Hills	$ 118	$ 134
Whitchurch - Stouffville	$ 123	$ 134
Stratford	$ 135	$ 142
Innisfil	$ 128	$ 145
Clarington	$ 144	$ 154
Caledon	$ 138	$ 161
Timmins	$ 159	$ 167
Newmarket	$ 170	$ 174
Welland	$ 170	$ 177
Aurora	$ 180	$ 184
Georgina	$ 178	$ 184
Peterborough	$ 191	$ 198
Pickering	$ 198	$ 205
Cornwall	$ 209	$ 217
Sault Ste. Marie	$ 215	$ 221
Belleville	$ 223	$ 237
Orillia	$ 222	$ 238
Niagara Falls	$ 227	$ 238
St. Thomas	$ 233	$ 239
Sarnia	$ 271	$ 278
North Bay	$ 276	$ 283
Population 30,000 - 99,999		
Average	**$ 170**	**$ 181**
Median	**$ 170**	**$ 177**

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Milton	$ 87	$ 100
Brampton	$ 109	$ 115
Markham	$ 117	$ 122
Kitchener	$ 148	$ 153
Whitby	$ 147	$ 155
Chatham-Kent	$ 146	$ 158
Greater Sudbury	$ 149	$ 160
London	$ 154	$ 162
Mississauga	$ 158	$ 163
Burlington	$ 162	$ 171
Hamilton	$ 169	$ 177
Vaughan	$ 172	$ 177
Toronto	$ 173	$ 178
Waterloo	$ 172	$ 178
Cambridge	$ 178	$ 181
St. Catharines	$ 178	$ 186
Oshawa	$ 186	$ 193
Oakville	$ 185	$ 193
Guelph	$ 199	$ 208
Barrie	$ 201	$ 212
Ottawa	$ 209	$ 216
Kingston	$ 216	$ 231
Thunder Bay	$ 250	$ 258
Windsor	$ 256	$ 262
Population > 100,000		
Average	**$ 172**	**$ 180**
Median	**$ 172**	**$ 177**

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
North Middlesex	$ 65	$ 65
The Blue Mountains	$ 73	$ 73
Grey Highlands	$ 85	$ 85
Meaford	$ 97	$ 97
Lambton Shores	$ 101	$ 101
North Perth	$ 106	$ 106
Kincardine	$ 106	$ 106
St. Marys	$ 149	$ 149
Ingersoll	$ 234	$ 234
Parry Sound	$ 268	$ 268
Greenstone	$ 274	$ 274
Elliot Lake	$ 625	$ 629
Population < 15,000		
Average	**$ 182**	**$ 182**
Median	**$ 106**	**$ 106**

Municipality	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Middlesex Centre	$ 58	$ 58
Oro-Medonte	$ 64	$ 64
Springwater	$ 76	$ 76
Kingsville	$ 114	$ 115
Prince Edward County	$ 124	$ 124
Collingwood	$ 129	$ 130
Tillsonburg	$ 195	$ 196
Leamington	$ 207	$ 208
Strathroy-Caradoc	$ 216	$ 222
Orangeville	$ 216	$ 225
Brockville	$ 336	$ 343
Kenora	$ 379	$ 379
Owen Sound	$ 403	$ 422
Population 15,000 - 29,999		
Average	**$ 194**	**$ 197**
Median	**$ 195**	**$ 196**

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
Niagara Falls	$ 45	$ 45
Brant County	$ 115	$ 115
Haldimand	$ 140	$ 140
Innisfil	$ 136	$ 141
Quinte West	$ 213	$ 215
Orillia	$ 221	$ 222
Stratford	$ 276	$ 282
Peterborough	$ 293	$ 303
Belleville	$ 307	$ 316
Sarnia	$ 324	$ 330
North Bay	$ 324	$ 333
St. Thomas	$ 366	$ 368
Sault Ste. Marie	$ 377	$ 387
Timmins	$ 440	$ 457
Cornwall	$ 490	$ 502
Population 30,000 - 99,999		
Average	**$ 271**	**$ 277**
Median	**$ 293**	**$ 303**

Municipality	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Ottawa	$ 167	$ 170
Toronto	$ 171	$ 176
Guelph	$ 199	$ 206
Kingston	$ 213	$ 224
Hamilton	$ 236	$ 241
London	$ 234	$ 244
Chatham-Kent	$ 249	$ 255
Barrie	$ 270	$ 278
Greater Sudbury	$ 305	$ 320
Cambridge	$ 432	$ 439
Thunder Bay	$ 497	$ 503
Windsor	$ 572	$ 587
Population > 100,000		
Average	**$ 295**	**$ 304**
Median	**$ 242**	**$ 249**

Municipality	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
District Muskoka	$ 60	$ 60
Region Halton	$ 102	$ 109
Region York	$ 109	$ 114
Region Peel	$ 150	$ 155
Region Durham	$ 196	$ 206
Region Waterloo	$ 215	$ 222
Region Niagara	$ 265	$ 279
Region Average	**$ 157**	**$ 164**
Region Median	**$ 150**	**$ 155**
Wellington County	$ 101	$ 106
County Average	**$ 101**	**$ 106**
County Median	**$ 101**	**$ 106**

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
Chatham-Kent	$ (1)	$ (1)
Prince Edward County	$ (0)	$ (0)
Greater Sudbury	$ 1	$ 1
North Bay	$ 3	$ 3
Guelph	$ 4	$ 3
Kingston	$ 5	$ 3
Ottawa	$ 6	$ 4
Hamilton	$ 5	$ 4
Timmins	$ 5	$ 6
Windsor	$ 6	$ 8
London	$ 10	$ 9
Toronto	$ 21	$ 9
Belleville	$ 11	$ 11
Sarnia	$ 10	$ 11
Cornwall	$ 8	$ 11
Peterborough	$ 15	$ 14
St. Thomas	$ 16	$ 20
Brockville	$ 20	$ 20
Barrie	$ 29	$ 22
Owen Sound	$ 24	$ 26
Average	**$ 10**	**$ 9**
Median	**$ 7**	**$ 9**
Region Halton	$ 3	$ 1
Region Durham	$ 2	$ 2
Region York	$ 8	$ 3
Region Waterloo	$ 5	$ 4
Region Peel	$ 8	$ 5
Region Average	**$ 5**	**$ 3**
Region Median	**$ 5**	**$ 3**
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
Guelph	$ 1	$ 0
London	$ 1	$ 1
Chatham-Kent	$ 3	$ 2
Windsor	$ 2	$ 3
North Bay	$ 3	$ 3
Greater Sudbury	$ 3	$ 3
Timmins	$ 3	$ 4
Belleville	$ 7	$ 7
Kingston	$ 11	$ 8
Average	**$ 3**	**$ 3**
Median	**$ 3**	**$ 3**
Region Peel	$ 0	$ 0
Region Waterloo	$ 0	$ 0
Region York	$ 1	$ 0
Region Halton	$ 3	$ 2
Region Average	**$ 1**	**$ 0**
Region Median	**$ 0**	**$ 0**

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

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Toronto	$ 8	$ 4
Greater Sudbury	$ 4	$ 4
Orangeville	$ 6	$ 5
Sarnia	$ 5	$ 5
Springwater	$ 10	$ 6
Oro-Medonte	$ 13	$ 6
Erin	$ 13	$ 6
Innisfil	$ 11	$ 6
Strathroy-Caradoc	$ 8	$ 7
Middlesex Centre	$ 13	$ 7
Guelph-Eramosa	$ 13	$ 7
Ottawa	$ 12	$ 7
St. Thomas	$ 6	$ 7
The Blue Mountains	$ 39	$ 7
Centre Wellington	$ 11	$ 7
Brant County	$ 12	$ 7
Chatham-Kent	$ 9	$ 8
Leamington	$ 8	$ 8
Puslinch	$ 22	$ 8
Peterborough	$ 9	$ 8
Prince Edward County	$ 13	$ 8
Brockville	$ 8	$ 8
Kingston	$ 11	$ 9
London	$ 9	$ 9
Wellington North	$ 12	$ 9
Haldimand	$ 12	$ 9
Barrie	$ 12	$ 9
Meaford	$ 16	$ 9
Windsor	$ 7	$ 10
Owen Sound	$ 9	$ 10
Grey Highlands	$ 22	$ 11
St. Marys	$ 12	$ 11
Collingwood	$ 20	$ 11
North Middlesex	$ 27	$ 11
North Perth	$ 20	$ 12
Lambton Shores	$ 28	$ 12
Hamilton	$ 15	$ 12
Quinte West	$ 12	$ 12
Minto	$ 15	$ 13
Cornwall	$ 10	$ 13
Belleville	$ 14	$ 14
Kincardine	$ 27	$ 14
Timmins	$ 11	$ 14
Thunder Bay	$ 14	$ 15
North Bay	$ 18	$ 18
Average	**$ 13**	**$ 9**
Median	**$ 12**	**$ 9**

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Region York	$ 5	$ 2
Region Halton	$ 16	$ 7
Region Durham	$ 11	$ 8
Region Waterloo	$ 12	$ 9
Region Niagara	$ 16	$ 14
Region Peel	$ 33	$ 19
Region Average	**$ 16**	**$ 10**
Region Median	**$ 14**	**$ 8**

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
Minto	$ (21)	$ (19)
Ottawa	$ (11)	$ (7)
Leamington	$ 0	$ 0
Ingersoll	$ 1	$ 1
Caledon	$ 4	$ 1
Middlesex Centre	$ 3	$ 2
St. Marys	$ 2	$ 2
Quinte West	$ 2	$ 2
Puslinch	$ 7	$ 3
Niagara-on-the-Lake	$ 7	$ 3
Guelph-Eramosa	$ 6	$ 3
Kincardine	$ 7	$ 4
Strathroy-Caradoc	$ 4	$ 4
Centre Wellington	$ 6	$ 4
Markham	$ 10	$ 4
North Dumfries	$ 8	$ 4
Oakville	$ 13	$ 5
Brockville	$ 5	$ 5
Lincoln	$ 7	$ 5
Springwater	$ 9	$ 5
Timmins	$ 4	$ 6
Pelham	$ 8	$ 6
Woolwich	$ 10	$ 6
Orangeville	$ 7	$ 6
East Gwillimbury	$ 14	$ 6
Milton	$ 11	$ 6
Burlington	$ 13	$ 7
North Middlesex	$ 16	$ 7
Lambton Shores	$ 16	$ 7
Wilmot	$ 11	$ 7

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Cambridge	$ 8	$ 7
Mississauga	$ 14	$ 7
Kingston	$ 9	$ 7
Whitby	$ 11	$ 7
King	$ 23	$ 7
Prince Edward County	$ 12	$ 8
Cornwall	$ 6	$ 8
Aurora	$ 18	$ 8
St. Catharines	$ 8	$ 8
Innisfil	$ 14	$ 8
Halton Hills	$ 16	$ 8
Belleville	$ 8	$ 8
Whitchurch - Stouffville	$ 20	$ 9
Gravenhurst	$ 24	$ 9
Oro-Medonte	$ 18	$ 9
Collingwood	$ 16	$ 9
Huntsville	$ 17	$ 9
Peterborough	$ 10	$ 10
Chatham-Kent	$ 12	$ 10
The Blue Mountains	$ 57	$ 10
Owen Sound	$ 10	$ 10
Bracebridge	$ 21	$ 11
Welland	$ 9	$ 11
St. Thomas	$ 9	$ 12
Brock	$ 19	$ 12
Toronto	$ 27	$ 12
Clarington	$ 17	$ 13
North Bay	$ 13	$ 13
Newmarket	$ 24	$ 13
Brant County	$ 23	$ 14

Protective Inspection and Control (cont'd)

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Waterloo	$ 24	$ 15
Brampton	$ 21	$ 15
Barrie	$ 20	$ 15
Greater Sudbury	$ 16	$ 15
Tillsonburg	$ 16	$ 16
Wellington North	$ 22	$ 16
Orillia	$ 19	$ 16
Thunder Bay	$ 15	$ 16
London	$ 17	$ 16
North Perth	$ 30	$ 17
Thorold	$ 19	$ 17
Guelph	$ 25	$ 18
Kitchener	$ 22	$ 19
Hamilton	$ 25	$ 21
Stratford	$ 25	$ 21
Meaford	$ 36	$ 22
Vaughan	$ 60	$ 22
Grey Highlands	$ 46	$ 22
Parry Sound	$ 24	$ 23
Kenora	$ 25	$ 23
Georgina	$ 36	$ 24
Oshawa	$ 27	$ 24
Sault Ste. Marie	$ 22	$ 25
Fort Erie	$ 29	$ 26
Greenstone	$ 36	$ 28
Niagara Falls	$ 34	$ 30
Pickering	$ 50	$ 31
Windsor	$ 22	$ 31
Haldimand	$ 42	$ 33
Average	**$ 17**	**$ 11**
Median	**$ 16**	**$ 9**

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

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Cornwall	$ (14)	$ (18)
Brockville	$ (9)	$ (9)
Stratford	$ (9)	$ (8)
Greenstone	$ (9)	$ (7)
Springwater	$ (10)	$ (6)
St. Thomas	$ (5)	$ (6)
Oro-Medonte	$ (11)	$ (5)
Leamington	$ (4)	$ (5)
Collingwood	$ (8)	$ (4)
Brant County	$ (6)	$ (4)
Quinte West	$ (4)	$ (4)
Innisfil	$ (6)	$ (4)
Belleville	$ (4)	$ (4)
Strathroy-Caradoc	$ (3)	$ (3)
Cambridge	$ (3)	$ (3)
Middlesex Centre	$ (4)	$ (2)
Milton	$ (3)	$ (2)
St. Catharines	$ (1)	$ (1)
North Middlesex	$ (3)	$ (1)
Oshawa	$ (1)	$ (1)
Brock	$ (2)	$ (1)
Lincoln	$ (1)	$ (1)
Niagara-on-the-Lake	$ (2)	$ (1)
Pickering	$ (1)	$ (1)
West Lincoln	$ (1)	$ (1)
Clarington	$ (1)	$ (1)
Whitchurch - Stouffville	$ (1)	$ (0)
Wilmot	$ (0)	$ (0)
Mississauga	$ 8	$ 4
East Gwillimbury	$ 9	$ 4
Ottawa	$ 11	$ 7
Greater Sudbury	$ 8	$ 7
Hamilton	$ 9	$ 8
Haldimand	$ 10	$ 8
Toronto	$ 17	$ 8
Prince Edward County	$ 14	$ 8

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Brampton	$ 13	$ 9
Kingston	$ 13	$ 10
London	$ 11	$ 10
Caledon	$ 28	$ 12
Chatham-Kent	$ 15	$ 13
Kenora	$ 17	$ 16
Guelph	$ 23	$ 16
Sault Ste. Marie	$ 14	$ 17
Timmins	$ 14	$ 17
Thunder Bay	$ 16	$ 18
Peterborough	$ 22	$ 21
Burlington	$ 50	$ 25
North Bay	$ 30	$ 28
Windsor	$ 28	$ 38
Barrie	$ 57	$ 45
Parry Sound	$ 175	$ 165
Average	**$ 9**	**$ 8**
Median	**$ (1)**	**$ (1)**

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Region Halton	$ (4)	$ (2)
District Muskoka	$ 13	$ 3
Region York	$ 13	$ 5
Region Waterloo	$ 8	$ 6
Region Durham	$ 11	$ 8
Region Niagara	$ 15	$ 12
Region Average	**$ 9**	**$ 6**
Region Median	**$ 12**	**$ 6**
Bruce County	$ (5)	$ (2)
Wellington County	$ (4)	$ (2)
Grey County	$ 20	$ 12
Elgin County	$ 31	$ 28
County Average	**$ 11**	**$ 9**
County Median	**$ 8**	**$ 5**

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
Springwater	$ 510	$ 510	$ 17	$ 17	$ 10	$ 10
Gravenhurst	$ 47	$ 1,482	$ 2	$ 48	$ 1	$ 18
Mississauga	$ 308	$ 6,121	$ 2	$ 45	$ 1	$ 23
Pickering	$ 1,643	$ 5,170	$ 13	$ 41	$ 8	$ 25
Whitby	$ 4,916	$ 4,916	$ 42	$ 42	$ 29	$ 29
Markham	$ 2,687	$ 11,561	$ 18	$ 77	$ 8	$ 33
East Gwillimbury	$ 984	$ 5,048	$ 15	$ 75	$ 7	$ 34
Vaughan	$ 2,321	$ 13,600	$ 16	$ 96	$ 6	$ 35
Wellesley	$ 3,516	$ 3,516	$ 57	$ 57	$ 35	$ 35
Caledon	$ 1,192	$ 4,408	$ 24	$ 90	$ 10	$ 38
North Perth	$ 1,281	$ 2,705	$ 34	$ 72	$ 19	$ 41
North Dumfries	$ 1,854	$ 2,983	$ 50	$ 80	$ 26	$ 42
Aurora			$ 45	$ 100	$ 19	$ 43
Clarington	$ (92)	$ 3,625	$ (2)	$ 63	$ (1)	$ 48
Leamington	$ 630	$ 2,345	$ 13	$ 47	$ 13	$ 48
Whitchurch - Stouffville	$ 7,215	$ 11,514	$ 71	$ 113	$ 31	$ 50
Oakville	$ 9,285	$ 17,519	$ 71	$ 135	$ 27	$ 51
Grey Highlands	$ 192	$ 2,316	$ 9	$ 109	$ 4	$ 53
Newmarket	$ 6,606	$ 14,577	$ 44	$ 96	$ 24	$ 53
Brampton	$ 6,195	$ 14,660	$ 33	$ 78	$ 23	$ 55
Niagara-on-the-Lake	$ 3,366	$ 5,846	$ 85	$ 148	$ 33	$ 57
Collingwood	$ 1,876	$ 6,959	$ 27	$ 100	$ 15	$ 57
Milton	$ 2,695	$ 10,139	$ 28	$ 105	$ 15	$ 58
Guelph-Eramosa	$ 902	$ 5,192	$ 23	$ 134	$ 12	$ 68
Waterloo	$ 4,637	$ 14,136	$ 36	$ 111	$ 22	$ 68
Erin	$ 2,049	$ 7,081	$ 41	$ 141	$ 20	$ 69
Oro-Medonte	$ 736	$ 2,627	$ 41	$ 147	$ 20	$ 72
Oshawa	$ 2,973	$ 10,849	$ 22	$ 82	$ 20	$ 72
Kitchener	$ 7,074	$ 13,865	$ 44	$ 86	$ 37	$ 73
Burlington	$ 10,838	$ 17,392	$ 94	$ 152	$ 46	$ 75

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

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
The Blue Mountains	$ 10,761	$ 20,002	$ 236	$ 438	$ 42	$ 79
Woolwich	$ 2,218	$ 7,497	$ 39	$ 133	$ 24	$ 80
Strathroy-Caradoc	$ 242	$ 4,294	$ 5	$ 96	$ 5	$ 81
Middlesex Centre	$ 2,368	$ 9,518	$ 43	$ 171	$ 21	$ 85
Kincardine	$ 1,217	$ 2,825	$ 72	$ 166	$ 37	$ 85
Owen Sound	$ 1,629	$ 6,184	$ 21	$ 80	$ 23	$ 87
Halton Hills	$ 1,579	$ 11,580	$ 23	$ 169	$ 12	$ 89
Bracebridge	$ 647	$ 7,208	$ 15	$ 171	$ 8	$ 90
Fort Erie	$ 791	$ 4,335	$ 19	$ 102	$ 16	$ 90
Puslinch	$ 2,313	$ 6,592	$ 87	$ 248	$ 32	$ 91
Georgina	$ 1,950	$ 9,615	$ 28	$ 137	$ 19	$ 92
Brock	$ 802	$ 7,843	$ 15	$ 146	$ 10	$ 95
St. Catharines	$ 5,231	$ 11,321	$ 45	$ 97	$ 44	$ 95
Centre Wellington	$ 2,104	$ 8,599	$ 36	$ 146	$ 24	$ 96
Lambton Shores	$ 2,655	$ 6,204	$ 100	$ 234	$ 42	$ 97
Innisfil	$ 2,868	$ 9,089	$ 55	$ 173	$ 32	$ 100
West Lincoln	$ 1,868	$ 3,509	$ 68	$ 128	$ 54	$ 101
King	$ 11,058	$ 17,875	$ 221	$ 357	$ 70	$ 113
Cambridge	$ 12,168	$ 18,162	$ 93	$ 139	$ 77	$ 115
Lincoln	$ 3,660	$ 6,441	$ 92	$ 162	$ 66	$ 116
Thorold	$ 5,006	$ 8,673	$ 77	$ 133	$ 71	$ 122
Niagara Falls	$ 7,886	$ 11,483	$ 97	$ 141	$ 85	$ 124
Sarnia	$ 3,822	$ 9,768	$ 49	$ 125	$ 50	$ 129
Wilmot	$ 3,374	$ 9,920	$ 74	$ 217	$ 46	$ 135
Meaford	$ 3,242	$ 6,044	$ 122	$ 227	$ 73	$ 136
Ingersoll	$ 6,591	$ 13,577	$ 75	$ 155	$ 80	$ 165
Huntsville	$ 4,617	$ 11,465	$ 131	$ 325	$ 70	$ 173
Orangeville	$ 15,703	$ 27,027	$ 135	$ 233	$ 107	$ 185
Welland	$ 10,164	$ 13,696	$ 114	$ 153	$ 138	$ 186
North Middlesex	$ 11,263	$ 14,094	$ 362	$ 453	$ 150	$ 188
Tillsonburg	$ 8,000	$ 13,424	$ 116	$ 195	$ 118	$ 198
Kingsville	$ 1,332	$ 11,386	$ 29	$ 247	$ 24	$ 204
Pelham	$ 4,052	$ 9,597	$ 122	$ 288	$ 87	$ 205
Minto	$ 4,870	$ 6,288	$ 210	$ 271	$ 183	$ 236
Wellington North	$ 8,273	$ 18,513	$ 200	$ 448	$ 141	$ 314
Lower Tier Average	**$ 3,981**	**$ 9,161**	**$ 65**	**$ 151**	**$ 40**	**$ 92**
Lower Tier Median	**$ 2,691**	**$ 8,636**	**$ 44**	**$ 134**	**$ 24**	**$ 81**

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

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
Cornwall	$ 1,148	$ 1,148	$ 14	$ 14	$ 19	$ 19
Toronto	$ 15,923	$ 21,437	$ 87	$ 117	$ 40	$ 54
Ottawa	$ 2,214	$ 7,783	$ 27	$ 94	$ 16	$ 56
Peterborough	$ 2,328	$ 6,880	$ 28	$ 81	$ 26	$ 76
Guelph	$ 5,308	$ 12,765	$ 45	$ 107	$ 32	$ 77
St. Thomas	$ 1,386	$ 5,773	$ 17	$ 70	$ 21	$ 87
Barrie	$ 5,504	$ 11,289	$ 61	$ 126	$ 48	$ 98
Sault Ste. Marie	$ 3,983	$ 5,273	$ 66	$ 87	$ 76	$ 101
Hamilton	$ 2,914	$ 10,467	$ 35	$ 125	$ 29	$ 103
Brockville	$ 3,467	$ 7,454	$ 50	$ 108	$ 50	$ 108
Kingston	$ 5,220	$ 10,513	$ 75	$ 151	$ 57	$ 114
London	$ 6,425	$ 14,581	$ 61	$ 138	$ 57	$ 129
Orillia	$ 1,476	$ 13,131	$ 18	$ 158	$ 15	$ 135
Chatham-Kent	$ 1,633	$ 4,752	$ 59	$ 171	$ 51	$ 149
St. Marys	$ 6,040	$ 10,745	$ 93	$ 166	$ 84	$ 149
Stratford	$ 10,204	$ 14,710	$ 127	$ 183	$ 108	$ 156
Brant County	$ 3,083	$ 5,865	$ 143	$ 273	$ 87	$ 165
Windsor	$ 2,856	$ 11,719	$ 31	$ 125	$ 42	$ 173
Timmins	$ 5,344	$ 7,596	$ 98	$ 139	$ 122	$ 174
Prince Edward County	$ 1,365	$ 4,275	$ 97	$ 302	$ 59	$ 185
Kenora	$ 5,094	$ 10,254	$ 112	$ 226	$ 102	$ 205
Thunder Bay	$ 3,475	$ 12,150	$ 54	$ 190	$ 60	$ 211
North Bay	$ 5,903	$ 15,487	$ 86	$ 227	$ 83	$ 217
Greater Sudbury	$ 5,315	$ 14,426	$ 99	$ 269	$ 95	$ 258
Quinte West	$ 2,634	$ 8,591	$ 90	$ 294	$ 93	$ 303
Belleville	$ 6,124	$ 17,376	$ 113	$ 320	$ 111	$ 316
Haldimand	$ 3,460	$ 8,648	$ 181	$ 452	$ 141	$ 351
Parry Sound	$ 11,332	$ 24,696	$ 184	$ 401	$ 173	$ 376
Elliot Lake	$ 8,836	$ 12,552	$ 156	$ 222	$ 317	$ 451
Greenstone	$ 16,227	$ 22,519	$ 595	$ 826	$ 462	$ 642
Single Tier Average	**$ 5,207**	**$ 11,162**	**$ 97**	**$ 205**	**$ 89**	**$ 188**
SingleTier Median	**$ 4,538**	**$ 10,629**	**$ 81**	**$ 162**	**$ 60**	**$ 153**

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

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
Region Peel	$ 9,929	$ 38,589	$ 12	$ 46	$ 7	$ 27
Region Niagara				$ 31		$ 27
Region York	$ 6,520	$ 18,180	$ 25	$ 68	$ 10	$ 28
Region Halton	$ 22,131	$ 32,795	$ 44	$ 66	$ 20	$ 30
District Muskoka	$ 1,402	$ 7,491	$ 34	$ 183	$ 8	$ 45
Region Waterloo	$ 2,610	$ 18,589	$ 8	$ 60	$ 6	$ 45
Region Durham	$ 2,685	$ 17,441	$ 10	$ 64	$ 7	$ 47
Region Average	**$ 7,546**	**$ 22,181**	**$ 22**	**$ 74**	**$ 10**	**$ 35**
Region Median	**$ 4,603**	**$ 18,384**	**$ 18**	**$ 64**	**$ 8**	**$ 30**
Dufferin County	$ 3,614	$ 8,736	$ 38	$ 93	$ 24	$ 59
Simcoe County	$ 8,958	$ 17,684	$ 53	$ 104	$ 31	$ 60
Bruce County		$ 6,486	$ 58	$ 121	$ 31	$ 65
Wellington County	$ 1,498	$ 7,795	$ 23	$ 121	$ 13	$ 69
Grey County	$ 4,710	$ 10,523	$ 87	$ 195	$ 51	$ 114
Elgin County	$ 3,147	$ 8,917	$ 88	$ 249	$ 79	$ 224
County Average	**$ 4,385**	**$ 10,023**	**$ 58**	**$ 147**	**$ 38**	**$ 99**
County Median	**$ 3,614**	**$ 8,826**	**$ 55**	**$ 121**	**$ 31**	**$ 67**

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

Municipality	Per Ln Km Excl Amort	Per Ln Km 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
Vaughan	$ 6,519	$ 6,519	$ 0	$ 0	$ 0	$ 0
East Gwillimbury	$ 322	$ 322	$ 0	$ 0	$ 0	$ 0
Kitchener	$ 9,133	$ 9,133	$ 0	$ 0	$ 0	$ 0
Oshawa	$ 4,622	$ 4,622	$ 0	$ 0	$ 0	$ 0
Niagara Falls	$ 355	$ 378	$ 0	$ 0	$ 0	$ 0
Whitby	$ 12,755	$ 12,755	$ 1	$ 1	$ 0	$ 0
Welland	$ 11,521	$ 14,635	$ 0	$ 1	$ 1	$ 1
Whitchurch - Stouffville	$ 28,172	$ 36,197	$ 2	$ 3	$ 1	$ 1
Collingwood	$ 28,635	$ 28,635	$ 3	$ 3	$ 1	$ 1
Leamington	$ 2,484	$ 3,208	$ 1	$ 2	$ 1	$ 2
Halton Hills	$ 12,687	$ 12,687	$ 5	$ 5	$ 3	$ 3
Oro-Medonte	$ 1,679	$ 2,513	$ 4	$ 6	$ 2	$ 3
Owen Sound	$ 11,655	$ 11,655	$ 3	$ 3	$ 3	$ 3
Thorold	$ 5,333	$ 5,505	$ 4	$ 4	$ 4	$ 4
Kingsville	$ 1,145	$ 1,267	$ 4	$ 5	$ 3	$ 4
Niagara-on-the-Lake	$ 3,423	$ 5,937	$ 6	$ 10	$ 2	$ 4
Wilmot	$ 507	$ 1,281	$ 3	$ 7	$ 2	$ 4
Fort Erie	$ 1,572	$ 1,572	$ 5	$ 5	$ 4	$ 4
Caledon	$ 2,665	$ 3,041	$ 10	$ 11	$ 4	$ 5
Gravenhurst	$ 767	$ 1,421	$ 8	$ 15	$ 3	$ 5
Pickering	$ 4,518	$ 4,578	$ 10	$ 11	$ 6	$ 6
Woolwich	$ 1,935	$ 1,938	$ 20	$ 20	$ 12	$ 12
Meaford		$ 671		$ 22		$ 13
Springwater	$ 1,968	$ 1,968	$ 23	$ 23	$ 14	$ 14
Georgina	$ 66,586	$ 67,581	$ 23	$ 24	$ 16	$ 16
Guelph-Eramosa	$ 2,185	$ 3,478	$ 20	$ 32	$ 10	$ 16
Puslinch	$ 2,927	$ 3,255	$ 41	$ 46	$ 15	$ 17
The Blue Mountains		$ 2,630		$ 96		$ 17
Strathroy-Caradoc	$ 1,839	$ 4,798	$ 8	$ 22	$ 7	$ 19
Innisfil	$ 8,852	$ 14,301	$ 21	$ 34	$ 12	$ 20
Bracebridge	$ 2,741	$ 2,848	$ 43	$ 45	$ 23	$ 23
Clarington	$ 2,149	$ 17,961	$ 5	$ 41	$ 4	$ 32
Middlesex Centre	$ 2,577	$ 4,423	$ 41	$ 70	$ 20	$ 35

Roadways—Unpaved (cont'd)

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

Municipality	Per Ln Km Excl Amort	Per Ln Km 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
Kincardine	$ 2,550	$ 2,834	$ 67	$ 74	$ 34	$ 38
Centre Wellington	$ 3,053	$ 3,888	$ 47	$ 60	$ 31	$ 39
Lambton Shores	$ 3,541	$ 4,121	$ 92	$ 107	$ 38	$ 45
West Lincoln	$ 2,891	$ 2,940	$ 57	$ 58	$ 45	$ 46
Minto	$ 2,417	$ 4,670	$ 32	$ 61	$ 28	$ 53
Brock	$ 648	$ 2,515	$ 28	$ 111	$ 19	$ 72
Erin	$ 4,329	$ 5,215	$ 138	$ 166	$ 68	$ 82
North Perth	$ 2,608	$ 4,020	$ 109	$ 168	$ 62	$ 95
Grey Highlands	$ 1,280	$ 2,655	$ 116	$ 242	$ 56	$ 116
Wellesley	$ 5,717	$ 21,101	$ 130	$ 480	$ 80	$ 294
Lower Tier Average	**$ 6,665**	**$ 8,085**	**$ 28**	**$ 49**	**$ 15**	**$ 27**
Lower Tier Median	**$ 2,741**	**$ 4,020**	**$ 8**	**$ 20**	**$ 4**	**$ 12**
Peterborough		$ 4,518		$ 0		$ 0
Windsor	$ 373	$ 1,374	$ 0	$ 0	$ 0	$ 0
Quinte West	$ 803	$ 803	$ 0	$ 0	$ 0	$ 0
St. Thomas	$ 1,866	$ 7,968	$ 0	$ 0	$ 0	$ 1
London	$ 13,777	$ 13,777	$ 1	$ 1	$ 1	$ 1
Hamilton	$ 14,348	$ 14,577	$ 1	$ 1	$ 1	$ 1
Kingston	$ 3,030	$ 3,695	$ 1	$ 1	$ 1	$ 1
Sault Ste. Marie	$ 2,487	$ 4,865	$ 1	$ 1	$ 1	$ 2
Ottawa	$ 3,011	$ 3,011	$ 4	$ 4	$ 2	$ 2
North Bay	$ 3,924	$ 7,684	$ 2	$ 4	$ 2	$ 4
Thunder Bay	$ 4,124	$ 4,124	$ 7	$ 7	$ 8	$ 8
Haldimand		$ 1,642		$ 12		$ 10
Greater Sudbury	$ 3,031	$ 3,437	$ 12	$ 13	$ 11	$ 13
Elliot Lake	$ 1,181	$ 2,093	$ 8	$ 15	$ 17	$ 30
Timmins	$ 5,075	$ 5,573	$ 22	$ 25	$ 28	$ 31
Brant County	$ 2,966	$ 3,557	$ 43	$ 51	$ 26	$ 31
Kenora	$ 1,836	$ 2,474	$ 34	$ 46	$ 31	$ 41
Chatham-Kent	$ 2,116	$ 2,246	$ 73	$ 77	$ 63	$ 67
Greenstone	$ 6,328	$ 6,328	$ 197	$ 197	$ 153	$ 153
Single Tier Average	**$ 4,134**	**$ 4,934**	**$ 24**	**$ 24**	**$ 20**	**$ 21**
Single Tier Median	**$ 3,011**	**$ 3,695**	**$ 4**	**$ 4**	**$ 2**	**$ 4**

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

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net 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
Guelph	17,044	$ 4	$ 4	$ 0	$ 0	$ 0	$ 0
Whitby	14,253	$ 7	$ 7	$ 1	$ 1	$ 1	$ 1
Cornwall	9,454	$ 3	$ 3	$ 1	$ 1	$ 1	$ 1
Niagara-on-the-Lake	3,507	$ 11	$ 13	$ 2	$ 3	$ 1	$ 1
Newmarket	5,815	$ 0	$ 26	$ 0	$ 2	$ 0	$ 1
Toronto	906,038	$ (4)	$ 7	$ (1)	$ 2	$ (1)	$ 1
St. Catharines	5,118	$ 5	$ 37	$ 0	$ 1	$ 0	$ 1
North Dumfries	2,086		$ 13		$ 3		$ 1
Vaughan	31,881	$ 7	$ 40	$ 1	$ 4	$ 0	$ 2
Pickering	9,408		$ 26		$ 3		$ 2
Aurora					$ 4		$ 2
Orillia	581	$ 105	$ 112	$ 2	$ 2	$ 2	$ 2
Whitchurch - Stouffville	1,657	$ 22	$ 116	$ 1	$ 4	$ 0	$ 2
Oshawa	17,370	$ 9	$ 20	$ 1	$ 2	$ 1	$ 2
Pelham	1,030	$ 1	$ 49	$ 0	$ 3	$ 0	$ 2
Burlington	40,927	$ 5	$ 20	$ 1	$ 5	$ 1	$ 2
Elliot Lake	277		$ 44		$ 1		$ 2
East Gwillimbury	2,315	$ 31	$ 54	$ 3	$ 5	$ 1	$ 2
Springwater	1,923	$ 41	$ 41	$ 4	$ 4	$ 2	$ 2
Stratford	5,080	$ 1	$ 19	$ 0	$ 3	$ 0	$ 3
The Blue Mountains	2,926		$ 39		$ 16		$ 3
Kitchener	19,151	$ 25	$ 42	$ 2	$ 3	$ 2	$ 3
Fort Erie	5,561	$ 5	$ 19	$ 1	$ 3	$ 1	$ 3
Oakville	42,122	$ 12	$ 40	$ 3	$ 9	$ 1	$ 3
Mississauga	118,999	$ 4	$ 40	$ 1	$ 7	$ 0	$ 3
Sarnia	13,566	$ 18	$ 18	$ 3	$ 3	$ 3	$ 3
Welland	6,451	$ 3	$ 23	$ 0	$ 3	$ 1	$ 4
Collingwood	4,271	$ 1	$ 35	$ 0	$ 7	$ 0	$ 4
Puslinch	1,227	$ 31	$ 64	$ 5	$ 11	$ 2	$ 4
St. Thomas	8,969	$ 4	$ 14	$ 1	$ 3	$ 1	$ 4
Markham	31,510	$ 14	$ 108	$ 1	$ 10	$ 1	$ 4
Prince Edward County	125	$ 1,315	$ 1,443	$ 7	$ 7	$ 4	$ 4
Kingston	25,596	$ 8	$ 29	$ 2	$ 6	$ 1	$ 5

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net 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
Clarington	17,941	$ 17	$ 31	$ 3	$ 6	$ 3	$ 5
Brockville	4,640	$ 13	$ 22	$ 3	$ 5	$ 3	$ 5
Middlesex Centre	8,129	$ 6	$ 20	$ 3	$ 10	$ 1	$ 5
Wilmot	5,765	$ 2	$ 31	$ 1	$ 9	$ 0	$ 5
Brampton	77,891	$ 25	$ 58	$ 3	$ 8	$ 2	$ 5
Georgina	1,868	$ 127	$ 204	$ 5	$ 8	$ 4	$ 6
Erin	2,999	$ 5	$ 44	$ 1	$ 11	$ 1	$ 6
Gravenhurst	1,785	$ 64	$ 105	$ 9	$ 15	$ 3	$ 6
Woolwich	5,645	$ 8	$ 42	$ 2	$ 10	$ 1	$ 6
Milton	73,600	$ 4	$ 16	$ 3	$ 11	$ 2	$ 6
Wellesley	4,141	$ 4	$ 28	$ 2	$ 10	$ 1	$ 6
Peterborough	21,985	$ 1	$ 25	$ 0	$ 7	$ 0	$ 6
Owen Sound	3,616	$ 13	$ 39	$ 2	$ 7	$ 2	$ 7
Halton Hills				$ 1	$ 14	$ 1	$ 7
King	7,398	$ 36	$ 79	$ 11	$ 24	$ 3	$ 7
St. Marys	3,760	$ 2	$ 17	$ 1	$ 9	$ 1	$ 8
North Perth	9,347	$ 5	$ 20	$ 3	$ 15	$ 2	$ 8
Brock	6,330	$ 7	$ 26	$ 4	$ 14	$ 3	$ 9
Niagara Falls	11,450	$ 33	$ 79	$ 4	$ 10	$ 4	$ 9
West Lincoln	6,440	$ 9	$ 26	$ 4	$ 11	$ 3	$ 9
Guelph-Eramosa	2,788	$ 34	$ 90	$ 7	$ 20	$ 4	$ 10
Kingsville	2,122	$ 27	$ 124	$ 3	$ 12	$ 2	$ 10
Thorold	31,500	$ 2	$ 7	$ 3	$ 11	$ 3	$ 10
Innisfil	3,904	$ 27	$ 173	$ 3	$ 18	$ 2	$ 11
Ingersoll	4,200	$ 3	$ 31	$ 1	$ 10	$ 1	$ 11
London	92,079	$ 18	$ 50	$ 4	$ 12	$ 4	$ 11
Leamington	4,786	$ 0	$ 65	$ 0	$ 11	$ 0	$ 11
Caledon	20,422	$ 79	$ 97	$ 24	$ 30	$ 10	$ 13
Belleville	20,417	$ 12	$ 33	$ 5	$ 13	$ 5	$ 13
Lincoln	6,403	$ 39	$ 69	$ 10	$ 19	$ 7	$ 13
Grey Highlands	5,600	$ 22	$ 48	$ 13	$ 28	$ 6	$ 13
Lambton Shores	1,909	$ 119	$ 188	$ 21	$ 34	$ 9	$ 14
Haldimand	40,377		$ 20		$ 18		$ 14
Windsor	52,579	$ 11	$ 43	$ 3	$ 10	$ 4	$ 14
Oro-Medonte	1,798	$ 348	$ 377	$ 30	$ 32	$ 15	$ 16

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net 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
North Bay	10,760	$ 35	$ 84	$ 7	$ 17	$ 7	$ 17
Bracebridge	2,310	$ 141	$ 224	$ 20	$ 32	$ 11	$ 17
Meaford	12,011	$ 5	$ 26	$ 6	$ 29	$ 3	$ 17
Sault Ste. Marie	2,919	$ 321	$ 429	$ 13	$ 17	$ 15	$ 20
Greater Sudbury	41,055	$ 39	$ 84	$ 10	$ 21	$ 10	$ 20
Quinte West	28,563	$ 11	$ 31	$ 7	$ 20	$ 7	$ 21
Hamilton	192,119	$ 55	$ 71	$ 20	$ 26	$ 16	$ 21
Kincardine	5,612	$ 43	$ 86	$ 21	$ 42	$ 11	$ 22
Brant County	42,114	$ 12	$ 33	$ 14	$ 38	$ 8	$ 23
Parry Sound	2,206	$ 11	$ 71	$ 4	$ 24	$ 4	$ 23
Ottawa	290,375	$ 106	$ 126	$ 33	$ 39	$ 20	$ 23
Thunder Bay	32,522	$ 32	$ 86	$ 10	$ 26	$ 11	$ 29
Centre Wellington	12,476	$ 66	$ 110	$ 29	$ 49	$ 19	$ 32
Timmins	15,524	$ 39	$ 78	$ 14	$ 29	$ 18	$ 36
Chatham-Kent	112,100	$ 15	$ 41	$ 17	$ 45	$ 15	$ 39
Kenora	10,464	$ 10	$ 72	$ 7	$ 50	$ 7	$ 45
Minto	6,587	$ 34	$ 91	$ 26	$ 69	$ 23	$ 60
Barrie	17,974	$ 1,352	$ 1,405	$ 172	$ 179	$ 134	$ 139
Average	**42,668**	**$ 65**	**$ 95**	**$ 8**	**$ 16**	**$ 6**	**$ 12**
Median	**6,519**	**$ 12**	**$ 41**	**$ 3**	**$ 10**	**$ 2**	**$ 6**
Region Durham	85,119	3	21	$ 0	$ 3	$ 0	$ 2
Region Peel	89,742	24	66	$ 2	$ 4	$ 1	$ 2
Region Halton	77,893	6	56	$ 1	$ 8	$ 0	$ 4
Region York	136,940	53	91	$ 7	$ 11	$ 3	$ 5
Region Waterloo	76,350	9	48	$ 1	$ 7	$ 1	$ 5
Region Niagara					$ 7		$ 6
District Muskoka	21,000	29	111	$ 10	$ 39	$ 2	$ 9
Region Average	**81,174**	**$ 21**	**$ 65**	**$ 3**	**$ 11**	**$ 1**	**$ 5**
Region Median	**81,506**	**$ 16**	**$ 61**	**$ 1**	**$ 7**	**$ 1**	**$ 5**
Simcoe County	47,137	0	0	$ 0	$ 0	$ 0	$ 0
Bruce County	37,450	4	18	$ 2	$ 10	$ 1	$ 5
Dufferin County	9,458	18	54	$ 3	$ 8	$ 2	$ 5
Wellington County	35,331	29	85	$ 11	$ 33	$ 6	$ 19
County Average	**33,271**	**$ 13**	**$ 39**	**$ 4**	**$ 13**	**$ 2**	**$ 7**
County Median	**35,598**	**$ 11**	**$ 36**	**$ 2**	**$ 9**	**$ 1**	**$ 5**

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
Wellesley	$ 2	$ 2	$ 1	$ 1
Cambridge	$ 2	$ 2	$ 2	$ 2
Meaford		$ 3		$ 2
The Blue Mountains		$ 13		$ 2
Pelham	$ 2	$ 4	$ 2	$ 3
Wilmot	$ 6	$ 6	$ 4	$ 4
Puslinch	$ 11	$ 11	$ 4	$ 4
Newmarket	$ 10	$ 10	$ 5	$ 5
Markham	$ 9	$ 14	$ 4	$ 6
Waterloo	$ 11	$ 11	$ 7	$ 7
Aurora	$ 17	$ 20	$ 7	$ 8
Whitchurch - Stouffville	$ 12	$ 22	$ 5	$ 10
Sarnia	$ 9	$ 9	$ 10	$ 10
Vaughan	$ 26	$ 27	$ 10	$ 10
Lambton Shores	$ 14	$ 27	$ 6	$ 11
Burlington	$ 21	$ 23	$ 10	$ 11
Georgina	$ 17	$ 18	$ 12	$ 12
Welland	$ 7	$ 12	$ 8	$ 15
Mississauga	$ 23	$ 30	$ 12	$ 16
Woolwich	$ 17	$ 27	$ 10	$ 16
Halton Hills	$ 28	$ 34	$ 15	$ 18
Oakville	$ 45	$ 48	$ 17	$ 18
North Middlesex		$ 44		$ 18
Kitchener	$ 17	$ 22	$ 14	$ 19
Pickering	$ 27	$ 32	$ 17	$ 20
St. Catharines	$ 16	$ 22	$ 15	$ 21
West Lincoln	$ 21	$ 28	$ 17	$ 22
Niagara-on-the-Lake	$ 59	$ 70	$ 23	$ 27
Centre Wellington	$ 38	$ 42	$ 25	$ 28
Bracebridge	$ 40	$ 54	$ 21	$ 28

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
Oshawa	$ 33	$ 33	$ 29	$ 30
Guelph-Eramosa	$ 60	$ 66	$ 30	$ 33
Brampton	$ 36	$ 47	$ 26	$ 33
Milton	$ 48	$ 61	$ 26	$ 34
Thorold	$ 28	$ 38	$ 26	$ 35
Oro-Medonte	$ 63	$ 72	$ 31	$ 35
Collingwood	$ 45	$ 84	$ 26	$ 48
Caledon	$ 96	$ 116	$ 40	$ 49
Kincardine	$ 78	$ 108	$ 40	$ 56
Kingsville	$ 61	$ 68	$ 51	$ 56
Innisfil	$ 63	$ 98	$ 36	$ 57
Gravenhurst	$ 133	$ 155	$ 50	$ 58
Owen Sound	$ 40	$ 57	$ 44	$ 63
Ingersoll	$ 22	$ 61	$ 24	$ 65
Grey Highlands	$ 113	$ 149	$ 54	$ 72
Lincoln	$ 80	$ 101	$ 57	$ 72
Niagara Falls	$ 79	$ 84	$ 69	$ 74
Fort Erie	$ 77	$ 89	$ 68	$ 79
East Gwillimbury	$ 160	$ 180	$ 72	$ 81
Strathroy-Caradoc	$ 82	$ 97	$ 69	$ 82
Middlesex Centre	$ 156	$ 172	$ 77	$ 85
Clarington	$ 103	$ 115	$ 78	$ 88
Brock	$ 115	$ 138	$ 75	$ 89
Whitby	$ 56	$ 171	$ 39	$ 117
Leamington	$ 111	$ 121	$ 113	$ 124
Springwater	$ 79	$ 271	$ 47	$ 162
Lower Tier Average	**$ 48**	**$ 61**	**$ 30**	**$ 38**
Lower Tier Median	**$ 36**	**$ 43**	**$ 24**	**$ 27**

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	$ 7	$ 8	$ 6	$ 7
Toronto	$ 26	$ 29	$ 12	$ 13
Stratford	$ 6	$ 18	$ 5	$ 16
North Bay	$ 18	$ 22	$ 17	$ 21
Guelph	$ 22	$ 32	$ 16	$ 23
Kenora	$ 21	$ 26	$ 19	$ 23
Barrie	$ 33	$ 36	$ 26	$ 28
Prince Edward County	$ 50	$ 50	$ 31	$ 31
London	$ 25	$ 34	$ 24	$ 31
Brockville	$ 40	$ 40	$ 40	$ 40
Greater Sudbury	$ 38	$ 45	$ 36	$ 43
Hamilton	$ 45	$ 55	$ 37	$ 45
Peterborough	$ 29	$ 50	$ 27	$ 47
Brant County	$ 71	$ 80	$ 43	$ 49
Timmins	$ 37	$ 41	$ 46	$ 52
Kingston	$ 39	$ 69	$ 30	$ 52
Belleville	$ 45	$ 54	$ 44	$ 53
Orillia	$ 51	$ 65	$ 43	$ 56
Quinte West	$ 52	$ 55	$ 53	$ 57
Thunder Bay	$ 36	$ 55	$ 40	$ 61
Elliot Lake	$ 23	$ 31	$ 48	$ 63
St. Thomas	$ 44	$ 54	$ 56	$ 68
Chatham-Kent	$ 70	$ 81	$ 60	$ 71
Ottawa	$ 135	$ 153	$ 80	$ 91
Parry Sound	$ 61	$ 110	$ 58	$ 103
Windsor	$ 66	$ 79	$ 92	$ 109
Cornwall	$ 93	$ 190	$ 123	$ 250
Sault Ste. Marie	$ 185	$ 229	$ 214	$ 265
Single Tier Average	**$ 49**	**$ 64**	**$ 47**	**$ 63**
Single Tier Median	**$ 40**	**$ 52**	**$ 40**	**$ 50**

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	$ 7	$ 8	$ 4	$ 5
Region Halton	$ 12	$ 18	$ 5	$ 8
Region York	$ 18	$ 20	$ 7	$ 8
District Muskoka	$ 34	$ 38	$ 8	$ 9
Region Waterloo	$ 19	$ 22	$ 14	$ 16
Region Durham	$ 31	$ 35	$ 22	$ 25
Region Niagara	$ 51	$ 61	$ 44	$ 52
Region Average	**$ 25**	**$ 29**	**$ 15**	**$ 18**
Region Median	**$ 19**	**$ 22**	**$ 8**	**$ 9**
Dufferin County	$ 13	$ 17	$ 8	$ 11
Wellington County	$ 29	$ 33	$ 16	$ 19
Bruce County	$ 34	$ 42	$ 18	$ 22
County Average	**$ 25**	**$ 31**	**$ 14**	**$ 17**
County Median	**$ 29**	**$ 33**	**$ 16**	**$ 19**

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	$ 480	$ 13	$ 5
Wellesley	$ 273	$ 11	$ 7
Newmarket	$ 2,001	$ 13	$ 7
King	$ 999	$ 28	$ 9
North Middlesex	$ 152	$ 21	$ 9
Oakville	$ 2,867	$ 23	$ 9
Whitby	$ 1,603	$ 14	$ 10
Burlington	$ 2,211	$ 20	$ 10
Wilmot	$ 661	$ 17	$ 10
Welland	$ 768	$ 9	$ 10
Kitchener	$ 1,988	$ 12	$ 11
Pickering	$ 1,688	$ 17	$ 11
East Gwillimbury	$ 1,363	$ 24	$ 11
Waterloo	$ 2,274	$ 18	$ 11
Whitchurch - Stouffville	$ 1,878	$ 25	$ 11
Leamington	$ 540	$ 11	$ 12
North Dumfries	$ 730	$ 22	$ 12
Aurora		$ 28	$ 12
Cambridge	$ 1,906	$ 15	$ 12
Markham	$ 4,259	$ 28	$ 12
Caledon	$ 1,307	$ 31	$ 13
Lambton Shores	$ 536	$ 34	$ 14
Sarnia	$ 1,083	$ 14	$ 14
Middlesex Centre	$ 858	$ 29	$ 14
Puslinch	$ 759	$ 39	$ 14
Erin	$ 582	$ 30	$ 15
Mississauga	$ 4,121	$ 31	$ 16
Orangeville	$ 2,323	$ 20	$ 16
Wellington North	$ 384	$ 23	$ 16
Vaughan	$ 6,258	$ 44	$ 16

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
St. Catharines	$ 1,724	$ 17	$ 16
Strathroy-Caradoc	$ 923	$ 21	$ 17
Kingsville	$ 861	$ 22	$ 18
West Lincoln	$ 410	$ 23	$ 18
Halton Hills	$ 2,382	$ 35	$ 19
Thorold	$ 1,300	$ 21	$ 19
Lincoln	$ 1,085	$ 27	$ 20
Grey Highlands	$ 307	$ 41	$ 20
Milton	$ 3,142	$ 37	$ 20
Woolwich	$ 1,276	$ 35	$ 21
Kincardine	$ 585	$ 41	$ 21
Pelham	$ 1,027	$ 31	$ 22
Gravenhurst	$ 1,513	$ 64	$ 24
Springwater	$ 928	$ 41	$ 25
North Perth	$ 671	$ 45	$ 25
Clarington	$ 1,761	$ 34	$ 26
The Blue Mountains	$ 2,189	$ 146	$ 26
Niagara Falls	$ 2,307	$ 31	$ 27
Brampton	$ 6,107	$ 40	$ 28
Oshawa	$ 4,210	$ 32	$ 28
Brock	$ 705	$ 44	$ 29
Georgina	$ 2,922	$ 43	$ 29
Fort Erie	$ 1,340	$ 35	$ 31
Huntsville	$ 1,600	$ 67	$ 36
Guelph-Eramosa	$ 2,038	$ 71	$ 36
Tillsonburg	$ 2,252	$ 36	$ 36
Centre Wellington	$ 1,733	$ 55	$ 37
Ingersoll	$ 2,566	$ 35	$ 37
Collingwood	$ 4,301	$ 67	$ 38
Innisfil	$ 3,165	$ 68	$ 39
Bracebridge	$ 2,643	$ 80	$ 42
Owen Sound	$ 7,246	$ 44	$ 48
Oro-Medonte	$ 1,785	$ 104	$ 51
Meaford	$ 1,388	$ 93	$ 56
Minto	$ 1,260	$ 68	$ 59
Lower Tier Average	**$ 1,852**	**$ 36**	**$ 21**
Lower Tier Median	**$ 1,556**	**$ 31**	**$ 18**

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	$ 5,740	$ 31	$ 14
Guelph	$ 3,608	$ 31	$ 22
Stratford	$ 2,087	$ 26	$ 22
St. Thomas	$ 1,699	$ 21	$ 26
Belleville	$ 1,522	$ 28	$ 28
Brockville	$ 1,930	$ 28	$ 28
London	$ 3,287	$ 31	$ 29
Peterborough	$ 2,693	$ 31	$ 29
Windsor	$ 2,317	$ 25	$ 35
Barrie	$ 4,130	$ 46	$ 36
St. Marys	$ 2,771	$ 43	$ 38
Brant County	$ 1,063	$ 67	$ 41
Orillia	$ 4,106	$ 49	$ 42
Kingston	$ 3,785	$ 56	$ 42
Ottawa	$ 5,556	$ 75	$ 44
Hamilton	$ 4,730	$ 57	$ 47
Thunder Bay	$ 2,493	$ 43	$ 48
Chatham-Kent	$ 935	$ 63	$ 55
Kenora	$ 1,546	$ 62	$ 57
North Bay	$ 3,928	$ 60	$ 57
Quinte West	$ 1,616	$ 55	$ 57
Cornwall	$ 3,585	$ 45	$ 59
Greenstone	$ 1,196	$ 79	$ 61
Haldimand	$ 1,585	$ 94	$ 73
Parry Sound	$ 4,875	$ 79	$ 74
Prince Edward County	$ 1,789	$ 142	$ 87
Sault Ste. Marie	$ 5,691	$ 95	$ 110
Greater Sudbury	$ 5,214	$ 117	$ 112
Elliot Lake	$ 2,394	$ 60	$ 122
Timmins		$ 189	$ 237
Single Tier			
Single Tier Average	**$ 3,030**	**$ 61**	**$ 58**
Single Tier Median	**$ 2,693**	**$ 56**	**$ 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	$ 5,151	$ 10	$ 5
Region Peel	$ 7,672	$ 9	$ 5
Region Niagara		$ 7	$ 6
Region York	$ 5,582	$ 21	$ 9
Region Waterloo	$ 4,322	$ 14	$ 11
Region Durham	$ 4,760	$ 17	$ 13
District Muskoka	$ 3,269	$ 80	$ 19
Region Average	**$ 5,121**	**$ 25**	**$ 10**
Region Median	**$ 4,760**	**$ 16**	**$ 10**
Simcoe County	$ 3,370	$ 20	$ 12
Grey County	$ 1,681	$ 31	$ 18
Dufferin County	$ 3,012	$ 33	$ 21
Bruce County	$ 2,320	$ 45	$ 24
Wellington County	$ 5,542	$ 85	$ 48
County Average	**$ 3,185**	**$ 43**	**$ 25**
County Median	**$ 3,012**	**$ 33**	**$ 21**

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
Niagara-on-the-Lake	$ 0	$ 0
Pelham	$ 1	$ 0
Clarington	$ 1	$ 1
Guelph-Eramosa	$ 1	$ 1
Grey Highlands	$ 2	$ 1
Kingsville	$ 1	$ 1
Strathroy-Caradoc	$ 1	$ 1
King	$ 4	$ 1
Whitby	$ 2	$ 2
West Lincoln	$ 2	$ 2
Burlington	$ 3	$ 2
Innisfil	$ 3	$ 2
Halton Hills	$ 4	$ 2
Thorold	$ 2	$ 2
Springwater	$ 4	$ 2
Mississauga	$ 4	$ 2
Centre Wellington	$ 4	$ 2
Vaughan	$ 7	$ 2
Markham	$ 6	$ 2
Lambton Shores	$ 6	$ 3
Woolwich	$ 4	$ 3
Milton	$ 5	$ 3
Whitchurch - Stouffville	$ 6	$ 3
Minto	$ 3	$ 3
Niagara Falls	$ 5	$ 5
Ingersoll	$ 5	$ 5
Kincardine	$ 10	$ 5
Cambridge	$ 7	$ 6
Oakville	$ 17	$ 6
Kitchener	$ 8	$ 7
Gravenhurst	$ 18	$ 7
Caledon	$ 17	$ 7
Newmarket	$ 15	$ 8
Collingwood	$ 15	$ 8
Wilmot	$ 14	$ 9
Welland	$ 10	$ 12
Bracebridge	$ 24	$ 13
Oshawa	$ 14	$ 13
Owen Sound	$ 21	$ 23
Lower Tier Average	**$ 7**	**$ 5**
Lower Tier Median	**$ 5**	**$ 3**
Chatham-Kent	$ 3	$ 2
Brant County	$ 5	$ 3
Hamilton	$ 5	$ 4
Toronto	$ 9	$ 4
London	$ 5	$ 5
Kingston	$ 6	$ 5
Quinte West	$ 5	$ 5
St. Marys	$ 6	$ 6
St. Thomas	$ 5	$ 6
Guelph	$ 9	$ 6
Windsor	$ 6	$ 8
North Bay	$ 8	$ 8
Belleville	$ 8	$ 8
Sault Ste. Marie	$ 7	$ 8
Stratford	$ 10	$ 9
Greater Sudbury	$ 9	$ 9
Barrie	$ 12	$ 9
Peterborough	$ 10	$ 9
Ottawa	$ 16	$ 10
Orillia	$ 12	$ 10
Thunder Bay	$ 9	$ 10
Cornwall	$ 9	$ 12
Brockville	$ 23	$ 23
Timmins	$ 24	$ 30
Parry Sound	$ 41	$ 39
Elliot Lake	$ 22	$ 44
Single Tier Average	**$ 11**	**$ 11**
Single Tier Median	**$ 9**	**$ 8**

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 Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
The Blue Mountains	$ 2	$ 2		$ 0	$ 0
Parry Sound	$ 4	$ 4		$ 4	$ 4
Elliot Lake	$ 28	$ 44	40%	$ 57	$ 88
Population < 15,000					
Average	**$ 11**	**$ 17**	**40%**	**$ 20**	**$ 31**
Median	**$ 4**	**$ 4**	**40%**	**$ 4**	**$ 4**
Niagara-on-the-Lake	$ 2	$ 2	90%	$ 1	$ 1
Bracebridge	$ 2	$ 2	80%	$ 1	$ 1
Huntsville	$ 8	$ 8	50%	$ 4	$ 4
Leamington	$ 10	$ 11		$ 11	$ 11
Kenora	$ 10	$ 15	43%	$ 9	$ 14
Collingwood	$ 21	$ 29	61%	$ 12	$ 17
Orangeville	$ 23	$ 23	19%	$ 18	$ 18
Brockville	$ 18	$ 22	48%	$ 18	$ 22
Thorold	$ 34	$ 34	13%	$ 31	$ 32
Owen Sound	$ 29	$ 30	47%	$ 32	$ 33
Population 15,000 - 29,999					
Average	**$ 17**	**$ 19**	**45%**	**$ 15**	**$ 17**
Median	**$ 18**	**$ 22**	**48%**	**$ 12**	**$ 17**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Fort Erie	$ 17	$ 17	23%	$ 15	$ 15
Quinte West	$ 24	$ 24		$ 24	$ 24
Orillia	$ 36	$ 45	42%	$ 31	$ 38
St. Thomas	$ 24	$ 31	27%	$ 30	$ 38
Sault Ste. Marie	$ 31	$ 40	60%	$ 36	$ 47
Belleville	$ 56	$ 69	36%	$ 55	$ 68
Welland	$ 48	$ 58	52%	$ 59	$ 70
Sarnia	$ 60	$ 69	29%	$ 62	$ 71
Stratford	$ 69	$ 84	24%	$ 59	$ 71
North Bay	$ 71	$ 91	43%	$ 68	$ 87
Cornwall	$ 60	$ 68	33%	$ 79	$ 89
Peterborough	$ 85	$ 107	42%	$ 80	$ 100
Timmins	$ 90	$ 106	29%	$ 112	$ 133
Niagara Falls	$ 116	$ 163	25%	$ 102	$ 143
Population 30,000 - 99,999					
Average	**$ 56**	**$ 69**	**36%**	**$ 58**	**$ 71**
Median	**$ 58**	**$ 68**	**33%**	**$ 59**	**$ 70**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Chatham-Kent	$ 6	$ 6	66%	$ 5	$ 5
Milton	$ 31	$ 36	27%	$ 17	$ 20
Burlington	$ 56	$ 71	36%	$ 27	$ 35
Oakville	$ 107	$ 129	27%	$ 40	$ 49
Mississauga	$ 137	$ 168	47%	$ 70	$ 86
Kingston	$ 92	$ 114	47%	$ 69	$ 86
Barrie	$ 90	$ 113	32%	$ 70	$ 88
St. Catharines	$ 69	$ 95	56%	$ 67	$ 93
Greater Sudbury	$ 82	$ 97	36%	$ 78	$ 93
London	$ 79	$ 106	50%	$ 73	$ 99
Guelph	$ 122	$ 147	41%	$ 87	$ 105
Hamilton	$ 102	$ 129	42%	$ 84	$ 106
Thunder Bay	$ 83	$ 99	41%	$ 92	$ 110
Brampton	$ 141	$ 181	41%	$ 101	$ 129
Windsor	$ 106	$ 122	37%	$ 146	$ 168
Toronto	$ 318	$ 456	57%	$ 146	$ 211
Ottawa	$ 313	$ 376	38%	$ 186	$ 224
Population > 100,000					
Average	**$ 114**	**$ 144**	**42%**	**$ 80**	**$ 100**
Median	**$ 92**	**$ 114**	**41%**	**$ 73**	**$ 93**
Region Niagara	$ 6	$ 6	26%	$ 5	$ 5
Region Peel	$ 13	$ 13		$ 8	$ 8
Region Durham	$ 64	$ 76	39%	$ 47	$ 56
Region York	$ 109	$ 150	36%	$ 45	$ 62
Region Waterloo	$ 103	$ 125	43%	$ 77	$ 94
Region Average	**$ 59**	**$ 74**	**36%**	**$ 36**	**$ 45**
Region Median	**$ 64**	**$ 76**	**37%**	**$ 45**	**$ 56**

Transit Services—Disabled and Special Needs

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
St. Marys	$ 3	$ 3	$ 3	$ 3
Kincardine	$ 7	$ 9	$ 3	$ 4
Meaford	$ 7	$ 8	$ 4	$ 5
Ingersoll	$ 5	$ 5	$ 6	$ 6
Elliot Lake	$ 20	$ 23	$ 40	$ 47
Population < 15,000				
Average	**$ 8**	**$ 10**	**$ 11**	**$ 13**
Median	**$ 7**	**$ 8**	**$ 4**	**$ 5**
Leamington	$ 0	$ 0	$ 0	$ 0
Prince Edward County	$ 3	$ 3	$ 2	$ 2
Collingwood	$ 7	$ 7	$ 4	$ 4
Kenora	$ 5	$ 5	$ 5	$ 5
Thorold	$ 5	$ 5	$ 5	$ 5
Owen Sound	$ 12	$ 12	$ 13	$ 13
Brockville	$ 14	$ 14	$ 14	$ 14
Population 15,000 - 29,999				
Average	**$ 7**	**$ 7**	**$ 6**	**$ 6**
Median	**$ 5**	**$ 5**	**$ 5**	**$ 5**

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
Fort Erie	$ 3	$ 3	$ 3	$ 3
Halton Hills	$ 6	$ 7	$ 3	$ 3
Timmins	$ 2	$ 3	$ 2	$ 4
Brant County	$ 7	$ 7	$ 4	$ 4
Quinte West	$ 5	$ 5	$ 5	$ 5
Orillia	$ 6	$ 7	$ 5	$ 6
Niagara Falls	$ 8	$ 9	$ 7	$ 7
Belleville	$ 9	$ 9	$ 9	$ 9
Welland	$ 8	$ 8	$ 9	$ 10
Stratford	$ 13	$ 13	$ 11	$ 11
St. Thomas	$ 9	$ 9	$ 11	$ 12
Sarnia	$ 13	$ 13	$ 13	$ 13
North Bay	$ 13	$ 14	$ 12	$ 13
Peterborough	$ 14	$ 15	$ 13	$ 14
Sault Ste. Marie	$ 16	$ 16	$ 18	$ 18
Cornwall	$ 29	$ 32	$ 38	$ 42
Population 30,000 - 99,999				
Average	**$ 9**	**$ 10**	**$ 10**	**$ 10**
Median	**$ 8**	**$ 9**	**$ 9**	**$ 9**

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
Milton	$ 3	$ 3	$ 2	$ 2
Burlington	$ 8	$ 8	$ 4	$ 4
Barrie	$ 8	$ 8	$ 6	$ 6
Chatham-Kent	$ 7	$ 7	$ 6	$ 6
Oakville	$ 16	$ 18	$ 6	$ 7
Windsor	$ 5	$ 5	$ 7	$ 7
Guelph	$ 14	$ 15	$ 10	$ 10
St. Catharines	$ 10	$ 11	$ 10	$ 11
Kingston	$ 17	$ 17	$ 13	$ 13
London	$ 15	$ 15	$ 14	$ 14
Greater Sudbury	$ 17	$ 17	$ 17	$ 17
Ottawa	$ 30	$ 32	$ 18	$ 19
Thunder Bay	$ 18	$ 19	$ 20	$ 22
Hamilton	$ 32	$ 34	$ 26	$ 28
Population > 100,000				
Average	**$ 14**	**$ 15**	**$ 11**	**$ 12**
Median	**$ 14**	**$ 15**	**$ 10**	**$ 11**
Region Durham	$ 3	$ 3	$ 2	$ 2
Region Halton	$ 13	$ 14	$ 5	$ 6
Region York	$ 11	$ 11	$ 8	$ 8
Region Peel	$ 15	$ 16	$ 9	$ 9
Region Waterloo	$ 15	$ 16	$ 11	$ 12
Region Average	**$ 11**	**$ 12**	**$ 7**	**$ 7**
Region Median	**$ 13**	**$ 14**	**$ 8**	**$ 8**

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	274%	$ (24)	$ (23)	$ (22)	$ (21)
Lambton Shores	435%	$ (51)	$ (47)	$ (21)	$ (20)
Stratford	202%	$ (14)	$ (12)	$ (12)	$ (10)
Niagara-on-the-Lake	143%	$ (18)	$ (14)	$ (7)	$ (5)
Greenstone		$ (6)	$ (6)	$ (5)	$ (5)
Kincardine		$ (9)	$ (9)	$ (5)	$ (4)
Fort Erie	989%	$ (5)	$ (5)	$ (4)	$ (4)
Orillia	157%	$ (7)	$ (4)	$ (6)	$ (3)
Greater Sudbury	160%	$ (5)	$ (3)	$ (4)	$ (3)
Timmins	138%	$ (4)	$ (2)	$ (5)	$ (2)
Kingston	108%	$ (4)	$ (1)	$ (3)	$ (1)
North Bay	125%	$ (4)	$ (1)	$ (4)	$ (1)
Newmarket	84%	$ 0	$ 0	$ 0	$ 0
Cornwall	100%	$ 0	$ 0	$ 0	$ 0
Brampton	61%	$ 1	$ 1	$ 1	$ 1
Minto	33%	$ 1	$ 1	$ 1	$ 1
Halton Hills		$ 1	$ 2	$ 1	$ 1
Clarington	43%	$ 2	$ 2	$ 1	$ 2
London	86%	$ 1	$ 2	$ 1	$ 2
Prince Edward County	23%	$ 2	$ 3	$ 1	$ 2
Chatham-Kent	48%	$ 2	$ 2	$ 1	$ 2
Woolwich	4%	$ 3	$ 3	$ 2	$ 2
Whitby	56%	$ 3	$ 3	$ 2	$ 2
Belleville	84%	$ 1	$ 2	$ 1	$ 2
Oshawa	123%	$ (3)	$ 3	$ (3)	$ 3
Markham		$ 6	$ 6	$ 2	$ 3
Milton	4%	$ 4	$ 5	$ 2	$ 3
Peterborough	120%	$ (4)	$ 3	$ (4)	$ 3
Brock		$ 1	$ 5	$ 1	$ 3
Quinte West		$ 2	$ 3	$ 2	$ 3

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	71%	$ 2	$ 3	$ 2	$ 3
Caledon		$ 8	$ 8	$ 4	$ 4
Collingwood	77%	$ 3	$ 7	$ 2	$ 4
Orangeville	9%	$ 5	$ 5	$ 4	$ 4
Oakville	49%	$ 11	$ 11	$ 4	$ 4
Ingersoll	1%	$ 4	$ 4	$ 5	$ 5
Guelph	80%	$ 5	$ 6	$ 3	$ 5
Mississauga	27%	$ 8	$ 9	$ 4	$ 5
Brockville	73%	$ 5	$ 5	$ 5	$ 5
Gravenhurst		$ 2	$ 15	$ 1	$ 5
Tillsonburg	0%	$ 5	$ 6	$ 5	$ 6
Burlington	1%	$ 11	$ 12	$ 6	$ 6
Leamington	1%	$ 5	$ 6	$ 5	$ 6
Welland	37%	$ 6	$ 6	$ 7	$ 7
Thorold	4%	$ 5	$ 8	$ 4	$ 7
Hamilton	70%	$ 6	$ 9	$ 5	$ 7
Niagara Falls	59%	$ 7	$ 9	$ 6	$ 8
Ottawa	62%	$ 10	$ 15	$ 6	$ 9
Kitchener	87%	$ 4	$ 11	$ 3	$ 9
Cambridge	21%	$ 12	$ 13	$ 10	$ 11
Windsor	81%	$ 4	$ 8	$ 5	$ 11
Owen Sound	57%	$ 9	$ 11	$ 10	$ 11
Barrie	50%	$ 12	$ 15	$ 10	$ 12
Elliot Lake			$ 6		$ 12
St. Thomas	53%	$ 3	$ 10	$ 3	$ 12
Waterloo	7%	$ 21	$ 23	$ 13	$ 14
Toronto	2%	$ 32	$ 32	$ 15	$ 15
St. Catharines	58%	$ 12	$ 20	$ 12	$ 20
Parry Sound		$ 19	$ 21	$ 18	$ 20
Thunder Bay	48%	$ 15	$ 18	$ 17	$ 20
Average	**94%**	**$ 2**	**$ 4**	**$ 2**	**$ 4**
Median	**60%**	**$ 3**	**$ 5**	**$ 2**	**$ 3**

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
Thorold	$ (1)	$ (1)
Guelph-Eramosa	$ (0)	$ (0)
North Perth	$ 0	$ 0
Lincoln	$ 1	$ 0
Burlington	$ 4	$ 2
North Middlesex	$ 7	$ 3
Puslinch	$ 8	$ 3
The Blue Mountains	$ 19	$ 3
Mississauga	$ 7	$ 4
Oro-Medonte	$ 8	$ 4
North Dumfries	$ 8	$ 4
West Lincoln	$ 6	$ 5
Springwater	$ 8	$ 5
Middlesex Centre	$ 9	$ 5
Wellesley	$ 8	$ 5
Huntsville	$ 9	$ 5
Grey Highlands	$ 10	$ 5
Centre Wellington	$ 8	$ 5
Aurora	$ 12	$ 5
Halton Hills	$ 10	$ 5
King	$ 17	$ 5
Markham	$ 13	$ 6
Strathroy-Caradoc	$ 7	$ 6
Vaughan	$ 16	$ 6
Wilmot	$ 10	$ 6
Lambton Shores	$ 15	$ 6
Erin	$ 13	$ 6
Waterloo	$ 10	$ 6
Orangeville	$ 8	$ 6
Quinte West	$ 6	$ 6
Newmarket	$ 12	$ 6
Barrie	$ 9	$ 7
Woolwich	$ 11	$ 7
Caledon	$ 16	$ 7
Bracebridge	$ 13	$ 7
Meaford	$ 11	$ 7
Prince Edward County	$ 11	$ 7
Kitchener	$ 8	$ 7
Gravenhurst	$ 19	$ 7
Milton	$ 13	$ 7
Whitchurch - Stouffville	$ 17	$ 7
Whitby	$ 11	$ 8
Kingston	$ 11	$ 8
Chatham-Kent	$ 10	$ 8
Toronto	$ 19	$ 9
Kingsville	$ 11	$ 9
Georgina	$ 15	$ 10
Kincardine	$ 20	$ 10
East Gwillimbury	$ 23	$ 10
Pickering	$ 17	$ 10
Kenora	$ 12	$ 11
Timmins	$ 9	$ 11
Hamilton	$ 13	$ 11
Collingwood	$ 19	$ 11
Ottawa	$ 20	$ 12
Leamington	$ 12	$ 12
Pelham	$ 17	$ 12
Niagara-on-the-Lake	$ 31	$ 12
Wellington North	$ 17	$ 12
Clarington	$ 16	$ 12
Innisfil	$ 22	$ 12
Guelph	$ 18	$ 13
Brant County	$ 21	$ 13
Brampton	$ 18	$ 13
Brock	$ 20	$ 13
Owen Sound	$ 12	$ 13
St. Marys	$ 15	$ 13
Niagara Falls	$ 15	$ 13

Street Lighting (cont'd)

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Oshawa	$ 15	$ 14
Fort Erie	$ 16	$ 14
Brockville	$ 14	$ 14
Cambridge	$ 17	$ 14
Belleville	$ 15	$ 15
Haldimand	$ 20	$ 15
Welland	$ 13	$ 16
London	$ 18	$ 17
Minto	$ 19	$ 17
Parry Sound	$ 19	$ 17
Stratford	$ 21	$ 18
Oakville	$ 49	$ 18
Cornwall	$ 14	$ 19
Greater Sudbury	$ 20	$ 19
North Bay	$ 22	$ 21
St. Thomas	$ 17	$ 21
Sarnia	$ 21	$ 21
St. Catharines	$ 22	$ 22
Tillsonburg	$ 22	$ 23
Peterborough	$ 25	$ 23
Ingersoll	$ 23	$ 25
Orillia	$ 32	$ 27
Thunder Bay	$ 27	$ 30
Sault Ste. Marie	$ 30	$ 34
Windsor	$ 26	$ 36
Elliot Lake	$ 23	$ 46
Average	**$ 15**	**$ 11**
Median	**$ 15**	**$ 10**

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	$ (19)	$ (24)
Niagara-on-the-Lake	$ 1	$ 0
North Bay	$ 0	$ 0
Windsor	$ 0	$ 0
St. Catharines	$ 1	$ 1
Kingston	$ 1	$ 1
Welland	$ 1	$ 1
Chatham-Kent	$ 3	$ 2
Oshawa	$ 5	$ 4
Niagara Falls	$ 6	$ 5
Barrie	$ 8	$ 6
Oro-Medonte	$ 13	$ 6
Brockville	$ 6	$ 6
St. Thomas	$ 6	$ 7
Cornwall	$ 5	$ 7
Stratford	$ 9	$ 8
Kincardine	$ 16	$ 8
Owen Sound	$ 8	$ 9
Tillsonburg	$ 12	$ 12
Greater Sudbury	$ 14	$ 13
Collingwood	$ 25	$ 14
Peterborough	$ 22	$ 20
Elliot Lake	$ 17	$ 34
Greenstone	$ 264	$ 205
Average	**$ 18**	**$ 15**
Median	**$ 6**	**$ 6**
Region Waterloo	$ 5	$ 4
District Muskoka	$ 30	$ 7
Region Average	**$ 18**	**$ 6**
Region Median	**$ 18**	**$ 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
Mississauga	$ (46)	$ (31)	$ (23)	$ (16)
London	$ (51)	$ (15)	$ (48)	$ (14)
Kitchener	$ (28)	$ (14)	$ (24)	$ (12)
Toronto	$ (18)	$ (17)	$ (8)	$ (8)
Middlesex Centre	$ (23)	$ (7)	$ (12)	$ (3)
Waterloo	$ (20)	$ (1)	$ (13)	$ (1)
Centre Wellington	$ 1	$ 2	$ 1	$ 1
Greenstone	$ 2	$ 2	$ 2	$ 2
Lincoln	$ 3	$ 3	$ 2	$ 2
Prince Edward County	$ 3	$ 3	$ 2	$ 2
Grey Highlands	$ 4	$ 5	$ 2	$ 3
Gravenhurst	$ 8	$ 8	$ 3	$ 3
Meaford	$ 1	$ 5	$ 1	$ 3
Whitby	$ 5	$ 5	$ 3	$ 3
Lambton Shores	$ 3	$ 9	$ 1	$ 4
Haldimand	$ 5	$ 7	$ 4	$ 5
Brant County	$ 2	$ 9	$ 1	$ 6
Tillsonburg	$ 6	$ 6	$ 6	$ 6
Aurora	$ (26)	$ 15	$ (11)	$ 7
Georgina	$ 1	$ 10	$ 1	$ 7
North Perth	$ 1	$ 13	$ 1	$ 8
Newmarket	$ 3	$ 14	$ 2	$ 8
East Gwillimbury	$ 0	$ 17	$ 0	$ 8
Whitchurch - Stouffville	$ 3	$ 18	$ 2	$ 8
Bracebridge	$ 9	$ 17	$ 5	$ 9
Markham	$ 3	$ 23	$ 1	$ 10
Kincardine	$ 3	$ 21	$ 2	$ 11
Greater Sudbury	$ 11	$ 11	$ 10	$ 11
Milton	$ 3	$ 21	$ 2	$ 11
Oakville	$ 11	$ 31	$ 4	$ 12

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
Quinte West	$ 5	$ 12	$ 5	$ 12
Thorold	$ 3	$ 13	$ 3	$ 12
St. Catharines	$ 4	$ 13	$ 4	$ 13
Burlington	$ 10	$ 27	$ 5	$ 13
Kingsville	$ 2	$ 17	$ 2	$ 14
Sault Ste. Marie	$ (7)	$ 12	$ (8)	$ 14
St. Marys	$ 5	$ 16	$ 5	$ 14
Brampton	$ 4	$ 20	$ 3	$ 14
Welland	$ 3	$ 12	$ 4	$ 14
Oshawa	$ 4	$ 17	$ 3	$ 15
Woolwich	$ 4	$ 27	$ 2	$ 16
Cornwall	$ 6	$ 12	$ 8	$ 16
Vaughan	$ 15	$ 45	$ 5	$ 16
Niagara-on-the-Lake	$ 8	$ 47	$ 3	$ 18
Pickering	$ 7	$ 30	$ 4	$ 18
Kingston	$ 3	$ 24	$ 2	$ 18
Brockville	$ 17	$ 19	$ 17	$ 19
Clarington	$ 6	$ 24	$ 5	$ 19
Peterborough	$ 8	$ 21	$ 8	$ 19
Guelph	$ 9	$ 28	$ 6	$ 20
Owen Sound	$ 1	$ 19	$ 1	$ 20
Fort Erie	$ 7	$ 24	$ 6	$ 22
Orillia	$ 12	$ 28	$ 11	$ 24
Huntsville	$ 23	$ 47	$ 12	$ 25
Sarnia	$ 6	$ 25	$ 6	$ 25
Barrie	$ 16	$ 34	$ 12	$ 26
Belleville	$ 2	$ 31	$ 2	$ 31
Timmins	$ 12	$ 25	$ 15	$ 31
Ottawa	$ 32	$ 53	$ 19	$ 31
Hamilton	$ 26	$ 39	$ 21	$ 32

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
Elliot Lake	$ 15	$ 16	$ 31	$ 32
Chatham-Kent	$ 19	$ 39	$ 16	$ 33
Leamington	$ 17	$ 33	$ 18	$ 34
Kenora	$ 15	$ 39	$ 14	$ 36
North Bay	$ 18	$ 38	$ 17	$ 36
Parry Sound	$ 24	$ 39	$ 23	$ 37
Niagara Falls	$ 4	$ 43	$ 3	$ 38
Ingersoll	$ 13	$ 37	$ 14	$ 40
Stratford	$ 20	$ 48	$ 17	$ 41
Cambridge	$ 33	$ 64	$ 27	$ 53
St. Thomas	$ 26	$ 53	$ 33	$ 67
Thunder Bay	$ 25	$ 60	$ 28	$ 67
Windsor	$ 25	$ 54	$ 34	$ 75
Average	**$ 5**	**$ 21**	**$ 5**	**$ 17**
Median	**$ 5**	**$ 19**	**$ 4**	**$ 14**
Region Niagara		$ 1		$ 1
Region Halton	$ 0	$ 4	$ 0	$ 2
Region Durham	$ 1	$ 3	$ 0	$ 2
Region Average	**$ 1**	**$ 2**	**$ 0**	**$ 1**
Region Median	**$ 1**	**$ 3**	**$ 0**	**$ 2**
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
Thunder Bay	$ 1	$ 1	$ 1	$ 1
Wellesley	$ 1	$ 1	$ 1	$ 1
Milton	$ 3	$ 3	$ 1	$ 1
Cornwall	$ 1	$ 1	$ 2	$ 2
Welland	$ 2	$ 2	$ 2	$ 2
Thorold	$ 2	$ 2	$ 2	$ 2
East Gwillimbury	$ 0	$ 6	$ 0	$ 3
Oshawa	$ 1	$ 3	$ 1	$ 3
Ottawa	$ 6	$ 6	$ 4	$ 4
Greater Sudbury	$ 4	$ 4	$ 4	$ 4
Hamilton	$ 5	$ 5	$ 4	$ 4
Brockville	$ 5	$ 5	$ 5	$ 5
Puslinch	$ 2	$ 13	$ 1	$ 5
Caledon	$ 9	$ 12	$ 4	$ 5
Kingston	$ 8	$ 8	$ 6	$ 6
Pickering	$ 10	$ 10	$ 6	$ 6
Brampton	$ 1	$ 9	$ 1	$ 6
Prince Edward County	$ 10	$ 10	$ 6	$ 6
Vaughan	$ 2	$ 20	$ 1	$ 7
Clarington	$ 12	$ 12	$ 9	$ 9
Halton Hills	$ 3	$ 24	$ 1	$ 13
Kingsville	$ 17	$ 17	$ 14	$ 14
Fort Erie	$ 20	$ 21	$ 18	$ 18
Chatham-Kent	$ 27	$ 27	$ 23	$ 23
Average	**$ 6**	**$ 9**	**$ 5**	**$ 6**
Median	**$ 3**	**$ 7**	**$ 3**	**$ 5**
Region Waterloo	$ 1	$ 1	$ 1	$ 1
District Muskoka	$ 7	$ 7	$ 2	$ 2
Region Average	**$ 4**	**$ 4**	**$ 1**	**$ 1**
Region Median	**$ 4**	**$ 4**	**$ 1**	**$ 1**
Dufferin County		$ 0		$ 0
Bruce County	$ 4	$ 4	$ 2	$ 2
County Average	**$ 4**	**$ 2**	**$ 2**	**$ 1**
County Median	**$ 4**	**$ 2**	**$ 2**	**$ 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 % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Stratford	881%	$ (70)	$ (59)
Cornwall	213%	$ (21)	$ (28)
Toronto	506%	$ (43)	$ (20)
Middlesex Centre	223%	$ (22)	$ (11)
North Perth	247%	$ (18)	$ (10)
Ottawa	201%	$ (15)	$ (9)
Lambton Shores	130%	$ (10)	$ (4)
Kincardine	118%	$ (4)	$ (2)
Brockville	166%	$ (2)	$ (2)
Owen Sound	101%	$ (0)	$ (0)
Orangeville		$ 1	$ 0
Cambridge		$ 1	$ 1
Kitchener	0%	$ 2	$ 1
Quinte West	94%	$ 1	$ 1
Kenora	90%	$ 2	$ 2
Ingersoll		$ 2	$ 2
Markham		$ 5	$ 2
Brock		$ 4	$ 3
King		$ 9	$ 3
East Gwillimbury		$ 6	$ 3
Greenstone	80%	$ 4	$ 3
North Middlesex	81%	$ 7	$ 3
Whitchurch - Stouffville	4%	$ 7	$ 3
Georgina	34%	$ 6	$ 4
Orillia		$ 6	$ 5
Aurora		$ 14	$ 6
Newmarket	12%	$ 11	$ 6
Barrie	16%	$ 8	$ 6
The Blue Mountains	3%	$ 38	$ 7
Vaughan	2%	$ 21	$ 8

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
Tillsonburg	65%	$ 9	$ 9
Grey Highlands	11%	$ 24	$ 12
St. Thomas	57%	$ 10	$ 12
Belleville	63%	$ 13	$ 13
Meaford		$ 22	$ 13
Peterborough	3%	$ 14	$ 13
Strathroy-Caradoc	70%	$ 17	$ 14
Kingston	0%	$ 20	$ 15
Whitby	2%	$ 22	$ 15
Prince Edward County		$ 26	$ 16
Brant County	1%	$ 26	$ 16
Sarnia	1%	$ 16	$ 16
Chatham-Kent	0%	$ 21	$ 18
Haldimand		$ 24	$ 19
London	6%	$ 21	$ 20
North Bay	0%	$ 21	$ 20
Kingsville		$ 26	$ 21
Leamington		$ 21	$ 22
Oshawa	1%	$ 27	$ 24
Parry Sound	13%	$ 29	$ 27
St. Marys		$ 30	$ 27
Windsor	5%	$ 20	$ 28
Elliot Lake		$ 15	$ 30
Greater Sudbury	16%	$ 32	$ 31
Hamilton		$ 39	$ 32
Thunder Bay	1%	$ 30	$ 33
Guelph	0%	$ 54	$ 38
Timmins		$ 36	$ 45
Sault Ste. Marie	48%	$ 43	$ 49
Average	**87%**	**$ 11**	**$ 10**
Median	**16%**	**$ 13**	**$ 8**

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	113%	$ (2)	$ (2)
Region Durham		$ 7	$ 5
Region Peel	3%	$ 16	$ 9
Region Halton	4%	$ 23	$ 10
District Muskoka	0%	$ 50	$ 12
Region Waterloo		$ 21	$ 16
Region Average	**30%**	**$ 19**	**$ 8**
Region Median	**3%**	**$ 19**	**$ 10**
Simcoe County	97%	$ 0	$ 0
Wellington County	10%	$ 20	$ 11
Dufferin County		$ 19	$ 12
County Average	**53%**	**$ 13**	**$ 8**
County Median	**53%**	**$ 19**	**$ 11**

Waste Disposal

(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
Greenstone	-77%	$ (214)	$ (166)
Elliot Lake		$ (32)	$ (65)
Kenora	149%	$ (47)	$ (43)
Thunder Bay	154%	$ (13)	$ (15)
Chatham-Kent	162%	$ (16)	$ (13)
North Bay	118%	$ (8)	$ (7)
Strathroy-Caradoc	348%	$ (4)	$ (3)
St. Marys	100%	$ (0)	$ (0)
Owen Sound	100%	$ (0)	$ (0)
Markham	22%	$ 0	$ 0
Meaford	98%	$ 0	$ 0
Prince Edward County	98%	$ 1	$ 0
Toronto	55%	$ 2	$ 1
Brockville		$ 1	$ 1
Belleville	44%	$ 2	$ 2
Ottawa	62%	$ 4	$ 3
Grey Highlands	84%	$ 6	$ 3
King		$ 14	$ 5
Greater Sudbury	87%	$ 5	$ 5
London	53%	$ 7	$ 6
North Perth	66%	$ 12	$ 7
Barrie	29%	$ 10	$ 8
Middlesex Centre		$ 16	$ 8
Kingston	21%	$ 12	$ 9
The Blue Mountains	53%	$ 52	$ 9
Peterborough	55%	$ 12	$ 11
Hamilton	34%	$ 14	$ 12
Kincardine	49%	$ 25	$ 13
Orillia	47%	$ 17	$ 14
Brant County	26%	$ 25	$ 15

Waste Disposal (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
Quinte West		$ 16	$ 16
St. Thomas		$ 15	$ 19
Thorold		$ 25	$ 23
Stratford	25%	$ 28	$ 24
Sault Ste. Marie		$ 21	$ 24
Guelph	4%	$ 34	$ 24
Kingsville		$ 33	$ 27
Windsor	33%	$ 21	$ 29
Cornwall	7%	$ 22	$ 30
Leamington		$ 34	$ 35
Haldimand	0%	$ 63	$ 49
Timmins		$ 43	$ 54
Parry Sound		$ 61	$ 58
Average	68%	$ 7	$ 5
Median	53%	$ 12	$ 8
Region Niagara	141%	$ (9)	$ (8)
Region Halton	0%	$ 8	$ 4
Region Waterloo	68%	$ 7	$ 5
Region York	15%	$ 15	$ 6
District Muskoka	49%	$ 40	$ 10
Region Peel		$ 18	$ 10
Region Durham	23%	$ 35	$ 25
Region Average	**50%**	**$ 16**	**$ 8**
Region Median	**36%**	**$ 15**	**$ 6**
Wellington County	120%	$ (3)	$ (2)
Bruce County		$ 0	$ 0
Simcoe County	25%	$ 46	$ 27
County Average	**73%**	**$ 15**	**$ 8**
County Average	**73%**	**$ 0**	**$ 0**

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	224%	$ (26)	$ (33)
Clarington	78%	$ 0	$ 0
Vaughan	23%	$ 15	$ 6
North Perth		$ 13	$ 7
Kincardine	56%	$ 15	$ 8
East Gwillimbury	27%	$ 17	$ 8
Markham	19%	$ 19	$ 8
Whitchurch - Stouffville	19%	$ 19	$ 8
Aurora	18%	$ 19	$ 8
King		$ 27	$ 9
Sault Ste. Marie		$ 8	$ 9
Grey Highlands	44%	$ 19	$ 9
Chatham-Kent	37%	$ 11	$ 9
Ingersoll	20%	$ 9	$ 9
Newmarket	22%	$ 18	$ 10
Brockville	41%	$ 11	$ 11
St. Marys	60%	$ 12	$ 11
Kenora	63%	$ 12	$ 11
Hamilton	62%	$ 14	$ 11
North Middlesex	0%	$ 28	$ 12
The Blue Mountains	24%	$ 71	$ 13
Middlesex Centre	1%	$ 28	$ 14
Georgina	18%	$ 21	$ 14
Thunder Bay	32%	$ 13	$ 15
Brant County	27%	$ 25	$ 15
Ottawa	39%	$ 27	$ 16
Barrie	36%	$ 23	$ 18
Prince Edward County	58%	$ 29	$ 18
Peterborough	59%	$ 19	$ 18
Lambton Shores	0%	$ 47	$ 20
Kingston	48%	$ 27	$ 20
Haldimand	44%	$ 27	$ 21
Stratford		$ 25	$ 22

Waste Diversion (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
Meaford	24%	$ 37	$ 22
London	32%	$ 24	$ 22
Windsor	29%	$ 18	$ 24
Quinte West	0%	$ 24	$ 24
Belleville	53%	$ 25	$ 24
North Bay	2%	$ 27	$ 26
Orillia	1%	$ 36	$ 30
Toronto	1%	$ 67	$ 31
Parry Sound	27%	$ 34	$ 32
Owen Sound	24%	$ 30	$ 33
Sarnia	2%	$ 34	$ 35
Elliot Lake		$ 18	$ 38
Cornwall	40%	$ 29	$ 38
Guelph	51%	$ 54	$ 39
Greater Sudbury	16%	$ 41	$ 39
St. Thomas		$ 37	$ 47
Average	**35%**	**$ 24**	**$ 18**
Median	**27%**	**$ 24**	**$ 15**
Region Niagara	97%	$ 2	$ 2
Region York	27%	$ 22	$ 9
Region Halton	35%	$ 26	$ 12
District Muskoka	26%	$ 57	$ 14
Region Durham	40%	$ 28	$ 20
Region Waterloo	33%	$ 28	$ 21
Region Peel	25%	$ 41	$ 24
Region Average	**40%**	**$ 29**	**$ 15**
Region Median	**33%**	**$ 28**	**$ 14**
Bruce County	47%	$ 1	$ 1
Wellington County	55%	$ 23	$ 13
Simcoe County	26%	$ 38	$ 22
Dufferin County	2%	$ 48	$ 30
County Average	**33%**	**$ 27**	**$ 17**
County Median	**37%**	**$ 30**	**$ 18**

Public Health Services

(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
Orangeville	$ 1	$ 0
Barrie	$ 12	$ 9
Orillia	$ 12	$ 10
Peterborough	$ 12	$ 12
Ottawa	$ 21	$ 12
Haldimand	$ 17	$ 13
Guelph	$ 19	$ 13
Prince Edward County	$ 22	$ 14
Brant County	$ 23	$ 14
London	$ 16	$ 15
Greenstone	$ 20	$ 16
Toronto	$ 35	$ 16
Windsor	$ 13	$ 18
Brockville	$ 18	$ 18
St. Marys	$ 20	$ 18
Kingston	$ 26	$ 20
Chatham-Kent	$ 23	$ 20
Hamilton	$ 26	$ 22
Cornwall	$ 17	$ 22
St. Thomas	$ 18	$ 23
Quinte West	$ 22	$ 23
Thunder Bay	$ 21	$ 23
Stratford	$ 31	$ 27
Parry Sound	$ 29	$ 27
Belleville	$ 30	$ 30
North Bay	$ 32	$ 31
Kincardine	$ 68	$ 35
Greater Sudbury	$ 37	$ 35
Sault Ste. Marie	$ 33	$ 38
Timmins	$ 31	$ 38

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Kenora	$ 46	$ 41
Elliot Lake	$ 34	$ 69
Average	**$ 24**	**$ 23**
Median	**$ 22**	**$ 20**
District Muskoka	$ 23	$ 6
Region York	$ 17	$ 7
Region Peel	$ 17	$ 10
Region Halton	$ 22	$ 10
Region Waterloo	$ 16	$ 12
Region Durham	$ 20	$ 15
Region Niagara	$ 19	$ 16
Region Average	**$ 19**	**$ 11**
Region Median	**$ 19**	**$ 10**
Grey County	$ 18	$ 11
Bruce County	$ 20	$ 11
Elgin County	$ 13	$ 12
Wellington County	$ 27	$ 16
Simcoe County	$ 27	$ 16
Dufferin County	$ 27	$ 17
County Average	**$ 22**	**$ 14**
County Median	**$ 24**	**$ 14**

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
Niagara Falls	$ 1	$ 0
The Blue Mountains	$ 5	$ 1
Milton	$ 4	$ 2
Kingston	$ 3	$ 2
Meaford	$ 5	$ 3
Barrie	$ 4	$ 3
Oakville	$ 15	$ 6
St. Marys	$ 7	$ 6
Niagara-on-the-Lake	$ 16	$ 6
Stratford	$ 11	$ 9
Haldimand	$ 15	$ 12
Timmins	$ 11	$ 13
St. Thomas	$ 11	$ 14
Thorold	$ 17	$ 15
St. Catharines	$ 17	$ 16
Average	**$ 9**	**$ 7**
Median	**$ 11**	**$ 6**
Region York	$ 3	$ 1
District Muskoka	$ 7	$ 2
Region Average	**$ 5**	**$ 2**
Region Median	**$ 5**	**$ 2**
Elgin County	$ 5	$ 4
County Average	**$ 5**	**$ 4**
County Median	**$ 5**	**$ 4**

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 Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Parry Sound	$ (30)	$ (28)
Sault Ste. Marie	$ 4	$ 4
Toronto	$ 35	$ 16
Ottawa	$ 43	$ 25
Guelph	$ 39	$ 28
London	$ 34	$ 32
Brant County	$ 54	$ 33
Hamilton	$ 40	$ 33
Barrie	$ 50	$ 39
Prince Edward County	$ 63	$ 39
Chatham-Kent	$ 45	$ 39
Kingston	$ 53	$ 40
Orillia	$ 50	$ 43
North Bay	$ 51	$ 49
Peterborough	$ 55	$ 51
Haldimand	$ 70	$ 55
Brockville	$ 56	$ 55
Quinte West	$ 54	$ 56
Greater Sudbury	$ 59	$ 57
Belleville	$ 61	$ 61
Windsor	$ 47	$ 65
Cornwall	$ 50	$ 66
St. Thomas	$ 53	$ 67
Greenstone	$ 87	$ 68
St. Marys	$ 76	$ 68

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Kenora	$ 78	$ 71
Stratford	$ 85	$ 72
Thunder Bay	$ 70	$ 77
Timmins	$ 87	$ 109
Elliot Lake	$ 87	$ 176
Average	**$ 54**	**$ 52**
Median	**$ 54**	**$ 53**
Region Halton	$ 26	$ 12
Region York	$ 31	$ 13
Region Peel	$ 28	$ 16
Region Waterloo	$ 23	$ 17
District Muskoka	$ 82	$ 20
Region Durham	$ 30	$ 22
Region Niagara	$ 43	$ 37
Region Average	**$ 38**	**$ 20**
Region Median	**$ 30**	**$ 17**
Wellington County	$ 36	$ 20
Simcoe County	$ 49	$ 28
Dufferin County	$ 49	$ 31
Bruce County	$ 70	$ 38
Grey County	$ 74	$ 43
Elgin County	$ 49	$ 44
County Average	**$ 54**	**$ 34**
County Median	**$ 49**	**$ 34**

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Greenstone	189%	$ (3)	$ (2)
Waterloo	109%	$ (1)	$ (1)
Halton Hills	138%	$ (2)	$ (1)
Whitchurch - Stouffville	132%	$ (1)	$ (0)
Whitby	102%	$ (0)	$ (0)
Meaford	101%	$ (0)	$ (0)
Grey Highlands	100%	$ 0	$ 0
Markham	68%	$ 0	$ 0
King	79%	$ 0	$ 0
Wilmot	98%	$ 0	$ 0
Wellington North	98%	$ 0	$ 0
Woolwich	95%	$ 0	$ 0
Centre Wellington	98%	$ 0	$ 0
Vaughan	57%	$ 0	$ 0
Georgina	73%	$ 0	$ 0
Middlesex Centre	40%	$ 0	$ 0
Orangeville	85%	$ 0	$ 0
Mississauga	28%	$ 1	$ 0
Welland	78%	$ 0	$ 1
Elliot Lake	97%	$ 0	$ 1
Brampton	19%	$ 1	$ 1
Oakville	73%	$ 2	$ 1
Brock	6%	$ 1	$ 1
Strathroy-Caradoc	88%	$ 1	$ 1
Lambton Shores	69%	$ 2	$ 1
Burlington	25%	$ 1	$ 1
Springwater	38%	$ 1	$ 1
Bracebridge	67%	$ 2	$ 1
Greater Sudbury	85%	$ 1	$ 1
Quinte West	42%	$ 1	$ 1
North Middlesex	66%	$ 3	$ 1
Erin	0%	$ 3	$ 1
Oshawa	45%	$ 2	$ 1
St. Thomas		$ 1	$ 2
Niagara-on-the-Lake	69%	$ 4	$ 2

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Kingsville	63%	$ 2	$ 2
Kitchener	76%	$ 2	$ 2
Clarington	49%	$ 3	$ 2
The Blue Mountains	9%	$ 13	$ 2
Minto	66%	$ 3	$ 3
Leamington	12%	$ 3	$ 3
Pelham	35%	$ 4	$ 3
Lincoln	50%	$ 4	$ 3
Prince Edward County	16%	$ 5	$ 3
Hamilton	52%	$ 4	$ 3
West Lincoln	9%	$ 4	$ 3
Haldimand	30%	$ 5	$ 4
Cambridge	59%	$ 5	$ 4
Huntsville	43%	$ 7	$ 4
Gravenhurst	32%	$ 10	$ 4
Thunder Bay	26%	$ 4	$ 5
Chatham-Kent	54%	$ 6	$ 5
Kincardine	46%	$ 10	$ 5
St. Catharines	55%	$ 6	$ 6
North Perth	32%	$ 11	$ 6
Ingersoll	16%	$ 7	$ 8
Fort Erie	33%	$ 9	$ 8
St. Marys	60%	$ 10	$ 9
Kenora	48%	$ 10	$ 9
Tillsonburg	46%	$ 10	$ 10
Brant County	23%	$ 16	$ 10
Timmins	43%	$ 8	$ 10
Brockville	38%	$ 10	$ 10
Niagara Falls	33%	$ 12	$ 10
Sault Ste. Marie	60%	$ 9	$ 11
Owen Sound	38%	$ 10	$ 11
Parry Sound	42%	$ 14	$ 13
Stratford	12%	$ 16	$ 14
Thorold	30%	$ 26	$ 24
Average	**57%**	**$ 4**	**$ 4**
Median	**51%**	**$ 3**	**$ 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
Aurora	$ 0	$ 0
Stratford	$ 0	$ 0
Toronto	$ 1	$ 1
Haldimand	$ 1	$ 1
Huntsville	$ 2	$ 1
Kenora	$ 1	$ 1
Greater Sudbury	$ 1	$ 1
London	$ 1	$ 1
Parry Sound	$ 1	$ 1
Pickering	$ 2	$ 1
Belleville	$ 1	$ 1
Guelph	$ 2	$ 2
Fort Erie	$ 2	$ 2
Centre Wellington	$ 3	$ 2
Sarnia	$ 2	$ 2
The Blue Mountains	$ 14	$ 2
Peterborough	$ 4	$ 3
Ottawa	$ 6	$ 3
North Bay	$ 13	$ 13
Chatham-Kent	$ 27	$ 23
Average	**$ 4**	**$ 3**
Median	**$ 2**	**$ 1**

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Region Waterloo	$ 1	$ 1
Region Peel	$ 1	$ 1
District Muskoka	$ 5	$ 1
Region Niagara	$ 4	$ 3
Region Durham	$ 7	$ 5
Region Halton	$ 12	$ 6
Region Average	**$ 5**	**$ 3**
Region Median	**$ 4**	**$ 2**
Elgin County	$ 1	$ 1
Bruce County	$ 1	$ 1
Grey County	$ 1	$ 1
Simcoe County	$ 2	$ 1
Dufferin County	$ 4	$ 2
Wellington County	$ 6	$ 4
County Average	**$ 3**	**$ 2**
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
Centre Wellington	$ 6	$ 4
Brant County	$ 9	$ 5
St. Marys	$ 14	$ 13
Guelph	$ 22	$ 16
Haldimand	$ 22	$ 17
Kenora	$ 23	$ 21
Barrie	$ 30	$ 24
Stratford	$ 28	$ 24
Prince Edward County	$ 40	$ 25
Orillia	$ 40	$ 34
Parry Sound	$ 39	$ 37
Kingston	$ 55	$ 42
Ottawa	$ 76	$ 45
Greater Sudbury	$ 51	$ 48
North Bay	$ 51	$ 49
Timmins	$ 40	$ 50
Quinte West	$ 50	$ 51
Hamilton	$ 63	$ 52
Belleville	$ 56	$ 56
Chatham-Kent	$ 64	$ 56
St. Thomas	$ 47	$ 59
London	$ 64	$ 60
Brockville	$ 62	$ 61
Cornwall	$ 47	$ 62
Peterborough	$ 79	$ 74

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Windsor	$ 62	$ 86
Elliot Lake	$ 45	$ 92
Toronto	$ 260	$ 120
Greenstone	$ 198	$ 154
Thunder Bay	$ 146	$ 162
Sault Ste. Marie	$ 233	$ 269
Average	**$ 65**	**$ 60**
Median	**$ 50**	**$ 50**
Region York	$ 9	$ 4
Region Halton	$ 21	$ 10
District Muskoka	$ 43	$ 10
Region Peel	$ 36	$ 21
Region Durham	$ 37	$ 27
Region Waterloo	$ 42	$ 32
Region Niagara	$ 45	$ 39
Region Average	**$ 33**	**$ 20**
Region Median	**$ 37**	**$ 21**
Wellington County	$ 17	$ 10
Bruce County	$ 20	$ 11
Simcoe County	$ 25	$ 15
Elgin County	$ 17	$ 15
Grey County	$ 31	$ 18
Dufferin County	$ 29	$ 18
County Average	**$ 23**	**$ 14**
County Median	**$ 23**	**$ 15**

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

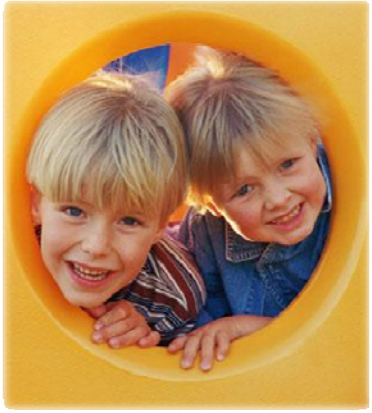
Assistance to the Aged

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Fort Erie	$ 2	$ 2
Lincoln	$ 3	$ 2
Sarnia	$ 2	$ 3
St. Catharines	$ 3	$ 3
Brampton	$ 4	$ 3
Whitby	$ 5	$ 4
Thorold	$ 4	$ 4
Georgina	$ 6	$ 4
Pickering	$ 7	$ 4
Waterloo	$ 7	$ 4
Niagara Falls	$ 6	$ 5
Guelph	$ 8	$ 6
Halton Hills	$ 11	$ 6
Centre Wellington	$ 10	$ 6
Cambridge	$ 8	$ 7
Kitchener	$ 9	$ 7
Barrie	$ 10	$ 8
Welland	$ 7	$ 8
Elliot Lake	$ 4	$ 9
Oshawa	$ 11	$ 9
Peterborough	$ 11	$ 11
Sault Ste. Marie	$ 10	$ 12
Ottawa	$ 20	$ 12
Toronto	$ 29	$ 13
Stratford	$ 16	$ 13
London	$ 16	$ 15
Brant County	$ 30	$ 18
Parry Sound	$ 21	$ 20
St. Marys	$ 23	$ 20
Quinte West	$ 25	$ 26
Hamilton	$ 33	$ 27
Greater Sudbury	$ 29	$ 28
Orillia	$ 38	$ 32

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Belleville	$ 34	$ 34
Prince Edward County	$ 67	$ 41
Cornwall	$ 35	$ 46
North Bay	$ 49	$ 47
Haldimand	$ 62	$ 48
Chatham-Kent	$ 59	$ 51
Thunder Bay	$ 50	$ 56
Kingston	$ 74	$ 56
Brockville	$ 71	$ 70
Windsor	$ 53	$ 73
Kenora	$ 100	$ 91
St. Thomas	$ 74	$ 93
Timmins	$ 110	$ 137
Average	**$ 27**	**$ 26**
Median	**$ 16**	**$ 13**
District Muskoka	$ 13	$ 3
Region York	$ 14	$ 6
Region Halton	$ 25	$ 11
Region Waterloo	$ 16	$ 12
Region Peel	$ 24	$ 14
Region Niagara	$ 32	$ 27
Region Durham	$ 61	$ 44
Region Average	**$ 26**	**$ 17**
Region Median	**$ 24**	**$ 12**
Simcoe County	$ 37	$ 21
Dufferin County	$ 42	$ 27
Bruce County	$ 56	$ 30
Grey County	$ 51	$ 30
Wellington County	$ 62	$ 35
Elgin County	$ 116	$ 105
County Average	**$ 61**	**$ 41**
County Median	**$ 53**	**$ 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.
Haldimand	$ 4	$ 3
Brant County	$ 5	$ 3
Sault Ste. Marie	$ 6	$ 7
Parry Sound	$ 8	$ 8
Thunder Bay	$ 8	$ 9
Kenora	$ 11	$ 10
Brockville	$ 10	$ 10
Kingston	$ 16	$ 12
Hamilton	$ 16	$ 13
Barrie	$ 17	$ 13
Greater Sudbury	$ 14	$ 13
Cornwall	$ 10	$ 14
Chatham-Kent	$ 17	$ 15
Ottawa	$ 25	$ 15
Guelph	$ 22	$ 16
Orillia	$ 19	$ 16
Toronto	$ 36	$ 17
Peterborough	$ 18	$ 17
Timmins	$ 14	$ 17
London	$ 20	$ 18
Stratford	$ 22	$ 19
North Bay	$ 22	$ 21
North Perth	$ 42	$ 24
St. Thomas	$ 23	$ 29

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Elliot Lake	$ 16	$ 32
St. Marys	$ 36	$ 32
Windsor	$ 24	$ 33
Greenstone	$ 274	$ 213
Average	**$ 27**	**$ 23**
Median	**$ 17**	**$ 15**
District Muskoka	$ 13	$ 3
Region York	$ 12	$ 5
Region Peel	$ 12	$ 7
Region Halton	$ 18	$ 8
Region Durham	$ 14	$ 10
Region Waterloo	$ 16	$ 12
Region Niagara	$ 17	$ 15
Region Average	**$ 15**	**$ 9**
Region Median	**$ 14**	**$ 8**
Wellington County	$ 7	$ 4
Elgin County	$ 6	$ 5
Simcoe County	$ 10	$ 6
Bruce County	$ 14	$ 7
Dufferin County	$ 20	$ 13
Grey County	$ 50	$ 29
County Average	**$ 18**	**$ 11**
County Median	**$ 12**	**$ 7**

Social Housing

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

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

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

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

Social Housing

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit 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
Oshawa		$ 1			$ 1
Parry Sound	$ 5				$ 5
Strathroy-Caradoc		$ 5			$ 5
Sault Ste. Marie	$ 11				$ 11
Collingwood			$ 12		$ 12
Haldimand		$ 24			$ 24
Toronto	$ 29				$ 29
Orillia	$ 36				$ 36
Barrie	$ 44				$ 44
Brant County		$ 49			$ 49
Prince Edward County	$ 50				$ 50
Peterborough	$ 84	$ 18	$ (51)		$ 51
St. Marys	$ 51				$ 51
Brockville	$ 53				$ 53
Elliot Lake	$ 57				$ 57
Chatham-Kent	$ 21	$ 37	$ 1	$ 4	$ 62
London	$ 36	$ 23	$ (5)	$ 16	$ 70
Kingston	$ 19	$ 32	$ 21		$ 72
Quinte West	$ 74				$ 74
St. Thomas	$ (20)	$ 88	$ 10		$ 78
Belleville	$ 83				$ 83
Cornwall	$ 109	$ (5)	$ (22)	$ 6	$ 88
North Bay	$ 98				$ 98
Kenora	$ 98				$ 98
Greater Sudbury	$ 43	$ 54	$ (1)	$ 6	$ 102
Windsor	$ 48	$ 29	$ 10	$ 17	$ 104
Timmins		$ 112			$ 112
Ottawa	$ 54	$ 51	$ 31	$ (10)	$ 126
Guelph	$ 130			$ 3	$ 133
Hamilton	$ 43	$ 91	$ 7	$ 4	$ 146
Stratford	$ 160				$ 160
Average	**$ 57**	**$ 41**	**$ 1**	**$ 6**	**$ 67**
Median	**$ 50**	**$ 32**	**$ 7**	**$ 5**	**$ 62**

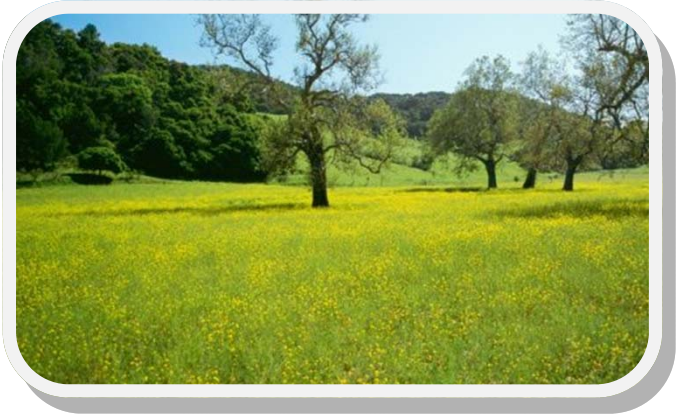
Social Housing (cont'd)

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit 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	$ (56)	$ 23	$ 5	$ 3	$ (25)
District Muskoka	$ 28	$ 8	$ 0		$ 36
Region Durham	$ 8	$ 37	$ 4	$ 4	$ 53
Region Halton	$ 13	$ 29	$ 8	$ 7	$ 57
Region Waterloo	$ 18	$ 42	$ 5	$ 10	$ 76
Region Niagara				$ 92	$ 92
Region Peel	$ 17	$ 49	$ 26		$ 92
Region Average	**$ 5**	**$ 32**	**$ 8**	**$ 23**	**$ 55**
Region Median	**$ 15**	**$ 33**	**$ 5**	**$ 7**	**$ 57**
Bruce County	$ 18	$ 5	$ 1		$ 24
Elgin County	$ 34				$ 34
Simcoe County	$ 64				$ 64
Dufferin County	$ 61	$ 20	$ 7	$ (3)	$ 86
Grey County	$ 94				$ 94
Wellington County	$ 84	$ 14	$ 1		$ 99
County Average	**$ 59**	**$ 13**	**$ 3**	**$ (3)**	**$ 67**
County Median	**$ 63**	**$ 14**	**$ 1**	**$ (3)**	**$ 75**

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
Meaford	$ (1)	$ (0)
Grey Highlands	$ 6	$ 3
Puslinch	$ 11	$ 4
Wellington North	$ 9	$ 6
Woolwich	$ 11	$ 6
North Dumfries	$ 14	$ 7
Middlesex Centre	$ 18	$ 9
Centre Wellington	$ 17	$ 11
Oro-Medonte	$ 24	$ 12
Halton Hills	$ 22	$ 12
Strathroy-Caradoc	$ 15	$ 13
North Middlesex	$ 32	$ 13
Brant County	$ 23	$ 14
Innisfil	$ 24	$ 14
Caledon	$ 33	$ 14
North Perth	$ 26	$ 14
Prince Edward County	$ 26	$ 16
Kingsville	$ 20	$ 17
Whitchurch - Stouffville	$ 38	$ 17
Pelham	$ 24	$ 17
Markham	$ 41	$ 18
Vaughan	$ 49	$ 18
Niagara-on-the-Lake	$ 49	$ 19
King	$ 60	$ 19
Burlington	$ 38	$ 19
Bracebridge	$ 36	$ 19
Springwater	$ 32	$ 19
Milton	$ 35	$ 19
Guelph-Eramosa	$ 38	$ 19
Haldimand	$ 25	$ 20

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
The Blue Mountains	$ 109	$ 20
Clarington	$ 26	$ 20
Aurora	$ 47	$ 20
West Lincoln	$ 26	$ 21
Orangeville	$ 27	$ 21
Brock	$ 34	$ 22
Mississauga	$ 44	$ 23
Huntsville	$ 43	$ 23
Kitchener	$ 29	$ 24
Gravenhurst	$ 66	$ 24
Whitby	$ 36	$ 25
Chatham-Kent	$ 29	$ 25
Tillsonburg	$ 26	$ 27
Lambton Shores	$ 67	$ 28
London	$ 30	$ 28
Thorold	$ 31	$ 29
Minto	$ 33	$ 29
Ottawa	$ 50	$ 30
Leamington	$ 29	$ 30
East Gwillimbury	$ 67	$ 30
Kincardine	$ 60	$ 31
Pickering	$ 50	$ 31
Wilmot	$ 50	$ 31
Toronto	$ 68	$ 31
Oakville	$ 91	$ 34
Niagara Falls	$ 40	$ 35
Stratford	$ 41	$ 35
Lincoln	$ 51	$ 36
Waterloo	$ 60	$ 37
Kingston	$ 51	$ 38

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
Fort Erie	$ 44	$ 39
Timmins	$ 32	$ 39
Barrie	$ 51	$ 39
Peterborough	$ 43	$ 40
Hamilton	$ 49	$ 41
Newmarket	$ 78	$ 43
Georgina	$ 64	$ 43
Quinte West	$ 42	$ 43
Kenora	$ 50	$ 45
Collingwood	$ 85	$ 48
Oshawa	$ 55	$ 49
Cambridge	$ 60	$ 50
Brampton	$ 70	$ 50
Greenstone	$ 65	$ 50
Greater Sudbury	$ 53	$ 51
Orillia	$ 61	$ 52
Ingersoll	$ 50	$ 53
St. Marys	$ 59	$ 53
Guelph	$ 74	$ 53
St. Catharines	$ 58	$ 57
Parry Sound	$ 62	$ 58
St. Thomas	$ 52	$ 65
Sarnia	$ 65	$ 67
Sault Ste. Marie	$ 59	$ 68
Owen Sound	$ 63	$ 69
North Bay	$ 78	$ 75
Brockville	$ 76	$ 76
Belleville	$ 77	$ 76
Thunder Bay	$ 75	$ 83
Cornwall	$ 70	$ 92
Welland	$ 92	$ 112
Windsor	$ 84	$ 116
Elliot Lake	$ 67	$ 135
Average	**$ 46**	**$ 35**
Median	**$ 44**	**$ 29**

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 Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
North Perth	113%	$ (2)	$ (1)
Lambton Shores	99%	$ 0	$ 0
Woolwich	95%	$ 0	$ 0
Timmins	48%	$ 0	$ 0
Niagara-on-the-Lake	72%	$ 1	$ 0
Sault Ste. Marie	90%	$ 1	$ 1
Brock	91%	$ 1	$ 1
Caledon	93%	$ 3	$ 1
Haldimand	52%	$ 2	$ 2
Oro-Medonte	52%	$ 4	$ 2
Thorold	1%	$ 3	$ 3
Centre Wellington	43%	$ 4	$ 3
Brockville		$ 3	$ 3
Owen Sound	66%	$ 3	$ 4
West Lincoln	46%	$ 5	$ 4
Huntsville	79%	$ 8	$ 4
Sarnia	31%	$ 5	$ 5
Milton	85%	$ 9	$ 5
Guelph-Eramosa		$ 10	$ 5
Whitchurch - Stouffville	73%	$ 12	$ 5
Whitby	23%	$ 8	$ 6
Springwater	54%	$ 10	$ 6
Belleville	70%	$ 6	$ 6
Niagara Falls	11%	$ 7	$ 6
Innisfil	39%	$ 10	$ 6
Halton Hills	71%	$ 11	$ 6
Kingsville	9%	$ 7	$ 6
Leamington	69%	$ 6	$ 6
St. Catharines	1%	$ 7	$ 7
Quinte West	9%	$ 7	$ 7

Recreation Programming (cont'd)

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Brampton	30%	$ 10	$ 7
Orangeville	78%	$ 9	$ 7
Bracebridge	82%	$ 14	$ 7
Kenora	36%	$ 8	$ 8
Waterloo	75%	$ 13	$ 8
Guelph	63%	$ 11	$ 8
Strathroy-Caradoc	28%	$ 10	$ 8
Kincardine	65%	$ 19	$ 10
Collingwood	39%	$ 17	$ 10
Greater Sudbury	25%	$ 10	$ 10
Mississauga	55%	$ 20	$ 10
Brant County	37%	$ 18	$ 11
Fort Erie	-3%	$ 12	$ 11
Prince Edward County		$ 19	$ 11
Barrie	66%	$ 16	$ 13
Windsor	45%	$ 9	$ 13
Newmarket	74%	$ 23	$ 13
Vaughan	53%	$ 38	$ 14
Oakville	52%	$ 37	$ 14
King	25%	$ 45	$ 14
Stratford	25%	$ 17	$ 15
Markham	50%	$ 35	$ 15
Burlington	47%	$ 31	$ 15
Peterborough	35%	$ 16	$ 15
Chatham-Kent	29%	$ 18	$ 15
North Bay	25%	$ 16	$ 16
Meaford	31%	$ 26	$ 16
Toronto	27%	$ 34	$ 16
East Gwillimbury	30%	$ 38	$ 17
North Dumfries	3%	$ 35	$ 18

Recreation Programming (cont'd)

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Gravenhurst	11%	$ 50	$ 18
St. Thomas		$ 15	$ 19
Lincoln	26%	$ 27	$ 19
London	45%	$ 21	$ 19
Aurora	49%	$ 49	$ 21
Kingston	27%	$ 28	$ 21
Orillia	45%	$ 25	$ 21
Pelham	20%	$ 31	$ 22
Welland	25%	$ 18	$ 22
Wilmot	10%	$ 36	$ 23
Parry Sound	18%	$ 25	$ 23
Georgina	21%	$ 35	$ 24
Pickering	32%	$ 38	$ 24
Clarington	14%	$ 36	$ 28
Oshawa	45%	$ 34	$ 30
Tillsonburg	71%	$ 30	$ 31
Cambridge	4%	$ 39	$ 32
Thunder Bay	26%	$ 29	$ 33
Minto	36%	$ 39	$ 34
Hamilton	18%	$ 41	$ 34
Kitchener	12%	$ 42	$ 36
Greenstone	4%	$ 54	$ 42
Cornwall	45%	$ 33	$ 44
St. Marys	46%	$ 71	$ 64
Ottawa	27%	$ 112	$ 67
Elliot Lake	24%	$ 39	$ 79
Ingersoll	38%	$ 80	$ 85
Average	**43%**	**$ 21**	**$ 16**
Median	**39%**	**$ 16**	**$ 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
Greenstone		$ (6)	$ (4)
Meaford	115%	$ (3)	$ (2)
Oshawa		$ (2)	$ (2)
The Blue Mountains	110%	$ (7)	$ (1)
Sarnia	183%	$ (1)	$ (1)
Leamington	100%	$ (0)	$ (0)
Ottawa		$ 0	$ 0
Vaughan	46%	$ 0	$ 0
Markham		$ 0	$ 0
Kingsville	93%	$ 0	$ 0
Gravenhurst		$ 1	$ 0
Toronto	85%	$ 1	$ 0
Brampton	57%	$ 1	$ 0
Brock	69%	$ 1	$ 1
Chatham-Kent		$ 1	$ 1
Orillia	65%	$ 1	$ 1
Waterloo		$ 1	$ 1
Kitchener	93%	$ 1	$ 1
Belleville	85%	$ 1	$ 1
Mississauga	63%	$ 3	$ 1
Burlington	67%	$ 3	$ 1
Hamilton	73%	$ 2	$ 2
Barrie	63%	$ 2	$ 2
Sault Ste. Marie	57%	$ 2	$ 2
Oakville	42%	$ 5	$ 2
London	75%	$ 2	$ 2
St. Catharines	47%	$ 3	$ 3
Kingston	73%	$ 4	$ 3
Brockville	68%	$ 4	$ 4
Cornwall	8%	$ 3	$ 4
Peterborough		$ 4	$ 4
Prince Edward County	49%	$ 7	$ 4
North Bay	11%	$ 5	$ 5
Parry Sound	10%	$ 6	$ 5
Thunder Bay	72%	$ 7	$ 8
Kincardine	37%	$ 16	$ 8
Greater Sudbury	19%	$ 9	$ 9
Windsor	57%	$ 7	$ 10
Lambton Shores	50%	$ 25	$ 10
Georgina	38%	$ 17	$ 11
Elliot Lake		$ 6	$ 13
Quinte West	44%	$ 16	$ 16
Average	**64%**	**$ 4**	**$ 3**
Median	**63%**	**$ 2**	**$ 1**

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
Markham		$ 29	$ 30	$ 12	$ 13
The Blue Mountains	31.1%	$ 57	$ 72	$ 10	$ 13
Springwater	66.4%	$ 11	$ 29	$ 7	$ 17
Ottawa		$ 20	$ 31	$ 12	$ 18
Oro-Medonte	40.5%	$ 30	$ 39	$ 15	$ 19
Puslinch	3.2%	$ 45	$ 57	$ 16	$ 21
Vaughan	6.2%	$ 48	$ 62	$ 18	$ 23
Sarnia	60.3%	$ 24	$ 24	$ 25	$ 25
King	54.5%	$ 65	$ 83	$ 20	$ 26
West Lincoln	28.7%	$ 33	$ 38	$ 27	$ 30
Erin	55.5%	$ 51	$ 67	$ 25	$ 33
Meaford	43.1%	$ 39	$ 56	$ 23	$ 33
Oakville	2.2%	$ 71	$ 90	$ 27	$ 34
Grey Highlands	33.8%	$ 57	$ 71	$ 27	$ 34
East Gwillimbury	37.1%	$ 50	$ 80	$ 23	$ 36
Aurora	31.1%	$ 86	$ 86	$ 37	$ 37
Brock	40.4%	$ 48	$ 58	$ 31	$ 38
Mississauga	16.1%	$ 59	$ 76	$ 30	$ 39
North Middlesex	52.6%	$ 69	$ 94	$ 29	$ 39
St. Thomas	59.1%	$ 20	$ 31	$ 25	$ 39
Guelph-Eramosa	0.4%	$ 53	$ 78	$ 27	$ 39
Lincoln	38.9%	$ 35	$ 56	$ 25	$ 40
Pelham	9.3%	$ 53	$ 57	$ 37	$ 41
Brockville	53.9%	$ 29	$ 42	$ 28	$ 42
Hamilton	41.5%	$ 34	$ 52	$ 28	$ 42
Guelph	26.3%	$ 48	$ 60	$ 34	$ 43
Toronto	5.3%	$ 87	$ 94	$ 40	$ 44
Cambridge	41.5%	$ 38	$ 53	$ 32	$ 44
Kingsville	25.8%	$ 48	$ 53	$ 40	$ 44
Whitchurch - Stouffville	39.9%	$ 70	$ 102	$ 31	$ 46
Kitchener	44.9%	$ 44	$ 55	$ 38	$ 47
Pickering	38.9%	$ 61	$ 78	$ 37	$ 48
Burlington	24.5%	$ 72	$ 101	$ 35	$ 50

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
Chatham-Kent	42.6%	$ 45	$ 58	$ 39	$ 51
Milton	46.4%	$ 53	$ 92	$ 29	$ 51
London	6.0%	$ 44	$ 58	$ 41	$ 54
Peterborough	70.8%	$ 36	$ 60	$ 34	$ 56
Niagara-on-the-Lake	11.2%	$ 112	$ 146	$ 43	$ 56
North Dumfries	47.9%	$ 63	$ 110	$ 33	$ 58
Quinte West	23.6%	$ 43	$ 57	$ 44	$ 59
Halton Hills	37.6%	$ 74	$ 111	$ 39	$ 59
Huntsville	34.0%	$ 70	$ 110	$ 37	$ 59
Barrie	32.1%	$ 55	$ 76	$ 43	$ 59
Innisfil	32.6%	$ 81	$ 102	$ 47	$ 59
Middlesex Centre	52.8%	$ 85	$ 119	$ 42	$ 59
Greater Sudbury	44.4%	$ 51	$ 62	$ 49	$ 60
Whitby	57.6%	$ 49	$ 87	$ 34	$ 60
Thorold	34.6%	$ 48	$ 66	$ 44	$ 60
Caledon	22.7%	$ 93	$ 149	$ 39	$ 63
Strathroy-Caradoc	65.8%	$ 31	$ 75	$ 26	$ 63
Orillia	51.8%	$ 41	$ 75	$ 35	$ 64
Wilmot	47.8%	$ 72	$ 103	$ 45	$ 64
Fort Erie	24.1%	$ 56	$ 74	$ 50	$ 65
Prince Edward County	7.0%	$ 88	$ 109	$ 54	$ 67
North Perth	37.7%	$ 98	$ 118	$ 56	$ 67
Collingwood	9.7%	$ 81	$ 119	$ 46	$ 67
Kingston	45.0%	$ 61	$ 92	$ 46	$ 69
Wellesley	41.2%	$ 85	$ 113	$ 52	$ 70
Brant County	30.9%	$ 86	$ 115	$ 52	$ 70
Gravenhurst	18.2%	$ 117	$ 188	$ 43	$ 70
Wellington North	43.1%	$ 73	$ 101	$ 51	$ 71
North Bay	30.2%	$ 58	$ 78	$ 55	$ 74
Woolwich	40.1%	$ 98	$ 130	$ 59	$ 78
Newmarket	1.2%	$ 117	$ 144	$ 64	$ 79
Thunder Bay	38.7%	$ 63	$ 71	$ 70	$ 79
Minto	55.8%	$ 60	$ 91	$ 52	$ 80

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
Haldimand	24.3%	$ 82	$ 103	$ 64	$ 80
Niagara Falls	55.3%	$ 55	$ 93	$ 48	$ 82
Parry Sound	29.2%	$ 64	$ 92	$ 60	$ 86
Georgina	25.5%	$ 103	$ 128	$ 69	$ 86
Bracebridge	13.5%	$ 136	$ 165	$ 71	$ 86
Lambton Shores	1.7%	$ 148	$ 211	$ 62	$ 88
Centre Wellington	17.3%	$ 119	$ 134	$ 78	$ 89
Brampton	18.3%	$ 104	$ 125	$ 74	$ 89
Clarington	17.6%	$ 96	$ 117	$ 73	$ 89
Waterloo	23.1%	$ 120	$ 147	$ 74	$ 90
Sault Ste. Marie	20.9%	$ 80	$ 80	$ 93	$ 93
Leamington	37.2%	$ 74	$ 93	$ 75	$ 95
Welland	18.0%	$ 54	$ 84	$ 65	$ 101
Orangeville	39.5%	$ 87	$ 133	$ 69	$ 105
Timmins	33.5%	$ 80	$ 89	$ 100	$ 111
Kincardine	9.5%	$ 168	$ 217	$ 86	$ 112
Oshawa	27.1%	$ 101	$ 132	$ 89	$ 117
Belleville	28.9%	$ 90	$ 123	$ 89	$ 121
Ingersoll	19.5%	$ 90	$ 115	$ 96	$ 122
St. Catharines	7.8%	$ 111	$ 137	$ 108	$ 134
Stratford	4.0%	$ 140	$ 173	$ 119	$ 147
Tillsonburg	0.1%	$ 124	$ 147	$ 125	$ 148
Cornwall	36.1%	$ 79	$ 114	$ 104	$ 150
Kenora	34.4%	$ 151	$ 167	$ 137	$ 152
Owen Sound	4.1%	$ 87	$ 144	$ 95	$ 157
Windsor	30.8%	$ 107	$ 136	$ 147	$ 187
St. Marys	38.6%	$ 147	$ 224	$ 133	$ 201
Elliot Lake	24.9%	$ 94	$ 100	$ 191	$ 202
Greenstone		$ 346	$ 407	$ 269	$ 316
Average	**31.3%**	**$ 75**	**$ 99**	**$ 55**	**$ 73**
Median	**32.4%**	**$ 69**	**$ 92**	**$ 43**	**$ 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
Puslinch	$ 1	$ 1	$ 0	$ 0
North Middlesex	$ 3	$ 3	$ 1	$ 1
Wellesley	$ 0	$ 2	$ 0	$ 1
Lambton Shores	$ 3	$ 5	$ 1	$ 2
Kincardine	$ 3	$ 5	$ 2	$ 3
Grey Highlands	$ 20	$ 26	$ 10	$ 13
The Blue Mountains	$ 91	$ 108	$ 16	$ 19
Gravenhurst	$ 51	$ 58	$ 19	$ 21
West Lincoln	$ 24	$ 29	$ 19	$ 23
North Perth	$ 47	$ 48	$ 27	$ 27
Brock	$ 49	$ 54	$ 32	$ 35
Meaford	$ 56	$ 58	$ 33	$ 35
St. Marys	$ 56	$ 66	$ 50	$ 59
Greenstone	$ 72	$ 81	$ 56	$ 63
Parry Sound	$ 83	$ 88	$ 78	$ 82
Elliot Lake	$ 45	$ 49	$ 90	$ 99
Population < 15,000				
Average	**$ 38**	**$ 42**	**$ 27**	**$ 30**
Median	**$ 46**	**$ 49**	**$ 19**	**$ 22**

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	$ (4)	$ (2)	$ (3)	$ (2)
Wilmot		$ 1		$ 0
Woolwich	$ 0	$ 1	$ 0	$ 0
Leamington		$ 1		$ 1
Middlesex Centre	$ 1	$ 1	$ 0	$ 1
Kingsville		$ 3		$ 2
Oro-Medonte	$ 10	$ 10	$ 5	$ 5
Springwater	$ 26	$ 29	$ 16	$ 17
Niagara-on-the-Lake	$ 39	$ 45	$ 15	$ 17
King	$ 53	$ 60	$ 17	$ 19
East Gwillimbury	$ 51	$ 59	$ 23	$ 26
Bracebridge	$ 46	$ 52	$ 24	$ 27
Prince Edward County	$ 41	$ 46	$ 25	$ 28
Huntsville	$ 44	$ 53	$ 24	$ 29
Thorold	$ 28	$ 32	$ 25	$ 29
Lincoln	$ 38	$ 47	$ 27	$ 33
Pelham	$ 46	$ 51	$ 32	$ 36
Orangeville	$ 46	$ 54	$ 36	$ 42
Kenora	$ 42	$ 47	$ 38	$ 43
Brockville	$ 43	$ 46	$ 43	$ 46
Owen Sound	$ 33	$ 45	$ 36	$ 48
Collingwood	$ 67	$ 89	$ 38	$ 50
Population 15,000 - 29,999				
Average	**$ 34**	**$ 35**	**$ 22**	**$ 23**
Median	**$ 41**	**$ 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	$ 3	$ 4	$ 4	$ 4
Whitchurch - Stouffville	$ 35	$ 39	$ 16	$ 17
Caledon	$ 48	$ 52	$ 20	$ 22
Newmarket	$ 35	$ 40	$ 19	$ 22
Clarington	$ 31	$ 36	$ 23	$ 28
Aurora	$ 59	$ 68	$ 26	$ 29
Haldimand	$ 33	$ 38	$ 25	$ 29
Quinte West	$ 25	$ 30	$ 26	$ 31
Brant County	$ 43	$ 52	$ 26	$ 31
Peterborough	$ 30	$ 36	$ 28	$ 34
Georgina	$ 46	$ 52	$ 31	$ 35
Halton Hills	$ 60	$ 77	$ 32	$ 41
Pickering	$ 65	$ 72	$ 40	$ 44
North Bay	$ 42	$ 46	$ 40	$ 44
Fort Erie	$ 46	$ 51	$ 40	$ 45
Belleville	$ 37	$ 46	$ 36	$ 45
Sault Ste. Marie	$ 38	$ 42	$ 44	$ 49
Niagara Falls	$ 52	$ 58	$ 45	$ 50
Timmins	$ 38	$ 42	$ 48	$ 52
Welland	$ 42	$ 45	$ 51	$ 55
Cornwall	$ 39	$ 47	$ 52	$ 62
Innisfil	$ 90	$ 108	$ 52	$ 63
Stratford	$ 71	$ 79	$ 60	$ 67
St. Thomas	$ 61	$ 63	$ 77	$ 78
Orillia	$ 79	$ 112	$ 67	$ 95
Population 30,000 - 99,999				
Average	**$ 46**	**$ 53**	**$ 37**	**$ 43**
Median	**$ 42**	**$ 47**	**$ 36**	**$ 44**

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
Oakville	$ 49	$ 53	$ 19	$ 20
Brampton	$ 23	$ 30	$ 17	$ 21
Markham	$ 37	$ 52	$ 16	$ 22
Vaughan	$ 54	$ 62	$ 20	$ 23
Milton	$ 38	$ 48	$ 21	$ 26
Mississauga	$ 49	$ 56	$ 25	$ 29
Whitby	$ 40	$ 45	$ 28	$ 31
Burlington	$ 54	$ 64	$ 26	$ 31
Toronto	$ 62	$ 74	$ 29	$ 34
Ottawa	$ 57	$ 59	$ 34	$ 35
St. Catharines	$ 32	$ 39	$ 32	$ 38
Waterloo	$ 54	$ 68	$ 34	$ 42
Barrie	$ 46	$ 56	$ 36	$ 44
Kingston	$ 49	$ 61	$ 37	$ 46
Cambridge	$ 54	$ 56	$ 44	$ 46
Hamilton	$ 49	$ 60	$ 40	$ 49
Guelph	$ 62	$ 70	$ 44	$ 50
Kitchener	$ 49	$ 60	$ 42	$ 51
Greater Sudbury	$ 45	$ 54	$ 43	$ 52
Oshawa	$ 51	$ 59	$ 45	$ 52
Windsor	$ 34	$ 41	$ 47	$ 56
London	$ 54	$ 63	$ 51	$ 59
Thunder Bay	$ 53	$ 60	$ 59	$ 66
Population > 100,000				
Average	**$ 48**	**$ 56**	**$ 34**	**$ 40**
Median	**$ 49**	**$ 59**	**$ 34**	**$ 42**

Museums *(Sorted by Net Costs per $100,000 CVA, 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
Burlington	175%	$ (0)	$ (0)	$ (0)	$ (0)
Wellesley	92%	$ 0	$ 0	$ 0	$ 0
Aurora		$ 1	$ 1	$ 1	$ 1
Barrie		$ 1	$ 1	$ 1	$ 1
Cambridge		$ 0	$ 1	$ 0	$ 1
London	9%	$ 1	$ 1	$ 1	$ 1
Mississauga	12%	$ 2	$ 2	$ 1	$ 1
Windsor		$ 1	$ 1	$ 1	$ 1
Greater Sudbury	24%	$ 1	$ 1	$ 1	$ 1
North Bay		$ 1	$ 1	$ 1	$ 1
Oakville	14%	$ 3	$ 3	$ 1	$ 1
Oshawa			$ 1		$ 1
Minto		$ 2	$ 2	$ 2	$ 2
Markham	27%	$ 4	$ 5	$ 2	$ 2
Toronto	6%	$ 4	$ 4	$ 2	$ 2
King	24%	$ 6	$ 6	$ 2	$ 2
Ottawa	5%	$ 3	$ 4	$ 2	$ 2
Newmarket	4%	$ 4	$ 4	$ 2	$ 2
Cornwall		$ 2	$ 2	$ 3	$ 3
Kingston	16%	$ 4	$ 4	$ 3	$ 3
Waterloo	4%	$ 4	$ 5	$ 3	$ 3
The Blue Mountains	0%	$ 17	$ 17	$ 3	$ 3
Clarington	12%	$ 4	$ 5	$ 3	$ 4
Parry Sound		$ 5	$ 5	$ 4	$ 4
Owen Sound		$ 4	$ 5	$ 4	$ 5
Hamilton	18%	$ 5	$ 6	$ 4	$ 5
Chatham-Kent	8%	$ 6	$ 6	$ 5	$ 5
Whitchurch - Stouffville	30%	$ 8	$ 13	$ 3	$ 6
Pickering	17%	$ 11	$ 11	$ 6	$ 6
Strathroy-Caradoc	13%	$ 8	$ 8	$ 6	$ 7

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

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	50%	$ 11	$ 13	$ 6	$ 7
Collingwood	24%	$ 11	$ 13	$ 6	$ 8
Lincoln	27%	$ 10	$ 11	$ 7	$ 8
Meaford	22%	$ 12	$ 13	$ 7	$ 8
Belleville		$ 8	$ 8	$ 8	$ 8
Guelph	15%	$ 8	$ 12	$ 6	$ 8
Peterborough	23%	$ 9	$ 9	$ 8	$ 8
Prince Edward County	20%	$ 17	$ 20	$ 10	$ 12
St. Marys	48%	$ 12	$ 15	$ 10	$ 13
Niagara Falls	12%	$ 12	$ 16	$ 10	$ 14
St. Catharines	6%	$ 13	$ 14	$ 13	$ 14
Ingersoll	15%	$ 13	$ 14	$ 14	$ 15
Brockville	16%	$ 15	$ 15	$ 15	$ 15
Timmins	21%	$ 11	$ 13	$ 14	$ 16
Tillsonburg	18%	$ 19	$ 19	$ 19	$ 20
Kenora	34%	$ 22	$ 23	$ 20	$ 21
Elliot Lake	11%	$ 13	$ 13	$ 26	$ 26
Average	**24%**	**$ 7**	**$ 8**	**$ 6**	**$ 6**
Median	**16%**	**$ 6**	**$ 6**	**$ 4**	**$ 4**
Region Halton	13%	$ 2	$ 2	$ 1	$ 1
Region Waterloo	9%	$ 14	$ 16	$ 10	$ 12
Region Average	**11%**	**$ 8**	**$ 9**	**$ 6**	**$ 7**
Region Median	**11%**	**$ 8**	**$ 9**	**$ 6**	**$ 7**
Simcoe County	16%	$ 6	$ 7	$ 4	$ 4
Elgin County	10%	$ 5	$ 5	$ 4	$ 4
Dufferin County	7%	$ 17	$ 18	$ 11	$ 12
Wellington County	8%	$ 20	$ 23	$ 12	$ 13
Bruce County	12%	$ 28	$ 36	$ 15	$ 19
County Average	**11%**	**$ 15**	**$ 18**	**$ 9**	**$ 10**
County Median	**10%**	**$ 17**	**$ 18**	**$ 11**	**$ 12**

Cultural Services

(Sorted by Net Costs per $100,000 CVA, 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
Pickering		$ 0	$ 0	$ 0	$ 0
Whitby		$ 0	$ 0	$ 0	$ 0
Belleville	77%	$ 0	$ 0	$ 0	$ 0
North Dumfries	28%	$ 1	$ 1	$ 0	$ 1
Niagara Falls		$ 1	$ 1	$ 1	$ 1
Oro-Medonte		$ 1	$ 2	$ 1	$ 1
Sarnia		$ 1	$ 1	$ 1	$ 1
Bracebridge		$ 2	$ 2	$ 1	$ 1
Kingsville	17%	$ 2	$ 2	$ 2	$ 2
Grey Highlands	32%	$ 5	$ 5	$ 2	$ 2
Clarington	37%	$ 3	$ 3	$ 2	$ 3
Brant County	1%	$ 4	$ 4	$ 2	$ 3
Vaughan	13%	$ 8	$ 8	$ 3	$ 3
Markham	48%	$ 8	$ 9	$ 3	$ 4
Newmarket	33%	$ 7	$ 8	$ 4	$ 4
Orangeville	6%	$ 5	$ 5	$ 4	$ 4
Minto	88%	$ 2	$ 5	$ 2	$ 4
Ingersoll		$ 4	$ 4	$ 4	$ 4
Halton Hills	26%	$ 7	$ 8	$ 4	$ 4
Aurora	1%	$ 11	$ 11	$ 5	$ 5
St. Thomas		$ 2	$ 4	$ 2	$ 5
Thorold	10%	$ 3	$ 5	$ 3	$ 5
Pelham		$ 7	$ 7	$ 5	$ 5
Cornwall		$ 4	$ 4	$ 5	$ 5
Leamington	2%	$ 4	$ 6	$ 5	$ 6
Whitchurch - Stouffville	23%	$ 12	$ 14	$ 5	$ 6
Mississauga	15%	$ 10	$ 13	$ 5	$ 6
Huntsville	41%	$ 12	$ 13	$ 7	$ 7
Waterloo	5%	$ 12	$ 12	$ 7	$ 7
Wilmot	22%	$ 12	$ 12	$ 7	$ 7
Centre Wellington	6%	$ 11	$ 11	$ 7	$ 8
Oakville	33%	$ 20	$ 20	$ 8	$ 8
Cambridge	26%	$ 9	$ 10	$ 7	$ 8
Greater Sudbury	3%	$ 8	$ 9	$ 8	$ 8
Georgina	18%	$ 14	$ 14	$ 9	$ 9
North Bay		$ 10	$ 10	$ 9	$ 9

Cultural Services (cont'd)

(Sorted by Net Costs per $100,000 CVA, 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
Oshawa		$ 11	$ 11	$ 9	$ 9
Welland		$ 8	$ 8	$ 10	$ 10
Kincardine	3%	$ 18	$ 22	$ 9	$ 11
Quinte West		$ 11	$ 11	$ 11	$ 11
Brampton	22%	$ 14	$ 17	$ 10	$ 12
Milton	29%	$ 16	$ 22	$ 9	$ 12
Toronto	50%	$ 27	$ 27	$ 12	$ 13
Kitchener	71%	$ 13	$ 16	$ 11	$ 13
St. Marys		$ 16	$ 16	$ 14	$ 14
Burlington	30%	$ 22	$ 29	$ 11	$ 14
Collingwood	41%	$ 28	$ 28	$ 16	$ 16
Chatham-Kent	44%	$ 15	$ 20	$ 13	$ 17
Fort Erie	7%	$ 18	$ 20	$ 16	$ 17
Barrie	10%	$ 20	$ 23	$ 16	$ 18
London	15%	$ 16	$ 19	$ 15	$ 18
Brockville	58%	$ 18	$ 19	$ 18	$ 19
Hamilton	3%	$ 23	$ 23	$ 19	$ 19
Ottawa	7%	$ 30	$ 32	$ 18	$ 19
Haldimand	9%	$ 25	$ 25	$ 19	$ 19
Gravenhurst	26%	$ 52	$ 60	$ 19	$ 22
Greenstone		$ 29	$ 29	$ 23	$ 23
Sault Ste. Marie	22%	$ 20	$ 20	$ 23	$ 23
Stratford		$ 27	$ 27	$ 23	$ 23
Guelph	25%	$ 28	$ 33	$ 20	$ 23
Windsor	3%	$ 17	$ 17	$ 23	$ 24
Owen Sound	52%	$ 23	$ 25	$ 25	$ 27
Meaford	49%	$ 47	$ 51	$ 28	$ 31
Kingston	31%	$ 37	$ 42	$ 28	$ 31
St. Catharines	49%	$ 23	$ 34	$ 23	$ 33
Peterborough	3%	$ 29	$ 37	$ 28	$ 34
Thunder Bay	46%	$ 41	$ 44	$ 45	$ 49
Orillia	24%	$ 50	$ 60	$ 42	$ 51
Elliot Lake	32%	$ 33	$ 41	$ 67	$ 84
Parry Sound	65%	$ 50	$ 100	$ 47	$ 94
Average	**27%**	**$ 15**	**$ 18**	**$ 12**	**$ 14**
Median	**25%**	**$ 12**	**$ 13**	**$ 9**	**$ 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 Middlesex	200%	$ (23)	$ (10)
Lambton Shores	294%	$ (4)	$ (2)
North Dumfries	87%	$ 2	$ 1
Minto	22%	$ 2	$ 2
Grey Highlands	66%	$ 5	$ 2
Brock	65%	$ 4	$ 2
Pelham	80%	$ 5	$ 4
North Perth	0%	$ 9	$ 5
East Gwillimbury	78%	$ 12	$ 5
Mississauga	33%	$ 12	$ 6
Kitchener	54%	$ 8	$ 7
Owen Sound	51%	$ 6	$ 7
Caledon	81%	$ 16	$ 7
Aurora	59%	$ 17	$ 7
Middlesex Centre	63%	$ 15	$ 7
Kingsville	24%	$ 9	$ 7
Newmarket	6%	$ 14	$ 8
Markham	53%	$ 19	$ 8
Georgina	49%	$ 12	$ 8
Niagara Falls	38%	$ 10	$ 8
Guelph-Eramosa	24%	$ 17	$ 9
Oshawa	47%	$ 10	$ 9
Burlington	28%	$ 20	$ 10
Kincardine	12%	$ 20	$ 10
Centre Wellington	23%	$ 17	$ 11
Milton	58%	$ 21	$ 12
Cambridge	24%	$ 14	$ 12
Erin	21%	$ 24	$ 12
Huntsville	1%	$ 24	$ 13

Municipality	Revenue as % Gross Expenditures Excl	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl
Orangeville	4%	$ 17	$ 13
Meaford	24%	$ 23	$ 14
Oakville	39%	$ 38	$ 14
Brampton	26%	$ 20	$ 14
Niagara-on-the-Lake	39%	$ 38	$ 15
Pickering	23%	$ 26	$ 16
King	32%	$ 54	$ 17
Gravenhurst	25%	$ 46	$ 17
Halton Hills	23%	$ 34	$ 18
Innisfil	68%	$ 31	$ 18
Bracebridge	19%	$ 34	$ 18
Collingwood	18%	$ 32	$ 18
Clarington	16%	$ 30	$ 23
Leamington	12%	$ 23	$ 23
Oro-Medonte	14%	$ 48	$ 24
Lincoln	23%	$ 36	$ 26
Fort Erie	33%	$ 30	$ 26
Lower Tier			
Average	**39%**	**$ 19**	**$ 11**
Median	**25%**	**$ 17**	**$ 10**

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
Toronto		$ 6	$ 3
Chatham-Kent	40%	$ 6	$ 5
Prince Edward County		$ 11	$ 7
Belleville	59%	$ 8	$ 7
Barrie	39%	$ 12	$ 9
Stratford		$ 11	$ 10
Sault Ste. Marie		$ 9	$ 11
Elliot Lake		$ 6	$ 12
North Bay		$ 15	$ 14
Hamilton		$ 17	$ 14
St. Thomas		$ 12	$ 15
Ottawa		$ 26	$ 15
Greenstone		$ 20	$ 15
Quinte West		$ 15	$ 16
Kingston		$ 23	$ 18
Haldimand	29%	$ 23	$ 18
London		$ 20	$ 18
Guelph	12%	$ 26	$ 19
Brant County	25%	$ 31	$ 19
Cornwall	18%	$ 15	$ 20
Orillia		$ 24	$ 20
Brockville	10%	$ 23	$ 23
Greater Sudbury	13%	$ 24	$ 23
Windsor		$ 18	$ 25
Parry Sound		$ 27	$ 25
Timmins		$ 21	$ 27
Thunder Bay		$ 25	$ 27
Peterborough		$ 30	$ 28
St. Marys		$ 34	$ 31
Kenora		$ 37	$ 34
Single Tier			
Average	**34%**	**$ 19**	**$ 18**
Median	**25%**	**$ 20**	**$ 18**

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Region Peel	13%	$ 4	$ 2
Region York	2%	$ 7	$ 3
District Muskoka	13%	$ 21	$ 5
Region Durham	11%	$ 8	$ 6
Region Waterloo	10%	$ 9	$ 6
Region Halton	8%	$ 17	$ 8
Region Niagara	8%	$ 17	$ 15
Region Average	**9%**	**$ 12**	**$ 6**
Region Median	**10%**	**$ 9**	**$ 6**
Dufferin County		$ 3	$ 2
Grey County	24%	$ 7	$ 4
Elgin County		$ 5	$ 5
Simcoe County	3%	$ 10	$ 6
Wellington County	24%	$ 15	$ 8
Bruce County	12%	$ 27	$ 15
County Average	**16%**	**$ 11**	**$ 6**
County Median	**18%**	**$ 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
Sarnia		$ 1	$ 1
Newmarket		$ 4	$ 2
Lambton Shores		$ 6	$ 2
Vaughan	2%	$ 8	$ 3
Halton Hills	1%	$ 5	$ 3
East Gwillimbury		$ 7	$ 3
Huntsville	30%	$ 6	$ 3
Caledon	6%	$ 8	$ 4
Mississauga	10%	$ 7	$ 4
Lincoln		$ 5	$ 4
Whitchurch - Stouffville	1%	$ 10	$ 4
Oshawa		$ 5	$ 4
Oakville	13%	$ 13	$ 5
Whitby	1%	$ 7	$ 5
Milton	20%	$ 10	$ 5
Burlington	7%	$ 14	$ 7
Quinte West		$ 7	$ 7
The Blue Mountains	2%	$ 39	$ 7
Strathroy-Caradoc	13%	$ 9	$ 8
Toronto	13%	$ 17	$ 8
Innisfil	6%	$ 15	$ 8
Thorold	5%	$ 9	$ 8
Clarington	0%	$ 11	$ 9
Woolwich	9%	$ 15	$ 9
Wellington North	20%	$ 15	$ 11
Collingwood	14%	$ 19	$ 11
Welland	0%	$ 9	$ 11
Centre Wellington	1%	$ 17	$ 11
Gravenhurst	16%	$ 31	$ 11
Brampton	5%	$ 17	$ 12

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Cambridge	5%	$ 15	$ 12
Meaford		$ 21	$ 13
Barrie	8%	$ 17	$ 13
St. Catharines	13%	$ 14	$ 14
Georgina		$ 21	$ 14
Waterloo	27%	$ 23	$ 14
Leamington	24%	$ 14	$ 14
North Bay	2%	$ 15	$ 14
Chatham-Kent	17%	$ 17	$ 15
Owen Sound	40%	$ 14	$ 15
Hamilton	10%	$ 19	$ 15
Haldimand	2%	$ 21	$ 16
Ottawa	4%	$ 30	$ 18
Peterborough	30%	$ 20	$ 18
Tillsonburg	12%	$ 20	$ 21
Guelph	5%	$ 29	$ 21
Ingersoll	0%	$ 21	$ 23
Fort Erie	3%	$ 26	$ 23
Windsor	3%	$ 18	$ 24
Kitchener	8%	$ 29	$ 25
Kingston	6%	$ 36	$ 27
Orangeville	21%	$ 35	$ 28
Greater Sudbury	19%	$ 30	$ 29
Cornwall	18%	$ 23	$ 31
Bracebridge	26%	$ 60	$ 31
Prince Edward County	15%	$ 51	$ 31
London	36%	$ 36	$ 33
Timmins	54%	$ 27	$ 34
Belleville	2%	$ 38	$ 37
Thunder Bay	38%	$ 36	$ 40

Commercial and Industrial (cont'd)

(*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
Minto	22%	$ 47	$ 40
Sault Ste. Marie		$ 38	$ 44
Niagara Falls	1%	$ 58	$ 51
St. Marys	6%	$ 57	$ 52
Kenora	28%	$ 60	$ 55
Brockville	37%	$ 56	$ 56
Brant County	1%	$ 94	$ 57
Parry Sound	2%	$ 62	$ 58
Orillia	3%	$ 71	$ 61
Elliot Lake	8%	$ 40	$ 82
Stratford	23%	$ 101	$ 86
Kincardine	1%	$ 180	$ 93
Average	**13%**	**$ 28**	**$ 22**
Median	**8%**	**$ 19**	**$ 14**
Region York	8%	$ 3	$ 1
District Muskoka		$ 5	$ 1
Region Halton	8%	$ 4	$ 2
Region Durham	3%	$ 5	$ 4
Region Niagara	1%	$ 6	$ 5
Region Average	**5%**	**$ 5**	**$ 3**
Region Median	**6%**	**$ 5**	**$ 2**
Dufferin County		$ 4	$ 2
Simcoe County	3%	$ 6	$ 4
Bruce County	12%	$ 13	$ 7
Grey County	3%	$ 14	$ 12
Elgin County	8%	$ 20	$ 18
County Average	**6%**	**$ 11**	**$ 8**
County Median	**5%**	**$ 13**	**$ 7**

Building Permit and Inspection Services

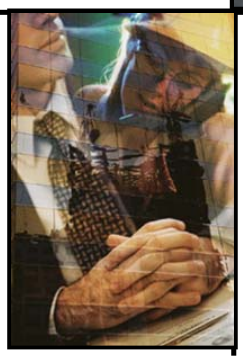
Municipalities	Net Costs per $100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
North Dumfries	$ (16)	$ (31)
King	$ (8)	$ (25)
Markham	$ (4)	$ (10)
Middlesex Centre	$ (4)	$ (8)
Whitby	$ (5)	$ (8)
Newmarket	$ (4)	$ (7)
Quinte West	$ (6)	$ (6)
Stratford	$ (2)	$ (2)
Strathroy-Caradoc	$ 0	$ 0
Wellington North	$ 1	$ 1
Grey Highlands	$ 1	$ 1
Sault Ste. Marie	$ 2	$ 2
Niagara-on-the-Lake	$ 1	$ 3
Brock	$ 4	$ 7
Meaford	$ 5	$ 8
Sarnia	$ 9	$ 8
Greenstone	$ 9	$ 11
Owen Sound	$ 13	$ 12
Wilmot	$ 7	$ 12
London	$ 11	$ 12
Thunder Bay	$ 16	$ 15
Chatham-Kent	$ 13	$ 15
North Bay	$ 14	$ 15
Burlington	$ 8	$ 15
Oshawa	$ 14	$ 15
Clarington	$ 12	$ 15
Orillia	$ 14	$ 16
St. Thomas	$ 20	$ 16
Welland	$ 20	$ 17
Kenora	$ 16	$ 17

Municipalities	Net Costs per $100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Mississauga	$ 9	$ 17
St. Catharines	$ 17	$ 18
Timmins	$ 22	$ 18
Peterborough	$ 17	$ 18
Ottawa	$ 11	$ 18
Brampton	$ 13	$ 18
Pickering	$ 11	$ 18
Windsor	$ 25	$ 18
Cambridge	$ 15	$ 18
Ingersoll	$ 20	$ 18
Kitchener	$ 16	$ 19
Thorold	$ 17	$ 19
Woolwich	$ 12	$ 19
Guelph-Eramosa	$ 10	$ 19
Lincoln	$ 14	$ 20
Barrie	$ 16	$ 20
Prince Edward County	$ 13	$ 21
Brockville	$ 21	$ 21
Toronto	$ 10	$ 21
Fort Erie	$ 19	$ 22
Greater Sudbury	$ 21	$ 22
Belleville	$ 22	$ 22
Lambton Shores	$ 9	$ 22
Huntsville	$ 12	$ 22
Hamilton	$ 19	$ 23
Collingwood	$ 14	$ 24
Guelph	$ 17	$ 24
Tillsonburg	$ 26	$ 25
Kingsville	$ 22	$ 26
Springwater	$ 16	$ 26

Building Permit and Inspection Services (cont'd)

Municipalities	Net Costs per $100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Whitchurch - Stouffville	$ 12	$ 27
Waterloo	$ 16	$ 27
St. Marys	$ 24	$ 27
Bracebridge	$ 14	$ 27
Wellesley	$ 17	$ 27
Kincardine	$ 14	$ 27
Parry Sound	$ 26	$ 28
Centre Wellington	$ 19	$ 28
Cornwall	$ 39	$ 30
Pelham	$ 21	$ 30
Georgina	$ 20	$ 30
Kingston	$ 23	$ 30
Erin	$ 15	$ 31
West Lincoln	$ 26	$ 33
Oro-Medonte	$ 16	$ 33
Elliot Lake	$ 68	$ 33
Brant County	$ 20	$ 34
Halton Hills	$ 19	$ 35
Oakville	$ 14	$ 36
Leamington	$ 39	$ 38
Milton	$ 22	$ 39
Caledon	$ 18	$ 42
Aurora	$ 19	$ 45
Gravenhurst	$ 17	$ 46
Innisfil	$ 27	$ 47
Minto	$ 41	$ 47
Puslinch	$ 18	$ 51
The Blue Mountains	$ 15	$ 83
East Gwillimbury	$ 43	$ 95
Average	**$ 15**	**$ 21**
Median	**$ 15**	**$ 20**

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 (NEW)***

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, transit, 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.

2017 Total Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	$ 76,165	$ 61,897	$ 61,897	$ 46,311	$ 34,814	$ 44.87	$ 22.88
Barrie	$ 46,056	$ 34,875	$ 34,875	$ 29,072	$ 21,289	$ 28.29	$ 18.85
Belleville	$ 11,135	$ 8,294	$ 8,294	$ 7,810	$ 4,335	$ 4.56	$ 4.56
Bracebridge	$ 13,016	$ 11,575	$ 11,575	$ 8,752	$ 6,097	$ 1.54	$ 1.54
Brampton	$ 85,364	$ 70,487	$ 70,487	$ 52,712	$ 35,775	$ 30.24	$ 18.65
Brant	$ 22,567	$ 15,886	$ 15,886	$ 13,139	$ 10,316	$ 6.30	$ 6.30
Brock	$ 40,981	$ 33,484	$ 33,484	$ 25,182	$ 19,524	$ 16.58	$ 13.91
Brockville	$ 3,630	$ 2,713	$ 2,713	$ 2,296	$ 1,434	$ 1.02	$ 1.02
Burlington	$ 44,452	$ 35,969	$ 28,591	$ 27,090	$ 21,686	$ 37.18	$ 19.33
Caledon	$ 80,323	$ 67,141	$ 67,141	$ 53,067	$ 35,321	$ 23.99	$ 17.60
Cambridge	$ 34,368	$ 29,107	$ 29,107	$ 20,713	$ 20,713	$ 15.87	$ 10.21
Central Elgin	$ 14,325	$ 12,516	$ 12,516	$ 8,679	$ 8,679	$ 6.14	$ 6.14
Centre Wellington	$ 26,115	$ 21,261	$ 21,261	$ 17,110	$ 12,354	$ 8.52	$ 8.52
Chatham-Kent	$ 3,775	$ 3,049	$ 3,049	$ 2,759	$ 1,888	$ 2.57	
Clarington	$ 46,016	$ 36,867	$ 36,867	$ 25,797	$ 20,139	$ 20.82	$ 15.25
Collingwood	$ 33,782	$ 30,388	$ 30,388	$ 23,662	$ 16,483	$ 9.49	$ 9.49
Cornwall							
East Gwillimbury	$ 76,733	$ 63,869	$ 63,869	$ 48,548	$ 37,015	$ 49.18	$ 21.48
Elliot Lake							
Erin	$ 20,538	$ 16,452	$ 16,452	$ 12,863	$ 10,829	$ 6.95	$ 6.95
Fort Erie	$ 27,229	$ 20,803	$ 20,803	$ 18,641	$ 11,699	$ 16.08	$ 4.43
Georgina	$ 66,196	$ 54,537	$ 54,537	$ 42,729	$ 32,598	$ 41.72	$ 19.73
Gravenhurst	$ 11,723	$ 10,643	$ 10,643	$ 8,008	$ 5,373	$ 1.54	$ 1.54
Greater Sudbury	$ 16,150	$ 9,784	$ 9,784	$ 9,784	$ 9,784	$ 9.08	$ 4.63
Greenstone							
Grey Highlands	$ 8,171	$ 5,679	$ 5,679	$ 4,897	$ 4,897	$ 0.45	$ 0.45
Grimsby	$ 31,363	$ 21,988	$ 21,988	$ 19,454	$ 12,666	$ 18.10	$ 7.76
Guelph	$ 30,922	$ 23,755	$ 23,755	$ 19,361	$ 14,070	$ 9.68	$ 9.68
Guelph-Eramosa	$ 22,117	$ 16,984	$ 16,984	$ 13,786	$ 10,104	$ 7.92	$ 7.92
Haldimand	$ 11,784	$ 10,218	$ 10,218	$ 8,055	$ 5,555	$ 2.99	$ 2.99
Halton Hills	$ 49,601	$ 39,333	$ 33,277	$ 29,122	$ 24,846	$ 30.05	$ 13.86
Hamilton	$ 39,337	$ 28,964	$ 28,964	$ 24,767	$ 17,815	$ 20.67	$ 12.89
Huntsville	$ 12,014	$ 10,151	$ 10,151	$ 8,013	$ 5,390	$ 2.20	$ 2.20
Ingersoll	$ 18,952	$ 13,892	$ 13,892	$ 10,223	$ 7,664	$ 6.66	$ 6.66
Innisfil	$ 50,522	$ 46,373	$ 46,373	$ 31,615	$ 25,793	$ 21.81	$ 21.81

2017 Total Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kenora							
Kincardine	$ 10,343	$ 7,136	$ 7,136	$ 5,278	$ 5,278	$ 3.83	$ 3.83
King	$ 88,717	$ 74,673	$ 74,673	$ 54,540	$ 41,162	$ 49.81	$ 27.82
Kingston	$ 20,471	$ 15,676	$ 15,676	$ 13,100	$ 9,090	$ 17.91	$ 7.92
Kingsville	$ 9,248	$ 6,831	$ 6,831	$ 5,558	$ 4,374	$ 0.71	$ 0.71
Kitchener	$ 34,496	$ 26,091	$ 26,091	$ 20,050	$ 20,050	$ 18.24	$ 10.00
Lambton Shores	$ 9,983	$ 8,830	$ 8,830	$ 7,081	$ 5,376	$ 2.21	$ 2.21
Leamington	$ 305	$ 305	$ 305	$ 305	$ 305		
Lincoln	$ 30,829	$ 22,425	$ 22,425	$ 19,979	$ 13,118	$ 18.90	$ 12.70
London	$ 29,561	$ 22,173	$ 22,173	$ 18,561	$ 13,755	$ 23.92	
Mapleton	$ 18,595	$ 13,915	$ 13,915	$ 10,347	$ 8,731	$ 5.09	$ 5.09
Markham	$ 77,497	$ 62,964	$ 62,964	$ 49,620	$ 38,155	$ 41.95	$ 19.89
Meaford	$ 17,512	$ 11,905	$ 11,905	$ 11,334	$ 11,334	$ 7.35	$ 3.98
Middlesex Centre	$ 22,187	$ 15,548	$ 15,548	$ 12,577	$ 9,329	$ 6.69	$ 2.67
Milton	$ 54,687	$ 43,263	$ 37,208	$ 32,939	$ 25,307	$ 32.72	$ 15.18
Minto	$ 12,710	$ 10,709	$ 10,709	$ 8,263	$ 6,951	$ 3.74	$ 3.74
Mississauga	$ 84,546	$ 75,286	$ 75,286	$ 55,090	$ 38,328	$ 30.17	$ 21.93
Newmarket	$ 76,256	$ 62,376	$ 62,376	$ 48,005	$ 37,860	$ 46.25	$ 24.26
Niagara Falls	$ 27,313	$ 17,576	$ 17,576	$ 15,819	$ 12,184	$ 14.30	$ 4.43
Niagara-on-the-Lake	$ 25,685	$ 18,626	$ 18,626	$ 16,459	$ 10,625	$ 17.47	$ 11.27
North Bay	$ 11,773	$ 8,270	$ 8,270	$ 5,339	$ 5,339	$ 6.14	$ 6.14
North Dumfries	$ 26,535	$ 20,126	$ 20,126	$ 15,136	$ 15,136	$ 12.52	$ 7.77
North Middlesex	$ 10,767	$ 8,575	$ 8,575	$ 4,781	$ 4,781	$ 1.48	$ 1.48
North Perth	$ 14,297	$ 9,458	$ 9,458	$ 7,943	$ 5,330	$ 3.00	$ 1.78
Oakville	$ 60,919	$ 48,127	$ 42,072	$ 37,460	$ 29,044	$ 36.27	$ 22.57
Orangeville	$ 27,729	$ 20,665	$ 20,665	$ 15,236	$ 10,402	$ 9.03	$ 0.71
Orillia	$ 16,616	$ 14,495	$ 14,495	$ 12,372	$ 9,720	$ 7.12	$ 7.12
Oro-Medonte	$ 18,186	$ 15,525	$ 15,525	$ 11,409	$ 10,249	$ 5.89	$ 5.89
Oshawa	$ 46,119	$ 37,146	$ 37,146	$ 30,146	$ 19,386	$ 21.95	$ 11.41
Ottawa	$ 25,990	$ 20,607	$ 20,607	$ 15,883	$ 12,308	$ 21.43	$ 10.45
Owen Sound	$ 12,433	$ 9,535	$ 9,535	$ 6,836	$ 6,836	$ 1.85	
Parry Sound							
Pelham	$ 29,474	$ 21,052	$ 21,052	$ 19,043	$ 12,482	$ 17.22	$ 11.02
Peterborough	$ 26,643	$ 21,512	$ 21,512	$ 15,527	$ 15,527	$ 7.94	
Pickering	$ 44,204	$ 35,965	$ 35,965	$ 26,138	$ 18,555	$ 18.10	$ 15.43

2017 Total Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Port Colborne	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Prince Edward County	$ 6,396	$ 5,683	$ 4,494	$ 5,136	$ 3,543	$ 3.89	$ 3.89
Puslinch	$ 11,659	$ 9,457	$ 9,457	$ 8,010	$ 6,192	$ 3.72	$ 3.72
Quinte West	$ 8,789	$ 5,709	$ 5,709	$ 5,291	$ 3,826	$ 4.24	$ 4.24
Richmond Hill	$ 72,568	$ 59,783	$ 59,783	$ 46,389	$ 33,894	$ 48.65	$ 24.95
Sarnia	$ 7,718	$ 5,788	$ 5,788	$ 4,864	$ 3,463	$ 4.95	$ 4.95
Saugeen Shores	$ 15,286	$ 11,375	$ 11,375	$ 10,073	$ 6,991	$ 5.29	
Sault Ste. Marie							
Springwater	$ 24,825	$ 21,009	$ 21,009	$ 15,659	$ 12,372	$ 8.28	$ 8.28
St. Catharines	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
St. Marys	$ 7,568	$ 5,582	$ 5,582	$ 4,703	$ 3,057		
St. Thomas	$ 10,403	$ 8,930	$ 8,930	$ 6,523	$ 4,515	$ 4.71	$ 3.11
Stratford	$ 13,558	$ 9,845	$ 9,845	$ 8,639	$ 5,548	$ 2.46	
Strathroy-Caradoc	$ 12,205	$ 9,829	$ 9,829	$ 6,365	$ 6,365	$ 5.39	$ 3.04
The Blue Mountains	$ 25,276	$ 19,654	$ 19,654	$ 15,119	$ 15,119	$ 8.30	$ 8.30
Thorold	$ 27,783	$ 19,763	$ 19,763	$ 17,600	$ 11,511	$ 14.85	$ 6.27
Thunder Bay							
Tillsonburg	$ 17,220	$ 15,521	$ 15,521	$ 11,409	$ 8,552	$ 6.25	$ 6.25
Timmins							
Toronto	$ 41,560	$ 35,237	$ 35,237	$ 26,131	$ 18,631	$ 19.29	
Vaughan	$ 79,405	$ 66,316	$ 66,316	$ 49,792	$ 37,886	$ 46.23	$ 24.24
Wainfleet	$ 21,673	$ 14,989	$ 14,989	$ 13,577	$ 8,891	$ 13.66	$ 7.46
Waterloo	$ 35,955	$ 26,526	$ 26,526	$ 21,336	$ 19,665	$ 19.44	$ 13.78
Welland	$ 23,121	$ 17,264	$ 17,264	$ 15,099	$ 9,780	$ 16.43	$ 10.23
Wellesley	$ 28,617	$ 22,061	$ 22,061	$ 16,717	$ 16,717	$ 13.75	$ 9.00
Wellington North	$ 21,942	$ 18,328	$ 18,328	$ 14,830	$ 10,810	$ 6.58	$ 3.98
West Lincoln	$ 23,504	$ 16,156	$ 16,156	$ 14,277	$ 9,200	$ 13.58	$ 7.38
Whitby	$ 51,336	$ 41,736	$ 41,736	$ 31,175	$ 21,227	$ 22.69	$ 15.93
Whitchurch-Stouffville	$ 68,714	$ 56,321	$ 56,321	$ 44,015	$ 33,676	$ 45.15	$ 23.16
Wilmot	$ 27,712	$ 21,758	$ 21,758	$ 16,599	$ 15,266	$ 14.52	$ 8.01
Windsor	$ 26,740	$ 19,385	$ 19,385	$ 13,033	$ 13,033	$ 11.88	
Woolwich	$ 27,492	$ 21,475	$ 21,475	$ 16,364	$ 15,331	$ 13.09	$ 8.34
Average	**$ 30,512**	**$ 24,302**	**$ 24,018**	**$ 18,947**	**$ 14,481**	**$ 15.36**	**$ 9.71**
Median	**$ 25,481**	**$ 19,006**	**$ 19,006**	**$ 15,128**	**$ 11,423**	**$ 11.26**	**$ 7.85**
Minimum	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Maximum	**$ 88,717**	**$ 75,286**	**$ 75,286**	**$ 55,090**	**$ 41,162**	**$ 49.81**	**$ 27.82**

2017 Lower/Single Tier Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	$ 21,438	$ 16,599	$ 16,599	$ 11,637	$ 7,775	$ 3.91	$ 3.91
Barrie	$ 44,297	$ 33,116	$ 33,116	$ 27,313	$ 19,530	$ 27.82	$ 18.38
Belleville	$ 11,135	$ 8,294	$ 8,294	$ 7,810	$ 4,335	$ 4.56	$ 4.56
Bracebridge	$ 3,572	$ 3,140	$ 3,140	$ 2,426	$ 1,881		
Brampton	$ 29,047	$ 23,430	$ 23,430	$ 16,419	$ 10,276	$ 9.69	$ 4.54
Brant	$ 22,567	$ 15,886	$ 15,886	$ 13,139	$ 10,316	$ 6.30	$ 6.30
Brock	$ 10,465	$ 8,373	$ 8,373	$ 6,280	$ 6,280	$ 2.50	$ 2.50
Brockville	$ 3,630	$ 2,713	$ 2,713	$ 2,296	$ 1,434	$ 1.02	$ 1.02
Burlington	$ 8,816	$ 6,347	$ 5,024	$ 4,380	$ 3,252	$ 11.53	$ 7.38
Caledon	$ 24,492	$ 20,484	$ 20,484	$ 17,071	$ 10,020	$ 3.57	$ 3.57
Cambridge	$ 10,655	$ 10,655	$ 10,655	$ 6,614	$ 6,614	$ 2.79	$ 2.79
Central Elgin	$ 14,325	$ 12,516	$ 12,516	$ 8,679	$ 8,679	$ 6.14	$ 6.14
Centre Wellington	$ 19,517	$ 15,651	$ 15,651	$ 12,166	$ 8,237	$ 7.16	$ 7.16
Chatham-Kent	$ 3,775	$ 3,049	$ 3,049	$ 2,759	$ 1,888	$ 2.57	
Clarington	$ 16,497	$ 12,753	$ 12,753	$ 7,892	$ 7,892	$ 6.34	$ 3.44
Collingwood	$ 22,677	$ 20,881	$ 20,881	$ 16,628	$ 9,449	$ 5.91	$ 5.91
Cornwall							
East Gwillimbury	$ 22,006	$ 18,571	$ 18,571	$ 13,874	$ 9,976	$ 8.22	$ 2.51
Elliot Lake							
Erin	$ 13,940	$ 10,842	$ 10,842	$ 7,919	$ 6,712	$ 5.59	$ 5.59
Fort Erie	$ 11,685	$ 9,479	$ 9,479	$ 8,598	$ 5,291	$ 5.45	
Georgina	$ 11,469	$ 9,239	$ 9,239	$ 8,055	$ 5,559	$ 0.76	$ 0.76
Gravenhurst	$ 2,279	$ 2,208	$ 2,208	$ 1,682	$ 1,157		
Greater Sudbury	$ 16,150	$ 9,784	$ 9,784	$ 9,784	$ 9,784	$ 9.08	$ 4.63
Greenstone							
Grey Highlands	$ 2,746	$ 1,901	$ 1,901	$ 1,690	$ 1,690	$ 0.45	$ 0.45
Grimsby	$ 15,819	$ 10,664	$ 10,664	$ 9,411	$ 6,258	$ 7.47	$ 3.33
Guelph	$ 29,038	$ 21,871	$ 21,871	$ 17,477	$ 12,186	$ 9.68	$ 9.68
Guelph-Eramosa	$ 15,519	$ 11,374	$ 11,374	$ 8,842	$ 5,987	$ 6.56	$ 6.56
Haldimand	$ 11,784	$ 10,218	$ 10,218	$ 8,055	$ 5,555	$ 2.99	$ 2.99
Halton Hills	$ 13,965	$ 9,710	$ 9,710	$ 6,412	$ 6,412	$ 4.39	$ 1.90
Hamilton	$ 37,413	$ 27,040	$ 27,040	$ 22,843	$ 15,891	$ 19.94	$ 12.16
Huntsville	$ 2,570	$ 1,716	$ 1,716	$ 1,687	$ 1,174	$ 0.66	$ 0.66
Ingersoll	$ 3,678	$ 2,721	$ 2,721	$ 1,980	$ 1,484		
Innisfil	$ 39,417	$ 36,866	$ 36,866	$ 24,581	$ 18,759	$ 18.23	$ 18.23

2017 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kenora							
Kincardine	$ 10,343	$ 7,136	$ 7,136	$ 5,278	$ 5,278	$ 3.83	$ 3.83
King	$ 33,990	$ 29,375	$ 29,375	$ 19,866	$ 14,123	$ 8.85	$ 8.85
Kingston	$ 20,471	$ 15,676	$ 15,676	$ 13,100	$ 9,090	$ 17.91	$ 7.92
Kingsville	$ 8,943	$ 6,526	$ 6,526	$ 5,253	$ 4,069	$ 0.71	$ 0.71
Kitchener	$ 10,783	$ 7,639	$ 7,639	$ 5,951	$ 5,951	$ 5.16	$ 2.58
Lambton Shores	$ 9,983	$ 8,830	$ 8,830	$ 7,081	$ 5,376	$ 2.21	$ 2.21
Leamington							
Lincoln	$ 15,285	$ 11,101	$ 11,101	$ 9,936	$ 6,710	$ 8.27	$ 8.27
London	$ 29,561	$ 22,173	$ 22,173	$ 18,561	$ 13,755	$ 23.92	
Mapleton	$ 11,997	$ 8,305	$ 8,305	$ 5,403	$ 4,614	$ 3.73	$ 3.73
Markham	$ 22,770	$ 17,666	$ 17,666	$ 14,946	$ 11,116	$ 0.99	$ 0.92
Meaford	$ 12,087	$ 8,127	$ 8,127	$ 8,127	$ 8,127	$ 7.35	$ 3.98
Middlesex Centre	$ 22,187	$ 15,548	$ 15,548	$ 12,577	$ 9,329	$ 6.69	$ 2.67
Milton	$ 19,051	$ 13,641	$ 13,641	$ 10,229	$ 6,873	$ 7.07	$ 3.23
Minto	$ 6,112	$ 5,099	$ 5,099	$ 3,319	$ 2,834	$ 2.38	$ 2.38
Mississauga	$ 28,229	$ 28,229	$ 28,229	$ 18,797	$ 12,829	$ 9.62	$ 7.82
Newmarket	$ 21,529	$ 17,078	$ 17,078	$ 13,331	$ 10,821	$ 5.29	$ 5.29
Niagara Falls	$ 11,769	$ 6,252	$ 6,252	$ 5,776	$ 5,776	$ 3.67	
Niagara-on-the-Lake	$ 10,141	$ 7,302	$ 7,302	$ 6,416	$ 4,217	$ 6.84	$ 6.84
North Bay	$ 11,773	$ 8,270	$ 8,270	$ 5,339	$ 5,339	$ 6.14	$ 6.14
North Dumfries	$ 5,972	$ 4,039	$ 4,039	$ 2,753	$ 2,753	$ 1.27	$ 1.27
North Middlesex	$ 10,767	$ 8,575	$ 8,575	$ 4,781	$ 4,781	$ 1.48	$ 1.48
North Perth	$ 14,297	$ 9,458	$ 9,458	$ 7,943	$ 5,330	$ 3.00	$ 1.78
Oakville	$ 25,283	$ 18,505	$ 18,505	$ 14,750	$ 10,610	$ 10.62	$ 10.62
Orangeville	$ 23,677	$ 17,258	$ 17,258	$ 12,943	$ 8,109	$ 8.32	
Orillia	$ 14,857	$ 12,736	$ 12,736	$ 10,613	$ 7,961	$ 6.65	$ 6.65
Oro-Medonte	$ 7,081	$ 6,018	$ 6,018	$ 4,375	$ 3,215	$ 2.31	$ 2.31
Oshawa	$ 15,603	$ 12,035	$ 12,035	$ 11,244	$ 6,142	$ 7.87	
Ottawa	$ 23,660	$ 18,277	$ 18,277	$ 13,553	$ 9,978	$ 19.82	$ 8.84
Owen Sound	$ 7,008	$ 5,757	$ 5,757	$ 3,629	$ 3,629	$ 1.85	
Parry Sound							
Pelham	$ 13,930	$ 9,728	$ 9,728	$ 9,000	$ 6,074	$ 6.59	$ 6.59
Peterborough	$ 26,643	$ 21,512	$ 21,512	$ 15,527	$ 15,527	$ 7.94	
Pickering	$ 13,688	$ 10,854	$ 10,854	$ 7,236	$ 5,311	$ 4.02	$ 4.02

2017 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Port Colborne							
Prince Edward County	$ 6,396	$ 5,683	$ 4,494	$ 5,136	$ 3,543	$ 3.89	$ 3.89
Puslinch	$ 5,061	$ 3,847	$ 3,847	$ 3,066	$ 2,075	$ 2.36	$ 2.36
Quinte West	$ 8,789	$ 5,709	$ 5,709	$ 5,291	$ 3,826	$ 4.24	$ 4.24
Richmond Hill	$ 17,841	$ 14,485	$ 14,485	$ 11,715	$ 6,855	$ 7.69	$ 5.98
Sarnia	$ 7,718	$ 5,788	$ 5,788	$ 4,864	$ 3,463	$ 4.95	$ 4.95
Saugeen Shores	$ 15,286	$ 11,375	$ 11,375	$ 10,073	$ 6,991	$ 5.29	
Sault Ste. Marie							
Springwater	$ 13,720	$ 11,502	$ 11,502	$ 8,625	$ 5,338	$ 4.70	$ 4.70
St. Catharines							
St. Marys	$ 7,568	$ 5,582	$ 5,582	$ 4,703	$ 3,057		
St. Thomas	$ 10,403	$ 8,930	$ 8,930	$ 6,523	$ 4,515	$ 4.71	$ 3.11
Stratford	$ 13,558	$ 9,845	$ 9,845	$ 8,639	$ 5,548	$ 2.46	
Strathroy-Caradoc	$ 12,205	$ 9,829	$ 9,829	$ 6,365	$ 6,365	$ 5.39	$ 3.04
The Blue Mountains	$ 19,851	$ 15,876	$ 15,876	$ 11,912	$ 11,912	$ 8.30	$ 8.30
Thorold	$ 12,239	$ 8,439	$ 8,439	$ 7,557	$ 5,103	$ 4.22	$ 1.84
Thunder Bay							
Tillsonburg	$ 3,696	$ 3,481	$ 3,481	$ 2,534	$ 1,899		
Timmins							
Toronto	$ 40,067	$ 33,744	$ 33,744	$ 24,638	$ 17,138	$ 19.29	
Vaughan	$ 24,678	$ 21,018	$ 21,018	$ 15,118	$ 10,847	$ 5.27	$ 5.27
Wainfleet	$ 6,129	$ 3,665	$ 3,665	$ 3,534	$ 2,483	$ 3.03	$ 3.03
Waterloo	$ 12,242	$ 8,074	$ 8,074	$ 7,237	$ 5,566	$ 6.36	$ 6.36
Welland	$ 7,577	$ 5,940	$ 5,940	$ 5,056	$ 3,372	$ 5.80	$ 5.80
Wellesley	$ 8,054	$ 5,974	$ 5,974	$ 4,334	$ 4,334	$ 2.50	$ 2.50
Wellington North	$ 15,344	$ 12,718	$ 12,718	$ 9,886	$ 6,693	$ 5.22	$ 2.62
West Lincoln	$ 7,960	$ 4,832	$ 4,832	$ 4,234	$ 2,792	$ 2.95	$ 2.95
Whitby	$ 20,820	$ 16,625	$ 16,625	$ 12,273	$ 7,983	$ 8.61	$ 4.52
Whitchurch-Stouffville	$ 13,987	$ 11,023	$ 11,023	$ 9,341	$ 6,637	$ 4.19	$ 4.19
Wilmot	$ 7,149	$ 5,671	$ 5,671	$ 4,216	$ 2,883	$ 3.27	$ 1.51
Windsor	$ 26,435	$ 19,080	$ 19,080	$ 12,728	$ 12,728	$ 11.88	
Woolwich	$ 6,929	$ 5,388	$ 5,388	$ 3,981	$ 2,948	$ 1.84	$ 1.84
Average	**$ 15,248**	**$ 11,878**	**$ 11,851**	**$ 9,204**	**$ 6,860**	**$ 6.42**	**$ 4.74**
Median	**$ 13,688**	**$ 9,829**	**$ 9,829**	**$ 8,055**	**$ 6,074**	**$ 5.29**	**$ 3.94**
Minimum	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Maximum	**$ 44,297**	**$ 36,866**	**$ 36,866**	**$ 27,313**	**$ 19,530**	**$ 27.82**	**$ 18.38**

2017 Upper Tier Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Barrie							
Belleville							
Bracebridge	$ 9,444	$ 8,435	$ 8,435	$ 6,326	$ 4,216	$ 1.54	$ 1.54
Brampton	$ 51,750	$ 42,490	$ 42,490	$ 31,726	$ 20,932	$ 19.54	$ 13.10
Brant							
Brock	$ 27,781	$ 22,376	$ 22,376	$ 16,167	$ 10,509	$ 14.08	$ 11.41
Brockville							
Burlington	$ 29,003	$ 22,989	$ 16,934	$ 16,077	$ 11,801	$ 23.96	$ 10.26
Caledon	$ 51,264	$ 42,090	$ 42,090	$ 31,429	$ 20,734	$ 19.41	$ 13.02
Cambridge	$ 21,112	$ 15,851	$ 15,851	$ 11,498	$ 11,498	$ 11.35	$ 5.69
Central Elgin							
Centre Wellington	$ 4,714	$ 3,726	$ 3,726	$ 3,060	$ 2,233	$ 1.36	$ 1.36
Chatham-Kent							
Clarington	$ 27,781	$ 22,376	$ 22,376	$ 16,167	$ 10,509	$ 14.08	$ 11.41
Collingwood	$ 9,346	$ 7,748	$ 7,748	$ 5,275	$ 5,275	$ 3.11	$ 3.11
Cornwall							
East Gwillimbury	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Elliot Lake							
Erin	$ 4,714	$ 3,726	$ 3,726	$ 3,060	$ 2,233	$ 1.36	$ 1.36
Fort Erie	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Georgina	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Gravenhurst	$ 9,444	$ 8,435	$ 8,435	$ 6,326	$ 4,216	$ 1.54	$ 1.54
Greater Sudbury							
Greenstone							
Grey Highlands	$ 5,425	$ 3,778	$ 3,778	$ 3,207	$ 3,207		
Grimsby	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Guelph							
Guelph-Eramosa	$ 4,714	$ 3,726	$ 3,726	$ 3,060	$ 2,233	$ 1.36	$ 1.36
Haldimand							
Halton Hills	$ 29,003	$ 22,989	$ 16,934	$ 16,077	$ 11,801	$ 23.96	$ 10.26
Hamilton							
Huntsville	$ 9,444	$ 8,435	$ 8,435	$ 6,326	$ 4,216	$ 1.54	$ 1.54
Ingersoll	$ 15,274	$ 11,171	$ 11,171	$ 8,243	$ 6,180	$ 6.66	$ 6.66
Innisfil	$ 9,346	$ 7,748	$ 7,748	$ 5,275	$ 5,275	$ 3.11	$ 3.11

2017 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kenora							
Kincardine							
King	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Kingston							
Kingsville							
Kitchener	$ 21,112	$ 15,851	$ 15,851	$ 11,498	$ 11,498	$ 11.35	$ 5.69
Lambton Shores							
Leamington							
Lincoln	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
London							
Mapleton	$ 4,714	$ 3,726	$ 3,726	$ 3,060	$ 2,233	$ 1.36	$ 1.36
Markham	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Meaford	$ 5,425	$ 3,778	$ 3,778	$ 3,207	$ 3,207		
Middlesex Centre							
Milton	$ 29,003	$ 22,989	$ 16,934	$ 16,077	$ 11,801	$ 23.96	$ 10.26
Minto	$ 4,714	$ 3,726	$ 3,726	$ 3,060	$ 2,233	$ 1.36	$ 1.36
Mississauga	$ 51,750	$ 42,490	$ 42,490	$ 31,726	$ 20,932	$ 19.54	$ 13.10
Newmarket	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Niagara Falls	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Niagara-on-the-Lake	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
North Bay							
North Dumfries	$ 17,962	$ 13,486	$ 13,486	$ 9,782	$ 9,782	$ 9.52	$ 4.77
North Middlesex							
North Perth							
Oakville	$ 29,003	$ 22,989	$ 16,934	$ 16,077	$ 11,801	$ 23.96	$ 10.26
Orangeville	$ 3,220	$ 2,575	$ 2,575	$ 1,461	$ 1,461	$ 0.71	$ 0.71
Orillia							
Oro-Medonte	$ 9,346	$ 7,748	$ 7,748	$ 5,275	$ 5,275	$ 3.11	$ 3.11
Oshawa	$ 27,781	$ 22,376	$ 22,376	$ 16,167	$ 10,509	$ 14.08	$ 11.41
Ottawa							
Owen Sound	$ 5,425	$ 3,778	$ 3,778	$ 3,207	$ 3,207		
Parry Sound							
Pelham	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Peterborough							
Pickering	$ 27,781	$ 22,376	$ 22,376	$ 16,167	$ 10,509	$ 14.08	$ 11.41

2017 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Port Colborne	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Prince Edward County							
Puslinch	$ 4,714	$ 3,726	$ 3,726	$ 3,060	$ 2,233	$ 1.36	$ 1.36
Quinte West							
Richmond Hill	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Springwater	$ 9,346	$ 7,748	$ 7,748	$ 5,275	$ 5,275	$ 3.11	$ 3.11
St. Catharines	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
St. Marys							
St. Thomas							
Stratford							
Strathroy-Caradoc							
The Blue Mountains	$ 5,425	$ 3,778	$ 3,778	$ 3,207	$ 3,207		
Thorold	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Thunder Bay							
Tillsonburg	$ 13,524	$ 12,040	$ 12,040	$ 8,875	$ 6,653	$ 6.25	$ 6.25
Timmins							
Toronto							
Vaughan	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Wainfleet	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Waterloo	$ 21,112	$ 15,851	$ 15,851	$ 11,498	$ 11,498	$ 11.35	$ 5.69
Welland	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Wellesley	$ 17,962	$ 13,486	$ 13,486	$ 9,782	$ 9,782	$ 9.52	$ 4.77
Wellington North	$ 4,714	$ 3,726	$ 3,726	$ 3,060	$ 2,233	$ 1.36	$ 1.36
West Lincoln	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Whitby	$ 27,781	$ 22,376	$ 22,376	$ 16,167	$ 10,509	$ 14.08	$ 11.41
Whitchurch-Stouffville	$ 48,320	$ 38,891	$ 38,891	$ 28,267	$ 20,632	$ 39.89	$ 17.90
Wilmot	$ 17,962	$ 13,486	$ 13,486	$ 9,782	$ 9,782	$ 9.52	$ 4.77
Windsor							
Woolwich	$ 17,962	$ 13,486	$ 13,486	$ 9,782	$ 9,782	$ 9.52	$ 4.77
Average	**$ 21,618**	**$ 17,075**	**$ 16,678**	**$ 12,811**	**$ 9,427**	**$ 14.45**	**$ 7.51**
Median	**$ 15,544**	**$ 11,324**	**$ 11,324**	**$ 10,043**	**$ 6,408**	**$ 10.63**	**$ 4.77**
Minimum	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Maximum	**$ 51,750**	**$ 42,490**	**$ 42,490**	**$ 31,726**	**$ 20,932**	**$ 39.89**	**$ 17.90**

2017 Education Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Barrie	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 0.47	$ 0.47
Belleville							
Bracebridge							
Brampton	$ 4,567	$ 4,567	$ 4,567	$ 4,567	$ 4,567	$ 1.01	$ 1.01
Brant							
Brock	$ 2,735	$ 2,735	$ 2,735	$ 2,735	$ 2,735		
Brockville							
Burlington	$ 6,633	$ 6,633	$ 6,633	$ 6,633	$ 6,633	$ 1.69	$ 1.69
Caledon	$ 4,567	$ 4,567	$ 4,567	$ 4,567	$ 4,567	$ 1.01	$ 1.01
Cambridge	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Central Elgin							
Centre Wellington	$ 1,884	$ 1,884	$ 1,884	$ 1,884	$ 1,884		
Chatham-Kent							
Clarington	$ 1,738	$ 1,738	$ 1,738	$ 1,738	$ 1,738	$ 0.40	$ 0.40
Collingwood	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 0.47	$ 0.47
Cornwall							
East Gwillimbury	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Elliot Lake							
Erin	$ 1,884	$ 1,884	$ 1,884	$ 1,884	$ 1,884		
Fort Erie							
Georgina	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Gravenhurst							
Greater Sudbury							
Greenstone							
Grey Highlands							
Grimsby							
Guelph	$ 1,884	$ 1,884	$ 1,884	$ 1,884	$ 1,884		
Guelph-Eramosa	$ 1,884	$ 1,884	$ 1,884	$ 1,884	$ 1,884		
Haldimand							
Halton Hills	$ 6,633	$ 6,633	$ 6,633	$ 6,633	$ 6,633	$ 1.69	$ 1.69
Hamilton	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 0.73	$ 0.73
Huntsville							
Ingersoll							
Innisfil	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 0.47	$ 0.47

2017 Education Development Charges (cont'd)—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kenora							
Kincardine							
King	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Kingston							
Kingsville	$ 305	$ 305	$ 305	$ 305	$ 305		
Kitchener	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Lambton Shores							
Leamington	$ 305	$ 305	$ 305	$ 305	$ 305		
Lincoln							
London							
Mapleton	$ 1,884	$ 1,884	$ 1,884	$ 1,884	$ 1,884		
Markham	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Meaford							
Middlesex Centre							
Milton	$ 6,633	$ 6,633	$ 6,633	$ 6,633	$ 6,633	$ 1.69	$ 1.69
Minto	$ 1,884	$ 1,884	$ 1,884	$ 1,884	$ 1,884		
Mississauga	$ 4,567	$ 4,567	$ 4,567	$ 4,567	$ 4,567	$ 1.01	$ 1.01
Newmarket	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Niagara Falls							
Niagara-on-the-Lake							
North Bay							
North Dumfries	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
North Middlesex							
North Perth							
Oakville	$ 6,633	$ 6,633	$ 6,633	$ 6,633	$ 6,633	$ 1.69	$ 1.69
Orangeville	$ 832	$ 832	$ 832	$ 832	$ 832		
Orillia	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 0.47	$ 0.47
Oro-Medonte	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 0.47	$ 0.47
Oshawa	$ 2,735	$ 2,735	$ 2,735	$ 2,735	$ 2,735		
Ottawa	$ 2,330	$ 2,330	$ 2,330	$ 2,330	$ 2,330	$ 1.61	$ 1.61
Owen Sound							
Parry Sound							
Pelham							
Peterborough							
Pickering	$ 2,735	$ 2,735	$ 2,735	$ 2,735	$ 2,735		

2017 Education Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Port Colborne							
Prince Edward County							
Puslinch	$ 1,884	$ 1,884	$ 1,884	$ 1,884	$ 1,884		
Quinte West							
Richmond Hill	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Springwater	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 1,759	$ 0.47	$ 0.47
St. Catharines							
St. Marys							
St. Thomas							
Stratford							
Strathroy-Caradoc							
The Blue Mountains							
Thorold							
Thunder Bay							
Tillsonburg							
Timmins							
Toronto	$ 1,493	$ 1,493	$ 1,493	$ 1,493	$ 1,493		
Vaughan	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Wainfleet							
Waterloo	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Welland							
Wellesley	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Wellington North	$ 1,884	$ 1,884	$ 1,884	$ 1,884	$ 1,884		
West Lincoln							
Whitby	$ 2,735	$ 2,735	$ 2,735	$ 2,735	$ 2,735		
Whitchurch-Stouffville	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 6,407	$ 1.07	$ 1.07
Wilmot	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Windsor	$ 305	$ 305	$ 305	$ 305	$ 305		
Woolwich	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Average	**$ 3,304**	**$ 3,304**	**$ 3,304**	**$ 3,304**	**$ 3,304**	**$ 1.16**	**$ 1.16**
Median	**$ 2,601**	**$ 2,601**	**$ 2,601**	**$ 2,601**	**$ 2,601**	**$ 1.07**	**$ 1.07**
Minimum	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Maximum	**$ 6,633**	**$ 6,633**	**$ 6,633**	**$ 6,633**	**$ 6,633**	**$ 1.73**	**$ 1.73**

2017 Development Charges—Grouped by Location

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Belleville	$ 11,135	$ 8,294	$ 8,294	$ 7,810	$ 4,335	$ 4.56	$ 4.56
Brockville	$ 3,630	$ 2,713	$ 2,713	$ 2,296	$ 1,434	$ 1.02	$ 1.02
Cornwall							
Kingston	$ 20,471	$ 15,676	$ 15,676	$ 13,100	$ 9,090	$ 17.91	$ 7.92
Ottawa	$ 25,990	$ 20,607	$ 20,607	$ 15,883	$ 12,308	$ 21.43	$ 10.45
Peterborough	$ 26,643	$ 21,512	$ 21,512	$ 15,527	$ 15,527	$ 7.94	$ -
Prince Edward County	$ 6,396	$ 5,683	$ 4,494	$ 5,136	$ 3,543	$ 3.89	$ 3.89
Quinte West	$ 8,789	$ 5,709	$ 5,709	$ 5,291	$ 3,826	$ 4.24	$ 4.24
Eastern Average	**$ 14,722**	**$ 11,456**	**$ 11,286**	**$ 9,292**	**$ 7,152**	**$ 8.71**	**$ 5.35**
Eastern Median	**$ 11,135**	**$ 8,294**	**$ 8,294**	**$ 7,810**	**$ 4,335**	**$ 4.56**	**$ 4.24**
Aurora	$ 76,165	$ 61,897	$ 61,897	$ 46,311	$ 34,814	$ 44.87	$ 22.88
Brampton	$ 85,364	$ 70,487	$ 70,487	$ 52,712	$ 35,775	$ 30.24	$ 18.65
Brock	$ 40,981	$ 33,484	$ 33,484	$ 25,182	$ 19,524	$ 16.58	$ 13.91
Burlington	$ 44,452	$ 35,969	$ 28,591	$ 27,090	$ 21,686	$ 37.18	$ 19.33
Caledon	$ 80,323	$ 67,141	$ 67,141	$ 53,067	$ 35,321	$ 23.99	$ 17.60
Clarington	$ 46,016	$ 36,867	$ 36,867	$ 25,797	$ 20,139	$ 20.82	$ 15.25
East Gwillimbury	$ 76,733	$ 63,869	$ 63,869	$ 48,548	$ 37,015	$ 49.18	$ 21.48
Georgina	$ 66,196	$ 54,537	$ 54,537	$ 42,729	$ 32,598	$ 41.72	$ 19.73
Halton Hills	$ 49,601	$ 39,333	$ 33,277	$ 29,122	$ 24,846	$ 30.05	$ 13.86
King	$ 88,717	$ 74,673	$ 74,673	$ 54,540	$ 41,162	$ 49.81	$ 27.82
Markham	$ 77,497	$ 62,964	$ 62,964	$ 49,620	$ 38,155	$ 41.95	$ 19.89
Milton	$ 54,687	$ 43,263	$ 37,208	$ 32,939	$ 25,307	$ 32.72	$ 15.18
Mississauga	$ 84,546	$ 75,286	$ 75,286	$ 55,090	$ 38,328	$ 30.17	$ 21.93
Newmarket	$ 76,256	$ 62,376	$ 62,376	$ 48,005	$ 37,860	$ 46.25	$ 24.26
Oakville	$ 60,919	$ 48,127	$ 42,072	$ 37,460	$ 29,044	$ 36.27	$ 22.57
Oshawa	$ 46,119	$ 37,146	$ 37,146	$ 30,146	$ 19,386	$ 21.95	$ 11.41
Pickering	$ 44,204	$ 35,965	$ 35,965	$ 26,138	$ 18,555	$ 18.10	$ 15.43
Richmond Hill	$ 72,568	$ 59,783	$ 59,783	$ 46,389	$ 33,894	$ 48.65	$ 24.95
Toronto	$ 41,560	$ 35,237	$ 35,237	$ 26,131	$ 18,631	$ 19.29	
Vaughan	$ 79,405	$ 66,316	$ 66,316	$ 49,792	$ 37,886	$ 46.23	$ 24.24
Whitby	$ 51,336	$ 41,736	$ 41,736	$ 31,175	$ 21,227	$ 22.69	$ 15.93
Whitchurch-Stouffville	$ 68,714	$ 56,321	$ 56,321	$ 44,015	$ 33,676	$ 45.15	$ 23.16
GTA Average	**$ 64,198**	**$ 52,854**	**$ 51,692**	**$ 40,091**	**$ 29,765**	**$ 34.27**	**$ 19.50**
GTA Median	**$ 67,455**	**$ 55,429**	**$ 55,429**	**$ 43,372**	**$ 33,137**	**$ 34.50**	**$ 19.73**

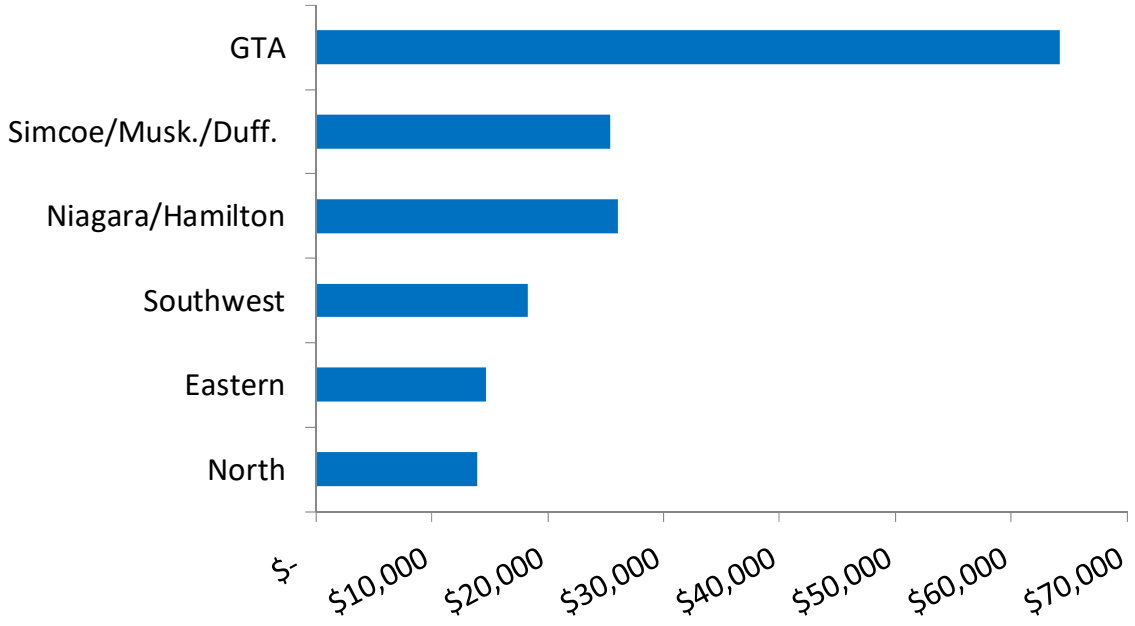
2017 Development Charges—Grouped by Location (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Fort Erie	$ 27,229	$ 20,803	$ 20,803	$ 18,641	$ 11,699	$ 16.08	$ 4.43
Grimsby	$ 31,363	$ 21,988	$ 21,988	$ 19,454	$ 12,666	$ 18.10	$ 7.76
Hamilton	$ 39,337	$ 28,964	$ 28,964	$ 24,767	$ 17,815	$ 20.67	$ 12.89
Lincoln	$ 30,829	$ 22,425	$ 22,425	$ 19,979	$ 13,118	$ 18.90	$ 12.70
Niagara Falls	$ 27,313	$ 17,576	$ 17,576	$ 15,819	$ 12,184	$ 14.30	$ 4.43
Niagara-on-the-Lake	$ 25,685	$ 18,626	$ 18,626	$ 16,459	$ 10,625	$ 17.47	$ 11.27
Pelham	$ 29,474	$ 21,052	$ 21,052	$ 19,043	$ 12,482	$ 17.22	$ 11.02
Port Colborne	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
St. Catharines	$ 15,544	$ 11,324	$ 11,324	$ 10,043	$ 6,408	$ 10.63	$ 4.43
Thorold	$ 27,783	$ 19,763	$ 19,763	$ 17,600	$ 11,511	$ 14.85	$ 6.27
Wainfleet	$ 21,673	$ 14,989	$ 14,989	$ 13,577	$ 8,891	$ 13.66	$ 7.46
Welland	$ 23,121	$ 17,264	$ 17,264	$ 15,099	$ 9,780	$ 16.43	$ 10.23
West Lincoln	$ 23,504	$ 16,156	$ 16,156	$ 14,277	$ 9,200	$ 13.58	$ 7.38
Niagara/Hamilton Avg.	**$ 26,031**	**$ 18,635**	**$ 18,635**	**$ 16,523**	**$ 10,984**	**$ 15.58**	**$ 8.05**
Niagara/Hamilton Median	**$ 27,229**	**$ 18,626**	**$ 18,626**	**$ 16,459**	**$ 11,511**	**$ 16.08**	**$ 7.46**
Elliot Lake							
Greater Sudbury	$ 16,150	$ 9,784	$ 9,784	$ 9,784	$ 9,784	$ 9.08	$ 4.63
Greenstone							
Kenora							
North Bay	$ 11,773	$ 8,270	$ 8,270	$ 5,339	$ 5,339	$ 6.14	$ 6.14
Parry Sound							
Sault Ste. Marie							
Thunder Bay							
Timmins							
North Average	**$ 13,962**	**$ 9,027**	**$ 9,027**	**$ 7,562**	**$ 7,562**	**$ 7.61**	**$ 5.39**
North Median	**$ 13,962**	**$ 9,027**	**$ 9,027**	**$ 7,562**	**$ 7,562**	**$ 7.61**	**$ 5.39**
Barrie	$ 46,056	$ 34,875	$ 34,875	$ 29,072	$ 21,289	$ 28.29	$ 18.85
Bracebridge	$ 13,016	$ 11,575	$ 11,575	$ 8,752	$ 6,097	$ 1.54	$ 1.54
Collingwood	$ 33,782	$ 30,388	$ 30,388	$ 23,662	$ 16,483	$ 9.49	$ 9.49
Gravenhurst	$ 11,723	$ 10,643	$ 10,643	$ 8,008	$ 5,373	$ 1.54	$ 1.54
Huntsville	$ 12,014	$ 10,151	$ 10,151	$ 8,013	$ 5,390	$ 2.20	$ 2.20
Innisfil	$ 50,522	$ 46,373	$ 46,373	$ 31,615	$ 25,793	$ 21.81	$ 21.81
Orangeville	$ 27,729	$ 20,665	$ 20,665	$ 15,236	$ 10,402	$ 9.03	$ 0.71
Orillia	$ 16,616	$ 14,495	$ 14,495	$ 12,372	$ 9,720	$ 7.12	$ 7.12
Oro-Medonte	$ 18,186	$ 15,525	$ 15,525	$ 11,409	$ 10,249	$ 5.89	$ 5.89
Springwater	$ 24,825	$ 21,009	$ 21,009	$ 15,659	$ 12,372	$ 8.28	$ 8.28
Sim./Musk./Duff. Avg.	**$ 25,447**	**$ 21,570**	**$ 21,570**	**$ 16,380**	**$ 12,317**	**$ 9.52**	**$ 7.74**
Sim./Musk./Duff. Median	**$ 21,506**	**$ 18,095**	**$ 18,095**	**$ 13,804**	**$ 10,326**	**$ 7.70**	**$ 6.50**

2017 Development Charges—Grouped by Location (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brant	$ 22,567	$ 15,886	$ 15,886	$ 13,139	$ 10,316	$ 6.30	$ 6.30
Cambridge	$ 34,368	$ 29,107	$ 29,107	$ 20,713	$ 20,713	$ 15.87	$ 10.21
Central Elgin	$ 14,325	$ 12,516	$ 12,516	$ 8,679	$ 8,679	$ 6.14	$ 6.14
Centre Wellington	$ 26,115	$ 21,261	$ 21,261	$ 17,110	$ 12,354	$ 8.52	$ 8.52
Chatham-Kent	$ 3,775	$ 3,049	$ 3,049	$ 2,759	$ 1,888	$ 2.57	
Erin	$ 20,538	$ 16,452	$ 16,452	$ 12,863	$ 10,829	$ 6.95	$ 6.95
Grey Highlands	$ 8,171	$ 5,679	$ 5,679	$ 4,897	$ 4,897	$ 0.45	$ 0.45
Guelph	$ 30,922	$ 23,755	$ 23,755	$ 19,361	$ 14,070	$ 9.68	$ 9.68
Guelph-Eramosa	$ 22,117	$ 16,984	$ 16,984	$ 13,786	$ 10,104	$ 7.92	$ 7.92
Haldimand	$ 11,784	$ 10,218	$ 10,218	$ 8,055	$ 5,555	$ 2.99	$ 2.99
Ingersoll	$ 18,952	$ 13,892	$ 13,892	$ 10,223	$ 7,664	$ 6.66	$ 6.66
Kincardine	$ 10,343	$ 7,136	$ 7,136	$ 5,278	$ 5,278	$ 3.83	$ 3.83
Kingsville	$ 9,248	$ 6,831	$ 6,831	$ 5,558	$ 4,374	$ 0.71	$ 0.71
Kitchener	$ 34,496	$ 26,091	$ 26,091	$ 20,050	$ 20,050	$ 18.24	$ 10.00
Lambton Shores	$ 9,983	$ 8,830	$ 8,830	$ 7,081	$ 5,376	$ 2.21	$ 2.21
Leamington	$ 305	$ 305	$ 305	$ 305	$ 305		
London	$ 29,561	$ 22,173	$ 22,173	$ 18,561	$ 13,755	$ 23.92	
Mapleton	$ 18,595	$ 13,915	$ 13,915	$ 10,347	$ 8,731	$ 5.09	$ 5.09
Meaford	$ 17,512	$ 11,905	$ 11,905	$ 11,334	$ 11,334	$ 7.35	$ 3.98
Middlesex Centre	$ 22,187	$ 15,548	$ 15,548	$ 12,577	$ 9,329	$ 6.69	$ 2.67
Minto	$ 12,710	$ 10,709	$ 10,709	$ 8,263	$ 6,951	$ 3.74	$ 3.74
North Dumfries	$ 26,535	$ 20,126	$ 20,126	$ 15,136	$ 15,136	$ 12.52	$ 7.77
North Middlesex	$ 10,767	$ 8,575	$ 8,575	$ 4,781	$ 4,781	$ 1.48	$ 1.48
North Perth	$ 14,297	$ 9,458	$ 9,458	$ 7,943	$ 5,330	$ 3.00	$ 1.78
Owen Sound	$ 12,433	$ 9,535	$ 9,535	$ 6,836	$ 6,836	$ 1.85	
Puslinch	$ 11,659	$ 9,457	$ 9,457	$ 8,010	$ 6,192	$ 3.72	$ 3.72
Sarnia	$ 7,718	$ 5,788	$ 5,788	$ 4,864	$ 3,463	$ 4.95	$ 4.95
Saugeen Shores	$ 15,286	$ 11,375	$ 11,375	$ 10,073	$ 6,991	$ 5.29	
St. Marys	$ 7,568	$ 5,582	$ 5,582	$ 4,703	$ 3,057		
St. Thomas	$ 10,403	$ 8,930	$ 8,930	$ 6,523	$ 4,515	$ 4.71	$ 3.11
Stratford	$ 13,558	$ 9,845	$ 9,845	$ 8,639	$ 5,548	$ 2.46	
Strathroy-Caradoc	$ 12,205	$ 9,829	$ 9,829	$ 6,365	$ 6,365	$ 5.39	$ 3.04
The Blue Mountains	$ 25,276	$ 19,654	$ 19,654	$ 15,119	$ 15,119	$ 8.30	$ 8.30
Tillsonburg	$ 17,220	$ 15,521	$ 15,521	$ 11,409	$ 8,552	$ 6.25	$ 6.25
Waterloo	$ 35,955	$ 26,526	$ 26,526	$ 21,336	$ 19,665	$ 19.44	$ 13.78
Wellesley	$ 28,617	$ 22,061	$ 22,061	$ 16,717	$ 16,717	$ 13.75	$ 9.00
Wellington North	$ 21,942	$ 18,328	$ 18,328	$ 14,830	$ 10,810	$ 6.58	$ 3.98
Wilmot	$ 27,712	$ 21,758	$ 21,758	$ 16,599	$ 15,266	$ 14.52	$ 8.01
Windsor	$ 26,740	$ 19,385	$ 19,385	$ 13,033	$ 13,033	$ 11.88	
Woolwich	$ 27,492	$ 21,475	$ 21,475	$ 16,364	$ 15,331	$ 13.09	$ 8.34
Southwest Average	**$ 18,299**	**$ 14,136**	**$ 14,136**	**$ 11,005**	**$ 9,381**	**$ 7.50**	**$ 5.67**
Southwest Median	**$ 17,366**	**$ 13,204**	**$ 13,204**	**$ 10,285**	**$ 8,616**	**$ 6.27**	**$ 5.62**

Summary—2017 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.

2017 Development Charges	Residential	Multiples Dwelling 3+	Apartment units >=2	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
North	$ 13,962	$ 9,027	$ 7,562	$ 7,562	$ 7.61	$ 5.39
Eastern	$ 14,722	$ 11,456	$ 9,292	$ 7,152	$ 8.71	$ 5.35
Southwest	$ 18,299	$ 14,136	$ 11,005	$ 9,381	$ 7.50	$ 5.67
Niagara/Hamilton	$ 26,031	$ 18,635	$ 16,523	$ 10,984	$ 15.58	$ 8.05
Simcoe/Musk./Duff.	$ 25,447	$ 21,570	$ 16,380	$ 12,317	$ 9.52	$ 7.74
GTA	$ 64,198	$ 52,854	$ 40,091	$ 29,765	$ 34.27	$ 19.50

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 m^2 living space.

2017 Residential Building Permit Fees (sorted lowest to highest)

Municipality	Residential (m2)	Residential ($/$1000)	Residential Fee 167m2, $270,000
Kenora	$5.38		$ 898
Greenstone		$10, 1st $1,000 + $3.00/$1,000	$ 1,120
Grey Highlands	$7.00		$ 1,168
North Perth	$100 + $7.21/$m^2$		$ 1,304
Kincardine	$8.07		$ 1,348
Prince Edward County	$100 + $7.50/$m^2$		$ 1,353
Leamington	$8.61		$ 1,438
Waterloo	$8.61		$ 1,438
London	$8.80		$ 1,470
Lambton Shores	$9.00		$ 1,503
Ottawa	$9.10		$ 1,520
Owen Sound	$9.10		$ 1,520
Saugeen Shores	$9.25		$ 1,545
Mapleton	$325 + $6.99 m^2		$ 1,585
Central Elgin	$9.68		$ 1,617
Sarnia	$9.75		$ 1,628
St. Marys	$1,700 up to 186 m^2		$ 1,700
Quinte West	$10.20		$ 1,703
Minto	$300 + $8.61/$m^2$		$ 1,738
Springwater	$10.55		$ 1,762
Kingsville	$10.76		$ 1,798
Vaughan	$10.80		$ 1,804
Orillia	$11.09		$ 1,852
Wellington North	$255 + $9.58 m^2		$ 1,855
Brock	$11.30		$ 1,887
Port Colborne	$11.30		$ 1,887
St. Thomas		$25 first $1,000, plus $7/ $1,000	$ 1,908
Brockville	$1,925 + $8.07 m^2 if > 186 m^2		$ 1,925
Milton	$11.60		$ 1,937
Wellesley	$11.73		$ 1,959
North Middlesex	$75 + $11.30/$m^2$		$ 1,962
Whitby	$11.76		$ 1,964
Thorold	$11.84		$ 1,977
West Lincoln	$11.92		$ 1,991
Ingersoll	$2,000 + $6.67 m^2 > 186 m^2		$ 2,000

2017 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

Municipality	Residential (m2)	Residential ($/$1000)	Residential Fee 167m2, $270,000
North Dumfries	$12.06		$ 2,013
Stratford	$12.06		$ 2,013
Niagara Falls	$12.09		$ 2,019
Oshawa	$12.36		$ 2,064
Grimsby	$12.37		$ 2,066
Woolwich	$12.38		$ 2,067
Strathroy-Caradoc	$1,736 1st 139 m^2 + $12.38/$m^2$ there after		$ 2,081
Fort Erie	$12.49		$ 2,085
Pickering	$12.50		$ 2,088
Burlington	over 300 m^2		$ 2,111
Clarington	$12.68		$ 2,118
Kitchener	$12.81		$ 2,139
Lincoln	$12.81		$ 2,139
Wilmot	$12.92		$ 2,157
Barrie	$13.00		$ 2,171
Thunder Bay	$13.00		$ 2,171
Orangeville	$13.03		$ 2,176
Centre Wellington	$13.13		$ 2,193
Chatham-Kent	$11.84 m^2 above ground, $1.61 m^2 unfinished below, $2.15 m^2 garage		$ 2,195
Erin	$2,200 + $9.47 m^2 if > 236 m^2		$ 2,200
Caledon	$13.20		$ 2,204
Wainfleet	$1,533.16, + $13.07 m^2 > 115 m^2		$ 2,213
Meaford	$13.35		$ 2,229
St. Catharines	$13.45		$ 2,247
Welland	$13.45		$ 2,247
Georgina	$13.77		$ 2,300
Guelph	$13.77		$ 2,300
Brampton	$13.80		$ 2,305
Richmond Hill	$14.10		$ 2,355
Pelham	$14.21		$ 2,373
Windsor	$11.73 m^2 + $450		$ 2,409
North Bay	$14.64		$ 2,445
Newmarket	$14.65		$ 2,447
Hamilton	$14.72		$ 2,458
Cambridge	$14.75		$ 2,463

2017 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

Municipality	Residential (m2)	Residential ($/$1000)	Residential Fee 167m2, $270,000
Markham	$14.79		$ 2,470
Parry Sound		$50 + $9/$1,000	$ 2,480
Niagara-on-the-Lake	$14.85		$ 2,481
Aurora	$15.50		$ 2,589
East Gwillimbury	$15.61		$ 2,606
Gravenhurst	$15.61		$ 2,606
Whitchurch-Stouffville	$15.61		$ 2,606
Puslinch	$15.72		$ 2,625
Middlesex Centre	$2,638 up to 186 m^2 + $9.90/$m^2$		$ 2,638
Elliot Lake	$2,200 + $15.71 m^2 if > 139 m^2		$ 2,640
Mississauga	$15.97		$ 2,667
The Blue Mountains	$16.00		$ 2,672
Belleville		$10.00	$ 2,700
Huntsville		$10.00	$ 2,700
Oakville	$16.30		$ 2,722
Oro-Medonte	$16.68		$ 2,786
Halton Hills	$16.91		$ 2,824
Greater Sudbury		$10.70	$ 2,889
Peterborough	$17.32		$ 2,892
Toronto	$52.08 + $17.16 /$m^2$		$ 2,918
Timmins		$55 + $11/$1,000	$ 3,025
Bracebridge		$11.30	$ 3,051
Guelph-Eramosa		$11.46	$ 3,094
Tillsonburg		$125 + $11/$1,000	$ 3,095
Kingston		$12.00	$ 3,240
Collingwood		$125 for first $1,000, $12.00/$1,000 thereafter	$ 3,353
Cornwall		$12.50	$ 3,375
Innisfil	$20.24		$ 3,380
King	$3,500 up to 511 m^2		$ 3,500
Haldimand		$75 for the 1st $3,000; $13/$1,000 thereafter	$ 3,546
Brant		$14.00	$ 3,780
Sault Ste. Marie	$24.03		$ 4,013
Average			**$ 2,248**
Median			**$ 2,174**

2017 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	$12.75	$9.50
Barrie	$16.00	$10.00
Belleville	$10/$1,000	$10/$1,000
Bracebridge	$11.30/$1000	$11.30/$1,000
Brampton	$16.00	$10.50
Brant	$14.00/$1,000	$14.00/$1,000
Brock	$12.37	$10.22
Brockville	Greater of $725 or $$8.07 m^2	Greater of $725 or $8.07 m^2 for first 50,000 sq.ft. $5.38 m^2 above 50,000 sq.ft.
Burlington	$22.65	$9.39 /$m^2$ up to 300 m^2, $6.41 /$m^2$ over 300 m^2
Caledon	$12.80	$10.00 /$m^2$ if < 600 m^2, $7.10 /$m^2$ if > 600 m^2
Cambridge	$16.36	$10.23
Central Elgin	$9.90/$1000	$9.90/$1000
Centre Wellington	$12.81	$9.90
Chatham-Kent	$16.00/$1,000 up to $10,000,000, $1.50/$1,000 thereafter	$13.30/$1,000
Clarington	$16.47	$13.51
Collingwood	$10.76	$8.07
Cornwall	$12.50/$1,000	$12.50/$1,000
East Gwillimbury	$11.84	$10.23
Elliot Lake	$10.76 /$m^2$ >232 m^2	$10.76 /$m^2$ >232 m^2
Erin	$3.23	$3.23
Fort Erie	$12.16	$9.36
Georgina	$12.91	$10.65
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	$11.84	$8.07
Guelph	$15.38	$9.58
Guelph-Eramosa	$11.46/$1,000	$11.46/$1,000
Haldimand	1st $3,000, $75; each additional $1,000, $13	1st $3,000, $75; each additional $1,000, $13
Halton Hills	$15.80	$10.06
Hamilton	$16.13	$11.03
Huntsville	$10.00/$1,000	$10.00/$1,000
Ingersoll	$4,000 + $8.18 m^2 > 183 m^2	$2,900 + $8.18 m^2 > 183 m^2
Innisfil	$13.85	$9.22

2017 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
Kenora	$5.92	$4.84
Kincardine	$8.07	$8.07
King	$11.84	$11.84
Kingston	$12.00/$1,000	$12.00/$1,000
Kingsville	$11.25/$1,000	$11.25/$1,000
Kitchener	$14.75	$8.40
Lambton Shores	$9.00	$9.00
Leamington	$11/$1,000	$11/$1,000
Lincoln	$11.84	$7.53
London	$9.60	$7.00
Mapleton	$325 + $6.99 m^2	$325 + $6.99 m^2
Markham	$13.89	$11.36
Meaford	$11.52	$7.53
Middlesex Centre	$10.55	$10.55
Milton	$10.62	$7.08
Minto	$300 + $8.61/$m^2$	$300 + $4.84/$m^2$
Mississauga	$16.74	$12.50 /$m^2$, < 10,000 m^2; $12.00 > 10,000 m^2
Newmarket	$12.39	$10.06
Niagara Falls	$15.13	$7.36
Niagara-on-the-Lake	$19.38	$9.80
North Bay	$11.23/$1,000	$11.23/$1,000
North Dumfries	$15.18	$9.04
North Middlesex	$75 + $7.00/$1,000	$75 + $7.00/$1,000
North Perth	$100 + $6.46/$m^2$	$100 + $6.46/$m^2$
Oakville	$22.70	$13.90 + 5.50 if < 1,000 m^2, $11.65 + 5.50 if 1,000-2,000 m^2, $9.90 + 5.50 if 2,000-5,000 m^2, $8.35 + 5.50 if 5,000-15,000 m^2, $7.96 + 5.50 if > 15,000 m^2
Orangeville	$13.03	$8.50
Orillia	$11.73	$6.03
Oro-Medonte	$10.76	$9.69
Oshawa	$14.63	$12.27
Ottawa	$10.25/$1,000	$10.25/$1,000
Owen Sound	$10.25/$1,000	$10.25/$1,000
Parry Sound	$50 + $9/$1,000	$50 + $9/$1,000
Pelham	$16.80	$16.80
Peterborough	$18.91	$18.91
Pickering	$13.00	$8.50

2017 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
Port Colborne	$11.30	$7.32
Prince Edward County	$100 + $8.00/$m^2$	$100 + $4.50/$m^2$
Puslinch	$11/$1,000	$11/$1,000
Quinte West	$10.20	$4.94
Richmond Hill	$15.10	$13.80
Sarnia	$16.35	$9.75
Saugeen Shores	$10.25	$10.00
Sault Ste. Marie	$22.66	$12.90 /$m^2$ < 7,500 m^2, $10.48 m^2 > 7,500 m^2
Springwater	$10.23	$4.74
St. Catharines	$13.99	$10.76
St. Marys	$8.57/$1,000	$8.57/$1,000
St. Thomas	$25 first $1,000, plus $7/$1,000	$25 first $1,000, plus $7/$1,000
Stratford	$11.52	$10.23 if < 4647 m^2, $5.17 if > 4647 m^2
Strathroy-Caradoc	$4,740 1st 232 m^2 + $1.01 > 232 m^2	$4,660 1st 232 m^2 + $1.01 > 232 m^2
The Blue Mountains	$12.37	$6.62
Thorold	$12.06	$7.75
Thunder Bay	$21.00	$12.00
Tillsonburg	$125 + $11/$1,000	$125 + $11/$1,000
Timmins	$55 + $11/$1000	$55 + $11/$1000
Toronto	$19.20	$13.89
Vaughan	$13.00	$8.90
Wainfleet	$12.89	$9.60
Waterloo	$10.23	$5.92
Welland	$13.45	$8.61
Wellesley	$13.99	$7.75
Wellington North	$255 + $9.58 m^2	$255 + $9.58 m^2
West Lincoln	$11.61	$8.65
Whitby	$13.58	$9.75
Whitchurch-Stouffville	$12.49	$11.30
Wilmot	$16.15	$8.61
Windsor	$22.17	$10.76
Woolwich	$16.58	$8.61

2017 Commercial Solid Waste Tipping Fees—(Sorted by 2017 Fee per Tonne)

Municipality or Region	2013 Per Tonne	2014 Per Tonne	2015 Per Tonne	2016 Per Tonne	2017 Per Tonne
Chatham-Kent	N/A	N/A	$ 100	$ 100	$ 51
Elliot Lake	N/A	$ 60	$ 60	$ 60	$ 60
Essex County	$ 63	$ 64	$ 59	$ 59	$ 64
Windsor	$ 58	$ 64	$ 64	$ 64	$ 64
Oxford County	$ 65	$ 66	$ 69	$ 70	$ 69
Greenstone	N/A	N/A	N/A	N/A	$ 70
Sault Ste. Marie	$ 70	$ 70	$ 70	$ 70	$ 70
Thunder Bay	$ 56	$ 60	$ 64	$ 70	$ 73
Greater Sudbury	$ 63	$ 71	$ 73	$ 73	$ 73
Cornwall	$ 64	$ 64	$ 70	$ 70	$ 75
Guelph	$ 70	$ 70	$ 70	$ 75	$ 75
London	$ 75	$ 75	$ 75	$ 75	$ 75
Timmins	$ 65	$ 75	$ 75	$ 75	$ 75
Wellington County	N/A	N/A	$ 75	$ 75	$ 75
Stratford	$ 75	$ 75	$ 76	$ 76	$ 77
Waterloo Region	$ 75	$ 75	$ 75	$ 77	$ 77
Brant	$ 82	$ 82	$ 85	$ 85	$ 90
Kenora	$ 80	$ 80	$ 90	$ 90	$ 90
North Bay	$ 81	$ 84	$ 87	$ 90	$ 93
Peterborough	$ 85	$ 90	$ 90	$ 90	$ 95
Niagara Region	$ 90	$ 90	$ 87	$ 100	$ 100
Peel Region	$ 100	$ 100	$ 100	$ 100	$ 100
York Region	$ 100	$ 100	$ 100	$ 100	$ 100
Kincardine	N/A	N/A	$ 100	$ 105	$ 105
Ottawa	$ 100	$ 102	$ 104	$ 106	$ 108
Toronto	$ 100	$ 103	$ 106	$ 109	$ 115
Hamilton	$ 118	$ 118	$ 118	$ 118	$ 118
Haldimand	N/A	N/A	N/A	$ 119	$ 121
Durham Region	$ 120	$ 120	$ 120	$ 120	$ 125
The Blue Mountains	N/A	N/A	$ 120	$ 120	$ 130
Muskoka	$ 121	$ 127	$ 127	$ 130	$ 133
Quinte West	$ 75	$ 75	$ 75	$ 75	$ 140
Barrie	$ 140	$ 145	$ 145	$ 145	$ 145
Orillia	$ 130	$ 140	$ 150	$ 155	$ 155
Simcoe County	$ 121	$ 155	$ 155	$ 155	$ 155
Halton Region	$ 152	$ 154	$ 157	$ 165	$ 165
Grey Highlands	$ 200	$ 200	$ 200	$ 200	$ 200
Average	**$ 93**	**$ 96**	**$ 98**	**$ 100**	**$ 103**
Median	**$ 82**	**$ 83**	**$ 87**	**$ 90**	**$ 95**

2017 Transit Fares

Municipality	Cash Fares Adult	Cash Fares Student	Cash Fares Senior	Monthly Passes Adult	Monthly Passes Student	Monthly Passes Senior
Barrie	$ 3.00	$ 3.00	$ 3.00	$ 86.00	$ 66.00	$ 56.00
Belleville	$ 2.50	$ 2.25	$ 2.25	$ 70.00	$ 57.00	$ 57.00
Bracebridge	$2.50	$ 2.00	$ 2.00	$50.00	$ 40.00	$ 40.00
Brampton	$ 3.75	$ 2.50	$ 1.00	$ 122.00	$ 105.00	$ 52.00
Brockville	$ 2.25	$ 2.25	$ 2.25	$ 64.00	$ 64.00	$ 64.00
Burlington	$ 3.50	$ 3.50	$ 3.50	$ 97.00	$ 71.00	$ 59.25
Chatham-Kent	$ 2.25	$ 2.25	$ 2.25	$ 70.00	$ 55.00	$ 55.00
Collingwood	$ 2.00	$ 1.50	$ 1.50	$ 40.00	$ 30.00	$ 30.00
Cornwall	$ 2.90	$ 2.90	$ 2.90	$ 64.00	$ 52.00	$ 44.00
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	$ 85.00	$ 85.00	$ 85.00
Greater Sudbury	$ 3.20	$ 3.20	$ 2.30	$ 87.00	$ 80.00	$ 52.00
Guelph	$ 3.00	$ 3.00	$ 3.00	$ 80.00	$ 68.00	$ 68.00
Hamilton	$ 3.00	$ 3.00	$ 3.00	$ 101.20	$ 83.60	$ 26.50
Huntsville	$ 2.00	$ 1.00	$ 2.00	$ 52.50	$ 25.00	$ 52.50
Kenora	$ 2.00	$ 2.00	$ 2.00	$ 50.00	$ 50.00	$ 50.00
Kingston	$ 2.75	$ 2.50	$ 2.50	$ 72.00	$ 53.50	$ 53.50
Leamington	$ 2.00	$ 1.50	$ 1.75	$ 35.00	N/A	$ 30.00
London	$ 2.75	$ 2.75	$ 2.75	$ 81.00	$ 70.00	$ 57.50
Milton	$ 3.50	$ 3.50	$ 3.50	$ 77.00	$ 57.00	$ 50.00
Mississauga	$ 3.50	$ 3.50	$ 1.00	$ 130.00	N/A	$ 61.00
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	$ 3.75	$ 3.75	$ 3.75	$ 120.00	$ 75.00	$ 55.00
Orangeville	$ 2.00	$ 1.50	$ 1.50	$ 55.00	$ 45.00	$ 45.00
Orillia	$ 2.00	$ 2.00	$ 2.00	$ 47.00	$ 47.00	$ 47.00
Ottawa	$ 3.40	$ 2.60	$ 3.40	$ 113.75	$ 87.75	$ 43.25
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
Port Colborne	$ 2.75	$ 2.75	$ 2.75	$ 78.00	$ 68.00	$ 59.00
Quinte West	$ 2.00	$ 1.50	$ 1.50	$ 40.00	$ 30.00	$ 30.00
Sarnia	$ 3.00	$ 3.00	$ 3.00	$ 73.00	$ 73.00	$ 73.00

2017 Transit Fares (cont'd)

Municipality	Cash Fares Adult	Cash Fares Student	Cash Fares Senior	Monthly Passes Adult	Monthly Passes Student	Monthly Passes Senior
Sault Ste. Marie	$ 2.75	$ 2.75	$ 2.75	$ 65.00	$ 44.00	$ 55.00
St. Catharines	$ 3.00	$ 3.00	$ 3.00	$ 92.00	$ 62.00	$ 57.00
St. Thomas	$ 2.50	$ 2.50	$ 2.50	$ 65.00	$ 55.00	$ 55.00
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	$ 74.00	$ 59.00	$ 55.00
Toronto	$ 3.25	$ 2.00	$ 2.00	$ 141.50	$ 112.00	$ 112.00
Waterloo Region	$ 3.25	$ 3.25	$ 3.25	$ 86.00	$ 72.00	$ 72.00
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	$ 4.00	$ 4.00	$ 4.00	$ 145.00	$ 111.00	$ 61.00
Average	**$ 2.85**	**$ 2.65**	**$ 2.57**	**$ 79.97**	**$ 63.89**	**$ 54.71**
Median	**$ 3.00**	**$ 2.75**	**$ 2.75**	**$ 77.00**	**$ 62.00**	**$ 55.00**

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.

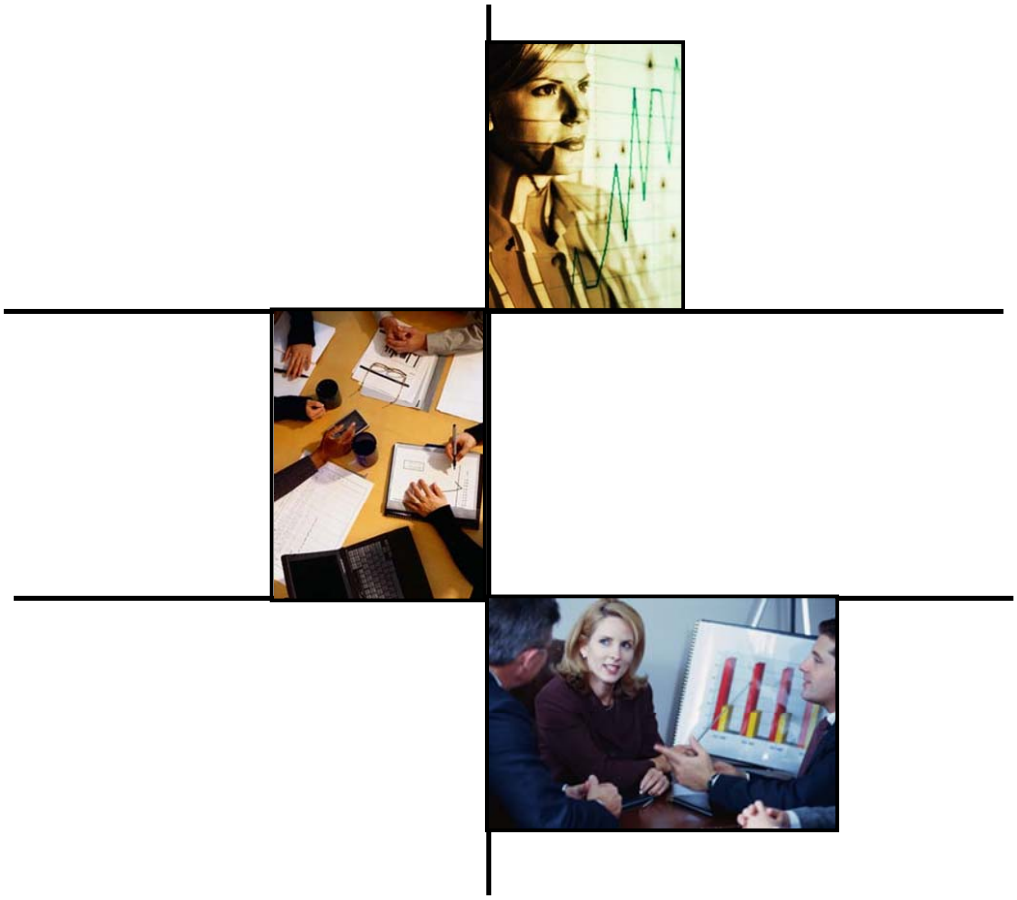
unicipality	Type of Structure
Aurora	Flat monthly rates; residential and non-residential (including multi-residential)
Guelph	Flat monthly rate for residential, multi-residential/condos pay a flat rate of residential for each unit, non-residential based on the Equivalent Residential Unit (ERU). ERU is 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).
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 3 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 2017.

	Annual Storm Residential Medium	
Newmarket	$	38
Markham	$	47
Guelph	$	48
Vaughan	$	50
Aurora	$	60
Richmond Hill	$	62
St Thomas	$	94
Mississauga	$	102
Waterloo	$	128
Kitchener	$	150
London	$	184
Middlesex Centre	$	216
Average	$	98
Median	$	78

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 2017 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

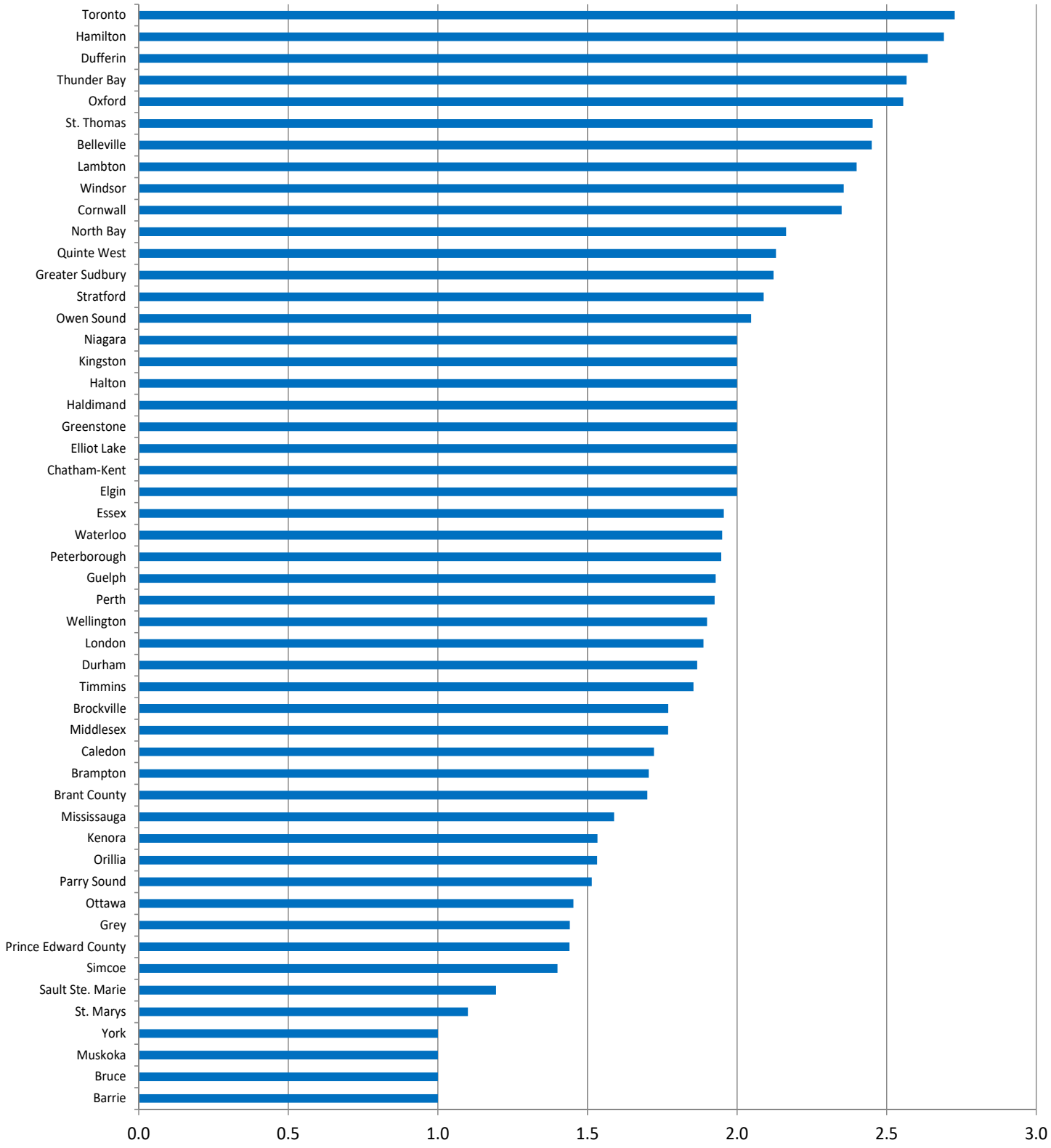
The "Ranges of Fairness" represent what the Province determines is a fair level of taxation for various types of properties relative to the tax burden on the residential class. These ranges ensure that taxes are not shifted onto properties that are already subject to high/low tax rates. Municipalities 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

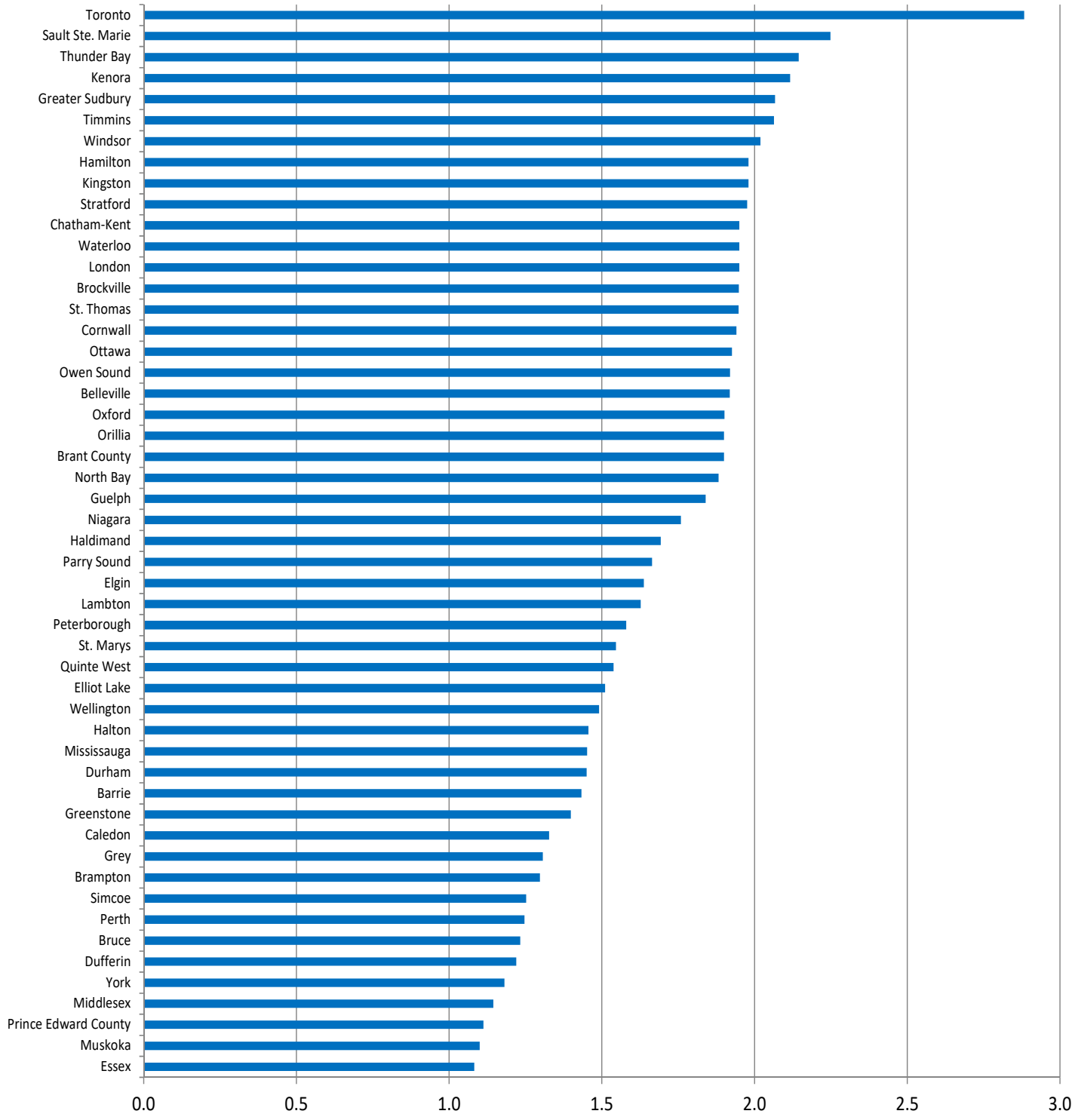
2017 Tax Ratios

Municipality	Multi-Residential	Commercial - Residual	Industrial - Residual
Barrie	1.0000	1.4331	1.5163
Belleville	2.4500	1.9191	2.4000
Brampton	1.7050	1.2971	1.4700
Brant County	1.7000	1.9000	2.5500
Brockville	1.7700	1.9482	2.6131
Bruce	1.0000	1.2331	1.7477
Caledon	1.7223	1.3273	1.5894
Chatham-Kent	2.0000	1.9504	2.1610
Cornwall	2.3492	1.9407	2.6300
Dufferin	2.6376	1.2200	2.1984
Durham	1.8665	1.4500	2.2598
Elgin	1.9999	1.6376	2.2251
Elliot Lake	2.0000	1.5111	1.5111
Essex	1.9554	1.0820	1.9425
Greater Sudbury	2.1217	2.0669	4.3110
Greenstone	2.0000	1.3983	2.4569
Grey	1.4412	1.3069	1.8582
Guelph	1.9287	1.8400	2.2048
Haldimand	2.0000	1.6929	2.3274
Halton	2.0000	1.4565	2.3599
Hamilton	2.6913	1.9800	3.4414
Kenora	1.5337	2.1163	2.2760
Kingston	2.0000	1.9800	2.6300
Lambton	2.4000	1.6271	2.0476
London	1.8880	1.9500	1.9500
Middlesex	1.7697	1.1449	1.7451
Mississauga	1.5888	1.4517	1.5934
Muskoka	1.0000	1.1000	1.1000
Niagara	2.0000	1.7586	2.6300
North Bay	2.1640	1.8822	1.4000
Orillia	1.5323	1.9000	1.8523
Ottawa	1.4530	1.9260	2.7054
Owen Sound	2.0467	1.9195	2.2314
Oxford	2.5550	1.9018	2.6300
Parry Sound	1.5145	1.6646	1.5162
Perth	1.9250	1.2469	1.9692
Peterborough	1.9472	1.5801	1.7744
Prince Edward County	1.4402	1.1125	1.3895
Quinte West	2.1300	1.5385	2.4460
Sault Ste. Marie	1.1944	2.2487	4.8363
Simcoe	1.4000	1.2521	1.5385
St. Marys	1.1000	1.5463	2.4812
St. Thomas	2.4535	1.9475	2.2281
Stratford	2.0890	1.9759	2.7999
Thunder Bay	2.5665	2.1444	2.4883
Timmins	1.8542	2.0636	2.5000
Toronto	2.7277	2.8828	2.8828
Waterloo	1.9500	1.9500	1.9500
Wellington	1.9000	1.4910	2.4000
Windsor	2.3564	2.0190	2.3200
York	1.0000	1.1813	1.4169
Average	**1.8788**	**1.6881**	**2.2255**
Median	**1.9472**	**1.6929**	**2.2281**
Minimum	**1.0000**	**1.0820**	**1.1000**
Maximum	**2.7277**	**2.8828**	**4.8363**

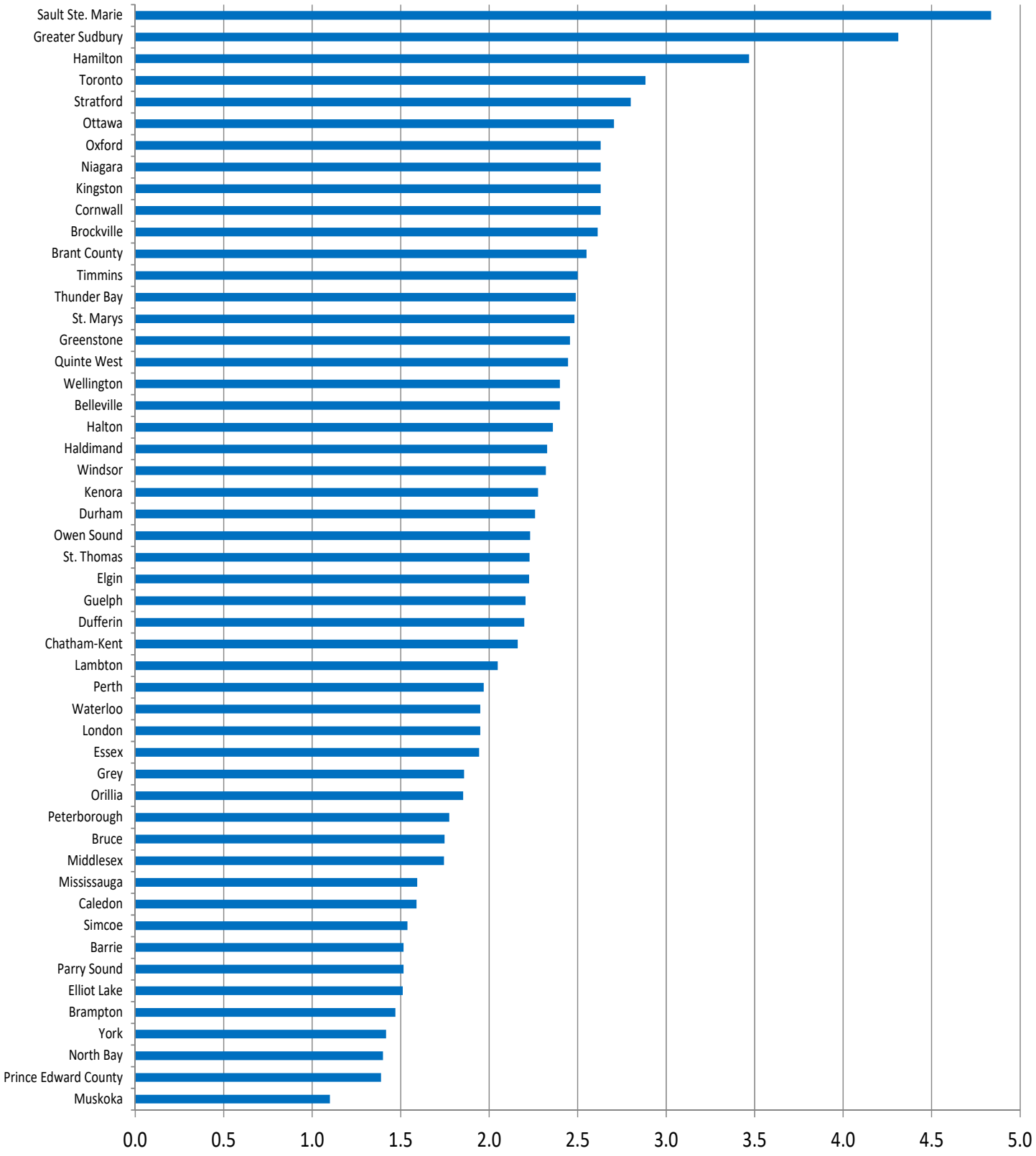
Multi-Residential Tax Ratios



Commercial (residual) Tax Ratios



Industrial (residual) Tax Ratios



Summary of Optional Classes

Municipality	Office Building	Shopping Centre	Parking Lot Land	Industrial (Large)
Barrie				
Belleville				
Brampton				
Brant				
Brockville				
Bruce				
Caledon				
Chatham-Kent	▲	▲	▲	
Cornwall				
Dufferin				
Durham				
Elgin County				▲
Elliot Lake				
Essex	▲	▲	▲	▲
Greater Sudbury				▲
Greenstone				
Grey				
Guelph				
Haldimand				
Halton				
Hamilton				▲
Kenora	▲	▲	▲	▲
Kingston				
Lambton	▲	▲	▲	▲
London				
Middlesex				
Mississauga				
Muskoka				
Niagara				
North Bay				
Orillia				
Ottawa	▲	▲	▲	▲
Owen Sound				▲
Oxford				
Parry Sound				
Peterborough (City)				
Prince Edward County				
Quinte West				▲
Sault Ste. Marie	▲	▲	▲	▲
Simcoe				
St. Marys				
St. Thomas				
Stratford				
Thunder Bay				▲
Timmins				
Toronto				
Waterloo				
Wellington County				
Windsor	▲	▲	▲	▲
York				

New Multi-Residential Property Class

Municipality	Multi-Residential	New Multi-Residential
Belleville	2.4500	1.0000
Brockville	1.7700	1.0000
Chatham-Kent	2.0000	1.1000
Cornwall	2.3492	1.0000
Durham	1.8665	1.1000
Greater Sudbury	2.1217	1.0000
Grey	1.4412	1.0000
Guelph	1.9287	1.0000
Haldimand	2.0000	1.0000
Hamilton	2.6913	1.0000
Kingston	2.0000	1.0000
Lambton	2.4000	1.0000
Niagara	2.0000	1.0000
Orillia	1.5323	1.1000
Ottawa	1.4530	1.0000
Owen Sound	2.0467	1.0000
Parry Sound	1.5145	1.0000
Peterborough	1.9472	1.0000
Sault Ste. Marie	1.1944	1.1000
Stratford	2.0890	1.0000
Thunder Bay	2.5665	1.0000
Timmins	1.8542	1.0000
Toronto	2.7277	1.0000
Waterloo	1.9500	1.0000
Wellington	1.9000	1.1000

Large Industrial Class

Municipality	Industrial - Residual	Industrial - Large
Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Greater Sudbury	4.3110	4.8863
Hamilton	3.4414	4.0355
Kenora	2.2760	2.9605
Lambton	2.0476	3.0035
Ottawa	2.7054	2.3232
Owen Sound	2.2314	2.9193
Quinte West	2.4460	2.6147
Sault Ste. Marie	4.8363	8.5894
Thunder Bay	2.4883	3.3682
Windsor	2.3200	2.9381

Optional Commercial Classes

Municipality	Commercial - Residual	Commercial - Office Building	Commercial - Parking Lot	Commercial - Shopping
Chatham-Kent	1.9504	1.5718	1.3052	2.2512
Essex	1.0820	1.1640	0.5620	1.0820
Kenora	2.1163	2.5574	1.7396	3.0067
Lambton	1.6271	1.5358	1.5358	2.0835
Ottawa	1.9260	2.3900	1.3000	1.5500
Sault Ste. Marie	2.2487	3.2843	1.6625	2.3871
Windsor	2.0190	2.0190	1.0169	2.0190

Farmland Ratios Where Reductions have Been Implemented

Municipality	Farmland Ratio
Caledon	0.1668
Chatham-Kent	0.2200
Durham	0.2000
Greater Sudbury	0.2000
Halton	0.2000
Hamilton	0.1767
Kingston	0.2375
London	0.1395
North Bay	0.1500
Ottawa	0.2000

Summary - Tax Policies

Provincial Threshold Analysis

- no municipality in the survey has a ratio in the Multi-Residential Class that exceeds the Provincial Threshold of 2.74
- 7 of the 51 municipal entities in the survey have a ratio in the Commercial Class that exceeds the Provincial Threshold of 1.98
- 66 of the 51 municipal entities in the survey have a ratio in the Industrial Class that exceeds the Provincial Threshold of 2.63

Optional Classes

- 13 of the 51 upper tier/single tier municipalities established optional classes, resulting in different tax ratios and relative tax burdens from the residual commercial and industrial classes. This will impact the relative tax position of properties within these classes, compared to the relative tax position of properties in the residual class. The impact may be an increased/decreased burden, depending on the value of the tax ratio. As such, the relative tax burden across the entire Commercial and Industrial classes, particularly for these municipalities may vary.
    - Approximately 25% of the municipal entities have a Large Industrial class.
    - Approximately 14% of the municipal entities have Optional Commercial classes.

Comparison of Relative Taxes

Comparison of Relative Taxes

The purpose of this section of the report is to undertake "like" property comparisons across each municipality and across various property types. In total, 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 2017 taxation years in this report. There is a three year phase-in of the assessment changes. The next reassessment will occur in 2020 to value all properties as of January 1, 2020 and will apply to the 2021, 2022, 2023 and 2024 taxation years. 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.

2017 Total Property Tax Rates (Municipal and Education)

2017 Total Property Tax Rates (Municipal & Education—sorted alphabetically)

	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Park/Vac	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.8676%	0.8676%	1.8014%	1.8014%	1.8014%	1.8014%	2.1157%	2.1157%
Barrie	1.3132%	1.3132%	2.7654%	2.7654%	2.7654%	2.7654%	2.9235%	2.9235%
Belleville	1.6213%	3.6617%	4.1579%	4.1579%	4.1579%	4.1579%	4.8514%	4.8514%
Bracebridge	1.3000%	1.3000%	1.9192%	1.9192%	1.9192%	1.9192%	2.0359%	2.0359%
Brampton	1.0679%	1.6945%	2.1959%	2.1959%	2.1959%	2.1959%	2.5381%	2.5381%
Brant	1.0406%	1.6437%	3.0270%	3.0270%	3.0270%	3.0270%	3.5871%	3.5871%
Brock	1.3401%	2.3462%	2.7978%	2.7978%	2.7978%	2.7978%	4.0139%	4.0139%
Brockville	1.4914%	2.5019%	3.9468%	3.9468%	3.9468%	3.9468%	4.8194%	4.8194%
Burlington	0.8445%	1.5101%	1.8295%	1.8295%	1.8295%	1.8295%	2.9060%	2.9060%
Caledon	0.8619%	1.3552%	1.9493%	1.9493%	1.9493%	1.9493%	2.3169%	2.3169%
Cambridge	1.2179%	2.2049%	3.4159%	3.4159%	3.4159%	3.4159%	3.4159%	3.4159%
Central Elgin	1.5769%	2.9740%	3.6793%	3.6793%	3.6793%	3.6793%	4.5006%	5.3487%
Centre Wellington	1.1248%	1.9760%	2.4354%	2.4354%	2.4354%	2.4354%	3.6599%	3.6599%
Chatham-Kent	1.8888%	3.5985%	4.7247%	3.8274%	3.3716%	5.2390%	5.0848%	5.0848%
Clarington	1.2758%	2.2262%	2.7045%	2.7045%	2.7045%	2.7045%	3.8686%	3.8686%
Collingwood	1.2307%	1.6554%	2.4568%	2.4568%	2.4568%	2.4568%	3.0080%	3.0080%
Cornwall	1.5910%	3.4961%	4.1303%	4.1303%	4.1303%	4.1303%	5.1036%	5.1036%
East Gwillimbury	0.8788%	0.8788%	1.8146%	1.8146%	1.8146%	1.8146%	2.1316%	2.1316%
Elliot Lake	2.1206%	4.0622%	4.0480%	4.0480%	4.0480%	4.0480%	4.0480%	4.0480%
Erin	1.1101%	1.9481%	2.4135%	2.4135%	2.4135%	2.4135%	3.6246%	3.6246%
Fort Erie	1.5057%	2.8324%	3.4731%	3.4731%	3.4731%	3.4731%	4.8792%	4.8792%
Georgina	1.1281%	1.1281%	2.1091%	2.1091%	2.1091%	2.1091%	2.4848%	2.4848%
Gravenhurst	1.2534%	1.2534%	1.8679%	1.8679%	1.8679%	1.8679%	1.9846%	1.9846%
Greater Sudbury	1.4335%	2.7424%	3.6851%	3.6851%	3.6851%	3.6851%	6.4483%	7.1567%
Greenstone	2.6869%	5.1949%	4.6469%	4.6469%	4.6469%	4.6469%	7.3017%	7.3017%
Grey Highlands	1.0806%	1.4784%	2.5684%	2.5684%	2.5684%	2.5684%	3.0654%	3.0654%
Grimsby	1.1986%	2.2183%	2.9331%	2.9331%	2.9331%	2.9331%	4.0716%	4.0716%
Guelph	1.2019%	2.1519%	3.1518%	3.1518%	3.1518%	3.1518%	3.6454%	3.6454%
Guelph-Eramosa	1.0888%	1.9076%	2.3818%	2.3818%	2.3818%	2.3818%	3.5735%	3.5735%
Haldimand	1.2723%	2.3656%	3.1556%	3.1556%	3.1556%	3.1556%	3.9345%	3.9345%
Halton Hills	0.8569%	1.5347%	1.8474%	1.8474%	1.8474%	1.8474%	2.9350%	2.9350%
Hamilton	1.3122%	3.2287%	3.4175%	3.4175%	3.4175%	3.4175%	5.1811%	5.8543%
Huntsville	1.1881%	1.1881%	1.7960%	1.7960%	1.7960%	1.7960%	1.9128%	1.9128%
Ingersoll	1.5267%	3.5818%	3.9531%	3.9531%	3.9531%	3.9531%	4.9345%	4.9345%
Innisfil	1.0942%	1.4638%	2.2859%	2.2859%	2.2859%	2.2859%	2.7980%	2.7980%
Kenora	1.4336%	2.1032%	3.7529%	4.2975%	3.2878%	4.8522%	3.9501%	4.7952%

2017 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Park/Vac	Comm. Shopping	Ind. Residual	Ind. Large
Kincardine	1.1903%	1.1903%	2.3871%	2.3871%	2.3871%	2.3871%	3.1575%	3.1575%
King	0.9268%	0.9268%	1.8713%	1.8713%	1.8713%	1.8713%	2.1996%	2.1996%
Kingston	1.3788%	2.5508%	3.7381%	3.7381%	3.7381%	3.7381%	4.5090%	4.5090%
Kingsville	1.3079%	2.3864%	2.5772%	2.5772%	2.5772%	2.5772%	3.5828%	4.4222%
Kitchener	1.1526%	2.0775%	3.2885%	3.2885%	3.2885%	3.2885%	3.2885%	3.2885%
Lambton Shores	1.1355%	2.4523%	2.9464%	2.8590%	1.8099%	3.3830%	3.3486%	4.2831%
Leamington	1.8052%	3.3589%	3.1154%	3.0329%	1.6173%	3.1154%	4.5489%	5.7581%
Lincoln	1.2265%	2.2740%	2.9821%	2.9821%	2.9821%	2.9821%	4.1449%	4.1449%
London	1.3604%	2.3611%	3.6938%	3.6938%	3.6938%	3.6938%	3.6938%	3.6938%
Mapleton	1.2889%	2.2877%	2.6801%	2.6801%	2.6801%	2.6801%	4.0536%	4.0536%
Markham	0.7358%	0.7358%	1.6456%	1.6456%	1.6456%	1.6456%	1.9289%	1.9289%
Meaford	1.3291%	1.8365%	2.8931%	2.8931%	2.8931%	2.8931%	3.5271%	3.5271%
Middlesex Centre	1.1358%	1.8723%	2.4575%	2.4575%	2.4575%	2.4575%	3.0598%	3.0598%
Milton	0.7220%	1.2651%	1.6511%	1.6511%	1.6511%	1.6511%	2.6169%	2.6169%
Minto	1.3641%	2.4307%	2.7922%	2.7922%	2.7922%	2.7922%	4.2342%	4.2342%
Mississauga	0.8494%	1.2441%	2.0161%	2.0161%	2.0161%	2.0161%	2.2997%	2.2997%
Newmarket	0.9042%	0.9042%	1.8446%	1.8446%	1.8446%	1.8446%	2.1676%	2.1676%
Niagara Falls	1.3509%	2.5229%	3.2009%	3.2009%	3.2009%	3.2009%	4.4722%	4.4722%
Niagara-on-the-Lake	0.9849%	1.7907%	2.5572%	2.5572%	2.5572%	2.5572%	3.5094%	3.5094%
North Bay	1.4777%	2.9407%	3.5843%	3.5843%	3.5843%	3.5843%	2.9581%	2.9581%
North Dumfries	0.9294%	1.6423%	2.8533%	2.8533%	2.8533%	2.8533%	2.8533%	2.8533%
North Middlesex	1.3704%	2.2874%	2.7260%	2.7260%	2.7260%	2.7260%	3.4691%	3.4691%
North Perth	1.2361%	2.2140%	2.4581%	2.4581%	2.4581%	2.4581%	3.4717%	3.4717%
Oakville	0.7985%	1.4179%	1.7624%	1.7624%	1.7624%	1.7624%	2.7973%	2.7973%
Orangeville	1.4099%	3.4256%	2.5138%	2.5138%	2.5138%	2.5138%	4.0960%	4.0960%
Orillia	1.3925%	2.0385%	3.5956%	3.5956%	3.5956%	3.5956%	3.6378%	3.6378%
Oro-Medonte	0.8793%	1.1621%	2.0168%	2.0168%	2.0168%	2.0168%	2.4674%	2.4674%
Oshawa	1.4847%	2.6160%	3.0074%	3.0074%	3.0074%	3.0074%	4.3406%	4.3406%
Ottawa	1.0679%	1.4705%	2.8418%	3.2542%	2.2854%	2.5076%	3.7947%	3.4400%
Owen Sound	1.6628%	3.1020%	4.2382%	4.2382%	4.2382%	4.2382%	4.7009%	5.7217%
Parry Sound	1.4698%	2.1340%	3.0028%	3.0028%	3.0028%	3.0028%	2.6174%	2.6174%
Pelham	1.2984%	2.4179%	3.1087%	3.1087%	3.1087%	3.1087%	4.3341%	4.3341%
Peterborough	1.4354%	2.6255%	3.3737%	3.3737%	3.3737%	3.3737%	3.6194%	3.6194%
Pickering	1.2090%	2.1016%	2.6077%	2.6077%	2.6077%	2.6077%	3.7177%	3.7177%
Port Colborne	1.6670%	3.1549%	3.7567%	3.7567%	3.7567%	3.7567%	5.3033%	5.3033%
Prince Edward County	1.0668%	1.4577%	1.7367%	1.7367%	1.7367%	1.7367%	2.6236%	2.6236%

2017 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

	Resid.	Resid.	Residual	Office	Park/Vac	Shopping	Residual	Large
Puslinch	0.9852%	1.7109%	2.2274%	2.2274%	2.2274%	2.2274%	3.3250%	3.3250%
Quinte West	1.3518%	2.5247%	3.1684%	3.1684%	3.1684%	3.1684%	4.2578%	4.4566%
Richmond Hill	0.7624%	0.7624%	1.6771%	1.6771%	1.6771%	1.6771%	1.9666%	1.9666%
Sarnia	1.5259%	3.3316%	3.5815%	3.4585%	2.2358%	4.1962%	4.1478%	5.4353%
Saugeen Shores	1.0711%	1.0711%	2.2400%	2.2400%	2.2400%	2.2400%	2.9490%	2.9490%
Sault Ste. Marie	1.5696%	1.8400%	4.1942%	5.6009%	3.3981%	4.3823%	7.7089%	12.8065%
Springwater	0.8160%	1.0732%	1.9376%	1.9376%	1.9376%	1.9376%	2.3700%	2.3700%
St. Catharines	1.4638%	2.7485%	3.3994%	3.3994%	3.3994%	3.3994%	4.7690%	4.7690%
St. Marys	1.4317%	1.5570%	3.0770%	3.0770%	3.0770%	3.0770%	4.4982%	4.4982%
St. Thomas	1.5467%	3.4502%	4.0536%	4.0536%	4.0536%	4.0536%	4.4374%	5.0519%
Stratford	1.3982%	2.8052%	3.7990%	3.7990%	3.7990%	3.7990%	4.7554%	4.7554%
Strathroy-Caradoc	1.2426%	2.0612%	2.6077%	2.6077%	2.6077%	2.6077%	3.2460%	3.2460%
The Blue Mountains	0.9274%	1.2576%	2.3681%	2.3681%	2.3681%	2.3681%	2.7806%	2.7806%
Thorold	1.4815%	2.7840%	3.4305%	3.4305%	3.4305%	3.4305%	4.8155%	4.8155%
Thunder Bay	1.6841%	3.9243%	4.3185%	4.3185%	4.3185%	4.3185%	4.8282%	6.1325%
Tillsonburg	1.3671%	3.1892%	3.6495%	3.6495%	3.6495%	3.6495%	4.5147%	4.5147%
Timmins	1.9061%	3.3658%	4.6953%	4.6953%	4.6953%	4.6953%	5.4576%	5.4576%
Toronto	0.6616%	1.4634%	2.3447%	2.3447%	2.3447%	2.3447%	2.5852%	2.5852%
Vaughan	0.7690%	0.7690%	1.6849%	1.6849%	1.6849%	1.6849%	1.9760%	1.9760%
Wainfleet	1.4084%	2.6378%	3.3020%	3.3020%	3.3020%	3.3020%	4.6233%	4.6233%
Waterloo	1.1302%	2.0338%	3.2448%	3.2448%	3.2448%	3.2448%	3.2448%	3.2448%
Welland	1.6138%	3.0486%	3.6632%	3.6632%	3.6632%	3.6632%	5.1635%	5.1635%
Wellesley	0.9920%	1.7644%	2.9754%	2.9754%	2.9754%	2.9754%	2.9754%	2.9754%
Wellington North	1.3314%	2.3685%	2.7435%	2.7435%	2.7435%	2.7435%	4.1557%	4.1557%
West Lincoln	1.1769%	2.1748%	2.8949%	2.8949%	2.8949%	2.8949%	4.0145%	4.0145%
Whitby	1.2387%	2.1561%	2.6507%	2.6507%	2.6507%	2.6507%	3.7846%	3.7846%
Whitchurch-Stouffville	0.8316%	0.8316%	1.7588%	1.7588%	1.7588%	1.7588%	2.0647%	2.0647%
Wilmot	0.9420%	1.6668%	2.8778%	2.8778%	2.8778%	2.8778%	2.8778%	2.8778%
Windsor	1.8392%	4.0049%	4.7418%	4.7418%	2.5920%	4.7418%	5.2416%	6.2677%
Woolwich	0.9405%	1.6640%	2.8750%	2.8750%	2.8750%	2.8750%	2.8750%	2.8750%
Average	**1.2592%**	**2.1598%**	**2.9112%**	**2.9227%**	**2.8200%**	**2.9359%**	**3.6785%**	**3.8379%**
Median	**1.2480%**	**2.1186%**	**2.8764%**	**2.8764%**	**2.7788%**	**2.8764%**	**3.6220%**	**3.6312%**
Minimum	**0.6616%**	**0.7358%**	**1.6456%**	**1.6456%**	**1.6173%**	**1.6456%**	**1.9128%**	**1.9128%**
Maximum	**2.6869%**	**5.1949%**	**4.7418%**	**5.6009%**	**4.6953%**	**5.2390%**	**7.7089%**	**12.8065%**

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

2017 Education Tax Rates

2017 Education Rates (sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Park/Vac	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Barrie	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.2038%	1.2038%
Belleville	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Bracebridge	0.1790%	0.1790%	0.6860%	0.6860%	0.6860%	0.6860%	0.8028%	0.8028%
Brampton	0.1790%	0.1790%	1.0429%	1.0429%	1.0429%	1.0429%	1.2315%	1.2315%
Brant	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Brock	0.1790%	0.1790%	1.1142%	1.1142%	1.1142%	1.1142%	1.3900%	1.3900%
Brockville	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Burlington	0.1790%	0.1790%	0.8601%	0.8601%	0.8601%	0.8601%	1.3354%	1.3354%
Caledon	0.1790%	0.1790%	1.0429%	1.0429%	1.0429%	1.0429%	1.2315%	1.2315%
Cambridge	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Central Elgin	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Centre Wellington	0.1790%	0.1790%	1.0253%	1.0253%	1.0253%	1.0253%	1.3900%	1.3900%
Chatham-Kent	0.1790%	0.1790%	1.3900%	1.1400%	1.1400%	1.3900%	1.3900%	1.3900%
Clarington	0.1790%	0.1790%	1.1142%	1.1142%	1.1142%	1.1142%	1.3900%	1.3900%
Collingwood	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Cornwall	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
East Gwillimbury	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Elliot Lake	0.1790%	0.1790%	1.1140%	1.1140%	1.1140%	1.1140%	1.1140%	1.1140%
Erin	0.1790%	0.1790%	1.0253%	1.0253%	1.0253%	1.0253%	1.3900%	1.3900%
Fort Erie	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Georgina	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Gravenhurst	0.1790%	0.1790%	0.6860%	0.6860%	0.6860%	0.6860%	0.8028%	0.8028%
Greater Sudbury	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%
Greenstone	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%
Grey Highlands	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Grimsby	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Guelph	0.1790%	0.1790%	1.2696%	1.2696%	1.2696%	1.2696%	1.3900%	1.3900%
Guelph-Eramosa	0.1790%	0.1790%	1.0253%	1.0253%	1.0253%	1.0253%	1.3900%	1.3900%
Haldimand	0.1790%	0.1790%	1.3048%	1.3048%	1.3048%	1.3048%	1.3900%	1.3900%
Halton Hills	0.1790%	0.1790%	0.8601%	0.8601%	0.8601%	0.8601%	1.3354%	1.3354%
Hamilton	0.1790%	0.1790%	1.1738%	1.1738%	1.1738%	1.1738%	1.2814%	1.2814%
Huntsville	0.1790%	0.1790%	0.6860%	0.6860%	0.6860%	0.6860%	0.8028%	0.8028%
Ingersoll	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Innisfil	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Kenora	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%

2017 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Park/Vac	Comm. Shopping	Ind. Residual	Ind. Large
Kincardine	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
King	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Kingston	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Kingsville	0.1790%	0.1790%	1.3557%	1.3557%	1.3557%	1.3557%	1.3900%	1.3900%
Kitchener	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Lambton Shores	0.1790%	0.1790%	1.3900%	1.3900%	0.7662%	1.3900%	1.3900%	1.3900%
Leamington	0.1790%	0.1790%	1.3557%	1.1400%	0.7033%	1.3557%	1.3900%	1.3900%
Lincoln	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
London	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Mapleton	0.1790%	0.1790%	1.0253%	1.0253%	1.0253%	1.0253%	1.3900%	1.3900%
Markham	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Meaford	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Middlesex Centre	0.1790%	0.1790%	1.3620%	1.3620%	1.3620%	1.3620%	1.3900%	1.3900%
Milton	0.1790%	0.1790%	0.8601%	0.8601%	0.8601%	0.8601%	1.3354%	1.3354%
Minto	0.1790%	0.1790%	1.0253%	1.0253%	1.0253%	1.0253%	1.3900%	1.3900%
Mississauga	0.1790%	0.1790%	1.0429%	1.0429%	1.0429%	1.0429%	1.2315%	1.2315%
Newmarket	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Niagara Falls	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Niagara-on-the-Lake	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
North Bay	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%
North Dumfries	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
North Middlesex	0.1790%	0.1790%	1.3620%	1.3620%	1.3620%	1.3620%	1.3900%	1.3900%
North Perth	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Oakville	0.1790%	0.1790%	0.8601%	0.8601%	0.8601%	0.8601%	1.3354%	1.3354%
Orangeville	0.1790%	0.1790%	1.0121%	1.0121%	1.0121%	1.0121%	1.3900%	1.3900%
Orillia	0.1790%	0.1790%	1.2899%	1.2899%	1.2899%	1.2899%	1.3900%	1.3900%
Oro-Medonte	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Oshawa	0.1790%	0.1790%	1.1142%	1.1142%	1.1142%	1.1142%	1.3900%	1.3900%
Ottawa	0.1790%	0.1790%	1.1299%	1.1299%	1.1299%	1.1299%	1.3900%	1.3900%
Owen Sound	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Parry Sound	0.1790%	0.1790%	0.8541%	0.8541%	0.8541%	0.8541%	0.6602%	0.6602%
Pelham	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Peterborough	0.1790%	0.1790%	1.3884%	1.3884%	1.3884%	1.3884%	1.3900%	1.3900%
Pickering	0.1790%	0.1790%	1.1142%	1.1142%	1.1142%	1.1142%	1.3900%	1.3900%
Port Colborne	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Prince Edward County	0.1790%	0.1790%	0.7490%	0.7490%	0.7490%	0.7490%	1.3900%	1.3900%

2017 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Park/Vac	Comm. Shopping	Ind. Residual	Ind. Large
Puslinch	0.1790%	0.1790%	1.0253%	1.0253%	1.0253%	1.0253%	1.3900%	1.3900%
Quinte West	0.1790%	0.1790%	1.3641%	1.3641%	1.3641%	1.3641%	1.3900%	1.3900%
Richmond Hill	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Sarnia	0.1790%	0.1790%	1.3900%	1.3900%	0.7662%	1.3900%	1.3900%	1.3900%
Saugeen Shores	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Sault Ste. Marie	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%
Springwater	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
St. Catharines	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
St. Marys	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
St. Thomas	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Stratford	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Strathroy-Caradoc	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
The Blue Mountains	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Thorold	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Thunder Bay	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%
Tillsonburg	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Timmins	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%	1.1400%
Toronto	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.2164%	1.2164%
Vaughan	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Wainfleet	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Waterloo	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Welland	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Wellesley	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Wellington North	0.1790%	0.1790%	1.0253%	1.0253%	1.0253%	1.0253%	1.3900%	1.3900%
West Lincoln	0.1790%	0.1790%	1.1400%	1.1400%	1.1400%	1.1400%	1.3900%	1.3900%
Whitby	0.1790%	0.1790%	1.1142%	1.1142%	1.1142%	1.1142%	1.3900%	1.3900%
Whitchurch-Stouffville	0.1790%	0.1790%	0.9879%	0.9879%	0.9879%	0.9879%	1.1400%	1.1400%
Wilmot	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Windsor	0.1790%	0.1790%	1.3900%	1.3900%	0.9038%	1.3900%	1.3900%	1.3900%
Woolwich	0.1790%	0.1790%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%
Average	**0.1790%**	**0.1790%**	**1.1661%**	**1.1615%**	**1.1402%**	**1.1661%**	**1.3123%**	**1.3123%**
Median	**0.1790%**	**0.1790%**	**1.1400%**	**1.1400%**	**1.1400%**	**1.1400%**	**1.3900%**	**1.3900%**
Minimum	**0.1790%**	**0.1790%**	**0.6860%**	**0.6860%**	**0.6860%**	**0.6860%**	**0.6602%**	**0.6602%**
Maximum	**0.1790%**	**0.1790%**	**1.3900%**	**1.3900%**	**1.3900%**	**1.3900%**	**1.3900%**	**1.3900%**

2017 Upper and Lower Tier Tax Rates

2017 Municipal Rates (Upper and Lower Tier—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Park/Vac	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.6886%	0.6886%	0.8135%	0.8135%	0.8135%	0.8135%	0.9757%	0.9757%
Barrie	1.1342%	1.1342%	1.6254%	1.6254%	1.6254%	1.6254%	1.7198%	1.7198%
Belleville	1.4423%	3.4827%	2.7679%	2.7679%	2.7679%	2.7679%	3.4614%	3.4614%
Bracebridge	1.1210%	1.1210%	1.2331%	1.2331%	1.2331%	1.2331%	1.2331%	1.2331%
Brampton	0.8889%	1.5155%	1.1529%	1.1529%	1.1529%	1.1529%	1.3066%	1.3066%
Brant	0.8616%	1.4647%	1.6370%	1.6370%	1.6370%	1.6370%	2.1971%	2.1971%
Brock	1.1611%	2.1672%	1.6836%	1.6836%	1.6836%	1.6836%	2.6239%	2.6239%
Brockville	1.3124%	2.3229%	2.5568%	2.5568%	2.5568%	2.5568%	3.4294%	3.4294%
Burlington	0.6655%	1.3311%	0.9694%	0.9694%	0.9694%	0.9694%	1.5706%	1.5706%
Caledon	0.6829%	1.1762%	0.9064%	0.9064%	0.9064%	0.9064%	1.0854%	1.0854%
Cambridge	1.0389%	2.0259%	2.0259%	2.0259%	2.0259%	2.0259%	2.0259%	2.0259%
Central Elgin	1.3979%	2.7950%	2.2893%	2.2893%	2.2893%	2.2893%	3.1106%	3.9587%
Centre Wellington	0.9458%	1.7970%	1.4102%	1.4102%	1.4102%	1.4102%	2.2699%	2.2699%
Chatham-Kent	1.7098%	3.4195%	3.3347%	2.6874%	2.2316%	3.8490%	3.6948%	3.6948%
Clarington	1.0968%	2.0472%	1.5904%	1.5904%	1.5904%	1.5904%	2.4786%	2.4786%
Collingwood	1.0517%	1.4764%	1.3168%	1.3168%	1.3168%	1.3168%	1.6180%	1.6180%
Cornwall	1.4120%	3.3171%	2.7403%	2.7403%	2.7403%	2.7403%	3.7136%	3.7136%
East Gwillimbury	0.6998%	0.6998%	0.8267%	0.8267%	0.8267%	0.8267%	0.9916%	0.9916%
Elliot Lake	1.9416%	3.8832%	2.9340%	2.9340%	2.9340%	2.9340%	2.9340%	2.9340%
Erin	0.9311%	1.7691%	1.3883%	1.3883%	1.3883%	1.3883%	2.2346%	2.2346%
Fort Erie	1.3267%	2.6534%	2.3331%	2.3331%	2.3331%	2.3331%	3.4892%	3.4892%
Georgina	0.9491%	0.9491%	1.1212%	1.1212%	1.1212%	1.1212%	1.3448%	1.3448%
Gravenhurst	1.0744%	1.0744%	1.1818%	1.1818%	1.1818%	1.1818%	1.1818%	1.1818%
Greater Sudbury	1.2545%	2.5634%	2.5451%	2.5451%	2.5451%	2.5451%	5.3083%	6.0167%
Greenstone	2.5079%	5.0159%	3.5069%	3.5069%	3.5069%	3.5069%	6.1617%	6.1617%
Grey Highlands	0.9016%	1.2994%	1.1784%	1.1784%	1.1784%	1.1784%	1.6754%	1.6754%
Grimsby	1.0196%	2.0393%	1.7931%	1.7931%	1.7931%	1.7931%	2.6816%	2.6816%
Guelph	1.0229%	1.9729%	1.8822%	1.8822%	1.8822%	1.8822%	2.2554%	2.2554%
Guelph-Eramosa	0.9098%	1.7286%	1.3565%	1.3565%	1.3565%	1.3565%	2.1835%	2.1835%
Haldimand	1.0933%	2.1866%	1.8508%	1.8508%	1.8508%	1.8508%	2.5445%	2.5445%
Halton Hills	0.6779%	1.3557%	0.9873%	0.9873%	0.9873%	0.9873%	1.5997%	1.5997%
Hamilton	1.1332%	3.0497%	2.2437%	2.2437%	2.2437%	2.2437%	3.8997%	4.5729%
Huntsville	1.0091%	1.0091%	1.1100%	1.1100%	1.1100%	1.1100%	1.1100%	1.1100%
Ingersoll	1.3477%	3.4028%	2.5631%	2.5631%	2.5631%	2.5631%	3.5445%	3.5445%
Innisfil	0.9152%	1.2848%	1.1459%	1.1459%	1.1459%	1.1459%	1.4080%	1.4080%
Kenora	1.2546%	1.9242%	2.6129%	3.1575%	2.1478%	3.7122%	2.8101%	3.6552%

2017 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Park/Vac	Comm. Shopping	Ind. Residual	Ind. Large
Kincardine	1.0113%	1.0113%	1.2471%	1.2471%	1.2471%	1.2471%	1.7675%	1.7675%
King	0.7478%	0.7478%	0.8834%	0.8834%	0.8834%	0.8834%	1.0596%	1.0596%
Kingston	1.1998%	2.3718%	2.3481%	2.3481%	2.3481%	2.3481%	3.1190%	3.1190%
Kingsville	1.1289%	2.2074%	1.2215%	1.2215%	1.2215%	1.2215%	2.1928%	3.0322%
Kitchener	0.9736%	1.8985%	1.8985%	1.8985%	1.8985%	1.8985%	1.8985%	1.8985%
Lambton Shores	0.9565%	2.2733%	1.5564%	1.4690%	1.0438%	1.9930%	1.9586%	2.8931%
Leamington	1.6262%	3.1799%	1.7596%	1.8929%	0.9139%	1.7596%	3.1589%	4.3681%
Lincoln	1.0475%	2.0950%	1.8421%	1.8421%	1.8421%	1.8421%	2.7549%	2.7549%
London	1.1814%	2.1821%	2.3038%	2.3038%	2.3038%	2.3038%	2.3038%	2.3038%
Mapleton	1.1099%	2.1087%	1.6548%	1.6548%	1.6548%	1.6548%	2.6636%	2.6636%
Markham	0.5568%	0.5568%	0.6577%	0.6577%	0.6577%	0.6577%	0.7889%	0.7889%
Meaford	1.1501%	1.6575%	1.5031%	1.5031%	1.5031%	1.5031%	2.1371%	2.1371%
Middlesex Centre	0.9568%	1.6933%	1.0955%	1.0955%	1.0955%	1.0955%	1.6698%	1.6698%
Milton	0.5430%	1.0861%	0.7909%	0.7909%	0.7909%	0.7909%	1.2815%	1.2815%
Minto	1.1851%	2.2517%	1.7670%	1.7670%	1.7670%	1.7670%	2.8442%	2.8442%
Mississauga	0.6704%	1.0651%	0.9732%	0.9732%	0.9732%	0.9732%	1.0682%	1.0682%
Newmarket	0.7252%	0.7252%	0.8567%	0.8567%	0.8567%	0.8567%	1.0276%	1.0276%
Niagara Falls	1.1719%	2.3439%	2.0609%	2.0609%	2.0609%	2.0609%	3.0822%	3.0822%
Niagara-on-the-Lake	0.8059%	1.6117%	1.4172%	1.4172%	1.4172%	1.4172%	2.1194%	2.1194%
North Bay	1.2987%	2.7617%	2.4443%	2.4443%	2.4443%	2.4443%	1.8181%	1.8181%
North Dumfries	0.7504%	1.4633%	1.4633%	1.4633%	1.4633%	1.4633%	1.4633%	1.4633%
North Middlesex	1.1914%	2.1084%	1.3640%	1.3640%	1.3640%	1.3640%	2.0791%	2.0791%
North Perth	1.0571%	2.0350%	1.3181%	1.3181%	1.3181%	1.3181%	2.0817%	2.0817%
Oakville	0.6195%	1.2389%	0.9023%	0.9023%	0.9023%	0.9023%	1.4619%	1.4619%
Orangeville	1.2309%	3.2466%	1.5017%	1.5017%	1.5017%	1.5017%	2.7060%	2.7060%
Orillia	1.2135%	1.8595%	2.3057%	2.3057%	2.3057%	2.3057%	2.2478%	2.2478%
Oro-Medonte	0.7003%	0.9831%	0.8768%	0.8768%	0.8768%	0.8768%	1.0774%	1.0774%
Oshawa	1.3057%	2.4370%	1.8932%	1.8932%	1.8932%	1.8932%	2.9506%	2.9506%
Ottawa	0.8889%	1.2915%	1.7119%	2.1244%	1.1555%	1.3777%	2.4047%	2.0500%
Owen Sound	1.4838%	2.9230%	2.8482%	2.8482%	2.8482%	2.8482%	3.3109%	4.3317%
Parry Sound	1.2908%	1.9550%	2.1488%	2.1488%	2.1488%	2.1488%	1.9572%	1.9572%
Pelham	1.1194%	2.2389%	1.9687%	1.9687%	1.9687%	1.9687%	2.9441%	2.9441%
Peterborough	1.2564%	2.4465%	1.9853%	1.9853%	1.9853%	1.9853%	2.2294%	2.2294%
Pickering	1.0300%	1.9226%	1.4936%	1.4936%	1.4936%	1.4936%	2.3277%	2.3277%
Port Colborne	1.4880%	2.9759%	2.6167%	2.6167%	2.6167%	2.6167%	3.9133%	3.9133%
Prince Edward County	0.8878%	1.2787%	0.9877%	0.9877%	0.9877%	0.9877%	1.2336%	1.2336%

2017 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Park/Vac	Comm. Shopping	Ind. Residual	Ind. Large
Puslinch	0.8062%	1.5319%	1.2021%	1.2021%	1.2021%	1.2021%	1.9350%	1.9350%
Quinte West	1.1728%	2.3457%	1.8043%	1.8043%	1.8043%	1.8043%	2.8678%	3.0666%
Richmond Hill	0.5834%	0.5834%	0.6892%	0.6892%	0.6892%	0.6892%	0.8266%	0.8266%
Sarnia	1.3469%	3.1526%	2.1915%	2.0685%	1.4696%	2.8062%	2.7578%	4.0453%
Saugeen Shores	0.8921%	0.8921%	1.1000%	1.1000%	1.1000%	1.1000%	1.5590%	1.5590%
Sault Ste. Marie	1.3906%	1.6610%	3.0542%	4.4609%	2.2581%	3.2423%	6.5689%	11.6665%
Springwater	0.6370%	0.8942%	0.7976%	0.7976%	0.7976%	0.7976%	0.9800%	0.9800%
St. Catharines	1.2848%	2.5695%	2.2594%	2.2594%	2.2594%	2.2594%	3.3790%	3.3790%
St. Marys	1.2527%	1.3780%	1.9370%	1.9370%	1.9370%	1.9370%	3.1082%	3.1082%
St. Thomas	1.3677%	3.2712%	2.6636%	2.6636%	2.6636%	2.6636%	3.0474%	3.6619%
Stratford	1.2192%	2.6262%	2.4090%	2.4090%	2.4090%	2.4090%	3.3654%	3.3654%
Strathroy-Caradoc	1.0636%	1.8822%	1.2177%	1.2177%	1.2177%	1.2177%	1.8560%	1.8560%
The Blue Mountains	0.7484%	1.0786%	0.9781%	0.9781%	0.9781%	0.9781%	1.3906%	1.3906%
Thorold	1.3025%	2.6050%	2.2905%	2.2905%	2.2905%	2.2905%	3.4255%	3.4255%
Thunder Bay	1.5051%	3.7453%	3.1785%	3.1785%	3.1785%	3.1785%	3.6882%	4.9925%
Tillsonburg	1.1881%	3.0102%	2.2595%	2.2595%	2.2595%	2.2595%	3.1247%	3.1247%
Timmins	1.7271%	3.1868%	3.5553%	3.5553%	3.5553%	3.5553%	4.3176%	4.3176%
Toronto	0.4826%	1.2844%	1.2047%	1.2047%	1.2047%	1.2047%	1.3688%	1.3688%
Vaughan	0.5900%	0.5900%	0.6970%	0.6970%	0.6970%	0.6970%	0.8360%	0.8360%
Wainfleet	1.2294%	2.4588%	2.1620%	2.1620%	2.1620%	2.1620%	3.2333%	3.2333%
Waterloo	0.9512%	1.8548%	1.8548%	1.8548%	1.8548%	1.8548%	1.8548%	1.8548%
Welland	1.4348%	2.8696%	2.5232%	2.5232%	2.5232%	2.5232%	3.7735%	3.7735%
Wellesley	0.8130%	1.5854%	1.5854%	1.5854%	1.5854%	1.5854%	1.5854%	1.5854%
Wellington North	1.1524%	2.1895%	1.7182%	1.7182%	1.7182%	1.7182%	2.7657%	2.7657%
West Lincoln	0.9979%	1.9958%	1.7549%	1.7549%	1.7549%	1.7549%	2.6245%	2.6245%
Whitby	1.0597%	1.9771%	1.5365%	1.5365%	1.5365%	1.5365%	2.3946%	2.3946%
Whitchurch-Stouffville	0.6526%	0.6526%	0.7709%	0.7709%	0.7709%	0.7709%	0.9247%	0.9247%
Wilmot	0.7630%	1.4878%	1.4878%	1.4878%	1.4878%	1.4878%	1.4878%	1.4878%
Windsor	1.6602%	3.8259%	3.3518%	3.3518%	1.6882%	3.3518%	3.8516%	4.8777%
Woolwich	0.7615%	1.4850%	1.4850%	1.4850%	1.4850%	1.4850%	1.4850%	1.4850%
Average	**1.0802%**	**1.9808%**	**1.7451%**	**1.7612%**	**1.6798%**	**1.7698%**	**2.3663%**	**2.5256%**
Median	**1.0690%**	**1.9396%**	**1.6459%**	**1.6459%**	**1.5879%**	**1.6459%**	**2.2320%**	**2.2412%**
Minimum	**0.4826%**	**0.5568%**	**0.6577%**	**0.6577%**	**0.6577%**	**0.6577%**	**0.7889%**	**0.7889%**
Maximum	**2.5079%**	**5.0159%**	**3.5553%**	**4.4609%**	**3.5553%**	**3.8490%**	**6.5689%**	**11.6665%**

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)

2017 Property Taxes			Ranking
Greenstone	$	1,342	Low
Springwater	$	1,971	Low
Lambton Shores	$	2,026	Low
Kingsville	$	2,064	Low
Grey Highlands	$	2,125	Low
Prince Edward County	$	2,164	Low
Leamington	$	2,363	Low
The Blue Mountains	$	2,456	Low
Saugeen Shores	$	2,475	Low
Quinte West	$	2,611	Low
North Perth	$	2,613	Low
Huntsville	$	2,622	Low
Meaford	$	2,636	Low
Wellington North	$	2,671	Low
Elliot Lake	$	2,674	Low
Kenora	$	2,741	Low
Woolwich	$	2,775	Low
Strathroy-Caradoc	$	2,783	Low
Minto	$	2,785	Low
Wilmot	$	2,787	Low
Gravenhurst	$	2,800	Low
Brant	$	2,804	Low
North Dumfries	$	2,849	Low
Tillsonburg	$	2,851	Low
Bracebridge	$	2,867	Low
North Middlesex	$	2,885	Low
Toronto (East)	$	2,922	Low
Sault Ste. Marie	$	2,954	Low
Sarnia	$	2,979	Low
Kincardine	$	2,995	Low
Oro-Medonte	$	3,010	Low
St. Thomas	$	3,042	Low
Brock	$	3,048	Low
Wellesley	$	3,090	Low
Cornwall	$	3,094	Low

2017 Property Taxes			Ranking
Chatham-Kent	$	3,127	Mid
Greater Sudbury	$	3,132	Mid
Parry Sound	$	3,143	Mid
Pelham	$	3,146	Mid
Port Colborne	$	3,163	Mid
Mapleton	$	3,179	Mid
Milton	$	3,192	Mid
Windsor	$	3,193	Mid
Thorold	$	3,200	Mid
Brockville	$	3,216	Mid
Fort Erie	$	3,222	Mid
Ingersoll	$	3,236	Mid
West Lincoln	$	3,239	Mid
St. Marys	$	3,253	Mid
Niagara Falls	$	3,259	Mid
Haldimand	$	3,259	Mid
Middlesex Centre	$	3,270	Mid
Innisfil	$	3,281	Mid
Centre Wellington	$	3,305	Mid
East Gwillimbury	$	3,312	Mid
Wainfleet	$	3,358	Mid
Orillia	$	3,362	Mid
Waterloo	$	3,388	Mid
Cambridge	$	3,392	Mid
Clarington	$	3,402	Mid
Collingwood	$	3,422	Mid
Niagara-on-the-Lake	$	3,445	Mid
Kitchener	$	3,447	Mid
Stratford	$	3,470	Mid
Belleville	$	3,482	Mid
Halton Hills	$	3,503	Mid
Central Elgin	$	3,528	Mid
Guelph	$	3,531	Mid
Welland	$	3,533	Mid
Georgina	$	3,573	Mid
Barrie	$	3,573	Mid

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

2017 Property Taxes			Ranking
North Bay	$	3,576	High
London	$	3,580	High
Kingston	$	3,617	High
Toronto (West)	$	3,625	High
Lincoln	$	3,635	High
Grimsby	$	3,691	High
Guelph-Eramosa	$	3,693	High
Thunder Bay	$	3,695	High
Whitchurch-Stouffville	$	3,699	High
Burlington	$	3,711	High
St. Catharines	$	3,719	High
Peterborough	$	3,737	High
Newmarket	$	3,748	High
Caledon	$	3,824	High
Owen Sound	$	3,847	High
Erin	$	3,988	High
Aurora	$	4,015	High
Hamilton	$	4,036	High
Brampton	$	4,053	High
Ottawa	$	4,053	High
Richmond Hill	$	4,187	High
Oakville	$	4,198	High
Toronto (North)	$	4,264	High
Timmins	$	4,294	High
Whitby	$	4,307	High
Orangeville	$	4,333	High
Oshawa	$	4,390	High
Mississauga	$	4,427	High
Vaughan	$	4,521	High
Pickering	$	4,947	High
Toronto (South)	$	5,149	High
King	$	5,213	High
Markham	$	5,641	High
Average	**$**	**3,346**	
Median	**$**	**3,275**	

Residential Comparisons - Detached Bungalow—by Population Group

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
Greenstone	$	1,342	Low
Lambton Shores	$	2,026	Low
Grey Highlands	$	2,125	Low
The Blue Mountains	$	2,456	Low
Saugeen Shores	$	2,475	Low
North Perth	$	2,613	Low
Meaford	$	2,636	Low
Wellington North	$	2,671	Low
Elliot Lake	$	2,674	Low
Minto	$	2,785	Low
Gravenhurst	$	2,800	Low
North Dumfries	$	2,849	Low
North Middlesex	$	2,885	Low
Kincardine	$	2,995	Low
Brock	$	3,048	Low
Wellesley	$	3,090	Low
Parry Sound	$	3,143	Mid
Mapleton	$	3,179	Mid
Ingersoll	$	3,236	Mid
St. Marys	$	3,253	Mid
Wainfleet	$	3,358	Mid
Central Elgin	$	3,528	Mid
Guelph-Eramosa	$	3,693	High
Erin	$	3,988	High
Average	**$**	**2,869**	
Median	**$**	**2,867**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
Springwater	$	1,971	Low
Kingsville	$	2,064	Low
Prince Edward County	$	2,164	Low
Leamington	$	2,363	Low
Huntsville	$	2,622	Low
Kenora	$	2,741	Low
Woolwich	$	2,775	Low
Strathroy-Caradoc	$	2,783	Low
Wilmot	$	2,787	Low
Tillsonburg	$	2,851	Low
Bracebridge	$	2,867	Low
Oro-Medonte	$	3,010	Low
Pelham	$	3,146	Mid
Port Colborne	$	3,163	Mid
Thorold	$	3,200	Mid
Brockville	$	3,216	Mid
West Lincoln	$	3,239	Mid
Middlesex Centre	$	3,270	Mid
Centre Wellington	$	3,305	Mid
East Gwillimbury	$	3,312	Mid
Collingwood	$	3,422	Mid
Niagara-on-the-Lake	$	3,445	Mid
Lincoln	$	3,635	High
Grimsby	$	3,691	High
Owen Sound	$	3,847	High
King	$	5,213	High
Average	**$**	**3,081**	
Median	**$**	**3,155**	

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

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Quinte West	$	2,611	Low
Brant	$	2,804	Low
Sault Ste. Marie	$	2,954	Low
Sarnia	$	2,979	Low
St. Thomas	$	3,042	Low
Cornwall	$	3,094	Low
Fort Erie	$	3,222	Mid
Niagara Falls	$	3,259	Mid
Haldimand	$	3,259	Mid
Innisfil	$	3,281	Mid
Orillia	$	3,362	Mid
Clarington	$	3,402	Mid
Stratford	$	3,470	Mid
Belleville	$	3,482	Mid
Halton Hills	$	3,503	Mid
Welland	$	3,533	Mid
Georgina	$	3,573	Mid
North Bay	$	3,576	High
Whitchurch-Stouffville	$	3,699	High
Peterborough	$	3,737	High
Newmarket	$	3,748	High
Caledon	$	3,824	High
Aurora	$	4,015	High
Timmins	$	4,294	High
Orangeville	$	4,333	High
Pickering	$	4,947	High
Average	$	3,500	
Median	$	3,476	

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Toronto (East)	$	2,922	Low
Chatham-Kent	$	3,127	Mid
Greater Sudbury	$	3,132	Mid
Milton	$	3,192	Mid
Windsor	$	3,193	Mid
Waterloo	$	3,388	Mid
Cambridge	$	3,392	Mid
Kitchener	$	3,447	Mid
Guelph	$	3,531	Mid
Barrie	$	3,573	Mid
London	$	3,580	High
Kingston	$	3,617	High
Toronto (West)	$	3,625	High
Thunder Bay	$	3,695	High
Burlington	$	3,711	High
St. Catharines	$	3,719	High
Hamilton	$	4,036	High
Brampton	$	4,053	High
Ottawa	$	4,053	High
Richmond Hill	$	4,187	High
Oakville	$	4,198	High
Toronto (North)	$	4,264	High
Whitby	$	4,307	High
Oshawa	$	4,390	High
Mississauga	$	4,427	High
Vaughan	$	4,521	High
Toronto (South)	$	5,149	High
Markham	$	5,641	High
Average	**$**	**3,860**	
Median	**$**	**3,703**	

Residential Comparisons - Detached Bungalow — by Location

2017 Property Taxes - Eastern		Ranking
Prince Edward County	$ 2,164	Low
Quinte West	$ 2,611	Low
Cornwall	$ 3,094	Low
Brockville	$ 3,216	Mid
Belleville	$ 3,482	Mid
Kingston	$ 3,617	High
Peterborough	$ 3,737	High
Ottawa	$ 4,053	High
Average	**$ 3,247**	
Median	**$ 3,349**	

2017 Property Taxes - Niagara/Hamilton		Ranking
Pelham	$ 3,146	Mid
Port Colborne	$ 3,163	Mid
Thorold	$ 3,200	Mid
Fort Erie	$ 3,222	Mid
West Lincoln	$ 3,239	Mid
Niagara Falls	$ 3,259	Mid
Wainfleet	$ 3,358	Mid
Niagara-on-the-Lake	$ 3,445	Mid
Welland	$ 3,533	Mid
Lincoln	$ 3,635	High
Grimsby	$ 3,691	High
St. Catharines	$ 3,719	High
Hamilton	$ 4,036	High
Average	**$ 3,434**	
Median	**$ 3,358**	

2017 Property Taxes - GTA		Ranking
Toronto (East)	$ 2,922	Low
Brock	$ 3,048	Low
Milton	$ 3,192	Mid
East Gwillimbury	$ 3,312	Mid
Clarington	$ 3,402	Mid
Halton Hills	$ 3,503	Mid
Georgina	$ 3,573	Mid
Toronto (West)	$ 3,625	High
Whitchurch-Stouffville	$ 3,699	High
Burlington	$ 3,711	High
Newmarket	$ 3,748	High
Caledon	$ 3,824	High
Aurora	$ 4,015	High
Brampton	$ 4,053	High
Richmond Hill	$ 4,187	High
Oakville	$ 4,198	High
Toronto (North)	$ 4,264	High
Whitby	$ 4,307	High
Oshawa	$ 4,390	High
Mississauga	$ 4,427	High
Vaughan	$ 4,521	High
Pickering	$ 4,947	High
Toronto (South)	$ 5,149	High
King	$ 5,213	High
Markham	$ 5,641	High
Average	**$ 4,035**	
Median	**$ 4,015**	

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

2017 Property Taxes - North		Ranking
Greenstone	$ 1,342	Low
Elliot Lake	$ 2,674	Low
Kenora	$ 2,741	Low
Sault Ste. Marie	$ 2,954	Low
Greater Sudbury	$ 3,132	Mid
Parry Sound	$ 3,143	Mid
North Bay	$ 3,576	High
Thunder Bay	$ 3,695	High
Timmins	$ 4,294	High
Average	**$ 3,061**	
Median	**$ 3,132**	

2017 Property Taxes - Simcoe/Duff/Musk.		Ranking
Springwater	$ 1,971	Low
Huntsville	$ 2,622	Low
Gravenhurst	$ 2,800	Low
Bracebridge	$ 2,867	Low
Oro-Medonte	$ 3,010	Low
Innisfil	$ 3,281	Mid
Orillia	$ 3,362	Mid
Collingwood	$ 3,422	Mid
Barrie	$ 3,573	Mid
Orangeville	$ 4,333	High
Average	**$ 3,124**	
Median	**$ 3,146**	

2017 Property Taxes - Southwest		Ranking
Lambton Shores	$ 2,026	Low
Kingsville	$ 2,064	Low
Grey Highlands	$ 2,125	Low
Leamington	$ 2,363	Low
The Blue Mountains	$ 2,456	Low
Saugeen Shores	$ 2,475	Low
North Perth	$ 2,613	Low
Meaford	$ 2,636	Low
Wellington North	$ 2,671	Low
Woolwich	$ 2,775	Low
Strathroy-Caradoc	$ 2,783	Low
Minto	$ 2,785	Low
Wilmot	$ 2,787	Low
Brant	$ 2,804	Low
North Dumfries	$ 2,849	Low
Tillsonburg	$ 2,851	Low
North Middlesex	$ 2,885	Low
Sarnia	$ 2,979	Low
Kincardine	$ 2,995	Low
St. Thomas	$ 3,042	Low
Wellesley	$ 3,090	Low
Chatham-Kent	$ 3,127	Mid
Mapleton	$ 3,179	Mid
Windsor	$ 3,193	Mid
Ingersoll	$ 3,236	Mid
St. Marys	$ 3,253	Mid
Haldimand	$ 3,259	Mid
Middlesex Centre	$ 3,270	Mid
Centre Wellington	$ 3,305	Mid
Waterloo	$ 3,388	Mid
Cambridge	$ 3,392	Mid
Kitchener	$ 3,447	Mid
Stratford	$ 3,470	Mid
Central Elgin	$ 3,528	Mid
Guelph	$ 3,531	Mid
London	$ 3,580	High
Guelph-Eramosa	$ 3,693	High
Owen Sound	$ 3,847	High
Erin	$ 3,988	High
Average	**$ 3,019**	
Median	**$ 3,042**	

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

2017 Property Taxes			Ranking
Springwater	$	2,617	Low
Greenstone	$	2,618	Low
Grey Highlands	$	2,781	Low
Lambton Shores	$	3,003	Low
Prince Edward County	$	3,225	Low
Niagara-on-the-Lake	$	3,344	Low
North Dumfries	$	3,537	Low
Woolwich	$	3,590	Low
Strathroy-Caradoc	$	3,606	Low
Wilmot	$	3,672	Low
Wellesley	$	3,680	Low
Toronto (East)	$	3,683	Low
Minto	$	3,689	Low
Kingsville	$	3,735	Low
Milton	$	3,763	Low
East Gwillimbury	$	3,769	Low
Huntsville	$	3,779	Low
Innisfil	$	3,816	Low
North Middlesex	$	3,823	Low
The Blue Mountains	$	3,824	Low
Tillsonburg	$	3,834	Low
Wellington North	$	3,919	Low
Oro-Medonte	$	3,923	Low
Middlesex Centre	$	3,972	Low
Mapleton	$	3,984	Low
Brant	$	3,993	Low
North Perth	$	4,062	Low
Quinte West	$	4,088	Low
Saugeen Shores	$	4,105	Low
Georgina	$	4,172	Low
Kincardine	$	4,178	Low
Collingwood	$	4,194	Low
West Lincoln	$	4,207	Low
Orillia	$	4,221	Low

2017 Property Taxes			Ranking
Haldimand	$	4,290	Mid
Ingersoll	$	4,364	Mid
Caledon	$	4,380	Mid
London	$	4,408	Mid
Bracebridge	$	4,412	Mid
Pelham	$	4,415	Mid
Cambridge	$	4,415	Mid
Gravenhurst	$	4,432	Mid
Clarington	$	4,432	Mid
Barrie	$	4,433	Mid
Lincoln	$	4,457	Mid
Kenora	$	4,467	Mid
Whitchurch-Stouffville	$	4,470	Mid
Niagara Falls	$	4,551	Mid
Brock	$	4,578	Mid
Fort Erie	$	4,582	Mid
Halton Hills	$	4,583	Mid
Burlington	$	4,605	Mid
Centre Wellington	$	4,609	Mid
Ottawa	$	4,628	Mid
Sarnia	$	4,634	Mid
Waterloo	$	4,663	Mid
Kitchener	$	4,669	Mid
Peterborough	$	4,672	Mid
Guelph-Eramosa	$	4,678	Mid
Chatham-Kent	$	4,702	Mid
St. Thomas	$	4,722	Mid
Central Elgin	$	4,733	Mid
Newmarket	$	4,737	Mid
Meaford	$	4,739	Mid
Cornwall	$	4,764	Mid
Brockville	$	4,802	Mid
St. Catharines	$	4,821	Mid
Kingston	$	4,822	Mid

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

2017 Property Taxes			Ranking
Grimsby	$	4,824	High
King	$	4,828	High
North Bay	$	4,832	High
Toronto (West)	$	4,846	High
Aurora	$	4,856	High
Thorold	$	4,875	High
Oakville	$	4,918	High
Markham	$	4,947	High
Vaughan	$	4,951	High
Leamington	$	4,968	High
Belleville	$	4,968	High
Guelph	$	4,974	High
Greater Sudbury	$	4,984	High
Hamilton	$	4,988	High
Brampton	$	4,996	High
Sault Ste. Marie	$	4,999	High
Welland	$	5,009	High
Port Colborne	$	5,068	High
Erin	$	5,074	High
Richmond Hill	$	5,083	High
Mississauga	$	5,115	High
Whitby	$	5,134	High
St. Marys	$	5,182	High
Oshawa	$	5,220	High
Toronto (North)	$	5,291	High
Parry Sound	$	5,298	High
Orangeville	$	5,435	High
Stratford	$	5,476	High
Windsor	$	5,511	High
Owen Sound	$	5,520	High
Pickering	$	5,581	High
Thunder Bay	$	5,852	High
Timmins	$	6,353	High
Toronto (South)	$	7,267	High
Average	**$**	**4,503**	
Median	**$**	**4,594**	

Residential Comparisons - 2 Storey Home—by Population Group

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
Greenstone	$	2,618	Low
Grey Highlands	$	2,781	Low
Lambton Shores	$	3,003	Low
North Dumfries	$	3,537	Low
Wellesley	$	3,680	Low
Minto	$	3,689	Low
North Middlesex	$	3,823	Low
The Blue Mountains	$	3,824	Low
Wellington North	$	3,919	Low
Mapleton	$	3,984	Low
North Perth	$	4,062	Low
Saugeen Shores	$	4,105	Low
Kincardine	$	4,178	Low
Ingersoll	$	4,364	Mid
Gravenhurst	$	4,432	Mid
Brock	$	4,578	Mid
Guelph-Eramosa	$	4,678	Mid
Central Elgin	$	4,733	Mid
Meaford	$	4,739	Mid
Erin	$	5,074	High
St. Marys	$	5,182	High
Parry Sound	$	5,298	High
Average	**$**	**4,104**	
Median	**$**	**4,084**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
Springwater	$	2,617	Low
Prince Edward County	$	3,225	Low
Niagara-on-the-Lake	$	3,344	Low
Woolwich	$	3,590	Low
Strathroy-Caradoc	$	3,606	Low
Wilmot	$	3,672	Low
Kingsville	$	3,735	Low
East Gwillimbury	$	3,769	Low
Huntsville	$	3,779	Low
Tillsonburg	$	3,834	Low
Oro-Medonte	$	3,923	Low
Middlesex Centre	$	3,972	Low
Collingwood	$	4,194	Low
West Lincoln	$	4,207	Low
Bracebridge	$	4,412	Mid
Pelham	$	4,415	Mid
Lincoln	$	4,457	Mid
Kenora	$	4,467	Mid
Centre Wellington	$	4,609	Mid
Brockville	$	4,802	Mid
Grimsby	$	4,824	High
King	$	4,828	High
Thorold	$	4,875	High
Leamington	$	4,968	High
Port Colborne	$	5,068	High
Owen Sound	$	5,520	High
Average	**$**	**4,181**	
Median	**$**	**4,200**	

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

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Innisfil	$	3,816	Low
Brant	$	3,993	Low
Quinte West	$	4,088	Low
Georgina	$	4,172	Low
Orillia	$	4,221	Low
Haldimand	$	4,290	Mid
Caledon	$	4,380	Mid
Clarington	$	4,432	Mid
Whitchurch-Stouffville	$	4,470	Mid
Niagara Falls	$	4,551	Mid
Fort Erie	$	4,582	Mid
Halton Hills	$	4,583	Mid
Sarnia	$	4,634	Mid
Peterborough	$	4,672	Mid
St. Thomas	$	4,722	Mid
Newmarket	$	4,737	Mid
Cornwall	$	4,764	Mid
North Bay	$	4,832	High
Aurora	$	4,856	High
Belleville	$	4,968	High
Sault Ste. Marie	$	4,999	High
Welland	$	5,009	High
Orangeville	$	5,435	High
Stratford	$	5,476	High
Pickering	$	5,581	High
Timmins	$	6,353	High
Average	**$**	**4,716**	
Median	**$**	**4,653**	

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Toronto (East)	$	3,683	Low
Milton	$	3,763	Low
London	$	4,408	Mid
Cambridge	$	4,415	Mid
Barrie	$	4,433	Mid
Burlington	$	4,605	Mid
Ottawa	$	4,628	Mid
Waterloo	$	4,663	Mid
Kitchener	$	4,669	Mid
Chatham-Kent	$	4,702	Mid
St. Catharines	$	4,821	Mid
Kingston	$	4,822	Mid
Toronto (West)	$	4,846	High
Oakville	$	4,918	High
Markham	$	4,947	High
Vaughan	$	4,951	High
Guelph	$	4,974	High
Greater Sudbury	$	4,984	High
Hamilton	$	4,988	High
Brampton	$	4,996	High
Richmond Hill	$	5,083	High
Mississauga	$	5,115	High
Whitby	$	5,134	High
Oshawa	$	5,220	High
Toronto (North)	$	5,291	High
Windsor	$	5,511	High
Thunder Bay	$	5,852	High
Toronto (South)	$	7,267	High
Average	**$**	**4,917**	
Median	**$**	**4,932**	

Residential Comparisons - 2 Storey Home—by Location

2017 Property Taxes - Eastern			Ranking
Prince Edward County	$	3,225	Low
Quinte West	$	4,088	Low
Ottawa	$	4,628	Mid
Peterborough	$	4,672	Mid
Cornwall	$	4,764	Mid
Brockville	$	4,802	Mid
Kingston	$	4,822	Mid
Belleville	$	4,968	High
Average	**$**	**4,496**	
Median	**$**	**4,718**	

2017 Property Taxes - Niagara/Hamilton			Ranking
Niagara-on-the-Lake	$	3,344	Low
West Lincoln	$	4,207	Low
Pelham	$	4,415	Mid
Lincoln	$	4,457	Mid
Niagara Falls	$	4,551	Mid
Fort Erie	$	4,582	Mid
St. Catharines	$	4,821	Mid
Grimsby	$	4,824	High
Thorold	$	4,875	High
Hamilton	$	4,988	High
Welland	$	5,009	High
Port Colborne	$	5,068	High
Average	**$**	**4,595**	
Median	**$**	**4,702**	

2017 Property Taxes - GTA			Ranking
Toronto (East)	$	3,683	Low
Milton	$	3,763	Low
East Gwillimbury	$	3,769	Low
Georgina	$	4,172	Low
Caledon	$	4,380	Mid
Clarington	$	4,432	Mid
Whitchurch-Stouffville	$	4,470	Mid
Brock	$	4,578	Mid
Halton Hills	$	4,583	Mid
Burlington	$	4,605	Mid
Newmarket	$	4,737	Mid
King	$	4,828	High
Toronto (West)	$	4,846	High
Aurora	$	4,856	High
Oakville	$	4,918	High
Markham	$	4,947	High
Vaughan	$	4,951	High
Brampton	$	4,996	High
Richmond Hill	$	5,083	High
Mississauga	$	5,115	High
Whitby	$	5,134	High
Oshawa	$	5,220	High
Toronto (North)	$	5,291	High
Pickering	$	5,581	High
Toronto (South)	$	7,267	High
Average	**$**	**4,808**	
Median	**$**	**4,846**	

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

2017 Property Taxes - North			Ranking
Greenstone	$	2,618	Low
Kenora	$	4,467	Mid
North Bay	$	4,832	High
Greater Sudbury	$	4,984	High
Sault Ste. Marie	$	4,999	High
Parry Sound	$	5,298	High
Thunder Bay	$	5,852	High
Timmins	$	6,353	High
Average	**$**	**4,925**	
Median	**$**	**4,991**	

2017 Property Taxes - Simcoe/Musk. Duff.			Ranking
Springwater	$	2,617	Low
Huntsville	$	3,779	Low
Innisfil	$	3,816	Low
Oro-Medonte	$	3,923	Low
Collingwood	$	4,194	Low
Orillia	$	4,221	Low
Bracebridge	$	4,412	Mid
Gravenhurst	$	4,432	Mid
Barrie	$	4,433	Mid
Orangeville	$	5,435	High
Average	**$**	**4,126**	
Median	**$**	**4,207**	

2017 Property Taxes - Southwest			Ranking
Grey Highlands	$	2,781	Low
Lambton Shores	$	3,003	Low
North Dumfries	$	3,537	Low
Woolwich	$	3,590	Low
Strathroy-Caradoc	$	3,606	Low
Wilmot	$	3,672	Low
Wellesley	$	3,680	Low
Minto	$	3,689	Low
Kingsville	$	3,735	Low
North Middlesex	$	3,823	Low
The Blue Mountains	$	3,824	Low
Tillsonburg	$	3,834	Low
Wellington North	$	3,919	Low
Middlesex Centre	$	3,972	Low
Mapleton	$	3,984	Low
Brant	$	3,993	Low
North Perth	$	4,062	Low
Saugeen Shores	$	4,105	Low
Kincardine	$	4,178	Low
Haldimand	$	4,290	Mid
Ingersoll	$	4,364	Mid
London	$	4,408	Mid
Cambridge	$	4,415	Mid
Centre Wellington	$	4,609	Mid
Sarnia	$	4,634	Mid
Waterloo	$	4,663	Mid
Kitchener	$	4,669	Mid
Guelph-Eramosa	$	4,678	Mid
Chatham-Kent	$	4,702	Mid
St. Thomas	$	4,722	Mid
Central Elgin	$	4,733	Mid
Meaford	$	4,739	Mid
Leamington	$	4,968	High
Guelph	$	4,974	High
Erin	$	5,074	High
St. Marys	$	5,182	High
Stratford	$	5,476	High
Windsor	$	5,511	High
Owen Sound	$	5,520	High
Average	**$**	**4,290**	
Median	**$**	**4,290**	

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

2017 Property Taxes			Ranking
Oro-Medonte	$	4,591	Low
Springwater	$	4,622	Low
Milton	$	4,645	Low
Saugeen Shores	$	4,648	Low
Strathroy-Caradoc	$	4,656	Low
Toronto (East)	$	5,012	Low
Sarnia	$	5,103	Low
Woolwich	$	5,152	Low
Brant	$	5,161	Low
Sault Ste. Marie	$	5,294	Low
North Bay	$	5,295	Low
Orillia	$	5,303	Low
Clarington	$	5,398	Low
Caledon	$	5,405	Low
Innisfil	$	5,452	Low
Huntsville	$	5,457	Low
North Perth	$	5,489	Low
Wellesley	$	5,537	Low
Gravenhurst	$	5,565	Low
Prince Edward County	$	5,584	Low
Kincardine	$	5,627	Low
Georgina	$	5,717	Low
Grimsby	$	5,717	Low
Chatham-Kent	$	5,728	Low
Tillsonburg	$	5,731	Low
Collingwood	$	5,740	Low
Kingsville	$	5,756	Low
Ingersoll	$	5,762	Low
Bracebridge	$	5,831	Low
Centre Wellington	$	5,842	Low

2017 Property Taxes			Ranking
Cambridge	$	5,852	Mid
Kitchener	$	5,905	Mid
Wilmot	$	5,942	Mid
Barrie	$	5,968	Mid
Newmarket	$	5,983	Mid
North Dumfries	$	5,993	Mid
Welland	$	6,005	Mid
Brock	$	6,014	Mid
Niagara Falls	$	6,018	Mid
Brockville	$	6,036	Mid
Lincoln	$	6,089	Mid
East Gwillimbury	$	6,099	Mid
Peterborough	$	6,107	Mid
Leamington	$	6,124	Mid
Greater Sudbury	$	6,128	Mid
Pelham	$	6,133	Mid
Port Colborne	$	6,211	Mid
Central Elgin	$	6,235	Mid
Cornwall	$	6,242	Mid
Middlesex Centre	$	6,289	Mid
Thorold	$	6,321	Mid
Parry Sound	$	6,331	Mid
Kingston	$	6,333	Mid
Halton Hills	$	6,338	Mid
Niagara-on-the-Lake	$	6,351	Mid
Haldimand	$	6,365	Mid
Guelph-Eramosa	$	6,377	Mid
Burlington	$	6,416	Mid
Oshawa	$	6,421	Mid

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

2017 Property Taxes			Ranking
Vaughan	$	6,431	High
Aurora	$	6,442	High
Stratford	$	6,450	High
Hamilton	$	6,475	High
Whitby	$	6,495	High
Brampton	$	6,531	High
Guelph	$	6,542	High
Richmond Hill	$	6,563	High
London	$	6,688	High
Oakville	$	6,696	High
Mississauga	$	6,721	High
Belleville	$	6,754	High
St. Catharines	$	6,768	High
St. Marys	$	6,771	High
Waterloo	$	6,829	High
Windsor	$	6,845	High
Orangeville	$	6,868	High
Pickering	$	6,949	High
St. Thomas	$	7,065	High
Whitchurch-Stouffville	$	7,101	High
Markham	$	7,175	High
Owen Sound	$	7,190	High
Toronto (West)	$	7,395	High
The Blue Mountains	$	7,472	High
Thunder Bay	$	7,677	High
Toronto (North)	$	7,791	High
Ottawa	$	7,985	High
King	$	8,471	High
Timmins	$	8,628	High
Toronto (South)	$	12,876	High
Average	$	6,248	
Median	$	6,128	

Residential Comparisons - Senior Executive — by Population Group

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
Saugeen Shores	$	4,648	Low
North Perth	$	5,489	Low
Wellesley	$	5,537	Low
Gravenhurst	$	5,565	Low
Kincardine	$	5,627	Low
Ingersoll	$	5,762	Low
North Dumfries	$	5,993	Mid
Brock	$	6,014	Mid
Central Elgin	$	6,235	Mid
Parry Sound	$	6,331	Mid
Guelph-Eramosa	$	6,377	Mid
St. Marys	$	6,771	High
The Blue Mountains	$	7,472	High
Average	**$**	**5,986**	
Median	**$**	**5,993**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
Oro-Medonte	$	4,591	Low
Springwater	$	4,622	Low
Strathroy-Caradoc	$	4,656	Low
Woolwich	$	5,152	Low
Huntsville	$	5,457	Low
Prince Edward County	$	5,584	Low
Grimsby	$	5,717	Low
Tillsonburg	$	5,731	Low
Collingwood	$	5,740	Low
Kingsville	$	5,756	Low
Bracebridge	$	5,831	Low
Centre Wellington	$	5,842	Low
Wilmot	$	5,942	Mid
Brockville	$	6,036	Mid
Lincoln	$	6,089	Mid
East Gwillimbury	$	6,099	Mid
Leamington	$	6,124	Mid
Pelham	$	6,133	Mid
Port Colborne	$	6,211	Mid
Middlesex Centre	$	6,289	Mid
Thorold	$	6,321	Mid
Niagara-on-the-Lake	$	6,351	Mid
Owen Sound	$	7,190	High
King	$	8,471	High
Average	**$**	**5,914**	
Median	**$**	**5,892**	

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

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Sarnia	$	5,103	Low
Brant	$	5,161	Low
Sault Ste. Marie	$	5,294	Low
North Bay	$	5,295	Low
Orillia	$	5,303	Low
Clarington	$	5,398	Low
Caledon	$	5,405	Low
Innisfil	$	5,452	Low
Georgina	$	5,717	Low
Newmarket	$	5,983	Mid
Welland	$	6,005	Mid
Niagara Falls	$	6,018	Mid
Peterborough	$	6,107	Mid
Cornwall	$	6,242	Mid
Halton Hills	$	6,338	Mid
Haldimand	$	6,365	Mid
Aurora	$	6,442	High
Stratford	$	6,450	High
Belleville	$	6,754	High
Orangeville	$	6,868	High
Pickering	$	6,949	High
St. Thomas	$	7,065	High
Whitchurch-Stouffville	$	7,101	High
Timmins	$	8,628	High
Average	**$**	**6,143**	
Median	**$**	**6,062**	

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Milton	$	4,645	Low
Toronto (East)	$	5,012	Low
Chatham-Kent	$	5,728	Low
Cambridge	$	5,852	Mid
Kitchener	$	5,905	Mid
Barrie	$	5,968	Mid
Greater Sudbury	$	6,128	Mid
Kingston	$	6,333	Mid
Burlington	$	6,416	Mid
Oshawa	$	6,421	Mid
Vaughan	$	6,431	High
Hamilton	$	6,475	High
Whitby	$	6,495	High
Brampton	$	6,531	High
Guelph	$	6,542	High
Richmond Hill	$	6,563	High
London	$	6,688	High
Oakville	$	6,696	High
Mississauga	$	6,721	High
St. Catharines	$	6,768	High
Waterloo	$	6,829	High
Windsor	$	6,845	High
Markham	$	7,175	High
Toronto (West)	$	7,395	High
Thunder Bay	$	7,677	High
Toronto (North)	$	7,791	High
Ottawa	$	7,985	High
Toronto (South)	$	12,876	High
Average	**$**	**6,746**	
Median	**$**	**6,536**	

Residential Comparisons - Senior Executive — by Location

2017 Property Taxes - Eastern		Ranking
Prince Edward County	$ 5,584	Low
Brockville	$ 6,036	Mid
Peterborough	$ 6,107	Mid
Cornwall	$ 6,242	Mid
Kingston	$ 6,333	Mid
Belleville	$ 6,754	High
Ottawa	$ 7,985	High
Average	**$ 6,434**	
Median	**$ 6,242**	

2017 Property Taxes - Niagara/Hamilton		Ranking
Grimsby	$ 5,717	Low
Welland	$ 6,005	Mid
Niagara Falls	$ 6,018	Mid
Lincoln	$ 6,089	Mid
Pelham	$ 6,133	Mid
Port Colborne	$ 6,211	Mid
Thorold	$ 6,321	Mid
Niagara-on-the-Lake	$ 6,351	Mid
Hamilton	$ 6,475	High
St. Catharines	$ 6,768	High
Average	**$ 6,209**	
Median	**$ 6,172**	

2017 Property Taxes - GTA		Ranking
Milton	$ 4,645	Low
Toronto (East)	$ 5,012	Low
Clarington	$ 5,398	Low
Caledon	$ 5,405	Low
Georgina	$ 5,717	Low
Newmarket	$ 5,983	Mid
Brock	$ 6,014	Mid
East Gwillimbury	$ 6,099	Mid
Halton Hills	$ 6,338	Mid
Burlington	$ 6,416	Mid
Oshawa	$ 6,421	Mid
Vaughan	$ 6,431	High
Aurora	$ 6,442	High
Whitby	$ 6,495	High
Brampton	$ 6,531	High
Richmond Hill	$ 6,563	High
Oakville	$ 6,696	High
Mississauga	$ 6,721	High
Pickering	$ 6,949	High
Whitchurch-Stouffville	$ 7,101	High
Markham	$ 7,175	High
Toronto (West)	$ 7,395	High
Toronto (North)	$ 7,791	High
King	$ 8,471	High
Toronto (South)	$ 12,876	High
Average	**$ 6,683**	
Median	**$ 6,442**	

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

2017 Property Taxes - North		Ranking
Sault Ste. Marie	$ 5,294	Low
North Bay	$ 5,295	Low
Greater Sudbury	$ 6,128	Mid
Parry Sound	$ 6,331	Mid
Thunder Bay	$ 7,677	High
Timmins	$ 8,628	High
Average	**$ 6,559**	
Median	**$ 6,230**	

2017 Property Taxes - Simcoe/Musk/Duff.		Ranking
Oro-Medonte	$ 4,591	Low
Springwater	$ 4,622	Low
Orillia	$ 5,303	Low
Innisfil	$ 5,452	Low
Huntsville	$ 5,457	Low
Gravenhurst	$ 5,565	Low
Collingwood	$ 5,740	Low
Bracebridge	$ 5,831	Low
Barrie	$ 5,968	Mid
Orangeville	$ 6,868	High
Average	**$ 5,540**	
Median	**$ 5,511**	

2017 Property Taxes - Southwest		Ranking
Saugeen Shores	$ 4,648	Low
Strathroy-Caradoc	$ 4,656	Low
Sarnia	$ 5,103	Low
Woolwich	$ 5,152	Low
Brant	$ 5,161	Low
North Perth	$ 5,489	Low
Wellesley	$ 5,537	Low
Kincardine	$ 5,627	Low
Chatham-Kent	$ 5,728	Low
Tillsonburg	$ 5,731	Low
Kingsville	$ 5,756	Low
Ingersoll	$ 5,762	Low
Centre Wellington	$ 5,842	Low
Cambridge	$ 5,852	Mid
Kitchener	$ 5,905	Mid
Wilmot	$ 5,942	Mid
North Dumfries	$ 5,993	Mid
Leamington	$ 6,124	Mid
Central Elgin	$ 6,235	Mid
Middlesex Centre	$ 6,289	Mid
Haldimand	$ 6,365	Mid
Guelph-Eramosa	$ 6,377	Mid
Stratford	$ 6,450	High
Guelph	$ 6,542	High
London	$ 6,688	High
St. Marys	$ 6,771	High
Waterloo	$ 6,829	High
Windsor	$ 6,845	High
St. Thomas	$ 7,065	High
Owen Sound	$ 7,190	High
The Blue Mountains	$ 7,472	High
Average	**$ 6,036**	
Median	**$ 5,942**	

Residential Comparisons - Summary

Low	Low-Mid	Mid	Mid-High	High
Brant	Bracebridge	Barrie	Belleville	Aurora
Elliot Lake	Brock	Brockville	Burlington	Brampton
Greenstone	Centre Wellington	Caledon	Greater Sudbury	Erin
Grey Highlands	Chatham-Kent	Cambridge	Grimsby	Hamilton
Huntsville	Clarington	Central Elgin	Guelph	King
Kincardine	Collingwood	Fort Erie	Guelph-Eramosa	Markham
Kingsville	Cornwall	Haldimand	Kingston	Mississauga
Lambton Shores	East Gwillimbury	Halton Hills	Lincoln	Oakville
Minto	Georgina	Kitchener	London	Orangeville
North Middlesex	Gravenhurst	Leamington	Newmarket	Owen Sound
North Perth	Ingersoll	Niagara Falls	Oshawa	Pickering
Oro-Medonte	Innisfil	North Bay	Ottawa	Richmond Hill
Prince Edward County	Kenora	Pelham	Parry Sound	Thunder Bay
Quinte West	Mapleton	Sault Ste. Marie	Peterborough	Timmins
Saugeen Shores	Meaford	St. Thomas	Port Colborne	Toronto (North)
Springwater	Middlesex Centre	The Blue Mountains	St. Catharines	Toronto (South)
Strathroy-Caradoc	Milton	Wainfleet	St. Marys	Toronto (West)
Tillsonburg	Niagara-on-the-Lake		Stratford	Vaughan
Toronto (East)	North Dumfries		Thorold	Whitby
Wellesley	Orillia		Waterloo	
Wellington North	Sarnia		Welland	
Woolwich	West Lincoln		Whitchurch-Stouffville	
	Wilmot		Windsor	

Multi-Residential Comparisons

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

	2017 Property Taxes	Ranking
The Blue Mountains	$ 566	Low
Kincardine	$ 573	Low
Saugeen Shores	$ 647	Low
Springwater	$ 757	Low
Huntsville	$ 773	Low
Markham	$ 784	Low
Vaughan	$ 794	Low
Prince Edward County	$ 802	Low
East Gwillimbury	$ 803	Low
Gravenhurst	$ 830	Low
Greenstone	$ 850	Low
King	$ 865	Low
Puslinch	$ 869	Low
Newmarket	$ 891	Low
Kenora	$ 897	Low
Whitchurch-Stouffville	$ 926	Low
Richmond Hill	$ 946	Low
Sault Ste. Marie	$ 996	Low
Innisfil	$ 1,001	Low
Brant	$ 1,007	Low
Aurora	$ 1,023	Low
Lambton Shores	$ 1,030	Low
Elliot Lake	$ 1,044	Low
North Dumfries	$ 1,062	Low
Collingwood	$ 1,074	Low
Bracebridge	$ 1,076	Low
Haldimand	$ 1,116	Low
Kingsville	$ 1,125	Low
Meaford	$ 1,143	Low
Georgina	$ 1,185	Low
North Middlesex	$ 1,204	Low
Mapleton	$ 1,217	Low

	2017 Property Taxes	Ranking
Wilmot	$ 1,254	Mid
Windsor	$ 1,264	Mid
Wellington North	$ 1,275	Mid
Strathroy-Caradoc	$ 1,284	Mid
Orillia	$ 1,305	Mid
West Lincoln	$ 1,306	Mid
Wellesley	$ 1,313	Mid
North Perth	$ 1,315	Mid
Halton Hills	$ 1,321	Mid
Centre Wellington	$ 1,326	Mid
Guelph-Eramosa	$ 1,327	Mid
Caledon	$ 1,330	Mid
Barrie	$ 1,343	Mid
Woolwich	$ 1,347	Mid
Pelham	$ 1,366	Mid
Timmins	$ 1,367	Mid
St. Marys	$ 1,369	Mid
Erin	$ 1,394	Mid
Milton	$ 1,425	Mid
Brock	$ 1,425	Mid
Minto	$ 1,428	Mid
Fort Erie	$ 1,439	Mid
Leamington	$ 1,440	Mid
Mississauga	$ 1,449	Mid
Brockville	$ 1,458	Mid
Wainfleet	$ 1,504	Mid
Grimsby	$ 1,545	Mid
Lincoln	$ 1,565	Mid
Quinte West	$ 1,572	Mid
Greater Sudbury	$ 1,577	Mid
Port Colborne	$ 1,591	Mid
Parry Sound	$ 1,602	Mid
Kitchener	$ 1,630	Mid

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

	2017 Property Taxes	Ranking
Sarnia	$ 1,641	High
North Bay	$ 1,646	High
Brampton	$ 1,653	High
St. Thomas	$ 1,654	High
Welland	$ 1,657	High
Tillsonburg	$ 1,659	High
Guelph	$ 1,695	High
Chatham-Kent	$ 1,714	High
Niagara Falls	$ 1,727	High
Burlington	$ 1,728	High
Kingston	$ 1,730	High
London	$ 1,731	High
Cambridge	$ 1,762	High
Waterloo	$ 1,768	High
Ottawa	$ 1,786	High
Clarington	$ 1,817	High
Thorold	$ 1,820	High
Oakville	$ 1,885	High
Whitby	$ 1,894	High
Stratford	$ 1,895	High
Owen Sound	$ 1,899	High
St. Catharines	$ 1,985	High
Cornwall	$ 2,002	High
Hamilton	$ 2,018	High
Peterborough	$ 2,042	High
Thunder Bay	$ 2,064	High
Pickering	$ 2,074	High
Oshawa	$ 2,081	High
Belleville	$ 2,241	High
Ingersoll	$ 2,248	High
Middlesex Centre	$ 2,437	High
Orangeville	$ 2,495	High
Average	**$ 1,410**	
Median	**$ 1,369**	

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

Municipalities with populations less than 15,000

2017 Property Taxes		Ranking
The Blue Mountains	$ 566	Low
Kincardine	$ 573	Low
Saugeen Shores	$ 647	Low
Gravenhurst	$ 830	Low
Greenstone	$ 850	Low
Puslinch	$ 869	Low
Lambton Shores	$ 1,030	Low
Elliot Lake	$ 1,044	Low
North Dumfries	$ 1,062	Low
Meaford	$ 1,143	Low
North Middlesex	$ 1,204	Low
Mapleton	$ 1,217	Low
Wellington North	$ 1,275	Mid
Wellesley	$ 1,313	Mid
North Perth	$ 1,315	Mid
Guelph-Eramosa	$ 1,327	Mid
St. Marys	$ 1,369	Mid
Erin	$ 1,394	Mid
Brock	$ 1,425	Mid
Minto	$ 1,428	Mid
Wainfleet	$ 1,504	Mid
Parry Sound	$ 1,602	Mid
Ingersoll	$ 2,248	High
Average	**$ 1,184**	
Median	**$ 1,217**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes		Ranking
Springwater	$ 757	Low
Huntsville	$ 773	Low
Prince Edward County	$ 802	Low
East Gwillimbury	$ 803	Low
King	$ 865	Low
Kenora	$ 897	Low
Collingwood	$ 1,074	Low
Bracebridge	$ 1,076	Low
Kingsville	$ 1,125	Low
Wilmot	$ 1,254	Mid
Strathroy-Caradoc	$ 1,284	Mid
West Lincoln	$ 1,306	Mid
Centre Wellington	$ 1,326	Mid
Woolwich	$ 1,347	Mid
Pelham	$ 1,366	Mid
Leamington	$ 1,440	Mid
Brockville	$ 1,458	Mid
Grimsby	$ 1,545	Mid
Lincoln	$ 1,565	Mid
Port Colborne	$ 1,591	Mid
Tillsonburg	$ 1,659	High
Thorold	$ 1,820	High
Owen Sound	$ 1,899	High
Middlesex Centre	$ 2,437	High
Average	**$ 1,311**	
Median	**$ 1,316**	

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

2017 Property Taxes		Ranking
Newmarket	$ 891	Low
Whitchurch-Stouffville	$ 926	Low
Sault Ste. Marie	$ 996	Low
Innisfil	$ 1,001	Low
Brant	$ 1,007	Low
Aurora	$ 1,023	Low
Haldimand	$ 1,116	Low
Georgina	$ 1,185	Low
Orillia	$ 1,305	Mid
Halton Hills	$ 1,321	Mid
Caledon	$ 1,330	Mid
Timmins	$ 1,367	Mid
Fort Erie	$ 1,439	Mid
Quinte West	$ 1,572	Mid
Sarnia	$ 1,641	High
North Bay	$ 1,646	High
St. Thomas	$ 1,654	High
Welland	$ 1,657	High
Niagara Falls	$ 1,727	High
Clarington	$ 1,817	High
Stratford	$ 1,895	High
Cornwall	$ 2,002	High
Peterborough	$ 2,042	High
Pickering	$ 2,074	High
Belleville	$ 2,241	High
Orangeville	$ 2,495	High
Average	**$ 1,514**	
Median	**$ 1,505**	

Municipalities with populations greater than 100,000

2017 Property Taxes		Ranking
Markham	$ 784	Low
Vaughan	$ 794	Low
Richmond Hill	$ 946	Low
Windsor	$ 1,264	Mid
Barrie	$ 1,343	Mid
Milton	$ 1,425	Mid
Mississauga	$ 1,449	Mid
Greater Sudbury	$ 1,577	Mid
Kitchener	$ 1,630	Mid
Brampton	$ 1,653	High
Guelph	$ 1,695	High
Chatham-Kent	$ 1,714	High
Burlington	$ 1,728	High
Kingston	$ 1,730	High
London	$ 1,731	High
Cambridge	$ 1,762	High
Waterloo	$ 1,768	High
Ottawa	$ 1,786	High
Oakville	$ 1,885	High
Whitby	$ 1,894	High
St. Catharines	$ 1,985	High
Hamilton	$ 2,018	High
Thunder Bay	$ 2,064	High
Oshawa	$ 2,081	High
Average	**$ 1,613**	
Median	**$ 1,721**	

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

2017 Property Taxes - Eastern			Ranking
Prince Edward County	$	802	Low
Brockville	$	1,458	Mid
Quinte West	$	1,572	Mid
Kingston	$	1,730	High
Ottawa	$	1,786	High
Cornwall	$	2,002	High
Peterborough	$	2,042	High
Belleville	$	2,241	High
Average	**$**	**1,704**	
Median	**$**	**1,758**	

2017 Property Taxes - Niagara/Hamilton			Ranking
West Lincoln	$	1,306	Mid
Pelham	$	1,366	Mid
Fort Erie	$	1,439	Mid
Wainfleet	$	1,504	Mid
Grimsby	$	1,545	Mid
Lincoln	$	1,565	Mid
Port Colborne	$	1,591	Mid
Welland	$	1,657	High
Niagara Falls	$	1,727	High
Thorold	$	1,820	High
St. Catharines	$	1,985	High
Hamilton	$	2,018	High
Average	**$**	**1,627**	
Median	**$**	**1,578**	

2017 Property Taxes - GTA			Ranking
Markham	$	784	Low
Vaughan	$	794	Low
East Gwillimbury	$	803	Low
King	$	865	Low
Newmarket	$	891	Low
Whitchurch-Stouffville	$	926	Low
Richmond Hill	$	946	Low
Aurora	$	1,023	Low
Georgina	$	1,185	Low
Halton Hills	$	1,321	Mid
Caledon	$	1,330	Mid
Milton	$	1,425	Mid
Brock	$	1,425	Mid
Mississauga	$	1,449	Mid
Brampton	$	1,653	High
Burlington	$	1,728	High
Clarington	$	1,817	High
Oakville	$	1,885	High
Whitby	$	1,894	High
Pickering	$	2,074	High
Oshawa	$	2,081	High
Average	**$**	**1,348**	
Median	**$**	**1,330**	

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

2017 Property Taxes - North		Ranking
Greenstone	$ 850	Low
Kenora	$ 897	Low
Sault Ste. Marie	$ 996	Low
Elliot Lake	$ 1,044	Low
Timmins	$ 1,367	Mid
Greater Sudbury	$ 1,577	Mid
Parry Sound	$ 1,602	Mid
North Bay	$ 1,646	High
Thunder Bay	$ 2,064	High
Average	**$ 1,338**	
Median	**$ 1,367**	

2017 Property Taxes - Simcoe/Duff/Musk.		Ranking
Springwater	$ 757	Low
Huntsville	$ 773	Low
Gravenhurst	$ 830	Low
Innisfil	$ 1,001	Low
Collingwood	$ 1,074	Low
Bracebridge	$ 1,076	Low
Orillia	$ 1,305	Mid
Barrie	$ 1,343	Mid
Orangeville	$ 2,495	High
Average	**$ 1,184**	
Median	**$ 1,074**	

2017 Property Taxes - Southwest		Ranking
The Blue Mountains	$ 566	Low
Kincardine	$ 573	Low
Saugeen Shores	$ 647	Low
Puslinch	$ 869	Low
Brant	$ 1,007	Low
Lambton Shores	$ 1,030	Low
North Dumfries	$ 1,062	Low
Haldimand	$ 1,116	Low
Kingsville	$ 1,125	Low
Meaford	$ 1,143	Low
North Middlesex	$ 1,204	Low
Mapleton	$ 1,217	Low
Wilmot	$ 1,254	Mid
Windsor	$ 1,264	Mid
Wellington North	$ 1,275	Mid
Strathroy-Caradoc	$ 1,284	Mid
Wellesley	$ 1,313	Mid
North Perth	$ 1,315	Mid
Centre Wellington	$ 1,326	Mid
Guelph-Eramosa	$ 1,327	Mid
Woolwich	$ 1,347	Mid
St. Marys	$ 1,369	Mid
Erin	$ 1,394	Mid
Minto	$ 1,428	Mid
Leamington	$ 1,440	Mid
Kitchener	$ 1,630	Mid
Sarnia	$ 1,641	High
St. Thomas	$ 1,654	High
Tillsonburg	$ 1,659	High
Guelph	$ 1,695	High
Chatham-Kent	$ 1,714	High
London	$ 1,731	High
Cambridge	$ 1,762	High
Waterloo	$ 1,768	High
Stratford	$ 1,895	High
Owen Sound	$ 1,899	High
Ingersoll	$ 2,248	High
Middlesex Centre	$ 2,437	High
Average	**$ 1,385**	
Median	**$ 1,326**	

Multi-Residential Comparisons - High-Rise Apartment

	2017 Property Taxes	Ranking
Brant	$ 847	Low
King	$ 894	Low
Markham	$ 913	Low
Vaughan	$ 920	Low
Whitchurch-Stouffville	$ 1,011	Low
Newmarket	$ 1,040	Low
Richmond Hill	$ 1,042	Low
Aurora	$ 1,052	Low
Sault Ste. Marie	$ 1,124	Low
Georgina	$ 1,133	Low
Parry Sound	$ 1,237	Low
Pelham	$ 1,271	Low
Orillia	$ 1,297	Low
Milton	$ 1,353	Low
Collingwood	$ 1,356	Low
Lincoln	$ 1,364	Low
Timmins	$ 1,401	Low
Halton Hills	$ 1,404	Low
Centre Wellington	$ 1,443	Low
Grimsby	$ 1,445	Low
Barrie	$ 1,503	Low
Brockville	$ 1,516	Mid
Quinte West	$ 1,625	Mid
Fort Erie	$ 1,626	Mid
Mississauga	$ 1,654	Mid
London	$ 1,677	Mid
Woolwich	$ 1,709	Mid
Windsor	$ 1,714	Mid
North Bay	$ 1,731	Mid
Greater Sudbury	$ 1,744	Mid
Port Colborne	$ 1,761	Mid

	2017 Property Taxes	Ranking
Chatham-Kent	$ 1,777	Mid
Brampton	$ 1,777	Mid
Leamington	$ 1,804	Mid
Kingston	$ 1,811	Mid
Thorold	$ 1,815	Mid
Niagara Falls	$ 1,830	Mid
Kitchener	$ 1,858	Mid
Clarington	$ 1,869	Mid
Tillsonburg	$ 1,930	Mid
Ottawa	$ 1,954	Mid
Oakville	$ 1,964	High
Burlington	$ 1,986	High
Guelph	$ 2,021	High
Whitby	$ 2,085	High
Owen Sound	$ 2,103	High
Hamilton	$ 2,114	High
Waterloo	$ 2,114	High
St. Catharines	$ 2,138	High
Ingersoll	$ 2,140	High
Cambridge	$ 2,163	High
Cornwall	$ 2,221	High
Welland	$ 2,235	High
Oshawa	$ 2,244	High
Stratford	$ 2,295	High
Sarnia	$ 2,319	High
Pickering	$ 2,353	High
Peterborough	$ 2,372	High
Thunder Bay	$ 2,372	High
St. Thomas	$ 2,523	High
Belleville	$ 2,701	High
Orangeville	$ 2,802	High
Average	**$ 1,734**	
Median	**$ 1,769**	

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

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
Parry Sound	$	1,237	Low
Ingersoll	$	2,140	High
Average	**$**	**1,689**	
Median	**$**	**1,689**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
King	$	894	Low
Pelham	$	1,271	Low
Collingwood	$	1,356	Low
Lincoln	$	1,364	Low
Centre Wellington	$	1,443	Low
Grimsby	$	1,445	Low
Brockville	$	1,516	Mid
Woolwich	$	1,709	Mid
Port Colborne	$	1,761	Mid
Leamington	$	1,804	Mid
Thorold	$	1,815	Mid
Tillsonburg	$	1,930	Mid
Owen Sound	$	2,103	High
Average	**$**	**1,570**	
Median	**$**	**1,516**	

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Brant	$	847	Low
Whitchurch-Stouffville	$	1,011	Low
Newmarket	$	1,040	Low
Aurora	$	1,052	Low
Sault Ste. Marie	$	1,124	Low
Georgina	$	1,133	Low
Orillia	$	1,297	Low
Timmins	$	1,401	Low
Halton Hills	$	1,404	Low
Quinte West	$	1,625	Mid
Fort Erie	$	1,626	Mid
North Bay	$	1,731	Mid
Niagara Falls	$	1,830	Mid
Clarington	$	1,869	Mid
Cornwall	$	2,221	High
Welland	$	2,235	High
Stratford	$	2,295	High
Sarnia	$	2,319	High
Pickering	$	2,353	High
Peterborough	$	2,372	High
St. Thomas	$	2,523	High
Belleville	$	2,701	High
Orangeville	$	2,802	High
Average	**$**	**1,774**	
Median	**$**	**1,731**	

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

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Markham	$	913	Low
Vaughan	$	920	Low
Richmond Hill	$	1,042	Low
Milton	$	1,353	Low
Barrie	$	1,503	Low
Mississauga	$	1,654	Mid
London	$	1,677	Mid
Windsor	$	1,714	Mid
Greater Sudbury	$	1,744	Mid
Chatham-Kent	$	1,777	Mid
Brampton	$	1,777	Mid
Kingston	$	1,811	Mid
Kitchener	$	1,858	Mid
Ottawa	$	1,954	Mid
Oakville	$	1,964	High
Burlington	$	1,986	High
Guelph	$	2,021	High
Whitby	$	2,085	High
Hamilton	$	2,114	High
Waterloo	$	2,114	High
St. Catharines	$	2,138	High
Cambridge	$	2,163	High
Oshawa	$	2,244	High
Thunder Bay	$	2,372	High
Average	**$**	**1,788**	
Median	**$**	**1,835**	

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

2017 Property Taxes - Eastern			Ranking
Brockville	$	1,516	Mid
Quinte West	$	1,625	Mid
Kingston	$	1,811	Mid
Ottawa	$	1,954	Mid
Cornwall	$	2,221	High
Peterborough	$	2,372	High
Belleville	$	2,701	High
Average	**$**	**2,028**	
Median	**$**	**1,954**	

2017 Property Taxes - Niagara/Hamilton			Ranking
Pelham	$	1,271	Low
Lincoln	$	1,364	Low
Grimsby	$	1,445	Low
Fort Erie	$	1,626	Mid
Port Colborne	$	1,761	Mid
Thorold	$	1,815	Mid
Niagara Falls	$	1,830	Mid
Hamilton	$	2,114	High
St. Catharines	$	2,138	High
Welland	$	2,235	High
Average	**$**	**1,760**	
Median	**$**	**1,788**	

2017 Property Taxes - GTA			Ranking
King	$	894	Low
Markham	$	913	Low
Vaughan	$	920	Low
Whitchurch-Stouffville	$	1,011	Low
Newmarket	$	1,040	Low
Richmond Hill	$	1,042	Low
Aurora	$	1,052	Low
Georgina	$	1,133	Low
Milton	$	1,353	Low
Halton Hills	$	1,404	Low
Mississauga	$	1,654	Mid
Brampton	$	1,777	Mid
Clarington	$	1,869	Mid
Oakville	$	1,964	High
Burlington	$	1,986	High
Whitby	$	2,085	High
Oshawa	$	2,244	High
Pickering	$	2,353	High
Average	**$**	**1,483**	
Median	**$**	**1,378**	

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

2017 Property Taxes - North			Ranking
Sault Ste. Marie	$	1,124	Low
Parry Sound	$	1,237	Low
Timmins	$	1,401	Low
North Bay	$	1,731	Mid
Greater Sudbury	$	1,744	Mid
Thunder Bay	$	2,372	High
Average	**$**	**1,602**	
Median	**$**	**1,566**	

2017 Property Taxes - Simcoe/Musk./Duff.			Ranking
Orillia	$	1,297	Low
Collingwood	$	1,356	Low
Barrie	$	1,503	Low
Orangeville	$	2,802	High
Average	**$**	**1,739**	
Median	**$**	**1,429**	

2017 Property Taxes - Southwest			Ranking
The Blue Mountains	$	566	Low
Kincardine	$	573	Low
Saugeen Shores	$	647	Low
Puslinch	$	869	Low
Brant	$	1,007	Low
Lambton Shores	$	1,030	Low
North Dumfries	$	1,062	Low
Haldimand	$	1,116	Low
Kingsville	$	1,125	Low
Meaford	$	1,143	Low
North Middlesex	$	1,204	Low
Mapleton	$	1,217	Low
Wilmot	$	1,254	Mid
Windsor	$	1,264	Mid
Wellington North	$	1,275	Mid
Strathroy-Caradoc	$	1,284	Mid
Wellesley	$	1,313	Mid
North Perth	$	1,315	Mid
Centre Wellington	$	1,326	Mid
Guelph-Eramosa	$	1,327	Mid
Woolwich	$	1,347	Mid
St. Marys	$	1,369	Mid
Erin	$	1,394	Mid
Minto	$	1,428	Mid
Leamington	$	1,440	Mid
Kitchener	$	1,630	Mid
Sarnia	$	1,641	High
St. Thomas	$	1,654	High
Tillsonburg	$	1,659	High
Guelph	$	1,695	High
Chatham-Kent	$	1,714	High
London	$	1,731	High
Cambridge	$	1,762	High
Waterloo	$	1,768	High
Stratford	$	1,895	High
Owen Sound	$	1,899	High
Ingersoll	$	2,248	High
Middlesex Centre	$	2,437	High
Average	**$**	**1,385**	
Median	**$**	**1,326**	

Multi-Residential Comparisons - Summary

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

Commercial Comparisons

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

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Oro-Medonte	$ 0.58	$ 0.76	$ 1.34	Low
Leamington	$ 0.98	$ 0.66	$ 1.63	Low
Kincardine	$ 1.00	$ 0.91	$ 1.91	Low
Prince Edward County	$ 1.10	$ 0.83	$ 1.93	Low
Lincoln	$ 1.25	$ 0.77	$ 2.03	Low
Greenstone	$ 1.53	$ 0.50	$ 2.03	Low
Welland	$ 1.40	$ 0.63	$ 2.03	Low
Wellington North	$ 1.30	$ 0.78	$ 2.08	Low
Quinte West	$ 1.26	$ 0.95	$ 2.22	Low
Fort Erie	$ 1.60	$ 0.70	$ 2.30	Low
Sarnia	$ 1.44	$ 0.89	$ 2.33	Low
Timmins	$ 1.82	$ 0.58	$ 2.40	Low
Haldimand	$ 1.42	$ 1.00	$ 2.42	Low
Halton Hills	$ 1.30	$ 1.13	$ 2.43	Low
Niagara Falls	$ 1.59	$ 0.88	$ 2.47	Low
Gravenhurst	$ 1.60	$ 0.88	$ 2.48	Low
North Perth	$ 1.35	$ 1.17	$ 2.51	Low
Mapleton	$ 1.58	$ 0.98	$ 2.56	Low
St. Marys	$ 1.68	$ 0.89	$ 2.57	Low
Oshawa	$ 1.67	$ 0.98	$ 2.65	Low
Central Elgin	$ 1.66	$ 1.01	$ 2.68	Low
Port Colborne	$ 1.87	$ 0.82	$ 2.69	Low
Springwater	$ 1.15	$ 1.54	$ 2.69	Low
North Dumfries	$ 1.38	$ 1.31	$ 2.70	Low
Whitchurch-Stouffville	$ 1.18	$ 1.52	$ 2.70	Low
Woolwich	$ 1.40	$ 1.31	$ 2.71	Low
St. Catharines	$ 1.80	$ 0.91	$ 2.71	Low
Strathroy-Caradoc	$ 1.28	$ 1.46	$ 2.74	Low
Tillsonburg	$ 1.75	$ 0.99	$ 2.74	Low

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

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
North Bay	$ 1.88	$ 0.88	$ 2.76	Mid
Thorold	$ 1.86	$ 0.92	$ 2.78	Mid
Sault Ste. Marie	$ 2.08	$ 0.72	$ 2.81	Mid
Orangeville	$ 1.68	$ 1.13	$ 2.81	Mid
Parry Sound	$ 2.02	$ 0.80	$ 2.82	Mid
London	$ 1.78	$ 1.07	$ 2.85	Mid
Orillia	$ 1.84	$ 1.03	$ 2.88	Mid
Collingwood	$ 1.56	$ 1.32	$ 2.89	Mid
Bracebridge	$ 1.86	$ 1.04	$ 2.90	Mid
Huntsville	$ 1.80	$ 1.11	$ 2.92	Mid
Markham	$ 1.18	$ 1.78	$ 2.96	Mid
St. Thomas	$ 1.96	$ 1.02	$ 2.98	Mid
Milton	$ 1.43	$ 1.56	$ 2.99	Mid
Minto	$ 1.91	$ 1.11	$ 3.02	Mid
Hamilton	$ 1.99	$ 1.04	$ 3.03	Mid
Belleville	$ 2.02	$ 1.01	$ 3.03	Mid
Windsor	$ 2.19	$ 0.86	$ 3.05	Mid
Niagara-on-the-Lake	$ 1.70	$ 1.37	$ 3.07	Mid
Brockville	$ 2.00	$ 1.09	$ 3.09	Mid
Cornwall	$ 2.06	$ 1.05	$ 3.11	Mid
Stratford	$ 1.98	$ 1.14	$ 3.12	Mid
Erin	$ 1.81	$ 1.34	$ 3.15	Mid
Kitchener	$ 1.83	$ 1.34	$ 3.17	Mid
Georgina	$ 1.70	$ 1.50	$ 3.21	Mid
Greater Sudbury	$ 2.23	$ 1.00	$ 3.24	Mid
Aurora	$ 1.46	$ 1.78	$ 3.24	Mid
Innisfil	$ 1.63	$ 1.62	$ 3.24	Mid

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

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Puslinch	$ 1.77	$ 1.48	$ 3.25	High
Brant	$ 1.76	$ 1.49	$ 3.25	High
Clarington	$ 1.94	$ 1.36	$ 3.30	High
Owen Sound	$ 2.22	$ 1.09	$ 3.31	High
Burlington	$ 1.80	$ 1.59	$ 3.39	High
Newmarket	$ 1.58	$ 1.82	$ 3.39	High
Centre Wellington	$ 2.04	$ 1.38	$ 3.43	High
Vaughan	$ 1.43	$ 2.03	$ 3.46	High
Peterborough	$ 2.04	$ 1.43	$ 3.47	High
Whitby	$ 2.02	$ 1.46	$ 3.48	High
Chatham-Kent	$ 2.48	$ 1.04	$ 3.52	High
Guelph	$ 2.11	$ 1.42	$ 3.53	High
Meaford	$ 1.86	$ 1.72	$ 3.58	High
Brampton	$ 1.89	$ 1.71	$ 3.60	High
Mississauga	$ 1.75	$ 1.87	$ 3.62	High
Caledon	$ 1.70	$ 1.95	$ 3.65	High
Richmond Hill	$ 1.51	$ 2.16	$ 3.67	High
Barrie	$ 2.21	$ 1.55	$ 3.77	High
Kenora	$ 2.69	$ 1.15	$ 3.84	High
Cambridge	$ 2.35	$ 1.61	$ 3.96	High
Oakville	$ 2.04	$ 1.94	$ 3.98	High
Pickering	$ 2.29	$ 1.71	$ 4.00	High
Waterloo	$ 2.32	$ 1.74	$ 4.05	High
Thunder Bay	$ 3.13	$ 1.12	$ 4.25	High
Kingston	$ 2.70	$ 1.60	$ 4.30	High
King	$ 2.18	$ 2.31	$ 4.49	High
Grimsby	$ 2.78	$ 1.77	$ 4.55	High
Ottawa	$ 3.02	$ 1.70	$ 4.72	High
Average	**$ 1.79**	**$ 1.24**	**$ 3.03**	
Median	**$ 1.79**	**$ 1.13**	**$ 3.00**	

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

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
Kincardine	$	1.91	Low
Greenstone	$	2.03	Low
Wellington North	$	2.08	Low
Gravenhurst	$	2.48	Low
North Perth	$	2.51	Low
Mapleton	$	2.56	Low
St. Marys	$	2.57	Low
Central Elgin	$	2.68	Low
North Dumfries	$	2.70	Low
Parry Sound	$	2.82	Mid
Minto	$	3.02	Mid
Erin	$	3.15	Mid
Puslinch	$	3.25	High
Meaford	$	3.58	High
Average	**$**	**2.67**	
Median	**$**	**2.62**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
Oro-Medonte	$	1.34	Low
Leamington	$	1.63	Low
Prince Edward County	$	1.93	Low
Lincoln	$	2.03	Low
Port Colborne	$	2.69	Low
Springwater	$	2.69	Low
Woolwich	$	2.71	Low
Strathroy-Caradoc	$	2.74	Low
Tillsonburg	$	2.74	Low
Thorold	$	2.78	Mid
Collingwood	$	2.89	Mid
Bracebridge	$	2.90	Mid
Huntsville	$	2.92	Mid
Niagara-on-the-Lake	$	3.07	Mid
Brockville	$	3.09	Mid
Owen Sound	$	3.31	High
Centre Wellington	$	3.43	High
Kenora	$	3.84	High
King	$	4.49	High
Grimsby	$	4.55	High
Average	**$**	**2.89**	
Median	**$**	**2.83**	

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

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Welland	$	2.03	Low
Quinte West	$	2.22	Low
Fort Erie	$	2.30	Low
Sarnia	$	2.33	Low
Timmins	$	2.40	Low
Haldimand	$	2.42	Low
Halton Hills	$	2.43	Low
Niagara Falls	$	2.47	Low
Whitchurch-Stouffville	$	2.70	Low
North Bay	$	2.76	Mid
Sault Ste. Marie	$	2.81	Mid
Orangeville	$	2.81	Mid
Orillia	$	2.88	Mid
St. Thomas	$	2.98	Mid
Belleville	$	3.03	Mid
Cornwall	$	3.11	Mid
Stratford	$	3.12	Mid
Georgina	$	3.21	Mid
Aurora	$	3.24	Mid
Innisfil	$	3.24	Mid
Brant	$	3.25	High
Clarington	$	3.30	High
Newmarket	$	3.39	High
Peterborough	$	3.47	High
Caledon	$	3.65	High
Pickering	$	4.00	High
Average	**$**	**2.91**	
Median	**$**	**2.93**	

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Oshawa	$	2.65	Low
St. Catharines	$	2.71	Low
London	$	2.85	Mid
Markham	$	2.96	Mid
Milton	$	2.99	Mid
Hamilton	$	3.03	Mid
Windsor	$	3.05	Mid
Kitchener	$	3.17	Mid
Greater Sudbury	$	3.24	Mid
Burlington	$	3.39	High
Vaughan	$	3.46	High
Whitby	$	3.48	High
Chatham-Kent	$	3.52	High
Guelph	$	3.53	High
Brampton	$	3.60	High
Mississauga	$	3.62	High
Richmond Hill	$	3.67	High
Barrie	$	3.77	High
Cambridge	$	3.96	High
Oakville	$	3.98	High
Waterloo	$	4.05	High
Thunder Bay	$	4.25	High
Kingston	$	4.30	High
Ottawa	$	4.72	High
Average	**$**	**3.50**	
Median	**$**	**3.50**	

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

2017 Property Taxes - Eastern			Ranking
Prince Edward County	$	1.93	Low
Quinte West	$	2.22	Low
Belleville	$	3.03	Mid
Brockville	$	3.09	Mid
Cornwall	$	3.11	Mid
Peterborough	$	3.47	High
Kingston	$	4.30	High
Ottawa	$	4.72	High
Average	**$**	**3.23**	
Median	**$**	**3.10**	

2017 Property Taxes - Niagara/Hamilton			Ranking
Lincoln	$	2.03	Low
Welland	$	2.03	Low
Fort Erie	$	2.30	Low
Niagara Falls	$	2.47	Low
Port Colborne	$	2.69	Low
St. Catharines	$	2.71	Low
Thorold	$	2.78	Mid
Hamilton	$	3.03	Mid
Niagara-on-the-Lake	$	3.07	Mid
Grimsby	$	4.55	High
Average	**$**	**2.77**	
Median	**$**	**2.70**	

2017 Property Taxes - GTA			Ranking
Halton Hills	$	2.43	Low
Oshawa	$	2.65	Low
Whitchurch-Stouffville	$	2.70	Low
Markham	$	2.96	Mid
Milton	$	2.99	Mid
Georgina	$	3.21	Mid
Aurora	$	3.24	Mid
Clarington	$	3.30	High
Burlington	$	3.39	High
Newmarket	$	3.39	High
Vaughan	$	3.46	High
Whitby	$	3.48	High
Brampton	$	3.60	High
Mississauga	$	3.62	High
Caledon	$	3.65	High
Richmond Hill	$	3.67	High
Oakville	$	3.98	High
Pickering	$	4.00	High
King	$	4.49	High
Average	**$**	**3.38**	
Median	**$**	**3.39**	

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

2017 Property Taxes - North		Ranking
Greenstone	$ 2.03	Low
Timmins	$ 2.40	Low
North Bay	$ 2.76	Mid
Sault Ste. Marie	$ 2.81	Mid
Parry Sound	$ 2.82	Mid
Greater Sudbury	$ 3.24	Mid
Kenora	$ 3.84	High
Thunder Bay	$ 4.25	High
Average	**$ 3.02**	
Median	**$ 2.81**	

2017 Property Taxes - Simcoe/Musk./Duff.		Ranking
Oro-Medonte	$ 1.34	Low
Gravenhurst	$ 2.48	Low
Springwater	$ 2.69	Low
Orangeville	$ 2.81	Mid
Orillia	$ 2.88	Mid
Collingwood	$ 2.89	Mid
Bracebridge	$ 2.90	Mid
Huntsville	$ 2.92	Mid
Innisfil	$ 3.24	Mid
Barrie	$ 3.77	High
Average	**$ 2.79**	
Median	**$ 2.88**	

2017 Property Taxes - Southwest		Ranking
Leamington	$ 1.63	Low
Kincardine	$ 1.91	Low
Wellington North	$ 2.08	Low
Sarnia	$ 2.33	Low
Haldimand	$ 2.42	Low
North Perth	$ 2.51	Low
Mapleton	$ 2.56	Low
St. Marys	$ 2.57	Low
Central Elgin	$ 2.68	Low
North Dumfries	$ 2.70	Low
Woolwich	$ 2.71	Low
Strathroy-Caradoc	$ 2.74	Low
Tillsonburg	$ 2.74	Low
London	$ 2.85	Mid
St. Thomas	$ 2.98	Mid
Minto	$ 3.02	Mid
Windsor	$ 3.05	Mid
Stratford	$ 3.12	Mid
Erin	$ 3.15	Mid
Kitchener	$ 3.17	Mid
Puslinch	$ 3.25	High
Brant	$ 3.25	High
Owen Sound	$ 3.31	High
Centre Wellington	$ 3.43	High
Chatham-Kent	$ 3.52	High
Guelph	$ 3.53	High
Meaford	$ 3.58	High
Cambridge	$ 3.96	High
Waterloo	$ 4.05	High
Average	**$ 2.92**	
Median	**$ 2.98**	

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

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Saugeen Shores	$ 0.67	$ 0.69	$ 1.36	Low
Elliot Lake	$ 1.03	$ 0.39	$ 1.42	Low
Puslinch	$ 0.96	$ 0.82	$ 1.78	Low
Greenstone	$ 1.35	$ 0.44	$ 1.79	Low
Stratford	$ 1.18	$ 0.68	$ 1.85	Low
North Perth	$ 1.00	$ 0.87	$ 1.87	Low
Gravenhurst	$ 1.18	$ 0.69	$ 1.87	Low
Meaford	$ 0.98	$ 0.90	$ 1.88	Low
The Blue Mountains	$ 0.80	$ 1.14	$ 1.94	Low
Prince Edward County	$ 1.22	$ 0.92	$ 2.14	Low
Springwater	$ 0.88	$ 1.26	$ 2.15	Low
Kingsville	$ 1.03	$ 1.15	$ 2.18	Low
Wellington North	$ 1.38	$ 0.81	$ 2.19	Low
Wellesley	$ 1.18	$ 1.03	$ 2.21	Low
North Middlesex	$ 1.11	$ 1.11	$ 2.22	Low
Innisfil	$ 1.13	$ 1.12	$ 2.25	Low
Middlesex Centre	$ 1.01	$ 1.26	$ 2.27	Low
Kincardine	$ 1.23	$ 1.12	$ 2.35	Low
Lambton Shores	$ 1.27	$ 1.13	$ 2.40	Low
St. Marys	$ 1.54	$ 0.91	$ 2.45	Low
Bracebridge	$ 1.68	$ 0.94	$ 2.62	Low
Huntsville	$ 1.65	$ 1.01	$ 2.66	Low
Mapleton	$ 1.67	$ 1.04	$ 2.71	Low
Strathroy-Caradoc	$ 1.27	$ 1.45	$ 2.73	Low
West Lincoln	$ 1.66	$ 1.08	$ 2.75	Low
East Gwillimbury	$ 1.25	$ 1.50	$ 2.75	Low
Centre Wellington	$ 1.62	$ 1.18	$ 2.80	Low
Kenora	$ 1.96	$ 0.85	$ 2.81	Low
Minto	$ 1.80	$ 1.04	$ 2.84	Low
Oro-Medonte	$ 1.24	$ 1.61	$ 2.85	Low
Erin	$ 1.67	$ 1.23	$ 2.91	Low
Georgina	$ 1.58	$ 1.39	$ 2.97	Low
Leamington	$ 1.68	$ 1.29	$ 2.97	Low

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

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Central Elgin	$ 1.85	$ 1.12	$ 2.98	Mid
Wilmot	$ 1.54	$ 1.44	$ 2.98	Mid
Brock	$ 1.81	$ 1.20	$ 3.01	Mid
King	$ 1.43	$ 1.60	$ 3.03	Mid
Parry Sound	$ 2.22	$ 0.88	$ 3.10	Mid
Quinte West	$ 1.77	$ 1.34	$ 3.10	Mid
Niagara-on-the-Lake	$ 1.75	$ 1.41	$ 3.17	Mid
Thorold	$ 2.16	$ 1.08	$ 3.24	Mid
Timmins	$ 2.51	$ 0.81	$ 3.32	Mid
Windsor	$ 2.35	$ 0.97	$ 3.32	Mid
Lincoln	$ 2.07	$ 1.28	$ 3.35	Mid
Tillsonburg	$ 2.08	$ 1.28	$ 3.36	Mid
Newmarket	$ 1.57	$ 1.81	$ 3.38	Mid
Woolwich	$ 1.81	$ 1.69	$ 3.50	Mid
North Bay	$ 2.40	$ 1.12	$ 3.53	Mid
Pelham	$ 2.24	$ 1.30	$ 3.54	Mid
North Dumfries	$ 1.82	$ 1.73	$ 3.55	Mid
Fort Erie	$ 2.39	$ 1.17	$ 3.56	Mid
Brant	$ 1.93	$ 1.64	$ 3.56	Mid
Halton Hills	$ 1.93	$ 1.68	$ 3.60	Mid
Belleville	$ 2.41	$ 1.21	$ 3.62	Mid
Grimsby	$ 2.25	$ 1.38	$ 3.63	Mid
Ingersoll	$ 2.36	$ 1.28	$ 3.64	Mid
Collingwood	$ 1.97	$ 1.70	$ 3.67	Mid
Whitchurch-Stouffville	$ 1.62	$ 2.08	$ 3.70	Mid
Guelph-Eramosa	$ 2.12	$ 1.60	$ 3.72	Mid
Niagara Falls	$ 2.47	$ 1.37	$ 3.84	Mid
Milton	$ 1.84	$ 2.00	$ 3.85	Mid
Sarnia	$ 2.43	$ 1.44	$ 3.87	Mid
Orillia	$ 2.49	$ 1.39	$ 3.88	Mid
Chatham-Kent	$ 2.78	$ 1.14	$ 3.92	Mid
Haldimand	$ 2.32	$ 1.63	$ 3.95	Mid
Kingston	$ 2.48	$ 1.47	$ 3.96	Mid

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

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Markham	$ 1.59	$ 2.39	$ 3.98	High
Richmond Hill	$ 1.67	$ 2.39	$ 4.06	High
Waterloo	$ 2.32	$ 1.74	$ 4.06	High
Welland	$ 2.80	$ 1.27	$ 4.07	High
Peterborough	$ 2.42	$ 1.69	$ 4.12	High
Port Colborne	$ 2.92	$ 1.27	$ 4.19	High
Greater Sudbury	$ 2.90	$ 1.30	$ 4.20	High
St. Catharines	$ 2.82	$ 1.42	$ 4.24	High
Vaughan	$ 1.76	$ 2.49	$ 4.25	High
Sault Ste. Marie	$ 3.12	$ 1.16	$ 4.28	High
Aurora	$ 1.96	$ 2.38	$ 4.34	High
Oshawa	$ 2.75	$ 1.62	$ 4.38	High
Whitby	$ 2.56	$ 1.86	$ 4.42	High
Cornwall	$ 2.95	$ 1.49	$ 4.44	High
Owen Sound	$ 3.06	$ 1.49	$ 4.55	High
Barrie	$ 2.71	$ 1.90	$ 4.62	High
Guelph	$ 2.76	$ 1.86	$ 4.62	High
London	$ 2.92	$ 1.76	$ 4.67	High
Pickering	$ 2.68	$ 2.00	$ 4.68	High
Caledon	$ 2.20	$ 2.53	$ 4.73	High
Cambridge	$ 2.82	$ 1.94	$ 4.76	High
Kitchener	$ 2.76	$ 2.02	$ 4.78	High
Mississauga	$ 2.32	$ 2.48	$ 4.80	High
Orangeville	$ 2.89	$ 1.95	$ 4.84	High
St. Thomas	$ 3.19	$ 1.66	$ 4.85	High
Burlington	$ 2.59	$ 2.30	$ 4.89	High
Clarington	$ 2.89	$ 2.02	$ 4.91	High
Oakville	$ 2.54	$ 2.41	$ 4.95	High
Thunder Bay	$ 3.68	$ 1.32	$ 5.00	High
Brockville	$ 3.24	$ 1.76	$ 5.00	High
Hamilton	$ 3.34	$ 1.75	$ 5.09	High
Brampton	$ 2.78	$ 2.51	$ 5.29	High
Ottawa	$ 3.40	$ 2.41	$ 5.81	High
Average	**$ 2.03**	**$ 1.44**	**$ 3.48**	
Median	**$ 1.96**	**$ 1.37**	**$ 3.55**	

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

Municipalities with populations less than 15,000

2017 Property Taxes		Ranking
Saugeen Shores	$ 1.36	Low
Elliot Lake	$ 1.42	Low
Puslinch	$ 1.78	Low
Greenstone	$ 1.79	Low
North Perth	$ 1.87	Low
Gravenhurst	$ 1.87	Low
Meaford	$ 1.88	Low
The Blue Mountains	$ 1.94	Low
Wellington North	$ 2.19	Low
Wellesley	$ 2.21	Low
North Middlesex	$ 2.22	Low
Kincardine	$ 2.35	Low
Lambton Shores	$ 2.40	Low
St. Marys	$ 2.45	Low
Mapleton	$ 2.71	Low
Minto	$ 2.84	Low
Erin	$ 2.91	Low
Central Elgin	$ 2.98	Mid
Brock	$ 3.01	Mid
Parry Sound	$ 3.10	Mid
North Dumfries	$ 3.55	Mid
Ingersoll	$ 3.64	Mid
Guelph-Eramosa	$ 3.72	Mid
Average	**$ 2.44**	
Median	**$ 2.35**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes		Ranking
Prince Edward County	$ 2.14	Low
Springwater	$ 2.15	Low
Kingsville	$ 2.18	Low
Middlesex Centre	$ 2.27	Low
Huntsville	$ 2.66	Low
Bracebridge	$ 2.62	Low
Strathroy-Caradoc	$ 2.73	Low
West Lincoln	$ 2.75	Low
East Gwillimbury	$ 2.75	Low
Centre Wellington	$ 2.80	Low
Oro-Medonte	$ 2.85	Low
Kenora	$ 2.81	Low
Leamington	$ 2.97	Low
Wilmot	$ 2.98	Mid
King	$ 3.03	Mid
Niagara-on-the-Lake	$ 3.17	Mid
Thorold	$ 3.24	Mid
Lincoln	$ 3.35	Mid
Tillsonburg	$ 3.36	Mid
Woolwich	$ 3.50	Mid
Pelham	$ 3.54	Mid
Collingwood	$ 3.67	Mid
Grimsby	$ 3.63	Mid
Port Colborne	$ 4.19	High
Owen Sound	$ 4.55	High
Brockville	$ 5.00	High
Average	**$ 3.11**	
Median	**$ 2.97**	

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

Municipalities with populations between 30,000—99,999

2017 Property Taxes		Ranking
Stratford	$ 1.85	Low
Innisfil	$ 2.25	Low
Georgina	$ 2.97	Low
Quinte West	$ 3.10	Mid
Newmarket	$ 3.38	Mid
Fort Erie	$ 3.56	Mid
Brant	$ 3.56	Mid
Halton Hills	$ 3.60	Mid
Belleville	$ 3.62	Mid
Timmins	$ 3.32	Mid
Whitchurch-Stouffville	$ 3.70	Mid
North Bay	$ 3.53	Mid
Niagara Falls	$ 3.84	Mid
Sarnia	$ 3.87	Mid
Orillia	$ 3.88	Mid
Haldimand	$ 3.95	Mid
Welland	$ 4.07	High
Peterborough	$ 4.12	High
Sault Ste. Marie	$ 4.28	High
Aurora	$ 4.34	High
Cornwall	$ 4.44	High
Pickering	$ 4.68	High
Caledon	$ 4.73	High
Orangeville	$ 4.84	High
Clarington	$ 4.91	High
St. Thomas	$ 4.85	High
Average	**$ 3.82**	
Median	**$ 3.85**	

Municipalities with populations greater than 100,000

2017 Property Taxes		Ranking
Windsor	$ 3.32	Mid
Milton	$ 3.85	Mid
Chatham-Kent	$ 3.92	Mid
Kingston	$ 3.96	Mid
Markham	$ 3.98	High
Richmond Hill	$ 4.06	High
Waterloo	$ 4.06	High
Greater Sudbury	$ 4.20	High
St. Catharines	$ 4.24	High
Vaughan	$ 4.25	High
Guelph	$ 4.62	High
Barrie	$ 4.62	High
London	$ 4.67	High
Whitby	$ 4.42	High
Cambridge	$ 4.76	High
Kitchener	$ 4.78	High
Mississauga	$ 4.80	High
Burlington	$ 4.89	High
Oakville	$ 4.95	High
Hamilton	$ 5.09	High
Thunder Bay	$ 5.00	High
Oshawa	$ 4.38	High
Brampton	$ 5.29	High
Ottawa	$ 5.81	High
Average	**$ 4.50**	
Median	**$ 4.52**	

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

2017 Property Taxes - Eastern		Ranking
Prince Edward County	$ 2.14	Low
Quinte West	$ 3.10	Mid
Belleville	$ 3.62	Mid
Kingston	$ 3.96	Mid
Peterborough	$ 4.12	High
Cornwall	$ 4.44	High
Brockville	$ 5.00	High
Ottawa	$ 5.81	High
Average	**$ 4.02**	
Median	**$ 4.04**	

2017 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	$ 2.75	Low
Niagara-on-the-Lake	$ 3.17	Mid
Thorold	$ 3.24	Mid
Lincoln	$ 3.35	Mid
Pelham	$ 3.54	Mid
Fort Erie	$ 3.56	Mid
Grimsby	$ 3.63	Mid
Niagara Falls	$ 3.84	Mid
Welland	$ 4.07	High
Port Colborne	$ 4.19	High
St. Catharines	$ 4.24	High
Hamilton	$ 5.09	High
Average	**$ 3.72**	
Median	**$ 3.59**	

2017 Property Taxes - GTA		Ranking
East Gwillimbury	$ 2.75	Low
Georgina	$ 2.97	Low
Brock	$ 3.01	Mid
King	$ 3.03	Mid
Newmarket	$ 3.38	Mid
Halton Hills	$ 3.60	Mid
Whitchurch-Stouffville	$ 3.70	Mid
Milton	$ 3.85	Mid
Markham	$ 3.98	High
Richmond Hill	$ 4.06	High
Vaughan	$ 4.25	High
Aurora	$ 4.34	High
Oshawa	$ 4.38	High
Whitby	$ 4.42	High
Pickering	$ 4.68	High
Caledon	$ 4.73	High
Mississauga	$ 4.80	High
Burlington	$ 4.89	High
Clarington	$ 4.91	High
Oakville	$ 4.95	High
Brampton	$ 5.29	High
Average	**$ 4.09**	
Median	**$ 4.25**	

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

2017 Property Taxes - North		Ranking
Elliot Lake	$ 1.42	Low
Greenstone	$ 1.79	Low
Kenora	$ 2.81	Low
Parry Sound	$ 3.10	Mid
Timmins	$ 3.32	Mid
North Bay	$ 3.53	Mid
Greater Sudbury	$ 4.20	High
Sault Ste. Marie	$ 4.28	High
Thunder Bay	$ 5.00	High
Average	**$ 3.27**	
Median	**$ 3.32**	

2017 Property Taxes - Simcoe/Musk./Duff.		Ranking
Gravenhurst	$ 1.87	Low
Springwater	$ 2.15	Low
Innisfil	$ 2.25	Low
Bracebridge	$ 2.62	Low
Huntsville	$ 2.66	Low
Oro-Medonte	$ 2.85	Low
Collingwood	$ 3.67	Mid
Orillia	$ 3.88	Mid
Barrie	$ 4.62	High
Orangeville	$ 4.84	High
Average	**$ 3.14**	
Median	**$ 2.76**	

2017 Property Taxes - Southwest		Ranking
Saugeen Shores	$ 1.36	Low
Puslinch	$ 1.78	Low
Stratford	$ 1.85	Low
North Perth	$ 1.87	Low
Meaford	$ 1.88	Low
The Blue Mountains	$ 1.94	Low
Kingsville	$ 2.18	Low
Wellington North	$ 2.19	Low
Wellesley	$ 2.21	Low
North Middlesex	$ 2.22	Low
Middlesex Centre	$ 2.27	Low
Kincardine	$ 2.35	Low
Lambton Shores	$ 2.40	Low
St. Marys	$ 2.45	Low
Mapleton	$ 2.71	Low
Strathroy-Caradoc	$ 2.73	Low
Centre Wellington	$ 2.80	Low
Minto	$ 2.84	Low
Erin	$ 2.91	Low
Leamington	$ 2.97	Low
Central Elgin	$ 2.98	Mid
Wilmot	$ 2.98	Mid
Windsor	$ 3.32	Mid
Tillsonburg	$ 3.36	Mid
Woolwich	$ 3.50	Mid
North Dumfries	$ 3.55	Mid
Brant	$ 3.56	Mid
Ingersoll	$ 3.64	Mid
Guelph-Eramosa	$ 3.72	Mid
Sarnia	$ 3.87	Mid
Chatham-Kent	$ 3.92	Mid
Haldimand	$ 3.95	Mid
Waterloo	$ 4.06	High
Owen Sound	$ 4.55	High
Guelph	$ 4.62	High
London	$ 4.67	High
Cambridge	$ 4.76	High
Kitchener	$ 4.78	High
St. Thomas	$ 4.85	High
Average	**$ 3.09**	
Median	**$ 2.97**	

Commercial Comparisons—Hotels (per suite)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Lambton Shores	$ 271	214	$ 485	Low
North Perth	$ 514	$ 375	$ 889	Low
Halton Hills	$ 492	429	$ 922	Low
Chatham-Kent	$ 692	288	$ 980	Low
Fort Erie	$ 694	339	$ 1,033	Low
Mississauga	$ 530	568	$ 1,099	Low
Kenora	$ 768	331	$ 1,099	Low
Sarnia	$ 694	$ 440	$ 1,134	Low
Kitchener	$ 677	494	$ 1,170	Low
Windsor	$ 858	$ 356	$ 1,214	Low
Richmond Hill	$ 505	$ 724	$ 1,229	Low
Clarington	$ 725	508	$ 1,232	Low
St. Catharines	$ 830	$ 419	$ 1,248	Low
Brockville	$ 809	440	$ 1,250	Low
Whitby	$ 725	$ 526	$ 1,251	Low
Oshawa	$ 788	$ 464	$ 1,252	Low
Ingersoll	$ 843	457	$ 1,300	Low
Oakville	$ 674	$ 642	$ 1,316	Low
Quinte West	$ 759	$ 573	$ 1,332	Mid
Guelph	$ 826	557	$ 1,382	Mid
Markham	$ 555	834	$ 1,389	Mid
Grimsby	$ 855	543	$ 1,398	Mid
Timmins	$ 1,064	$ 341	$ 1,406	Mid
Welland	$ 974	$ 440	$ 1,414	Mid
North Bay	$ 983	$ 444	$ 1,427	Mid
Newmarket	$ 665	767	$ 1,432	Mid
Burlington	$ 781	693	$ 1,474	Mid
Lincoln	$ 926	573	$ 1,498	Mid
Barrie	$ 885	621	$ 1,505	Mid
Cornwall	$ 1,000	507	$ 1,508	Mid
Brampton	$ 832	753	$ 1,585	Mid
Sault Ste. Marie	$ 1,164	$ 434	$ 1,598	Mid
Orillia	$ 1,028	$ 575	$ 1,603	Mid
Parry Sound	$ 1,155	$ 459	$ 1,614	Mid
Milton	$ 795	864	$ 1,659	Mid
Thorold	$ 1,144	$ 570	$ 1,714	Mid

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

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Greater Sudbury	$ 1,195	535	$ 1,731	High
Owen Sound	$ 1,175	$ 573	$ 1,748	High
Cambridge	$ 1,039	713	$ 1,751	High
London	$ 1,099	663	$ 1,762	High
Caledon	$ 832	932	$ 1,764	High
Collingwood	$ 960	831	$ 1,791	High
Belleville	$ 1,257	631	$ 1,888	High
Thunder Bay	$ 1,413	$ 507	$ 1,920	High
Kincardine	$ 1,024	936	$ 1,961	High
Vaughan	$ 831	$ 1,177	$ 2,008	High
Hamilton	$ 1,375	719	$ 2,094	High
Stratford	$ 1,471	$ 847	$ 2,317	High
Kingston	$ 1,534	908	$ 2,442	High
Waterloo	$ 1,510	$ 1,132	$ 2,642	High
Niagara Falls	$ 1,749	$ 967	$ 2,717	High
Ottawa	$ 1,655	$ 1,092	$ 2,747	High
Orangeville	$ 1,996	$ 1,345	$ 3,341	High
Niagara-on-the-Lake	$ 2,011	$ 1,618	$ 3,629	High
Average	$ 974	$ 642	$ 1,617	
Median	$ 856	$ 571	$ 1,486	

Commercial Comparisons - Hotel by Population Group
Taxes per Suite

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
Lambton Shores	$	485	Low
North Perth	$	889	Low
Ingersoll	$	1,300	Low
Parry Sound	$	1,614	Mid
Kincardine	$	1,961	High
Average	**$**	**1,250**	
Median	**$**	**1,300**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
Kenora	$	1,099	Low
Brockville	$	1,250	Low
Grimsby	$	1,398	Mid
Lincoln	$	1,498	Mid
Thorold	$	1,714	Mid
Owen Sound	$	1,748	High
Collingwood	$	1,791	High
Niagara-on-the-Lake	$	3,629	High
Average	**$**	**1,766**	
Median	**$**	**1,606**	

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Halton Hills	$	922	Low
Fort Erie	$	1,033	Low
Sarnia	$	1,134	Low
Clarington	$	1,232	Low
Quinte West	$	1,332	Mid
Timmins	$	1,406	Mid
Welland	$	1,414	Mid
North Bay	$	1,427	Mid
Newmarket	$	1,432	Mid
Cornwall	$	1,508	Mid
Sault Ste. Marie	$	1,598	Mid
Orillia	$	1,603	Mid
Caledon	$	1,764	High
Belleville	$	1,888	High
Stratford	$	2,317	High
Niagara Falls	$	2,717	High
Orangeville	$	3,341	High
Average	**$**	**1,651**	
Median	**$**	**1,432**	

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

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Chatham-Kent	$	980	Low
Mississauga	$	1,099	Low
Kitchener	$	1,170	Low
Windsor	$	1,214	Low
Richmond Hill	$	1,229	Low
St. Catharines	$	1,248	Low
Whitby	$	1,251	Low
Oshawa	$	1,252	Low
Oakville	$	1,316	Low
Guelph	$	1,382	Mid
Markham	$	1,389	Mid
Burlington	$	1,474	Mid
Barrie	$	1,505	Mid
Brampton	$	1,585	Mid
Milton	$	1,659	Mid
Greater Sudbury	$	1,731	High
Cambridge	$	1,751	High
London	$	1,762	High
Thunder Bay	$	1,920	High
Vaughan	$	2,008	High
Hamilton	$	2,094	High
Kingston	$	2,442	High
Waterloo	$	2,642	High
Ottawa	$	2,747	High
Average	**$**	**1,619**	
Median	**$**	**1,490**	

Commercial Comparisons - Hotel—by Location
Taxes per Suite

2017 Property Taxes - Eastern			Ranking
Brockville	$	1,250	Low
Quinte West	$	1,332	Mid
Cornwall	$	1,508	Mid
Belleville	$	1,888	High
Kingston	$	2,442	High
Ottawa	$	2,747	High
Average	**$**	**1,861**	
Median	**$**	**1,698**	

2017 Property Taxes - Niagara/Hamilton			Ranking
Fort Erie	$	1,033	Low
St. Catharines	$	1,248	Low
Grimsby	$	1,398	Mid
Welland	$	1,414	Mid
Lincoln	$	1,498	Mid
Thorold	$	1,714	Mid
Hamilton	$	2,094	High
Niagara Falls	$	2,717	High
Niagara-on-the-Lake	$	3,629	High
Average	**$**	**1,861**	
Median	**$**	**1,498**	

2017 Property Taxes - Simcoe/Musk./Duff.			Ranking
Barrie	$	1,505	Mid
Orillia	$	1,603	Mid
Collingwood	$	1,791	High
Orangeville	$	3,341	High
Average	**$**	**2,060**	
Median	**$**	**1,697**	

2017 Property Taxes - GTA			Ranking
Halton Hills	$	922	Low
Mississauga	$	1,099	Low
Richmond Hill	$	1,229	Low
Clarington	$	1,232	Low
Whitby	$	1,251	Low
Oshawa	$	1,252	Low
Oakville	$	1,316	Low
Markham	$	1,389	Mid
Newmarket	$	1,432	Mid
Burlington	$	1,474	Mid
Brampton	$	1,585	Mid
Milton	$	1,659	Mid
Caledon	$	1,764	High
Vaughan	$	2,008	High
Average	**$**	**1,401**	
Median	**$**	**1,352**	

2017 Property Taxes - North			Ranking
Kenora	$	1,099	Low
Timmins	$	1,406	Mid
North Bay	$	1,427	Mid
Sault Ste. Marie	$	1,598	Mid
Parry Sound	$	1,614	Mid
Greater Sudbury	$	1,731	High
Thunder Bay	$	1,920	High
Average	**$**	**1,542**	
Median	**$**	**1,598**	

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

2017 Property Taxes - Southwest			Ranking
Lambton Shores	$	485	Low
North Perth	$	889	Low
Chatham-Kent	$	980	Low
Sarnia	$	1,134	Low
Kitchener	$	1,170	Low
Windsor	$	1,214	Low
Ingersoll	$	1,300	Low
Guelph	$	1,382	Mid
Owen Sound	$	1,748	High
Cambridge	$	1,751	High
London	$	1,762	High
Kincardine	$	1,961	High
Stratford	$	2,317	High
Waterloo	$	2,642	High
Average	**$**	**1,481**	
Median	**$**	**1,341**	

Commercial Comparisons—Motel (taxes per suite)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Kingsville	$ 231	$ 240	$ 471	Low
Brant	$ 324	$ 256	$ 580	Low
North Perth	$ 360	$ 307	$ 667	Low
Kincardine	$ 357	$ 313	$ 670	Low
Huntsville	$ 430	$ 254	$ 684	Low
Greenstone	$ 545	$ 173	$ 718	Low
Pelham	$ 468	$ 252	$ 721	Low
Fort Erie	$ 502	$ 238	$ 740	Low
Gravenhurst	$ 484	$ 281	$ 765	Low
Thorold	$ 536	$ 251	$ 787	Low
Wainfleet	$ 542	$ 277	$ 819	Low
Sault Ste. Marie	$ 635	$ 229	$ 865	Low
Tillsonburg	$ 541	$ 325	$ 866	Low
Caledon	$ 458	$ 440	$ 898	Low
Port Colborne	$ 651	$ 270	$ 921	Low
Pickering	$ 530	$ 396	$ 926	Low
Prince Edward County	$ 550	$ 396	$ 945	Low
Lambton Shores	$ 517	$ 449	$ 966	Low
Sarnia	$ 597	$ 373	$ 971	Low
Parry Sound	$ 711	$ 277	$ 987	Low
Innisfil	$ 526	$ 494	$ 1,020	Low
Grey Highlands	$ 472	$ 556	$ 1,028	Low
Grimsby	$ 637	$ 405	$ 1,042	Low
Mississauga	$ 503	$ 539	$ 1,042	Mid
Clarington	$ 634	$ 414	$ 1,049	Mid
Meaford	$ 567	$ 484	$ 1,051	Mid
Richmond Hill	$ 450	$ 629	$ 1,079	Mid
North Bay	$ 746	$ 341	$ 1,086	Mid
Quinte West	$ 644	$ 487	$ 1,130	Mid
Thunder Bay	$ 836	$ 297	$ 1,133	Mid
Haldimand	$ 694	$ 448	$ 1,142	Mid
Leamington	$ 680	$ 469	$ 1,149	Mid
Welland	$ 793	$ 358	$ 1,152	Mid
Burlington	$ 648	$ 524	$ 1,173	Mid
Stratford	$ 775	$ 433	$ 1,208	Mid
Chatham-Kent	$ 862	$ 354	$ 1,216	Mid

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

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Oshawa	$ 827	$ 393	$ 1,220	Mid
Bracebridge	$ 791	$ 440	$ 1,231	Mid
Wellington North	$ 787	$ 453	$ 1,240	Mid
Niagara Falls	$ 814	$ 445	$ 1,258	Mid
Brampton	$ 680	$ 600	$ 1,280	Mid
Vaughan	$ 545	$ 761	$ 1,306	Mid
Collingwood	$ 719	$ 595	$ 1,313	Mid
Orangeville	$ 838	$ 538	$ 1,376	Mid
Belleville	$ 937	$ 471	$ 1,408	Mid
Brockville	$ 914	$ 496	$ 1,410	High
Barrie	$ 839	$ 577	$ 1,416	High
Cambridge	$ 846	$ 574	$ 1,420	High
Owen Sound	$ 980	$ 466	$ 1,447	High
Orillia	$ 944	$ 520	$ 1,464	High
Cornwall	$ 983	$ 483	$ 1,467	High
Hamilton	$ 973	$ 505	$ 1,478	High
Whitby	$ 875	$ 610	$ 1,485	High
Milton	$ 715	$ 775	$ 1,489	High
Windsor	$ 1,098	$ 451	$ 1,549	High
Saugeen Shores	$ 765	$ 792	$ 1,557	High
Ottawa	$ 955	$ 629	$ 1,584	High
St. Catharines	$ 1,061	$ 535	$ 1,596	High
Guelph	$ 971	$ 652	$ 1,623	High
Niagara-on-the-Lake	$ 935	$ 739	$ 1,675	High
Kingston	$ 1,061	$ 627	$ 1,688	High
London	$ 1,060	$ 636	$ 1,696	High
Greater Sudbury	$ 1,204	$ 529	$ 1,733	High
Kitchener	$ 1,029	$ 738	$ 1,767	High
Kenora	$ 1,261	$ 515	$ 1,776	High
Timmins	$ 1,454	$ 466	$ 1,921	High
Peterborough	$ 1,227	$ 858	$ 2,084	High
Waterloo	$ 1,589	$ 1,191	$ 2,780	High
Average	**$ 752**	**$ 475**	**$ 1,226**	
Median	**$ 717**	**$ 466**	**$ 1,190**	

Commercial Comparisons—Motel Taxes per suite— sorted by Population

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
North Perth	$	667	Low
Kincardine	$	670	Low
Greenstone	$	718	Low
Gravenhurst	$	765	Low
Wainfleet	$	819	Low
Lambton Shores	$	966	Low
Parry Sound	$	987	Low
Grey Highlands	$	1,028	Low
Meaford	$	1,051	Mid
Wellington North	$	1,240	Mid
Saugeen Shores	$	1,557	High
Average	**$**	**951**	
Median	**$**	**966**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
Kingsville	$	471	Low
Huntsville	$	684	Low
Pelham	$	721	Low
Thorold	$	787	Low
Tillsonburg	$	866	Low
Port Colborne	$	921	Low
Prince Edward County	$	945	Low
Grimsby	$	1,042	Low
Leamington	$	1,149	Mid
Bracebridge	$	1,231	Mid
Collingwood	$	1,313	Mid
Brockville	$	1,410	High
Owen Sound	$	1,447	High
Niagara-on-the-Lake	$	1,675	High
Kenora	$	1,776	High
Average	**$**	**1,096**	
Median	**$**	**1,042**	

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

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Brant	$	580	Low
Fort Erie	$	740	Low
Sault Ste. Marie	$	865	Low
Caledon	$	898	Low
Pickering	$	926	Low
Sarnia	$	971	Low
Innisfil	$	1,020	Low
Clarington	$	1,049	Mid
North Bay	$	1,086	Mid
Quinte West	$	1,130	Mid
Haldimand	$	1,142	Mid
Welland	$	1,152	Mid
Stratford	$	1,208	Mid
Niagara Falls	$	1,258	Mid
Orangeville	$	1,376	Mid
Belleville	$	1,408	Mid
Orillia	$	1,464	High
Cornwall	$	1,467	High
Timmins	$	1,921	High
Peterborough	$	2,084	High
Average	**$**	**1,187**	
Median	**$**	**1,136**	

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Mississauga	$	1,042	Mid
Richmond Hill	$	1,079	Mid
Thunder Bay	$	1,133	Mid
Burlington	$	1,173	Mid
Chatham-Kent	$	1,216	Mid
Oshawa	$	1,220	Mid
Brampton	$	1,280	Mid
Vaughan	$	1,306	Mid
Barrie	$	1,416	High
Cambridge	$	1,420	High
Hamilton	$	1,478	High
Whitby	$	1,485	High
Milton	$	1,489	High
Windsor	$	1,549	High
Ottawa	$	1,584	High
St. Catharines	$	1,596	High
Guelph	$	1,623	High
Kingston	$	1,688	High
London	$	1,696	High
Greater Sudbury	$	1,733	High
Kitchener	$	1,767	High
Waterloo	$	2,780	High
Average	**$**	**1,489**	
Median	**$**	**1,481**	

Commercial Comparisons - Motel—by Location

2017 Property Taxes - Eastern			Ranking
Prince Edward County	$	945	Low
Quinte West	$	1,130	Mid
Belleville	$	1,408	Mid
Brockville	$	1,410	High
Cornwall	$	1,467	High
Ottawa	$	1,584	High
Kingston	$	1,688	High
Peterborough	$	2,084	High
Average	**$**	**1,465**	
Median	**$**	**1,438**	

2017 Property Taxes - GTA			Ranking
Caledon	$	898	Low
Pickering	$	926	Low
Mississauga	$	1,042	Mid
Richmond Hill	$	1,079	Mid
Clarington	$	1,049	Mid
Burlington	$	1,173	Mid
Oshawa	$	1,220	Mid
Brampton	$	1,280	Mid
Vaughan	$	1,306	Mid
Whitby	$	1,485	High
Milton	$	1,489	High
Average	**$**	**1,177**	
Median	**$**	**1,173**	

2017 Property Taxes - Niagara/Hamilton			Ranking
Pelham	$	721	Low
Fort Erie	$	740	Low
Thorold	$	787	Low
Wainfleet	$	819	Low
Port Colborne	$	921	Low
Grimsby	$	1,042	Low
Welland	$	1,152	Mid
Niagara Falls	$	1,258	Mid
Hamilton	$	1,478	High
St. Catharines	$	1,596	High
Niagara-on-the-Lake	$	1,675	High
Average	**$**	**1,108**	
Median	**$**	**1,042**	

2017 Property Taxes - North			Ranking
Greenstone	$	718	Low
Sault Ste. Marie	$	865	Low
Parry Sound	$	987	Low
North Bay	$	1,086	Mid
Thunder Bay	$	1,133	Mid
Greater Sudbury	$	1,733	High
Kenora	$	1,776	High
Timmins	$	1,921	High
Average	**$**	**1,277**	
Median	**$**	**1,110**	

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

2017 Property Taxes - Simcoe/Musk./Duff.			Ranking
Huntsville	$	684	Low
Gravenhurst	$	765	Low
Innisfil	$	1,020	Low
Bracebridge	$	1,231	Mid
Collingwood	$	1,313	Mid
Orangeville	$	1,376	Mid
Barrie	$	1,416	High
Orillia	$	1,464	High
Average	**$**	**1,159**	
Median	**$**	**1,272**	

2017 Property Taxes - Southwest			Ranking
Kingsville	$	471	Low
Brant	$	580	Low
North Perth	$	667	Low
Kincardine	$	670	Low
Tillsonburg	$	866	Low
Lambton Shores	$	966	Low
Sarnia	$	971	Low
Grey Highlands	$	1,028	Low
Meaford	$	1,051	Mid
Haldimand	$	1,142	Mid
Leamington	$	1,149	Mid
Stratford	$	1,208	Mid
Chatham-Kent	$	1,216	Mid
Wellington North	$	1,240	Mid
Cambridge	$	1,420	High
Owen Sound	$	1,447	High
Windsor	$	1,549	High
Saugeen Shores	$	1,557	High
Guelph	$	1,623	High
London	$	1,696	High
Kitchener	$	1,767	High
Waterloo	$	2,780	High
Average	**$**	**1,230**	
Median	**$**	**1,178**	

Industrial Comparisons

Industrial Comparisons - Standard Industrial

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Meaford	$ 0.28	$ 0.18	$ 0.46	Low
Grey Highlands	$ 0.30	$ 0.27	$ 0.57	Low
North Middlesex	$ 0.33	$ 0.25	$ 0.58	Low
Middlesex Centre	$ 0.29	$ 0.31	$ 0.60	Low
The Blue Mountains	$ 0.38	$ 0.42	$ 0.79	Low
Bracebridge	$ 0.55	$ 0.36	$ 0.91	Low
North Perth	$ 0.55	$ 0.37	$ 0.92	Low
Central Elgin	$ 0.65	$ 0.29	$ 0.94	Low
Gravenhurst	$ 0.60	$ 0.40	$ 1.00	Low
St. Thomas	$ 0.69	$ 0.32	$ 1.01	Low
North Bay	$ 0.62	$ 0.39	$ 1.01	Low
Quinte West	$ 0.70	$ 0.34	$ 1.04	Low
Lambton Shores	$ 0.61	$ 0.44	$ 1.05	Low
Kincardine	$ 0.59	$ 0.47	$ 1.06	Low
Chatham-Kent	$ 0.78	$ 0.30	$ 1.08	Low
Parry Sound	$ 0.84	$ 0.28	$ 1.12	Low
Tillsonburg	$ 0.79	$ 0.35	$ 1.14	Low
Wilmot	$ 0.60	$ 0.56	$ 1.17	Low
Welland	$ 0.86	$ 0.32	$ 1.18	Low
Springwater	$ 0.49	$ 0.70	$ 1.19	Low
Owen Sound	$ 0.84	$ 0.35	$ 1.20	Low
Brockville	$ 0.85	$ 0.35	$ 1.20	Low
St. Marys	$ 0.83	$ 0.37	$ 1.20	Low
Brock	$ 0.79	$ 0.42	$ 1.22	Low
Orillia	$ 0.75	$ 0.47	$ 1.22	Low
Cornwall	$ 0.91	$ 0.35	$ 1.26	Low
Fort Erie	$ 0.92	$ 0.37	$ 1.28	Low
Leamington	$ 0.90	$ 0.40	$ 1.30	Low
Huntsville	$ 0.77	$ 0.56	$ 1.33	Low
Strathroy-Caradoc	$ 0.76	$ 0.58	$ 1.34	Low
Wellesley	$ 0.71	$ 0.62	$ 1.34	Low
Brant	$ 0.84	$ 0.53	$ 1.37	Low
Barrie	$ 0.81	$ 0.56	$ 1.37	Low

Industrial Comparisons - Standard Industrial (cont'd)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Stratford	$ 0.99	$ 0.41	$ 1.40	Mid
Prince Edward County	$ 0.66	$ 0.74	$ 1.40	Mid
Guelph-Eramosa	$ 0.86	$ 0.55	$ 1.41	Mid
London	$ 0.90	$ 0.54	$ 1.44	Mid
Orangeville	$ 0.95	$ 0.49	$ 1.45	Mid
Wainfleet	$ 1.02	$ 0.44	$ 1.46	Mid
Oro-Medonte	$ 0.69	$ 0.78	$ 1.46	Mid
Wellington North	$ 0.98	$ 0.49	$ 1.47	Mid
Elliot Lake	$ 1.07	$ 0.41	$ 1.48	Mid
Kingsville	$ 0.93	$ 0.59	$ 1.53	Mid
Kitchener	$ 0.89	$ 0.65	$ 1.54	Mid
Pelham	$ 1.07	$ 0.53	$ 1.60	Mid
Minto	$ 1.08	$ 0.54	$ 1.62	Mid
Mapleton	$ 1.07	$ 0.56	$ 1.63	Mid
Sarnia	$ 1.10	$ 0.56	$ 1.65	Mid
Niagara Falls	$ 1.15	$ 0.52	$ 1.67	Mid
Greenstone	$ 1.44	$ 0.28	$ 1.71	Mid
Kingston	$ 1.17	$ 0.55	$ 1.71	Mid
Waterloo	$ 0.99	$ 0.74	$ 1.73	Mid
North Dumfries	$ 0.90	$ 0.85	$ 1.75	Mid
Lincoln	$ 1.17	$ 0.59	$ 1.77	Mid
Peterborough	$ 1.09	$ 0.69	$ 1.77	Mid
Haldimand	$ 1.15	$ 0.64	$ 1.79	Mid
Windsor	$ 1.35	$ 0.49	$ 1.83	Mid
Halton Hills	$ 1.00	$ 0.84	$ 1.84	Mid
Cambridge	$ 1.10	$ 0.75	$ 1.85	Mid
Thunder Bay	$ 1.41	$ 0.45	$ 1.86	Mid
Centre Wellington	$ 1.15	$ 0.71	$ 1.86	Mid
St. Catharines	$ 1.32	$ 0.55	$ 1.87	Mid
East Gwillimbury	$ 0.86	$ 1.01	$ 1.87	Mid
West Lincoln	$ 1.22	$ 0.66	$ 1.89	Mid
Aurora	$ 0.88	$ 1.03	$ 1.92	Mid
Belleville	$ 1.36	$ 0.55	$ 1.92	Mid
Port Colborne	$ 1.42	$ 0.51	$ 1.93	Mid

Industrial Comparisons - Standard Industrial (cont'd)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Puslinch	$ 1.13	$ 0.83	$ 1.96	High
Innisfil	$ 1.00	$ 0.99	$ 1.98	High
Vaughan	$ 0.84	$ 1.15	$ 1.99	High
Kenora	$ 1.42	$ 0.58	$ 2.00	High
Thorold	$ 1.43	$ 0.58	$ 2.01	High
Georgina	$ 1.09	$ 0.92	$ 2.01	High
Newmarket	$ 0.97	$ 1.07	$ 2.04	High
Grimsby	$ 1.36	$ 0.71	$ 2.07	High
Richmond Hill	$ 0.88	$ 1.22	$ 2.10	High
Collingwood	$ 1.13	$ 0.97	$ 2.10	High
Clarington	$ 1.36	$ 0.77	$ 2.13	High
Guelph	$ 1.32	$ 0.82	$ 2.13	High
Woolwich	$ 1.10	$ 1.03	$ 2.14	High
Mississauga	$ 0.99	$ 1.15	$ 2.14	High
Pickering	$ 1.34	$ 0.80	$ 2.14	High
Markham	$ 0.88	$ 1.28	$ 2.16	High
King	$ 1.05	$ 1.13	$ 2.18	High
Oshawa	$ 1.50	$ 0.71	$ 2.21	High
Whitchurch-Stouffville	$ 1.01	$ 1.24	$ 2.25	High
Timmins	$ 1.87	$ 0.51	$ 2.38	High
Whitby	$ 1.52	$ 0.89	$ 2.41	High
Brampton	$ 1.24	$ 1.17	$ 2.41	High
Ingersoll	$ 1.74	$ 0.68	$ 2.42	High
Niagara-on-the-Lake	$ 1.46	$ 0.96	$ 2.42	High
Burlington	$ 1.33	$ 1.13	$ 2.47	High
Milton	$ 1.23	$ 1.29	$ 2.52	High
Erin	$ 1.58	$ 0.99	$ 2.57	High
Hamilton	$ 2.03	$ 0.69	$ 2.72	High
Caledon	$ 1.30	$ 1.47	$ 2.77	High
Ottawa	$ 1.80	$ 1.04	$ 2.85	High
Sault Ste. Marie	$ 2.46	$ 0.47	$ 2.93	High
Oakville	$ 1.56	$ 1.42	$ 2.98	High
Greater Sudbury	$ 2.86	$ 0.65	$ 3.50	High
Average	$ 1.04	$ 0.65	$ 1.70	
Median	$ 0.99	$ 0.56	$ 1.71	

Standard Industrial Comparisons—by Population Group
Taxes per Sq. Ft.

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
Meaford	$	0.46	Low
Grey Highlands	$	0.57	Low
North Middlesex	$	0.58	Low
The Blue Mountains	$	0.79	Low
North Perth	$	0.92	Low
Central Elgin	$	0.94	Low
Gravenhurst	$	1.00	Low
Lambton Shores	$	1.05	Low
Kincardine	$	1.06	Low
Parry Sound	$	1.12	Low
St. Marys	$	1.20	Low
Brock	$	1.22	Low
Wellesley	$	1.34	Low
Guelph-Eramosa	$	1.41	Mid
Wainfleet	$	1.46	Mid
Wellington North	$	1.47	Mid
Elliot Lake	$	1.48	Mid
Minto	$	1.62	Mid
Mapleton	$	1.63	Mid
Greenstone	$	1.71	Mid
North Dumfries	$	1.75	Mid
Puslinch	$	1.96	High
Ingersoll	$	2.42	High
Erin	$	2.57	High
Average	**$**	**1.32**	
Median	**$**	**1.28**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
Middlesex Centre	$	0.60	Low
Bracebridge	$	0.91	Low
Tillsonburg	$	1.14	Low
Wilmot	$	1.17	Low
Springwater	$	1.19	Low
Owen Sound	$	1.20	Low
Brockville	$	1.20	Low
Leamington	$	1.30	Low
Huntsville	$	1.33	Low
Strathroy-Caradoc	$	1.34	Low
Prince Edward County	$	1.40	Mid
Oro-Medonte	$	1.46	Mid
Kingsville	$	1.53	Mid
Pelham	$	1.60	Mid
Lincoln	$	1.77	Mid
Centre Wellington	$	1.86	Mid
East Gwillimbury	$	1.87	Mid
West Lincoln	$	1.89	Mid
Port Colborne	$	1.93	Mid
Kenora	$	2.00	High
Thorold	$	2.01	High
Grimsby	$	2.07	High
Collingwood	$	2.10	High
Woolwich	$	2.14	High
King	$	2.18	High
Niagara-on-the-Lake	$	2.42	High
Average	**$**	**1.60**	
Median	**$**	**1.56**	

Standard Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
St. Thomas	$	1.01	Low
North Bay	$	1.01	Low
Quinte West	$	1.04	Low
Welland	$	1.18	Low
Orillia	$	1.22	Low
Cornwall	$	1.26	Low
Fort Erie	$	1.28	Low
Brant	$	1.37	Low
Stratford	$	1.40	Mid
Orangeville	$	1.45	Mid
Sarnia	$	1.65	Mid
Niagara Falls	$	1.67	Mid
Peterborough	$	1.77	Mid
Haldimand	$	1.79	Mid
Halton Hills	$	1.84	Mid
Aurora	$	1.92	Mid
Belleville	$	1.92	Mid
Innisfil	$	1.98	High
Georgina	$	2.01	High
Newmarket	$	2.04	High
Clarington	$	2.13	High
Pickering	$	2.14	High
Whitchurch-Stouffville	$	2.25	High
Timmins	$	2.38	High
Caledon	$	2.77	High
Sault Ste. Marie	$	2.93	High
Average	**$**	**1.75**	
Median	**$**	**1.78**	

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Chatham-Kent	$	1.08	Low
Barrie	$	1.37	Low
London	$	1.44	Mid
Kitchener	$	1.54	Mid
Kingston	$	1.71	Mid
Waterloo	$	1.73	Mid
Windsor	$	1.83	Mid
Cambridge	$	1.85	Mid
Thunder Bay	$	1.86	Mid
St. Catharines	$	1.87	Mid
Vaughan	$	1.99	High
Richmond Hill	$	2.10	High
Guelph	$	2.13	High
Mississauga	$	2.14	High
Markham	$	2.16	High
Oshawa	$	2.21	High
Whitby	$	2.41	High
Brampton	$	2.41	High
Burlington	$	2.47	High
Milton	$	2.52	High
Hamilton	$	2.72	High
Ottawa	$	2.85	High
Oakville	$	2.98	High
Greater Sudbury	$	3.50	High
Average	**$**	**2.12**	
Median	**$**	**2.11**	

Standard Industrial Comparisons—by Location (taxes per sq. ft.)

2017 Property Taxes - Eastern			Ranking
Quinte West	$	1.04	Low
Brockville	$	1.20	Low
Cornwall	$	1.26	Low
Prince Edward County	$	1.40	Mid
Kingston	$	1.71	Mid
Peterborough	$	1.77	Mid
Belleville	$	1.92	Mid
Ottawa	$	2.85	High
Average	**$**	**1.64**	
Median	**$**	**1.56**	

2017 Property Taxes - Niagara/Hamilton			Ranking
Welland	$	1.18	Low
Fort Erie	$	1.28	Low
Wainfleet	$	1.46	Mid
Pelham	$	1.60	Mid
Niagara Falls	$	1.67	Mid
Lincoln	$	1.77	Mid
St. Catharines	$	1.87	Mid
West Lincoln	$	1.89	Mid
Port Colborne	$	1.93	Mid
Thorold	$	2.01	High
Grimsby	$	2.07	High
Niagara-on-the-Lake	$	2.42	High
Hamilton	$	2.72	High
Average	**$**	**1.84**	
Median	**$**	**1.87**	

2017 Property Taxes - GTA			Ranking
Brock	$	1.22	Low
Halton Hills	$	1.84	Mid
East Gwillimbury	$	1.87	Mid
Aurora	$	1.92	Mid
Vaughan	$	1.99	High
Georgina	$	2.01	High
Newmarket	$	2.04	High
Richmond Hill	$	2.10	High
Clarington	$	2.13	High
Mississauga	$	2.14	High
Pickering	$	2.14	High
Markham	$	2.16	High
King	$	2.18	High
Oshawa	$	2.21	High
Whitchurch-Stouffville	$	2.25	High
Whitby	$	2.41	High
Brampton	$	2.41	High
Burlington	$	2.47	High
Milton	$	2.52	High
Caledon	$	2.77	High
Oakville	$	2.98	High
Average	**$**	**2.18**	
Median	**$**	**2.14**	

Standard Industrial Comparisons—by Location (taxes per sq. ft.) (cont'd)

2017 Property Taxes - North			Ranking
North Bay	$	1.01	Low
Parry Sound	$	1.12	Low
Elliot Lake	$	1.48	Mid
Greenstone	$	1.71	Mid
Thunder Bay	$	1.86	Mid
Kenora	$	2.00	High
Timmins	$	2.38	High
Sault Ste. Marie	$	2.93	High
Greater Sudbury	$	3.50	High
Average	**$**	**2.00**	
Median	**$**	**1.86**	

2017 Property Taxes - Simcoe/Musk./Duff.			Ranking
Bracebridge	$	0.91	Low
Gravenhurst	$	1.00	Low
Springwater	$	1.19	Low
Orillia	$	1.22	Low
Huntsville	$	1.33	Low
Barrie	$	1.37	Low
Orangeville	$	1.45	Mid
Oro-Medonte	$	1.46	Mid
Innisfil	$	1.98	High
Collingwood	$	2.10	High
Average	**$**	**1.40**	
Median	**$**	**1.35**	

2017 Property Taxes - Southwest			Ranking
Meaford	$	0.46	Low
Grey Highlands	$	0.57	Low
North Middlesex	$	0.58	Low
Middlesex Centre	$	0.60	Low
The Blue Mountains	$	0.79	Low
North Perth	$	0.92	Low
Central Elgin	$	0.94	Low
St. Thomas	$	1.01	Low
Lambton Shores	$	1.05	Low
Kincardine	$	1.06	Low
Chatham-Kent	$	1.08	Low
Tillsonburg	$	1.14	Low
Wilmot	$	1.17	Low
Owen Sound	$	1.20	Low
St. Marys	$	1.20	Low
Leamington	$	1.30	Low
Strathroy-Caradoc	$	1.34	Low
Wellesley	$	1.34	Low
Brant	$	1.37	Low
Stratford	$	1.40	Mid
Guelph-Eramosa	$	1.41	Mid
London	$	1.44	Mid
Wellington North	$	1.47	Mid
Kingsville	$	1.53	Mid
Kitchener	$	1.54	Mid
Minto	$	1.62	Mid
Mapleton	$	1.63	Mid
Sarnia	$	1.65	Mid
Waterloo	$	1.73	Mid
North Dumfries	$	1.75	Mid
Haldimand	$	1.79	Mid
Windsor	$	1.83	Mid
Cambridge	$	1.85	Mid
Centre Wellington	$	1.86	Mid
Puslinch	$	1.96	High
Guelph	$	2.13	High
Woolwich	$	2.14	High
Ingersoll	$	2.42	High
Erin	$	2.57	High
Average	**$**	**1.41**	
Median	**$**	**1.40**	

Large Industrial Comparisons (taxes per sq. ft.)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
West Lincoln	$ 0.19	$ 0.10	$ 0.30	Low
Welland	$ 0.23	$ 0.09	$ 0.32	Low
North Bay	$ 0.25	$ 0.16	$ 0.41	Low
Fort Erie	$ 0.34	$ 0.14	$ 0.48	Low
Haldimand	$ 0.31	$ 0.17	$ 0.49	Low
Clarington	$ 0.33	$ 0.18	$ 0.51	Low
Stratford	$ 0.39	$ 0.16	$ 0.56	Low
Kingston	$ 0.40	$ 0.18	$ 0.58	Low
Kitchener	$ 0.34	$ 0.25	$ 0.60	Low
Collingwood	$ 0.35	$ 0.30	$ 0.65	Low
North Perth	$ 0.41	$ 0.27	$ 0.68	Low
Chatham-Kent	$ 0.49	$ 0.19	$ 0.68	Low
Thorold	$ 0.54	$ 0.22	$ 0.76	Low
Tillsonburg	$ 0.55	$ 0.24	$ 0.80	Low
Brant	$ 0.50	$ 0.32	$ 0.82	Low
Niagara Falls	$ 0.60	$ 0.27	$ 0.87	Low
Orangeville	$ 0.57	$ 0.29	$ 0.87	Low
Cambridge	$ 0.52	$ 0.35	$ 0.87	Low
St. Thomas	$ 0.64	$ 0.24	$ 0.89	Low
Prince Edward County	$ 0.42	$ 0.47	$ 0.89	Low
Strathroy-Caradoc	$ 0.52	$ 0.39	$ 0.90	Low
St. Catharines	$ 0.65	$ 0.27	$ 0.92	Mid
Cornwall	$ 0.70	$ 0.26	$ 0.96	Mid
Ingersoll	$ 0.69	$ 0.27	$ 0.96	Mid
London	$ 0.62	$ 0.37	$ 1.00	Mid
Owen Sound	$ 0.76	$ 0.24	$ 1.01	Mid
Sault Ste. Marie	$ 0.92	$ 0.09	$ 1.01	Mid
Kingsville	$ 0.70	$ 0.32	$ 1.01	Mid
Peterborough	$ 0.63	$ 0.39	$ 1.02	Mid
Central Elgin	$ 0.77	$ 0.27	$ 1.04	Mid
Hamilton	$ 0.86	$ 0.24	$ 1.10	Mid
Barrie	$ 0.65	$ 0.45	$ 1.10	Mid
Thunder Bay	$ 0.89	$ 0.20	$ 1.10	Mid

Large Industrial Comparisons (taxes per sq. ft.) (cont'd)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
East Gwillimbury	$ 0.52	$ 0.60	$ 1.12	Mid
Greater Sudbury	$ 0.98	$ 0.18	$ 1.16	Mid
Aurora	$ 0.54	$ 0.64	$ 1.18	Mid
Grey Highlands	$ 0.65	$ 0.54	$ 1.18	Mid
St. Marys	$ 0.83	$ 0.37	$ 1.20	Mid
Windsor	$ 0.94	$ 0.27	$ 1.21	Mid
Caledon	$ 0.57	$ 0.64	$ 1.21	Mid
Woolwich	$ 0.63	$ 0.59	$ 1.21	Mid
Brockville	$ 0.87	$ 0.35	$ 1.23	High
Waterloo	$ 0.70	$ 0.53	$ 1.23	High
Port Colborne	$ 0.91	$ 0.32	$ 1.23	High
Markham	$ 0.51	$ 0.73	$ 1.24	High
Guelph	$ 0.77	$ 0.48	$ 1.25	High
Burlington	$ 0.73	$ 0.62	$ 1.35	High
Belleville	$ 0.99	$ 0.40	$ 1.38	High
Ottawa	$ 0.84	$ 0.57	$ 1.41	High
Whitchurch-Stouffville	$ 0.68	$ 0.83	$ 1.51	High
Whitby	$ 0.95	$ 0.55	$ 1.51	High
Orillia	$ 0.95	$ 0.59	$ 1.53	High
Newmarket	$ 0.73	$ 0.81	$ 1.55	High
Halton Hills	$ 0.84	$ 0.70	$ 1.55	High
Oshawa	$ 1.11	$ 0.52	$ 1.63	High
Brampton	$ 0.86	$ 0.81	$ 1.68	High
Grimsby	$ 1.12	$ 0.58	$ 1.70	High
Pickering	$ 1.08	$ 0.65	$ 1.73	High
Mississauga	$ 0.82	$ 0.94	$ 1.76	High
Vaughan	$ 0.74	$ 1.01	$ 1.76	High
Oakville	$ 1.36	$ 1.24	$ 2.60	High
Milton	$ 1.34	$ 1.39	$ 2.73	High
Average	$ 0.68	$ 0.43	$ 1.11	
Median	$ 0.66	$ 0.35	$ 1.10	

Large Industrial Comparisons—by Population Group
Taxes per Sq. Ft.

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
North Perth	$	0.68	Low
Ingersoll	$	0.96	Mid
Central Elgin	$	1.04	Mid
Grey Highlands	$	1.18	Mid
St. Marys	$	1.20	Mid
Average	**$**	**1.01**	
Median	**$**	**1.04**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
West Lincoln	$	0.30	Low
Collingwood	$	0.65	Low
Thorold	$	0.76	Low
Tillsonburg	$	0.80	Low
Prince Edward County	$	0.89	Low
Strathroy-Caradoc	$	0.90	Low
Owen Sound	$	1.01	Mid
Kingsville	$	1.01	Mid
East Gwillimbury	$	1.12	Mid
Woolwich	$	1.21	Mid
Brockville	$	1.23	High
Port Colborne	$	1.23	High
Grimsby	$	1.70	High
Average	**$**	**0.99**	
Median	**$**	**1.01**	

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Welland	$	0.32	Low
North Bay	$	0.41	Low
Fort Erie	$	0.48	Low
Haldimand	$	0.49	Low
Clarington	$	0.51	Low
Stratford	$	0.56	Low
Brant	$	0.82	Low
Niagara Falls	$	0.87	Low
Orangeville	$	0.87	Low
St. Thomas	$	0.89	Low
Cornwall	$	0.96	Mid
Sault Ste. Marie	$	1.01	Mid
Peterborough	$	1.02	Mid
Aurora	$	1.18	Mid
Caledon	$	1.21	Mid
Belleville	$	1.38	High
Whitchurch-Stouffville	$	1.51	High
Orillia	$	1.53	High
Newmarket	$	1.55	High
Halton Hills	$	1.55	High
Pickering	$	1.73	High
Average	**$**	**0.99**	
Median	**$**	**0.96**	

Large Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Kingston	$	0.58	Low
Kitchener	$	0.60	Low
Chatham-Kent	$	0.68	Low
Cambridge	$	0.87	Low
St. Catharines	$	0.92	Mid
London	$	1.00	Mid
Hamilton	$	1.10	Mid
Barrie	$	1.10	Mid
Thunder Bay	$	1.10	Mid
Greater Sudbury	$	1.16	Mid
Windsor	$	1.21	Mid
Waterloo	$	1.23	High
Markham	$	1.24	High
Guelph	$	1.25	High
Burlington	$	1.35	High
Ottawa	$	1.41	High
Whitby	$	1.51	High
Oshawa	$	1.63	High
Brampton	$	1.68	High
Mississauga	$	1.76	High
Vaughan	$	1.76	High
Oakville	$	2.60	High
Milton	$	2.73	High
Average	**$**	**1.32**	
Median	**$**	**1.23**	

Large Industrial Comparisons —by Location
Taxes per sq. ft.

2017 Property Taxes - Eastern			Ranking
Kingston	$	0.58	Low
Prince Edward County	$	0.89	Low
Cornwall	$	0.96	Mid
Peterborough	$	1.02	Mid
Brockville	$	1.23	High
Belleville	$	1.38	High
Ottawa	$	1.41	High
Average	**$**	**1.07**	
Median	**$**	**1.02**	

2017 Property Taxes - GTA			Ranking
Clarington	$	0.51	Low
East Gwillimbury	$	1.12	Mid
Aurora	$	1.18	Mid
Caledon	$	1.21	Mid
Markham	$	1.24	High
Burlington	$	1.35	High
Whitchurch-Stouffville	$	1.51	High
Whitby	$	1.51	High
Newmarket	$	1.55	High
Halton Hills	$	1.55	High
Oshawa	$	1.63	High
Brampton	$	1.68	High
Pickering	$	1.73	High
Mississauga	$	1.76	High
Vaughan	$	1.76	High
Oakville	$	2.60	High
Milton	$	2.73	High
Average	**$**	**1.56**	
Median	**$**	**1.55**	

2017 Property Taxes - Niagara/Hamilton			Ranking
West Lincoln	$	0.30	Low
Welland	$	0.32	Low
Fort Erie	$	0.48	Low
Thorold	$	0.76	Low
Niagara Falls	$	0.87	Low
St. Catharines	$	0.92	Mid
Hamilton	$	1.10	Mid
Port Colborne	$	1.23	High
Grimsby	$	1.70	High
Average	**$**	**0.85**	
Median	**$**	**0.87**	

2017 Property Taxes - North			Ranking
North Bay	$	0.41	Low
Sault Ste. Marie	$	1.01	Mid
Thunder Bay	$	1.10	Mid
Greater Sudbury	$	1.16	Mid
Average	**$**	**0.92**	
Median	**$**	**1.05**	

2017 Property Taxes - Simcoe/Musk./Duff.			Ranking
Collingwood	$	0.65	Low
Orangeville	$	0.87	Low
Barrie	$	1.10	Mid
Orillia	$	1.53	High
Average	**$**	**1.04**	
Median	**$**	**0.98**	

Large Industrial Comparisons —by Location (cont'd)
Taxes per sq. ft.

2017 Property Taxes - Southwest			Ranking
Haldimand	$	0.49	Low
Stratford	$	0.56	Low
Kitchener	$	0.60	Low
North Perth	$	0.68	Low
Chatham-Kent	$	0.68	Low
Tillsonburg	$	0.80	Low
Brant	$	0.82	Low
Cambridge	$	0.87	Low
St. Thomas	$	0.89	Low
Strathroy-Caradoc	$	0.90	Low
Ingersoll	$	0.96	Mid
London	$	1.00	Mid
Owen Sound	$	1.01	Mid
Kingsville	$	1.01	Mid
Central Elgin	$	1.04	Mid
Grey Highlands	$	1.18	Mid
St. Marys	$	1.20	Mid
Windsor	$	1.21	Mid
Woolwich	$	1.21	Mid
Waterloo	$	1.23	High
Guelph	$	1.25	High
Average	**$**	**0.93**	
Median	**$**	**0.96**	

Industrial Comparisons - Industrial Vacant Land (taxes per acre)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
North Middlesex	$ 173	$ 116	$ 289	Low
Kincardine	$ 169	$ 133	$ 302	Low
Grey Highlands	$ 187	$ 155	$ 342	Low
Wainfleet	$ 243	$ 105	$ 348	Low
Pelham	$ 243	$ 115	$ 358	Low
Middlesex Centre	$ 258	$ 215	$ 474	Low
Lambton Shores	$ 286	$ 203	$ 488	Low
Strathroy-Caradoc	$ 384	$ 288	$ 672	Low
Wellington North	$ 458	$ 230	$ 689	Low
Oro-Medonte	$ 319	$ 411	$ 730	Low
Port Colborne	$ 605	$ 215	$ 820	Low
Cornwall	$ 601	$ 225	$ 826	Low
North Perth	$ 500	$ 334	$ 833	Low
Brockville	$ 594	$ 241	$ 835	Low
Chatham-Kent	$ 622	$ 234	$ 856	Low
Bracebridge	$ 539	$ 351	$ 889	Low
Meaford	$ 549	$ 357	$ 906	Low
Gravenhurst	$ 550	$ 374	$ 924	Low
Owen Sound	$ 676	$ 284	$ 960	Low
Brock	$ 635	$ 336	$ 971	Low
Springwater	$ 405	$ 574	$ 979	Low
Minto	$ 681	$ 333	$ 1,014	Low
Huntsville	$ 593	$ 429	$ 1,021	Low
St. Thomas	$ 712	$ 325	$ 1,037	Low
Kingsville	$ 635	$ 402	$ 1,037	Low
Welland	$ 800	$ 295	$ 1,094	Low
Tillsonburg	$ 810	$ 360	$ 1,170	Low
Mapleton	$ 812	$ 424	$ 1,236	Low
Stratford	$ 882	$ 364	$ 1,247	Low
Brant	$ 777	$ 492	$ 1,269	Low
Belleville	$ 922	$ 370	$ 1,292	Low
Haldimand	$ 848	$ 463	$ 1,311	Low

Industrial Comparisons - Industrial Vacant Land (taxes per acre) (cont'd)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
West Lincoln	$ 864	$ 458	$ 1,322	Mid
Fort Erie	$ 985	$ 392	$ 1,377	Mid
Centre Wellington	$ 889	$ 544	$ 1,433	Mid
St. Marys	$ 1,023	$ 457	$ 1,480	Mid
Quinte West	$ 1,029	$ 499	$ 1,528	Mid
Ingersoll	$ 1,100	$ 431	$ 1,531	Mid
North Bay	$ 1,000	$ 627	$ 1,626	Mid
Parry Sound	$ 1,217	$ 410	$ 1,627	Mid
Orillia	$ 1,009	$ 624	$ 1,633	Mid
Kingston	$ 1,287	$ 574	$ 1,861	Mid
Sarnia	$ 1,250	$ 630	$ 1,880	Mid
Peterborough	$ 1,167	$ 728	$ 1,894	Mid
Timmins	$ 1,551	$ 409	$ 1,960	Mid
Wilmot	$ 1,074	$ 1,004	$ 2,078	Mid
Leamington	$ 1,519	$ 668	$ 2,188	Mid
London	$ 1,365	$ 824	$ 2,188	Mid
Elliot Lake	$ 1,694	$ 643	$ 2,337	Mid
Guelph-Eramosa	$ 1,433	$ 912	$ 2,345	Mid
Kenora	$ 1,734	$ 704	$ 2,438	Mid
East Gwillimbury	$ 1,155	$ 1,328	$ 2,482	Mid
Sault Ste. Marie	$ 2,138	$ 371	$ 2,509	Mid
Innisfil	$ 1,273	$ 1,256	$ 2,529	Mid
Woolwich	$ 1,329	$ 1,244	$ 2,574	Mid
North Dumfries	$ 1,358	$ 1,290	$ 2,648	Mid
Windsor	$ 2,078	$ 750	$ 2,828	Mid
Erin	$ 1,785	$ 1,111	$ 2,896	Mid
Barrie	$ 1,712	$ 1,198	$ 2,911	Mid
Clarington	$ 1,939	$ 1,087	$ 3,027	Mid
Collingwood	$ 1,750	$ 1,503	$ 3,253	Mid
Georgina	$ 1,791	$ 1,518	$ 3,309	Mid
Niagara Falls	$ 2,288	$ 1,032	$ 3,319	Mid

Industrial Comparisons - Industrial Vacant Land (taxes per acre) (cont'd)

	2017 Municipal Taxes	2017 Education Taxes	2017 Property Taxes	Ranking
Thorold	$ 2,497	$ 1,013	$ 3,510	High
Lincoln	$ 2,413	$ 1,217	$ 3,630	High
Greater Sudbury	$ 3,176	$ 682	$ 3,859	High
Niagara-on-the-Lake	$ 2,532	$ 1,661	$ 4,193	High
Kitchener	$ 2,458	$ 1,799	$ 4,257	High
Puslinch	$ 2,498	$ 1,795	$ 4,293	High
Thunder Bay	$ 3,434	$ 1,062	$ 4,496	High
Guelph	$ 2,783	$ 1,715	$ 4,498	High
King	$ 2,178	$ 2,343	$ 4,521	High
Cambridge	$ 2,874	$ 1,972	$ 4,846	High
Grimsby	$ 3,288	$ 1,704	$ 4,992	High
Oshawa	$ 3,510	$ 1,654	$ 5,164	High
Newmarket	$ 2,476	$ 2,747	$ 5,223	High
Waterloo	$ 3,293	$ 2,468	$ 5,761	High
Orangeville	$ 3,878	$ 1,992	$ 5,870	High
Whitby	$ 3,846	$ 2,233	$ 6,079	High
St. Catharines	$ 4,418	$ 1,817	$ 6,235	High
Aurora	$ 2,904	$ 3,393	$ 6,297	High
Whitchurch-Stouffville	$ 2,912	$ 3,590	$ 6,502	High
Pickering	$ 4,460	$ 2,663	$ 7,123	High
Caledon	$ 4,282	$ 4,859	$ 9,141	High
Halton Hills	$ 5,026	$ 4,195	$ 9,221	High
Hamilton	$ 7,601	$ 2,498	$ 10,098	High
Milton	$ 5,441	$ 5,670	$ 11,111	High
Richmond Hill	$ 4,770	$ 6,578	$ 11,347	High
Burlington	$ 6,169	$ 5,245	$ 11,415	High
Markham	$ 4,721	$ 6,823	$ 11,544	High
Ottawa	$ 8,234	$ 4,759	$ 12,993	High
Mississauga	$ 6,278	$ 7,237	$ 13,515	High
Brampton	$ 7,214	$ 6,799	$ 14,013	High
Vaughan	$ 5,930	$ 8,087	$ 14,017	High
Oakville	$ 7,577	$ 6,922	$ 14,499	High
Average	$ 2,067	$ 1,518	$ 3,584	
Median	$ 1,329	$ 682	$ 2,188	

Industrial Comparisons—Industrial Vacant Land—by Population Group
Taxes per Acre

Municipalities with populations less than 15,000

2017 Property Taxes			Ranking
North Middlesex	$	289	Low
Kincardine	$	302	Low
Grey Highlands	$	342	Low
Wainfleet	$	348	Low
Lambton Shores	$	488	Low
Wellington North	$	689	Low
North Perth	$	833	Low
Meaford	$	906	Low
Gravenhurst	$	924	Low
Brock	$	971	Low
Minto	$	1,014	Low
Mapleton	$	1,236	Low
St. Marys	$	1,480	Mid
Ingersoll	$	1,531	Mid
Parry Sound	$	1,627	Mid
Elliot Lake	$	2,337	Mid
Guelph-Eramosa	$	2,345	Mid
North Dumfries	$	2,648	Mid
Erin	$	2,896	Mid
Puslinch	$	4,293	High
Average	**$**	**1,375**	
Median	**$**	**992**	

Municipalities with populations between 15,000—29,999

2017 Property Taxes			Ranking
Pelham	$	358	Low
Middlesex Centre	$	474	Low
Strathroy-Caradoc	$	672	Low
Oro-Medonte	$	730	Low
Port Colborne	$	820	Low
Brockville	$	835	Low
Bracebridge	$	889	Low
Owen Sound	$	960	Low
Springwater	$	979	Low
Huntsville	$	1,021	Low
Kingsville	$	1,037	Low
Tillsonburg	$	1,170	Low
West Lincoln	$	1,322	Mid
Centre Wellington	$	1,433	Mid
Wilmot	$	2,078	Mid
Leamington	$	2,188	Mid
Kenora	$	2,438	Mid
East Gwillimbury	$	2,482	Mid
Woolwich	$	2,574	Mid
Collingwood	$	3,253	Mid
Thorold	$	3,510	High
Lincoln	$	3,630	High
Niagara-on-the-Lake	$	4,193	High
King	$	4,521	High
Grimsby	$	4,992	High
Average	**$**	**1,942**	
Median	**$**	**1,322**	

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

Municipalities with populations between 30,000—99,999

2017 Property Taxes			Ranking
Cornwall	$	826	Low
St. Thomas	$	1,037	Low
Welland	$	1,094	Low
Stratford	$	1,247	Low
Brant	$	1,269	Low
Belleville	$	1,292	Low
Haldimand	$	1,311	Low
Fort Erie	$	1,377	Mid
Quinte West	$	1,528	Mid
North Bay	$	1,626	Mid
Orillia	$	1,633	Mid
Sarnia	$	1,880	Mid
Peterborough	$	1,894	Mid
Timmins	$	1,960	Mid
Sault Ste. Marie	$	2,509	Mid
Innisfil	$	2,529	Mid
Clarington	$	3,027	Mid
Georgina	$	3,309	Mid
Niagara Falls	$	3,319	Mid
Newmarket	$	5,223	High
Orangeville	$	5,870	High
Aurora	$	6,297	High
Whitchurch-Stouffville	$	6,502	High
Pickering	$	7,123	High
Caledon	$	9,141	High
Halton Hills	$	9,221	High
Average	**$**	**3,233**	
Median	**$**	**1,927**	

Municipalities with populations greater than 100,000

2017 Property Taxes			Ranking
Chatham-Kent	$	856	Low
Kingston	$	1,861	Mid
London	$	2,188	Mid
Windsor	$	2,828	Mid
Barrie	$	2,911	Mid
Greater Sudbury	$	3,859	High
Kitchener	$	4,257	High
Thunder Bay	$	4,496	High
Guelph	$	4,498	High
Cambridge	$	4,846	High
Oshawa	$	5,164	High
Waterloo	$	5,761	High
Whitby	$	6,079	High
St. Catharines	$	6,235	High
Hamilton	$	10,098	High
Milton	$	11,111	High
Richmond Hill	$	11,347	High
Burlington	$	11,415	High
Markham	$	11,544	High
Mississauga	$	13,515	High
Brampton	$	14,013	High
Vaughan	$	14,017	High
Oakville	$	14,499	High
Ottawa	$	12,993	High
Average	**$**	**7,516**	
Median	**$**	**5,920**	

Industrial Comparisons—Industrial Vacant Land —by Location
Taxes per acre

2017 Property Taxes - Eastern		Ranking
Cornwall	$ 826	Low
Brockville	$ 835	Low
Belleville	$ 1,292	Low
Quinte West	$ 1,528	Mid
Kingston	$ 1,861	Mid
Peterborough	$ 1,894	Mid
Ottawa	$ 12,993	High
Average	**$ 3,033**	
Median	**$ 1,528**	

2017 Property Taxes - Niagara/Hamilton		Ranking
Wainfleet	$ 348	Low
Pelham	$ 358	Low
Port Colborne	$ 820	Low
Welland	$ 1,094	Low
West Lincoln	$ 1,322	Mid
Fort Erie	$ 1,377	Mid
Niagara Falls	$ 3,319	Mid
Thorold	$ 3,510	High
Lincoln	$ 3,630	High
Niagara-on-the-Lake	$ 4,193	High
Grimsby	$ 4,992	High
St. Catharines	$ 6,235	High
Hamilton	$ 10,098	High
Average	**$ 3,177**	
Median	**$ 3,319**	

2017 Property Taxes - GTA		Ranking
Brock	$ 971	Low
East Gwillimbury	$ 2,482	Mid
Clarington	$ 3,027	Mid
Georgina	$ 3,309	Mid
King	$ 4,521	High
Oshawa	$ 5,164	High
Newmarket	$ 5,223	High
Whitby	$ 6,079	High
Aurora	$ 6,297	High
Whitchurch-Stouffville	$ 6,502	High
Pickering	$ 7,123	High
Caledon	$ 9,141	High
Halton Hills	$ 9,221	High
Milton	$ 11,111	High
Richmond Hill	$ 11,347	High
Burlington	$ 11,415	High
Markham	$ 11,544	High
Mississauga	$ 13,515	High
Brampton	$ 14,013	High
Vaughan	$ 14,017	High
Oakville	$ 14,499	High
Average	**$ 8,120**	
Median	**$ 7,123**	

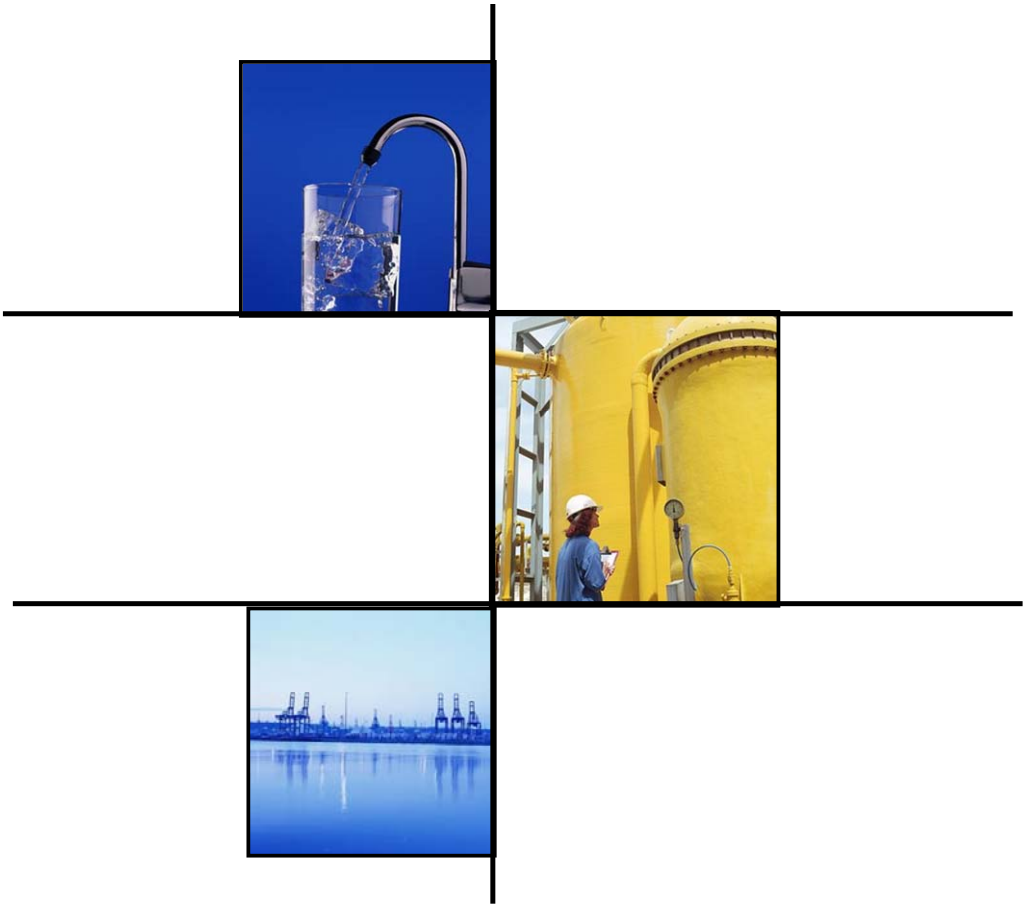
Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)
Taxes per acre

2017 Property Taxes - North		Ranking
North Bay	$ 1,626	Mid
Parry Sound	$ 1,627	Mid
Timmins	$ 1,960	Mid
Elliot Lake	$ 2,337	Mid
Kenora	$ 2,438	Mid
Sault Ste. Marie	$ 2,509	Mid
Greater Sudbury	$ 3,859	High
Thunder Bay	$ 4,496	High
Average	**$ 2,606**	
Median	**$ 2,387**	

2017 Property Taxes - Simcoe/Musk./Duff.		Ranking
Oro-Medonte	$ 730	Low
Bracebridge	$ 889	Low
Gravenhurst	$ 924	Low
Springwater	$ 979	Low
Huntsville	$ 1,021	Low
Orillia	$ 1,633	Mid
Innisfil	$ 2,529	Mid
Barrie	$ 2,911	Mid
Collingwood	$ 3,253	Mid
Orangeville	$ 5,870	High
Average	**$ 2,074**	
Median	**$ 1,327**	

2017 Property Taxes - Southwest		Ranking
North Middlesex	$ 289	Low
Kincardine	$ 302	Low
Grey Highlands	$ 342	Low
Middlesex Centre	$ 474	Low
Lambton Shores	$ 488	Low
Strathroy-Caradoc	$ 672	Low
Wellington North	$ 689	Low
North Perth	$ 833	Low
Chatham-Kent	$ 856	Low
Meaford	$ 906	Low
Owen Sound	$ 960	Low
Minto	$ 1,014	Low
St. Thomas	$ 1,037	Low
Kingsville	$ 1,037	Low
Tillsonburg	$ 1,170	Low
Mapleton	$ 1,236	Low
Stratford	$ 1,247	Low
Brant	$ 1,269	Low
Haldimand	$ 1,311	Low
Centre Wellington	$ 1,433	Mid
St. Marys	$ 1,480	Mid
Ingersoll	$ 1,531	Mid
Sarnia	$ 1,880	Mid
Wilmot	$ 2,078	Mid
Leamington	$ 2,188	Mid
London	$ 2,188	Mid
Guelph-Eramosa	$ 2,345	Mid
Woolwich	$ 2,574	Mid
North Dumfries	$ 2,648	Mid
Windsor	$ 2,828	Mid
Erin	$ 2,896	Mid
Kitchener	$ 4,257	High
Puslinch	$ 4,293	High
Guelph	$ 4,498	High
Cambridge	$ 4,846	High
Waterloo	$ 5,761	High
Average	**$ 1,829**	
Median	**$ 1,290**	

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:

• Conservation	• Financial Sufficiency
• Revenue Stability	• Rate Stability
• Fairness	• Ease of Implementation
• Economic Development	• 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 m^3. 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.

- 89 of the 101 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%
Waterloo	$ 37	4%
Ottawa	$ 45	5%
Georgina	$ 63	6%
Lincoln	$ 86	9%
Stratford	$ 72	10%
North Dumfries	$ 192	17%
Wellesley	$ 192	17%
Cambridge	$ 194	18%
Erin	$ 185	19%
Wilmot	$ 192	19%
Orangeville	$ 196	19%
Guelph-Eramosa	$ 245	19%
Centre Wellington	$ 260	22%
Orillia	$ 181	23%
St. Thomas	$ 201	23%
Guelph	$ 209	23%
Lambton Shores	$ 318	24%
Welland	$ 316	26%
Woolwich	$ 312	27%
St. Catharines	$ 246	29%
Central Elgin	$ 441	30%
Bracebridge	$ 364	30%
Gravenhurst	$ 364	30%
Huntsville	$ 364	30%
Newmarket	$ 354	32%

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Minto	$ 480	33%
East Gwillimbury	$ 432	33%
Mapleton	$ 438	33%
Brock	$ 291	35%
Clarington	$ 291	35%
Oshawa	$ 291	35%
Pickering	$ 291	35%
Whitby	$ 291	35%
Hamilton	$ 241	37%
Innisfil	$ 451	39%
Pelham	$ 292	39%
Barrie	$ 352	40%
London	$ 348	42%
St. Marys	$ 393	42%
King	$ 441	42%
Burlington	$ 342	42%
Halton Hills	$ 342	42%
Milton	$ 342	42%
Oakville	$ 342	42%
Thorold	$ 403	42%
Windsor	$ 483	43%
Greater Sudbury	$ 476	43%
Springwater	$ 585	44%
West Lincoln	$ 451	45%
Prince Edward County	$ 824	45%
Thunder Bay	$ 508	45%
Belleville	$ 550	48%
Peterborough	$ 474	48%
North Perth	$ 477	49%
Saugeen Shores	$ 467	50%
Owen Sound	$ 600	51%
Niagara Falls	$ 476	52%
Haldimand	$ 567	53%
Tillsonburg	$ 464	54%
Chatham-Kent	$ 534	54%

Residential Water/WW Fixed Costs as a Percentage of Total Annual Water/Wastewater Costs

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Meaford	$ 849	54%
The Blue Mountains	$ 595	55%
North Bay	$ 561	56%
Niagara-on-the-Lake	$ 584	56%
Fort Erie	$ 793	57%
Kingston	$ 634	59%
Brant	$ 787	60%
Quinte West	$ 660	60%
Middlesex Centre	$ 1,049	61%
Port Colborne	$ 762	61%
Kenora	$ 937	64%
Ingersoll	$ 800	67%
Brockville	$ 493	68%
Kingsville	$ 392	68%
Sault Ste. Marie	$ 510	69%
North Middlesex	$ 772	69%
Parry Sound	$ 933	72%
Strathroy-Caradoc	$ 647	75%
Collingwood	$ 860	75%
Oro-Medonte	$ 1,809	80%
Kincardine	$ 773	82%
Leamington	$ 787	83%
Grey Highlands	$ 969	85%
Sarnia	$ 926	91%
Elliot Lake	$ 614	100%
Cornwall	$ 709	100%
Greenstone	$ 1,547	100%
Timmins	$ 844	100%
Wellington North	$ 1,222	100%
Average	**$ 449**	**41%**
Median	**$ 403**	**42%**

Water Fixed Costs

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Aurora	$ -	$ 458	$ 458	0%
Brampton	$ -	$ 264	$ 264	0%
Caledon	$ -	$ 264	$ 264	0%
Kitchener	$ -	$ 448	$ 448	0%
Markham	$ -	$ 386	$ 386	0%
Mississauga	$ -	$ 264	$ 264	0%
Richmond Hill	$ -	$ 404	$ 404	0%
Toronto	$ -	$ 362	$ 362	0%
Vaughan	$ -	$ 343	$ 343	0%
Whitchurch-Stouffville	$ -	$ 374	$ 374	0%
Ottawa	$ -	$ 423	$ 423	0%
Georgina	$ 31	$ 425	$ 457	7%
Lincoln	$ 43	$ 420	$ 463	9%
Waterloo	$ 37	$ 348	$ 385	10%
Stratford	$ 36	$ 257	$ 293	12%
North Dumfries	$ 108	$ 516	$ 624	17%
Wellesley	$ 108	$ 516	$ 624	17%
Erin	$ 185	$ 798	$ 983	19%
Orangeville	$ 98	$ 414	$ 512	19%
Wilmot	$ 96	$ 380	$ 476	20%
Cambridge	$ 113	$ 432	$ 545	21%
Guelph	$ 94	$ 334	$ 428	22%
Centre Wellington	$ 128	$ 450	$ 578	22%
Guelph-Eramosa	$ 122	$ 424	$ 546	22%
Lambton Shores	$ 155	$ 504	$ 659	24%
Orillia	$ 91	$ 278	$ 369	25%
Welland	$ 131	$ 369	$ 499	26%
Central Elgin	$ 201	$ 562	$ 763	26%
Kingsville	$ 72	$ 184	$ 256	28%
Woolwich	$ 156	$ 342	$ 498	31%
East Gwillimbury	$ 216	$ 456	$ 672	32%
North Middlesex	$ 172	$ 342	$ 514	33%
Pelham	$ 134	$ 266	$ 399	33%
Newmarket	$ 168	$ 322	$ 490	34%

Water Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
West Lincoln	$ 136	$ 244	$ 380	36%
St. Marys	$ 170	$ 300	$ 470	36%
Mapleton	$ 219	$ 376	$ 595	37%
Minto	$ 240	$ 410	$ 650	37%
Innisfil	$ 254	$ 432	$ 686	37%
Hamilton	$ 119	$ 201	$ 320	37%
St. Thomas	$ 201	$ 323	$ 524	38%
St. Catharines	$ 153	$ 241	$ 394	39%
London	$ 179	$ 276	$ 455	39%
Springwater	$ 222	$ 341	$ 562	39%
Belleville	$ 276	$ 412	$ 688	40%
King	$ 198	$ 290	$ 488	41%
Barrie	$ 150	$ 216	$ 366	41%
Burlington	$ 155	$ 212	$ 367	42%
Halton Hills	$ 155	$ 212	$ 367	42%
Milton	$ 155	$ 212	$ 367	42%
Oakville	$ 155	$ 212	$ 367	42%
Thorold	$ 188	$ 256	$ 445	42%
Greater Sudbury	$ 224	$ 297	$ 520	43%
Prince Edward County	$ 340	$ 424	$ 764	45%
Bracebridge	$ 283	$ 343	$ 626	45%
Gravenhurst	$ 283	$ 343	$ 626	45%
Huntsville	$ 283	$ 343	$ 626	45%
Thunder Bay	$ 268	$ 321	$ 588	45%
Peterborough	$ 243	$ 264	$ 507	48%
North Perth	$ 239	$ 239	$ 478	50%
Brock	$ 211	$ 209	$ 420	50%
Clarington	$ 211	$ 209	$ 420	50%
Oshawa	$ 211	$ 209	$ 420	50%
Pickering	$ 211	$ 209	$ 420	50%
Whitby	$ 211	$ 209	$ 420	50%
Niagara-on-the-Lake	$ 277	$ 269	$ 547	51%
Quinte West	$ 246	$ 234	$ 480	51%
Owen Sound	$ 297	$ 280	$ 577	52%

Water Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Oro-Medonte	$ 483	$ 454	$ 937	52%
Chatham-Kent	$ 258	$ 240	$ 498	52%
Fort Erie	$ 300	$ 270	$ 570	53%
Kingston	$ 267	$ 233	$ 500	53%
The Blue Mountains	$ 324	$ 271	$ 594	54%
Meaford	$ 461	$ 376	$ 837	55%
Niagara Falls	$ 242	$ 197	$ 438	55%
Haldimand	$ 261	$ 207	$ 468	56%
North Bay	$ 331	$ 254	$ 585	57%
Saugeen Shores	$ 221	$ 166	$ 387	57%
Tillsonburg	$ 254	$ 171	$ 425	60%
Port Colborne	$ 351	$ 235	$ 586	60%
Leamington	$ 255	$ 164	$ 419	61%
Middlesex Centre	$ 489	$ 295	$ 784	62%
Kenora	$ 468	$ 264	$ 732	64%
Windsor	$ 293	$ 162	$ 455	64%
Ingersoll	$ 345	$ 171	$ 516	67%
Collingwood	$ 263	$ 130	$ 393	67%
Brockville	$ 210	$ 99	$ 309	68%
Kincardine	$ 375	$ 174	$ 549	68%
Sault Ste. Marie	$ 315	$ 143	$ 458	69%
Brant	$ 540	$ 244	$ 784	69%
Strathroy-Caradoc	$ 340	$ 112	$ 452	75%
Grey Highlands	$ 548	$ 118	$ 666	82%
Parry Sound	$ 429	$ 54	$ 483	89%
Sarnia	$ 428	$ 45	$ 473	91%
Elliot Lake	$ 307	$ -	$ 307	100%
Cornwall	$ 309	$ -	$ 309	100%
Greenstone	$ 806	$ -	$ 806	100%
Timmins	$ 410	$ -	$ 410	100%
Wellington North	$ 548	$ -	$ 548	100%
Average	**$ 217**	**$ 284**	**$ 501**	**41%**
Median	**$ 211**	**$ 269**	**$ 476**	**42%**

Wastewater Fixed Costs

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Aurora	$ -	$ 408	$ 408	0%
Brampton	$ -	$ 168	$ 168	0%
Caledon	$ -	$ 168	$ 168	0%
Kitchener	$ -	$ 529	$ 529	0%
Markham	$ -	$ 386	$ 386	0%
Mississauga	$ -	$ 168	$ 168	0%
Richmond Hill	$ -	$ 404	$ 404	0%
Toronto	$ -	$ 362	$ 362	0%
Vaughan	$ -	$ 413	$ 413	0%
Whitchurch-Stouffville	$ -	$ 448	$ 448	0%
Waterloo	$ -	$ 448	$ 448	0%
Ottawa	$ -	$ 442	$ 442	0%
St. Thomas	$ -	$ 350	$ 350	0%
Georgina	$ 31	$ 482	$ 513	6%
Lincoln	$ 43	$ 498	$ 541	8%
Stratford	$ 36	$ 414	$ 450	8%
Bracebridge	$ 81	$ 507	$ 588	14%
Gravenhurst	$ 81	$ 507	$ 588	14%
Huntsville	$ 81	$ 507	$ 588	14%
Cambridge	$ 81	$ 425	$ 506	16%
Guelph-Eramosa	$ 122	$ 588	$ 710	17%
North Dumfries	$ 84	$ 402	$ 486	17%
Wellesley	$ 84	$ 402	$ 486	17%
Wilmot	$ 96	$ 435	$ 531	18%
Brock	$ 81	$ 342	$ 423	19%
Clarington	$ 81	$ 342	$ 423	19%
Oshawa	$ 81	$ 342	$ 423	19%
Pickering	$ 81	$ 342	$ 423	19%
Whitby	$ 81	$ 342	$ 423	19%
Orangeville	$ 98	$ 398	$ 496	20%
St. Catharines	$ 93	$ 371	$ 464	20%
Orillia	$ 91	$ 334	$ 425	21%
Centre Wellington	$ 132	$ 470	$ 602	22%
Woolwich	$ 156	$ 500	$ 656	24%
Lambton Shores	$ 163	$ 520	$ 683	24%

Wastewater Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Guelph	$ 115	$ 360	$ 475	24%
Welland	$ 185	$ 527	$ 712	26%
Windsor	$ 190	$ 484	$ 674	28%
Minto	$ 240	$ 574	$ 814	29%
Mapleton	$ 219	$ 500	$ 719	30%
Newmarket	$ 186	$ 414	$ 600	31%
Central Elgin	$ 240	$ 488	$ 728	33%
East Gwillimbury	$ 216	$ 418	$ 634	34%
Hamilton	$ 122	$ 216	$ 338	36%
London	$ 151	$ 230	$ 381	40%
Barrie	$ 202	$ 304	$ 506	40%
Innisfil	$ 196	$ 284	$ 480	41%
Burlington	$ 187	$ 257	$ 444	42%
Halton Hills	$ 187	$ 257	$ 444	42%
Milton	$ 187	$ 257	$ 444	42%
Oakville	$ 187	$ 257	$ 444	42%
Thorold	$ 214	$ 291	$ 506	42%
Greater Sudbury	$ 252	$ 335	$ 587	43%
King	$ 243	$ 320	$ 563	43%
Belleville	$ 207	$ 260	$ 467	44%
Saugeen Shores	$ 246	$ 298	$ 544	45%
Thunder Bay	$ 241	$ 289	$ 530	45%
Prince Edward County	$ 484	$ 568	$ 1,052	46%
Pelham	$ 158	$ 182	$ 340	46%
Brant	$ 247	$ 280	$ 527	47%
St. Marys	$ 222	$ 248	$ 470	47%
Springwater	$ 363	$ 401	$ 765	48%
Tillsonburg	$ 209	$ 231	$ 440	48%
Peterborough	$ 231	$ 251	$ 482	48%
North Perth	$ 239	$ 256	$ 495	48%
Niagara Falls	$ 234	$ 241	$ 475	49%
West Lincoln	$ 314	$ 314	$ 628	50%
Haldimand	$ 305	$ 300	$ 606	50%
Owen Sound	$ 302	$ 285	$ 588	51%
Meaford	$ 389	$ 350	$ 739	53%

Wastewater Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
North Bay	$ 229	$ 195	$ 425	54%
The Blue Mountains	$ 272	$ 224	$ 496	55%
Chatham-Kent	$ 276	$ 218	$ 494	56%
Middlesex Centre	$ 559	$ 381	$ 940	60%
Fort Erie	$ 493	$ 319	$ 812	61%
Niagara-on-the-Lake	$ 307	$ 197	$ 503	61%
Parry Sound	$ 505	$ 312	$ 817	62%
Port Colborne	$ 411	$ 250	$ 661	62%
Kingston	$ 367	$ 214	$ 581	63%
Kenora	$ 468	$ 264	$ 732	64%
Ingersoll	$ 454	$ 231	$ 685	66%
Quinte West	$ 414	$ 200	$ 614	67%
Brockville	$ 283	$ 134	$ 416	68%
Sault Ste. Marie	$ 195	$ 89	$ 284	69%
Strathroy-Caradoc	$ 307	$ 99	$ 407	76%
Collingwood	$ 597	$ 150	$ 747	80%
Grey Highlands	$ 421	$ 58	$ 479	88%
Sarnia	$ 498	$ 52	$ 550	91%
Kingsville	$ 320	$ -	$ 320	100%
North Middlesex	$ 600	$ -	$ 600	100%
Oro-Medonte	$ 1,326	$ -	$ 1,326	100%
Kincardine	$ 399	$ -	$ 399	100%
Leamington	$ 532	$ -	$ 532	100%
Elliot Lake	$ 307	$ -	$ 307	100%
Cornwall	$ 399	$ -	$ 399	100%
Greenstone	$ 741	$ -	$ 741	100%
Timmins	$ 434	$ -	$ 434	100%
Wellington North	$ 674	$ -	$ 674	100%
Average	**$ 457**	**$ 128**	**$ 585**	**40%**
Median	**$ 417**	**$ 117**	**$ 541**	**42%**

Frequency of Billing

The following table provides a summary of the billing cycles for residential and non-residential customers.

	Residential	ICI
Aurora	Quarterly	Bi-Monthly
Barrie	Bi-Monthly	Monthly
Belleville	Quarterly	Quarterly
Bracebridge	Bi-Monthly	Bi-Monthly
Brampton	Quarterly	Monthly
Brant	Monthly	Monthly
Brock	Quarterly	Bi-Monthly
Brockville	Quarterly	Monthly
Burlington	Bi-Monthly	Monthly
Caledon	Quarterly	Monthly
Cambridge	Bi-Monthly	Bi-Monthly
Central Elgin	Monthly	Monthly
Centre Wellington	Monthly	Monthly
Chatham-Kent	Monthly	Monthly
Clarington	Quarterly	Bi-Monthly
Collingwood	Monthly	Monthly
Cornwall	Twice Yearly	Twice Yearly
East Gwillimbury	Quarterly	Quarterly
Elliot Lake	Quarterly	Quarterly
Erin	Quarterly	Quarterly
Fort Erie	Monthly	Monthly
Georgina	Quarterly	Quarterly
Gravenhurst	Bi-Monthly	Bi-Monthly
Greater Sudbury	Monthly	Monthly
Greenstone	Quarterly	Quarterly
Grey Highlands	Bi-Monthly	Monthly
Grimsby	Every 4 months	Every 4 months
Guelph	Monthly	Monthly
Guelph-Eramosa	Bi-Monthly	Bi-Monthly
Haldimand	Monthly	Monthly
Halton Hills	Bi-Monthly	Monthly
Hamilton	Monthly	Monthly
Huntsville	Bi-Monthly	Bi-Monthly
Ingersoll	Monthly	Monthly

	Residential	ICI
Innisfil	Monthly	Monthly
Kenora	Bi-Monthly	Bi-Monthly
Kincardine	Every 4 months	Bi-Monthly
King	Quarterly	Monthly
Kingston	Monthly	Monthly
Kingsville	Quarterly	Quarterly
Kitchener	Monthly	Monthly
Lambton Shores	Quarterly	Quarterly
Leamington	Monthly	Monthly
Lincoln	Quarterly	Quarterly
London	Monthly	Monthly
Mapleton	Bi-Monthly	Bi-Monthly
Markham	Bi-Monthly	Monthly
Meaford	Monthly	Monthly
Middlesex Centre	Monthly	Monthly
Milton	Bi-Monthly	Monthly
Minto	Monthly	Monthly
Mississauga	Quarterly	Monthly
Newmarket	Monthly	Monthly
Niagara Falls	Bi-Monthly	Monthly
Niagara-on-the-Lake	Monthly	Monthly
North Bay	Monthly	Monthly
North Dumfries	Bi-Monthly	Bi-Monthly
North Middlesex	Quarterly	Quarterly
North Perth	Bi-Monthly	Bi-Monthly
Oakville	Bi-Monthly	Monthly
Orangeville	Monthly	Monthly
Oro-Medonte	Quarterly	Quarterly
Orillia	Quarterly	Bi-Monthly
Oshawa	Quarterly	Bi-Monthly
Ottawa	Bi-Monthly	Monthly
Owen Sound	Monthly	Monthly
Parry Sound	Quarterly	Quarterly
Pelham	Bi-Monthly	Bi-Monthly

Frequency of Billing (cont'd)

	Residential	ICI
Peterborough	Monthly	Monthly
Pickering	Quarterly	Bi-Monthly
Port Colborne	Quarterly	Monthly
Prince Edward County	Bi-Monthly	Monthly
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
Springwater	Monthly	Monthly
St. Catharines	Quarterly	Quarterly
St. Marys	Bi-Monthly	Bi-Monthly
St. Thomas	Monthly	Monthly
Stratford	Monthly	Monthly
Strathroy-Caradoc	Monthly	Monthly
The Blue Mountains	Bi-Monthly	Bi-Monthly
Thorold	Quarterly	Quarterly
Thunder Bay	Quarterly	Quarterly
Tillsonburg	Monthly	Monthly
Timmins	Quarterly	Quarterly
Toronto	Every 4 months	Monthly
Vaughan	Bi-Monthly	Monthly
Waterloo	Bi-Monthly	Monthly
Welland	Quarterly	Monthly
Wellesley	Bi-Monthly	Bi-Monthly
Wellington North	Monthly	Monthly
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	33	55
Bi-Monthly	30	25
Quarterly	33	18
Every 4 months	3	1
Twice Yearly	1	1
Total	100	100

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%	72%	74%
Declining	12%	15%	12%	15%
Inclining	8%	5%	6%	4%
Humpback	7%	7%	7%	7%
Flat	3%	0%	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
Brock	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	U	U
Elliot Lake	H	H	H	H
Erin	U	U	N/A	N/A
Fort Erie	U	U	U	U
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
Huntsville	U	U	U	U
Ingersoll	H	H	H	H

Comparison of Type of Rate Structure Cont'd

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
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
Kingsville	U	U	U	U
Kitchener	U	U	U	U
Lambton Shores	U	U	U	U
Leamington	U	U	U	U
Lincoln	U	U	U	U
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
Niagara Falls	U	U	U	U
Niagara-on-the-Lake	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
Oro-Medonte	U	U	U	U
Orillia	U	U	U	U
Oshawa	D	D	D	D
Ottawa	U	U	U	U
Owen Sound	I	I	I	I
Parry Sound	H	H	H	H
Pelham	U	U	U	U

Comparison of Type of Rate Structure Cont'd

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
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
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
The Blue Mountains	I	I	I	I
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 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 and Wastewater Costs (sorted alphabetically)

Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Aurora	$ 866	$ 43,300	$ 129,900	$ 433,000	$ 2,165,000
Barrie	$ 872	$ 37,635	$ 111,038	$ 360,648	$ 1,773,283
Belleville	$ 1,155	$ 28,216	$ 74,724	$ 236,888	$ 917,053
Bracebridge	$ 1,214	$ 43,902	$ 132,018	$ 430,690	$ 2,124,200
Brampton	$ 432	$ 23,086	$ 69,257	$ 230,858	$ 1,154,290
Brant	$ 1,311	$ 32,291	$ 87,428	N/A	N/A
Brock	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
Brockville	$ 726	$ 24,372	$ 53,824	$ 153,232	$ 515,221
Burlington	$ 811	$ 27,445	$ 77,479	$ 246,720	$ 1,203,697
Caledon	$ 432	$ 23,086	$ 69,257	$ 230,858	$ 1,154,290
Cambridge	$ 1,051	$ 44,351	$ 131,811	$ 433,963	$ 2,153,092
Central Elgin	$ 1,491	$ 52,941	$ 157,500	$ 525,441	$ 2,625,000
Centre Wellington	$ 1,180	$ 46,968	$ 139,248	$ 461,712	$ 2,303,499
Chatham-Kent	$ 992	$ 24,358	$ 64,892	$ 154,392	$ 663,718
Clarington	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
Collingwood	$ 1,140	$ 16,403	$ 45,587	$ 145,362	$ 707,718
Cornwall	$ 709	$ 10,198	$ 30,593	$ 101,976	$ 509,881
East Gwillimbury	$ 1,306	$ 57,780	$ 174,380	$ 582,480	$ 2,914,480
Elliot Lake	$ 614	$ 8,976	$ 20,576	N/A	N/A
Fort Erie	$ 1,382	$ 31,770	$ 97,133	$ 305,801	$ 1,490,152
Georgina	$ 970	$ 45,437	$ 136,185	$ 453,803	$ 2,268,763
Gravenhurst	$ 1,214	$ 43,902	$ 132,018	$ 430,690	$ 2,124,200
Greater Sudbury	$ 1,108	$ 35,387	$ 102,353	$ 327,693	$ 1,602,771
Greenstone	$ 1,547	$ 55,872	$ 167,616	$ 558,720	$ 2,793,600
Grey Highlands	$ 1,145	$ 16,554	$ 34,154	$ 100,714	$ 488,463
Guelph	$ 903	$ 36,529	$ 107,873	$ 353,653	$ 1,747,488
Guelph-Eramosa	$ 1,257	$ 50,960	$ 152,160	$ 506,360	$ 2,530,360
Haldimand	$ 1,073	$ 32,292	$ 88,245	$ 277,686	$ 1,311,962
Halton Hills	$ 811	$ 27,445	$ 77,479	$ 246,720	$ 1,203,697
Hamilton	$ 658	$ 31,630	$ 92,959	$ 303,030	$ 1,497,060
Huntsville	$ 1,214	$ 43,902	$ 132,018	$ 430,690	$ 2,124,200
Ingersoll	$ 1,201	$ 25,751	$ 75,269	$ 228,168	$ 1,093,764
Innisfil	$ 1,167	$ 36,647	$ 109,483	$ 360,083	$ 1,792,083
Kenora	$ 1,465	$ 29,117	$ 89,504	$ 277,115	$ 1,339,671

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

Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Kincardine	$ 947	$ 17,966	$ 51,303	$ 163,805	$ 797,410
King	$ 1,051	$ 47,929	$ 145,982	$ 477,739	$ 2,368,893
Kingston	$ 1,081	$ 23,310	$ 65,585	$ 210,102	$ 1,028,354
Kingsville	$ 576	$ 21,232	$ 63,552	$ 211,672	$ 1,058,072
Kitchener	$ 977	$ 48,846	$ 146,538	$ 488,460	$ 2,442,300
Lambton Shores	$ 1,342	$ 53,632	$ 156,398	$ 516,675	$ 2,567,710
Leamington	$ 951	$ 30,330	$ 90,530	$ 301,230	$ 1,505,230
Lincoln	$ 1,004	$ 46,400	$ 138,459	$ 460,117	$ 2,297,534
London	$ 836	$ 24,484	$ 68,833	$ 214,278	$ 979,034
Mapleton	$ 1,314	$ 36,450	$ 110,000	$ 356,315	$ 1,759,383
Markham	$ 771	$ 38,555	$ 115,665	$ 385,550	$ 1,927,750
Meaford	$ 1,575	$ 44,649	$ 132,249	$ 438,849	$ 2,190,849
Middlesex Centre	$ 1,725	$ 68,191	N/A	N/A	N/A
Milton	$ 811	$ 27,445	$ 77,479	$ 246,720	$ 1,203,697
Minto	$ 1,464	$ 39,034	$ 101,694	$ 179,533	N/A
Mississauga	$ 432	$ 23,086	$ 69,257	$ 230,858	$ 1,154,290
Newmarket	$ 1,090	$ 37,498	$ 111,698	$ 370,113	$ 1,841,713
Niagara Falls	$ 914	$ 24,736	$ 71,352	$ 229,272	$ 1,113,991
Niagara-on-the-Lake	$ 1,050	$ 24,991	$ 76,353	$ 241,275	$ 1,177,763
North Bay	$ 1,010	$ 27,128	$ 76,730	$ 239,263	$ 1,152,743
North Dumfries	$ 1,110	$ 46,092	$ 137,892	$ 459,192	$ 2,295,192
North Middlesex	$ 1,114	$ 36,392	$ 108,592	$ 361,292	$ 1,805,292
North Perth	$ 972	$ 20,518	$ 51,827	$ 160,323	N/A
Oakville	$ 811	$ 27,445	$ 77,479	$ 246,720	$ 1,203,697
Orangeville	$ 1,008	$ 41,188	$ 122,485	$ 406,979	$ 2,030,979
Oro-Medonte	$ 2,263	$ 24,509	N/A	N/A	N/A
Orillia	$ 793	$ 31,456	$ 95,045	$ 310,130	$ 1,536,195
Oshawa	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
Ottawa	$ 865	$ 41,529	$ 124,217	$ 412,325	$ 2,056,186
Owen Sound	$ 1,165	$ 33,985	$ 99,225	$ 323,677	$ 1,596,025
Parry Sound	$ 1,300	$ 52,468	$ 140,721	$ 441,416	N/A
Pelham	$ 740	$ 23,561	$ 70,100	N/A	N/A
Peterborough	$ 989	$ 17,740	$ 47,608	$ 132,662	$ 527,129
Pickering	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025

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

Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Port Colborne	$ 1,246	$ 26,439	$ 81,071	$ 252,966	$ 1,227,499
Prince Edward County	$ 1,816	$ 53,722	$ 156,220	$ 507,542	$ 2,496,489
Quinte West	$ 1,094	$ 24,500	$ 70,699	$ 226,577	$ 1,103,096
Richmond Hill	$ 808	$ 40,421	$ 121,264	$ 404,214	$ 2,021,072
Sarnia	$ 1,023	$ 13,310	$ 30,826	$ 73,900	$ 295,124
Saugeen Shores	$ 931	$ 24,695	$ 71,843	$ 234,991	$ 1,166,609
Sault Ste. Marie	$ 742	$ 28,565	$ 79,360	$ 255,692	$ 1,260,747
Springwater	$ 1,327	$ 37,744	$ 111,584	$ 370,024	$ 1,846,824
St. Catharines	$ 858	$ 31,313	$ 94,506	$ 309,444	$ 1,535,166
St. Marys	$ 941	$ 31,428	$ 78,028	$ 241,128	$ 1,173,128
St. Thomas	$ 874	$ 22,979	$ 93,297	$ 308,695	$ 1,532,608
Stratford	$ 743	$ 26,933	$ 80,208	$ 266,503	$ 1,330,819
Strathroy-Caradoc	$ 859	$ 31,851	$ 90,015	$ 197,410	$ 799,169
The Blue Mountains	$ 1,090	$ 45,656	$ 138,579	$ 454,039	$ 2,252,741
Thorold	$ 951	$ 27,793	$ 82,573	$ 274,303	$ 1,369,903
Thunder Bay	$ 1,118	$ 24,369	$ 66,074	$ 202,944	$ 969,013
Tillsonburg	$ 865	$ 24,609	$ 71,637	$ 224,242	$ 1,091,520
Timmins	$ 844	$ 28,086	$ 84,203	$ 280,613	$ 1,402,953
Toronto	$ 725	$ 30,791	$ 81,503	$ 258,995	$ 1,273,235
Vaughan	$ 756	$ 37,822	$ 113,466	$ 378,220	$ 1,891,100
Waterloo	$ 833	$ 39,970	$ 119,754	$ 398,774	$ 1,991,137
Welland	$ 1,211	$ 45,475	$ 137,791	$ 452,143	$ 2,245,235
Wellesley	$ 1,110	$ 46,092	$ 137,892	$ 459,192	$ 2,295,192
Wellington North	$ 1,222	$ 45,004	$ 134,604	$ 448,204	$ 2,240,204
West Lincoln	$ 1,009	$ 31,507	$ 90,914	$ 298,134	$ 1,426,978
Whitby	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
Whitchurch-Stouffville	$ 822	$ 41,100	$ 123,300	$ 411,000	$ 2,055,000
Wilmot	$ 1,007	$ 41,154	$ 122,916	$ 408,382	$ 2,038,770
Windsor	$ 1,129	$ 22,202	$ 59,599	$ 182,304	$ 852,676
Woolwich	$ 1,154	$ 43,612	$ 127,812	$ 427,060	$ 2,115,620
Average	$ 1,028	$ 33,586	$ 97,275	$ 316,934	$ 1,561,831
Median	$ 1,006	$ 31,481	$ 90,722	$ 301,230	$ 1,493,606
Min	$ 432	$ 8,976	$ 20,576	$ 73,900	$ 295,124
Max	$ 2,263	$ 68,191	$ 174,380	$ 582,480	$ 2,914,480

Comparison of Water/Wastewater Costs (sorted by location)

Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Belleville	$ 1,155	$ 28,216	$ 74,724	$ 236,888	$ 917,053
Brockville	$ 726	$ 24,372	$ 53,824	$ 153,232	$ 515,221
Cornwall	$ 709	$ 10,198	$ 30,593	$ 101,976	$ 509,881
Kingston	$ 1,081	$ 23,310	$ 65,585	$ 210,102	$ 1,028,354
Ottawa	$ 865	$ 41,529	$ 124,217	$ 412,325	$ 2,056,186
Peterborough	$ 989	$ 17,740	$ 47,608	$ 132,662	$ 527,129
Prince Edward County	$ 1,816	$ 53,722	$ 156,220	$ 507,542	$ 2,496,489
Quinte West	$ 1,094	$ 24,500	$ 70,699	$ 226,577	$ 1,103,096
Eastern Average	**$ 1,054**	**$ 27,948**	**$ 77,934**	**$ 247,663**	**$ 1,144,176**
Eastern Median	**$ 1,035**	**$ 24,436**	**$ 68,142**	**$ 218,340**	**$ 972,704**
Aurora	$ 866	$ 43,300	$ 129,900	$ 433,000	$ 2,165,000
Brampton	$ 432	$ 23,086	$ 69,257	$ 230,858	$ 1,154,290
Brock	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
Burlington	$ 811	$ 27,445	$ 77,479	$ 246,720	$ 1,203,697
Caledon	$ 432	$ 23,086	$ 69,257	$ 230,858	$ 1,154,290
Clarington	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
East Gwillimbury	$ 1,306	$ 57,780	$ 174,380	$ 582,480	$ 2,914,480
Georgina	$ 970	$ 45,437	$ 136,185	$ 453,803	$ 2,268,763
Halton Hills	$ 811	$ 27,445	$ 77,479	$ 246,720	$ 1,203,697
King	$ 1,051	$ 47,929	$ 145,982	$ 477,739	$ 2,368,893
Markham	$ 771	$ 38,555	$ 115,665	$ 385,550	$ 1,927,750
Milton	$ 811	$ 27,445	$ 77,479	$ 246,720	$ 1,203,697
Mississauga	$ 432	$ 23,086	$ 69,257	$ 230,858	$ 1,154,290
Newmarket	$ 1,090	$ 37,498	$ 111,698	$ 370,113	$ 1,841,713
Oakville	$ 811	$ 27,445	$ 77,479	$ 246,720	$ 1,203,697
Oshawa	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
Pickering	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
Richmond Hill	$ 808	$ 40,421	$ 121,264	$ 404,214	$ 2,021,072
Toronto	$ 725	$ 30,791	$ 81,503	$ 258,995	$ 1,273,235
Vaughan	$ 756	$ 37,822	$ 113,466	$ 378,220	$ 1,891,100
Whitby	$ 843	$ 26,205	$ 75,617	$ 232,315	$ 1,071,025
Whitchurch-Stouffville	$ 822	$ 41,100	$ 123,300	$ 411,000	$ 2,055,000
GTA Average	**$ 815**	**$ 33,213**	**$ 97,687**	**$ 318,006**	**$ 1,561,809**
GTA Median	**$ 817**	**$ 27,445**	**$ 77,479**	**$ 246,720**	**$ 1,203,697**

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

Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Fort Erie	$ 1,382	$ 31,770	$ 97,133	$ 305,801	$ 1,490,152
Hamilton	$ 658	$ 31,630	$ 92,959	$ 303,030	$ 1,497,060
Lincoln	$ 1,004	$ 46,400	$ 138,459	$ 460,117	$ 2,297,534
Niagara Falls	$ 914	$ 24,736	$ 71,352	$ 229,272	$ 1,113,991
Niagara-on-the-Lake	$ 1,050	$ 24,991	$ 76,353	$ 241,275	$ 1,177,763
Pelham	$ 740	$ 23,561	$ 70,100	N/A	N/A
Port Colborne	$ 1,246	$ 26,439	$ 81,071	$ 252,966	$ 1,227,499
St. Catharines	$ 858	$ 31,313	$ 94,506	$ 309,444	$ 1,535,166
Thorold	$ 951	$ 27,793	$ 82,573	$ 274,303	$ 1,369,903
Welland	$ 1,211	$ 45,475	$ 137,791	$ 452,143	$ 2,245,235
West Lincoln	$ 1,009	$ 31,507	$ 90,914	$ 298,134	$ 1,426,978
Niagara/Hamilton Avg.	**$ 1,002**	**$ 31,420**	**$ 93,928**	**$ 312,649**	**$ 1,538,128**
Niagara/Hamilton Med.	**$ 1,004**	**$ 31,313**	**$ 90,914**	**$ 300,582**	**$ 1,458,565**
Elliot Lake	$ 614	$ 8,976	$ 20,576	N/A	N/A
Greater Sudbury	$ 1,108	$ 35,387	$ 102,353	$ 327,693	$ 1,602,771
Greenstone	$ 1,547	$ 55,872	$ 167,616	$ 558,720	$ 2,793,600
Kenora	$ 1,465	$ 29,117	$ 89,504	$ 277,115	$ 1,339,671
North Bay	$ 1,010	$ 27,128	$ 76,730	$ 239,263	$ 1,152,743
Parry Sound	$ 1,300	$ 52,468	$ 140,721	$ 441,416	N/A
Sault Ste. Marie	$ 742	$ 28,565	$ 79,360	$ 255,692	$ 1,260,747
Thunder Bay	$ 1,118	$ 24,369	$ 66,074	$ 202,944	$ 969,013
Timmins	$ 844	$ 28,086	$ 84,203	$ 280,613	$ 1,402,953
North Average	**$ 1,083**	**$ 32,219**	**$ 91,904**	**$ 322,932**	**$ 1,503,071**
North Median	**$ 1,108**	**$ 28,565**	**$ 84,203**	**$ 278,864**	**$ 1,339,671**

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

Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Barrie	$ 872	$ 37,635	$ 111,038	$ 360,648	$ 1,773,283
Bracebridge	$ 1,214	$ 43,902	$ 132,018	$ 430,690	$ 2,124,200
Collingwood	$ 1,140	$ 16,403	$ 45,587	$ 145,362	$ 707,718
Gravenhurst	$ 1,214	$ 43,902	$ 132,018	$ 430,690	$ 2,124,200
Huntsville	$ 1,214	$ 43,902	$ 132,018	$ 430,690	$ 2,124,200
Innisfil	$ 1,167	$ 36,647	$ 109,483	$ 360,083	$ 1,792,083
Orangeville	$ 1,008	$ 41,188	$ 122,485	$ 406,979	$ 2,030,979
Orillia	$ 793	$ 31,456	$ 95,045	$ 310,130	$ 1,536,195
Oro-Medonte	$ 2,263	$ 24,509	N/A	N/A	N/A
Springwater	$ 1,327	$ 37,744	$ 111,584	$ 370,024	$ 1,846,824
Sim./Musk./Duff. Avg.	**$ 1,221**	**$ 35,729**	**$ 110,142**	**$ 360,589**	**$ 1,784,409**
Sim./Musk./Duff. Med.	**$ 1,190**	**$ 37,689**	**$ 111,584**	**$ 370,024**	**$ 1,846,824**

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"
Brant	$ 1,311	$ 32,291	$ 87,428	N/A	N/A
Cambridge	$ 1,051	$ 44,351	$ 131,811	$ 433,963	$ 2,153,092
Central Elgin	$ 1,491	$ 52,941	$ 157,500	$ 525,441	$ 2,625,000
Centre Wellington	$ 1,180	$ 46,968	$ 139,248	$ 461,712	$ 2,303,499
Chatham-Kent	$ 992	$ 24,358	$ 64,892	$ 154,392	$ 663,718
Grey Highlands	$ 1,145	$ 16,554	$ 34,154	$ 100,714	$ 488,463
Guelph	$ 903	$ 36,529	$ 107,873	$ 353,653	$ 1,747,488
Guelph-Eramosa	$ 1,257	$ 50,960	$ 152,160	$ 506,360	$ 2,530,360
Haldimand	$ 1,073	$ 32,292	$ 88,245	$ 277,686	$ 1,311,962
Ingersoll	$ 1,201	$ 25,751	$ 75,269	$ 228,168	$ 1,093,764
Kincardine	$ 947	$ 17,966	$ 51,303	$ 163,805	$ 797,410
Kingsville	$ 576	$ 21,232	$ 63,552	$ 211,672	$ 1,058,072
Kitchener	$ 977	$ 48,846	$ 146,538	$ 488,460	$ 2,442,300
Lambton Shores	$ 1,342	$ 53,632	$ 156,398	$ 516,675	$ 2,567,710
Leamington	$ 951	$ 30,330	$ 90,530	$ 301,230	$ 1,505,230
London	$ 836	$ 24,484	$ 68,833	$ 214,278	$ 979,034
Mapleton	$ 1,314	$ 36,450	$ 110,000	$ 356,315	$ 1,759,383
Meaford	$ 1,575	$ 44,649	$ 132,249	$ 438,849	$ 2,190,849
Middlesex Centre	$ 1,725	$ 68,191	N/A	N/A	N/A
Minto	$ 1,464	$ 39,034	$ 101,694	$ 179,533	N/A
North Dumfries	$ 1,110	$ 46,092	$ 137,892	$ 459,192	$ 2,295,192
North Middlesex	$ 1,114	$ 36,392	$ 108,592	$ 361,292	$ 1,805,292
North Perth	$ 972	$ 20,518	$ 51,827	$ 160,323	N/A
Owen Sound	$ 1,165	$ 33,985	$ 99,225	$ 323,677	$ 1,596,025
Sarnia	$ 1,023	$ 13,310	$ 30,826	$ 73,900	$ 295,124
Saugeen Shores	$ 931	$ 24,695	$ 71,843	$ 234,991	$ 1,166,609
St. Marys	$ 941	$ 31,428	$ 78,028	$ 241,128	$ 1,173,128
St. Thomas	$ 874	$ 22,979	$ 93,297	$ 308,695	$ 1,532,608
Stratford	$ 743	$ 26,933	$ 80,208	$ 266,503	$ 1,330,819
Strathroy-Caradoc	$ 859	$ 31,851	$ 90,015	$ 197,410	$ 799,169
The Blue Mountains	$ 1,090	$ 45,656	$ 138,579	$ 454,039	$ 2,252,741
Tillsonburg	$ 865	$ 24,609	$ 71,637	$ 224,242	$ 1,091,520
Waterloo	$ 833	$ 39,970	$ 119,754	$ 398,774	$ 1,991,137
Wellesley	$ 1,110	$ 46,092	$ 137,892	$ 459,192	$ 2,295,192
Wellington North	$ 1,222	$ 45,004	$ 134,604	$ 448,204	$ 2,240,204
Wilmot	$ 1,007	$ 41,154	$ 122,916	$ 408,382	$ 2,038,770
Windsor	$ 1,129	$ 22,202	$ 59,599	$ 182,304	$ 852,676
Woolwich	$ 1,154	$ 43,612	$ 127,812	$ 427,060	$ 2,115,620
Southwest Average	**$ 1,091**	**$ 35,376**	**$ 100,384**	**$ 320,617**	**$ 1,620,269**
Southwest Median	**$ 1,082**	**$ 35,188**	**$ 99,225**	**$ 316,186**	**$ 1,671,757**

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

Volume Meter Size	Residential 200 m³ 5/8"	Residential 200 m³ Ranking
Mississauga	$ 432	Low
Caledon	$ 432	Low
Brampton	$ 432	Low
Kingsville	$ 576	Low
Elliot Lake	$ 614	Low
Hamilton	$ 658	Low
Cornwall	$ 709	Low
Toronto	$ 725	Low
Brockville	$ 726	Low
Pelham	$ 740	Low
Sault Ste. Marie	$ 742	Low
Stratford	$ 743	Low
Vaughan	$ 756	Low
Markham	$ 771	Low
Orillia	$ 793	Low
Richmond Hill	$ 808	Low
Oakville	$ 811	Low
Burlington	$ 811	Low
Milton	$ 811	Low
Halton Hills	$ 811	Low
Whitchurch-Stouffville	$ 822	Low
Waterloo	$ 833	Low
London	$ 836	Low
Pickering	$ 843	Low
Oshawa	$ 843	Low
Brock	$ 843	Low
Clarington	$ 843	Low
Whitby	$ 843	Low
Timmins	$ 844	Low
St. Catharines	$ 858	Low
Strathroy-Caradoc	$ 859	Low
Ottawa	$ 865	Low
Tillsonburg	$ 865	Low

Volume Meter Size	Residential 200 m³ 5/8"	Residential 200 m³ Ranking
Aurora	$ 866	Mid
Barrie	$ 872	Mid
St. Thomas	$ 874	Mid
Guelph	$ 903	Mid
Niagara Falls	$ 914	Mid
Saugeen Shores	$ 931	Mid
St. Marys	$ 941	Mid
Kincardine	$ 947	Mid
Thorold	$ 951	Mid
Leamington	$ 951	Mid
Georgina	$ 970	Mid
North Perth	$ 972	Mid
Kitchener	$ 977	Mid
Peterborough	$ 989	Mid
Chatham-Kent	$ 992	Mid
Lincoln	$ 1,004	Mid
Wilmot	$ 1,007	Mid
Orangeville	$ 1,008	Mid
West Lincoln	$ 1,009	Mid
North Bay	$ 1,010	Mid
Sarnia	$ 1,023	Mid
Niagara-on-the-Lake	$ 1,050	Mid
Cambridge	$ 1,051	Mid
King	$ 1,051	Mid
Haldimand	$ 1,073	Mid
Kingston	$ 1,081	Mid
Newmarket	$ 1,090	Mid
The Blue Mountains	$ 1,090	Mid
Quinte West	$ 1,094	Mid
Greater Sudbury	$ 1,108	Mid
Wellesley	$ 1,110	Mid
North Dumfries	$ 1,110	Mid

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

Volume Meter Size	Residential 200 m^3 5/8"	Residential 200 m^3 Ranking
North Middlesex	$ 1,114	High
Thunder Bay	$ 1,118	High
Windsor	$ 1,129	High
Collingwood	$ 1,140	High
Grey Highlands	$ 1,145	High
Woolwich	$ 1,154	High
Belleville	$ 1,155	High
Owen Sound	$ 1,165	High
Innisfil	$ 1,167	High
Centre Wellington	$ 1,180	High
Ingersoll	$ 1,201	High
Welland	$ 1,211	High
Huntsville	$ 1,214	High
Bracebridge	$ 1,214	High
Gravenhurst	$ 1,214	High
Wellington North	$ 1,222	High
Port Colborne	$ 1,246	High
Guelph-Eramosa	$ 1,257	High
Parry Sound	$ 1,300	High
East Gwillimbury	$ 1,306	High
Brant	$ 1,311	High
Mapleton	$ 1,314	High
Springwater	$ 1,327	High
Lambton Shores	$ 1,342	High
Fort Erie	$ 1,382	High
Minto	$ 1,464	High
Kenora	$ 1,465	High
Central Elgin	$ 1,491	High
Greenstone	$ 1,547	High
Meaford	$ 1,575	High
Middlesex Centre	$ 1,725	High
Prince Edward County	$ 1,816	High
Oro-Medonte	$ 2,263	High
Average	**$ 1,028**	
Median	**$ 1,006**	

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

Volume Meter Size	Commercial 10,000 m^3 2"	Ranking
Elliot Lake	$ 8,976	Low
Cornwall	$ 10,198	Low
Sarnia	$ 13,310	Low
Collingwood	$ 16,403	Low
Grey Highlands	$ 16,554	Low
Peterborough	$ 17,740	Low
Kincardine	$ 17,966	Low
North Perth	$ 20,518	Low
Kingsville	$ 21,232	Low
Windsor	$ 22,202	Low
St. Thomas	$ 22,979	Low
Mississauga	$ 23,086	Low
Caledon	$ 23,086	Low
Brampton	$ 23,086	Low
Kingston	$ 23,310	Low
Pelham	$ 23,561	Low
Chatham-Kent	$ 24,358	Low
Thunder Bay	$ 24,369	Low
Brockville	$ 24,372	Low
London	$ 24,484	Low
Quinte West	$ 24,500	Low
Oro-Medonte	$ 24,509	Low
Tillsonburg	$ 24,609	Low
Saugeen Shores	$ 24,695	Low
Niagara Falls	$ 24,736	Low
Niagara-on-the-Lake	$ 24,991	Low
Ingersoll	$ 25,751	Low
Oshawa	$ 26,205	Low
Whitby	$ 26,205	Low
Pickering	$ 26,205	Low
Brock	$ 26,205	Low
Clarington	$ 26,205	Low
Port Colborne	$ 26,439	Low

Volume Meter Size	Commercial 10,000 m^3 2"	Ranking
Stratford	$ 26,933	Mid
North Bay	$ 27,128	Mid
Oakville	$ 27,445	Mid
Burlington	$ 27,445	Mid
Milton	$ 27,445	Mid
Halton Hills	$ 27,445	Mid
Thorold	$ 27,793	Mid
Timmins	$ 28,086	Mid
Belleville	$ 28,216	Mid
Sault Ste. Marie	$ 28,565	Mid
Kenora	$ 29,117	Mid
Leamington	$ 30,330	Mid
Toronto	$ 30,791	Mid
St. Catharines	$ 31,313	Mid
St. Marys	$ 31,428	Mid
Orillia	$ 31,456	Mid
West Lincoln	$ 31,507	Mid
Hamilton	$ 31,630	Mid
Fort Erie	$ 31,770	Mid
Strathroy-Caradoc	$ 31,851	Mid
Brant	$ 32,291	Mid
Haldimand	$ 32,292	Mid
Owen Sound	$ 33,985	Mid
Greater Sudbury	$ 35,387	Mid
North Middlesex	$ 36,392	Mid
Mapleton	$ 36,450	Mid
Guelph	$ 36,529	Mid
Innisfil	$ 36,647	Mid
Newmarket	$ 37,498	Mid
Barrie	$ 37,635	Mid
Springwater	$ 37,744	Mid
Vaughan	$ 37,822	Mid

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

Volume Meter Size	Commercial 10,000 m^3 2"	Ranking
Markham	$ 38,555	High
Minto	$ 39,034	High
Waterloo	$ 39,970	High
Richmond Hill	$ 40,421	High
Whitchurch-Stouffville	$ 41,100	High
Wilmot	$ 41,154	High
Orangeville	$ 41,188	High
Ottawa	$ 41,529	High
Aurora	$ 43,300	High
Woolwich	$ 43,612	High
Gravenhurst	$ 43,902	High
Bracebridge	$ 43,902	High
Huntsville	$ 43,902	High
Cambridge	$ 44,351	High
Meaford	$ 44,649	High
Wellington North	$ 45,004	High
Georgina	$ 45,437	High
Welland	$ 45,475	High
The Blue Mountains	$ 45,656	High
Wellesley	$ 46,092	High
North Dumfries	$ 46,092	High
Lincoln	$ 46,400	High
Centre Wellington	$ 46,968	High
King	$ 47,929	High
Kitchener	$ 48,846	High
Guelph-Eramosa	$ 50,960	High
Parry Sound	$ 52,468	High
Central Elgin	$ 52,941	High
Lambton Shores	$ 53,632	High
Prince Edward County	$ 53,722	High
Greenstone	$ 55,872	High
East Gwillimbury	$ 57,780	High
Middlesex Centre	$ 68,191	High
Average	**$ 33,586**	
Median	**$ 31,481**	

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	$ 87,428	Mid	N/A	
Pelham	$ 70,100	Low	N/A	
Elliot Lake	$ 20,576	Low	N/A	
Sarnia	$ 30,826	Low	$ 73,900	Low
Grey Highlands	$ 34,154	Low	$ 100,714	Low
Cornwall	$ 30,593	Low	$ 101,976	Low
Peterborough	$ 47,608	Low	$ 132,662	Low
Collingwood	$ 45,587	Low	$ 145,362	Low
Brockville	$ 53,824	Low	$ 153,232	Low
Chatham-Kent	$ 64,892	Low	$ 154,392	Low
North Perth	$ 51,827	Low	$ 160,323	Low
Kincardine	$ 51,303	Low	$ 163,805	Low
Minto	$ 101,694	Mid	$ 179,533	Low
Windsor	$ 59,599	Low	$ 182,304	Low
Strathroy-Caradoc	$ 90,015	Mid	$ 197,410	Low
Thunder Bay	$ 66,074	Low	$ 202,944	Low
Kingston	$ 65,585	Low	$ 210,102	Low
Kingsville	$ 63,552	Low	$ 211,672	Low
London	$ 68,833	Low	$ 214,278	Low
Tillsonburg	$ 71,637	Low	$ 224,242	Low
Quinte West	$ 70,699	Low	$ 226,577	Low
Ingersoll	$ 75,269	Low	$ 228,168	Low
Niagara Falls	$ 71,352	Low	$ 229,272	Low
Mississauga	$ 69,257	Low	$ 230,858	Low
Brampton	$ 69,257	Low	$ 230,858	Low
Caledon	$ 69,257	Low	$ 230,858	Low
Brock	$ 75,617	Low	$ 232,315	Low
Oshawa	$ 75,617	Low	$ 232,315	Low
Clarington	$ 75,617	Low	$ 232,315	Low
Whitby	$ 75,617	Low	$ 232,315	Low
Pickering	$ 75,617	Low	$ 232,315	Low
Saugeen Shores	$ 71,843	Low	$ 234,991	Low
Belleville	$ 74,724	Low	$ 236,888	Low
North Bay	$ 76,730	Low	$ 239,263	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
St. Marys	$ 78,028	Mid	$ 241,128	Mid
Niagara-on-the-Lake	$ 76,353	Low	$ 241,275	Mid
Oakville	$ 77,479	Mid	$ 246,720	Mid
Burlington	$ 77,479	Mid	$ 246,720	Mid
Milton	$ 77,479	Mid	$ 246,720	Mid
Halton Hills	$ 77,479	Mid	$ 246,720	Mid
Port Colborne	$ 81,071	Mid	$ 252,966	Mid
Sault Ste. Marie	$ 79,360	Mid	$ 255,692	Mid
Toronto	$ 81,503	Mid	$ 258,995	Mid
Stratford	$ 80,208	Mid	$ 266,503	Mid
Thorold	$ 82,573	Mid	$ 274,303	Mid
Kenora	$ 89,504	Mid	$ 277,115	Mid
Haldimand	$ 88,245	Mid	$ 277,686	Mid
Timmins	$ 84,203	Mid	$ 280,613	Mid
West Lincoln	$ 90,914	Mid	$ 298,134	Mid
Leamington	$ 90,530	Mid	$ 301,230	Mid
Hamilton	$ 92,959	Mid	$ 303,030	Mid
Fort Erie	$ 97,133	Mid	$ 305,801	Mid
St. Thomas	$ 93,297	Mid	$ 308,695	Mid
St. Catharines	$ 94,506	Mid	$ 309,444	Mid
Orillia	$ 95,045	Mid	$ 310,130	Mid
Owen Sound	$ 99,225	Mid	$ 323,677	Mid
Greater Sudbury	$ 102,353	Mid	$ 327,693	Mid
Guelph	$ 107,873	Mid	$ 353,653	Mid
Mapleton	$ 110,000	Mid	$ 356,315	Mid
Innisfil	$ 109,483	Mid	$ 360,083	Mid
Barrie	$ 111,038	Mid	$ 360,648	Mid
North Middlesex	$ 108,592	Mid	$ 361,292	Mid
Springwater	$ 111,584	Mid	$ 370,024	Mid
Newmarket	$ 111,698	Mid	$ 370,113	Mid
Vaughan	$ 113,466	High	$ 378,220	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
Markham	$ 115,665	High	$ 385,550	High
Waterloo	$ 119,754	High	$ 398,774	High
Richmond Hill	$ 121,264	High	$ 404,214	High
Orangeville	$ 122,485	High	$ 406,979	High
Wilmot	$ 122,916	High	$ 408,382	High
Whitchurch-Stouffville	$ 123,300	High	$ 411,000	High
Ottawa	$ 124,217	High	$ 412,325	High
Woolwich	$ 127,812	High	$ 427,060	High
Bracebridge	$ 132,018	High	$ 430,690	High
Gravenhurst	$ 132,018	High	$ 430,690	High
Huntsville	$ 132,018	High	$ 430,690	High
Aurora	$ 129,900	High	$ 433,000	High
Cambridge	$ 131,811	High	$ 433,963	High
Meaford	$ 132,249	High	$ 438,849	High
Parry Sound	$ 140,721	High	$ 441,416	High
Wellington North	$ 134,604	High	$ 448,204	High
Welland	$ 137,791	High	$ 452,143	High
Georgina	$ 136,185	High	$ 453,803	High
The Blue Mountains	$ 138,579	High	$ 454,039	High
North Dumfries	$ 137,892	High	$ 459,192	High
Wellesley	$ 137,892	High	$ 459,192	High
Lincoln	$ 138,459	High	$ 460,117	High
Centre Wellington	$ 139,248	High	$ 461,712	High
King	$ 145,982	High	$ 477,739	High
Kitchener	$ 146,538	High	$ 488,460	High
Guelph-Eramosa	$ 152,160	High	$ 506,360	High
Prince Edward County	$ 156,220	High	$ 507,542	High
Lambton Shores	$ 156,398	High	$ 516,675	High
Central Elgin	$ 157,500	High	$ 525,441	High
Greenstone	$ 167,616	High	$ 558,720	High
East Gwillimbury	$ 174,380	High	$ 582,480	High
Average	**$ 97,275**		**$ 316,934**	
Median	**$ 90,722**		**$ 301,230**	

Water/Wastewater Costs as a Percentage of Household Income

Municipality	2017 Est. Avg. Household Income	2017 Residential Water/WW Costs 200 m3	2017 Residential Water/WW as a % of Household Income
Caledon	$ 138,577	$ 432	0.3%
Mississauga	$ 105,268	$ 432	0.4%
Brampton	$ 98,650	$ 432	0.4%
Grimsby	$ 110,745	$ 507	0.5%
Oakville	$ 161,879	$ 811	0.5%
King	$ 190,762	$ 1,051	0.6%
Pelham	$ 130,041	$ 740	0.6%
Vaughan	$ 130,749	$ 756	0.6%
Aurora	$ 149,260	$ 866	0.6%
Whitchurch-Stouffville	$ 136,881	$ 822	0.6%
Halton Hills	$ 130,460	$ 811	0.6%
Kingsville	$ 92,117	$ 576	0.6%
Markham	$ 120,005	$ 771	0.6%
Milton	$ 126,186	$ 811	0.6%
Richmond Hill	$ 123,772	$ 808	0.7%
Whitby	$ 126,596	$ 843	0.7%
Pickering	$ 124,087	$ 843	0.7%
Burlington	$ 118,708	$ 811	0.7%
Erin	$ 141,183	$ 983	0.7%
Saugeen Shores	$ 132,066	$ 931	0.7%
Hamilton	$ 92,089	$ 658	0.7%
Toronto	$ 100,129	$ 725	0.7%
Waterloo	$ 113,502	$ 833	0.7%
Clarington	$ 112,002	$ 843	0.8%
Kincardine	$ 123,852	$ 947	0.8%
Ottawa	$ 110,932	$ 865	0.8%
Woolwich	$ 140,088	$ 1,154	0.8%
Wilmot	$ 116,170	$ 1,007	0.9%
Sault Ste. Marie	$ 84,584	$ 742	0.9%
Timmins	$ 95,960	$ 844	0.9%
Stratford	$ 83,828	$ 743	0.9%
Newmarket	$ 122,428	$ 1,090	0.9%
North Dumfries	$ 121,452	$ 1,110	0.9%
Guelph	$ 97,772	$ 903	0.9%

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

Municipality	2017 Est. Avg. Household Income	2017 Residential Water/WW Costs 200 m3	2017 Residential Water/WW as a % of Household Income
Barrie	$ 93,878	$ 872	0.9%
Lincoln	$ 107,686	$ 1,004	0.9%
Guelph-Eramosa	$ 134,036	$ 1,257	0.9%
Oshawa	$ 89,788	$ 843	0.9%
Niagara-on-the-Lake	$ 111,490	$ 1,050	0.9%
Wellesley	$ 117,620	$ 1,110	0.9%
Brock	$ 88,311	$ 843	1.0%
Springwater	$ 138,346	$ 1,327	1.0%
London	$ 85,865	$ 836	1.0%
Elliot Lake	$ 62,939	$ 614	1.0%
The Blue Mountains	$ 110,480	$ 1,090	1.0%
West Lincoln	$ 100,957	$ 1,009	1.0%
East Gwillimbury	$ 128,256	$ 1,306	1.0%
Orangeville	$ 98,952	$ 1,008	1.0%
Brockville	$ 70,375	$ 726	1.0%
Strathroy-Caradoc	$ 83,223	$ 859	1.0%
Georgina	$ 92,391	$ 970	1.0%
Centre Wellington	$ 111,686	$ 1,180	1.1%
St. Marys	$ 88,878	$ 941	1.1%
Orillia	$ 73,844	$ 793	1.1%
St. Catharines	$ 79,820	$ 858	1.1%
Kitchener	$ 89,437	$ 977	1.1%
Sarnia	$ 93,229	$ 1,023	1.1%
North Perth	$ 88,419	$ 972	1.1%
Tillsonburg	$ 76,639	$ 865	1.1%
Cambridge	$ 92,801	$ 1,051	1.1%
Thorold	$ 83,895	$ 951	1.1%
Cornwall	$ 62,514	$ 709	1.1%
St. Thomas	$ 76,357	$ 874	1.1%
Haldimand	$ 93,710	$ 1,073	1.1%
Brant	$ 113,143	$ 1,311	1.2%
Niagara Falls	$ 78,577	$ 914	1.2%
Greater Sudbury	$ 94,915	$ 1,108	1.2%
Kingston	$ 89,857	$ 1,081	1.2%

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

Municipality	2017 Est. Avg. Household Income	2017 Residential Water/WW Costs 200 m3	2017 Residential Water/WW as a % of Household Income
North Bay	$ 83,297	$ 1,010	1.2%
Innisfil	$ 94,915	$ 1,167	1.2%
Collingwood	$ 92,375	$ 1,140	1.2%
Leamington	$ 76,460	$ 951	1.2%
Peterborough	$ 78,401	$ 989	1.3%
North Middlesex	$ 87,990	$ 1,114	1.3%
Middlesex Centre	$ 135,686	$ 1,725	1.3%
Huntsville	$ 93,606	$ 1,214	1.3%
Quinte West	$ 83,911	$ 1,094	1.3%
Thunder Bay	$ 83,338	$ 1,118	1.3%
Grey Highlands	$ 85,315	$ 1,145	1.3%
Bracebridge	$ 90,372	$ 1,214	1.3%
Ingersoll	$ 89,308	$ 1,201	1.3%
Chatham-Kent	$ 73,381	$ 992	1.4%
Mapleton	$ 96,544	$ 1,314	1.4%
Wellington North	$ 82,446	$ 1,222	1.5%
Central Elgin	$ 100,168	$ 1,491	1.5%
Gravenhurst	$ 80,805	$ 1,214	1.5%
Belleville	$ 76,048	$ 1,155	1.5%
Lambton Shores	$ 88,069	$ 1,342	1.5%
Owen Sound	$ 74,131	$ 1,165	1.6%
Port Colborne	$ 78,254	$ 1,246	1.6%
Welland	$ 74,452	$ 1,211	1.6%
Windsor	$ 68,634	$ 1,129	1.6%
Kenora	$ 87,619	$ 1,465	1.7%
Greenstone	$ 88,680	$ 1,547	1.7%
Fort Erie	$ 76,720	$ 1,382	1.8%
Minto	$ 80,905	$ 1,464	1.8%
Meaford	$ 84,897	$ 1,575	1.9%
Oro-Medonte	$ 119,178	$ 2,263	1.9%
Parry Sound	$ 67,440	$ 1,300	1.9%
Prince Edward County	$ 93,086	$ 1,816	2.0%
Average	**$ 100,715**	**$ 1,023**	**1.1%**
Median	**$ 93,418**	**$ 998**	**1.0%**

Water and Wastewater Financial Indicators

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

- Financial plan must be approved by Council resolution (or governing body) indicating that the drinking water system is financially viable;
- Financial plan must include a statement that the financial impacts have been considered and apply for a minimum six year period (commencing when the system first serves the public);
- Financial plan must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e. the components of a "Statement of Operations" as per PSAB) for each year in which the financial plans apply;
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge; and
- Notice of the availability of the financial plans is to be given to the public.

The Ministry of the Environment released a guideline ("Towards Financially Sustainable Drinking-Water and Wastewater Systems") that provides possible approaches to achieving sustainability. The Province's Principles of Financially Sustainable Water and Wastewater Services are provided below:

- **Principle #1**: Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system(s) to which they relate.
- **Principle #2**: An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.
- **Principle #3**: Revenues collected for the provision of water and wastewater services should ultimately be used to meet the needs of those services.
- **Principle #4**: Life-cycle planning with mid-course corrections is preferable to planning over the short-term, or not planning at all.
- **Principle #5**: An asset management plan is a key input to the development of a financial plan.
- **Principle #6**: A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.

- **Principle #7**: Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.

- **Principle #8**: Financial Plans are "living" documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.

- **Principle #9**: Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

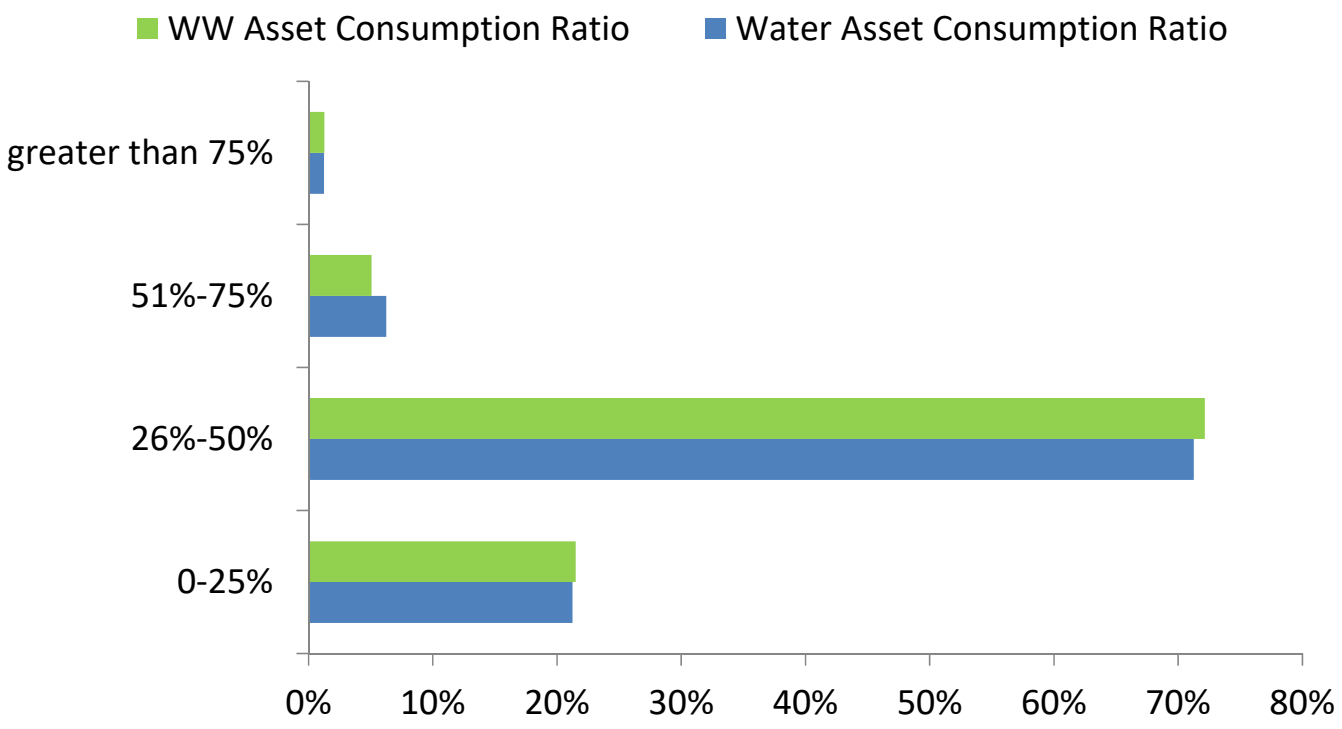
Monitoring of the financial indicators guide planning and decision making will help ensure that:

- Assets are protected and maintained
- Rates are stable and predictable
- There is a fair sharing in the distribution of future and current ratepayers
- There are sustainable cash flows
- There is financial flexibility
- 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	2012	2013	2014	2015	2016
Whitchurch - Stouffville	15.0%	16.0%	14.7%	14.7%	13.6%
Middlesex Centre	13.1%	14.2%	15.7%	15.6%	17.0%
Kitchener	20.3%	18.9%	19.2%	18.9%	19.1%
Oro-Medonte					19.2%
Barrie	10.9%	13.1%	14.8%	17.2%	19.6%
Woolwich	18.1%	18.5%	18.9%	19.7%	21.1%
Niagara-on-the-Lake	18.6%	19.5%	20.3%	21.1%	21.5%
Lambton Shores	15.6%	16.6%	20.1%	21.4%	22.6%
Georgina	18.0%	19.3%	20.6%	21.8%	22.8%
St. Catharines	23.9%	23.7%	22.7%	22.6%	22.8%
West Lincoln	19.1%	20.5%	20.8%	21.8%	23.0%
Wilmot	26.6%	28.3%	29.9%	22.7%	23.9%
King	29.1%	30.0%	30.2%	24.6%	25.1%
Vaughan	23.2%	24.0%	24.7%	24.6%	25.3%
Brant County	24.0%	23.0%	23.1%	25.3%	25.6%
Springwater	21.2%	22.4%	23.6%	24.8%	25.8%
St. Marys			23.5%	25.2%	26.1%
Kingston	30.3%	31.2%	31.3%	32.5%	26.1%
Ottawa	25.8%	26.2%	25.8%	25.9%	26.4%
Cambridge	31.0%	31.0%	30.1%	29.1%	27.5%
Lincoln	25.9%	25.5%	25.9%	26.9%	27.8%
Centre Wellington			26.1%	27.0%	28.1%
Minto			26.8%	27.9%	28.4%
Toronto	33.8%	33.4%	33.0%	32.4%	29.2%
Markham	25.3%	26.4%	27.6%	28.5%	29.5%
Fort Erie	26.6%	27.7%	28.5%	29.6%	29.5%
North Bay	25.2%	27.0%	27.7%	28.0%	30.2%
North Middlesex				29.4%	30.8%
Hamilton	29.6%	30.5%	30.8%	30.6%	31.0%
Belleville	33.1%	31.2%	31.8%	32.9%	31.2%
Strathroy-Caradoc	0.0%	28.1%	29.9%	29.7%	31.3%
Parry Sound			29.6%	31.2%	31.9%
London	30.1%	31.5%	31.4%	32.0%	32.0%
Leamington			30.2%	30.8%	32.2%
The Blue Mountains	27.4%	28.8%	30.1%	31.4%	32.9%
North Perth				33.1%	33.0%
Orangeville		32.6%	31.4%	30.9%	33.1%

Water Asset Consumption Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
Waterloo	30.4%	30.6%	31.5%	32.2%	33.1%
Erin			30.4%	31.7%	33.5%
Thorold	32.4%	30.1%	31.0%	32.2%	33.6%
Welland	30.9%	32.6%	33.8%	35.1%	34.1%
Prince Edward County	30.1%	31.8%	33.6%	35.3%	34.7%
Greater Sudbury	31.7%	32.6%	33.5%	34.7%	35.0%
Wellington North			34.2%	35.6%	35.9%
Windsor	6.7%	16.6%	23.3%	30.0%	36.7%
Cornwall	37.7%	37.3%	37.5%	37.3%	36.9%
Kenora	33.7%	34.4%	34.9%	35.9%	37.3%
Pelham	31.4%	33.0%	34.7%	36.5%	37.4%
Newmarket	38.5%	39.0%	38.7%	39.6%	37.4%
Sault Ste. Marie	37.5%	37.9%	37.8%	38.4%	38.1%
Guelph-Eramosa			34.7%	36.7%	38.7%
Niagara Falls	38.3%	39.8%	0.0%	38.9%	38.9%
Kincardine			37.4%	38.8%	38.9%
Sarnia	34.0%	35.4%	36.5%	38.1%	39.0%
Kingsville	33.2%	34.4%	36.5%	38.1%	40.0%
Chatham-Kent			36.7%	37.8%	40.4%
Guelph	38.1%	39.3%	40.8%	41.3%	40.6%
Orillia	35.8%	37.1%	38.8%	40.0%	40.6%
Haldimand				41.0%	40.8%
Quinte West	40.3%	40.8%	41.7%	39.4%	42.7%
Timmins	37.1%	39.1%	40.8%	41.6%	42.9%
Peterborough	43.2%	44.4%	45.7%	43.3%	44.3%
Stratford	44.0%	44.3%	45.7%	45.7%	45.9%
Brockville	46.4%	47.1%	47.2%	48.1%	48.5%
Greenstone	59.4%	50.9%	53.2%	55.7%	48.6%
East Gwillimbury	41.9%	43.7%	45.6%	47.5%	49.3%
Grey Highlands		47.4%	46.3%	46.7%	49.4%
St. Thomas	48.6%	50.1%	51.3%	52.0%	51.0%
Collingwood		48.2%	49.9%	51.1%	52.7%
Owen Sound	34.8%	54.6%	53.3%	54.4%	53.5%
Thunder Bay	54.1%	54.3%	54.6%	55.2%	55.3%
Meaford	51.0%	54.9%	59.0%	60.3%	59.4%
Elliot Lake		79.8%	81.5%	83.6%	82.6%
Average	**30.0%**	**32.8%**	**32.6%**	**33.8%**	**34.6%**
Median	**30.3%**	**31.2%**	**31.0%**	**32.1%**	**33.1%**

Water Asset Consumption Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
Region York	23.1%	23.6%	23.5%	24.2%	16.9%
Region Peel	22.1%	20.4%	20.3%	20.5%	21.0%
Region Halton	20.9%	20.5%	21.7%	22.4%	23.5%
Region Durham	24.9%	26.2%	26.2%	27.2%	27.7%
District Muskoka		35.3%	37.8%	40.0%	42.0%
Region Niagara	46.6%	47.0%	45.5%	46.1%	44.7%
Region Waterloo	46.0%	46.8%	47.9%	47.8%	49.0%
Average	**30.6%**	**31.4%**	**31.8%**	**32.6%**	**32.1%**
Median	**24.0%**	**26.2%**	**26.2%**	**27.2%**	**27.7%**

Wastewater Asset Consumption Ratio

Municipalities	2012	2013	2014	2015	2016
Tillsonburg	33.2%	4.1%	4.1%	4.1%	4.1%
King	12.3%	13.4%	5.6%	4.0%	5.2%
Whitchurch - Stouffville	8.5%	9.9%	11.4%	12.4%	12.4%
Timmins	38.1%	37.6%	38.5%	34.9%	17.1%
Strathroy-Caradoc		15.7%	16.4%	16.0%	17.3%
Woolwich	16.6%	16.6%	17.3%	17.4%	18.2%
Brockville	10.0%	12.3%	14.6%	16.9%	18.9%
North Middlesex				19.6%	21.1%
Middlesex Centre	15.6%	17.4%	19.4%	21.0%	21.6%
Prince Edward County	15.3%	17.6%	18.9%	21.1%	23.0%
Vaughan	21.0%	22.2%	22.9%	23.1%	23.3%
Lambton Shores	33.2%	34.8%	36.4%	38.0%	23.4%
Georgina	18.9%	20.1%	21.4%	22.5%	23.8%
Owen Sound	75.4%	53.9%	46.5%	30.0%	24.2%
St. Marys			22.8%	23.7%	24.7%
Thorold	22.8%	23.9%	22.5%	23.7%	25.1%
Niagara-on-the-Lake	21.1%	22.3%	23.6%	24.8%	26.1%
Kitchener	30.9%	28.3%	28.9%	28.5%	26.3%
Wilmot	26.9%	28.8%	30.6%	25.3%	26.8%
Ottawa	24.7%	25.1%	25.6%	26.2%	26.9%
Wellington North			24.1%	26.0%	26.9%
Lincoln	25.4%	25.8%	26.6%	28.0%	27.6%
Springwater	24.8%	26.0%	27.2%	27.9%	27.7%
The Blue Mountains	23.9%	25.2%	25.8%	27.1%	28.2%
Centre Wellington			25.0%	26.5%	28.2%
Welland	27.1%	27.2%	26.5%	27.6%	28.3%
Belleville	26.8%	26.9%	28.1%	28.8%	29.6%
Fort Erie	25.1%	26.6%	27.9%	28.7%	29.7%
Parry Sound			27.2%	29.0%	30.2%
Waterloo	30.6%	29.8%	29.3%	29.6%	30.2%
West Lincoln	25.7%	27.4%	28.6%	30.2%	31.0%
Guelph-Eramosa			27.8%	29.3%	31.2%
Brant County	29.5%	29.6%	31.1%	29.8%	32.1%
North Bay	35.6%	36.0%	36.4%	34.1%	32.3%
Orangeville		38.3%	28.9%	30.6%	32.4%
Markham	28.2%	29.3%	30.5%	31.6%	32.8%
Hamilton	32.4%	31.3%	32.2%	33.1%	33.7%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
Haldimand				33.0%	33.8%
Peterborough	36.1%	35.6%	31.1%	31.8%	34.1%
Cambridge	42.6%	43.1%	41.9%	37.6%	34.8%
North Perth				36.2%	36.1%
St. Catharines	32.4%	33.4%	34.1%	35.0%	36.3%
Barrie	29.0%	30.9%	33.2%	34.4%	36.3%
Cornwall	55.4%	55.5%	53.9%	37.0%	37.5%
Newmarket	38.7%	38.7%	38.5%	39.5%	38.0%
Kingston	30.9%	32.0%	33.6%	35.9%	38.1%
Leamington			35.4%	37.3%	38.3%
Kingsville	30.7%	33.0%	34.3%	36.3%	38.6%
Stratford	29.8%	37.0%	37.6%	38.5%	38.9%
Kenora	36.7%	37.0%	37.4%	37.9%	38.9%
Windsor	33.5%	35.0%	36.6%	38.1%	39.6%
Minto			38.5%	39.6%	40.5%
Collingwood		36.2%	37.4%	39.6%	40.8%
Meaford	37.3%	38.4%	39.5%	39.8%	41.1%
Quinte West	44.0%	43.1%	42.7%	43.9%	41.3%
Greater Sudbury	44.1%	45.3%	46.8%	41.3%	42.5%
London	37.6%	37.9%	39.6%	41.2%	43.0%
Sault Ste. Marie	39.0%	40.8%	41.2%	42.4%	43.1%
Kincardine			41.6%	42.6%	44.1%
Orillia	39.1%	40.4%	41.9%	43.2%	44.2%
Toronto	44.9%	45.5%	46.5%	46.7%	44.2%
Guelph	48.9%	48.2%	48.5%	49.5%	48.8%
St. Thomas	42.9%	44.6%	46.1%	47.3%	49.1%
Niagara Falls	48.7%	49.9%	0.0%	49.0%	49.1%
Greenstone	46.1%	48.9%	45.8%	47.9%	49.1%
Pelham	44.1%	45.5%	47.2%	47.5%	49.2%
Sarnia	41.0%	42.7%	44.9%	47.2%	49.2%
East Gwillimbury	42.0%	43.8%	45.6%	47.5%	49.3%
Chatham-Kent			47.8%	49.7%	51.6%
Grey Highlands		47.9%	50.0%	51.4%	52.1%
Thunder Bay	61.7%	62.9%	62.2%	63.5%	53.4%
Elliot Lake		80.2%	81.4%	80.7%	82.0%
Average	**32.9%**	**33.5%**	**33.0%**	**33.7%**	**34.0%**
Median	**31.6%**	**33.0%**	**31.6%**	**33.0%**	**33.3%**

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
Region York	18.9%	18.5%	19.1%	15.8%	17.4%
Region Halton	27.3%	28.4%	28.8%	27.0%	27.0%
Region Peel	24.0%	24.7%	25.7%	26.6%	27.9%
Region Durham	29.2%	30.5%	29.9%	31.4%	32.3%
District Muskoka	34.7%	37.3%	39.9%	39.5%	42.1%
Region Niagara	48.1%	46.0%	46.8%	48.5%	48.1%
Region Waterloo	55.2%	52.0%	48.3%	49.9%	52.0%
Average	**33.9%**	**33.9%**	**34.1%**	**34.1%**	**35.2%**
Median	**29.2%**	**30.5%**	**29.9%**	**31.4%**	**32.3%**

Water Reserves as a % of Own Source Revenues and Reserves as a % of Closing Amortization

Municipalities	2016 Water Reserves as % Total Water Own Source Revenues	2016 Water Reserves as % Closing Amortization Water
Elliot Lake	0.0%	0.0%
Vaughan	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%
Timmins	0.0%	0.0%
Waterloo	0.0%	0.0%
Welland	0.0%	0.0%
Thunder Bay	0.5%	0.1%
Greenstone	1.0%	0.2%
Meaford	17.4%	1.9%
Kitchener	1.0%	2.0%
Fort Erie	4.7%	2.7%
Ottawa	16.3%	3.9%
North Middlesex	12.8%	5.3%
Chatham-Kent	24.6%	5.5%
Niagara Falls	13.6%	5.9%
Peterborough	43.3%	6.4%
Hamilton	22.1%	6.8%
Owen Sound	32.9%	6.9%
Sarnia	33.3%	8.4%
Middlesex Centre	27.7%	8.8%
St. Thomas	76.1%	9.6%
Prince Edward County	53.7%	9.7%
West Lincoln	35.6%	11.9%
Greater Sudbury	52.4%	12.1%
King	13.2%	13.2%
Cornwall	53.0%	14.3%
Quinte West	90.3%	14.9%
North Bay	51.1%	16.0%
Cambridge	13.6%	16.2%
Collingwood	89.6%	16.5%

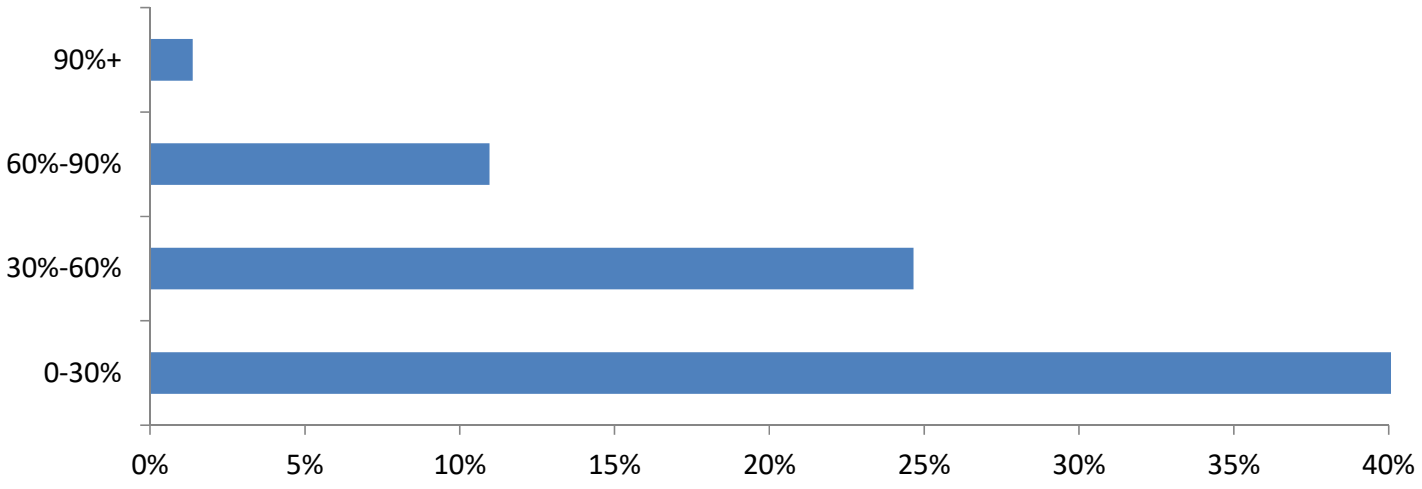
Municipalities	2016 Water Reserves as % Total Water Own Source Revenues	2016 Water Reserves as % Closing Amortization Water
Georgina	123.7%	18.7%
Kenora	74.1%	20.4%
Haldimand	99.8%	24.0%
Minto	123.8%	24.3%
East Gwillimbury	62.5%	24.5%
North Perth	73.9%	24.7%
London	91.7%	25.2%
Niagara-on-the-Lake	58.7%	25.9%
Guelph-Eramosa	119.6%	26.3%
Orillia	158.1%	26.4%
Brockville	56.9%	26.5%
Lambton Shores	179.3%	27.2%
Stratford	86.0%	28.0%
Orangeville	81.2%	28.6%
St. Catharines	56.8%	29.1%
Wellington North	104.4%	29.4%
Barrie	85.7%	29.5%
Erin	124.0%	30.2%
Kingston	122.8%	30.8%
Leamington	100.4%	31.9%
Pelham	89.9%	34.0%
Markham	110.3%	37.4%
Wilmot	88.8%	37.5%
Belleville	131.9%	38.0%
Parry Sound	160.0%	38.1%
Kingsville	139.0%	41.6%
Brant County	114.0%	45.7%
St. Marys	101.0%	46.4%
Strathroy-Caradoc	244.0%	46.7%
Guelph	191.9%	49.4%

Water Reserves as a % of Own Source Revenues and Reserves as a % of Closing Amortization

Municipalities	2016 Water Reserves as % Total Water Own Source Revenues	2016 Water Reserves as % Closing Amortization Water
The Blue Mountains	220.2%	49.5%
Centre Wellington	183.2%	54.9%
Toronto	122.4%	56.5%
Springwater	191.8%	62.2%
Kincardine	282.2%	62.4%
Thorold	136.6%	62.7%
Grey Highlands	232.9%	62.8%
Whitchurch - Stouffville	50.1%	65.3%
Newmarket	160.6%	78.3%
Lincoln	241.1%	80.0%
Oro-Medonte	180.8%	85.3%
Woolwich	154.9%	93.2%
Average	**87.6%**	**26.2%**
Median	**85.7%**	**25.0%**

Municipalities	2016 Water Reserves as % Total Water Own Source Revenues	2016 Water Reserves as % Closing Amortization Water
District Muskoka	108.4%	10.3%
Region Peel	75.7%	14.5%
Region Waterloo	83.8%	16.8%
Region Halton	101.7%	21.8%
Region Durham	89.8%	23.6%
Region Niagara	167.2%	37.1%
Region York	83.7%	39.0%
Average	**101.5%**	**23.3%**
Median	**89.8%**	**21.8%**

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	2016 WW Reserves as % Total WW Own Source Revenues	2016 WW Reserves as % Closing Amortization Wastewater
Stratford	-61.1%	-18.9%
Kingsville	-6.8%	-0.9%
North Perth	-1.0%	-0.3%
Greenstone	0.0%	0.0%
Markham	0.0%	0.0%
Prince Edward County	0.0%	0.0%
Timmins	0.0%	0.0%
Waterloo	0.0%	0.0%
Sault Ste. Marie	0.1%	0.0%
Welland	0.9%	1.2%
Chatham-Kent	8.9%	1.3%
Ottawa	5.8%	1.6%
Middlesex Centre	7.4%	2.0%
Thunder Bay	17.4%	2.6%
Kitchener	2.8%	2.7%
Toronto	16.6%	3.8%
Windsor	12.9%	4.1%
Cornwall	44.0%	5.7%
Greater Sudbury	50.8%	7.0%
Sarnia	30.5%	7.8%
Barrie	52.0%	8.4%
Lambton Shores	39.5%	8.4%
Niagara Falls	30.7%	8.8%
North Middlesex	43.0%	9.0%
North Bay	33.7%	9.8%
St. Marys	26.0%	10.4%
Owen Sound	34.5%	11.3%
St. Catharines	62.6%	11.6%
Pelham	38.2%	12.2%
Kenora	43.6%	12.7%

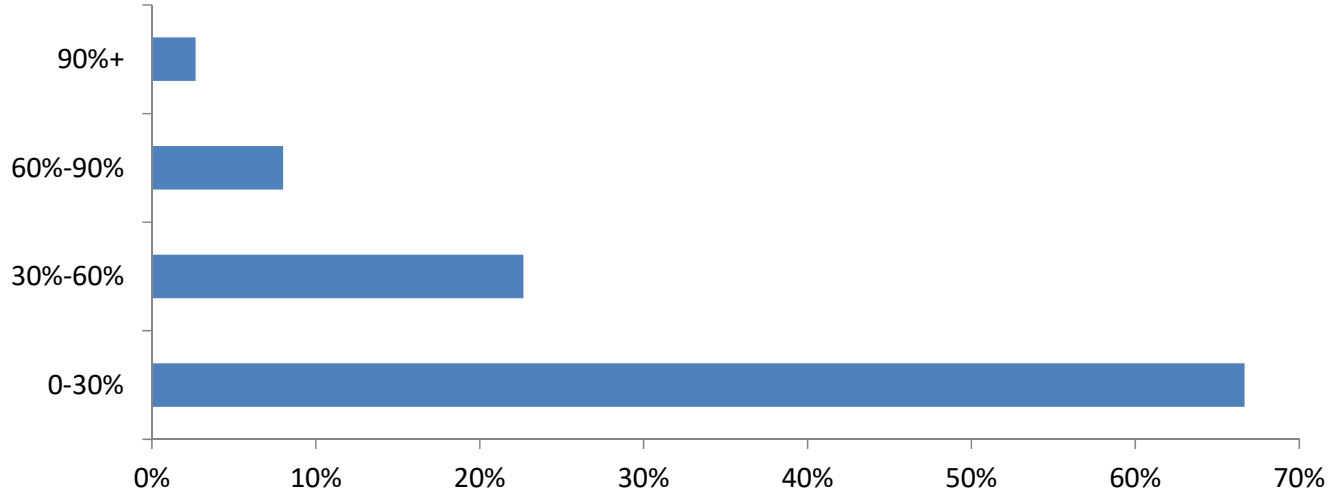
Municipalities	2016 WW Reserves as % Total WW Own Source Revenues	2016 WW Reserves as % Closing Amortization Wastewater
Niagara-on-the-Lake	37.3%	13.0%
King	10.1%	13.6%
Orangeville	38.5%	16.6%
Quinte West	66.2%	17.1%
Georgina	202.2%	18.0%
Parry Sound	79.6%	18.2%
London	152.7%	20.8%
Belleville	122.9%	21.2%
Elliot Lake	165.4%	21.8%
St. Thomas	121.4%	21.9%
West Lincoln	49.8%	22.1%
Brockville	51.4%	22.4%
Guelph-Eramosa	103.0%	22.5%
Fort Erie	35.9%	23.1%
Kingston	121.5%	26.4%
East Gwillimbury		26.9%
Orillia	126.1%	28.5%
Leamington	156.6%	29.1%
Minto	201.9%	31.2%
Wilmot	75.5%	32.0%
Haldimand	148.4%	35.0%
Meaford	127.5%	36.0%
Grey Highlands	187.9%	36.2%
Cambridge	54.5%	36.8%
Centre Wellington	151.0%	37.2%
Thorold	88.3%	40.6%
Hamilton	191.5%	43.7%
Guelph	210.9%	44.2%
Brant County	161.7%	50.6%
Collingwood	188.7%	53.0%

WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amort (cont'd)

Municipalities	2016 WW Reserves as % Total WW Own Source Revenues	2016 WW Reserves as % Closing Amortization Wastewater
Newmarket	121.1%	54.1%
Wellington North	220.4%	56.2%
Vaughan	78.8%	57.7%
Springwater	240.5%	64.0%
Kincardine	449.4%	66.9%
Whitchurch - Stouffville	46.0%	68.3%
Strathroy-Caradoc	214.3%	71.4%
The Blue Mountains	556.4%	76.5%
Lincoln	389.3%	85.5%
Peterborough	204.4%	98.0%
Woolwich	195.9%	120.1%
Average	**95.4%**	**25.4%**
Median	**51.7%**	**18.2%**

Municipalities	2016 WW Reserves as % Total WW Own Source Revenues	2016 WW Reserves as % Closing Amortization Wastewater
Region Waterloo	44.4%	10.4%
District Muskoka	231.9%	13.3%
Region Niagara	73.5%	14.2%
Region York	51.6%	21.2%
Region Halton	105.0%	22.2%
Region Peel	228.1%	30.3%
Region Durham	123.0%	31.6%
Average	**122.5%**	**20.5%**
Median	**105.0%**	**21.2%**

Summary—Wastewater Reserves as a % of Closing Amortization—Total Survey



Water Reserves Per Capita

Municipality	Water Reserves Per Capita
Elliot Lake	$ -
Vaughan	$ -
Sault Ste. Marie	$ -
Timmins	$ -
Waterloo	$ -
Welland	$ -
Thunder Bay	$ 1
Kitchener	$ 2
Greenstone	$ 4
Fort Erie	$ 13
King	$ 19
Ottawa	$ 28
Niagara Falls	$ 31
Cambridge	$ 33
West Lincoln	$ 33
North Middlesex	$ 34
Meaford	$ 36
Hamilton	$ 41
Middlesex Centre	$ 45
Chatham-Kent	$ 55
Whitchurch - Stouffville	$ 63
St. Catharines	$ 65
Georgina	$ 69
Sarnia	$ 72
Peterborough	$ 83
Prince Edward County	$ 84
Cornwall	$ 88
Owen Sound	$ 90
North Perth	$ 100
Guelph-Eramosa	$ 100

Municipality	Water Reserves Per Capita
Greater Sudbury	$ 102
Wilmot	$ 112
Stratford	$ 116
Brockville	$ 120
North Bay	$ 129
Pelham	$ 132
Oro-Medonte	$ 143
Woolwich	$ 144
Quinte West	$ 144
Barrie	$ 159
Erin	$ 169
Orangeville	$ 174
London	$ 182
Markham	$ 185
Niagara-on-the-Lake	$ 193
Kenora	$ 194
East Gwillimbury	$ 194
Wellington North	$ 198
Brant County	$ 201
Minto	$ 212
Grey Highlands	$ 218
Haldimand	$ 222
Toronto	$ 228
St. Marys	$ 238
Collingwood	$ 245
Thorold	$ 254
Kingston	$ 261
Springwater	$ 267
Centre Wellington	$ 277
St. Thomas	$ 279

Municipality	Water Reserves Per Capita
Newmarket	$ 289
Orillia	$ 300
Lincoln	$ 305
Belleville	$ 345
Kingsville	$ 379
Guelph	$ 389
Strathroy-Caradoc	$ 462
Leamington	$ 463
Parry Sound	$ 618
Kincardine	$ 691
Lambton Shores	$ 694
The Blue Mountains	$ 1,253
Average	**$ 182**
Median	**$ 137**

Municipality	Water Reserves Per Capita
Region Waterloo	$ 87
Region York	$ 88
Region Peel	$ 122
Region Durham	$ 142
District Muskoka	$ 155
Region Niagara	$ 160
Region Halton	$ 172
Average	**$ 132**
Median	**$ 142**

Wastewater Reserves Per Capita

Municipality	WW Reserves Per Capita
Stratford	$ (121)
Kingsville	$ (6)
North Perth	$ (2)
Greenstone	$ -
Markham	$ -
Prince Edward County	$ -
Timmins	$ -
Waterloo	$ -
Sault Ste. Marie	$ 0
Welland	$ 3
Kitchener	$ 5
Ottawa	$ 11
Middlesex Centre	$ 11
King	$ 11
Chatham-Kent	$ 15
Toronto	$ 32
Thunder Bay	$ 36
Windsor	$ 36
Pelham	$ 38
St. Catharines	$ 40
West Lincoln	$ 53
North Middlesex	$ 55
Lambton Shores	$ 58
Whitchurch - Stouffville	$ 58
North Bay	$ 59
St. Marys	$ 70
Sarnia	$ 70
Niagara-on-the-Lake	$ 79
Niagara Falls	$ 79
Orangeville	$ 79

Municipality	WW Reserves Per Capita
Wilmot	$ 83
Cornwall	$ 85
Owen Sound	$ 87
Georgina	$ 91
Quinte West	$ 93
Guelph-Eramosa	$ 93
Greater Sudbury	$ 104
Brockville	$ 110
Kenora	$ 113
Fort Erie	$ 114
Cambridge	$ 118
Barrie	$ 119
Springwater	$ 135
Woolwich	$ 142
Brant County	$ 152
Grey Highlands	$ 157
Meaford	$ 165
Thorold	$ 188
Vaughan	$ 194
St. Thomas	$ 208
Belleville	$ 210
London	$ 224
Centre Wellington	$ 234
Lincoln	$ 237
Haldimand	$ 242
Newmarket	$ 263
Elliot Lake	$ 276
Kingston	$ 294
Orillia	$ 300
Strathroy-Caradoc	$ 309

Municipality	WW Reserves Per Capita
Parry Sound	$ 356
Hamilton	$ 373
Leamington	$ 389
Minto	$ 401
Peterborough	$ 416
Wellington North	$ 483
Guelph	$ 491
Collingwood	$ 719
Kincardine	$ 803
The Blue Mountains	$ 2,308
Average	**$ 181**
Median	**$ 93**

Municipality	WW Reserves
Region Waterloo	$ 51
Region York	$ 78
Region Niagara	$ 110
Region Halton	$ 191
Region Peel	$ 239
Region Durham	$ 250
District Muskoka	$ 270
Average	**$ 170**
Median	**$ 191**

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	2012	2013	2014	2015	2016
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Elliot Lake	0.0%	0.0%	0.0%	0.0%	0.0%
Haldimand				0.0%	0.0%
Kincardine		0.0%	0.9%	0.0%	0.0%
King	0.0%	0.0%	0.0%	0.0%	0.0%
Oro-Medonte					0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
Kenora	0.8%	0.6%	0.5%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.0%
Timmins	0.0%	0.0%	0.0%	0.0%	0.0%
Waterloo	0.2%	0.1%	0.0%	0.0%	0.0%
Whitchurch - Stouffville	0.0%	0.5%	0.0%	0.0%	0.0%
North Middlesex				0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Cornwall	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Niagara Falls	0.0%	0.0%		0.0%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%	0.0%
Greenstone	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph-Eramosa		0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Orangeville	0.0%	0.0%	0.0%	0.0%	0.0%
Stratford	0.0%	0.0%	0.0%	0.0%	0.0%
Vaughan	0.1%	0.1%	0.1%	0.1%	0.1%
Erin		0.0%	0.4%	0.2%	0.1%
Strathroy-Caradoc	0.0%	0.3%	0.3%	0.2%	0.2%
North Perth				0.5%	0.3%
Wellington North		0.0%	0.4%	0.4%	0.4%

Water Debt Interest Cover Ratio (cont'd)

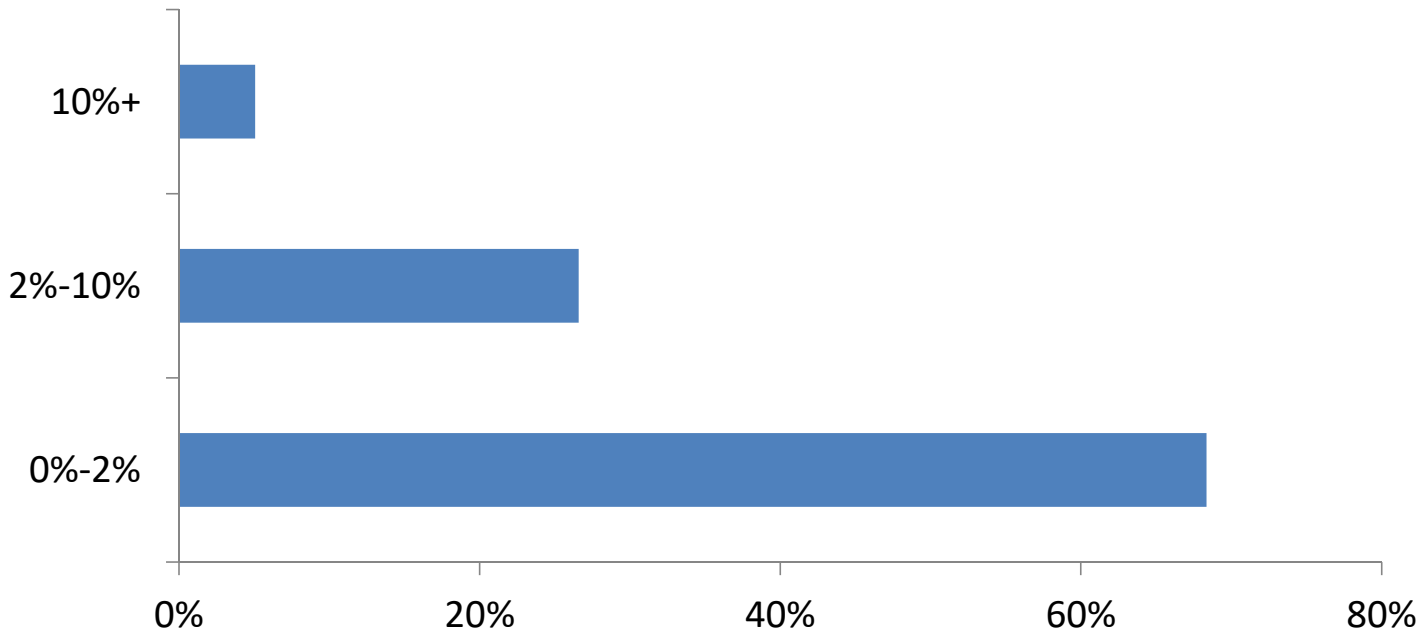
Municipalities	2012	2013	2014	2015	2016
Guelph	0.9%	0.8%	0.7%	0.5%	0.4%
Fort Erie	1.0%	0.8%	0.6%	0.5%	0.4%
Woolwich	0.7%	0.6%	0.5%	0.5%	0.4%
Greater Sudbury	0.7%	0.7%	0.6%	0.6%	0.5%
Brockville	1.2%	1.2%	1.0%	0.8%	0.6%
Cambridge	0.4%	0.4%	0.3%	0.3%	0.6%
London	0.5%	0.6%	0.6%	0.6%	0.6%
St. Catharines	1.6%	1.6%	1.5%	1.3%	0.8%
Springwater	6.1%	1.2%	1.1%	1.0%	0.8%
Niagara-on-the-Lake	1.4%	1.4%	1.2%	1.1%	0.8%
Welland	2.3%	2.1%	2.9%	1.2%	0.8%
Collingwood	0.0%	1.7%	1.1%	1.1%	1.0%
St. Thomas	1.4%	0.0%	1.2%	1.0%	1.0%
Owen Sound	2.0%	1.6%	1.1%	1.3%	1.3%
Sarnia	4.8%	4.2%	3.1%	2.3%	1.3%
Pelham	0.8%	1.4%	1.6%	1.6%	1.4%
Sault Ste. Marie	0.0%	0.8%	0.7%	0.9%	1.4%
Hamilton	1.0%	1.1%	1.2%	1.5%	1.4%
The Blue Mountains	2.9%	2.5%	1.9%	1.8%	1.6%
Grey Highlands	0.0%	0.0%	0.6%	1.9%	1.7%
Newmarket	2.4%	2.2%	2.0%	1.9%	1.9%
Peterborough	1.9%	2.7%	2.2%	2.2%	2.1%
St. Marys			3.0%	1.7%	2.1%
Minto			2.4%	2.5%	2.9%
North Bay	3.3%	3.0%	3.3%	3.3%	3.0%
Kingston	0.8%	0.7%	1.8%	1.6%	3.2%
Chatham-Kent			5.3%	4.4%	3.7%
Lambton Shores	7.0%	5.9%	5.2%	4.6%	4.1%
Centre Wellington			5.5%	4.9%	4.2%
Belleville	4.0%	4.4%	4.5%	3.8%	4.6%

Water Debt Interest Cover Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
Middlesex Centre	7.8%	6.8%	6.2%	5.4%	4.7%
Parry Sound			6.6%	5.8%	5.2%
Brant County	7.0%	7.0%	6.8%	6.1%	5.5%
Ottawa	5.2%	5.9%	5.7%	5.7%	5.7%
Meaford	11.1%	10.2%	9.4%	7.7%	6.9%
Leamington			8.2%	7.6%	7.0%
Prince Edward County	8.2%	9.8%	9.0%	7.6%	7.0%
Quinte West	3.3%	4.6%	5.7%	4.7%	7.1%
Georgina	15.3%	13.7%	15.5%	10.4%	7.2%
Thunder Bay	8.9%	9.0%	8.8%	8.4%	8.4%
Kingsville	14.2%	14.9%	13.0%	11.5%	9.4%
Barrie	24.6%	30.4%	26.7%	25.6%	24.5%
Average	**2.7%**	**2.5%**	**2.7%**	**2.3%**	**2.1%**
Median	**0.8%**	**0.6%**	**1.0%**	**0.8%**	**0.6%**

Municipalities	2012	2013	2014	2015	2016
Region Niagara	1.4%	1.4%	1.4%	1.4%	0.0%
Region Durham	0.4%	0.2%	0.1%	0.1%	0.1%
Region Waterloo	1.4%	1.2%	0.9%	0.7%	0.5%
Region Halton	5.9%	5.6%	5.1%	4.6%	4.0%
District Muskoka	16.2%	15.4%	14.6%	13.3%	11.4%
Region Peel	11.5%	14.9%	17.1%	16.0%	14.3%
Region York	33.3%	35.6%	37.6%	35.0%	34.8%
Average	**10.0%**	**10.6%**	**11.0%**	**10.2%**	**9.3%**
Median	**5.9%**	**5.6%**	**5.1%**	**4.6%**	**4.0%**

Summary—Water Debt Interest Cover Ratio– Total Survey



Wastewater Debt Interest Cover Ratio

Municipalities	2012	2013	2014	2015	2016
Haldimand				0.0%	0.0%
Kincardine		0.0%	0.0%	0.0%	0.0%
Springwater	0.0%	0.0%	0.0%	0.0%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	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%
Kenora	0.0%	0.0%	0.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%	0.0%	0.0%	0.0%
Whitchurch - Stouffville	0.0%	0.5%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
St. Thomas	0.0%	2.6%	0.0%	0.0%	0.0%
The Blue Mountains	2.9%	1.8%	1.2%	0.0%	0.0%
Guelph-Eramosa		0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Orangeville		0.0%	0.0%	0.0%	0.0%
Vaughan	0.1%	0.1%	0.1%	0.1%	0.1%
Pelham	0.0%	0.0%	0.0%	0.0%	0.2%
Guelph	0.7%	0.6%	0.6%	0.4%	0.3%
Woolwich	0.5%	0.6%	0.5%	0.4%	0.3%
Niagara-on-the-Lake	0.8%	0.7%	0.6%	0.5%	0.4%
Welland	0.7%	0.7%	0.8%	0.6%	0.5%
Waterloo	0.0%	0.0%	0.5%	0.8%	0.7%
North Bay	0.4%	0.4%	0.3%	0.4%	1.1%
St. Catharines	3.2%	3.1%	2.3%	1.8%	1.1%
Hamilton	0.8%	0.9%	1.0%	1.2%	1.2%

Wastewater Debt Interest Cover Ratio (cont'd)

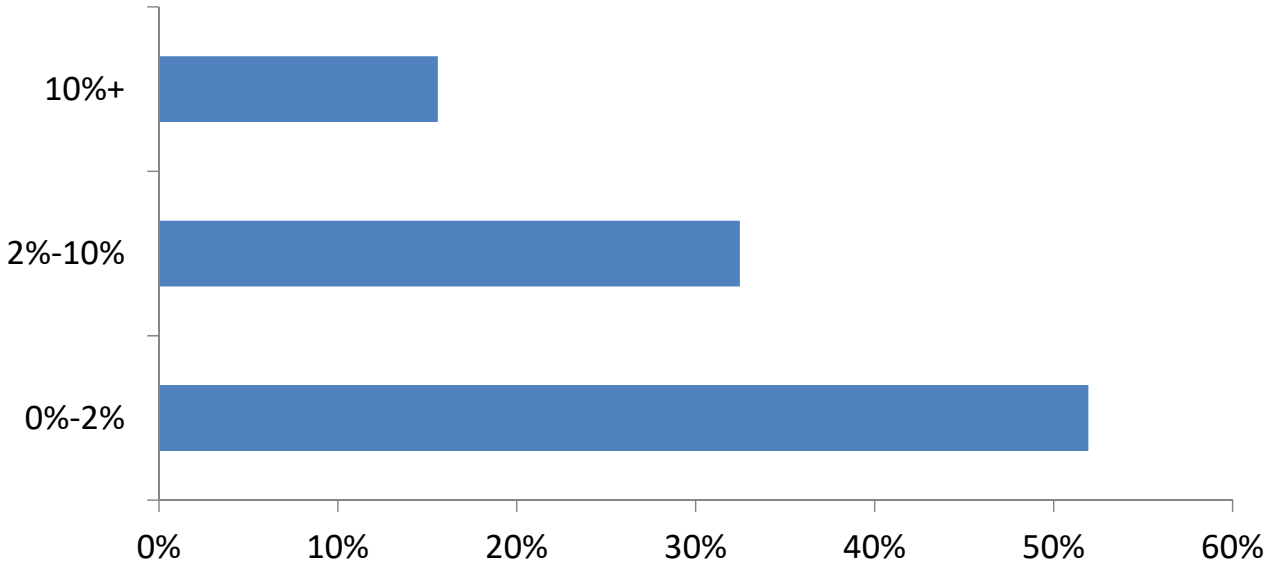
Municipalities	2012	2013	2014	2015	2016
Windsor	1.5%	1.4%	1.4%	1.3%	1.2%
Cornwall	0.0%	0.3%	1.5%	0.4%	1.2%
Fort Erie	1.7%	2.3%	2.0%	1.7%	1.4%
Lambton Shores	3.2%	2.7%	2.3%	1.8%	1.5%
Newmarket	2.5%	2.2%	2.0%	1.8%	1.6%
North Perth				1.8%	1.6%
Niagara Falls	5.8%	6.8%		4.8%	1.7%
Meaford	5.1%	3.7%	2.3%	2.0%	1.8%
Sarnia	0.8%	3.6%	3.1%	2.5%	2.0%
Belleville	2.5%	0.7%	1.3%	1.4%	2.3%
Grey Highlands	0.0%	1.0%	3.0%	2.7%	2.4%
London	3.8%	3.4%	3.7%	3.2%	2.7%
St. Marys		0.0%	4.8%	4.0%	2.8%
Brockville	0.9%	0.8%	0.6%	2.4%	2.9%
Peterborough	1.8%	2.2%	3.0%	2.9%	3.0%
Strathroy-Caradoc	0.0%	4.3%	3.4%	0.0%	3.2%
Thunder Bay	5.8%	5.8%	5.2%	4.2%	4.6%
Ottawa	4.9%	5.3%	5.0%	5.3%	5.6%
Greater Sudbury	0.0%	0.0%	0.0%	3.9%	5.7%
Collingwood	0.0%	7.0%	7.3%	6.1%	5.7%
Minto		0.0%	6.0%	6.8%	5.9%
Chatham-Kent		0.0%	6.7%	6.9%	6.0%
Wellington North		0.0%	7.4%	6.1%	6.0%
North Middlesex				8.7%	6.3%
Brant County	8.9%	8.3%	8.1%	7.3%	6.6%
Leamington		0.0%	8.4%	8.5%	6.8%
Kingsville	9.5%	8.1%	7.9%	8.7%	7.8%
Parry Sound		0.0%	10.3%	9.8%	9.4%
Kingston	12.6%	11.7%	11.2%	10.5%	9.6%
Centre Wellington		0.0%	6.8%	10.9%	9.8%

Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2012	2013	2014	2015	2016
Timmins	0.0%	0.0%	0.0%	0.0%	9.8%
Quinte West	6.0%	8.0%	8.0%	8.4%	10.6%
Owen Sound	7.0%	5.4%	4.6%	8.6%	11.4%
Stratford	17.5%	16.6%	14.1%	13.1%	12.6%
Barrie	14.3%	16.3%	14.5%	13.7%	13.0%
Middlesex Centre	2.8%	9.9%	15.9%	15.7%	13.7%
Georgina	29.1%	27.5%	26.2%	19.0%	14.3%
Prince Edward County	17.6%	15.6%	20.1%	15.7%	15.3%
King	59.9%	56.7%	34.1%	50.2%	19.5%
Greenstone	0.0%	0.0%	33.0%	29.3%	30.7%
Average	**4.1%**	**3.7%**	**4.6%**	**4.5%**	**4.1%**
Median	**0.7%**	**0.6%**	**1.4%**	**1.8%**	**1.6%**

Municipalities	2012	2013	2014	2015	2016
Region Niagara	5.5%	5.3%	5.2%	5.0%	0.0%
Region Durham	2.7%	2.3%	2.1%	2.0%	1.6%
Region Halton	6.0%	6.1%	5.6%	5.1%	4.3%
Region Waterloo	0.0%	4.2%	6.9%	8.4%	8.1%
Region Peel	13.7%	19.0%	19.1%	17.9%	16.0%
District Muskoka	34.9%	33.4%	31.6%	29.9%	26.5%
Region York	38.2%	45.5%	48.5%	45.4%	40.3%
Average	**14.4%**	**16.5%**	**17.0%**	**16.2%**	**13.8%**
Median	**6.0%**	**6.1%**	**6.9%**	**8.4%**	**8.1%**

Summary—Wastewater Debt Interest Cover Ratio—Total Survey



Water Debt Outstanding Per Capita

Municipality	2016 Water Debt Outstanding Per Capita
East Gwillimbury	$ -
Elliot Lake	$ -
Erin	$ -
Kenora	$ -
Kincardine	$ -
Markham	$ -
North Middlesex	$ -
Orillia	$ -
Oro-Medonte	$ -
Sault Ste. Marie	$ -
Timmins	$ -
Toronto	$ -
Waterloo	$ -
Whitchurch - Stouffville	$ -
Wilmot	$ -
West Lincoln	$ -
Cornwall	$ -
Niagara Falls	$ -
Thorold	$ -
Kitchener	$ -
Lincoln	$ -
Orangeville	$ -
Stratford	$ 1
Woolwich	$ 13
Wellington North	$ 15
Guelph	$ 16
Greater Sudbury	$ 17
North Perth	$ 18
St. Catharines	$ 19
Vaughan	$ 23

Municipality	2016 Water Debt Outstanding Per Capita
Owen Sound	$ 24
Fort Erie	$ 25
Haldimand	$ 27
Sarnia	$ 27
Strathroy-Caradoc	$ 29
Welland	$ 36
Springwater	$ 38
Collingwood	$ 44
London	$ 48
Brockville	$ 51
Guelph-Eramosa	$ 54
King	$ 56
Cambridge	$ 59
Niagara-on-the-Lake	$ 59
Newmarket	$ 60
St. Marys	$ 63
Pelham	$ 64
Grey Highlands	$ 85
Georgina	$ 87
Hamilton	$ 117
St. Thomas	$ 121
Brant County	$ 141
Centre Wellington	$ 144
Peterborough	$ 169
The Blue Mountains	$ 171
Greenstone	$ 181
Kingston	$ 191
Middlesex Centre	$ 196
Meaford	$ 224
Kingsville	$ 237

Water Debt Outstanding Per Capita (cont'd)

Municipality	2016 Water Debt Outstanding Per Capita	
Minto	$	239
Chatham-Kent	$	248
Prince Edward County	$	249
North Bay	$	252
Ottawa	$	272
Leamington	$	296
Belleville	$	350
Quinte West	$	385
Lambton Shores	$	401
Parry Sound	$	486
Thunder Bay	$	581
Barrie	$	972
Average	**$**	**107**
Median	**$**	**37**

Municipality	2016 Water Debt Outstanding Per Capita	
Region Durham	$	-
Region Waterloo	$	9
Region Niagara	$	22
Region Halton	$	212
District Muskoka	$	351
Region Peel	$	556
Region York	$	923
Average	**$**	**296**
Median	**$**	**212**

Wastewater Debt Outstanding Per Capita

Municipality	Wastewater Debt Outstanding Per Capita
Cambridge	$ -
Elliot Lake	$ -
Kenora	$ -
Kincardine	$ -
Markham	$ -
Orillia	$ -
Sault Ste. Marie	$ -
Springwater	$ -
Thorold	$ -
Vaughan	$ -
Whitchurch - Stouffville	$ -
Wilmot	$ -
Woolwich	$ -
Kitchener	$ -
The Blue Mountains	$ -
St. Thomas	$ -
West Lincoln	$ -
Lincoln	$ -
Toronto	$ -
Orangeville	$ -
Pelham	$ 14
Guelph	$ 15
St. Catharines	$ 21
Niagara-on-the-Lake	$ 35
Welland	$ 45
Waterloo	$ 55
Newmarket	$ 60
Grey Highlands	$ 75
Greenstone	$ 79
Lambton Shores	$ 79

Municipality	Wastewater Debt Outstanding Per Capita
Sarnia	$ 91
Niagara Falls	$ 95
Meaford	$ 95
Haldimand	$ 110
Fort Erie	$ 111
Brant County	$ 115
Windsor	$ 122
North Middlesex	$ 128
Hamilton	$ 130
Georgina	$ 130
North Bay	$ 131
Kingsville	$ 131
London	$ 137
Strathroy-Caradoc	$ 152
Belleville	$ 158
St. Marys	$ 165
Peterborough	$ 167
King	$ 225
Wellington North	$ 236
Guelph-Eramosa	$ 240
Cornwall	$ 244
Ottawa	$ 271
Greater Sudbury	$ 274
Chatham-Kent	$ 277
Minto	$ 280
Thunder Bay	$ 354
Brockville	$ 397
Collingwood	$ 435
Kingston	$ 470
Middlesex Centre	$ 537

Wastewater Debt Outstanding Per Capita (cont'd)

Municipality	Wastewater Debt Outstanding Per Capita	
Leamington	$	555
North Perth	$	590
Centre Wellington	$	600
Quinte West	$	630
Owen Sound	$	643
Prince Edward County	$	655
Barrie	$	673
Stratford	$	846
Parry Sound	$	867
Timmins	$	968
Average	**$**	**199**
Median	**$**	**113**

Municipality	Wastewater Debt Outstanding Per Capita	
Region Durham	$	48
Region Niagara	$	138
Region Halton	$	214
Region Peel	$	337
Region Waterloo	$	337
District Muskoka	$	663
Region York	$	1,446
Average	**$**	**455**
Median	**$**	**337**

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	2015 Water Net Financial Liability Ratio	2016 Water Net Financial Liability Ratio
Kincardine	(3.2)	(2.8)
Lincoln	(1.8)	(2.4)
Strathroy-Caradoc	(1.5)	(2.3)
The Blue Mountains	(1.6)	(1.9)
Guelph	(1.8)	(1.8)
Oro-Medonte		(1.8)
Springwater	(1.6)	(1.6)
Orillia	(1.2)	(1.6)
Grey Highlands	(1.4)	(1.4)
Woolwich	(1.1)	(1.4)
Thorold	(1.4)	(1.4)
Newmarket	(1.2)	(1.3)
Erin	(1.1)	(1.2)
Toronto	(1.3)	(1.2)
Markham	(1.0)	(1.1)
Wellington North	0.1	(1.0)
Wilmot	(0.7)	(0.9)
Centre Wellington	(0.9)	(0.9)
Haldimand	(2.6)	(0.9)
Stratford	(0.9)	(0.9)
Orangeville	(0.5)	(0.8)
Lambton Shores	(0.3)	(0.8)
St. Marys		(0.7)
Kenora	(0.3)	(0.7)
Collingwood	(0.8)	(0.7)

Municipalities	2015 Water Net Financial Liability Ratio	2016 Water Net Financial Liability Ratio
London	(0.6)	(0.7)
East Gwillimbury	(0.5)	(0.6)
North Perth	(0.2)	(0.6)
Guelph-Eramosa	(0.5)	(0.6)
Cornwall	(0.5)	(0.5)
Kingsville	(0.4)	(0.5)
Whitchurch - Stouffville		(0.5)
Pelham	(0.4)	(0.5)
Greater Sudbury	(0.4)	(0.4)
St. Thomas		(0.4)
Niagara-on-the-Lake	(0.3)	(0.4)
St. Catharines		(0.4)
Leamington	(0.3)	(0.4)
West Lincoln	(0.3)	(0.4)
Parry Sound	(0.3)	(0.3)
Brant County	(0.1)	(0.3)
Kingston	(0.1)	(0.3)
Brockville	(0.3)	(0.3)
Owen Sound	(0.1)	(0.2)
Sarnia	(0.1)	(0.2)
Niagara Falls	(0.2)	(0.1)
North Middlesex	(0.1)	(0.1)
Kitchener	0.0	(0.0)
Elliot Lake	-	-
Timmins	-	-

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2015 Water Net Financial Liability Ratio	2016 Water Net Financial Liability Ratio
Sault Ste. Marie		-
Waterloo	-	-
Belleville	0.2	0.0
Fort Erie	0.1	0.0
Cambridge	0.1	0.1
Vaughan	(0.7)	0.1
Minto	(0.2)	0.2
Welland	0.3	0.2
King	0.0	0.3
Georgina	0.9	0.3
Hamilton	0.2	0.4
Peterborough	0.2	0.4
Greenstone	(0.0)	0.5
North Bay	0.6	0.5
Chatham-Kent	1.2	0.9
Meaford	1.2	0.9
Middlesex Centre	1.3	0.9
Prince Edward County	1.2	1.1
Ottawa	1.3	1.4
Quinte West	1.1	1.5
Thunder Bay	2.1	2.3
Barrie	4.9	4.4
Average	(0.2)	(0.4)
Median	-	(0.4)

Municipalities	2015 Water Net Financial Liability Ratio	2016 Water Net Financial Liability Ratio
Region Niagara	(1.5)	(1.4)
Region Durham	(0.8)	(0.9)
Region Waterloo	(0.5)	(0.7)
Region Halton	0.0	0.2
District Muskoka	1.5	1.4
Region Peel	2.5	2.7
Region York	8.1	7.9
Average	1.3	1.3
Median	0.0	0.2

Wastewater Net Financial Liabilities Ratio

Municipalities	2015 Wastewater Net Financial Liability Ratio	2016 Wastewater Net Financial Liability Ratio
The Blue Mountains	(5.5)	(5.6)
Kincardine	(3.8)	(4.5)
Lincoln	(4.8)	(3.9)
Springwater	(2.6)	(2.4)
Guelph	(1.9)	(2.0)
Woolwich	(1.9)	(2.0)
Elliot Lake	(1.0)	(1.7)
Orillia	(1.0)	(1.3)
Hamilton	(1.7)	(1.2)
Peterborough	(1.0)	(1.2)
St. Thomas		(1.2)
Wellington North	(1.1)	(1.1)
Strathroy-Caradoc	(0.1)	(1.1)
Grey Highlands	(0.9)	(1.0)
Newmarket	(0.8)	(0.9)
Thorold	(0.8)	(0.9)
Haldimand	(0.6)	(0.8)
Vaughan	(0.7)	(0.8)
Wilmot	(0.6)	(0.8)
Collingwood	(0.6)	(0.7)
Minto	(0.7)	(0.6)
London	(0.6)	(0.6)
Cambridge	(0.4)	(0.5)
Meaford	(0.1)	(0.5)
West Lincoln	(0.5)	(0.5)
Whitchurch - Stouffville		(0.5)
Kenora	(0.3)	(0.4)
Brant County	(0.2)	(0.4)
Orangeville	(0.7)	(0.4)
Belleville	0.1	(0.3)

Municipalities	2015 Wastewater Net Financial Liability Ratio	2016 Wastewater Net Financial Liability Ratio
St. Catharines		(0.3)
Pelham	(0.4)	(0.2)
Niagara-on-the-Lake	(0.1)	(0.2)
Toronto	(0.1)	(0.2)
Kitchener	(0.0)	(0.0)
Fort Erie	(0.1)	(0.0)
Sault Ste. Marie		(0.0)
Markham	-	-
Niagara Falls	0.7	0.1
Sarnia	0.1	0.1
Lambton Shores	0.2	0.1
Welland	0.2	0.1
Waterloo	0.3	0.2
Greenstone	-	0.3
Windsor	0.3	0.3
St. Marys		0.4
North Bay	0.3	0.4
North Middlesex	1.3	0.6
Leamington	1.3	0.7
Kingston	0.8	0.7
Cornwall	(0.5)	0.8
Greater Sudbury	1.0	0.8
Georgina	1.3	0.9
Parry Sound	1.2	1.1
Brockville	0.4	1.3
Ottawa	1.3	1.4
Thunder Bay	1.7	1.5
Chatham-Kent	1.8	1.5
Timmins	2.2	4.4
Prince Edward County	4.8	4.8

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2015 Wastewater Net Financial Liability Ratio	2016 Wastewater Net Financial Liability Ratio
Kingsville	2.2	1.6
Guelph-Eramosa	(1.0)	1.6
King	2.4	2.0
Owen Sound	0.1	2.2
Centre Wellington	2.7	2.4
Barrie	2.7	2.4
North Perth	3.2	2.5
Middlesex Centre	4.2	3.7
Quinte West	2.6	3.8
Stratford	5.1	4.9
Average	0.1	0.1
Median	(0.1)	(0.0)

Municipalities	2015 Wastewater Net Financial Liability Ratio	2016 Wastewater Net Financial Liability Ratio
Region Durham	(0.8)	(1.0)
Region Halton	0.4	0.1
Region Niagara	0.2	0.2
Region Peel	1.3	0.9
Region Waterloo	2.0	2.5
District Muskoka	4.9	3.4
Region York	10.3	9.1
Average	2.6	2.2
Median	1.3	0.9

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 2017 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted median dwelling values and applying the 2017 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 m^3.

Average Household Income and Dwelling Value

Municipality	2017 Weighted Median Value of Dwelling	2017 Weighted Median Value of Dwelling	2017 Est. Avg. Household Income	2017 Income Ranking
Cornwall	$ 164,902	low	$ 62,514	low
Elliot Lake	$ 94,808	low	$ 62,939	low
Parry Sound	$ 214,903	low	$ 67,440	low
Windsor	$ 155,004	low	$ 68,634	low
Brockville	$ 209,743	low	$ 70,375	low
Chatham-Kent	$ 155,829	low	$ 73,381	low
Orillia	$ 262,610	mid	$ 73,844	low
Owen Sound	$ 207,236	low	$ 74,131	low
Welland	$ 198,711	low	$ 74,452	low
Belleville	$ 212,179	low	$ 76,048	low
St. Thomas	$ 193,270	low	$ 76,357	low
Leamington	$ 181,896	low	$ 76,460	low
Tillsonburg	$ 215,722	low	$ 76,639	low
Fort Erie	$ 225,347	low	$ 76,720	low
Port Colborne	$ 195,638	low	$ 78,254	low
Peterborough	$ 253,244	mid	$ 78,401	low
Niagara Falls	$ 230,824	low	$ 78,577	low
St. Catharines	$ 233,117	low	$ 79,820	low
Gravenhurst	$ 389,153	high	$ 80,805	low
Minto	$ 212,835	low	$ 80,905	low
Wellington North	$ 226,728	low	$ 82,446	low
Strathroy-Caradoc	$ 231,072	low	$ 83,223	low
North Bay	$ 236,708	low	$ 83,297	low
Thunder Bay	$ 196,457	low	$ 83,338	low
Stratford	$ 263,310	mid	$ 83,828	low
Thorold	$ 227,277	low	$ 83,895	low
Quinte West	$ 214,668	low	$ 83,911	low
Sault Ste. Marie	$ 193,019	low	$ 84,584	low
Meaford	$ 296,158	mid	$ 84,897	low
Grey Highlands	$ 290,496	mid	$ 85,315	low
London	$ 225,502	low	$ 85,865	low
Kenora	$ 214,632	low	$ 87,619	low
North Middlesex	$ 221,834	low	$ 87,990	low
Lambton Shores	$ 289,864	mid	$ 88,069	low

Average Household Income and Dwelling Value (cont'd)

Municipality	2017 Weighted Median Value of Dwelling	2017 Weighted Median Value of Dwelling	2017 Est. Avg. Household Income	2017 Income Ranking
Brock	$ 297,139	mid	$ 88,311	mid
North Perth	$ 229,968	low	$ 88,419	mid
Greenstone	$ 59,503	low	$ 88,680	mid
St. Marys	$ 247,407	low	$ 88,878	mid
Ingersoll	$ 210,457	low	$ 89,308	mid
Kitchener	$ 300,009	mid	$ 89,437	mid
Oshawa	$ 296,282	mid	$ 89,788	mid
Kingston	$ 294,025	mid	$ 89,857	mid
Bracebridge	$ 320,545	mid	$ 90,372	mid
Wainfleet	$ 297,358	mid	$ 91,182	mid
Hamilton	$ 317,753	mid	$ 92,089	mid
Kingsville	$ 221,606	low	$ 92,117	mid
Collingwood	$ 294,964	mid	$ 92,375	mid
Georgina	$ 351,441	mid	$ 92,391	mid
Cambridge	$ 298,253	mid	$ 92,801	mid
Prince Edward County	$ 284,323	mid	$ 93,086	mid
Sarnia	$ 201,736	low	$ 93,229	mid
Huntsville	$ 317,491	mid	$ 93,606	mid
Haldimand	$ 257,756	mid	$ 93,710	mid
Barrie	$ 298,814	mid	$ 93,878	mid
Greater Sudbury	$ 254,635	mid	$ 94,915	mid
Innisfil	$ 387,446	high	$ 94,915	mid
Timmins	$ 200,431	low	$ 95,960	mid
Mapleton	$ 325,105	mid	$ 96,544	mid
Guelph	$ 334,043	mid	$ 97,772	mid
Brampton	$ 441,771	high	$ 98,650	mid
Orangeville	$ 324,962	mid	$ 98,952	mid
Toronto	$ 578,209	high	$ 100,129	mid
Central Elgin	$ 263,404	mid	$ 100,168	mid
West Lincoln	$ 313,176	mid	$ 100,957	mid
Mississauga	$ 506,005	high	$ 105,268	mid
Lincoln	$ 326,796	mid	$ 107,686	mid
The Blue Mountains	$ 463,832	high	$ 110,480	mid
Grimsby	$ 348,789	mid	$ 110,745	mid

Average Household Income and Dwelling Value (cont'd)

Municipality	2017 Weighted Median Value of Dwelling	2017 Weighted Median Value of Dwelling	2017 Est. Avg. Household Income	2017 Income Ranking
Ottawa	$ 387,525	high	$ 110,932	high
Niagara-on-the-Lake	$ 458,268	high	$ 111,490	high
Centre Wellington	$ 348,651	mid	$ 111,686	high
Clarington	$ 324,419	mid	$ 112,002	high
Brant	$ 338,394	mid	$ 113,143	high
Waterloo	$ 366,706	high	$ 113,502	high
Wilmot	$ 386,640	high	$ 116,170	high
Wellesley	$ 391,480	high	$ 117,620	high
Burlington	$ 474,113	high	$ 118,708	high
Oro-Medonte	$ 434,914	high	$ 119,178	high
Markham	$ 646,902	high	$ 120,005	high
North Dumfries	$ 412,922	high	$ 121,452	high
Newmarket	$ 493,343	high	$ 122,428	high
Richmond Hill	$ 705,713	high	$ 123,772	high
Kincardine	$ 270,291	mid	$ 123,852	high
Pickering	$ 426,504	high	$ 124,087	high
Milton	$ 475,466	high	$ 126,186	high
Whitby	$ 397,615	high	$ 126,596	high
East Gwillimbury	$ 495,495	high	$ 128,256	high
Pelham	$ 349,118	mid	$ 130,041	high
Halton Hills	$ 485,780	high	$ 130,460	high
Vaughan	$ 682,165	high	$ 130,749	high
Saugeen Shores	$ 327,108	mid	$ 132,066	high
Guelph-Eramosa	$ 468,830	high	$ 134,036	high
Middlesex Centre	$ 378,446	high	$ 135,686	high
Whitchurch-Stouffville	$ 602,728	high	$ 136,881	high
Springwater	$ 402,810	high	$ 138,346	high
Caledon	$ 572,089	high	$ 138,577	high
Woolwich	$ 383,428	high	$ 140,088	high
Erin	$ 510,429	high	$ 141,183	high
Aurora	$ 597,062	high	$ 149,260	high
Puslinch	$ 615,638	high	$ 153,836	high
Oakville	$ 692,187	high	$ 161,879	high
King	$ 816,231	high	$ 190,762	high
Average	**$ 334,505**		**$ 101,143**	
Median	**$ 298,534**		**$ 93,418**	

Property Taxes as a Percentage of Income

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	2017 Property Taxes as a % of Household Income	2017 Property Taxes as a % of Household Income Ranking
Greenstone	$ 88,680	$ 1,599	1.8%	low
Springwater	$ 138,346	$ 3,287	2.4%	low
Woolwich	$ 140,088	$ 3,606	2.6%	low
Kincardine	$ 123,852	$ 3,217	2.6%	low
Saugeen Shores	$ 132,066	$ 3,504	2.7%	low
Milton	$ 126,186	$ 3,433	2.7%	low
Brant	$ 113,143	$ 3,521	3.1%	low
Wilmot	$ 116,170	$ 3,642	3.1%	low
Kingsville	$ 92,117	$ 2,898	3.1%	low
North Dumfries	$ 121,452	$ 3,838	3.2%	low
Middlesex Centre	$ 135,686	$ 4,299	3.2%	low
Halton Hills	$ 130,460	$ 4,162	3.2%	low
Elliot Lake	$ 62,939	$ 2,011	3.2%	low
Oro-Medonte	$ 119,178	$ 3,824	3.2%	low
North Perth	$ 88,419	$ 2,843	3.2%	low
Prince Edward County	$ 93,086	$ 3,033	3.3%	low
Sarnia	$ 93,229	$ 3,078	3.3%	low
Wellesley	$ 117,620	$ 3,884	3.3%	low
Burlington	$ 118,708	$ 4,004	3.4%	low
East Gwillimbury	$ 128,256	$ 4,355	3.4%	low
Oakville	$ 161,879	$ 5,527	3.4%	low
Strathroy-Caradoc	$ 83,223	$ 2,871	3.5%	low
North Middlesex	$ 87,990	$ 3,040	3.5%	low
Quinte West	$ 83,911	$ 2,902	3.5%	low
Aurora	$ 149,260	$ 5,180	3.5%	low
Pelham	$ 130,041	$ 4,533	3.5%	low
Haldimand	$ 93,710	$ 3,279	3.5%	low
Centre Wellington	$ 111,686	$ 3,922	3.5%	low
Kenora	$ 87,619	$ 3,077	3.5%	low
Caledon	$ 138,577	$ 4,931	3.6%	low
London	$ 85,865	$ 3,068	3.6%	low
Sault Ste. Marie	$ 84,584	$ 3,030	3.6%	low
Minto	$ 80,905	$ 2,903	3.6%	low
Ingersoll	$ 89,308	$ 3,213	3.6%	low
Newmarket	$ 122,428	$ 4,461	3.6%	low

Property Taxes as a Percentage of Income (cont'd)

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	2017 Property Taxes as a % of Household Income	2017 Property Taxes as a % of Household Income Ranking
West Lincoln	$ 100,957	$ 3,686	3.7%	mid
Waterloo	$ 113,502	$ 4,144	3.7%	mid
Wellington North	$ 82,446	$ 3,019	3.7%	mid
Whitchurch-Stouffville	$ 136,881	$ 5,012	3.7%	mid
Grey Highlands	$ 85,315	$ 3,139	3.7%	mid
Clarington	$ 112,002	$ 4,139	3.7%	mid
Lincoln	$ 107,686	$ 4,008	3.7%	mid
Ottawa	$ 110,932	$ 4,138	3.7%	mid
Lambton Shores	$ 88,069	$ 3,292	3.7%	mid
Grimsby	$ 110,745	$ 4,181	3.8%	mid
Guelph-Eramosa	$ 134,036	$ 5,105	3.8%	mid
Toronto	$ 100,129	$ 3,826	3.8%	mid
Greater Sudbury	$ 94,915	$ 3,650	3.8%	mid
Tillsonburg	$ 76,639	$ 2,949	3.8%	mid
Kitchener	$ 89,437	$ 3,458	3.9%	mid
Whitby	$ 126,596	$ 4,925	3.9%	mid
The Blue Mountains	$ 110,480	$ 4,302	3.9%	mid
Cambridge	$ 92,801	$ 3,632	3.9%	mid
St. Thomas	$ 76,357	$ 2,989	3.9%	mid
Collingwood	$ 92,375	$ 3,630	3.9%	mid
Puslinch	$ 153,836	$ 6,066	3.9%	mid
King	$ 190,762	$ 7,565	4.0%	mid
Markham	$ 120,005	$ 4,760	4.0%	mid
Niagara Falls	$ 78,577	$ 3,118	4.0%	mid
Thunder Bay	$ 83,338	$ 3,309	4.0%	mid
Timmins	$ 95,960	$ 3,820	4.0%	mid
St. Marys	$ 88,878	$ 3,542	4.0%	mid
Chatham-Kent	$ 73,381	$ 2,943	4.0%	mid
Vaughan	$ 130,749	$ 5,246	4.0%	mid
Erin	$ 141,183	$ 5,666	4.0%	mid
Thorold	$ 83,895	$ 3,367	4.0%	mid
Huntsville	$ 93,606	$ 3,772	4.0%	mid
Niagara-on-the-Lake	$ 111,490	$ 4,513	4.0%	mid

Property Taxes as a Percentage of Income (cont'd)

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	2017 Property Taxes as a % of Household Income	2017 Property Taxes as a % of Household Income Ranking
Mississauga	$ 105,268	$ 4,298	4.1%	high
Guelph	$ 97,772	$ 4,015	4.1%	high
Central Elgin	$ 100,168	$ 4,154	4.1%	high
Windsor	$ 68,634	$ 2,851	4.2%	high
Pickering	$ 124,087	$ 5,157	4.2%	high
Port Colborne	$ 78,254	$ 3,261	4.2%	high
Barrie	$ 93,878	$ 3,924	4.2%	high
Cornwall	$ 62,514	$ 2,624	4.2%	high
North Bay	$ 83,297	$ 3,498	4.2%	high
St. Catharines	$ 79,820	$ 3,412	4.3%	high
Georgina	$ 92,391	$ 3,965	4.3%	high
Leamington	$ 76,460	$ 3,284	4.3%	high
Welland	$ 74,452	$ 3,207	4.3%	high
Mapleton	$ 96,544	$ 4,190	4.3%	high
Richmond Hill	$ 123,772	$ 5,380	4.3%	high
Stratford	$ 83,828	$ 3,682	4.4%	high
Fort Erie	$ 76,720	$ 3,393	4.4%	high
Brockville	$ 70,375	$ 3,128	4.4%	high
Innisfil	$ 94,915	$ 4,239	4.5%	high
Brock	$ 88,311	$ 3,982	4.5%	high
Kingston	$ 89,857	$ 4,054	4.5%	high
Belleville	$ 76,048	$ 3,440	4.5%	high
Hamilton	$ 92,089	$ 4,169	4.5%	high
Wainfleet	$ 91,182	$ 4,188	4.6%	high
Bracebridge	$ 90,372	$ 4,167	4.6%	high
Orangeville	$ 98,952	$ 4,582	4.6%	high
Meaford	$ 84,897	$ 3,936	4.6%	high
Peterborough	$ 78,401	$ 3,635	4.6%	high
Owen Sound	$ 74,131	$ 3,446	4.6%	high
Parry Sound	$ 67,440	$ 3,159	4.7%	high
Brampton	$ 98,650	$ 4,717	4.8%	high
Oshawa	$ 89,788	$ 4,399	4.9%	high
Orillia	$ 73,844	$ 3,657	5.0%	high
Gravenhurst	$ 80,805	$ 4,878	6.0%	high
Average	**$ 101,143**	**$ 3,833**	**3.8%**	
Median	**$ 93,418**	**$ 3,684**	**3.9%**	

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	2017 Average Residential Taxes	2017 Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	2017 Total Municipal Burden as a % of Household Income	2017 Total Municipal Burden as a % of Household Income Ranking
Springwater	$ 3,287	$ 1,327	$ 4,614	3.3%	low
Saugeen Shores	$ 3,504	$ 931	$ 4,435	3.4%	low
Kincardine	$ 3,217	$ 947	$ 4,165	3.4%	low
Milton	$ 3,433	$ 811	$ 4,245	3.4%	low
Woolwich	$ 3,606	$ 1,154	$ 4,760	3.4%	low
Greenstone	$ 1,599	$ 1,547	$ 3,146	3.5%	low
Kingsville	$ 2,898	$ 576	$ 3,474	3.8%	low
Halton Hills	$ 4,162	$ 811	$ 4,974	3.8%	low
Caledon	$ 4,931	$ 432	$ 5,363	3.9%	low
Oakville	$ 5,527	$ 811	$ 6,338	3.9%	low
Puslinch	$ 6,066	N/A	$ 6,066	3.9%	low
Wilmot	$ 3,642	$ 1,007	$ 4,649	4.0%	low
Aurora	$ 5,180	$ 866	$ 6,046	4.1%	low
Pelham	$ 4,533	$ 740	$ 5,273	4.1%	low
Burlington	$ 4,004	$ 811	$ 4,816	4.1%	low
North Dumfries	$ 3,838	$ 1,110	$ 4,948	4.1%	low
Elliot Lake	$ 2,011	$ 614	$ 2,624	4.2%	low
Grimsby	$ 4,181	$ 507	$ 4,688	4.2%	low
Wellesley	$ 3,884	$ 1,110	$ 4,994	4.2%	low
Whitchurch-Stouffville	$ 5,012	$ 822	$ 5,834	4.3%	low
Brant	$ 3,521	$ 1,311	$ 4,833	4.3%	low
North Perth	$ 2,843	$ 972	$ 3,815	4.3%	low
Waterloo	$ 4,144	$ 833	$ 4,977	4.4%	low
Sarnia	$ 3,078	$ 1,023	$ 4,101	4.4%	low
East Gwillimbury	$ 4,355	$ 1,306	$ 5,661	4.4%	low
Middlesex Centre	$ 4,299	$ 1,725	$ 6,023	4.4%	low
Clarington	$ 4,139	$ 843	$ 4,982	4.4%	low
Sault Ste. Marie	$ 3,030	$ 742	$ 3,771	4.5%	low
Strathroy-Caradoc	$ 2,871	$ 859	$ 3,730	4.5%	low
Mississauga	$ 4,298	$ 432	$ 4,730	4.5%	low
Ottawa	$ 4,138	$ 865	$ 5,003	4.5%	low
King	$ 7,565	$ 1,051	$ 8,616	4.5%	low
Newmarket	$ 4,461	$ 1,090	$ 5,551	4.5%	low
Toronto	$ 3,826	$ 725	$ 4,550	4.5%	low
London	$ 3,068	$ 836	$ 3,904	4.5%	low

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

Municipality	2017 Average Residential Taxes	2017 Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	2017 Total Municipal Burden as a % of Household Income	2017 Total Municipal Burden as a % of Household Income Ranking
Whitby	$ 4,925	$ 843	$ 5,768	4.6%	mid
Centre Wellington	$ 3,922	$ 1,180	$ 5,102	4.6%	mid
Vaughan	$ 5,246	$ 756	$ 6,002	4.6%	mid
Wainfleet	$ 4,188	N/A	$ 4,188	4.6%	mid
Markham	$ 4,760	$ 771	$ 5,531	4.6%	mid
Haldimand	$ 3,279	$ 1,073	$ 4,353	4.6%	mid
West Lincoln	$ 3,686	$ 1,009	$ 4,695	4.7%	mid
Lincoln	$ 4,008	$ 1,004	$ 5,012	4.7%	mid
Erin	$ 5,666	$ 983	$ 6,649	4.7%	mid
North Middlesex	$ 3,040	$ 1,114	$ 4,154	4.7%	mid
Guelph-Eramosa	$ 5,105	$ 1,257	$ 6,361	4.7%	mid
Quinte West	$ 2,902	$ 1,094	$ 3,996	4.8%	mid
Pickering	$ 5,157	$ 843	$ 5,999	4.8%	mid
Timmins	$ 3,820	$ 844	$ 4,665	4.9%	mid
The Blue Mountains	$ 4,302	$ 1,090	$ 5,392	4.9%	mid
Ingersoll	$ 3,213	$ 1,201	$ 4,414	4.9%	mid
Kitchener	$ 3,458	$ 977	$ 4,435	5.0%	mid
Tillsonburg	$ 2,949	$ 865	$ 3,814	5.0%	mid
Niagara-on-the-Lake	$ 4,513	$ 1,050	$ 5,563	5.0%	mid
Richmond Hill	$ 5,380	$ 808	$ 6,189	5.0%	mid
Greater Sudbury	$ 3,650	$ 1,108	$ 4,758	5.0%	mid
Grey Highlands	$ 3,139	$ 1,145	$ 4,284	5.0%	mid
Guelph	$ 4,015	$ 903	$ 4,918	5.0%	mid
St. Marys	$ 3,542	$ 941	$ 4,483	5.0%	mid
Cambridge	$ 3,632	$ 1,051	$ 4,683	5.0%	mid
St. Thomas	$ 2,989	$ 874	$ 3,863	5.1%	mid
Oro-Medonte	$ 3,824	$ 2,263	$ 6,087	5.1%	mid
Barrie	$ 3,924	$ 872	$ 4,796	5.1%	mid
Niagara Falls	$ 3,118	$ 914	$ 4,032	5.1%	mid
Wellington North	$ 3,019	$ 1,222	$ 4,241	5.1%	mid
Thorold	$ 3,367	$ 951	$ 4,318	5.1%	mid
Collingwood	$ 3,630	$ 1,140	$ 4,770	5.2%	mid
Kenora	$ 3,077	$ 1,465	$ 4,542	5.2%	mid
Prince Edward County	$ 3,033	$ 1,816	$ 4,850	5.2%	mid
Brampton	$ 4,717	$ 432	$ 5,150	5.2%	mid
Hamilton	$ 4,169	$ 658	$ 4,827	5.2%	mid

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

Municipality	2017 Average Residential Taxes	2017 Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	2017 Total Municipal Burden as a % of Household Income	2017 Total Municipal Burden as a % of Household Income Ranking
Lambton Shores	$ 3,292	$ 1,342	$ 4,634	5.3%	high
Stratford	$ 3,682	$ 743	$ 4,425	5.3%	high
Thunder Bay	$ 3,309	$ 1,118	$ 4,426	5.3%	high
Huntsville	$ 3,772	$ 1,214	$ 4,986	5.3%	high
Cornwall	$ 2,624	$ 709	$ 3,332	5.3%	high
Georgina	$ 3,965	$ 970	$ 4,935	5.3%	high
St. Catharines	$ 3,412	$ 858	$ 4,270	5.3%	high
Chatham-Kent	$ 2,943	$ 992	$ 3,935	5.4%	high
Minto	$ 2,903	$ 1,464	$ 4,367	5.4%	high
North Bay	$ 3,498	$ 1,010	$ 4,508	5.4%	high
Brock	$ 3,982	$ 843	$ 4,825	5.5%	high
Brockville	$ 3,128	$ 726	$ 3,854	5.5%	high
Leamington	$ 3,284	$ 951	$ 4,235	5.5%	high
Central Elgin	$ 4,154	$ 1,491	$ 5,645	5.6%	high
Orangeville	$ 4,582	$ 1,008	$ 5,589	5.6%	high
Innisfil	$ 4,239	$ 1,167	$ 5,406	5.7%	high
Mapleton	$ 4,190	$ 1,314	$ 5,504	5.7%	high
Kingston	$ 4,054	$ 1,081	$ 5,135	5.7%	high
Port Colborne	$ 3,261	$ 1,246	$ 4,508	5.8%	high
Windsor	$ 2,851	$ 1,129	$ 3,980	5.8%	high
Oshawa	$ 4,399	$ 843	$ 5,242	5.8%	high
Peterborough	$ 3,635	$ 989	$ 4,625	5.9%	high
Welland	$ 3,207	$ 1,211	$ 4,418	5.9%	high
Bracebridge	$ 4,167	$ 1,214	$ 5,381	6.0%	high
Orillia	$ 3,657	$ 793	$ 4,450	6.0%	high
Belleville	$ 3,440	$ 1,155	$ 4,595	6.0%	high
Owen Sound	$ 3,446	$ 1,165	$ 4,611	6.2%	high
Fort Erie	$ 3,393	$ 1,382	$ 4,775	6.2%	high
Meaford	$ 3,936	$ 1,575	$ 5,511	6.5%	high
Parry Sound	$ 3,159	$ 1,300	$ 4,458	6.6%	high
Gravenhurst	$ 4,878	$ 1,214	$ 6,092	7.5%	high
Average	**$ 3,833**	**$ 1,023**	**$ 4,836**	**4.9%**	
Median	**$ 3,684**	**$ 998**	**$ 4,744**	**5.0%**	

Total Municipal and Property Tax Burden as a Percentage of Income by Location

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	2017 Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	2017 Total Municipal Burden as a % of Household Income	2017 Total Municipal Tax Burden Ranking	2017 Total Municipal Burden as a % of Household Income
Ottawa	$ 110,932	$ 4,138	$ 865	$ 5,003	4.5%	high	low
Quinte West	$ 83,911	$ 2,902	$ 1,094	$ 3,996	4.8%	low	mid
Prince Edward County	$ 93,086	$ 3,033	$ 1,816	$ 4,850	5.2%	mid	mid
Cornwall	$ 62,514	$ 2,624	$ 709	$ 3,332	5.3%	low	high
Brockville	$ 70,375	$ 3,128	$ 726	$ 3,854	5.5%	low	high
Kingston	$ 89,857	$ 4,054	$ 1,081	$ 5,135	5.7%	high	high
Peterborough	$ 78,401	$ 3,635	$ 989	$ 4,625	5.9%	mid	high
Belleville	$ 76,048	$ 3,440	$ 1,155	$ 4,595	6.0%	mid	high
Eastern Avg	$ 83,141	$ 3,369	$ 1,054	$ 4,424	5.4%		
Median	$ 81,156	$ 3,284	$ 1,035	$ 4,610	5.4%		

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	2017 Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	2017 Total Municipal Burden as a % of Household Income	2017 Total Municipal Tax Burden Ranking	2017 Total Municipal Burden as a % of Household Income
Pelham	$ 130,041	$ 4,533	$ 740	$ 5,273	4.1%	high	low
Grimsby	$ 110,745	$ 4,181	$ 507	$ 4,688	4.2%	mid	low
Wainfleet	$ 91,182	$ 4,188	N/A	$ 4,188	4.6%	low	mid
West Lincoln	$ 100,957	$ 3,686	$ 1,009	$ 4,695	4.7%	mid	mid
Lincoln	$ 107,686	$ 4,008	$ 1,004	$ 5,012	4.7%	high	mid
Niagara-on-the-Lake	$ 111,490	$ 4,513	$ 1,050	$ 5,563	5.0%	high	mid
Niagara Falls	$ 78,577	$ 3,118	$ 914	$ 4,032	5.1%	low	mid
Thorold	$ 83,895	$ 3,367	$ 951	$ 4,318	5.1%	low	mid
Hamilton	$ 92,089	$ 4,169	$ 658	$ 4,827	5.2%	mid	mid
St. Catharines	$ 79,820	$ 3,412	$ 858	$ 4,270	5.3%	low	high
Port Colborne	$ 78,254	$ 3,261	$ 1,246	$ 4,508	5.8%	mid	high
Welland	$ 74,452	$ 3,207	$ 1,211	$ 4,418	5.9%	low	high
Fort Erie	$ 76,720	$ 3,393	$ 1,382	$ 4,775	6.2%	mid	high
Niagara/Hamilton Avg	$ 93,531	$ 3,772	$ 961	$ 4,659	5.1%		
Median	$ 91,182	$ 3,686	$ 978	$ 4,688	5.1%		

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	2017 Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	2017 Total Municipal Burden as a % of Household Income	2017 Total Municipal Tax Burden Ranking	2017 Total Municipal Burden as a % of Household Income Ranking
Milton	$ 126,186	$ 3,433	$ 811	$ 4,245	3.4%	low	low
Halton Hills	$ 130,460	$ 4,162	$ 811	$ 4,974	3.8%	mid	low
Caledon	$ 138,577	$ 4,931	$ 432	$ 5,363	3.9%	high	low
Oakville	$ 161,879	$ 5,527	$ 811	$ 6,338	3.9%	high	low
Aurora	$ 149,260	$ 5,180	$ 866	$ 6,046	4.1%	high	low
Burlington	$ 118,708	$ 4,004	$ 811	$ 4,816	4.1%	mid	low
Whitchurch-Stouffville	$ 136,881	$ 5,012	$ 822	$ 5,834	4.3%	high	low
East Gwillimbury	$ 128,256	$ 4,355	$ 1,306	$ 5,661	4.4%	high	low
Clarington	$ 112,002	$ 4,139	$ 843	$ 4,982	4.4%	mid	low
Mississauga	$ 105,268	$ 4,298	$ 432	$ 4,730	4.5%	mid	low
King	$ 190,762	$ 7,565	$ 1,051	$ 8,616	4.5%	high	low
Newmarket	$ 122,428	$ 4,461	$ 1,090	$ 5,551	4.5%	high	low
Toronto	$ 100,129	$ 3,826	$ 725	$ 4,550	4.5%	mid	low
Whitby	$ 126,596	$ 4,925	$ 843	$ 5,768	4.6%	high	mid
Vaughan	$ 130,749	$ 5,246	$ 756	$ 6,002	4.6%	high	mid
Markham	$ 120,005	$ 4,760	$ 771	$ 5,531	4.6%	high	mid
Pickering	$ 124,087	$ 5,157	$ 843	$ 5,999	4.8%	high	mid
Richmond Hill	$ 123,772	$ 5,380	$ 808	$ 6,189	5.0%	high	mid
Brampton	$ 98,650	$ 4,717	$ 432	$ 5,150	5.2%	high	mid
Georgina	$ 92,391	$ 3,965	$ 970	$ 4,935	5.3%	mid	high
Brock	$ 88,311	$ 3,982	$ 843	$ 4,825	5.5%	mid	high
Oshawa	$ 89,788	$ 4,399	$ 843	$ 5,242	5.8%	high	high
GTA Avg	$ 123,416	$ 4,701	$ 815	$ 5,516	4.5%		
Median	$ 123,930	$ 4,589	$ 817	$ 5,447	4.5%		

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	2017 Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	2017 Total Municipal Burden as a % of Household Income	2017 Total Municipal Tax Burden Ranking	2017 Total Municipal Burden as a % of Household Income
Greenstone	$ 88,680	$ 1,599	$ 1,547	$ 3,146	3.5%	low	low
Elliot Lake	$ 62,939	$ 2,011	$ 614	$ 2,624	4.2%	low	low
Sault Ste. Marie	$ 84,584	$ 3,030	$ 742	$ 3,771	4.5%	low	low
Timmins	$ 95,960	$ 3,820	$ 844	$ 4,665	4.9%	mid	mid
Greater Sudbury	$ 94,915	$ 3,650	$ 1,108	$ 4,758	5.0%	mid	mid
Kenora	$ 87,619	$ 3,077	$ 1,465	$ 4,542	5.2%	mid	mid
Thunder Bay	$ 83,338	$ 3,309	$ 1,118	$ 4,426	5.3%	low	high
North Bay	$ 83,297	$ 3,498	$ 1,010	$ 4,508	5.4%	mid	high
Parry Sound	$ 67,440	$ 3,159	$ 1,300	$ 4,458	6.6%	mid	high
North Avg	$ 83,197	$ 3,017	$ 1,083	$ 4,100	5.0%		
Median	$ 84,584	$ 3,159	$ 1,108	$ 4,458	5.0%		

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	Municipal Burden as a % of Household Income	2017 Total Municipal Tax Burden Ranking	Municipal Burden as a % of Household Income
Springwater	$ 138,346	$ 3,287	$ 1,327	$ 4,614	3.3%	mid	low
Oro-Medonte	$ 119,178	$ 3,824	$ 2,263	$ 6,087	5.1%	high	mid
Barrie	$ 93,878	$ 3,924	$ 872	$ 4,796	5.1%	mid	mid
Collingwood	$ 92,375	$ 3,630	$ 1,140	$ 4,770	5.2%	mid	mid
Huntsville	$ 93,606	$ 3,772	$ 1,214	$ 4,986	5.3%	mid	high
Orangeville	$ 98,952	$ 4,582	$ 1,008	$ 5,589	5.6%	high	high
Innisfil	$ 94,915	$ 4,239	$ 1,167	$ 5,406	5.7%	high	high
Bracebridge	$ 90,372	$ 4,167	$ 1,214	$ 5,381	6.0%	high	high
Orillia	$ 73,844	$ 3,657	$ 793	$ 4,450	6.0%	low	high
Gravenhurst	$ 80,805	$ 4,878	$ 1,214	$ 6,092	7.5%	high	high
Simcoe/Musk./Duff. Avg	$ 97,627	$ 3,996	$ 1,221	$ 5,217	5.5%		
Median	$ 93,742	$ 3,874	$ 1,190	$ 5,184	5.5%		

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2017 Est. Avg. Household Income	2017 Average Residential Taxes	2017 Residential Water/WW Costs 200 m3	2017 Total Municipal Tax Burden	2017 Total Municipal Burden as a % of Household Income	2017 Total Municipal Tax Burden Ranking	2017 Total Municipal Burden as a % of Household Income
Saugeen Shores	$ 132,066	$ 3,504	$ 931	$ 4,435	3.4%	low	low
Kincardine	$ 123,852	$ 3,217	$ 947	$ 4,165	3.4%	low	low
Woolwich	$ 140,088	$ 3,606	$ 1,154	$ 4,760	3.4%	mid	low
Kingsville	$ 92,117	$ 2,898	$ 576	$ 3,474	3.8%	low	low
Puslinch	$ 153,836	$ 6,066	N/A	$ 6,066	3.9%	high	low
Wilmot	$ 116,170	$ 3,642	$ 1,007	$ 4,649	4.0%	mid	low
North Dumfries	$ 121,452	$ 3,838	$ 1,110	$ 4,948	4.1%	mid	low
Wellesley	$ 117,620	$ 3,884	$ 1,110	$ 4,994	4.2%	high	low
Brant	$ 113,143	$ 3,521	$ 1,311	$ 4,833	4.3%	mid	low
North Perth	$ 88,419	$ 2,843	$ 972	$ 3,815	4.3%	low	low
Waterloo	$ 113,502	$ 4,144	$ 833	$ 4,977	4.4%	mid	low
Sarnia	$ 93,229	$ 3,078	$ 1,023	$ 4,101	4.4%	low	low
Middlesex Centre	$ 135,686	$ 4,299	$ 1,725	$ 6,023	4.4%	high	low
Strathroy-Caradoc	$ 83,223	$ 2,871	$ 859	$ 3,730	4.5%	low	low
London	$ 85,865	$ 3,068	$ 836	$ 3,904	4.5%	low	low
Erin	$ 141,183	$ 5,666	$ 983	$ 6,649	4.7%	high	mid
Centre Wellington	$ 111,686	$ 3,922	$ 1,180	$ 5,102	4.6%	high	mid
Haldimand	$ 93,710	$ 3,279	$ 1,073	$ 4,353	4.6%	low	mid
North Middlesex	$ 87,990	$ 3,040	$ 1,114	$ 4,154	4.7%	low	mid
Guelph-Eramosa	$ 134,036	$ 5,105	$ 1,257	$ 6,361	4.7%	high	mid
The Blue Mountains	$ 110,480	$ 4,302	$ 1,090	$ 5,392	4.9%	high	mid
Ingersoll	$ 89,308	$ 3,213	$ 1,201	$ 4,414	4.9%	low	mid
Kitchener	$ 89,437	$ 3,458	$ 977	$ 4,435	5.0%	low	mid
Tillsonburg	$ 76,639	$ 2,949	$ 865	$ 3,814	5.0%	low	mid
Grey Highlands	$ 85,315	$ 3,139	$ 1,145	$ 4,284	5.0%	low	mid
Guelph	$ 97,772	$ 4,015	$ 903	$ 4,918	5.0%	mid	mid
St. Marys	$ 88,878	$ 3,542	$ 941	$ 4,483	5.0%	mid	mid
Cambridge	$ 92,801	$ 3,632	$ 1,051	$ 4,683	5.0%	mid	mid
St. Thomas	$ 76,357	$ 2,989	$ 874	$ 3,863	5.1%	low	mid
Wellington North	$ 82,446	$ 3,019	$ 1,222	$ 4,241	5.1%	low	mid
Lambton Shores	$ 88,069	$ 3,292	$ 1,342	$ 4,634	5.3%	mid	high
Stratford	$ 83,828	$ 3,682	$ 743	$ 4,425	5.3%	low	high
Chatham-Kent	$ 73,381	$ 2,943	$ 992	$ 3,935	5.4%	low	high
Minto	$ 80,905	$ 2,903	$ 1,464	$ 4,367	5.4%	low	high
Leamington	$ 76,460	$ 3,284	$ 951	$ 4,235	5.5%	low	high
Central Elgin	$ 100,168	$ 4,154	$ 1,491	$ 5,645	5.6%	high	high
Mapleton	$ 96,544	$ 4,190	$ 1,314	$ 5,504	5.7%	high	high
Windsor	$ 68,634	$ 2,851	$ 1,129	$ 3,980	5.8%	low	high
Owen Sound	$ 74,131	$ 3,446	$ 1,165	$ 4,611	6.2%	mid	high
Meaford	$ 84,897	$ 3,936	$ 1,575	$ 5,511	6.5%	high	high
Southwest Avg	$ 99,883	$ 3,611	$ 1,088	$ 4,672	4.8%		
Median	$ 92,459	$ 3,481	$ 1,073	$ 4,459	4.8%		

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***
- ***Industrial Parks***

Legislation

Ontario Legislation

The following section provides an overview of various Ontario legislation related to financial assistance and other financial incentives that may be used to encourage development and redevelopment in municipalities. This information has been taken from excerpts from a Ministry of Municipal Affairs and Housing document "Municipal Financial Tools for Planning and Development".

Municipal Act

The Municipal Act (subsection 111(1)) prohibits municipalities from directly or indirectly assisting any manufacturing business or other industrial or commercial enterprise through the granting of bonuses. Notwithstanding the bonusing rule, subsection 111 (2) of the Municipal Act permits, with the 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 thee 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** – City officials visit businesses with the purpose and intent of gathering information and data to further support the growth and development of local businesses. Services include providing connections to programs, services and resources, internal support through municipal process and connections to other local business.
- **Dedicated Entrepreneurial Services** – The City provides support and service to both start-up businesses and main street entrepreneurs through the Small Business Centre of Barrie, Simcoe County and Orillia and Invest Barrie. Through events, training and engaging with start-ups, Invest Barrie is working to foster a robust start-up ecosystem. The Small Business Centre also supports entrepreneurs through the provision of consultation services, education through seminars and workshops, mentorship programs, youth funding programs and other support services in-person and online.
- **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. Events have included SR&ED and funding programs for manufacturers, government procurement, Train in Technology Expo, and the annual Mayor's Business Progress Breakfast.
- **Business Concierge Program – A** Business Concierge Program aimed at providing a single point of contact for new or existing businesses in certain key sectors either entering the development process or experiencing a City related issue. A dedicated Project Lead (Business Development Officer) is assigned to help facilitate projects through to completion and ensure that projects or issues are dealt with in an efficient manner.
- **Business Research** – The City provides research on local statistics, available land inventory and other relevant site selection information.

Business Retention & Expansion Programs

Barrie (cont.)

- **Community Partner Support & Liaison** -The City of Barrie works with a number of community partners including Georgian College, The Royal Victoria Regional Health Centre, The Greater Barrie Chamber of Commerce, Downtown Business Improvement Association, and Tourism Barrie.
- **Business Ambassador Program** –A business ambassador program was launched in 2013 as a business-led, city-supported program focused on advancing economic growth in Barrie by showcasing local business champions. The Ambassadors continue to focus on lead generation and business development for the City.
- **City-Owned ICI Land Sales (Industrial & Downtown)** – The Business Development Department handles the sale of City-owned industrial land as well as, City-owned downtown lands for the purpose of strategic redevelopment. This includes land appraisals, environmental investigations, promotions, and sale negotiations.
- **Workforce Development** – Barrie works with local businesses, Georgian College to maximize opportunities for the integration of Georgian's practical program into the business community.
- **Trade Missions (national & international)** – The City organizes trade missions with local businesses for the purposes of business attraction and to support local businesses with their international outreach efforts.

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.

Business Retention & Expansion Programs

Brampton

Brampton's BR&E program includes the following initiatives: Corporate Calling, Business Alliances, Attention = Retention, Inquiry Facilitation, and Economic Policy & Research

- **Workforce Development—**The City is a strategic partner and investor in the new Sheridan Centre for Advanced Manufacturing and Design Technologies.
- **Investment Marketing Program—**The Economic Development Office has set up a strategic economic development marketing initiative.
- **Small Business Enterprise Centre—**Access to business planning, business registration, counseling, research, leadership, and mentorship, advice, tools and seminars
- **Tourism Brampton**—To attract residents and businesses to the City every year
- **Ambassador Program—**Senior business executives from some of Brampton's largest businesses
- **ICI Land Use Strategy—**Brampton's land use strategy preserves prime business-building lands for targeted development.
- **Economic Development Research Program—**Brampton's Research Program provides business owners, site selectors and ICI clients, with customized research on current economic trends, in addition to Brampton's demographic, socio-economic and employment statistics.

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.

Business Retention & Expansion Programs (cont'd)

Caledon

The BR & E program for the Town of Caledon in addition to site selection, business research and development process facilitation includes:

- **Tourism Action Plan—**Visitor and business attraction
- **Caledon Small Business Enterprise Centre**—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, Headwaters Tourism, Peel Federation of Agriculture, Small Business Summit, Global Toronto, Excellence in Manufacturing Consortium and Research Innovation and Commercialization (RIC) Centre
- **Networking** —Mayor's Business Breakfasts and Lunches held semi-annually
- **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 Industry Education Council and Peel Halton Workforce Development Group
- **Publications—**Monthly economic development newsletter, electronic business directory, community and investment profiles
- **Eco-business Program—**The Town in partnership with Partners in Project Green provide businesses access to programming that improves financial and environmental performance
- **Green Development Program—**Development charge discounts for new green commercial and industrial buildings/technologies

Cambridge

- The City supports existing businesses with their expansion by having regular contact with the business community through networking and a visitation program.
- **Business Enterprise Centre**

Centre Wellington

- **Job and Investment Incentive Program—**Development Charge granting program
- **Business Visitation and Business Retention and Expansion Programs**
- **Shop Local Program**
- **Business Advisor in Residence Program**
    - Start-up and small business support
    - Small business training program

Business Retention & Expansion Programs (cont'd)

Chatham-Kent

- Chatham-Kent's BR&E program includes an aggressive Corporate Visitation Program with over 180 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
- 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
- Employment Community Improvement Plan provides financial incentives for new and expanding companies. The plan consists of three different grants for eligible companies with more than 10 employees who are looking to expand by at least 5,000 sq. ft. The plan provides tax increment grants, development charge grants and planning and building permit grants. Applicants can apply for all three grants on a single project.

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

- Broadband Study and project
- Advantage EG promotional economic development materials and New Economic Development Branding for Town
- Mount Albert Downtown Revitalization Strategy and Community Improvement Plan
- Business First Program—Facilitates and expedites the development planning approvals processes
- Tourism Strategy development
- Cleantech Investment Strategy
- Launch of new Economic Development Website: www.AdvantageEG.ca

Fort Erie

- Company Visitation Program.

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.

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.

Business Retention & Expansion Programs (cont'd)

Greater Sudbury Cont'd

- 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 completed a Comprehensive Zoning By-Law Review in 2016, to streamline the development process, modernize the planning regulations and make the Township more business friendly.
- The Township took part in a County-Wide Business Retention and Expansion Project in 2015/2016.
- In 2015 The Council of the Township of Guelph/Eramosa established an Economic Development Committee.
- With the exception of area specific development charges for water and wastewater, the Township does not impose Municipal-Wide Development Charges for Non-Residential Development.

Business Retention & Expansion Programs (cont'd)

Haldimand

- **Business Retention and Expansion Visits (BREs)—**An initiative of Haldimand County Economic Development and Tourism Division to strengthen and grow local business capacity by connecting businesses to programs, resources and new information to assist in business expansion, creation of new jobs and overcoming business challenges. Goals:
    - Support key sector development through business visitations
    - Work with local partners to promote and actively expand resources available to support small business and start-ups
    - Focus on youth retention and youth entrepreneurship
    - Support entrepreneurial development
    - Focus on increasing local business capacity to export

Key program features

- On-site visits with businesses
- Connection between business and a menu of Municipal, Provincial, Federal and Private Financial resources
- Facilitation of programs, education (workshops), resources to support business growth

Business and Investment Attraction—Streamline business inquiry process (development process)

- Focus on the attraction of key sectors
- Focused Industrial Land Strategy and marketing plan
- Implementation strategy to sell Frank Marshall Business Park; proceed with planning amendments to consolidate zoning and work closely with the Province to actively promote the Site Certified parcel
- Maintained inventory of available serviced and un-serviced commercial and industrial land and vacant commercial and industrial buildings

Business Directory

- Improve visibility of local businesses through web listings
- Connect residents and visitors with up-to-date information
- Utilize listing information internally during development of marketing materials, publications
- YLM database was implemented in 2012—Hosting and delivery of YLM directory within Haldimand County

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

- 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

Business Retention & Expansion Programs (cont'd)

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

- **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**, May 2017—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
    - Fall of 2017 the forum will be "Open House" style.
- **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 38 actions is progressing
- **Spotlight on Business Profiles—**Profiles, acknowledges and awards innovation and successful businesses in King that shares the community values
- **Cultivating Business Retention + Expansion**—A five year Action Plan with 33 actionable items is underway. This program has formed the basis for on-going business visitation efforts.
- **2017 Business and Community Directory**—Fifth consecutive year, distributed to every household within King with 2,000 copies available for responding to inquiries.
- **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**—A two page profile is researched, developed and published electronically as testimonials and is used for business and investment attraction efforts.

Kingston

The Kingston Economic Development Corporation (KEDCO) supports the community through:

- **Investment Attraction Program—**Promoting Kingston as a premier investment and business location including Foreign Direct Investment marketing in key sectors
- **Business Growth and Retention Program—**Building relationships with local businesses through company visits, events and grant writing support
- **Labour Relations—**Support through online job board, partnerships, events and company visits
- **KEDCO's Small Business Office**
- **Tourism Kingston—**(A division of KEDCO) is the region's destination marketing organization (DMO) which manages the visitor services, leisure, conference and travel trade, and sport and entertainment tourism initiatives

Kingsville

- In the process of presenting Council with a plan to establish a CIP framework and options for incentive programs in the Cottam area of the municipality, a smaller northern urban centre that is being piloted for improvement. Once the Cottam CIP is approved and tested for viability then we can expand the CIP movement to the main urban centre in downtown Kingsville in future years.
- Servicing is underway in the central/east portion of the town to springboard economic development in the industrial and related commercial.

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.

Leamington

BR&E and Planning for 5 Key Sectors in the Municipality:

- Agri Business
- Manufacturing
- Healthcare
- Small Business
- Tourism

Community Development Plan focusing on Key Initiatives including:

- Community Partner Engagement
- Poverty Reduction
- Workforce Development
- Cultural Diversity
- Urban Renewal

London

- **London Economic Development Corporation (LEDC**) is a partnership between the City and the private sector.
- Business retention activities include providing site selection data, information on government programs, providing advice and assistance, and acting as a liaison with the municipal government.
- The LEDC also partners with a host of local service providers to assist companies with financial, regulatory, taxation and legal issues.
- Some Development Charge exemptions

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.

Markham

- **Innovation Synergy Centre in Markham** (ISCM)—A business advisory "hub" designed to accelerate the development of thriving enterprises with 10 to 50 employees. It is not an incubator but will partner with qualified companies to support their development into larger, more prosperous organizations.
- **Markham Small Business Centre**
- **Investment and Attraction Programs**
- **International Economic Alliances** with Hong Kong Trade Development Council, Haidan District (Beijing), China, Town of Cary, North Carolina and Wuhan Hubei Province, China
- **Markham Convergence Centre**
- **International Trade Missions**
- **Markham Business Directory—**Interactive online Business Directory listing and map with customizable search criteria

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

- **Chamber of Commerce—**The Town supports the Minto Chamber with an annual financial contribution and joint projects & promotions.
- **Industrial—**The Town has invested heavily in the creation of serviced industrial land at its two parks and is a participant in the Provincial Certified Sites program which will advertises industrial land in the Palmerston Industrial Park on an international scale.
- **Launchit!—**Minto supports a creative business incubator called LaunchIt! in conjunction with the Minto Chamber of Commerce which offers space for start-up businesses and an extensive outreach program to new and existing businesses, individuals and organizations. Minto hosts an annual business plan competition for new and expanding businesses called PitchIt!

Business Retention & Expansion Programs (cont'd)

Mississauga

- **Business Outreach Program:** The City hosts a proactive business outreach program across key industry sectors. The Economic Development Office (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.
- **Client Satisfaction**: EDO remains client-centric and responsive to the business community. On a biannual basis, EDO surveys a sample of recent clients to understand their overall satisfaction with EDO services to determine how to better serve our clients. Over the past year, EDO has achieved strong positive results.
- **Global Investment Program:** 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.
- **Sector Development:** 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.
    - **Life Sciences Cluster Strategy**: In the first quarter of 2017, Council adopted EDO's newly developed five-year Life Sciences Cluster Strategy. The strategy identifies priorities to support the growth and development of Mississauga's life sciences business sector and is the first of its kind for a Canadian municipality.
    - **Information and Communications Technology (ICT) Sector Assessment**: The EDO hired a consultant to conduct an assessment of Mississauga's ICT business sector, from which results were shared on the assessment in the first quarter of 2017.
    - **Advanced Manufacturing Program**: The Advanced Manufacturing Business Integrator participated as a panelist at the Design for Manufacturing Summit to discuss advanced manufacturing ecosystems. He had also facilitated the 3D Printing Presentation and Networking Breakfast which involved a number of Mississauga advanced manufacturing companies. At the start of 2017's second quarter, EDO hosted an Advanced Manufacturing Workforce Development event called Building Skilled Talent Together at which the technical skills gap for Mississauga's Advanced Manufacturing Sector was addressed.
- **Mississauga Business Enterprise Centre (MBEC):** The MBEC offers small business information and resources, business consultations, seminars, online training, 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 and Starter Company programs which provides students with the opportunity to turn their ideas into business opportunities while developing professional skills. These programs are delivered in partnership with the Province of Ontario .
- **Facilitation Services:** The City supplies partnership options and offers seminars for small and medium sized companies. 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.

Business Retention & Expansion Programs (cont'd)

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,

Niagara Falls

- The City operates a proactive **Visitation Program**.

North Bay

- **The Business Centre—**Nipissing, Parry Sound, a partnership between the City, the Province of Ontario and various community stakeholders
- Incentive and grant initiatives specific to Northern Ontario such as the Northern Ontario Young Entrepreneurs, Emerging Technology, Infrastructure and Community Development programs offered through the Northern Ontario Heritage Fund and those available through FedNor and their Community Futures Development Corporations assist with the expansion of existing companies and the attraction of new investment to the region
- Airport Community Improvement Plan, which provides a combination of financial incentives, including: Municipal Fee Rebate Program, Tax Assistance Program, Landfill Tipping Fee Reduction.

Oakville

- The Oakville Economic Development Department provides a proactive company visitation program. 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

- **Regional Business Retention & Expansion Study--**In an effort to continually improve the local and regional business climate, the City of Orillia recently partnered with its surrounding municipal partners to undertake a Regional Business Retention & Expansion Study. This project, in partnership with a number of business support organizations, resulted in 10 Priority Actions covering a range of new and exciting opportunities.
- **Site Plan Streamlining Initiative**—Using direct business feedback, staff from the Development Services Department undertook a thorough review of the site plan application process with the goal of reducing the red-tape, time and costs associated with site plan applications.
- **Orillia Area Community Development Corp. (Orillia Area CDC)**—The Orillia Area CDC assists businesses with business plans, marketing plans, loans and grants, business counselling and workshops.
- **Orillia & Area Online Business Directory** —he directory boasts over 2,000 community business listings.. The directory is promoted as a source for local products, businesses and services.
- **Moratorium on Industrial Development Charges**—In 2011 Council initiated a moratorium on Industrial DCs. 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 Trade—**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 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.
- **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 focusses 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**—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

- **Invest Ottawa**
  - Provide direction funding and oversight to Invest Ottawa–The City's arm's-length economic development agency
  - Coordinate activities between Invest Ottawa and the City in the areas of business acceleration, sector development and international outreach
  - Manage performance through metrics outlined in Invest Ottawa's Annual Operating Plan
- **Community Improvement Plans (CIPs)**
  - Manage and implement the city-wide Community Improvement Plan (CIP) program including existing pilots in Orléans and Carling Avenue as well as new areas such as Bells Corners
- **Capital Investment Track Program (CIT)**
  - Manage the Capital Investment Track (CIT) Program to guide targeted/strategic investments through the City's approval process with timely and customer-sensitive service
- **Innovation Centre at Bayview Yards**
  - Provide secretariat and in-kind support to the Innovation Centre—A non-profit organization responsible for managing the development of a one-stop-shop for innovation and entrepreneurship that will be home to early-stage companies, anchor businesses, incubation and accelerations organizations, business service agencies, post-secondary institutions and professional services businesses
- **Business Improvement Areas (BIAs)**
  - Provide issues management support for BIAs, including liaising with City departments and the Ottawa Council of BIAs (OCOBIA) to resolve the concerns of local businesses
  - Facilitate new BIA formations and BIA expansions
- **Innovation Pilot Program**
  - Manage a program that pilots the goods and services of start-ups throughout City departments
  - Businesses and entrepreneurs receive invaluable feedback geared towards improving their product or service

Business Retention & Expansion Programs (cont'd)

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

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.

Business Retention & Expansion Programs (cont'd)

Prince Edward County

- **Development Coordination Role**—The Community Development Department staff provides a 'One-window' role, working closely with the development community to assist in navigating the municipal approvals process.
- **Small Business Centre** — Access to business planning, business registration, counseling, research, leadership, and mentorship, advice, tools and seminars. This partner also runs a youth focused summer entrepreneurship program.
- **Publications—**Monthly community development newsletter, business and resident attraction webportal (www.buildanewlife.ca), community and investment profiles
- **BR&E and Planning—**Visit businesses to gather information and data so that plans can be developed to support the growth and expansion of local businesses. Services include providing connections to education programs, services and resources. Here is a list of the following Key Sectors that the Municipality focuses on:
    - Agri business (complete 2012)
    - Manufacturing (complete 2016)
    - Construction services (complete 2016)
    - Health services (complete 2017)
    - Professional services (complete 2017)
    - Retail sector (to be completed 2018)
    - Tourism sector (to be completed 2018)

Puslinch

- Implementation of recommendations from the Township of Puslinch's Community Improvement Plan (CIP) completed in 2016 including facilitating the grant programmes which include the CIP Façade, Signage and Landscape Improvement Grants. These grants encourage investment, promote business attraction and enhance the aesthetic appeal at the entrance to Puslinch at Highway 6.
- Undertake a logo and branding project for the Township's branding design to increase awareness and brand recognition. The new brand will assist with promotion and attraction. This project is contingent upon obtaining funding from the Rural Economic Development grant program.

Business Retention & Expansion Programs (cont'd)

Sarnia

- Sarnia supports financially the activities and programs of the **Sarnia-Lambton Economic Partnership (SLEP)**, which has the responsibility to undertake initiatives on behalf of all the municipalities in Sarnia-Lambton, focused on promotion, lead generation activities, and economic sector development meant to sustain and expand the economic base of all of Sarnia-Lambton.
- On-going EDCP activities include advertising, marketing and promoting the City of Sarnia, the development and management of the Sarnia 402 Business Park and Sarnia Business and Research Park, the Sarnia Harbour and associated waterfront area, the Sarnia Chris Hadfield Airport, and the provision of administrative support for the UWO Research Park.

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

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, St. Marys, 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 Calling Program**—A partnership project with the Mayor's Office and SEED Co. to promote dialogue with major employers and manufacturers.

Business Retention & Expansion Programs (cont'd)

Stratford Cont'd

- **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.
- 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.

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
- **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
- **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.
- **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.

Business Retention & Expansion Programs (cont'd)

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

Vaughan

- Corporate Calling Program
- Economic Cluster Development
- Vacant employment lands directory
- Business Roundtables
- Economic Gardening Initiatives through the Vaughan Business Enterprise centre
- Ambassador Program
- Economic & Market Research Services
- Corporate Branding
- Marketing & Communications Services (e.g. website; collateral materials; newsletters)
- Vaughan International Commercialization Centre (assisting small and medium-sized enterprises (SMEs) localize international technologies to create and commercialize new, innovative products in addition to assisting local companies with the expertise required to modify or adapt their products for international export).

Business Retention & Expansion Programs (cont'd)

Waterloo (Region)

- The Office of Economic Development provides corporate and community based services including:
  - The dissemination of data and analytics on the regional economy
  - Implementation and monitoring of the Regional Economic Development Strategy (WREDS)
  - Providing strategic support to the Waterloo Region Economic Development Corporation (WREDC)
  - Supporting business development at the Region of Waterloo International Airport
  - Administering grants and supporting incentive programs
  - Facilitating strategic investment opportunities that require Regional approval
- Industrial Use Strategy
  - Reduced rates 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.
- The Gateway Community Improvement Plan (CIP) provides financial incentives to property owners who revitalize, strengthen and diversify the economy in Welland by promoting private sector investment, development, redevelopment and construction activity on employment lands in the Gateway Community Improvement Project Area. The Project Area in the City of Welland includes all employment lands within the Urban Area and includes Strategic Locations for Investment as illustrated in the Gateway CIP document. In partnership with the Niagara Region, three Incentive Programs are available through the Gateway CIP: the Tax Increment Based Grant Program, the Development Charge Grant Program and Planning Application Fee Grant Program.

Wellesley

- **Wellesley and District Board of Trade** has a Township staff liaison to provide or obtain information regarding business activities in the community.

Business Retention & Expansion Programs (cont'd)

County of Wellington

- The **Business Retention and Expansion Programme** (BR+E) established in 2014 continued in 2016/2017 with the Downtown/Retail and Foreign Owned Businesses survey. In total 139 Downtown/Retail businesses and 8 Foreign Owned businesses were interviewed. Supported by OMAFRA, the programme partners works with the seven member municipalities to build relationships with local enterprises and better understand their needs and concerns.
- The County's **Business Retention and Expansion Municipal Implementation Fund** provides annual funding to all seven of its member municipalities for projects that enhance the local economy and promote business retention and expansion. $175,000 has been budgeted annually for municipal implementation projects.
- The **Wellington County Investment Attraction Strategy** was developed in 2015. Investment attraction activities include, Wellington County as an active member of the Ontario Food Cluster, participating in agri-food investment attraction. Economic development is also working with the City of Guelph and University of Guelph to host international delegations and promoting and exploring export opportunities for Guelph-Wellington businesses to expand their global markets.
- The **Talent Attraction Programme** is actively working on solving workforce issues for Wellington County businesses. Activities include the development of a new Wellington County Job Board, participation in Newcomer Career and Settlement Fairs in Toronto and working directly with employers, community resources and educational institutions to develop pathways to employment. Successful grant application from Ontario 150 Fund, and Ministry of Citizenship and immigration for Labour Market projects designed to help employers improve attraction and retention of Millennials, International Students and Immigrants in Wellington County.
- This **Way to Wellington Signage Programme** was approved in February 2016, the signage programme is currently being implemented with gateway signage being installed in summer 2017.
- **Taste Real Food Programme** supports local businesses, farms and producers in Guelph and Wellington County. The programme involves print publications, online presence and a series of festivals and events that raises awareness and promotes local farms and food businesses. In 2016, Taste Real started implementing recommendations from the County of Wellington's Food Tourism Strategy, to enhance current programming and to further solidify the region's position as a food tourism destination.
- **Experience Wellington Promotion** consists of an annual Festivals and Events Guide promoting community events in Wellington County. The Wellington County Visitor's Map was redesigned in 2016 to promote the experiences offered in the area and attract new interest in Wellington County.
- Financial support towards of the SouthWestern Integrated Fibre Technology (SWIFT) Network programme to provide high-speed broadband in Wellington County.
- In 2017 the Economic Development division will undertake the development of a **Countywide Community Improvement Programme** and update the Economic Development Strategic Plan.

Business Retention & Expansion Programs (cont'd)

Wellington North

- Business Retention and Expansion Program
- Community Growth Program
- Community Improvement Program
- Downtown Revitalization Program
- Green Energy Program
- Local Food Program
- Municipal Cultural Program
- Renew Northern Wellington Program
- Tourism & Marketing Program
- Workforce Attraction Program

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.**

Downtown/Area Specific Programs

Barrie

There are three Community Improvement Plans (CIP) in place within the City of Barrie: Downtown Barrie, Allandale Centre Community and Georgian College.

- **Loans, Grants, Development Charges Exemptions, Tax Incremental Increases, Planning and Building fee reductions**

The Built Boundary CIP was approved in October 2016. It encompass Barrie's entire Built Boundary and replaces two previous CIPs: Downtown Barrie and Allandale Centre. The Built Boundary CIP includes two types of grant programs, both of which provide financial incentives to achieve current community goals and priorities within the Built Boundary: 1.) Renovation Grant; 2.) Redevelopment Grant. The Georgian Colege CIP surrounds the Georgian College campus and focuses on improvements to the interface between the College and the surrounding neighbourhoods. The CIP areas can benefit from a range of incentives including loans and grants adaptive re-use, upgrade to building code, accessibility and HVAC improvements, and façade and sign improvements. Funding is also provided for businesses to install safe energy efficient lighting to increase the safety of these CIP areas. Planning application and building permit fees are reduced. A development charge exemption is also in place in certain areas within the Downtown CIP and the Allandale CIP. Property tax increases can be incremental for a period of up to five years.

- **Renovation Grant**

The purpose of the Renovation Grant is to assist in the improvement, restoration or adaptive re-use of existing buildings within the Urban Growth Centre and to assist with restoration and renovation of heritage characteristics of buildings listed on the Municipal Heritage Register. The main goal of this program is to enable existing buildings to be improved and used for other uses. A maximum amount of $25,000 can be awarded per grant, with amounts covering no more than 50% of the cost of work. There is no minimum amount.

- **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.

Downtown/Area Specific Programs

Bracebridge

Façade 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 any repairs to the front of a building including windows, doors, brick/siding repairs/ replacement, lighting, etc.
- Additional money is available for buildings that front on more than one street

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 all commercial areas of town
- 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.

Brampton

Downtown Development Corporation

- The Brampton Downtown Development Corporation (BDDC): a financially sustainable funded, semi-autonomous organization that has evolved from the existing Brampton Downtown Business Association (BDBA)
- It is a new development tool that will have the capacity to undertake considerably more than the existing BIA is able to currently undertake as a Part III Corporation. This includes undertaking a program of grant making, and other promotion, improvement, development and redevelopment programs.
- Downtown and Queen Street Corridor CIP and Incentive Program
- DC Discounts on targeted non-retail ICI
- Cash in Lieu of Parking Waiver in the Downtown

Downtown/Area Specific Programs

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.
- **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

- **Building Revitalization Program—**The City offers interest-free and partially forgivable loans (on a matching-share basis) for property improvements that focus on improving the street appearance of buildings and encourage structural and weather/waterproofing repairs. The City will lend up to $20,000 per building, with partial loan forgiveness of up to 35% available. (A maximum of $60,000 per property owner is available). Instead of entering into a loan arrangement with the City, the program can also be arranged so that the partially forgivable portion can be given as a grant.
- **Design Guide Program—**This program offers grants for owners to retain professional assistance in designing property improvements. The City offers a $750 grant for design assistance in the downtown core.

Downtown/Area Specific Programs

Cambridge cont'd

- **Realty Tax Rebate Program—**A three year program that provides a rebate of a percentage of the City's portion of the increase in City property taxes as a result of building improvements and/or new development. All properties in the core are eligible where the property improvements result in an increase in the City property taxes.
- **Development Application Fee Waiver**—No fees for applications under the Planning Act (Site Plan, Zone Change, Official Plan Amendment, Subdivision) for new residential development in the downtown core
- **Building Permit and Sign Permit Fee Exemption**—All properties in the core areas do not pay a fee for obtaining a building permit or permits for signs.

Centre Wellington

Business Advisor in Residence Program

- Start-up and small business support
- Small business training program

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

- **Economic Development Committee**–The mandate of the Committee is to take actions which would retain and expand business investment and generate employment within appropriate areas of the Township. Specifically the Committee will identify and address problems or barriers to business growth, discuss ways that the Township can support, retain or attract business investment in the community.

Haldimand

Downtown Revitalization Incentive Program - features:

- Tax increase-based equivalent rebate program for large scale capital projects
- Façade improvement grant program
- Application and permit fees refund program
- Downtown housing grant program
- Heritage improvement grant program
- Building restoration, renovation and improvement grant

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.

Downtown/Area Specific Programs

Hamilton Cont'd

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**

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) -** Facade 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

King

Community Improvement Plan (CIP)—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 incentives are offered for the following 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

Downtown/Area Specific Programs

King cont'd

- **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
- **Beautification**— A five year Streetscaping and Beautification Plan for commercial cores promoting King City, Nobleton and Schomberg as attractive places in which to invest and do business
- **Grants**—The Economic Development function provided financial assistance and guidance to the three Village/ Business Associations with marketing and promotional efforts.

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** – For downtown properties improving building façade may be eligible for a 10-year interest-free loan up to a max. of $25,000 or half the value of the façade improvements being proposed.
- **Upgrade to Building Code Loan Program** – Assists Downtown property owners with interior improvements that relate to Fire and Building Code requirements. May be eligible for a ten-year interest-free loan up to a maximum of $50,000, or half the value of the work proposed.
- **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 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.
- **Community Improvement Plan (CIP) Development Charge Incentives**—Provides funding under CIPs for the full value of DCs for the following development:; Industrial buildings as defined by the CIP and residential units constructed in defined areas of the Downtown or Old East Village. The value of the CIP grants are automatically applied when DCs are payable, without a payment required by the applicant.
- **Last Mile / Fibre Optic Connection Grant Program (Pilot Project)** - assist Downtown property owners and multi-year tenants with the installation and connection of fibre optic broadband services to eligible premises and users

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.

Minto

- In 2015, an expanded Community Improvement Plan was approved with increased financial assistance for facade, signage and possible structural improvements. From, 2010-2016, Minto provided $108,487 in CIP-related grants in conjunction with $716,342 for a Leverage Ratio of $6.60 : $1.00.
- **Downtown Revitalization Committee**—Active in Clifford, Harriston, and Palmerston.
- Minto worked with downtown Harriston businesses to promote continued shopping in the core area during the "Diggin' It" construction project in 2015-16 and has started to implement a similar program for 2017-19 as the main street of the Village of Clifford is reconstructed and improved.

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.

Downtown/Area Specific Programs

Newmarket Cont'd

- 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.

Niagara Falls

- **Development Charge Exemption Program**—This will provide a financial incentive in the form of an exemption from payment of 75% of the City development charge on residential, commercial and mixed use development and redevelopment projects that create additional residential units and/or commercial space.
- **Residential Loan Program** – 0% interest loan based on $20 per sq. ft. of habitable residential space constructed to a maximum of $20,000 per residential unit created.
- **Commercial Building Loan and Façade Grant—**0% interest loan equal to 50% of the cost of building maintenance and improvements to a maximum loan of $15,000 per property.
- **Revitalization Grant Program** – Annual grant equivalent to 80% of the increase in City property taxes for first 5 years, 60% in years 6 and 7, 40% in year 8, and 20% in years 9 and 10. Building renovations, additions and new construction.

North Bay

- **Downtown Community Improvement Plan**—Provides funding to business and property owners to support investment and revitalization in the downtown. This includes grants to support the completion of professional studies (to a maximum of $3,750) and building renovations (to a maximum of $30,000).
- **Municipal Tax Assistance—**The Downtown Community Improvement Program also provides rebates of municipal fees and incremental tax increases (100% of increase of assessed value as a result of improvements in the first five years, 80% in Year 6, 60% in Year 7, 40% in Year 8 and 20% in Year 9).
- **Airport Community Improvement Plan (ACIP) –** Municipal Fee Rebate Program including those related to Planning, Legal and Building permits, a Municipal Tax assistance Program providing 100% relief in year one of the increased assessed value of the improvement, 66% in year two and 33% in year three, and a 50% Landfill Tipping Fee reduction to $10/tonne.

Downtown/Area Specific Programs

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 of 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

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.

Downtown/Area Specific Programs

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.

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

Downtown/Area Specific Programs

Prince Edward County

- Current 50% Development Charge reduction program for all development in Prince Edward County to be replaced with the implementation of the Community Improvement Plan in late 2017 / early 2018.

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

Sarnia

- The City provides grants to property owners who undertake renovations/rehabilitation to their properties that result in an increase in their assessment and a corresponding increase in their taxes. The grant is equal to any increase in taxes paid as a result of the work being done. The grant is available for a period of 10 years for non-heritage properties. The grant is 100% of actual tax increases as a result of increased assessment in years 1-8, decreasing to 75% in year 9 and 50% in year 10.
- Loans are available to a maximum of $20,000 per storefront or the total cost per storefront of the proposed eligible improvements, whichever is the less, to a maximum of $60,000 per property. Interest will be charged at one half the prime rate of the City's banker at the time of the application. Term is open not to exceed 10 years

Sault Ste. Marie

- **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

Downtown/Area Specific Programs

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.

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

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.

Downtown/Area Specific Programs

Thunder Bay

- **Core Area Rehabilitation & Redevelopment Grant Program** – Eligible property owners can receive a grant equal to 100% of any increase in municipal taxes that result from the re-assessment of improved property for a ten-year period.
- **Core Area Façade Loan Improvement Program—**Eligible property owners can receive interest-free loans, amortized over 10 years for 50% of the cost to improve the exterior facades of buildings to a maximum of $15,000 per loan.
- Amendments to the Central Business District Zones (CBD) now allow for an increased number of uses within the City's downtown areas. It also alters various standards such as yard, frontage and parking requirements in an effort to facilitate positive development.

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

- Kleinburg/Area Specific Programs (KEDS)—Completed in June 2011 to assist Kleinburg-area merchants and the Business Improvement Area (BIA) to revitalize main street.

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 an RDC exemption in the downtown cores provided the lower tier municipality also provides the exemption. At the present time, only Cambridge and Kitchener have such an exemption. The Region's downtown core exemption is set to expire on March 1, 2019.

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

- **Wellington North Simply Jobs and Housing**—A portal developed and implemented as a one stop location to match job seekers and potential home buyers with local job openings and housing opportunities.
- **Renew Northern Wellington—**A program connecting talented entrepreneurs with vacant storefront owners.

Whitby

- **Façade Grant Program** in place since 2005 – A minimum investment of $10,000 will result in a $5,000 grant for approved items. Applicants can also receive a grant for up to $1,500 for architectural, engineering and design fees associated with an approved façade grant.
- The Town of Whitby offers a **Heritage Tax Rebate Program**. This applies to the heritage portion of properties that are designated as having cultural heritage value or interest under Part IV of the Ontario Heritage Act (an individual property designation).
- Properties that are designated within a heritage conservation district designated under Part V of the Ontario Heritage Act, such as Brooklin's Heritage Conservation District, and rated as having excellent, very good , or good heritage value in the heritage district inventory are also eligible for the heritage property tax rebate.
- The amount of the annual property tax rebate is 40 percent on the eligible portion of the property (historical portion) for the Town and school board share of the property taxes. The Region of Durham is not currently participating in this program.

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

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

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

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.**

Cambridge

Opportunities are available to potential purchasers of contaminated sites to cancel a portion of all outstanding taxes. It may be possible to receive a Development Charges credit equal to the restoration costs of the property (not to exceed the total development Charges payable to the City on the project).

Brownfield Redevelopment

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

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

Brownfield Redevelopment cont'd

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

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.

Brownfield Redevelopment cont'd

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.

Meaford

- **Environmental Study Grant**—This program is intended to assist owners with financing the cost of undertaking environmental studies in order to generate more and better information with respect to the type of contamination, environmental risks and potential remediation costs on brownfield properties. Grant is available as 50% matching funds towards the cost of a: 1) phase II Environmental Site Assessment, 2) Remedial Work Plan and 3) Risk Assessment.

Niagara Falls

- **Brownfields Development Charge Exemption Program** – Region's Development Charge Waiver/Exemption Program exempts a development from 75% of the Regional development charge if it is in a downtown, surrounding built-up urban area or brownfield area. Up to an additional 25% development charge exemption is provided depending on the Inclusion of Smart Growth principles into the proposed development.

Brownfield Redevelopment cont'd

North Bay

Brownfield Redevelopment—Provides funding to property owners to support the redevelopment of important brownfield sites throughout the community . This includes grants to support the completion of environmental studies, rebates of municipal fees and incremental tax increases (100% of increase of assessed value in Year 1, 66% in Year 2 and 33% in Year 3).

Oakville

- The Town of Oakville is preparing a Brownfield Community Redevelopment Strategy and Brownfield Community Improvement Plan (CIP). The preparation of the Strategy and CIP is contingent on the consultant preparing a successful application for funding through the Federation of Canadian Municipalities' (FCM) Green Municipal Fund.

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

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.

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.

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)
- A grant to assist property owners with the remediation of brownfield sites throughout the three cities 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)—The Core Areas of Cambridge and Kitchener currently have development charge exemptions for all developments. Brownfield sites outside of these areas are eligible for brownfield RDC Exemptions. The value of the RDC Exemption is based on the total eligible costs of remediation, plus 20 per cent for indirect costs, less any brownfield financial assistance already received.

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

Brownfield Redevelopment cont'd

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.

Industrial Parks

Municipality	Industrial Park	Size Acres	Price Per Acre Low	Price Per Acre High	Ownership
Aurora	Aurora Gateway Business Park	81	N/A	N/A	Private
	Aurora South Industrial	14	$ 175,000	$ 275,000	Private
	Industrial Parkway North	38	$ 175,000	$ 275,000	Private
	Hallgrove Business Park	48	$ 425,000	$ 500,000	Private
	Aurora Business Park	88	N/A	N/A	Public
Barrie	Mapleview West Industrial Park	17	$ 260,000	$ 280,000	Public
	South Industrial Park (easterly)	14	$ 135,000	$ 190,000	Public
Belleville	North-East	150	$ 20,000	$ 40,000	Public/Private
	North-West	25	N/A	N/A	Private
Brampton	Multiple	N/A	$ 99,000	$ 220,000	N/A
Brockville	City owned	45	$ 30,000	$ 60,000	Public
	private	35	$ 60,000	$ 100,000	Private
Burlington	Burlington QEW East	N/A	$ 570,000	$ 570,000	N/A
	Burlington QEW West	N/A	$ 325,000	$ 325,000	N/A
	Burloak Employment Area	N/A	$ 500,000	$ 500,000	N/A
	Burlington North (Alton)	N/A	$ 810,000	$ 810,000	N/A
Caledon	Bolton Industrial Park	100	$ 680,000	$1,100,000	Private
	Coleraine West Industrial Area	350	$ 250,000	$ 400,000	Private
	Tullamore Industrial Park	60	$ 472,000	$1,200,000	Private
	Mayfield West - Kennedy Road	200	$ 500,000	$ 588,000	Private
	Victoria Business Park	79	$ 275,000	$ 425,000	Private
Cambridge	Cambridge Business Park	850	$ 145,000	$ 145,000	Public
	L. G. Lowell Park	1,300	$ 145,000	$ 145,000	Public/Private
	Eastern Industrial Park	300	N/A	N/A	Private
Chatham-Kent	Bloomfield Business Park	80	N/A	$ 50,000	Public
	Blenhelm Industrial Park	30	N/A	$ 25,000	Public
	Ridgetown Industrial Park	27	N/A	$ 15,000	Public
	Redpath Crescent Industrial Park	8	N/A	N/A	Public
	Wallaceburg Industrial Park	78	N/A	N/A	Private
Clarington	Clarington Science Park	352	N/A	N/A	Private
	Clarington Energy Park	318	N/A	N/A	Private
East Gwillimbury	Bales Drive Industrial Park	100	N/A	N/A	Private
	Mount Albert	48	N/A	N/A	Public/Private
	Holland Landing South	212	N/A	N/A	Private
	Green Lane East	94	N/A	N/A	Private
	Queensville	954	N/A	N/A	Private
Gravenhurst	Winhara Rd/Airport Industrial Area	264	N/A	N/A	Private
	Jones Rd Industrial Park	66	N/A	N/A	Private
Greater Sudbury	Valley East	15	N/A	$ 115,000	Public
	Radisson Industrial Park	40	N/A	$ 115,000	Private
	City - West End	20	N/A	$ 90,000	Private
	City - East End	60	N/A	$ 225,000	Private
	City - South End	40	N/A	$ 225,000	Private

Industrial Parks (cont'd)

Municipality	Industrial Park	Size Acres	Price Per Acre Low	Price Per Acre High	Ownership
Guelph	Hanlon Creek Business Park Ph. 1	60	$ 275,000	$ 324,000	Public/Private
	Hanlon Creek Business Park Ph. 2	118	$ 325,000	$ 475,000	Public/Private
	Rona (Southgate) Business Park	48	$ 285,000	$ 285,000	Private
	Industrial Equities (Southgate) Ph. 1	24	$ 260,000	$ 260,000	Private
Halton Hills	Halton Hills 401/407 Gateway Business Park	N/A	$ 330,000	$ 330,000	N/A
	Acton Employment Area	61	N/A	N/A	N/A
	Georgetown Employmenmt Area	7	N/A	N/A	N/A
Hamilton	Ancaster Industrial Park	660	N/A	N/A	Public/Private
	Airport Business Park	735	N/A	N/A	Public/Private
	Bayfront Industrial Park	3,700	N/A	N/A	Public/Private
	East Hamilton Industrial Park	560	N/A	N/A	Private
	Flamborough Business Park	630	N/A	N/A	Private
	Redhill North Business Park	710	N/A	N/A	Private
	Redhill South Business Park	980	N/A	N/A	Public/Private
	Stoney Creek Industrial Business Park	1,856	N/A	N/A	Private
Innisfil	Innisfil Heights	320	N/A	N/A	Private
King	27-9 Business Park - Schomberg	10	$ 450,000	$ 500,000	Private
Kingsville		36	N/A	N/A	Private
Kingston	Cataraqui Estate Business Park	61	$ 90,000	$ 130,000	Public
	Clyde and Alcan Industrial Parks	9	$ 65,000	$ 65,000	Public
	St. Lawrence Business Park	53	$ 85,000	$ 110,000	Public
Kitchener	4 industrial parks	N/A	N/A	N/A	N/A
Lambton Shores	Town of Forest	93	$ 6,000	$ 6,000	Public
London	Innovation Park	205	$ 75,000	$ 75,000	Public
	Trafalgar Industrial Park	2	$ 55,000	$ 55,000	Public
	Skyway Industrial - Phase II	25	$ 65,000	$ 65,000	Public
	River Road	8	$ 65,000	$ 65,000	Public
Markham	serviced and market ready - industrial 601 acres, commercial 299 acres	601	$ 726,000	$ 575,000	Private
Meaford		1	$ 80,000	$ 80,000	Public
Milton	Milton 401 Industrial/Business Park	N/A	$ 665,000	$ 665,000	N/A
Mississauga	Northeast Business District	555	N/A	N/A	Private
	Airport Corporate Centre	110	N/A	N/A	Private
	Gateway Business District	552	N/A	N/A	Private
	Western Business Park	130	N/A	N/A	Private
	Meadowvale Business Park	648	N/A	N/A	Private
Newmarket	Newmarket Industrial Business	48	N/A	N/A	Private
	Mulock Drive/Harry Walker Parkway	9	$ 400,000	$ 450,000	Public

Industrial Parks (cont'd)

Municipality	Industrial Park	Size Acres	Price Per Acre Low	Price Per Acre High	Ownership
Niagara Falls	Montrose Business Park	100	$ 20,000	$ 40,000	Public
	Muller	62	$ 50,000	$ 100,000	Private
	Stanley Industrial	15	$ 35,000	N/A	Private
North Bay	Gateway Business Park	53	$ 8,000	$ 20,000	Public
	Airport Industrial Park	120	N/A	N/A	Public
Oakville	Oakville Midtown Employment Area	N/A	$ 795,000	$ 795,000	N/A
	Oakville QEW East Employment District	N/A	$ 950,000	$ 950,000	N/A
	Oakville QEW West Employment District	N/A	$ 960,000	$ 960,000	N/A
	Winston Park Employment District	N/A	$ 885,000	$ 885,000	N/A
Orillia	Horne Industrial Park	20	$ 115,000	N/A	Public
	Inch Employment Lands	9	N/A	N/A	Public
Oshawa	Northwoods Industrial Park	100	N/A	N/A	Private
	Colonel Sam Business Park	28	N/A	N/A	Private
Ottawa	Orleans Industrial Parks	1,100	$ 50,000	$ 100,000	Public/Private
	Kanata South Business Park	300	$ 75,000	$ 120,000	Public/Private
	Hawthorne Business Park	200	$ 80,000	$ 110,000	Public/Private
Peterborough	Major Bennett Industrial Park	100	N/A	$ 40,000	Public
	Peterborough Industrial Park	50	N/A	$ 40,000	Public
Pickering	Brock Road Industrial Area	400		Avg. $300k	Private
	White Road Prestige Industrial Park	N/A	$ 350,000	$ 400,000	Private
Port Colborne	Loyalist Industrial Park	85	$ 21,000	$ 25,000	Public
	Babcock & Wilcox Property	328	N/A	N/A	Private
	Highway 140 Industrial Area	200	N/A	N/A	Public/Private
Prince Edward County	Phase 2	18	$ 35,000	$ 45,000	Public/Private
Quinte West	Located in Trenton Ward	125	$ 35,000	$ 35,000	Public
Richmond Hill	Beaver Creek Business Park	614	$ 450,000	$ 600,000	Private
	Headford business Park	433	$ 450,000	$ 600,000	Private
Sarnia	Sarnia 402 Business Park	85	$ 50,000	$ 70,000	Public
	Sarnia Business & Research Park	180	$ 50,000	$ 70,000	Public
Saugeen Shores			$ 50,000	$ 50,000	Public
Sault Ste. Marie	Yates Industrial Park	60	$ 25,000	$ 25,000	Public
	Base Line Industrial Park	35	$ 25,000	$ 25,000	Public
	Great Northern Industrial Park	N/A	$ 60,000	$ 80,000	Private
	GNR/Sargin	75	$ 75,000	$ 75,000	Private
	Essar Steel Algoma	70	N/A	N/A	Private

Industrial Parks (cont'd)

Municipality	Industrial Park	Size Acres	Price Per Acre Low	Price Per Acre High	Ownership
St. Catharines	Bunting East Industrial	320	N/A	N/A	Private
	Port Weller Industrial	219	N/A	N/A	Private
	Louth Industrial	451	N/A	N/A	Private
	Bunting Industrial Park	260	N/A	N/A	Private
	Glendale Industrial Park	222	N/A	N/A	Private
St. Thomas	Highbury Industrial Park	96	$ 35,000	$ 45,000	Public
	Other Lands	54	$ 35,000	$ 45,000	Public
Stratford	City owned	130	$ 75,000	$ 100,000	Public
	Privately owned	150	$ 100,000	$ 175,000	Private
Thunder Bay	Balmoral IV Business Park	39	N/A	N/A	Private
	Innova Business Park	71	$ 64,770	$ 93,951	Public
Timmins	Noronta Industrial Park	4	N/A	$ 35,000	Public
	Private Property	10,000	N/A	N/A	Private
Vaughan	Vaughan Enterprise Zone	1,679	$ 550,000	$1,000,000	Private
	Vaughan Metropolitan Centre	442	$1,000,000	$1,000,000	Private
	Highway 400 North Expansion Area	1,065	$ 550,000	$1,000,000	Private
Wellesley	1420 Hutchison Road	2	N/A	N/A	Public
Whitby	Durham Business Centre	45	$ 200,000	$ 250,000	Private
	Thickson Woods Business Park	30	$ 100,000	$ 180,000	Private
	Hopkins	30	$ 125,000	$ 200,000	Private
Whitchurch-Stouffville	Stouffville	497	N/A	N/A	Private
	Vandorf	12	N/A	N/A	Private
	Gormley	251	N/A	N/A	Private
	Cardico	N/A	N/A	N/A	Private
Windsor	Twin Oaks Business Park	9	$ 65,000	$ 130,000	Public