

# BMA

Management Consulting Inc.

## Municipal Study - 2011



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**Executive Summary—City of Greater Sudbury**

**Socio-Economic Factors**

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

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

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

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

### **Financial Indicators**

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

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

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

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

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

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

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

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

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

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

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

### **Expenditures Analysis and MPMPs**

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

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

### **Taxes and Comparison of Relative Taxes**

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

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

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

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

### **2011 Comparison of Water and Sewer User Costs**

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

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

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

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

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

### **Economic Development Programs**

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

***Executive Summary***

## **SECTION 1: Introduction**

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

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

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

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

## **SECTION 2: Socio-Economic Factors**

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

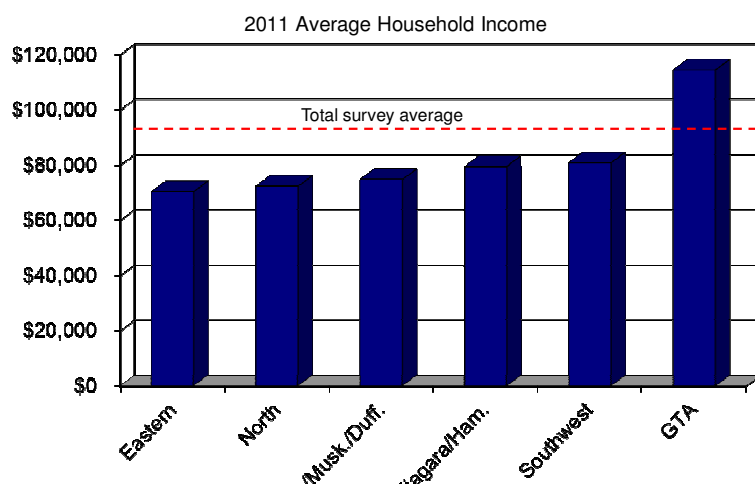
### ***Population Growth***

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

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

### ***Household Income***

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



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

### **Age and Condition of Private Dwellings**

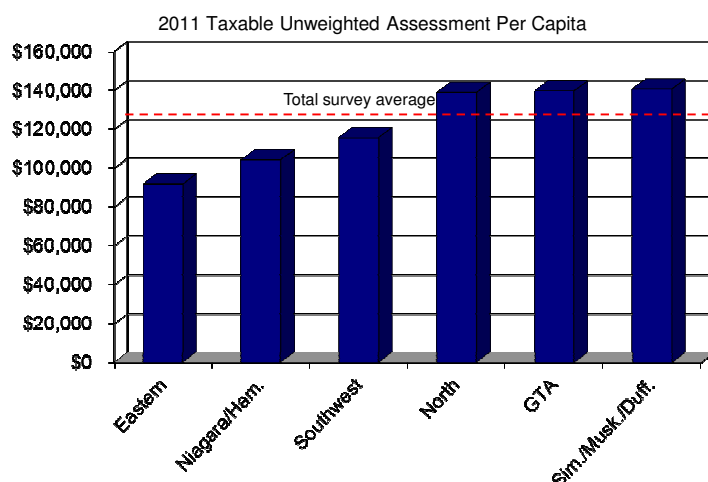
The age and condition of private dwellings provide a general indication of the age of the infrastructure and the growth rate of a municipality. Northern Ontario has the highest percentage of dwellings constructed before 1986 and the highest percentage of dwellings needing major repairs.

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

### **Assessment**

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

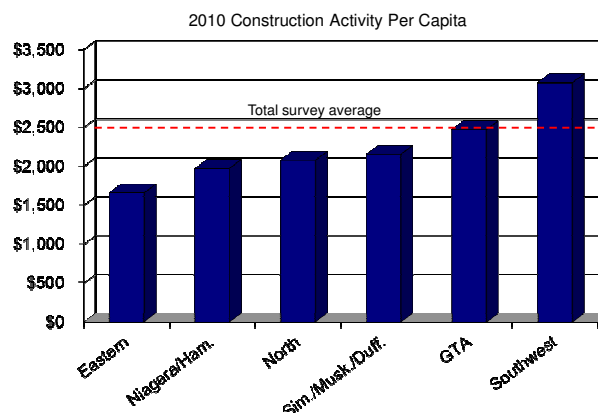
Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2010—2011, the assessment increased by 6.8% on average across the 84 Ontario municipalities. The Simcoe/Muskoka/Dufferin geographic area experienced the largest increase at 8.7%.



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

### **Construction Activity**

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



### **SECTION 3: Municipal Financial Indicators**

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

#### **Financial Position**

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

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

#### **Operating Surplus Ratio**

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

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

### **Asset Consumption Ratio**

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

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

### **Reserves**

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

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

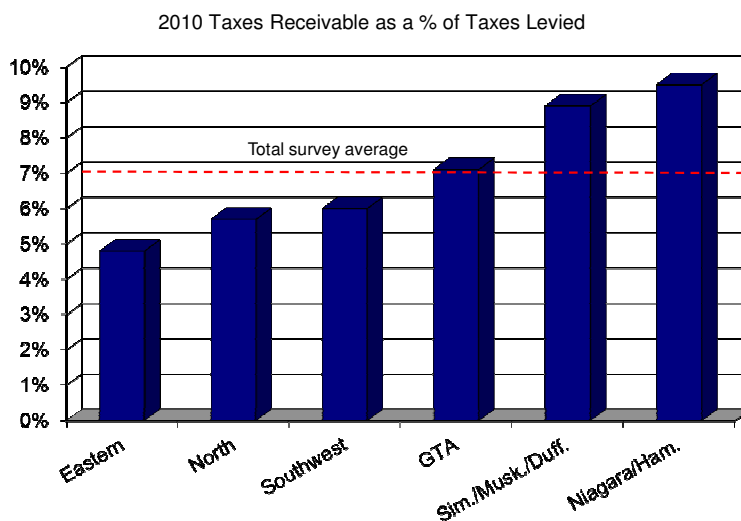
### **Debt to Reserve Ratio**

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

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

### ***Taxes Receivable***

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



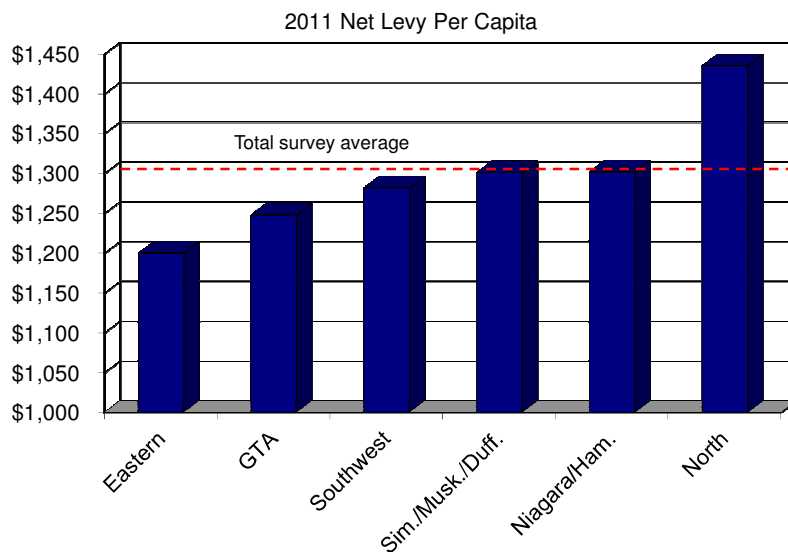
## **SECTION 4: Revenue & Expenditure Analysis & MPMPs**

### ***Net Municipal Levy per Capita***

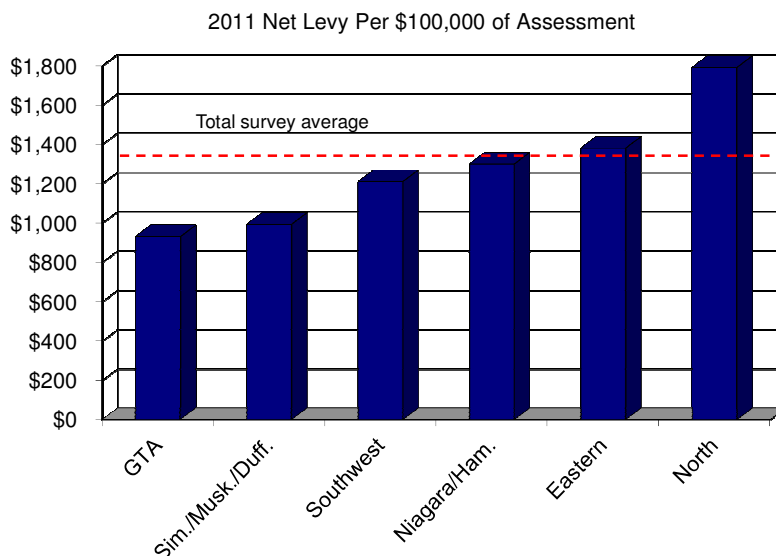
This analysis does not indicate value for money or the effectiveness in meeting community objectives. Net municipal expenditures per capita may vary as a result of:

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

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



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



## **SECTION 5: Select User Fee and Revenue Information**

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

### ***Development Charges***

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

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

## **SECTION 6: Tax Policies**

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

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

## **SECTION 7: Comparison of Relative Taxes**

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

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

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

**Residential**

**Commercial**

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

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

**Multi-Residential**

**Industrial**

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

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

## **SECTION 8: Comparison of Water/Sewer Costs**

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

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

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

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

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

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

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

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

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

**SECTION 10: Economic Development Programs**

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

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

## ***Introduction***

## **Introduction**

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

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

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

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

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

For more information please feel free to contact:

**BMA Management Consulting Inc.**

139 Markland St., Hamilton, L8P 2K3

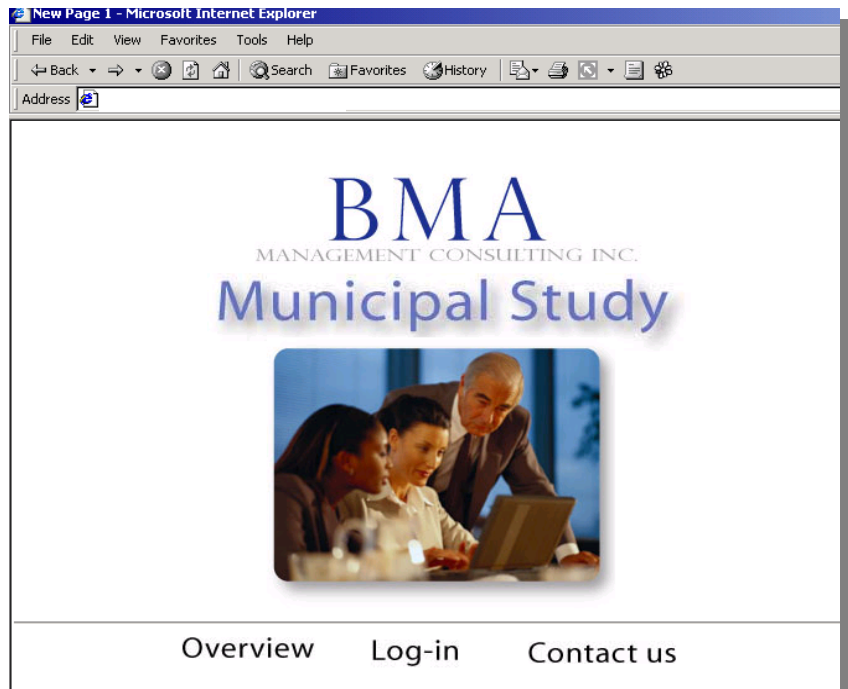
Phone (905) 528-3206

Fax (905) 528-3210

[bma@on.aibn.com](mailto:bma@on.aibn.com)

Contacts: Jim Bruzzese or Catherine Minshull

**Municipal Study Database**



**Municipal Study - Windows Internet Explorer**

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

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites History Print

Address

**municipal study**

User Name: BMA

**Municipal Comparators Data**

**Municipal Profile - Population**

Year: All Municipalities: All

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

Done

### ***Why Participate in a Study?***

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

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

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

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

## ***Municipalities Represented in the Study***

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

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

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

## ***Socio Economic Indicators***



## ***Socio Economic Indicators***

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

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

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

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

**Population Statistics (sorted highest to lowest population)**

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

Source: Stats Canada 2010 estimated populations

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

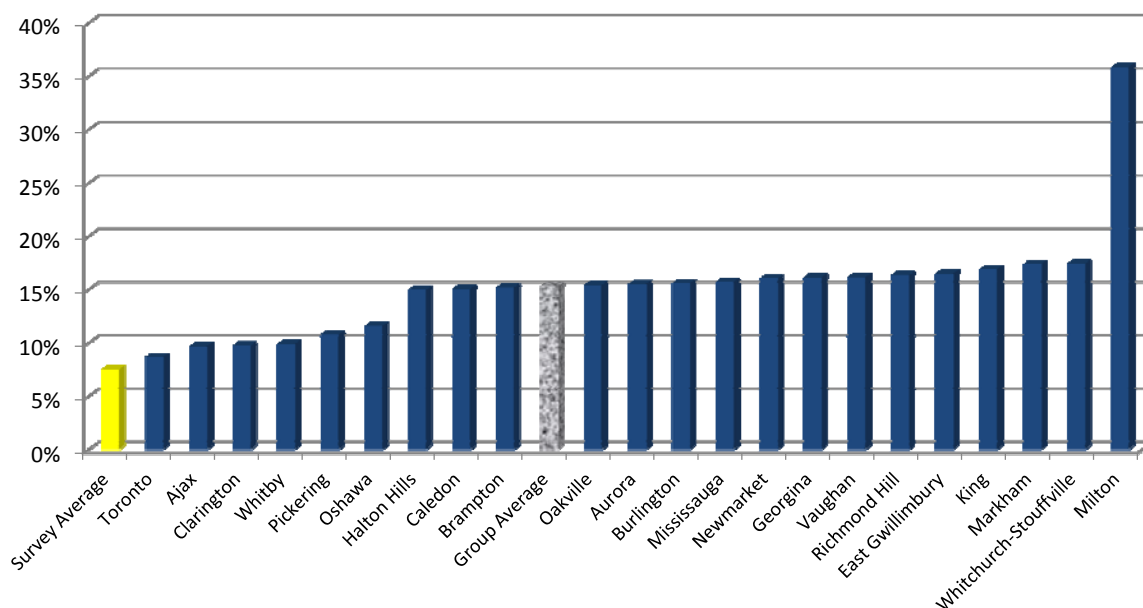
<b>Municipality</b>	<b>2001 Population</b>	<b>2006 Population</b>	<b>2010 Population (Stats Canada Estimate)</b>	<b>% Change 2006 - 2010</b>
St. Thomas	33,303	36,110	38,205	5.8%
Innisfil	28,666	31,175	33,524	7.5%
Stratford	29,780	30,461	31,590	3.7%
Fort Erie	28,143	29,925	31,052	3.8%
Leamington	27,138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

Source: Stats Canada 2010 estimated populations

**GTA Municipalities—% change 2001-2010**

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

**GTA Municipalities—% change 2006-2010**

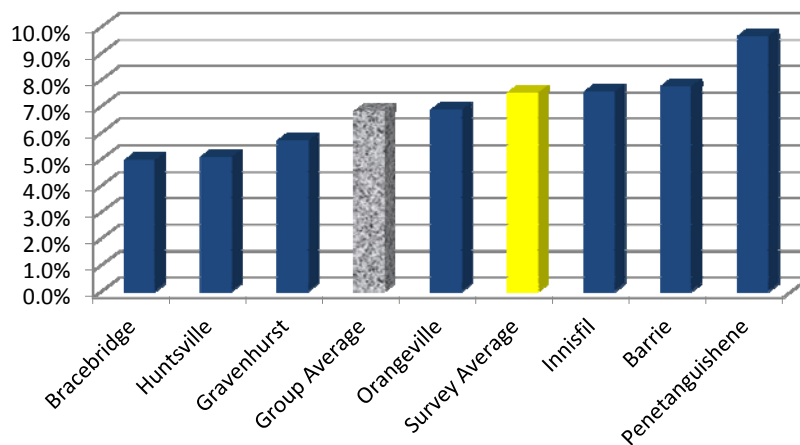


GTA municipalities increased on average 15.3% between 2006-2010, compared with the total survey average of 7.5%.

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

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

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

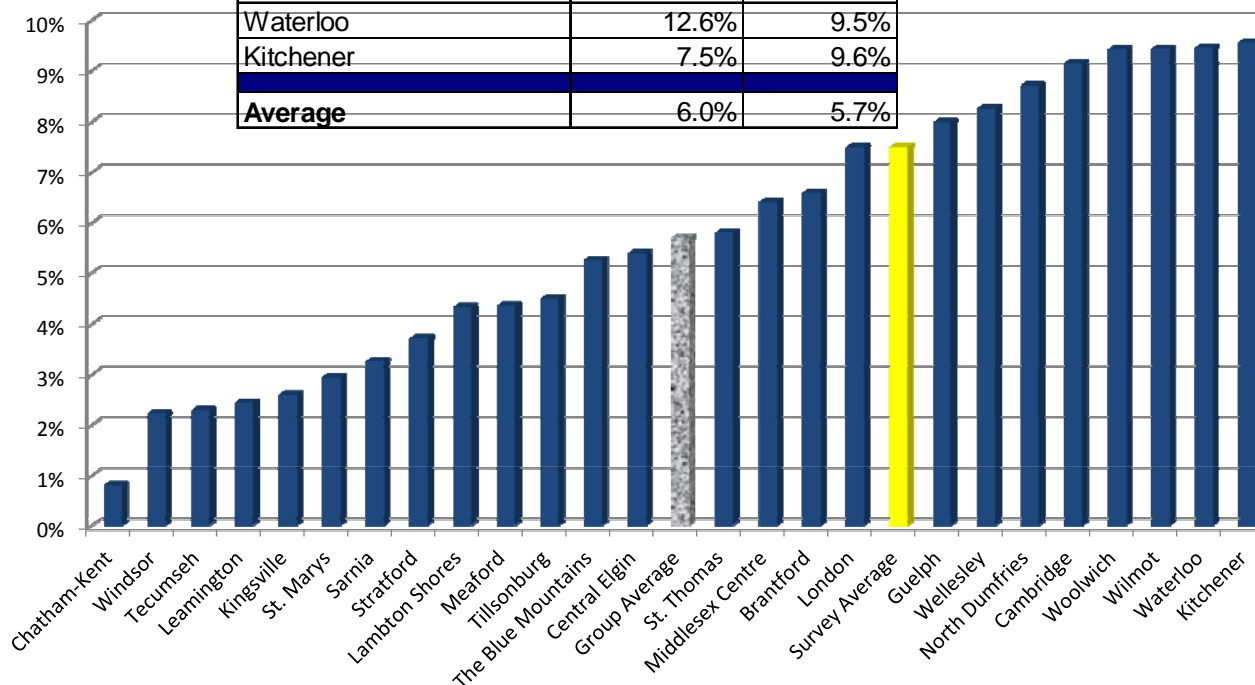


Simcoe/Muskoka and Dufferin area average population growth of 6.8% was lower than the total survey average of 7.5%.

**Southwest—% change in population 2001-2010**

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

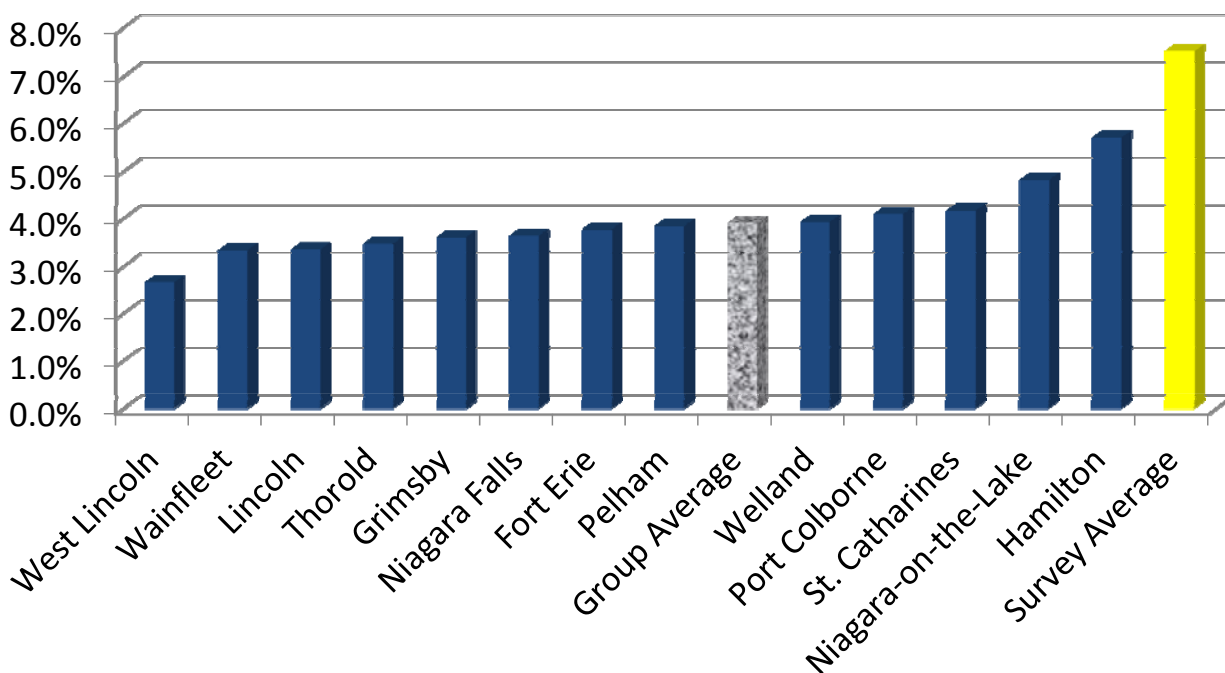
Municipality	% Change 2001 - 2006	% Change 2006 - 2010
Chatham-Kent	0.8%	0.8%
Windsor	3.9%	2.2%
Tecumseh	-3.5%	2.3%
Leamington	6.2%	2.4%
Kingsville	6.5%	2.6%
St. Marys	5.1%	2.9%
Sarnia	0.8%	3.3%
Stratford	2.3%	3.7%
Lambton Shores	5.5%	4.3%
Meaford	5.5%	4.3%
Tillsonburg	5.5%	4.5%
The Blue Mountains	11.6%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



***Niagara/Hamilton—% change in population 2001-2010***

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

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

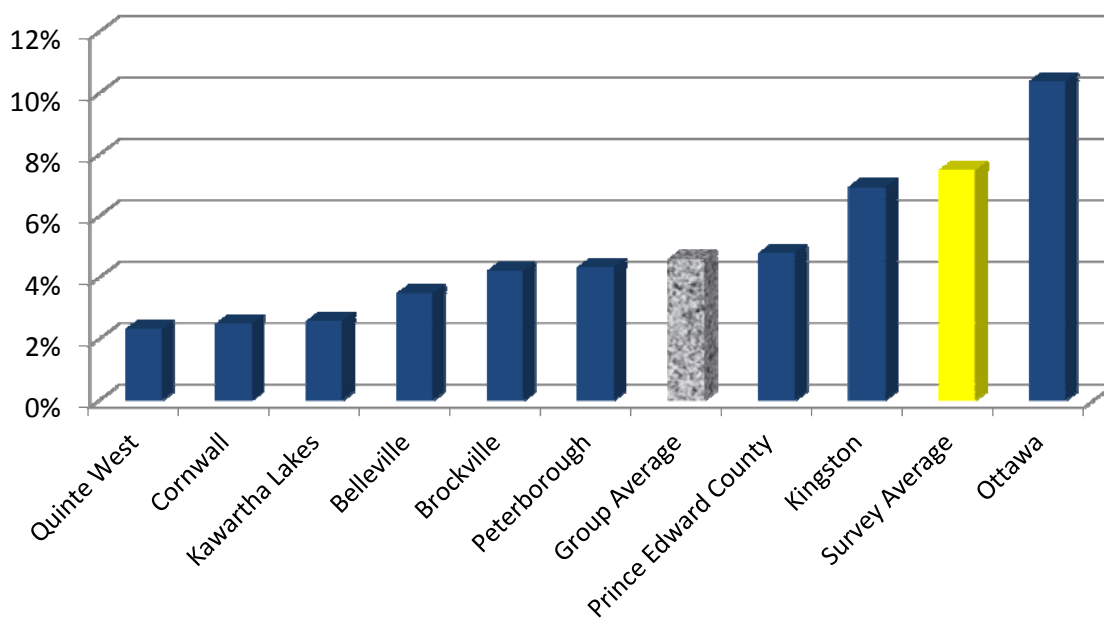


All Niagara municipalities experienced growth rates less than the total survey average. The location average was 3.9%, compared to the total survey average of 7.5%.

***Eastern—% change in population 2001-2010***

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

***Eastern—% change in population between 2006-2010***

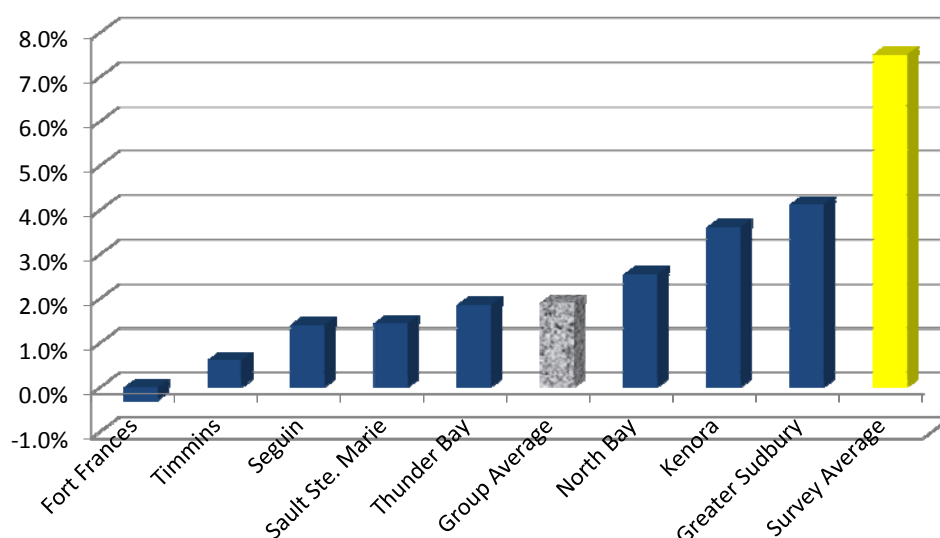


Ottawa is the fastest growing municipality in the survey of eastern Ontario municipalities. The Eastern survey average population growth was 4.6% from 2006-2010 compared with the total survey average of 7.5%.

**Northern—% change in population 2001-2010**

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

**Northern—% change in population between 2006-2010**



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

**Summary of Population Change by Geographic Area**

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

### High Growth Municipalities

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

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

### Slow Growth Municipalities

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

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

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

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

**Age pyramid of Ontario's population, 2010 and 2036**



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

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

### Age Demographics

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

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

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

Source—FP Canadian Demographics 2011

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

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

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

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

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

Source: Statistics Canada—2006

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

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

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

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

### Average Household Income

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

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

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

### **Average Household Income by Geographic Location**

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

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

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

## ***Land Area and Density***

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

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

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

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

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

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

Source: 2010 Stats Canada estimated population

**Land Area and Density (sorted by population density)**

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

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

Source: Stats Canada

**Land Area and Density by Geographic Location**

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

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

Source: Stats Canada

***Assessment Per Capita (Sorted by Unweighted Assessment)***

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

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

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

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

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

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

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

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

### Unweighted Assessment Trends 2008-2011

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

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

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

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

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

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

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

**Unweighted Assessment Composition (Sorted Alphabetically)**

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

**Unweighted Assessment Composition (cont'd )**

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

**Unweighted Assessment Composition by Geographic Area**

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

**Unweighted Assessment Composition by Geographic Area**

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

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

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

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

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

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

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

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

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

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

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

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

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

	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Cornwall	71.7%	55.2%	-23.1%
Belleville	70.0%	54.0%	-22.8%
Brockville	72.8%	57.3%	-21.3%
Kingston	75.8%	60.8%	-19.8%
Ottawa	76.4%	63.6%	-16.8%
Peterborough	78.0%	66.3%	-15.0%
Quinte West	79.5%	72.2%	-9.2%
Kawartha Lakes	86.2%	87.7%	1.8%
Prince Edward County	87.0%	90.5%	4.1%
Eastern Average	77.5%	67.5%	-13.6%
Toronto	71.9%	46.3%	-35.6%
Mississauga	70.3%	58.6%	-16.7%
Burlington	78.0%	67.8%	-13.0%
Oshawa	77.2%	68.1%	-11.8%
Oakville	83.3%	75.2%	-9.7%
Milton	79.9%	72.5%	-9.2%
Whitby	83.3%	76.4%	-8.3%
Pickering	81.1%	74.7%	-8.0%
Ajax	86.0%	79.7%	-7.3%
Brampton	77.5%	72.1%	-7.1%
Halton Hills	85.5%	80.3%	-6.1%
Vaughan	74.6%	71.8%	-3.7%
Clarington	85.4%	82.6%	-3.2%
Newmarket	81.2%	79.1%	-2.6%
Markham	80.5%	78.7%	-2.2%
Aurora	84.5%	83.0%	-1.8%
Richmond Hill	85.9%	84.5%	-1.6%
Caledon	80.1%	79.5%	-0.7%
Georgina	90.1%	91.0%	1.0%
Whitchurch Stouffville	87.7%	88.6%	1.0%
East Gwillimbury	83.3%	85.7%	2.9%
King	86.6%	91.5%	5.6%
GTA Average	81.6%	76.7%	-6.3%
Niagara Falls	69.1%	55.6%	-19.5%
Hamilton	80.0%	64.9%	-18.9%
St. Catharines	80.1%	68.8%	-14.1%
Thorold	81.4%	70.6%	-13.3%
Welland	84.7%	74.7%	-11.8%
Port Colborne	84.4%	74.8%	-11.4%
Fort Erie	87.3%	79.9%	-8.5%
Grimsby	89.0%	83.3%	-6.4%
Niagara-on-the-Lake	78.1%	75.2%	-3.7%
Lincoln	79.7%	78.2%	-1.9%
Pelham	90.8%	90.4%	-0.4%
West Lincoln	77.8%	81.5%	4.8%
Wainfleet	85.2%	91.1%	7.0%
Niagara/Hamilton Avg	82.1%	76.1%	-7.6%

	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Fort Frances	75.6%	53.6%	-29.0%
Kenora	70.0%	54.1%	-22.6%
Greater Sudbury	79.6%	63.0%	-20.9%
Thunder Bay	76.4%	60.5%	-20.9%
Timmins	74.4%	59.9%	-19.5%
Sault Ste. Marie	76.8%	62.2%	-19.0%
North Bay	76.5%	63.8%	-16.7%
Seguin	96.7%	97.1%	0.4%
North Average	78.3%	64.3%	-18.5%
Orangeville	80.7%	72.8%	-9.8%
Barrie	74.0%	67.5%	-8.8%
Penetanguishene	90.4%	87.5%	-3.2%
Huntsville	84.8%	84.3%	-0.6%
Gravenhurst	89.5%	89.2%	-0.4%
Bracebridge	88.2%	87.9%	-0.3%
Innisfil	87.9%	89.3%	1.7%
Simcoe/Musk./Duff. Avg	85.1%	82.6%	-3.0%
Windsor	71.7%	54.9%	-23.5%
Brantford	75.6%	59.8%	-20.9%
Stratford	79.6%	64.2%	-19.4%
Guelph	77.9%	62.8%	-19.3%
Tillsonburg	79.7%	64.6%	-19.0%
Cambridge	74.6%	60.9%	-18.4%
St. Thomas	80.1%	65.5%	-18.2%
London	79.7%	66.4%	-16.8%
Kitchener	77.6%	64.7%	-16.5%
Sarnia	78.3%	66.0%	-15.8%
St. Marys	79.0%	66.7%	-15.6%
Waterloo	79.4%	67.1%	-15.5%
North Dumfries	71.6%	65.8%	-8.1%
Tecumseh	74.6%	69.9%	-6.3%
Woolwich	72.6%	69.4%	-4.5%
The Blue Mountains	91.6%	91.7%	0.1%
Chatham-Kent	60.5%	61.1%	1.0%
Wilmot	81.3%	83.1%	2.2%
Meaford	81.9%	85.6%	4.5%
Lambton Shores	78.7%	82.3%	4.5%
Central Elgin	79.4%	86.0%	8.3%
Kingsville	72.1%	80.0%	11.1%
Leamington	63.9%	71.0%	11.1%
Wellesley	67.5%	76.6%	13.5%
Middlesex Centre	66.1%	80.2%	21.3%
Southwest Average	75.8%	70.6%	-6.4%

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

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

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

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

***Building Permit Activity Trend (Grouped by Location)***

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

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

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

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

## ***Municipal Financial Indicators***



### ***Municipal Financial Indicators***

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

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

### ***Evaluating a Municipality's Financial Condition***

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

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

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

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

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

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

### ***Financial Position***

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

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

**Financial Position Per Capita—Trend 2008-2010**

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

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

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

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

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

### ***Operating Surplus and Operating Surplus Ratio***

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

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

#### **Operating Surplus**

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

#### **Operating Surplus Ratio**

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

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

**2010 Operating Surplus and Operating Surplus Ratio**

(Sorted by tax operating ratio—last column)

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

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

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

### Asset Consumption Ratio

(Sorted by 2010 asset consumption ratio—last column)

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

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

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

### **Reserves**

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

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

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

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

**Tax Discretionary Reserves (less WWW) as % of Taxation**

(Sorted by 2010 reserve %—last column)

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

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

**Discretionary Reserves as a % of Own Source Revenues Trends**

(Sorted by tax reserve ratio—last column)

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

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

## ***Debt***

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

Measures of the tax and revenue base, such as

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

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

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

Debt service obligations such as:

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

Measures of debt burden on the community such as

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

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

**Tax Debt Interest as a % of Own Source Revenue**

(Sorted by debt interest ratio 2010—last column)

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

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

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

**Debt To Reserve Ratio**

(Sorted by 2010—last column)

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

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

**Debt To Reserve Ratio (cont'd)**

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

**Debt Outstanding per 100,000 of Unweighted Assessment**

(Sorted by 2010—last column)

Municipality	2008	2009	2010
Brampton	\$ -	\$ -	\$ -
Kenora			\$ -
Mississauga	\$ -	\$ -	\$ -
Penetanguishene	N/A	N/A	\$ -
West Lincoln	\$ -	\$ -	\$ -
East Gwillimbury	\$ 28	\$ 6	\$ 1
Markham	\$ -	\$ -	\$ 26
Wainfleet	\$ 25	\$ -	\$ 36
Lincoln	\$ 108	\$ 77	\$ 49
Halton Hills	\$ 103	\$ 84	\$ 61
Wellesley	\$ 70	\$ 89	\$ 73
Whitby	\$ 164	\$ 163	\$ 76
Middlesex Centre	\$ 155	\$ 118	\$ 81
Seguin	N/A	N/A	\$ 86
Cambridge	\$ -	\$ -	\$ 90
Thorold	\$ 134	\$ 103	\$ 94
Vaughan	N/A	N/A	\$ 104
Grimsby	N/A	N/A	\$ 112
Oakville	\$ 117	\$ 92	\$ 117
Aurora	N/A	N/A	\$ 130
The Blue Mountains	N/A	N/A	\$ 133
Woolwich	\$ 24	\$ 159	\$ 142
Ajax	\$ 186	\$ 165	\$ 144
Pickering	\$ 193	\$ 161	\$ 147
Wilmot	\$ 225	\$ 201	\$ 177
Niagara-on-the-Lake	\$ 195	\$ 161	\$ 180
North Dumfries	N/A	N/A	\$ 182
Caledon	\$ 342	\$ 194	\$ 217
Milton	\$ 248	\$ 236	\$ 256
Bracebridge	N/A	N/A	\$ 262
Burlington	\$ 212	\$ 291	\$ 263
Fort Erie	\$ 237	\$ 267	\$ 307
Georgina	\$ 402	\$ 351	\$ 309
Greater Sudbury	\$ 410	\$ 399	\$ 325
Clarington	\$ 449	\$ 397	\$ 342
Gravenhurst	\$ 451	\$ 418	\$ 367
Timmins	\$ 469	\$ 411	\$ 368
Sault Ste. Marie	\$ 745	\$ 498	\$ 407
Cornwall	N/A	N/A	\$ 415
Kitchener	\$ -	\$ 398	\$ 417
Huntsville	N/A	\$ 189	\$ 419
Whitchurch-Stouffville	\$ -	\$ 294	\$ 444
Brantford	\$ 226	\$ 212	\$ 472
Newmarket	\$ 507	\$ 545	\$ 494
Niagara Falls	\$ 411	\$ 360	\$ 520
King	\$ 399	\$ 572	\$ 524
St. Catharines	\$ 613	\$ 496	\$ 529
Port Colborne	N/A	N/A	\$ 535
Prince Edward County	N/A	N/A	\$ 554
Quinte West	\$ 268	\$ 430	\$ 582

Municipality	2008	2009	2010
Kingsville	N/A	N/A	\$ 624
Kawartha Lakes	\$ 674	\$ 689	\$ 646
Waterloo	\$ 675	\$ 633	\$ 655
Oshawa	\$ 794	\$ 726	\$ 655
Orangeville	N/A	N/A	\$ 686
Meaford	N/A	N/A	\$ 695
Guelph	\$ 751	\$ 781	\$ 728
Tecumseh	N/A	N/A	\$ 739
Sarnia	\$ 1,148	\$ 958	\$ 761
Barrie	\$ 109	\$ 349	\$ 766
St. Thomas	\$ 1,006	\$ 889	\$ 782
Hamilton	\$ 958	\$ 886	\$ 819
Innisfil	N/A	N/A	\$ 875
Toronto	\$ 1,036	\$ 977	\$ 928
Welland	\$ 992	\$ 933	\$ 928
Central Elgin	N/A	N/A	\$ 958
Fort Frances	N/A	N/A	\$ 959
Windsor	\$ 1,212	\$ 1,017	\$ 1,003
London	\$ 1,251	\$ 1,067	\$ 1,038
Ottawa	\$ 918	\$ 940	\$ 1,119
Tillsonburg	\$ 1,325	N/A	\$ 1,267
Peterborough	\$ 1,006	\$ 829	\$ 1,270
Brockville	N/A	N/A	\$ 1,319
North Bay	\$ 1,517	\$ 1,446	\$ 1,363
Leamington	\$ 1,730	\$ 1,814	\$ 1,669
St. Marys	N/A	\$ 2,244	\$ 1,794
Kingston	\$ 1,428	\$ 1,816	\$ 1,797
Chatham-Kent	\$ 1,798	\$ 1,597	\$ 1,846
Stratford	\$ 1,986	\$ 2,657	\$ 2,399
Thunder Bay	\$ 3,409	\$ 2,754	\$ 2,506
<b>Average</b>	<b>\$ 583</b>	<b>\$ 585</b>	<b>\$ 565</b>
<b>Median</b>	<b>\$ 401</b>	<b>\$ 397</b>	<b>\$ 418</b>
<b>Minimum</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Maximum</b>	<b>\$ 3,409</b>	<b>\$ 2,754</b>	<b>\$ 2,506</b>
Region Halton	\$ 293	\$ 243	\$ 218
Region Durham	\$ 306	\$ 277	\$ 279
Region Peel	\$ 245	\$ 219	\$ 376
District Muskoka	\$ 553	\$ 529	\$ 472
Region Waterloo	\$ 451	\$ 514	\$ 593
Region Niagara	\$ 459	\$ 417	\$ 706
Region York	\$ 737	\$ 883	\$ 902
<b>Average</b>	<b>\$ 435</b>	<b>\$ 440</b>	<b>\$ 507</b>
<b>Median</b>	<b>\$ 451</b>	<b>\$ 417</b>	<b>\$ 472</b>
<b>Minimum</b>	<b>\$ 245</b>	<b>\$ 219</b>	<b>\$ 218</b>
<b>Maximum</b>	<b>\$ 737</b>	<b>\$ 883</b>	<b>\$ 902</b>

### **Net Financial Liabilities Ratio**

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

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

**Net Financial Liabilities Ratio (cont'd)**

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

### ***Taxes Receivable as a % of Tax Levies***

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

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

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

## ***Revenue and Expenditure Analysis & MPMPs***



## ***Revenue and Expenditure Analysis***

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

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

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

- **Environmental Services (FIRs, MPMPs)**
  - **Storm Sewer**
  - **Waste Collection**
  - **Waste Disposal**
  - **Waste Diversion**
  - **Waste Diversion Integrated (NEW)**
- **Health Services (FIRs, MPMPs)**
  - **Public Health Services, Ambulance Services**
  - **Cemeteries**
  - **Emergency Measures (NEW)**
- **Social and Family Services (FIRs, MPMPs)**
  - **General Assistance, Assistance to Aged**
  - **Child Care**
- **Social Housing (FIRs, MPMPs)**
  - **Public Housing (NEW), Non-Profit Co-op Housing (NEW)**
  - **Rent Supplement (NEW), Other (NEW)**
- **Recreation and Culture (FIRs, MPMPs)**
  - **Parks, Recreation Programs**
  - **Recreation Facilities, Golf Courses, Marina, Ski Hills**
  - **Recreation Facilities Other**
  - **Recreation Programs, Recreation Facilities Combined**
  - **Libraries**
  - **Museums (NEW)**
  - **Cultural Services**
- **Planning and Development Services (FIRs, MPMPs)**
  - **Planning**
  - **Commercial and Industrial**

### ***Analysis of Net Municipal Levy Per Capita***

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

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

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

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

### ***Net Municipal Levy Per Capita***

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

**2011 Net Municipal Levy Per Capita**

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

**2011 Net Municipal Levy Per Capita (cont'd)**

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

**2011 Net Municipal Levy Per Capita (by Location)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**General Government**

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

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

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

**General Government (cont'd)**

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

## ***Fire***

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

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

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

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

**Fire Statistics**

(Sorted by Alphabetically by size population group)

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

**Fire Statistics (cont'd)**

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

**Fire Costs**

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

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

**Fire Costs (cont'd)**

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

## ***Police***

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

The key objectives provided by Police Services include:

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

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

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

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

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

**Police**

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

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

**Police Statistics—Crime by Population Group**

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

**Court Security Costs**

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

**Prisoner Transportation**

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

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

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

**Conservation Authority**

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

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

**Protective Inspection and Control**

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

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

**POA**

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

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

### ***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)*

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

***Roadways—Paved (cont'd)***

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

**Roadways—Paved**

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

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

**Roadways—Paved (cont'd)**

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

**Roadways—Unpaved**

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

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

**Roadways—Bridges and Culverts**

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

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

**Roadways—Bridges and Culverts (cont'd)**

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

Bridges and culverts can be influenced by:

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

**Roadways—Traffic Operations**

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

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

***Roadways—Traffic Operations (cont'd)***

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

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

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

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

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

The costs for winter maintenance can be influenced by:

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

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

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

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

### ***Transit Services—Conventional***

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

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

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

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

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

**Transit Services—Conventional**

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

***Transit Services—Disabled and Special Needs***

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

## ***Parking***

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

Specific objectives of Parking Services are:

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

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

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

**Parking**

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

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

**Street Lighting**

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

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

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

***Air Transportation***

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

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

**Storm Sewer - Urban**

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

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

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

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

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

**Storm Sewer - Rural**

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

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

### ***Waste Management***

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

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

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

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

### Waste Collection

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

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

### Waste Disposal

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

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

Waste disposal can be influenced by the following factors:

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

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

**Waste Diversion**

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

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

**Waste Diversion Integrated Service**

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

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

**Public Health Services**

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

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

### **Hospitals**

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

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

### **Ambulance Services**

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

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

Factors that affect Ambulance Services costs:

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

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

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

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

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

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

### ***Emergency Measures***

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

The objectives of EMS are:

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

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

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

**Emergency Measures**

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

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

### **General Assistance**

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

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

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

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

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

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

### ***Assistance to the Aged***

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

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

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

Specific objectives include:

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

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

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

**Assistance to the Aged**

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

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

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

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

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

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

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

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

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

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

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

### ***Social Housing***

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

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

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

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

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

**Social Housing**

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

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

**Social Housing**

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

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

**Social Housing**

(Sorted by Total Net Costs per Capita Including Amortization)

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

**Social Housing**

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

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

### ***Parks***

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

The objectives of Parks Services include the provision of:

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

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

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

**Parks**

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

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

***Parks (cont'd)***

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

### ***Sports and Recreation Services***

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

The three main types of programming are:

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

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

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

**Recreation Programming**

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

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

**Recreation Programming Cont'd**

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

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

**Recreation Facilities—Golf, Marina, Ski Hill**

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

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

**Recreation Facilities—Other**

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

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

**Recreation Facilities—Other Cont'd**

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

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

**Recreation Facilities and Programming**

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

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

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

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

### ***Library***

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

Library Services meet these objectives through the provision of:

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

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

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

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

**Library**

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

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

**Library (cont'd)**

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

**Museums**

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

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

### ***Cultural Services***

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

Culture Services endeavours to:

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

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

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

**Cultural Services**

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

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

## ***Planning***

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

Planning Services may include:

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

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

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

**Planning**

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

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

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

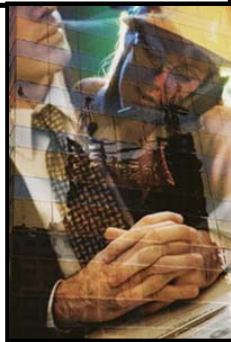
**Commercial and Industrial**

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

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

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

### ***Select User Fees and Revenue Information***



### ***User Fees***

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

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

This section includes:

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

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

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

## ***Development Charges***

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

### **Timing of By-Law Updates**

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

## ***Comparison of Development Charges***

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

## ***General Introductory Comments***

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

**2011 Total Development Charges**

(sorted by single detached)

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

**2011 Total Development Charges (cont'd)**

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

**2011 Development Charges—Grouped by Location**
**North Ontario**

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

**Simcoe/Muskoka/Dufferin Area**

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

**Niagara/Hamilton**

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

**2011 Development Charges—Grouped by Location**

**Eastern Ontario**

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

**Southwest Ontario**

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

**2011 Development Charges—Grouped by Location**

**GTA Municipalities**

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

**Summary by Geographic Location**

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

### ***Building Permit Fees***

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

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

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

In addition, the amendments also require municipalities to:

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

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

**2011 Building Permit Fees (sorted alphabetically)**

Municipality	Residential m2	Retail / m2 (finished)	Industrial / m2 (finished)
Ajax	\$9.00 /m <sup>2</sup>	\$11.00	\$6.60
Aurora	\$11.00 /m <sup>2</sup>	\$5.50	\$5.50
Barrie	\$10.75 /m <sup>2</sup>	\$13.00	\$8.25
Belleville	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
Bracebridge	\$14.85 /m <sup>2</sup>	\$10/\$1000	\$10/\$1,000
Brampton	\$10.50 /m <sup>2</sup>	\$14.50	\$9.50
Brantford	\$9.91 /m <sup>2</sup>	\$9.37	\$7.00
Brockville	\$1,100 (base fee)/unit plus \$5.38 /m <sup>2</sup> in	\$5.38	\$5.38
Burlington	up to 300 m <sup>2</sup> \$9.80 /m <sup>2</sup> , then \$12.63 /m <sup>2</sup>	\$13.98	up to 4650 m <sup>2</sup> \$7.66, then \$5.24 /m <sup>2</sup>
Caledon	\$10.20 /m <sup>2</sup>	\$10.30	> 465 m <sup>2</sup> \$5.35 /m <sup>2</sup>
Cambridge	\$13.45 /m <sup>2</sup>	\$15.06	\$9.36
Central Elgin	\$1,000 up to 137 m <sup>2</sup> + \$7.32 /m <sup>2</sup>	\$6.67 /m <sup>2</sup> >225 m <sup>2</sup>	\$6.67 /m <sup>2</sup> >225 m <sup>2</sup>
Chatham-Kent	\$10.76 /m <sup>2</sup> above grade, \$6.46 /m <sup>2</sup> below grade, \$2.15 /m <sup>2</sup> attached garage	\$11.50/\$1000	\$11.50/\$1000
Clarington	\$10.62 /m <sup>2</sup>	\$13.79	\$11.31
Cornwall	\$1.08 /m2	\$2.50/\$1,000	\$2.50/\$1,000
East Gwillimbury	\$15.38 /m <sup>2</sup>	\$11.62	\$10.22
Fort Erie	\$10.01 /m <sup>2</sup>	\$9.68	\$8.50
Fort Frances	\$51.87 1st \$1,000, \$10.37 each additional \$1,000	\$10.37 each additional \$1,000	\$51.87 1st \$1,000, \$10.37 each additional \$1,000
Georgina	\$9.47 /m <sup>2</sup> up to 158 m <sup>2</sup> , \$11.30 /m <sup>2</sup>	\$9.47	\$9.47
Gravenhurst	\$13.77 /m <sup>2</sup>	\$10.61/\$1000	\$10.61/\$1000
Greater Sudbury	\$10.70/\$1,000	\$10.70/\$1,000	\$10.70/\$1,000
Grimsby	\$9.04 /m <sup>2</sup>	\$9.36	\$5.60
Guelph	\$11.62 m <sup>2</sup>	\$12.91	\$8.07
Halton Hills	\$14.50 / m <sup>2</sup>	\$13.55	\$8.62
Hamilton	\$12.84 /m <sup>2</sup>	\$14.07	\$9.86/m2 <4,650 m2,
Huntsville	\$15.60 /m <sup>2</sup>	\$10.00/\$1000	\$10.00/\$1000
Innisfil	\$9.42 /m <sup>2</sup>	\$8.31	\$5.54
Kawartha Lakes	\$10.31 /m <sup>2</sup>	\$10.31	\$7.56
Kenora	\$5.38 /m <sup>2</sup>	\$5.92	\$4.84
King	\$3,500 / dwelling unit with a floor area up to 511 m <sup>2</sup> , \$6.89 /m <sup>2</sup> over 511m <sup>2</sup>	up to 232 m <sup>2</sup> or \$11.84 /m <sup>2</sup>	\$2,750 with a floor area up to 232 m <sup>2</sup> or \$11.84 /m <sup>2</sup>
Kingston	\$12/\$1,000	\$12/\$1,000	\$12/\$1,000
Kingsville	\$9.15 /m <sup>2</sup>	\$10.25/\$1,000	\$10.25/\$1,000
Kitchener	\$12.70 /m <sup>2</sup>	\$14.63	\$8.61
Lambton Shores	\$ 7.00 m <sup>2</sup>	\$7.00	none
Leamington	\$8.07 /m <sup>2</sup>	\$5.92	\$5.92
Lincoln	\$12.80/ m <sup>2</sup>	\$11.84	\$7.53
London	\$ 7.30 /m <sup>2</sup>	\$8.00	\$5.80
Markham	\$11.80 /m <sup>2</sup>	\$11.08	\$9.06
Meaford	\$11.41 /m <sup>2</sup>	\$9.79	\$6.35
Middlesex	\$7.10 /m2	\$7.74	\$7.74
Milton	\$9.83 /m <sup>2</sup>	\$9.00	\$6.00
Mississauga	\$11.05 /m <sup>2</sup>	\$10.75	\$7.80 /m2, < 2000 m2
Newmarket	\$14.50 /m <sup>2</sup>	\$8.88	\$8.66
Niagara Falls	\$10.13 /m <sup>2</sup>	\$12.67	\$11.61
Niagara-on-the-Lake	\$14.53 /m <sup>2</sup>	\$18.93	\$9.58

**2011 Building Permit Fees (sorted alphabetically)**

Municipality	Residential m2	Retail / m2 (finished)	Industrial / m2 (finished)
North Bay	\$14.63 /m <sup>2</sup>	\$11.23 per \$1,000	\$11.23 per \$1,000
North Dumfries	\$10.00 /m <sup>2</sup>	\$8.50	\$7.32
Oakville	\$13.49 /m <sup>2</sup>	\$18.76	\$11.28 /m <sup>2</sup> > 15,000 m2
Orangeville	\$14.50/\$1000	\$14.50/\$1000	\$9.50/\$1000
Oshawa	\$10.60 /m <sup>2</sup>	\$12.25	\$10.27
Ottawa	\$12.00/\$1000	\$12.00/\$1000	\$12.00/\$1000
Pelham	\$14.21 /m <sup>2</sup>	\$16.80	\$16.80
Penetanguishene	\$9.79 /m <sup>2</sup>	\$4.20	\$4.20
Peterborough	\$13.02 /m <sup>2</sup>	\$14.21	\$14.21
Pickering	\$10.00 /m <sup>2</sup>	\$8.25	\$6.20
Port Colborne	\$8.61 /m2	\$8.07	\$4.84
Prince Edward County	\$100 + \$7.50 /m <sup>2</sup>	\$100 + \$8 /m <sup>2</sup>	\$100 + \$2 /m <sup>2</sup>
Quinte West	\$9.00 /m <sup>2</sup>	\$9.00	\$4.50
Richmond Hill	\$9.50 /m <sup>2</sup>	\$10.00	\$8.10
Sarnia	\$54 + \$8.10/\$1000	\$54 + \$13.25/\$1000	\$54 + \$8.10/\$1000
Sault Ste. Marie	\$13.00 /m <sup>2</sup>	\$11.50	\$9.50 /m2 < 7,500 m2, > 7,500 m2, \$8.50
Sequin	\$11 /\$1000 value	\$11 /\$1000 value	\$11 /\$1000 value
St. Catharines	\$9.68 /m <sup>2</sup>	\$9.15 m <sup>2</sup> 929-4647 then \$8.61 /m <sup>2</sup> > 4647 m <sup>2</sup>	m <sup>2</sup> 929-4647 then \$6.46 /m <sup>2</sup> > 4647 m <sup>2</sup>
St. Marys	\$1,760/unit up to 186 m <sup>2</sup> over 186 m2 \$9.47 m <sup>2</sup>	\$2,640 up to 232 m <sup>2</sup> + \$10.76/m <sup>2</sup> > 232 m <sup>2</sup>	\$2,640 up to 232 m <sup>2</sup> + \$10.76/m <sup>2</sup> > 232 m <sup>2</sup>
St. Thomas	\$25 first \$1,000, \$7 each additional \$1,000	\$25 first \$1,000, \$7 each additional \$1,000	\$25 first \$1,000, \$7 each additional \$1,000
Stratford	\$11.41 /m <sup>2</sup>	\$10.87	\$9.58
Tecumseh	\$9.68 /m <sup>2</sup>	\$9.15	\$7.53
The Blue Mountains	\$13.70 /m <sup>2</sup>	\$10.34	\$5.50
Thorold	\$11.84 /m <sup>2</sup>	\$12.05	\$7.75
Thunder Bay	\$10 /\$1000 value	\$10 /\$1000 value	\$10 /\$1000 value
Tillsonburg	\$45 1st \$1,000 + \$10/\$1,000	\$45 1st \$1,000 + \$10/\$1,000	\$45 1st \$1,000 + \$10/\$1,000
Timmins	\$50 + \$11/\$1000	\$50 + \$11/\$1000	\$50 + \$11/\$1000
Toronto	\$45.77 + \$15.08 /m2	\$16.87	\$13.82 /m <sup>2</sup> <7,500 m <sup>2</sup> , \$12.21 > 7,500 m <sup>2</sup>
Vaughan	\$9.75 /m <sup>2</sup>	\$9.25	\$7.65
Wainfleet	up to 195 m <sup>2</sup> \$1,900, \$11.84 m <sup>2</sup> > 195	up to 232 m <sup>2</sup> \$2,300,	up to 232 m <sup>2</sup> \$2,300, over
Waterloo	\$8.61 /m <sup>2</sup>	\$10.22	\$5.92
Welland	\$10.33 /m <sup>2</sup>	\$10.33	\$6.67
Wellesley	\$9.47 /m <sup>2</sup>	\$11.30	\$7.10
West Lincoln	\$11.69 /m <sup>2</sup>	\$11.38	\$8.48
Whitby	\$8.50 /m <sup>2</sup>	\$10.01	\$8.18
Whitchurch-Stouffville	\$7.53 /m <sup>2</sup>	\$7.53	\$6.35
Wilmot	\$12.91 /m <sup>2</sup>	\$13.45	\$6.46
Windsor	\$10.22 m <sup>2</sup> + \$400	\$13.99	\$9.68
Woolwich	\$7.32 /m <sup>2</sup>	\$4.84	\$4.30

**2011 Building Permit Fees (sorted by Location)**

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

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

**2011 Commercial Solid Waste Tipping Fees**

(Sorted by 2011 Fee per Tonne)

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

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

**2011 Transit Fares**

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

## ***Tax Policies***



## ***Tax Policies***

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

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

### ***Comparison of Tax Ratios***

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

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

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

### ***Delegation***

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

**Comparison of 2011 Tax Ratios**

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

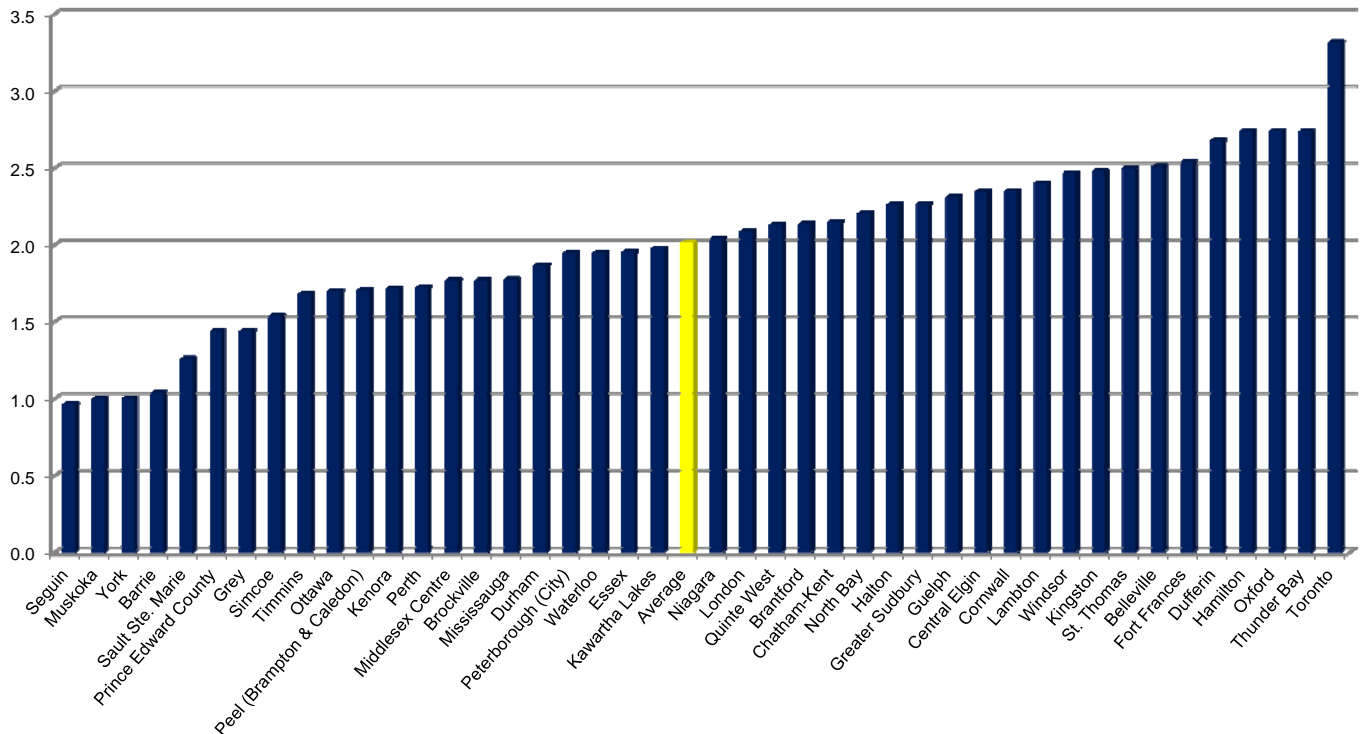
- Denotes municipalities with one or more ratios above the Provincial Threshold

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

XXX	reflects increase in tax ratios
XXX	reflects decrease in tax ratios

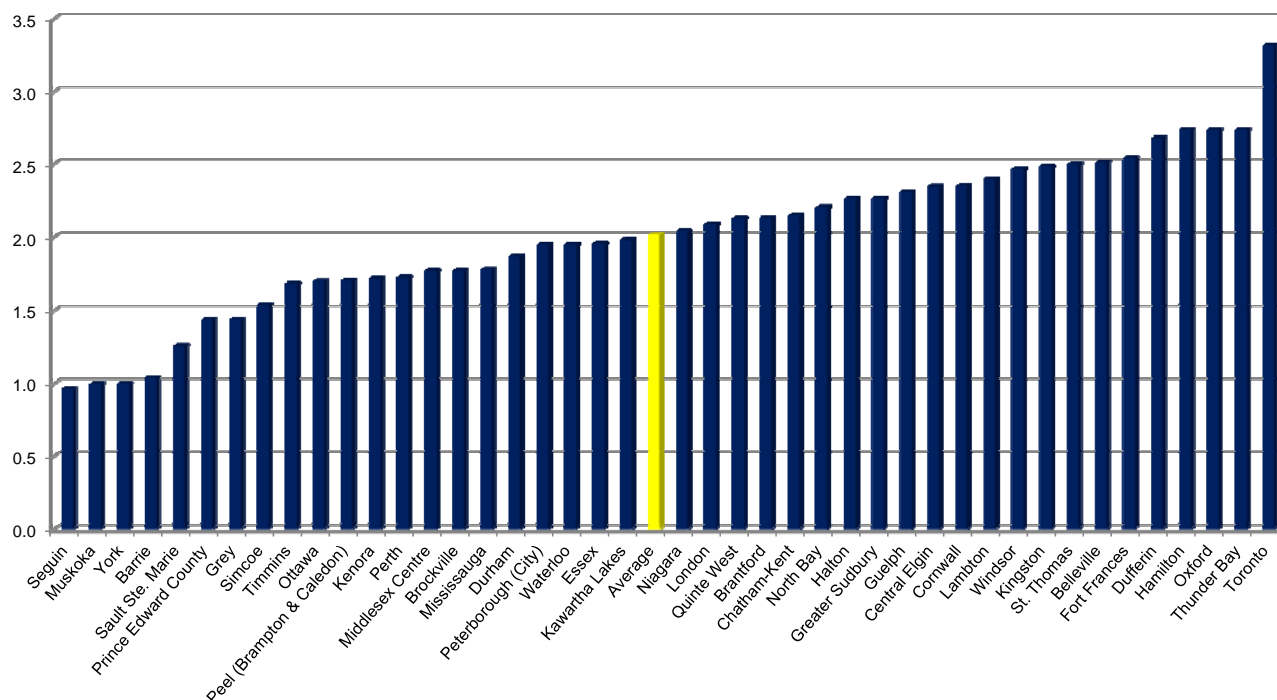
(only for those municipalities that participated in the 2010 Study)

**Multi-Residential Tax Ratios**



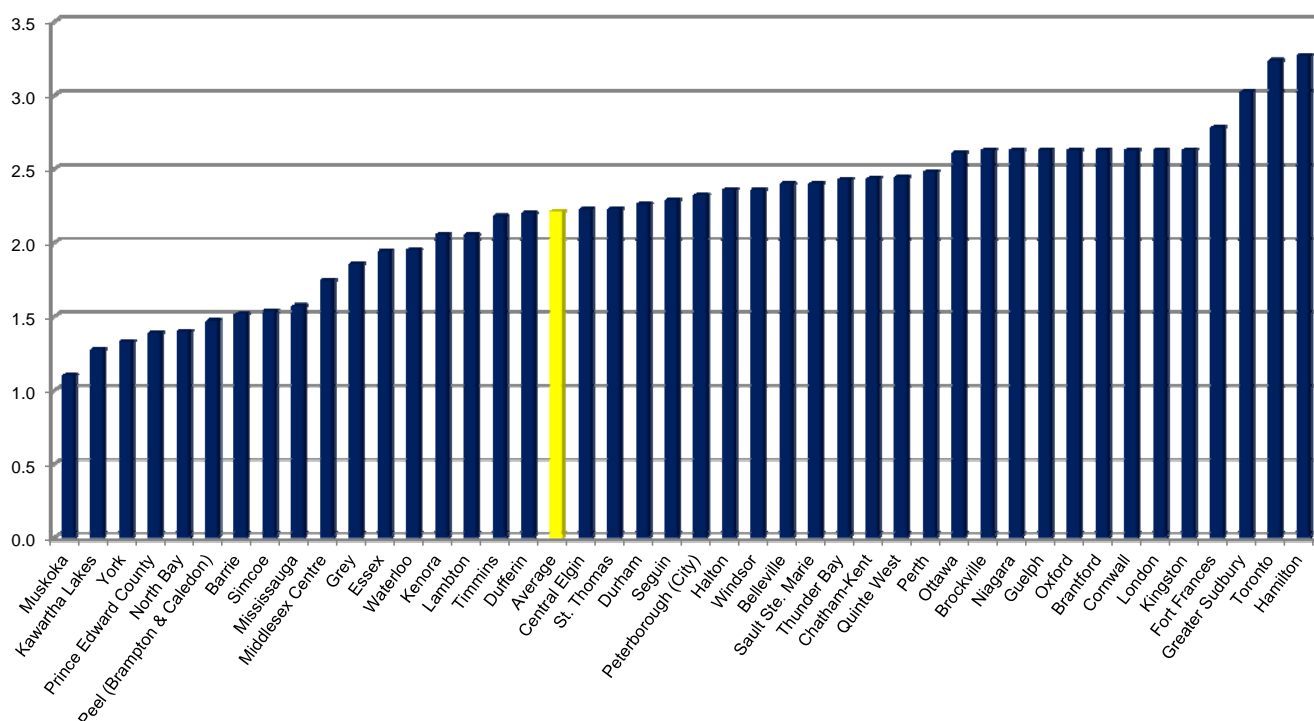
- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Muskoka, Barrie, and York are the only municipalities within the Provincial Range of Fairness (1.00 to 1.10).
- 11 of the 43 municipal entities decreased their Multi-Residential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

### Commercial (residual) Tax Ratios



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

**Industrial (residual) Tax Ratios**



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

**Summary of Optional Classes**

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

***New Multi-Residential Property Class***

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

***Optional Commercial Classes***

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

***Large Industrial Class***

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

## ***Summary - Tax Policies***

### Provincial Threshold Analysis

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

### Range of Fairness

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

### Optional Classes

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

## ***Comparison of Relative Taxes***



### ***Comparison of Relative Taxes***

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

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

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

#### **Notes**

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

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

### ***General Introductory Comments***

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

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

### ***Methodology and Presentation of Results***

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

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

### ***Comparable Properties Used in the Analysis***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**2011 Education Rates (sorted alphabetically)**

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

**2011 Education Rates (sorted alphabetically—cont'd)**

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

**2011 Municipal Rates (Upper and Lower Tier sorted alphabetically)**

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

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

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

### ***Presentation of “Like” Properties***

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

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

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

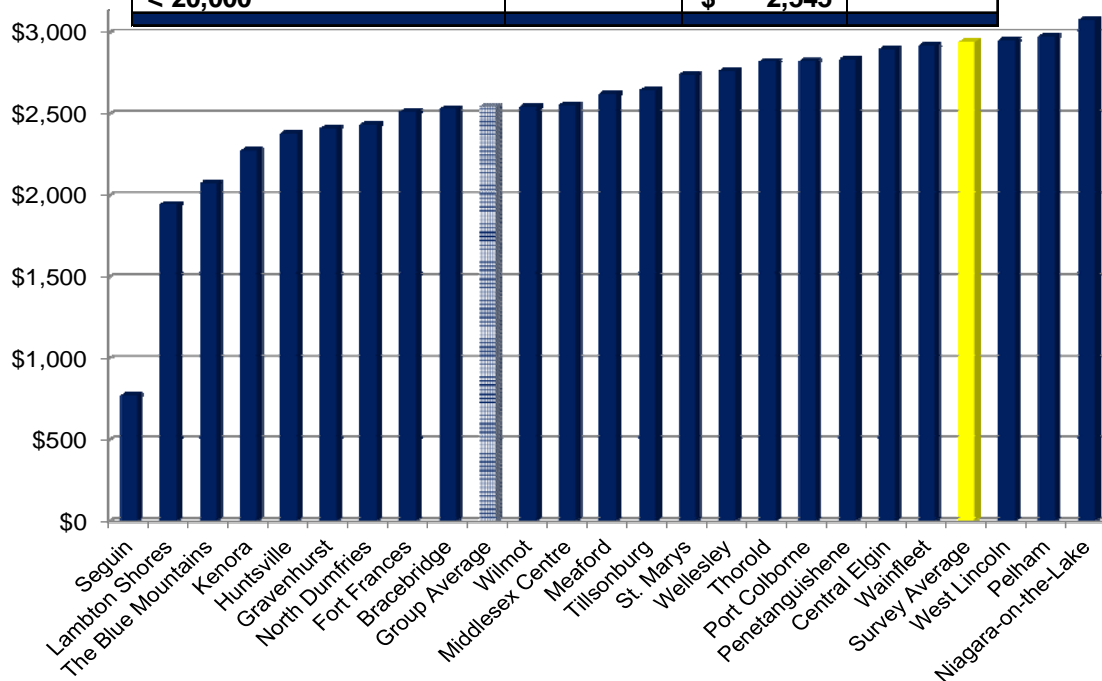
<b>Municipalities with populations less than 20,000</b>	<b>Municipalities with populations 20,000 – 49,999</b>	<b>Municipalities with populations 50,000 – 99,999</b>	<b>Municipalities with populations 100,000 or greater</b>
Seguin	Woolwich	Belleville	Waterloo
St. Marys	Kingsville	Welland	Chatham-Kent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

**Residential Comparisons - Detached Bungalow (sorted lowest to highest)**

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

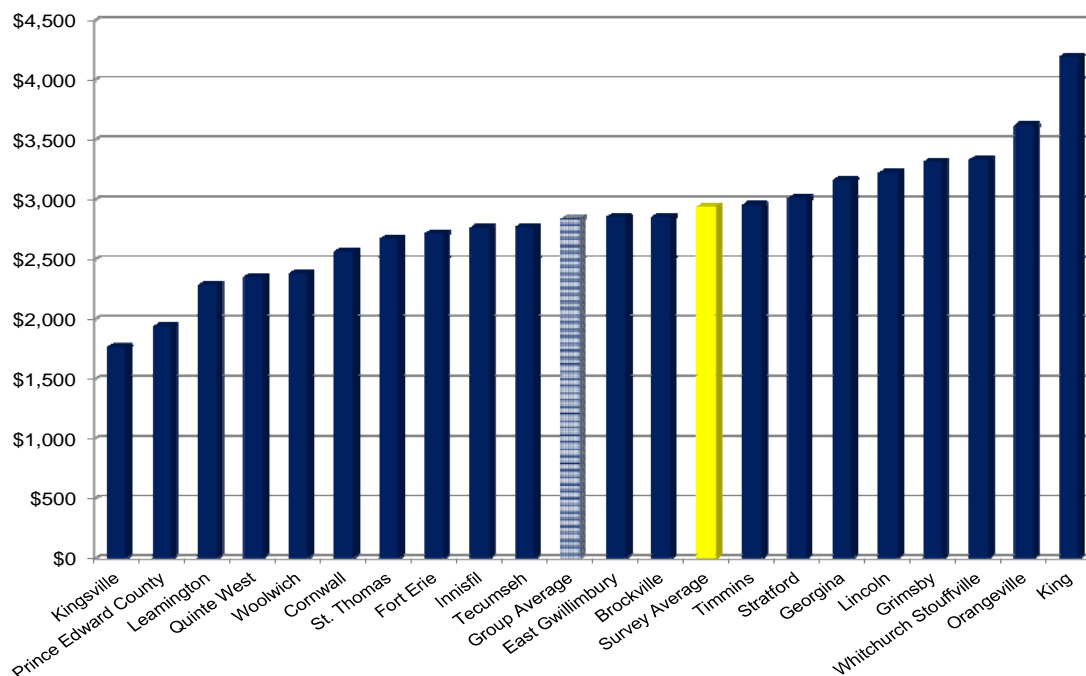
**Residential Comparisons - Detached Bungalow—by Population Group**  
**Municipalities with populations less than 20,000**

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



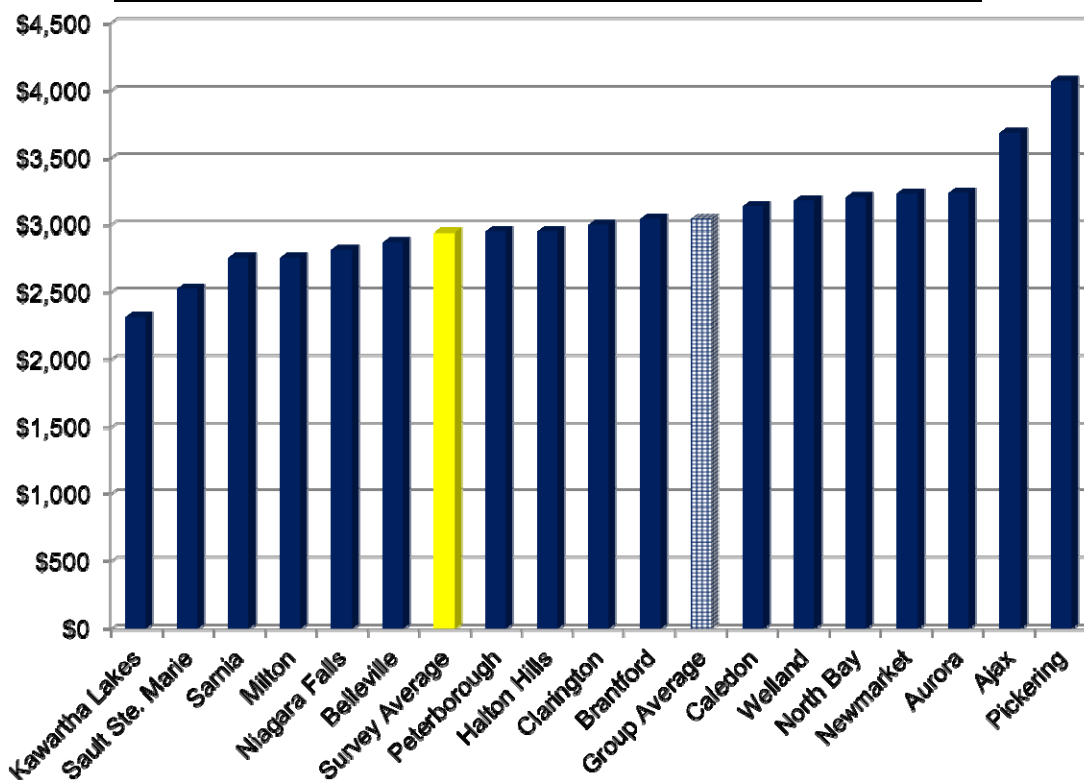
**Residential Comparisons - Detached Bungalow —by Population Group**  
**Municipalities with populations 20,000—49,999**

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

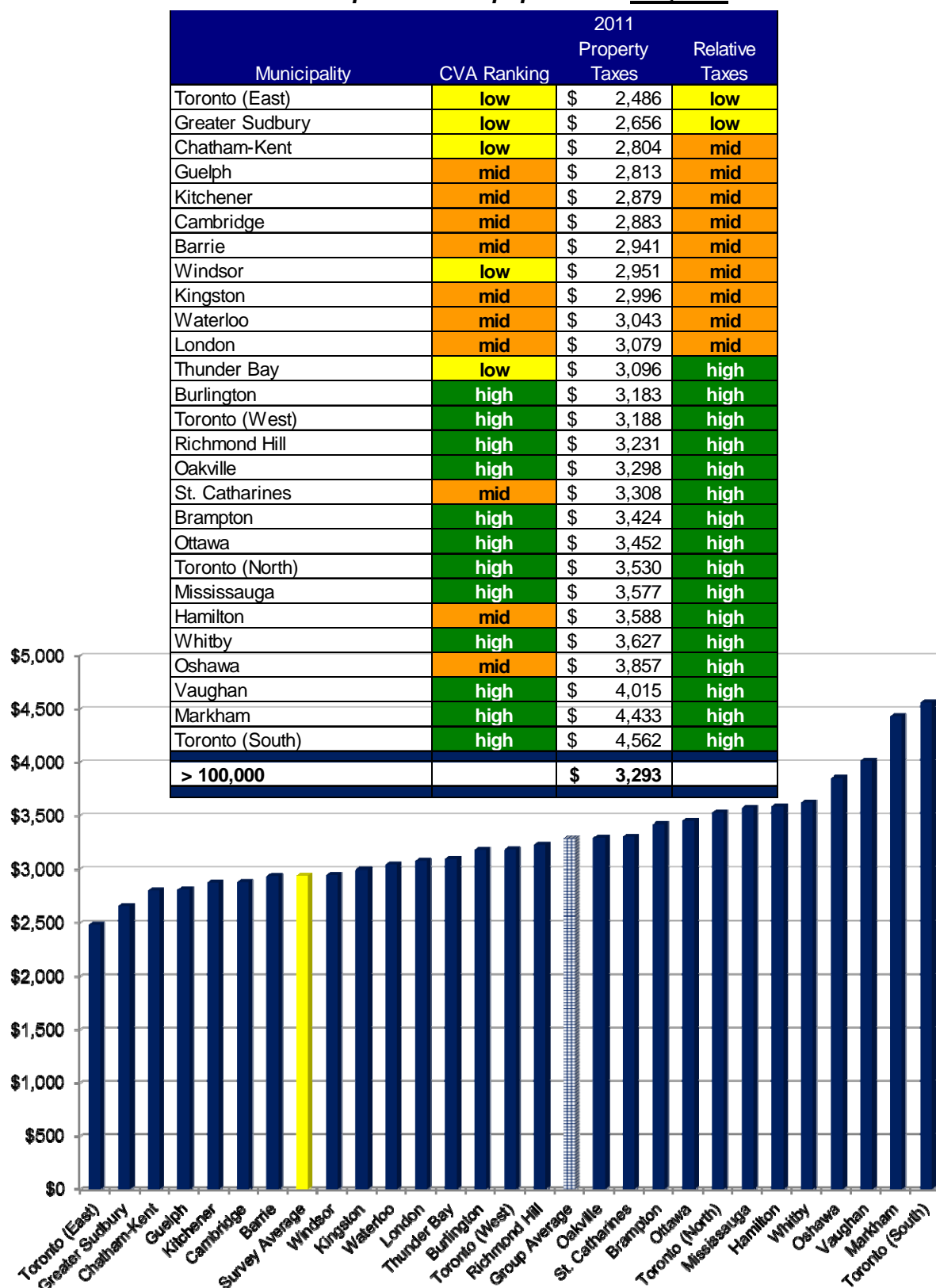


**Residential Comparisons - Detached Bungalow —by Population Group**  
**Municipalities with populations between 50,000—99,999**

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



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



**Residential Comparisons - Detached Bungalow - by Location**

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

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

**Residential Comparisons - Senior Executive Home—sorted lowest to highest**

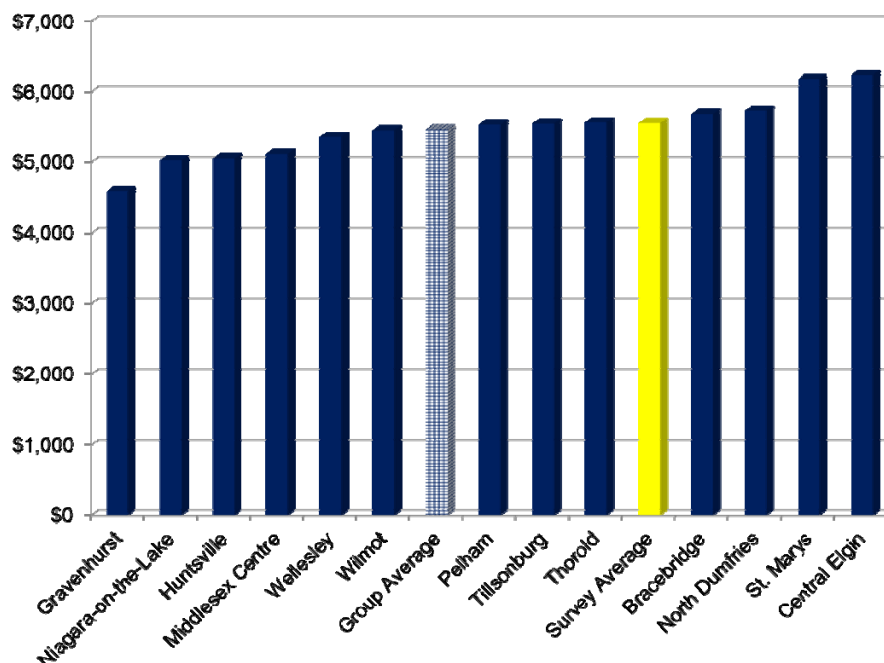
Residential - Senior Executive	CVA Ranking	2011 Property Taxes	Relative Taxes
Toronto (East)	high	\$ 4,104	low
Milton	high	\$ 4,151	low
Kawartha Lakes	low	\$ 4,260	low
Kingsville	mid	\$ 4,533	low
Caledon	high	\$ 4,542	low
Gravenhurst	mid	\$ 4,590	low
Sault Ste. Marie	low	\$ 4,717	low
Innisfil	mid	\$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

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

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

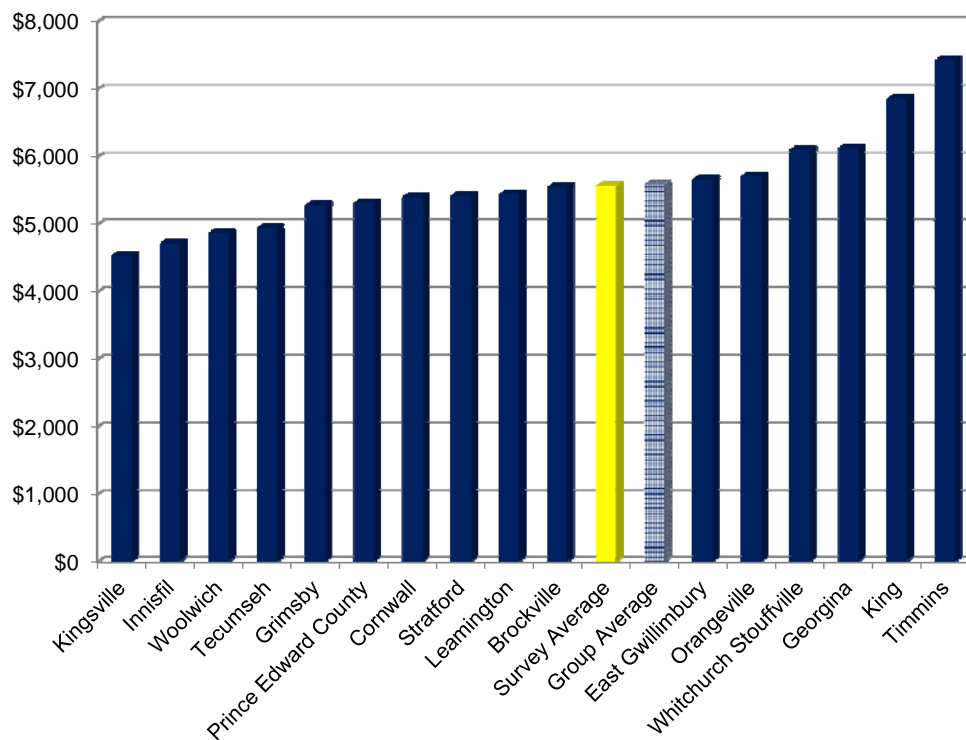
***Residential Comparisons - Senior Executive —by Population Group***  
***Municipalities with populations less than 20,000***

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



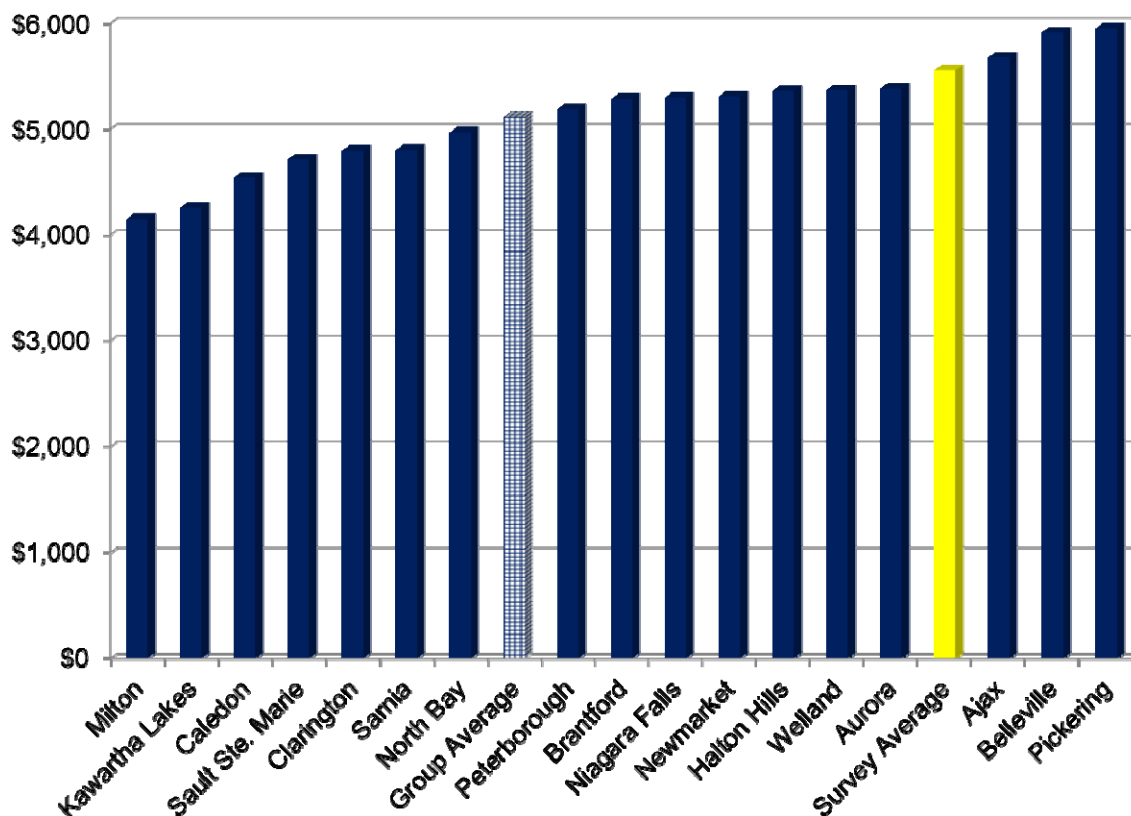
**Residential Comparisons - Senior Executive —by Population Group**  
**Municipalities with populations between 20,000 –49,999**

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

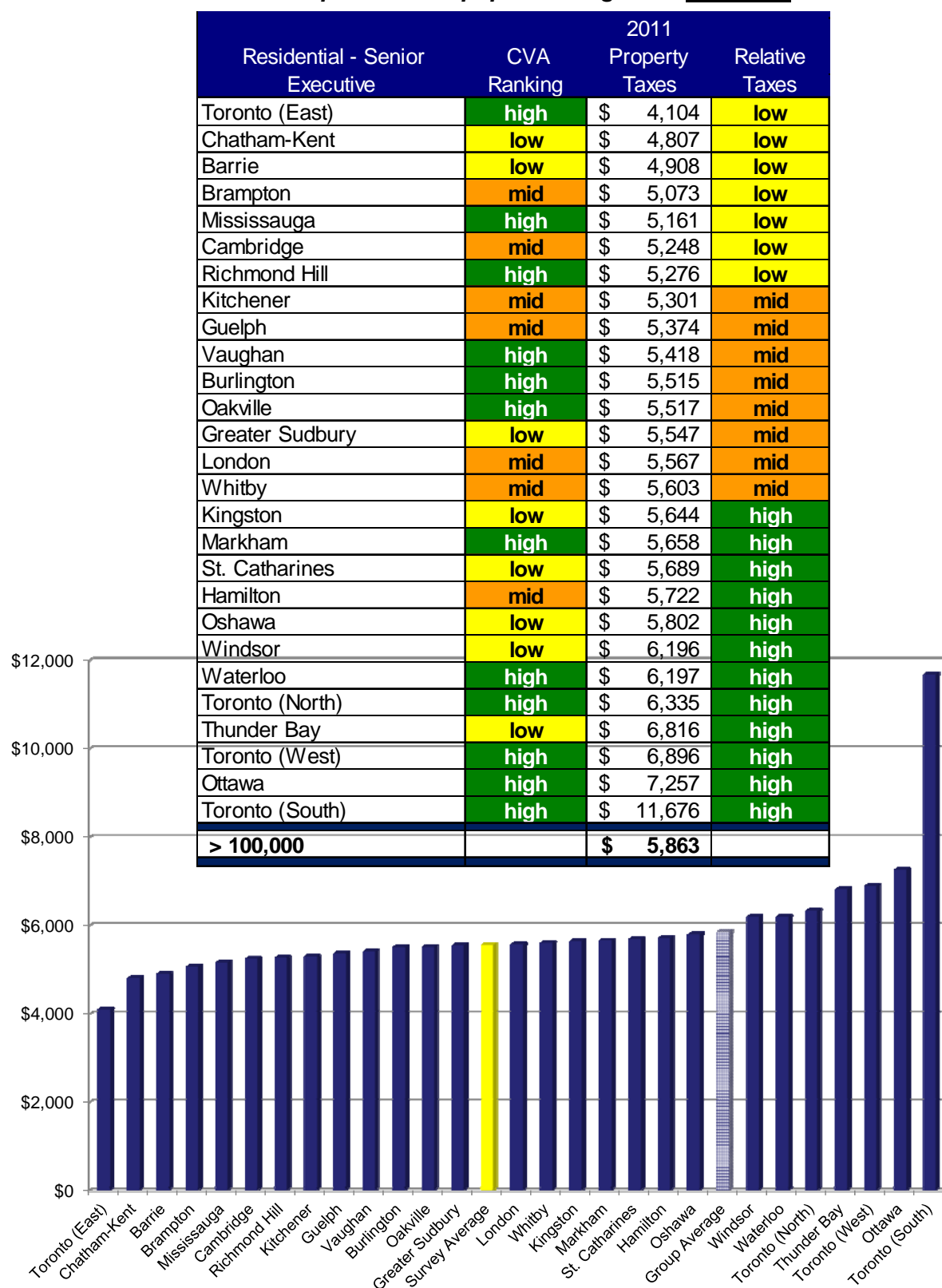


**Residential Comparisons - Senior Executive —by Population Group**  
**Municipalities with populations between 50,000—99,999**

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



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



**Residential Comparisons - Senior Executive — by Location**

Residential - Senior Executive	CVA Ranking	2011 Property Taxes	Relative Taxes	Residential - Senior Executive	CVA Ranking	2011 Property Taxes	Relative Taxes
Kawartha Lakes	low	\$ 4,260	low	Sault Ste. Marie	low	\$ 4,717	low
Peterborough	low	\$ 5,190	low	North Bay	low	\$ 4,972	low
Prince Edward County	high	\$ 5,310	mid	Greater Sudbury	low	\$ 5,547	mid
Cornwall	low	\$ 5,401	mid	Thunder Bay	low	\$ 6,816	high
Brockville	low	\$ 5,546	mid	Timmins	low	\$ 7,428	high
Kingston	low	\$ 5,644	high				
Belleville	low	\$ 5,919	high	<b>North</b>		<b>\$ 5,896</b>	
Ottawa	high	\$ 7,257	high				
<b>Eastern</b>		<b>\$ 5,566</b>		Gravenhurst	mid	\$ 4,590	low
				Innisfil	mid	\$ 4,718	low
Toronto (East)	high	\$ 4,104	low	Barrie	low	\$ 4,908	low
Milton	high	\$ 4,151	low	Huntsville	mid	\$ 5,054	low
Caledon	high	\$ 4,542	low	Bracebridge	mid	\$ 5,684	high
Clarington	low	\$ 4,799	low	Orangeville	mid	\$ 5,710	high
Brampton	mid	\$ 5,073	low				
Mississauga	high	\$ 5,161	low	<b>Simcoe/Musk./Duff.</b>		<b>\$ 5,111</b>	
Richmond Hill	high	\$ 5,276	low				
Newmarket	high	\$ 5,313	mid	Kingsville	mid	\$ 4,533	low
Halton Hills	high	\$ 5,362	mid	Sarnia	low	\$ 4,805	low
Aurora	high	\$ 5,385	mid	Chatham-Kent	low	\$ 4,807	low
Vaughan	high	\$ 5,418	mid	Woolwich	mid	\$ 4,867	low
Burlington	high	\$ 5,515	mid	Tecumseh	mid	\$ 4,938	low
Oakville	high	\$ 5,517	mid	Middlesex Centre	mid	\$ 5,114	low
Whitby	mid	\$ 5,603	mid	Cambridge	mid	\$ 5,248	low
Markham	high	\$ 5,658	high	Brantford	low	\$ 5,288	mid
East Gwillimbury	high	\$ 5,659	high	Kitchener	mid	\$ 5,301	mid
Ajax	mid	\$ 5,676	high	Wellesley	high	\$ 5,364	mid
Oshawa	low	\$ 5,802	high	Guelph	mid	\$ 5,374	mid
Pickering	mid	\$ 5,957	high	Stratford	low	\$ 5,418	mid
Whitchurch Stouffville	high	\$ 6,100	high	Leamington	low	\$ 5,441	mid
Georgina	high	\$ 6,123	high	Wilmot	high	\$ 5,456	mid
Toronto (North)	high	\$ 6,335	high	Tillsonburg	mid	\$ 5,549	mid
King	high	\$ 6,849	high	London	mid	\$ 5,567	mid
Toronto (West)	high	\$ 6,896	high	North Dumfries	high	\$ 5,731	high
Toronto (South)	high	\$ 11,676	high	St. Marys	mid	\$ 6,177	high
				Windsor	low	\$ 6,196	high
<b>GTA</b>		<b>\$ 5,758</b>		Waterloo	high	\$ 6,197	high
				Central Elgin	mid	\$ 6,233	high
Niagara-on-the-Lake	mid	\$ 5,023	low				
Grimsby	mid	\$ 5,277	low	<b>Southwest</b>		<b>\$ 5,410</b>	
Niagara Falls	low	\$ 5,302	mid				
Welland	low	\$ 5,370	mid				
Pelham	mid	\$ 5,538	mid				
Thorold	low	\$ 5,567	mid				
St. Catharines	low	\$ 5,689	high				
Hamilton	mid	\$ 5,722	high				
<b>Niagara/Hamilton</b>		<b>\$ 5,436</b>					

### Residential Comparisons - Summary

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

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

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

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

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

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

**Residential Comparisons - Summary**

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

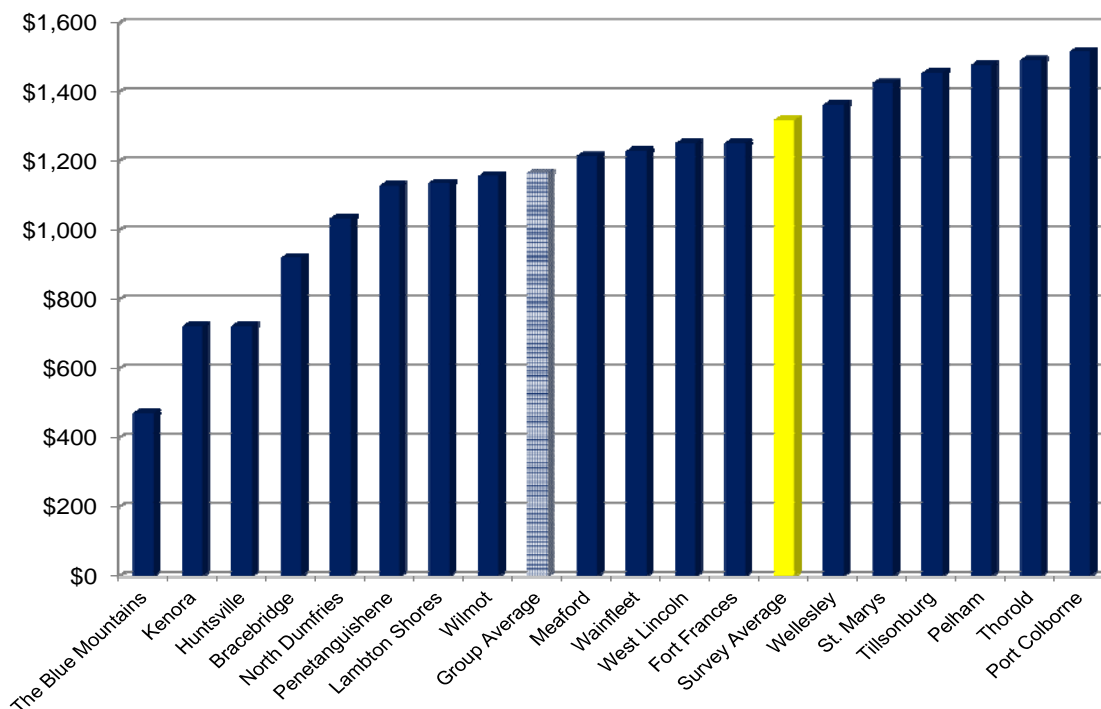
**Multi-Residential Comparisons - Walk-up Apartment**  
**(taxes calculated on a per unit basis) - sorted from lowest to highest**

Multi-Residential - Apartment Walk-up	CVA Ranking	2011 Property Taxes/Unit	Relative Taxes
The Blue Mountains	low	\$ 471	low
Prince Edward County	low	\$ 588	low
East Gwillimbury	high	\$ 689	low
Tecumseh	low	\$ 714	low
Kenora	low	\$ 723	low
Huntsville	mid	\$ 724	low
Vaughan	high	\$ 750	low
Richmond Hill	high	\$ 753	low
Newmarket	high	\$ 829	low
Kingsville	low	\$ 855	low
Sault Ste. Marie	low	\$ 884	low
Bracebridge	high	\$ 921	low
Mississauga	high	\$ 923	low
Aurora	high	\$ 928	low
Innisfil	mid	\$ 973	low
North Dumfries	mid	\$ 1,035	low
Caledon	high	\$ 1,078	low
Timmins	low	\$ 1,087	low
Brockville	low	\$ 1,095	low
Barrie	high	\$ 1,118	low
Georgina	high	\$ 1,127	low
Penetanguishene	mid	\$ 1,129	low
Lambton Shores	low	\$ 1,137	low
Woolwich	mid	\$ 1,143	low
Wilmot	mid	\$ 1,157	low
Quinte West	low	\$ 1,171	low
Meaford	mid	\$ 1,216	mid
Wainfleet	low	\$ 1,229	mid
Fort Erie	low	\$ 1,235	mid
West Lincoln	mid	\$ 1,252	mid
Fort Frances	low	\$ 1,252	mid
Niagara Falls	low	\$ 1,275	mid
Lincoln	mid	\$ 1,293	mid
Greater Sudbury	low	\$ 1,309	mid
Sarnia	low	\$ 1,310	mid
Windsor	low	\$ 1,344	mid
Wellesley	high	\$ 1,363	mid
Milton	high	\$ 1,364	mid
Brantford	mid	\$ 1,366	mid
Chatham-Kent	low	\$ 1,369	mid
Ottawa	high	\$ 1,415	mid
Halton Hills	high	\$ 1,419	mid
St. Marys	mid	\$ 1,426	mid
Grimsby	mid	\$ 1,428	mid
Kitchener	mid	\$ 1,444	mid

Multi-Residential - Apartment Walk-up	CVA Ranking	2011 Property Taxes/Unit	Relative Taxes
St. Thomas	low	\$ 1,454	mid
Tillsonburg	low	\$ 1,456	mid
London	mid	\$ 1,458	mid
Ajax	mid	\$ 1,471	mid
North Bay	low	\$ 1,476	mid
Pelham	mid	\$ 1,478	mid
Waterloo	mid	\$ 1,483	mid
Thorold	mid	\$ 1,493	high
Burlington	high	\$ 1,493	high
Cambridge	mid	\$ 1,499	high
Port Colborne	low	\$ 1,518	high
Thunder Bay	low	\$ 1,544	high
St. Catharines	mid	\$ 1,556	high
Brampton	high	\$ 1,581	high
Toronto (East)	high	\$ 1,587	high
Clarington	high	\$ 1,601	high
Kawartha Lakes	high	\$ 1,602	high
Whitby	high	\$ 1,610	high
Welland	mid	\$ 1,612	high
Hamilton	low	\$ 1,613	high
Pickering	high	\$ 1,614	high
Guelph	mid	\$ 1,644	high
Peterborough	mid	\$ 1,651	high
Oakville	high	\$ 1,667	high
Stratford	mid	\$ 1,672	high
Toronto (North)	high	\$ 1,700	high
Toronto (West)	high	\$ 1,700	high
Belleville	low	\$ 1,727	high
Cornwall	low	\$ 1,776	high
Kingston	mid	\$ 1,807	high
Toronto (South)	high	\$ 1,962	high
Oshawa	high	\$ 1,978	high
Orangeville	mid	\$ 2,084	high
Average		\$ 1,319	
Median		\$ 1,367	
Minimum		\$ 471	
Maximum		\$ 2,084	

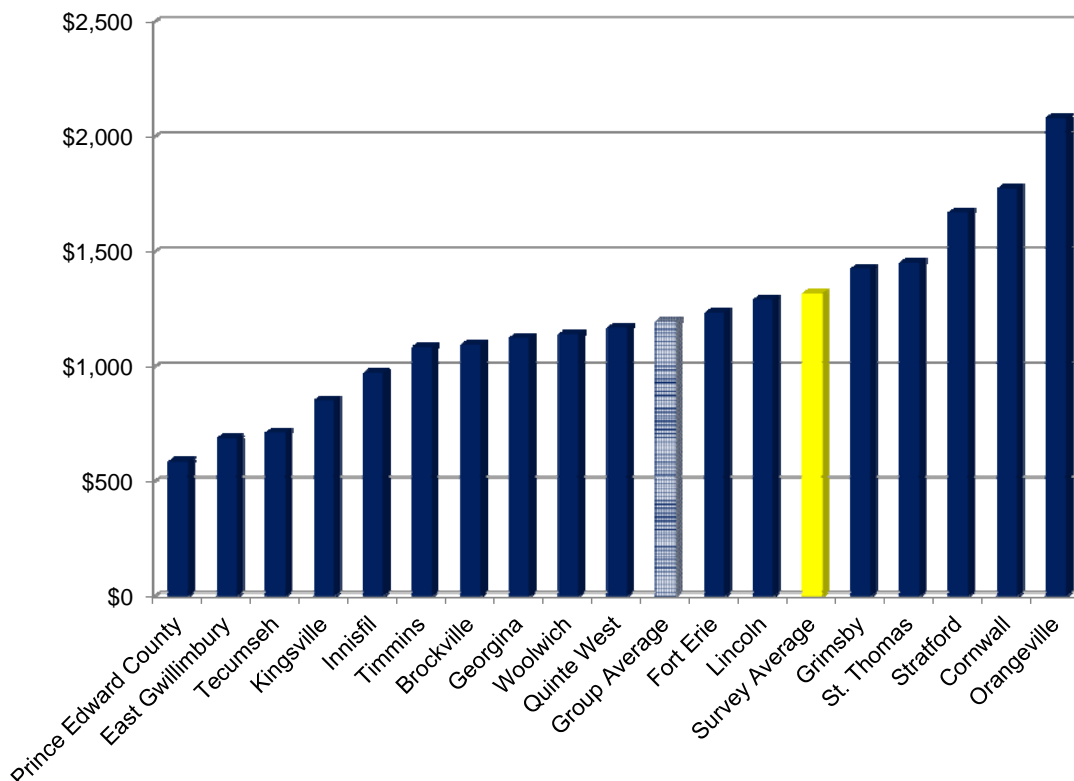
**Multi-Residential Walk-Ups**  
**(taxes calculated on a per unit basis) - sorted by Population Group**  
**Municipalities with populations less than 20,000**

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



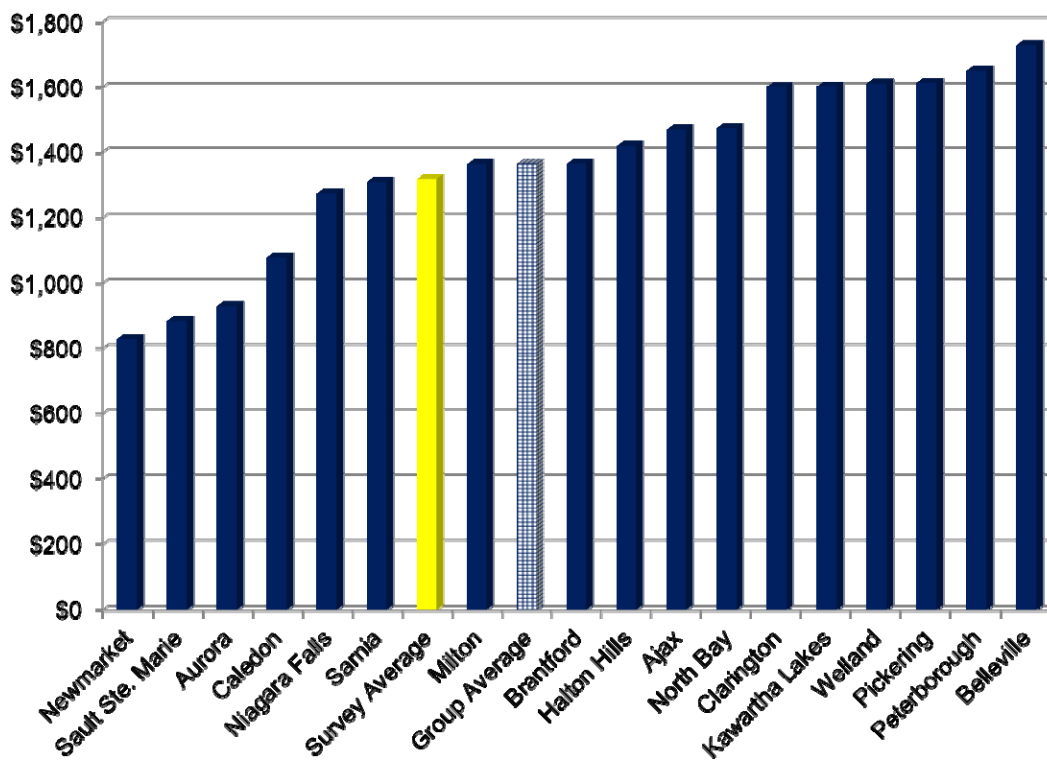
**Multi-Residential Walk-Ups**  
**(taxes calculated on a per unit basis) - sorted by Population Group**  
**Municipalities with populations between 20,000—49,999**

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

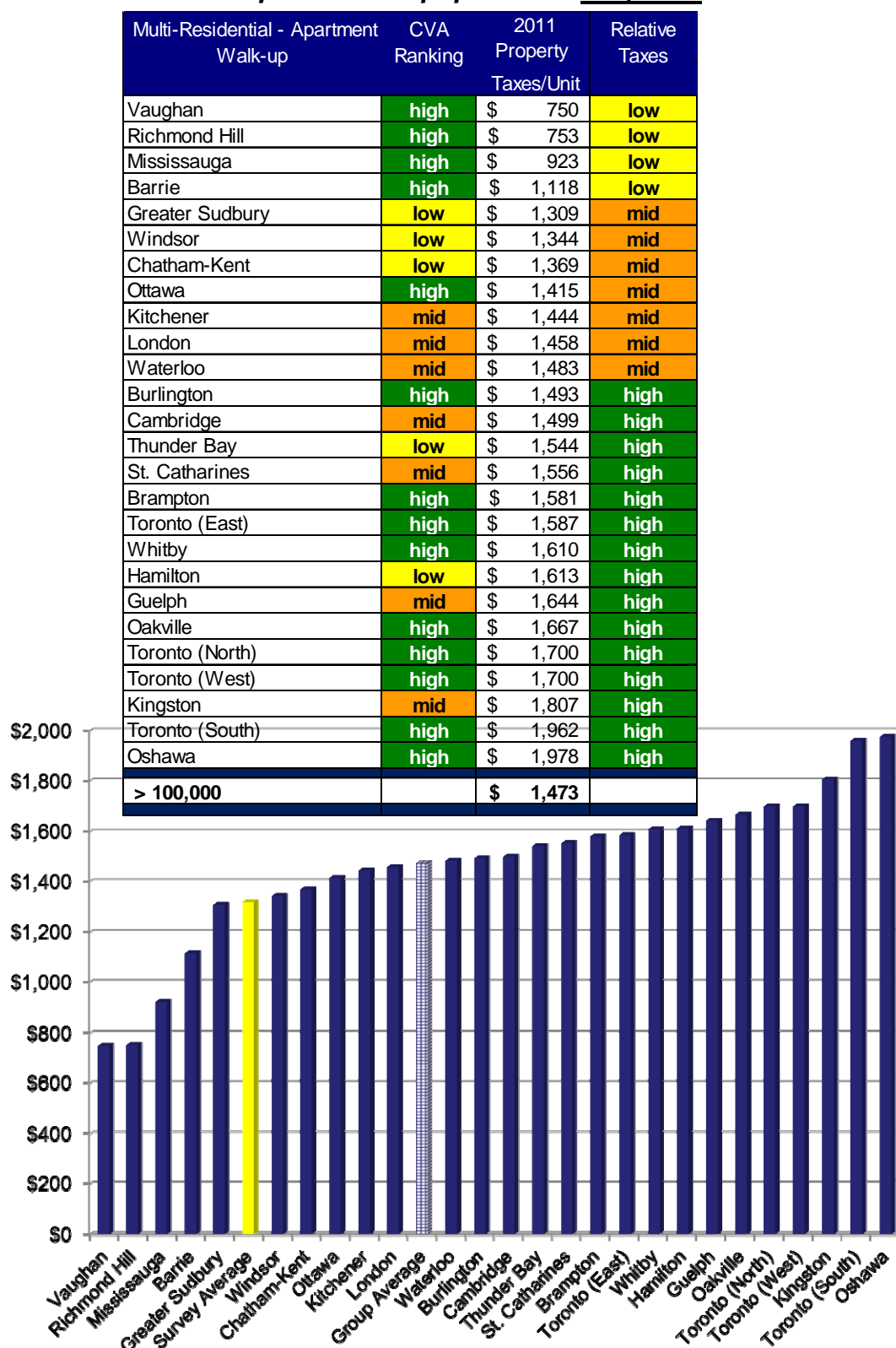


**Multi-Residential Comparisons - Walk-Up**  
**(taxes calculated on a per unit basis) - sorted by Population Group**  
**Municipalities with populations between 50,000—99,999**

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



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



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

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

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

**Multi-Residential Comparisons - Mid/High-Rise Apartment**

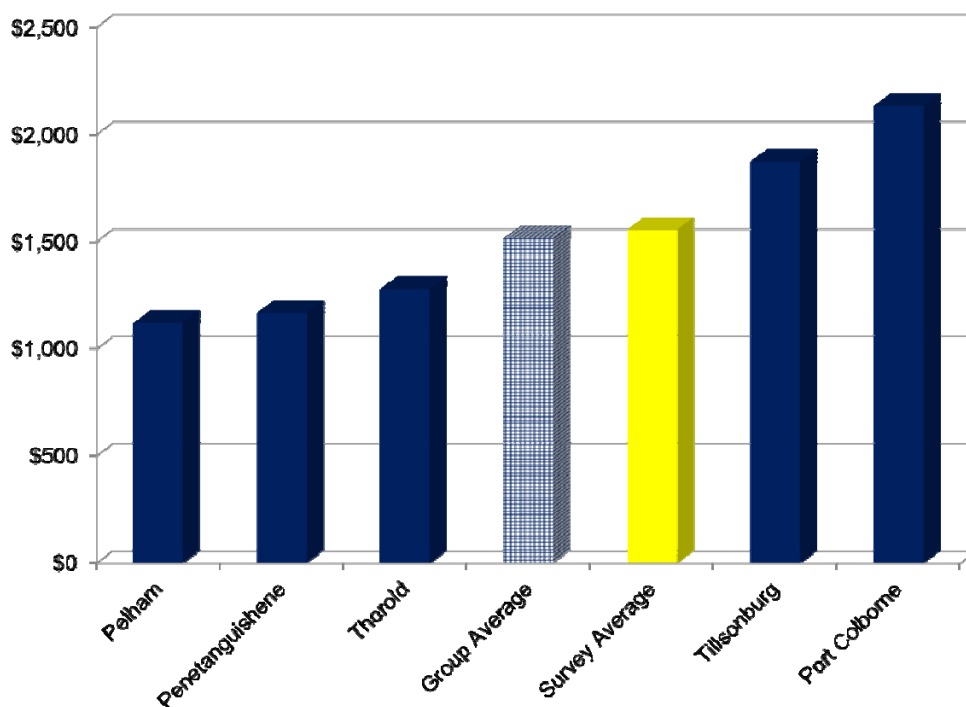
Multi-Residential Apartment High-Rise	CVA Ranking	2011 Property Taxes per unit	Relative Taxes
Prince Edward County	low	\$ 690	low
East Gwillimbury	high	\$ 821	low
King	high	\$ 870	low
Vaughan	high	\$ 964	low
Whitchurch-Stouffville	high	\$ 966	low
Sault Ste. Marie	low	\$ 984	low
Newmarket	high	\$ 992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

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

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

***Municipalities with populations less than 20,000***

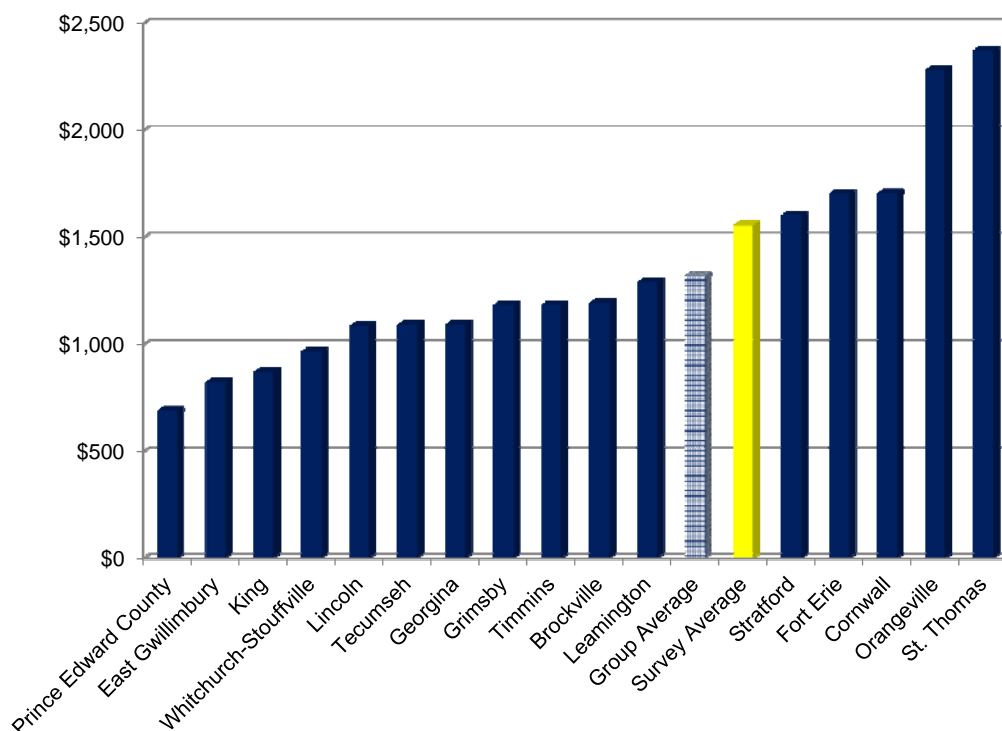
Multi-Residential Apartment High-Rise	CVA Ranking	2011 Property Taxes per unit	Relative Tax Burden
Pelham	low	\$ 1,121	low
Penetanguishene	mid	\$ 1,167	low
Thorold	low	\$ 1,279	low
Tillsonburg	low	\$ 1,873	high
Port Colborne	mid	\$ 2,133	high
<b>&lt; 20,000</b>		<b>\$ 1,515</b>	



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

**Municipalities with populations between 20,000-49,999**

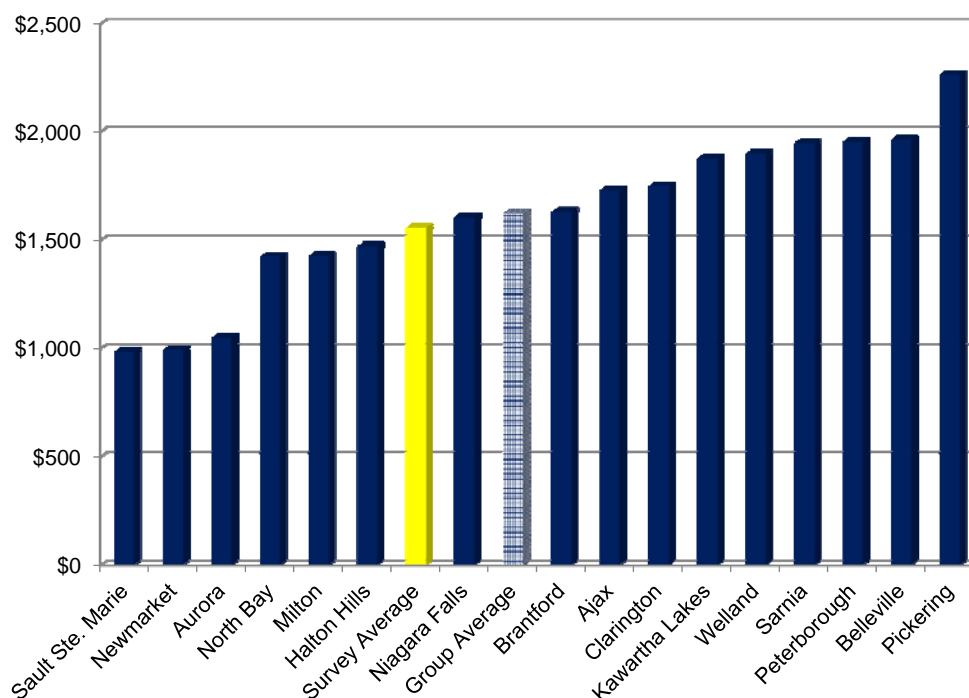
Multi-Residential Apartment High-Rise	CVA Ranking	2011 Property Taxes per unit	Relative Tax Burden
Prince Edward County	low	\$ 690	low
East Gwillimbury	high	\$ 821	low
King	high	\$ 870	low
Whitchurch-Stouffville	high	\$ 966	low
Lincoln	low	\$ 1,084	low
Tecumseh	low	\$ 1,091	low
Georgina	high	\$ 1,093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



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

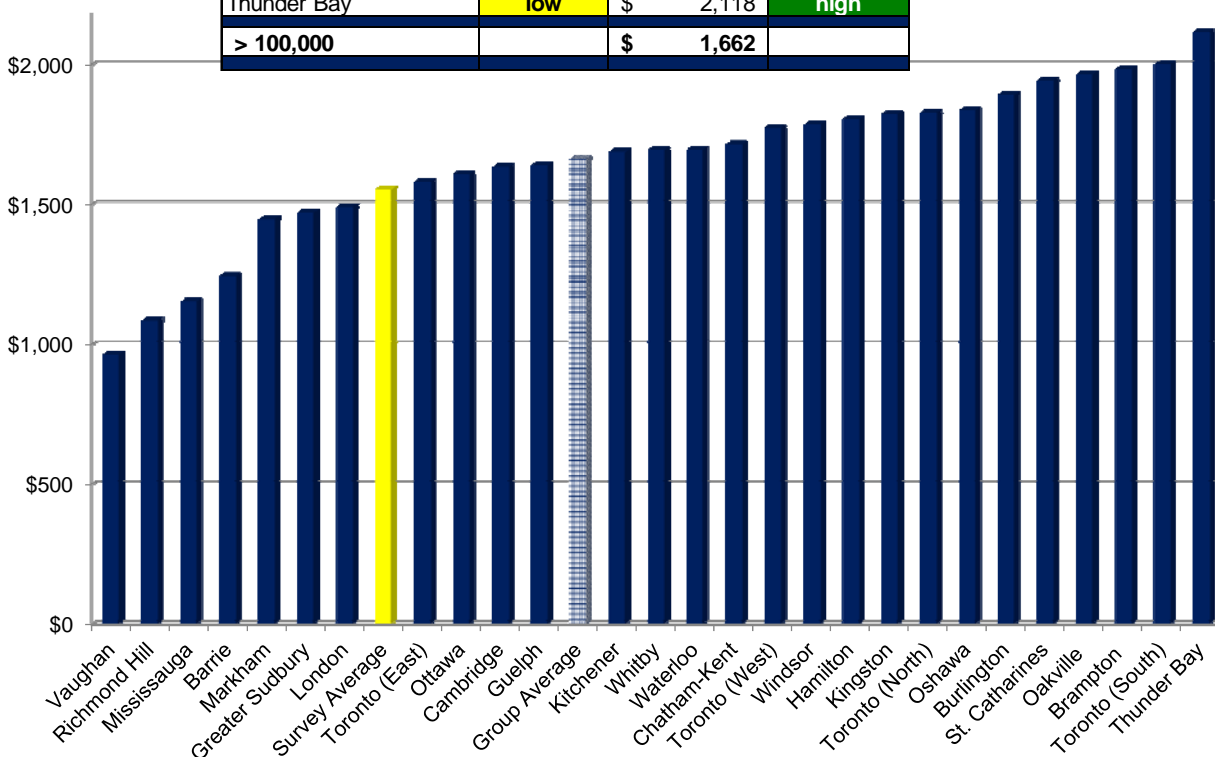
***Municipalities with populations between 50,000-99,999***

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



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

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



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

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

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

## Multi-Residential Comparisons - Summary

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

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

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

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

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

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

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

**Multi-Residential Comparisons - Summary**

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

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

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

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

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

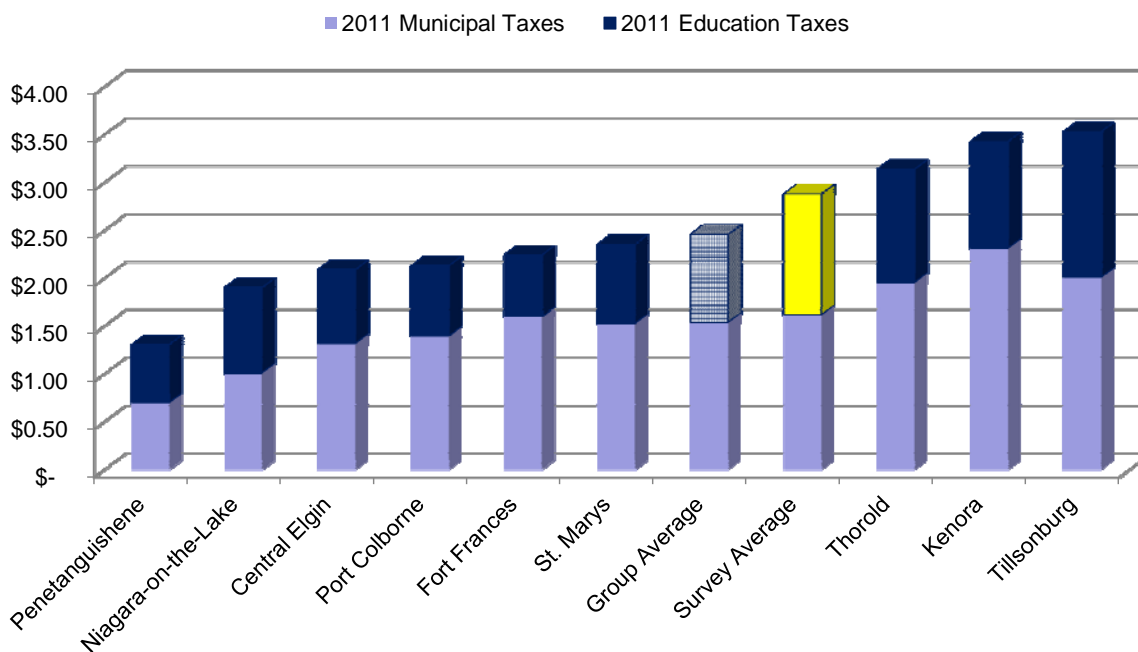
Commercial - Office Municipality	CVA Ranking	2011 Municipal Taxes Per Sq.ft.	2011 Education Taxes Per Sq.ft.	2011 Total Taxes Per Sq.ft.	Relative Tax Burden
Caledon	high	\$ 1.37	\$ 1.81	\$ 3.18	high
Brampton	high	\$ 1.63	\$ 1.65	\$ 3.28	high
Stratford	mid	\$ 1.91	\$ 1.38	\$ 3.29	high
Clarington	high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

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

**Commercial Comparisons - Office Buildings —by Population Group**

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

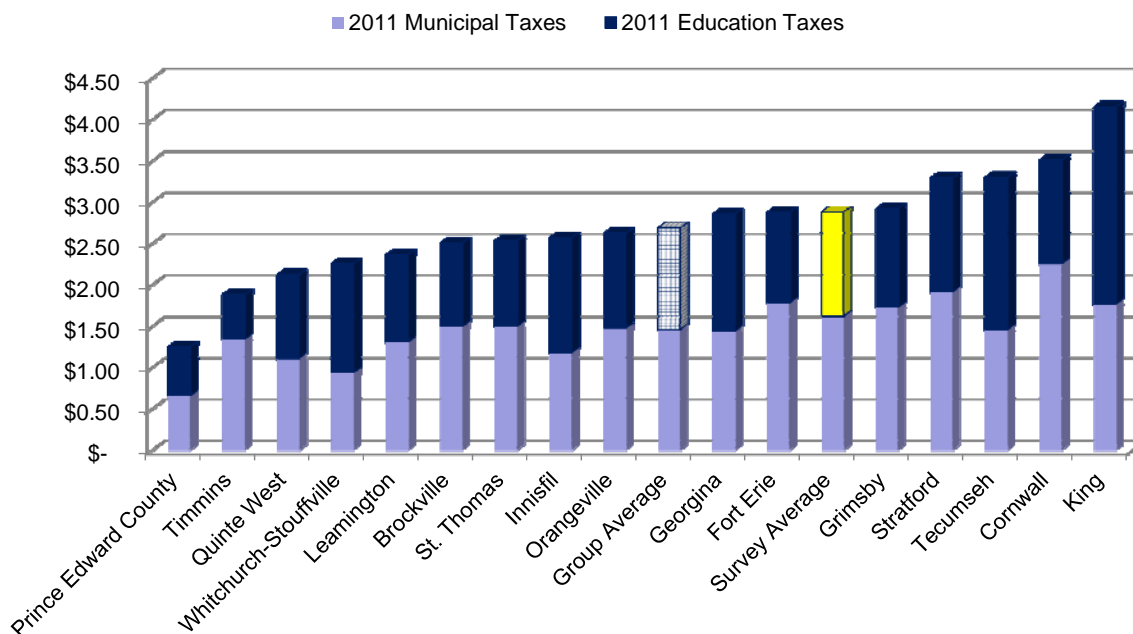
Commercial Office - Municipality	CVA per unit Ranking	2011 Municipal Taxes Per Sq.ft.	2011 Education Taxes Per Sq.ft.	2011 Total Taxes Per Sq.ft.	Relative Tax Burden
Penetanguishene	low	\$ 0.70	\$ 0.60	\$ 1.31	low
Niagara-on-the-Lake	low	\$ 1.01	\$ 0.89	\$ 1.90	low
Central Elgin	low	\$ 1.32	\$ 0.77	\$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



**Commercial Comparisons - Office Buildings —by Population Group**

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

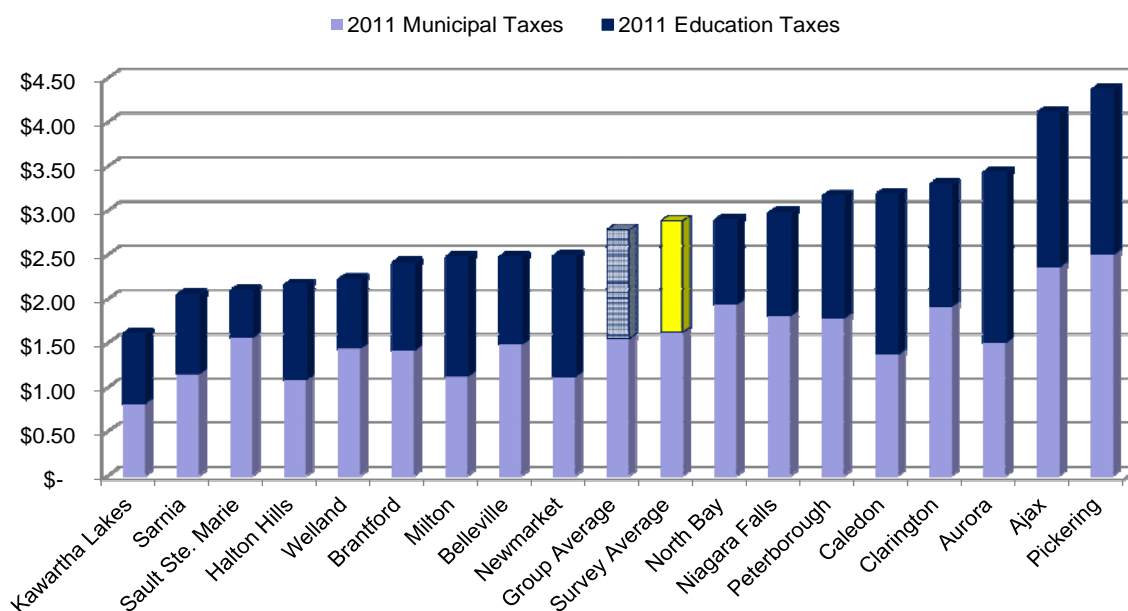
Commercial Office - Municipality	CVA per unit Ranking	2011 Municipal Taxes Per Sq.ft.	2011 Education Taxes Per Sq.ft.	2011 Total Taxes Per Sq.ft.	Relative Tax Burden
Prince Edward County	low	\$ 0.66	\$ 0.58	\$ 1.25	low
Timmins	low	\$ 1.34	\$ 0.54	\$ 1.88	low
Quinte West	low	\$ 1.11	\$ 1.02	\$ 2.12	low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



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

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

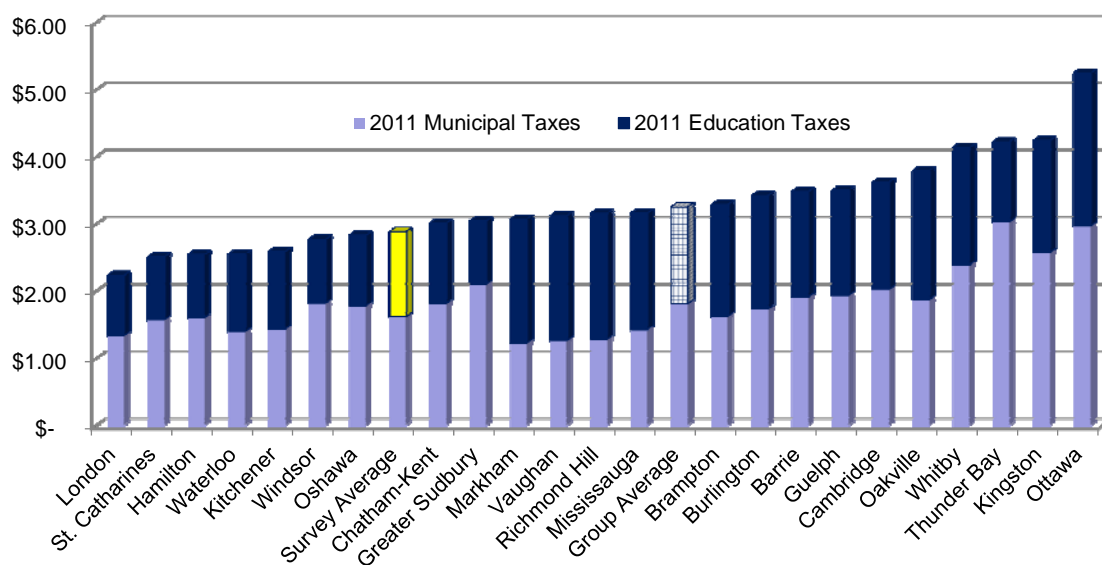
Commercial Office - Municipality	CVA per unit Ranking	2011 Municipal Taxes Per Sq.ft.	2011 Education Taxes Per Sq.ft.	2011 Total Taxes Per Sq.ft.	Relative Tax Burden
Kawartha Lakes	low	\$ 0.82	\$ 0.79	\$ 1.61	low
Sarnia	low	\$ 1.15	\$ 0.89	\$ 2.05	low
Sault Ste. Marie	low	\$ 1.56	\$ 0.53	\$ 2.10	low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



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

**Taxes per Sq. Ft.**

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



**Commercial Comparisons - Office Buildings —by Location**

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

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

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

**Commercial Comparisons - Neighbourhood Shopping**

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

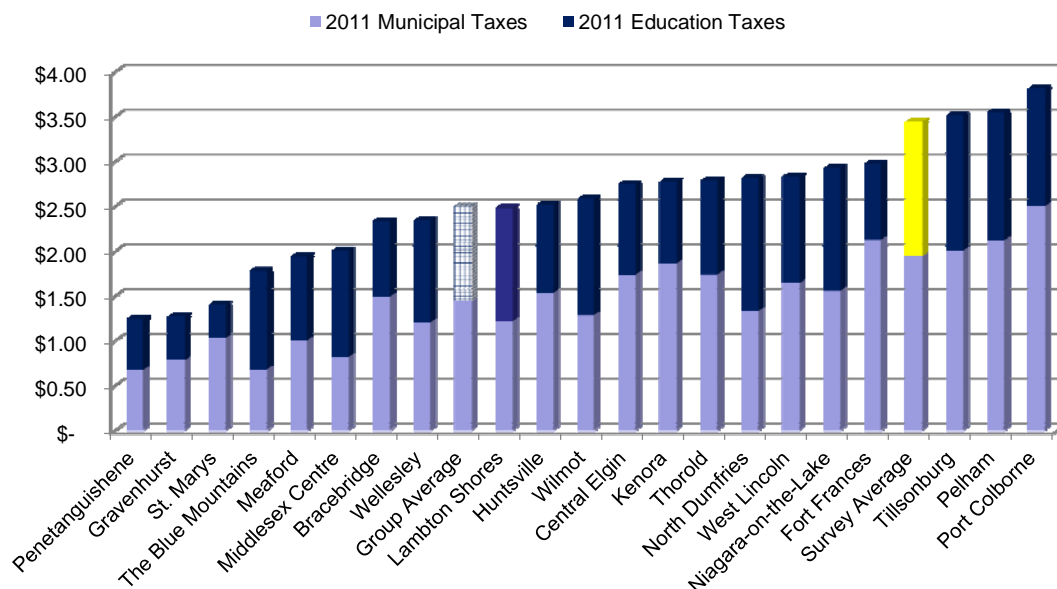
**Commercial Comparisons - Neighbourhood Shopping (cont'd)**

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

Commercial Comparisons - Neighbourhood Shopping - sorted by Population

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

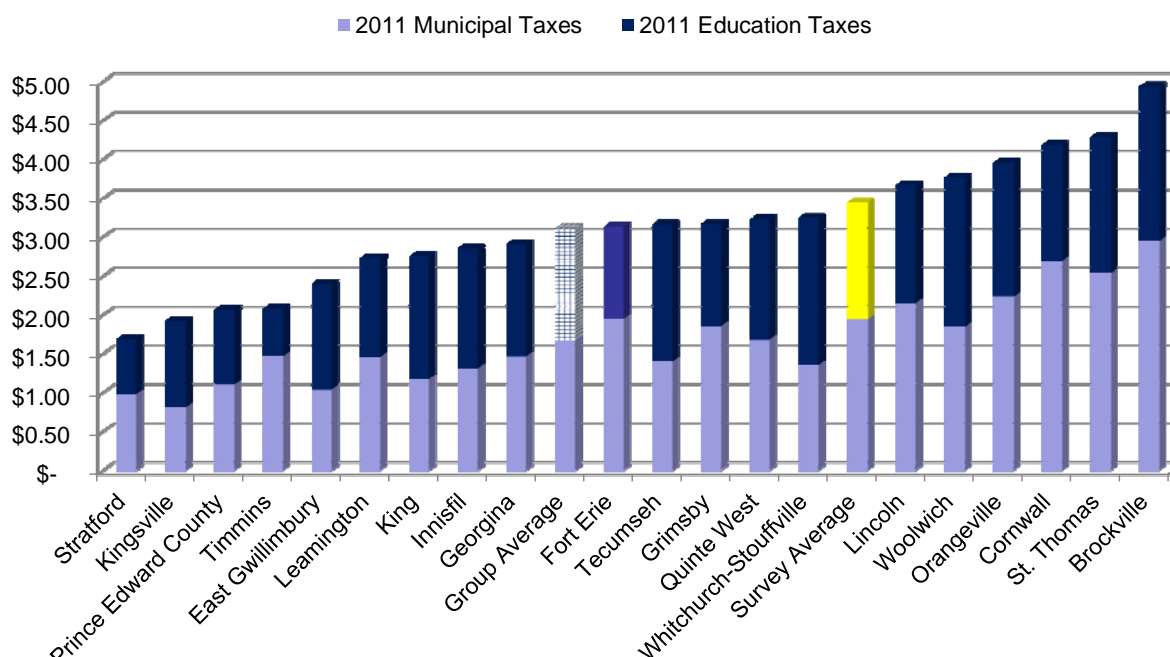
Municipality	2011 CVA Per Sq.Ft. Ranking	2011 Municipal Taxes per sq. ft.	2011 Education Taxes per sq. ft.	2011 Total Taxes per sq. ft.	2011 Relative Tax Burden
Penetanguishene	low	\$ 0.67	\$ 0.57	\$ 1.24	low
Gravenhurst	low	\$ 0.78	\$ 0.49	\$ 1.27	low
St. Marys	low	\$ 1.03	\$ 0.37	\$ 1.40	low
The Blue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



**Commercial Comparisons - Neighbourhood Shopping - sorted by Population**

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

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

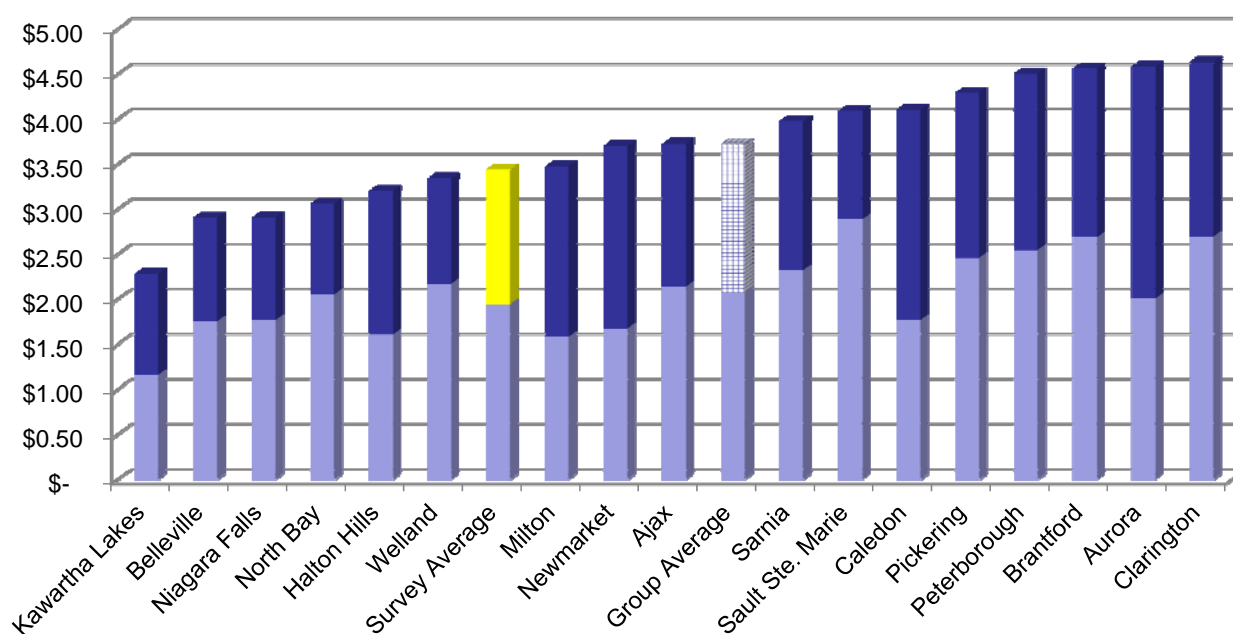


**Commercial Comparisons - Neighbourhood Shopping - sorted by Population**

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

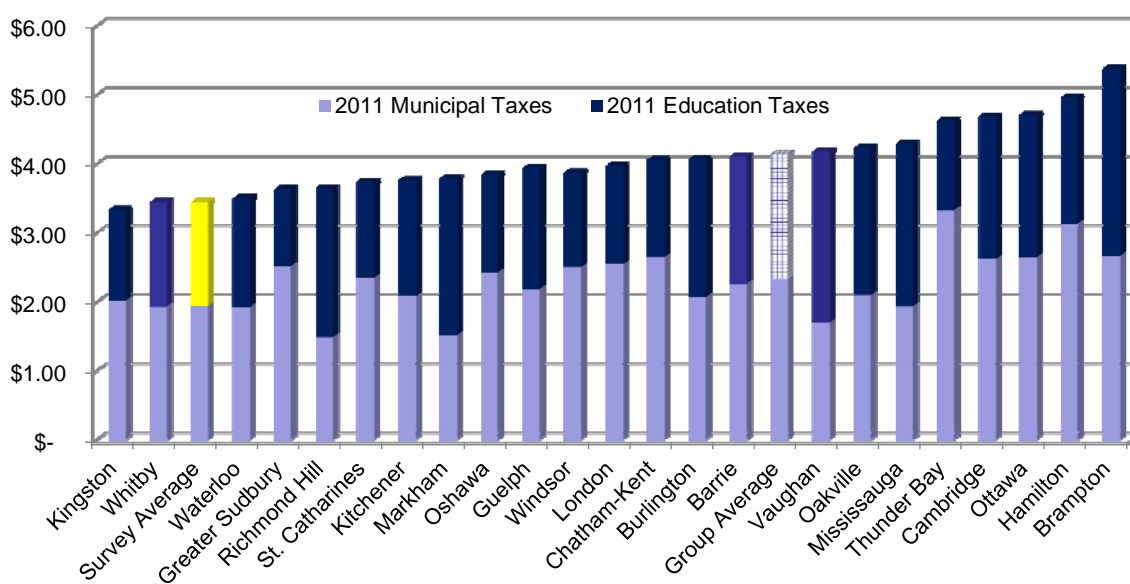
Municipality	2011 CVA Per Sq.Ft. Ranking	2011 Municipal Taxes per sq. ft.	2011 Education Taxes per sq. ft.	2011 Total Taxes per sq. ft.	2011 Relative Tax Burden
Kawartha Lakes	low	\$ 1.16	\$ 1.12	\$ 2.28	low
Belleville	low	\$ 1.75	\$ 1.15	\$ 2.90	low
Niagara Falls	low	\$ 1.77	\$ 1.14	\$ 2.91	low
North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

■ 2011 Municipal Taxes ■ 2011 Education Taxes



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

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



**Commercial Comparisons - Neighbourhood Shopping—by Location**

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

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

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

**Commercial Comparisons—Hotels**

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

**Commercial Comparisons—Hotels (cont'd)**

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

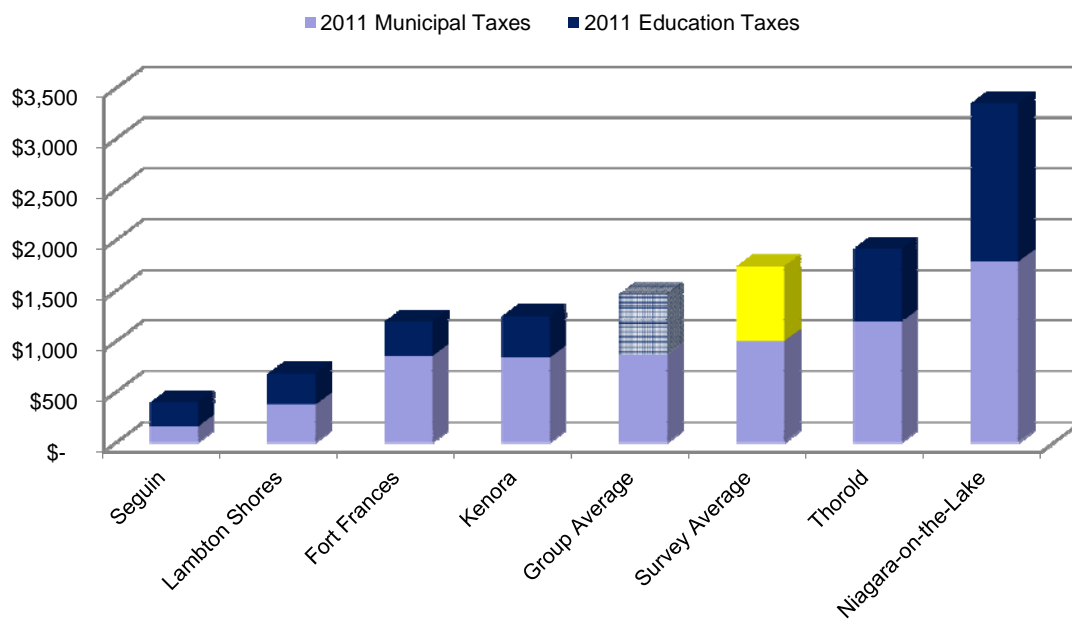
- The average number of rooms across the survey for hotel properties is 123 rooms
- The average current value assessment per unit for hotels in the survey is \$55,000 per room, however, there was a significant range in terms of CVA values from \$23,000 to \$119,000

**Commercial Comparisons - Hotel by Population Group**

**Municipalities with populations less than 20,000**

**Taxes per Suite**

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

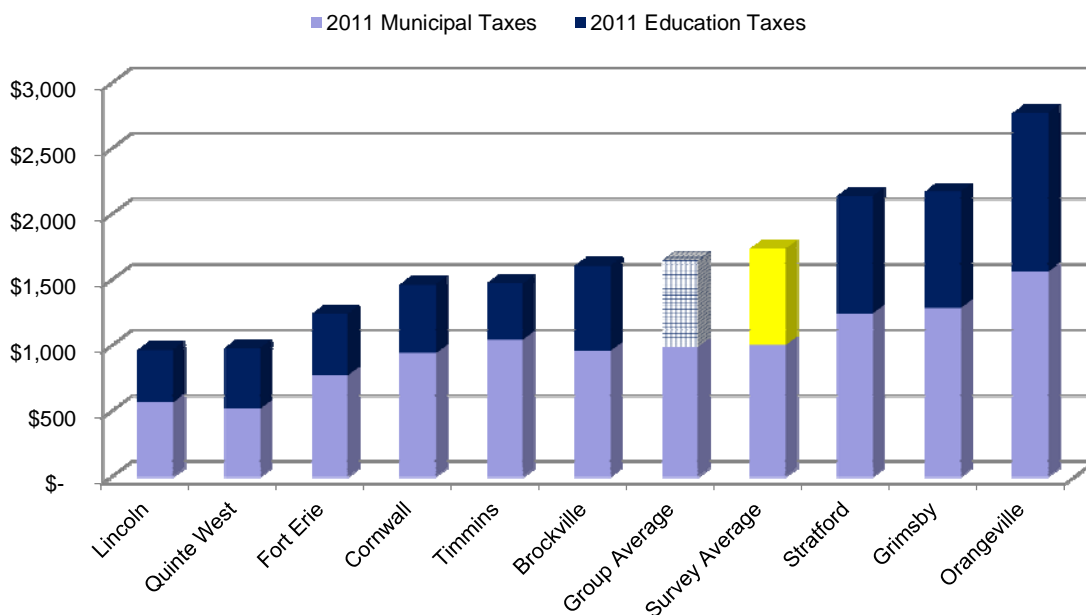


**Commercial Comparisons - Hotel—by Population Group (cont'd)**

**Municipalities with populations between 20,000—49,999**

**Taxes per Suite**

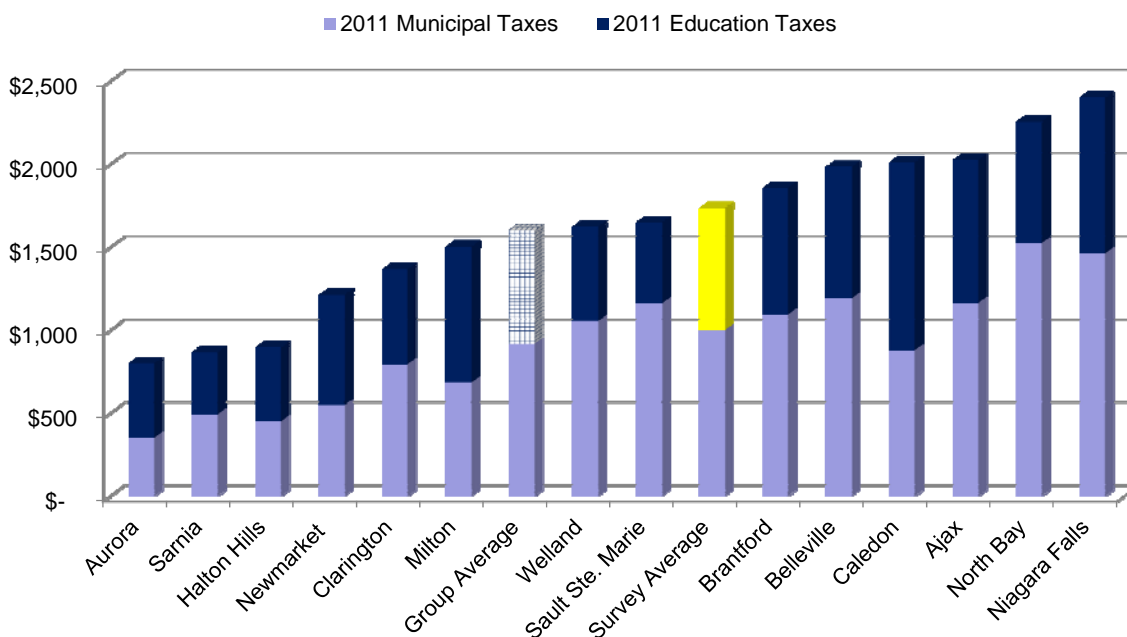
Commercial - Hotels	CVA Ranking	2011 Municipal Taxes Per Suite	2011 Education Taxes Per Suite	2011 Total Taxes Per Suite	Relative Tax Burden
Lincoln	low	\$ 564	\$ 400	\$ 964	low
Quinte West	low	\$ 517	\$ 463	\$ 981	low
Fort Erie	low	\$ 769	\$ 471	\$ 1,240	low
Cornwall	low	\$ 941	\$ 521	\$ 1,462	low
Timmins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



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

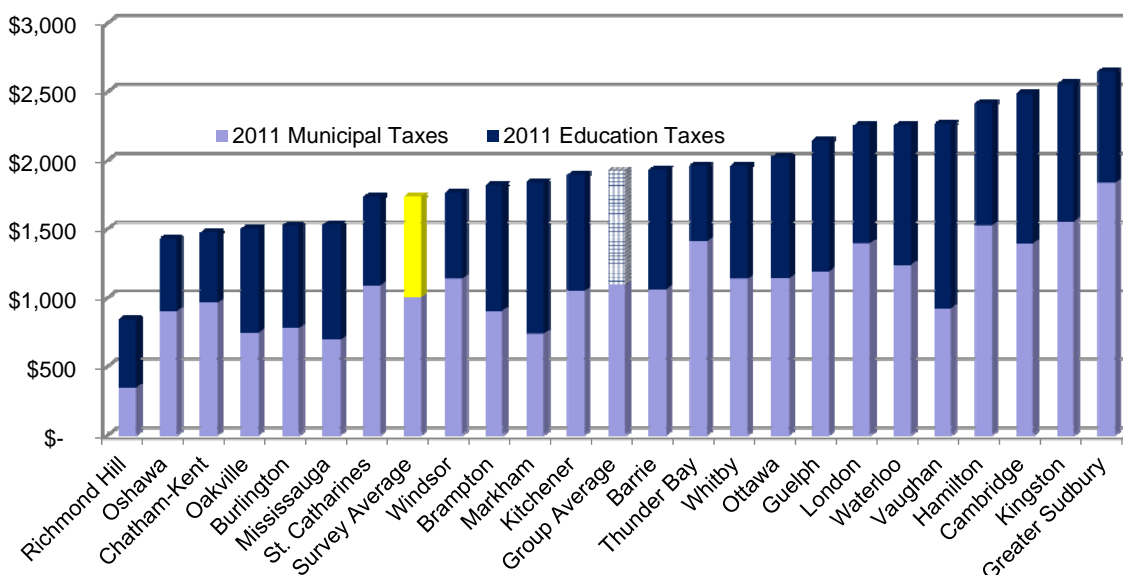
**Municipalities with populations between 50,000—99,999  
Taxes per Suite**

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



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

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



**Commercial Comparisons - Hotel—by Location**

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

**Commercial Comparisons - Hotel—by Location**

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

**Commercial Comparisons—Motel**

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

**Commercial Comparisons—Motel (cont'd)**

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

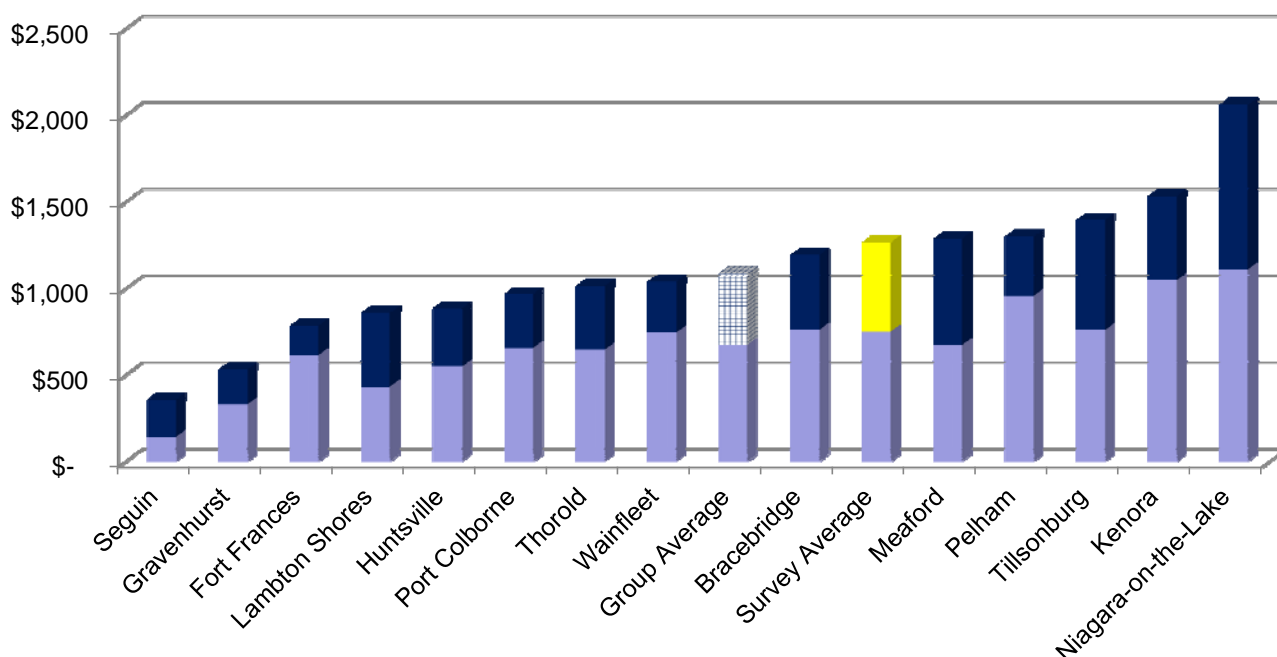
- On average, the motels in the survey have 44 rooms
- 62 municipalities were represented in the comparison

**Commercial Comparisons - Motel—by Population Group**

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

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

■ 2011 Municipal Taxes ■ 2011 Education Taxes

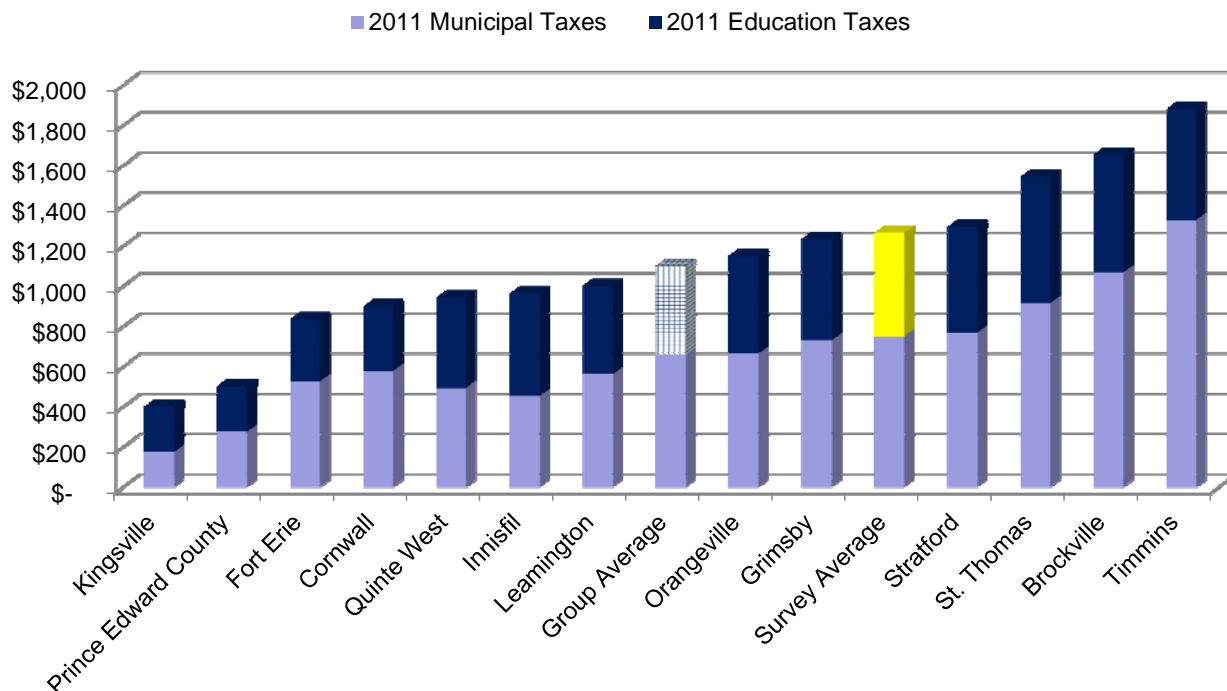


**Commercial Comparisons - Motel—by Population Group (cont'd)**

**Municipalities with populations between 20,000—49,999**

**Taxes per Suite**

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

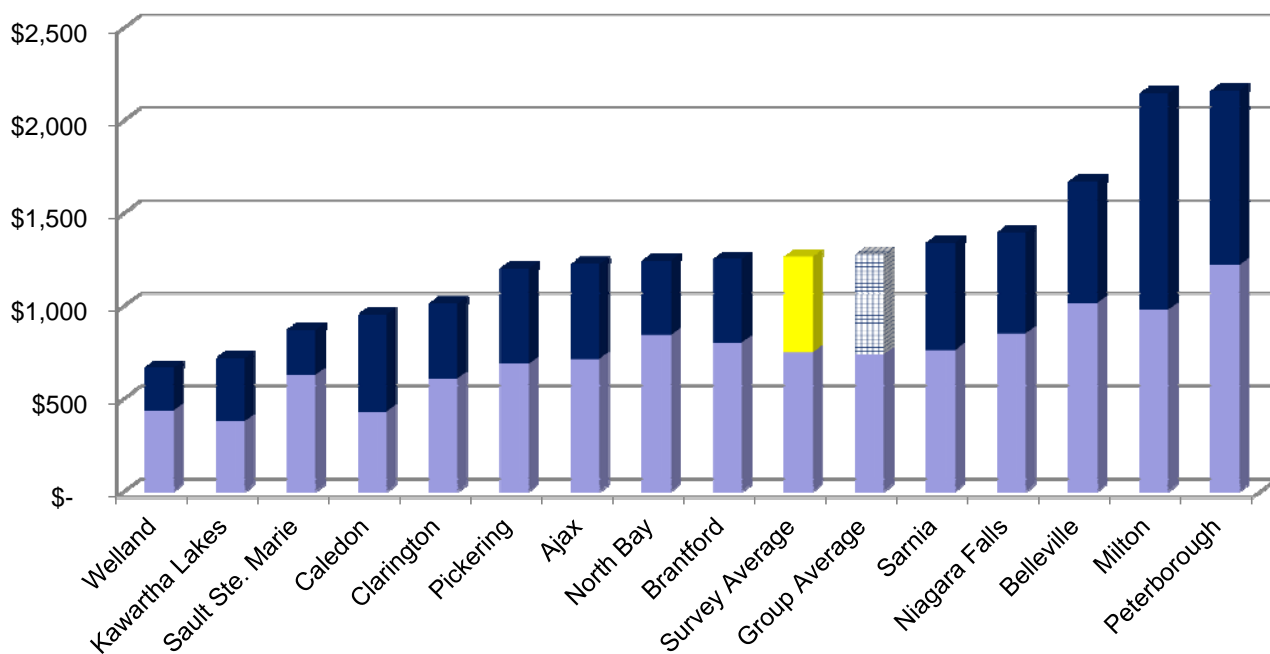


**Commercial Comparisons - Motel —by Population Group (cont'd)**

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

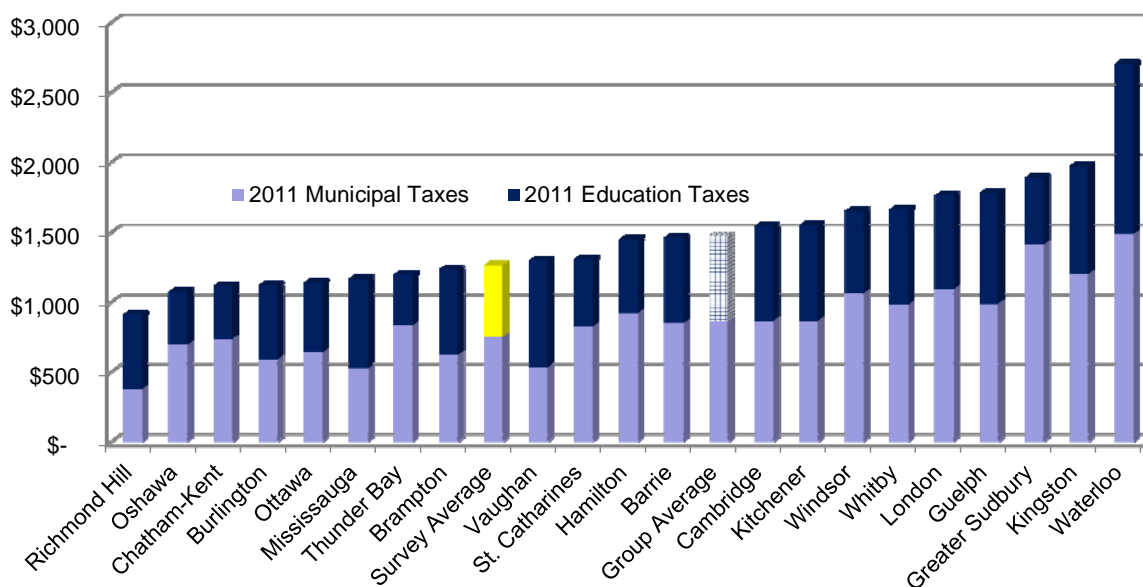
Commercial - Motels Municipality	CVA Ranking	2011 Municipal Taxes Per Suite	2011 Education Taxes Per Suite	2011 Total Taxes Per Suite	Relative Tax Burden
Welland	low	\$ 434	\$ 232	\$ 666	low
Kawartha Lakes	low	\$ 375	\$ 342	\$ 717	low
Sault Ste. Marie	low	\$ 624	\$ 246	\$ 870	low
Caledon	high	\$ 429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

■ 2011 Municipal Taxes ■ 2011 Education Taxes



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

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



**Commercial Comparisons - Motel—by Location**

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

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

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

**Commercial Summary - Office**

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

**Commercial Summary - Neighbourhood Shopping**

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

**Commercial Summary - Hotel**

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

**Commercial Summary - Motel**

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

**Commercial Comparisons - Summary**

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

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

**Commercial Comparisons - Summary (cont'd)**

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

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

**Commercial Comparisons - Summary (cont'd)**

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

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

**Industrial Comparisons - Standard Industrial**

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

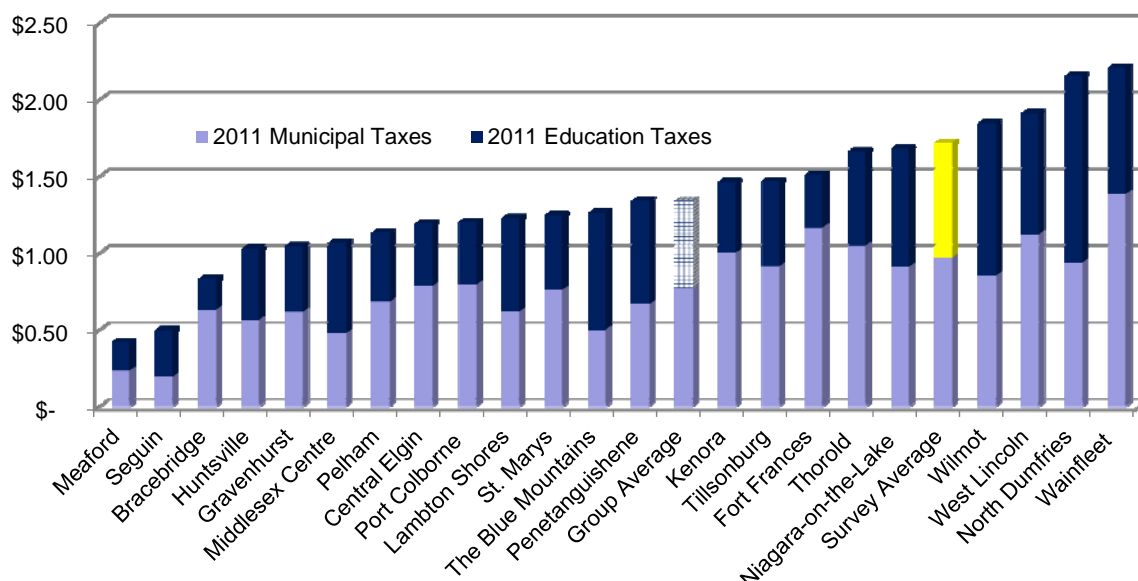
**Industrial Comparisons - Standard Industrial (cont'd)**

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

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

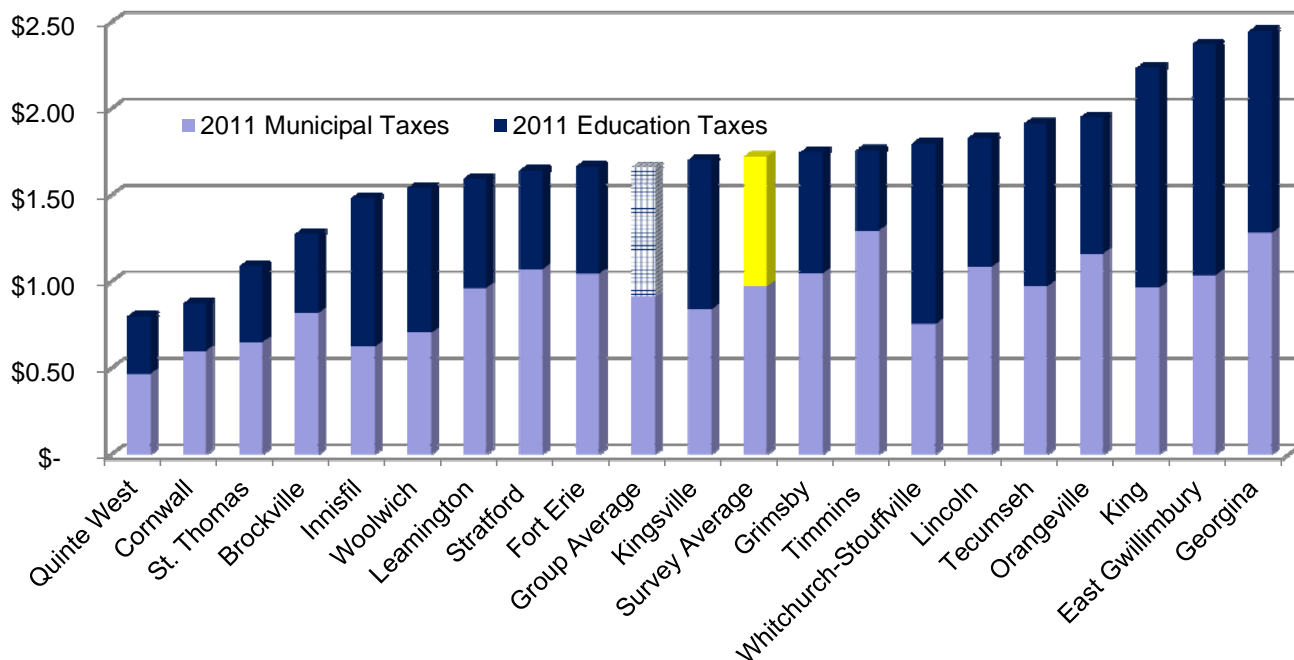
**Standard Industrial Comparisons—by Population Group**  
**Municipalities with populations less than 20,000**  
**Taxes per Sq. Ft.**

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



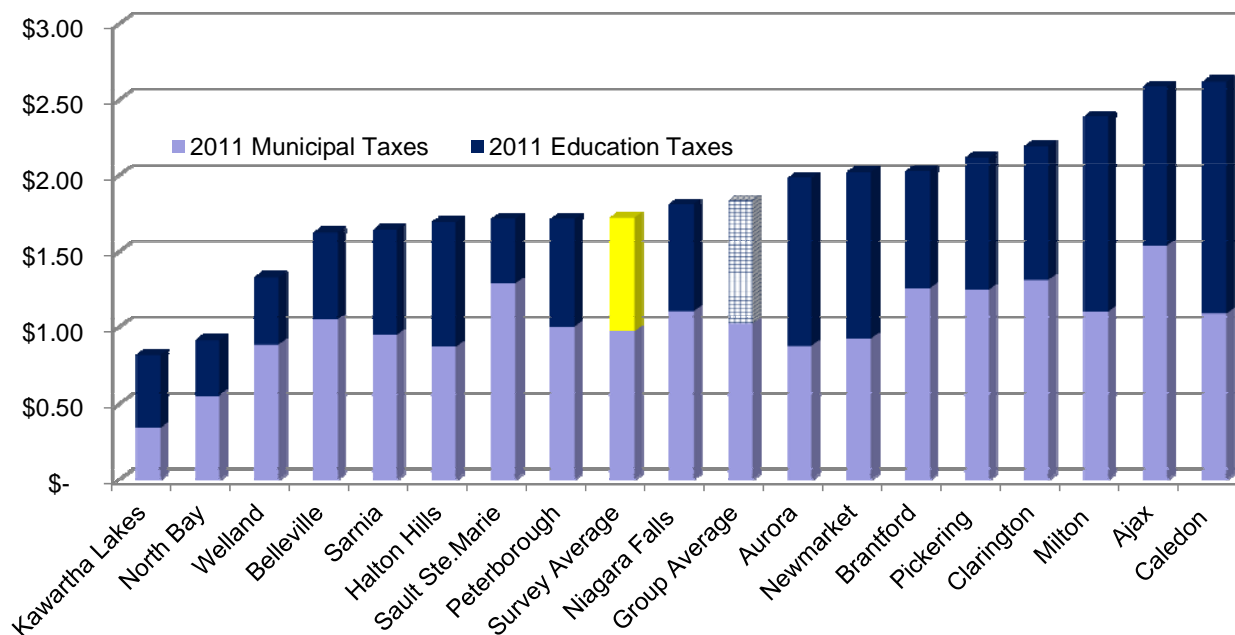
**Standard Industrial Comparisons—by Population Group (cont'd)**  
**Municipalities with populations between 20,000– 49,999**  
**Taxes per Sq. Ft.**

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



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

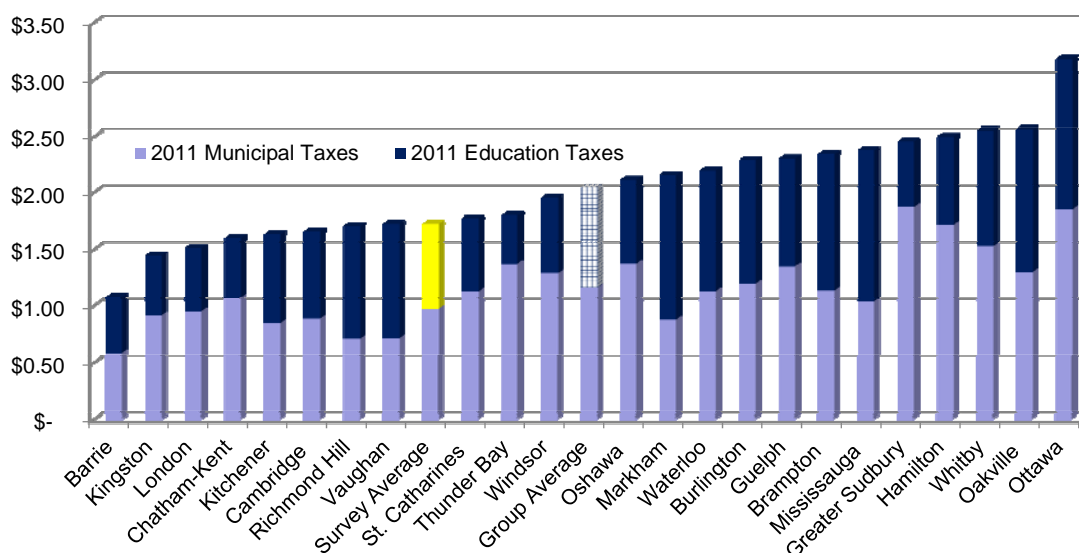
Industrial - Standard	CVA Ranking	2011 Municipal Taxes per sq. ft.	2011 Education Taxes per sq. ft.	2011 Total Taxes per sq. ft.	2011 Relative Tax Burden
Kawartha Lakes	low	\$ 0.34	\$ 0.47	\$ 0.82	low
North Bay	low	\$ 0.55	\$ 0.36	\$ 0.91	low
Welland	low	\$ 0.89	\$ 0.45	\$ 1.33	low
Belleville	low	\$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



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

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

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



**Standard Industrial Comparisons—by Location**

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

**Standard Industrial Comparisons—by Location (cont'd)**

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

**Large Industrial Comparisons**

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

**Large Industrial Comparisons (cont'd)**

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

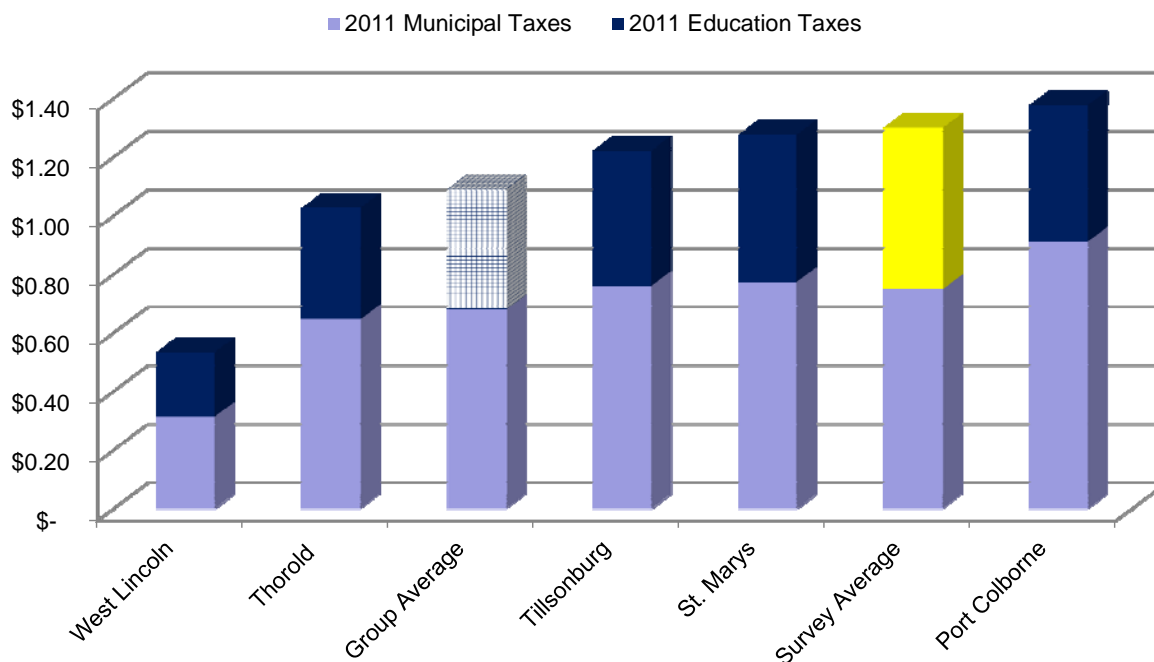
- 58 of the 84 municipalities were represented in the Large Industrial comparison
- Of the municipalities surveyed, Central Elgin, Hamilton, Greater Sudbury, Kenora, Ottawa, Windsor, Thunder Bay, St. Thomas, Sault Ste. Marie, Quinte West and the Counties of Essex and Lambton established a large industrial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

**Large Industrial Comparisons—by Population Group**

***Municipalities with populations less than 20,000***

***Taxes per Sq. Ft.***

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



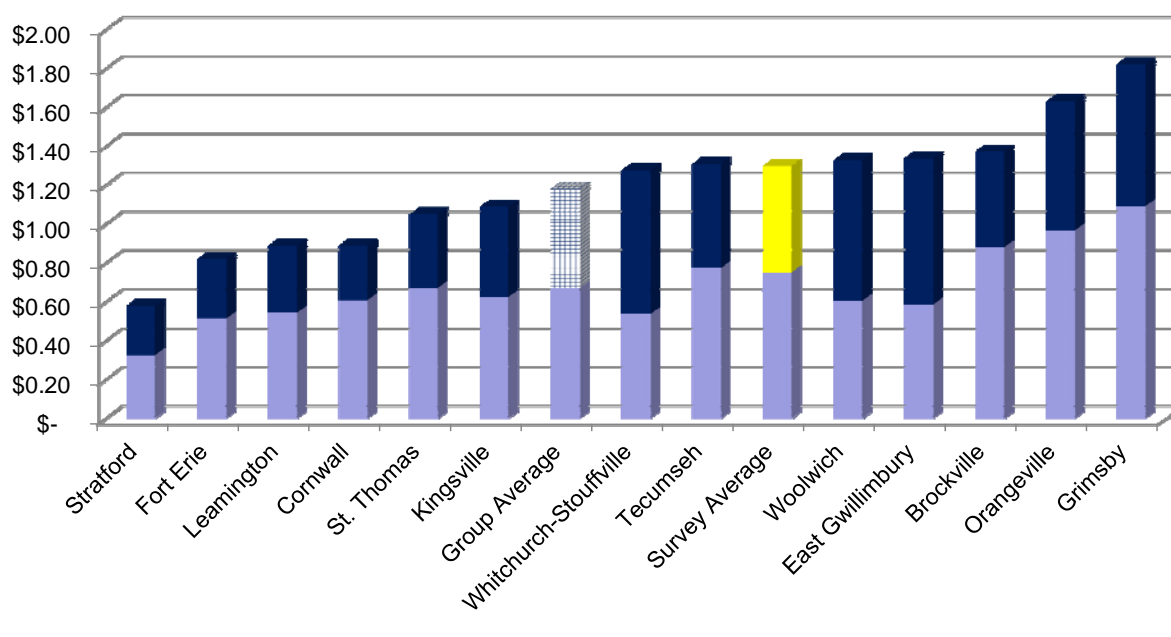
**Large Industrial Comparisons —by Population Group (cont'd)**

**Municipalities with populations between 20,000-49,999**

**Taxes per Sq. Ft.**

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

■ 2011 Municipal Taxes ■ 2011 Education Taxes



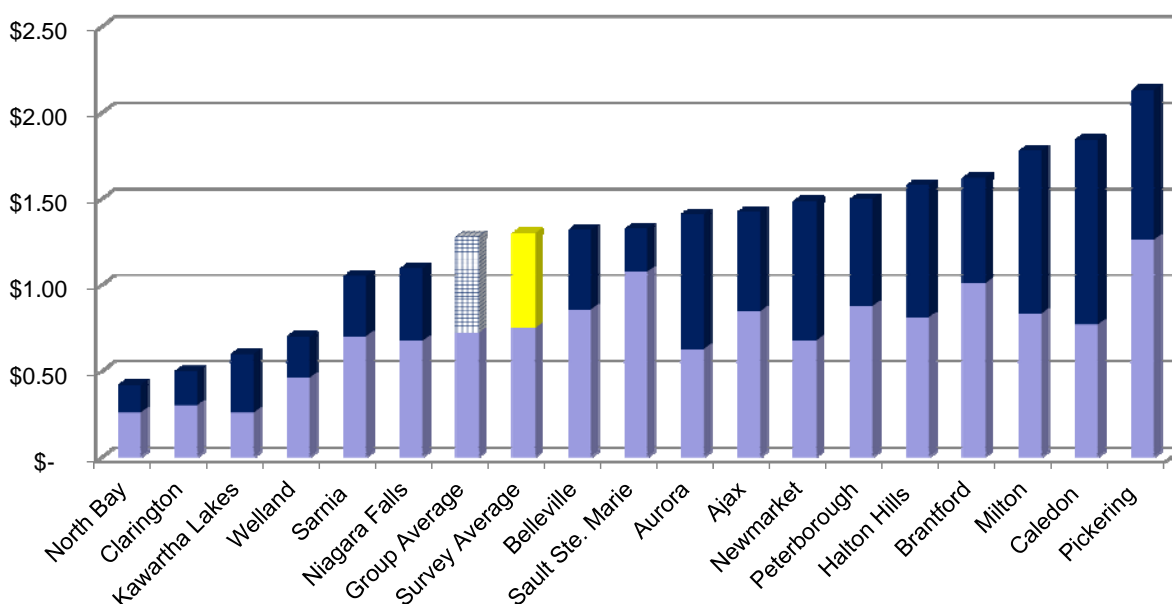
**Large Industrial Comparisons —by Population Group (cont'd)**

**Municipalities with populations between 50,000-99,999**

**Taxes per Sq. Ft.**

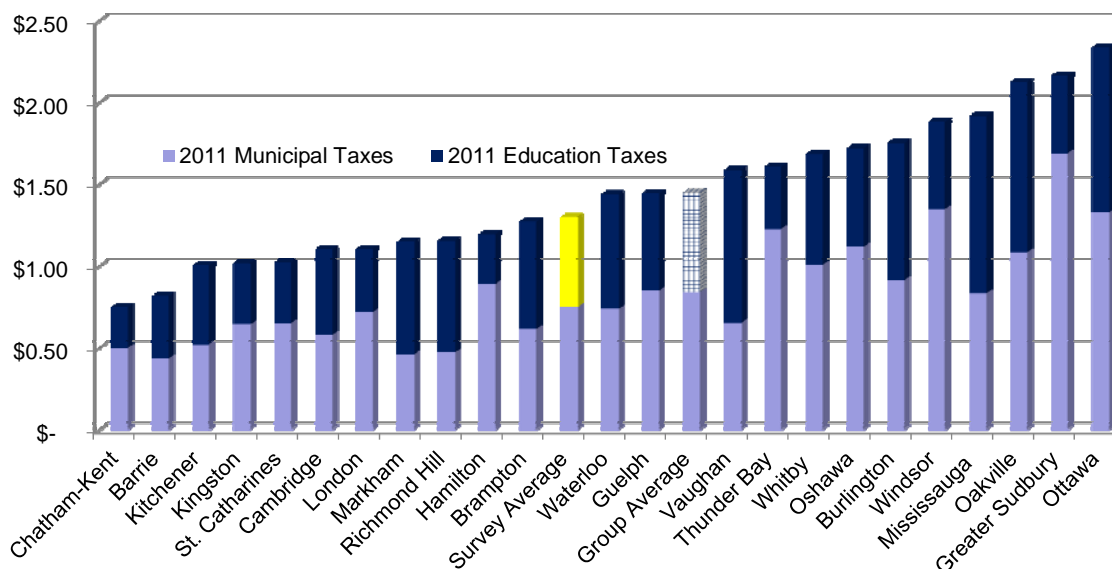
Large Industrial	CVA Ranking	2011 Municipal Taxes per sq. ft.	2011 Education Taxes per sq. ft.	2011 Total Taxes per sq. ft.	2011 Relative Tax Burden
North Bay	low	\$ 0.26	\$ 0.16	\$ 0.42	low
Clarington	low	\$ 0.30	\$ 0.20	\$ 0.50	low
Kawartha Lakes	low	\$ 0.26	\$ 0.34	\$ 0.60	low
Welland	low	\$ 0.46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

■ 2011 Municipal Taxes ■ 2011 Education Taxes



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

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



**Large Industrial Comparisons —by Location**

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

***Large Industrial Comparisons —by Location (cont'd)***

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

**Industrial Comparisons - Industrial Vacant Land Taxes per Acre**

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

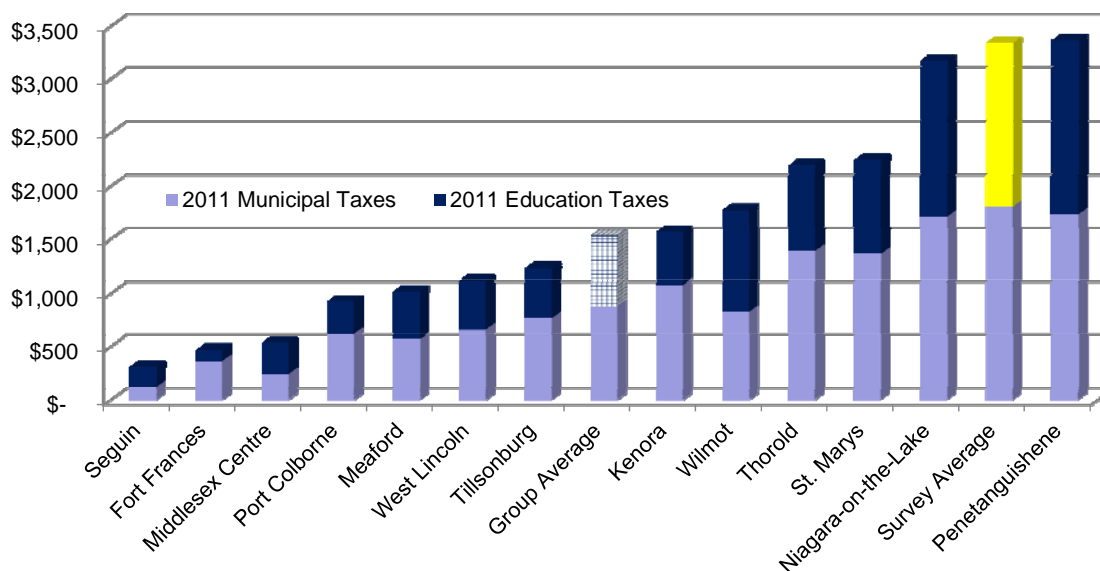
**Industrial Comparisons - Industrial Vacant Land per Acre  
(cont'd)**

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

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

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

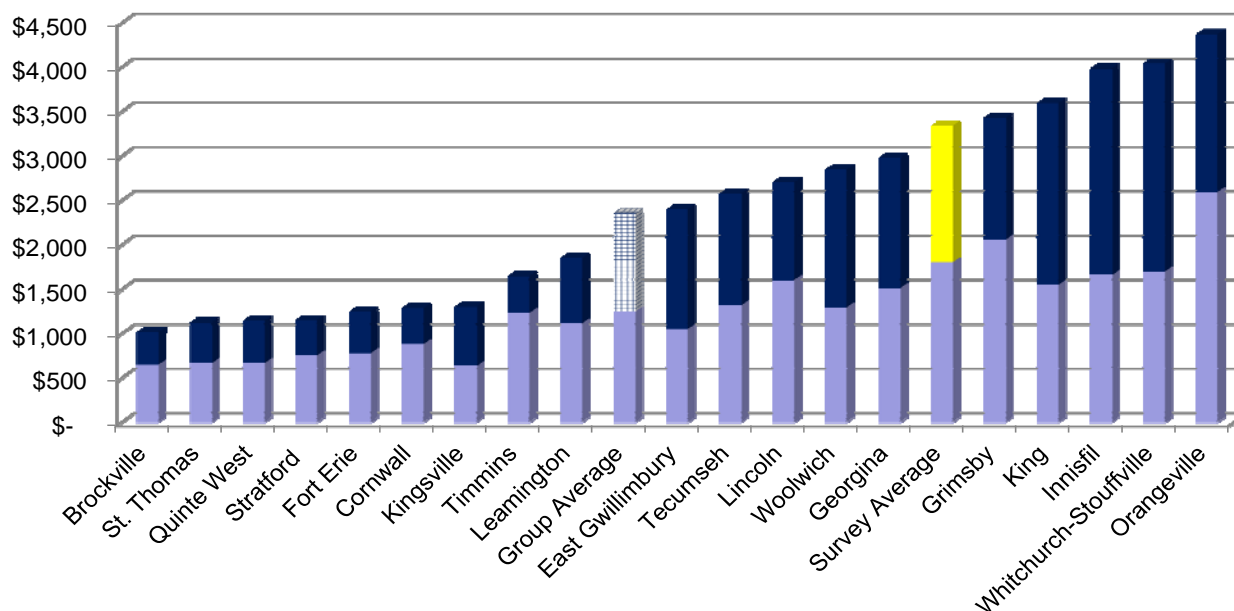
Vacant Land Summary	2011 CVA Ranking	2011 Municipal Taxes Per Acre	2011 Education Taxes Per Acre	2011 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking
Seguin	low	\$ 119	\$ 189	\$ 308	low
Fort Frances	low	\$ 359	\$ 106	\$ 465	low
Middlesex Centre	low	\$ 239	\$ 295	\$ 534	low
Port Colborne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



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

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

■ 2011 Municipal Taxes ■ 2011 Education Taxes



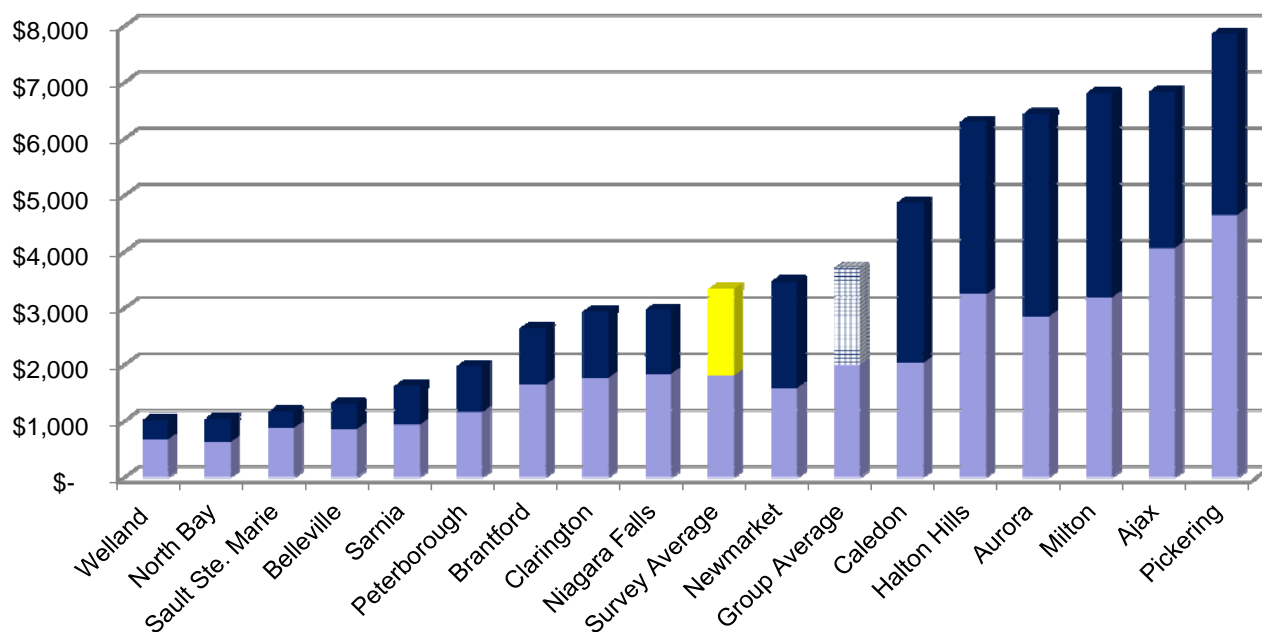
**Industrial Comparisons—Industrial Vacant Land —by Population Group (cont'd)**

**Municipalities with populations between 50,000– 99,999**

**Taxes per Acre**

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

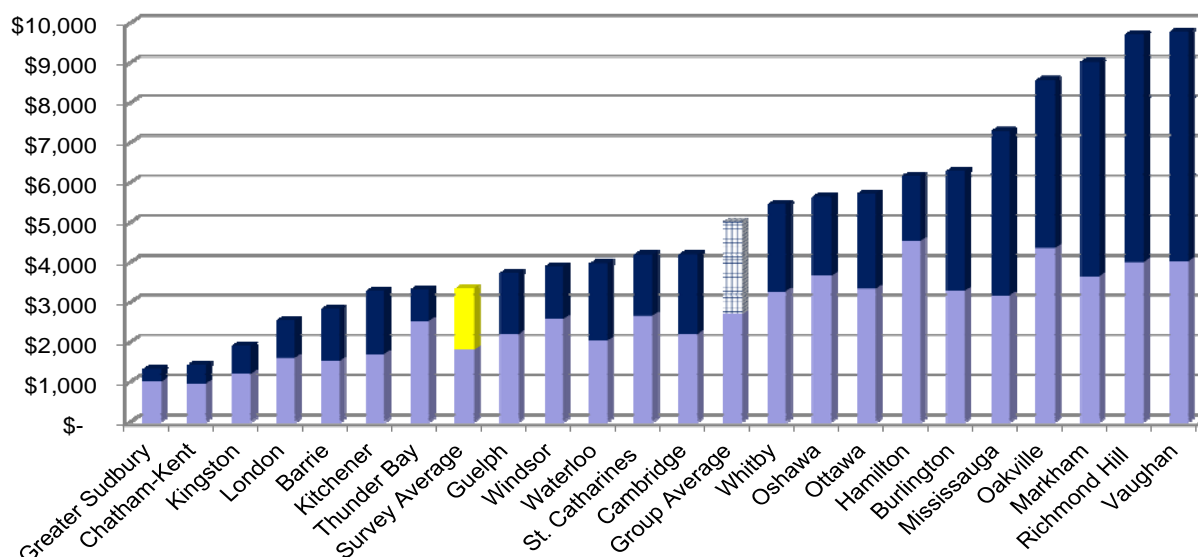
■ 2011 Municipal Taxes ■ 2011 Education Taxes



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

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

■ 2011 Municipal Taxes ■ 2011 Education Taxes



***Industrial Comparisons—Industrial Vacant Land —by Location***

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

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

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

### *Industrial Summary*

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

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

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

**Industrial Summary (cont'd)**

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

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

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

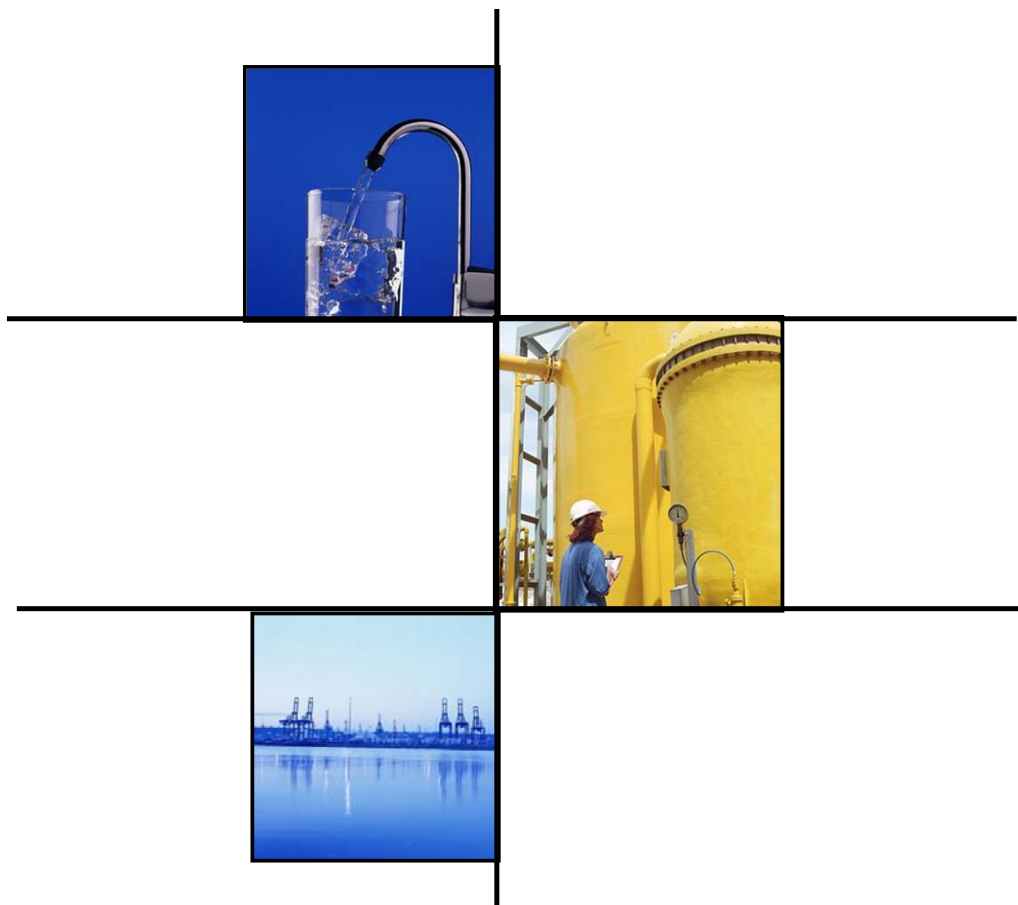
**Industrial Summary (cont'd)**

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

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

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

## ***Water/Wastewater***



## ***Water and Wastewater Financial Information and Analysis***

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

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

### ***Water and Wastewater Rate Structure***

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

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

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

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

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

### Fixed Costs

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

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 250 m<sup>3</sup>. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

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

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

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

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

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

\*\* Includes minimum consumption of 5 m<sup>3</sup>/month equaling about \$135, for a net fixed cost of \$59 or 9%

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

### Rate Structure

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

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

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

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

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

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

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

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

**Need for Rate Review?**

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

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

**Comparison of Water and Wastewater Costs (sorted alphabetically)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Water/Wastewater Costs as a Percentage of Household Income**

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

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

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

### ***Water and Wastewater Financial Indicators***

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

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

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

- **Principle #1:** Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system(s) to which they relate.
- **Principle #2:** An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.
- **Principle #3:** Revenues collected for the provision of water and wastewater services should ultimately be used to meet the needs of those services.
- **Principle #4:** Life-cycle planning with mid-course corrections is preferable to planning over the short-term, or not planning at all.
- **Principle #5:** An asset management plan is a key input to the development of a financial plan.

- **Principle #6:** A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.
- **Principle #7:** Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.
- **Principle #8:** Financial Plans are “living” documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.
- **Principle #9:** Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

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

- Assets are protected and maintained;
- Rates are stable and predictable
- There is a fair sharing in the distribution of future and current ratepayers
- There are sustainable cash flows
- There is financial flexibility; and financial vulnerability is minimized

Past financial performance should be assessed relative to the financial indicators. This will reveal any areas of a municipality's financial strategies that require particular focus in order to secure ongoing financial sustainability.

### ***Water and Wastewater Operating Surplus and Operating Surplus Ratio***

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

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

The operating surplus has been calculated on an accrual basis, excluding asset revaluations, developer contributions, capital grants and accounting corrections.

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

**Water Operating Surplus and Water Operating Surplus Ratio**

Municipality	Water Operating Surplus	Water Own Source Revenues	Water Operating Surplus Ratio
Kawartha Lakes	\$ (4,254,590)	\$ 6,479,953	-65.7%
East Gwillimbury	\$ (1,565,484)	\$ 3,290,874	-47.6%
North Bay	\$ (3,873,633)	\$ 9,383,225	-41.3%
Meaford	\$ (544,941)	\$ 1,549,504	-35.2%
Leamington	\$ (3,359,956)	\$ 12,786,419	-26.3%
Barrie	\$ (4,582,976)	\$ 17,925,794	-25.6%
Middlesex Centre	\$ (357,358)	\$ 1,528,364	-23.4%
Quinte West	\$ (1,354,791)	\$ 7,649,498	-17.7%
Sarnia	\$ (2,455,200)	\$ 14,427,137	-17.0%
King	\$ (185,342)	\$ 1,111,505	-16.7%
Chatham-Kent	\$ (1,305,908)	\$ 16,254,395	-8.0%
Thunder Bay	\$ (1,519,195)	\$ 20,078,452	-7.6%
West Lincoln	\$ (79,100)	\$ 1,153,184	-6.9%
The Blue Mountains	\$ (200,226)	\$ 2,950,306	-6.8%
Kenora	\$ (172,527)	\$ 2,592,692	-6.7%
Cambridge	\$ (772,808)	\$ 21,227,476	-3.6%
Whitchurch-Stouffville	\$ -	\$ 3,508,751	0.0%
Waterloo	\$ 211,962	\$ 16,506,843	1.3%
Markham	\$ 539,156	\$ 39,454,513	1.4%
Niagara on the Lake	\$ 85,182	\$ 3,836,135	2.2%
St. Thomas	\$ 927,871	\$ 8,110,674	11.4%
Welland	\$ 1,037,640	\$ 8,733,028	11.9%
Thorold	\$ 351,307	\$ 2,810,181	12.5%
Newmarket	\$ 1,437,875	\$ 11,180,145	12.9%
Kingston	\$ 2,375,150	\$ 17,543,904	13.5%
Greater Sudbury	\$ 3,528,113	\$ 25,145,888	14.0%
Timmins	\$ 1,278,900	\$ 8,751,261	14.6%
Sault Ste. Marie	\$ 1,670,925	\$ 11,411,192	14.6%
Niagara Falls	\$ 1,235,428	\$ 8,203,322	15.1%
Guelph	\$ 2,866,422	\$ 17,980,134	15.9%
Fort Erie	\$ 1,172,642	\$ 6,842,284	17.1%
Wilmot	\$ 303,057	\$ 1,744,744	17.4%
Ottawa	\$ 23,246,414	\$ 115,800,808	20.1%
Tecumseh	\$ 1,088,830	\$ 5,118,476	21.3%
Cornwall	\$ 1,480,942	\$ 6,852,421	21.6%
Penetanguishene	\$ 364,795	\$ 1,608,557	22.7%
Fort Frances	\$ 573,155	\$ 2,439,272	23.5%
Kitchener	\$ 8,469,686	\$ 31,441,615	26.9%
Brantford	\$ 5,756,933	\$ 19,788,763	29.1%
Stratford	\$ 1,135,736	\$ 3,850,939	29.5%
London	\$ 18,546,256	\$ 59,323,350	31.3%
St. Marys	\$ 457,915	\$ 1,462,405	31.3%
Woolwich	\$ 571,767	\$ 1,741,253	32.8%
Hamilton	\$ 26,534,536	\$ 73,725,557	36.0%
St. Catharines	\$ 4,573,918	\$ 11,397,669	40.1%
Toronto	\$ 156,043,167	\$ 335,356,441	46.5%
Lincoln	\$ 1,153,620	\$ 2,233,772	51.6%
Peterborough	\$ 7,442,319	\$ 13,387,448	55.6%
Georgina	\$ 1,717,385	\$ 1,297,553	132.4%
<b>Average</b>	\$ 5,134,591	\$ 20,795,471	9.6%
<b>Median</b>	\$ 571,767	\$ 8,203,322	13.5%
<b>Minimum</b>	\$ (4,582,976)	\$ 1,111,505	-65.7%
<b>Maximum</b>	\$ 156,043,167	\$ 335,356,441	132.4%

Municipality	Water Operating Surplus	Water Own Source Revenues	Water Operating Surplus Ratio
York	\$ (56,963,632)	\$ 78,016,342	-73.0%
Muskoka	\$ (970,519)	\$ 7,285,289	-13.3%
Waterloo	\$ (1,642,976)	\$ 40,975,050	-4.0%
Peel	\$ (3,032,771)	\$ 129,855,743	-2.3%
Durham	\$ 7,208,012	\$ 71,959,617	10.0%
Halton	\$ 7,904,513	\$ 69,609,920	11.4%
Niagara	\$ 11,138,887	\$ 41,709,162	26.7%
<b>Average</b>	\$ (5,194,069)	\$ 62,773,018	-6.4%
<b>Median</b>	\$ (970,519)	\$ 69,609,920	-2.3%
<b>Minimum</b>	\$ (56,963,632)	\$ 7,285,289	-73.0%
<b>Maximum</b>	\$ 11,138,887	\$ 129,855,743	26.7%

**Wastewater Operating Surplus and Wastewater Operating Surplus Ratio**

Municipality	WW Operating Surplus	WW Own Source Revenues	WW Operating Surplus Ratio
King	\$ (1,010,159)	\$ 662,462	-152.5%
Barrie	\$ (21,211,552)	\$ 16,408,529	-129.3%
Tecumseh	\$ (2,490,489)	\$ 3,068,829	-81.2%
Middlesex Centre	\$ (713,795)	\$ 1,253,230	-57.0%
St. Marys	\$ (402,312)	\$ 746,588	-53.9%
The Blue Mountains	\$ (823,054)	\$ 2,292,087	-35.9%
Quinte West	\$ (718,145)	\$ 3,314,286	-21.7%
Sarnia	\$ (3,050,343)	\$ 14,847,109	-20.5%
Thunder Bay	\$ (2,672,551)	\$ 13,450,662	-19.9%
Woolwich	\$ (173,372)	\$ 1,140,274	-15.2%
Markham	\$ (2,467,683)	\$ 29,139,624	-8.5%
Cambridge	\$ (1,685,703)	\$ 20,221,470	-8.3%
Niagara Falls	\$ (613,231)	\$ 7,777,691	-7.9%
Chatham-Kent	\$ (704,592)	\$ 12,038,132	-5.9%
Niagara on the Lake	\$ (149,302)	\$ 2,706,519	-5.5%
West Lincoln	\$ (17,015)	\$ 408,341	-4.2%
Kenora	\$ (98,410)	\$ 2,462,506	-4.0%
Welland	\$ (113,852)	\$ 11,557,023	-1.0%
Whitchurch-Stouffville	\$ -	\$ 2,465,994	0.0%
Newmarket	\$ 98,008	\$ 9,850,114	1.0%
Waterloo	\$ 162,391	\$ 15,765,017	1.0%
Guelph	\$ 334,560	\$ 21,216,126	1.6%
Greater Sudbury	\$ 452,810	\$ 26,019,230	1.7%
Meaford	\$ 18,458	\$ 1,038,861	1.8%
Fort Frances	\$ 37,456	\$ 2,098,546	1.8%
St. Thomas	\$ 425,265	\$ 5,974,649	7.1%
Peterborough	\$ 1,494,683	\$ 14,763,994	10.1%
Ottawa	\$ 15,341,922	\$ 124,894,694	12.3%
Kingston	\$ 3,722,113	\$ 23,317,851	16.0%
Fort Erie	\$ 1,316,046	\$ 7,840,270	16.8%
Leamington	\$ 966,174	\$ 5,409,727	17.9%
Penetanguishene	\$ 330,918	\$ 1,726,046	19.2%
North Bay	\$ 1,893,560	\$ 8,708,527	21.7%
St. Catharines	\$ 1,091,243	\$ 4,925,807	22.2%
Lincoln	\$ 135,258	\$ 549,920	24.6%
Wilmot	\$ 365,683	\$ 1,479,984	24.7%
London	\$ 16,669,138	\$ 66,316,385	25.1%
Brantford	\$ 3,878,872	\$ 15,257,622	25.4%
Kitchener	\$ 9,117,001	\$ 35,666,481	25.6%
Cornwall	\$ 2,000,218	\$ 7,221,651	27.7%
Kawartha Lakes	\$ 1,818,859	\$ 6,102,883	29.8%
Thorold	\$ 804,971	\$ 2,695,930	29.9%
Timmins	\$ 1,756,191	\$ 5,324,525	33.0%
Toronto	\$ 138,530,781	\$ 417,287,312	33.2%
Windsor	\$ 19,366,074	\$ 56,390,302	34.3%
Sault Ste. Marie	\$ 4,486,787	\$ 11,239,877	39.9%
Stratford	\$ 2,818,236	\$ 5,236,265	53.8%
Georgina	\$ 1,571,812	\$ 1,329,887	118.2%
Hamilton	\$ 107,213,717	\$ 74,480,117	143.9%
<b>Average</b>	\$ 6,104,156	\$ 22,981,428	3.9%
<b>Median</b>	\$ 330,918	\$ 7,221,651	1.8%
<b>Minimum</b>	\$ (21,211,552)	\$ 408,341	-152.5%
<b>Maximum</b>	\$ 138,530,781	\$ 417,287,312	143.9%

Municipality	WW Operating Surplus	WW Own Source Revenues	WW Operating Surplus Ratio
York	\$ (76,824,204)	\$ 86,824,039	-88.5%
Peel	\$ (22,971,779)	\$ 99,471,789	-23.1%
Muskoka	\$ (1,337,474)	\$ 5,795,313	-23.1%
Durham	\$ 1,884,576	\$ 99,389,247	1.9%
Halton	\$ 2,437,266	\$ 72,453,656	3.4%
Niagara	\$ 13,802,967	\$ 60,339,440	22.9%
Waterloo	\$ 11,071,990	\$ 40,512,226	27.3%
<b>Average</b>	\$ (10,276,665)	\$ 66,397,959	-11.3%
<b>Median</b>	\$ 1,884,576	\$ 72,453,656	1.9%
<b>Minimum</b>	\$ (76,824,204)	\$ 5,795,313	-88.5%
<b>Maximum</b>	\$ 13,802,967	\$ 99,471,789	27.3%

### Water Asset Consumption Ratio

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

Municipality	2010 Closing Amortization Water	2010 Water Historical Cost	Water Accumulated Amortization as % Historical Cost
Middlesex Centre	\$ 4,878,786	\$ 44,330,114	11.0%
Whitchurch-Stouffville	\$ 2,566,266	\$ 18,575,401	13.8%
Barrie	\$ 29,198,060	\$ 209,880,724	13.9%
Georgina	\$ 11,289,281	\$ 72,467,716	15.6%
Niagara-on-the-Lake	\$ 8,763,408	\$ 53,531,975	16.4%
West Lincoln	\$ 2,696,225	\$ 16,272,357	16.6%
Woolwich	\$ 2,494,481	\$ 14,438,396	17.3%
St. Marys	\$ 2,466,861	\$ 13,035,956	18.9%
Kitchener	\$ 14,137,077	\$ 66,176,447	21.4%
North Bay	\$ 23,710,020	\$ 101,782,994	23.3%
Markham	\$ 116,298,154	\$ 494,189,224	23.5%
Wilmot	\$ 4,163,706	\$ 17,669,380	23.6%
The Blue Mountains	\$ 12,657,671	\$ 52,175,293	24.3%
St. Catharines	\$ 22,885,944	\$ 93,282,328	24.5%
Lincoln	\$ 7,103,720	\$ 28,894,842	24.6%
Tecumseh	\$ 12,628,374	\$ 51,271,958	24.6%
Leamington	\$ 29,070,931	\$ 112,757,501	25.8%
Fort Erie	\$ 10,776,391	\$ 41,236,947	26.1%
Ottawa	\$ 517,337,184	\$ 1,915,719,645	27.0%
Welland	\$ 12,820,720	\$ 46,219,873	27.7%
King	\$ 2,794,770	\$ 9,807,986	28.5%
Waterloo	\$ 23,427,121	\$ 81,584,317	28.7%
Kingston	\$ 85,850,893	\$ 296,631,003	28.9%
London	\$ 191,637,736	\$ 650,556,089	29.5%
Brantford	\$ 51,944,756	\$ 172,825,592	30.1%
Kawartha Lakes	\$ 33,505,658	\$ 111,232,702	30.1%
Greater Sudbury	\$ 99,116,749	\$ 322,368,857	30.7%
Thorold	\$ 6,550,083	\$ 21,218,950	30.9%
Cambridge	\$ 19,589,732	\$ 63,436,574	30.9%
Chatham-Kent	\$ 72,929,350	\$ 235,796,024	30.9%
Penetanguishene	\$ 4,009,265	\$ 12,828,753	31.3%
Kenora	\$ 11,237,345	\$ 35,795,557	31.4%
Sarnia	\$ 46,553,006	\$ 143,510,477	32.4%
Hamilton	\$ 226,811,568	\$ 680,771,301	33.3%
Timmins	\$ 24,014,469	\$ 69,432,491	34.6%
Newmarket	\$ 22,871,457	\$ 64,251,208	35.6%
Niagara Falls	\$ 39,057,226	\$ 108,206,405	36.1%
Sault Ste. Marie	\$ 40,527,673	\$ 110,308,237	36.7%
Cornwall	\$ 22,571,760	\$ 60,591,211	37.3%
Fort Frances	\$ 10,814,762	\$ 28,225,648	38.3%
Toronto	\$ 806,385,775	\$ 2,097,529,813	38.4%
East Gwillimbury	\$ 15,092,920	\$ 38,472,313	39.2%
Quinte West	\$ 31,625,755	\$ 79,920,038	39.6%
Guelph	\$ 76,034,798	\$ 185,529,523	41.0%
Peterborough	\$ 72,369,722	\$ 170,181,959	42.5%

Municipality	2010 Closing Amortization Water	2010 Water Historical Cost	Water Accumulated Amortization as % Historical Cost
Meaford	\$ 13,297,123	\$ 30,592,430	43.5%
Stratford	\$ 10,314,040	\$ 23,567,247	43.8%
St. Thomas	\$ 95,834,058	\$ 191,878,978	49.9%
Thunder Bay	\$ 133,392,296	\$ 245,887,926	54.2%
<b>Average</b>			<b>29.8%</b>
<b>Median</b>			<b>30.1%</b>
<b>Minimum</b>			<b>11.0%</b>
<b>Maximum</b>			<b>54.2%</b>
Region Halton	\$ 254,709,303	\$ 1,400,014,442	18.2%
Region York	\$ 158,044,856	\$ 687,039,968	23.0%
Region Durham	\$ 280,458,145	\$ 1,207,002,150	23.2%
Region Peel	\$ 750,293,691	\$ 3,175,386,674	23.6%
District Muskoka	\$ 61,228,674	\$ 200,063,522	30.6%
Region Niagara	\$ 148,193,676	\$ 342,157,202	43.3%
Region Waterloo	\$ 212,214,332	\$ 477,849,595	44.4%
<b>Average</b>			<b>29.5%</b>
<b>Median</b>			<b>23.6%</b>
<b>Minimum</b>			<b>18.2%</b>
<b>Maximum</b>			<b>44.4%</b>

## **Wastewater Asset Consumption Ratio**

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

Municipality	2010 Closing Amortization Wastewater	2010 Wastewater Historical Cost	Wastewater Accumulated Amortization as % Historical Cost
Woolwich	\$ 1,706,417	\$ 11,611,617	14.7%
King	\$ 1,723,038	\$ 10,526,273	16.4%
Georgina	\$ 15,886,423	\$ 96,266,147	16.5%
St. Marys	\$ 3,395,067	\$ 19,069,295	17.8%
Niagara-on-the-Lake	\$ 7,431,806	\$ 40,051,634	18.6%
Middlesex Centre	\$ 4,980,031	\$ 26,644,215	18.7%
The Blue Mountains	\$ 14,707,700	\$ 70,379,307	20.9%
Whitchurch-Stouffville	\$ 1,751,960	\$ 8,324,298	21.0%
Wilmot	\$ 3,547,461	\$ 15,309,476	23.2%
West Lincoln	\$ 2,407,422	\$ 10,290,179	23.4%
Lincoln	\$ 5,007,589	\$ 21,273,345	23.5%
Ottawa	\$ 473,620,624	\$1,995,262,260	23.7%
Thorold	\$ 6,265,870	\$ 26,227,834	23.9%
Welland	\$ 8,512,782	\$ 33,873,345	25.1%
Markham	\$ 110,756,964	\$ 418,114,163	26.5%
Kingston	\$ 83,103,028	\$ 309,825,310	26.8%
Fort Erie	\$ 11,318,973	\$ 41,304,438	27.4%
Penetanguishene	\$ 3,993,733	\$ 13,835,497	28.9%
Kitchener	\$ 33,226,893	\$ 114,752,232	29.0%
Waterloo	\$ 32,418,275	\$ 111,578,249	29.1%
Stratford	\$ 13,662,607	\$ 45,972,130	29.7%
Barrie	\$ 127,565,988	\$ 425,626,700	30.0%
St. Catharines	\$ 34,525,626	\$ 110,466,449	31.3%
Fort Frances	\$ 7,630,325	\$ 22,778,608	33.5%
Kenora	\$ 10,416,861	\$ 30,702,308	33.9%
Hamilton	\$ 356,197,201	\$1,045,527,456	34.1%
Meaford	\$ 3,901,531	\$ 11,431,117	34.1%
North Bay	\$ 24,667,960	\$ 69,616,396	35.4%
Newmarket	\$ 30,253,286	\$ 84,709,504	35.7%
Timmins	\$ 14,060,036	\$ 38,375,214	36.6%
London	\$ 287,111,013	\$ 777,835,951	36.9%
Brantford	\$ 74,255,800	\$ 195,319,668	38.0%
East Gwillimbury	\$ 5,825,440	\$ 15,198,070	38.3%
Tecumseh	\$ 8,284,630	\$ 21,322,824	38.9%
Sault Ste. Marie	\$ 9,077,052	\$ 23,189,018	39.1%
Peterborough	\$ 31,344,234	\$ 79,933,071	39.2%
Kawartha Lakes	\$ 22,969,210	\$ 57,168,604	40.2%
St. Thomas	\$ 28,596,407	\$ 68,820,698	41.6%
Cambridge	\$ 31,709,196	\$ 76,153,899	41.6%
Greater Sudbury	\$ 182,928,950	\$ 437,402,236	41.8%
Sarnia	\$ 45,874,414	\$ 109,336,637	42.0%
Chatham-Kent	\$ 87,891,871	\$ 206,134,060	42.6%
Toronto	\$ 2,056,347,898	\$4,781,219,277	43.0%
Quinte West	\$ 23,664,731	\$ 52,050,865	45.5%
Niagara Falls	\$ 70,342,582	\$ 151,377,245	46.5%

Municipality	2010 Closing Amortization Wastewater	2010 Wastewater Historical Cost	Wastewater Accumulated Amortization as % Historical Cost
Guelph	\$ 115,788,546	\$ 246,787,128	46.9%
Leamington	\$ 27,003,715	\$ 56,277,717	48.0%
Cornwall	\$ 62,071,340	\$ 111,888,479	55.5%
Thunder Bay	\$ 129,876,069	\$ 214,975,742	60.4%
<b>Average</b>			<b>33.1%</b>
<b>Median</b>			<b>33.9%</b>
<b>Minimum</b>			<b>14.7%</b>
<b>Maximum</b>			<b>60.4%</b>
Region York	\$ 188,154,280	\$1,168,280,869	16.1%
Region Peel	\$ 724,456,924	\$3,080,569,271	23.5%
Region Durham	\$ 365,096,097	\$1,349,068,891	27.1%
Region Halton	\$ 351,906,658	\$1,270,204,012	27.7%
District Muskoka	\$ 78,928,944	\$ 216,523,924	36.5%
Region Niagara	\$ 259,349,815	\$ 518,007,458	50.1%
Region Waterloo	\$ 210,699,959	\$ 322,581,370	65.3%
<b>Average</b>			<b>35.2%</b>
<b>Median</b>			<b>27.7%</b>
<b>Minimum</b>			<b>16.1%</b>
<b>Maximum</b>			<b>65.3%</b>

**Water Reserves as a % of User Fees & Amortization**

Municipality	2010 Water Reserves	2010 Total Water Own Source Revenues	2010 Closing Amortization Water	Water Reserves as % Total Water Own Source Revenues	Water Reserves as % Closing Amortization Water
Wilmot	\$ (57,830)	\$ 1,744,744	\$ 4,163,706	-3.3%	-1.4%
Chatham-Kent	\$ (202,442)	\$ 16,254,395	\$ 72,929,350	-1.2%	-0.3%
Middlesex Centre		\$ 1,528,364	\$ 4,878,786	0.0%	0.0%
Kitchener		\$ 31,441,615	\$ 14,137,077	0.0%	0.0%
Welland		\$ 8,733,028	\$ 12,820,720	0.0%	0.0%
Waterloo		\$ 16,506,843	\$ 23,427,121	0.0%	0.0%
Timmins		\$ 8,751,261	\$ 24,014,469	0.0%	0.0%
Newmarket		\$ 11,180,145	\$ 22,871,457	0.0%	0.0%
Sault Ste. Marie		\$ 11,411,192	\$ 40,527,673	0.0%	0.0%
Thunder Bay		\$ 20,078,452	\$ 133,392,296	0.0%	0.0%
Kawartha Lakes	\$ 563,630	\$ 6,479,953	\$ 33,505,658	8.7%	1.7%
Niagara Falls	\$ 947,163	\$ 8,203,322	\$ 39,057,226	11.5%	2.4%
Meaford	\$ 330,390	\$ 1,549,504	\$ 13,297,123	21.3%	2.5%
Quinte West	\$ 912,525	\$ 7,649,498	\$ 31,625,755	11.9%	2.9%
Hamilton	\$ 7,609,637	\$ 73,725,557	\$ 226,811,568	10.3%	3.4%
St. Thomas	\$ 3,334,810	\$ 8,110,674	\$ 95,834,058	41.1%	3.5%
Toronto	\$ 29,154,182	\$ 335,356,441	\$ 806,385,775	8.7%	3.6%
Sarnia	\$ 1,956,517	\$ 14,427,137	\$ 46,553,006	13.6%	4.2%
East Gwillimbury	\$ 634,927	\$ 3,290,874	\$ 15,092,920	19.3%	4.2%
Greater Sudbury	\$ 5,248,238	\$ 25,145,888	\$ 99,116,749	20.9%	5.3%
North Bay	\$ 1,267,082	\$ 9,383,225	\$ 23,710,020	13.5%	5.3%
Peterborough	\$ 4,172,651	\$ 13,387,448	\$ 72,369,722	31.2%	5.8%
Ottawa	\$ 42,020,973	\$ 115,800,808	\$ 517,337,184	36.3%	8.1%
Niagara-on-the-Lake	\$ 843,259	\$ 3,836,135	\$ 8,763,408	22.0%	9.6%
Cambridge	\$ 1,896,796	\$ 21,227,476	\$ 19,589,732	8.9%	9.7%
Kenora	\$ 1,105,711	\$ 2,592,692	\$ 11,237,345	42.6%	9.8%
Fort Erie	\$ 1,172,192	\$ 6,842,284	\$ 10,776,391	17.1%	10.9%
Georgina	\$ 1,263,270	\$ 1,297,553	\$ 11,289,281	97.4%	11.2%
Penetanguishene	\$ 463,778	\$ 1,608,557	\$ 4,009,265	28.8%	11.6%
Cornwall	\$ 2,895,194	\$ 6,852,421	\$ 22,571,760	42.3%	12.8%
St. Catharines	\$ 3,525,880	\$ 11,397,669	\$ 22,885,944	30.9%	15.4%
Stratford	\$ 1,899,113	\$ 3,850,939	\$ 10,314,040	49.3%	18.4%
Kingston	\$ 16,960,394	\$ 17,543,904	\$ 85,850,893	96.7%	19.8%
London	\$ 39,836,087	\$ 59,323,350	\$ 191,637,736	67.2%	20.8%
St. Marys	\$ 524,810	\$ 1,462,405	\$ 2,466,861	35.9%	21.3%
Markham	\$ 25,026,347	\$ 39,454,513	\$ 116,298,154	63.4%	21.5%
The Blue Mountains	\$ 2,916,159	\$ 2,950,306	\$ 12,657,671	98.8%	23.0%
West Lincoln	\$ 646,061	\$ 1,153,184	\$ 2,696,225	56.0%	24.0%
Guelph	\$ 18,309,778	\$ 17,980,134	\$ 76,034,798	101.8%	24.1%
Brantford	\$ 16,091,690	\$ 19,768,763	\$ 51,944,756	81.4%	31.0%

**Water Reserves as a % of User Fees & Amortization (cont'd)**

Municipality	2010 Water Reserves	2010 Total Water Own Source Revenues	2010 Closing Amortization Water	Water Reserves as % Total Water Own Source Revenues	Water Reserves as % Closing Amortization Water
Woolwich	\$ 788,389	\$ 1,741,253	\$ 2,494,481	45.3%	31.6%
Whitchurch-Stouffville	\$ 876,982	\$ 3,508,751	\$ 2,566,266	25.0%	34.2%
Thorold	\$ 2,337,546	\$ 2,810,181	\$ 6,550,083	83.2%	35.7%
Tecumseh	\$ 4,605,556	\$ 5,118,476	\$ 12,628,374	90.0%	36.5%
Fort Frances	\$ 4,140,807	\$ 2,439,272	\$ 10,814,762	169.8%	38.3%
Lincoln	\$ 2,847,232	\$ 2,233,772	\$ 7,103,720	127.5%	40.1%
King	\$ 1,507,704	\$ 1,111,505	\$ 2,794,770	135.6%	53.9%
Leamington	\$ 16,043,645	\$ 12,786,419	\$ 29,070,931	125.5%	55.2%
Barrie	\$ 31,254,480	\$ 17,925,794	\$ 29,198,060	174.4%	107.0%
<b>Average</b>				<b>44.1%</b>	<b>15.9%</b>
<b>Median</b>				<b>28.8%</b>	<b>9.7%</b>
<b>Minimum</b>				<b>-3.3%</b>	<b>-1.4%</b>
<b>Maximum</b>				<b>174.4%</b>	<b>107.0%</b>
District Muskoka	\$ 2,127,198	\$ 7,285,289	\$ 61,228,674	29.2%	3.5%
Region Waterloo	\$ 8,495,142	\$ 40,975,050	\$ 212,214,332	20.7%	4.0%
Region York	\$ 18,217,913	\$ 78,016,342	\$ 158,044,856	23.4%	11.5%
Region Peel	\$ 101,906,145	\$ 129,855,743	\$ 750,293,691	78.5%	13.6%
Region Durham	\$ 55,650,550	\$ 71,959,617	\$ 280,458,145	77.3%	19.8%
Region Halton	\$ 52,940,143	\$ 69,609,920	\$ 254,709,303	76.1%	20.8%
Region Niagara	\$ 65,327,728	\$ 41,709,162	\$ 148,193,676	156.6%	44.1%
<b>Average</b>				<b>66.0%</b>	<b>16.8%</b>
<b>Median</b>				<b>76.7%</b>	<b>13.6%</b>
<b>Minimum</b>				<b>20.7%</b>	<b>3.5%</b>
<b>Maximum</b>				<b>156.6%</b>	<b>44.1%</b>

**Wastewater Reserves as a % of User Fees & Amortization**

Municipality	2010 Wastewater Reserves	2010 Total Wastewater Own Source Revenues	2010 Closing Amortization Wastewater	Wastewater Reserves as % Total Water own Source Revenues	Wastewater Reserves as % Closing Amortization Wastewater
King	\$ (2,181,301)	\$ 662,462	\$ 1,723,038	-329.3%	-126.6%
Stratford	\$ (4,068,349)	\$ 5,236,265	\$ 13,662,607	-77.7%	-29.8%
Barrie	\$ (17,351,791)	\$ 16,408,529	\$ 127,565,988	-105.7%	-13.6%
Kitchener		\$ 35,666,481	\$ 33,226,893	0.0%	0.0%
Markham		\$ 29,139,624	\$ 110,756,964	0.0%	0.0%
Middlesex Centre		\$ 1,253,230	\$ 4,980,031	0.0%	0.0%
Newmarket		\$ 9,850,114	\$ 30,253,286	0.0%	0.0%
North Bay		\$ 8,708,527	\$ 24,667,960	0.0%	0.0%
Quinte West		\$ 3,314,286	\$ 23,664,731	0.0%	0.0%
Sarnia		\$ 14,847,109	\$ 45,874,414	0.0%	0.0%
Sault Ste. Marie		\$ 11,239,877	\$ 9,077,052	0.0%	0.0%
St. Marys		\$ 746,588	\$ 3,395,067	0.0%	0.0%
Timmins		\$ 5,324,525	\$ 14,060,036	0.0%	0.0%
Waterloo		\$ 15,765,017	\$ 32,418,275	0.0%	0.0%
Chatham-Kent	\$ 219,812	\$ 12,038,132	\$ 87,891,871	1.8%	0.3%
Windsor	\$ 1,202,171	\$ 56,390,302	\$ 148,305,940	2.1%	0.8%
Greater Sudbury	\$ 2,519,692	\$ 26,019,230	\$ 182,928,950	9.7%	1.4%
Toronto	\$ 31,801,842	\$ 417,287,312	\$ 2,056,347,898	7.6%	1.5%
Meaford	\$ 102,135	\$ 1,038,861	\$ 3,901,531	9.8%	2.6%
Niagara Falls	\$ 2,568,532	\$ 7,777,691	\$ 70,342,582	33.0%	3.7%
Thunder Bay	\$ 4,766,856	\$ 13,450,662	\$ 129,876,069	35.4%	3.7%
Welland	\$ 381,696	\$ 11,557,023	\$ 8,512,782	3.3%	4.5%
St. Catharines	\$ 1,745,100	\$ 4,925,807	\$ 34,525,626	35.4%	5.1%
Ottawa	\$ 25,213,217	\$ 124,894,694	\$ 473,620,624	20.2%	5.3%
Kenora	\$ 591,873	\$ 2,462,506	\$ 10,416,861	24.0%	5.7%
Wilmot	\$ 264,428	\$ 1,479,984	\$ 3,547,461	17.9%	7.5%
Kawartha Lakes	\$ 1,884,292	\$ 6,102,883	\$ 22,969,210	30.9%	8.2%
Brantford	\$ 7,597,720	\$ 15,257,622	\$ 74,255,800	49.8%	10.2%
Georgina	\$ 1,990,052	\$ 1,329,887	\$ 15,886,423	149.6%	12.5%
Fort Frances	\$ 1,078,312	\$ 2,098,546	\$ 7,630,325	51.4%	14.1%
East Gwillimbury	\$ 845,459		\$ 5,825,440		14.5%
Leamington	\$ 4,594,844	\$ 5,409,727	\$ 27,003,715	84.9%	17.0%
Niagara-on-the-Lake	\$ 1,306,198	\$ 2,706,519	\$ 7,431,806	48.3%	17.6%
London	\$ 51,410,055	\$ 66,316,385	\$ 287,111,013	77.5%	17.9%
West Lincoln	\$ 502,026	\$ 408,341	\$ 2,407,422	122.9%	20.9%
Guelph	\$ 24,447,380	\$ 21,216,126	\$ 115,788,546	115.2%	21.1%
Fort Erie	\$ 2,491,751	\$ 7,840,270	\$ 11,318,973	31.8%	22.0%
Cambridge	\$ 7,480,117	\$ 20,221,470	\$ 31,709,196	37.0%	23.6%
Tecumseh	\$ 2,659,723	\$ 3,068,829	\$ 8,284,630	86.7%	32.1%
St. Thomas	\$ 9,812,555	\$ 5,974,649	\$ 28,596,407	164.2%	34.3%

**Wastewater Reserves as a % of User Fees & Amortization**

Municipality	2010 Wastewater Reserves	2010 Total Wastewater Own Source Revenues	2010 Closing Amortization Wastewater	Wastewater Reserves as % Total Water own Source Revenues	Wastewater Reserves as % Closing Amortization Wastewater
Cornwall	\$ 23,551,670	\$ 7,221,651	\$ 62,071,340	326.1%	37.9%
Kingston	\$ 33,975,605	\$ 23,317,851	\$ 83,103,028	145.7%	40.9%
Hamilton	\$153,265,782	\$ 74,480,117	\$ 356,197,201	205.8%	43.0%
Whitchurch-Stouffville	\$ 783,052	\$ 2,465,994	\$ 1,751,960	31.8%	44.7%
Penetanguishene	\$ 1,831,650	\$ 1,726,046	\$ 3,993,733	106.1%	45.9%
Lincoln	\$ 2,825,146	\$ 549,920	\$ 5,007,589	513.7%	56.4%
The Blue Mountains	\$ 11,123,212	\$ 2,292,087	\$ 14,707,700	485.3%	75.6%
Woolwich	\$ 1,508,843	\$ 1,140,274	\$ 1,706,417	132.3%	88.4%
Peterborough	\$ 30,841,779	\$ 14,763,994	\$ 31,344,234	208.9%	98.4%
<b>Average</b>				<b>60.8%</b>	<b>14.1%</b>
<b>Median</b>				<b>31.8%</b>	<b>6.6%</b>
<b>Minimum</b>				<b>-329.3%</b>	<b>-126.6%</b>
<b>Maximum</b>				<b>513.7%</b>	<b>98.4%</b>
Region York	\$ (39,394,979)	\$ 86,824,039	\$ 188,154,280	-45.4%	-20.9%
District Muskoka	\$ 3,045,385	\$ 5,795,313	\$ 78,928,944	52.5%	3.9%
Region Halton	\$ 31,857,973	\$ 72,453,656	\$ 351,906,658	44.0%	9.1%
Region Waterloo	\$ 43,235,857	\$ 40,512,226	\$ 210,699,959	106.7%	20.5%
Region Peel	\$167,152,874	\$ 99,471,789	\$ 724,456,924	168.0%	23.1%
Region Niagara	\$ 62,416,939	\$ 60,339,440	\$ 259,349,815	103.4%	24.1%
Region Durham	\$ 88,428,770	\$ 99,389,247	\$ 365,096,097	89.0%	24.2%
<b>Average</b>				<b>45.4%</b>	<b>12.0%</b>
<b>Median</b>				<b>32.4%</b>	<b>20.5%</b>
<b>Minimum</b>				<b>-45.4%</b>	<b>-20.9%</b>
<b>Maximum</b>				<b>168.0%</b>	<b>24.2%</b>

### Water Debt Interest Cover Ratio

This ratio indicates the extent to which rate revenues are committed to interest expenses.

Municipality	Water Interest Expense	2010 Total Water Own Source Revenues	Water Interest Expense as % Total Water own Source Revenues
King		\$ 1,111,505	0.0%
Barrie		\$ 17,925,794	0.0%
Kitchener		\$ 31,441,615	0.0%
Timmins		\$ 8,751,261	0.0%
Sault Ste. Marie		\$ 11,411,192	0.0%
Markham		\$ 39,454,513	0.0%
Toronto		\$335,356,441	0.0%
Kenora		\$ 2,592,692	0.0%
Brantford		\$ 19,768,763	0.0%
Fort Frances		\$ 2,439,272	0.0%
East Gwillimbury		\$ 3,290,874	0.0%
West Lincoln		\$ 1,153,184	0.0%
Cambridge		\$ 21,227,476	0.0%
Thorold		\$ 2,810,181	0.0%
Cornwall		\$ 6,852,421	0.0%
Whitchurch-Stouffville		\$ 3,508,751	0.0%
Penetanguishene		\$ 1,608,557	0.0%
Lincoln		\$ 2,233,772	0.0%
Stratford	\$ 1,464	\$ 3,850,939	0.0%
Hamilton	\$ 62,146	\$ 73,725,557	0.1%
Niagara Falls	\$ 15,481	\$ 8,203,322	0.2%
Quinte West	\$ 18,727	\$ 7,649,498	0.2%
London	\$ 199,521	\$ 59,323,350	0.3%
Waterloo	\$ 59,774	\$ 16,506,843	0.4%
Sarnia	\$ 93,057	\$ 14,427,137	0.6%
Newmarket	\$ 90,371	\$ 11,180,145	0.8%
Niagara-on-the-Lake	\$ 34,810	\$ 3,836,135	0.9%
Woolwich	\$ 15,874	\$ 1,741,253	0.9%
Kingston	\$ 179,535	\$ 17,543,904	1.0%
Tecumseh	\$ 57,806	\$ 5,118,476	1.1%
Middlesex Centre	\$ 17,282	\$ 1,528,364	1.1%
Guelph	\$ 209,809	\$ 17,980,134	1.2%
St. Thomas	\$ 114,732	\$ 8,110,674	1.4%
Fort Erie	\$ 99,967	\$ 6,842,284	1.5%
Peterborough	\$ 230,520	\$ 13,387,448	1.7%
St. Catharines	\$ 255,666	\$ 11,397,669	2.2%
Greater Sudbury	\$ 675,123	\$ 25,145,888	2.7%
St. Marys	\$ 39,803	\$ 1,462,405	2.7%

Municipality	Water Interest Expense	2010 Total Water Own Source Revenues	Water Interest Expense as % Total Water own Source Revenues
Welland	\$ 254,747	\$ 8,733,028	2.9%
The Blue Mountains	\$ 90,550	\$ 2,950,306	3.1%
Ottawa	\$ 3,837,389	\$115,800,808	3.3%
North Bay	\$ 383,378	\$ 9,383,225	4.1%
Wilmot	\$ 84,864	\$ 1,744,744	4.9%
Leamington	\$ 1,242,357	\$ 12,786,419	9.7%
Chatham-Kent	\$ 1,722,575	\$ 16,254,395	10.6%
Thunder Bay	\$ 2,374,959	\$ 20,078,452	11.8%
Meaford	\$ 197,901	\$ 1,549,504	12.8%
Kawartha Lakes	\$ 998,583	\$ 6,479,953	15.4%
Georgina	\$ 255,206	\$ 1,297,553	19.7%
<b>Average</b>			<b>2.4%</b>
<b>Median</b>			<b>0.6%</b>
<b>Minimum</b>			<b>0.0%</b>
<b>Maximum</b>			<b>19.7%</b>
Region Niagara	\$ 303,899	\$ 41,709,162	0.7%
Region Durham	\$ 870,633	\$ 71,959,617	1.2%
Region Waterloo	\$ 667,393	\$ 40,975,050	1.6%
Region Peel	\$ 3,033,478	\$129,855,743	2.3%
Region Halton	\$ 3,642,532	\$ 69,609,920	5.2%
District Muskoka	\$ 1,515,729	\$ 7,285,289	20.8%
Region York	\$18,346,505	\$ 78,016,342	23.5%
<b>Average</b>			<b>7.9%</b>
<b>Median</b>			<b>2.3%</b>
<b>Minimum</b>			<b>0.7%</b>
<b>Maximum</b>			<b>23.5%</b>

**Wastewater Debt Interest Cover Ratio**

Municipality	Wastewater Interest Expense	2010 Total Wastewater Own Source Revenues	Wastewater Interest Expense as % Total Water own Source Revenues
Kitchener		\$ 35,666,481	0.0%
Markham		\$ 29,139,624	0.0%
North Bay		\$ 8,708,527	0.0%
Quinte West		\$ 3,314,286	0.0%
Sault Ste. Marie		\$ 11,239,877	0.0%
Timmins		\$ 5,324,525	0.0%
Greater Sudbury		\$ 26,019,230	0.0%
Toronto		\$ 417,287,312	0.0%
Kenora		\$ 2,462,506	0.0%
Wilmot		\$ 1,479,984	0.0%
Brantford		\$ 15,257,622	0.0%
West Lincoln		\$ 408,341	0.0%
Cambridge		\$ 20,221,470	0.0%
St. Thomas		\$ 5,974,649	0.0%
Thorold		\$ 2,695,930	0.0%
Cornwall		\$ 7,221,651	0.0%
Whitchurch-Stouffville		\$ 2,465,994	0.0%
Penetanguishene		\$ 1,726,046	0.0%
Lincoln		\$ 549,920	0.0%
Waterloo	\$ 22,050	\$ 15,765,017	0.1%
Hamilton	\$ 173,481	\$ 74,480,117	0.2%
Woolwich	\$ 7,467	\$ 1,140,274	0.7%
Welland	\$ 82,314	\$ 11,557,023	0.7%
Newmarket	\$ 92,371	\$ 9,850,114	0.9%
Stratford	\$ 50,604	\$ 5,236,265	1.0%
Niagara-on-the-Lake	\$ 28,201	\$ 2,706,519	1.0%
Guelph	\$ 246,450	\$ 21,216,126	1.2%
Fort Erie	\$ 110,889	\$ 7,840,270	1.4%
Peterborough	\$ 229,393	\$ 14,763,994	1.6%
Windsor	\$ 963,989	\$ 56,390,302	1.7%
London	\$ 1,518,426	\$ 66,316,385	2.3%
St. Marys	\$ 17,767	\$ 746,588	2.4%
Fort Frances	\$ 54,909	\$ 2,098,546	2.6%
Niagara Falls	\$ 212,364	\$ 7,777,691	2.7%
The Blue Mountains	\$ 124,352	\$ 2,292,087	5.4%
Kawartha Lakes	\$ 333,147	\$ 6,102,883	5.5%
Ottawa	\$ 6,965,601	\$ 124,894,694	5.6%
St. Catharines	\$ 285,446	\$ 4,925,807	5.8%

Municipality	Wastewater Interest Expense	2010 Total Wastewater Own Source Revenues	Wastewater Interest Expense as % Total Water own Source Revenues
Middlesex Centre	\$ 75,064	\$ 1,253,230	6.0%
Sarnia	\$ 920,371	\$ 14,847,109	6.2%
Meaford	\$ 70,940	\$ 1,038,861	6.8%
Thunder Bay	\$ 1,003,950	\$ 13,450,662	7.5%
Chatham-Kent	\$ 1,214,854	\$ 12,038,132	10.1%
Kingston	\$ 2,437,735	\$ 23,317,851	10.5%
Tecumseh	\$ 359,464	\$ 3,068,829	11.7%
Barrie	\$ 2,427,366	\$ 16,408,529	14.8%
Leamington	\$ 880,798	\$ 5,409,727	16.3%
Georgina	\$ 446,248	\$ 1,329,887	33.6%
King	\$ 569,807	\$ 662,462	86.0%
<b>Average</b>			<b>5.1%</b>
<b>Median</b>			<b>1.0%</b>
<b>Minimum</b>			<b>0.0%</b>
<b>Maximum</b>			<b>86.0%</b>
Region York	\$ 33,991,578	\$ 86,824,039	39.1%
District Muskoka	\$ 2,359,024	\$ 5,795,313	40.7%
Region Halton	\$ 2,614,854	\$ 72,453,656	3.6%
Region Waterloo	\$ 12,519	\$ 40,512,226	0.0%
Region Peel	\$ 3,540,614	\$ 99,471,789	3.6%
Region Niagara	\$ 2,022,845	\$ 60,339,440	3.4%
Region Durham	\$ 2,809,449	\$ 99,389,247	2.8%
<b>Average</b>			<b>13.3%</b>
<b>Median</b>			<b>3.6%</b>
<b>Minimum</b>			<b>0.0%</b>
<b>Maximum</b>			<b>40.7%</b>

### **Water Net Financial Liabilities Ratio**

Net Financial Ratio is debt principal outstanding minus reserves as a percentage of operating revenue. This Ratio indicates the extent to which financial liabilities could be met by its operating revenue. Where this ratio is falling it indicates that the municipality's capacity to meet its financial obligations from operating revenue is strengthening. An increase in the net financial liabilities ratio means that a municipality is incurring higher net operating costs (e.g. as a result of additional maintenance and amortization costs associated with acquiring new assets). There is no optimal number or range for this indicator. What is important is that a municipality understands and is comfortable with the ratio that has been determined based on future needs and long term financial sustainability.

Municipality	Water Debt Outstanding	2010 Water Reserves	2010 Total Water Own Source Revenues	Water Net Financial Liability Ratio
Barrie	\$ 496,708	\$ 31,254,480	\$ 17,925,794	-171.6%
Fort Frances		\$ 4,140,807	\$ 2,439,272	-169.8%
Lincoln		\$ 2,847,232	\$ 2,233,772	-127.5%
King	\$ 197,000	\$ 1,507,704	\$ 1,111,505	-117.9%
Thorold		\$ 2,337,546	\$ 2,810,181	-83.2%
Guelph	\$ 5,794,739	\$ 18,309,778	\$ 17,980,134	-69.6%
Tecumseh	\$ 1,123,758	\$ 4,605,556	\$ 5,118,476	-68.0%
Kingston	\$ 5,233,536	\$ 16,960,394	\$ 17,543,904	-66.8%
Markham		\$ 25,026,347	\$ 39,454,513	-63.4%
London	\$ 2,864,228	\$ 39,836,087	\$ 59,323,350	-62.3%
West Lincoln		\$ 646,061	\$ 1,153,184	-56.0%
Stratford	\$ 31,940	\$ 1,899,113	\$ 3,850,939	-48.5%
Kenora		\$ 1,105,711	\$ 2,592,692	-42.6%
Cornwall		\$ 2,895,194	\$ 6,852,421	-42.3%
The Blue Mountains	\$ 1,680,000	\$ 2,916,159	\$ 2,950,306	-41.9%
Penetanguishene		\$ 463,778	\$ 1,608,557	-28.8%
Whitchurch-Stouffville		\$ 876,982	\$ 3,508,751	-25.0%
Leamington	\$ 13,051,264	\$ 16,043,645	\$ 12,786,419	-23.4%
St. Thomas	\$ 1,801,653	\$ 3,334,810	\$ 8,110,674	-18.9%
Woolwich	\$ 517,424	\$ 788,389	\$ 1,741,253	-15.6%
Niagara Falls	\$ 202,680	\$ 947,163	\$ 8,203,322	-9.1%
Hamilton	\$ 928,910	\$ 7,609,637	\$ 73,725,557	-9.1%
Cambridge		\$ 1,896,796	\$ 21,227,476	-8.9%
Toronto		\$ 29,154,182	\$335,356,441	-8.7%
Greater Sudbury	\$ 3,757,691	\$ 5,248,238	\$ 25,145,888	-5.9%
Kitchener			\$ 31,441,615	0.0%
Timmins			\$ 8,751,261	0.0%
Sault Ste. Marie			\$ 11,411,192	0.0%
Waterloo	\$ 1,493,791		\$ 16,506,843	9.0%
Middlesex Centre	\$ 251,420		\$ 1,528,364	16.5%
Quinte West	\$ 2,238,000	\$ 912,525	\$ 7,649,498	17.3%
Fort Erie	\$ 2,440,392	\$ 1,172,192	\$ 6,842,284	18.5%

**Water Net Financial Liabilities Ratio (cont'd)**

Municipality	Water Debt Outstanding	2010 Water Reserves	2010 Total Water Own Source Revenues	Water Net Financial Liability Ratio
St. Catharines	\$ 5,724,181	\$ 3,525,880	\$ 11,397,669	19.3%
Peterborough	\$ 7,641,072	\$ 4,172,651	\$ 13,387,448	25.9%
Niagara-on-the-Lake	\$ 1,893,260	\$ 843,259	\$ 3,836,135	27.4%
St. Marys	\$ 992,581	\$ 524,810	\$ 1,462,405	32.0%
Brantford	\$ 23,000,000	\$ 16,091,690	\$ 19,768,763	34.9%
Ottawa	\$102,623,817	\$ 42,020,973	\$115,800,808	52.3%
Newmarket	\$ 6,208,947		\$ 11,180,145	55.5%
Welland	\$ 5,157,697		\$ 8,733,028	59.1%
Sarnia	\$ 12,176,727	\$ 1,956,517	\$ 14,427,137	70.8%
Wilmot	\$ 1,734,588	\$ (57,830)	\$ 1,744,744	102.7%
North Bay	\$ 11,950,000	\$ 1,267,082	\$ 9,383,225	113.9%
Meaford	\$ 3,141,876	\$ 330,390	\$ 1,549,504	181.4%
Thunder Bay	\$ 47,864,102		\$ 20,078,452	238.4%
Chatham-Kent	\$ 47,137,915	\$ (202,442)	\$ 16,254,395	291.2%
Georgina	\$ 5,551,469	\$ 1,263,270	\$ 1,297,553	330.5%
Kawartha Lakes	\$ 26,854,048	\$ 563,630	\$ 6,479,953	405.7%
<b>Average</b>				<b>14.3%</b>
<b>Median</b>				<b>-8.7%</b>
<b>Minimum</b>				<b>-171.6%</b>
<b>Maximum</b>				<b>405.7%</b>
Region Niagara	\$ 12,344,082	\$ 65,327,728	\$ 41,709,162	-127.0%
Region Durham	\$ 7,347,000	\$ 55,650,550	\$ 71,959,617	-67.1%
Region Waterloo	\$ 12,890,113	\$ 8,495,142	\$ 40,975,050	10.7%
Region Peel	\$116,952,710	\$ 101,906,145	\$129,855,743	11.6%
Region Halton	\$ 74,295,877	\$ 52,940,143	\$ 69,609,920	30.7%
District Muskoka	\$ 31,773,596	\$ 2,127,198	\$ 7,285,289	406.9%
Region York	\$411,709,673	\$ 18,217,913	\$ 78,016,342	504.4%
<b>Average</b>				<b>110.0%</b>
<b>Median</b>				<b>11.6%</b>
<b>Minimum</b>				<b>-127.0%</b>
<b>Maximum</b>				<b>504.4%</b>

**Wastewater Net Financial Liabilities Ratio**

Municipality	Wastewater Debt Outstanding	2010 Wastewater Reserves	2010 Total Wastewater Own Source Revenues	Wastewater Net Financial Liability Ratio
Lincoln	\$ 137,726	\$ 2,825,146	\$ 549,920	-488.7%
The Blue Mountains	\$ 2,094,528	\$ 11,123,212	\$ 2,292,087	-393.9%
Cornwall		\$ 23,551,670	\$ 7,221,651	-326.1%
Hamilton	\$ 2,345,804	\$ 153,265,782	\$ 74,480,117	-202.6%
Peterborough	\$ 6,329,911	\$ 30,841,779	\$ 14,763,994	-166.0%
St. Thomas		\$ 9,812,555	\$ 5,974,649	-164.2%
Woolwich		\$ 1,508,843	\$ 1,140,274	-132.3%
West Lincoln		\$ 502,026	\$ 408,341	-122.9%
Penetanguishene		\$ 1,831,650	\$ 1,726,046	-106.1%
Guelph	\$ 5,701,449	\$ 24,447,380	\$ 21,216,126	-88.4%
Thorold		\$ 2,301,844	\$ 2,695,930	-85.4%
Brantford	\$ -	\$ 7,597,720	\$ 15,257,622	-49.8%
Cambridge		\$ 7,480,117	\$ 20,221,470	-37.0%
Whitchurch-Stouffville		\$ 783,052	\$ 2,465,994	-31.8%
Kenora		\$ 591,873	\$ 2,462,506	-24.0%
Wilmot		\$ 264,428	\$ 1,479,984	-17.9%
Fort Frances	\$ 835,951	\$ 1,078,312	\$ 2,098,546	-11.5%
Niagara-on-the-Lake	\$ 1,013,713	\$ 1,306,198	\$ 2,706,519	-10.8%
Greater Sudbury		\$ 2,519,692	\$ 26,019,230	-9.7%
Toronto		\$ 31,801,842	\$ 417,287,312	-7.6%
Fort Erie	\$ 2,231,170	\$ 2,491,751	\$ 7,840,270	-3.3%
Kitchener			\$ 35,666,481	0.0%
Markham			\$ 29,139,624	0.0%
North Bay	\$ -		\$ 8,708,527	0.0%
Sault Ste. Marie			\$ 11,239,877	0.0%
Timmins			\$ 5,324,525	0.0%
Waterloo	\$ 268,000		\$ 15,765,017	1.7%
London	\$ 54,002,822	\$ 51,410,055	\$ 66,316,385	3.9%
Welland	\$ 1,575,631	\$ 381,696	\$ 11,557,023	10.3%
Ottawa	\$ 38,860,490	\$ 25,213,217	\$ 124,894,694	10.9%
Kawartha Lakes	\$ 2,832,797	\$ 1,884,292	\$ 6,102,883	15.5%
St. Marys	\$ 339,775		\$ 746,588	45.5%
Windsor	\$ 36,653,748	\$ 1,202,171	\$ 56,390,302	62.9%
Newmarket	\$ 6,243,045		\$ 9,850,114	63.4%
St. Catharines	\$ 5,791,959	\$ 1,745,100	\$ 4,925,807	82.2%
Quinte West	\$ 3,113,581		\$ 3,314,286	93.9%
Sarnia	\$ 14,612,373		\$ 14,847,109	98.4%
Middlesex Centre	\$ 1,297,436		\$ 1,253,230	103.5%
Niagara Falls	\$ 12,156,691	\$ 2,568,532	\$ 7,777,691	123.3%
Meaford	\$ 1,621,429	\$ 102,135	\$ 1,038,861	146.2%
Kingston	\$ 69,436,520	\$ 33,975,605	\$ 23,317,851	152.1%
Leamington	\$ 15,197,995	\$ 4,594,844	\$ 5,409,727	196.0%

**Wastewater Net Financial Liabilities Ratio Cont'd**

Municipality	Wastewater Debt Outstanding	2010 Wastewater Reserves	2010 Total Wastewater Own Source Revenues	Wastewater Net Financial Liability Ratio
Tecumseh	\$ 9,547,172	\$ 2,659,723	\$ 3,068,829	224.4%
Thunder Bay	\$ 36,923,755	\$ 4,766,856	\$ 13,450,662	239.1%
Chatham-Kent	\$ 42,030,381	\$ 219,812	\$ 12,038,132	347.3%
Georgina	\$ 8,327,203	\$ 1,990,052	\$ 1,329,887	476.5%
Barrie	\$ 74,355,120	\$ (17,351,791)	\$ 16,408,529	558.9%
Stratford	\$ 38,433,492	\$ (4,068,349)	\$ 5,236,265	811.7%
King	\$ 12,592,482	\$ (2,181,301)	\$ 662,462	2230.1%
<b>Average</b>				<b>73.8%</b>
<b>Median</b>				<b>0.0%</b>
<b>Minimum</b>				<b>-488.7%</b>
<b>Maximum</b>				<b>2230.1%</b>
Region Waterloo		\$ 43,235,857	\$ 40,512,226	-106.7%
Region Peel	\$134,210,296	\$167,152,874	\$ 99,471,789	-33.1%
Region Durham	\$ 62,847,782	\$ 88,428,770	\$ 99,389,247	-25.7%
Region Niagara	\$ 77,295,289	\$ 62,416,939	\$ 60,339,440	24.7%
Region Halton	\$ 67,869,661	\$ 31,857,973	\$ 72,453,656	49.7%
District Muskoka	\$ 47,885,592	\$ 3,045,385	\$ 5,795,313	773.7%
Region York	\$681,559,311	\$ (39,394,979)	\$ 86,824,039	830.4%
<b>Average</b>				<b>216.1%</b>
<b>Median</b>				<b>24.7%</b>
<b>Minimum</b>				<b>-106.7%</b>
<b>Maximum</b>				<b>830.4%</b>

**Water MPMPs**

Municipality	Operating Costs for Treatment of Drinking Water per Megalitre	Total Costs for Treatment of Drinking Water per Megalitre	Operating Costs for Distribution/ Transmission per km of Water Distribution Pipe	Total Costs for Distribution/ Transmission per km of Water Distribution Pipe	Operating Costs Integrated System	Total Costs Integrated System	Water Main Breaks /100 km
Barrie	\$ 417	\$ 521	\$ 8,286	\$ 10,519	\$ 759	\$ 955	6.1
Brantford	\$ 403	\$ 544	\$ 9,620	\$ 14,134	\$ 780	\$ 1,098	3.3
Cambridge	N/A	N/A	\$ 35,830	\$ 37,205	N/A	N/A	3.9
Chatham-Kent	\$ 438	\$ 641	\$ 2,867	\$ 4,702	\$ 756	\$ 1,163	6.5
Cornwall	\$ 145	\$ 179	\$ 8,893	\$ 11,167	\$ 332	\$ 413	15.3
Fort Erie	\$ 682	\$ 682	\$ 7,643	\$ 10,238	\$ 1,100	\$ 1,241	18.8
Fort Frances	\$ 398	\$ 526	\$ 10,677	\$ 14,236	\$ 851	\$ 1,130	4.3
Georgina	N/A	N/A	\$ 7,137	\$ 13,157	N/A	N/A	2.0
Greater Sudbury	\$ 454	\$ 571	\$ 9,306	\$ 13,841	\$ 883	\$ 1,209	9.8
Guelph	\$ 485	\$ 527	\$ 6,425	\$ 13,396	\$ 696	\$ 967	10.5
Hamilton	\$ 183	\$ 186	\$ 8,915	\$ 14,577	\$ 383	\$ 512	14.3
Kawartha Lakes	\$ 685	\$ 1,081	\$ 12,742	\$ 20,105	\$ 1,593	\$ 2,513	4.7
Kenora	\$ 366	\$ 376	\$ 9,384	\$ 13,089	\$ 912	\$ 1,138	6.9
Kingston	\$ 243	\$ 318	\$ 5,787	\$ 12,385	\$ 388	\$ 628	10.3
Kitchener	N/A	N/A	\$ 6,484	\$ 7,633	N/A	N/A	12.2
Leamington	\$ 233	\$ 431	\$ 19,560	\$ 23,629	\$ 994	\$ 1,350	5.2
Lincoln	N/A	N/A	\$ 9,686	\$ 13,520	N/A	N/A	7.0
London	\$ 124	\$ 164	\$ 9,719	\$ 17,743	\$ 424	\$ 710	8.2
Markham	\$ 691	\$ 691	\$ 10,494	\$ 10,494	\$ 970	\$ 970	3.1
Meaford	\$ 1,091	\$ 3,021	\$ 3,995	\$ 9,223	\$ 1,521	\$ 4,015	11.1
Middlesex Centre	\$ 617	\$ 718	\$ 11,873	\$ 17,730	\$ 1,543	\$ 2,100	1.4
Newmarket	\$ 434	\$ 434	\$ 18,259	\$ 23,008	\$ 1,018	\$ 1,169	9.6
Niagara Falls	N/A	N/A	\$ 11,712	\$ 15,729	N/A	N/A	14.9
North Bay	\$ 323	\$ 461	\$ 19,332	\$ 23,251	\$ 783	\$ 1,014	24.8
Ottawa	\$ 269	\$ 287	\$ 12,294	\$ 21,965	\$ 601	\$ 880	9.0
Peterborough	\$ 382	\$ 481	\$ 5,900	\$ 14,988	\$ 586	\$ 1,002	7.0
Quinte West	\$ 601	\$ 747	\$ 9,990	\$ 15,494	\$ 1,005	\$ 1,373	4.2
Sarnia	\$ 800	\$ 899	\$ 9,625	\$ 12,034	\$ 1,277	\$ 1,495	19.2
St. Catharines	N/A	N/A	\$ 10,220	\$ 13,112	N/A	N/A	2.7
St. Marys	\$ 523	\$ 615	\$ 5,011	\$ 8,015	\$ 779	\$ 1,026	15.4
St. Thomas	N/A	N/A	\$ 14,891	\$ 21,344	N/A	N/A	7.6
Stratford	\$ 365	\$ 365	\$ 5,076	\$ 7,521	\$ 599	\$ 712	13.7
Tecumseh	\$ 340	\$ 340	\$ 6,661	\$ 10,631	\$ 636	\$ 812	21.6
The Blue Mountains	\$ 63	\$ 574	\$ 17,825	\$ 22,677	\$ 2,922	\$ 4,211	2.5
Thorold	N/A	N/A	\$ 7,164	\$ 10,897	N/A	N/A	17.2
Thunder Bay	\$ 403	\$ 667	\$ 11,201	\$ 15,378	\$ 914	\$ 1,369	8.8
Timmins	\$ 371	\$ 472	\$ 9,248	\$ 13,253	\$ 592	\$ 787	24.8
Toronto	\$ 147	\$ 195	\$ 20,772	\$ 11,438	\$ 460	\$ 367	21.6
Waterloo	N/A	N/A	\$ 31,331	\$ 34,951	N/A	N/A	10.9
Welland	N/A	N/A	\$ 30,169	\$ 34,610	N/A	N/A	17.7
West Lincoln	\$ 721	\$ 721	\$ 14,464	\$ 22,814	\$ 1,280	\$ 1,603	-
Whitchurch-Stouffville	\$ 622	\$ 622	\$ 7,121	\$ 8,254	\$ 1,007	\$ 1,069	5.0
Wilmot	N/A	N/A	\$ 23,160	\$ 28,300	N/A	N/A	24.7
Woolwich	N/A	N/A	\$ 10,468	\$ 12,895	N/A	N/A	5.9
<b>Average</b>	<b>\$ 438</b>	<b>\$ 596</b>	<b>\$ 11,982</b>	<b>\$ 16,029</b>	<b>\$ 917</b>	<b>\$ 1,281</b>	<b>10.5</b>

**Water MPMPs Cont'd**

Municipality	Operating Costs for Treatment of Drinking Water per Megalitre	Total Costs for Treatment of Drinking Water per Megalitre	Operating Costs for Distribution/ Transmission per km of Water Distribution Pipe	Total Costs for Distribution/ Transmission per km of Water Distribution Pipe	Operating Costs Integrated System	Total Costs Integrated System	Water Main Breaks /100 km
Durham Region	\$ 286	\$ 355	\$ 12,117	\$ 18,158	\$ 714	\$ 996	6.8
Halton Region	\$ 325	\$ 417	\$ 7,945	\$ 15,712	\$ 580	\$ 922	4.8
Niagara Region	\$ 287	\$ 404	\$ 18,007	\$ 20,969	\$ 382	\$ 515	N/A
Peel Region	\$ 157	\$ 115	\$ 11,312	\$ 11,085	\$ 416	\$ 139	8.3
Waterloo Region *	\$ 661	\$ 875	\$ 21,097	\$ 24,419	\$ 685	\$ 903	N/A
York Region	\$ 397	\$ 456	\$ 52,163	\$ 126,988	\$ 529	\$ 777	1.0
Muskoka District	\$ 745	\$ 1,610	\$ 7,179	\$ 15,031	\$ 1,314	\$ 2,799	2.6
<b>Average</b>	<b>\$ 408</b>	<b>\$ 605</b>	<b>\$ 18,546</b>	<b>\$ 33,194</b>	<b>\$ 660</b>	<b>\$ 1,007</b>	<b>4.7</b>

**Wastewater MPMPs**

Municipality	Operating Costs for Collection/Conveyance per km of Wastewater Main	Total Costs for Collection/Conveyance per km of Wastewater Main	Operating Costs for Treatment and Disposal of Wastewater per Megalitre	Total Costs for Treatment and Disposal of Wastewater per Megalitre	Operating Costs for Integrated System per Megalitre	Total Costs for Integrated System per Megalitre
Barrie	\$ 6,286	\$ 12,173	\$ 567	\$ 1,003	\$ 752	\$ 1,362
Brantford	\$ 4,731	\$ 10,449	\$ 402	\$ 521	\$ 548	\$ 843
Cambridge	\$ 34,855	\$ 37,227	N/A	N/A	N/A	N/A
Chatham-Kent	\$ 3,151	\$ 7,598	\$ 422	\$ 688	\$ 557	\$ 1,015
Cornwall	\$ 5,907	\$ 8,158	\$ 135	\$ 137	\$ 234	\$ 274
East Gwillimbury	\$ 13,548	\$ 19,634	N/A	N/A	N/A	N/A
Fort Erie	\$ 6,773	\$ 10,151	\$ 797	\$ 797	\$ 991	\$ 1,088
Fort Frances	\$ 14,419	\$ 17,764	\$ 287	\$ 393	\$ 580	\$ 754
Georgina	\$ 7,930	\$ 17,223	N/A	N/A	N/A	N/A
Greater Sudbury	\$ 9,311	\$ 13,373	\$ 369	\$ 599	\$ 647	\$ 999
Guelph	\$ 12,816	\$ 16,188	\$ 542	\$ 778	\$ 925	\$ 1,261
Hamilton	\$ 20,043	\$ 26,592	\$ 159	\$ 197	\$ 462	\$ 599
Kawartha Lakes	\$ 3,246	\$ 4,405	\$ 433	\$ 587	\$ 562	\$ 763
Kenora	\$ 10,317	\$ 13,641	\$ 271	\$ 286	\$ 721	\$ 881
Kingston	\$ 11,533	\$ 14,212	\$ 155	\$ 449	\$ 357	\$ 698
Kitchener	\$ 11,834	\$ 14,576	N/A	N/A	N/A	N/A
Leamington	\$ 1,983	\$ 8,779	\$ 457	\$ 626	\$ 485	\$ 752
Lincoln	\$ 2,371	\$ 4,079	N/A	N/A	N/A	N/A
London	\$ 4,831	\$ 11,508	\$ 276	\$ 481	\$ 369	\$ 704
Markham	\$ 4,223	\$ 4,223	\$ 783	\$ 783	\$ 878	\$ 878
Meaford	N/A	\$ 3,945	\$ 817	\$ 1,012	N/A	N/A
Middlesex Centre	\$ 2,538	\$ 9,600	\$ 1,754	\$ 2,136	\$ 1,886	\$ 2,635
Newmarket	\$ 12,034	\$ 18,647	\$ 622	\$ 622	\$ 980	\$ 1,177
Niagara Falls	\$ 5,922	\$ 11,162	N/A	N/A	N/A	N/A
North Bay	\$ 15,054	\$ 17,989	\$ 125	\$ 137	\$ 415	\$ 484
Ottawa	\$ 8,733	\$ 17,719	\$ 171	\$ 221	\$ 325	\$ 535
Peterborough	\$ 4,778	\$ 17,407	\$ 301	\$ 397	\$ 414	\$ 572
Quinte West	\$ 2,097	\$ 4,049	\$ 733	\$ 790	\$ 832	\$ 982
Sarnia	\$ 14,410	\$ 19,648	\$ 450	\$ 450	\$ 1,038	\$ 1,252
St. Catharines	\$ 4,054	\$ 7,464	N/A	N/A	N/A	N/A
St. Marys	\$ 2,985	\$ 4,641	\$ 657	\$ 768	\$ 772	\$ 946
St. Thomas	\$ 11,322	\$ 16,604	\$ 355	\$ 410	\$ 702	\$ 919
Stratford	\$ 2,680	\$ 5,572	\$ 216	\$ 224	\$ 279	\$ 366
Tecumseh	\$ 33,705	\$ 39,787	\$ 334	\$ 339	\$ 1,247	\$ 1,417
The Blue Mountains	\$ 23,736	\$ 32,571	\$ (23)	\$ 312	\$ 1,139	\$ 1,907
Thorold	\$ 7,092	\$ 10,070	N/A	N/A	N/A	N/A
Thunder Bay	\$ 7,310	\$ 8,828	\$ 353	\$ 514	\$ 518	\$ 714
Timmins	\$ 7,075	\$ 10,346	\$ 280	\$ 294	\$ 434	\$ 519
Toronto	\$ 14,237	\$ 21,466	\$ 457	\$ 518	\$ 643	\$ 799
Waterloo	\$ 33,440	\$ 37,622	N/A	N/A	N/A	N/A
Welland	\$ 31,349	\$ 32,672	N/A	N/A	N/A	N/A
West Lincoln	\$ 9,393	\$ 15,289	\$ 654	\$ 654	\$ 900	\$ 1,055
Whitchurch-Stouffville	\$ 5,605	\$ 7,169	\$ 705	\$ 705	\$ 857	\$ 899
Wilmot	\$ 27,302	\$ 31,135	N/A	N/A	N/A	N/A
Windsor	\$ 4,196	\$ 8,952	\$ 293	\$ 378	\$ 343	\$ 486
Woolwich	\$ 11,646	\$ 14,343	N/A	N/A	N/A	N/A
<b>Average</b>	<b>\$ 10,951</b>	<b>\$ 15,145</b>	<b>\$ 450</b>	<b>\$ 565</b>	<b>\$ 691</b>	<b>\$ 925</b>

**Wastewater MPMPs Cont'd**

Municipality	Operating Costs for Collection/Conveyance per km of Wastewater Main	Total Costs for Collection/Conveyance per km of Wastewater Main	Operating Costs for Treatment and Disposal of Wastewater per Megalitre	Total Costs for Treatment and Disposal of Wastewater per Megalitre	Operating Costs for Integrated System per Megalitre	Total Costs for Integrated System per Megalitre
Durham Region	\$ 7,664	\$ 14,270	\$ 471	\$ 643	\$ 688	\$ 1,047
Halton Region	\$ 7,405	\$ 14,919	\$ 411	\$ 511	\$ 568	\$ 828
Niagara Region	\$ 33,288	\$ 40,889	\$ 383	\$ 506	\$ 506	\$ 657
Peel Region	\$ 10,448	\$ 17,505	\$ 154	\$ 293	\$ 326	\$ 581
Waterloo Region *	\$ 16,909	\$ 23,070	\$ 414	\$ 504	\$ 422	\$ 515
York Region	\$ 56,398	\$ 195,277	\$ 306	\$ 417	\$ 436	\$ 866
Muskoka District	\$ 10,917	\$ 19,653	\$ 973	\$ 1,954	\$ 1,725	\$ 3,307
<b>Average</b>	<b>\$ 20,433</b>	<b>\$ 46,512</b>	<b>\$ 445</b>	<b>\$ 690</b>	<b>\$ 667</b>	<b>\$ 1,114</b>
* only North Dumfries and Wellesley						

***Average Municipal Tax Burden on a Residential Property  
(Taxes and Water/WW Costs as a % of Income)***



### ***Taxes and Water and Wastewater Costs as a Percentage of Income***

A comparison was made earlier in the report of relative property tax burdens and water/wastewater costs on comparable properties. This section of the report provides a comparison of the allocation of gross income to fund municipal services on a typical household in each municipality.

The approach used to calculate taxes as a percentage of income was to compare the average income in a municipality from the 2011 Financial Post Canadian Demographics against the tax burden on a typical home in the municipality using average dwelling values (2011 MPAC data) and applying the 2011 residential tax rates for each municipality.

A comparison was also made with the inclusion of water and wastewater costs on a typical Residential property. This assumed an average annual consumption of 250m<sup>3</sup>.

***Average Household Income and Dwelling Value***

Municipality	2011 Average Dwelling Value	Average Value of Dwelling	2011 Est. Avg. Household Income	2011 Est. Avg. Household Income
Cornwall	\$ 133,864	low	\$ 58,314	low
Gravenhurst	\$ 269,987	mid	\$ 59,913	low
Seguin	\$ 334,673	high	\$ 62,315	low
Quinte West	\$ 189,649	low	\$ 62,574	low
Penetanguishene	\$ 225,457	mid	\$ 62,777	low
Fort Erie	\$ 196,497	low	\$ 63,090	low
Welland	\$ 178,305	low	\$ 63,910	low
Peterborough	\$ 221,874	mid	\$ 64,882	low
Port Colborne	\$ 173,293	low	\$ 64,973	low
St. Marys	\$ 215,908	low	\$ 65,362	low
Lambton Shores	\$ 217,142	low	\$ 65,946	low
Belleville	\$ 191,062	low	\$ 66,001	low
North Bay	\$ 199,721	low	\$ 66,221	low
The Blue Mountains	\$ 357,668	high	\$ 66,512	low
Sault Ste. Marie	\$ 138,997	low	\$ 67,384	low
Chatham-Kent	\$ 143,843	low	\$ 67,403	low
Brockville	\$ 179,432	low	\$ 67,441	low
Meaford	\$ 235,780	mid	\$ 67,453	low
Niagara Falls	\$ 201,428	low	\$ 67,760	low
Windsor	\$ 147,183	low	\$ 68,121	low
Thunder Bay	\$ 138,062	low	\$ 68,155	low
St. Catharines	\$ 209,508	low	\$ 68,364	low
Tillsonburg	\$ 195,361	low	\$ 69,350	low
St. Thomas	\$ 174,339	low	\$ 69,388	low
Wainfleet	\$ 258,089	mid	\$ 69,806	low
Brantford	\$ 204,063	low	\$ 70,911	low
Kawartha Lakes	\$ 238,207	mid	\$ 71,757	low
Stratford	\$ 228,292	mid	\$ 72,115	low
Huntsville	\$ 270,213	mid	\$ 72,314	mid
Prince Edward County	\$ 240,407	mid	\$ 73,290	mid
Timmins	\$ 141,930	low	\$ 73,775	mid
Kingston	\$ 241,901	mid	\$ 74,264	mid
Greater Sudbury	\$ 182,763	low	\$ 74,691	mid
Thorold	\$ 202,294	low	\$ 74,892	mid
Kenora	\$ 147,543	low	\$ 75,768	mid
London	\$ 201,656	low	\$ 76,546	mid
Wellesley	\$ 330,010	high	\$ 77,182	mid
Hamilton	\$ 259,238	mid	\$ 77,221	mid
Bracebridge	\$ 263,473	mid	\$ 78,692	mid
Sarnia	\$ 190,580	low	\$ 79,768	mid
Leamington	\$ 174,329	low	\$ 79,841	mid
Kitchener	\$ 244,917	mid	\$ 79,920	mid
Barrie	\$ 257,135	mid	\$ 80,235	mid

**Average Household Income and Dwelling Value (cont'd)**

Municipality	2011 Average Dwelling Value	Average Value of Dwelling	2011 Est. Avg. Household Income	2011 Est. Avg. Household Income
Oshawa	\$ 230,256	mid	\$ 80,476	mid
Fort Frances	\$ 122,029	low	\$ 80,487	mid
Georgina	\$ 279,685	mid	\$ 83,288	mid
Kingsville	\$ 197,149	low	\$ 84,583	mid
Guelph	\$ 271,045	mid	\$ 84,666	mid
Innisfil	\$ 297,736	mid	\$ 84,764	mid
Orangeville	\$ 278,165	mid	\$ 84,786	mid
West Lincoln	\$ 264,678	mid	\$ 84,963	mid
Cambridge	\$ 252,659	mid	\$ 85,014	mid
Lincoln	\$ 282,982	mid	\$ 86,696	mid
Toronto	\$ 440,404	high	\$ 89,151	mid
Central Elgin	\$ 236,529	mid	\$ 92,727	mid
Brampton	\$ 330,822	high	\$ 93,961	mid
Wilmot	\$ 323,129	high	\$ 94,222	high
Ottawa	\$ 306,538	mid	\$ 94,649	high
Niagara-on-the-Lake	\$ 384,026	high	\$ 96,503	high
Clarington	\$ 265,286	mid	\$ 96,994	high
Grimsby	\$ 297,695	mid	\$ 98,424	high
Waterloo	\$ 298,380	mid	\$ 100,236	high
Mississauga	\$ 382,980	high	\$ 100,306	high
North Dumfries	\$ 364,728	high	\$ 100,815	high
Ajax	\$ 309,555	high	\$ 101,867	high
Pelham	\$ 308,334	mid	\$ 106,213	high
Whitby	\$ 310,087	high	\$ 106,288	high
Pickering	\$ 328,688	high	\$ 106,981	high
Burlington	\$ 368,592	high	\$ 108,632	high
Tecumseh	\$ 230,423	mid	\$ 109,678	high
Milton	\$ 376,708	high	\$ 111,187	high
Newmarket	\$ 358,515	high	\$ 111,630	high
Richmond Hill	\$ 480,762	high	\$ 111,713	high
Markham	\$ 449,406	high	\$ 113,067	high
Middlesex Centre	\$ 310,538	high	\$ 114,584	high
Halton Hills	\$ 377,222	high	\$ 117,510	high
East Gwillimbury	\$ 396,212	high	\$ 121,748	high
Vaughan	\$ 493,967	high	\$ 123,061	high
Woolwich	\$ 327,600	high	\$ 124,989	high
Caledon	\$ 461,746	high	\$ 130,209	high
Whitchurch-Stouffville	\$ 474,847	high	\$ 136,128	high
Aurora	\$ 432,178	high	\$ 143,434	high
Oakville	\$ 523,948	high	\$ 143,814	high
King	\$ 609,646	high	\$ 184,519	high
<b>Average</b>	\$ 275,976		\$ 87,280	
<b>Median</b>	\$ 258,664		\$ 80,078	
<b>Minimum</b>	\$ 122,029		\$ 58,314	
<b>Maximum</b>	\$ 609,646	\$ -	\$ 184,519	

**Property Taxes as a Percentage of Income**

Municipality	2011 Est. Avg. Household Income	2011 Est. Avg. Household Income	2011 Average Residential Taxes	2011 Property Taxes as a % of Household Income	2011 Property Taxes as a % of Household Income
Tecumseh	\$ 109,678	high	\$ 2,925	2.7%	low
Woolwich	\$ 124,989	high	\$ 3,448	2.8%	low
Kingsville	\$ 84,583	mid	\$ 2,350	2.8%	low
Fort Frances	\$ 80,487	mid	\$ 2,289	2.8%	low
Milton	\$ 111,187	high	\$ 3,208	2.9%	low
Middlesex Centre	\$ 114,584	high	\$ 3,499	3.1%	low
Halton Hills	\$ 117,510	high	\$ 3,688	3.1%	low
Aurora	\$ 143,434	high	\$ 4,551	3.2%	low
Kenora	\$ 75,768	mid	\$ 2,421	3.2%	low
Seguin	\$ 62,315	low	\$ 1,999	3.2%	low
King	\$ 184,519	high	\$ 6,178	3.3%	low
Burlington	\$ 108,632	high	\$ 3,672	3.4%	low
East Gwillimbury	\$ 121,748	high	\$ 4,117	3.4%	low
Caledon	\$ 130,209	high	\$ 4,441	3.4%	low
Whitchurch-Stouffville	\$ 136,128	high	\$ 4,651	3.4%	low
Oakville	\$ 143,814	high	\$ 5,019	3.5%	low
Newmarket	\$ 111,630	high	\$ 3,940	3.5%	low
Prince Edward County	\$ 73,290	mid	\$ 2,597	3.5%	low
North Dumfries	\$ 100,815	high	\$ 3,629	3.6%	low
Sarnia	\$ 79,768	mid	\$ 2,884	3.6%	low
Mississauga	\$ 100,306	high	\$ 3,687	3.7%	low
Markham	\$ 113,067	high	\$ 4,189	3.7%	low
Wilmot	\$ 94,222	high	\$ 3,498	3.7%	low
St. Thomas	\$ 69,388	low	\$ 2,627	3.8%	low
Waterloo	\$ 100,236	high	\$ 3,796	3.8%	low
Leamington	\$ 79,841	mid	\$ 3,031	3.8%	low
London	\$ 76,546	mid	\$ 2,909	3.8%	low
Vaughan	\$ 123,061	high	\$ 4,702	3.8%	low
Clarington	\$ 96,994	high	\$ 3,708	3.8%	low
Lambton Shores	\$ 65,946	low	\$ 2,561	3.9%	mid
Cambridge	\$ 85,014	mid	\$ 3,326	3.9%	mid
Toronto	\$ 89,151	mid	\$ 3,492	3.9%	mid
Chatham-Kent	\$ 67,403	low	\$ 2,640	3.9%	mid
Windsor	\$ 68,121	low	\$ 2,670	3.9%	mid
Pelham	\$ 106,213	high	\$ 4,168	3.9%	mid
Kitchener	\$ 79,920	mid	\$ 3,149	3.9%	mid
Timmins	\$ 73,775	mid	\$ 2,920	4.0%	mid
Innisfil	\$ 84,764	mid	\$ 3,357	4.0%	mid
West Lincoln	\$ 84,963	mid	\$ 3,370	4.0%	mid
Thunder Bay	\$ 68,155	low	\$ 2,724	4.0%	mid
Sault Ste. Marie	\$ 67,384	low	\$ 2,700	4.0%	mid
Ottawa	\$ 94,649	high	\$ 3,793	4.0%	mid
Thorold	\$ 74,892	mid	\$ 3,004	4.0%	mid

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

Municipality	2011 Est. Avg. Household Income	2011 Est. Avg. Household Income	2011 Average Residential Taxes	2011 Property Taxes as a % of Household Income	2011 Property Taxes as a % of Household Income
Grimsby	\$ 98,424	high	\$ 3,966	4.0%	mid
Whitby	\$ 106,288	high	\$ 4,286	4.0%	mid
Greater Sudbury	\$ 74,691	mid	\$ 3,026	4.1%	mid
Tillsonburg	\$ 69,350	low	\$ 2,811	4.1%	mid
Quinte West	\$ 62,574	low	\$ 2,544	4.1%	mid
Guelph	\$ 84,666	mid	\$ 3,457	4.1%	mid
Brockville	\$ 67,441	low	\$ 2,766	4.1%	mid
Richmond Hill	\$ 111,713	high	\$ 4,593	4.1%	mid
Brantford	\$ 70,911	low	\$ 2,933	4.1%	mid
Central Elgin	\$ 92,727	mid	\$ 3,840	4.1%	mid
Ajax	\$ 101,867	high	\$ 4,224	4.1%	mid
Brampton	\$ 93,961	mid	\$ 3,910	4.2%	mid
Pickering	\$ 106,981	high	\$ 4,454	4.2%	mid
Cornwall	\$ 58,314	low	\$ 2,437	4.2%	mid
Niagara Falls	\$ 67,760	low	\$ 2,834	4.2%	mid
Lincoln	\$ 86,696	mid	\$ 3,670	4.2%	mid
Barrie	\$ 80,235	mid	\$ 3,400	4.2%	mid
Kawartha Lakes	\$ 71,757	low	\$ 3,106	4.3%	high
Niagara-on-the-Lake	\$ 96,503	high	\$ 4,185	4.3%	high
Georgina	\$ 83,288	mid	\$ 3,635	4.4%	high
Bracebridge	\$ 78,692	mid	\$ 3,447	4.4%	high
Port Colborne	\$ 64,973	low	\$ 2,898	4.5%	high
Huntsville	\$ 72,314	mid	\$ 3,229	4.5%	high
Welland	\$ 63,910	low	\$ 2,913	4.6%	high
Fort Erie	\$ 63,090	low	\$ 2,880	4.6%	high
Stratford	\$ 72,115	low	\$ 3,296	4.6%	high
Belleville	\$ 66,001	low	\$ 3,036	4.6%	high
St. Catharines	\$ 68,364	low	\$ 3,150	4.6%	high
Orangeville	\$ 84,786	mid	\$ 3,981	4.7%	high
St. Marys	\$ 65,362	low	\$ 3,081	4.7%	high
Oshawa	\$ 80,476	mid	\$ 3,819	4.7%	high
Wainfleet	\$ 69,806	low	\$ 3,318	4.8%	high
Peterborough	\$ 64,882	low	\$ 3,112	4.8%	high
Wellesley	\$ 77,182	mid	\$ 3,752	4.9%	high
Kingston	\$ 74,264	mid	\$ 3,626	4.9%	high
Hamilton	\$ 77,221	mid	\$ 3,835	5.0%	high
North Bay	\$ 66,221	low	\$ 3,340	5.0%	high
Penetanguishene	\$ 62,777	low	\$ 3,313	5.3%	high
The Blue Mountains	\$ 66,512	low	\$ 3,544	5.3%	high
Meaford	\$ 67,453	low	\$ 3,634	5.4%	high
Gravenhurst	\$ 59,913	low	\$ 3,265	5.4%	high
<b>Average</b>	\$ 87,280		\$ 3,429	4.0%	
<b>Median</b>	\$ 80,078		\$ 3,364	4.0%	
<b>Minimum</b>	\$ 58,314		\$ 1,999	2.7%	
<b>Maximum</b>	\$ 184,519		\$ 6,178	5.4%	

**Total Municipal and Property Tax Burden as a Percentage of Income**

The following table includes water and sewer costs on a typical home and calculates the total municipal burden as a % of household income.

Municipality	2011 Est. Avg. Household Income	2011 Average Residential Taxes	2011 Residential Water/WW Costs	2011 Total Municipal Tax Burden	2011 Total Municipal Burden as a % of Household Income	2011 Relative Ranking % of Income
Tecumseh	high	\$ 2,925	\$ 752	\$ 3,677	3.4%	low
Kingsville	mid	\$ 2,350	\$ 527	\$ 2,877	3.4%	low
Milton	high	\$ 3,208	\$ 709	\$ 3,917	3.5%	low
Aurora	high	\$ 4,551	\$ 640	\$ 5,191	3.6%	low
Woolwich	high	\$ 3,448	\$ 1,110	\$ 4,557	3.6%	low
Caledon	high	\$ 4,441	\$ 355	\$ 4,796	3.7%	low
Halton Hills	high	\$ 3,688	\$ 709	\$ 4,397	3.7%	low
King	high	\$ 6,178	\$ 772	\$ 6,949	3.8%	low
Fort Frances	mid	\$ 2,289	\$ 801	\$ 3,090	3.8%	low
Whitchurch-Stouffville	high	\$ 4,651	\$ 625	\$ 5,276	3.9%	low
Oakville	high	\$ 5,019	\$ 709	\$ 5,728	4.0%	low
East Gwillimbury	high	\$ 4,117	\$ 775	\$ 4,892	4.0%	low
Mississauga	high	\$ 3,687	\$ 355	\$ 4,042	4.0%	low
Burlington	high	\$ 3,672	\$ 709	\$ 4,380	4.0%	low
Middlesex Centre	high	\$ 3,499	\$ 1,205	\$ 4,704	4.1%	low
Markham	high	\$ 4,189	\$ 604	\$ 4,793	4.2%	low
Newmarket	high	\$ 3,940	\$ 801	\$ 4,741	4.2%	low
Vaughan	high	\$ 4,702	\$ 602	\$ 5,304	4.3%	low
Kenora	mid	\$ 2,421	\$ 919	\$ 3,340	4.4%	low
North Dumfries	high	\$ 3,629	\$ 826	\$ 4,455	4.4%	low
Grimsby	high	\$ 3,966	\$ 498	\$ 4,464	4.5%	low
Brampton	mid	\$ 3,910	\$ 355	\$ 4,265	4.5%	low
Clarington	high	\$ 3,708	\$ 701	\$ 4,409	4.5%	low
Toronto	mid	\$ 3,492	\$ 571	\$ 4,063	4.6%	low
Waterloo	high	\$ 3,796	\$ 802	\$ 4,597	4.6%	low
Wilmot	high	\$ 3,498	\$ 879	\$ 4,378	4.6%	low
Richmond Hill	high	\$ 4,593	\$ 612	\$ 5,205	4.7%	low
Pelham	high	\$ 4,168	\$ 804	\$ 4,972	4.7%	low
Whitby	high	\$ 4,286	\$ 701	\$ 4,987	4.7%	low
Leamington	mid	\$ 3,031	\$ 741	\$ 3,772	4.7%	low
Sarnia	mid	\$ 2,884	\$ 919	\$ 3,804	4.8%	mid
Ottawa	high	\$ 3,793	\$ 748	\$ 4,541	4.8%	mid
London	mid	\$ 2,909	\$ 771	\$ 3,680	4.8%	mid
Pickering	high	\$ 4,454	\$ 701	\$ 5,155	4.8%	mid
Timmins	mid	\$ 2,920	\$ 638	\$ 3,558	4.8%	mid
Ajax	high	\$ 4,224	\$ 701	\$ 4,925	4.8%	mid
Cambridge	mid	\$ 3,326	\$ 845	\$ 4,171	4.9%	mid
St. Thomas	low	\$ 2,627	\$ 804	\$ 3,431	4.9%	mid
Kitchener	mid	\$ 3,149	\$ 825	\$ 3,974	5.0%	mid
Brockville	low	\$ 2,766	\$ 589	\$ 3,355	5.0%	mid
Sault Ste. Marie	low	\$ 2,700	\$ 681	\$ 3,381	5.0%	mid
Guelph	mid	\$ 3,457	\$ 794	\$ 4,251	5.0%	mid
Quinte West	low	\$ 2,544	\$ 627	\$ 3,171	5.1%	mid

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

Municipality	2011 Est. Avg. Household Income	2011 Average Residential Taxes	2011 Residential Water/WW Costs	2011 Total Municipal Tax Burden	2011 Total Municipal Burden as a % of Household Income	2011 Relative Ranking % of Income
Chatham-Kent	low	\$ 2,640	\$ 780	\$ 3,420	5.1%	mid
Innisfil	mid	\$ 3,357	\$ 972	\$ 4,329	5.1%	mid
West Lincoln	mid	\$ 3,370	\$ 999	\$ 4,369	5.1%	mid
Georgina	mid	\$ 3,635	\$ 674	\$ 4,309	5.2%	mid
Thorold	mid	\$ 3,004	\$ 872	\$ 3,876	5.2%	mid
Barrie	mid	\$ 3,400	\$ 761	\$ 4,161	5.2%	mid
Cornwall	low	\$ 2,437	\$ 592	\$ 3,029	5.2%	mid
Tillsonburg	low	\$ 2,811	\$ 831	\$ 3,643	5.3%	mid
Thunder Bay	low	\$ 2,724	\$ 879	\$ 3,603	5.3%	mid
Greater Sudbury	mid	\$ 3,026	\$ 972	\$ 3,998	5.4%	mid
Niagara-on-the-Lake	high	\$ 4,185	\$ 999	\$ 5,183	5.4%	mid
Lincoln	mid	\$ 3,670	\$ 988	\$ 4,658	5.4%	mid
Brantford	low	\$ 2,933	\$ 892	\$ 3,825	5.4%	mid
Central Elgin	mid	\$ 3,840	\$ 1,168	\$ 5,008	5.4%	mid
Prince Edward County	mid	\$ 2,597	\$ 1,395	\$ 3,992	5.4%	mid
Windsor	low	\$ 2,670	\$ 1,102	\$ 3,772	5.5%	high
Stratford	low	\$ 3,296	\$ 719	\$ 4,015	5.6%	high
Peterborough	low	\$ 3,112	\$ 500	\$ 3,613	5.6%	high
Oshawa	mid	\$ 3,819	\$ 701	\$ 4,520	5.6%	high
Niagara Falls	low	\$ 2,834	\$ 985	\$ 3,818	5.6%	high
Orangeville	mid	\$ 3,981	\$ 879	\$ 4,859	5.7%	high
Lambton Shores	low	\$ 2,561	\$ 1,226	\$ 3,787	5.7%	high
Hamilton	mid	\$ 3,835	\$ 622	\$ 4,457	5.8%	high
St. Marys	low	\$ 3,081	\$ 766	\$ 3,846	5.9%	high
St. Catharines	low	\$ 3,150	\$ 879	\$ 4,029	5.9%	high
Bracebridge	mid	\$ 3,447	\$ 1,196	\$ 4,643	5.9%	high
Wellesley	mid	\$ 3,752	\$ 826	\$ 4,577	5.9%	high
Kawartha Lakes	low	\$ 3,106	\$ 1,180	\$ 4,287	6.0%	high
Belleville	low	\$ 3,036	\$ 964	\$ 4,000	6.1%	high
Kingston	mid	\$ 3,626	\$ 894	\$ 4,520	6.1%	high
Huntsville	mid	\$ 3,229	\$ 1,196	\$ 4,425	6.1%	high
Port Colborne	low	\$ 2,898	\$ 1,082	\$ 3,981	6.1%	high
Welland	low	\$ 2,913	\$ 1,066	\$ 3,979	6.2%	high
North Bay	low	\$ 3,340	\$ 807	\$ 4,147	6.3%	high
Fort Erie	low	\$ 2,880	\$ 1,257	\$ 4,137	6.6%	high
Penetanguishene	low	\$ 3,313	\$ 943	\$ 4,255	6.8%	high
The Blue Mountains	low	\$ 3,544	\$ 1,110	\$ 4,655	7.0%	high
Meaford	low	\$ 3,634	\$ 1,213	\$ 4,847	7.2%	high
Gravenhurst	low	\$ 3,265	\$ 1,196	\$ 4,461	7.4%	high
Sequin	low	\$ 1,999	N/A	N/A	N/A	
Wainfleet	low	\$ 3,318	N/A	N/A	N/A	
<b>Average</b>		\$ 3,429	\$ 828	\$ 4,276	5.0%	
<b>Median</b>		\$ 3,364	\$ 802	\$ 4,276	5.0%	
<b>Minimum</b>		\$ 1,999	\$ 355	\$ 2,877	3.4%	
<b>Maximum</b>		\$ 6,178	\$ 1,395	\$ 6,949	7.4%	

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

Municipality	2011 Est. Avg. Household Income	2011 Average Residential Taxes	2011 Residential Water/WW Costs	2011 Total Municipal Tax Burden	2011 Total Municipal Tax Burden Ranking	2011 Total Municipal Burden as a % of Household Income	2011 Relative Ranking % of Income
Ottawa	high	\$ 3,793	\$ 748	\$ 4,541	high	4.8%	mid
Brockville	low	\$ 2,766	\$ 589	\$ 3,355	low	5.0%	mid
Quinte West	low	\$ 2,544	\$ 627	\$ 3,171	low	5.1%	mid
Cornwall	low	\$ 2,437	\$ 592	\$ 3,029	low	5.2%	mid
Prince Edward County	mid	\$ 2,597	\$ 1,395	\$ 3,992	low	5.4%	mid
Peterborough	low	\$ 3,112	\$ 500	\$ 3,613	low	5.6%	high
Kawartha Lakes	low	\$ 3,106	\$ 1,180	\$ 4,287	mid	6.0%	high
Belleville	low	\$ 3,036	\$ 964	\$ 4,000	low	6.1%	high
Kingston	mid	\$ 3,626	\$ 894	\$ 4,520	high	6.1%	high
Eastern Avg.		\$ 3,002	\$ 832	\$ 3,834		5.5%	
Milton	high	\$ 3,208	\$ 709	\$ 3,917	low	3.5%	low
Aurora	high	\$ 4,551	\$ 640	\$ 5,191	high	3.6%	low
Caledon	high	\$ 4,441	\$ 355	\$ 4,796	high	3.7%	low
Halton Hills	high	\$ 3,688	\$ 709	\$ 4,397	mid	3.7%	low
King	high	\$ 6,178	\$ 772	\$ 6,949	high	3.8%	low
Whitchurch-Stouffville	high	\$ 4,651	\$ 625	\$ 5,276	high	3.9%	low
Oakville	high	\$ 5,019	\$ 709	\$ 5,728	high	4.0%	low
East Gwillimbury	high	\$ 4,117	\$ 775	\$ 4,892	high	4.0%	low
Mississauga	high	\$ 3,687	\$ 355	\$ 4,042	mid	4.0%	low
Burlington	high	\$ 3,672	\$ 709	\$ 4,380	mid	4.0%	low
Markham	high	\$ 4,189	\$ 604	\$ 4,793	high	4.2%	low
Newmarket	high	\$ 3,940	\$ 801	\$ 4,741	high	4.2%	low
Vaughan	high	\$ 4,702	\$ 602	\$ 5,304	high	4.3%	low
Brampton	mid	\$ 3,910	\$ 355	\$ 4,265	mid	4.5%	low
Clarington	high	\$ 3,708	\$ 701	\$ 4,409	mid	4.5%	low
Toronto	mid	\$ 3,492	\$ 571	\$ 4,063	mid	4.6%	low
Richmond Hill	high	\$ 4,593	\$ 612	\$ 5,205	high	4.7%	low
Whitby	high	\$ 4,286	\$ 701	\$ 4,987	high	4.7%	low
Pickering	high	\$ 4,454	\$ 701	\$ 5,155	high	4.8%	mid
Ajax	high	\$ 4,224	\$ 701	\$ 4,925	high	4.8%	mid
Georgina	mid	\$ 3,635	\$ 674	\$ 4,309	mid	5.2%	mid
Oshawa	mid	\$ 3,819	\$ 701	\$ 4,520	high	5.6%	high
GTA Avg.		\$ 4,189	\$ 640	\$ 4,829		4.3%	
Grimsby	high	\$ 3,966	\$ 498	\$ 4,464	mid	4.5%	low
Pelham	high	\$ 4,168	\$ 804	\$ 4,972	high	4.7%	low
West Lincoln	mid	\$ 3,370	\$ 999	\$ 4,369	mid	5.1%	mid
Thorold	mid	\$ 3,004	\$ 872	\$ 3,876	low	5.2%	mid
Niagara-on-the-Lake	high	\$ 4,185	\$ 999	\$ 5,183	high	5.4%	mid
Lincoln	mid	\$ 3,670	\$ 988	\$ 4,658	high	5.4%	mid
Niagara Falls	low	\$ 2,834	\$ 985	\$ 3,818	low	5.6%	high
Hamilton	mid	\$ 3,835	\$ 622	\$ 4,457	mid	5.8%	high
St. Catharines	low	\$ 3,150	\$ 879	\$ 4,029	mid	5.9%	high
Port Colborne	low	\$ 2,898	\$ 1,082	\$ 3,981	mid	6.1%	high
Welland	low	\$ 2,913	\$ 1,066	\$ 3,979	mid	6.2%	high
Fort Erie	low	\$ 2,880	\$ 1,257	\$ 4,137	mid	6.6%	high
Wainfleet	low	\$ 3,318	N/A	N/A		N/A	
Niagara/Hamilton Avg.		\$ 3,406	\$ 921	\$ 4,327		5.5%	

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

Municipality	2011 Est. Avg. Household Income	2011 Average Residential Taxes	2011 Residential Water/WW Costs	2011 Total Municipal Tax Burden	2011 Total Municipal Tax Burden Ranking	2011 Total Municipal Burden as a % of Household Income	2011 Relative Ranking % of Income
Fort Frances	mid	\$ 2,289	\$ 801	\$ 3,090	low	3.8%	low
Kenora	mid	\$ 2,421	\$ 919	\$ 3,340	low	4.4%	low
Timmins	mid	\$ 2,920	\$ 638	\$ 3,558	low	4.8%	mid
Sault Ste. Marie	low	\$ 2,700	\$ 681	\$ 3,381	low	5.0%	mid
Thunder Bay	low	\$ 2,724	\$ 879	\$ 3,603	low	5.3%	mid
Greater Sudbury	mid	\$ 3,026	\$ 972	\$ 3,998	mid	5.4%	mid
North Bay	low	\$ 3,340	\$ 807	\$ 4,147	mid	6.3%	high
North Avg.		\$ 2,774	\$ 814	\$ 3,588		5.0%	
Innisfil	mid	\$ 3,357	\$ 972	\$ 4,329	mid	5.1%	mid
Barrie	mid	\$ 3,400	\$ 761	\$ 4,161	mid	5.2%	mid
Orangeville	mid	\$ 3,981	\$ 879	\$ 4,859	high	5.7%	high
Bracebridge	mid	\$ 3,447	\$ 1,196	\$ 4,643	high	5.9%	high
Huntsville	mid	\$ 3,229	\$ 1,196	\$ 4,425	mid	6.1%	high
Penetanguishene	low	\$ 3,313	\$ 943	\$ 4,255	mid	6.8%	high
Gravenhurst	low	\$ 3,265	\$ 1,196	\$ 4,461	mid	7.4%	high
Simcoe/Musk./Duff. Avg.		\$ 3,427	\$ 1,020	\$ 4,448		6.0%	
Tecumseh	high	\$ 2,925	\$ 752	\$ 3,677	low	3.4%	low
Kingsville	mid	\$ 2,350	\$ 527	\$ 2,877	low	3.4%	low
Woolwich	high	\$ 3,448	\$ 1,110	\$ 4,557	high	3.6%	low
Middlesex Centre	high	\$ 3,499	\$ 1,205	\$ 4,704	high	4.1%	low
North Dumfries	high	\$ 3,629	\$ 826	\$ 4,455	mid	4.4%	low
Waterloo	high	\$ 3,796	\$ 802	\$ 4,597	high	4.6%	low
Wilmot	high	\$ 3,498	\$ 879	\$ 4,378	mid	4.6%	low
Leamington	mid	\$ 3,031	\$ 741	\$ 3,772	low	4.7%	low
Sarnia	mid	\$ 2,884	\$ 919	\$ 3,804	low	4.8%	mid
London	mid	\$ 2,909	\$ 771	\$ 3,680	low	4.8%	mid
Cambridge	mid	\$ 3,326	\$ 845	\$ 4,171	mid	4.9%	mid
St. Thomas	low	\$ 2,627	\$ 804	\$ 3,431	low	4.9%	mid
Kitchener	mid	\$ 3,149	\$ 825	\$ 3,974	low	5.0%	mid
Guelph	mid	\$ 3,457	\$ 794	\$ 4,251	mid	5.0%	mid
Chatham-Kent	low	\$ 2,640	\$ 780	\$ 3,420	low	5.1%	mid
Tillsonburg	low	\$ 2,811	\$ 831	\$ 3,643	low	5.3%	mid
Brantford	low	\$ 2,933	\$ 892	\$ 3,825	low	5.4%	mid
Central Elgin	mid	\$ 3,840	\$ 1,168	\$ 5,008	high	5.4%	mid
Windsor	low	\$ 2,670	\$ 1,102	\$ 3,772	low	5.5%	high
Stratford	low	\$ 3,296	\$ 719	\$ 4,015	low	5.6%	high
Lambton Shores	low	\$ 2,561	\$ 1,226	\$ 3,787	low	5.7%	high
St. Marys	low	\$ 3,081	\$ 766	\$ 3,846	low	5.9%	high
Wellesley	mid	\$ 3,752	\$ 826	\$ 4,577	high	5.9%	high
The Blue Mountains	low	\$ 3,544	\$ 1,110	\$ 4,655	high	7.0%	high
Meaford	low	\$ 3,634	\$ 1,213	\$ 4,847	high	7.2%	high
Southwest Avg.		\$ 3,172	\$ 897	\$ 4,069		5.1%	

## ***Economic Development Programs***



### ***Economic Development Programs***

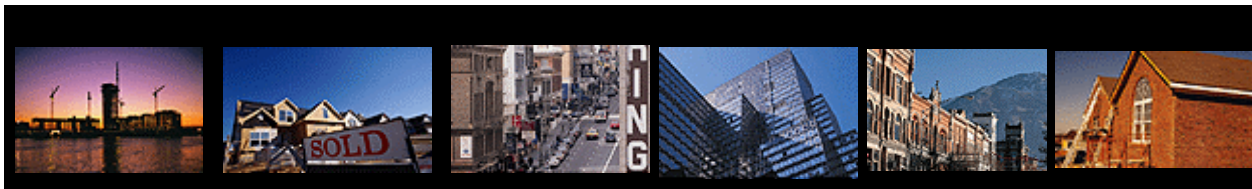
Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

- Grants
- Interest Free Loans
- Tax Incremental Financing
- Corporate Visitation Programs
- Ambassador Programs
- Refund/waiving of fees
- Business Enterprise Centres
- Municipal land assembly
- Brownfield programs
- Downtown programs
- Heritage restoration programs
- Developing networks and busi-

These activities are directly linked to the long term ability of communities to foster new public and private investment, create employment opportunities, increase income levels and reduce poverty.

The report focuses on the following key areas of economic development programs

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



## **Legislation**

### ***Ontario Legislation***

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

### ***Municipal Act***

The Municipal Act (subsection 111(1)) prohibits municipalities from directly or indirectly assisting any manufacturing business or other industrial or commercial enterprise through the granting of bonuses. Notwithstanding the bonusing rule, subsection 111 (2) of the Municipal Act permits, with the Municipal Affairs and Housing minister’s approval, certain financial assistance for the purpose of implementing a community improvement plan that has been adopted under the provision of Section 28 of the Planning Act.

### ***Planning Act***

Section 28 of the Planning Act sets out the authority for municipalities to designate community improvement project areas and adopt community improvement plans. This is done through a legal process involving public notice, a public meeting and the right of appeal. Once approved by the Ministry of Municipal Affairs and Housing, a community improvement plan can provide municipalities with broad powers to acquire, hold, clear, lease and sell land in designated areas for the purposes of community improvement.

Once a municipality has approved community improvement policies and designated a community improvement project area, it may use the powers afforded through subsection 28(7) to issue grants or loans to registered or assessed owners of lands and buildings within the designated areas.

### ***Ontario Heritage Act***

Section 39 of the Ontario Heritage Act allows municipalities to make grants or loans to owners of heritage designated properties. These grants or loans are to pay for all or part of the cost of alteration of the designated property, on terms and conditions established by municipal council.

### ***Development Charges Act***

The *Development Charges Act, 1997* provides the legal basis for Ontario municipalities to impose growth-related development charges (sometimes known as impact fees) in order to recover some or all of the capital costs of new municipal infrastructure requirements resulting from new development. The services eligible to be funded from this source include transportation (roads and transit), sewer, water and other services that must be provided to serve residential and non-residential growth.

Section 4 of the *Development Charges Act, 1997* exempts the first 50 per cent of existing industrial building expansions from municipal development charges.

Paragraph 10 of subsection 5(1) of the *Development Charges Act, 1997* permits municipalities to give full or partial exemption for some types of development.

In the interests of economic competitiveness and job creation or preservation, many Ontario municipalities have chosen to use this section to wholly or partially exempt new industrial development and larger expansions of existing industrial buildings from the imposition of local development charges and impact fees.

Under subsection 2(7) of the *Development Charges Act, 1997*, municipalities may exempt areas of the municipality from the application of a development charges bylaw. Such areas could include a downtown or development area, including community improvement project areas under the *Planning Act*. Municipalities may also adopt area bylaws not including a specific area.

### ***Bill 56—Brownfield Statute Amendment Act***

Brownfields are defined by the Province as derelict, dysfunctional or under-used industrial and commercial facilities where expansion or redevelopment is complicated by real or perceived contamination. Despite the complexity of developing these properties, they are often in desirable and strategic locations. Redeveloping brownfields means transforming environmentally challenged properties into productive properties. Brownfields are lands on which industrial or commercial activity took place in the past. They may be vacant, underused or abandoned. Brownfields are usually located in strategic areas of the community, with existing transportation, infrastructure and facilities and close to or in the downtown core.

The Act removes the main barriers to brownfield cleanup and redevelopment. It sets out clear rules for the clean up of contaminated brownfield sites to ensure that environmental liability standards are met and public health protected. It would limit future environmental liability for municipalities, developers and owners of brownfield properties. In addition, it streamlines the planning process to expedite brownfield projects and help municipalities provide financial support for brownfield clean up costs.

### ***Business Retention & Expansion Programs***

**Ajax**—The Town of Ajax continues to build partnerships to help strengthen the local economy through the continued implementation of its 10-year Economic Development & Tourism Strategy.. The efforts have resulted in the Town's international recognition for its business development, retention and expansion initiatives.

- **'First for Business Corporate Calling Program:** consistent connection with local businesses to provide expansion support, joint venture connections and access to funding. This program includes all businesses within the Town with the objective to assist organic growth of business o create local jobs.
- **PriorityPath**—was developed in 2010 and launched in 2011. It is a customized municipal process to streamline development approvals for new investment and expanding businesses.
- **Partnership Development** - The Business Development Team leads partnerships with local, regional and provincial public and private organizations to enable a variety of connections in demand by our businesses. Some partners include: The Ajax-Pickering Board of Trade, Greater Toronto Marketing Alliance, Durham Strategic Energy Alliance, The Region of Durham Economic Development Partnership, The Greater Peterborough-Durham Resource Alliance, and many more.
- **Networking and Business Education** - The Business Development team continues to bring resources and information to the business community through networking events and seminars including: Quarterly Ajax Business Networking and Social Marketing for Business Workshops.
- **Publications** – The Town's Business Directory is a great resource for up to date information on the 2000 businesses in the community. A minimum of three times per year the Town connects with the Ajax Business network (and other regional businesses) through its electronic opt-in newsletter. Once per year the business community is surveyed on recommendations and suggestions for programming and assistance requested from Town staff. Annually updated publications include: Planning & development Annual Report and the Town of Ajax Community Profile.
- **Site Selection Services** - A full array of services are available to both new and existing businesses wishing to re-locate in the Town of Ajax. These services range from location assistance and navigating the development approvals process, to assisting with the grand opening of the new facility and connecting the business with other organizations or supply chain companies that can assist in promotion and growth.

**Aurora**—The Town of Aurora has implemented a number of initiatives to promote economic development which include, but are not limited to the following:

- **Business Networking/Information Seminars** – Town staff host these sessions semi-annually. Some sessions are organized in conjunction with the Aurora Chamber of Commerce. Information seminars deal with informative topics of interest to local businesses.
- **Business Newsletter** – semi-annual publication is available to all local businesses and contains news and announcements dealing with Aurora companies.
- **Aurora Business Ambassadors Program** – created in 1996, the Program involves prominent local business leaders who promote the Town globally. Ambassadors provide important feedback to Town staff on a variety of business issues as well as contacts with national and international companies. Ambassadors will also be incorporated into the Town's Corporate Visitation Program.

## ***Business Retention & Expansion Programs***

### **Aurora**

- **Corporate Visitation Program** – On a monthly basis, a team of Town officials, consisting of the EDO, the CAO, and Business Ambassadors, visit a local business in order to meet company representatives, tour facilities and discuss issues of importance to each company.
- **Investment Retention & Attraction Strategy** – the EDO acts as a champion for business interests, gathers community intelligence, prepares economic market information and provides a liaison between municipal government and local businesses.
- **Development Coordination Role** – Economic Development Division staff undertake a ‘One-Point-Of-Contact’ role, working closely with the development community to assist non-residential investors in navigating the municipal approvals process. The EDO is part of a municipal team working to expedite development approvals.

### **Barrie**

The following programs are utilized in the City of Barrie:

- **Corporate Visitation Program** – City officials undertake visits to businesses to: express to each company their importance to the community; learn more about the business and its management; and to offer services ensuring that any challenges they may be experiencing are addressed.
- **Business Enterprise Centre.** The Centre offers a library, forms and publications, seminars, workshops, workstations and other resources to help those interested in starting their own business and provides assistance and support to small and medium-sized businesses in both their startup and early growth stages.
- **Business Seminars/Events:** The City of Barrie, in partnership with the Ministry of Economic Development & Trade, Greater Barrie Chamber of Commerce and the Greater Barrie Small Business Enterprise Centre host a number of seminars and events during the course of the year to provide professional development and information sharing opportunities for the businesses in the community.
- The City of Barrie works closely with a community based **Doctor Recruitment** Task Force with funding from the City of Barrie and the Royal Victoria Hospital.
- **Business Ambassador Program** – more than 200 local businesses make up Barrie’s Business Ambassadors. These influential and involved companies not only help sell Barrie but keep the City up to date on issues impacting the local business community.
- **Workforce Development** – Barrie works with local businesses and Georgian College to maximize opportunities for the integration of Georgian’s practical program into the business community.
- **Business Research & Development Assistance** – The City provides research on local statistics, land inventory and other relevant site selection information. Economic development staff also act as a point-of-contact for expansion and new development to help business navigate the development process.

## ***Business Retention & Expansion Programs***

### **Brampton**

- Brampton continues to form **strategic alliances** with its industry clusters to manage effective local business relationships. Brampton's BR&E program includes the following initiatives: Corporate Calling, Business Alliances, Attention = Retention, Inquiry Facilitation, and Economic Policy & Research.
- **Workforce Development**—Brampton is a strong supporter of higher learning and advanced education. The city is a strategic partner and investor in the new Sheridan Centre for Advanced manufacturing and Design Technologies.
- **Investment Marketing Program**—The Economic Development Office has set up a strategic economic development marketing initiative to continue to promote local business success and Brampton as a premier investment location in the GTA.
- **Small Business Enterprise Centre**—The Brampton Small Business Enterprise Centre offers entrepreneurs and small business owners access to business planning, business registration, counseling, research. Leadership, and mentorship, advice, tools and seminars.
- **Tourism Brampton** highlights the uniqueness and brilliance of the City's local venues and lucrative infrastructure development to attract residents and business to the City every year.
- **Ambassador Program**—Senior business executives from some of Brampton's largest businesses tout the benefits of Brampton as a city to live, work and play, both locally and abroad.
- **ICI Land Use Strategy**—Brampton's land use strategy preserves prime business-building lands for targeted development to ensure that new business owners coming to the City get the most out of their investment.
- **Economic Development Research Program**—Brampton's Research Program provides business owners, site selectors and ICI clients, with customized research on current economic trends, in addition to Brampton's demographic, socio-economic and employment statistics. The Research Program serves as a data collection and dissemination centre utilizing government and private resources and to provide business owners and clients information in a timely manner.

### **Brantford**

- The City of Brantford administers a local Business Retention and Expansion (BR+E) program through the Economic Development and Tourism Department. The BR+E program supports local businesses by creating opportunities for direct firm assistance and enabling area businesses to become aware of programs and resources available to them, through ongoing local company visitations. The BR+E works to promote community-based business and organization economic development by offering services for location assistance, business planning, financial planning, exporting, training & development, market research, market plan development and human resources. The BR+E is undertaken through partnerships with the Economic Development Departments of the City of Brantford and the County of Brant, the Ontario Ministry of Economic Development and Trade and Entrepreneurship and the Ontario Ministry of Training, Colleges and Universities.

***Business Retention & Expansion Programs***

**Brantford**

- The **Brantford•Brant Business Resource Enterprise Centre (BRC)** provides information, resources and free professional consultation to small business entrepreneurs either expanding their current business or starting a new one. The centre is part of a network of offices that serve Ontario's small business community and is a partnership with the City of Brantford, County of Brant, Ontario Ministry of Economic Development and Trade and local businesses. In addition, the BRC provides capacity building workshops, seminars and networking opportunities for local businesses.
- In 2010, the City of Brantford completed a comprehensive economic development strategy that outlines several key principles and includes 67 recommendations that will work towards economic growth and prosperity for Brantford. Approved by City Council in August, the strategy outlines the plans, key principles and future recommendations that will guide Brantford's economic growth throughout the next five years.
- Key strategic directions include: industrial land strategy, post-secondary institutions, education, training and workforce development, business retention and expansion, business attraction, tourism sector, downtown economic development, governance of the Economic Development & Tourism Department, private sector champions and the economic investment action case, partnering and acting regionally and arts and culture.
- The strategy is available for download from the City of Brantford website at [www.brantford.ca](http://www.brantford.ca)

**Brockville**

- The **Leeds and Grenville Small Business Enterprise Centre** offers information and advice to anyone starting or managing a business. It is a one-stop source of information, with access to the Internet and resource materials. You will also get personal advice on preparing a business plan, financing and managing your business. Working in partnership with the local **Community Futures Development Corporations** provides expertise and start-up capital. Economic Development programming includes: investment attraction initiatives, outbound and inbound promotional missions/trade shows, Aftercare Programming including corporate call programs/BR&E, residential relocation programs, community register, local and regional partnerships, public relations and community communications and image building, newsletters/media releases, website development, data base management, industrial park management, advocacy, festival coordination, tourism investment and Investment attraction, waterfront development, anchor attraction development, Investment/Market Readiness Initiatives, Award Recognitions Program, Direct Marketing, Infrastructure Assessment and Strategy, Professional training, Ambassador Program/Speaking Engagements, Economic Impact Analysis, Advisory Board Participation and Facilitation, Branding, Performance Measurement and Tracking, Sector development, Special Projects, Print Advertising, Gateway Signage

## ***Business Retention & Expansion Programs***

### **Burlington**

- The **Burlington Economic Development Corporation (BEDC)** is a public/private partnership providing economic development services for Burlington. They provide an aggressive company calling program to assist business retention and growth. Computerized call tracking allows for more sophisticated levels of programs and recording and analyzing data. It has proven to be a powerful planning tool for service delivery in the municipality. Burlington has a “Jobs Burlington Campaign” which includes a website for high tech businesses to link to labour and workforce development. Tourism Burlington operates active programs to support tourism and has a destination marketing fund in operation with local hoteliers.

### **Caledon**

- In addition to offering **site selection, business research** and **development process facilitation** services:
- The Town conducts a **Corporate Visit Program**.
- A **Mayor’s Business Breakfast** is held semiannually to offer the local business community networking opportunities and to hear from a keynote speaker.
- Published monthly, the Economic Development Department **Newsletter** highlights local economic development news and activities.
- The **Caledon Small Enterprise Business Centre** provides free consultations, business plan reviews, financing and mentoring services, free access to accountants, lawyers and other professionals, business registration, workshops and seminars to new and growing businesses.
- The Town of Caledon has successful, dedicated **partnerships** with established organizations, including the Caledon Chamber of Commerce, The Hills of Headwaters Tourism Association, Peel Federation of Agriculture, Greater Toronto Marketing Alliance and the Excellence in Manufacturing Consortium.
- **Development Charge Exemptions** for hotels, motels, a country inn, bed and breakfast establishments, and for a building or structure used for the purpose of agricultural tourism, a farm based home industry, a farm cidery, a farm winery, a non-residential agricultural building or structure or a secondary use farm building or structure.
- Enabling developers to create more sustainable projects in our community is the natural course of business. The Town of Caledon’s **Green Development Program** provides development charge discounts for new green commercial and industrial buildings.
- As a business to business tool, the Caledon Business Directory CD lists more than 2,600 Caledon-based businesses and contains contact information, company descriptions, website links, and a mapping function. The CD also provides data that enables the Town to track and monitor the local economic and employment base; essential information for planning Caledon’s future.
- As a community health initiative, the Town of Caledon has implemented a **Physician Recruitment Program** aimed at attracting and retaining family physicians.

## ***Business Retention & Expansion Programs***

### **Cambridge**

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

### **Chatham-Kent**

- **Business Development Services** – acting as the champion and spokesperson for local business, gathering community intelligence and supporting business' special issues, enhancing the existing business infrastructure.
- **Entrepreneurial Services** provide start up support and on-line business registration to new entrepreneurs in cooperation with the Ministry of Economic Development and Trade.
- **Economic Development Services** promotes Chatham-Kent to the world, communicating with senior national and international business leaders and provincial and federal government decision-makers to identify Chatham-Kent as a location for new investment, maintaining an inventory of land and buildings available for development and assisting with site selection activities.
- The **Agricultural Services** area of the Economic Development Services works at promoting and developing agri-business opportunities. Working with the University of Guelph/Ridgetown College to provide business support services through the Agricultural Business Centre.
- **Tourism Development Services** – providing support to the local tourism sector through tourism destination marketing, developing partnerships with local tourism operations and attractions, operating seasonal visitor information services.

## ***Business Retention & Expansion Programs***

### **Clarington**

The **Business Retention and Expansion** (BR&E) program includes two essential elements:

- First, the **Visitation Program** surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies in order that action could be taken to respond to the companies' needs or development opportunities.
- Secondly, an ongoing **BR&E Implementation Program** sets out to implement the actions to help businesses become more competitive. The implementation of recommendations to proactively improve the local business climate will be the responsibility of the BR&E for the Municipality of Clarington in partnership with the Clarington Board of Trade, other organizations and members from the business community.
- In partnership with the Board of Trade, the municipality is working on a “**shop local**” program.
- The Municipality has a contract with the Clarington Board of Trade for the purpose of providing **Economic Development and Physician Recruitment** services.

### **Cornwall**

- **Development Assistance** with site selection and development approvals
- **Development Charges**—Cornwall does not levy development charges
- **Business Directory** and quarterly **Newsletter**
- **Cornwall Business Enterprise**—helps small business owners and entrepreneurs succeed in Cornwall and Stormont, Dundas and Glengarry by offering information, tools and support during the start-up and growth stages of business operation. The CBEC offers a wide variety of seminars, workshops, and networking opportunities.
- **Strategic Partnerships**—The City of Cornwall maintains strategic partnerships with a variety of organizations including the Cornwall and Area chamber of Commerce, the Eastern Ontario training Board, S, D and G Community Futures Development Corporation and Cornwall and Seaway Valley Tourism.
- **Team Cornwall**—The City teams with an innovative group of more than 300 business and community leaders who have banded together to promote Cornwall both locally and abroad.
- **Doctor Recruitment**—The City of Cornwall spearheads a Medical Recruitment Task Force which works to attract physicians to Cornwall. The City of Cornwall currently offers a Medical Scholarship to attract new family physicians to the City.

## ***Business Retention & Expansion Programs***

### **East Gwillimbury**

- The Town developed a **Business Retention and Expansion Program (BR&E)** in partnership with the Ministry of Agriculture, Food and Rural Affairs, South Lake Community Futures Development Corporation and the East Gwillimbury Chamber of Commerce. The BR&E program voices the needs of local businesses and identifies specific initiatives and areas of focus that the Town should pursue to best support local businesses.
- The Town's **Business Development Advisory Committee (BDC)** meets on a monthly basis to provide the Town with input and advice on current and future business related projects (i.e. East Gwillimbury's Farmers' Market).
- The **York Small Business Enterprise Centre (YSBEC)** provides business support to small businesses. YSBEC's support includes free consultation, single point of contact for business questions, wide range of business information, offers affordable seminars and workshops that provide useful information and tools for operating a business, networking opportunities, referrals to business programs, financial providers, professional services and associations, and youth initiatives such as Summer Company and Business plan Competition. The Town assists YSBEC by hosting some of their workshops and seminars.
- **Business Development related Partnerships:** The Town partners with the Region of York, the Northern Six Municipalities of York Region, the East Gwillimbury Chamber of Commerce and York Small Business Enterprise Centre on many different business and economic development related initiatives.
- The **Physician Recruitment and Retention Program** meets on a monthly basis and works to attract and retain new physicians, medical clinics and facilities to the Town. The Committee advises Council on strategy, policy and procedures to help achieve Council's goals related to the health and well-being of residents.

### **Fort Erie**

- Company Visitation Program.

### **Georgina**

- The Council of the Town of Georgina recently endorsed an Economic Strategy and Mission Statement and in 2008 established an **Economic Development Division**. The Division has been working to assist with the promotion of local businesses and has partnered with a number of local organizations to leverage additional funds from South Lake Community Futures for a number of initiatives.
- The Town is also in the final stages of completing a Business Retention and Expansion project which will help staff better understand some of the barriers of conducting business in Georgina and the potential opportunities for growth.

## ***Business Retention & Expansion Programs***

### **Greater Sudbury**

- **Regional Business Centre** operating from the office of Sudbury Development Corporation, the Regional Business Centre is an independent multi-sector partnership, which includes banking, educational, municipal, and private involvement that provides public access to all of the resources required for business start-ups, growth or expansion through one location. Workshops and seminars are provided. The City operates trades shows and conducts trade missions. In addition, businesses are visited on a regular basis through a visitation program.
- Physician Recruitment

### **Grimsby**

- The Town conducts a **Business Visitation Program** that is intended to maintain contact with local businesses, as well as host business breakfasts on a semi-regular basis to provide the opportunity for the local Chamber of Commerce in this regard.

### **Guelph**

- **Investment Attraction Program** – marketing program to promote Guelph as a premier investment and business location – includes attraction of new external business and retention of existing business.
- **Business Retention Program:** Informal program which includes selected calls on local business and networking through participation on various organizations, boards and committees.
- **Tourism/Film Marketing Program:** Tourism and Film marketing programs promote Guelph as a premier tourism and film destination.
- **Economic Development & Tourism Strategy:** Prosperity 2020: 10 year (2010-2020) Economic Development & Tourism Strategy completed and implementation underway.
- **Employment Lands:** Employment Land Strategy for the City recently completed – includes the identification of the former Ontario correctional services lands in Guelph as a new knowledge based employment area known as the Guelph Innovation District.
- **Agri-Innovation Cluster** – Strategic Plan for the Guelph Agri-Innovation Cluster recently completed and implementation underway.

## ***Business Retention & Expansion Programs***

### **Halton**

- The Regional Municipality of Halton is comprised of the Local Municipalities of Burlington, Halton Hills, Milton and Halton Hills.
- Halton Region's Economic Development Division offers one-window access to government programs and services, information on Halton's business environment and services to help establish, expand or consolidate a business within Halton's borders.
- Information on Halton's economy and business environment, including economic, labour and demographic statistics
- Export and import resources
- Site selection resources and assistance
- Access to market research, financing sources and training programs
- Provides a full service Business Enterprise Centre with Small Business and Business Start-Up assistance, including resources, one-on-one consultations, workshops and seminars
- Networks in the field of real estate, industry, government, business associations and community groups
- Support for all business sectors including Tourism and Agriculture
- Publications and reports

### **Halton Hills**

- Halton Hills has business growth areas along Highway 401 and in the Towns of Georgetown and Acton. They provide a proactive company calling program. New industrial areas are being developed along Highway 401. Also provided for the agricultural sector, tourism support and an active "shop local" small business support program.

### **Hamilton**

- The City conducts a **Corporate Visitation Program**. In addition, the City participates in trade fairs in Canada and the US and takes local companies at no charge for their booth space.
- The **Hamilton Small Business Enterprise Centre** had more than 35,000 general business inquiries in 2007. The Centre offers an array of services including guidance and professional advice on starting, running and expanding the business. It has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, community outreach to both new and existing small and medium businesses.

### ***Business Retention & Expansion Programs***

#### **Innisfil**

- **Economic & Community Development Strategy:** In 2010, the Town of Innisfil completed a community-wide strategic planning exercise which culminated in a comprehensive development strategy that will work towards economic growth and prosperity for the Town of Innisfil. Economic development was identified as the number one priority.
- **Business Development & Related Partnerships:** The Town of Innisfil actively partners with the County of Simcoe, the South Simcoe Economic Alliance, which consists of five southern municipalities of Simcoe County, business associations and organizations on many different business and economic development related initiatives including networking and information sharing opportunities

#### **Business Resources & Support:**

- The Town of Innisfil has created a new Development Department that brings together the Building and Planning branches along with the newly established Economic & Community Development Office. Economic Development staff act as a point-of-contact for existing and prospective businesses to help business navigate the municipal approval process; provide site selection and support services; promotional support (e.g. assistance with grand openings and milestone events); etc.
- **BizPaL** is an online service that simplifies the business permit and licence process for entrepreneurs, businesses, governments, and third-party business service providers. Users simply answer a series of questions on their type of business and BizPal will automatically generate a list of permits and licences from all levels of government with basic information on each as well as links to government sites where users can learn more and, in some cases, apply online.
- **Nottawasaga Futures**, the local Community Futures Development Corporation, offers a wide variety of programs and services supporting community economic development and small business growth including business information and planning services; access to capital; strategic community planning and socio-economic development; and support for community-based projects.
- **Community Health Care Initiative:** the Town is actively working with partners to attract and retain new physicians, medical professionals and facilities to the area.

## ***Business Retention & Expansion Programs***

### **Kawartha Lakes**

- The **Kawartha Lakes Small Business Enterprise Centre (KLSBEC)** – Is a one-stop, first stop source of business information for anyone thinking of starting or growing their small business. The KLSBEC offers a variety of services and resources to help individuals start, market and manage their business. Services include: start-up information, one-on-one confidential consultations, seminars, and business resource library and youth programs.
- The **Business Development Services'** mandate is to promote the City as a great location for business and industry and strengthen our local economy and business infrastructure. Gathering community intelligence, maintaining an inventory of land and buildings available for development, and assisting with site selection activities are all an important part of supporting local business retention and expansion. The City of Kawartha Lakes "environment first" principle is demonstrated through the City's Green Hub Community Improvement Plan to encourage industry investment with a focus on clean or green technologies and services.
- The **Agricultural Development Officer** provides direct assistance to agriculture and agri-food businesses looking to take advantage of the opportunities available within Kawartha Lakes. Whether it is re-locating or investing, expanding or diversifying agriculture business, we can help in facilitating this activity. We offer resources, value-added programs and workshops along with our industry partners to assist farmers to move forward in their business development.
- The **Tourism Office** provides services to business seeking to increase visitation and spending through product development and creative marketing and promotion. Services include: liaison with government and tourism partners, the development of operating plans, objectives and strategies to optimize tourism industry growth, strategic marketing, funding sources, research and information. Key promotional publications include the "Kawartha Seasons" Guide and the "Kawartha Lakes Map Events Outdoor Guide".
- The **Kawartha Lakes Community Health Care Initiative** is a non-profit corporation dedicated to facilitate the recruitment of new general practitioners and the retention of existing ones via incentive programs and community-based initiatives.

### **Kingston**

- **Kingston Economic Development Corporation's (KEDCO)** acts as a liaison between government and business, between compatible businesses, and as a conduit for the access of key resources. Business attraction and retention activities include providing site selection data, information on government programs, general advice and assistance, and support for labour force issues. The KEDCO Entrepreneurship Centre provides small business and entrepreneurship support through consultations, networking opportunities, workshops and resources.
- In supporting the tourism and travel industry in Kingston, Tourism Kingston (a division of KEDCO) is the region's destination marketing organization (DMO) which manages the visitor services, leisure, conference and travel trade, and sport and entertainment tourism initiatives.

## ***Business Retention & Expansion Programs***

### **Kingsville**

- The objectives of the Kingsville Economic Development Committee are the promotion and marketing of the Town of Kingsville through active participation with the action plan including marketing initiatives, attendance at tourism trade shows, advertising annual tourism promotion materials, in partnership with our tourism and commerce stakeholders.

### **Kitchener**

- The City has a **Corporate Calling Program**. This program is used to help identify the City's strengths for future marketing efforts. The City is reviewing clustering opportunities of public and private companies. The City is also investigating strategic alliances to develop business relationships in the private sector.
- The City has a **Business Enterprise Centre**. The services provided include business plan review, market research, workshops and seminars, free computer use, free internet use, printing services, one-on-one business consultations, government information. The City, Provincial government and private sector sponsors provide funding for the Centre.

### **Lambton Shores**

- Economic Development, especially Industrial/Commercial land is promoted by the Sarnia-Lambton Economic Partnership on behalf of Lambton Shores

### **Leamington**

- The **Leamington Economic Development Department's** services to business include: customized information services, market information, networking/contact, and small business consulting.
- **The Economic Development Office** works closely with the Leamington District Chamber of Commerce to deliver tourism services. Workshops and networking opportunities are also regularly offered. The Office provides information and referral to the Small Business Enterprise Centre which is operated by the Windsor-Essex County Development Commission with a local office in Kingsville. The office provides start-up information, consulting, seminars and training, mentoring and networking.
- **The Essex Community Futures Development Corporation** is available to provide small business assistance and is a source of potential funding. Regional economic development services are available through the Windsor-Essex County Development Commission.
- **Workforce development programs** are readily available through the Leamington offices of the Ministry of Colleges and Universities, Ontario Works, and Youth Employment services. These programs offer training assistance, wage subsidies and support.

## ***Business Retention & Expansion Programs***

### **London**

- **London Economic Development Corporation (LEDC)** is a partnership between the City and the private sector. Their goal is to facilitate the process of attracting and retaining investment to the City. The main sectors of focus for the LEDC are manufacturing, life sciences, information technology and other forms of technology.
- Business retention activities include providing site selection data, information on government programs, providing advice and assistance, acting as a liaison with the municipal government.
- The LEDC also partners with a host of local service providers to assist companies with financial, regulatory, taxation and legal issues.
- Development Charge Exemptions

### **Markham**

- **Innovation Synergy Centre in Markham (ISCM)** is a business advisory “hub” designed to accelerate the development of thriving enterprises with 10 to 50 employees. It is not an incubator but will partner with qualified companies to support their development into larger, more prosperous organizations.
- Since 1997, the Town has been marketing itself through a comprehensive economic development strategy as **Canada’s High-Tech Capital**. Markham has attracted the largest per-capita concentration of high-tech companies in Canada.

### **Middlesex Centre**

- Business Newsletter, Visitation Program, Small Business Help Centre

### **Milton**

- Milton was the fastest growing community in Ontario in the 2008 Census. New employment areas are expanding rapidly. The City operates a proactive visitation and company calling program. The **Milton Economic Development Advisory Committee (MEDAC)** was established in order to obtain strategic advice from the business community comprised of 16 members from a broad spectrum of industries including manufacturing, financial institutions, real estate, small businesses and the Chamber of Commerce.
- The Economic Development Office works closely with the development community and the major landowners in the 401 Industrial Park to ensure that economic development prospects are serviced.

***Business Retention & Expansion Programs***

**Mississauga**

- **Business Call Program** - The City hosts a proactive corporate call program in key industry sectors. Elected officials and senior staff from the City visit major new companies to the City each year to develop a rapport with the business community, determine the level of satisfaction with City services and address issues.
- **Mississauga Business Enterprise Centre (MBEC)** – assists entrepreneurs to start-up businesses and existing small businesses to grow and expand.
- **Facilitation Services** – site location assistance; industry and business networks; business and government contacts.
- In addition, the City supplies partnership options and offers seminars for small and medium sized companies.

**Muskoka**

- **Muskoka Enterprise Centre** servicing all of Muskoka; it is funded from municipal contributions and grant from Province

**Niagara Falls**

- The City operates a proactive **Visitation Program**.

## ***Business Retention & Expansion Programs***

### **North Bay**

- The City's Economic Development Department provides turn key services to prospective investors including site searches, land sales, labour market analysis, public funding applications assistance, financial structuring and related services.
- North Bay's Business Retention & Expansion program was implemented for the first time in 2005 as a communication tool between the Mayor's Office of Economic Development in partnership with the North Bay & District Chamber of Commerce and the local business community. Phase one, now complete, was designed to gather empirical data from a wide cross section of firms in a variety of sectors through a confidential survey process. Results have provided the community with a better understanding of the benefits and challenges in doing business in North Bay as well as enabled firms and the City to capitalize on several value added and business expansion opportunities. Phase two, the ongoing company visitation program is now in place and continues to provide valuable feedback and facilitates issue resolution.
- **The Business Centre** - Nipissing, Parry Sound, a partnership between the City, the Province of Ontario and various community stakeholders assists in the start-up and expansion of new and existing businesses. The Centre provides support through the first five years of operation, by offering business consulting services and information concerning market research, business plans and financing
- Incentive and grant initiatives specific to Northern Ontario such as the Northern Ontario Young Entrepreneurs, Emerging Technology, Infrastructure and Community Development programs offered through the Northern Ontario Heritage Fund and those available through FedNor and their Community Futures Development Corporations assist with the expansion of existing companies and the attraction of new investment to the region.
- To help private sector proponents overcome the financial barriers associated with new development, the City of North Bay has launched the Airport Community Improvement Plan, which provides a combination of financial incentives, including: Municipal Fee Rebate Program, Tax Assistance Program, landfill tipping Fee Reduction

### **Oakville**

- The Oakville Economic Development Department provides a proactive company visitation program to assist businesses and ensure that they are satisfied with Oakville. In addition, the Department provides site information, economic data and acts as the lead advisor to the Oakville Council, Chamber of Commerce and developers on expansion opportunities/constraints.

### ***Business Retention & Expansion Programs***

#### **Orangeville**

- The Town operates a **Small Business Enterprise Centre** for business start-ups. The Orangeville & Area Small Business enterprise Centre (SBEC) provides guidance for start-up and existing companies.
- Business newsletter and website
- Business visitation program
- Site selection resources and community statistics and information
- Development charge exemptions for certain industrial uses
- Tourism development and marketing partnerships

#### **Oshawa**

- Business retention is part of the City's **Economic Development Strategy**. Oshawa has a business retention and expansion/Corporate calling program which is designed to provide excellent customer service to existing businesses by opening lines of communication, creating loyalty and assisting Oshawa firms with business opportunities and addressing their issues and business concerns.
- **Business Advisory and Enterprise Centre** is run through the region of Durham - on behalf of the City of Oshawa.
- **Site selection services** to allow for quick response to inquiries, maintain inventory of available lands and buildings and other critical data for site selection decisions.
- **Advocacy** – provides a coordinating role to review and streamline approvals and provide connections with regional, provincial and federal organizations and agencies.
- **Newsletter** – publishes a quarterly newsletter featuring local business expansions, openings, and information which is mailed to over 6,000 businesses, federal and provincial departments, and site selectors
- **Outreach** – organizes quarterly information meetings on topics of interest to the business community (i.e. automotive outlook, economic outlook, etc.)

## ***Business Retention & Expansion Programs***

### **Ottawa**

- The **Entrepreneurship Centre** is an initiative of the Ottawa Centre for Research and Innovation (ORCI); dedicated to helping Ottawa entrepreneurs make educated decisions about starting and growing their businesses. The centre aims to promote Ottawa's economy, through the development of products and services that encourage entrepreneurship and support business growth. The City of Ottawa, the Ontario Ministry Enterprise and Innovation, the Royal Bank, Nelligan O'Brien and numerous other business partners fund the Centre. The Centre provides links to other business organizations, seminars and entrepreneurial events, online training and many other tools and resources to assist budding entrepreneurs.
- **BizPal** – an initiative that has been developed with a lead group of government partners to provide businesses with a way to identify the entire permit and license requirements at one time.
- The **Ottawa Centre for Research and Innovation (OCRI)** is a not-for-profit organization supported by over 600 members. OCRI builds on the strengths of the region to advance research and development, lifelong learning, professional development and community infrastructure.
- **Ottawa Global Marketing**, a division of OCRI works with the private sector and all three levels of government to attract investment, people, and companies to the region. It is a lead organization in the branding and marketing of Ottawa internationally.
- The **Ottawa Capital Network (OCN)** assists in creating efficiencies in the capital market through programs aimed at educating the entrepreneurial community, creating linkages among the investment community and providing knowledge and support to the business community.
- **2007 Ottawa Small Business Forum** – a unique learning and networking opportunity that focuses on supporting the success and growth of Ottawa's small and medium size businesses. The Forum strives to provide entrepreneurs in growth mode with access to relevant and reliable information.
- **Ottawa.com web site:** - developed to position itself as the "official" source of information on Ottawa, which will be achieved through prominent positioning of the site on major search engines. Ottawa.com provides a strong, focused and strategic web presence to enable an external audience to gather information on investment, employment, tourism and other opportunities in Ottawa.

### ***Business Retention & Expansion Programs***

#### **Peterborough**

- Operated through the Greater Peterborough Area Economic Development Corporation (GPAEDC). The GPAEDC is governed as a public/private non-profit partnership corporation. The following programs are used:
- Proactive business retention and expansion program, including business visitation programs, government funding programs, and acting as a government liaison
- Maintain economic data, statistics and information
- Develop partnerships to promote, support and sustain growth
- Mediate conflicts and advocate for business concerns
- Market Peterborough to prospective businesses
- The **Business Advisory Centre** has consultants to advise both prospective and established business owners on key aspects of start-up and the maintaining of successful businesses. The Centre provides information on government programs, library, trade show directory, internet access, personalized business consultations and seminars.
- Peterborough also has a **Business Advisory Centre** (Phase 2), which focuses on businesses that are 3-5 years old. Issues such as capital expansions, accounts receivable and other financial matters are typically addressed.
- The City has a **Physician Recruitment Program**, which is funded by the Federal Government. There is full-time staff dedicated to the program. A program in the community has been established to offer incentives to attract new physicians to the community.
- **Skilled Labour Recruitment Program**, which is funded by the province to attract new manufacturing companies to the community and help retain a skilled labour force in existing companies.
- The City of Peterborough also has a comprehensive **Affordable Housing Program** which provides incentives to developers including the waiving of DC's, Planning Fees and Building Permit Fees.

## ***Business Retention & Expansion Programs***

### **Pickering**

- **Corporate Calling Program**, connecting our office with:
  - Local businesses of all sizes and sectors as a means of engaging them in our local economic growth and providing an avenue for them to voice concerns and share successes
  - Government agencies and institutional and community groups that impact our local economy
  - External businesses and partners, representing the voice of both Pickering and Regional business interests
- The Economic Development Office partners with local, regional and provincial groups as a means to enhancing and protecting the interests of our local businesses. Partners include the Ajax-Pickering Board of Trade (APBOT), The Greater Toronto marketing Alliance (GTMA), Durham Strategic Energy Alliance (DSEA), The Region of Durham Economic Development Office, the Durham Region Local Training Board, The Business Advisory Centre Durham (BACD) and more.
- **Publications** - Publish an Available Land & Space Directory, View on Business Newsletter, Economic & Community Profile, Business Start-Up Directory and Business Directory listing over 2400 local businesses by size and sector.
- The City also maintains a business website providing statistics, news, and economic development program details. Film permit access, land and space inventories with aerial mapping, development news and images, links to all manner of local and regional business interests and much more.
- **Seminars and Business Start-Up Consultations** are also offered to anyone interested in business matters.

### **Port Colborne**

- **Corporate Visitation Program.** The Economic Development Office assists firms in developing new export markets and expanding existing companies.

### **Prince Edward County**

- Positioned itself as Canada's **First Creative Rural Economy** – an investment attraction program situated on [www.buildanewlife.ca](http://www.buildanewlife.ca)

## ***Business Retention & Expansion Programs***

### **Richmond Hill**

- **Corporate Calling Program.** This program responds to leads from within the local business community itself and through information obtained from professional affiliations and sources in a concerted effort to call on businesses of varying size and different stages of development.
- **Small Business Coordinator** - seminars, queries, etc.
- The **Office of Economic Development (OED)** will assist local industries to increase their international presence and competitiveness, penetrate new markets, develop new products and realize new business development. In order to ensure opportunities are realized, the Richmond Hill Office of Economic Development is facilitating strategic alliances to promote increased opportunities for Richmond Hill companies, which would result in diversification, expansion, and job creation.
- **Film and Conference Attraction**

### **Sault Ste. Marie**

- **Sault Ste. Marie Economic Development Corporation** offers programs, services and government program facilitation for small to large business, industrial marketing, international relations and development, tourism promotion and development.
- **Community Quality Initiative** supports community quality improvements, professional development, training and best practices for public and private members.
- **Safe Community Initiative** - public and private member driven advocating workplace and community safety initiatives.

### **St. Catharines**

- **Corporate Visitation Program**
- **Physician Recruitment**
- **Domestic and International Marketing**
- **Event Planning**
- **Business Recruitment and Site Selection**
- **Small Business Development**
- **Industry Seminars & Workshops**

## ***Business Retention & Expansion Programs***

### **St. Thomas**

- The St. Thomas E.D.C is active in encouraging and supporting business development through methods such as corporate visitation, the provision of aid with expansion planning, domestic and international marketing, business recruitment and site location.
- The St. Thomas E.D.C. has formed an association with Aylmer, Ingersoll, St. Marys, Stratford, Tillsonburg and Woodstock called the Southwestern Ontario Marketing Alliance (SOMA). SOMA aggressively markets the region internationally to potential investors and actively supports business interests.
- There are no Industrial Development Charges in the City of St. Thomas

### **Thunder Bay**

- The **Thunder Bay Community Economic Development Commission (CEDC)** promotes business development, retention and expansion, entrepreneurial support, opportunity promotion and collection and assessment of key business data.
- The **Thunder Bay & District Entrepreneur Centre** located within CEDC's administration office provides seminars, workshops and free and confidential business counselling services for new and existing small businesses.
- **Community Futures Development Corporation (CFDC)** finances new businesses and expansions, provides business services and referrals and funds economic development projects in the Thunder bay Census Metropolitan Area.
- **Physician Recruitment**—Through significant investment made by the City of Greater Sudbury, a revitalized approach to physician recruitment was implemented in 2008. In partnership with the Northern Ontario School of Medicine, Health Sciences North and the Greater Sudbury Chamber of Commerce, the City has utilized modest incentive packages and a spousal support network to position itself as a desirable location to work, live and play for physicians.

### **Tillsonburg**

- **Economic Development Advisory Committee** - offer input and guidance on the needs of business and industry, ensuring information on development opportunities and industrial land are available and up-to-date. They assist in the preparation of promotional materials, ensure the website is current, and provide guidance on investment attraction initiatives.
- **Corporate Visitation**
- **Physician Recruitment**

## ***Business Retention & Expansion Programs***

### **Timmins**

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs
- The **Business Enterprise Centre (BEC)** provides a full range of business support (training, business plan development, advice, referrals, a business library, provincial registration of businesses, etc).
- The City has formed a **Community Development Committee** which is comprised of a team of senior staff who meet weekly to deal with matters relating to land acquisitions/purchases, development proposals, special projects and are available to meet face-to-face with residents and business people to discuss issues and proposals relating to community development.
- **Timmins and Area Business Self-Help Office** offers a walk-in resource library of business information with a knowledgeable Business Consultant.
- Council has eliminated development charges in the City for all classes of development.
- The **TEDC** provides a full range of programs and services to support existing business and to attract new business to the City.

### **Toronto**

- Economic Development assists small business, stimulating entrepreneurial development, and revitalizing commercial and industrial employment areas.
- Economic Development manages **Enterprise Toronto** [www.enterprisetoronto.com](http://www.enterprisetoronto.com), a public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto's Economic Development team provides specialized business knowledge and information on Toronto's [key industry clusters](#) including:
  - information technology and digital media;
  - biotechnology and pharmaceuticals;
  - tourism;
  - financial and business services;
  - call centres;
  - fashion and apparel; and
  - food, beverage and packaging.

### ***Business Retention & Expansion Programs***

#### **Vaughan**

- **Corporate Calling Program**
- **Economic Cluster Development**
- **Business Roundtables**
- **Economic Gardening Initiatives through the Vaughan Business Enterprise centre**
- **Ambassador Program**
- **Economic & market research services**
- **Corporate branding**
- **Marketing & communications services** (e.g. website; collateral materials; newsletters)

#### **Waterloo (Region)**

- The Region coordinates an annual survey of all businesses in the community. This is done in conjunction with the lower tiers.

#### **Welland**

- Site Location
- Business Facilitation
- Venture Niagara
- Club 2000

#### **Whitby**

- Entrepreneurship & Small Business Support Program, Whitby Business Resource Centre, Partnership in the Business Advisory Centre Durham – Starting a new business guide
- Invest Whitby Support Program whose initiatives include: Government Funding Programs Tracking System
- Business Growth and Expansion Support Program
- Site Selection & Relocation Support Program
- Tourism Whitby Support Program
- Film Whitby Support Program

## ***Business Retention & Expansion Programs***

### **Whitchurch-Stouffville**

- The Town began the **BR&E Visitation Process** in January 2007 and has since, completed 97 individual business interviews. The project has focused on retaining and growing existing businesses and downtown revitalization. The project was conducted in partnership with the Province of Ontario, Region of York, Whitchurch-Stouffville Chamber of Commerce and the Stouffville Business Improvement Area.
- **Rural Development Consultations** – These are used to identify appropriate and realistic ways in which rural areas can participate in the Town's overall economic growth – for example, fostering ecotourism, entrepreneurship and agribusiness.
- General promotion for both business and tourism attraction. Continuous data collection and revisions to facilitate investment decisions in favour of Whitchurch-Stouffville.

### **Windsor**

#### **Economic Revitalization Community Improvement Plan (City-wide)**

- Offers financial incentives in the form of a tax increment-based grants to new, existing and small businesses to encourage diversification of the local economy and promote job retention and creation
- Grants may be approved by City Council for up to 100% of the municipal property tax increase created by the project for up to 10 years after project completion

#### **Windsor Essex economic development Corporation (WEEDC) provides the following services**

- Regional Economic Data
- Site Selection Property Search
- Assisting Windsor-Essex Region Companies to Expand Locally and Internationally
- Development Charges Exemptions
- There are no Industrial Development Charges in the City of Windsor

#### **Windsor Essex Small Business Centre**

- Source for small business information, guidance and professional advice on starting and operating a small business

### ***Downtown/Area Specific Programs***

The following programs have been developed to address specific areas of improvements within municipalities. Some of the programs are available for all property types, while others target specific forms of redevelopment. The programs may be in the form of a loan, a grant, waiving of fees, tax rebates and tax forgiveness.

<b>Municipality</b>	<b>Type of Program</b>	<b>Downtown/Area Specific Programs</b>
<b>Ajax</b>	Municipal Property Acquisition, Investment and Partnership	Rehabilitation of existing Town property, acquisition of property and public/private partnerships for rehabilitation of public or private lands
	Rehabilitation Tax Grants (not currently active)	Where rehabilitation/improvements result in an increase in assessed value, an annual grant equal to 80% of the increase in the Town's taxes is provided for 10 years.
	Grant	Reimbursement of 80% to 100% of development and building permit fees
	DC Exemptions/ Reductions	Full exemption or reduction (50% to 75%) to encourage higher density and more intensive residential and mixed use developments
	Parkland Dedication Reduction	Provides relief in form of reduced parkland dedication requirements for medium and high density residential development
	Exemption from Parking Requirements	Relief in the form of a reduction in the number of parking spaces required
<b>Barrie</b>	Loans  Grants  DC Exemptions  Tax Incremental Financing	The City of Barrie has implemented incentive programs in the City Centre Planning Area to encourage development and redevelopment in the Downtown and Allandale communities. The historic downtown core and former Village of Allandale together form two focal points at either end of Kempenfelt Bay. The long term vision is to see the entire City centre area grow and offer more opportunities for business, residents and lifestyle/culture. The Downtown Community Improvement Plan (CIP) and the Allandale CIP complement each other and offer a range of programs in the form of loans, grants and tax incremental financing. A development charge exemption is also in place in certain areas within the Downtown CIP and the Allandale CIP.
	Financial Incentives – reduction in building permit fees, planning fees and Tax Incremental Financing	Georgian College Neighbourhood Strategy and Community Improvement Plan – applies to an area located within a reasonable walking distance of the College and the strategy consists of 4 key elements: Safety and Enforcement, Communication and Information Sharing, Land Use, Financial Incentives

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Brampton</b>	Downtown Development Corporation	<p>The Brampton Downtown Development Corporation (BDDC): a financially sustainable funded, semi-autonomous organization that has evolved from the existing Brampton Downtown Business Association (BDBA), and will have expanded powers pursuant to existing municipal legislation, namely: Community Development Corporation, BIA, Municipal Business Corporations legislation.</p> <p>The Brampton Downtown Development Corporation is the first Development Corporation of this kind in the Province of Ontario. After a 5-year process, the regulation was finally passed through Provincial Cabinet in April 2005. It is a new development tool that will have the capacity to undertake considerably more than the existing BIA is able to currently undertake as a Part III Corporation. This includes undertaking a program of grant making, and other promotion, improvement, development and redevelopment programs.</p> <p>Downtown and Queen Street Corridor CIP and Incentive Program DC Discounts on targeted non-retail ICI Cash in Lieu of Parking Waiver in the Downtown</p>
<b>Brantford</b>	<p>Grant</p> <p>Building Permit Fees</p> <p>DC Exemptions</p>	<p>The City provides a <b>Performance Grant Program</b> to assist businesses and property owners within the Downtown Community Improvement Project Area in the implementation of sound business plans that will generate increased economic activity in the Downtown. The grant is to assist with the financing of costs associated with the rehabilitation of lands and buildings relating to the implementation of such business plans.</p> <p>The City has reduced building permit fees to encourage construction activity in the Downtown Community Improvement Project Area.</p> <p>No development charges in Downtown BIA area.</p>

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Brockville</b>	Tax Increment Equivalent	<b>Tax Increment Equivalent for Rehabilitation and Redevelopment (TIERR) Grant Program:</b> 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.
	Grants	<b>Building and Plumbing Permit Fee grant Program:</b> The program provides for a grant equivalent to the fees paid for Building Permits and Plumbing Permits within a designated area. The grant represents 100% of equivalent fees paid for building permits and plumbing permits for approved properties.
<b>Caledon</b>	DC Exemptions	Exemption of development charges for the Caledon East Commercial Core Area and the Bolton Business Improvement Area (BIA)
	Grants	The Town assists the Bolton Business Improvement Area (BIA) Board of Management by providing funds that are allocated to enhance the economic viability and competitiveness of the downtown core
		Following extensive stakeholder consultation and input, Council approved a Community Improvement Plan (CIP) for Bolton. Its approval and implementation is a significant step toward fostering private/public partnerships in the municipality's highest-populated community.
		The CIP is designed to remove barriers to the redevelopment and reinvestment in businesses and properties within the CIP area in Bolton. Together with the companion Urban Design Guidelines (UDG), a flexible, comprehensive and strategic framework for the municipality has been developed which will enable the Town to plan and finance development activities to use, reuse and restore lands, buildings and infrastructure in Bolton.

***Downtown/Area Specific Programs***

Municipality	Type of Program	Downtown/Area Specific Programs
Caledon (continued)	CIP Grant	<p>In addition to identifying a Municipal Leadership Strategy which includes:</p> <ul style="list-style-type: none"> <li>• Marketing Strategy</li> <li>• Municipal By-law Enforcement/Review</li> <li>• Open Space, Pedestrian and Cycling Network Linkage Program</li> <li>• Streetscape Improvements</li> <li>• Roadway, Crossing and Intersection Improvements</li> <li>• Transit Oriented Development Strategy</li> <li>• Town Parking Study Update and Intensification Study</li> <li>• Municipal Acquisition of Land for Road Reconfiguration and open Spaces</li> </ul> <p>Caledon Council allocates funding for the following eight Financial Incentive Programs:</p> <ul style="list-style-type: none"> <li>• Tax Increment Equivalent Grant Program – deferring increases in taxation associated with reassessment (for large scale redevelopment and rehabilitation)</li> <li>• Development Charge Grant Program</li> <li>• Application and Permit Fee Grant Program</li> <li>• Building and Façade Improvement grant Program</li> <li>• Mixed-Use Building Construction/Conversion Grant Program</li> <li>• Energy Efficiency Retrofit grant Program</li> <li>• Landscape Improvement grant Program</li> <li>• Environmental Study Grant Program</li> </ul> <p>Monitored and amended as necessary, it is anticipated that the CIP will be implemented over a 10-year period. Implementation of the Plan will promote beautification and prosperity, improve form and function and enhance environmental features in the Bolton Community Improvement project Area.</p>

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Cambridge</b>	Interest Free Loan	<b>Building Revitalization Program</b> - The City offers interest-free and partially forgivable loans (on a matching-share basis) for property improvements that focus on improving the street appearance of buildings and encourage structural and weather/waterproofing repairs. The City will lend up to \$20,000 per building, with partial loan forgiveness of up to 35% available. (A maximum of \$60,000 per property owner is available).
	With grant Option	Instead of entering into a loan arrangement with the City, the program can also be arranged so that the partially forgivable portion can be given as a grant.
	Grants	<b>Design Guide Program</b> - This program offers grants for owners to retain professional assistance in designing property improvements. The City offers a \$750 grant for design assistance in the downtown core.
	Tax Rebate	<b>Realty Tax Rebate Program</b> — a three year program that provides a rebate of a percentage of the City's portion of the increase in City property taxes as a result of building improvements and/or new development. All properties in the core are eligible where the property improvements result in an increase in the City property taxes.
	No Fee	<b>Development Application Fee Waiver</b> —no fees for applications under the Planning Act (Site Plan, Zone Change, Official Plan Amendment, Subdivision) for new residential development in the downtown core  <b>Building Permit and Sign Permit Fee Exemption</b> —all properties in the core areas do not pay a fee for obtaining a building permit or permits for signs
<b>Chatham-Kent</b>	Grants/Loans	<b>Revitalization Programs – Façade Improvements, Residential Conversion &amp; Rehabilitation, Cafes, Patios, Display Areas and Court Yards.</b> Various grants and loans with differing limits depending on the type of construction and the location for up to 50% of construction costs.
	Rebate	<b>Rebate Programs – Planning &amp; Building Fee Rebate</b> and <b>Development Charge Rebate</b> – rebate of 100% of application fee following successful completion of approved work
	Exemption	<b>Parkland Dedication Exemption</b> and <b>Parking Standard Exemption</b> – rebate of 100% of cash equivalent paid by the owner following successful completion of the approved work

**Downtown/Area Specific Programs**

	Type of Program	Downtown/Area Specific Programs
<b>Chatham-Kent (continued)</b>	Tax Grant	<p><b>Heritage Tax Relief</b> – 40% reduction in municipal portion of post-restoration and preservation work for 5 years following successful completion of approved work.</p> <p><b>Property Tax Increment Equivalent</b> – grants up to 100% of increase in the municipal portion of property tax resulting from reassessment for 5 years.</p> <p><b>Studies and Design Programs – Project Feasibility Studies and Heritage Design Studies</b> – grants for 50% of cost of study with various limits.</p>
<b>Clarington</b>	Grants	<p><b>Upgrade to Building Code Grant Program.</b> Intended to assist property owners with the financing of building improvements required to bring existing older buildings into compliance with the current Ontario Building Code. It will provide a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.</p> <p><b>Signage Program.</b> Assist business owners with financing the design and installation of new signage within the Community Improvement Plan area. Provides a grant equivalent to 50% of the cost, up to a maximum of \$2,000</p> <p><b>Façade Improvement Grant Program.</b> Provides a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.</p> <p><b>Building Permit Grant Program:</b> Provides a one time grant to offset the amount of the building permit fee to a maximum of \$3,000</p> <p><b>Infill Project Grant Program:</b> Assist property owners within the Community Improvement Plan area with financing the cost of the development process. The program allows the Municipality of Clarington to provide a one time grant to offset the cost of the construction to a maximum of \$10,000 per property.</p>

***Downtown/Area Specific Programs***

<b>Municipality</b>	<b>Type of Program</b>	<b>Downtown/Area Specific Programs</b>
<b>Cornwall</b>	CIP	<p><b>Downtown Revitalization</b> - Cornwall Economic Development is a key partner in Centretown Cornwall, a three-year revitalization project focused on economic development, organizational development, physical improvements and marketing/promotions in Cornwall's two traditional commercial areas.</p> <p><b>Heart of the City Community Improvement Plan (CIP)</b> – The City of Cornwall offers financial incentive programs to assist commercial property owners to improve their properties. To date, the Heart of the City CIP has generated several million dollars in private sector investment.</p>
<b>Greater Sudbury</b>	<p>Tax Incremental Financing</p> <p>DC Exemptions</p> <p>Parking</p>	<p>Designated a Community Improvement Area to allow the City to provide a <b>Tax Incremental Financing Scheme</b> to support downtown redevelopment or rehabilitation. This is a 10-year program whereby the maximum amount of the tax rebate shall not exceed the anticipated increase in municipal realty taxes as a direct result of the redevelopment. The rebate is on a declining basis whereby in year 1 it is equal to 100% of the municipal realty increase, declining 10% each year. The total amount of the rebate shall not exceed the costs of the property's rehabilitation.</p> <p>Elimination of development charges in the downtown core</p> <p>Permits the conversion of vacant commercial or retail space to residential uses without the requirement of providing parking. No zoning requirements for parking for commercial uses.</p>
<b>Guelph</b>	Grant	<p><b>Downtown Façade Improvement</b></p> <p><b>Envision Guelph – Downtown Secondary Plan</b></p>
<b>Halton</b>		<p>All of the local municipalities in Halton have active partnerships with Downtown Business Improvement Area Associations (BIA's) to maintain and improve Downtown areas. Burlington, Milton and Oakville have specific urban areas designated as Urban Growth Centres under the Provincial "Place to Grow" legislation and plans.</p>

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
Hamilton	Financial Assistance	The City of Hamilton offers financial assistance programs in the form of loans and grants to assist with various costs associated with the development/redevelopment of the downtown. Downtown development is exempt from development charges within a defined area. Additionally, there is a program to provide assistance to property owners within the 11 Citywide Business Improvement Areas for commercial property façade improvements.
	Grant	<b>BIA Commercial Property Improvement Grant</b> is a program that provides financial assistance to commercial property owners and owner-authorized tenants within the 11 Citywide BIAs. The program provides financial assistance for façade improvements of commercial properties within the BIAs through a matching grant (to a maximum of \$7,500 per property).
	Interest Free Loan	<p>The <b>Hamilton Downtown Residential Loan Program</b> was developed to provide a financial incentive to developers in assisting with the costs of converting commercial space in commercial buildings into apartments, or renovations to bring existing apartments into compliance with the property Standards By-law and Fire code.</p> <p>Under the program, loans will be interest-free for a maximum of 5 years. The principle repayable in annual amounts of ten (10%), in 12 equal monthly payments of the original loan amount. The balance outstanding will be paid by a balloon payment at the end of the five-year term. The maximum loan amount is calculated on the basis of \$20 per square foot of habitable floor space.</p>
	Grant	<p>The <b>Enterprise Zone</b> makes tax grants available for developing, re-developing or renovating residential/commercial lands and buildings located within the boundaries of the Downtown Hamilton Community Improvement Project Area.</p> <p>The program will authorize a nine-year grant, in an amount not exceeding the increase in municipal realty taxes as a direct result of the development/redevelopment of the land and/or building. Grants will not exceed the costs of the property's development/redevelopment.</p>

***Downtown/Area Specific Programs***

Municipality	Type of Program	Downtown/Area Specific Programs
<b>Kitchener</b>	Grant/Loan	<b>Façade Improvement Loan Program.</b> The City may provide financial assistance for the façade and interior improvement of the building up to \$15,000 per municipal address, \$7,500 for interior work and \$7,500 for exterior work. 15% of the financial assistance will be in the form of a grant given as a forgivable loan and 85% will be a loan.
	Grant/Loan	<b>Upper Storey Renovation Program.</b> The program will assist owners with renovation costs in the form of loan and grant funding, to a maximum of \$100,000 per property, based on 50% of renovation costs.
<b>Leamington</b>	Loan	<b>Façade Program.</b> Assist owners in upgrading the facades of their buildings. Loan would cover up to 30% of the cost of eligible façade improvements to a maximum loan of \$20,000
<b>London</b>	Loan	<b>Façade Improvement Loan Program</b> – assists Downtown property owners interested in improving their building façade. May be eligible for a ten-year interest-free loan up to a maximum of \$25,000 or half the value of the façade improvements being proposed.
	Interest-free Loan	<b>Forgivable Façade Improvement Loan Program</b> <b>Non-Street Front Facing Improvement Loan Program</b>
	Grant	<b>Upgrade to Building Code Loan Program</b> – 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.
	Grant	<b>Forgivable Upgrade to Building Code Loan Program</b> <b>Tax Back Grant Holiday</b> Economic incentive for the rehabilitation and/or redevelopment of commercial and residential buildings in the core. If property taxes increase as a result of a rehabilitation and/or redevelopment project, the City will grant back a portion of that tax increase every year, for ten years. <b>A Main Street London Program</b> that provides grant money for building and business owners who want to improve the façade of their building. <b>Awning, Signage and Decorative Lighting Grant Program</b>

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
Newmarket	Grants	<p><b>Façade Improvements &amp; Restoration Program</b> - The grant program will see property owners receive a matching grant of up to 50% of eligible costs to a maximum of \$15,000.00 per property, except for corner and laneway properties which shall be eligible to receive a matching grant of up to 50% of eligible costs to a maximum of \$20,000.00 per property.</p> <p>The <b>Project Feasibility Study Program</b> is intended to undertake studies necessary to determine project feasibility be they adaptive re-uses of existing facilities or complete redevelopment projects in the Community Improvement Plan. This program applies to all properties within the CIP.</p> <p>The grant program will see property owners receive matching grants of up to 50% of eligible costs to a maximum of \$10,000.00 per property. Adjacent properties under the same ownership and land assemblies would only be eligible for one grant.</p> <p>The <b>Interior Renovation and Improvement Program</b> is intended to promote upgrading of and improvement to the interior of deteriorated or functionally obsolete buildings in order that they may be brought into compliance with the Building Code and the Fire Code.</p> <p>The grant program will provide property owners with a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property.</p> <p>The <b>Business Sign Program</b> is intended to promote unified updated signage within the Main Street retail area as well as to promote an effective sign presence in the CIP area that requires signage. This program is directed at commercial and industrial properties within the CIP area to update their signs consistent with the neighbourhood. The grant program will provide property owners or business tenants up to 50% of eligible costs to a maximum of \$2,500 per business.</p> <p>The <b>Redevelopment and Rehabilitation Tax Incremental Program</b> is intended to provide financial incentives in the form of grants to property owners who undertake appropriate redevelopment of properties that increases property assessment resulting in increased Town property taxes. This incentive program is meant to stimulate investment by the private sector that would otherwise not occur by providing an eligible property owner with a grant equivalent to a portion of the resultant Town property tax increases. This program will function as an annual grant for up to 10 years equivalent to a portion of the tax increase the property will experience as a result of the improvement/redevelopment.</p>

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Newmarket</b>  (continued)	Loan	<p>The <b>Residential Conversion and Intensification Program</b> is intended to promote the conversion and intensification of second and third story spaces along Main Street for residential purposes.</p> <p>The loan program will provide property owners with an interest-free loan to pay for up to 50% of eligible costs to a maximum of \$100,000 of the conversion of commercial/industrial space to residential units and construction of new units on vacant land or as part of an existing structure.</p>
	Parking Relief	<b>Parking Requirement Program.</b> Allows for relief or reduction or waiving of standard parking requirements.
<b>Niagara Falls</b>	DC Exemptions	<b>Development Charge Exemption Program</b> – 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.
	Loan	<b>Residential Loan Program</b> – 0% interest loan based on \$20 per sq. ft. of habitable residential space constructed to a maximum of \$20,000 per residential unit created. Promote conversion, infill and intensification for Downtown area.
	Loan	<b>Commercial Building Loan and Façade Grant</b> – 0% interest loan equal to 50% of the cost of building maintenance and improvements to a maximum loan of \$15,000 per property. Improvement, restoration and rehabilitation of existing commercial and mixed use buildings and building facades.
	Grant	<b>Revitalization Grant Program</b> – 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

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
North Bay	Grants/ Interest Free Loans	<p><b>Downtown Community Improvement Plan</b> provides funding in the form of both grants and interest free loans to either building or business owners for façade/ leasehold improvements, feasibility studies and the revitalization/redevelopment of buildings. Grants of up to \$15,000 and interest free loans of up to \$50,000.</p> <p><b>Airport Community Improvement Plan (ACIP)</b> – Municipal Fee Rebate Program including those related to Planning, Legal and Building permits, a Municipal Tax assistance Program providing 100% relief in year one of the increased assessed value of the improvement, 66% in year two and 33% in year three, and a 50% Landfill Tipping Fee reduction to \$10/tonne</p>
Oshawa	Loan/Grant	<p><b>Façade Improvement Loan Program</b> -designed to help property owners finance building façade improvements, this interest-free loan program provides funding up to \$15,000 per municipal address, to a maximum of \$45,000 per property owner.</p> <p><b>Residential Development Charge Grant Program</b>—The City may provide a grant for part or the entire City residential development charge for eligible units built within the Central Business District Renaissance Community Improvement Area.</p> <p><b>Increased Assessment Grant Program</b>—The City may provide a grant, on a sliding scale for part or all of the increase in City taxes attributable to the improvement of a building and/or redevelopment of a property located within the Central Business District Renaissance Community Improvement Area.</p> <p><b>Building Permit Fee Grant Program</b>— The City may provide a grant, equivalent to the amount of the Building Permit Fee for development within the Central Business District Renaissance Community Improvement Area.</p> <p><b>Parkland Dedication Fee Grant Program</b>—The City may provide a grant, equivalent to the amount of the Parkland Dedication Fee for residential development within the Central Business District Renaissance Community Improvement Area.</p> <p><b>Upper Storey Conversion to Residential Loan Program</b>—The City may provide an upper storey conversion to residential loan, to a specified maximum, for eligible works in buildings located within the Central Business District Renaissance Community Improvement Area.</p> <p><b>Upgrade to Building Code Loan Program</b>—The City may provide an upgrade to Building Code loan, to a specified maximum for eligible works to buildings located within the Central Business District Renaissance Community Improvement Area.</p>

### ***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
Ottawa	No Fee	<p>The City of Ottawa offers the following incentives:</p> <ul style="list-style-type: none"> <li>• No development charges for residential construction in the Central Area and Centretown</li> <li>• Reduced parking requirements for mixed use development on selected downtown streets</li> <li>• Expedited development approval process</li> </ul>
Peterborough	<p>DC Exemptions</p> <p>Heritage Programs</p>	<p>All properties in the Downtown commercial core and the waterfront commercial sub areas. DC's are also waived for the re-development of existing buildings in the City's Central Area.</p> <p>Properties in the Central Area that are designated under the Ontario Heritage Act qualify, as of right, under the Heritage Tax Rebate Program (20% rebate for Commercial and 40% for Residential)</p>
Pickering	Non-financial	Direct marketing to promote specific developments and targeted sectors.
Port Colborne	<p>Residential and Commercial Tax refunds</p> <p>Commercial Façade Loans</p> <p>Exemptions</p>	<p>The City approved a by-law in 2004 to provide tax assistance in the form of refunds of the taxes for up to 10 years for City municipal purposes on all improved residential and commercial properties in the Community Improvement Plan Areas that have been increased as a result of improvements.</p> <p>Commencing in 2004, the City implemented a program to provide loans of up to \$1,000 per project for design projects and up to \$10,000 per project for improvement projects for commercial facades</p> <p>Exemptions for the creation of new residential or commercial units of building and planning fees as well as an exemption of parkland dedication fees and parking and loading space requirements</p>

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Quinte West</b>	Grant / DC	<b>Planning and Design</b> – one-time grant of 50% to a maximum of \$1,000 toward cost of preparation of architectural plans for building façade improvements. Also, one-time similar grant of 50% (maximum \$1,000) for cost of preparation of a site plan. The City may provide a grant equivalent to the amount of the applicable Development Charge.
	Grant / tax incentive	<b>Building Façade Improvements</b> – one-time grant of 50% to a maximum of \$5,000 of the costs to improve building façade. Secondary grant for improvements to each exterior side and rear of buildings, where building fronts onto a street, river or public area to a maximum of \$5,000. The City will provide a grant equal to the amount of the property tax increases, as a result from the development, for up to a maximum of three years.
	Grant	<b>Improved Signage</b> – grant of 50% to a maximum of \$1,000.
	Grant	<b>Landscaping and Property Improvement</b> – grant of 50% to a maximum of \$1,000 for improving landscape between parking areas and the roadway.
	Loan	<b>Building Retrofit Program</b> – 50% no interest matching loan to a maximum of \$5,000 for the purpose of bringing buildings up to the minimum standards of the Building Code and Fire Codes.

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Richmond Hill</b>	Interest Free Loan	The City provides a façade matching interest free program of up to \$10,000 for downtown properties.
<b>Sarnia</b>	Grant/Tax Relief	The City provides grants to property owners who undertake renovations/rehabilitation to their properties that result in an increase in their assessment and a corresponding increase in their taxes. The grant is equal to any increase in taxes paid as a result of the work being done. The grant is available for a period of 10 years for non-heritage properties. The grant is 100% of actual tax increases as a result of increased assessment in years 1-8, decreasing to 75% in year 9 and 50% in year 10.
	Façade Loan	Loans are available to a maximum of \$20,000 per storefront or the total cost per storefront of the proposed eligible improvements whichever is the less, to a maximum of \$60,000 per property. Interest will be charged at one half the prime rate of the City's banker at the time of the application. Term is open not to exceed 10 years
<b>Sault Ste. Marie</b>	DC Exemption	No City Development Charges. Community Improvement Programs (2 CIP initiatives – Downtown Development, Industry Investment). Economic Development Fund (\$500,000/year) for sector specific industry infrastructure and community projects.
<b>St. Marys</b>	DC Exemptions	No development charges for commercial or industrial development
<b>St. Thomas</b>	Grant	The City operates a <b>Community Improvement Program</b> 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.
<b>Thorold</b>	Grant	<b>Façade Improvement Grant Program</b> – grants will be available for the Downtown Thorold Area equal to 50% of the eligible costs to a maximum of \$10,000 per building.

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Thunder Bay</b>	Grant	<b>Core Area Rehabilitation &amp; Redevelopment Grant Program</b> – eligible property owners can receive a grant equal to 100% of any increase in municipal taxes that result from the re-assessment of improved property for a ten-year period.
	Loan	<b>Core Area Façade Loan Improvement Program</b> – 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.
<b>Tillsonburg</b>	CIP	Approved Community Improvement Plan for the downtown core with tax increment financing, waiver of building and other fees.
<b>Timmins</b>	CIP	A Community Improvement Plan for the downtown core areas of the City is currently underway and will identify a variety of incentive programs to encourage investment and improvements.
<b>Toronto</b>	Façade	Supplementary programs in Streetscape Improvement, Commercial Façade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.
<b>Vaughan</b>		Kleinburg / Area Specific Programs (KEDS) – completed in June 2011 to assist Kleinburg-area merchants and the Business Improvement Area (BIA) to revitalize mainstreet.
<b>Waterloo</b>	Interest Free Loan	The City has a façade program that provides up to \$15,000 in interest free loans.

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Welland</b>	<p>Loan</p> <p>DC Exemptions</p> <p>Fees waived</p> <p>Interest Free Loans</p> <p>Tax Incremental Grant Program</p>	<p><b>Façade Improvement Loan Program.</b> Provides assistance to rehabilitate and improve facades of commercial buildings in the Downtown Community Improvement Area. The loan covers 50% of the eligible improvement costs to a maximum of \$15,000 per municipal address.</p> <p>Residential DC exemptions in the downtown</p> <p>Refunding most planning and building permit fees and parkland dedication fees. Assistance will be 50% for projects other than those creating new residential units and 100% for new residential rentals.</p> <p>Interest free loans to pay for conversion of existing commercial space to residential units and the construction of new units on vacant land. The maximum loan amount is to be calculated based on \$10 per square foot of habitable space, with a maximum term of 10 years.</p> <p>This program promotes the redevelopment and rehabilitation of the downtown by removing the financial disincentive of increased property taxes associated with redevelopment in the short term. The municipality will give grants equivalent to a portion of the property tax increase for a period not to exceed 10 years (80% in year 1 and 2, 70% in year 3 and 4 etc.)</p> <p>Waiving or reduction in residential parking requirements for improvements or change of use to existing buildings and additions or new building construction as set out in the Zoning by-law.</p>
<b>Whitby</b>	Grant	<p><b>Façade Grant Program</b> in place since 2005 – a minimum investment of \$10,000 will result in a \$5,000 grant for approved items. Applicants can also receive a grant for up to \$1,500 for architectural, engineering and design fees associated with an approved façade grant.</p> <p>Downtown Development Office provides support to downtown property and business owners including publishing a bi-annual downtown magazine. The Downtown Development Office is also responsible for advertising, special events, beautification projects, business recruitment and retention, banners and signage and enhancing the public streetscape and parks in the downtown areas with capital improvements.</p>
<b>Whitchurch-Stouffville</b>		<p><b>Downtown Community Improvement Program</b> – aims to revitalize the downtown area restoring the ‘country town’ feel and centrality to the community. The program has been designed to brand the downtown area, and create an atmosphere that encourages the consumer to visit and stay longer in downtown Stouffville.</p>

***Downtown/Area Specific Programs***

	Type of Program	Downtown/Area Specific Programs
<b>Windsor</b>	Rebate	<p><b>City Centre West</b></p> <ul style="list-style-type: none"> <li>• <b>Rebate Program for Development Feasibility</b> – eligible projects, grant of up to 50% to maximum of \$20,000 per property</li> <li>• <b>Parkland Dedication Fee Rebate Program</b> – 100 % grant</li> <li>• <b>Property Improvement Rebate Grant Program</b> – tax rebates of up to \$200,00 are available</li> <li>• <b>Commercial Façade Improvement Program</b> – grant of 50% to maximum of \$15,000</li> <li>• <b>Development Charges and Building Fee Rebate Grant Program</b> – rebate of up to 100% of eligible costs for development charges and building fees</li> <li>• <b>Sale of City Land at Less Than Market Value</b> – sold to developers at less than market value</li> </ul>
	Façade	
	DCs	
	DCs	
	Façade	<p><b>Downtown Windsor BIA</b></p> <ul style="list-style-type: none"> <li>• <b>Façade Improvement Grant</b> – grant of up to 50% of eligible costs to a maximum of \$10,000 or \$15,000 for corner properties</li> </ul>
	DCs	<p><b>Residential Development Charge Reduced Rates</b> – percentage based on specific area – 25% Area 1, 50% Area 2, 75% Area 3</p>

## **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

<b>Brantford</b>	<p>The <b>Brantford Brownfields Financial Tax Incentive Program</b> provides tax assistance to private developers for the rehabilitation and redevelopment of brownfield properties. The goal of this program is to work with developers by providing financial assistance for the redevelopment of brownfield properties so that these sites can be more competitive with Greenfield properties. This program implements, in part, Brantford’s Brownfield Sites Community Improvement Plan, which promotes the healthy rehabilitation and redevelopment of eligible brownfield sites for a defined period of time. The financial incentive program will allow successful applicants to obtain rebates on the municipal and school portion of the property taxes paid on rehabilitated brownfield properties. Up to 100% of the cost of environmental remediation may be eligible for rebates.</p> <p>The <b>Brantford Brownfields Financial Tax Incentive Program</b> is designed to work in conjunction with the Brownfield Financial Tax Incentive Program established in 2004 by the Province of Ontario. Application to the Brantford Brownfields Financial Tax Incentive Program will also serve as the application to the provincial program.</p> <p>Developers can receive a credit towards <b>development charges</b> payable for a project where eligible remediation costs have been incurred.</p> <p>Brantford is actively involved in assembling brownfield properties, carrying out environmental site assessments and removing encumbrances and then requesting proposals for the redevelopment of these lands.</p>

**Brownfield Redevelopment**

<b>Brockville</b>	<p><b>Tax Increment Equivalent Grant (TIEG):</b> The aim of the program is to utilize, for a specified period of time, the benefits associated with the assessment and property tax generated through redevelopment initiatives. The grant is equivalent to 70% of the municipal portion of the increase in property tax which is generated through redevelopment, payable for a maximum of ten (10) years, or until the grant equals total eligible costs.</p> <p><b>Brownfield Financial Tax Incentive program (BFTIP):</b> Brownfields property tax cancellation may include both the municipal portion of property tax as well as the provincial education portion of property taxes. The application of this program is limited to cancellation of the increase in property tax arising from the remediation and redevelopment of major development sites.</p> <p><b>Environmental Site Assessment (ESA) Grant Program:</b> The aim of the program is to provide assistance to further specify the extent and nature of environmental contamination through part-funding of Phase II ESA and Phase III ESA (Remedial Action Plan). Reimburse to the owner for costs associated with eligible studies with a maximum individual grant of \$15,000 or 50% of the cost of ESA, whichever is less, and a maximum assistance per property of 2 studies per property, to a maximum of \$25,000 per property.</p> <p><b>Brownfield Building Permit Fees grant Program:</b> The aim of the program is to provide assistance for redevelopment of brownfield sites by further reducing the cost of development related to building permit fees. Assistance is in the form of a grant paid against building permit fees payable for each project. The property owner or assignee pays for all building permit costs. These costs, to a maximum of 100%. Are reimbursed to the owner, in the form of a grant based on the completion of the building as determined by the City. The grant may be less than 100% and in all cases is limited by the 100% cap or total eligible cost, whichever is less.</p>
<b>Caledon</b>	<p>Environmental Study Grant Program offers grants to eligible property owners for the completion of Phase II Environmental Site Assessment (ESA), a Phase III ESA, Remedial Work Plan, and/or Risk Assessment Plan for properties that are within the designated Community Improvement Project Area for Bolton.</p>

***Brownfield Redevelopment***

<b>Cambridge</b>	<p>Opportunities are available to potential purchasers of contaminated sites to cancel a portion of all outstanding taxes.</p> <p>It may be possible to receive a Development Charges credit equal to the restoration costs of the property (not to exceed the total development Charges payable to the City on the project)</p>
<b>Chatham-Kent</b>	<p>The Chatham-Kent Brownfield and Bluefield Community Improvement Plan (CIP) operates the following incentive programs to help reduce the costs or rehabilitation and development of brownfield or bluefield projects:</p> <p><b>Feasibility Study Grant</b> – grants of up to 50% of cost of feasibility and cost studies for rehabilitating and reusing brownfield and bluefield properties and buildings, maximum \$5,000</p> <p><b>Environmental Study Grant</b> – grants for 50% of cost of study, various maximums</p> <p><b>Tax Assistance</b> – freeze on municipal and education property taxes for up to 5 years after a property has been remediated and rehabilitated.</p> <p><b>Rehabilitation Tax Increment Based (TIB) Grant</b> – 80% of increase in municipal property taxes for up to 5 years.</p>
<b>Clarington</b>	<p>No development charge shall be imposed with respect to developments or portions of developments that result in addition of a single unit within the existing footprint.</p>
<b>Cornwall</b>	<p><b>Brownfield Community Improvement Plan (CIP)</b> – The city offers financial incentive programs to assist with the redevelopment of vacant, derelict or underutilized commercial and industrial properties.</p>
<b>Guelph</b>	<p><b>City of Guelph Brownfield Strategy</b>  <b>City of Guelph Brownfield Redevelopment Community Improvement Plan</b>  <b>Environmental Study Grant Program</b>  <b>Tax Increment-Based Grant Application Program</b>  <b>Tax Assistance and Tax Arrears Cancellation Policy</b></p>

***Brownfield Redevelopment***

<b>Halton</b>	All of the local municipalities in Halton are in preliminary stages of setting up Brownfield programs.
<b>Hamilton</b>	<p><b>Brownfield Redevelopment</b>—The City has prepared a Community Improvement Plan, known as the Environmental Remediation and Site Enhancement Plan or ERASE Plan that provides incentives in the City's 3,400 acre older industrial area</p> <p><b>ERASE Redevelopment Grants</b>—Grants are available to provide financial relief to property owners who undertake and complete brownfield redevelopment projects within the project area. Grants cover the following eligible program costs:</p> <ul style="list-style-type: none"> <li>• Environmental remediation and environmental studies</li> <li>• Demolition</li> </ul> <p>Site preparation including construction/improvement of on-site public works.</p> <p>The grant is calculated as 80% of the increase in the municipal portion of property taxes and is paid on an annual basis for up to 10 years, commencing once the redevelopment is complete.</p> <p><b>ERASE Environmental Study Grants</b>—Matching grants are available from the City to pay for up to one-half the cost of a Phase II and/or a Phase III Environmental Site Assessment (Remedial Action Plan). The maximum City contribution per study is \$10,000 to a maximum of two (2) studies per property.</p> <p><b>ERASE Planning and Development Fees Program</b>—A grant-in-lieu of planning and development fees paid on brownfield redevelopment projects within the project area is also available.</p>
<b>Kitchener</b>	The City approved a recommendation to consider all of the City of Kitchener as a Community Improvement Project (CIP) area and develop a Brownfields Remediation Community Improvement Plan
<b>London</b>	Community Improvement Plan for Brownfield Incentives: Contamination Assessment Study Program; Property Tax Assistance Program; Development Charge Rebate Program; Tax Increment Equivalent Grant Program; Green Municipal Fund Program

***Brownfield Redevelopment***

<b>Niagara Falls</b>	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.
<b>North Bay</b>	The Brownfield Community Improvement Plan (BCIP) was introduced in 2007. The intent of the BCIP is to offer incentives to Brownfield properties to the point where development or redevelopment of the property has similar costs of development as if it were a Greenfield site. The plan sets out various incentive programs including Building Permit, Planning and Legal Fee Rebates, Exemption from Development Charges, Tipping Fee Reduction, Environmental Study Grant Program and Tax Increment Financing (TIF) rebate.
<b>Oshawa</b>	Brownfields Renaissance Community Improvement Plan is applicable to lands throughout the City and includes grants for environmental studies of brownfield sites, tax cancellations program and redevelopment grants
<b>Peterborough</b>	A Central Master Plan was adopted in the spring of 2009. A key strategy of the Master Plan is the preparation of a Community Improvement Plan for the Central Area. A Brownfield Strategy will be part of this plan. It is expected to include incentives that include “tax increment financing” in that there will be a proposed gradual movement from the initial tax rate of the undeveloped land to the tax rate of the fully developed property, rather than an immediate rate increase once the property has been redeveloped. It is expected that the Brownfield Strategy will be developed by late 2010 or 2011.
<b>Thorold</b>	A property tax assistance that provides for the exemption of up to 100% of taxes levied, subject to budget consideration, for the period immediately following the approval of the Property Tax Assistance By-Law and continuing during the Rehabilitation Period and Development Period. The Minister of Finance may match the municipality’s tax assistance provided to a property owner through the education portion of the property tax.

***Brownfield Redevelopment***

<b>Windsor</b>	<p><b>Feasibility Study Grant Program</b> – 50% of cost of study, maximum \$7,500</p> <p><b>Environmental Site Assessment Grant Program</b> – 50% to maximum \$15,000 per study, maximum 2 studies per property/project, maximum \$25,000 per property/project</p> <p><b>Brownfields Tax Assistance Program</b> – cancellation of municipal and education property tax increase for up to 3 years</p> <p><b>Brownfields Rehabilitation Grant Program</b> – 70% (no LEED certification) or 100% (any LEED certification) of the municipal property tax increase for up to 10 years after project completion.</p> <p><b>Brownfields Development Charge Exemption Program</b> – up to 60% reduction of development charge payable on a brownfield site approved under the Brownfields Rehabilitation Program.</p>

**Industrial Parks**

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
Ajax	Salem Road Business Park	71	\$ 395,000	\$ 395,000	Private
Aurora	Aurora Gateway Business Park	81	N/A	N/A	Private
	Aurora South Industrial	14	\$ 275,000	\$ 175,000	Private
	Industrial Parkway North	38	\$ 275,000	\$ 175,000	Private
	Hallgrove Business Park	48	\$ 500,000	\$ 425,000	Private
	Aurora Business Park	88	N/A	N/A	Public
Barrie	Mapleview West Industrial Park	16	\$ 275,000	\$ 230,000	Public
	Private Lands	1,000	N/A	N/A	Private
Belleville	North-East	150	40000	\$ 20,000	Public/Private
	North-West	25	N/A	N/A	Private
Brampton	Multiple	N/A	\$ 220,000	\$ 99,000	N/A
Brantford	Braneida Industrial	52	\$ 125,000	\$ 75,000	Public
	Jame Dick Group	143	\$ 150,000	\$ 123,000	Private
	Brant Business Park	84	N/A	N/A	Private
	Tillyard Group	30	\$ 325,000	N/A	Private
	Northwest Business Park	12	\$ 125,000	\$ 75,000	Public
Brockville	City owned	N/A	\$ 60,000	\$ 20,000	Public
	private	N/A	\$ 100,000	\$ 60,000	Private
Caledon	Bolton Industrial Park	320	\$ 550,000	\$ 300,000	Private
	Tullamore Industrial Park	148	N/A	N/A	Private
	Mayfield West - Kennedy Road	358	N/A	N/A	Private
	Victoria Business Park	83	\$ 425,000	\$ 275,000	Private
Cambridge	Cambridge Business Park	850	\$ 145,000	\$ 145,000	Public
	L. G. Lowell Park	1,300	\$ 145,000	\$ 145,000	Public/Private
	Eastern Industrial Park	300	N/A	N/A	Private
Chatham-Kent	Bloomfield Business Park	120	\$ 70,000	\$ 55,000	Public
	Blenheim Industrial - Allison Line	38	\$ 29,000	\$ 29,000	Public
	430 Colborne Street	2	\$ 41,400	\$ 41,400	Public
	20 Bloomfield Road	8	\$ 27,500	\$ 27,500	Public
	333 Bloomfield Road	7	N/A	N/A	Public
	22820 Bloomfield Road	95	N/A	N/A	Public
	933 Richmond Street	8	\$ 112,500	\$ 112,500	Public
	behind 800 Richmond Street	25	N/A	N/A	Public
	West Bothwell and Elm	10	\$ 5,000	\$ 5,000	Public
	Riverview Business Park	213	N/A	\$ 55,000	Public
	12 property addresses in Chatham with acreage ranging from . 6 acres to 30 acres		\$ 165,000	\$ 12,397	Private
Clarington	Clarington Science Park	352	N/A	N/A	Private
	Clarington Energy Park	318	N/A	N/A	Private
Cobourg	Lucas Point Business & Industrial	54	\$ 40,000	\$ 30,000	Public/Private
East Gwillimbury	Bales Drive Industrial Park	100	N/A	N/A	Private
	Mount Albert	48	N/A	N/A	Public/Private
	Holland Landing South	212	N/A	N/A	Private
	Green Lane East	94	N/A	N/A	Private
	Queensville	954	N/A	N/A	Private

**Industrial Parks**

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
Greater Sudbury	Walden Industrial Park	60	\$ 50,000	\$ 40,000	Public
	Valley East	22	\$ 20,000	N/A	Public
	Radisson Industrial Park	40	\$ 40,000	\$ 35,000	Private
Guelph	Hanlon Creek Business Park	380	\$ 375,000	\$ 280,000	Public/Private
	Southgate Business Park	180	\$ 350,000	\$ 300,000	Private
	Hanlon Business Park -East	50	\$ 350,000	\$ 300,000	Private
	Northwest Industrial Area	100	\$ 280,000	\$ 200,000	Private
Halton	over 2000 net Ha of employment lands in privately owned business parks available for development.		Oakville, Burlington	\$ 400,000	Private
			Milton, Halton Hills	\$ 300,000	Private
Hamilton	Ancaster Industrial Park	88	\$ 65,000	\$ 75,000	Public/Private
	Stoney Creek Industrial Business Park	250	\$ 125,000	\$ 75,000	Private
Kawartha Lakes	Lindsay Industrial Park	200	\$ 65,000	\$ 35,000	Public/Private
Kingsville		36	N/A	N/A	Private
Kingston	Cataragui Industrial Estates	6	\$ 90,000	\$ 90,000	Public
	Clyde and Alcan Industrial Parks	6	\$ 65,000	\$ 65,000	Public
	St. Lawrence Park	25	\$ 275,000	\$ 275,000	Public
	St. Lawrence Park	25	\$ 80,000	\$ 80,000	Public
Kitchener	4 industrial parks	N/A	N/A	N/A	N/A
Lambton Shores	Town of Forest	93	\$ 6,000	\$ 6,000	Public
Leamington	Seneca Road	250	\$ 80,000	\$ 50,000	Private
London	Innovation Park - Phases I & II	98	\$ 75,000	\$ 75,000	Public
	Trafalgar Industrial Park	29	up to .99 acres	\$95,000	Public
	Skyway Industrial - Phase 1	3	1 to 3.99 acres	\$75,000	Public
	Forest City	25	4 acres and up	\$65,000	Public
	River Road	7			Public
Markham	serviced and market ready - industrial 299 acres, commercial 142 acres		Commercial: \$800k - \$950k Industrial: \$300k - \$470k		Private
					Private
					Private
Mississauga	Northeast Business District	555	N/A	N/A	Private
	Airport Corporate Centre	110	N/A	N/A	Private
	Gateway Business District	552	N/A	N/A	Private
	Weslytern Business Park	130	N/A	N/A	Private
	Meadowvale Business Park	648	N/A	N/A	Private
Newmarket	Newmarket Industrial Business	48	N/A	N/A	Private
	Mulock Drive/Harry Walker Parkway	9	\$ 450,000	\$ 400,000	Public
Niagara Falls	Montrose Business Park	100	\$ 40,000	\$ 20,000	Public
	Muller	62	\$ 100,000	\$ 50,000	Private
	Stanley Industrial	15	N/A	\$ 35,000	Private
North Bay	Gateway Business Park	112	\$ 20,000	\$ 8,000	Public
	Airport Industrial Park	120	N/A	N/A	Public
Oshawa	Stevenson Industrial Park	74	\$ 275,000	\$ 225,000	Private
	Champlain Industrial Park	80	\$ 300,000	\$ 225,000	Private
	Farewell Industrial Park	117	\$ 275,000	\$ 130,000	Private

**Industrial Parks**

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
Ottawa	Orleans Industrial Parks	1,100	\$ 100,000	\$ 50,000	Public/Private
	Kanata South Business Park	300	\$ 120,000	\$ 75,000	Public/Private
	Hawthorne Business Park	200	\$ 110,000	\$ 80,000	Public/Private
Peterborough	Major Bennett Industrial Park	100	\$ 40,000	N/A	Public
	Peterborough Industrial Park	50	\$ 40,000	N/A	Public
Pickering	Brock Road Industrial Area	400	Avg. \$300k		Private
	White Road Prestige Industrial Park	N/A	\$350k - \$400k		Private
Port Colborne	Loyalist Industrial Park	85	\$ 25,000	\$ 21,000	Public
	Babcock & Wilcox Property	328	N/A	N/A	Private
	Highway 140 Industrial Area	200	N/A	N/A	Public/Private
Prince Edward County	Phase 2	18	\$ 70,000	\$ 60,000	Public/Private
Quinte West	Located in Trenton Ward	125	\$ 35,000	\$ 35,000	Public
Richmond Hill	Beaver Creek Business Park	614	\$ 600,000	\$ 450,000	Private
	Headford business Park	433	\$ 600,000	\$ 450,000	Private
Sarnia	Sarnia 402 Business Park	85	\$ 70,000	\$ 50,000	Public
	Sarnia Business & Research Park	180	\$ 70,000	\$ 50,000	Public
Sault Ste. Marie	Yates Industrial Park	70	\$ 25,000	\$ 25,000	Public
	Base Line Industrial Park	35	\$ 25,000	\$ 25,000	Public
	Great Northern Industrial Park	N/A	\$ 80,000	\$ 60,000	Private
	GNR/Sargin	75	\$ 75,000	\$ 75,000	Private
	Essar Steel Algoma	70	N/A	N/A	Private
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. Marys	Water Street South	3	\$ 55,000	\$ 55,000	Public
St. Thomas	Highbury Industrial Park	96	\$ 45,000	\$ 35,000	Public
	Other Lands	54	\$ 45,000	\$ 35,000	Public
Stratford	City owned	152	\$ 50,000	\$ 35,000	Public
	Privately owned	359	\$ 50,000	\$ 35,000	Private
	Wright Business Park	12	\$ 38,000	\$ 38,000	Public
	Crane Avenue	23	\$ 45,000	\$ 45,000	Public
	Balmoral IV Business Park	39	N/A	N/A	Private
Thunder Bay	Innova Business Park	71	\$ 93,951	\$ 64,770	Public
	Municipal Industrial Park	80	\$ 30,000	\$ 26,500	Public
Timmins	Noronta Industrial Park	4	\$ 35,000	N/A	Public
	Private Property	10,000	N/A	N/A	Private
Vaughan	Vaughan Enterprise Zone	1,679	\$ 1,000,000	\$ 550,000	Private
	Vaughan Metropolitan Centre	741	\$ 1,000,000	\$1,000,000	Private
	Highway 400 North Expansion Area	1,065	\$ 1,000,000	\$ 550,000	Private
Wellesley	1420 Hutchison Road	2	N/A	N/A	Public
Whitby	Durham Business Centre	45	\$ 250,000	\$ 200,000	Private
	Thickson Woods Business Park	30	\$ 180,000	\$ 100,000	Private
	Hopkins	30	\$ 200,000	\$ 125,000	Private
Whitchurch-Stouffville	Stouffville	497	N/A	N/A	Private
	Vandorf	12	N/A	N/A	Private
	Gormley	251	N/A	N/A	Private
	Cardico	N/A	N/A	N/A	Private
Windsor	Twin Oaks Business Park	9	\$ 130,000	\$ 65,000	Public
Woodstock	Pattullo Ridge Business Park	150	\$ 75,000	\$ 75,000	Public
<b>Average</b>			<b>\$ 179,257</b>	<b>\$ 139,257</b>	
<b>Median</b>			<b>\$ 90,000</b>	<b>\$ 75,000</b>	