

BMA

Management Consulting Inc.

Municipal Study - 2012



Table of Contents

TAB	DESCRIPTION	PAGE #
	EXECUTIVE SUMMARY	
1	INTRODUCTION	1
2	SOCIO ECONOMIC INDICATORS	6
	· Population Statistics (2001-2011)	
	· Population Growth Projections	
	· Age Demographics	
	· Average Household Income	
	· Land Area and Density	
	· Assessment Per Capita	
	· Change in Unweighted Assessment 2009-2012	
	· 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)	
3	MUNICIPAL FINANCIAL INDICATORS	44
	· Financial Position	
	· Operating Surplus and Operating Surplus Ratio	
	· Asset Consumption Ratio	
	· Tax Discretionary Reserves as a % of Taxation	
	· Discretionary Reserves as a % of Own Source Revenues	
	· Tax Debt Interest as a % of Own Source Revenues	
	· Debt to Reserve Ratio	
	· Tax Debt Outstanding as a % of Unweighted Assessment	
	· Net Financial Liabilities Ratio	
	· Taxes Receivable as a % of Tax Levies	

Table of Contents Cont'd

TAB	DESCRIPTION	PAGE #
4	REVENUE AND EXPENDITURE ANALYSIS & MPMP	66
	· <i>Net Municipal Levy</i>	
	· <i>Protective Services - Fire, Police, Court Security and Transportation, Conservation Authority, Protective Inspection, POA</i>	
	· <i>Building Permit and Inspection Services</i>	
	· <i>Transportation - Roads, Bridges & Culverts, Traffic Operations, Winter, Transit, Parking, Street Lighting, Air Transportation</i>	
	· <i>Environmental - Storm Sewer, Waste Collection, Disposal, Diversion</i>	
	· <i>Health Services - Public Health, Ambulance Services, Cemeteries, Emergency Measures</i>	
	· <i>Social and Family Services - General Assistance, Assistance to the Aged, Child Care</i>	
	· <i>Social Housing - Non-Profit Co-op Housing, Rent Supplement</i>	
	· <i>Recreation and Culture - Parks, Recreation and Programs, Facilities, Library, Museums, Cultural Services</i>	
	· <i>Planning and Development - Planning and Zoning, Commercial/Industrial</i>	
5	SELECT USER FEES AND REVENUE INFORMATION	173
	· <i>Development Charges</i>	
	· <i>Building Permit Fees</i>	
	· <i>Commercial Solid Waste Tipping Fees</i>	
	· <i>Transit Fares</i>	
6	TAX POLICIES	188
	· <i>Comparison of Tax Ratios</i>	
	· <i>Delegation</i>	
	· <i>Summary of Optional Classes</i>	
7	COMPARISON OF RELATIVE TAXES	197
	· <i>Tax Rates</i>	
	· <i>Residential</i>	
	· <i>Multi-Residential</i>	
	· <i>Commercial</i>	
	· <i>Industrial</i>	

Table of Contents Cont'd

TAB	DESCRIPTION	PAGE #
8	COMPARISON OF WATER/SEWER COSTS	309
	· Comparison of Residential Water/WW Fixed Costs as a % of Total Water/WW Costs	
	· Comparison of Type of Rate Structure	
	· Comparison of Water/WW Type of Rate Structure	
	· Comparison of Water/Wastewater Costs	
	· 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	
9	TAXES AS A % OF INCOME	352
	· Average Household Income and Dwelling Value	
	· Taxes as a % of Income	
	· Total Municipal Burden	
10	ECONOMIC DEVELOPMENT PROGRAMS	362
	· Downtown Retention & Expansion Programs	
	· Downtown/Area Specific Programs	
	· Brownfield Redevelopment	
	· Industrial Parks	

Executive Summary—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 86 Ontario municipalities as well as a comparison to the average within the geographic location.

	Greater Sudbury	Survey Average
Population Density per sq. km.	50	587
2006-2011 Population Increase	1.5%	5.2%
2011 Building Construction Value per Capita	\$ 2,026	\$ 2,412
2012 Est. Average Household Income	\$ 78,249	\$ 91,506
2012 Unweighted Taxable Assessment Per Capita	\$ 83,017	\$ 135,665
2011 - 2012 Change in Unweighted Assessment	12.1%	6.2%
% of Residential Assessment	79.4%	79.7%

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 pay taxes. **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.

	Greater Sudbury	Survey Average
Financial Position Per Capita	\$ 912	\$ 153
Operating Surplus Ratio	-4.2%	-6.8%
Asset Consumption Ratio	46.5%	32.4%
Taxes Receivable as a % of Taxes Levied	2.5%	7.0%

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.

	Greater Sudbury	Survey Average
Tax Reserves as a % of Own Source Revenues	33%	45%
Tax Debt Interest as a % of Own Source Revenues	0.5%	1.5%
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).

2012	Greater Sudbury	Average	Median	Minimum	Maximum
Net Municipal Levy per Capita	\$ 1,335	\$ 1,367	\$ 1,338	\$ 860	\$ 3,746
Net Municipal Levy per \$100,000 Unweighted CVA	\$ 1,608	\$ 1,152	\$ 1,154	\$ 349	\$ 2,249

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	\$ 2,714	\$ 5,672	\$ 1,349	\$ 1,518	\$ 3.70	\$ 3.31
Survey Average	\$ 2,995	\$ 5,659	\$ 1,333	\$ 1,588	\$ 3.37	\$ 2.94
North Average	\$ 2,591	\$ 6,141	\$ 1,195	\$ 1,471	\$ 3.41	\$ 2.96

Municipality	Hotels per Suite	Motels per Suite	Industrial Standard per sq.ft.	Industrial Large per sq.ft	Industrial Vacant Land per Acre
Greater Sudbury	\$ 2,656	\$ 1,510	\$ 2.41	\$ 2.20	\$ 1,335
Survey Average	\$ 1,726	\$ 1,265	\$ 1.69	\$ 1.28	\$ 3,302
North Average	\$ 1,688	\$ 1,233	\$ 1.51	\$ 1.39	\$ 1,478

2012 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 - 200 m ³	\$ 886	\$ 772
Commercial - 10,000 m ³	\$ 26,618	\$ 26,737
Industrial - 30,000 m ³	\$ 77,398	\$ 78,057
Industrial - 100,000 m ³	\$ 249,155	\$ 253,089
Industrial - 500,000 m ³	\$ 1,221,536	\$ 1,244,267

2012 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	4.1%	3.8%	3.9%
Water/Sewer + Taxes as a % of Household Income	5.2%	4.7%	5.0%

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 400+ page report. The following table provides a summary of the 86 Ontario municipalities included in the study. Populations range from 4,000 in population to 2.6 million. The following provides a summary of the number of municipalities by population range and by geographic location:

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

# of Municipalities	Geographic Location
9	Eastern
22	GTA
13	Niagara/Hamilton
7	North
9	Simcoe/Muskoka/Dufferin
26	Southwest
86	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 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 2006-2011, over double the survey average. Northern municipalities, on average, experienced a reduction of 0.7%.

2006-2011 Population Growth	
GTA	13.6%
Simcoe/Muskoka/Dufferin	4.7%
Southwest	2.9%
Eastern	1.9%
Niagara/Hamilton	1.6%
North	-0.7%
Survey Average	5.2%

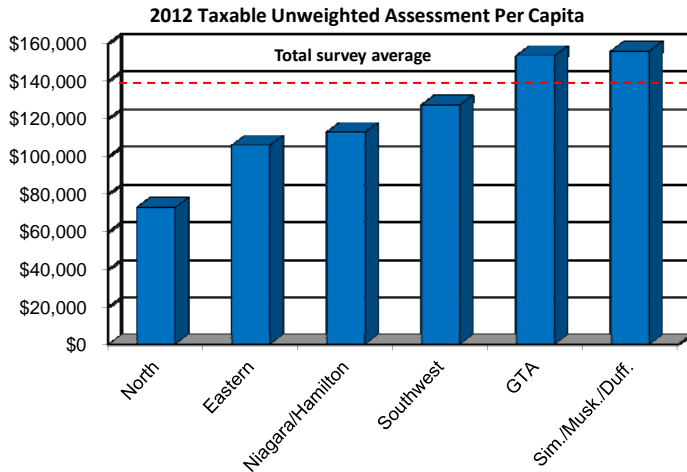
Household Income

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 2012 average household income across the 86 Ontario municipalities was \$91,506. The average household income varies by geographic location. For example, the average household income in Northern municipalities was \$74,381 compared with \$122,273 in the GTA.

2012 Est. Avg. Household Income	
North	\$ 74,381
Eastern	\$ 77,133
Niagara/Hamilton	\$ 83,764
Simcoe/Musk./Duff.	\$ 85,036
Southwest	\$ 85,625
GTA	\$ 122,273
Survey Average	\$ 91,506
Median	\$ 83,146
Minimum	\$ 62,533
Maximum	\$ 194,451

Assessment

Unweighted assessment per capita which is a measure of the “richness” of the assessment base ranged significantly across the survey of 86 municipalities, from \$61,115 to \$740,595 (survey average of \$135,665, median \$116,183). The following graph reflects the average within each of the geographic locations.

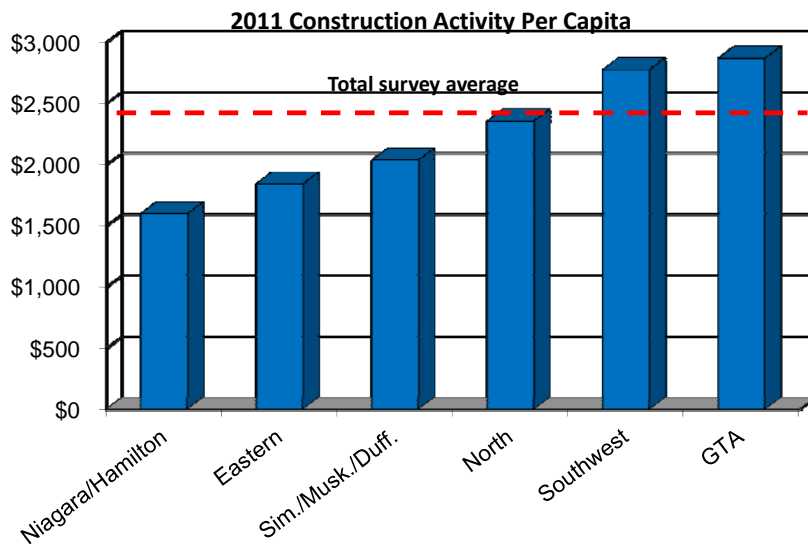


% Change in Unweighted Assessment 2011 - 2012	
GTA	6.7%
North	6.4%
Eastern	6.4%
Simcoe/Muskoka/Dufferin	6.2%
Niagara/Hamilton	6.0%
Southwest	5.8%
Survey Average	6.2%

Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2011—2012, the assessment increased by 6.2% on average across the 86 Ontario municipalities. The GTA geographic area experienced the largest increase at 6.7%.

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 2011 across the entire survey of 86 municipalities was \$561 per capita to \$12,124 per capita, with an average of \$2,412.



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 \$2,004 to a high of \$1,835 per capita.

Financial Position Per Capita	
Eastern	\$ (700)
Simcoe/Muskoka/Dufferin	\$ (33)
Southwest	\$ 39
North	\$ 361
GTA	\$ 435
Niagara/Hamilton	\$ 549
Average	\$ 153
Median	\$ 352
Minimum	\$ (2,004)
Maximum	\$ 1,835

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. As shown below, there is a significant range across the survey in terms of the surplus and deficit position in tax, water and wastewater operations.

	2011 Tax Operating Surplus Ratio	2011 Water Surplus Ratio	2011 Wastewater Surplus Ratio
Average	-6.8%	4.2%	0.6%
Median	-4.8%	6.6%	2.1%
Minimum	-59.1%	-60.4%	-77.8%
Maximum	38.1%	51.9%	76.5%

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.

	Tax Ratio	Water Ratio	Wastewater Ratio
Average	32%	29%	31%
Median	34%	30%	30%
Minimum	10%	9%	11%
Maximum	62%	53%	62%

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.

	2011 Tax Reserves %	2011 Water Reserves %	2011 Wastewater Reserves %
Average	66%	38%	57%
Median	60%	26%	27%
Minimum	9%	-36%	-403%
Maximum	200%	148%	254%

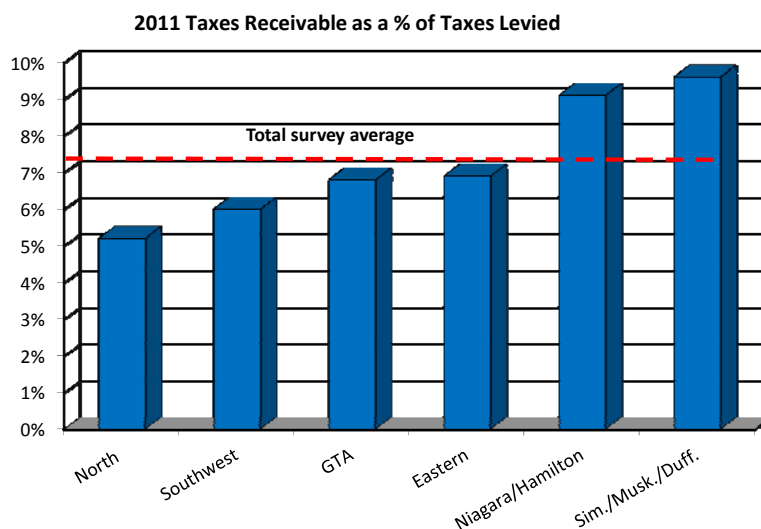
Debt to Reserve Ratio

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.

Debt to Reserve Ratio	
Average	1.4
Median	0.8
Minimum	0.0
Maximum	8.1

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. Across the survey of 86 Ontario municipalities, taxes receivable as a percentage of taxes levied ranged from 2.3% to 15.6%, with the overall survey average of 7%.



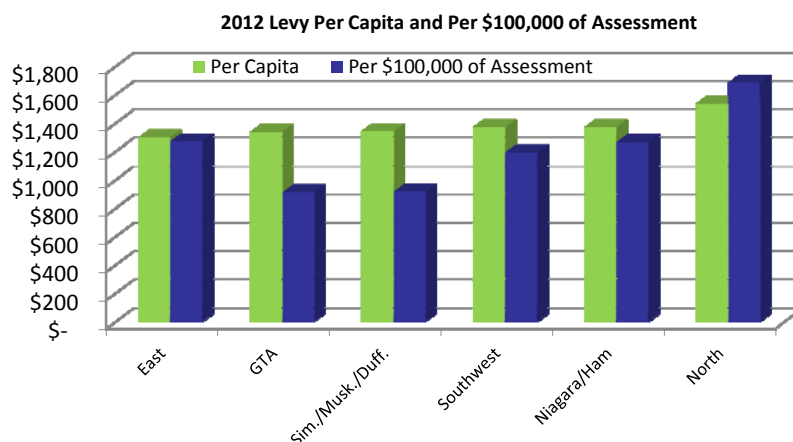
SECTION 4: Revenue & Expenditure Analysis & MPMPs

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

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 2011 estimated population and the 2012 municipal levies. The net levy on a per capita basis ranged across the 86 Ontario municipalities from \$860 to \$3,746 (with an average of \$1,367 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 \$349 to \$2,249 (with an average of \$1,152 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 2012 development charges. Note: some municipalities do not charge development charges.

2012 Development Charges	Residential	Multiples Dwelling 3+	Apartments Units >=2	Non-Residential Commercial Sq. Ft.	Non-Residential Industrial Sq. Ft.
North	\$ 10,978	\$ 7,602	\$ 6,321	\$ 6.19	\$ 3.35
Eastern	\$ 11,293	\$ 8,686	\$ 6,948	\$ 7.08	\$ 5.41
Southwest	\$ 13,836	\$ 10,700	\$ 8,139	\$ 8.50	\$ 7.07
Niagara/Hamilton	\$ 18,905	\$ 12,603	\$ 10,000	\$ 15.33	\$ 7.94
Simcoe/Muskoka/Dufferin	\$ 23,482	\$ 19,867	\$ 15,391	\$ 7.73	\$ 6.17
GTA	\$ 47,774	\$ 40,808	\$ 30,351	\$ 30.84	\$ 15.65
Average	\$ 24,752	\$ 20,041	\$ 15,290	\$ 15.64	\$ 9.46
Median	\$ 20,427	\$ 15,473	\$ 12,528	\$ 12.95	\$ 8.29
Minimum	\$ 2,755	\$ 2,039	\$ 1,720	\$ 0.88	\$ 0.42
Maximum	\$ 63,417	\$ 59,080	\$ 44,912	\$ 47.36	\$ 24.85

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 2012 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 2011-2012. The following table summarizes the range of 2012 tax ratios across the survey.

2012 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	1.9998	2.0119	0.9658	3.2625
Commercial	1.6694	1.7544	1.0760	2.8535
Industrial	2.2408	2.2751	1.1000	3.2465

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

Location	Detached Bungalow	Senior Executive
Eastern	\$ 2,849	\$ 5,683
GTA	\$ 3,513	\$ 5,863
Niagara/Hamilton	\$ 3,135	\$ 5,534
North	\$ 2,591	\$ 6,141
Simcoe/Musk./Duff.	\$ 2,614	\$ 4,945
Southwest	\$ 2,718	\$ 5,614
Average	\$ 2,995	\$ 5,659
Median	\$ 3,003	\$ 5,554
Minimum	\$ 786	\$ 3,984
Maximum	\$ 4,682	\$ 12,000

Commercial

Location	Neigh.			
	Office per sq.ft.	Shopping per sq.ft.	Hotel per suite	Motel per suite
Eastern	\$ 3.00	\$ 3.57	\$ 1,770	\$ 1,277
GTA	\$ 3.30	\$ 3.90	\$ 1,528	\$ 1,254
Niagara/Hamilton	\$ 2.63	\$ 3.55	\$ 1,960	\$ 1,173
North	\$ 2.96	\$ 3.41	\$ 1,688	\$ 1,233
Simcoe/Musk./Duff.	\$ 2.56	\$ 2.60	\$ 1,947	\$ 1,008
Southwest	\$ 2.69	\$ 3.05	\$ 1,762	\$ 1,457
Survey Average	\$ 2.94	\$ 3.37	\$ 1,726	\$ 1,265
Median	\$ 2.92	\$ 3.45	\$ 1,705	\$ 1,236
Minimum	\$ 1.25	\$ 1.27	\$ 393	\$ 329
Maximum	\$ 5.17	\$ 5.51	\$ 3,264	\$ 2,687

Multi-Residential

Location	Walk-Up per Unit	Mid/High-Rise per Unit
Eastern	\$ 1,448	\$ 1,682
GTA	\$ 1,371	\$ 1,509
Niagara/Hamilton	\$ 1,466	\$ 1,627
North	\$ 1,195	\$ 1,471
Simcoe/Musk./Duff.	\$ 1,094	\$ 1,608
Southwest	\$ 1,293	\$ 1,680
Average	\$ 1,333	\$ 1,588
Median	\$ 1,398	\$ 1,659
Minimum	\$ 480	\$ 720
Maximum	\$ 2,155	\$ 2,472

Industrial

Location	Standard per sq.ft.	Large per sq.ft.	Land per acre
Eastern	\$ 1.53	\$ 1.26	\$ 1,953
GTA	\$ 2.22	\$ 1.54	\$ 6,296
Niagara/Hamilton	\$ 1.69	\$ 1.03	\$ 2,643
North	\$ 1.51	\$ 1.39	\$ 1,478
Simcoe/Musk./Duff.	\$ 1.36	\$ 1.22	\$ 3,091
Southwest	\$ 1.44	\$ 1.10	\$ 1,984
Survey Average	\$ 1.69	\$ 1.28	\$ 3,304
Median	\$ 1.68	\$ 1.30	\$ 2,800
Minimum	\$ 0.41	\$ 0.32	\$ 299
Maximum	\$ 3.01	\$ 2.40	\$ 10,303

SECTION 8: Comparison of Water/Sewer Costs

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

Volume Meter Size	Residential 200 m3 5/8"	Commercial 10,000 m3 2"	Industrial 30,000 m3 3"	Industrial 100,000 m3 4"	Industrial 500,000 m3 6"
Average	\$ 772	\$ 26,737	\$ 78,057	\$ 253,089	\$ 1,244,267
Median	\$ 737	\$ 25,671	\$ 74,687	\$ 246,512	\$ 1,221,536
Minimum	\$ 308	\$ 9,919	\$ 27,059	\$ 64,850	\$ 258,909
Maximum	\$ 1,364	\$ 50,900	\$ 152,700	\$ 509,000	\$ 2,545,000

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 inclining 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.

The following table summarizes the use of various rate structures across the survey of 86 municipalities.

	Water Rate Structure Res.	Water Rate Structure Non-Res.	WW Rate Structure Res.	WW Rate Structure Non-Res.
Uniform	68%	70%	71%	73%
Declining	14%	17%	14%	14%
Inclining	12%	6%	8%	6%
Humpback	6%	7%	6%	7%

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	4.2%	5.2%
North	3.9%	5.0%
Simcoe/Musk./Duff.	4.1%	5.0%
Niagara/Hamilton	4.2%	5.2%
Southwest	3.8%	4.8%
GTA	3.5%	4.0%
Survey Average	3.8%	4.7%
Median	3.8%	4.7%
Minimum	2.4%	3.2%
Maximum	5.3%	7.0%

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 twelve 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:

- 2012 current value assessment
- 2012 tax policies
- 2012 levy by-laws
- 2012 development charges
- 2012 water/sewer rates
- 2011 FIRs (as available)
- 2011 MPMP Reports
- 2012 User Fees
- Economic development programs

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

Populations	Number of Municipalities
100,000 or greater	28
50,000 - 99,999	18
20,000 - 49,999	16
less than 20,000	24
Total	86

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—2012. The database can be accessed from the BMA website: **www.bmaconsult.com**. This information can be downloaded from the website into Excel to allow municipalities the ability to track their progress over time and to focus their analysis on specific comparators which can be incorporated into reports and presentations.

For more information please feel free to contact:

BMA Management Consulting Inc.

139 Markland St., Hamilton, L8P 2K3

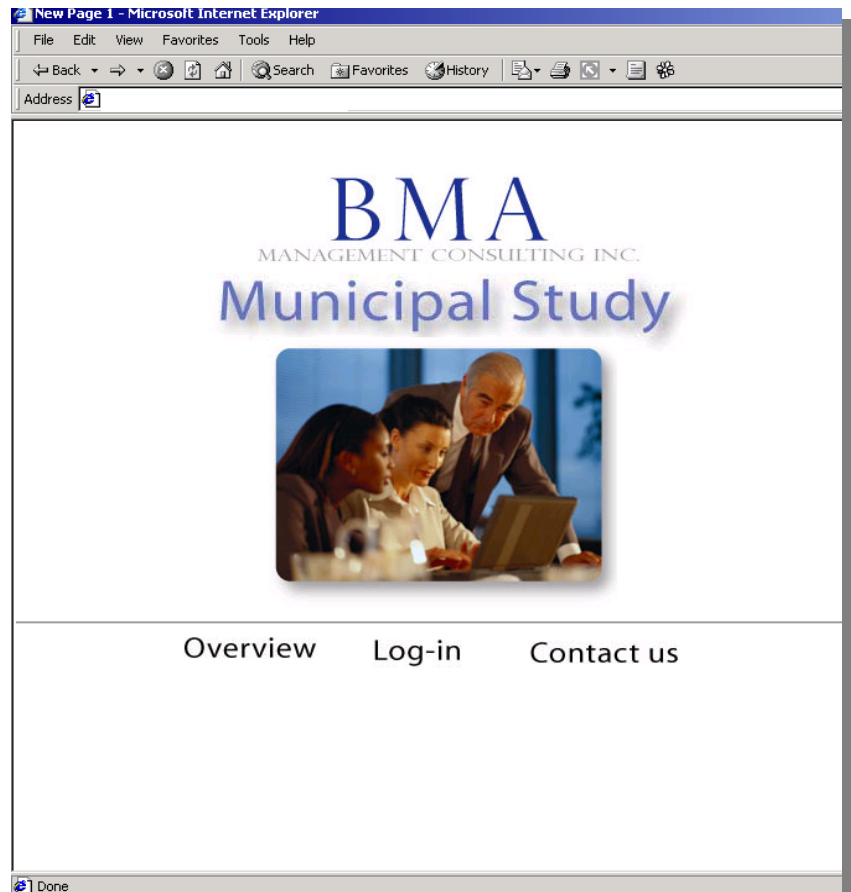
Phone (905) 528-3206

Fax (905) 528-3210

bma@on.aibn.com

Contacts: Jim Bruzzese or Catherine Minshull

Municipal Study Database



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

User Name: BMA

municipal study

Municipal Comparators - Data

Socio Economic Indicators - Population

Year: All Municipalities: All

2003 Population	% Change ('01 - '03)	2004 Population	% Change ('01 - '04)	2005 Population	% 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)	SC Est 2010 Population	SC % Change ('06 - '10)
81,207	10.1%	83,570	13.3%	85,890	16.5%	90,167	22.3%	93,553	96,939	7.5%	98,022	8.7%	98,883	9.7%
45,633	13.6%	46,951	16.9%	48,009	19.5%	47,629	18.6%	48,948	50,268	5.5%	53,847	13.1%	55,008	15.5%
118,950	14.7%	124,641	20.2%	129,905	25.3%	128,430	23.8%	132,411	136,393	6.2%	137,555	7.1%	138,375	7.7%
48,271	5.0%	48,273	5.0%	48,850	6.2%	48,821	6.2%	49,063	49,304	1.0%	50,764	4.0%	50,524	3.5%
				14,559	5.9%	15,652	13.8%	16,003	16,355	4.5%	16,264	3.9%	16,426	4.9%
375,956	15.5%	395,524	21.5%	413,830	27.2%	433,806	33.3%	443,827	453,848	4.6%	490,695	13.1%	499,663	15.2%
90,673	4.9%	91,584	6.0%	92,362	6.9%	90,192	4.4%	91,270	92,348	2.4%	95,285	5.6%	96,136	6.6%
						21,857	2.3%	22,402	22,846	4.0%	22,944	4.5%	22,883	4.2%
165,965	10.0%	171,354	13.6%	177,694	17.8%	184,415	9.0%	167,284	170,153	3.5%	184,538	12.2%	190,040	15.6%
59,566	17.7%	63,260	25.0%	66,816	32.1%	57,050	12.8%	57,986	58,921	3.3%	64,406	12.9%	65,633	15.0%
118,608	7.5%	120,201	8.9%	122,757	11.2%	120,371	9.1%	122,604	124,837	3.7%	130,203	8.2%	131,382	9.1%
				13,276	7.4%	12,723	2.9%	12,702	12,681	-0.3%	13,420	5.5%	13,408	5.4%
109,714	2.2%	109,708	2.2%	108,792	1.4%	108,177	0.8%	109,994	111,810	3.4%	109,858	1.6%	109,048	0.8%
76,664	9.8%	79,440	13.8%	81,751	17.1%	77,820	11.5%	79,963	82,147	5.6%	84,604	8.7%	85,407	9.7%
47,221	3.5%	47,333	3.7%	46,971	2.9%	45,965	0.7%	47,003	47,277	2.9%			47,117	2.5%

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 86 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

Municipalities Represented in the Study

Given the size of the survey, it is difficult to graphically present 86 municipalities. The following summarizes the municipalities by population range:

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

Socio-Economic Indicators



Socio Economic Indicators

A complete assessment of local government's 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 (2001-2011)***
- ***Population Growth Projections***
- ***Age Demographics***
- ***Average Household Income***
- ***Land Area and Density***
- ***Assessment Per Capita***
- ***Change in Unweighted Assessment 2006-2012***
- ***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	2011 Population	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Toronto	2,481,494	2,503,281	2,615,060	5.4%	0.9%	4.5%
Ottawa	774,072	812,129	883,391	14.1%	4.9%	8.8%
Mississauga	612,925	668,549	713,443	16.4%	9.1%	6.7%
Brampton	325,428	433,806	523,911	61.0%	33.3%	20.8%
Hamilton	490,268	504,559	519,949	6.1%	2.9%	3.1%
London	336,539	352,395	366,151	8.8%	4.7%	3.9%
Markham	208,615	261,573	301,709	44.6%	25.4%	15.3%
Vaughan	182,022	238,866	288,301	58.4%	31.2%	20.7%
Kitchener	190,399	204,668	219,153	15.1%	7.5%	7.1%
Windsor	208,402	216,473	210,891	1.2%	3.9%	-2.6%
Richmond Hill	132,030	162,704	185,541	40.5%	23.2%	14.0%
Oakville	144,738	165,613	182,520	26.1%	14.4%	10.2%
Burlington	150,836	164,415	175,779	16.5%	9.0%	6.9%
Greater Sudbury	155,219	157,857	160,274	3.3%	1.7%	1.5%
Oshawa	139,051	141,590	149,607	7.6%	1.8%	5.7%
Barrie	103,710	128,430	135,711	30.9%	23.8%	5.7%
St. Catharines	129,170	131,989	131,400	1.7%	2.2%	-0.4%
Cambridge	110,372	120,371	126,748	14.8%	9.1%	5.3%
Kingston	114,195	117,207	123,363	8.0%	2.6%	5.3%
Whitby	87,413	111,184	122,022	39.6%	27.2%	9.7%
Guelph	106,170	114,943	121,688	14.6%	8.3%	5.9%
Ajax	73,753	90,167	109,600	48.6%	22.3%	21.6%
Thunder Bay	109,016	109,140	108,359	-0.6%	0.1%	-0.7%
Chatham-Kent	107,341	108,177	103,671	-3.4%	0.8%	-4.2%
Waterloo	86,543	97,475	98,780	14.1%	12.6%	1.3%
Pickering	87,139	87,838	88,721	1.8%	0.8%	1.0%
Clarington	69,834	77,820	84,548	21.1%	11.4%	8.6%
Milton	31,471	53,889	84,362	168.1%	71.2%	56.5%
Niagara Falls	78,815	82,184	82,997	5.3%	4.3%	1.0%
Newmarket	65,788	74,295	79,978	21.6%	12.9%	7.6%
Peterborough	71,446	74,898	78,698	10.2%	4.8%	5.1%
Sault Ste. Marie	74,566	74,948	75,141	0.8%	0.5%	0.3%
Kawartha Lakes	69,179	74,561	73,214	5.8%	7.8%	-1.8%
Sarnia	70,876	71,419	72,366	2.1%	0.8%	1.3%
Norfolk	60,847	62,563	63,175	3.8%	2.8%	1.0%
Caledon	50,605	57,050	59,460	17.5%	12.7%	4.2%
Halton Hills	48,184	55,289	59,008	22.5%	14.7%	6.7%
North Bay	52,771	53,966	53,651	1.7%	2.3%	-0.6%
Aurora	40,167	47,629	53,203	32.5%	18.6%	11.7%
Welland	48,402	50,331	50,631	4.6%	4.0%	0.6%
Belleville	46,029	48,821	49,454	7.4%	6.1%	1.3%
Georgina	39,263	42,346	43,517	10.8%	7.9%	2.8%
Timmins	43,686	42,997	43,165	-1.2%	-1.6%	0.4%

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

Municipality	2001 Population	2006 Population	2011 Population	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Quinte West	41,366	42,697	43,086	4.2%	3.2%	0.9%
St. Thomas	33,303	36,110	37,905	13.8%	8.4%	5.0%
Whitchurch-Stouffville	22,008	24,390	37,628	71.0%	10.8%	54.3%
Innisfil	28,666	31,175	33,079	15.4%	8.8%	6.1%
Stratford	29,780	30,461	30,886	3.7%	2.3%	1.4%
Fort Erie	28,143	29,925	29,960	6.5%	6.3%	0.1%
Orangeville	25,248	26,925	27,975	10.8%	6.6%	3.9%
Grimsby	21,297	23,937	25,325	18.9%	12.4%	5.8%
Prince Edward County	24,901	25,496	25,258	1.4%	2.4%	-0.9%
Woolwich	18,201	19,658	23,145	27.2%	8.0%	17.7%
Lincoln	20,612	21,722	22,487	9.1%	5.4%	3.5%
East Gwillimbury	20,555	21,069	22,473	9.3%	2.5%	6.7%
Brockville	21,375	21,957	21,870	2.3%	2.7%	-0.4%
Owen Sound	21,431	21,753	21,688	1.2%	1.5%	-0.3%
Kingsville	19,619	20,908	21,362	8.9%	6.6%	2.2%
King	18,533	19,487	19,899	7.4%	5.1%	2.1%
Wilmot	14,866	17,097	19,223	29.3%	15.0%	12.4%
Huntsville	17,338	18,280	19,056	9.9%	5.4%	4.2%
Port Colborne	18,450	18,599	18,424	-0.1%	0.8%	-0.9%
Springwater	16,104	17,456	18,223	13.2%	8.4%	4.4%
Thorold	18,048	18,224	17,931	-0.6%	1.0%	-1.6%
Wasaga Beach	12,419	15,029	17,537	41.2%	21.0%	16.7%
Pelham	15,272	16,155	16,598	8.7%	5.8%	2.7%
Middlesex Centre	14,242	15,589	16,487	15.8%	9.5%	5.8%
Port Hope	15,605	16,390	16,214	3.9%	5.0%	-1.1%
Bracebridge	13,751	15,652	15,409	12.1%	13.8%	-1.6%
Niagara-on-the-Lake	13,839	14,587	15,400	11.3%	5.4%	5.6%
Kenora	15,838	15,177	15,348	-3.1%	-4.2%	1.1%
West Lincoln	12,268	13,167	13,837	12.8%	7.3%	5.1%
Central Elgin	12,293	12,723	12,743	3.7%	3.5%	0.2%
Ingersoll	10,977	11,760	12,146	10.6%	7.1%	3.3%
Gravenhurst	10,899	11,046	11,640	6.8%	1.3%	5.4%
Meaford	10,381	10,948	11,100	6.9%	5.5%	1.4%
Wellesley	9,365	9,789	10,713	14.4%	4.5%	9.4%
Lambton Shores	10,571	11,150	10,656	0.8%	5.5%	-4.4%
North Dumfries	8,769	9,063	9,334	6.4%	3.4%	3.0%
Penetanguishene	8,316	9,354	9,111	9.6%	12.5%	-2.6%
Hanover	6,869	7,147	7,490	9.0%	4.0%	4.8%
North Middlesex	6,901	6,740	6,658	-3.5%	-2.3%	-1.2%
St. Marys	6,293	6,617	6,655	5.8%	5.1%	0.6%
The Blue Mountains	6,116	6,825	6,453	5.5%	11.6%	-5.5%
Wainfleet	6,258	6,601	6,356	1.6%	5.5%	-3.7%
Seguin	3,698	4,276	3,988	7.8%	15.6%	-6.7%
Survey Average	9,526,240	10,215,655	10,661,067	14.9%	8.5%	5.2%
Provincial Average	11,410,046	12,160,282	12,851,821	12.6%	6.6%	5.7%

Population Statistics Cont'd

Municipality	2001 Population	2006 Population	2011 Population	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Region Durham	506,901	561,258	608,124	20.0%	10.7%	8.4%
Region Halton	375,229	439,256	501,669	33.7%	17.1%	14.2%
Region Niagara	410,574	427,421	431,346	5.1%	4.1%	0.9%
Region Peel	998,958	1,159,405	1,296,814	29.8%	16.1%	11.9%
Region Waterloo	438,515	478,121	507,096	15.6%	9.0%	6.1%
Region York	729,254	892,712	1,032,524	41.6%	22.4%	15.7%
District Muskoka	53,106	57,563	58,047	9.3%	8.4%	0.8%
Average	3,512,537	4,015,736	4,435,620	26.3%	14.3%	10.5%

Source: Stats Canada

Summary of Population Change by Geographic Area

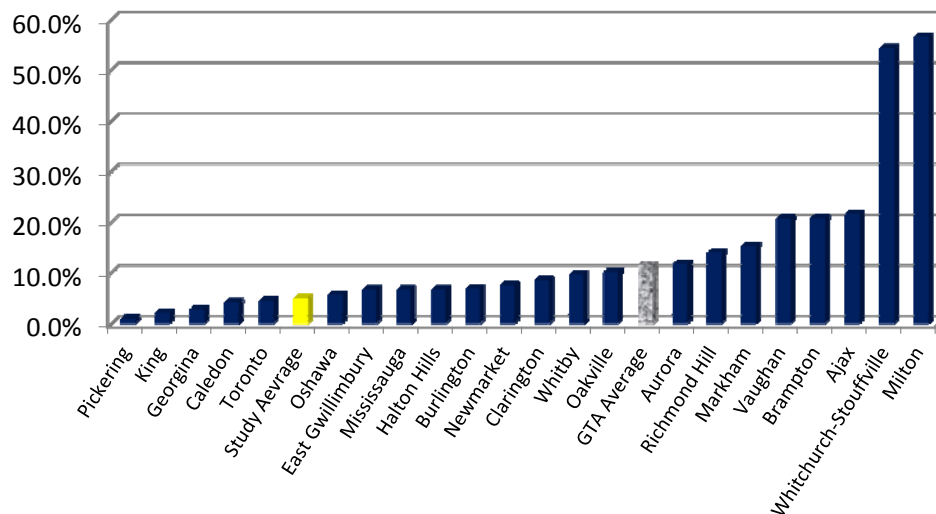
The following table summarizes the average population change in each of the geographic areas:

Municipality	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Eastern Average	6.4%	4.4%	1.9%
GTA Average	34.0%	16.7%	13.6%
Niagara/Hamilton Avg.	6.6%	4.9%	1.6%
North Average	1.2%	2.1%	-0.7%
Simcoe/Musk./Duff.Avg.	16.6%	11.3%	4.7%
Southwest Average	8.9%	5.8%	2.9%
Survey Average	14.9%	8.9%	5.2%

GTA Municipalities—% change 2001-2011

Municipality	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Pickering	1.8%	0.8%	1.0%
King	7.4%	5.1%	2.1%
Georgina	10.8%	7.9%	2.8%
Caledon	17.5%	12.7%	4.2%
Toronto	5.4%	0.9%	4.5%
Oshawa	7.6%	1.8%	5.7%
East Gwillimbury	9.3%	2.5%	6.7%
Mississauga	16.4%	9.1%	6.7%
Halton Hills	22.5%	14.7%	6.7%
Burlington	16.5%	9.0%	6.9%
Newmarket	21.6%	12.9%	7.6%
Clarington	21.1%	11.4%	8.6%
Whitby	39.6%	27.2%	9.7%
Oakville	26.1%	14.4%	10.2%
Aurora	32.5%	18.6%	11.7%
Richmond Hill	40.5%	23.2%	14.0%
Markham	44.6%	25.4%	15.3%
Vaughan	58.4%	31.2%	20.7%
Brampton	61.0%	33.3%	20.8%
Ajax	48.6%	22.3%	21.6%
Whitchurch-Stouffville	71.0%	10.8%	54.3%
Milton	168.1%	71.2%	56.5%
GTA Average	34.0%	16.7%	13.6%
Survey Average	14.9%	8.9%	5.2%

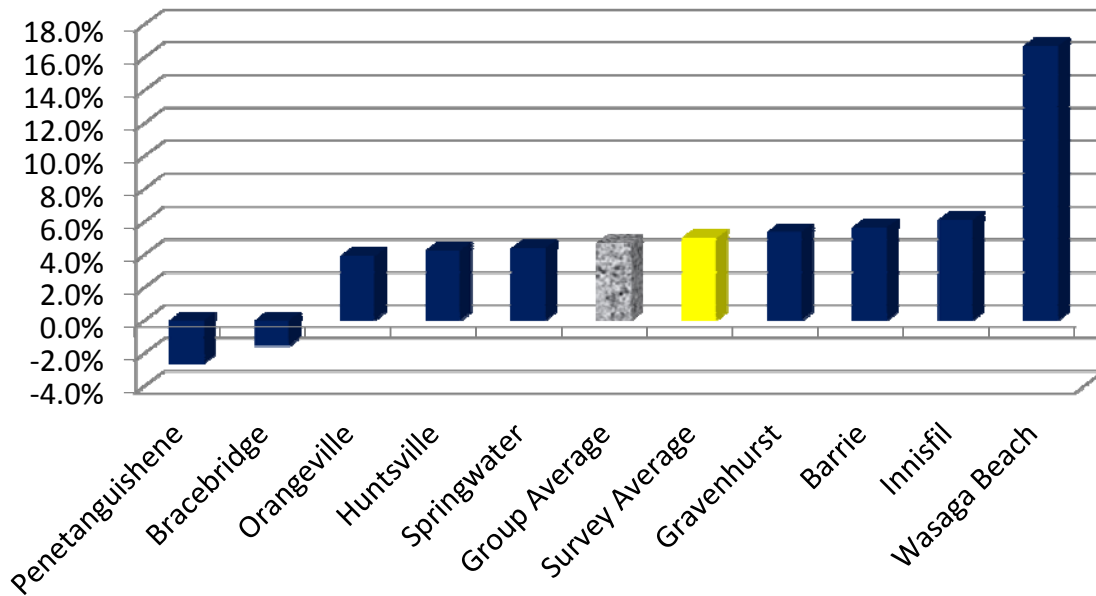
GTA Municipalities—% change 2006-2011



Simcoe/Muskoka/Dufferin—% change in population 2001-2011

Municipality	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Penetanguishene	9.6%	12.5%	-2.6%
Bracebridge	12.1%	13.8%	-1.6%
Orangeville	10.8%	6.6%	3.9%
Huntsville	9.9%	5.4%	4.2%
Springwater	13.2%	8.4%	4.4%
Gravenhurst	6.8%	1.3%	5.4%
Barrie	30.9%	23.8%	5.7%
Innisfil	15.4%	8.8%	6.1%
Wasaga Beach	41.2%	21.0%	16.7%
Simcoe/Musk./Duff.Avg.	16.6%	11.3%	4.7%
Survey Average	14.9%	8.9%	5.2%

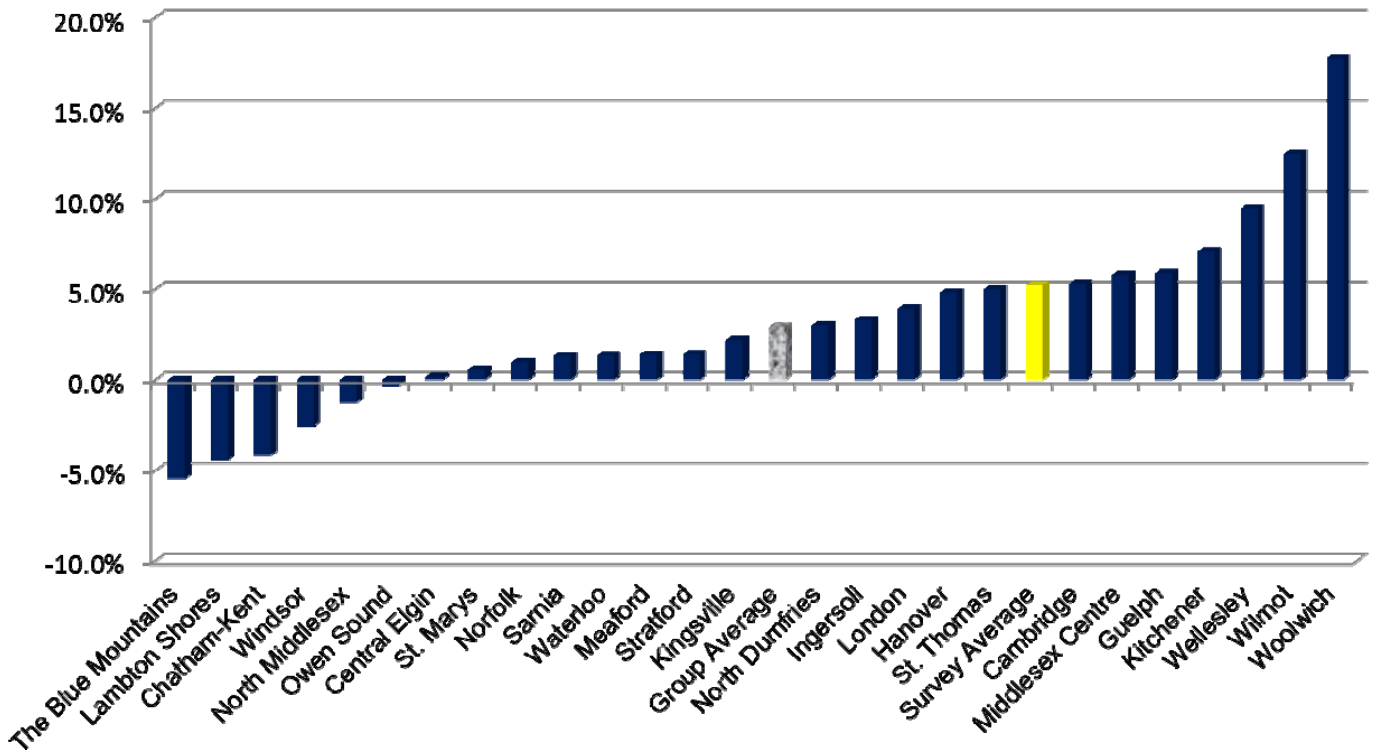
Simcoe/Muskoka/Dufferin—% change in population between 2006-2011



Southwest—% change in population 2001-2011

Municipality	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
The Blue Mountains	5.5%	11.6%	-5.5%
Lambton Shores	0.8%	5.5%	-4.4%
Chatham-Kent	-3.4%	0.8%	-4.2%
Windsor	1.2%	3.9%	-2.6%
North Middlesex	-3.5%	-2.3%	-1.2%
Owen Sound	1.2%	1.5%	-0.3%
Central Elgin	3.7%	3.5%	0.2%
St. Marys	5.8%	5.1%	0.6%
Norfolk	3.8%	2.8%	1.0%
Sarnia	2.1%	0.8%	1.3%
Waterloo	14.1%	12.6%	1.3%
Meaford	6.9%	5.5%	1.4%
Stratford	3.7%	2.3%	1.4%
Kingsville	8.9%	6.6%	2.2%
North Dumfries	6.4%	3.4%	3.0%
Ingersoll	10.6%	7.1%	3.3%
London	8.8%	4.7%	3.9%
Hanover	9.0%	4.0%	4.8%
St. Thomas	13.8%	8.4%	5.0%
Cambridge	14.8%	9.1%	5.3%
Middlesex Centre	15.8%	9.5%	5.8%
Guelph	14.6%	8.3%	5.9%
Kitchener	15.1%	7.5%	7.1%
Wellesley	14.4%	4.5%	9.4%
Wilmot	29.3%	15.0%	12.4%
Woolwich	27.2%	8.0%	17.7%
Southwest Average	8.9%	5.8%	2.9%
Survey Average	14.9%	8.9%	5.2%

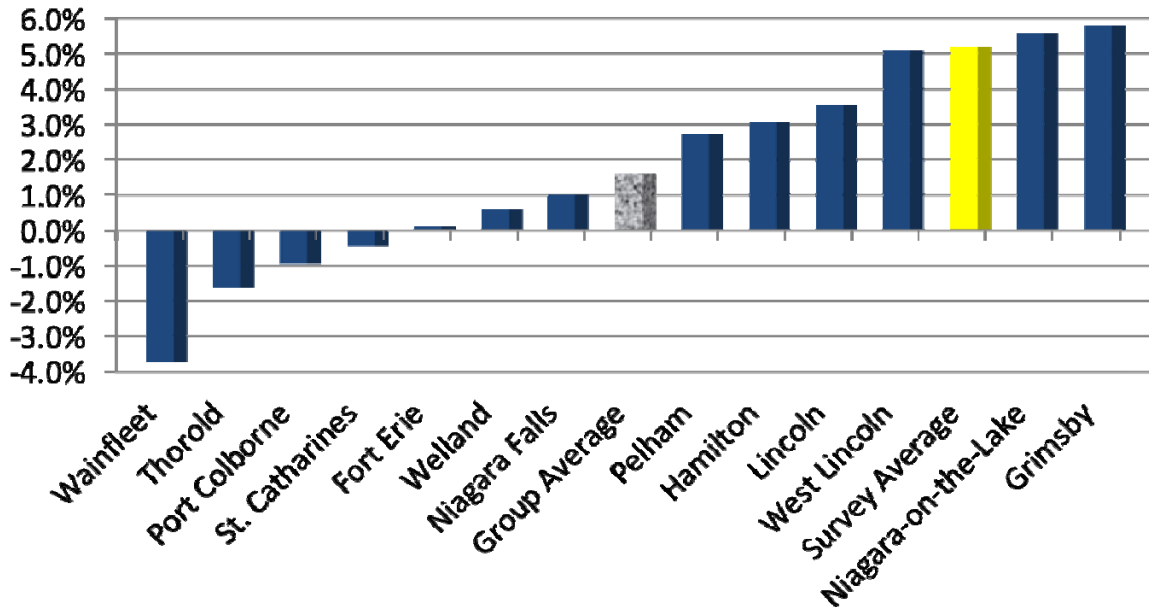
Southwest—% change in population 2006-2011



Niagara/Hamilton—% change in population 2001-2011

Municipality	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Wainfleet	1.6%	5.5%	-3.7%
Thorold	-0.6%	1.0%	-1.6%
Port Colborne	-0.1%	0.8%	-0.9%
St. Catharines	1.7%	2.2%	-0.4%
Fort Erie	6.5%	6.3%	0.1%
Welland	4.6%	4.0%	0.6%
Niagara Falls	5.3%	4.3%	1.0%
Pelham	8.7%	5.8%	2.7%
Hamilton	6.1%	2.9%	3.1%
Lincoln	9.1%	5.4%	3.5%
West Lincoln	12.8%	7.3%	5.1%
Niagara-on-the-Lake	11.3%	5.4%	5.6%
Grimsby	18.9%	12.4%	5.8%
Niagara/Hamilton Avg.	6.6%	4.9%	1.6%
Survey Average	14.9%	8.9%	5.2%

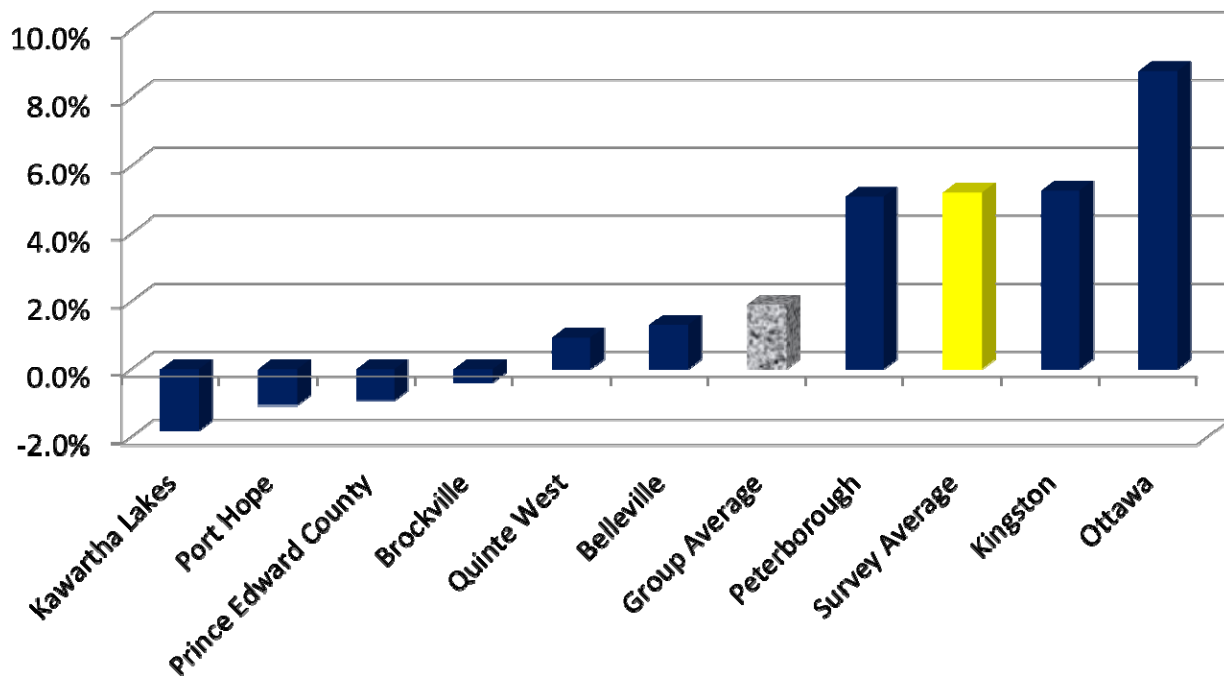
Niagara/Hamilton—% change in population between 2006-2011



Eastern—% change in population 2001-2011

Municipality	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Kawartha Lakes	5.8%	7.8%	-1.8%
Port Hope	3.9%	5.0%	-1.1%
Prince Edward County	1.4%	2.4%	-0.9%
Brockville	2.3%	2.7%	-0.4%
Quinte West	4.2%	3.2%	0.9%
Belleville	7.4%	6.1%	1.3%
Peterborough	10.2%	4.8%	5.1%
Kingston	8.0%	2.6%	5.3%
Ottawa	14.1%	4.9%	8.8%
Eastern Average	6.4%	4.4%	1.9%
Survey Average	14.9%	8.9%	5.2%

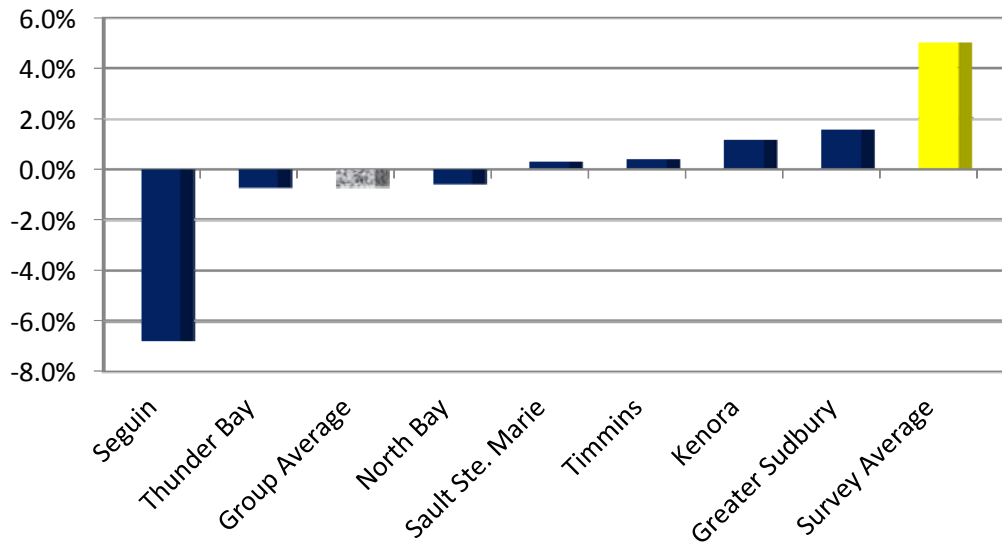
Eastern—% change in population between 2006-2011



Northern—% change in population 2001-2011

Municipality	% Change 2001 - 2011	% Change 2001 - 2006	% Change 2006 - 2011
Seguin	7.8%	15.6%	-6.7%
Thunder Bay	-0.6%	0.1%	-0.7%
North Bay	1.7%	2.3%	-0.6%
Sault Ste. Marie	0.8%	0.5%	0.3%
Timmins	-1.2%	-1.6%	0.4%
Kenora	-3.1%	-4.2%	1.1%
Greater Sudbury	3.3%	1.7%	1.5%
North Average	1.2%	2.1%	-0.7%
Survey Average	14.9%	8.9%	5.2%

Northern—% change in population between 2006-2011



High Growth Municipalities

Municipality	Location	% Change 2006 - 2011
Whitchurch-Stouffville	GTA	54%
Milton	GTA	35%
Ajax	GTA	22%
Brampton	GTA	21%
Vaughan	GTA	21%
Woolwich	Southwest	18%
Wasaga Beach	Simcoe/Musk./Duff.	17%
Markham	GTA	15%
Richmond Hill	GTA	14%
Wilmot	Southwest	12%
Aurora	GTA	12%
Oakville	GTA	10%
Whitby	GTA	10%
Wellesley	Southwest	9%
Ottawa	Eastern	9%
Clarington	GTA	9%
Newmarket	GTA	8%
Kitchener	Southwest	7%
Burlington	GTA	7%
Halton Hills	GTA	7%
Mississauga	GTA	7%
East Gwillimbury	GTA	7%
Innisfil	Simcoe/Musk./Duff.	6%
Guelph	Southwest	6%
Grimsby	Niagara/Hamilton	6%
Middlesex Centre	Southwest	6%
Barrie	Simcoe/Musk./Duff.	6%
Oshawa	GTA	6%
Niagara-on-the-Lake	Niagara/Hamilton	6%
Gravenhurst	Simcoe/Musk./Duff.	5%
Cambridge	Southwest	5%
Kingston	Eastern	5%
West Lincoln	Niagara/Hamilton	5%
Peterborough	Eastern	5%
St. Thomas	Southwest	5%
Hanover	Southwest	5%

The table above reflects the municipalities that experienced an increase of 5% or greater in population between 2006 and 2011.

Slow Growth Municipalities

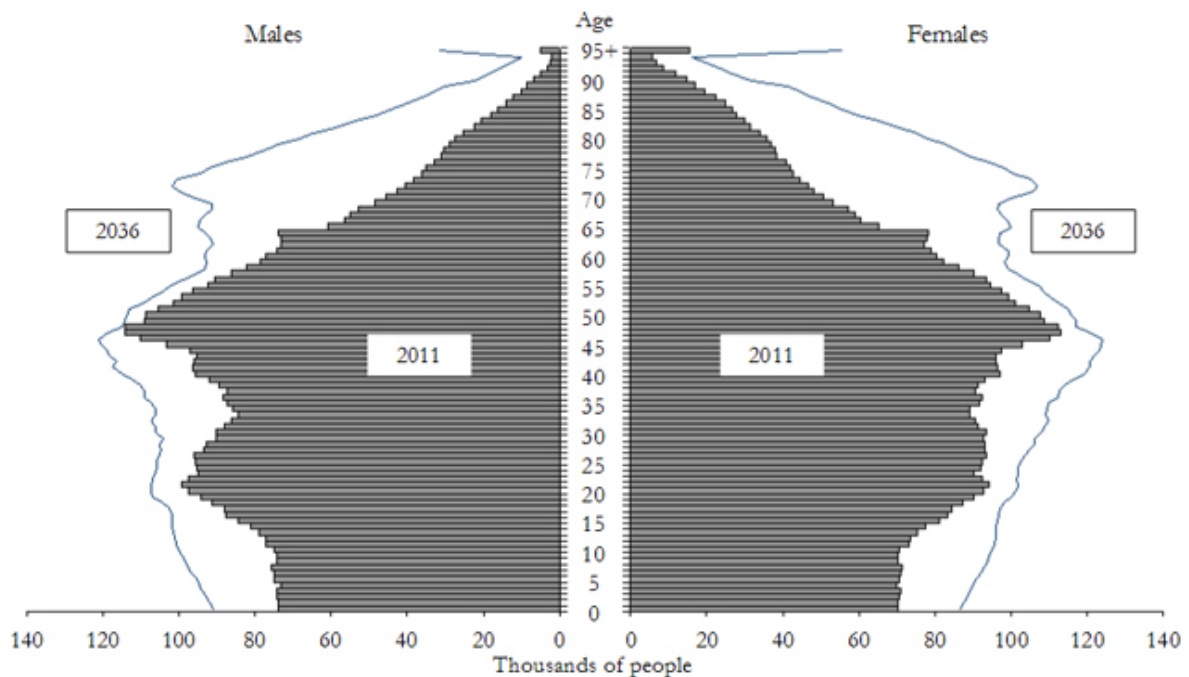
Municipality	Location	% Change 2006 - 2011
Kingsville	Southwest	2%
King	GTA	2%
Greater Sudbury	North	2%
Stratford	Southwest	1%
Meaford	Southwest	1%
Waterloo	Southwest	1%
Sarnia	Southwest	1%
Belleville	Eastern	1%
Kenora	North	1%
Pickering	GTA	1%
Niagara Falls	Niagara/Hamilton	1%
Norfolk	Southwest	1%
Quinte West	Eastern	1%
Welland	Niagara/Hamilton	1%
St. Marys	Southwest	1%
Timmins	North	0%
Sault Ste. Marie	North	0%
Central Elgin	Southwest	0%
Fort Erie	Niagara/Hamilton	0%
Owen Sound	Southwest	0%
Brockville	Eastern	0%
St. Catharines	Niagara/Hamilton	0%
North Bay	North	-1%
Thunder Bay	North	-1%
Prince Edward County	Eastern	-1%
Port Colborne	Niagara/Hamilton	-1%
Port Hope	Eastern	-1%
North Middlesex	Southwest	-1%
Bracebridge	Simcoe/Musk./Duff.	-2%
Thorold	Niagara/Hamilton	-2%
Kawartha Lakes	Eastern	-2%
Windsor	Southwest	-3%
Penetanguishene	Simcoe/Musk./Duff.	-3%
Wainfleet	Niagara/Hamilton	-4%
Chatham-Kent	Southwest	-4%
Lambton Shores	Southwest	-4%
The Blue Mountains	Southwest	-5%
Seguin	North	-7%

The table above includes municipalities with population increases less than 3%, from 2006-2011.

Ontario Population Projections Update 2011-2036—Excerpts from Ministry of Finance

- Ontario’s population is projected to experience healthy growth over the next 25 years, rising 32.7 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 1.9 million, or 14.2 per cent of the population in 2011 to 4.2 million, or 23.6 per cent, in 2036.

Age pyramid of Ontario’s population, 2011 and 2036



Sources: Statistics Canada, 2011, and Ontario Ministry of Finance projections.

- The growth in seniors’ share of the population will accelerate after 2011 as baby boomers begin to turn age 65. 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 2.8 million by 2036.
- The number of Ontarians aged 15–64, is projected to grow from 9.3 million in 2011 to 10.7 million by 2036. This age group is projected to decline as a share of total population, falling from 69.3 per cent in 2011 to 60.4 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 47.3% in 2011 to 51.6% in 2036.
- Peel alone is projected to see its population increase by 750,000 over 2011-36. Halton is projected to be the fastest-growing census division in Ontario over the projection period, with growth of 78.8 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 814,000 or 28.2 per cent, from 2.89 million in 2011 to 3.7 million by 2036. Three census divisions surrounding the GTA will continue to experience population growth significantly above the provincial average; they are Simcoe at 42.7 per cent, Waterloo at 41.8 per cent and Dufferin at 34.3 per cent.
- The population of Eastern Ontario is projected to grow 29.2 per cent over the projection period from 1.74 million to 2.25 million. Ottawa is expected to grow fastest (46.8 per cent). 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 2011-2036.
- The population of Southwestern Ontario is projected to grow from 1.61 million in 2011 to 1.83 million in 2036 (13.9%). Growth rates within Southwestern Ontario will vary, with Middlesex and Elgin growing fastest (32.6 per cent and 18.7 per cent respectively). The population of Huron, Chatham-Kent and Perth are projected to be relatively stable over the 2011-2036 period.
- The population of Northern Ontario is projected to be relatively stable with a slight increase of 6,500 or 0.8 per cent. The Northeast is projected to see growth of 0.7 per cent while the Northwest is projected to grow by 1.0 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 increase 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	22%	59%	19%
Brockville	20%	57%	23%
Kawartha Lakes	20%	58%	22%
Kingston	21%	62%	16%
Ottawa	23%	63%	13%
Peterborough	21%	59%	20%
Port Hope	21%	59%	20%
Prince Edward County	18%	57%	25%
Quinte West	23%	60%	17%
Eastern Average	21%	59%	20%
Ajax	29%	62%	9%
Aurora	28%	61%	11%
Brampton	29%	62%	9%
Burlington	23%	60%	17%
Caledon	28%	61%	12%
Clarington	27%	61%	12%
East Gwillimbury	24%	64%	12%
Georgina	25%	62%	12%
Halton Hills	28%	60%	12%
King	25%	60%	15%
Markham	24%	63%	12%
Milton	30%	62%	8%
Mississauga	26%	63%	11%
Newmarket	27%	62%	11%
Oakville	27%	60%	13%
Oshawa	23%	62%	15%
Pickering	25%	63%	12%
Richmond Hill	25%	63%	11%
Toronto	21%	65%	14%
Vaughan	27%	61%	11%
Whitby	29%	61%	10%
Whitchurch-Stouffville	25%	61%	14%
GTA Average	26%	62%	12%
Fort Erie	21%	59%	20%
Grimsby	24%	59%	17%
Hamilton	23%	61%	16%
Lincoln	25%	56%	19%
Niagara Falls	22%	60%	18%
Niagara-on-the-Lake	19%	55%	26%
Pelham	22%	57%	21%
Port Colborne	20%	58%	22%
St. Catharines	21%	59%	19%
Thorold	23%	62%	15%
Wainfleet	24%	60%	16%
Welland	22%	60%	18%
West Lincoln	29%	59%	12%
Niagara/Hamilton Average	23%	59%	18%

Municipality	0-19	20-64	65+
Greater Sudbury	22%	62%	16%
Kenora	23%	60%	17%
North Bay	22%	61%	17%
Sault Ste. Marie	20%	60%	20%
Seguin	20%	58%	22%
Thunder Bay	21%	61%	18%
Timmins	24%	62%	14%
North Average	22%	61%	18%
Barrie	27%	61%	12%
Bracebridge	21%	58%	21%
Gravenhurst	17%	60%	23%
Huntsville	22%	58%	20%
Innisfil	25%	61%	14%
Orangeville	28%	60%	12%
Penetanguishene	20%	59%	21%
Springwater	26%	61%	13%
Wasaga Beach	17%	53%	29%
Simcoe/Musk./Duff. Average	23%	59%	18%
Cambridge	26%	62%	12%
Central Elgin	24%	61%	15%
Chatham-Kent	24%	58%	18%
Guelph	24%	63%	13%
Hanover	21%	55%	24%
Ingersoll	26%	60%	14%
Kingsville	24%	60%	16%
Kitchener	24%	64%	12%
Lambton Shores	17%	57%	26%
London	23%	62%	15%
Meaford	19%	57%	24%
Middlesex Centre	27%	58%	15%
Norfolk	22%	59%	19%
North Dumfries	27%	60%	13%
North Middlesex	28%	57%	16%
Owen Sound	20%	57%	22%
Sarnia	21%	59%	19%
St. Marys	23%	57%	20%
St. Thomas	25%	59%	16%
Stratford	22%	60%	18%
The Blue Mountains	17%	55%	28%
Waterloo	24%	63%	13%
Wellesley	36%	54%	10%
Wilmot	26%	58%	16%
Windsor	24%	60%	16%
Woolwich	27%	58%	15%
Southwest Average	24%	59%	17%
Average	24%	60%	16%
Median	24%	60%	16%
Minimum	17%	53%	8%
Maximum	36%	65%	29%

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. The following table provides the estimated average household income in 2012 for each of the municipalities.

Source—FP Markets Canadian Demographics 2012.

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income
Gravenhurst	\$ 62,533	low
Seguin	\$ 63,561	low
Penetanguishene	\$ 64,033	low
Fort Erie	\$ 66,107	low
Welland	\$ 66,946	low
Owen Sound	\$ 67,371	low
The Blue Mountains	\$ 67,842	low
Peterborough	\$ 67,917	low
Port Colborne	\$ 68,111	low
Lambton Shores	\$ 68,576	low
Quinte West	\$ 69,041	low
Belleville	\$ 69,041	low
North Middlesex	\$ 69,261	low
North Bay	\$ 69,267	low
Meaford	\$ 70,313	low
Brockville	\$ 70,473	low
Sault Ste. Marie	\$ 70,540	low
Chatham-Kent	\$ 70,574	low
Niagara Falls	\$ 71,029	low
Wainfleet	\$ 71,202	low
Thunder Bay	\$ 71,360	low
St. Catharines	\$ 71,500	low
Wasaga Beach	\$ 72,197	low
St. Thomas	\$ 72,705	low
Norfolk	\$ 72,883	low
St. Marys	\$ 73,720	low
Kawartha Lakes	\$ 75,186	low
Huntsville	\$ 75,772	low
Stratford	\$ 76,000	low
Prince Edward County	\$ 77,066	mid
Timmins	\$ 77,394	mid
Ingersoll	\$ 77,716	mid
Port Hope	\$ 77,852	mid
Kingston	\$ 78,170	mid
Greater Sudbury	\$ 78,249	mid
Hanover	\$ 78,760	mid
Thorold	\$ 78,761	mid
Kenora	\$ 79,478	mid
London	\$ 80,587	mid
Hamilton	\$ 81,280	mid
Wellesley	\$ 81,317	mid
Bracebridge	\$ 82,673	mid
Windsor	\$ 82,701	mid
Sarnia	\$ 83,591	mid
Barrie	\$ 84,300	mid

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income
Kitchener	\$ 84,359	mid
Oshawa	\$ 84,875	mid
Kingsville	\$ 86,275	mid
Georgina	\$ 87,717	mid
Orangeville	\$ 88,785	mid
Guelph	\$ 88,888	mid
West Lincoln	\$ 89,156	mid
Innisfil	\$ 89,286	mid
Cambridge	\$ 89,361	mid
Lincoln	\$ 90,746	mid
Toronto	\$ 94,526	mid
Central Elgin	\$ 97,034	mid
Brampton	\$ 98,883	mid
Ottawa	\$ 100,236	high
Niagara-on-the-Lake	\$ 101,335	high
Clarington	\$ 102,011	high
North Dumfries	\$ 102,831	high
Grimsby	\$ 103,410	high
Waterloo	\$ 105,606	high
Mississauga	\$ 105,848	high
Ajax	\$ 106,960	high
Wilmot	\$ 107,054	high
Pelham	\$ 111,693	high
Whitby	\$ 111,754	high
Pickering	\$ 112,374	high
Burlington	\$ 115,078	high
Richmond Hill	\$ 117,414	high
Milton	\$ 117,840	high
Newmarket	\$ 117,930	high
Markham	\$ 118,780	high
Middlesex Centre	\$ 120,626	high
Springwater	\$ 123,240	high
Halton Hills	\$ 124,529	high
East Gwillimbury	\$ 128,097	high
Vaughan	\$ 129,187	high
Woolwich	\$ 132,046	high
Caledon	\$ 137,331	high
Whitchurch-Stouffville	\$ 143,618	high
Aurora	\$ 151,513	high
Oakville	\$ 151,893	high
King	\$ 194,451	high
Average	\$ 91,506	
Median	\$ 83,146	

Average Household Income by Geographic Location

The following table provides the estimated average household income in 2012 for each of the municipalities. Source—FP Markets Canadian Demographics 2012 summarized by geographic area.

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income
Peterborough	\$ 67,917	low
Quinte West	\$ 69,041	low
Belleville	\$ 69,041	low
Brockville	\$ 70,473	low
Kawartha Lakes	\$ 75,186	low
Prince Edward County	\$ 77,066	mid
Port Hope	\$ 77,852	mid
Kingston	\$ 78,170	mid
Ottawa	\$ 100,236	high
Eastern Average	\$ 77,133	
Oshawa	\$ 84,875	mid
Georgina	\$ 87,717	mid
Toronto	\$ 94,526	mid
Brampton	\$ 98,883	mid
Clarington	\$ 102,011	high
Mississauga	\$ 105,848	high
Ajax	\$ 106,960	high
Whitby	\$ 111,754	high
Pickering	\$ 112,374	high
Burlington	\$ 115,078	high
Richmond Hill	\$ 117,414	high
Milton	\$ 117,840	high
Newmarket	\$ 117,930	high
Markham	\$ 118,780	high
Halton Hills	\$ 124,529	high
East Gwillimbury	\$ 128,097	high
Vaughan	\$ 129,187	high
Caledon	\$ 137,331	high
Whitchurch-Stouffville	\$ 143,618	high
Aurora	\$ 151,513	high
Oakville	\$ 151,893	high
King	\$ 194,451	high
GTA Average	\$ 122,273	
Fort Erie	\$ 66,107	low
Welland	\$ 66,946	low
Port Colborne	\$ 68,111	low
Niagara Falls	\$ 71,029	low
Wainfleet	\$ 71,202	low
St. Catharines	\$ 71,500	low
Thorold	\$ 78,761	mid
Hamilton	\$ 81,280	mid
West Lincoln	\$ 89,156	mid
Lincoln	\$ 90,746	mid
Niagara-on-the-Lake	\$ 101,335	high
Grimsby	\$ 103,410	high
Pelham	\$ 111,693	high
Niagara/Hamilton Avg.	\$ 83,764	

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income
Seguin	\$ 63,561	low
North Bay	\$ 69,267	low
Sault Ste. Marie	\$ 70,540	low
Thunder Bay	\$ 71,360	low
Timmins	\$ 77,394	mid
Greater Sudbury	\$ 78,249	mid
Kenora	\$ 79,478	mid
North Average	\$ 74,381	
Gravenhurst	\$ 62,533	low
Penetanguishene	\$ 64,033	low
Wasaga Beach	\$ 72,197	low
Huntsville	\$ 75,772	low
Bracebridge	\$ 82,673	mid
Barrie	\$ 84,300	mid
Orangeville	\$ 88,785	mid
Innisfil	\$ 89,286	mid
Springwater	\$ 123,240	high
Simcoe/Musk./Duff./Avg.	\$ 85,036	
Owen Sound	\$ 67,371	low
The Blue Mountains	\$ 67,842	low
Lambton Shores	\$ 68,576	low
North Middlesex	\$ 69,261	low
Meaford	\$ 70,313	low
Chatham-Kent	\$ 70,574	low
St. Thomas	\$ 72,705	low
Norfolk	\$ 72,883	low
St. Marys	\$ 73,720	low
Stratford	\$ 76,000	low
Ingersoll	\$ 77,716	mid
Hanover	\$ 78,760	mid
London	\$ 80,587	mid
Wellesley	\$ 81,317	mid
Windsor	\$ 82,701	mid
Sarnia	\$ 83,591	mid
Kitchener	\$ 84,359	mid
Kingsville	\$ 86,275	mid
Guelph	\$ 88,888	mid
Cambridge	\$ 89,361	mid
Central Elgin	\$ 97,034	mid
North Dumfries	\$ 102,831	high
Waterloo	\$ 105,606	high
Wilmot	\$ 107,054	high
Middlesex Centre	\$ 120,626	high
Woolwich	\$ 132,046	high
Southwest Average	\$ 85,625	

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 services 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:

	Land Area (Square Km)	2011 Population Density per Sq. Kilometre
Greater Sudbury	3,227	50
Kawartha Lakes	3,083	24
Timmins	2,979	14
Ottawa	2,790	317
Chatham-Kent	2,458	42
Norfolk	1,608	39
Hamilton	1,117	465
Prince Edward County	1,050	24
Huntsville	711	27
Caledon	688	86
Toronto	630	4,150
Bracebridge	626	25
Clarington	611	138

The table on the next page is sorted by population density per sq. km. For every square kilometre, Timmins has 14 residents compared with the City of Toronto that has 4,150. The City of Timmins has the third largest land area in the survey but has one of the lowest densities.

Land Area and Density (sorted by population density)

	Land Area (Square Km)	2011 Population Density per Sq. Kilometre	Density Ranking
Seguin	595	7	low
North Middlesex	598	11	low
Timmins	2,979	14	low
Meaford	589	19	low
Gravenhurst	519	22	low
The Blue Mountains	287	22	low
Kawartha Lakes	3,083	24	low
Prince Edward County	1,050	24	low
Bracebridge	626	25	low
Huntsville	711	27	low
Middlesex Centre	588	28	low
Wainfleet	217	29	low
Lambton Shores	331	32	low
Springwater	536	34	low
West Lincoln	388	36	low
Wellesley	278	39	low
Norfolk	1,608	39	low
Chatham-Kent	2,458	42	low
Central Elgin	280	45	low
Greater Sudbury	3,227	50	low
North Dumfries	187	50	low
Port Hope	279	58	low
King	333	60	low
Woolwich	326	71	low
Kenora	212	72	low
Wilmot	264	73	low
Caledon	688	86	low
Kingsville	247	87	low
Quinte West	494	87	low
East Gwillimbury	245	92	mid
Niagara-on-the-Lake	133	116	mid
Innisfil	284	116	mid
Pelham	126	131	mid
Lincoln	163	138	mid
Clarington	611	138	mid
Port Colborne	122	151	mid
Georgina	288	151	mid
North Bay	319	168	mid
Fort Erie	166	180	mid
Whitchurch-Stouffville	207	182	mid
Belleville	247	200	mid
Halton Hills	276	214	mid
Thorold	83	216	mid
Milton	363	232	mid
Kingston	451	273	mid
Wasaga Beach	58	300	mid

	Land Area (Square Km)	2011 Population Density per Sq. Kilometre	Density Ranking
Ottawa	2,790	317	mid
Thunder Bay	328	330	mid
Sault Ste. Marie	223	337	mid
Penetanguishene	26	356	mid
Grimsby	69	367	mid
Pickering	232	383	mid
Niagara Falls	210	396	mid
Sarnia	165	439	mid
Hamilton	1,117	465	mid
St. Marys	12	533	mid
Welland	81	624	mid
Hanover	10	764	mid
Whitby	147	833	high
London	421	871	high
Owen Sound	24	895	high
Ingersoll	13	942	high
Burlington	186	947	high
Oshawa	146	1,027	high
Brockville	21	1,046	high
Vaughan	274	1,054	high
St. Thomas	36	1,067	high
Aurora	50	1,068	high
Cambridge	113	1,123	high
Stratford	27	1,144	high
Peterborough	64	1,234	high
Oakville	139	1,314	high
St. Catharines	96	1,367	high
Guelph	87	1,404	high
Markham	213	1,419	high
Windsor	147	1,435	high
Waterloo	64	1,543	high
Kitchener	137	1,602	high
Ajax	67	1,634	high
Barrie	77	1,754	high
Orangeville	16	1,792	high
Richmond Hill	101	1,839	high
Brampton	266	1,967	high
Newmarket	38	2,087	high
Mississauga	292	2,440	high
Toronto	630	4,150	high
Total Survey Average	433	587	
Total Survey Median	238	224	
Total Survey Min	10	7	
Total Survey Max	3,227	4,150	

Source: Stats Canada 2011 Census

Land Area and Density by Geographic Location

	Land Area (Square Km)	2011 Population Density per Sq. Kilometre	Density Ranking
Kawartha Lakes	3,083	24	low
Prince Edward County	1,050	24	low
Port Hope	279	58	low
Quinte West	494	87	low
Belleville	247	200	mid
Kingston	451	273	mid
Ottawa	2,790	317	mid
Brockville	21	1,046	high
Peterborough	64	1,234	high
Eastern Average	942	363	
King	333	60	low
Caledon	688	86	low
East Gwillimbury	245	92	mid
Clarington	611	138	mid
Georgina	288	151	mid
Whitchurch-Stouffville	207	182	mid
Halton Hills	276	214	mid
Milton	363	232	mid
Pickering	232	383	mid
Whitby	147	833	high
Burlington	186	947	high
Oshawa	146	1,027	high
Vaughan	274	1,054	high
Aurora	50	1,068	high
Oakville	139	1,314	high
Markham	213	1,419	high
Ajax	67	1,634	high
Richmond Hill	101	1,839	high
Brampton	266	1,967	high
Newmarket	38	2,087	high
Mississauga	292	2,440	high
Toronto	630	4,150	high
GTA Average	263	1,060	
Wainfleet	217	29	low
West Lincoln	388	36	low
Niagara-on-the-Lake	133	116	mid
Pelham	126	131	mid
Lincoln	163	138	mid
Port Colborne	122	151	mid
Fort Erie	166	180	mid
Thorold	83	216	mid
Grimsby	69	367	mid
Niagara Falls	210	396	mid
Hamilton	1,117	465	mid
Welland	81	624	mid
St. Catharines	96	1,367	high
Niagara/Hamilton Avg.	229	324	

	Land Area (Square Km)	2011 Population Density per Sq. Kilometre	Density Ranking
Seguin	595	7	low
Timmins	2,979	14	low
Greater Sudbury	3,227	50	low
Kenora	212	72	low
North Bay	319	168	mid
Thunder Bay	328	330	mid
Sault Ste. Marie	223	337	mid
North Average	1,126	140	
Barrie	77	1,754	high
Bracebridge	626	25	low
Gravenhurst	519	22	low
Huntsville	711	27	low
Innisfil	284	116	mid
Orangeville	16	1,792	high
Penetanguishene	26	356	mid
Springwater	536	34	low
Wasaga Beach	58	300	mid
Sim./Musk./Duff. Avg.	317	492	
North Middlesex	598	11	low
Meaford	589	19	low
The Blue Mountains	287	22	low
Middlesex Centre	588	28	low
Lambton Shores	331	32	low
Wellesley	278	39	low
Norfolk	1,608	39	low
Chatham-Kent	2,458	42	low
Central Elgin	280	45	low
North Dumfries	187	50	low
Woolwich	326	71	low
Wilmot	264	73	low
Kingsville	247	87	low
Sarnia	165	439	mid
St. Marys	12	533	mid
Hanover	10	764	mid
London	421	871	high
Owen Sound	24	895	high
Ingersoll	13	942	high
St. Thomas	36	1,067	high
Cambridge	113	1,123	high
Stratford	27	1,144	high
Guelph	87	1,404	high
Windsor	147	1,435	high
Waterloo	64	1,543	high
Kitchener	137	1,602	high
Southwest Average	357	551	

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	2012 Unweighted CVA/Capita	2012 Weighted CVA/Capita	Relative Position Unweighted CVA/Capita	Relative Position Weighted CVA/Capita
Timmins	\$ 61,115	\$ 73,332	low	low
Thunder Bay	\$ 64,317	\$ 81,307	low	low
Sault Ste. Marie	\$ 64,422	\$ 80,541	low	low
St. Thomas	\$ 72,154	\$ 87,836	low	low
Windsor	\$ 72,597	\$ 94,654	low	low
Welland	\$ 74,502	\$ 84,166	low	low
Hanover	\$ 79,447	\$ 86,859	low	low
Kenora	\$ 81,394	\$ 97,936	low	low
Owen Sound	\$ 81,940	\$ 106,308	low	low
Quinte West	\$ 82,117	\$ 90,115	low	low
North Bay	\$ 82,230	\$ 97,796	low	low
Greater Sudbury	\$ 83,017	\$ 105,367	low	low
Ingersoll	\$ 84,876	\$ 106,383	low	low
Port Colborne	\$ 85,636	\$ 96,766	low	low
Brockville	\$ 85,717	\$ 108,631	low	low
Sarnia	\$ 88,363	\$ 104,914	low	low
Chatham-Kent	\$ 88,984	\$ 85,342	low	low
Belleville	\$ 89,244	\$ 115,371	low	mid
St. Catharines	\$ 90,901	\$ 105,896	low	low
London	\$ 91,999	\$ 110,425	low	mid
Peterborough	\$ 92,813	\$ 108,695	low	low
Penetanguishene	\$ 94,324	\$ 97,231	low	low
Kitchener	\$ 94,731	\$ 112,853	low	mid
Thorold	\$ 95,236	\$ 109,532	low	low
Oshawa	\$ 95,375	\$ 108,067	low	low
Stratford	\$ 98,055	\$ 120,814	low	mid
Hamilton	\$ 99,268	\$ 122,019	low	mid
Kingsville	\$ 101,269	\$ 90,930	low	low
West Lincoln	\$ 101,636	\$ 96,663	low	low
St. Marys	\$ 102,010	\$ 120,471	mid	mid
Cambridge	\$ 102,487	\$ 125,252	mid	mid
Kingston	\$ 104,124	\$ 129,337	mid	mid
Niagara Falls	\$ 104,343	\$ 128,857	mid	mid
Port Hope	\$ 105,680	\$ 111,302	mid	mid
Orangeville	\$ 106,944	\$ 117,127	mid	mid
Norfolk	\$ 107,413	\$ 103,030	mid	low
Ajax	\$ 107,820	\$ 115,995	mid	mid
Clarington	\$ 108,578	\$ 112,039	mid	mid

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

Municipality	2012 Unweighted CVA/Capita	2012 Weighted CVA/Capita	Relative Position Unweighted CVA/Capita	Relative Position Weighted CVA/Capita
Brampton	\$ 109,586	\$ 117,960	mid	mid
Fort Erie	\$ 109,768	\$ 119,895	mid	mid
Barrie	\$ 111,017	\$ 119,434	mid	mid
Central Elgin	\$ 114,935	\$ 105,908	mid	low
Guelph	\$ 115,043	\$ 141,670	mid	high
Whitby	\$ 117,324	\$ 127,830	mid	mid
Georgina	\$ 118,701	\$ 117,247	mid	mid
Grimsby	\$ 119,735	\$ 127,770	mid	mid
Lincoln	\$ 120,140	\$ 122,027	mid	mid
Pelham	\$ 120,966	\$ 121,112	mid	mid
Wellesley	\$ 125,019	\$ 110,287	mid	low
Ottawa	\$ 126,279	\$ 149,501	mid	high
Wainfleet	\$ 127,454	\$ 118,678	mid	mid
Prince Edward County	\$ 128,270	\$ 123,279	mid	mid
Waterloo	\$ 128,739	\$ 153,013	mid	high
Wilmot	\$ 130,748	\$ 127,473	mid	mid
Pickering	\$ 132,703	\$ 144,344	mid	high
Meaford	\$ 133,720	\$ 127,836	mid	mid
Woolwich	\$ 136,233	\$ 141,236	mid	high
Newmarket	\$ 136,721	\$ 139,899	mid	mid
Kawartha Lakes	\$ 136,858	\$ 134,333	high	mid
Halton Hills	\$ 144,417	\$ 153,543	high	high
Springwater	\$ 145,785	\$ 132,949	high	mid
Innisfil	\$ 146,325	\$ 143,964	high	high
Mississauga	\$ 150,357	\$ 170,831	high	high
North Middlesex	\$ 152,088	\$ 88,954	high	low
Middlesex Centre	\$ 154,660	\$ 125,474	high	mid
Milton	\$ 156,817	\$ 172,253	high	high
Burlington	\$ 159,261	\$ 182,304	high	high
East Gwillimbury	\$ 160,712	\$ 155,521	high	high
Toronto	\$ 161,498	\$ 249,097	high	high
Aurora	\$ 161,690	\$ 164,064	high	high
Markham	\$ 164,145	\$ 167,197	high	high
North Dumfries	\$ 168,526	\$ 182,475	high	high
Richmond Hill	\$ 169,458	\$ 171,758	high	high
Huntsville	\$ 177,728	\$ 178,731	high	high
Bracebridge	\$ 179,256	\$ 179,802	high	high
Lambton Shores	\$ 182,355	\$ 174,773	high	high
Wasaga Beach	\$ 183,503	\$ 186,030	high	high
Whitchurch-Stouffville	\$ 184,242	\$ 182,219	high	high
Caledon	\$ 190,814	\$ 192,075	high	high
Oakville	\$ 198,605	\$ 219,055	high	high
Vaughan	\$ 199,219	\$ 205,802	high	high
Niagara-on-the-Lake	\$ 213,936	\$ 220,819	high	high
King	\$ 241,840	\$ 228,083	high	high
Gravenhurst	\$ 255,943	\$ 256,868	high	high
The Blue Mountains	\$ 496,348	\$ 495,146	high	high
Seguin	\$ 740,595	\$ 737,441	high	high
Average	\$ 135,665	\$ 143,699		
Median	\$ 116,183	\$ 121,566		
Minimum	\$ 61,115	\$ 73,332		
Maximum	\$ 740,595	\$ 737,441		

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

Municipality	2012 Unweighted CVA/Capita	2012 Weighted CVA/Capita	% Change Unweighted/ Weighted	Relative Position Unweighted CVA/Capita
Quinte West	\$ 82,117	\$ 90,115	9.7%	low
Brockville	\$ 85,717	\$ 108,631	26.7%	low
Belleville	\$ 89,244	\$ 115,371	29.3%	low
Peterborough	\$ 92,813	\$ 108,695	17.1%	low
Kingston	\$ 104,124	\$ 129,337	24.2%	mid
Port Hope	\$ 105,680	\$ 111,302	5.3%	mid
Ottawa	\$ 126,279	\$ 149,501	18.4%	mid
Prince Edward County	\$ 128,270	\$ 123,279	-3.9%	mid
Kawartha Lakes	\$ 136,858	\$ 134,333	-1.8%	high
Eastern Average	\$ 105,678	\$ 118,952		
Oshawa	\$ 95,375	\$ 108,067	13.3%	low
Ajax	\$ 107,820	\$ 115,995	7.6%	mid
Clarington	\$ 108,578	\$ 112,039	3.2%	mid
Brampton	\$ 109,586	\$ 117,960	7.6%	mid
Whitby	\$ 117,324	\$ 127,830	9.0%	mid
Georgina	\$ 118,701	\$ 117,247	-1.2%	mid
Pickering	\$ 132,703	\$ 144,344	8.8%	mid
Newmarket	\$ 136,721	\$ 139,899	2.3%	mid
Halton Hills	\$ 144,417	\$ 153,543	6.3%	high
Mississauga	\$ 150,357	\$ 170,831	13.6%	high
Milton	\$ 156,817	\$ 172,253	9.8%	high
Burlington	\$ 159,261	\$ 182,304	14.5%	high
East Gwillimbury	\$ 160,712	\$ 155,521	-3.2%	high
Toronto	\$ 161,498	\$ 249,097	54.2%	high
Aurora	\$ 161,690	\$ 164,064	1.5%	high
Markham	\$ 164,145	\$ 167,197	1.9%	high
Richmond Hill	\$ 169,458	\$ 171,758	1.4%	high
Whitchurch-Stouffville	\$ 184,242	\$ 182,219	-1.1%	high
Caledon	\$ 190,814	\$ 192,075	0.7%	high
Oakville	\$ 198,605	\$ 219,055	10.3%	high
Vaughan	\$ 199,219	\$ 205,802	3.3%	high
King	\$ 241,840	\$ 228,083	-5.7%	high
GTA Average	\$ 153,176	\$ 163,508		
Welland	\$ 74,502	\$ 84,166	13.0%	low
Port Colborne	\$ 85,636	\$ 96,766	13.0%	low
St. Catharines	\$ 90,901	\$ 105,896	16.5%	low
Thorold	\$ 95,236	\$ 109,532	15.0%	low
Hamilton	\$ 99,268	\$ 122,019	22.9%	low
West Lincoln	\$ 101,636	\$ 96,663	-4.9%	low
Niagara Falls	\$ 104,343	\$ 128,857	23.5%	mid
Fort Erie	\$ 109,768	\$ 119,895	9.2%	mid
Grimsby	\$ 119,735	\$ 127,770	6.7%	mid
Lincoln	\$ 120,140	\$ 122,027	1.6%	mid
Pelham	\$ 120,966	\$ 121,112	0.1%	mid
Wainfleet	\$ 127,454	\$ 118,678	-6.9%	mid
Niagara-on-the-Lake	\$ 213,936	\$ 220,819	3.2%	high
Niagara/Hamilton Avg.	\$ 112,578	\$ 121,092		

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

Municipality	2012 Unweighted CVA/Capita	2012 Weighted CVA/Capita	% Change Unweighted/ Weighted	Relative Position Unweighted CVA/Capita
Timmins	\$ 61,115	\$ 73,332	20.0%	low
Thunder Bay	\$ 64,317	\$ 81,307	26.4%	low
Sault Ste. Marie	\$ 64,422	\$ 80,541	25.0%	low
Kenora	\$ 81,394	\$ 97,936	20.3%	low
North Bay	\$ 82,230	\$ 97,796	18.9%	low
Greater Sudbury	\$ 83,017	\$ 105,367	26.9%	low
Sequim	\$ 740,595	\$ 737,441	-0.4%	high
North Average	\$ 168,156	\$ 181,960		
Penetanguishene	\$ 94,324	\$ 97,231	3.1%	low
Orangeville	\$ 106,944	\$ 117,127	9.5%	mid
Barrie	\$ 111,017	\$ 119,434	7.6%	mid
Springwater	\$ 145,785	\$ 132,949	-8.8%	high
Innisfil	\$ 146,325	\$ 143,964	-1.6%	high
Huntsville	\$ 177,728	\$ 178,731	0.6%	high
Bracebridge	\$ 179,256	\$ 179,802	0.3%	high
Wasaga Beach	\$ 183,503	\$ 186,030	1.4%	high
Gravenhurst	\$ 255,943	\$ 256,868	0.4%	high
Simcoe/Musk./Duff. Avg.	\$ 155,647	\$ 156,904		
St. Thomas	\$ 72,154	\$ 87,836	21.7%	low
Windsor	\$ 72,597	\$ 94,654	30.4%	low
Hanover	\$ 79,447	\$ 86,859	9.3%	low
Owen Sound	\$ 81,940	\$ 106,308	29.7%	low
Ingersoll	\$ 84,876	\$ 106,383	25.3%	low
Sarnia	\$ 88,363	\$ 104,914	18.7%	low
Chatham-Kent	\$ 88,984	\$ 85,342	-4.1%	low
London	\$ 91,999	\$ 110,425	20.0%	low
Kitchener	\$ 94,731	\$ 112,853	19.1%	low
Stratford	\$ 98,055	\$ 120,814	23.2%	low
Kingsville	\$ 101,269	\$ 90,930	-10.2%	low
St. Marys	\$ 102,010	\$ 120,471	18.1%	mid
Cambridge	\$ 102,487	\$ 125,252	22.2%	mid
Norfolk	\$ 107,413	\$ 103,030	-4.1%	mid
Central Elgin	\$ 114,935	\$ 105,908	-7.9%	mid
Guelph	\$ 115,043	\$ 141,670	23.1%	mid
Wellesley	\$ 125,019	\$ 110,287	-11.8%	mid
Waterloo	\$ 128,739	\$ 153,013	18.9%	mid
Wilmot	\$ 130,748	\$ 127,473	-2.5%	mid
Meaford	\$ 133,720	\$ 127,836	-4.4%	mid
Woolwich	\$ 136,233	\$ 141,236	3.7%	mid
North Middlesex	\$ 152,088	\$ 88,954	-41.5%	high
Middlesex Centre	\$ 154,660	\$ 125,474	-18.9%	high
North Dumfries	\$ 168,526	\$ 182,475	8.3%	high
Lambton Shores	\$ 182,355	\$ 174,773	-4.2%	high
The Blue Mountains	\$ 496,348	\$ 495,146	-0.2%	high
Southwest Average	\$ 127,105	\$ 131,935		

Unweighted Assessment Trends 2009-2012

The tables on the next several pages reflect the change in unweighted assessment from 2009-2012. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2011-2012% 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 2009 - 2010	% Change in CVA 2010 - 2011	% Change in CVA 2011 - 2012	Relative Ranking % increase 2011-2012
Windsor	0.9%	0.8%	1.5%	low
Thunder Bay	3.1%	2.6%	2.7%	low
Kingsville	2.9%	3.5%	3.2%	low
Kenora	N/A	N/A	3.3%	low
Chatham-Kent	3.9%	2.9%	3.7%	low
Timmins	8.2%	7.7%	3.9%	low
Central Elgin	5.0%	5.4%	4.2%	low
Pickering	3.5%	4.6%	4.5%	low
Oshawa	5.0%	5.9%	4.6%	low
Penetanguishene	N/A	N/A	4.8%	low
St. Catharines	6.0%	4.2%	4.8%	low
Lambton Shores	N/A	6.6%	5.2%	low
Meaford	N/A	N/A	5.2%	low
Georgina	6.6%	5.3%	5.3%	low
St. Thomas	5.9%	5.4%	5.3%	low
Halton Hills	6.3%	7.0%	5.4%	low
Stratford	5.7%	5.3%	5.5%	low
Pelham	7.6%	6.0%	5.5%	low
Whitby	5.5%	5.6%	5.5%	low
Ajax	5.6%	6.2%	5.5%	low
Niagara Falls	14.0%	-1.9%	5.6%	low
Peterborough	6.1%	7.0%	5.6%	low
St. Marys	N/A	4.8%	5.6%	low
Sarnia	6.4%	7.2%	5.6%	low
Brockville	6.8%	5.1%	5.7%	low
Welland	6.2%	6.6%	5.7%	low
The Blue Mountains	N/A	8.8%	5.8%	mid
Seguin	N/A	N/A	5.8%	mid
Ottawa	5.8%	5.8%	5.8%	mid
Fort Erie	7.0%	6.2%	5.8%	mid
Port Colborne	5.6%	4.2%	5.8%	mid
London	5.8%	6.3%	5.8%	mid
Newmarket	6.3%	5.6%	5.8%	mid
Wainfleet	7.2%	6.4%	5.9%	mid
East Gwillimbury	7.7%	7.0%	6.0%	mid
Barrie	7.1%	11.8%	6.0%	mid
Niagara-on-the-Lake	8.0%	6.8%	6.0%	mid
Huntsville	8.0%	7.4%	6.0%	mid
Gravenhurst	8.6%	9.4%	6.0%	mid
Thorold	6.5%	5.0%	6.1%	mid
Mississauga	7.1%	6.5%	6.1%	mid
Burlington	7.1%	8.2%	6.1%	mid

	% Change in CVA 2009 - 2010	% Change in CVA 2010 - 2011	% Change in CVA 2011 - 2012	Relative Ranking % increase 2011-2012
Oakville	8.4%	8.1%	6.1%	mid
Cambridge	6.6%	6.7%	6.2%	mid
Clarington	5.9%	6.1%	6.2%	mid
Kingston	3.2%	6.7%	6.3%	mid
Kawartha Lakes	6.7%	6.5%	6.3%	mid
West Lincoln	8.0%	8.1%	6.3%	mid
Kitchener	7.1%	7.6%	6.4%	mid
Waterloo	6.7%	7.6%	6.4%	mid
Hamilton	7.8%	6.7%	6.5%	mid
Belleville	7.7%	7.1%	6.6%	mid
Bracebridge	8.6%	7.8%	6.6%	mid
Grimsby	8.0%	8.2%	6.6%	mid
Brampton	6.6%	7.0%	6.7%	high
North Dumfries	6.7%	7.2%	6.7%	high
Guelph	5.8%	7.5%	6.8%	high
Richmond Hill	7.0%	7.1%	6.8%	high
Innisfil	N/A	N/A	6.8%	high
Markham	7.6%	9.0%	6.9%	high
Lincoln	8.6%	7.1%	6.9%	high
Aurora	8.3%	7.4%	7.0%	high
Toronto	7.1%	7.0%	7.0%	high
North Bay	7.3%	7.7%	7.0%	high
Orangeville	7.2%	7.4%	7.1%	high
Caledon	6.8%	8.5%	7.5%	high
Quinte West	7.5%	6.8%	7.5%	high
Wilmot	8.2%	9.2%	7.7%	high
Prince Edward County	7.0%	8.2%	7.8%	high
Woolwich	9.7%	9.1%	7.9%	high
King	8.1%	9.3%	7.9%	high
Middlesex Centre	4.3%	5.5%	8.0%	high
Vaughan	9.3%	8.1%	8.5%	high
Milton	13.9%	14.5%	9.2%	high
Wellesley	8.6%	8.4%	9.9%	high
Sault Ste. Marie	7.9%	7.3%	9.9%	high
Greater Sudbury	10.3%	12.1%	12.1%	high
Whitchurch Stouffville	9.9%	11.4%	12.1%	high
Average	6.9%	6.8%	6.2%	
Median	7.0%	6.9%	6.0%	
Minimum	0.9%	-1.9%	1.5%	
Maximum	14.0%	14.5%	12.1%	

Unweighted Assessment Trends 2009-2012 (Grouped by Location, sorted by 2011-12)

	% Change in CVA 2009 - 2010	% Change in CVA 2010 - 2011	% Change in CVA 2011 - 2012	Relative Ranking % increase 2011-2012
Peterborough	6.1%	7.0%	5.6%	low
Brockville	6.8%	5.1%	5.7%	low
Ottawa	5.8%	5.8%	5.8%	mid
Kingston	3.2%	6.7%	6.3%	mid
Kawartha Lakes	6.7%	6.5%	6.3%	mid
Belleville	7.7%	7.1%	6.6%	mid
Quinte West	7.5%	6.8%	7.5%	high
Prince Edward County	7.0%	8.2%	7.8%	high
Eastern Average	6.3%	6.6%	6.4%	
Pickering	3.5%	4.6%	4.5%	low
Oshawa	5.0%	5.9%	4.6%	low
Georgina	6.6%	5.3%	5.3%	low
Halton Hills	6.3%	7.0%	5.4%	low
Whitby	5.5%	5.6%	5.5%	low
Ajax	5.6%	6.2%	5.5%	low
Newmarket	6.3%	5.6%	5.8%	mid
East Gwillimbury	7.7%	7.0%	6.0%	mid
Mississauga	7.1%	6.5%	6.1%	mid
Burlington	7.1%	8.2%	6.1%	mid
Oakville	8.4%	8.1%	6.1%	mid
Clarington	5.9%	6.1%	6.2%	mid
Brampton	6.6%	7.0%	6.7%	high
Richmond Hill	7.0%	7.1%	6.8%	high
Markham	7.6%	9.0%	6.9%	high
Aurora	8.3%	7.4%	7.0%	high
Toronto	7.1%	7.0%	7.0%	high
Caledon	6.8%	8.5%	7.5%	high
King	8.1%	9.3%	7.9%	high
Vaughan	9.3%	8.1%	8.5%	high
Milton	13.9%	14.5%	9.2%	high
Whitchurch Stouffville	9.9%	11.4%	12.1%	high
GTA Average	7.3%	7.5%	6.7%	
St. Catharines	6.0%	4.2%	4.8%	low
Pelham	7.6%	6.0%	5.5%	low
Niagara Falls	14.0%	-1.9%	5.6%	low
Welland	6.2%	6.6%	5.7%	low
Fort Erie	7.0%	6.2%	5.8%	mid
Port Colborne	5.6%	4.2%	5.8%	mid
Wainfleet	7.2%	6.4%	5.9%	mid
Niagara-on-the-Lake	8.0%	6.8%	6.0%	mid
Thorold	6.5%	5.0%	6.1%	mid
West Lincoln	8.0%	8.1%	6.3%	mid
Hamilton	7.8%	6.7%	6.5%	mid
Grimsby	8.0%	8.2%	6.6%	mid
Lincoln	8.6%	7.1%	6.9%	high
Niagara/Hamilton Avg.	7.7%	5.7%	6.0%	

Unweighted Assessment Trends 2009-2012 (Grouped by Location, sorted by 2011-12)

	% Change in CVA 2009 - 2010	% Change in CVA 2010 - 2011	% Change in CVA 2011 - 2012	Relative Ranking % increase 2011-2012
Thunder Bay	3.1%	2.6%	2.7%	low
Kenora	N/A	N/A	3.3%	low
Timmins	8.2%	7.7%	3.9%	low
Seguin	N/A	N/A	5.8%	mid
North Bay	7.3%	7.7%	7.0%	high
Sault Ste. Marie	7.9%	7.3%	9.9%	high
Greater Sudbury	10.3%	12.1%	12.1%	high
North Average	7.3%	7.5%	6.4%	
Penetanguishene	N/A	N/A	4.8%	low
Barrie	7.1%	6.7%	6.0%	mid
Huntsville	8.0%	7.4%	6.0%	mid
Gravenhurst	8.6%	9.4%	6.0%	mid
Bracebridge	8.6%	7.8%	6.6%	mid
Innisfil	N/A	N/A	6.8%	high
Orangeville	7.2%	7.4%	7.1%	high
Simcoe/Musk./Duff. Avg.	7.9%	7.7%	6.2%	
Windsor	0.9%	0.8%	1.5%	low
Kingsville	2.9%	3.5%	3.2%	low
Chatham-Kent	3.9%	2.9%	3.7%	low
Central Elgin	5.0%	5.4%	4.2%	low
Lambton Shores	N/A	6.6%	5.2%	low
Meaford	N/A	N/A	5.2%	low
St. Thomas	5.9%	5.4%	5.3%	low
Stratford	5.7%	5.3%	5.5%	low
St. Marys	N/A	4.8%	5.6%	low
Sarnia	6.4%	7.2%	5.6%	low
The Blue Mountains	N/A	8.8%	5.8%	mid
London	5.8%	6.3%	5.8%	mid
Cambridge	6.6%	6.7%	6.2%	mid
Kitchener	7.1%	7.6%	6.4%	mid
Waterloo	6.7%	7.6%	6.4%	mid
North Dumfries	6.7%	7.2%	6.7%	high
Guelph	5.8%	7.5%	6.8%	high
Wilmot	8.2%	9.2%	7.7%	high
Woolwich	9.7%	9.1%	7.9%	high
Middlesex Centre	4.3%	5.5%	8.0%	high
Wellesley	8.6%	8.4%	9.9%	high
Southwest Average	5.9%	6.3%	5.8%	

Unweighted Assessment Composition (Sorted Alphabetically)

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Ajax	86.3%	1.5%	9.9%	1.9%	0.2%	0.2%	0.0%
Aurora	84.6%	1.1%	11.7%	2.3%	0.1%	0.2%	0.0%
Barrie	77.2%	3.2%	16.9%	2.3%	0.2%	0.1%	0.0%
Belleville	70.2%	5.6%	19.9%	2.8%	0.4%	1.0%	0.0%
Bracebridge	88.3%	1.0%	8.8%	1.0%	0.6%	0.1%	0.3%
Brampton	77.3%	2.2%	15.3%	4.7%	0.2%	0.3%	0.0%
Brockville	72.7%	5.4%	18.3%	3.3%	0.3%	0.0%	0.0%
Burlington	78.4%	3.2%	14.4%	3.4%	0.2%	0.3%	0.0%
Caledon	80.1%	0.2%	9.5%	4.8%	0.1%	4.8%	0.4%
Cambridge	75.0%	3.9%	14.6%	6.1%	0.2%	0.2%	0.0%
Central Elgin	80.8%	0.1%	3.3%	0.6%	0.4%	14.6%	0.1%
Chatham-Kent	60.6%	2.1%	9.7%	2.1%	0.9%	24.5%	0.0%
Clarington	85.4%	0.7%	6.8%	2.5%	0.5%	3.9%	0.2%
East Gwillimbury	83.4%	0.3%	8.4%	2.0%	0.2%	5.5%	0.2%
Fort Erie	87.5%	1.3%	8.0%	1.8%	0.4%	1.0%	0.0%
Georgina	90.2%	1.2%	5.8%	0.4%	0.2%	2.2%	0.1%
Gravenhurst	89.8%	0.7%	8.2%	0.4%	0.7%	0.1%	0.2%
Greater Sudbury	79.4%	4.1%	12.8%	3.2%	0.3%	0.1%	0.1%
Grimsby	89.2%	0.7%	7.1%	1.2%	0.2%	1.5%	0.0%
Guelph	77.7%	4.2%	12.7%	5.2%	0.2%	0.0%	0.0%
Halton Hills	85.5%	1.1%	7.3%	3.2%	0.2%	2.6%	0.1%
Hamilton	80.2%	4.7%	11.0%	2.1%	0.5%	1.5%	0.0%
Hanover	73.5%	7.1%	17.1%	1.7%	0.3%	0.4%	0.0%
Huntsville	85.0%	0.8%	11.7%	1.2%	0.8%	0.1%	0.3%
Ingersoll	79.1%	1.7%	10.7%	8.1%	0.3%	0.1%	0.0%
Innisfil	87.6%	0.1%	6.2%	0.8%	0.5%	4.8%	0.1%
Kawartha Lakes	86.2%	1.4%	5.2%	0.6%	0.1%	6.1%	0.3%
Kenora	78.2%	1.4%	14.7%	3.1%	2.5%	0.1%	0.0%
King	86.8%	0.3%	3.5%	0.9%	0.4%	7.9%	0.3%
Kingston	75.8%	6.0%	16.3%	1.1%	0.3%	0.3%	0.0%
Kingsville	71.6%	0.8%	6.6%	2.0%	0.5%	18.3%	0.0%
Kitchener	78.2%	7.1%	12.3%	2.2%	0.0%	0.1%	0.0%
Lambton Shores	79.3%	0.5%	7.0%	0.3%	0.3%	12.5%	0.0%
Lincoln	79.8%	0.5%	5.6%	2.9%	0.6%	10.6%	0.0%
London	79.7%	4.8%	13.2%	1.5%	0.3%	0.5%	0.0%
Markham	80.3%	1.2%	15.8%	2.4%	0.1%	0.2%	0.0%
Meaford	82.0%	1.5%	6.3%	0.3%	0.4%	9.0%	0.5%
Middlesex Centre	65.5%	0.3%	3.5%	0.7%	3.9%	26.1%	0.0%
Milton	80.4%	0.9%	12.4%	4.1%	0.5%	1.7%	0.1%
Mississauga	70.1%	3.3%	21.8%	4.7%	0.1%	0.0%	0.0%
Newmarket	81.0%	1.7%	14.0%	3.1%	0.1%	0.0%	0.0%
Niagara Falls	69.2%	2.8%	25.9%	1.2%	0.4%	0.4%	0.0%
Niagara-on-the-Lake	77.8%	0.4%	11.3%	0.8%	0.4%	9.3%	0.0%
Norfolk	76.3%	0.9%	6.7%	1.5%	0.7%	13.8%	0.2%
North Bay	77.6%	4.2%	15.1%	1.6%	1.4%	0.0%	0.1%
North Dumfries	72.2%	0.1%	8.5%	6.6%	4.4%	8.1%	0.1%
North Middlesex	39.9%	0.4%	2.4%	0.5%	1.0%	55.5%	0.3%

Unweighted Assessment Composition Cont'd

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Oakville	83.8%	1.8%	11.7%	2.4%	0.1%	0.1%	0.0%
Orangeville	81.2%	2.2%	13.7%	2.7%	0.2%	0.0%	0.0%
Oshawa	77.3%	4.7%	14.6%	2.8%	0.2%	0.5%	0.0%
Ottawa	76.7%	5.6%	15.8%	1.1%	0.2%	0.6%	0.0%
Owen Sound	74.8%	6.2%	16.5%	2.1%	0.3%	0.1%	0.0%
Pelham	90.9%	0.8%	2.8%	0.1%	0.7%	4.6%	0.1%
Penetanguishene	90.9%	1.7%	5.2%	1.9%	0.2%	0.1%	0.1%
Peterborough	77.7%	6.6%	13.8%	1.6%	0.2%	0.1%	0.0%
Pickering	80.6%	0.6%	13.8%	3.0%	0.2%	1.7%	0.0%
Port Colborne	84.0%	2.7%	6.8%	3.9%	0.5%	2.0%	0.0%
Port Hope	78.6%	2.5%	8.1%	2.3%	0.9%	7.2%	0.3%
Prince Edward County	87.2%	1.0%	4.3%	0.7%	0.1%	6.5%	0.1%
Quinte West	79.7%	2.5%	12.5%	1.7%	0.8%	2.7%	0.0%
Richmond Hill	85.6%	1.3%	11.1%	1.8%	0.1%	0.1%	0.0%
Sarnia	78.1%	3.5%	13.2%	3.3%	0.6%	1.2%	0.0%
Sault Ste. Marie	75.5%	4.4%	16.0%	3.6%	0.4%	0.0%	0.0%
Seguin	96.7%	0.0%	1.8%	0.3%	0.1%	0.0%	1.1%
Springwater	81.7%	0.2%	3.9%	1.0%	0.7%	12.1%	0.4%
St. Catharines	80.0%	4.7%	12.9%	1.6%	0.2%	0.7%	0.0%
St. Marys	79.2%	2.0%	10.1%	7.9%	0.3%	0.5%	0.0%
St. Thomas	80.6%	4.2%	10.8%	3.9%	0.3%	0.2%	0.0%
Stratford	80.1%	4.3%	11.4%	3.7%	0.2%	0.2%	0.0%
The Blue Mountains	91.4%	0.1%	5.3%	0.3%	0.2%	2.6%	0.2%
Thorold	81.7%	1.9%	8.4%	5.0%	1.0%	1.9%	0.0%
Thunder Bay	76.5%	3.6%	16.4%	3.0%	0.4%	0.0%	0.0%
Timmins	76.6%	2.2%	16.0%	4.5%	0.5%	0.2%	0.1%
Toronto	72.2%	7.5%	18.4%	1.8%	0.1%	0.0%	0.0%
Vaughan	74.8%	0.3%	17.4%	7.2%	0.1%	0.3%	0.0%
Wainfleet	85.0%	0.0%	1.6%	0.5%	0.5%	12.3%	0.1%
Wasaga Beach	93.6%	0.2%	6.0%	0.0%	0.2%	0.1%	0.0%
Waterloo	79.0%	4.6%	13.0%	3.2%	0.2%	0.0%	0.0%
Welland	85.1%	3.8%	8.7%	1.6%	0.4%	0.3%	0.0%
Wellesley	67.7%	0.2%	2.6%	4.6%	0.2%	24.8%	0.1%
West Lincoln	77.8%	0.4%	3.6%	1.5%	1.6%	15.2%	0.1%
Whitby	83.1%	1.9%	11.9%	2.4%	0.2%	0.5%	0.0%
Whitchurch-Stouffville	88.0%	0.7%	6.4%	2.1%	0.2%	2.6%	0.1%
Wilmot	81.6%	0.9%	4.2%	1.5%	0.4%	11.4%	0.1%
Windsor	71.7%	4.1%	19.6%	4.0%	0.3%	0.2%	0.0%
Woolwich	73.0%	0.8%	9.7%	3.7%	0.4%	12.3%	0.0%
Average	79.7%	2.3%	10.6%	2.5%	0.5%	4.4%	0.1%
Median	79.8%	1.6%	10.9%	2.1%	0.3%	0.5%	0.0%
Minimum	39.9%	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%
Maximum	96.7%	7.5%	25.9%	8.1%	4.4%	55.5%	1.1%

Unweighted Assessment Composition by Geographic Area

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Belleville	70.2%	5.6%	19.9%	2.8%	0.4%	1.0%	0.0%
Brockville	72.7%	5.4%	18.3%	3.3%	0.3%	0.0%	0.0%
Kawartha Lakes	86.2%	1.4%	5.2%	0.6%	0.1%	6.1%	0.3%
Kingston	75.8%	6.0%	16.3%	1.1%	0.3%	0.3%	0.0%
Ottawa	76.7%	5.6%	15.8%	1.1%	0.2%	0.6%	0.0%
Peterborough	77.7%	6.6%	13.8%	1.6%	0.2%	0.1%	0.0%
Port Hope	78.6%	2.5%	8.1%	2.3%	0.9%	7.2%	0.3%
Prince Edward County	87.2%	1.0%	4.3%	0.7%	0.1%	6.5%	0.1%
Quinte West	79.7%	2.5%	12.5%	1.7%	0.8%	2.7%	0.0%
Eastern Average	78.3%	4.1%	12.7%	1.7%	0.4%	2.7%	0.1%
Ajax	86.3%	1.5%	9.9%	1.9%	0.2%	0.2%	0.0%
Aurora	84.6%	1.1%	11.7%	2.3%	0.1%	0.2%	0.0%
Brampton	77.3%	2.2%	15.3%	4.7%	0.2%	0.3%	0.0%
Burlington	78.4%	3.2%	14.4%	3.4%	0.2%	0.3%	0.0%
Caledon	80.1%	0.2%	9.5%	4.8%	0.1%	4.8%	0.4%
Clarington	85.4%	0.7%	6.8%	2.5%	0.5%	3.9%	0.2%
East Gwillimbury	83.4%	0.3%	8.4%	2.0%	0.2%	5.5%	0.2%
Georgina	90.2%	1.2%	5.8%	0.4%	0.2%	2.2%	0.1%
Halton Hills	85.5%	1.1%	7.3%	3.2%	0.2%	2.6%	0.1%
King	86.8%	0.3%	3.5%	0.9%	0.4%	7.9%	0.3%
Markham	80.3%	1.2%	15.8%	2.4%	0.1%	0.2%	0.0%
Milton	80.4%	0.9%	12.4%	4.1%	0.5%	1.7%	0.1%
Mississauga	70.1%	3.3%	21.8%	4.7%	0.1%	0.0%	0.0%
Newmarket	81.0%	1.7%	14.0%	3.1%	0.1%	0.0%	0.0%
Oakville	83.8%	1.8%	11.7%	2.4%	0.1%	0.1%	0.0%
Oshawa	77.3%	4.7%	14.6%	2.8%	0.2%	0.5%	0.0%
Pickering	80.6%	0.6%	13.8%	3.0%	0.2%	1.7%	0.0%
Richmond Hill	85.6%	1.3%	11.1%	1.8%	0.1%	0.1%	0.0%
Toronto	72.2%	7.5%	18.4%	1.8%	0.1%	0.0%	0.0%
Vaughan	74.8%	0.3%	17.4%	7.2%	0.1%	0.3%	0.0%
Whitby	83.1%	1.9%	11.9%	2.4%	0.2%	0.5%	0.0%
Whitchurch-Stouffville	88.0%	0.7%	6.4%	2.1%	0.2%	2.6%	0.1%
GTA Average	81.6%	1.7%	11.9%	2.9%	0.2%	1.6%	0.1%
Fort Erie	87.5%	1.3%	8.0%	1.8%	0.4%	1.0%	0.0%
Grimsby	89.2%	0.7%	7.1%	1.2%	0.2%	1.5%	0.0%
Hamilton	80.2%	4.7%	11.0%	2.1%	0.5%	1.5%	0.0%
Lincoln	79.8%	0.5%	5.6%	2.9%	0.6%	10.6%	0.0%
Niagara Falls	69.2%	2.8%	25.9%	1.2%	0.4%	0.4%	0.0%
Niagara-on-the-Lake	77.8%	0.4%	11.3%	0.8%	0.4%	9.3%	0.0%
Pelham	90.9%	0.8%	2.8%	0.1%	0.7%	4.6%	0.1%
Port Colborne	84.0%	2.7%	6.8%	3.9%	0.5%	2.0%	0.0%
St. Catharines	80.0%	4.7%	12.9%	1.6%	0.2%	0.7%	0.0%
Thorold	81.7%	1.9%	8.4%	5.0%	1.0%	1.9%	0.0%
Wainfleet	85.0%	0.0%	1.6%	0.5%	0.5%	12.3%	0.1%
Welland	85.1%	3.8%	8.7%	1.6%	0.4%	0.3%	0.0%
West Lincoln	77.8%	0.4%	3.6%	1.5%	1.6%	15.2%	0.1%
Niagara/Hamilton Avg.	82.2%	1.9%	8.8%	1.9%	0.6%	4.7%	0.0%

Unweighted Assessment Composition by Geographic Area—Cont'd

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Greater Sudbury	79.4%	4.1%	12.8%	3.2%	0.3%	0.1%	0.1%
Kenora	78.2%	1.4%	14.7%	3.1%	2.5%	0.1%	0.0%
North Bay	77.6%	4.2%	15.1%	1.6%	1.4%	0.0%	0.1%
Sault Ste. Marie	75.5%	4.4%	16.0%	3.6%	0.4%	0.0%	0.0%
Seguin	96.7%	0.0%	1.8%	0.3%	0.1%	0.0%	1.1%
Thunder Bay	76.5%	3.6%	16.4%	3.0%	0.4%	0.0%	0.0%
Timmins	76.6%	2.2%	16.0%	4.5%	0.5%	0.2%	0.1%
North Average	80.1%	2.9%	13.2%	2.7%	0.8%	0.1%	0.2%
Barrie	77.2%	3.2%	16.9%	2.3%	0.2%	0.1%	0.0%
Bracebridge	88.3%	1.0%	8.8%	1.0%	0.6%	0.1%	0.3%
Gravenhurst	89.8%	0.7%	8.2%	0.4%	0.7%	0.1%	0.2%
Huntsville	85.0%	0.8%	11.7%	1.2%	0.8%	0.1%	0.3%
Innisfil	87.6%	0.1%	6.2%	0.8%	0.5%	4.8%	0.1%
Orangeville	81.2%	2.2%	13.7%	2.7%	0.2%	0.0%	0.0%
Penetanguishene	90.9%	1.7%	5.2%	1.9%	0.2%	0.1%	0.1%
Springwater	81.7%	0.2%	3.9%	1.0%	0.7%	12.1%	0.4%
Wasaga Beach	93.6%	0.2%	6.0%	0.0%	0.2%	0.1%	0.0%
Simcoe/Musk./Duff. Avg.	86.1%	1.1%	8.9%	1.3%	0.5%	1.9%	0.2%
Cambridge	75.0%	3.9%	14.6%	6.1%	0.2%	0.2%	0.0%
Central Elgin	80.8%	0.1%	3.3%	0.6%	0.4%	14.6%	0.1%
Chatham-Kent	60.6%	2.1%	9.7%	2.1%	0.9%	24.5%	0.0%
Guelph	77.7%	4.2%	12.7%	5.2%	0.2%	0.0%	0.0%
Hanover	73.5%	7.1%	17.1%	1.7%	0.3%	0.4%	0.0%
Ingersoll	79.1%	1.7%	10.7%	8.1%	0.3%	0.1%	0.0%
Kingsville	71.6%	0.8%	6.6%	2.0%	0.5%	18.3%	0.0%
Kitchener	78.2%	7.1%	12.3%	2.2%	0.0%	0.1%	0.0%
Lambton Shores	79.3%	0.5%	7.0%	0.3%	0.3%	12.5%	0.0%
London	79.7%	4.8%	13.2%	1.5%	0.3%	0.5%	0.0%
Meaford	82.0%	1.5%	6.3%	0.3%	0.4%	9.0%	0.5%
Middlesex Centre	65.5%	0.3%	3.5%	0.7%	3.9%	26.1%	0.0%
Norfolk	76.3%	0.9%	6.7%	1.5%	0.7%	13.8%	0.2%
North Dumfries	72.2%	0.1%	8.5%	6.6%	4.4%	8.1%	0.1%
North Middlesex	39.9%	0.4%	2.4%	0.5%	1.0%	55.5%	0.3%
Owen Sound	74.8%	6.2%	16.5%	2.1%	0.3%	0.1%	0.0%
Sarnia	78.1%	3.5%	13.2%	3.3%	0.6%	1.2%	0.0%
St. Marys	79.2%	2.0%	10.1%	7.9%	0.3%	0.5%	0.0%
St. Thomas	80.6%	4.2%	10.8%	3.9%	0.3%	0.2%	0.0%
Stratford	80.1%	4.3%	11.4%	3.7%	0.2%	0.2%	0.0%
The Blue Mountains	91.4%	0.1%	5.3%	0.3%	0.2%	2.6%	0.2%
Waterloo	79.0%	4.6%	13.0%	3.2%	0.2%	0.0%	0.0%
Wellesley	67.7%	0.2%	2.6%	4.6%	0.2%	24.8%	0.1%
Wilmot	81.6%	0.9%	4.2%	1.5%	0.4%	11.4%	0.1%
Windsor	71.7%	4.1%	19.6%	4.0%	0.3%	0.2%	0.0%
Woolwich	73.0%	0.8%	9.7%	3.7%	0.4%	12.3%	0.0%
Southwest Average	74.9%	2.6%	9.7%	3.0%	0.7%	9.1%	0.1%

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

Municipality	Residential
Seguin	96.7%
Wasaga Beach	93.6%
The Blue Mountains	91.4%
Penetanguishene	90.9%
Pelham	90.9%
Georgina	90.2%
Gravenhurst	89.8%
Grimsby	89.2%
Bracebridge	88.3%
Whitchurch-Stouffville	88.0%

Municipality	Multi-Residential
Toronto	7.5%
Kitchener	7.1%
Hanover	7.1%
Peterborough	6.6%
Owen Sound	6.2%
Kingston	6.0%
Belleville	5.6%
Ottawa	5.6%
Brockville	5.4%
London	4.8%

Municipality	Commercial
Niagara Falls	25.9%
Mississauga	21.8%
Belleville	19.9%
Windsor	19.6%
Toronto	18.4%
Brockville	18.3%
Vaughan	17.4%
Hanover	17.1%
Barrie	16.9%
Owen Sound	16.5%

Municipality	Industrial
Ingersoll	8.1%
St. Marys	7.9%
Vaughan	7.2%
North Dumfries	6.6%
Cambridge	6.1%
Guelph	5.2%
Thorold	5.0%
Caledon	4.8%
Mississauga	4.7%
Brampton	4.7%

Municipality	Farmlands
North Middlesex	55.5%
Middlesex Centre	26.1%
Wellesley	24.8%
Chatham-Kent	24.5%
Kingsville	18.3%
West Lincoln	15.2%
Central Elgin	14.6%
Norfolk	13.8%
Lambton Shores	12.5%
Wainfleet	12.3%
Woolwich	12.3%

**2012 Shift In Tax Burden—Unweighted to Weighted Residential Assessment
(sorted by % change)**

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Toronto	72.2%	46.8%	-35.2%
Windsor	71.7%	55.0%	-23.3%
Owen Sound	74.8%	57.6%	-23.0%
Belleville	70.2%	54.3%	-22.6%
Greater Sudbury	79.4%	62.6%	-21.2%
Brockville	72.7%	57.3%	-21.1%
Thunder Bay	76.5%	60.5%	-20.9%
Ingersoll	79.1%	63.1%	-20.2%
Sault Ste. Marie	75.5%	60.4%	-20.0%
Kingston	75.8%	61.0%	-19.5%
Niagara Falls	69.2%	56.1%	-19.0%
Stratford	80.1%	65.0%	-18.8%
Guelph	77.7%	63.1%	-18.8%
Hamilton	80.2%	65.2%	-18.6%
Cambridge	75.0%	61.4%	-18.2%
St. Thomas	80.6%	66.1%	-17.9%
Kenora	78.2%	65.0%	-16.9%
London	79.7%	66.4%	-16.7%
Timmins	76.6%	63.8%	-16.7%
Kitchener	78.2%	65.6%	-16.1%
North Bay	77.6%	65.3%	-15.9%
Waterloo	79.0%	66.5%	-15.9%
Sarnia	78.1%	65.8%	-15.8%
Ottawa	76.7%	64.8%	-15.5%
St. Marys	79.2%	67.0%	-15.3%
Peterborough	77.7%	66.4%	-14.6%
St. Catharines	80.0%	68.6%	-14.2%
Thorold	81.7%	71.1%	-13.1%
Burlington	78.4%	68.5%	-12.6%
Mississauga	70.1%	61.7%	-12.0%
Oshawa	77.3%	68.2%	-11.7%
Port Colborne	84.0%	74.3%	-11.5%
Welland	85.1%	75.3%	-11.5%
Oakville	83.8%	75.9%	-9.3%
Milton	80.4%	73.2%	-9.0%
Quinte West	79.7%	72.7%	-8.9%
Orangeville	81.2%	74.2%	-8.7%
Hanover	73.5%	67.2%	-8.5%
Fort Erie	87.5%	80.1%	-8.4%
Whitby	83.1%	76.3%	-8.2%
Pickering	80.6%	74.1%	-8.1%
North Dumfries	72.2%	66.7%	-7.7%
Brampton	77.3%	71.8%	-7.1%
Ajax	86.3%	80.2%	-7.0%
Barrie	77.2%	71.7%	-7.0%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Grimsby	89.2%	83.6%	-6.3%
Halton Hills	85.5%	80.5%	-5.9%
Port Hope	78.6%	74.6%	-5.1%
Woolwich	73.0%	70.4%	-3.5%
Vaughan	74.8%	72.4%	-3.2%
Niagara-on-the-Lake	77.8%	75.3%	-3.1%
Clarington	85.4%	82.8%	-3.1%
Penetanguishene	90.9%	88.1%	-3.0%
Newmarket	81.0%	79.2%	-2.3%
Markham	80.3%	78.8%	-1.8%
Lincoln	79.8%	78.6%	-1.5%
Aurora	84.6%	83.4%	-1.4%
Wasaga Beach	93.6%	92.3%	-1.4%
Richmond Hill	85.6%	84.5%	-1.3%
Caledon	80.1%	79.5%	-0.7%
Huntsville	85.0%	84.5%	-0.6%
Gravenhurst	89.8%	89.5%	-0.4%
Bracebridge	88.3%	88.1%	-0.3%
Pelham	90.9%	90.7%	-0.1%
The Blue Mountains	91.4%	91.7%	0.2%
Seguin	96.7%	97.1%	0.4%
Whitchurch-Stouffville	88.0%	89.0%	1.1%
Georgina	90.2%	91.3%	1.2%
Innisfil	87.6%	89.0%	1.6%
Kawartha Lakes	86.2%	87.8%	1.9%
Wilmot	81.6%	83.6%	2.6%
East Gwillimbury	83.4%	86.2%	3.3%
Prince Edward County	87.2%	90.8%	4.0%
Chatham-Kent	60.6%	63.1%	4.2%
Norfolk	76.3%	79.5%	4.3%
Lambton Shores	79.3%	82.7%	4.3%
Meaford	82.0%	85.8%	4.6%
West Lincoln	77.8%	81.8%	5.1%
King	86.8%	92.1%	6.0%
Wainfleet	85.0%	91.2%	7.4%
Central Elgin	80.8%	87.6%	8.5%
Springwater	81.7%	89.5%	9.7%
Kingsville	71.6%	79.7%	11.3%
Wellesley	67.7%	76.7%	13.3%
Middlesex Centre	65.5%	80.7%	23.3%
North Middlesex	39.9%	68.2%	71.0%
Average	79.7%	74.5%	-6.3%
Median	79.8%	74.2%	-7.1%
Minimum	39.9%	46.8%	-35.2%
Maximum	96.7%	97.1%	71.0%

As shown in the table, tax ratios typically shift the burden from residential to non-residential properties. Approximately 74% 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

**2012 Shift In Tax Burden—Unweighted to Weighted Residential Assessment
(sorted by % change)**

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Belleville	70.2%	54.3%	-22.6%
Brockville	72.7%	57.3%	-21.1%
Kingston	75.8%	61.0%	-19.5%
Ottawa	76.7%	64.8%	-15.5%
Peterborough	77.7%	66.4%	-14.6%
Quinte West	79.7%	72.7%	-8.9%
Port Hope	78.6%	74.6%	-5.1%
Kawartha Lakes	86.2%	87.8%	1.9%
Prince Edward County	87.2%	90.8%	4.0%
Eastern Average	78.3%	70.0%	-11.3%
Toronto	72.2%	46.8%	-35.2%
Burlington	78.4%	68.5%	-12.6%
Mississauga	70.1%	61.7%	-12.0%
Oshawa	77.3%	68.2%	-11.7%
Oakville	83.8%	75.9%	-9.3%
Milton	80.4%	73.2%	-9.0%
Whitby	83.1%	76.3%	-8.2%
Pickering	80.6%	74.1%	-8.1%
Brampton	77.3%	71.8%	-7.1%
Ajax	86.3%	80.2%	-7.0%
Halton Hills	85.5%	80.5%	-5.9%
Vaughan	74.8%	72.4%	-3.2%
Clarington	85.4%	82.8%	-3.1%
Newmarket	81.0%	79.2%	-2.3%
Markham	80.3%	78.8%	-1.8%
Aurora	84.6%	83.4%	-1.4%
Richmond Hill	85.6%	84.5%	-1.3%
Caledon	80.1%	79.5%	-0.7%
Whitchurch-Stouffville	88.0%	89.0%	1.1%
Georgina	90.2%	91.3%	1.2%
East Gwillimbury	83.4%	86.2%	3.3%
King	86.8%	92.1%	6.0%
GTA Average	81.6%	77.1%	-5.8%
Niagara Falls	69.2%	56.1%	-19.0%
Hamilton	80.2%	65.2%	-18.6%
St. Catharines	80.0%	68.6%	-14.2%
Thorold	81.7%	71.1%	-13.1%
Port Colborne	84.0%	74.3%	-11.5%
Welland	85.1%	75.3%	-11.5%
Fort Erie	87.5%	80.1%	-8.4%
Grimsby	89.2%	83.6%	-6.3%
Niagara-on-the-Lake	77.8%	75.3%	-3.1%
Lincoln	79.8%	78.6%	-1.5%
Pelham	90.9%	90.7%	-0.1%
West Lincoln	77.8%	81.8%	5.1%
Wainfleet	85.0%	91.2%	7.4%
Niagara/Hamilton Avg.	82.2%	76.3%	-7.3%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Greater Sudbury	79.4%	62.6%	-21.2%
Thunder Bay	76.5%	60.5%	-20.9%
Sault Ste. Marie	75.5%	60.4%	-20.0%
Kenora	78.2%	65.0%	-16.9%
Timmins	76.6%	63.8%	-16.7%
North Bay	77.6%	65.3%	-15.9%
Seguin	96.7%	97.1%	0.4%
North Average	80.1%	67.8%	-15.9%
Orangeville	81.2%	74.2%	-8.7%
Barrie	77.2%	71.7%	-7.0%
Penetanguishene	90.9%	88.1%	-3.0%
Wasaga Beach	93.6%	92.3%	-1.4%
Huntsville	85.0%	84.5%	-0.6%
Gravenhurst	89.8%	89.5%	-0.4%
Bracebridge	88.3%	88.1%	-0.3%
Innisfil	87.6%	89.0%	1.6%
Springwater	81.7%	89.5%	9.7%
Simcoe/Musk./Duff. Avg	86.1%	85.2%	-1.1%
Windsor	71.7%	55.0%	-23.3%
Owen Sound	74.8%	57.6%	-23.0%
Ingersoll	79.1%	63.1%	-20.2%
Stratford	80.1%	65.0%	-18.8%
Guelph	77.7%	63.1%	-18.8%
Cambridge	75.0%	61.4%	-18.2%
St. Thomas	80.6%	66.1%	-17.9%
London	79.7%	66.4%	-16.7%
Kitchener	78.2%	65.6%	-16.1%
Waterloo	79.0%	66.5%	-15.9%
Sarnia	78.1%	65.8%	-15.8%
St. Marys	79.2%	67.0%	-15.3%
Hanover	73.5%	67.2%	-8.5%
North Dumfries	72.2%	66.7%	-7.7%
Woolwich	73.0%	70.4%	-3.5%
The Blue Mountains	91.4%	91.7%	0.2%
Wilmot	81.6%	83.6%	2.6%
Chatham-Kent	60.6%	63.1%	4.2%
Norfolk	76.3%	79.5%	4.3%
Lambton Shores	79.3%	82.7%	4.3%
Meaford	82.0%	85.8%	4.6%
Central Elgin	80.8%	87.6%	8.5%
Kingsville	71.6%	79.7%	11.3%
Wellesley	67.7%	76.7%	13.3%
Middlesex Centre	65.5%	80.7%	23.3%
North Middlesex	39.9%	68.2%	71.0%
Southwest Average	74.9%	71.0%	-3.5%

Building Permit Activity (sorted from lowest to highest 2011 activity per capita)

The table summarizes the 2011 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 2011.

Municipality	2011 Bldg Const. Value Per Capita	% Residential 2011	% Non-Residential 2011
Port Hope	\$ 561	44%	56%
Penetanguishene	\$ 597		
St. Catharines	\$ 689	36%	64%
Owen Sound	\$ 730	45%	55%
Welland	\$ 808	84%	16%
Niagara Falls	\$ 835	86%	14%
Chatham-Kent	\$ 868	29%	71%
Windsor	\$ 870	31%	69%
Norfolk	\$ 881	86%	14%
Thorold	\$ 896	91%	9%
Sarnia	\$ 951	41%	59%
Orangeville	\$ 992	53%	47%
Meaford	\$ 1,021	81%	19%
Mississauga	\$ 1,130	48%	52%
Fort Erie	\$ 1,162	67%	33%
Timmins	\$ 1,162	22%	78%
Thunder Bay	\$ 1,178	51%	49%
Wainfleet	\$ 1,220	83%	17%
Quinte West	\$ 1,271	67%	33%
Pelham	\$ 1,296	87%	13%
Georgina	\$ 1,318	86%	14%
Kawartha Lakes	\$ 1,398	82%	18%
Kenora	\$ 1,399	51%	49%
Hamilton	\$ 1,406	59%	41%
Whitchurch-Stouffville	\$ 1,413	100%	0%
Halton Hills	\$ 1,429	71%	29%
Oshawa	\$ 1,484	73%	27%
Lambton Shores	\$ 1,531	77%	23%
Peterborough	\$ 1,548	57%	43%
Stratford	\$ 1,566	44%	56%
North Bay	\$ 1,609	41%	59%
Lincoln	\$ 1,617	68%	32%
Richmond Hill	\$ 1,645	79%	21%
Bracebridge	\$ 1,657	58%	42%
Middlesex Centre	\$ 1,697	77%	23%
Kingston	\$ 1,764	39%	61%
West Lincoln	\$ 1,780	65%	35%
St. Marys	\$ 1,803	76%	24%
Ingersoll	\$ 1,839	38%	62%
Springwater	\$ 1,848	89%	11%
Huntsville	\$ 1,899	62%	38%
Wellesley	\$ 1,927	72%	28%
Grimsby	\$ 1,974	92%	8%
Greater Sudbury	\$ 2,026	51%	49%
Innisfil	\$ 2,058	88%	12%

Municipality	2011 Bldg Const. Value Per Capita	% Residential 2011	% Non-Residential 2011
Newmarket	\$ 2,059	89%	11%
Ottawa	\$ 2,059	53%	47%
North Middlesex	\$ 2,068	61%	39%
Prince Edward County	\$ 2,075	85%	15%
Hanover	\$ 2,086	30%	70%
Guelph	\$ 2,174	52%	48%
Pickering	\$ 2,193	75%	25%
Sault Ste. Marie	\$ 2,260	24%	76%
Whitby	\$ 2,311	82%	18%
Aurora	\$ 2,476	66%	34%
Burlington	\$ 2,568	60%	40%
Cambridge	\$ 2,594	32%	68%
Gravenhurst	\$ 2,656	88%	12%
London	\$ 2,755	35%	65%
Brockville	\$ 2,820	84%	16%
Ajax	\$ 2,873	63%	37%
North Dumfries	\$ 2,892	75%	25%
Barrie	\$ 3,000	36%	64%
East Gwillimbury	\$ 3,026	39%	61%
Kitchener	\$ 3,039	44%	56%
Wilmot	\$ 3,040	86%	14%
Brampton	\$ 3,073	81%	19%
Belleville	\$ 3,089	18%	82%
Port Colborne	\$ 3,122	8%	92%
Toronto	\$ 3,256	38%	62%
Vaughan	\$ 3,604	60%	40%
Wasaga Beach	\$ 3,614	92%	8%
St. Thomas	\$ 3,719	17%	83%
Markham	\$ 3,803	64%	36%
Woolwich	\$ 3,829	68%	32%
Clarington	\$ 3,871	73%	27%
Niagara-on-the-Lake	\$ 3,966	88%	12%
Waterloo	\$ 3,972	78%	22%
Caledon	\$ 4,164	73%	27%
Kingsville	\$ 4,366	21%	79%
Oakville	\$ 4,415	63%	37%
Milton	\$ 5,390	50%	50%
King	\$ 5,617	79%	21%
Seguin	\$ 6,860	99%	1%
The Blue Mountains	\$ 7,812		
Central Elgin	\$ 12,124	6%	94%
Average	\$ 2,412	61%	39%
Median	\$ 2,000	64%	36%
Maximum	\$ 12,124	100%	94%
Minimum	\$ 561	6%	0%

Building Permit Activity Trend (Grouped by Location)

The table has been sorted by 2011 building construction value per capita by location. 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	2009 Building Construction Value (\$000)	2010 Building Construction Value (\$000)	2011 Building Construction Value (\$000)	2011 Bldg Const. Value Per Capita	2011 per Capita Ranking	% Residential 2011	% Non-Residential 2011
Port Hope			\$ 9,098	\$ 561	low	44%	56%
Quinte West	\$ 59,256	\$ 71,747	\$ 54,759	\$ 1,271	low	67%	33%
Kawartha Lakes	\$ 92,205	\$ 87,586	\$ 102,369	\$ 1,398	low	82%	18%
Peterborough	\$ 127,925	\$ 124,664	\$ 121,854	\$ 1,548	low	57%	43%
Kingston	\$ 233,889	\$ 219,922	\$ 217,579	\$ 1,764	mid	39%	61%
Ottawa	\$ 1,796,362	\$ 1,919,015	\$ 1,819,232	\$ 2,059	mid	53%	47%
Prince Edward County		\$ 55,521	\$ 52,404	\$ 2,075	mid	85%	15%
Brockville	\$ 15,634	\$ 35,502	\$ 61,679	\$ 2,820	high	84%	16%
Belleville	\$ 77,130	\$ 99,544	\$ 152,787	\$ 3,089	high	18%	82%
Eastern Average				\$ 1,843			
Mississauga	\$ 640,508	\$ 451,806	\$ 806,127	\$ 1,130	low	48%	52%
Georgina	\$ 79,041	\$ 73,537	\$ 57,372	\$ 1,318	low	86%	14%
Whitchurch-Stouffville	\$ 201,240	\$ 138,794	\$ 53,158	\$ 1,413	low	100%	0%
Halton Hills	\$ 79,741	\$ 70,273	\$ 84,345	\$ 1,429	low	71%	29%
Oshawa	\$ 321,601	\$ 297,005	\$ 222,048	\$ 1,484	low	73%	27%
Richmond Hill	\$ 271,275	\$ 393,751	\$ 305,219	\$ 1,645	mid	79%	21%
Newmarket	\$ 157,408	\$ 54,544	\$ 164,683	\$ 2,059	mid	89%	11%
Pickering	\$ 112,658	\$ 158,494	\$ 194,584	\$ 2,193	mid	75%	25%
Whitby	\$ 202,636	\$ 252,669	\$ 281,970	\$ 2,311	mid	82%	18%
Aurora	\$ 260,106	\$ 89,527	\$ 131,720	\$ 2,476	mid	66%	34%
Burlington	\$ 300,953	\$ 358,665	\$ 451,357	\$ 2,568	mid	60%	40%
Ajax	\$ 270,411	\$ 224,922	\$ 314,888	\$ 2,873	high	63%	37%
East Gwillimbury	\$ 40,164	\$ 70,000	\$ 68,000	\$ 3,026	high	39%	61%
Brampton	\$ 422,443	\$ 1,268,876	\$ 1,609,741	\$ 3,073	high	81%	19%
Toronto	\$ 5,521,393	\$ 10,167,238	\$ 8,514,926	\$ 3,256	high	38%	62%
Vaughan	\$ 1,049,926	\$ 1,406,798	\$ 1,039,000	\$ 3,604	high	60%	40%
Markham	\$ 428,053	\$ 758,903	\$ 1,147,400	\$ 3,803	high	64%	36%
Clarington	\$ 132,166	\$ 203,038	\$ 327,302	\$ 3,871	high	73%	27%
Caledon	\$ 107,181	\$ 158,229	\$ 247,610	\$ 4,164	high	73%	27%
Oakville	\$ 347,224	\$ 383,598	\$ 805,742	\$ 4,415	high	63%	37%
Milton	\$ 405,679	\$ 425,736	\$ 454,728	\$ 5,390	high	50%	50%
King	\$ 40,160	\$ 85,550	\$ 111,774	\$ 5,617	high	79%	21%
GTA Average				\$ 2,869			
St. Catharines	\$ 137,989	\$ 721,930	\$ 90,559	\$ 689	low	36%	64%
Welland	\$ 67,943	\$ 86,510	\$ 40,920	\$ 808	low	84%	16%
Niagara Falls	\$ 142,571	\$ 141,795	\$ 69,310	\$ 835	low	86%	14%
Thorold	\$ 397,595	\$ 9,101	\$ 16,060	\$ 896	low	91%	9%
Fort Erie	\$ 46,052	\$ 36,935	\$ 34,815	\$ 1,162	low	67%	33%
Wainfleet	\$ 5,782	\$ 9,839	\$ 7,752	\$ 1,220	low	83%	17%
Pelham	\$ 17,498	\$ 20,366	\$ 21,511	\$ 1,296	low	87%	13%
Hamilton	\$ 692,402	\$ 1,096,299	\$ 731,020	\$ 1,406	low	59%	41%
Lincoln	\$ 26,491	\$ 42,723	\$ 36,366	\$ 1,617	mid	68%	32%
West Lincoln	\$ 16,121	\$ 24,125	\$ 24,634	\$ 1,780	mid	65%	35%
Grimsby	\$ 46,199		\$ 49,994	\$ 1,974	mid	92%	8%
Port Colborne	\$ 27,021	\$ 18,456	\$ 57,518	\$ 3,122	high	8%	92%
Niagara-on-the-Lake	\$ 38,540	\$ 62,300	\$ 61,072	\$ 3,966	high	88%	12%
Niagara/Hamilton Avg.				\$ 1,598			

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

Municipality	2009 Building Construction Value (\$000)	2010 Building Construction Value (\$000)	2011 Building Construction Value (\$000)	2011 Bldg Const. Value Per Capita	2011 per Capita Ranking	% Residential 2011	% Non-Residential 2011
Timmins	\$ 25,674	\$ 49,001	\$ 50,179	\$ 1,162	low	22%	78%
Thunder Bay	\$ 72,060	\$ 151,314	\$ 127,598	\$ 1,178	low	51%	49%
Kenora	\$ 19,808	\$ 28,700	\$ 21,474	\$ 1,399	low	51%	49%
North Bay	\$ 92,464	\$ 83,550	\$ 86,312	\$ 1,609	mid	41%	59%
Greater Sudbury	\$ 403,055	\$ 285,664	\$ 324,755	\$ 2,026	mid	51%	49%
Sault Ste. Marie	\$ 123,742	\$ 143,339	\$ 169,810	\$ 2,260	mid	24%	76%
Sequin		\$ 27,801	\$ 27,357	\$ 6,860	high	99%	1%
North Average				\$ 2,356			
Penetanguishene		\$ 7,898	\$ 5,441	\$ 597	low		
Orangeville		\$ 39,547	\$ 27,750	\$ 992	low	53%	47%
Bracebridge	\$ 23,392	\$ 44,019	\$ 25,531	\$ 1,657	mid	58%	42%
Springwater			\$ 33,670	\$ 1,848	mid	89%	11%
Huntsville		\$ 47,684	\$ 36,190	\$ 1,899	mid	62%	38%
Innisfil		\$ 57,801	\$ 68,092	\$ 2,058	mid	88%	12%
Gravenhurst	\$ 43,126	\$ 49,854	\$ 30,914	\$ 2,656	mid	88%	12%
Barrie	\$ 361,695	\$ 244,108	\$ 407,074	\$ 3,000	high	36%	64%
Wasaga Beach	\$ 49,090	\$ 62,359	\$ 63,381	\$ 3,614	high	92%	8%
Simcoe/Musk./Duff. Avg.				\$ 2,036			
Owen Sound			\$ 15,842	\$ 730	low	45%	55%
Chatham-Kent	\$ 67,288	\$ 157,004	\$ 90,025	\$ 868	low	29%	71%
Windsor	\$ 235,254	\$ 238,712	\$ 183,402	\$ 870	low	31%	69%
Norfolk	\$ 252,828	\$ 72,740	\$ 55,665	\$ 881	low	86%	14%
Sarnia	\$ 99,345	\$ 90,292	\$ 68,820	\$ 951	low	41%	59%
Meaford		\$ 21,338	\$ 11,331	\$ 1,021	low	81%	19%
Lambton Shores	\$ 16,368	\$ 25,697	\$ 16,316	\$ 1,531	low	77%	23%
Stratford	\$ 33,548	\$ 236,503	\$ 48,353	\$ 1,566	mid	44%	56%
Middlesex Centre	\$ 52,261	\$ 81,670	\$ 27,986	\$ 1,697	mid	77%	23%
St. Marys	\$ 18,553	\$ 13,490	\$ 11,998	\$ 1,803	mid	76%	24%
Ingersoll	\$ 10,763	\$ 43,312	\$ 22,336	\$ 1,839	mid	38%	62%
Wellesley	\$ 28,670	\$ 4,135	\$ 20,646	\$ 1,927	mid	72%	28%
North Middlesex			\$ 13,768	\$ 2,068	mid	61%	39%
Hanover			\$ 15,621	\$ 2,086	mid	30%	70%
Guelph	\$ 282,158	\$ 491,554	\$ 264,510	\$ 2,174	mid	52%	48%
Cambridge	\$ 277,063	\$ 307,020	\$ 328,809	\$ 2,594	mid	32%	68%
London	\$ 553,028	\$ 711,931	\$ 1,008,654	\$ 2,755	high	35%	65%
North Dumfries	\$ 15,306	\$ 30,110	\$ 26,991	\$ 2,892	high	75%	25%
Kitchener	\$ 365,825	\$ 495,346	\$ 666,026	\$ 3,039	high	44%	56%
Wilmot	\$ 50,434	\$ 69,314	\$ 58,444	\$ 3,040	high	86%	14%
St. Thomas	\$ 34,531	\$ 58,333	\$ 140,969	\$ 3,719	high	17%	83%
Woolwich	\$ 87,100	\$ 109,093	\$ 88,631	\$ 3,829	high	68%	32%
Waterloo	\$ 334,481	\$ 814,714	\$ 392,351	\$ 3,972	high	78%	22%
Kingsville	\$ 31,498	\$ 128,831	\$ 93,272	\$ 4,366	high	21%	79%
The Blue Mountains	\$ 50,795	\$ 58,983	\$ 50,412	\$ 7,812	high		
Central Elgin		\$ 14,023	\$ 154,492	\$ 12,124	high	6%	94%
Southwest Average				\$ 2,775			

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.

- ***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 Per Capita—Trend 2009-2011

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

Municipality	2009 Financial Position per Capita	2010 Financial Position per Capita	2011 Financial Position per Capita
Stratford	\$ (1,790)	\$ (1,959)	\$ (2,004)
Port Hope	N/A	N/A	\$ (2,000)
Toronto	\$ (1,430)	\$ (1,612)	\$ (1,687)
Barrie	\$ (834)	\$ (1,244)	\$ (1,568)
Brockville	\$ (862)	\$ (1,118)	\$ (1,504)
Prince Edward County	\$ (709)	\$ (1,380)	\$ (1,477)
Lambton Shores	N/A	N/A	\$ (1,405)
King	\$ (1,010)	\$ (1,278)	\$ (1,349)
Middlesex Centre	\$ 150	\$ (775)	\$ (1,253)
Ottawa	\$ (1,020)	\$ (1,173)	\$ (1,243)
Gravenhurst	\$ (383)	\$ (937)	\$ (1,238)
St. Marys	\$ (1,374)	\$ (1,338)	\$ (1,129)
Meaford	N/A	\$ (1,242)	\$ (1,052)
Kingston	\$ (775)	\$ (758)	\$ (916)
Owen Sound	N/A	N/A	\$ (900)
Thunder Bay	\$ (405)	\$ (964)	\$ (898)
Kawartha Lakes	\$ (746)	\$ (686)	\$ (787)
Timmins	\$ (435)	\$ (521)	\$ (644)
Oshawa	\$ (591)	\$ (615)	\$ (643)
Whitchurch-Stouffville	\$ (28)	\$ (758)	\$ (599)
Chatham-Kent	\$ (583)	\$ (635)	\$ (562)
Orangeville	\$ (694)	\$ (572)	\$ (522)
Central Elgin	\$ (425)	\$ (400)	\$ (388)
Pelham	N/A	N/A	\$ (169)
Huntsville	\$ 161	\$ (178)	\$ (169)
North Middlesex	N/A	N/A	\$ (161)
Kingsville	\$ 184	\$ (172)	\$ (158)
Port Colborne	\$ 60	\$ 74	\$ (131)
Quinte West	\$ 66	\$ 2	\$ (89)
London	\$ (95)	\$ (87)	\$ (24)
Sarnia	\$ (254)	\$ (126)	\$ (3)
Grimsby	\$ 1,294	\$ 1,235	N/A
Norfolk	N/A	N/A	N/A
Richmond Hill	N/A	N/A	N/A
Georgina	\$ (89)	\$ (67)	\$ 10
Penetanguishene	N/A	\$ 59	\$ 71
Innisfil	N/A	\$ 36	\$ 103
Wainfleet	\$ (7)	\$ 149	\$ 161
North Bay	\$ 118	\$ 157	\$ 220
St. Catharines	\$ 527	\$ 430	\$ 231
Ingersoll	N/A	N/A	\$ 263
Welland	\$ 345	\$ 312	\$ 311
Guelph	\$ 127	\$ 214	\$ 314
Fort Erie	\$ 318	\$ 255	\$ 341
Caledon	\$ 273	\$ 220	\$ 352
Hamilton	\$ 322	\$ 360	\$ 369
Windsor	\$ (373)	\$ 290	\$ 380
East Gwillimbury	\$ 412	\$ 419	\$ 383

Municipality	2009 Financial Position per Capita	2010 Financial Position per Capita	2011 Financial Position per Capita
Springwater	N/A	N/A	\$ 411
Clarington	\$ 384	\$ 398	\$ 480
Newmarket	\$ 401	\$ 392	\$ 520
Belleville	N/A	N/A	\$ 529
Sault Ste. Marie	\$ 738	\$ 536	\$ 587
Cambridge	\$ 606	\$ 537	\$ 630
St. Thomas	\$ 765	\$ 738	\$ 693
Niagara Falls	\$ 893	\$ 549	\$ 708
Kitchener	\$ 700	\$ 661	\$ 731
Hanover	N/A	N/A	\$ 765
Mississauga	\$ 899	\$ 815	\$ 781
Ajax	\$ 764	\$ 799	\$ 808
Brampton	\$ 966	\$ 966	\$ 822
Vaughan	\$ 921	\$ 785	\$ 831
Woolwich	\$ 781	\$ 802	\$ 857
Milton	\$ 879	\$ 837	\$ 879
Wellesley	\$ 898	\$ 842	\$ 886
Halton Hills	\$ 845	\$ 823	\$ 891
North Dumfries	\$ 1,283	\$ 1,131	\$ 895
Waterloo	\$ 576	\$ 633	\$ 898
Wilmot	\$ 1,011	\$ 822	\$ 900
Greater Sudbury	\$ 677	\$ 776	\$ 912
Seguin	N/A	\$ 520	\$ 920
Whitby	\$ 876	\$ 841	\$ 930
Burlington	\$ 905	\$ 885	\$ 943
Thorold	\$ 1,372	\$ 907	\$ 957
Aurora	\$ 788	\$ 919	\$ 958
Bracebridge	\$ 972	\$ 821	\$ 959
Pickering	\$ 876	\$ 888	\$ 1,011
West Lincoln	\$ 1,068	\$ 1,015	\$ 1,081
Peterborough	\$ 1,067	\$ 1,155	\$ 1,184
Markham	\$ 1,250	\$ 1,201	\$ 1,260
Lincoln	\$ 1,142	\$ 1,299	\$ 1,320
Niagara-on-the-Lake	\$ 1,322	\$ 1,235	\$ 1,414
Kenora	N/A	\$ 1,324	\$ 1,429
Oakville	\$ 994	\$ 1,356	\$ 1,557
Wasaga Beach	N/A	N/A	\$ 1,659
The Blue Mountains	N/A	\$ 1,591	\$ 1,835
Average	\$ 251	\$ 181	\$ 153
Median	\$ 365	\$ 376	\$ 352
District Muskoka	\$ (1,079)	\$ (922)	\$ (974)
Region York	\$ (641)	\$ (839)	\$ (973)
Region Waterloo	\$ (278)	\$ (301)	\$ (343)
Region Niagara	\$ 6	\$ (50)	\$ 37
Region Peel	\$ 426	\$ 187	\$ 62
Region Durham	\$ 735	\$ 836	\$ 1,020
Region Halton	\$ 1,041	\$ 1,173	\$ 1,370
Average	\$ 30	\$ 12	\$ 28
Median	\$ 6	\$ (50)	\$ 37

Financial Position Per Capita By Geographic Location—Trend 2009-2011

Municipality	2009 Financial Position per Capita	2010 Financial Position per Capita	2011 Financial Position per Capita
Port Hope	N/A	N/A	\$ (2,000)
Brockville	\$ (862)	\$ (1,118)	\$ (1,504)
Prince Edward County	\$ (709)	\$ (1,380)	\$ (1,477)
Ottawa	\$ (1,020)	\$ (1,173)	\$ (1,243)
Kingston	\$ (775)	\$ (758)	\$ (916)
Kawartha Lakes	\$ (746)	\$ (686)	\$ (787)
Quinte West	\$ 66	\$ 2	\$ (89)
Belleville	N/A	N/A	\$ 529
Peterborough	\$ 1,067	\$ 1,155	\$ 1,184
Eastern Average			\$ (700)
Toronto	\$ (1,430)	\$ (1,612)	\$ (1,687)
King	\$ (1,010)	\$ (1,278)	\$ (1,349)
Oshawa	\$ (591)	\$ (615)	\$ (643)
Whitchurch-Stouffville	\$ (28)	\$ (758)	\$ (599)
Richmond Hill	N/A	N/A	N/A
Georgina	\$ (89)	\$ (67)	\$ 10
Caledon	\$ 273	\$ 220	\$ 352
East Gwillimbury	\$ 412	\$ 419	\$ 383
Clarington	\$ 384	\$ 398	\$ 480
Newmarket	\$ 401	\$ 392	\$ 520
Mississauga	\$ 899	\$ 815	\$ 781
Ajax	\$ 764	\$ 799	\$ 808
Brampton	\$ 966	\$ 966	\$ 822
Vaughan	\$ 921	\$ 785	\$ 831
Milton	\$ 879	\$ 837	\$ 879
Halton Hills	\$ 845	\$ 823	\$ 891
Whitby	\$ 876	\$ 841	\$ 930
Burlington	\$ 905	\$ 885	\$ 943
Aurora	\$ 788	\$ 919	\$ 958
Pickering	\$ 876	\$ 888	\$ 1,011
Markham	\$ 1,250	\$ 1,201	\$ 1,260
Oakville	\$ 994	\$ 1,356	\$ 1,557
GTA Average			\$ 435
Pelham			\$ (169)
Port Colborne	\$ 60	\$ 74	\$ (131)
Grimsby	N/A	N/A	N/A
Wainfleet	\$ (7)	\$ 149	\$ 161
Niagara Falls	\$ 893	\$ 549	\$ 708
St. Catharines	\$ 527	\$ 430	\$ 231
Welland	\$ 345	\$ 312	\$ 311
Fort Erie	\$ 318	\$ 255	\$ 341
Hamilton	\$ 322	\$ 360	\$ 369
Thorold	\$ 1,372	\$ 907	\$ 957
West Lincoln	\$ 1,068	\$ 1,015	\$ 1,081
Lincoln	\$ 1,142	\$ 1,299	\$ 1,320
Niagara-on-the-Lake	\$ 1,322	\$ 1,235	\$ 1,414
Niagara/Hamilton Avg.			\$ 549

Municipality	2009 Financial Position per Capita	2010 Financial Position per Capita	2011 Financial Position per Capita
Thunder Bay	\$ (405)	\$ (964)	\$ (898)
Timmins	\$ (435)	\$ (521)	\$ (644)
North Bay	\$ 118	\$ 157	\$ 220
Sault Ste. Marie	\$ 738	\$ 536	\$ 587
Greater Sudbury	\$ 677	\$ 776	\$ 912
Seguin	N/A	\$ 520	\$ 920
Kenora	N/A	\$ 1,324	\$ 1,429
North Average			\$ 361
Barrie	\$ (834)	\$ (1,244)	\$ (1,568)
Gravenhurst	\$ (383)	\$ (937)	\$ (1,238)
Orangeville	\$ (694)	\$ (572)	\$ (522)
Huntsville	\$ 161	\$ (178)	\$ (169)
Penetanguishene	N/A	\$ 59	\$ 71
Innisfil	N/A	\$ 36	\$ 103
Springwater	N/A	N/A	\$ 411
Bracebridge	\$ 972	\$ 821	\$ 959
Wasaga Beach	N/A	N/A	\$ 1,659
Simcoe/Musk./Duff. Avg.			\$ (33)
Stratford	\$ (1,790)	\$ (1,959)	\$ (2,004)
Lambton Shores	N/A	N/A	\$ (1,405)
Middlesex Centre	\$ 150	\$ (775)	\$ (1,253)
St. Marys	\$ (1,374)	\$ (1,338)	\$ (1,129)
Meaford	N/A	\$ (1,242)	\$ (1,052)
Owen Sound	N/A	N/A	\$ (900)
Chatham-Kent	\$ (583)	\$ (635)	\$ (562)
Central Elgin	\$ (425)	\$ (400)	\$ (388)
North Middlesex	N/A	N/A	\$ (161)
Kingsville	\$ 184	\$ (172)	\$ (158)
London	\$ (95)	\$ (87)	\$ (24)
Sarnia	\$ (254)	\$ (126)	\$ (3)
Ingersoll	N/A	N/A	\$ 263
Guelph	\$ 127	\$ 214	\$ 314
Windsor	\$ (373)	\$ 290	\$ 380
Cambridge	\$ 606	\$ 537	\$ 630
St. Thomas	N/A	N/A	\$ 693
Kitchener	\$ 700	\$ 661	\$ 731
Hanover	N/A	N/A	\$ 765
Woolwich	\$ 781	\$ 802	\$ 857
Wellesley	\$ 898	\$ 842	\$ 886
North Dumfries	\$ 1,283	\$ 1,131	\$ 895
Waterloo	\$ 576	\$ 633	\$ 898
Wilmot	\$ 1,011	\$ 822	\$ 900
The Blue Mountains	N/A	\$ 1,591	\$ 1,835
Southwest Average			\$ 39
District Muskoka	\$ (1,079)	\$ (922)	\$ (974)
Region York	\$ (641)	\$ (839)	\$ (973)
Region Waterloo	\$ (278)	\$ (301)	\$ (343)
Region Niagara	\$ 6	\$ (50)	\$ 37
Region Peel	\$ 426	\$ 187	\$ 62
Region Durham	\$ 735	\$ 836	\$ 1,020
Region Halton	\$ 1,041	\$ 1,173	\$ 1,370
Region Average			\$ 28

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. Municipalities consistently achieving operating surpluses, having regard to asset management and meeting service level needs, are a good indication of financial sustainability.

2011 Operating Surplus and Operating Surplus Ratio

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Wellesley	\$ (3,332,309)	\$ 5,635,353	-59.1%
Ingersoll	\$ (6,170,615)	\$ 11,218,670	-55.0%
Quinte West	\$ (25,690,602)	\$ 46,779,622	-54.9%
Halton Hills	\$ (19,752,159)	\$ 48,471,027	-40.8%
Huntsville	\$ (5,842,557)	\$ 14,892,287	-39.2%
The Blue Mountains	\$ (3,989,141)	\$ 14,519,420	-27.5%
Middlesex Centre	\$ (3,325,379)	\$ 12,619,763	-26.4%
Barrie	\$ (51,931,042)	\$ 213,619,523	-24.3%
Thorold	\$ (3,366,270)	\$ 13,968,050	-24.1%
Woolwich	\$ (3,360,404)	\$ 13,997,827	-24.0%
Wilmot	\$ (2,202,655)	\$ 9,938,313	-22.2%
Brampton	\$ (88,757,616)	\$ 419,140,655	-21.2%
Caledon	\$ (10,853,239)	\$ 56,295,182	-19.3%
Aurora	\$ (9,090,057)	\$ 49,070,611	-18.5%
Markham	\$ (35,051,804)	\$ 206,067,191	-17.0%
Mississauga	\$ (101,040,858)	\$ 611,180,155	-16.5%
Milton	\$ (10,999,981)	\$ 69,211,544	-15.9%
Vaughan	\$ (34,373,616)	\$ 221,580,084	-15.5%
Clarington	\$ (9,205,356)	\$ 62,941,781	-14.6%
Whitchurch-Stouffville	\$ (5,215,126)	\$ 40,852,587	-12.8%
East Gwillimbury	\$ (2,056,368)	\$ 16,599,828	-12.4%
Innisfil	\$ (4,226,543)	\$ 36,267,848	-11.7%
Prince Edward County	\$ (3,733,448)	\$ 32,765,088	-11.4%
St. Catharines	\$ (11,773,546)	\$ 111,315,885	-10.6%
Stratford	\$ (7,033,569)	\$ 66,935,720	-10.5%
North Dumfries	\$ (675,704)	\$ 6,637,086	-10.2%
North Bay	\$ (9,329,471)	\$ 95,654,393	-9.8%
Ottawa	\$ (193,395,396)	\$ 2,013,805,598	-9.6%
Newmarket	\$ (5,371,945)	\$ 62,190,768	-8.6%
Georgina	\$ (2,993,926)	\$ 37,256,619	-8.0%
Belleville	\$ (6,467,322)	\$ 85,359,305	-7.6%
Pelham	\$ (738,207)	\$ 10,877,598	-6.8%
Kawartha Lakes	\$ (7,101,441)	\$ 106,710,114	-6.7%
Fort Erie	\$ (1,639,843)	\$ 24,716,008	-6.6%
Oakville	\$ (14,094,640)	\$ 215,386,763	-6.5%
Pickering	\$ (4,670,398)	\$ 72,101,126	-6.5%
Toronto	\$ (459,507,885)	\$ 7,422,781,747	-6.2%
Port Hope	\$ (1,198,914)	\$ 19,833,595	-6.0%
Meaford	\$ (762,616)	\$ 12,628,374	-6.0%
King	\$ (1,565,056)	\$ 26,351,762	-5.9%
Windsor	\$ (24,341,937)	\$ 447,291,990	-5.4%
Whitby	\$ (4,388,859)	\$ 92,128,285	-4.8%
Orangeville	\$ (1,422,833)	\$ 31,970,701	-4.5%
Greater Sudbury	\$ (12,403,576)	\$ 295,010,580	-4.2%
St. Thomas	\$ (2,132,760)	\$ 52,168,842	-4.1%
Timmins	\$ (2,897,487)	\$ 76,566,247	-3.8%
Bracebridge	\$ (498,594)	\$ 14,253,038	-3.5%
St. Marys	\$ (379,831)	\$ 13,139,860	-2.9%
Gravenhurst	\$ (344,841)	\$ 12,246,474	-2.8%

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Seguin	\$ (355,955)	\$ 12,921,703	-2.8%
Hamilton	\$ (23,319,257)	\$ 990,472,838	-2.4%
Springwater	\$ (349,946)	\$ 15,005,707	-2.3%
London	\$ (16,111,550)	\$ 698,072,188	-2.3%
Lambton Shores	\$ (265,211)	\$ 12,154,059	-2.2%
Lincoln	\$ (276,046)	\$ 13,822,625	-2.0%
Guelph	\$ (3,852,934)	\$ 232,647,465	-1.7%
Niagara Falls	\$ (550,332)	\$ 95,625,063	-0.6%
West Lincoln	\$ (18,316)	\$ 7,047,275	-0.3%
Penetanguishene	\$ 40,398	\$ 9,325,679	0.4%
Sault Ste. Marie	\$ 699,613	\$ 136,068,952	0.5%
Hanover	\$ 50,785	\$ 8,413,519	0.6%
Brockville	\$ 440,860	\$ 37,510,963	1.2%
Thunder Bay	\$ 5,675,454	\$ 385,672,417	1.5%
Waterloo	\$ 1,756,897	\$ 108,779,661	1.6%
Oshawa	\$ 3,027,365	\$ 145,021,795	2.1%
Peterborough	\$ 3,214,188	\$ 149,111,180	2.2%
Kitchener	\$ 6,023,669	\$ 272,810,302	2.2%
Kingsville	\$ 435,899	\$ 14,632,771	3.0%
Kingston	\$ 10,072,795	\$ 291,898,996	3.5%
Welland	\$ 2,095,183	\$ 44,837,827	4.7%
Wasaga Beach	\$ 1,280,461	\$ 22,776,712	5.6%
Owen Sound	\$ 1,715,922	\$ 30,265,033	5.7%
Ajax	\$ 4,423,239	\$ 77,175,220	5.7%
Burlington	\$ 11,295,834	\$ 189,433,560	6.0%
Chatham-Kent	\$ 11,250,857	\$ 162,470,779	6.9%
Kenora	\$ 2,311,689	\$ 30,017,656	7.7%
Wainfleet	\$ 458,698	\$ 4,909,853	9.3%
Sarnia	\$ 8,499,170	\$ 86,940,210	9.8%
Cambridge	\$ 10,678,474	\$ 105,219,919	10.1%
Niagara-on-the-Lake	\$ 2,948,821	\$ 15,050,015	19.6%
Central Elgin	\$ 2,844,059	\$ 13,041,244	21.8%
Port Colborne	\$ 6,131,705	\$ 16,915,156	36.2%
North Middlesex	\$ 2,164,012	\$ 5,679,378	38.1%
Average			-6.8%
Median			-4.8%
Region Peel	\$ (88,919,012)	\$ 1,034,066,666	-8.6%
Region Waterloo	\$ (11,160,304)	\$ 508,865,318	-2.2%
Region Niagara	\$ 3,534,992	\$ 432,673,151	0.8%
Region York	\$ 60,783,921	\$ 993,514,131	6.1%
Region Durham	\$ 64,074,461	\$ 633,123,187	10.1%
District Muskoka	\$ 13,688,733	\$ 97,634,233	14.0%
Region Halton	\$ 73,932,726	\$ 439,794,595	16.8%
Average			5.3%
Median			6.1%

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.

Municipalities	2009 Asset Consumption Ratio	2010 Asset Consumption Ratio	2011 Asset Consumption Ratio
Vaughan	8.1%	N/A	10.0%
Mississauga	14.3%	14.9%	15.5%
North Dumfries	35.2%	N/A	16.8%
Markham	13.6%	17.0%	17.5%
Barrie	23.8%	24.6%	21.7%
Georgina	22.2%	21.0%	21.8%
Whitchurch-Stouffville	26.1%	22.9%	22.6%
Lambton Shores	N/A	N/A	23.3%
Hanover	N/A	N/A	23.3%
Woolwich	21.9%	21.5%	23.4%
Aurora	19.1%	N/A	24.9%
Niagara-on-the-Lake	29.1%	24.1%	24.9%
Wasaga Beach	N/A	N/A	25.0%
Brampton	25.0%	24.9%	25.2%
St. Marys	25.8%	24.3%	25.8%
Ottawa	26.2%	25.7%	26.1%
Middlesex Centre	35.6%	29.0%	26.2%
Central Elgin	29.0%	N/A	26.5%
Ajax	21.7%	26.4%	26.6%
North Middlesex	N/A	N/A	26.6%
Springwater	N/A	N/A	26.7%
Innisfil	N/A	N/A	27.9%
Milton	31.3%	31.6%	29.3%
Oakville	29.2%	29.6%	29.7%
Port Hope	N/A	N/A	30.4%
Penetanguishene	N/A	29.3%	30.5%
Burlington	32.2%	32.5%	31.6%
Whitby	28.5%	29.6%	31.8%
The Blue Mountains	30.5%	31.4%	31.9%
London	33.0%	32.8%	32.4%
Waterloo	27.4%	31.4%	32.6%
West Lincoln	38.7%	31.1%	32.8%
Kitchener	35.5%	34.7%	33.2%
Newmarket	31.2%	32.2%	33.6%
Stratford	32.8%	32.9%	33.6%
Kenora	N/A	34.3%	33.8%
Huntsville	29.2%	30.2%	34.1%
Welland	35.9%	34.3%	34.4%
Niagara Falls	34.2%	36.9%	34.6%
Clarington	32.7%	34.1%	34.9%
Kingston	38.8%	34.9%	35.0%
Ingersoll	N/A	N/A	35.2%
Sarnia	34.1%	34.8%	35.3%
Thorold	44.0%	35.2%	35.3%
East Gwillimbury	33.2%	34.6%	35.7%
Oshawa	33.9%	35.7%	35.7%
Hamilton	36.4%	36.0%	35.9%
Fort Erie	37.6%	35.1%	36.0%

Municipalities	2009 Asset Consumption Ratio	2010 Asset Consumption Ratio	2011 Asset Consumption Ratio
Owen Sound	N/A	N/A	36.0%
Sault Ste. Marie	36.2%	36.3%	36.4%
Prince Edward County	40.7%	N/A	37.0%
Pelham	38.1%	N/A	37.4%
Orangeville	N/A	N/A	37.6%
Gravenhurst	35.2%	35.6%	37.8%
Windsor	32.4%	37.4%	38.2%
Cambridge	38.1%	39.1%	38.2%
North Bay	43.3%	39.8%	39.0%
Seguin	N/A	37.1%	39.1%
Bracebridge	N/A	N/A	39.3%
Peterborough	40.0%	40.3%	39.4%
Belleville	N/A	N/A	40.8%
Guelph	42.0%	42.9%	40.8%
St. Catharines	43.5%	40.4%	40.8%
Port Colborne	N/A	N/A	41.0%
Toronto	39.1%	40.9%	41.4%
Chatham-Kent	45.7%	42.3%	41.9%
King	43.8%	43.5%	42.0%
Lincoln	48.7%	41.9%	42.2%
Wilmot	44.4%	40.4%	42.3%
Halton Hills	42.5%	43.0%	42.5%
St. Thomas	42.9%	43.8%	44.0%
Kingsville	N/A	N/A	45.1%
Wainfleet	46.3%	46.2%	45.8%
Timmins	51.0%	45.4%	46.1%
Meaford	N/A	43.9%	46.4%
Greater Sudbury	50.9%	46.2%	46.5%
Pickering	47.9%	49.2%	49.5%
Caledon	42.4%	48.6%	49.5%
Brockville	48.4%	N/A	49.5%
Kawartha Lakes	55.2%	49.0%	50.5%
Thunder Bay	51.2%	53.3%	52.2%
Wellesley	53.0%	53.5%	56.5%
Quinte West	60.7%	59.7%	62.3%
Average	35.7%	35.7%	32.4%
Median	35.6%	35.0%	33.6%
Region Halton	24.8%	23.4%	23.7%
Region Peel	28.8%	25.4%	24.6%
Region Durham	30.4%	27.8%	29.3%
Region York	37.7%	29.9%	30.9%
District Muskoka	41.2%	37.8%	37.3%
Region Niagara	36.3%	41.7%	40.9%
Region Waterloo	34.5%	40.7%	42.0%
Average	33.4%	32.4%	29.3%
Median	34.5%	29.9%	27.6%

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

Municipality	2007	2008	2009	2010	2011
Brockville	53%	48%	39%	11%	9%
Meaford	N/A	N/A	N/A	4%	9%
Orangeville	N/A	N/A	N/A	14%	14%
Ottawa	35%	28%	21%	22%	21%
Kawartha Lakes	29%	27%	30%	17%	21%
Belleville	N/A	N/A	N/A	N/A	22%
Ingersoll	N/A	N/A	N/A	N/A	23%
Newmarket	42%	69%	66%	67%	25%
Pelham	N/A	N/A	N/A	N/A	26%
Kitchener	48%	N/A	25%	21%	26%
Sault Ste. Marie	52%	25%	49%	28%	26%
Lambton Shores	N/A	N/A	N/A	N/A	26%
Sarnia	25%	19%	31%	29%	27%
North Bay	31%	40%	27%	28%	27%
St. Thomas	38%	46%	38%	25%	27%
Timmins	28%	35%	29%	27%	28%
Oshawa	26%	28%	31%	33%	30%
Prince Edward	43%	47%	N/A	30%	31%
Penetanguishene	N/A	N/A	N/A	23%	33%
Wilmot	145%	130%	108%	81%	34%
Kingsville	N/A	54%	N/A	37%	37%
Toronto	35%	38%	41%	38%	37%
King	41%	101%	95%	58%	43%
Middlesex Centre	111%	101%	83%	65%	45%
Fort Erie	47%	51%	48%	41%	46%
Huntsville	37%	N/A	46%	51%	46%
Greater Sudbury	48%	51%	39%	41%	46%
Wainfleet	57%	46%	40%	47%	48%
Guelph	35%	38%	35%	52%	49%
Seguin	N/A	N/A	N/A	44%	49%
North Middlesex	N/A	N/A	N/A	N/A	49%
Quinte West	66%	63%	50%	49%	49%
Windsor	27%	40%	39%	43%	49%
Central Elgin	42%	60%	48%	44%	53%
Barrie	44%	73%	72%	71%	53%
London	42%	45%	49%	51%	53%
Stratford	59%	63%	48%	53%	55%
Chatham-Kent	43%	58%	55%	53%	56%
Niagara Falls	83%	117%	102%	65%	57%
Niagara-on-the-Lake	83%	82%	55%	47%	57%
Cambridge	69%	66%	61%	56%	59%
Georgina	35%	38%	53%	57%	60%
Port Colborne	60%	69%	N/A	71%	60%
Innisfil	N/A	N/A	N/A	46%	61%
Bracebridge	55%	93%	N/A	61%	62%
Whitchurch-	100%	95%	75%	60%	62%
Peterborough	53%	70%	71%	64%	63%
East Gwillimbury	25%	60%	76%	77%	65%

Municipality	2007	2008	2009	2010	2011
Pickering	56%	58%	60%	61%	66%
Waterloo	55%	75%	69%	57%	67%
Halton Hills	29%	47%	31%	50%	68%
Woolwich	169%	159%	87%	67%	69%
Hamilton	54%	69%	63%	64%	70%
St. Marys	72%	67%	66%	65%	71%
Kingston	59%	55%	66%	69%	73%
Thunder Bay	63%	67%	55%	68%	74%
Burlington	57%	67%	72%	72%	74%
Caledon	107%	158%	87%	71%	76%
Brampton	126%	106%	100%	84%	78%
Welland	84%	81%	77%	76%	79%
St. Catharines	99%	106%	93%	93%	80%
North Dumfries	N/A	N/A	N/A	N/A	82%
Wasaga Beach	N/A	N/A	N/A	N/A	85%
The Blue Mountains	N/A	N/A	N/A	100%	93%
Gravenhurst	130%	119%	88%	85%	93%
Mississauga	201%	183%	145%	117%	94%
Oakville	52%	57%	64%	99%	94%
Lincoln	84%	85%	90%	92%	95%
Kenora	N/A	N/A	N/A	94%	98%
Wellesley	149%	195%	116%	84%	99%
Whitby	94%	102%	102%	93%	101%
Ajax	67%	77%	94%	83%	104%
Port Hope	N/A	N/A	N/A	N/A	104%
Owen Sound	N/A	N/A	N/A	N/A	113%
Vaughan	159%	139%	115%	117%	114%
West Lincoln	75%	135%	118%	93%	117%
Milton	133%	159%	149%	126%	122%
Springwater	N/A	N/A	N/A	N/A	129%
Clarington	157%	158%	138%	132%	133%
Markham	118%	109%	121%	141%	153%
Hanover	N/A	N/A	N/A	N/A	156%
Aurora	177%	180%	177%	161%	167%
Thorold	238%	232%	224%	220%	200%
Average	74%	82%	73%	64%	66%
Median	57%	67%	66%	61%	60%
Region Niagara	49%	59%	51%	46%	45%
Region Waterloo	46%	50%	36%	44%	48%
District Muskoka	46%	53%	52%	57%	51%
Region Durham	76%	83%	93%	100%	106%
Region Peel	119%	120%	117%	115%	113%
Region Halton	96%	100%	110%	103%	120%
Region York	80%	104%	110%	124%	129%
Average	73%	81%	81%	84%	87%
Median	76%	83%	93%	100%	106%

Discretionary Reserves as a % of Own Source Revenues Trends

Municipality	2010 Total	2011 Total	2010 (Excluding WWW)	2011 (Excluding WWW)
Brockville	7%	6%	9%	7%
Meaford	6%	11%	3%	7%
Kitchener	7%	9%	8%	10%
Orangeville	9%	9%	11%	11%
Ottawa	17%	15%	15%	15%
Kawartha Lakes	13%	16%	13%	16%
Ingersoll	N/A	17%	N/A	17%
Newmarket	35%	41%	47%	18%
Toronto	18%	17%	19%	18%
Sault Ste. Marie	17%	16%	20%	18%
Sarnia	18%	16%	22%	19%
Belleville	N/A	18%	N/A	19%
Lambton Shores	N/A	30%	N/A	19%
North Bay	19%	18%	21%	20%
Timmins	17%	18%	20%	21%
St. Thomas	36%	37%	20%	21%
Pelham	N/A	25%	N/A	22%
Wilmot	41%	19%	52%	22%
Oshawa	26%	23%	26%	23%
Prince Edward County	21%	23%	23%	24%
Penetanguishene	33%	34%	19%	27%
King	31%	18%	36%	28%
Kingsville	53%	47%	28%	28%
Thunder Bay	28%	30%	30%	29%
Whitchurch-Stouffville	34%	29%	35%	30%
Huntsville	36%	31%	36%	31%
Niagara-on-the-Lake	29%	36%	27%	33%
Windsor	26%	29%	29%	33%
Greater Sudbury	27%	33%	29%	33%
Fort Erie	29%	31%	31%	36%
Stratford	26%	28%	33%	36%
Middlesex Centre	40%	29%	50%	36%
Guelph	49%	52%	38%	37%
Woolwich	44%	46%	36%	37%
London	44%	48%	38%	37%
Waterloo	26%	28%	35%	37%
Cambridge	33%	35%	37%	37%
North Middlesex	N/A	29%	N/A	38%
Niagara Falls	43%	39%	46%	38%
Seguin	34%	39%	34%	39%
North Dumfries	90%	40%	90%	40%
Wainfleet	37%	40%	37%	40%
Barrie	53%	42%	55%	42%
Quinte West	35%	38%	42%	42%
Peterborough	57%	58%	43%	42%
Chatham-Kent	34%	34%	41%	44%
Innisfil	47%	44%	35%	44%
Port Colborne	49%	47%	50%	44%

Municipality	2010 Total	2011 Total	2010 (Excluding WWW)	2011 (Excluding WWW)
East Gwillimbury	50%	42%	51%	45%
Central Elgin	33%	40%	36%	45%
Bracebridge	43%	45%	43%	45%
Halton Hills	34%	45%	34%	45%
Pickering	43%	47%	43%	47%
Burlington	48%	47%	48%	47%
Kingston	56%	59%	45%	48%
Hamilton	55%	57%	46%	50%
St. Marys	43%	46%	47%	50%
Georgina	53%	55%	48%	50%
Weland	38%	36%	56%	51%
Caledon	56%	52%	44%	52%
Brampton	58%	53%	63%	53%
Mississauga	67%	54%	67%	54%
St. Catharines	63%	56%	67%	58%
Wasaga Beach	N/A	82%	N/A	59%
Oakville	48%	61%	48%	61%
Milton	60%	62%	60%	62%
Wellesley	56%	64%	56%	64%
Ajax	52%	65%	52%	65%
The Blue Mountains	131%	126%	78%	68%
Gravenhurst	69%	69%	69%	69%
Whitby	59%	70%	59%	70%
Kenora	61%	65%	66%	70%
Port Hope	N/A	62%	N/A	75%
Lincoln	96%	101%	73%	75%
Vaughan	73%	74%	77%	76%
West Lincoln	68%	76%	67%	82%
Owen Sound	N/A	69%	N/A	82%
Markham	70%	76%	82%	89%
Hanover	N/A	100%	N/A	89%
Clarington	93%	90%	93%	90%
Springwater	N/A	85%	N/A	97%
Aurora	85%	79%	111%	101%
Thorold	147%	133%	172%	159%
Average	45%	45%	45%	45%
Median	43%	41%	42%	40%
Region Niagara	51%	46%	33%	31%
Region Waterloo	39%	37%	35%	37%
District Muskoka	47%	45%	48%	43%
Region Durham	86%	87%	87%	89%
Region Halton	76%	87%	81%	93%
Region Peel	90%	100%	85%	93%
Region York	84%	89%	100%	107%
Average	68%	70%	67%	70%
Median	76%	87%	81%	89%

Debt

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

Measures of the tax and revenue base, such as

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

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

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

Debt service obligations such as:

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

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

Municipality	Tax Debt Interest	Own Source Revenues - WWW	2009 Tax Debt Interest as a % of Own Source Revenues	2010 Tax Debt Interest as a % of Own Source Revenues	2011 Tax Debt Interest as a % of Own Source Revenues
Brampton	\$ -	\$ 419,140,655	0.0%	0.0%	0.0%
Kenora	\$ -	\$ 30,017,656	N/A	0.0%	0.0%
Markham	\$ -	\$ 206,067,191	0.0%	0.0%	0.0%
Mississauga	\$ -	\$ 611,180,155	0.0%	0.0%	0.0%
West Lincoln	\$ -	\$ 7,047,275	0.0%	0.0%	0.0%
Whitby	\$ -	\$ 92,128,285	0.8%	0.5%	0.0%
The Blue Mountains	\$ 6,975	\$ 14,519,420	N/A	0.1%	0.0%
East Gwillimbury	\$ 14,507	\$ 16,599,828	3.0%	1.9%	0.1%
Belleville	\$ 100,207	\$ 85,359,305	N/A	N/A	0.1%
Georgina	\$ 56,702	\$ 37,256,619	0.4%	0.2%	0.2%
Middlesex Centre	\$ 25,427	\$ 12,619,763	0.3%	0.3%	0.2%
Cambridge	\$ 284,346	\$ 105,219,919	0.0%	0.0%	0.3%
Wasaga Beach	\$ 63,700	\$ 22,776,712	N/A	N/A	0.3%
Wainfleet	\$ 13,915	\$ 4,909,853	0.2%	0.2%	0.3%
Central Elgin	\$ 43,713	\$ 13,041,244	0.2%	0.4%	0.3%
Halton Hills	\$ 217,766	\$ 48,471,027	0.6%	0.6%	0.4%
Greater Sudbury	\$ 1,406,964	\$ 295,010,580	0.5%	0.6%	0.5%
Thorold	\$ 67,382	\$ 13,968,050	0.6%	0.6%	0.5%
Lincoln	\$ 85,777	\$ 13,822,625	0.7%	0.8%	0.6%
Timmins	\$ 476,409	\$ 76,566,247	0.7%	0.7%	0.6%
Orangeville	\$ 208,740	\$ 31,970,701	N/A	1.0%	0.7%
Sault Ste. Marie	\$ 945,771	\$ 136,068,952	0.9%	0.8%	0.7%
Ajax	\$ 570,144	\$ 77,175,220	N/A	1.0%	0.7%
Wellesley	\$ 42,424	\$ 5,635,353	1.0%	0.9%	0.8%
Fort Erie	\$ 187,775	\$ 24,716,008	0.3%	0.7%	0.8%
Barrie	\$ 1,733,171	\$ 213,619,523	0.7%	1.0%	0.8%
Niagara-on-the-Lake	\$ 126,339	\$ 15,050,015	1.1%	1.0%	0.8%
Seguin	\$ 111,112	\$ 12,921,703	N/A	1.3%	0.9%
Kingsville	\$ 136,871	\$ 14,632,771	N/A	1.0%	0.9%
Aurora	\$ 470,557	\$ 49,070,611	0.0%	1.1%	1.0%
Vaughan	\$ 2,194,432	\$ 221,580,084	N/A	1.1%	1.0%
Pickering	\$ 734,142	\$ 72,101,126	1.2%	1.0%	1.0%
Springwater	\$ 153,375	\$ 15,005,707	N/A	N/A	1.0%
Thunder Bay	\$ 4,035,002	\$ 385,672,417	1.5%	1.3%	1.0%
Penetanguishene	\$ 99,857	\$ 9,325,679	N/A	0.0%	1.1%
London	\$ 7,839,687	\$ 698,072,188	1.8%	1.8%	1.1%
Oakville	\$ 2,502,040	\$ 215,386,763	0.7%	0.6%	1.2%
Kawartha Lakes	\$ 1,277,488	\$ 106,710,114	2.1%	1.2%	1.2%
Woolwich	\$ 178,022	\$ 13,997,827	0.0%	1.4%	1.3%
Port Hope	\$ 253,426	\$ 19,833,595	N/A	N/A	1.3%
Pelham	\$ 139,036	\$ 10,877,598	N/A	N/A	1.3%
Quinte West	\$ 600,993	\$ 46,779,622	0.7%	0.6%	1.3%
Kitchener	\$ 3,542,627	\$ 272,810,302	1.1%	1.3%	1.3%
Windsor	\$ 6,573,587	\$ 447,291,990	1.6%	1.5%	1.5%
North Dumfries	\$ 103,301	\$ 6,637,086	N/A	2.2%	1.6%
St. Thomas	\$ 818,150	\$ 52,168,842	1.8%	1.7%	1.6%

Tax Debt Interest as a % of Own Source Revenue Cont'd

Municipality	Tax Debt Interest	Own Source Revenues - WWW	2009 Tax Debt Interest as a % of Own Source Revenues	2010 Tax Debt Interest as a % of Own Source Revenues	2011 Tax Debt Interest as a % of Own Source Revenues
Port Colborne	\$ 268,801	\$ 16,915,156	N/A	1.6%	1.6%
Burlington	\$ 3,043,341	\$ 189,433,560	1.3%	1.8%	1.6%
Hamilton	\$ 16,660,386	\$ 990,472,838	1.9%	1.8%	1.7%
Sarnia	\$ 1,464,669	\$ 86,940,210	1.7%	2.4%	1.7%
Guelph	\$ 4,067,137	\$ 232,647,465	2.1%	1.8%	1.7%
Ingersoll	\$ 196,263	\$ 11,218,670	N/A	N/A	1.7%
Wilmot	\$ 177,092	\$ 9,938,313	2.0%	1.9%	1.8%
Prince Edward County	\$ 604,194	\$ 32,765,088	N/A	2.1%	1.8%
King	\$ 488,788	\$ 26,351,762	1.7%	2.1%	1.9%
Milton	\$ 1,327,375	\$ 69,211,544	1.2%	1.6%	1.9%
Owen Sound	\$ 596,145	\$ 30,265,033	N/A	N/A	2.0%
Meaford	\$ 249,047	\$ 12,628,374	N/A	2.2%	2.0%
North Middlesex	\$ 116,490	\$ 5,679,378	N/A	N/A	2.1%
North Bay	\$ 1,989,952	\$ 95,654,393	2.4%	2.2%	2.1%
Stratford	\$ 1,394,627	\$ 66,935,720	2.7%	3.7%	2.1%
St. Catharines	\$ 2,323,422	\$ 111,315,885	1.9%	2.1%	2.1%
Chatham-Kent	\$ 3,471,772	\$ 162,470,779	2.2%	2.2%	2.1%
Kingston	\$ 6,423,273	\$ 291,898,996	1.7%	2.5%	2.2%
Clarington	\$ 1,389,731	\$ 62,941,781	0.5%	0.8%	2.2%
Hanover	\$ 192,722	\$ 8,413,519	N/A	N/A	2.3%
Peterborough	\$ 3,421,147	\$ 149,111,180	2.1%	2.4%	2.3%
Whitchurch-Stouffville	\$ 963,484	\$ 40,852,587	0.1%	0.0%	2.4%
Bracebridge	\$ 338,293	\$ 14,253,038	N/A	2.5%	2.4%
Caledon	\$ 1,438,931	\$ 56,295,182	2.8%	2.6%	2.6%
Brockville	\$ 1,000,927	\$ 37,510,963	3.5%	3.1%	2.7%
Welland	\$ 1,220,822	\$ 44,837,827	3.0%	3.1%	2.7%
Ottawa	\$ 55,340,047	\$ 2,013,805,598	2.8%	2.8%	2.7%
Niagara Falls	\$ 2,810,445	\$ 95,625,063	1.7%	1.7%	2.9%
Lambton Shores	\$ 365,263	\$ 12,154,059	N/A	N/A	3.0%
Newmarket	\$ 1,961,966	\$ 62,190,768	3.8%	3.5%	3.2%
Oshawa	\$ 4,755,413	\$ 145,021,795	3.7%	3.6%	3.3%
Toronto	\$ 267,252,568	\$ 7,422,781,747	3.3%	3.8%	3.6%
St. Marys	\$ 504,818	\$ 13,139,860	4.6%	4.3%	3.8%
Huntsville	\$ 572,762	\$ 14,892,287	2.2%	2.8%	3.8%
Gravenhurst	\$ 526,777	\$ 12,246,474	3.9%	5.3%	4.3%
Waterloo	\$ 4,752,003	\$ 108,779,661	5.6%	4.9%	4.4%
Innisfil	\$ 1,755,947	\$ 36,267,848	N/A	5.1%	4.8%
Average	\$ 4,054,848	\$ 169,109,333	1.5%	1.6%	1.5%
Median	\$ 196,263	\$ 22,776,712	1.3%	1.3%	1.3%
Region Halton	\$ 1,456,073	\$ 439,794,595	0.5%	0.4%	0.3%
Region Durham	\$ 4,757,298	\$ 633,123,187	1.0%	0.9%	0.8%
District Muskoka	\$ 968,901	\$ 97,634,233	1.2%	1.1%	1.0%
Region Peel	\$ 17,876,650	\$ 1,034,066,666	1.8%	1.6%	1.7%
Region York	\$ 17,296,259	\$ 993,514,131	2.0%	1.9%	1.7%
Region Niagara	\$ 8,921,307	\$ 432,673,151	2.1%	2.1%	2.1%
Region Waterloo	\$ 11,124,258	\$ 508,865,318	2.1%	2.1%	2.2%
Average	\$ 8,914,392	\$ 591,381,612	1.5%	1.4%	1.4%
Median	\$ 8,921,307	\$ 508,865,318	1.8%	1.6%	1.7%

Debt To Reserve Ratio

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74 of the 2011 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2007	2008	2009	2010	2011
Brampton	0.0	0.0	0.0	0.0	0.0
Mississauga	0.0	0.0	0.0	0.0	0.0
West Lincoln	0.0	0.0	0.0	0.0	0.0
East Gwillimbury	0.3	0.1	0.0	0.0	0.0
Whitby	0.4	0.3	0.3	0.2	0.0
Markham	0.0	0.0	0.0	0.1	0.1
Thorold	0.1	0.1	0.1	0.1	0.1
Lincoln	0.3	0.2	0.1	0.1	0.1
The Blue Mountains	N/A	N/A	N/A	0.2	0.1
Wainfleet	0.0	0.1	0.0	0.2	0.2
Aurora	0.3	0.3	0.3	0.2	0.2
Wellesley	0.2	0.1	0.3	0.3	0.2
Ajax	0.5	0.6	0.4	0.4	0.2
Vaughan	0.3	0.3	0.3	0.3	0.3
Seguin	N/A	N/A	N/A	0.6	0.3
Wasaga Beach	N/A	N/A	N/A	N/A	0.3
Cambridge	0.0	0.0	0.0	0.2	0.4
Kenora	N/A	N/A	N/A	0.0	0.4
Wilmot	0.5	0.5	0.7	0.8	0.4
Greater Sudbury	0.4	0.4	0.5	0.4	0.4
Hanover	N/A	N/A	N/A	N/A	0.4
Clarington	0.6	0.6	0.6	0.5	0.4
Springwater	N/A	N/A	N/A	N/A	0.4
Halton Hills	0.7	0.6	0.7	0.3	0.5
Oakville	0.7	0.5	0.4	0.3	0.5
Hamilton	1.0	0.8	0.8	0.7	0.5
Timmins	0.7	0.5	0.6	0.6	0.6
Woolwich	0.1	0.0	0.5	0.6	0.6
Pickering	0.5	0.7	0.6	0.6	0.6
Niagara-on-the-Lake	0.7	0.8	0.9	0.9	0.6
Georgina	1.5	1.3	0.9	0.7	0.6
Sault Ste. Marie	0.7	1.3	0.5	0.7	0.7
Penetanguishene	N/A	N/A	N/A	0.0	0.7
Port Colborne	1.3	N/A	N/A	0.8	0.7
Caledon	0.5	0.7	0.7	1.0	0.8
Burlington	0.9	0.7	0.9	0.8	0.8
Owen Sound	N/A	N/A	N/A	N/A	0.8
Milton	0.6	0.6	0.6	0.7	0.8
Peterborough	1.0	0.7	0.6	0.9	0.8
St. Thomas	1.3	1.3	0.8	0.9	0.8
Fort Erie	0.7	0.6	0.8	0.9	0.8
Guelph	1.4	1.0	1.1	0.7	0.8
Belleville	1.3	N/A	N/A	N/A	0.9
St. Catharines	0.8	0.7	0.7	0.8	0.9
Windsor	1.6	1.4	1.2	1.1	1.0
North Dumfries	0.0	0.0	0.0	0.0	1.0
Bracebridge	1.7	0.9	N/A	1.1	1.0
Kingston	1.0	1.1	1.2	1.2	1.1
Quinte West	0.3	0.3	0.7	1.0	1.1
London	1.5	1.2	1.0	1.0	1.1

Debt To Reserve Ratio Cont'd

Municipality	2007	2008	2009	2010	2011
Thunder Bay	2.0	1.9	2.0	1.6	1.4
Kingsville	N/A	0.8	N/A	1.2	1.4
Pelham	1.3	0.7	0.9	N/A	1.4
Welland	1.3	1.4	1.4	1.5	1.5
Newmarket	3.1	1.8	2.1	1.9	1.5
Prince Edward County	1.5	1.5	N/A	2.2	1.5
Barrie	0.2	0.1	0.4	0.9	1.7
Waterloo	2.5	1.7	1.9	2.4	1.7
Niagara Falls	0.6	0.4	0.5	1.0	1.7
Middlesex Centre	0.4	0.1	0.3	0.3	1.8
St. Marys	0.8	1.4	2.4	1.9	1.8
Innisfil	N/A	N/A	N/A	2.3	1.9
Central Elgin	2.4	1.5	1.7	2.5	2.0
North Middlesex	N/A	N/A	N/A	N/A	2.1
Sarnia	3.8	4.3	2.7	2.4	2.2
Gravenhurst	1.2	1.2	1.6	1.4	2.3
Chatham-Kent	3.1	2.1	2.0	2.5	2.3
Port Hope	N/A	N/A	N/A	N/A	2.4
Oshawa	4.2	3.4	2.8	2.5	2.6
Whitchurch-Stouffville	0.0	0.0	1.3	2.3	2.6
Huntsville	2.0	N/A	1.3	2.6	2.6
Ingersoll	N/A	N/A	N/A	N/A	2.7
Toronto	2.6	2.3	2.3	2.6	2.8
North Bay	2.6	2.0	2.9	2.7	2.9
Kitchener	1.4	N/A	3.0	3.8	3.3
Kawartha Lakes	2.2	2.1	2.7	3.8	3.3
Stratford	2.3	2.1	4.5	3.5	4.1
Ottawa	1.8	2.2	3.4	3.2	4.1
Lambton Shores	N/A	N/A	N/A	N/A	4.2
King	1.9	1.0	1.7	2.8	4.9
Orangeville	N/A	N/A	N/A	5.8	5.1
Meaford	N/A	N/A	N/A	12.3	5.4
Brockville	2.1	2.1	2.4	7.7	8.1
Average	1.1	0.9	1.1	1.4	1.4
Median	0.8	0.7	0.7	0.9	0.8
Region Durham	0.5	0.4	0.3	0.2	0.2
Region Halton	0.6	0.5	0.4	0.4	0.5
Region Peel	0.3	0.3	0.3	0.5	0.8
Region Waterloo	0.7	0.7	0.9	0.9	1.0
Region Niagara	0.7	0.6	0.7	1.1	1.1
Region York	2.0	1.4	1.6	1.6	1.9
District Muskoka	2.9	2.2	2.1	1.8	2.0
Average	1.1	0.9	0.9	0.9	1.1
Median	0.7	0.6	0.7	0.9	1.0

Debt Outstanding per 100,000 of Unweighted Assessment

Municipality	2009	2010	2011
Brampton	\$ -	\$ -	\$ -
Mississauga	\$ -	\$ -	\$ -
West Lincoln	\$ -	\$ -	\$ -
Whitby	\$ 163	\$ 76	\$ -
Grimsby	N/A	\$ 112	N/A
East Gwillimbury	\$ 6	\$ 1	\$ 2
Markham	\$ -	\$ 26	\$ 23
Wilmot	\$ 201	\$ 177	\$ 40
Wainfleet	\$ -	\$ 36	\$ 42
Lincoln	\$ 77	\$ 49	\$ 55
Seguin	N/A	\$ 86	\$ 56
Wellesley	\$ 89	\$ 73	\$ 63
Ajax	\$ 165	\$ 144	\$ 103
The Blue Mountains	N/A	\$ 133	\$ 104
Aurora	N/A	\$ 130	\$ 105
Vaughan	\$ 124	\$ 104	\$ 115
Halton Hills	\$ 84	\$ 61	\$ 123
Thorold	\$ 103	\$ 94	\$ 130
Woolwich	\$ 159	\$ 142	\$ 140
Niagara-on-the-Lake	\$ 161	\$ 180	\$ 144
Cambridge	\$ -	\$ 90	\$ 149
North Dumfries	N/A	\$ 182	\$ 160
Pickering	\$ 161	\$ 147	\$ 162
Oakville	\$ 92	\$ 117	\$ 189
Caledon	\$ 194	\$ 217	\$ 193
Bracebridge	N/A	\$ 262	\$ 239
Wasaga Beach	N/A	N/A	\$ 240
Burlington	\$ 291	\$ 263	\$ 242
Milton	\$ 236	\$ 256	\$ 252
Springwater	N/A	N/A	\$ 252
Pelham	\$ 251	N/A	\$ 254
Clarington	\$ 397	\$ 342	\$ 264
Georgina	\$ 351	\$ 309	\$ 270
Fort Erie	\$ 267	\$ 307	\$ 300
Middlesex Centre	\$ 118	\$ 81	\$ 312
Penetanguishene	N/A	\$ -	\$ 336
Timmins	\$ 411	\$ 368	\$ 341
Sault Ste. Marie	\$ 498	\$ 407	\$ 345
Greater Sudbury	\$ 399	\$ 325	\$ 346
Huntsville	\$ 189	\$ 419	\$ 364
Belleville	N/A	N/A	\$ 385
Prince Edward County	N/A	\$ 554	\$ 430
Port Colborne	N/A	\$ 535	\$ 434
North Middlesex	N/A	N/A	\$ 462
Newmarket	\$ 545	\$ 494	\$ 464
Kitchener	\$ 398	\$ 417	\$ 473
Whitchurch-Stouffville	\$ 294	\$ 444	\$ 511
Ingersoll	N/A	N/A	\$ 513
King	\$ 572	\$ 524	\$ 521

Municipality	2009	2010	2011
St. Catharines	\$ 496	\$ 529	\$ 542
Waterloo	\$ 633	\$ 655	\$ 553
Oshawa	\$ 726	\$ 655	\$ 589
Orangeville	N/A	\$ 686	\$ 598
Kawartha Lakes	\$ 689	\$ 646	\$ 625
Meaford	N/A	\$ 695	\$ 628
Sarnia	\$ 958	\$ 761	\$ 632
Quinte West	\$ 430	\$ 582	\$ 633
Gravenhurst	\$ 418	\$ 367	\$ 643
Kingsville	N/A	\$ 624	\$ 651
St. Thomas	\$ 889	\$ 782	\$ 682
Hamilton	\$ 886	\$ 819	\$ 687
Kenora	N/A	N/A	\$ 703
Innisfil	N/A	\$ 875	\$ 757
Hanover	N/A	N/A	\$ 771
Niagara Falls	\$ 360	\$ 520	\$ 861
Guelph	\$ 781	\$ 728	\$ 864
Central Elgin	N/A	\$ 958	\$ 869
Welland	\$ 933	\$ 928	\$ 913
Windsor	\$ 1,017	\$ 1,003	\$ 925
Toronto	\$ 977	\$ 928	\$ 949
Peterborough	\$ 829	\$ 1,270	\$ 1,097
Lambton Shores	N/A	N/A	\$ 1,117
Owen Sound	N/A	N/A	\$ 1,122
Brockville	N/A	\$ 1,319	\$ 1,123
London	\$ 1,067	\$ 1,038	\$ 1,181
Barrie	\$ 349	\$ 766	\$ 1,208
Ottawa	\$ 940	\$ 1,119	\$ 1,277
North Bay	\$ 1,446	\$ 1,363	\$ 1,358
Kingston	\$ 1,816	\$ 1,797	\$ 1,618
Chatham-Kent	\$ 1,597	\$ 1,846	\$ 1,626
St. Marys	\$ 2,244	\$ 1,794	\$ 1,898
Port Hope	N/A	N/A	\$ 2,240
Thunder Bay	\$ 2,754	\$ 2,506	\$ 2,428
Stratford	\$ 2,657	\$ 2,399	\$ 2,852
Average	\$ 557	\$ 543	\$ 577
Median	\$ 360	\$ 407	\$ 434
Minimum	\$ -	\$ -	\$ -
Maximum	\$ 2,754	\$ 2,506	\$ 2,852
Region Halton	\$ 243	\$ 218	\$ 299
District Muskoka	\$ 529	\$ 472	\$ 490
Region Niagara	\$ 417	\$ 706	\$ 601
Region Peel	\$ 219	\$ 376	\$ 607
Region Waterloo	\$ 514	\$ 593	\$ 630
Region York	\$ 883	\$ 902	\$ 1,099
Region Durham	\$ 277	\$ 279	N/A
Average	\$ 440	\$ 507	\$ 621
Median	\$ 417	\$ 472	\$ 604

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.

Municipality	Net Financial Assets	Own Source Revenues	2009 Financial Liability Ratio	2010 Financial Liability Ratio	2011 Financial Liability Ratio
Lincoln	\$ 29,674,940	\$ 16,449,595	-139%	-182%	-180%
Wellesley	\$ 9,494,018	\$ 5,635,353	-203%	-175%	-168%
West Lincoln	\$ 14,960,454	\$ 9,442,602	-167%	-144%	-158%
Markham	\$ 380,026,239	\$ 280,510,276	-117%	-142%	-135%
Oakville	\$ 284,262,914	\$ 215,386,763	-97%	-95%	-132%
Wilmot	\$ 17,298,087	\$ 13,449,758	-158%	-118%	-129%
North Dumfries	\$ 8,353,119	\$ 6,646,152	-301%	-238%	-126%
Pickering	\$ 89,705,410	\$ 72,101,126	-121%	-125%	-124%
Whitby	\$ 113,460,084	\$ 92,128,285	-85%	-104%	-101%
Woolwich	\$ 19,845,369	\$ 17,028,610	-106%	-106%	-117%
Ajax	\$ 88,561,780	\$ 77,175,220	-72%	-109%	-115%
Halton Hills	\$ 52,561,262	\$ 48,471,027	-93%	-122%	-108%
Milton	\$ 74,138,400	\$ 69,211,544	-85%	-101%	-107%
Bracebridge	\$ 14,772,861	\$ 14,253,038	-100%	-96%	-104%
Brampton	\$ 430,439,941	\$ 419,140,655	-93%	-124%	-103%
Wasaga Beach	\$ 29,098,552	\$ 28,490,947	N/A	N/A	-102%
Niagara-on-the-Lake	\$ 21,778,055	\$ 21,966,765	-94%	-88%	-99%
Mississauga	\$ 556,877,945	\$ 611,180,155	-115%	-111%	-91%
Burlington	\$ 165,747,165	\$ 189,433,560	-85%	-93%	-87%
Thorold	\$ 17,157,255	\$ 19,868,067	-128%	-90%	-86%
Aurora	\$ 50,942,178	\$ 61,000,791	-83%	-97%	-84%
Vaughan	\$ 239,485,433	\$ 305,973,904	-58%	-75%	-78%
Clarington	\$ 40,579,263	\$ 62,941,781	-55%	-58%	-64%
Waterloo	\$ 88,732,924	\$ 144,208,063	-52%	-53%	-62%
Kenora	\$ 21,935,309	\$ 35,259,547	N/A	-61%	-62%
The Blue Mountains	\$ 11,839,486	\$ 20,045,458	N/A	-61%	-59%
Cambridge	\$ 79,831,238	\$ 148,723,158	-60%	-51%	-54%
Peterborough	\$ 93,155,837	\$ 177,476,621	-51%	-53%	-52%
Niagara Falls	\$ 58,731,148	\$ 112,869,279	-76%	-46%	-52%
Hanover	\$ 5,731,714	\$ 11,385,170	N/A	N/A	-50%
Newmarket	\$ 41,571,999	\$ 84,899,073	-44%	-43%	-49%
Kitchener	\$ 160,278,169	\$ 341,442,023	-45%	-45%	-47%
Springwater	\$ 7,486,215	\$ 17,668,900	N/A	N/A	-42%
East Gwillimbury	\$ 8,599,583	\$ 20,635,760	-54%	-53%	-42%
Greater Sudbury	\$ 146,133,555	\$ 347,685,685	-32%	-37%	-42%
St. Thomas	\$ 26,270,451	\$ 64,635,088	-44%	-43%	-41%

Net Financial Liabilities Ratio Cont'd

Municipality	Net Financial Assets	Own Source Revenues	2009 Financial Liability Ratio	2010 Financial Liability Ratio	2011 Financial Liability Ratio
Caledon	\$ 20,931,177	\$ 56,295,182	-37%	-27%	-37%
Ingersoll	\$ 3,200,177	\$ 11,218,670	N/A	N/A	-29%
Sault Ste. Marie	\$ 44,129,529	\$ 160,415,611	-39%	-26%	-28%
Seguin	\$ 3,670,740	\$ 12,921,703	N/A	-18%	-28%
Fort Erie	\$ 10,208,711	\$ 39,692,190	-27%	-21%	-26%
Belleville	\$ 26,158,469	\$ 103,782,662	N/A	N/A	-25%
St. Catharines	\$ 30,332,503	\$ 128,796,450	-60%	-47%	-24%
Welland	\$ 15,747,415	\$ 66,160,789	-32%	-27%	-24%
Wainfleet	\$ 1,021,635	\$ 4,909,853	1%	-21%	-21%
Hamilton	\$ 191,814,860	\$ 1,146,233,445	17%	-13%	-17%
Windsor	\$ 80,118,995	\$ 509,354,984	17%	-13%	-16%
Guelph	\$ 38,172,000	\$ 276,532,884	-6%	-10%	-14%
North Bay	\$ 11,800,978	\$ 114,436,926	-6%	-8%	-10%
Innisfil	\$ 3,391,139	\$ 44,145,798	N/A	-3%	-8%
Penetanguishene	\$ 650,391	\$ 12,754,557	N/A	-5%	-5%
Georgina	\$ 417,468	\$ 40,051,772	12%	8%	-1%
Sarnia	\$ (184,743)	\$ 115,585,646	19%	9%	0%
London	\$ (8,797,345)	\$ 752,659,003	5%	4%	1%
Quinte West	\$ (3,849,742)	\$ 55,183,650	-6%	0%	7%
Port Colborne	\$ (2,422,523)	\$ 20,289,191	-9%	-7%	12%
North Middlesex	\$ (1,072,184)	\$ 7,852,527	N/A	N/A	14%
Kingsville	\$ (3,383,086)	\$ 21,550,088	-9%	17%	16%
Pelham	\$ (2,813,070)	\$ 14,465,451	N/A	N/A	19%
Huntsville	\$ (3,226,827)	\$ 14,892,287	-21%	24%	22%
Thunder Bay	\$ (97,253,917)	\$ 422,622,019	13%	29%	23%
Chatham-Kent	\$ (58,312,186)	\$ 192,360,277	34%	37%	30%
Timmins	\$ (27,789,207)	\$ 91,957,281	22%	26%	30%
Central Elgin	\$ (4,944,911)	\$ 15,904,276	37%	33%	31%
Kingston	\$ (113,057,188)	\$ 334,185,824	31%	30%	34%
Orangeville	\$ (14,602,495)	\$ 41,237,062	47%	43%	35%
Ottawa	\$ (1,097,918,980)	\$ 2,271,463,202	41%	48%	48%
Kawartha Lakes	\$ (57,623,663)	\$ 119,514,852	53%	44%	48%
Whitchurch-Stouffville	\$ (22,525,513)	\$ 47,362,721	1%	62%	48%
St. Marys	\$ (7,515,670)	\$ 15,465,420	64%	63%	49%
Owen Sound	\$ (19,512,295)	\$ 38,208,831	N/A	N/A	51%
Toronto	\$ (4,411,296,453)	\$ 8,216,860,710	49%	55%	54%
Oshawa	\$ (96,257,092)	\$ 145,021,795	65%	70%	66%
Brockville	\$ (32,882,279)	\$ 44,414,698	49%	61%	74%
Meaford	\$ (11,676,782)	\$ 15,303,253	N/A	99%	76%
Stratford	\$ (61,890,541)	\$ 76,118,181	83%	81%	81%
Barrie	\$ (212,744,507)	\$ 255,335,595	49%	72%	83%
Lambton Shores	\$ (14,976,310)	\$ 16,994,546	N/A	N/A	88%
King	\$ (26,840,032)	\$ 28,519,338	95%	109%	94%
Prince Edward County	\$ (37,308,366)	\$ 38,387,446	54%	101%	97%
Gravenhurst	\$ (14,405,949)	\$ 12,246,474	43%	105%	118%
Port Hope	\$ (32,430,602)	\$ 25,488,323	N/A	N/A	127%
Middlesex Centre	\$ (20,657,942)	\$ 15,323,569	-16%	86%	135%
Average	\$ (23,727,924)	\$ 190,610,251	-36%	-28%	-24%
Median	\$ 9,494,018	\$ 28,490,947	-32%	-26%	-25%

Net Financial Liabilities Ratio Cont'd

Municipality	Net Financial Assets	Own Source Revenues	2009 Financial Liability Ratio	2010 Financial Liability Ratio	2011 Financial Liability Ratio
Region Halton	\$ 687,254,104	\$ 588,219,731	-98%	-111%	-117%
Region Durham	\$ 620,482,200	\$ 811,495,926	-58%	-68%	-76%
Region Peel	\$ 80,734,606	\$ 1,285,717,027	-46%	-19%	-6%
Region Niagara	\$ 15,928,042	\$ 536,874,029	-1%	4%	-3%
Region Waterloo	\$ (174,009,597)	\$ 598,164,449	27%	28%	29%
District Muskoka	\$ (56,516,337)	\$ 111,061,862	61%	53%	51%
Region York	\$ (1,005,020,926)	\$ 1,171,905,062	60%	77%	86%
Average	\$ 24,121,727	\$ 729,062,584	-8%	-5%	-5%
Median	\$ 15,928,042	\$ 598,164,449	-1%	4%	-3%

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	2007	2008	2009	2010	2011
Peterborough	2.9%	3.1%	2.0%	3.5%	3.0%
Ottawa	3.7%	3.5%	4.1%	3.4%	3.7%
Kingston	3.9%	4.5%	5.1%	5.5%	4.7%
Belleville	N/A	N/A	N/A	N/A	5.0%
Kawartha Lakes	7.1%	8.2%	7.6%	6.2%	6.3%
Quinte West	7.7%	8.2%	7.6%	5.8%	7.1%
Brockville	4.5%	4.6%	4.8%	7.0%	7.5%
Prince Edward County	7.1%	6.6%	11.2%	9.3%	10.6%
Port Hope	N/A	N/A	N/A	N/A	14.0%
Eastern Average	5.3%	5.5%	6.1%	5.8%	6.9%
Oshawa	3.1%	3.7%	4.6%	3.4%	2.9%
Mississauga	4.4%	5.2%	4.7%	5.0%	3.7%
Burlington	3.1%	3.2%	3.8%	3.6%	3.9%
Newmarket	4.0%	4.6%	5.5%	4.7%	4.3%
Toronto	4.2%	4.6%	5.7%	5.4%	4.3%
Oakville	4.7%	4.6%	6.1%	5.4%	4.8%
Whitby	6.1%	6.1%	6.7%	7.4%	5.5%
Ajax	4.2%	5.4%	5.9%	6.0%	5.8%
Markham	6.6%	7.8%	8.8%	7.7%	5.8%
Vaughan	6.8%	6.0%	8.2%	7.5%	6.3%
Halton Hills	5.0%	6.2%	6.7%	7.1%	6.5%
Aurora	6.8%	7.9%	7.6%	6.9%	6.6%
Brampton	7.3%	6.6%	7.1%	6.5%	7.2%
Clarington	8.6%	8.1%	9.2%	9.2%	7.9%
Milton	6.1%	6.2%	8.5%	6.0%	7.9%
Whitchurch-Stouffville	7.1%	5.9%	7.5%	7.7%	9.5%
Pickering	7.7%	8.3%	9.4%	9.2%	9.6%
Georgina	7.3%	8.0%	9.1%	7.3%	9.7%
Caledon	9.5%	12.5%	10.8%	11.0%	10.8%
King	10.7%	11.6%	11.8%	11.4%	12.7%
GTA Average	6.2%	6.6%	7.4%	6.9%	6.8%

Taxes Receivable as a % of Tax Levies Cont'd

Municipality	2007	2008	2009	2010	2011
St. Catharines	4.3%	5.2%	5.7%	6.0%	5.8%
Port Colborne	7.0%	6.9%	5.6%	6.1%	6.0%
Thorold	5.6%	6.6%	7.7%	6.9%	8.1%
Niagara-on-the-Lake	9.1%	10.0%	10.1%	8.7%	8.2%
Pelham	4.5%	4.9%	7.0%	N/A	8.4%
Hamilton	7.2%	7.2%	8.2%	8.2%	8.5%
Lincoln	9.6%	8.7%	10.0%	7.6%	8.6%
Welland	9.5%	8.4%	9.3%	9.2%	9.1%
Niagara Falls	9.7%	10.8%	10.3%	10.8%	9.9%
Fort Erie	7.3%	7.9%	8.8%	9.8%	10.4%
Wainfleet	10.3%	9.9%	10.9%	12.5%	11.6%
West Lincoln	9.8%	9.1%	10.8%	15.1%	14.5%
Niagara/Hamilton	7.8%	8.0%	8.7%	9.2%	9.1%
Kenora	N/A	N/A	N/A	2.7%	1.9%
Greater Sudbury	3.6%	3.4%	4.1%	4.3%	2.5%
Thunder Bay	7.4%	8.7%	7.8%	5.0%	4.0%
Sault Ste. Marie	5.1%	6.3%	7.8%	6.3%	4.1%
North Bay	3.8%	4.1%	3.1%	4.6%	4.8%
Seguin	N/A	N/A	N/A	6.3%	8.4%
Timmins	9.9%	8.7%	11.1%	9.9%	10.5%
North Average	6.0%	6.2%	6.8%	5.6%	5.2%
Orangeville	N/A	N/A	5.5%	5.6%	5.6%
Gravenhurst	3.5%	3.0%	4.0%	7.1%	6.4%
Barrie	6.8%	7.8%	8.3%	8.2%	7.0%
Penetanguishene	N/A	N/A	N/A	7.3%	8.5%
Huntsville	10.3%	N/A	10.0%	12.8%	8.8%
Springwater	N/A	N/A	N/A	N/A	11.2%
Bracebridge	13.1%	12.4%	13.6%	10.8%	13.5%
Wasaga Beach	N/A	N/A	N/A	N/A	15.6%
Simcoe/Musk./Duff.	8.4%	7.7%	8.3%	8.6%	9.6%

Municipality	2007	2008	2009	2010	2011
London	2.9%	2.4%	3.1%	2.7%	2.3%
Hanover	N/A	N/A	N/A	N/A	3.1%
St. Thomas	2.8%	1.1%	2.8%	3.6%	3.3%
Guelph	3.5%	3.4%	3.5%	3.3%	3.4%
St. Marys	3.9%	3.9%	3.1%	3.0%	3.5%
Owen Sound	N/A	N/A	N/A	N/A	3.6%
Wellesley	4.3%	5.3%	4.1%	3.8%	3.8%
Woolwich	4.2%	3.8%	4.5%	3.8%	3.9%
Stratford	4.9%	5.8%	4.9%	5.8%	5.4%
Wilmot	5.1%	5.7%	4.9%	5.4%	5.4%
Ingersoll	N/A	N/A	N/A	N/A	5.5%
North Middlesex	N/A	N/A	N/A	N/A	5.7%
Waterloo	4.6%	5.2%	4.7%	5.0%	6.0%
North Dumfries	8.5%	6.9%	7.6%	8.2%	6.1%
Meaford	N/A	N/A	N/A	8.0%	6.1%
Kingsville	N/A	9.2%	7.7%	6.7%	6.2%
Sarnia	5.5%	5.5%	6.2%	6.8%	6.4%
Middlesex Centre	5.8%	5.8%	6.2%	5.9%	6.5%
Kitchener	5.5%	N/A	6.0%	6.2%	6.6%
Chatham-Kent	5.6%	5.1%	6.6%	6.5%	7.1%
Cambridge	5.0%	5.3%	6.6%	7.1%	8.5%
Lambton Shores	N/A	N/A	N/A	N/A	8.6%
Central Elgin	8.9%	9.7%	7.5%	8.9%	9.1%
Windsor	8.0%	8.4%	10.7%	11.3%	10.8%
The Blue Mountains	N/A	N/A	15.2%	12.3%	12.0%
Southwest Average	5.2%	5.4%	6.1%	6.2%	6.0%

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 has 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 also includes MPMPs.

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

- ***Net Municipal Levy (2012 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***
- ***Protection Services (FIRs, MPMPs)***
 - ***Fire, Police***
 - ***Court Security and Transportation***
 - ***Conservation Authority***
 - ***Protective Inspection and Control***
 - ***POA***
- ***Transportation Services (FIRs, MPMPs)***
 - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
 - ***Transit, Parking***
 - ***Streetlights***
 - ***Air Transportation***

- ***Environmental Services (FIRs, MPMPs)***
 - ***Storm Sewer***
 - ***Waste Collection***
 - ***Waste Disposal***
 - ***Waste Diversion***
 - ***Waste Diversion Integrated***
- ***Health Services (FIRs, MPMPs)***
 - ***Public Health Services, Ambulance Services***
 - ***Cemeteries***
 - ***Emergency Measures***
- ***Social and Family Services (FIRs, MPMPs)***
 - ***General Assistance, Assistance to Aged***
 - ***Child Care***
- ***Social Housing (FIRs, MPMPs)***
 - ***Public Housing, Non-Profit Co-op Housing***
 - ***Rent Supplement, Other***
- ***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***
 - ***Cultural Services***
- ***Planning and Development Services (FIRs, MPMPs)***
 - ***Planning***
 - ***Commercial and Industrial***
 - ***Building MPMPs***

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 2012 municipal levy by-laws and the 2011 Stats Canada Census 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 \$860 to \$3,746 (with an average of \$1,367 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.
- 79% 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.

2012 Net Municipal Levy Per Capita

Municipal Levies	2012 Levy per Capita	2012 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Springwater	\$ 860	low	high	low
Kingsville	\$ 895	low	low	low
West Lincoln	\$ 955	low	low	low
Wellesley	\$ 967	low	mid	low
Quinte West	\$ 970	low	low	low
Hanover	\$ 998	low	low	mid
Milton	\$ 1,035	low	high	mid
Norfolk	\$ 1,040	low	mid	low
North Middlesex	\$ 1,041	low	high	low
Prince Edward County	\$ 1,047	low	mid	low
Wilmot	\$ 1,058	low	mid	low
St. Thomas	\$ 1,102	low	low	high
Brampton	\$ 1,106	low	mid	high
Halton Hills	\$ 1,118	low	high	mid
Middlesex Centre	\$ 1,124	low	high	low
Kawartha Lakes	\$ 1,131	low	high	low
Markham	\$ 1,144	low	high	high
Welland	\$ 1,154	low	low	mid
Woolwich	\$ 1,154	low	mid	low
Kitchener	\$ 1,170	low	low	high
Penetanguishene	\$ 1,190	low	low	mid
Newmarket	\$ 1,217	low	mid	high
Richmond Hill	\$ 1,219	low	high	high
Mississauga	\$ 1,228	low	high	high
Georgina	\$ 1,239	low	mid	mid
East Gwillimbury	\$ 1,245	low	high	mid
Chatham-Kent	\$ 1,245	low	low	low
Peterborough	\$ 1,256	low	low	high
Sault Ste. Marie	\$ 1,270	mid	low	mid
Lincoln	\$ 1,271	mid	mid	mid
London	\$ 1,276	mid	low	high
Innisfil	\$ 1,279	mid	high	mid
Thorold	\$ 1,285	mid	low	mid
Barrie	\$ 1,286	mid	mid	high
Ajax	\$ 1,301	mid	mid	high
Clarington	\$ 1,304	mid	mid	mid
Sarnia	\$ 1,313	mid	low	mid
Huntsville	\$ 1,333	mid	high	low
Greater Sudbury	\$ 1,335	mid	low	low
Aurora	\$ 1,336	mid	high	high
Pelham	\$ 1,336	mid	mid	mid

2012 Net Municipal Levy Per Capita Cont'd

Municipal Levies	2012 Levy per Capita	2012 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
St. Catharines	\$ 1,336	mid	low	high
Cambridge	\$ 1,336	mid	mid	high
Whitchurch-Stouffville	\$ 1,340	mid	high	mid
Burlington	\$ 1,351	mid	high	high
Timmins	\$ 1,354	mid	low	low
Port Hope	\$ 1,360	mid	mid	low
Grimsby	\$ 1,362	mid	mid	mid
Wasaga Beach	\$ 1,362	mid	high	mid
Port Colborne	\$ 1,362	mid	low	mid
Hamilton	\$ 1,369	mid	low	mid
North Bay	\$ 1,375	mid	low	mid
Caledon	\$ 1,380	mid	high	low
North Dumfries	\$ 1,387	mid	high	low
Toronto	\$ 1,388	mid	high	high
Orangeville	\$ 1,401	mid	mid	high
Brockville	\$ 1,401	mid	low	high
Kenora	\$ 1,402	mid	low	low
Ingersoll	\$ 1,409	high	low	high
Owen Sound	\$ 1,419	high	low	high
Whitby	\$ 1,445	high	mid	high
St. Marys	\$ 1,445	high	mid	mid
Thunder Bay	\$ 1,447	high	low	mid
Guelph	\$ 1,447	high	mid	high
Wainfleet	\$ 1,448	high	mid	low
Stratford	\$ 1,453	high	low	high
Fort Erie	\$ 1,459	high	mid	mid
Vaughan	\$ 1,459	high	high	high
Central Elgin	\$ 1,465	high	mid	low
Belleville	\$ 1,473	high	low	mid
Ottawa	\$ 1,474	high	mid	mid
Bracebridge	\$ 1,482	high	high	low
Windsor	\$ 1,509	high	low	high
Oshawa	\$ 1,510	high	low	high
Meaford	\$ 1,537	high	mid	low
Oakville	\$ 1,571	high	high	high
Waterloo	\$ 1,572	high	mid	high
Niagara Falls	\$ 1,578	high	mid	mid
Lambton Shores	\$ 1,592	high	high	low
Kingston	\$ 1,593	high	mid	mid
Pickering	\$ 1,603	high	mid	mid
King	\$ 1,887	high	high	low
Gravenhurst	\$ 1,907	high	high	low
Niagara-on-the-Lake	\$ 1,933	high	high	mid
Seguin	\$ 2,585	high	high	low
The Blue Mountains	\$ 3,746	high	high	low
Average	\$ 1,367			
Median	\$ 1,338			

2012 Net Municipal Levy Per Capita (by Location)

Municipal Levies	2012 Levy per Capita	2012 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Quinte West	\$ 970	low	low	low
Prince Edward County	\$ 1,047	low	mid	low
Kawartha Lakes	\$ 1,131	low	high	low
Peterborough	\$ 1,256	low	low	high
Port Hope	\$ 1,360	mid	mid	low
Brockville	\$ 1,401	mid	low	high
Belleville	\$ 1,473	high	low	mid
Ottawa	\$ 1,474	high	mid	mid
Kingston	\$ 1,593	high	mid	mid
Eastern Average	\$ 1,301			
Sault Ste. Marie	\$ 1,270	mid	low	mid
Greater Sudbury	\$ 1,335	mid	low	low
Timmins	\$ 1,354	mid	low	low
North Bay	\$ 1,375	mid	low	mid
Kenora	\$ 1,402	mid	low	low
Thunder Bay	\$ 1,447	high	low	mid
Seguin	\$ 2,585	high	high	low
North Average	\$ 1,538			
Kingsville	\$ 895	low	low	low
Wellesley	\$ 967	low	mid	low
Hanover	\$ 998	low	low	mid
Norfolk	\$ 1,040	low	mid	low
North Middlesex	\$ 1,041	low	high	low
Wilmot	\$ 1,058	low	mid	low
St. Thomas	\$ 1,102	low	low	high
Middlesex Centre	\$ 1,124	low	high	low
Woolwich	\$ 1,154	low	mid	low
Kitchener	\$ 1,170	low	low	high
Chatham-Kent	\$ 1,245	low	low	low
London	\$ 1,276	mid	low	high
Sarnia	\$ 1,313	mid	low	mid
Cambridge	\$ 1,336	mid	mid	high
North Dumfries	\$ 1,387	mid	high	low
Ingersoll	\$ 1,409	high	low	high
Owen Sound	\$ 1,419	high	low	high
St. Marys	\$ 1,445	high	mid	mid
Guelph	\$ 1,447	high	mid	high
Stratford	\$ 1,453	high	low	high
Central Elgin	\$ 1,465	high	mid	low
Windsor	\$ 1,509	high	low	high
Meaford	\$ 1,537	high	mid	low
Waterloo	\$ 1,572	high	mid	high
Lambton Shores	\$ 1,592	high	high	low
The Blue Mountains	\$ 3,746	high	high	low
Southwest Average	\$ 1,373			

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

Municipal Levies	2012 Levy per Capita	2012 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Milton	\$ 1,035	low	high	mid
Brampton	\$ 1,106	low	mid	high
Halton Hills	\$ 1,118	low	high	mid
Markham	\$ 1,144	low	high	high
Newmarket	\$ 1,217	low	mid	high
Richmond Hill	\$ 1,219	low	high	high
Mississauga	\$ 1,228	low	high	high
Georgina	\$ 1,239	low	mid	mid
East Gwillimbury	\$ 1,245	low	high	mid
Ajax	\$ 1,301	mid	mid	high
Clarington	\$ 1,304	mid	mid	mid
Aurora	\$ 1,336	mid	high	high
Whitchurch-Stouffville	\$ 1,340	mid	high	mid
Burlington	\$ 1,351	mid	high	high
Caledon	\$ 1,380	mid	high	low
Toronto	\$ 1,388	mid	high	high
Whitby	\$ 1,445	high	mid	high
Vaughan	\$ 1,459	high	high	high
Oshawa	\$ 1,510	high	low	high
Oakville	\$ 1,571	high	high	high
Pickering	\$ 1,603	high	mid	mid
King	\$ 1,887	high	high	low
GTA Average	\$ 1,338			
West Lincoln	\$ 955	low	low	low
Welland	\$ 1,154	low	low	mid
Lincoln	\$ 1,271	mid	mid	mid
Thorold	\$ 1,285	mid	low	mid
Pelham	\$ 1,336	mid	mid	mid
St. Catharines	\$ 1,336	mid	low	high
Grimsby	\$ 1,362	mid	mid	mid
Port Colborne	\$ 1,362	mid	low	mid
Hamilton	\$ 1,369	mid	low	mid
Wainfleet	\$ 1,448	high	mid	low
Fort Erie	\$ 1,459	high	mid	mid
Niagara Falls	\$ 1,578	high	mid	mid
Niagara-on-the-Lake	\$ 1,933	high	high	mid
Niagara/Hamilton Avg.	\$ 1,373			
Survey Average	\$ 1,367			
Springwater	\$ 860	low	high	low
Penetanguishene	\$ 1,190	low	low	mid
Innisfil	\$ 1,279	mid	high	mid
Barrie	\$ 1,286	mid	mid	high
Huntsville	\$ 1,333	mid	high	low
Wasaga Beach	\$ 1,362	mid	high	mid
Orangeville	\$ 1,401	mid	mid	high
Bracebridge	\$ 1,482	high	high	low
Gravenhurst	\$ 1,907	high	high	low
Simcoe/Musk./Duff. Avg.	\$ 1,344			

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.

Municipal Levies	Region/County/District	2012 Lower Tier Levy per Capita	2012 Upper Tier Levy per Capita	2012 Levy per Capita	2012 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Orangeville	Dufferin	\$ 963	\$ 438	\$ 1,401	mid	mid	high
Ajax	Durham	\$ 446	\$ 856	\$ 1,301	mid	mid	high
Clarington	Durham	\$ 477	\$ 827	\$ 1,304	mid	mid	mid
Whitby	Durham	\$ 537	\$ 908	\$ 1,445	high	mid	high
Oshawa	Durham	\$ 744	\$ 765	\$ 1,510	high	low	high
Pickering	Durham	\$ 538	\$ 1,065	\$ 1,603	high	mid	mid
Central Elgin	Elgin	\$ 859	\$ 606	\$ 1,465	high	mid	low
Kingsville	Essex	\$ 505	\$ 390	\$ 895	low	low	low
Hanover	Grey	\$ 645	\$ 354	\$ 998	low	low	mid
Owen Sound	Grey	\$ 1,055	\$ 364	\$ 1,419	high	low	high
Meaford	Grey	\$ 1,017	\$ 520	\$ 1,537	high	mid	low
The Blue Mountains	Grey	\$ 1,735	\$ 2,011	\$ 3,746	high	high	low
Milton	Halton	\$ 426	\$ 609	\$ 1,035	low	high	mid
Halton Hills	Halton	\$ 561	\$ 558	\$ 1,118	low	high	mid
Burlington	Halton	\$ 694	\$ 657	\$ 1,351	mid	high	high
Oakville	Halton	\$ 799	\$ 773	\$ 1,571	high	high	high
Sarnia	Lambton	\$ 844	\$ 469	\$ 1,313	mid	low	mid
Lambton Shores	Lambton	\$ 845	\$ 747	\$ 1,592	high	high	low
North Middlesex	Middlesex	\$ 697	\$ 343	\$ 1,041	low	high	low
Middlesex Centre	Middlesex	\$ 639	\$ 484	\$ 1,124	low	high	low
Huntsville	Muskoka	\$ 543	\$ 790	\$ 1,333	mid	high	low
Bracebridge	Muskoka	\$ 678	\$ 804	\$ 1,482	high	high	low
Gravenhurst	Muskoka	\$ 831	\$ 1,075	\$ 1,907	high	high	low
West Lincoln	Niagara	\$ 323	\$ 632	\$ 955	low	low	low
Welland	Niagara	\$ 578	\$ 576	\$ 1,154	low	low	mid
Lincoln	Niagara	\$ 481	\$ 790	\$ 1,271	mid	mid	mid
Thorold	Niagara	\$ 558	\$ 727	\$ 1,285	mid	low	mid
Pelham	Niagara	\$ 549	\$ 788	\$ 1,336	mid	mid	mid
St. Catharines	Niagara	\$ 627	\$ 710	\$ 1,336	mid	low	high
Grimsby	Niagara	\$ 537	\$ 825	\$ 1,362	mid	mid	mid
Port Colborne	Niagara	\$ 697	\$ 665	\$ 1,362	mid	low	mid
Wainfleet	Niagara	\$ 658	\$ 789	\$ 1,448	high	mid	low
Fort Erie	Niagara	\$ 662	\$ 798	\$ 1,459	high	mid	mid
Niagara Falls	Niagara	\$ 732	\$ 845	\$ 1,578	high	mid	mid
Niagara-on-the-Lake	Niagara	\$ 537	\$ 1,396	\$ 1,933	high	high	mid

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

Municipal Levies	Region/County/District	2012 Lower Tier Levy per Capita	2012 Upper Tier Levy per Capita	2012 Levy per Capita	2012 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Port Hope	Northumberland	\$ 850	\$ 511	\$ 1,360	mid	mid	low
Ingersoll	Oxford	\$ 919	\$ 489	\$ 1,409	high	low	high
Brampton	Peel	\$ 566	\$ 540	\$ 1,106	low	mid	high
Mississauga	Peel	\$ 484	\$ 744	\$ 1,228	low	high	high
Caledon	Peel	\$ 691	\$ 690	\$ 1,380	mid	high	low
Springwater	Simcoe	\$ 463	\$ 398	\$ 860	low	high	low
Penetanguishene	Simcoe	\$ 669	\$ 521	\$ 1,190	low	low	mid
Innisfil	Simcoe	\$ 829	\$ 450	\$ 1,279	mid	high	mid
Wasaga Beach	Simcoe	\$ 883	\$ 479	\$ 1,362	mid	high	mid
Wellesley	Waterloo	\$ 340	\$ 627	\$ 967	low	mid	low
Wilmot	Waterloo	\$ 328	\$ 730	\$ 1,058	low	mid	low
Woolwich	Waterloo	\$ 333	\$ 821	\$ 1,154	low	mid	low
Kitchener	Waterloo	\$ 452	\$ 718	\$ 1,170	low	low	high
Cambridge	Waterloo	\$ 544	\$ 792	\$ 1,336	mid	mid	high
North Dumfries	Waterloo	\$ 345	\$ 1,042	\$ 1,387	mid	high	low
Waterloo	Waterloo	\$ 584	\$ 987	\$ 1,572	high	mid	high
Markham	York	\$ 387	\$ 757	\$ 1,144	low	high	high
Newmarket	York	\$ 583	\$ 634	\$ 1,217	low	mid	high
Richmond Hill	York	\$ 441	\$ 778	\$ 1,219	low	high	high
Georgina	York	\$ 707	\$ 532	\$ 1,239	low	mid	mid
East Gwillimbury	York	\$ 538	\$ 706	\$ 1,245	low	high	mid
Aurora	York	\$ 592	\$ 744	\$ 1,336	mid	high	high
Whitchurch-Stouffville	York	\$ 514	\$ 826	\$ 1,340	mid	high	mid
Vaughan	York	\$ 527	\$ 932	\$ 1,459	high	high	high
King	York	\$ 832	\$ 1,055	\$ 1,887	high	high	low
Quinte West	Single Tier	\$ 970	\$ -	\$ 970	low	low	low
Norfolk	Single Tier	\$ 1,040	\$ -	\$ 1,040	low	mid	low
Prince Edward County	Single Tier	\$ 1,047	\$ -	\$ 1,047	low	mid	low
St. Thomas	Single Tier	\$ 1,102	\$ -	\$ 1,102	low	low	high
Kawartha Lakes	Single Tier	\$ 1,131	\$ -	\$ 1,131	low	high	low
Chatham-Kent	Single Tier	\$ 1,245	\$ -	\$ 1,245	low	low	low
Peterborough	Single Tier	\$ 1,256	\$ -	\$ 1,256	low	low	high
Sault Ste. Marie	Single Tier	\$ 1,270	\$ -	\$ 1,270	mid	low	mid
London	Single Tier	\$ 1,276	\$ -	\$ 1,276	mid	low	high
Barrie	Single Tier	\$ 1,286	\$ -	\$ 1,286	mid	mid	high
Greater Sudbury	Single Tier	\$ 1,335	\$ -	\$ 1,335	mid	low	low
Timmins	Single Tier	\$ 1,354	\$ -	\$ 1,354	mid	low	low
Hamilton	Single Tier	\$ 1,369	\$ -	\$ 1,369	mid	low	mid
North Bay	Single Tier	\$ 1,375	\$ -	\$ 1,375	mid	low	mid
Toronto	Single Tier	\$ 1,388	\$ -	\$ 1,388	mid	high	high
Brockville	Single Tier	\$ 1,401	\$ -	\$ 1,401	mid	low	high
Kenora	Single Tier	\$ 1,402	\$ -	\$ 1,402	mid	low	low
St. Marys	Single Tier	\$ 1,445	\$ -	\$ 1,445	high	mid	mid
Thunder Bay	Single Tier	\$ 1,447	\$ -	\$ 1,447	high	low	mid
Guelph	Single Tier	\$ 1,447	\$ -	\$ 1,447	high	mid	high
Stratford	Single Tier	\$ 1,453	\$ -	\$ 1,453	high	low	high
Belleville	Single Tier	\$ 1,473	\$ -	\$ 1,473	high	low	mid
Ottawa	Single Tier	\$ 1,474	\$ -	\$ 1,474	high	mid	mid
Windsor	Single Tier	\$ 1,509	\$ -	\$ 1,509	high	low	high
Kingston	Single Tier	\$ 1,593	\$ -	\$ 1,593	high	mid	mid
Seguin	Single Tier	\$ 2,585	\$ -	\$ 2,585	high	high	low

2012 Net Municipal Levy Per \$100,000 Unweighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$349 to \$2,249 (with an average of \$1,152). 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	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Unweighted Assessment per Capita Ranking	Density Ranking
Seguin	\$ 349	low	high	low
Springwater	\$ 590	low	high	low
Milton	\$ 660	low	high	mid
North Middlesex	\$ 684	low	high	low
Markham	\$ 697	low	high	high
Richmond Hill	\$ 719	low	high	high
Caledon	\$ 723	low	high	low
Middlesex Centre	\$ 727	low	high	low
Whitchurch-Stouffville	\$ 727	low	high	mid
Vaughan	\$ 732	low	high	high
Wasaga Beach	\$ 742	low	high	mid
Gravenhurst	\$ 745	low	high	low
Huntsville	\$ 750	low	high	low
The Blue Mountains	\$ 755	low	high	low
Wellesley	\$ 773	low	mid	low
East Gwillimbury	\$ 774	low	high	mid
Halton Hills	\$ 774	low	high	mid
King	\$ 780	low	high	low
Oakville	\$ 791	low	high	high
Wilmot	\$ 809	low	mid	low
Prince Edward County	\$ 816	low	mid	low
Mississauga	\$ 817	low	high	high
North Dumfries	\$ 823	low	high	low
Kawartha Lakes	\$ 826	low	high	low
Aurora	\$ 826	low	high	high
Bracebridge	\$ 827	low	high	low
Woolwich	\$ 847	low	mid	low
Burlington	\$ 848	low	high	high
Toronto	\$ 860	mid	high	high
Lambton Shores	\$ 873	mid	high	low
Innisfil	\$ 874	mid	high	mid
Kingsville	\$ 884	mid	low	low
Newmarket	\$ 890	mid	mid	high
Niagara-on-the-Lake	\$ 904	mid	high	mid
West Lincoln	\$ 939	mid	low	low
Norfolk	\$ 969	mid	mid	low
Brampton	\$ 1,009	mid	mid	high
Georgina	\$ 1,044	mid	mid	mid
Lincoln	\$ 1,058	mid	mid	mid
Pelham	\$ 1,105	mid	mid	mid
Wainfleet	\$ 1,136	mid	mid	low
Grimsby	\$ 1,137	mid	mid	mid

2012 Net Municipal Levy Per \$100,000 Unweighted Assessment Cont'd

Municipal Levies	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Unweighted Assessment per Capita Ranking	Density Ranking
Meaford	\$ 1,150	mid	mid	low
Barrie	\$ 1,158	mid	mid	high
Ottawa	\$ 1,167	mid	mid	mid
Quinte West	\$ 1,181	mid	low	low
Clarington	\$ 1,201	mid	mid	mid
Ajax	\$ 1,207	mid	mid	high
Pickering	\$ 1,208	mid	mid	mid
Waterloo	\$ 1,221	mid	mid	high
Whitby	\$ 1,231	mid	mid	high
Kitchener	\$ 1,235	mid	low	high
Hanover	\$ 1,256	mid	low	mid
Guelph	\$ 1,258	mid	mid	high
Penetanguishene	\$ 1,261	mid	low	mid
Central Elgin	\$ 1,274	mid	mid	low
Port Hope	\$ 1,287	mid	mid	low
Cambridge	\$ 1,304	mid	mid	high
Orangeville	\$ 1,310	high	mid	high
Fort Erie	\$ 1,329	high	mid	mid
Thorold	\$ 1,349	high	low	mid
Peterborough	\$ 1,354	high	low	high
Hamilton	\$ 1,379	high	low	mid
London	\$ 1,387	high	low	high
Chatham-Kent	\$ 1,399	high	low	low
St. Marys	\$ 1,417	high	mid	mid
St. Catharines	\$ 1,470	high	low	high
Stratford	\$ 1,482	high	low	high
Sarnia	\$ 1,486	high	low	mid
Niagara Falls	\$ 1,512	high	mid	mid
St. Thomas	\$ 1,528	high	low	high
Kingston	\$ 1,530	high	mid	mid
Welland	\$ 1,548	high	low	mid
Oshawa	\$ 1,583	high	low	high
Port Colborne	\$ 1,591	high	low	mid
Greater Sudbury	\$ 1,608	high	low	low
Brockville	\$ 1,635	high	low	high
Belleville	\$ 1,651	high	low	mid
Ingersoll	\$ 1,660	high	low	high
North Bay	\$ 1,673	high	low	mid
Kenora	\$ 1,723	high	low	low
Owen Sound	\$ 1,732	high	low	high
Sault Ste. Marie	\$ 1,971	high	low	mid
Windsor	\$ 2,078	high	low	high
Timmins	\$ 2,216	high	low	low
Thunder Bay	\$ 2,249	high	low	mid
Average	\$ 1,152			
Median	\$ 1,154			

2012 Net Municipal Levy Per \$100,000 Assessment (Unweighted) - By Location

Municipal Levies	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Unweighted Assessment per Capita Ranking
Prince Edward County	\$ 816	low	mid
Kawartha Lakes	\$ 826	low	high
Ottawa	\$ 1,167	mid	mid
Quinte West	\$ 1,181	mid	low
Port Hope	\$ 1,287	mid	mid
Peterborough	\$ 1,354	high	low
Kingston	\$ 1,530	high	mid
Brockville	\$ 1,635	high	low
Belleville	\$ 1,651	high	low
Eastern Average	\$ 1,272		
Milton	\$ 660	low	high
Markham	\$ 697	low	high
Richmond Hill	\$ 719	low	high
Caledon	\$ 723	low	high
Whitchurch-Stouffville	\$ 727	low	high
Vaughan	\$ 732	low	high
East Gwillimbury	\$ 774	low	high
Halton Hills	\$ 774	low	high
King	\$ 780	low	high
Oakville	\$ 791	low	high
Mississauga	\$ 817	low	high
Aurora	\$ 826	low	high
Burlington	\$ 848	low	high
Toronto	\$ 860	mid	high
Newmarket	\$ 890	mid	mid
Brampton	\$ 1,009	mid	mid
Georgina	\$ 1,044	mid	mid
Clarington	\$ 1,201	mid	mid
Ajax	\$ 1,207	mid	mid
Pickering	\$ 1,208	mid	mid
Whitby	\$ 1,231	mid	mid
Oshawa	\$ 1,583	high	low
GTA Average	\$ 914		
Niagara-on-the-Lake	\$ 904	mid	high
West Lincoln	\$ 939	mid	low
Lincoln	\$ 1,058	mid	mid
Pelham	\$ 1,105	mid	mid
Wainfleet	\$ 1,136	mid	mid
Grimsby	\$ 1,137	mid	mid
Fort Erie	\$ 1,329	high	mid
Thorold	\$ 1,349	high	low
Hamilton	\$ 1,379	high	low
St. Catharines	\$ 1,470	high	low
Niagara Falls	\$ 1,512	high	mid
Welland	\$ 1,548	high	low
Port Colborne	\$ 1,591	high	low
Niagara/Hamilton Avg.	\$ 1,266		

Municipal Levies	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Unweighted Assessment per Capita Ranking
Seguin	\$ 349	low	high
Greater Sudbury	\$ 1,608	high	low
North Bay	\$ 1,673	high	low
Kenora	\$ 1,723	high	low
Sault Ste. Marie	\$ 1,971	high	low
Timmins	\$ 2,216	high	low
Thunder Bay	\$ 2,249	high	low
North Average	\$ 1,684		
Springwater	\$ 590	low	high
Wasaga Beach	\$ 742	low	high
Gravenhurst	\$ 745	low	high
Huntsville	\$ 750	low	high
Bracebridge	\$ 827	low	high
Innisfil	\$ 874	mid	high
Barrie	\$ 1,158	mid	mid
Penetanguishene	\$ 1,261	mid	low
Orangeville	\$ 1,310	high	mid
Simcoe/Musk./Duff. Avg.	\$ 918		
North Middlesex	\$ 684	low	high
Middlesex Centre	\$ 727	low	high
The Blue Mountains	\$ 755	low	high
Wellesley	\$ 773	low	mid
Wilmot	\$ 809	low	mid
North Dumfries	\$ 823	low	high
Woolwich	\$ 847	low	mid
Lambton Shores	\$ 873	mid	high
Kingsville	\$ 884	mid	low
Norfolk	\$ 969	mid	mid
Meaford	\$ 1,150	mid	mid
Waterloo	\$ 1,221	mid	mid
Kitchener	\$ 1,235	mid	low
Hanover	\$ 1,256	mid	low
Guelph	\$ 1,258	mid	mid
Central Elgin	\$ 1,274	mid	mid
Cambridge	\$ 1,304	mid	mid
London	\$ 1,387	high	low
Chatham-Kent	\$ 1,399	high	low
St. Marys	\$ 1,417	high	mid
Stratford	\$ 1,482	high	low
Sarnia	\$ 1,486	high	low
St. Thomas	\$ 1,528	high	low
Ingersoll	\$ 1,660	high	low
Owen Sound	\$ 1,732	high	low
Windsor	\$ 2,078	high	low
Southwest Average	\$ 1,193		

2012 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - By Location

Municipal Levies	2012 Levy per Capita	2012 Net Levy Per Capita	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Net Levy Per \$100,000 Unweighted Assessment
Prince Edward County	\$ 1,047	low	\$ 816	low
Kawartha Lakes	\$ 1,131	low	\$ 826	low
Ottawa	\$ 1,474	high	\$ 1,167	mid
Quinte West	\$ 970	low	\$ 1,181	mid
Port Hope	\$ 1,360	mid	\$ 1,287	mid
Peterborough	\$ 1,256	low	\$ 1,354	high
Kingston	\$ 1,593	high	\$ 1,530	high
Brockville	\$ 1,401	mid	\$ 1,635	high
Belleville	\$ 1,473	high	\$ 1,651	high
Eastern Average	\$ 1,301		\$ 1,272	
Milton	\$ 1,035	low	\$ 660	low
Markham	\$ 1,144	low	\$ 697	low
Richmond Hill	\$ 1,219	low	\$ 719	low
Caledon	\$ 1,380	mid	\$ 723	low
Whitchurch-Stouffville	\$ 1,340	mid	\$ 727	low
Vaughan	\$ 1,459	high	\$ 732	low
East Gwillimbury	\$ 1,245	low	\$ 774	low
Halton Hills	\$ 1,118	low	\$ 774	low
King	\$ 1,887	high	\$ 780	low
Oakville	\$ 1,571	high	\$ 791	low
Mississauga	\$ 1,228	low	\$ 817	low
Aurora	\$ 1,336	mid	\$ 826	low
Burlington	\$ 1,351	mid	\$ 848	low
Toronto	\$ 1,388	mid	\$ 860	mid
Newmarket	\$ 1,217	low	\$ 890	mid
Brampton	\$ 1,106	low	\$ 1,009	mid
Georgina	\$ 1,239	low	\$ 1,044	mid
Clarington	\$ 1,304	mid	\$ 1,201	mid
Ajax	\$ 1,301	mid	\$ 1,207	mid
Pickering	\$ 1,603	high	\$ 1,208	mid
Whitby	\$ 1,445	high	\$ 1,231	mid
Oshawa	\$ 1,510	high	\$ 1,583	high
GTA Average	\$ 1,338		\$ 914	
Niagara-on-the-Lake	\$ 1,933	high	\$ 904	mid
West Lincoln	\$ 955	low	\$ 939	mid
Lincoln	\$ 1,271	mid	\$ 1,058	mid
Pelham	\$ 1,336	mid	\$ 1,105	mid
Wainfleet	\$ 1,448	high	\$ 1,136	mid
Grimsby	\$ 1,362	mid	\$ 1,137	mid
Fort Erie	\$ 1,459	high	\$ 1,329	high
Thorold	\$ 1,285	mid	\$ 1,349	high
Hamilton	\$ 1,369	mid	\$ 1,379	high
St. Catharines	\$ 1,336	mid	\$ 1,470	high
Niagara Falls	\$ 1,578	high	\$ 1,512	high
Welland	\$ 1,154	low	\$ 1,548	high
Port Colborne	\$ 1,362	mid	\$ 1,591	high
Niagara/Hamilton Avg.	\$ 1,373		\$ 1,266	

2012 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location Cont'd

Municipal Levies	2012 Levy per Capita	2012 Net Levy Per Capita	2012 Net Levy Per \$100,000 Unweighted Assessment	2012 Net Levy Per \$100,000 Unweighted Assessment
Seguin	\$ 2,585	high	\$ 349	low
Greater Sudbury	\$ 1,335	mid	\$ 1,608	high
North Bay	\$ 1,375	mid	\$ 1,673	high
Kenora	\$ 1,402	mid	\$ 1,723	high
Sault Ste. Marie	\$ 1,270	mid	\$ 1,971	high
Timmins	\$ 1,354	mid	\$ 2,216	high
Thunder Bay	\$ 1,447	high	\$ 2,249	high
North Average	\$ 1,538		\$ 1,684	
Springwater	\$ 860	low	\$ 590	low
Wasaga Beach	\$ 1,362	mid	\$ 742	low
Gravenhurst	\$ 1,907	high	\$ 745	low
Huntsville	\$ 1,333	mid	\$ 750	low
Bracebridge	\$ 1,482	high	\$ 827	low
Innisfil	\$ 1,279	mid	\$ 874	mid
Barrie	\$ 1,286	mid	\$ 1,158	mid
Penetanguishene	\$ 1,190	low	\$ 1,261	mid
Orangeville	\$ 1,401	mid	\$ 1,310	high
Simcoe/Musk./Duff. Avg.	\$ 1,344		\$ 918	
North Middlesex	\$ 1,041	low	\$ 684	low
Middlesex Centre	\$ 1,124	low	\$ 727	low
The Blue Mountains	\$ 3,746	high	\$ 755	low
Wellesley	\$ 967	low	\$ 773	low
Wilmot	\$ 1,058	low	\$ 809	low
North Dumfries	\$ 1,387	mid	\$ 823	low
Woolwich	\$ 1,154	low	\$ 847	low
Lambton Shores	\$ 1,592	high	\$ 873	mid
Kingsville	\$ 895	low	\$ 884	mid
Norfolk	\$ 1,040	low	\$ 969	mid
Meaford	\$ 1,537	high	\$ 1,150	mid
Waterloo	\$ 1,572	high	\$ 1,221	mid
Kitchener	\$ 1,170	low	\$ 1,235	mid
Hanover	\$ 998	low	\$ 1,256	mid
Guelph	\$ 1,447	high	\$ 1,258	mid
Central Elgin	\$ 1,465	high	\$ 1,274	mid
Cambridge	\$ 1,336	mid	\$ 1,304	mid
London	\$ 1,276	mid	\$ 1,387	high
Chatham-Kent	\$ 1,245	low	\$ 1,399	high
St. Marys	\$ 1,445	high	\$ 1,417	high
Stratford	\$ 1,453	high	\$ 1,482	high
Sarnia	\$ 1,313	mid	\$ 1,486	high
St. Thomas	\$ 1,102	low	\$ 1,528	high
Ingersoll	\$ 1,409	high	\$ 1,660	high
Owen Sound	\$ 1,419	high	\$ 1,732	high
Windsor	\$ 1,509	high	\$ 2,078	high
Southwest Average	\$ 1,373		\$ 1,193	

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	Operating Costs (excluding amortization) as % Total Municipal Costs	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
Georgina	1.4%	1.0%	\$ (26)	\$ (15)	\$ (22)	\$ (13)
Brockville	3.4%	3.2%	\$ (8)	\$ 0	\$ (10)	\$ 0
St. Thomas	0.5%	0.4%	\$ 4	\$ 4	\$ 5	\$ 6
Kingsville	7.4%	5.1%	\$ 4	\$ 6	\$ 4	\$ 6
Oshawa	8.6%	8.2%	\$ (3)	\$ 7	\$ (3)	\$ 8
Wasaga Beach	1.3%	1.7%	\$ 12	\$ 23	\$ 7	\$ 13
Quinte West	0.3%	0.2%	\$ 2	\$ 12	\$ 2	\$ 15
Bracebridge	4.3%	3.2%	\$ 29	\$ 36	\$ 16	\$ 20
Seguin	1.9%	2.3%	\$ 141	\$ 158	\$ 19	\$ 21
Vaughan	4.5%	5.0%	\$ 36	\$ 52	\$ 18	\$ 26
Kitchener	1.3%	2.4%	\$ 8	\$ 25	\$ 8	\$ 27
Wilmot	3.9%	2.8%	\$ 30	\$ 36	\$ 23	\$ 28
Chatham-Kent	0.4%	0.4%	\$ 21	\$ 27	\$ 24	\$ 31
Cambridge	3.3%	3.0%	\$ 25	\$ 32	\$ 24	\$ 31
Halton Hills	5.6%	4.5%	\$ 43	\$ 49	\$ 30	\$ 34
Owen Sound	0.6%	0.5%	\$ 19	\$ 28	\$ 23	\$ 34
Niagara Falls	3.2%	2.9%	\$ 27	\$ 36	\$ 26	\$ 34
Wellesley	9.8%	5.6%	\$ 39	\$ 44	\$ 31	\$ 35
Niagara-on-the-Lake	7.3%	6.0%	\$ 68	\$ 75	\$ 32	\$ 35
Mississauga	5.1%	4.3%	\$ 38	\$ 54	\$ 25	\$ 36
Newmarket	4.9%	3.9%	\$ 40	\$ 50	\$ 29	\$ 36
Belleville	1.1%	0.9%	\$ 27	\$ 33	\$ 31	\$ 37
Milton	6.6%	4.8%	\$ 35	\$ 60	\$ 22	\$ 38
Huntsville	7.9%	5.2%	\$ 47	\$ 69	\$ 26	\$ 39
Woolwich	8.9%	7.7%	\$ 44	\$ 54	\$ 33	\$ 40
Lincoln	7.0%	7.0%	\$ 38	\$ 49	\$ 32	\$ 41
Pickering	7.7%	6.6%	\$ 50	\$ 56	\$ 38	\$ 42
Oakville	8.4%	6.8%	\$ 72	\$ 85	\$ 36	\$ 43
Clarington	7.2%	5.5%	\$ 38	\$ 47	\$ 35	\$ 43
Gravenhurst	14.9%	10.6%	\$ 126	\$ 111	\$ 49	\$ 43
St. Catharines	4.8%	4.0%	\$ 34	\$ 43	\$ 38	\$ 47
Caledon	8.5%	9.5%	\$ 71	\$ 90	\$ 37	\$ 47
Central Elgin	6.3%	4.6%	\$ 47	\$ 54	\$ 41	\$ 47
Brampton	7.8%	6.8%	\$ 45	\$ 52	\$ 41	\$ 47
North Dumfries	19.2%	17.6%	\$ 75	\$ 81	\$ 44	\$ 48
Waterloo	5.5%	5.4%	\$ 54	\$ 66	\$ 42	\$ 51
Hamilton	1.7%	1.7%	\$ 41	\$ 52	\$ 41	\$ 53
Burlington	10.0%	8.7%	\$ 79	\$ 86	\$ 50	\$ 54
Sarnia	3.4%	3.8%	\$ 41	\$ 55	\$ 46	\$ 62
Ajax	10.9%	9.1%	\$ 56	\$ 67	\$ 52	\$ 62

General Government Cont'd

Municipality	Operating Costs (excluding amortization) as % Total Municipal Costs	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
Innisfil	6.6%	5.4%	\$ 80	\$ 94	\$ 54	\$ 64
Fort Erie	6.6%	5.3%	\$ 61	\$ 72	\$ 56	\$ 66
Pelham	11.9%	9.3%	\$ 79	\$ 83	\$ 65	\$ 69
Thorold	5.2%	5.2%	\$ 57	\$ 67	\$ 59	\$ 70
Peterborough	1.8%	2.0%	\$ 55	\$ 66	\$ 59	\$ 71
Whitby	14.0%	11.4%	\$ 82	\$ 85	\$ 70	\$ 73
Whitchurch-Stouffville	15.4%	13.1%	\$ 129	\$ 136	\$ 70	\$ 74
Prince Edward County	4.6%	4.0%	\$ 90	\$ 95	\$ 70	\$ 74
Welland	2.7%	2.3%	\$ 40	\$ 57	\$ 54	\$ 76
East Gwillimbury	13.4%	11.4%	\$ 113	\$ 124	\$ 70	\$ 77
Kenora	2.1%	1.8%	\$ 55	\$ 63	\$ 67	\$ 78
Wainfleet	13.1%	12.3%	\$ 92	\$ 101	\$ 72	\$ 79
Middlesex Centre	11.7%	9.6%	\$ 117	\$ 123	\$ 76	\$ 80
Ottawa	3.4%	3.1%	\$ 100	\$ 101	\$ 79	\$ 80
Springwater	14.0%	11.5%	\$ 115	\$ 118	\$ 79	\$ 81
Kawartha Lakes	4.4%	4.3%	\$ 109	\$ 116	\$ 80	\$ 85
King	14.7%	12.6%	\$ 202	\$ 208	\$ 84	\$ 86
West Lincoln	13.5%	11.6%	\$ 82	\$ 88	\$ 80	\$ 86
Aurora	11.6%	9.7%	\$ 131	\$ 141	\$ 81	\$ 87
North Middlesex	12.4%	10.2%	\$ 141	\$ 143	\$ 93	\$ 94
North Bay	3.0%	3.0%	\$ 65	\$ 79	\$ 80	\$ 96
Kingston	3.7%	3.5%	\$ 87	\$ 102	\$ 83	\$ 98
Windsor	3.8%	3.7%	\$ 66	\$ 73	\$ 90	\$ 100
Guelph	3.6%	4.2%	\$ 99	\$ 121	\$ 86	\$ 105
Orangeville	8.9%	8.2%	\$ 107	\$ 118	\$ 100	\$ 110
The Blue Mountains	18.9%	15.8%	\$ 546	\$ 596	\$ 110	\$ 120
Barrie	5.8%	5.0%	\$ 121	\$ 135	\$ 109	\$ 121
Penetanguishene	9.8%	9.0%	\$ 106	\$ 115	\$ 113	\$ 121
Meaford	13.0%	10.4%	\$ 156	\$ 167	\$ 117	\$ 125
St. Marys	4.9%	4.6%	\$ 115	\$ 129	\$ 113	\$ 126
Lambton Shores	17.6%	13.6%	\$ 233	\$ 238	\$ 128	\$ 130
Ingersoll	10.7%	10.0%	\$ 104	\$ 117	\$ 122	\$ 137
Timmins	4.0%	3.8%	\$ 82	\$ 88	\$ 135	\$ 143
Toronto	2.6%	2.4%	\$ 223	\$ 231	\$ 138	\$ 143
London	4.3%	3.7%	\$ 107	\$ 136	\$ 117	\$ 147
Greater Sudbury	4.2%	3.9%	\$ 118	\$ 123	\$ 142	\$ 148
Markham	8.8%	25.3%	\$ 69	\$ 252	\$ 42	\$ 153
Hanover	7.7%	6.3%	\$ 109	\$ 122	\$ 137	\$ 153
Port Hope	11.2%	9.4%	\$ 170	\$ 175	\$ 161	\$ 165
Sault Ste. Marie	4.7%	4.5%	\$ 102	\$ 110	\$ 158	\$ 170
Stratford	6.6%	6.5%	\$ 180	\$ 191	\$ 183	\$ 195
Port Colborne	15.3%	13.8%	\$ 176	\$ 183	\$ 205	\$ 213
Thunder Bay	5.5%	4.9%	\$ 181	\$ 188	\$ 282	\$ 293
Average	7.1%	6.3%	\$ 82	\$ 94	\$ 65	\$ 75
Median	6.3%	5.1%	\$ 69	\$ 81	\$ 54	\$ 66

General Government Cont'd

Municipality	Operating Costs (excluding amortization) as % Total Municipal Costs	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
Region Peel	2.0%	1.9%	\$ 17	\$ 25	\$ 12	\$ 18
Region York	1.5%	1.6%	\$ 39	\$ 49	\$ 23	\$ 28
District of Muskoka	2.6%	1.9%	\$ 86	\$ 110	\$ 25	\$ 32
Region Halton	2.1%	1.8%	\$ 49	\$ 59	\$ 28	\$ 34
Region Niagara	1.4%	1.4%	\$ 47	\$ 57	\$ 46	\$ 55
Region Waterloo	1.8%	1.6%	\$ 46	\$ 56	\$ 68	\$ 82
Region Durham	1.9%	1.7%	\$ 38	\$ 46	N/A	N/A
Average	1.9%	1.7%	\$ 46	\$ 57	\$ 34	\$ 42
Median	1.9%	1.7%	\$ 46	\$ 56	\$ 27	\$ 33

Fire

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

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

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

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

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	MPMP Operating Costs per \$100,000 Assessment	MPMP Total Costs per \$100,000 Assessment
Seguin	\$ 153	\$ 192	\$ 23	\$ 28
Lambton Shores	\$ 30	\$ 48	\$ 18	\$ 29
North Middlesex	\$ 38	\$ 45	\$ 25	\$ 31
Bracebridge	\$ 46	\$ 54	\$ 27	\$ 32
St. Marys	\$ 21	\$ 31	\$ 23	\$ 33
Huntsville	\$ 49	\$ 62	\$ 29	\$ 38
Gravenhurst	\$ 50	\$ 98	\$ 20	\$ 40
Middlesex Centre	\$ 49	\$ 58	\$ 36	\$ 43
The Blue Mountains	\$ 170	\$ 202	\$ 36	\$ 43
Wilmot	\$ 52	\$ 62	\$ 41	\$ 49
Niagara-on-the-Lake	\$ 88	\$ 112	\$ 41	\$ 56
Meaford	\$ 54	\$ 64	\$ 49	\$ 57
North Dumfries	\$ 80	\$ 87	\$ 53	\$ 58
Springwater	\$ 66	\$ 76	\$ 51	\$ 59
West Lincoln	\$ 48	\$ 58	\$ 49	\$ 59
King	\$ 111	\$ 135	\$ 51	\$ 61
Wellesley	\$ 53	\$ 74	\$ 48	\$ 68
Wainfleet	\$ 74	\$ 86	\$ 61	\$ 71
Hanover	\$ 39	\$ 64	\$ 49	\$ 80
Pelham	\$ 80	\$ 98	\$ 70	\$ 86
Port Hope	\$ 75	\$ 86	\$ 73	\$ 87
Central Elgin	\$ 79	\$ 97	\$ 73	\$ 89
Wasaga Beach	\$ 141	\$ 159	\$ 84	\$ 94
Penetanguishene	\$ 93	\$ 108	\$ 79	\$ 103
Ingersoll	\$ 77	\$ 87	\$ 97	\$ 106
Port Colborne	\$ 132	\$ 144	\$ 144	\$ 167
Kenora	\$ 123	\$ 145	\$ 143	\$ 169
Thorold	\$ 158	\$ 175	\$ 171	\$ 190
<20,000 Average	\$ 80	\$ 97	\$ 59	\$ 72
Woolwich	\$ 46	\$ 61	\$ 38	\$ 49
East Gwillimbury	\$ 71	\$ 92	\$ 48	\$ 61
Lincoln	\$ 59	\$ 71	\$ 53	\$ 63
Prince Edward County	\$ 73	\$ 82	\$ 59	\$ 67
Whitchurch-Stouffville	\$ 98	\$ 111	\$ 60	\$ 69
Fort Erie	\$ 67	\$ 78	\$ 62	\$ 72
Kingsville	\$ 62	\$ 72	\$ 63	\$ 73
Innisfil	\$ 96	\$ 105	\$ 68	\$ 75
Orangeville	\$ 87	\$ 93	\$ 99	\$ 106
Quinte West	\$ 76	\$ 84	\$ 97	\$ 107
Georgina	\$ 134	\$ 141	\$ 119	\$ 126
Owen Sound	\$ 194	\$ 201	\$ 227	\$ 235
Timmins	\$ 130	\$ 138	\$ 227	\$ 240
Stratford	\$ 232	\$ 240	\$ 236	\$ 244
Belleville	\$ 210	\$ 224	\$ 233	\$ 249
St. Thomas	\$ 199	\$ 204	\$ 290	\$ 298
Brockville	\$ 252	\$ 260	\$ 290	\$ 300
Grimsby				
20,000 - 49,999 Average	\$ 123	\$ 133	\$ 133	\$ 143

Fire Cont'd

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	MPMP Operating Costs per \$100,000 Assessment	MPMP Total Costs per \$100,000 Assessment
Milton	\$ 81	\$ 91	\$ 55	\$ 62
Halton Hills	\$ 85	\$ 99	\$ 59	\$ 70
Caledon	\$ 107	\$ 129	\$ 61	\$ 73
Kawartha Lakes	\$ 100	\$ 120	\$ 78	\$ 92
Aurora	\$ 135	\$ 139	\$ 96	\$ 99
Newmarket	\$ 143	\$ 147	\$ 110	\$ 112
Waterloo	\$ 149	\$ 155	\$ 114	\$ 119
Clarington	\$ 123	\$ 133	\$ 117	\$ 127
Pickering	\$ 178	\$ 185	\$ 135	\$ 142
Peterborough	\$ 176	\$ 180	\$ 185	\$ 189
Niagara Falls	\$ 226	\$ 234	\$ 211	\$ 221
Welland	\$ 163	\$ 169	\$ 215	\$ 223
Sarnia	\$ 229	\$ 235	\$ 262	\$ 269
North Bay	\$ 221	\$ 229	\$ 266	\$ 276
Sault Ste. Marie	\$ 190	\$ 195	\$ 286	\$ 294
50,000 - 99,999 Average	\$ 154	\$ 163	\$ 150	\$ 158
Markham	\$ 108	\$ 108	\$ 68	\$ 68
Vaughan	\$ 139	\$ 144	\$ 75	\$ 77
Oakville	\$ 150	\$ 157	\$ 81	\$ 85
Mississauga	\$ 128	\$ 132	\$ 92	\$ 94
Brampton	\$ 101	\$ 107	\$ 93	\$ 99
Burlington	\$ 141	\$ 147	\$ 95	\$ 99
Toronto	\$ 167	\$ 170	\$ 118	\$ 115
Whitby	\$ 127	\$ 135	\$ 109	\$ 116
Ajax	\$ 131	\$ 140	\$ 123	\$ 134
Barrie	\$ 149	\$ 157	\$ 137	\$ 144
Chatham-Kent	\$ 122	\$ 133	\$ 135	\$ 147
Guelph	\$ 168	\$ 171	\$ 146	\$ 150
Ottawa	\$ 181	\$ 187	\$ 145	\$ 150
Kitchener	\$ 139	\$ 145	\$ 152	\$ 159
Cambridge	\$ 161	\$ 165	\$ 162	\$ 165
London	\$ 154	\$ 161	\$ 162	\$ 170
Greater Sudbury	\$ 131	\$ 140	\$ 161	\$ 171
Hamilton	\$ 155	\$ 161	\$ 166	\$ 173
St. Catharines	\$ 162	\$ 168	\$ 176	\$ 182
Kingston	\$ 178	\$ 184	\$ 181	\$ 187
Oshawa	\$ 190	\$ 195	\$ 184	\$ 189
Windsor	\$ 204	\$ 209	\$ 266	\$ 272
Thunder Bay	\$ 244	\$ 248	\$ 357	\$ 363
>100,000 Average	\$ 154	\$ 159	\$ 147	\$ 153

Fire Statistics—(Sorted alphabetically by size population group)

Municipality	2011 population Density per sq. km	# of Full Time Staff	# of Part Time Staff	2011 # of Residential Structural Fires/1,000 Households
Bracebridge	25	3	3	
Central Elgin	45	1		0.19
Gravenhurst	22	3	45	1.07
Hanover	764	1		
Huntsville	27	5		2.28
Ingersoll	942	6	1	2.27
Kenora	72	13	41	2.95
King	60	4	122	1.00
Lambton Shores	32		108	0.82
Meaford	19	1	28	2.55
Middlesex Centre	28			15.26
Niagara-on-the-Lake	116	4	1	1.24
North Dumfries	50			0.31
North Middlesex	11			0.77
Pelham	131	3		
Penetanguishene	356	2	1	2.53
Port Colborne	151	16	1	1.90
Port Hope	58	4	68	0.59
Seguin	7	2	2	1.64
Springwater	34	4	1	1.27
St. Marys	533	1		
The Blue Mountains	22	8		0.28
Thorold	216	20		3.42
Wainfleet	29	1	1	1.74
Wasaga Beach	300	16		0.75
Wellesley	39	1		
West Lincoln	36	2	47	3.31
Wilmot	73	2	2	0.91
> 20,000 Average				2.13
Belleville	200	69	56	1.54
Brockville	1,046	39	3	10.62
East Gwillimbury	92	7	75	
Fort Erie	180	3		1.98
Georgina	151	39		
Grimsby	367			
Innisfil	116	16		1.16
Kingsville	87	3	1	1.10
Lincoln	138	3		1.42
Orangeville	1,792	16	38	0.70
Owen Sound	895	30		2.29
Prince Edward County	24	9		1.00
Quinte West	87	19		1.04
St. Thomas	1,067	58		1.71
Stratford	1,235	52		0.03
Timmins	14	34		1.08
Whitchurch-Stouffville	182	29	44	0.87
Woolwich	71	3	1	0.86
20,000-49,999 Average				1.83

Fire Statistics Cont'd

Municipality	2011 population Density per sq. km	# of Full Time Staff	# of Part Time Staff	2011 # of Residential Structural Fires/1,000 Households
Caledon	86	22	2	1.53
Clarington	138	63	129	1.07
Halton Hills	214	30	12	0.55
Kawartha Lakes	24	27	419	1.68
Milton	232	48	76	0.84
Newmarket	2,087	135		1.42
Niagara Falls	396	135		0.01
Norfolk	39			
North Bay	168	89		0.22
Peterborough	1,234	97		2.75
Pickering	383	102		0.37
Sarnia	439	131		1.61
Sault Ste. Marie	337	102	1	1.68
Waterloo	1,543	139	2	0.74
Welland	624	54		1.54
50,000 - 99,999 Average				1.14
Ajax	1,634	111	1	0.70
Barrie	1,754	156	3	0.84
Brampton	1,967	418		0.85
Burlington	947	206	5	2.04
Cambridge	1,123	137		0.58
Chatham-Kent	42	74	1	1.97
Greater Sudbury	50	129		1.31
Guelph	1,404	168		1.35
Hamilton	465	548	41	0.66
Kingston	273	153		1.30
Kitchener	1,602	232	2	1.19
London	871	415		1.03
Markham	1,419	272		0.10
Mississauga	2,440	693		0.88
Oakville	1,314	213		0.73
Oshawa	1,027	205		0.32
Ottawa	317	1,042	3	0.88
Richmond Hill	1,839			
St. Catharines	1,367	165		1.04
Thunder Bay	330	210		1.80
Toronto	4,150	3,021		
Vaughan	1,054	297		0.88
Whitby	833	116	2	1.01
Windsor	1,435	286		1.39
>100,000 Average				1.04

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	# of Full-Time Positions	# of Part-Time Positions	MPMP Operating Cost Services Per Person	MPMP Total Operating Costs Per Person	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Seguin			\$ 144	\$ 144	\$ 21	\$ 21
Springwater			\$ 100	\$ 100	\$ 68	\$ 68
Middlesex Centre	1	2	\$ 123	\$ 123	\$ 71	\$ 71
The Blue Mountains			\$ 372	\$ 376	\$ 75	\$ 75
North Middlesex			\$ 143	\$ 143	\$ 88	\$ 88
Lambton Shores			\$ 187	\$ 187	\$ 107	\$ 107
Meaford			\$ 174	\$ 174	\$ 126	\$ 126
Wasaga Beach			\$ 235	\$ 235	\$ 128	\$ 128
Central Elgin			\$ 165	\$ 165	\$ 135	\$ 135
Penetanguishene			\$ 184	\$ 184	\$ 200	\$ 200
St. Marys			\$ 219	\$ 219	\$ 212	\$ 212
Port Hope	36	8	\$ 322	\$ 326	\$ 270	\$ 274
Ingersoll			\$ 243	\$ 244	\$ 275	\$ 276
Hanover	22	5	\$ 336	\$ 343	\$ 400	\$ 409
Kenora			\$ 554	\$ 555	\$ 522	\$ 523
< 20,000 Average			\$ 233	\$ 234	\$ 180	\$ 181
Kingsville			\$ 161	\$ 162	\$ 153	\$ 154
Prince Edward County			\$ 201	\$ 201	\$ 155	\$ 155
Innisfil			\$ 291	\$ 304	\$ 191	\$ 200
Orangeville	64	12	\$ 280	\$ 289	\$ 248	\$ 256
Quinte West			\$ 225	\$ 227	\$ 270	\$ 273
Stratford	78	2	\$ 302	\$ 313	\$ 298	\$ 308
Belleville	130	6	\$ 323	\$ 330	\$ 347	\$ 354
St. Thomas	89	2	\$ 282	\$ 282	\$ 373	\$ 373
Brockville	60	5	\$ 444	\$ 453	\$ 395	\$ 404
Owen Sound	61	45	\$ 352	\$ 382	\$ 374	\$ 400
Timmins	117	18	\$ 288	\$ 311	\$ 447	\$ 470
20,000 - 49,999 Average			\$ 286	\$ 296	\$ 296	\$ 304
Kawartha Lakes	59	3	\$ 183	\$ 183	\$ 127	\$ 127
Peterborough	167	9	\$ 255	\$ 263	\$ 257	\$ 263
Sarnia	148	18	\$ 290	\$ 295	\$ 305	\$ 312
North Bay	133	26	\$ 290	\$ 297	\$ 308	\$ 316
Sault Ste. Marie	179	15	\$ 329	\$ 336	\$ 475	\$ 486
50,000 - 99,999 Average			\$ 269	\$ 275	\$ 295	\$ 301

Police—Cont'd

Municipality	# of Full-Time Positions	# of Part-Time Positions	MPMP Operating Cost Services Per Person	MPMP Total Operating Costs Per Person	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Ottawa	1,946		\$ 275	\$ 280	\$ 211	\$ 214
Guelph			\$ 262	\$ 269	\$ 217	\$ 223
Toronto	7,683	205	\$ 358	\$ 377	\$ 230	\$ 240
Kingston	250	14	\$ 256	\$ 282	\$ 236	\$ 252
Hamilton	1,033	37	\$ 264	\$ 269	\$ 269	\$ 274
Chatham-Kent	224	9	\$ 253	\$ 261	\$ 270	\$ 278
London	815		\$ 264	\$ 273	\$ 274	\$ 282
Barrie			\$ 311	\$ 324	\$ 278	\$ 290
Greater Sudbury	358	17	\$ 289	\$ 300	\$ 322	\$ 335
Windsor	619	24	\$ 408	\$ 421	\$ 525	\$ 536
Thunder Bay	336	24	\$ 336	\$ 342	\$ 534	\$ 543
>100,000 Average			\$ 298	\$ 309	\$ 306	\$ 315
District of Muskoka			\$ 154	\$ 154	\$ 47	\$ 47
Region Halton	912	15	\$ 220	\$ 230	\$ 119	\$ 124
Region York	1,991		\$ 220	\$ 235	\$ 127	\$ 134
Region Peel	2,620	33	\$ 245	\$ 252	\$ 171	\$ 176
Region Niagara	1,023		\$ 320	\$ 334	\$ 289	\$ 300
Region Waterloo	1,038		\$ 224	\$ 233	\$ 337	\$ 350
Region Durham	1,138	149	\$ 241	\$ 249		
Region Average			\$ 244	\$ 254	\$ 208	\$ 216

Police Statistics—Crime by Population Group

Municipality	MPMP Police Violent crime Rate/1000 Persons	MPMP Police Property Crime Rate /1000 Persons	MPMP Police Crime Rate For Other Criminal Code Offences/1000 Persons	MPMP Police Total Crime Rate/1000 Person (excluding Traffic)	MPMP Police Youth Crime Rate/1000 Youths
Central Elgin	4.1	16.7	2.5	23.3	3.3
Hanover	17.9	41.8	10.4	70.1	96.0
Ingersoll	9.7	32.7	5.4	47.8	15.2
Kenora	35.2	78.2	66.1	179.6	126.5
Lambton Shores	4.3	22.9	5.5	32.7	55.5
Meaford	5.4	15.1	2.6	23.2	
Penetanguishene	16.1	33.8	5.8	55.7	120.0
Port Hope	6.4	19.1	5.3	30.8	52.6
Seguin	6.8	27.1	2.8	36.7	39.8
Springwater	2.8	21.5	1.3	25.6	10.8
St. Marys	6.8	33.6	2.7	43.1	75.0
The Blue Mountains	3.6	34.9	3.7	42.2	2.3
Wasaga Beach	10.3	30.7	9.2	50.2	42.1
<20,000 Average	10.0	31.4	9.5	50.8	53.3
Belleville	26.3	61.2	48.8	136.2	
Brockville	11.7	41.0	39.6	92.3	118.0
Innisfil	4.5	21.7	7.3	33.6	25.9
Kingsville	4.6	13.9	2.1	20.5	9.2
Orangeville	4.0	2.9	2.2	9.2	76.3
Owen Sound	20.4	38.8	15.9	75.1	79.8
Prince Edward County	12.6	27.3	7.8	47.7	30.2
Quinte West	8.0	23.0	4.0	35.0	19.0
St. Thomas	6.9	28.5	4.1	39.5	73.5
Stratford	8.0	34.9	10.6	53.5	91.4
Timmins	18.7	41.1	10.1	70.0	33.2
20,000 - 49,999 Average	11.4	30.4	13.8	55.7	55.6
Kawartha Lakes	11.5	30.5	11.5	53.6	63.4
North Bay	12.4	48.3	5.9	66.5	98.9
Peterborough	8.7	32.3	17.5	58.5	60.4
Sarnia	16.6	37.3	19.6	73.5	56.2
Sault Ste. Marie	10.5	42.9	7.4	60.8	96.2
50,000 - 99,999 Average	11.9	38.3	12.4	62.6	75.0

Police Statistics—Crime by Population Group Cont'd

Municipality	MPMP Police Violent crime Rate/1000 Persons	MPMP Police Property Crime Rate /1000 Persons	MPMP Police Crime Rate For Other Criminal Code Offences/1000 Persons	MPMPPolice Total Crime Rate/1000 Person (excluding Traffic)	MPMP Police Youth Crime Rate/1000 Youths
Barrie	8.9	33.5	11.2	53.6	9.7
Chatham-Kent	11.2	44.0	11.9	67.2	86.5
Greater Sudbury	11.0	36.4	7.8	55.1	75.9
Guelph	8.7	27.5	8.4	44.6	60.8
Hamilton	12.7	35.8	4.5	53.0	37.3
Kingston	11.5	40.4	6.5	58.4	30.7
London	11.3	44.6	13.2	69.1	55.6
Ottawa	5.7	20.3	4.6	39.5	
Thunder Bay	16.7	51.3	16.0	84.1	58.9
Windsor	12.0	40.4	8.8	61.2	42.0
>100,000 Average	11.0	37.4	9.3	58.6	50.8
District of Muskoka	5.3	24.2	4.7	34.2	27.1
Region Durham	7.4	21.6	4.7	33.7	43.9
Region Halton	5.3	20.5	2.0	27.9	33.1
Region Niagara	9.1	34.1	7.4	50.7	19.1
Region Peel	5.8	19.0	2.7	27.5	32.2
Region Waterloo	9.2	29.5	5.7	44.3	57.5
Region York	5.4	16.2	1.7	23.3	27.5
Region Average	6.8	23.6	4.1	34.5	34.3

Court Security Costs

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Ottawa	\$ 5	\$ 4
Kingston	\$ 4	\$ 4
London	\$ 5	\$ 5
Sarnia	\$ 8	\$ 9
Hamilton	\$ 9	\$ 10
Toronto	\$ 17	\$ 11
Greater Sudbury	\$ 9	\$ 11
Guelph	\$ 14	\$ 12
Chatham-Kent	\$ 11	\$ 13
Timmins	\$ 9	\$ 15
North Bay	\$ 14	\$ 17
Peterborough	\$ 19	\$ 20
Windsor	\$ 16	\$ 22
Owen Sound	\$ 23	\$ 28
Brockville	\$ 34	\$ 40
Average	\$ 13	\$ 15
Region Halton	\$ 4	\$ 2
Region York	\$ 6	\$ 3
Region Peel	\$ 7	\$ 5
Region Waterloo	\$ 8	\$ 11
Region Durham	\$ 8	
Average	\$ 7	\$ 6

Prisoner Transportation

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Hamilton	\$ (14)	\$ (14)
Ottawa	\$ 0	\$ 0
London	\$ 0	\$ 0
Toronto	\$ 2	\$ 1
Chatham-Kent	\$ 2	\$ 3
Greater Sudbury	\$ 3	\$ 3
Windsor	\$ 2	\$ 3
Kingston	\$ 6	\$ 6
Timmins	\$ 8	\$ 13
Average	\$ 1	\$ 2
Region York	\$ 1	\$ 0
Region Waterloo	\$ 0	\$ 0
Region Peel	\$ 1	\$ 1
Region Halton	\$ 4	\$ 2
Average	\$ 1	\$ 1

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Sarnia	\$ 4	\$ 4
Penetanguishene	\$ 4	\$ 4
Greater Sudbury	\$ 4	\$ 4
Toronto	\$ 8	\$ 5
Orangeville	\$ 5	\$ 5
Wasaga Beach	\$ 10	\$ 6
Springwater	\$ 9	\$ 6
Kingsville	\$ 6	\$ 6
Innisfil	\$ 10	\$ 7
Chatham-Kent	\$ 6	\$ 7
Barrie	\$ 8	\$ 7
Central Elgin	\$ 9	\$ 7
The Blue Mountains	\$ 37	\$ 8
Kawartha Lakes	\$ 11	\$ 8
Ottawa	\$ 10	\$ 8
Prince Edward County	\$ 10	\$ 8
Peterborough	\$ 8	\$ 8
Brockville	\$ 7	\$ 8
Middlesex Centre	\$ 13	\$ 9
Kingston	\$ 9	\$ 9
London	\$ 8	\$ 9
St. Thomas	\$ 6	\$ 9
Windsor	\$ 6	\$ 9
Meaford	\$ 13	\$ 10
Hamilton	\$ 11	\$ 11
St. Marys	\$ 11	\$ 11
Quinte West	\$ 9	\$ 11
Timmins	\$ 9	\$ 14
Lambton Shores	\$ 27	\$ 15
North Middlesex	\$ 23	\$ 15
Hanover	\$ 13	\$ 17
Port Hope	\$ 18	\$ 17
North Bay	\$ 19	\$ 23
Thunder Bay	\$ 20	\$ 31
Average	\$ 11	\$ 10
Region York	\$ 5	\$ 3
Region Halton	\$ 14	\$ 8
Region Niagara	\$ 15	\$ 15
Region Waterloo	\$ 11	\$ 15
Region Peel	\$ 23	\$ 17
Region Durham	\$ 13	
Average	\$ 14	\$ 12

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
Ottawa	\$ (6)	\$ (5)
Pelham	\$ (5)	\$ (4)
Kingsville	\$ (2)	\$ (2)
Hanover	\$ 1	\$ 2
Gravenhurst	\$ 6	\$ 2
Middlesex Centre	\$ 4	\$ 3
Wasaga Beach	\$ 5	\$ 3
St. Marys	\$ 4	\$ 4
Meaford	\$ 6	\$ 4
Port Hope	\$ 5	\$ 5
Woolwich	\$ 6	\$ 5
Lincoln	\$ 6	\$ 5
Springwater	\$ 8	\$ 6
Seguin	\$ 42	\$ 6
Timmins	\$ 4	\$ 6
Brockville	\$ 5	\$ 6
Oakville	\$ 12	\$ 6
Belleville	\$ 5	\$ 6
Bracebridge	\$ 11	\$ 6
Kingston	\$ 6	\$ 6
Central Elgin	\$ 7	\$ 6
East Gwillimbury	\$ 11	\$ 7
Whitby	\$ 8	\$ 7
Milton	\$ 11	\$ 7
Cambridge	\$ 8	\$ 7
Peterborough	\$ 7	\$ 8
Prince Edward County	\$ 10	\$ 8
Mississauga	\$ 12	\$ 8
St. Catharines	\$ 7	\$ 8
Niagara-on-the-Lake	\$ 18	\$ 8
Aurora	\$ 14	\$ 8
The Blue Mountains	\$ 43	\$ 9
Halton Hills	\$ 13	\$ 9
Caledon	\$ 17	\$ 9
Ajax	\$ 10	\$ 9
Chatham-Kent	\$ 9	\$ 10
Wainfleet	\$ 13	\$ 10
Innisfil	\$ 15	\$ 10
Huntsville	\$ 18	\$ 10
King	\$ 25	\$ 10
Markham	\$ 18	\$ 11
Orangeville	\$ 12	\$ 11

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Owen Sound	\$ 9	\$ 11
Newmarket	\$ 15	\$ 11
Welland	\$ 10	\$ 13
Waterloo	\$ 17	\$ 13
Lambton Shores	\$ 24	\$ 13
Clarington	\$ 15	\$ 13
Toronto	\$ 23	\$ 14
North Middlesex	\$ 22	\$ 15
Penetanguishene	\$ 14	\$ 15
Greater Sudbury	\$ 13	\$ 15
Kawartha Lakes	\$ 22	\$ 16
Sarnia	\$ 14	\$ 16
Burlington	\$ 27	\$ 17
Quinte West	\$ 14	\$ 17
Barrie	\$ 20	\$ 18
Ingersoll	\$ 16	\$ 19
Brampton	\$ 21	\$ 19
North Dumfries	\$ 34	\$ 20
Kitchener	\$ 19	\$ 20
London	\$ 19	\$ 21
Kenora	\$ 17	\$ 21
Hamilton	\$ 21	\$ 21
Port Colborne	\$ 18	\$ 22
Vaughan	\$ 44	\$ 22
Georgina	\$ 28	\$ 23
Thorold	\$ 22	\$ 24
Guelph	\$ 28	\$ 24
Oshawa	\$ 25	\$ 27
North Bay	\$ 23	\$ 27
St. Thomas	\$ 20	\$ 28
Fort Erie	\$ 31	\$ 28
Pickering	\$ 41	\$ 31
Niagara Falls	\$ 32	\$ 31
Wellesley	\$ 40	\$ 32
Sault Ste. Marie	\$ 21	\$ 32
Windsor	\$ 23	\$ 32
Thunder Bay	\$ 21	\$ 33
Wilmot	\$ 48	\$ 37
Average	\$ 16	\$ 13

POA

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Brockville	\$ (11)	\$ (13)
Quinte West	\$ (9)	\$ (11)
Stratford	\$ (8)	\$ (8)
Belleville	\$ (7)	\$ (8)
St. Thomas	\$ (5)	\$ (7)
Springwater	\$ (10)	\$ (7)
Central Elgin	\$ (8)	\$ (7)
Innisfil	\$ (9)	\$ (6)
Wasaga Beach	\$ (11)	\$ (6)
Kingsville	\$ (6)	\$ (6)
St. Marys	\$ (5)	\$ (5)
St. Catharines	\$ (3)	\$ (4)
Thorold	\$ (4)	\$ (4)
Niagara-on-the-Lake	\$ (8)	\$ (4)
Wainfleet	\$ (5)	\$ (4)
West Lincoln	\$ (4)	\$ (4)
Lincoln	\$ (4)	\$ (4)
Middlesex Centre	\$ (5)	\$ (3)
Seguin	\$ (19)	\$ (3)
North Middlesex	\$ (4)	\$ (2)
Pickering	\$ (3)	\$ (2)
Clarington	\$ (2)	\$ (2)
Oshawa	\$ (2)	\$ (2)
Milton	\$ (2)	\$ (2)
Halton Hills	\$ (2)	\$ (1)
Ajax	\$ (1)	\$ (1)
Vaughan	\$ (2)	\$ (1)
King	\$ (2)	\$ (1)
Oakville	\$ 0	\$ 0
Wilmot	\$ 0	\$ 0
Newmarket	\$ 1	\$ 1
Mississauga	\$ 5	\$ 3

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
East Gwillimbury	\$ 6	\$ 3
Cambridge	\$ 5	\$ 5
Greater Sudbury	\$ 6	\$ 8
Prince Edward County	\$ 11	\$ 8
Kingston	\$ 9	\$ 9
Ottawa	\$ 11	\$ 9
Hamilton	\$ 9	\$ 9
Toronto	\$ 18	\$ 11
London	\$ 11	\$ 12
Caledon	\$ 23	\$ 12
Brampton	\$ 13	\$ 12
Kawartha Lakes	\$ 19	\$ 14
Sault Ste. Marie	\$ 9	\$ 14
Chatham-Kent	\$ 13	\$ 14
Burlington	\$ 24	\$ 15
Timmins	\$ 10	\$ 17
Kenora	\$ 17	\$ 21
Thunder Bay	\$ 14	\$ 22
Guelph	\$ 28	\$ 24
Peterborough	\$ 23	\$ 25
North Bay	\$ 26	\$ 31
Windsor	\$ 32	\$ 44
Barrie	\$ 53	\$ 48
Average	\$ 4	\$ 5
Region Halton	\$ (3)	\$ (2)
District of Muskoka	\$ 12	\$ 4
Region York	\$ 11	\$ 6
Region Waterloo	\$ 8	\$ 12
Region Niagara	\$ 17	\$ 16
Region Durham	\$ 12	N/A
Average	\$ 9	\$ 7

Roads Services

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

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

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

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

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

Roadways—Paved

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Kingsville	\$ (21)	\$ (21)	\$ (20)	\$ (20)
Whitby	\$ 2	\$ 2	\$ 1	\$ 1
Markham	\$ 25	\$ 25	\$ 15	\$ 15
Wainfleet	\$ (19)	\$ 25	\$ (15)	\$ 20
Gravenhurst	\$ 22	\$ 64	\$ 8	\$ 25
Pickering	\$ 16	\$ 44	\$ 12	\$ 33
Mississauga	\$ 11	\$ 50	\$ 7	\$ 33
Aurora	\$ 17	\$ 57	\$ 11	\$ 35
East Gwillimbury	\$ 16	\$ 72	\$ 10	\$ 45
Clarington	\$ (6)	\$ 49	\$ (5)	\$ 45
Springwater	\$ 30	\$ 69	\$ 21	\$ 47
Vaughan	\$ 18	\$ 96	\$ 9	\$ 48
Waterloo	\$ (3)	\$ 68	\$ (3)	\$ 53
Niagara-on-the-Lake	\$ 63	\$ 117	\$ 30	\$ 55
Whitchurch-Stouffville	\$ 77	\$ 102	\$ 42	\$ 55
Newmarket	\$ 28	\$ 79	\$ 21	\$ 58
Ajax	\$ 20	\$ 64	\$ 18	\$ 59
Oakville	\$ 67	\$ 124	\$ 34	\$ 63
Kitchener	\$ 29	\$ 60	\$ 30	\$ 63
Lambton Shores	\$ 25	\$ 118	\$ 14	\$ 65
Brampton	\$ 36	\$ 76	\$ 33	\$ 69
Woolwich	\$ 24	\$ 106	\$ 18	\$ 78
Lincoln	\$ 41	\$ 98	\$ 34	\$ 82
Owen Sound	\$ 28	\$ 72	\$ 34	\$ 88
Burlington	\$ 86	\$ 141	\$ 54	\$ 88
Penetanguishene	\$ 48	\$ 89	\$ 51	\$ 95
North Dumfries	\$ 147	\$ 160	\$ 87	\$ 95
The Blue Mountains	\$ 120	\$ 473	\$ 24	\$ 95
Innisfil	\$ 28	\$ 144	\$ 19	\$ 98
Central Elgin	\$ 8	\$ 114	\$ 7	\$ 99
Georgina	\$ 26	\$ 118	\$ 22	\$ 100
Cambridge	\$ 74	\$ 103	\$ 72	\$ 100
Hanover	\$ 37	\$ 80	\$ 47	\$ 100
St. Catharines	\$ 35	\$ 94	\$ 38	\$ 103
Milton	\$ 10	\$ 167	\$ 6	\$ 107
Oshawa	\$ 38	\$ 103	\$ 40	\$ 108
Fort Erie	\$ 24	\$ 123	\$ 22	\$ 112
Wasaga Beach	\$ 116	\$ 207	\$ 63	\$ 113
Thorold	\$ 60	\$ 108	\$ 63	\$ 114

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 Including Amortization
West Lincoln	\$ 61	\$ 119	\$ 60	\$ 117
Caledon	\$ 34	\$ 224	\$ 18	\$ 117
Middlesex Centre	\$ 56	\$ 182	\$ 36	\$ 118
Niagara Falls	\$ 84	\$ 125	\$ 80	\$ 120
Sarnia	\$ 35	\$ 107	\$ 39	\$ 121
Port Hope	\$ 88	\$ 129	\$ 83	\$ 123
Bracebridge	\$ 65	\$ 226	\$ 36	\$ 126
King	\$ 212	\$ 347	\$ 88	\$ 143
Wilmot	\$ 81	\$ 194	\$ 62	\$ 149
Port Colborne	\$ 78	\$ 141	\$ 91	\$ 165
Wellesley	\$ 60	\$ 211	\$ 48	\$ 169
Huntsville	\$ 103	\$ 316	\$ 58	\$ 178
Orangeville	\$ 130	\$ 218	\$ 121	\$ 204
Pelham	\$ 101	\$ 257	\$ 84	\$ 212
Meaford	\$ 178	\$ 291	\$ 133	\$ 218
Ingersoll	\$ 125	\$ 191	\$ 147	\$ 225
Welland	\$ 128	\$ 180	\$ 172	\$ 241
North Middlesex	\$ 324	\$ 399	\$ 213	\$ 262
Halton Hills	\$ 337	\$ 462	\$ 233	\$ 320
Lower Tier Average	\$ 64	\$ 141	\$ 48	\$ 103
Seguin	\$ 89	\$ 290	\$ 12	\$ 39
Brockville	\$ 11	\$ 39	\$ 12	\$ 46
Ottawa	\$ 19	\$ 72	\$ 15	\$ 57
Toronto	\$ 68	\$ 97	\$ 42	\$ 60
Kawartha Lakes	\$ 48	\$ 99	\$ 35	\$ 72
Guelph	\$ 49	\$ 97	\$ 42	\$ 84
Peterborough	\$ 35	\$ 87	\$ 38	\$ 94
Barrie	\$ 46	\$ 106	\$ 41	\$ 96
Sault Ste. Marie	\$ 50	\$ 73	\$ 78	\$ 114
Kingston	\$ 55	\$ 121	\$ 53	\$ 116
London	\$ 51	\$ 113	\$ 56	\$ 123
St. Thomas	\$ 38	\$ 92	\$ 53	\$ 128
Chatham-Kent	\$ 32	\$ 118	\$ 36	\$ 133
Hamilton	\$ 22	\$ 154	\$ 23	\$ 155
Stratford	\$ 99	\$ 153	\$ 101	\$ 156
Windsor	\$ 16	\$ 119	\$ 22	\$ 164
St. Marys	\$ 104	\$ 174	\$ 102	\$ 171
Prince Edward County	\$ 71	\$ 235	\$ 56	\$ 183

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 Including Amortization
Timmins	\$ 78	\$ 120	\$ 127	\$ 196
Kenora	\$ 68	\$ 169	\$ 83	\$ 208
Greater Sudbury	\$ 61	\$ 224	\$ 74	\$ 270
Thunder Bay	\$ 40	\$ 184	\$ 62	\$ 286
North Bay	\$ 150	\$ 268	\$ 183	\$ 325
Belleville	\$ 76	\$ 323	\$ 85	\$ 362
Quinte West	\$ 180	\$ 814	\$ 220	\$ 991
Single Tier Average	\$ 62	\$ 174	\$ 66	\$ 185
Region Halton	\$ 23	\$ 42	\$ 13	\$ 24
Region York	\$ 15	\$ 47	\$ 9	\$ 27
Region Peel	\$ 15	\$ 39	\$ 11	\$ 29
Region Niagara	\$ 10	\$ 38	\$ 10	\$ 37
Region Waterloo	\$ (19)	\$ 33	\$ (28)	\$ 49
District of Muskoka	\$ 54	\$ 177	\$ 16	\$ 51
Region Durham	\$ 6	\$ 55	N/A	N/A
Region Average	\$ 15	\$ 62	\$ 5	\$ 36

Roadways—Paved

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

Municipality	Paved Lane km where condition is rated good/very good	Operating Costs per Paved Lane km Excluding Amortization	Total Costs per lane km Including Amortization
Whitby	69.4%	\$ 476	\$ 476
Kingsville	59.7%	\$ 248	\$ 500
Wainfleet	26.6%	\$ 492	\$ 1,438
Gravenhurst	77.6%	\$ 496	\$ 1,464
Central Elgin	60.7%	\$ 263	\$ 2,258
Springwater	70.7%	\$ 899	\$ 2,306
Port Hope	31.0%	\$ 1,727	\$ 2,542
West Lincoln	79.7%	\$ 1,621	\$ 3,160
Lincoln	50.8%	\$ 1,496	\$ 3,677
Clarington	57.2%	\$ 705	\$ 3,716
Niagara-on-the-Lake	75.4%	\$ 2,328	\$ 4,254
Owen Sound	100.0%	\$ 1,518	\$ 4,505
Lambton Shores	100.0%	\$ 1,095	\$ 4,599
Penetanguishene	41.3%	\$ 2,631	\$ 4,708
Middlesex Centre	70.3%	\$ 1,579	\$ 5,148
Fort Erie	94.0%	\$ 891	\$ 5,269
Pickering	86.9%	\$ 1,634	\$ 5,423
Port Colborne	33.9%	\$ 3,203	\$ 5,834
North Dumfries	81.0%	\$ 5,572	\$ 6,068
Markham	93.0%	\$ 6,145	\$ 6,145
Woolwich	76.2%	\$ 1,858	\$ 6,292
Innisfil	39.0%	\$ 1,412	\$ 7,156
Thorold	70.2%	\$ 3,775	\$ 6,805
Mississauga	77.0%	\$ 1,878	\$ 7,228
Hanover	52.4%	\$ 3,450	\$ 7,353
Meaford	33.6%	\$ 4,578	\$ 7,707
Pelham	81.7%	\$ 3,238	\$ 8,348
Wasaga Beach	36.9%	\$ 5,255	\$ 8,987
Wilmot	70.2%	\$ 3,722	\$ 9,012
Bracebridge	22.1%	\$ 2,746	\$ 9,199
Kitchener	43.0%	\$ 4,626	\$ 9,681
Sarnia	80.0%	\$ 4,118	\$ 9,782
Niagara Falls	N/A	\$ 6,571	\$ 9,917
Caledon	50.1%	\$ 1,570	\$ 10,079
Whitchurch-Stouffville	59.0%	\$ 7,462	\$ 10,331
St. Catharines	72.9%	\$ 3,829	\$ 11,084
Aurora	80.1%	\$ 5,637	\$ 11,368
Oakville	69.8%	\$ 6,470	\$ 11,421
The Blue Mountains	N/A	\$ 6,571	\$ 11,469
Oshawa	79.0%	\$ 3,099	\$ 11,593
Newmarket	76.1%	\$ 4,279	\$ 12,063
Ajax	61.0%	\$ 6,258	\$ 13,137
North Middlesex	75.0%	\$ 10,779	\$ 13,287
Cambridge	70.5%	\$ 9,495	\$ 13,341

Municipality	Paved Lane km where condition is rated good/very good	Operating Costs per Paved Lane km Excluding Amortization	Total Costs per lane km Including Amortization
Brampton	88.8%	\$ 6,768	\$ 13,793
Vaughan	100.0%	\$ 2,634	\$ 14,174
Waterloo	69.7%	\$ 5,562	\$ 14,464
Milton	76.1%	\$ 454	\$ 14,649
Welland	35.5%	\$ 11,100	\$ 16,269
Ingersoll	100.0%	\$ 9,383	\$ 16,681
King	50.2%	\$ 10,917	\$ 18,585
Burlington	32.5%	\$ 12,815	\$ 19,622
Orangeville	40.0%	\$ 14,940	\$ 24,767
Halton Hills	68.6%	\$ 23,281	\$ 31,827
Huntsville	60.1%	N/A	N/A
Lower Tier Average	65.2%	\$ 4,546	\$ 9,159
Kawartha Lakes	73.0%	\$ 1,261	\$ 2,316
Brockville	54.9%	\$ 467	\$ 3,300
Prince Edward County	60.0%	\$ 866	\$ 3,451
Sault Ste. Marie	25.0%	\$ 3,190	\$ 4,624
Seguin	54.8%	\$ 1,916	\$ 5,680
Ottawa	76.1%	\$ 1,982	\$ 6,401
Timmins	78.9%	\$ 4,446	\$ 6,741
St. Thomas	81.9%	\$ 3,359	\$ 8,077
Kenora	36.3%	\$ 3,338	\$ 8,337
Kingston	69.3%	\$ 3,141	\$ 8,503
Peterborough	30.0%	\$ 3,797	\$ 8,513
Guelph	24.5%	\$ 5,042	\$ 10,520
Barrie	67.6%	\$ 4,644	\$ 10,679
Windsor	50.2%	\$ 1,625	\$ 10,926
St. Marys	78.9%	\$ 6,626	\$ 11,136
Thunder Bay	55.0%	\$ 1,894	\$ 11,577
London	52.7%	\$ 5,067	\$ 12,044
Greater Sudbury	51.3%	\$ 3,354	\$ 12,063
Stratford	74.4%	\$ 7,456	\$ 12,271
North Bay	20.1%	\$ 7,601	\$ 14,633
Hamilton	61.4%	\$ 3,370	\$ 15,495
Toronto	N/A	\$ 11,022	\$ 18,704
Belleville	28.8%	\$ 4,638	\$ 18,722
Quinte West	100.0%	\$ 4,987	\$ 22,129
Single Tier Average	56.7%	\$ 3,962	\$ 10,285
District of Muskoka	41.4%	\$ 2,175	\$ 6,322
Region Niagara	63.9%	\$ 2,599	\$ 9,885
Region York	83.0%	\$ 4,465	\$ 15,205
Region Durham	40.9%	\$ 1,954	\$ 15,825
Region Waterloo	51.6%	\$ 392	\$ 16,337
Region Halton	68.6%	\$ 12,797	\$ 22,571
Region Peel	84.2%	\$ 12,436	\$ 26,186
Region Average	61.9%	\$ 5,260	\$ 16,047

Roadways—Unpaved

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

Municipality	2011 Total Unpaved Lane km	Operating Costs per Unpaved Lane km Excluding Amortization	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	5	\$ 1,408	\$ 1,408	\$ 0	\$ 0	\$ 0	\$ 0
Newmarket	1	\$ 12,537	\$ 12,537	\$ 0	\$ 0	\$ 0	\$ 0
Whitby	12	\$ 6,304	\$ 6,304	\$ 1	\$ 1	\$ 1	\$ 1
Whitchurch-Stouffville	4	\$ 3,398	\$ 10,259	\$ 0	\$ 1	\$ 0	\$ 1
Ajax	8	\$ 5,192	\$ 9,061	\$ 0	\$ 1	\$ 0	\$ 1
Wasaga Beach	5	\$ 4,725	\$ 4,725	\$ 1	\$ 1	\$ 1	\$ 1
Waterloo	11	N/A	\$ 9,808	N/A	\$ 1	N/A	\$ 1
Oshawa	8	\$ 13,262	\$ 13,262	\$ 1	\$ 1	\$ 1	\$ 1
East Gwillimbury	N/A	N/A	N/A	\$ 2	\$ 2	\$ 1	\$ 1
Port Colborne	60	\$ 375	\$ 430	\$ 1	\$ 1	\$ 1	\$ 2
Niagara Falls	48	\$ 4,051	\$ 4,090	\$ 2	\$ 2	\$ 2	\$ 2
North Middlesex	830	N/A	\$ 28	N/A	\$ 3	N/A	\$ 2
Niagara-on-the-Lake	32	\$ 2,847	\$ 2,951	\$ 6	\$ 6	\$ 3	\$ 3
Halton Hills	46	\$ 6,796	\$ 7,494	\$ 5	\$ 6	\$ 4	\$ 4
Fort Erie	107	\$ 1,386	\$ 1,386	\$ 5	\$ 5	\$ 5	\$ 5
Kingsville	52	\$ 2,531	\$ 2,531	\$ 6	\$ 6	\$ 6	\$ 6
Gravenhurst	172	\$ 549	\$ 1,156	\$ 8	\$ 17	\$ 3	\$ 7
Thorold	14	\$ 8,222	\$ 8,395	\$ 6	\$ 7	\$ 7	\$ 7
North Dumfries	79	\$ 1,523	\$ 1,523	\$ 13	\$ 13	\$ 8	\$ 8
Penetanguishene	19	\$ 1,905	\$ 4,184	\$ 4	\$ 9	\$ 4	\$ 9
Meaford	360	N/A	\$ 388	N/A	\$ 13	N/A	\$ 9
Pickering	214	\$ 5,349	\$ 5,403	\$ 13	\$ 13	\$ 10	\$ 10
Woolwich	240	\$ 1,737	\$ 1,737	\$ 16	\$ 16	\$ 12	\$ 12
Welland	14	\$ 23,636	\$ 34,596	\$ 7	\$ 9	\$ 9	\$ 13
Wilmot	76	\$ 665	\$ 4,321	\$ 3	\$ 17	\$ 2	\$ 13
Caledon	242	\$ 3,275	\$ 6,862	\$ 13	\$ 27	\$ 7	\$ 14
Georgina	N/A	N/A	N/A	\$ 18	\$ 19	\$ 15	\$ 16
Bracebridge	255	\$ 1,877	\$ 1,877	\$ 31	\$ 31	\$ 17	\$ 17
Innisfil	98	\$ 4,959	\$ 9,146	\$ 15	\$ 27	\$ 10	\$ 19
The Blue Mountains	254	N/A	\$ 2,650	\$ 104	\$ 104	\$ 21	\$ 21
Port Hope	250	\$ 1,723	\$ 1,736	\$ 27	\$ 27	\$ 25	\$ 25
Lambton Shores	412	\$ 939	\$ 1,246	\$ 36	\$ 48	\$ 20	\$ 26
Central Elgin	99	\$ 4,358	\$ 5,018	\$ 34	\$ 39	\$ 29	\$ 34
Clarington	216	\$ 2,349	\$ 15,981	\$ 6	\$ 41	\$ 6	\$ 38
Wainfleet	215	\$ 1,601	\$ 1,726	\$ 54	\$ 58	\$ 43	\$ 46
West Lincoln	307	\$ 2,359	\$ 2,659	\$ 52	\$ 59	\$ 51	\$ 58
Middlesex Centre	569	\$ 2,098	\$ 2,918	\$ 72	\$ 101	\$ 47	\$ 65
Springwater	231	\$ 1,413	\$ 11,783	\$ 18	\$ 149	\$ 12	\$ 102
Wellesley	N/A	N/A	N/A	\$ 91	\$ 317	\$ 72	\$ 253
Lower Tier Average	143	\$ 4,230	\$ 5,877	\$ 19	\$ 31	\$ 13	\$ 22

Roadways—Unpaved Cont'd

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

Municipality	2011 Total Unpaved Lane km	Operating Costs per Unpaved Lane km Excluding Amortization	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
St. Marys	1	N/A	\$ 451	N/A	\$ 0	N/A	\$ 0
Peterborough	2	N/A	\$ 4,518	N/A	\$ 0	N/A	\$ 0
Windsor	14	\$ 591	\$ 1,601	\$ 0	\$ 0	\$ 0	\$ 0
London	24	\$ 14,416	\$ 14,416	\$ 1	\$ 1	\$ 1	\$ 1
Kingston	51	\$ 1,997	\$ 2,610	\$ 1	\$ 1	\$ 1	\$ 1
St. Thomas	5	\$ 3,277	\$ 8,677	\$ 0	\$ 1	\$ 1	\$ 2
Ottawa	1,166	\$ 1,543	\$ 1,543	\$ 2	\$ 2	\$ 2	\$ 2
Sault Ste. Marie	22	\$ 2,303	\$ 4,932	\$ 1	\$ 1	\$ 1	\$ 2
Hamilton	57	\$ 14,563	\$ 28,667	\$ 2	\$ 3	\$ 2	\$ 3
Thunder Bay	154	\$ 4,771	\$ 4,771	\$ 7	\$ 7	\$ 11	\$ 11
Prince Edward County	368	\$ 1,272	\$ 1,338	\$ 19	\$ 19	\$ 14	\$ 15
North Bay	34	\$ 26,853	\$ 29,729	\$ 17	\$ 19	\$ 21	\$ 23
Timmins	178	\$ 5,173	\$ 5,621	\$ 21	\$ 22	\$ 34	\$ 37
Seguin	386	\$ 2,637	\$ 2,897	\$ 255	\$ 280	\$ 34	\$ 38
Greater Sudbury	614	\$ 2,568	\$ 8,818	\$ 9	\$ 33	\$ 11	\$ 40
Kenora	355	\$ 1,658	\$ 2,044	\$ 38	\$ 47	\$ 46	\$ 57
Kawartha Lakes	1,805	\$ 2,063	\$ 3,721	\$ 51	\$ 92	\$ 37	\$ 67
Chatham-Kent	N/A	N/A	N/A	\$ 60	\$ 64	\$ 67	\$ 72
Single Tier Average	291	\$ 5,712	\$ 7,432	\$ 30	\$ 33	\$ 18	\$ 21
Region Peel	5	\$ 17,168	\$ 17,168	\$ 0	\$ 0	\$ 0	\$ 0

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	Bridges & Culverts Total m2 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
Cambridge			65.3%			\$ 0		\$ 0
Sarnia	\$ 2	\$ 2	96.4%	14,299	\$ 0	\$ 0	\$ 1	\$ 1
Kingsville	\$ 14	\$ 14	80.4%	2,122	\$ 1	\$ 1	\$ 1	\$ 1
St. Catharines	\$ 9	\$ 30	84.2%	5,830	\$ 0	\$ 1	\$ 0	\$ 1
Burlington	N/A	N/A	N/A	N/A	\$ 1	\$ 2	\$ 0	\$ 1
Pickering	N/A	\$ 21	74.5%	8,928	N/A	\$ 2	N/A	\$ 2
Niagara-on-the-Lake	\$ 13	\$ 22	100.0%	3,507	\$ 1	\$ 4	\$ 1	\$ 2
Kitchener	\$ 7	\$ 15	96.4%	25,032	\$ 1	\$ 2	\$ 1	\$ 2
Milton	\$ 1	\$ 24	90.8%	10,000	\$ 0	\$ 3	\$ 0	\$ 2
Whitchurch-Stouffville	N/A	N/A	100.0%	N/A	N/A	\$ 4	N/A	\$ 2
Fort Erie	\$ 5	\$ 15	72.6%	4,674	\$ 1	\$ 2	\$ 1	\$ 2
Aurora	N/A	N/A	100.0%	N/A	N/A	\$ 3	N/A	\$ 2
Gravenhurst	\$ 64	\$ 87	70.0%	835	\$ 5	\$ 6	\$ 2	\$ 2
Vaughan	\$ 1,316	\$ 4,180	84.7%	355	\$ 1	\$ 5	\$ 1	\$ 3
Newmarket	\$ 23	\$ 48	87.5%	5,815	\$ 2	\$ 4	\$ 1	\$ 3
Oshawa	\$ 25	\$ 37	59.2%	9,845	\$ 2	\$ 2	\$ 2	\$ 3
Welland	\$ 13	\$ 13	81.8%	7,637	\$ 2	\$ 2	\$ 3	\$ 3
Ajax	\$ 1	\$ 31	96.4%	11,605	\$ 0	\$ 3	\$ 0	\$ 3
The Blue Mountains	N/A	N/A	59.4%	N/A	\$ 15	\$ 15	\$ 3	\$ 3
Brampton	\$ 7	\$ 32	100.0%	62,413	\$ 1	\$ 4	\$ 1	\$ 3
Mississauga	\$ 3	\$ 39	80.6%	96,245	\$ 0	\$ 5	\$ 0	\$ 3
Port Colborne	\$ 27	\$ 35	100.0%	1,623	\$ 2	\$ 3	\$ 3	\$ 4
Wasaga Beach	\$ 10	\$ 30	100.0%	4,057	\$ 2	\$ 7	\$ 1	\$ 4
Springwater	\$ 47	\$ 64	89.7%	1,823	\$ 5	\$ 6	\$ 3	\$ 4
Whitby	\$ 7	\$ 62	87.8%	10,777	\$ 1	\$ 5	\$ 1	\$ 5
Georgina	N/A	N/A	N/A	N/A	\$ 3	\$ 6	\$ 3	\$ 5
East Gwillimbury	N/A	N/A	N/A	N/A	\$ 6	\$ 8	\$ 4	\$ 5
Oakville	\$ 8	\$ 46	94.1%	41,529	\$ 2	\$ 10	\$ 1	\$ 5
Markham	\$ 81	\$ 81	83.6%	35,445	\$ 10	\$ 10	\$ 6	\$ 6
Caledon	\$ 19	\$ 33	54.5%	20,323	\$ 6	\$ 11	\$ 3	\$ 6
Middlesex Centre	\$ 7	\$ 19	97.2%	8,129	\$ 3	\$ 9	\$ 2	\$ 6
North Middlesex	N/A	\$ 135	91.7%	486	N/A	\$ 10	N/A	\$ 6
Clarington	\$ 8	\$ 40	75.2%	17,738	\$ 1	\$ 8	\$ 1	\$ 7
Central Elgin	\$ 14	\$ 35	93.5%	3,061	\$ 3	\$ 8	\$ 3	\$ 7
Bracebridge	\$ 74	\$ 95	52.6%	2,209	\$ 11	\$ 14	\$ 6	\$ 8
West Lincoln	\$ 0	\$ 10	80.0%	10,448	\$ 0	\$ 8	\$ 0	\$ 8
Niagara Falls	\$ 19	\$ 45	N/A	16,356	\$ 4	\$ 9	\$ 4	\$ 8
Wellesley	N/A	N/A	N/A	N/A	\$ 1	\$ 11	\$ 0	\$ 9
Lambton Shores	\$ 58	\$ 90	N/A	1,908	\$ 10	\$ 16	\$ 6	\$ 9
King	\$ 17	\$ 58	41.0%	7,398	\$ 6	\$ 21	\$ 3	\$ 9
Woolwich	\$ 25	\$ 53	69.0%	5,525	\$ 6	\$ 13	\$ 4	\$ 9
Halton Hills	\$ 9	\$ 52	54.5%	15,411	\$ 2	\$ 14	\$ 2	\$ 9
Wilmot	\$ 0	\$ 2	100.0%	153,811	\$ 2	\$ 13	\$ 1	\$ 10
Ingersoll	N/A	\$ 298	58.6%	394	N/A	\$ 10	N/A	\$ 11
Wainfleet	\$ 174	\$ 233	33.3%	450	\$ 12	\$ 16	\$ 9	\$ 13
Innisfil	\$ 2	\$ 127	87.0%	4,864	\$ 0	\$ 19	\$ 0	\$ 13
Penetanguishene	\$ 191	\$ 191	48.7%	663	\$ 14	\$ 14	\$ 15	\$ 15
Lincoln	\$ 37	\$ 67	76.9%	6,403	\$ 12	\$ 19	\$ 10	\$ 16

Roadways—Bridges and Culverts Cont'd

Municipality	Operating Costs per m2 Surface Area	Total Costs per m2 Surface Area	Adequacy of Bridges	Bridges & Culverts Total m2 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
Meaford		\$ 21	83.3%	12,011	N/A	\$ 23	N/A	\$ 17
Thorold	\$ 7	\$ 10	67.9%	31,500	\$ 12	\$ 18	\$ 13	\$ 19
Port Hope	\$ 28	\$ 62	93.8%	6,321	\$ 11	\$ 24	\$ 10	\$ 23
Lower Tier Average	\$ 61	\$ 154	78.9%	15,705	\$ 4	\$ 9	\$ 3	\$ 6
Guelph	\$ 1	\$ 20	100.0%	13,160	\$ 0	\$ 2	\$ 0	\$ 2
Stratford	\$ 1	\$ 17	89.0%	5,000	\$ 0	\$ 3	\$ 0	\$ 3
Hamilton	\$ 9	\$ 24	61.1%	191,211	\$ (1)	\$ 4	\$ (1)	\$ 4
Kingston	\$ 8	\$ 33	88.8%	19,317	\$ 1	\$ 5	\$ 1	\$ 5
St. Thomas	\$ 2	\$ 12	58.3%	11,096	\$ 1	\$ 4	\$ 1	\$ 5
Peterborough	N/A	\$ 25	26.3%	18,035	\$ (1)	\$ 5	\$ (1)	\$ 5
Brockville	\$ 25	\$ 32	68.3%	4,640	\$ 5	\$ 7	\$ 6	\$ 8
Toronto	\$ 35	\$ 46	N/A	797,522	\$ 11	\$ 14	\$ 7	\$ 9
Ottawa	\$ 28	\$ 39	69.0%	323,686	\$ 7	\$ 11	\$ 6	\$ 9
London	\$ 23	\$ 51	78.5%	65,446	\$ 4	\$ 9	\$ 4	\$ 10
St. Marys	\$ 4	\$ 15	86.3%	4,374	\$ 2	\$ 10	\$ 2	\$ 10
Belleville	\$ 8	\$ 24	N/A	20,417	\$ 3	\$ 10	\$ 3	\$ 11
Barrie	\$ 92	\$ 150	68.0%	11,962	\$ 7	\$ 13	\$ 7	\$ 11
Windsor	\$ 3	\$ 28	49.5%	67,618	\$ 1	\$ 9	\$ 1	\$ 12
Seguin	\$ 199	\$ 242	82.6%	1,939	\$ 97	\$ 118	\$ 13	\$ 16
Kawartha Lakes	\$ 37	\$ 51	54.3%	35,535	\$ 14	\$ 29	\$ 11	\$ 21
Greater Sudbury	\$ 29	\$ 67	77.3%	47,119	\$ 8	\$ 19	\$ 10	\$ 23
Sault Ste. Marie	\$ 138	\$ 197	51.0%	5,928	\$ 11	\$ 16	\$ 17	\$ 24
North Bay	\$ 109	\$ 191	84.4%	5,607	\$ 11	\$ 20	\$ 14	\$ 24
Kenora	\$ 8	\$ 34	1.5%	10,464	\$ 6	\$ 23	\$ 7	\$ 28
Thunder Bay	\$ 11	\$ 66	78.0%	30,087	\$ 3	\$ 18	\$ 5	\$ 28
Prince Edward County	\$ 122	\$ 293	17.4%	3,440	\$ 17	\$ 40	\$ 13	\$ 31
Chatham-Kent	N/A	N/A	7.0%	N/A	\$ 14	\$ 36	\$ 16	\$ 40
Timmins	\$ 31	\$ 78	66.7%	15,006	\$ 11	\$ 27	\$ 17	\$ 45
Single Tier Average	\$ 42	\$ 75	62.9%	72,382	\$ 10	\$ 19	\$ 7	\$ 16
Region Peel	\$ 21	\$ 63	94.7%	81,360	\$ 1	\$ 4	\$ 1	\$ 3
Region Halton	\$ 4	\$ 50	99.2%	60,242	\$ 1	\$ 6	\$ 0	\$ 3
Region York	\$ 28	\$ 72	86.9%	109,052	\$ 3	\$ 8	\$ 2	\$ 4
Region Niagara	\$ 9	\$ 37	55.8%	69,433	\$ 1	\$ 6	\$ 1	\$ 6
Region Waterloo	\$ 2	\$ 32	66.5%	67,238	\$ 0	\$ 4	\$ 0	\$ 6
District of Muskoka	\$ 19	\$ 85	74.6%	21,000	\$ 7	\$ 31	\$ 2	\$ 9
Region Durham	\$ 4	\$ 20	82.8%	80,892	\$ 1	\$ 3	N/A	N/A
Region Average	\$ 12	\$ 51	80.1%	69,888	\$ 2	\$ 9	\$ 1	\$ 5

Bridges and culverts can be influenced by:

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

Roadways—Traffic Operations

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Aurora	\$ (2)	\$ (2)	\$ (1)	\$ (1)
Wilmot	\$ 2	\$ 2	\$ 1	\$ 1
Meaford	N/A	\$ 3	N/A	\$ 2
The Blue Mountains	\$ 14	\$ 14	\$ 3	\$ 3
Whitchurch-Stouffville	N/A	\$ 6	N/A	\$ 3
Markham	\$ 9	\$ 9	\$ 5	\$ 5
Wasaga Beach	\$ 9	\$ 11	\$ 5	\$ 6
Newmarket	\$ 12	\$ 12	\$ 9	\$ 9
Lambton Shores	\$ 16	\$ 21	\$ 9	\$ 11
Sarnia	\$ 10	\$ 10	\$ 11	\$ 11
West Lincoln	\$ 7	\$ 12	\$ 7	\$ 12
Ajax	\$ 11	\$ 13	\$ 10	\$ 12
Georgina	\$ 17	\$ 17	\$ 14	\$ 14
Woolwich	\$ 12	\$ 21	\$ 9	\$ 16
Vaughan	\$ 33	\$ 33	\$ 16	\$ 17
Mississauga	\$ 19	\$ 25	\$ 13	\$ 17
Burlington	\$ 26	\$ 28	\$ 16	\$ 17
Pickering	\$ 22	\$ 26	\$ 16	\$ 20
Kitchener	\$ 15	\$ 20	\$ 16	\$ 21
Ingersoll	\$ (1)	\$ 19	\$ (1)	\$ 22
Oakville	\$ 36	\$ 45	\$ 18	\$ 23
Hanover	\$ 13	\$ 19	\$ 16	\$ 24
Thorold	\$ 15	\$ 23	\$ 16	\$ 24
Niagara-on-the-Lake	\$ 44	\$ 52	\$ 21	\$ 24
Halton Hills	\$ 33	\$ 38	\$ 23	\$ 26
Welland	\$ 14	\$ 21	\$ 19	\$ 28
North Middlesex	N/A	\$ 44	N/A	\$ 29
St. Catharines	\$ 21	\$ 27	\$ 23	\$ 29
Milton	\$ 36	\$ 47	\$ 23	\$ 30
Owen Sound	\$ 11	\$ 26	\$ 14	\$ 32
Brampton	\$ 31	\$ 40	\$ 28	\$ 36
Caledon	\$ 60	\$ 72	\$ 32	\$ 37
Penetanguishene	\$ 34	\$ 36	\$ 36	\$ 38
Gravenhurst	\$ 104	\$ 118	\$ 41	\$ 46
Innisfil	\$ 46	\$ 69	\$ 31	\$ 47
Central Elgin	\$ 50	\$ 54	\$ 43	\$ 47
Springwater	\$ 74	\$ 74	\$ 51	\$ 51
Oshawa	\$ 48	\$ 49	\$ 50	\$ 51
East Gwillimbury	\$ 64	\$ 82	\$ 40	\$ 51
Port Hope	\$ 34	\$ 59	\$ 32	\$ 56

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
Port Colborne	\$ 45	\$ 48	\$ 52	\$ 56
Niagara Falls	\$ 66	\$ 72	\$ 63	\$ 69
Clarington	\$ 74	\$ 85	\$ 68	\$ 78
Fort Erie	\$ 76	\$ 86	\$ 69	\$ 79
Lincoln	\$ 81	\$ 101	\$ 67	\$ 84
Middlesex Centre	\$ 143	\$ 150	\$ 92	\$ 97
Wainfleet	\$ 95	\$ 124	\$ 75	\$ 97
Whitby	\$ 96	\$ 200	\$ 82	\$ 170
Kingsville	\$ 33	\$ 290	\$ 33	\$ 287
Lower Tier Average	\$ 37	\$ 50	\$ 29	\$ 40
St. Marys	\$ 12	\$ 12	\$ 12	\$ 12
Toronto	\$ 21	\$ 25	\$ 13	\$ 15
Stratford	\$ 6	\$ 19	\$ 6	\$ 19
Prince Edward County	\$ 30	\$ 33	\$ 24	\$ 26
Barrie	\$ 28	\$ 31	\$ 25	\$ 28
London	\$ 21	\$ 28	\$ 23	\$ 30
North Bay	\$ 17	\$ 25	\$ 21	\$ 31
Seguin	\$ 215	\$ 247	\$ 29	\$ 33
Kenora	\$ 18	\$ 30	\$ 22	\$ 37
Peterborough	\$ 18	\$ 35	\$ 19	\$ 38
Kawartha Lakes	\$ 31	\$ 56	\$ 23	\$ 41
Kingston	\$ 32	\$ 52	\$ 31	\$ 49
Guelph	\$ 50	\$ 57	\$ 43	\$ 50
Hamilton	\$ 44	\$ 52	\$ 45	\$ 53
Belleville	\$ 44	\$ 50	\$ 49	\$ 56
Greater Sudbury	\$ 44	\$ 51	\$ 53	\$ 61
St. Thomas	\$ 32	\$ 45	\$ 44	\$ 62
Chatham-Kent	\$ 60	\$ 70	\$ 67	\$ 78
Brockville	\$ 43	\$ 67	\$ 51	\$ 79
Timmins	\$ 44	\$ 49	\$ 73	\$ 81
Thunder Bay	\$ 38	\$ 55	\$ 59	\$ 85
Ottawa	\$ 97	\$ 113	\$ 77	\$ 89
Windsor	\$ 69	\$ 82	\$ 96	\$ 113
Sault Ste. Marie	\$ 105	\$ 153	\$ 163	\$ 238
Single Tier Average	\$ 47	\$ 60	\$ 44	\$ 58

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
Region Peel	\$ 4	\$ 5	\$ 3	\$ 4
Region Halton	\$ 8	\$ 15	\$ 5	\$ 9
District of Muskoka	\$ 32	\$ 35	\$ 9	\$ 10
Region York	\$ 17	\$ 22	\$ 10	\$ 12
Region Waterloo	\$ 9	\$ 10	\$ 13	\$ 15
Region Niagara	\$ 38	\$ 49	\$ 37	\$ 48
Region Durham	\$ 32	\$ 36	N/A	N/A
Region Average	\$ 20	\$ 24	\$ 13	\$ 16

Winter Control—Except Sidewalks, Parking Lots

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

Municipality	Operating Costs per Lane km Excluding Amortiation	Total Costs per Lane km Including Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
North Middlesex	\$ 19	\$ 19	\$ 3	\$ 2
Niagara-on-the-Lake	\$ 613	\$ 613	\$ 18	\$ 9
Ajax	\$ 1,180	\$ 1,404	\$ 9	\$ 9
Newmarket	\$ 2,171	\$ 2,175	\$ 14	\$ 10
Oakville	\$ 1,985	\$ 1,985	\$ 21	\$ 10
North Dumfries	\$ 552	\$ 552	\$ 19	\$ 11
Whitchurch-Stouffville	\$ 1,450	\$ 1,450	\$ 21	\$ 12
Burlington	\$ 2,167	\$ 2,176	\$ 20	\$ 12
King	\$ 1,006	\$ 1,006	\$ 31	\$ 13
Waterloo	\$ 2,200	\$ 2,200	\$ 18	\$ 14
East Gwillimbury	N/A	N/A	\$ 23	\$ 14
Pickering	\$ 1,840	\$ 1,840	\$ 19	\$ 14
Lambton Shores	\$ 407	\$ 407	\$ 27	\$ 15
Whitby	\$ 2,091	\$ 2,146	\$ 19	\$ 16
Markham	\$ 3,954	\$ 3,954	\$ 26	\$ 16
Wilmot	\$ 635	\$ 836	\$ 22	\$ 17
Aurora	\$ 3,210	\$ 3,210	\$ 29	\$ 18
Mississauga	\$ 3,772	\$ 3,783	\$ 28	\$ 18
Halton Hills	\$ 1,818	\$ 1,818	\$ 27	\$ 19
Cambridge	\$ 1,610	\$ 2,037	\$ 19	\$ 19
Welland	\$ 1,238	\$ 1,238	\$ 14	\$ 19
St. Catharines	\$ 2,031	\$ 2,122	\$ 18	\$ 20
Gravenhurst	\$ 694	\$ 887	\$ 51	\$ 20
Kingsville	\$ 827	\$ 827	\$ 21	\$ 21
Vaughan	\$ 6,303	\$ 6,303	\$ 43	\$ 21
The Blue Mountains	\$ 1,305	\$ 1,532	\$ 111	\$ 22
Woolwich	\$ 1,070	\$ 1,070	\$ 31	\$ 23
Thorold	\$ 1,306	\$ 1,306	\$ 22	\$ 24
Wasaga Beach	\$ 1,847	\$ 1,884	\$ 43	\$ 24
Middlesex Centre	\$ 532	\$ 532	\$ 37	\$ 24
Georgina	N/A	N/A	\$ 29	\$ 24
Sarnia	\$ 1,670	\$ 1,670	\$ 22	\$ 25
Pelham	\$ 959	\$ 959	\$ 30	\$ 25
Orangeville	\$ 2,946	\$ 2,946	\$ 26	\$ 25
Hanover	\$ 1,657	\$ 1,815	\$ 20	\$ 25
Springwater	\$ 736	\$ 787	\$ 37	\$ 25
Oshawa	\$ 3,003	\$ 3,235	\$ 24	\$ 25
Innisfil	\$ 1,451	\$ 1,609	\$ 39	\$ 27
Bracebridge	\$ 1,477	\$ 1,477	\$ 49	\$ 27
Lincoln	\$ 1,221	\$ 1,221	\$ 33	\$ 27
Caledon	\$ 2,095	\$ 2,095	\$ 53	\$ 28
Milton	\$ 2,715	\$ 3,036	\$ 44	\$ 28

Winter Control—Except Sidewalks, Parking Lots Cont'd

Municipality	Operating Costs per Lane km Excluding Amortiation	Total Costs per Lane km Including Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Clarington	\$ 1,424	\$ 1,653	\$ 33	\$ 31
Brampton	\$ 5,465	\$ 5,495	\$ 34	\$ 31
Fort Erie	\$ 1,383	\$ 1,383	\$ 37	\$ 34
West Lincoln	\$ 558	\$ 575	\$ 34	\$ 34
Port Colborne	\$ 1,153	\$ 1,158	\$ 29	\$ 34
Niagara Falls	\$ 2,547	\$ 2,742	\$ 37	\$ 36
Ingersoll	\$ 1,995	\$ 2,199	\$ 31	\$ 37
Kitchener	\$ 5,293	\$ 5,321	\$ 35	\$ 37
Wainfleet	\$ 593	\$ 593	\$ 48	\$ 37
Port Hope	\$ 646	\$ 646	\$ 43	\$ 41
Penetanguishene	\$ 1,744	\$ 1,744	\$ 38	\$ 41
Huntsville	N/A	N/A	\$ 80	\$ 45
Meaford	\$ 967	\$ 967	\$ 67	\$ 50
Central Elgin	\$ 1,014	\$ 1,014	\$ 62	\$ 54
Owen Sound	\$ 3,243	\$ 3,243	\$ 55	\$ 67
Lower Tier Average	\$ 1,811	\$ 1,868	\$ 33	\$ 25
Seguin	\$ 745	\$ 841	\$ 110	\$ 15
Guelph	\$ 2,476	\$ 2,476	\$ 23	\$ 20
Toronto	\$ 5,777	\$ 5,777	\$ 33	\$ 20
Stratford	\$ 1,759	\$ 1,759	\$ 22	\$ 22
St. Thomas	\$ 1,590	\$ 1,590	\$ 18	\$ 25
Peterborough	\$ 2,111	\$ 2,117	\$ 25	\$ 27
Belleville	\$ 1,452	\$ 1,497	\$ 26	\$ 29
London	\$ 3,221	\$ 3,221	\$ 29	\$ 32
Windsor	\$ 2,240	\$ 2,291	\$ 26	\$ 35
Barrie	\$ 4,078	\$ 4,086	\$ 41	\$ 37
St. Marys	\$ 2,223	\$ 2,380	\$ 38	\$ 38
Kingston	\$ 3,071	\$ 3,071	\$ 44	\$ 43
Brockville	\$ 2,835	\$ 3,093	\$ 38	\$ 44
Hamilton	\$ 3,569	\$ 3,831	\$ 47	\$ 47
Ottawa	\$ 4,827	\$ 4,903	\$ 62	\$ 49
Quinte West	\$ 1,304	\$ 1,304	\$ 48	\$ 59
Kawartha Lakes	\$ 1,076	\$ 1,076	\$ 81	\$ 59
North Bay	\$ 2,745	\$ 2,745	\$ 51	\$ 62
Kenora	\$ 1,352	\$ 1,352	\$ 55	\$ 68
Thunder Bay	\$ 2,592	\$ 2,598	\$ 45	\$ 70
Chatham-Kent	N/A	N/A	\$ 67	\$ 76
Greater Sudbury	\$ 2,931	\$ 2,979	\$ 64	\$ 77
Prince Edward County	\$ 1,320	\$ 1,411	\$ 110	\$ 85
Sault Ste. Marie	\$ 4,356	\$ 4,707	\$ 76	\$ 118
Timmins	\$ 5,514	\$ 5,736	\$ 130	\$ 212
Norfolk				
Single Tier Average	\$ 2,715	\$ 2,785	\$ 52	\$ 55

Winter Control—Except Sidewalks, Parking Lots Cont'd

Municipality	Operating Costs per Lane km Excluding Amortiation	Total Costs per Lane km Including Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Region Halton	\$ 4,404	\$ 4,428	\$ 8	\$ 5
Region Peel	\$ 6,507	\$ 6,507	\$ 8	\$ 6
Region York	\$ 4,665	\$ 4,730	\$ 16	\$ 9
Region Niagara	\$ 3,709	\$ 3,709	\$ 14	\$ 14
District of Muskoka	\$ 2,277	\$ 2,286	\$ 58	\$ 17
Region Waterloo	\$ 3,741	\$ 3,741	\$ 13	\$ 18
Region Durham	\$ 4,334	\$ 4,343	\$ 15	N/A
Region Average	\$ 4,234	\$ 4,249	\$ 19	\$ 12

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 Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Niagara-on-the-Lake	\$ 1	\$ 1
Kingsville	\$ 1	\$ 1
Wasaga Beach	\$ 2	\$ 1
St. Catharines	\$ 1	\$ 1
Welland	\$ 1	\$ 1
Ingersoll	\$ 1	\$ 1
Milton	\$ 2	\$ 1
Clarington	\$ 2	\$ 2
East Gwillimbury	\$ 3	\$ 2
Whitby	\$ 2	\$ 2
Whitchurch-Stouffville	\$ 3	\$ 2
Ajax	\$ 2	\$ 2
Springwater	\$ 3	\$ 2
West Lincoln	\$ 2	\$ 2
Halton Hills	\$ 3	\$ 2
Innisfil	\$ 3	\$ 2
Burlington	\$ 4	\$ 3
Markham	\$ 5	\$ 3
Mississauga	\$ 4	\$ 3
Woolwich	\$ 4	\$ 3
Vaughan	\$ 6	\$ 3
Wilmot	\$ 4	\$ 3
Cambridge	\$ 3	\$ 3
Gravenhurst	\$ 10	\$ 4
Caledon	\$ 8	\$ 4
Georgina	\$ 5	\$ 4
Lambton Shores	\$ 9	\$ 5
Penetanguishene	\$ 5	\$ 5
Bracebridge	\$ 11	\$ 6
Niagara Falls	\$ 7	\$ 7
Oakville	\$ 17	\$ 9
Kitchener	\$ 9	\$ 9
Oshawa	\$ 10	\$ 10
Owen Sound	\$ 9	\$ 11
Hanover	\$ 10	\$ 13
Newmarket	\$ 20	\$ 15
Wellesley	\$ 28	\$ 23
Lower Tier Average	\$ 6	\$ 5

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Windsor	\$ 2	\$ 2
Chatham-Kent	\$ 3	\$ 3
Kingston	\$ 4	\$ 4
St. Thomas	\$ 3	\$ 4
Guelph	\$ 5	\$ 5
Hamilton	\$ 5	\$ 5
Sault Ste. Marie	\$ 4	\$ 6
London	\$ 5	\$ 6
Peterborough	\$ 5	\$ 6
Toronto	\$ 10	\$ 6
Stratford	\$ 6	\$ 6
Brockville	\$ 6	\$ 7
Greater Sudbury	\$ 6	\$ 7
Barrie	\$ 9	\$ 8
Belleville	\$ 8	\$ 8
Ottawa	\$ 11	\$ 9
St. Marys	\$ 10	\$ 10
North Bay	\$ 9	\$ 11
Timmins	\$ 19	\$ 30
Single Tier Average	\$ 7	\$ 8

Transit Services—Conventional

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

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

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

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

- Size and urban form within the service area: service and costs are affected by the type of development, topography and density
- Demographics and socio-economic factors: auto ownership rates, population age, immigrant levels and household incomes will impact transit market share
- Nature of transit service design and delivery: number of routes, proximity and frequency of service, service coverage and hours of operation can vary significantly amongst systems, automated fare systems, Geographic Positioning Systems, traffic signal priority and dedicated bus lanes could be used to facilitate 'express' service
- Transit system type: composition of fleet (bus, subway or light-rail transit (LRT), diesel vs. natural gas, high floor vs. low floor accessible, and age of fleet
- Demand for services: rising fuel prices, a growing urban population and increased awareness of environmental issues can increase demand; catchment area for transit roaders 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 per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Huntsville	2.1	\$ 10.39	\$ 8	\$ 8	47.4%	\$ 4	\$ 4
Port Colborne	1.8	\$ 8.02	\$ 7	\$ 7	52.7%	\$ 8	\$ 8
Ingersoll	N/A	N/A	\$ 7	\$ 7	13.4%	\$ 8	\$ 8
Kenora	9.0	\$ 4.42	\$ 10	\$ 13	43.3%	\$ 12	\$ 16
Wasaga Beach	2.5	\$ 12.92	\$ 29	\$ 29	12.3%	\$ 16	\$ 16
Thorold	15.2	\$ 2.32	\$ 16	\$ 16	55.3%	\$ 17	\$ 17
Port Hope	4.8	\$ 6.75	\$ 22	\$ 24	35.7%	\$ 21	\$ 22
<20,000 Average	5.9	\$ 7.47	\$ 12	\$ 13	37.1%	\$ 11	\$ 11
Quinte West	0.7	\$ 5.52	\$ (3)	\$ (3)	180.3%	\$ (4)	\$ (4)
Fort Erie	1.8	\$ 9.25	\$ 12	\$ 12	30.6%	\$ 11	\$ 11
Orangeville	3.8	\$ 5.38	\$ 15	\$ 15	27.3%	\$ 14	\$ 14
Brockville	6.1	\$ 5.74	\$ 16	\$ 19	46.2%	\$ 18	\$ 22
Owen Sound	15.6	\$ 3.45	\$ 34	\$ 42	36.8%	\$ 41	\$ 51
Belleville	19.4	\$ 3.81	\$ 36	\$ 49	50.1%	\$ 41	\$ 55
St. Thomas	7.0	\$ 5.20	\$ 36	\$ 40	2.5%	\$ 49	\$ 56
Stratford	20.5	\$ 4.01	\$ 72	\$ 88	13.1%	\$ 73	\$ 89
Timmins	22.6	\$ 5.10	\$ 79	\$ 96	31.3%	\$ 130	\$ 157
20,000 - 49,999 Average	10.8	\$ 5.27	\$ 30	\$ 36	51.1%	\$ 37	\$ 45
Kawartha Lakes	3.9	\$ 14.86	\$ 14	\$ 14	10.0%	\$ 10	\$ 10
Milton	3.6	\$ 11.90	\$ 26	\$ 30	19.6%	\$ 16	\$ 19
Sarnia	16.9	\$ 4.41	\$ 50	\$ 57	34.3%	\$ 56	\$ 64
Welland	14.2	\$ 5.23	\$ 41	\$ 49	44.0%	\$ 56	\$ 66
Peterborough	40.4	\$ 3.30	\$ 48	\$ 63	59.5%	\$ 52	\$ 68
Niagara Falls	20.8	\$ 4.54	\$ 65	\$ 78	35.5%	\$ 63	\$ 75
North Bay	40.9	\$ 3.00	\$ 50	\$ 64	57.8%	\$ 61	\$ 78
Sault Ste. Marie	28.5	\$ 4.51	\$ 72	\$ 79	39.8%	\$ 112	\$ 123
50,000 - 99,999 Average	21.1	\$ 8.83	\$ 37	\$ 43	47.8%	\$ 43	\$ 50
Chatham-Kent	N/A	N/A	\$ 8	\$ 8	51.3%	\$ 9	\$ 9
Burlington	12.3	\$ 6.26	\$ 34	\$ 46	54.8%	\$ 21	\$ 29
Oakville	15.8	\$ 7.64	\$ 83	\$ 104	31.0%	\$ 42	\$ 52
Barrie	20.6	\$ 4.98	\$ 57	\$ 67	41.5%	\$ 51	\$ 60
Kingston	31.6	\$ 3.91	\$ 55	\$ 67	52.8%	\$ 53	\$ 64
London	61.5	\$ 2.34	\$ 42	\$ 68	71.3%	\$ 45	\$ 74
St. Catharines	37.1	\$ 2.67	\$ 54	\$ 76	54.7%	\$ 59	\$ 84
Greater Sudbury	32.4	\$ 3.90	\$ 63	\$ 75	41.6%	\$ 76	\$ 90
Hamilton	45.6	\$ 3.56	\$ 72	\$ 90	52.2%	\$ 72	\$ 91
Mississauga	44.4	\$ 4.54	\$ 113	\$ 142	46.0%	\$ 75	\$ 94
Guelph	57.1	\$ 3.24	\$ 101	\$ 130	45.2%	\$ 88	\$ 113
Brampton	32.0	\$ 5.70	\$ 105	\$ 132	40.6%	\$ 96	\$ 120
Windsor	30.3	\$ 4.90	\$ 84	\$ 100	43.6%	\$ 115	\$ 137
Thunder Bay	33.2	\$ 4.21	\$ 84	\$ 99	40.2%	\$ 130	\$ 154
Ottawa	111.6	\$ 3.61	\$ 200	\$ 252	54.2%	\$ 158	\$ 199
Toronto	N/A	\$ 2.85	\$ 210	\$ 329	64.0%	\$ 130	\$ 204
>100,000 Average	40.4	\$ 4.29	\$ 80	\$ 105	49.1%	\$ 72	\$ 93
Region York	18.2	\$ 7.62	\$ 40	\$ 66	73.5%	\$ 23	\$ 38
Region Waterloo	40.3	\$ 3.62	\$ 73	\$ 89	48.9%	\$ 107	\$ 131
Region Durham	18.4	\$ 5.75	\$ 53	\$ 61	43.1%		
Region Average	25.7	\$ 5.66	\$ 55	\$ 72	55.2%	\$ 65	\$ 85

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
Thorold	\$ 3	\$ 3	\$ 3	\$ 3
Meaford	\$ 5	\$ 5	\$ 4	\$ 4
Port Hope	\$ 7	\$ 8	\$ 7	\$ 7
Kenora	\$ 6	\$ 6	\$ 8	\$ 8
St. Marys	\$ 15	\$ 15	\$ 15	\$ 15
Hanover	\$ 14	\$ 21	\$ 17	\$ 26
<20,000 Average	\$ 8	\$ 10	\$ 9	\$ 10
Prince Edward County	\$ 1	\$ 1	\$ 1	\$ 1
Georgina	\$ 1	\$ 1	\$ 1	\$ 1
St. Thomas	\$ 0	\$ 1	\$ 0	\$ 2
Belleville	\$ 5	\$ 5	\$ 5	\$ 5
Owen Sound	\$ 5	\$ 5	\$ 6	\$ 6
Stratford	\$ 7	\$ 7	\$ 7	\$ 7
Quinte West	\$ 9	\$ 9	\$ 11	\$ 11
Timmins	\$ 7	\$ 9	\$ 12	\$ 15
Brockville	\$ 14	\$ 16	\$ 17	\$ 19
20,000 - 49,999 Average	\$ 5	\$ 6	\$ 7	\$ 7
Milton	\$ 2	\$ 2	\$ 1	\$ 1
Halton Hills	\$ 6	\$ 7	\$ 4	\$ 5
Niagara Falls	\$ 6	\$ 6	\$ 5	\$ 6
Peterborough	\$ 12	\$ 12	\$ 12	\$ 12
Welland	\$ 10	\$ 10	\$ 14	\$ 14
Sarnia	\$ 12	\$ 12	\$ 14	\$ 14
North Bay	\$ 11	\$ 12	\$ 13	\$ 15
Sault Ste. Marie	\$ 13	\$ 13	\$ 20	\$ 20
50,000 - 99,999 Average	\$ 9	\$ 9	\$ 10	\$ 11
Burlington	\$ 6	\$ 6	\$ 4	\$ 4
Chatham-Kent	\$ 5	\$ 5	\$ 5	\$ 5
Oakville	\$ 12	\$ 12	\$ 6	\$ 6
Windsor	\$ 4	\$ 5	\$ 6	\$ 6
Guelph	\$ 6	\$ 7	\$ 5	\$ 6
Barrie	\$ 10	\$ 10	\$ 9	\$ 9
St. Catharines	\$ 8	\$ 9	\$ 9	\$ 10
London	\$ 10	\$ 10	\$ 11	\$ 11
Kingston	\$ 15	\$ 15	\$ 14	\$ 14
Greater Sudbury	\$ 16	\$ 16	\$ 19	\$ 19
Thunder Bay	\$ 14	\$ 14	\$ 22	\$ 22
Toronto	\$ 36	\$ 36	\$ 22	\$ 22
Ottawa	\$ 29	\$ 31	\$ 23	\$ 24
Hamilton	\$ 22	\$ 25	\$ 22	\$ 25
>100,000 Average	\$ 14	\$ 14	\$ 13	\$ 13
Region Niagara	\$ 1	\$ 1	\$ 1	\$ 1
Region York	\$ 11	\$ 12	\$ 6	\$ 7
Region Peel	\$ 11	\$ 12	\$ 8	\$ 9
Region Waterloo	\$ 15	\$ 15	\$ 21	\$ 21
Region Durham	\$ 8	\$ 9		
Region Average	\$ 9	\$ 10	\$ 9	\$ 9

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 % 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
Kitchener	-530.0%	\$ (21)	\$ (20)	\$ (22)	\$ (21)
Kenora	169.8%	\$ (13)	\$ (12)	\$ (16)	\$ (15)
Lambton Shores	257.8%	\$ (29)	\$ (23)	\$ (16)	\$ (12)
Timmins	213.1%	\$ (7)	\$ (5)	\$ (12)	\$ (9)
Niagara-on-the-Lake	152.1%	\$ (20)	\$ (14)	\$ (9)	\$ (6)
Stratford	163.4%	\$ (5)	\$ (4)	\$ (5)	\$ (4)
Greater Sudbury	144.4%	\$ (3)	\$ (1)	\$ (3)	\$ (2)
Fort Erie	253.0%	\$ (2)	\$ (1)	\$ (1)	\$ (1)
London	111.6%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Quinte West	143.4%	\$ (1)	\$ (0)	\$ (1)	\$ (1)
Newmarket	118.6%	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Guelph	106.3%	\$ (1)	\$ 0	\$ (1)	\$ 0
The Blue Mountains	0.0%	\$ 0	\$ 2	\$ 0	\$ 0
North Bay	108.4%	\$ (1)	\$ 0	\$ (1)	\$ 0
West Lincoln	0.0%		\$ 1		\$ 1
Belleville	108.1%	\$ (1)	\$ 1	\$ (1)	\$ 1
Brampton	65.9%	\$ 1	\$ 1	\$ 1	\$ 1
Port Colborne	208.5%	\$ (1)	\$ 1	\$ (1)	\$ 1
Lincoln	0.0%	\$ 1	\$ 1	\$ 1	\$ 1
Kawartha Lakes	57.8%	\$ 2	\$ 2	\$ 1	\$ 1
Ottawa	93.3%	\$ 1	\$ 2	\$ 1	\$ 2
Woolwich	0.0%	\$ 2	\$ 2	\$ 2	\$ 2
Prince Edward County	56.4%	\$ 2	\$ 2	\$ 1	\$ 2
Clarington	38.9%	\$ 2	\$ 2	\$ 2	\$ 2
Ajax	0.0%	\$ 1	\$ 2	\$ 1	\$ 2
Caledon	0.0%	\$ 3	\$ 3	\$ 2	\$ 2
Chatham-Kent	52.3%	\$ 1	\$ 2	\$ 1	\$ 2
Whitby	61.4%	\$ 2	\$ 3	\$ 2	\$ 2
Brockville	83.7%	\$ 2	\$ 2	\$ 2	\$ 3
Sarnia	74.4%	\$ 2	\$ 3	\$ 2	\$ 3
Oakville	60.0%	\$ 6	\$ 7	\$ 3	\$ 3
Bracebridge	0.0%	\$ 3	\$ 6	\$ 2	\$ 3
Markham	0.0%	\$ 6	\$ 6	\$ 3	\$ 3
Milton	0.0%	\$ 5	\$ 5	\$ 3	\$ 3
Peterborough	114.3%	\$ (3)	\$ 4	\$ (3)	\$ 4
Halton Hills	5.2%	\$ 5	\$ 6	\$ 3	\$ 4
Burlington	0.2%	\$ 6	\$ 6	\$ 4	\$ 4
Port Hope	0.0%	\$ 4	\$ 4	\$ 4	\$ 4
Sault Ste. Marie	71.8%	\$ 2	\$ 3	\$ 3	\$ 4
St. Thomas	30.7%	\$ 3	\$ 3	\$ 4	\$ 4

Parking Cont'd

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

Municipality	Revenue as % 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
Welland	59.0%	\$ 3	\$ 3	\$ 4	\$ 4
Oshawa	114.4%	\$ (2)	\$ 5	\$ (3)	\$ 5
Ingersoll	0.0%	\$ 4	\$ 4	\$ 5	\$ 5
Barrie	69.8%	\$ 3	\$ 6	\$ 3	\$ 5
Orangeville	0.0%	\$ 6	\$ 6	\$ 6	\$ 6
Mississauga	14.5%	\$ 8	\$ 8	\$ 5	\$ 6
Gravenhurst	0.0%	\$ 4	\$ 15	\$ 2	\$ 6
St. Catharines	75.2%	\$ 5	\$ 6	\$ 5	\$ 7
Hanover	23.1%	\$ 5	\$ 6	\$ 6	\$ 8
Thorold	0.0%	\$ 5	\$ 8	\$ 5	\$ 8
Hamilton	68.2%	\$ 6	\$ 8	\$ 6	\$ 8
Niagara Falls	49.4%	\$ 9	\$ 9	\$ 8	\$ 9
Wasaga Beach	71.6%	\$ 13	\$ 17	\$ 7	\$ 9
Thunder Bay	66.6%	\$ 6	\$ 8	\$ 9	\$ 12
Toronto	3.2%	\$ 21	\$ 21	\$ 13	\$ 13
Kingston	91.6%	\$ 3	\$ 14	\$ 3	\$ 14
Windsor	70.2%	\$ 6	\$ 11	\$ 8	\$ 15
Owen Sound	53.8%	\$ 11	\$ 14	\$ 14	\$ 18
Waterloo	14.2%	\$ 24	\$ 26	\$ 19	\$ 20
Cambridge	7.7%	\$ 19	\$ 22	\$ 19	\$ 21
Average	57.5%	\$ 2	\$ 3	\$ 2	\$ 3

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
Whitchurch-Stouffville	\$ 1	\$ 1
Seguin	\$ 6	\$ 1
Burlington	\$ 6	\$ 3
Middlesex Centre	\$ 5	\$ 4
North Dumfries	\$ 6	\$ 4
Wellesley	\$ 5	\$ 4
Wilmot	\$ 6	\$ 4
Waterloo	\$ 6	\$ 5
Gravenhurst	\$ 12	\$ 5
The Blue Mountains	\$ 24	\$ 5
King	\$ 12	\$ 5
Wainfleet	\$ 7	\$ 5
Kawartha Lakes	\$ 8	\$ 6
Lambton Shores	\$ 11	\$ 6
Prince Edward County	\$ 7	\$ 6
Oakville	\$ 12	\$ 6
Meaford	\$ 8	\$ 6
Huntsville	\$ 11	\$ 6
West Lincoln	\$ 6	\$ 6
Milton	\$ 10	\$ 6
Aurora	\$ 10	\$ 6
Vaughan	\$ 14	\$ 7
Wasaga Beach	\$ 13	\$ 7
Lincoln	\$ 9	\$ 7
Woolwich	\$ 10	\$ 7
Markham	\$ 12	\$ 8
East Gwillimbury	\$ 13	\$ 8
Caledon	\$ 16	\$ 8
Niagara-on-the-Lake	\$ 18	\$ 8
Mississauga	\$ 13	\$ 9
Clarington	\$ 9	\$ 9
Pickering	\$ 12	\$ 9
Kitchener	\$ 8	\$ 9
Orangeville	\$ 10	\$ 9
Ajax	\$ 10	\$ 9
Halton Hills	\$ 14	\$ 10
Central Elgin	\$ 11	\$ 10
Toronto	\$ 16	\$ 10
Ottawa	\$ 12	\$ 10
Whitby	\$ 12	\$ 10

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Georgina	\$ 12	\$ 10
Pelham	\$ 12	\$ 10
Guelph	\$ 13	\$ 11
Hamilton	\$ 11	\$ 11
Bracebridge	\$ 20	\$ 11
Kingston	\$ 12	\$ 11
Innisfil	\$ 17	\$ 11
Quinte West	\$ 10	\$ 12
Thorold	\$ 11	\$ 12
Brampton	\$ 14	\$ 12
Barrie	\$ 14	\$ 13
St. Marys	\$ 13	\$ 13
Cambridge	\$ 13	\$ 13
Belleville	\$ 11	\$ 13
Newmarket	\$ 18	\$ 13
Chatham-Kent	\$ 12	\$ 13
Niagara Falls	\$ 14	\$ 14
North Middlesex	\$ 22	\$ 14
Penetanguishene	\$ 14	\$ 15
Oshawa	\$ 14	\$ 15
Fort Erie	\$ 17	\$ 15
Stratford	\$ 15	\$ 15
London	\$ 15	\$ 16
St. Catharines	\$ 15	\$ 16
St. Thomas	\$ 12	\$ 17
Peterborough	\$ 16	\$ 17
Greater Sudbury	\$ 17	\$ 20
Timmins	\$ 13	\$ 22
North Bay	\$ 18	\$ 22
Port Colborne	\$ 19	\$ 22
Owen Sound	\$ 19	\$ 24
Sarnia	\$ 21	\$ 24
Kenora	\$ 23	\$ 28
Hanover	\$ 22	\$ 28
Windsor	\$ 23	\$ 31
Welland	\$ 24	\$ 32
Ingersoll	\$ 29	\$ 35
Sault Ste. Marie	\$ 23	\$ 35
Brockville	\$ 35	\$ 41
Thunder Bay	\$ 27	\$ 42
Average	\$ 14	\$ 13

Air Transportation

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Timmins	\$ (17)	\$ (28)
Hamilton	\$ (2)	\$ (2)
Seguin	\$ (12)	\$ (2)
North Bay	\$ (0)	\$ (0)
Niagara-on-the-Lake	\$ 1	\$ 0
Wainfleet	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Pelham	\$ 1	\$ 1
Sarnia	\$ 1	\$ 1
Welland	\$ 1	\$ 2
Kawartha Lakes	\$ 2	\$ 2
St. Catharines	\$ 2	\$ 2
Kingston	\$ 2	\$ 2
Niagara Falls	\$ 2	\$ 2
Chatham-Kent	\$ 2	\$ 2
Oshawa	\$ 3	\$ 3
Penetanguishene	\$ 3	\$ 3
Hanover	\$ 3	\$ 4
Barrie	\$ 6	\$ 5
Owen Sound	\$ 5	\$ 6
Windsor	\$ 5	\$ 7
Brockville	\$ 7	\$ 8
Stratford	\$ 10	\$ 10
Greater Sudbury	\$ 9	\$ 11
Peterborough	\$ 20	\$ 22
St. Thomas	\$ 24	\$ 33
Average	\$ 3	\$ 4
Region Waterloo	\$ 5	\$ 8
District of Muskoka	\$ 35	\$ 10
Region Average	\$ 20	\$ 9

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
London	\$ (156)	\$ (124)	\$ (170)	\$ (135)
Kitchener	\$ (25)	\$ (16)	\$ (26)	\$ (16)
St. Thomas	\$ (39)	\$ (8)	\$ (53)	\$ (11)
Markham	\$ 2	\$ 2	\$ 1	\$ 1
Gravenhurst	\$ 3	\$ 4	\$ 1	\$ 1
Prince Edward County	\$ 3	\$ 3	\$ 2	\$ 2
Meaford		\$ 4		\$ 3
Lambton Shores	\$ 2	\$ 8	\$ 1	\$ 4
Kawartha Lakes	\$ 4	\$ 7	\$ 3	\$ 5
Bracebridge	\$ 2	\$ 9	\$ 1	\$ 5
North Middlesex		\$ 7		\$ 5
Aurora	\$ (16)	\$ 10	\$ (10)	\$ 6
Whitchurch-Stouffville		\$ 12		\$ 7
Quinte West	\$ 6	\$ 6	\$ 7	\$ 7
Greater Sudbury	\$ 6	\$ 7	\$ 8	\$ 8
Georgina	\$ 1	\$ 10	\$ 1	\$ 9
Toronto	\$ 15	\$ 16	\$ 9	\$ 10
Middlesex Centre		\$ 16		\$ 10
St. Catharines	\$ 4	\$ 9	\$ 4	\$ 10
Milton	\$ 2	\$ 16	\$ 1	\$ 10
Central Elgin	\$ 6	\$ 12	\$ 5	\$ 10
Mississauga	\$ 4	\$ 17	\$ 2	\$ 11
Port Hope	\$ 0	\$ 12	\$ 0	\$ 11
Kingsville	\$ 0	\$ 12	\$ 0	\$ 12
West Lincoln		\$ 12		\$ 12
Wasaga Beach	\$ 5	\$ 22	\$ 3	\$ 12
Thorold	\$ 2	\$ 13	\$ 3	\$ 14
Clarington	\$ 5	\$ 16	\$ 4	\$ 14
Burlington	\$ 5	\$ 23	\$ 3	\$ 14
East Gwillimbury	\$ 6	\$ 24	\$ 4	\$ 15
Oakville	\$ 12	\$ 31	\$ 6	\$ 16
Ajax	\$ 1	\$ 17	\$ 1	\$ 16
Oshawa	\$ 4	\$ 15	\$ 4	\$ 16
Halton Hills	\$ 3	\$ 23	\$ 2	\$ 16
Whitby	\$ 6	\$ 19	\$ 5	\$ 16
Brampton	\$ 5	\$ 18	\$ 4	\$ 16
Penetanguishene	\$ 13	\$ 16	\$ 14	\$ 17
Newmarket	\$ 5	\$ 25	\$ 4	\$ 18
Woolwich	\$ 5	\$ 25	\$ 3	\$ 19

Storm Sewer - Urban Cont'd

(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
Vaughan	\$ 8	\$ 38	\$ 4	\$ 19
St. Marys	\$ 8	\$ 19	\$ 8	\$ 19
Kingston	\$ 4	\$ 20	\$ 4	\$ 19
Hanover	\$ 4	\$ 16	\$ 5	\$ 20
Cambridge	\$ 8	\$ 21	\$ 8	\$ 20
Waterloo	\$ 7	\$ 26	\$ 6	\$ 20
Fort Erie	\$ 6	\$ 23	\$ 6	\$ 21
Niagara-on-the-Lake	\$ 5	\$ 46	\$ 2	\$ 21
Pickering	\$ 7	\$ 29	\$ 5	\$ 22
Port Colborne	\$ 7	\$ 19	\$ 8	\$ 22
Guelph	\$ 6	\$ 26	\$ 5	\$ 22
Hamilton	\$ 12	\$ 23	\$ 12	\$ 23
Ingersoll		\$ 20		\$ 24
Barrie	\$ 12	\$ 27	\$ 11	\$ 24
Lincoln	\$ 30	\$ 30	\$ 25	\$ 25
Brockville	\$ 18	\$ 23	\$ 21	\$ 27
Peterborough	\$ 15	\$ 26	\$ 16	\$ 28
Huntsville	\$ 27	\$ 50	\$ 15	\$ 28
Timmins	\$ 8	\$ 18	\$ 13	\$ 30
Belleville	\$ 5	\$ 27	\$ 6	\$ 31
Ottawa	\$ 25	\$ 40	\$ 20	\$ 32
Stratford	\$ 8	\$ 34	\$ 8	\$ 35
North Bay	\$ 16	\$ 33	\$ 20	\$ 41
Niagara Falls	\$ 4	\$ 44	\$ 4	\$ 42
Kenora	\$ 12	\$ 36	\$ 15	\$ 44
Chatham-Kent	\$ 22	\$ 40	\$ 25	\$ 45
Sarnia	\$ 23	\$ 40	\$ 26	\$ 46
Sault Ste. Marie	\$ 19	\$ 32	\$ 30	\$ 49
Windsor	\$ 18	\$ 40	\$ 24	\$ 56
Thunder Bay	\$ 12	\$ 44	\$ 18	\$ 69
Average	\$ 4	\$ 18	\$ 3	\$ 17
Region Peel	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Region Waterloo	\$ 0	\$ 0	\$ 0	\$ 0
Region Halton	\$ 0	\$ 2	\$ 0	\$ 1
Region Durham	\$ 1	\$ 3		
Region Average	\$ 0	\$ 1	\$ 0	\$ 0

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

Municipality	Total km of Urban Drainage System + 0.005 km Times # of Catch Basins	Operating Costs Urban Storm Sewer per km Drainage System	Total Costs Urban Storm Sewer per km Drainage System
Hanover	121	\$ 237	\$ 977
Meaford	33	N/A	\$ 1,251
Lambton Shores	40	\$ 477	\$ 2,051
Quinte West	113	\$ 2,141	\$ 2,141
North Middlesex	21	N/A	\$ 2,354
Greater Sudbury	458	\$ 2,302	\$ 2,503
Oakville	1,934	\$ 1,088	\$ 2,912
St. Catharines	408	\$ 851	\$ 2,954
Kingsville	81	\$ 61	\$ 3,182
St. Marys	36	\$ 1,555	\$ 3,572
Central Elgin	42	\$ 1,820	\$ 3,606
Timmins	182	\$ 1,854	\$ 4,327
Brockville	118	\$ 3,246	\$ 4,367
Fort Erie	170	\$ 1,148	\$ 4,443
Thorold	53	\$ 809	\$ 4,566
Guelph	651	\$ 1,065	\$ 4,823
Middlesex Centre	50	N/A	\$ 5,118
Kawartha Lakes	93	\$ 2,860	\$ 5,159
West Lincoln	32	N/A	\$ 5,239
Lincoln	128	\$ 5,280	\$ 5,280
Oshawa	420	\$ 1,396	\$ 5,320
Whitby	441	\$ 1,809	\$ 5,396
Newmarket	359	\$ 1,168	\$ 5,489
Stratford	193	\$ 1,215	\$ 5,497
Wasaga Beach	74	\$ 1,373	\$ 5,568
Cambridge	471	\$ 2,192	\$ 5,590
Clarington	224	\$ 1,775	\$ 5,874
Peterborough	345	\$ 3,393	\$ 5,888
Kingston	421	\$ 1,143	\$ 5,939
Mississauga	1,991	\$ 1,351	\$ 6,073
Burlington	648	\$ 1,371	\$ 6,225
Ajax	306	\$ 580	\$ 6,407
Windsor	1,325	\$ 2,924	\$ 6,561
Milton	184	\$ 1,061	\$ 7,238
North Bay	243	\$ 3,454	\$ 7,358
Sault Ste. Marie	320	\$ 4,495	\$ 7,401

Municipality	Total km of Urban Drainage System + 0.005 km Times # of Catch Basins	Operating Costs Urban Storm Sewer per km Drainage System	Total Costs Urban Storm Sewer per km Drainage System
Brampton	1,226	\$ 2,039	\$ 7,703
Barrie	457	\$ 3,475	\$ 8,015
Halton Hills	174	\$ 1,507	\$ 8,154
Waterloo	396	\$ 3,453	\$ 8,323
Toronto	4,965	\$ 7,891	\$ 8,423
Port Colborne	41	\$ 3,045	\$ 8,543
Pickering	298	\$ 1,871	\$ 8,599
St. Thomas	155	\$ 1,285	\$ 8,814
Sarnia	331	\$ 2,756	\$ 8,870
Ottawa	3,741	\$ 5,504	\$ 9,227
Aurora	167	\$ 1,720	\$ 9,961
Kitchener	900	\$ 8,058	\$ 10,396
Niagara Falls	336	\$ 760	\$ 10,778
Hamilton	1,091	\$ 5,489	\$ 10,993
Niagara-on-the-Lake	64	\$ 1,188	\$ 11,056
Belleville	122	\$ 2,215	\$ 11,127
Vaughan	828	\$ 2,904	\$ 13,170
London	1,439	\$ 4,888	\$ 13,549
Thunder Bay	342	\$ 3,578	\$ 13,995
Kenora	36	\$ 5,265	\$ 15,298
Prince Edward County	2	\$ 34,442	\$ 38,436
Average	510	\$ 3,034	\$ 7,229
Region Durham	434	\$ 960	\$ 4,149
Region Halton	111	\$ 840	\$ 9,043
Region Average	273	\$ 900	\$ 6,596

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
Kingsville	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Oshawa	\$ 1	\$ 1	\$ 1	\$ 1
Hamilton	\$ 1	\$ 1	\$ 1	\$ 1
Thorold	\$ 2	\$ 2	\$ 2	\$ 2
Whitby	\$ 3	\$ 3	\$ 2	\$ 2
Thunder Bay	\$ 2	\$ 2	\$ 3	\$ 3
Halton Hills	\$ 4	\$ 4	\$ 3	\$ 3
Milton	\$ 4	\$ 4	\$ 2	\$ 3
Brockville	\$ 3	\$ 3	\$ 3	\$ 3
East Gwillimbury	\$ 0	\$ 7	\$ 0	\$ 4
Wasaga Beach	\$ 8	\$ 8	\$ 4	\$ 4
St. Catharines	\$ 2	\$ 4	\$ 2	\$ 4
Caledon	\$ 8	\$ 9	\$ 4	\$ 5
Kingston	\$ 6	\$ 6	\$ 6	\$ 6
Greater Sudbury	\$ 5	\$ 5	\$ 6	\$ 6
Ottawa	\$ 8	\$ 9	\$ 7	\$ 7
Brampton	\$ 3	\$ 9	\$ 3	\$ 8
Penetanguishene	\$ 8	\$ 8	\$ 8	\$ 8
Pickering	\$ 11	\$ 12	\$ 9	\$ 9
Clarington	\$ 10	\$ 10	\$ 9	\$ 9
Port Colborne	\$ 11	\$ 11	\$ 13	\$ 13
Welland	\$ 2	\$ 10	\$ 3	\$ 14
Central Elgin	\$ 16	\$ 16	\$ 14	\$ 14
Quinte West	\$ 13	\$ 13	\$ 16	\$ 16
Wainfleet	\$ 23	\$ 23	\$ 18	\$ 18
Kawartha Lakes	\$ 15	\$ 26	\$ 11	\$ 19
Chatham-Kent	\$ 20	\$ 20	\$ 23	\$ 23
Fort Erie	\$ 28	\$ 28	\$ 25	\$ 25
Average	\$ 8	\$ 9	\$ 7	\$ 8
Region Halton	\$ 0	\$ 1	\$ 0	\$ 0
Region Waterloo	\$ 1	\$ 1	\$ 1	\$ 1
District of Muskoka	\$ 9	\$ 9	\$ 2	\$ 2
Region Average	\$ 3	\$ 3	\$ 1	\$ 1

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	Operating Collection Costs per Tonne	Operating Collection Costs per Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Stratford	\$ 86	N/A	\$ (82)	\$ (83)
Ottawa	\$ 48	N/A	\$ (15)	\$ (12)
Quinte West	\$ 162	N/A	\$ (4)	\$ (5)
Hanover	N/A	\$ 20	\$ (1)	\$ (1)
Middlesex Centre	N/A	\$ 35	\$ (1)	\$ (1)
North Middlesex	N/A	\$ 48	\$ (0)	\$ (0)
Kenora	\$ 151	N/A	\$ (0)	\$ (0)
Aurora	\$ 4	N/A	\$ 2	\$ 1
Prince Edward County	N/A	\$ 43	\$ 2	\$ 2
King	\$ 45	N/A	\$ 6	\$ 3
East Gwillimbury	N/A	N/A	\$ 5	\$ 3
Owen Sound	\$ 650	N/A	\$ 3	\$ 3
Lambton Shores	N/A	\$ 55	\$ 7	\$ 4
Whitchurch-Stouffville	N/A	\$ 20	\$ 7	\$ 4
Markham	\$ 23	N/A	\$ 7	\$ 5
Georgina	N/A	N/A	\$ 8	\$ 7
Port Hope	N/A	N/A	\$ 9	\$ 8
Vaughan	\$ 181	N/A	\$ 17	\$ 8
The Blue Mountains	N/A	\$ 38	\$ 42	\$ 8
Toronto	N/A	\$ 38	\$ 16	\$ 10
Newmarket	\$ 41	N/A	\$ 14	\$ 10
Ingersoll	N/A	N/A	\$ 9	\$ 11
Wasaga Beach	N/A	N/A	\$ 21	\$ 11
Barrie	\$ 110	N/A	\$ 14	\$ 12
Peterborough	\$ 70	N/A	\$ 12	\$ 13
Meaford	\$ 124	N/A	\$ 18	\$ 13
Sarnia	\$ 55	N/A	\$ 13	\$ 15
Seguin	N/A	\$ 99	\$ 123	\$ 17
Kingston	\$ 114	N/A	\$ 17	\$ 17
St. Marys	N/A	\$ 46	\$ 17	\$ 17
Whitby	N/A	\$ 63	\$ 21	\$ 18
Central Elgin	N/A	\$ 50	\$ 21	\$ 18
Chatham-Kent	N/A	N/A	\$ 19	\$ 21
Orangeville	N/A	\$ 75	\$ 24	\$ 22
Oshawa	N/A	\$ 56	\$ 21	\$ 22
Kingsville	N/A	\$ 59	\$ 23	\$ 23
Belleville	\$ 374	N/A	\$ 20	\$ 23
North Bay	\$ 25	N/A	\$ 19	\$ 23
Windsor	\$ 73	N/A	\$ 17	\$ 24

Waste Collection Cont'd

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

Municipality	Operating Collection Costs per Tonne	Operating Collection Costs per Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
London	\$ 95	N/A	\$ 22	\$ 24
St. Thomas	\$ 106	N/A	\$ 17	\$ 24
Brockville	\$ 176	N/A	\$ 23	\$ 27
Sault Ste. Marie	\$ 64	N/A	\$ 18	\$ 28
Hamilton	\$ 206	N/A	\$ 32	\$ 32
Guelph	\$ 176	N/A	\$ 40	\$ 35
Greater Sudbury	\$ 115	N/A	\$ 30	\$ 37
Springwater	N/A	\$ 151	\$ 59	\$ 40
Timmins	\$ 171	N/A	\$ 28	\$ 46
Kawartha Lakes	\$ 361	N/A	\$ 71	\$ 52
Thunder Bay	\$ 141	N/A	\$ 34	\$ 53
Thorold	N/A	N/A	\$ 85	\$ 89
Average	\$ 141	\$ 56	\$ 18	\$ 15
Region Niagara	\$ 104		\$ (4)	\$ (4)
Region Halton	\$ 124		\$ 19	\$ 11
Region Peel	\$ 102		\$ 18	\$ 13
District of Muskoka	\$ 238		\$ 50	\$ 15
Region Waterloo	\$ 32		\$ 20	\$ 29
Region Durham	\$ 81		\$ 6	N/A
Region Average	\$ 113		\$ 18	\$ 13

Waste Disposal

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

Municipality	Operating Costs per Tonne	Operating Costs per Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Kenora	\$ 81	N/A	\$ (31)	\$ (38)
Sault Ste. Marie	\$ 75	N/A	\$ (23)	\$ (36)
Greater Sudbury	\$ 36	N/A	\$ (7)	\$ (8)
Thunder Bay	\$ 35	N/A	\$ (3)	\$ (5)
Ottawa	\$ (11)	N/A	\$ (4)	\$ (3)
Georgina	N/A	N/A	\$ (3)	\$ (3)
Wasaga Beach	N/A	N/A	\$ (3)	\$ (2)
Clarington	N/A	N/A	\$ (1)	\$ (1)
Innisfil	N/A	N/A	\$ (1)	\$ (0)
Belleville	\$ 24	N/A	\$ 0	\$ 0
North Dumfries	N/A	N/A	\$ 1	\$ 1
North Bay	\$ 57	N/A	\$ 1	\$ 1
Orangeville	N/A	\$ 28	\$ 3	\$ 2
London	\$ 23	N/A	\$ 3	\$ 3
Middlesex Centre	N/A	\$ 39	\$ 6	\$ 4
King	\$ 70	N/A	\$ 9	\$ 4
North Middlesex	N/A	\$ 17	\$ 7	\$ 4
Chatham-Kent	N/A	N/A	\$ 5	\$ 5
Seguin	N/A	\$ 40	\$ 39	\$ 5
Meaford	\$ 82	N/A	\$ 8	\$ 6
Owen Sound	\$ 13	N/A	\$ 12	\$ 14
Brockville	\$ 68	N/A	\$ 13	\$ 15
Hanover	N/A	\$ 81	\$ 12	\$ 15
Barrie	\$ 85	N/A	\$ 17	\$ 15
Kingston	\$ 89	N/A	\$ 16	\$ 16
The Blue Mountains	N/A	\$ 110	\$ 83	\$ 17
Quinte West	\$ 156	N/A	\$ 19	\$ 23
Toronto	N/A	\$ 83	\$ 38	\$ 23
Guelph	\$ 72	N/A	\$ 28	\$ 24
St. Thomas	\$ 115	N/A	\$ 19	\$ 26
Hamilton	\$ 161	N/A	\$ 28	\$ 28
Peterborough	\$ 81	N/A	\$ 26	\$ 28
Kingsville	N/A	\$ 74	\$ 29	\$ 29
Central Elgin	N/A	\$ 80	\$ 34	\$ 29
St. Marys	N/A	\$ 163	\$ 30	\$ 30
Stratford	\$ 42	N/A	\$ 32	\$ 33
Prince Edward County	N/A	\$ 111	\$ 45	\$ 35
Windsor	\$ 124	N/A	\$ 34	\$ 47
Kawartha Lakes	\$ 176	N/A	\$ 69	\$ 50
Timmins	\$ 50	N/A	\$ 37	\$ 60
Thorold	N/A	N/A	\$ 76	\$ 80
Average	\$ 74	\$ 75	\$ 17	\$ 14

Waste Disposal Cont'd

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

Municipality	Operating Costs per Tonne	Operating Costs per Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Region Niagara	\$ 66	N/A	\$ (7)	\$ (7)
Region Halton	\$ 68	N/A	\$ 6	\$ 3
Region Waterloo	\$ 2	N/A	\$ 2	\$ 3
Region York	\$ 110	N/A	\$ 11	\$ 6
District of Muskoka	\$ 159	N/A	\$ 51	\$ 15
Region Peel	\$ 116	N/A	\$ 22	\$ 16
Region Durham	\$ 154	N/A	\$ 20	N/A
Region Average	\$ 96		\$ 15	\$ 6

Waste disposal can be influenced by the following factors:

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

Waste Diversion

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

Municipality	Operating Costs per Tonne	Operating Costs per Household	% Residential Waste Diverted for Recycling	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Timmins	\$ 225	N/A	26%	\$ (5)	\$ (9)
Seguin	N/A	\$ 41	19%	\$ 13	\$ 2
Owen Sound	\$ 3	N/A	73%	\$ 4	\$ 4
Chatham-Kent	N/A	N/A	N/A	\$ 5	\$ 6
Prince Edward County	N/A	\$ 70	N/A	\$ 9	\$ 7
Vaughan	\$ 83	N/A	70%	\$ 15	\$ 7
Middlesex Centre	N/A	\$ 60	71%	\$ 14	\$ 9
Belleville	\$ 432	N/A	45%	\$ 8	\$ 9
Peterborough	\$ 95	N/A	54%	\$ 9	\$ 10
The Blue Mountains	N/A	\$ 69	39%	\$ 52	\$ 11
King	\$ 113	N/A	N/A	\$ 27	\$ 11
Markham	\$ 96	N/A	74%	\$ 20	\$ 12
Central Elgin	N/A	\$ 54	N/A	\$ 14	\$ 12
East Gwillimbury	N/A	N/A	N/A	\$ 20	\$ 13
Newmarket	\$ 89	N/A	65%	\$ 17	\$ 13
Brockville	\$ 116	N/A	43%	\$ 11	\$ 13
North Middlesex	N/A	\$ 63	47%	\$ 19	\$ 13
Whitchurch-Stouffville	\$ 65	N/A	N/A	\$ 24	\$ 13
Thunder Bay	\$ 92	N/A	33%	\$ 9	\$ 14
Hanover	N/A	\$ 40	47%	\$ 12	\$ 16
Hamilton	\$ 137	N/A	48%	\$ 16	\$ 16
North Bay	\$ 259	N/A	N/A	\$ 14	\$ 17
Georgina	N/A	N/A	N/A	\$ 22	\$ 18
Kingston	\$ 144	N/A	56%	\$ 19	\$ 18
Lambton Shores	N/A	\$ 59	N/A	\$ 33	\$ 18
Windsor	\$ 83	N/A	36%	\$ 13	\$ 18
Barrie	\$ 143	N/A	47%	\$ 21	\$ 19
Kawartha Lakes	\$ 253	N/A	37%	\$ 26	\$ 19
Quinte West	\$ 176	N/A	N/A	\$ 16	\$ 19
Ottawa	\$ 226	N/A	38%	\$ 25	\$ 20
St. Marys	N/A	\$ 72	58%	\$ 22	\$ 22
Orangeville	N/A	\$ 83	55%	\$ 30	\$ 28
London	\$ 106	N/A	42%	\$ 26	\$ 28
Kenora	\$ 201	N/A	41%	\$ 23	\$ 29
Stratford	\$ 90	N/A	43%	\$ 29	\$ 30
Sarnia	\$ 180	N/A	39%	\$ 27	\$ 30
Toronto	N/A	\$ 110	N/A	\$ 57	\$ 35
Meaford	\$ 346	N/A	N/A	\$ 47	\$ 35

Waste Diversion Cont'd

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

Municipality	Operating Costs per Tonne	Operating Costs per Household	% Residential Waste Diverted for Recycling	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Greater Sudbury	\$ 166	N/A	45%	\$ 34	\$ 41
St. Thomas	\$ 216	N/A	48%	\$ 30	\$ 41
Guelph	\$ 276	N/A	61%	\$ 63	\$ 55
Sault Ste. Marie	\$ 165	N/A	42%	\$ 40	\$ 62
Aurora	\$ 904	N/A	N/A	\$ 211	\$ 130
Average	\$ 189	\$ 66	48%	\$ 27	\$ 22
Region Niagara	\$ 168		48%	\$ (16)	\$ (15)
Region York	\$ 102		59%	\$ 22	\$ 13
District of Muskoka	\$ 253		47%	\$ 48	\$ 14
Region Halton	\$ 154		55%	\$ 27	\$ 16
Region Peel	\$ 200		50%	\$ 39	\$ 28
Region Waterloo	\$ 109		52%	\$ 23	\$ 33
Region Durham	\$ 160		53%	\$ 27	N/A
Region Average	\$ 164	\$ -	52%	\$ 24	\$ 15

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
Owen Sound	\$ 33	
Stratford	\$ 64	
London	\$ 67	
Thunder Bay	\$ 74	
Ottawa	\$ 87	
Markham	\$ 94	
Greater Sudbury	\$ 95	
Timmins	\$ 104	
North Bay	\$ 107	
Vaughan	\$ 113	
Kenora	\$ 114	
King	\$ 114	
Barrie	\$ 148	
Sault Ste. Marie	\$ 150	
Windsor	\$ 156	
Kingston	\$ 169	
Seguin	\$ 180	
Brockville	\$ 182	
Guelph	\$ 213	
St. Thomas	\$ 219	
Hamilton	\$ 229	
Quinte West	\$ 265	
Kawartha Lakes	\$ 284	
Meaford	\$ 365	
Belleville	\$ 413	
Toronto		\$ 316
North Middlesex		\$ 128
Middlesex Centre		\$ 133
Hanover		\$ 142
Central Elgin		\$ 184
Orangeville		\$ 186
The Blue Mountains		\$ 217
Prince Edward County		\$ 223
St. Marys		\$ 281
Average	\$ 162	\$ 201

Municipality	Solid Waste Management Integrated Costs per Tonne	Solid Waste Management Integrated Costs per Household
Region Waterloo	\$ 69	
Region Niagara	\$ 108	
Region Halton	\$ 166	
Region Peel	\$ 206	
District of Muskoka	\$ 246	
Region Average	\$ 159	

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
Orangeville	\$ 3	\$ 3
Central Elgin	\$ 4	\$ 4
Seguin	\$ 29	\$ 4
Wasaga Beach	\$ 8	\$ 4
Barrie	\$ 11	\$ 10
Guelph	\$ 13	\$ 12
Windsor	\$ 10	\$ 14
Peterborough	\$ 13	\$ 14
Prince Edward County	\$ 19	\$ 15
London	\$ 16	\$ 18
Toronto	\$ 29	\$ 18
Kawartha Lakes	\$ 24	\$ 18
Ottawa	\$ 24	\$ 19
Hamilton	\$ 19	\$ 19
Stratford	\$ 19	\$ 20
Chatham-Kent	\$ 18	\$ 20
Kingston	\$ 21	\$ 20
Brockville	\$ 19	\$ 22
St. Marys	\$ 24	\$ 23
Quinte West	\$ 23	\$ 28
St. Thomas	\$ 21	\$ 29
Thunder Bay	\$ 20	\$ 31
North Bay	\$ 28	\$ 34
Belleville	\$ 37	\$ 41
Greater Sudbury	\$ 35	\$ 42
Sault Ste. Marie	\$ 28	\$ 43
Timmins	\$ 28	\$ 46
Kenora	\$ 40	\$ 49
Average	\$ 21	\$ 22

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Region York	\$ 11	\$ 7
District of Muskoka	\$ 23	\$ 7
Region Halton	\$ 17	\$ 10
Region Peel	\$ 19	\$ 14
Region Niagara	\$ 17	\$ 17
Region Waterloo	\$ 14	\$ 21
Region Durham	\$ 20	
Region Average	\$ 17	\$ 12

Hospitals

(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
Halton Hills	\$ 1	\$ 0
Seguin	\$ 3	\$ 0
Niagara Falls	\$ 1	\$ 1
Kawartha Lakes	\$ 1	\$ 1
Ajax	\$ 1	\$ 1
Quinte West	\$ 1	\$ 2
Timmins	\$ 2	\$ 2
Cambridge	\$ 5	\$ 5
Meaford	\$ 7	\$ 5
Stratford	\$ 10	\$ 10
Kingston	\$ 13	\$ 12
North Bay	\$ 11	\$ 14
St. Catharines	\$ 16	\$ 18
St. Marys	\$ 30	\$ 29
Sault Ste. Marie	\$ 28	\$ 43
Thorold	\$ 70	\$ 74
Barrie	\$ 222	\$ 200
Average	\$ 25	\$ 25
Region Niagara	\$ 0	\$ 0
District of Muskoka	\$ 16	\$ 5
Region York	\$ 18	\$ 10
Region Average	\$ 11	\$ 5

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	\$ 3	\$ 4
Toronto	\$ 24	\$ 15
Seguin	\$ 209	\$ 28
London	\$ 27	\$ 30
Hamilton	\$ 30	\$ 31
Barrie	\$ 35	\$ 32
Guelph	\$ 37	\$ 32
Ottawa	\$ 43	\$ 34
Prince Edward County	\$ 49	\$ 38
Kawartha Lakes	\$ 60	\$ 44
Quinte West	\$ 39	\$ 47
Kingston	\$ 49	\$ 47
Chatham-Kent	\$ 43	\$ 48
Peterborough	\$ 46	\$ 49
North Bay	\$ 42	\$ 51
Windsor	\$ 37	\$ 51
Belleville	\$ 50	\$ 56
Brockville	\$ 48	\$ 56
Stratford	\$ 58	\$ 59
St. Thomas	\$ 43	\$ 60
Greater Sudbury	\$ 50	\$ 60
St. Marys	\$ 65	\$ 63
Kenora	\$ 67	\$ 82

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Thunder Bay	\$ 65	\$ 101
Timmins	\$ 69	\$ 112
Average	\$ 51	\$ 49
Region Halton	\$ 21	\$ 12
Region York	\$ 25	\$ 14
Region Peel	\$ 23	\$ 17
District of Muskoka	\$ 80	\$ 23
Region Waterloo	\$ 18	\$ 26
Region Niagara	\$ 33	\$ 32
Region Durham	\$ 29	N/A
Region Average	\$ 32	\$ 21

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

Municipality	Revenue as % of Expenditures Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Municipality	Revenue as % of Expenditures Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
The Blue Mountains	-42%	\$ (21)	\$ (4)	St. Thomas	0%	\$ 2	\$ 2
Waterloo	104%	\$ (1)	\$ -	Niagara-on-the-Lake	72%	\$ 5	\$ 2
Whitchurch-Stouffville	141%	\$ (1)	\$ -	Prince Edward County	22%	\$ 3	\$ 3
Springwater	118%	\$ (0)	\$ -	Kingsville	47%	\$ 3	\$ 3
Wasaga Beach	118%	\$ (0)	\$ -	Lambton Shores	41%	\$ 5	\$ 3
Orangeville	102%	\$ (0)	\$ -	Gravenhurst	35%	\$ 7	\$ 3
Markham	132%	\$ (0)	\$ -	North Middlesex	36%	\$ 4	\$ 3
Wilmut	100%	\$ (0)	\$ -	Kitchener	66%	\$ 3	\$ 3
Mississauga	50%	\$ 0	\$ -	Chatham-Kent	67%	\$ 4	\$ 4
Vaughan	42%	\$ 0	\$ -	Hanover	72%	\$ 4	\$ 4
King	49%	\$ 1	\$ -	Hamilton	46%	\$ 5	\$ 5
Central Elgin	0%	\$ 1	\$ 1	West Lincoln	7%	\$ 5	\$ 5
Quinte West	75%	\$ 0	\$ 1	Lincoln	44%	\$ 6	\$ 5
Meaford	90%	\$ 1	\$ 1	Huntsville	34%	\$ 9	\$ 5
Greater Sudbury	94%	\$ 1	\$ 1	Kenora	74%	\$ 4	\$ 5
Seguin	53%	\$ 6	\$ 1	St. Catharines	67%	\$ 5	\$ 5
Whitby	66%	\$ 1	\$ 1	Thunder Bay	28%	\$ 3	\$ 5
Middlesex Centre	8%	\$ 1	\$ 1	Cambridge	50%	\$ 6	\$ 6
Clarington	72%	\$ 1	\$ 1	Sault Ste. Marie	79%	\$ 4	\$ 6
Welland	65%	\$ 1	\$ 1	Port Hope	33%	\$ 7	\$ 6
Burlington	17%	\$ 2	\$ 1	Pelham	22%	\$ 8	\$ 7
Brampton	13%	\$ 1	\$ 1	Owen Sound	58%	\$ 6	\$ 7
Kawartha Lakes	51%	\$ 2	\$ 1	Ingersoll	26%	\$ 7	\$ 8
Woolwich	41%	\$ 2	\$ 1	Fort Erie	22%	\$ 10	\$ 9
Oakville	61%	\$ 3	\$ 1	Brockville	40%	\$ 8	\$ 9
Halton Hills	68%	\$ 2	\$ 2	Niagara Falls	28%	\$ 12	\$ 12
Bracebridge	48%	\$ 3	\$ 2	St. Marys	40%	\$ 16	\$ 16
Georgina	49%	\$ 2	\$ 2	Wainfleet	42%	\$ 20	\$ 16
Oshawa	33%	\$ 2	\$ 2	Timmins	38%	\$ 10	\$ 17
				Thorold	41%	\$ 19	\$ 20
				Stratford	0%	\$ 20	\$ 20
				Average	50%	\$ 4	\$ 4

Emergency Measures

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

The objectives of EMS are:

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

Emergency Measures

(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
Seguin	\$ 2	\$ 0
Lambton Shores	\$ 1	\$ 0
Toronto	\$ 1	\$ 0
Kawartha Lakes	\$ 1	\$ 1
Wainfleet	\$ 1	\$ 1
St. Thomas	\$ 0	\$ 1
Central Elgin	\$ 1	\$ 1
Sarnia	\$ 1	\$ 1
London	\$ 1	\$ 1
Barrie	\$ 1	\$ 1
Huntsville	\$ 2	\$ 1
Wellesley	\$ 1	\$ 1
Kenora	\$ 1	\$ 1
Gravenhurst	\$ 4	\$ 2
Pickering	\$ 2	\$ 2
Guelph	\$ 2	\$ 2
Greater Sudbury	\$ 2	\$ 2
The Blue Mountains	\$ 12	\$ 2
Fort Erie	\$ 3	\$ 3
Ottawa	\$ 4	\$ 3
Peterborough	\$ 4	\$ 5
North Bay	\$ 13	\$ 16
Belleville	\$ 15	\$ 16
Chatham-Kent	\$ 22	\$ 24
Average	\$ 4	\$ 4

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Region Waterloo	\$ 0	\$ 0
Region Peel	\$ 2	\$ 1
District of Muskoka	\$ 6	\$ 2
Region Niagara	\$ 3	\$ 3
Region Durham	\$ 4	N/A
Region Average	\$ 3	\$ 2

General Assistance

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

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

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

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Timmins	\$ (26)	\$ (43)
Pickering	\$ 3	\$ 2
St. Marys	\$ 12	\$ 12
Stratford	\$ 29	\$ 30
Guelph	\$ 40	\$ 35
Kenora	\$ 29	\$ 35
Prince Edward County	\$ 46	\$ 36
Kawartha Lakes	\$ 56	\$ 41
Barrie	\$ 57	\$ 51
Seguin	\$ 419	\$ 57
Kingston	\$ 72	\$ 69
North Bay	\$ 62	\$ 75
Ottawa	\$ 103	\$ 82
Greater Sudbury	\$ 70	\$ 84
Toronto	\$ 136	\$ 84
Brockville	\$ 72	\$ 85

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
St. Thomas	\$ 64	\$ 89
Quinte West	\$ 73	\$ 89
Hamilton	\$ 93	\$ 93
London	\$ 92	\$ 100
Belleville	\$ 97	\$ 108
Peterborough	\$ 103	\$ 110
Chatham-Kent	\$ 104	\$ 117
Windsor	\$ 96	\$ 132
Thunder Bay	\$ 174	\$ 270
Sault Ste. Marie	\$ 227	\$ 353
Average	\$ 70	\$ 67
District of Muskoka	\$ 57	\$ 16
Region Halton	\$ 35	\$ 20
Region York	\$ 37	\$ 21
Region Peel	\$ 55	\$ 40
Region Niagara	\$ 64	\$ 63
Region Waterloo	\$ 64	\$ 94
Region Durham	\$ 49	
Region Average	\$ 51	\$ 42

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
Caledon	\$ 1	\$ 0
Mississauga	\$ 1	\$ 0
Markham	\$ 1	\$ 0
Vaughan	\$ 1	\$ 1
Thorold	\$ 1	\$ 1
Wainfleet	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Fort Erie	\$ 2	\$ 1
St. Catharines	\$ 2	\$ 2
Lincoln	\$ 3	\$ 2
Sarnia	\$ 2	\$ 2
Waterloo	\$ 3	\$ 3
Pickering	\$ 3	\$ 3
Brampton	\$ 3	\$ 3
St. Marys	\$ 3	\$ 3
Guelph	\$ 4	\$ 3
Georgina	\$ 4	\$ 4
Halton Hills	\$ 5	\$ 4
Peterborough	\$ 4	\$ 4
Welland	\$ 3	\$ 5
Whitby	\$ 6	\$ 5
Niagara Falls	\$ 5	\$ 5
Cambridge	\$ 7	\$ 7
Barrie	\$ 8	\$ 7
Huntsville	\$ 12	\$ 7
Kitchener	\$ 7	\$ 8
Oshawa	\$ 10	\$ 11
Kawartha Lakes	\$ 18	\$ 13
Ottawa	\$ 19	\$ 15
Sault Ste. Marie	\$ 10	\$ 16
London	\$ 18	\$ 20
Toronto	\$ 32	\$ 20
Quinte West	\$ 18	\$ 22
Stratford	\$ 22	\$ 22
Seguin	\$ 169	\$ 23
Hamilton	\$ 27	\$ 27
Belleville	\$ 28	\$ 31

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Chatham-Kent	\$ 29	\$ 33
Greater Sudbury	\$ 28	\$ 34
North Bay	\$ 44	\$ 53
Prince Edward County	\$ 81	\$ 64
St. Thomas	\$ 49	\$ 68
Kingston	\$ 71	\$ 68
Thunder Bay	\$ 52	\$ 81
Brockville	\$ 74	\$ 86
Windsor	\$ 67	\$ 92
Kenora	\$ 90	\$ 111
Timmins	\$ 187	\$ 306
Average	\$ 26	\$ 27
District of Muskoka	\$ 12	\$ 3
Region York	\$ 14	\$ 8
Region Halton	\$ 25	\$ 15
Region Peel	\$ 21	\$ 15
Region Waterloo	\$ 13	\$ 20
Region Niagara	\$ 20	\$ 20
Region Durham	\$ 53	N/A
Region Average	\$ 23	\$ 14

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	Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Kawartha Lakes	\$ (11)	\$ (8)	London	\$ 22	\$ 24
Quinte West	\$ 2	\$ 2	Stratford	\$ 24	\$ 24
Thunder Bay	\$ 3	\$ 5	North Bay	\$ 20	\$ 25
Sault Ste. Marie	\$ 6	\$ 9	Toronto	\$ 40	\$ 25
Brockville	\$ 11	\$ 13	St. Thomas	\$ 20	\$ 28
Barrie	\$ 15	\$ 13	St. Marys	\$ 35	\$ 34
Guelph	\$ 17	\$ 15	Windsor	\$ 25	\$ 35
Kingston	\$ 17	\$ 17	Average	\$ 16	\$ 17
Hamilton	\$ 17	\$ 17	District of Muskoka	\$ 13	\$ 4
Chatham-Kent	\$ 15	\$ 17	Region York	\$ 14	\$ 8
Peterborough	\$ 16	\$ 18	Region Peel	\$ 16	\$ 12
Greater Sudbury	\$ 16	\$ 20	Region Halton	\$ 22	\$ 13
Kenora	\$ 16	\$ 20	Region Niagara	\$ 16	\$ 16
Ottawa	\$ 27	\$ 22	Region Waterloo	\$ 17	\$ 25
Timmins	\$ 14	\$ 24	Region Durham	\$ 13	N/A
			Region Average	\$ 16	\$ 13

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 \$100,000 CVA, Including Amortization)

Municipality	Public Housing Net Costs per \$100,000 CVA Including Amortization	Non-Profit Co-op Housing Costs per \$100,000 CVA Including Amortization	Rent Supplement Net Costs per \$00,000 CVA Including Amortiation	Other Housing Net Costs per \$100,000 CVA Including Amortization	Total Housing Net Costs per \$100,000 CVA Including Amortization
Sault Ste. Marie	\$ 3			\$ -	\$ 3
Oshawa		\$ 4		\$ -	\$ 4
Central Elgin	\$ 12			\$ -	\$ 12
Prince Edward County	\$ 28			\$ -	\$ 28
Barrie	\$ 31			\$ -	\$ 31
Kawartha Lakes	\$ 63	\$ (26)	\$ 2	\$ -	\$ 38
Brockville	\$ 48			\$ -	\$ 48
Quinte West	\$ 62			\$ -	\$ 62
Chatham-Kent	\$ 21	\$ 37	\$ 1	\$ 5	\$ 64
Peterborough	\$ 92	\$ 39	\$ (67)	\$ -	\$ 65
St. Marys	\$ 68			\$ -	\$ 68
Belleville	\$ 73			\$ -	\$ 73
London	\$ 56	\$ 19	\$ 9	\$ 4	\$ 88
Kingston	\$ 19	\$ 48	\$ 23	\$ -	\$ 90
Kenora	\$ 91			\$ -	\$ 91
North Bay	\$ 101			\$ -	\$ 101
Guelph	\$ 29	\$ 65	\$ 4	\$ 4	\$ 102
Toronto	\$ 105			\$ -	\$ 105
Timmins		\$ 125		\$ -	\$ 125
St. Thomas	\$ 134			\$ -	\$ 134
Ottawa	\$ 96	\$ 67	\$ 17	\$ (45)	\$ 135
Stratford	\$ 211	\$ (66)	\$ 7	\$ -	\$ 152
Greater Sudbury	\$ 98	\$ 63	\$ (8)	\$ 1	\$ 154
Hamilton	\$ 48	\$ 100	\$ 7	\$ 2	\$ 157
Windsor	\$ 115	\$ 64	\$ 12	\$ (28)	\$ 162
Average	\$ 70	\$ 42	\$ 1	\$ (2)	\$ 84
District of Muskoka	\$ 10	\$ 6	\$ 0	\$ -	\$ 16
Region York	\$ (0)	\$ 15	\$ 1	\$ 7	\$ 23
Region Halton	\$ 3	\$ 19	\$ 2	\$ 17	\$ 41
Region Peel		\$ 43	\$ 10	\$ 3	\$ 56
Region Niagara				\$ 85	\$ 85
Region Waterloo	\$ 1	\$ 76	\$ 14	\$ 20	\$ 111
Region Average	\$ 4	\$ 32	\$ 5	\$ 19	\$ 47

Social Housing

(Sorted by Total Net Costs per Capita Including Amortization)

Municipality	Public Housing Net Costs per Capita Including Amortization	Non-Profit Co-op Housing Costs per Capita Including Amortization	Rent Supplement Net Costs per Capital Including Amortiation	Other Housing Net Costs per Capita Including Amortization	Total Housing Net Costs per Capita Including Amortization
Sault Ste. Marie	\$ 2			\$ -	\$ 2
Oshawa		\$ 3		\$ -	\$ 3
Central Elgin	\$ 14			\$ -	\$ 14
Barrie	\$ 35			\$ -	\$ 35
Prince Edward County	\$ 36			\$ -	\$ 36
Brockville	\$ 41			\$ -	\$ 41
Quinte West	\$ 51			\$ -	\$ 51
Kawartha Lakes	\$ 86	\$ (36)	\$ 2	\$ -	\$ 52
Chatham-Kent	\$ 18	\$ 33	\$ 1	\$ 4	\$ 57
Peterborough	\$ 86	\$ 36	\$ (62)	\$ -	\$ 60
Belleville	\$ 65			\$ -	\$ 65
St. Marys	\$ 69			\$ -	\$ 69
Kenora	\$ 74			\$ -	\$ 74
Timmins		\$ 77		\$ -	\$ 77
London	\$ 51	\$ 18	\$ 9	\$ 4	\$ 81
North Bay	\$ 83			\$ -	\$ 83
Kingston	\$ 20	\$ 50	\$ 24	\$ -	\$ 93
St. Thomas	\$ 97			\$ -	\$ 97
Guelph	\$ 33	\$ 75	\$ 4	\$ 5	\$ 118
Windsor	\$ 83	\$ 46	\$ 8	\$ (20)	\$ 118
Greater Sudbury	\$ 81	\$ 52	\$ (6)	\$ 1	\$ 128
Stratford	\$ 207	\$ (65)	\$ 7	\$ -	\$ 149
Hamilton	\$ 48	\$ 100	\$ 7	\$ 2	\$ 156
Toronto	\$ 169			\$ -	\$ 169
Ottawa	\$ 121	\$ 85	\$ 22	\$ (57)	\$ 171
Average	\$ 68	\$ 36	\$ 1	\$ (3)	\$ 80
Region York	\$ (0)	\$ 26	\$ 2	\$ 11	\$ 39
Region Durham	\$ 7	\$ 37	\$ 4	\$ 7	\$ 56
District of Muskoka	\$ 34	\$ 22	\$ 0	\$ -	\$ 56
Region Peel		\$ 58	\$ 14	\$ 4	\$ 76
Region Waterloo	\$ 1	\$ 52	\$ 9	\$ 13	\$ 76
Region Halton	\$ 6	\$ 32	\$ 4	\$ 43	\$ 86
Region Niagara				\$ 87	\$ 87
Region Average	\$ 10	\$ 38	\$ 6	\$ 24	\$ 68

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

Municipality	2011 MPMP Open Space Hectares per 1,000 Population	2011 MPMP Trails km. per 1,000 Population	2011 MPMP Parks Operating Costs per Person	2011 MPMP Parks Total Costs per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Meaford	7.8	20.5	\$ 18	\$ 21	\$ (10)	\$ (7)
Seguin	110.9	17.5	\$ 18	\$ 42	\$ 20	\$ 3
Middlesex Centre	7.7	0.3	\$ 16	\$ 25	\$ 12	\$ 8
Woolwich	5.8	1.9	\$ 17	\$ 20	\$ 14	\$ 10
North Middlesex	5.2	0.3	\$ 17	\$ 17	\$ 16	\$ 11
Pelham	4.4	0.6	\$ 15	\$ 22	\$ 13	\$ 11
Bracebridge	14.8	3.3	\$ 20	\$ 26	\$ 20	\$ 11
Port Hope	8.6	3.9	\$ 41	\$ 52	\$ 16	\$ 15
Whitchurch-Stouffville	3.2	0.9	\$ 29	\$ 47	\$ 29	\$ 16
Caledon	6.4	3.1	\$ 31	\$ 37	\$ 31	\$ 16
Markham	3.5	0.4	\$ 28	\$ 28	\$ 29	\$ 18
Niagara-on-the-Lake	3.8	1.6	\$ 39	\$ 46	\$ 39	\$ 18
Innisfil	6.9	0.4	\$ 36	\$ 41	\$ 28	\$ 19
King	9.8	2.5	\$ 41	\$ 60	\$ 47	\$ 20
Prince Edward County	5.8	2.1	\$ 26	\$ 34	\$ 25	\$ 20
The Blue Mountains	11.2	61.5	\$ 107	\$ 141	\$ 98	\$ 20
Kingsville	6.0	0.7	\$ 23	\$ 35	\$ 20	\$ 20
Burlington	2.5	1.2	\$ 61	\$ 73	\$ 34	\$ 21
Springwater	10.8	2.3	\$ 33	\$ 39	\$ 31	\$ 21
North Dumfries			\$ 36	\$ 41	\$ 36	\$ 22
West Lincoln	4.4		\$ 25	\$ 27	\$ 22	\$ 22
Clarington	7.1	0.2	\$ 24	\$ 31	\$ 24	\$ 22
Wasaga Beach	4.9	0.9	\$ 43	\$ 58	\$ 41	\$ 22
Milton	3.8	0.2	\$ 40	\$ 58	\$ 36	\$ 23
Kawartha Lakes	56.8	1.5	\$ 33	\$ 41	\$ 31	\$ 23
Orangeville			\$ 28	\$ 28	\$ 25	\$ 24
Lambton Shores	3.9	1.2	\$ 43	\$ 74	\$ 44	\$ 24
Vaughan	3.1	0.2	\$ 49	\$ 66	\$ 51	\$ 26
East Gwillimbury	8.4	0.8	\$ 46	\$ 49	\$ 42	\$ 26
Mississauga	4.0	0.4	\$ 38	\$ 49	\$ 40	\$ 26
Chatham-Kent	2.5	0.3	\$ 31	\$ 35	\$ 24	\$ 27
Huntsville	18.6	3.6	\$ 49	\$ 64	\$ 49	\$ 28
Whitby	3.4	0.2	\$ 32	\$ 40	\$ 33	\$ 28
Gravenhurst	4.5	3.6	\$ 66	\$ 138	\$ 72	\$ 28

Parks Cont'd

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

Municipality	2011 MPMP Open Space Hectares per 1,000 Population	2011 MPMP Trails km. per 1,000 Population	2011 MPMP Parks Operating Costs per Person	2011 MPMP Parks Total Costs per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
London	6.7	0.5	\$ 26	\$ 36	\$ 26	\$ 29
Wilmot	2.9	0.2	\$ 43	\$ 49	\$ 38	\$ 29
Quinte West	3.9	1.2	\$ 26	\$ 32	\$ 25	\$ 30
Hanover	6.8	1.5	\$ 30	\$ 39	\$ 25	\$ 31
Aurora	6.0	0.5	\$ 79	\$ 97	\$ 50	\$ 31
Lincoln	4.8	2.3	\$ 46	\$ 50	\$ 38	\$ 32
Waterloo	6.5	1.1	\$ 36	\$ 39	\$ 41	\$ 32
Halton Hills	11.1	0.4	\$ 55	\$ 70	\$ 48	\$ 33
Pickering	2.4	0.2	\$ 45	\$ 55	\$ 47	\$ 35
Ajax	2.5	0.8	\$ 40	\$ 54	\$ 38	\$ 36
Penetanguishene	6.9	1.1	\$ 34	\$ 38	\$ 34	\$ 36
Toronto			\$ 55	\$ 59	\$ 58	\$ 36
Thorold	4.7	1.5	\$ 36	\$ 46	\$ 35	\$ 37
Newmarket	4.3	0.6	\$ 50	\$ 64	\$ 52	\$ 38
Peterborough	5.0	0.4	\$ 39	\$ 47	\$ 36	\$ 38
Ottawa	3.3	0.3	\$ 46	\$ 51	\$ 49	\$ 38
Hamilton	4.9	0.1	\$ 41	\$ 52	\$ 38	\$ 39
Ingersoll			\$ 36	\$ 43	\$ 34	\$ 40
Fort Erie	3.9	0.5	\$ 45	\$ 62	\$ 45	\$ 41
Barrie	9.6	0.4	\$ 42	\$ 53	\$ 46	\$ 41
Timmins	2.1	1.0	\$ 28	\$ 28	\$ 26	\$ 42
Central Elgin	2.5		\$ 55	\$ 57	\$ 49	\$ 43
Guelph	4.6	0.8	\$ 54	\$ 65	\$ 50	\$ 43
Georgina			\$ 53	\$ 67	\$ 53	\$ 45
Kingston	4.3	0.4	\$ 48	\$ 54	\$ 47	\$ 45
Kenora	46.2	7.3	\$ 49	\$ 65	\$ 37	\$ 46
Cambridge	3.5	0.5	\$ 50	\$ 53	\$ 48	\$ 47
Kitchener	8.0	1.1	\$ 49	\$ 53	\$ 46	\$ 49
Oakville	7.8	1.2	\$ 97	\$ 151	\$ 99	\$ 50
Stratford	6.0	0.6	\$ 50	\$ 55	\$ 50	\$ 51
Niagara Falls	5.0	0.1	\$ 57	\$ 64	\$ 57	\$ 55
Brampton	3.9	0.6	\$ 61	\$ 74	\$ 60	\$ 55
Greater Sudbury	24.2	1.1	\$ 49	\$ 56	\$ 46	\$ 55

Parks Cont'd

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

Municipality	2011 MPMP Open Space Hectares per 1,000 Population	2011 MPMP Trails km. per 1,000 Population	2011 MPMP Parks Operating Costs per Person	2011 MPMP Parks Total Costs per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Oshawa	7.0	0.2	\$ 57	\$ 66	\$ 56	\$ 59
St. Thomas	17.2	2.0	\$ 43	\$ 51	\$ 43	\$ 59
Belleville	4.4	0.5	\$ 57	\$ 72	\$ 57	\$ 63
St. Catharines	3.3	0.7	\$ 61	\$ 70	\$ 59	\$ 65
St. Marys	4.5	0.8	\$ 67	\$ 75	\$ 68	\$ 67
Sarnia	6.9	0.7	\$ 62	\$ 78	\$ 60	\$ 67
Brockville	11.4	0.4	\$ 76	\$ 80	\$ 62	\$ 72
Owen Sound	4.6	7.4	\$ 82	\$ 97	\$ 73	\$ 88
Sault Ste. Marie	5.6	1.2	\$ 62	\$ 67	\$ 62	\$ 96
Port Colborne	9.2	1.4	\$ 88	\$ 97	\$ 85	\$ 99
North Bay	18.2	0.4	\$ 86	\$ 103	\$ 84	\$ 102
Welland	5.0	0.6	\$ 84	\$ 98	\$ 83	\$ 112
Thunder Bay	14.0	0.5	\$ 79	\$ 98	\$ 74	\$ 115
Windsor	4.5	0.5	\$ 92	\$ 99	\$ 89	\$ 123
Average	9.1	2.5	\$ 46	\$ 57	\$ 43	\$ 39

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

Recreation Programming

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

Municipality	Participant Hours per 1,000 population	Operating Costs Excluding Amortization per Person	MPMP Total Costs Including Amortization per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
North Dumfries	N/A	\$ 12.02	\$ 12.02	\$ (4)	\$ (4)
Middlesex Centre	965	\$ 2.01	\$ 2.01	\$ (0)	\$ (0)
Markham	13,653	\$ 25.21	\$ 25.21	\$ 0	\$ 0
Timmins	35	\$ 0.33	\$ 0.86	\$ (0)	\$ 0
Woolwich	7,688	\$ 2.95	\$ 2.95	\$ 1	\$ 1
Lambton Shores	N/A	\$ 0.57	\$ 0.57	\$ 1	\$ 1
Wellesley	N/A	\$ 0.87	\$ 0.87	\$ 1	\$ 1
Sault Ste. Marie	N/A	\$ 7.29	\$ 7.53	\$ 2	\$ 2
Brockville	N/A	\$ 3.24	\$ 3.24	\$ 3	\$ 3
Meaford	7,868	\$ 7.57	\$ 7.57	\$ 3	\$ 3
West Lincoln	1,227	\$ 8.99	\$ 8.99	\$ 4	\$ 4
St. Catharines	8,775	\$ 4.21	\$ 4.28	\$ 4	\$ 4
Sarnia	22,814	\$ 7.66	\$ 7.66	\$ 6	\$ 6
Belleville	1,309	\$ 7.02	\$ 7.02	\$ 7	\$ 7
Niagara Falls	4,259	\$ 7.76	\$ 7.76	\$ 8	\$ 8
Springwater	15,227	\$ 17.04	\$ 17.04	\$ 8	\$ 8
Innisfil	19,360	\$ 13.68	\$ 13.68	\$ 8	\$ 8
Whitchurch-Stouffville	20,488	\$ 25.87	\$ 25.87	\$ 8	\$ 8
Quinte West	6,251	\$ 10.02	\$ 10.02	\$ 8	\$ 8
Kenora	29,457	\$ 17.78	\$ 19.38	\$ 8	\$ 9
Penetanguishene	1,943	\$ 14.20	\$ 14.20	\$ 9	\$ 9
Kingsville	147	\$ 12.00	\$ 12.00	\$ 10	\$ 10
Whitby	18,949	\$ 9.82	\$ 11.10	\$ 10	\$ 11
Peterborough	20,252	\$ 16.44	\$ 16.44	\$ 11	\$ 11
Orangeville	N/A	\$ 20.57	\$ 20.57	\$ 12	\$ 12
Caledon	23,477	\$ 45.39	\$ 45.39	\$ 12	\$ 12
Stratford	15,185	\$ 19.40	\$ 19.40	\$ 12	\$ 12
Guelph	19,769	\$ 26.63	\$ 26.63	\$ 13	\$ 13
Brampton	11,593	\$ 19.63	\$ 19.71	\$ 13	\$ 13
St. Thomas	9,250	\$ 13.45	\$ 13.45	\$ 13	\$ 13
Hanover	29,228	\$ 75.65	\$ 76.23	\$ 13	\$ 14
Newmarket	837	\$ 75.97	\$ 76.13	\$ 14	\$ 14
Mississauga	9,929	\$ 32.17	\$ 32.77	\$ 14	\$ 15
Barrie	13,855	\$ 39.60	\$ 39.89	\$ 15	\$ 16
Chatham-Kent	2,202	\$ 23.04	\$ 23.07	\$ 16	\$ 16
North Bay	14,487	\$ 23.80	\$ 23.80	\$ 17	\$ 17
Milton	49,744	\$ 39.56	\$ 39.58	\$ 17	\$ 17
Prince Edward County	11,166	\$ 17.83	\$ 17.85	\$ 17	\$ 17
Greater Sudbury	N/A	\$ 20.08	\$ 20.58	\$ 17	\$ 17

Recreation Programming Cont'd

Municipality	Participant Hours per 1,000 population	Operating Costs Excluding Amortization per Person	MPMP Total Costs Including Amortization per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Welland	25,298	\$ 22.57	\$ 22.75	\$ 18	\$ 18
London	12,405	\$ 33.39	\$ 33.58	\$ 19	\$ 19
Clarington	8,824	\$ 23.17	\$ 23.17	\$ 20	\$ 20
Kingston	12,720	\$ 27.85	\$ 28.03	\$ 20	\$ 20
Owen Sound	12,168	\$ 26.00	\$ 26.00	\$ 21	\$ 21
Ajax	15,188	\$ 30.87	\$ 30.87	\$ 21	\$ 21
Wasaga Beach	11,062	\$ 26.87	\$ 26.88	\$ 21	\$ 21
Pelham	12,071	\$ 29.94	\$ 29.97	\$ 22	\$ 22
Niagara-on-the-Lake	448	\$ 26.94	\$ 26.94	\$ 22	\$ 22
Aurora	43,099	\$ 66.01	\$ 66.01	\$ 23	\$ 23
Halton Hills	26,107	\$ 54.88	\$ 54.88	\$ 23	\$ 23
Kawartha Lakes	17,280	\$ 35.78	\$ 35.78	\$ 24	\$ 24
Thunder Bay	33,289	\$ 29.65	\$ 29.87	\$ 24	\$ 24
Lincoln	33,437	\$ 36.20	\$ 36.20	\$ 24	\$ 24
Wilmot	15,939	\$ 24.00	\$ 24.00	\$ 24	\$ 24
East Gwillimbury	2,314	\$ 35.04	\$ 35.93	\$ 24	\$ 25
Gravenhurst	11,162	\$ 34.36	\$ 34.36	\$ 26	\$ 26
Fort Erie	5,057	\$ 27.09	\$ 27.09	\$ 27	\$ 27
Cambridge	11,246	\$ 24.61	\$ 30.32	\$ 24	\$ 30
Vaughan	38,463	\$ 63.32	\$ 63.99	\$ 29	\$ 30
Oakville	19,332	\$ 62.03	\$ 62.14	\$ 32	\$ 32
Pickering	21,609	\$ 47.97	\$ 47.97	\$ 33	\$ 33
Georgina	N/A	\$ 23.26	\$ 31.41	\$ 25	\$ 33
Port Hope	25,557	\$ 55.76	\$ 55.76	\$ 34	\$ 34
Windsor	46,318	\$ 35.54	\$ 35.63	\$ 34	\$ 34
Seguin	5,205	\$ 34.90	\$ 37.71	\$ 33	\$ 36
Burlington	21,055	\$ 65.06	\$ 65.09	\$ 36	\$ 36
Oshawa	27,221	\$ 60.00	\$ 60.00	\$ 37	\$ 37
Waterloo	30,900	\$ 61.27	\$ 61.32	\$ 39	\$ 39
King	4,085	\$ 60.90	\$ 60.90	\$ 43	\$ 43
Huntsville	11,122	\$ 78.93	\$ 78.93	\$ 43	\$ 43
Kitchener	9,618	\$ 45.11	\$ 46.06	\$ 44	\$ 44
Hamilton	7,120	\$ 46.01	\$ 46.01	\$ 46	\$ 46
Bracebridge	19,225	\$ 99.57	\$ 99.57	\$ 49	\$ 49
Ingersoll	106,272	\$ 126.28	\$ 126.28	\$ 64	\$ 64
Toronto	N/A	\$ 74.12	\$ 77.00	\$ 65	\$ 68
St. Marys	21,263	\$ 146.30	\$ 146.30	\$ 99	\$ 99
Ottawa	446	\$ 132.00	\$ 132.00	\$ 104	\$ 105
Central Elgin	19,559	N/A	N/A	N/A	N/A
Port Colborne	171	N/A	N/A	N/A	N/A
The Blue Mountains	257	N/A	N/A	N/A	N/A
Thorold	366	N/A	N/A	N/A	N/A
Average	16,051	\$ 34.56	\$ 34.94	\$ 21	\$ 22

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
Meaford	\$ (6)	\$ (4)
Sarnia	\$ (1)	\$ (1)
Brampton	\$ 0	\$ 1
Waterloo	\$ (0)	\$ 1
Kitchener	\$ 0	\$ 1
Hamilton	\$ 1	\$ 1
Gravenhurst	\$ 0	\$ 1
Barrie	\$ 1	\$ 2
St. Catharines	\$ 2	\$ 2
Niagara-on-the-Lake	\$ 2	\$ 2
Windsor	\$ 1	\$ 2
Brockville	\$ 1	\$ 3
Burlington	\$ 1	\$ 3
Sault Ste. Marie	\$ 2	\$ 3
Chatham-Kent	\$ 1	\$ 4
Peterborough	\$ 4	\$ 4
Prince Edward County	\$ 1	\$ 4
Greater Sudbury	\$ 4	\$ 4
Oakville	\$ 3	\$ 4
North Bay	\$ 4	\$ 4
London	\$ 4	\$ 5
Kingston	\$ 5	\$ 6
Niagara Falls	\$ 6	\$ 6
Toronto	\$ 3	\$ 8
Mississauga	\$ 8	\$ 8
Thunder Bay	\$ 6	\$ 9

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Quinte West	\$ 6	\$ 10
Belleville	\$ 8	\$ 11
Penetanguishene	\$ 2	\$ 12
Port Colborne	\$ 2	\$ 16
The Blue Mountains	\$ 7	\$ 16
Georgina	\$ 13	\$ 20
Lambton Shores	\$ 28	\$ 34
Average	\$ 3	\$ 5

Source—2011 FIR

Recreation Facilities—Other

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

Municipality	Indoor Rec. Facilities sq. Metres per 1,000 Population	Recreation Facilities Operating Cost per Person	Recreation Facilities Total Cost per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Port Colborne	483	\$ 69.69	\$ 82.33	\$ (343)	\$ (330)
Niagara-on-the-Lake	582	\$ 122.30	\$ 156.03	\$ (69)	\$ (37)
Kingsville	117	\$ 41.85	\$ 43.73	\$ (37)	\$ (34)
Sarnia	479	\$ 33.41	\$ 38.85	\$ 18	\$ 18
Whitby	406	\$ 88.31	\$ 107.73	\$ (1)	\$ 19
Ottawa	405	\$ 12.85	\$ 21.02	\$ 15	\$ 22
Lincoln	289	\$ 42.13	\$ 50.05	\$ 17	\$ 23
West Lincoln	212	\$ 41.80	\$ 45.47	\$ 23	\$ 27
Kawartha Lakes	636	\$ 57.37	\$ 57.37	\$ 29	\$ 29
Brockville	399	\$ 59.01	\$ 68.24	\$ 22	\$ 30
Quinte West	389	\$ 28.36	\$ 44.55	\$ 22	\$ 31
Springwater	296	\$ 36.73	\$ 51.32	\$ 18	\$ 32
Hamilton	243	\$ 35.54	\$ 42.66	\$ 28	\$ 35
King	9,561	\$ 100.76	\$ 106.89	\$ 29	\$ 35
St. Thomas	329	\$ 43.75	\$ 58.20	\$ 26	\$ 36
Aurora	890	\$ 84.63	\$ 114.24	\$ 7	\$ 36
Pelham	216	\$ 35.25	\$ 41.70	\$ 37	\$ 39
Welland	434	\$ 45.20	\$ 52.42	\$ 36	\$ 41
North Bay	254	\$ 53.84	\$ 67.71	\$ 30	\$ 41
Central Elgin	491	\$ 66.86	\$ 81.01	\$ 28	\$ 41
Meaford	478	\$ 46.42	\$ 58.58	\$ 31	\$ 43
Kitchener	515	\$ 65.93	\$ 73.97	\$ 36	\$ 44
Windsor	411	\$ 61.44	\$ 81.54	\$ 24	\$ 44
Chatham-Kent	511	\$ 69.39	\$ 76.28	\$ 38	\$ 45
Ajax	299	\$ 82.58	\$ 92.09	\$ 36	\$ 46
Toronto	N/A	\$ 44.00	\$ 44.00	\$ 45	\$ 46
Penetanguishene	695	\$ 74.60	\$ 77.53	\$ 48	\$ 51
Fort Erie	394	\$ 50.82	\$ 73.54	\$ 30	\$ 52
Burlington	382	\$ 50.41	\$ 78.32	\$ 29	\$ 53
Halton Hills	357	\$ 72.62	\$ 92.03	\$ 36	\$ 54
London	227	\$ 41.65	\$ 58.18	\$ 41	\$ 55
Gravenhurst	1,623	\$ 46.72	\$ 55.83	\$ 47	\$ 56
Greater Sudbury	N/A	\$ 86.25	\$ 94.80	\$ 48	\$ 56
Port Hope	583	\$ 65.77	\$ 77.90	\$ 44	\$ 57
Guelph	481	\$ 61.52	\$ 79.02	\$ 44	\$ 57
Cambridge	316	\$ 68.15	\$ 84.46	\$ 44	\$ 59
Milton	403	\$ 69.63	\$ 92.17	\$ 40	\$ 59
The Blue Mountains	576	\$ 77.55	\$ 95.00	\$ 44	\$ 60
Markham	305	\$ 58.96	\$ 58.96	\$ 62	\$ 62

Recreation Facilities—Other Cont'd

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

Municipality	Indoor Rec. Facilities sq. Metres per 1,000 Population	Recreation Facilities Operating Cost per Person	Recreation Facilities Total Cost per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Belleville	817	\$ 92.90	\$ 100.44	\$ 55	\$ 62
Mississauga	279	\$ 57.11	\$ 71.18	\$ 49	\$ 64
Pickering	442	\$ 85.96	\$ 100.02	\$ 54	\$ 66
Timmins	1,050	\$ 101.37	\$ 107.39	\$ 62	\$ 68
Wilmot	2,170	\$ 100.00	\$ 122.00	\$ 47	\$ 69
Peterborough	417	\$ 115.43	\$ 148.64	\$ 42	\$ 69
St. Catharines	242	\$ 62.44	\$ 76.07	\$ 61	\$ 69
Kingston	482	\$ 60.58	\$ 110.06	\$ 49	\$ 69
Barrie	432	\$ 60.91	\$ 85.56	\$ 49	\$ 70
Wellesley	N/A	\$ 114.40	\$ 139.80	\$ 52	\$ 73
Thunder Bay	525	\$ 102.07	\$ 108.73	\$ 67	\$ 73
Owen Sound	623	N/A	N/A	\$ 60	\$ 74
Thorold	312	\$ 76.52	\$ 99.85	\$ 51	\$ 74
East Gwillimbury	522	\$ 86.12	\$ 114.05	\$ 50	\$ 77
Wainfleet	606	\$ 102.57	\$ 110.33	\$ 71	\$ 79
Wasaga Beach	587	\$ 83.74	\$ 98.41	\$ 67	\$ 80
Sault Ste. Marie	N/A	\$ 74.98	\$ 95.50	\$ 70	\$ 81
Middlesex Centre	3,144	\$ 120.79	\$ 141.88	\$ 62	\$ 81
Vaughan	265	\$ 67.03	\$ 81.22	\$ 67	\$ 82
Oakville	455	\$ 67.04	\$ 90.21	\$ 72	\$ 88
Prince Edward County	329	\$ 85.95	\$ 105.04	\$ 70	\$ 89
Niagara Falls	4,313	\$ 57.88	\$ 107.97	\$ 64	\$ 90
Georgina	N/A	\$ 91.46	\$ 106.70	\$ 74	\$ 91
North Middlesex	542	\$ 123.12	\$ 152.73	\$ 76	\$ 92
North Dumfries	N/A	\$ 45.03	\$ 97.43	\$ 52	\$ 95
Innisfil	1,046	\$ 91.58	\$ 142.57	\$ 77	\$ 98
Huntsville	N/A	\$ 47.59	\$ 118.91	\$ 45	\$ 99
Orangeville	750	\$ 127.52	\$ 171.68	\$ 64	\$ 102
Brampton	257	\$ 99.73	\$ 123.79	\$ 82	\$ 106
Ingersoll	442	\$ 114.35	\$ 144.52	\$ 88	\$ 115
Woolwich	539	\$ 149.34	\$ 192.82	\$ 93	\$ 129
Oshawa	344	\$ 106.00	\$ 164.00	\$ 100	\$ 131
Clarington	358	\$ 116.23	\$ 149.45	\$ 114	\$ 136
Whitchurch-Stouffville	300	\$ 133.59	\$ 192.60	\$ 92	\$ 137
Newmarket	511	\$ 92.13	\$ 133.11	\$ 119	\$ 141
Kenora	985	\$ 257.24	\$ 266.47	\$ 137	\$ 145
Waterloo	484	\$ 102.52	\$ 155.43	\$ 118	\$ 145
Caledon	576	\$ 107.03	\$ 139.95	\$ 100	\$ 162
Stratford	1,306	\$ 107.72	\$ 168.30	\$ 137	\$ 168
Bracebridge	689	\$ 122.82	\$ 187.95	\$ 125	\$ 169
Lambton Shores	1,208	\$ 113.96	\$ 169.90	\$ 136	\$ 175
Hanover	1,136	\$ 170.76	\$ 243.04	\$ 142	\$ 196
St. Marys	1,535	\$ 211.01	\$ 355.24	\$ 184	\$ 262
Seguin	1,101	\$ 238.70	\$ 277.45	\$ 254	\$ 296
Average	760	\$ 83.41	\$ 107.86	\$ 53	\$ 72

Recreation Facilities and Programming

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

Municipality	Operating Costs Programs, Recreation Facilities Excluding Amortization per Person	Total Costs Programs, Recreation Facilities Including Amortization per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Port Colborne	\$ 70	\$ 82	\$ (343)	\$ (330)
Niagara-on-the-Lake	\$ 149	\$ 183	\$ (69)	\$ (37)
Kingsville	\$ 54	\$ 56	\$ (37)	\$ (34)
Sarnia	\$ 41	\$ 47	\$ 18	\$ 18
Whitby	\$ 99	\$ 119	\$ (1)	\$ 19
Ottawa	\$ 146	\$ 156	\$ 15	\$ 22
Lincoln	\$ 78	\$ 86	\$ 17	\$ 23
West Lincoln	\$ 51	\$ 54	\$ 23	\$ 27
Kawartha Lakes	\$ 93	\$ 93	\$ 29	\$ 29
Brockville	\$ 62	\$ 71	\$ 22	\$ 30
Quinte West	\$ 38	\$ 55	\$ 22	\$ 31
Springwater	\$ 54	\$ 68	\$ 18	\$ 32
Hamilton	\$ 82	\$ 89	\$ 28	\$ 35
King	\$ 162	\$ 168	\$ 29	\$ 35
St. Thomas	\$ 57	\$ 72	\$ 26	\$ 36
Aurora	\$ 151	\$ 180	\$ 7	\$ 36
Pelham	\$ 65	\$ 72	\$ 37	\$ 39
Welland	\$ 68	\$ 75	\$ 36	\$ 41
North Bay	\$ 78	\$ 92	\$ 30	\$ 41
Central Elgin	\$ 67	\$ 81	\$ 28	\$ 41
Meaford	\$ 54	\$ 66	\$ 31	\$ 43
Kitchener	\$ 111	\$ 120	\$ 36	\$ 44
Windsor	\$ 97	\$ 117	\$ 24	\$ 44
Chatham-Kent	\$ 92	\$ 99	\$ 38	\$ 45
Ajax	\$ 113	\$ 123	\$ 36	\$ 46
Toronto	\$ 119	\$ 122	\$ 45	\$ 46
Penetanguishene	\$ 89	\$ 92	\$ 48	\$ 51
Fort Erie	\$ 78	\$ 101	\$ 30	\$ 52
Burlington	\$ 115	\$ 143	\$ 29	\$ 53
Halton Hills	\$ 128	\$ 147	\$ 36	\$ 54
London	\$ 75	\$ 92	\$ 41	\$ 55
Gravenhurst	\$ 81	\$ 90	\$ 47	\$ 56
Greater Sudbury	\$ 106	\$ 115	\$ 48	\$ 56
Port Hope	\$ 122	\$ 134	\$ 44	\$ 57
Guelph	\$ 88	\$ 106	\$ 44	\$ 57
Cambridge	\$ 93	\$ 115	\$ 44	\$ 59
Milton	\$ 109	\$ 132	\$ 40	\$ 59
The Blue Mountains	\$ 78	\$ 94	\$ 44	\$ 60

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

Municipality	Operating Costs Programs, Recreation Facilities Excluding Amortization per Person	Total Costs Programs, Recreation Facilities Including Amortization per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Markham	\$ 84	\$ 84	\$ 62	\$ 62
Belleville	\$ 100	\$ 107	\$ 55	\$ 62
Mississauga	\$ 89	\$ 104	\$ 49	\$ 64
Pickering	\$ 134	\$ 148	\$ 54	\$ 66
Timmins	\$ 102	\$ 108	\$ 62	\$ 68
Wilmot	\$ 124	\$ 146	\$ 47	\$ 69
Peterborough	\$ 132	\$ 165	\$ 42	\$ 69
St. Catharines	\$ 67	\$ 80	\$ 61	\$ 69
Kingston	\$ 88	\$ 138	\$ 49	\$ 69
Barrie	\$ 101	\$ 125	\$ 49	\$ 70
Wellesley	\$ 115	\$ 141	\$ 52	\$ 73
Thunder Bay	\$ 132	\$ 139	\$ 67	\$ 73
Owen Sound	N/A	N/A	\$ 60	\$ 74
Thorold	\$ 77	\$ 100	\$ 51	\$ 74
East Gwillimbury	\$ 121	\$ 150	\$ 50	\$ 77
Wainfleet	\$ 103	\$ 110	\$ 71	\$ 79
Wasaga Beach	\$ 111	\$ 125	\$ 67	\$ 80
Sault Ste. Marie	\$ 82	\$ 103	\$ 70	\$ 81
Middlesex Centre	\$ 123	\$ 144	\$ 62	\$ 81
Vaughan	\$ 130	\$ 145	\$ 67	\$ 82
Oakville	\$ 129	\$ 152	\$ 72	\$ 88
Prince Edward County	\$ 104	\$ 123	\$ 70	\$ 89
Niagara Falls	\$ 66	\$ 116	\$ 64	\$ 90
Georgina	\$ 115	\$ 138	\$ 74	\$ 91
North Middlesex	\$ 123	\$ 153	\$ 76	\$ 92
North Dumfries	\$ 57	\$ 109	\$ 52	\$ 95
Innisfil	\$ 105	\$ 156	\$ 77	\$ 98
Huntsville	\$ 127	\$ 198	\$ 45	\$ 99
Orangeville	\$ 148	\$ 192	\$ 64	\$ 102
Brampton	\$ 119	\$ 144	\$ 82	\$ 106
Ingersoll	\$ 241	\$ 271	\$ 88	\$ 115
Woolwich	\$ 152	\$ 196	\$ 93	\$ 129
Oshawa	\$ 165	\$ 223	\$ 100	\$ 131
Clarington	\$ 139	\$ 173	\$ 114	\$ 136
Whitchurch-Stouffville	\$ 159	\$ 218	\$ 92	\$ 137
Newmarket	\$ 168	\$ 209	\$ 119	\$ 141
Kenora	\$ 275	\$ 286	\$ 137	\$ 145
Waterloo	\$ 164	\$ 217	\$ 118	\$ 145
Caledon	\$ 152	\$ 185	\$ 100	\$ 162
Stratford	\$ 127	\$ 188	\$ 137	\$ 168
Bracebridge	\$ 222	\$ 288	\$ 125	\$ 169
Lambton Shores	\$ 115	\$ 170	\$ 136	\$ 175
Hanover	\$ 246	\$ 319	\$ 142	\$ 196
St. Marys	\$ 357	\$ 502	\$ 184	\$ 262
Seguin	\$ 274	\$ 315	\$ 254	\$ 296
Average	\$ 116	\$ 140	\$ 53	\$ 72

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 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
Seguin	\$ 6	\$ 45	\$ 21	\$ 26	\$ 3	\$ 3
Wasaga Beach	\$ 2	\$ 26	\$ 22	\$ 27	\$ 12	\$ 15
Gravenhurst	\$ 2	\$ 36	\$ 31	\$ 39	\$ 12	\$ 15
Springwater	\$ 2	\$ 25	\$ 23	\$ 25	\$ 16	\$ 17
Niagara-on-the-Lake	\$ 2	\$ 41	\$ 37	\$ 46	\$ 17	\$ 21
The Blue Mountains	\$ 3	\$ 89	\$ 83	\$ 112	\$ 17	\$ 23
West Lincoln	\$ 3	\$ 19	\$ 17	\$ 23	\$ 17	\$ 23
Bracebridge	\$ 2	\$ 49	\$ 41	\$ 45	\$ 23	\$ 25
King	\$ 2	\$ 57	\$ 52	\$ 62	\$ 21	\$ 25
Huntsville	N/A	N/A	\$ 40	\$ 53	\$ 22	\$ 30
Thorold	\$ 2	\$ 30	\$ 24	\$ 29	\$ 26	\$ 31
Meaford	\$ 2	\$ 45	\$ 41	\$ 44	\$ 31	\$ 33
Port Colborne	\$ 2	\$ 35	\$ 30	\$ 35	\$ 35	\$ 41
Wainfleet	\$ 2	\$ 52	\$ 46	\$ 52	\$ 36	\$ 41
Penetanguishene	\$ 3	\$ 34	\$ 31	\$ 39	\$ 33	\$ 41
Pelham	\$ 2	\$ 53	\$ 49	\$ 54	\$ 40	\$ 45
Port Hope	\$ 2	\$ 45	\$ 42	\$ 51	\$ 40	\$ 48
Kenora	\$ 2	\$ 56	\$ 40	\$ 45	\$ 50	\$ 56
St. Marys	\$ 2	\$ 73	\$ 49	\$ 60	\$ 48	\$ 59
Hanover	\$ 2	\$ 64	\$ 58	\$ 63	\$ 72	\$ 79
<20,000 Average	\$ 2	\$ 46	\$ 39	\$ 47	\$ 29	\$ 34
Woolwich	N/A	N/A	\$ 0	\$ 1	\$ 0	\$ 0
Whitchurch-Stouffville	\$ 4	\$ 26	\$ 23	\$ 27	\$ 12	\$ 14
East Gwillimbury	\$ 2	\$ 47	\$ 42	\$ 46	\$ 26	\$ 28
Prince Edward County	\$ 2	\$ 40	\$ 34	\$ 39	\$ 27	\$ 30
Georgina	N/A	N/A	\$ 37	\$ 41	\$ 31	\$ 34
Lincoln	\$ 2	\$ 46	\$ 37	\$ 43	\$ 31	\$ 36
Quinte West	\$ 2	\$ 30	\$ 24	\$ 29	\$ 29	\$ 36
Brockville	\$ 1	\$ 42	\$ 32	\$ 32	\$ 37	\$ 38
Fort Erie	\$ 3	\$ 43	\$ 43	\$ 48	\$ 39	\$ 44
Orangeville	\$ 3	\$ 44	\$ 40	\$ 48	\$ 37	\$ 44
Owen Sound	\$ 3	\$ 37	\$ 28	\$ 40	\$ 34	\$ 49
Belleville		\$ 38	\$ 34	\$ 45	\$ 38	\$ 50
Timmins	\$ 3	\$ 34	\$ 31	\$ 34	\$ 50	\$ 56
Innisfil	\$ 2	\$ 69	\$ 72	\$ 84	\$ 49	\$ 58
St. Thomas	\$ 3	\$ 55	\$ 51	\$ 52	\$ 70	\$ 72
Stratford	\$ 2	\$ 73	\$ 67	\$ 74	\$ 68	\$ 75
20,000 - 49,999 Average	\$ 2	\$ 45	\$ 37	\$ 43	\$ 36	\$ 42

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

Municipality	MPMP Operating Costs/Use	MPMP Operating Costs/Person	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	N/A	N/A	\$ 3	\$ 4	\$ 4	\$ 4
Kawartha Lakes	\$ 2	\$ 28	\$ 25	\$ 25	\$ 18	\$ 18
Caledon	\$ 2	\$ 49	\$ 47	\$ 53	\$ 25	\$ 28
Newmarket	\$ 2	\$ 33	\$ 33	\$ 39	\$ 24	\$ 29
Peterborough	\$ 1	\$ 25	\$ 22	\$ 27	\$ 24	\$ 29
Milton	\$ 2	\$ 36	\$ 37	\$ 48	\$ 24	\$ 31
Waterloo	\$ 2	\$ 57	\$ 31	\$ 47	\$ 24	\$ 37
Aurora	\$ 2	\$ 54	\$ 51	\$ 59	\$ 32	\$ 37
Clarington	\$ 2	\$ 33	\$ 33	\$ 42	\$ 30	\$ 39
Halton Hills	\$ 3	\$ 55	\$ 52	\$ 60	\$ 36	\$ 42
Welland	\$ 2	\$ 33	\$ 30	\$ 33	\$ 40	\$ 44
North Bay	\$ 1	\$ 37	\$ 33	\$ 38	\$ 40	\$ 46
Pickering	\$ 2	\$ 58	\$ 57	\$ 67	\$ 43	\$ 50
Sault Ste. Marie	\$ 2	\$ 38	\$ 31	\$ 35	\$ 49	\$ 54
Niagara Falls	\$ 0	\$ 53	\$ 51	\$ 59	\$ 49	\$ 56
50,000 - 99,999 Average	\$ 2	\$ 42	\$ 36	\$ 42	\$ 31	\$ 36
Markham	\$ 1	\$ 36	\$ 34	\$ 34	\$ 21	\$ 21
Brampton	\$ 1	\$ 21	\$ 21	\$ 25	\$ 19	\$ 23
Oakville	\$ 2	\$ 50	\$ 49	\$ 54	\$ 25	\$ 27
Vaughan	N/A	N/A	\$ 51	\$ 59	\$ 26	\$ 30
Ajax	\$ 2	\$ 32	\$ 31	\$ 37	\$ 29	\$ 34
Barrie	\$ 3	\$ 33	\$ 32	\$ 38	\$ 29	\$ 34
Mississauga	\$ 2	\$ 46	\$ 46	\$ 53	\$ 31	\$ 35
Burlington	\$ 1	\$ 55	\$ 52	\$ 62	\$ 33	\$ 39
Chatham-Kent	N/A	N/A	\$ 31	\$ 35	\$ 35	\$ 40
St. Catharines	\$ 2	\$ 34	\$ 30	\$ 37	\$ 33	\$ 41
Cambridge	\$ 2	\$ 47	\$ 42	\$ 45	\$ 41	\$ 44
Whitby	\$ 1	\$ 40	\$ 38	\$ 51	\$ 33	\$ 44
Ottawa	\$ 2	\$ 55	\$ 55	\$ 56	\$ 44	\$ 45
Kingston	\$ 2	\$ 43	\$ 38	\$ 47	\$ 37	\$ 46
Toronto	\$ 2	\$ 64	\$ 65	\$ 76	\$ 40	\$ 47
Hamilton	\$ 1	\$ 46	\$ 44	\$ 53	\$ 45	\$ 54
Guelph	\$ 2	\$ 62	\$ 58	\$ 63	\$ 50	\$ 55
Kitchener	\$ 2	\$ 45	\$ 46	\$ 53	\$ 49	\$ 56
Greater Sudbury	N/A	\$ 44	\$ 41	\$ 50	\$ 50	\$ 60
Windsor	\$ 2	\$ 39	\$ 37	\$ 44	\$ 51	\$ 61
London	\$ 1	\$ 52	\$ 50	\$ 59	\$ 54	\$ 65
Oshawa	\$ 2	\$ 56	\$ 65	\$ 73	\$ 68	\$ 77
Thunder Bay	\$ 2	\$ 53	\$ 50	\$ 56	\$ 78	\$ 87
> 100,000 Average	\$ 2	\$ 45	\$ 44	\$ 51	\$ 40	\$ 46

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 CVA Including Amortization
Waterloo	N/A	\$ 1	N/A	\$ 1
Cambridge	N/A	\$ 1	N/A	\$ 1
Mississauga	\$ 1	\$ 1	\$ 1	\$ 1
Seguin	\$ 8	\$ 8	\$ 1	\$ 1
Oshawa	N/A	\$ 1	N/A	\$ 1
Greater Sudbury	\$ 1	\$ 1	\$ 1	\$ 1
Toronto	\$ 3	\$ 3	\$ 2	\$ 2
Oakville	\$ 4	\$ 4	\$ 2	\$ 2
The Blue Mountains	\$ 10	\$ 11	\$ 2	\$ 2
Markham	\$ 4	\$ 4	\$ 2	\$ 2
Newmarket	\$ 3	\$ 3	\$ 3	\$ 3
Kingston	\$ 3	\$ 3	\$ 3	\$ 3
St. Thomas	\$ 2	\$ 2	\$ 3	\$ 3
King	\$ 6	\$ 6	\$ 3	\$ 3
Ottawa	\$ 4	\$ 4	\$ 3	\$ 3
Windsor	\$ 2	\$ 2	\$ 3	\$ 3
North Bay	\$ 0	\$ 3	\$ 0	\$ 3
Clarington	\$ 4	\$ 4	\$ 4	\$ 4
Guelph	\$ 6	\$ 6	\$ 5	\$ 5
Hamilton	\$ 5	\$ 5	\$ 5	\$ 5
Welland	\$ 4	\$ 4	\$ 6	\$ 6
Niagara Falls	\$ 6	\$ 7	\$ 6	\$ 6
Chatham-Kent	\$ 6	\$ 6	\$ 6	\$ 6
Pickering	\$ 9	\$ 9	\$ 7	\$ 7
Peterborough	\$ 7	\$ 7	\$ 8	\$ 8
Lincoln	\$ 10	\$ 10	\$ 8	\$ 8
Meaford	\$ 11	\$ 12	\$ 8	\$ 9
Belleville	\$ 9	\$ 9	\$ 10	\$ 10
Prince Edward County	\$ 15	\$ 16	\$ 11	\$ 12
Timmins	\$ 7	\$ 8	\$ 12	\$ 13
Burlington	\$ 21	\$ 21	\$ 13	\$ 13
St. Catharines	\$ 12	\$ 13	\$ 13	\$ 14
Port Colborne	\$ 12	\$ 13	\$ 14	\$ 16
Brockville	\$ 14	\$ 14	\$ 16	\$ 16
Penetanguishene	\$ 15	\$ 16	\$ 15	\$ 16
St. Marys	\$ 17	\$ 20	\$ 17	\$ 20
Kenora	\$ 19	\$ 20	\$ 23	\$ 24
Average	\$ 8	\$ 7	\$ 7	\$ 7
Region Halton	\$ 2	\$ 2	\$ 1	\$ 1
Region Waterloo	\$ 11	\$ 12	\$ 17	\$ 17
Region Average	\$ 7	\$ 7	\$ 9	\$ 9

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
King	\$ (1)	\$ (1)	\$ (0)	\$ (0)
Springwater	\$ 1	\$ 1	\$ 0	\$ 0
Penetanguishene	\$ 1	\$ 1	\$ 1	\$ 1
Bracebridge	\$ 5	\$ 5	\$ 3	\$ 3
St. Marys	\$ 3	\$ 3	\$ 3	\$ 3
Hanover	\$ 4	\$ 4	\$ 4	\$ 6
Thorold	\$ 5	\$ 6	\$ 5	\$ 6
Port Hope	\$ 8	\$ 8	\$ 8	\$ 8
Wilmot	\$ 11	\$ 11	\$ 8	\$ 8
Ingersoll	\$ 11	\$ 11	\$ 12	\$ 13
Gravenhurst	\$ 37	\$ 45	\$ 15	\$ 18
Port Colborne	\$ 9	\$ 15	\$ 11	\$ 18
Huntsville	\$ 43	\$ 47	\$ 24	\$ 26
Meaford	\$ 50	\$ 52	\$ 37	\$ 39
<20,000 Average	\$ 13	\$ 15	\$ 9	\$ 11
Timmins	\$ (3)	\$ (3)	\$ (6)	\$ (6)
St. Thomas	\$ 1	\$ 1	\$ 1	\$ 1
Prince Edward County	\$ 5	\$ 5	\$ 4	\$ 4
Orangeville	\$ 6	\$ 6	\$ 6	\$ 6
Quinte West	\$ 5	\$ 5	\$ 6	\$ 6
Whitchurch-Stouffville	\$ 11	\$ 12	\$ 6	\$ 6
Georgina	\$ 13	\$ 13	\$ 11	\$ 11
Fort Erie	\$ 15	\$ 15	\$ 13	\$ 13
Stratford	\$ 18	\$ 18	\$ 19	\$ 19
Brockville	\$ 17	\$ 17	\$ 19	\$ 20
Owen Sound	\$ 17	\$ 20	\$ 20	\$ 24
20,000 - 49,999 Average	\$ 9	\$ 10	\$ 9	\$ 9

Cultural Services Cont'd

(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
Sarnia	\$ 1	\$ 1	\$ 1	\$ 1
Clarington	\$ 2	\$ 3	\$ 2	\$ 2
Halton Hills	\$ 5	\$ 5	\$ 3	\$ 3
Welland	\$ 3	\$ 3	\$ 4	\$ 4
Newmarket	\$ 7	\$ 8	\$ 5	\$ 6
Waterloo	\$ 10	\$ 10	\$ 8	\$ 8
Milton	\$ 15	\$ 18	\$ 9	\$ 11
North Bay	\$ 10	\$ 10	\$ 12	\$ 12
Sault Ste. Marie	\$ 19	\$ 19	\$ 29	\$ 29
Peterborough	\$ 28	\$ 33	\$ 30	\$ 35
50,000 - 99,999 Average	\$ 10	\$ 11	\$ 10	\$ 11
Burlington	\$ (7)	\$ 1	\$ (4)	\$ 0
Ajax	\$ 1	\$ 1	\$ 1	\$ 1
Markham	\$ 8	\$ 8	\$ 5	\$ 5
Vaughan	\$ 10	\$ 11	\$ 5	\$ 5
Oakville	\$ 12	\$ 12	\$ 6	\$ 6
Cambridge	\$ 8	\$ 8	\$ 8	\$ 8
St. Catharines	\$ 7	\$ 9	\$ 8	\$ 9
Mississauga	\$ 13	\$ 15	\$ 8	\$ 10
Oshawa	\$ 10	\$ 10	\$ 11	\$ 11
Windsor	\$ 9	\$ 9	\$ 13	\$ 13
Brampton	\$ 15	\$ 18	\$ 14	\$ 17
Guelph	\$ 18	\$ 22	\$ 16	\$ 19
Hamilton	\$ 20	\$ 20	\$ 20	\$ 21
Kitchener	\$ 17	\$ 20	\$ 18	\$ 21
Barrie	\$ 23	\$ 24	\$ 20	\$ 22
Chatham-Kent	\$ 15	\$ 20	\$ 17	\$ 22
Ottawa	\$ 30	\$ 32	\$ 24	\$ 25
Toronto	\$ 40	\$ 43	\$ 25	\$ 26
Kingston	\$ 28	\$ 32	\$ 27	\$ 31
London	\$ 33	\$ 35	\$ 36	\$ 39
Thunder Bay	\$ 27	\$ 30	\$ 42	\$ 47
Greater Sudbury	\$ 65	\$ 66	\$ 79	\$ 79
>100,000 Average	\$ 18	\$ 20	\$ 18	\$ 20

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	Revenue as % Gross Expenditures Including Amortization	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Municipality	Revenue as % Gross Expenditures Including Amortization	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
North Middlesex	99%	\$ 0	\$ 0	Port Colborne	13%	\$ 19	\$ 22
Lambton Shores	59%	\$ 4	\$ 2	Fort Erie	7%	\$ 26	\$ 24
Woolwich	74%	\$ 5	\$ 3	Clarington	17%	\$ 26	\$ 24
Pickering	87%	\$ 5	\$ 3	West Lincoln	39%	\$ 25	\$ 24
Wilmot	41%	\$ 6	\$ 4	Cambridge	16%	\$ 25	\$ 24
Newmarket	33%	\$ 6	\$ 4	Welland	9%	\$ 18	\$ 24
Markham	68%	\$ 8	\$ 5	Kitchener	29%	\$ 23	\$ 25
Sarnia	68%	\$ 4	\$ 5	Niagara-on-the-Lake	27%	\$ 54	\$ 25
King	69%	\$ 12	\$ 5	Oshawa	0%	\$ 25	\$ 27
Wellesley	21%	\$ 8	\$ 6	East Gwillimbury	18%	\$ 51	\$ 32
Kingsville	23%	\$ 7	\$ 6	Innisfil	9%	\$ 58	\$ 39
Hanover	39%	\$ 5	\$ 7	Owen Sound	11%	\$ 39	\$ 48
Orangeville	33%	\$ 9	\$ 9	Lower Tier	31%	\$ 22	\$ 16
North Dumfries	22%	\$ 14	\$ 9	Stratford	71%	\$ 1	\$ 1
Mississauga	20%	\$ 13	\$ 9	Toronto	41%	\$ 13	\$ 8
Springwater	34%	\$ 15	\$ 10	Chatham-Kent	38%	\$ 7	\$ 8
Milton	60%	\$ 18	\$ 12	Guelph	26%	\$ 15	\$ 13
Middlesex Centre	26%	\$ 18	\$ 12	Hamilton	44%	\$ 13	\$ 13
Gravenhurst	33%	\$ 31	\$ 12	St. Marys	N/A	\$ 13	\$ 13
Vaughan	46%	\$ 24	\$ 12	Kingston	30%	\$ 15	\$ 14
Niagara Falls	18%	\$ 14	\$ 13	Sault Ste. Marie	34%	\$ 9	\$ 14
St. Catharines	15%	\$ 13	\$ 14	Kenora	21%	\$ 12	\$ 14
Oakville	44%	\$ 29	\$ 14	Quinte West	29%	\$ 12	\$ 15
Aurora	22%	\$ 24	\$ 15	St. Thomas	29%	\$ 12	\$ 16
Burlington	20%	\$ 24	\$ 15	Prince Edward County	33%	\$ 21	\$ 16
Meaford	18%	\$ 21	\$ 16	London	11%	\$ 16	\$ 17
Whitby	15%	\$ 18	\$ 16	Ottawa	40%	\$ 22	\$ 17
Halton Hills	21%	\$ 23	\$ 16	Seguin	14%	\$ 131	\$ 18
Huntsville	1%	\$ 29	\$ 16	Belleville	11%	\$ 17	\$ 19
Lincoln	26%	\$ 21	\$ 17	Windsor	12%	\$ 16	\$ 22
Ajax	42%	\$ 19	\$ 18	Barrie	7%	\$ 24	\$ 22
Georgina	18%	\$ 21	\$ 18	Peterborough	6%	\$ 21	\$ 22
Caledon	44%	\$ 34	\$ 18	North Bay	0%	\$ 20	\$ 25
The Blue Mountains	21%	\$ 88	\$ 18	Greater Sudbury	17%	\$ 23	\$ 27
Penetanguishene	6%	\$ 17	\$ 18	Kawartha Lakes	10%	\$ 39	\$ 28
Thorold	29%	\$ 17	\$ 18	Brockville	6%	\$ 34	\$ 40
Central Elgin	N/A	\$ 21	\$ 19	Thunder Bay	10%	\$ 26	\$ 41
Bracebridge	33%	\$ 34	\$ 19	Timmins	11%	\$ 37	\$ 60
Pelham	17%	\$ 23	\$ 19	Single Tier	23%	\$ 23	\$ 20
Wainfleet	15%	\$ 24	\$ 19	Region Peel	1%	\$ 3	\$ 2
Port Hope	18%	\$ 20	\$ 19	Region York	10%	\$ 8	\$ 4
Brampton	25%	\$ 21	\$ 19	District of Muskoka	17%	\$ 23	\$ 7
Waterloo	30%	\$ 27	\$ 21	Region Halton	7%	\$ 12	\$ 7
Wasaga Beach	43%	\$ 40	\$ 22	Region Waterloo	12%	\$ 12	\$ 18
Whitchurch-Stouffville	38%	\$ 41	\$ 22	Region Niagara	3%	\$ 29	\$ 29
				Region Durham	8%	\$ 8	N/A
				Region Average	8%	\$ 14	\$ 11

Commercial and Industrial

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Owen Sound	\$ (13)	\$ (16)
Kawartha Lakes	\$ (2)	\$ (1)
Toronto	\$ (0)	\$ (0)
West Lincoln	\$ 0	\$ 0
Waterloo	\$ 0	\$ 0
Central Elgin	\$ 1	\$ 1
Markham	\$ 2	\$ 1
Lambton Shores	\$ 3	\$ 2
East Gwillimbury	\$ 3	\$ 2
Kingsville	\$ 2	\$ 2
Vaughan	\$ 5	\$ 2
Mississauga	\$ 4	\$ 2
Lincoln	\$ 3	\$ 3
Huntsville	\$ 6	\$ 3
Halton Hills	\$ 5	\$ 3
Burlington	\$ 6	\$ 4
Sarnia	\$ 4	\$ 4
Whitby	\$ 6	\$ 5
Newmarket	\$ 7	\$ 5
Caledon	\$ 10	\$ 5
Oshawa	\$ 5	\$ 6
Oakville	\$ 11	\$ 6
Ajax	\$ 6	\$ 6
Milton	\$ 11	\$ 7
Barrie	\$ 8	\$ 7
Brampton	\$ 8	\$ 7
Middlesex Centre	\$ 11	\$ 7
St. Thomas	\$ 6	\$ 8
Thorold	\$ 8	\$ 8
The Blue Mountains	\$ 45	\$ 9
Georgina	\$ 12	\$ 10
Wasaga Beach	\$ 20	\$ 11
Cambridge	\$ 12	\$ 12
Orangeville	\$ 15	\$ 14
Gravenhurst	\$ 36	\$ 14
Penetanguishene	\$ 13	\$ 14
Kitchener	\$ 14	\$ 15
Welland	\$ 11	\$ 15
Hamilton	\$ 15	\$ 15
Quinte West	\$ 13	\$ 16

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
St. Catharines	\$ 14	\$ 16
Clarington	\$ 17	\$ 16
North Bay	\$ 14	\$ 16
Hanover	\$ 13	\$ 17
Meaford	\$ 24	\$ 18
Woolwich	\$ 26	\$ 19
Prince Edward County	\$ 25	\$ 19
Guelph	\$ 26	\$ 22
Fort Erie	\$ 25	\$ 23
Peterborough	\$ 21	\$ 23
Belleville	\$ 20	\$ 23
Chatham-Kent	\$ 22	\$ 24
Bracebridge	\$ 45	\$ 25
Kingston	\$ 29	\$ 28
Windsor	\$ 26	\$ 35
Ingersoll	\$ 31	\$ 36
Port Hope	\$ 38	\$ 36
Brockville	\$ 39	\$ 45
Greater Sudbury	\$ 38	\$ 46
Niagara Falls	\$ 48	\$ 46
St. Marys	\$ 48	\$ 47
Thunder Bay	\$ 38	\$ 60
Timmins	\$ 38	\$ 62
Sault Ste. Marie	\$ 41	\$ 63
Ottawa	\$ 82	\$ 65
London	\$ 95	\$ 103
Port Colborne	\$ 195	\$ 227
Stratford	\$ 233	\$ 238
Average	\$ 24	\$ 24
Region York	\$ 1	\$ 1
District of Muskoka	\$ 6	\$ 2
Region Halton	\$ 3	\$ 2
Region Niagara	\$ 4	\$ 4
Region Durham	\$ 3	N/A
Region Average	\$ 3	\$ 2

Building Permit and Inspection Services

Municipalities	Operating Cost Services Per \$1,000 of Construction - MPMP	Net Costs per \$100,000 CVA Including Amortization	Net Costs per Capita Including Amortization
The Blue Mountains	\$ (3.30)	\$ (6)	\$ (31)
Markham	\$ 4.56	\$ (18)	\$ (29)
Niagara-on-the-Lake	\$ 0.01	\$ (3)	\$ (7)
Whitchurch-Stouffville	\$ 25.03	\$ (3)	\$ (6)
Newmarket	\$ 7.79	\$ (3)	\$ (4)
Whitby	\$ 4.67	\$ (1)	\$ (1)
Caledon	\$ 6.21	\$ (0)	\$ (0)
St. Thomas	\$ 2.04	\$ (0)	\$ (0)
Kawartha Lakes		\$ (0)	\$ (0)
Sarnia	\$ 1.70	\$ 2	\$ 2
Prince Edward County	\$ 0.01	\$ 1	\$ 2
Port Colborne	\$ 3.30	\$ 4	\$ 3
Belleville	\$ 0.01	\$ 4	\$ 4
Middlesex Centre	\$ 11.23	\$ 3	\$ 4
Bracebridge	\$ 16.38	\$ 3	\$ 5
North Bay	\$ 3.53	\$ 7	\$ 5
Wendell	\$ 16.07	\$ 7	\$ 5
Hanover	\$ 16.68	\$ 9	\$ 7
Owen Sound	\$ 14.58	\$ 13	\$ 11
Ajax	\$ 3.80	\$ 10	\$ 11
Kingsville	\$ 6.36	\$ 11	\$ 11
London	\$ 4.27	\$ 13	\$ 12
Timmins	\$ 8.12	\$ 19	\$ 12
Pickering	\$ 5.69	\$ 9	\$ 12
Chatham-Kent		\$ 15	\$ 13
Kenora	\$ 9.59	\$ 16	\$ 13
Hamilton	\$ 9.60	\$ 14	\$ 14
Clarington	\$ 3.61	\$ 13	\$ 14
Fort Erie	\$ 12.86	\$ 14	\$ 15
St. Catharines	\$ 0.02	\$ 17	\$ 15
Thorold	\$ 14.23	\$ 16	\$ 16
Mississauga	\$ 14.00	\$ 10	\$ 16
Waterloo	\$ 4.41	\$ 12	\$ 16
Peterborough	\$ 10.48	\$ 17	\$ 16
Cambridge	\$ 6.24	\$ 16	\$ 16
Wainfleet	\$ 13.46	\$ 13	\$ 16
Brampton	\$ 0.01	\$ 15	\$ 17
Oshawa	\$ 9.03	\$ 18	\$ 17
Toronto	\$ 6.30	\$ 11	\$ 18
Central Elgin	\$ 12.51	\$ 16	\$ 18

Municipalities	Operating Cost Services Per \$1,000 of Construction - MPMP	Net Costs per \$100,000 CVA Including Amortization	Net Costs per Capita Including Amortization
Guelph	\$ 8.23	\$ 16	\$ 18
Meaford	\$ 18.82	\$ 14	\$ 19
Windsor	\$ 21.38	\$ 26	\$ 19
Greater Sudbury	\$ 9.67	\$ 23	\$ 19
Lincoln	\$ 0.01	\$ 16	\$ 20
Kitchener	\$ 6.57	\$ 21	\$ 20
Lambton Shores	\$ 12.78	\$ 11	\$ 20
Aurora	\$ 7.18	\$ 12	\$ 20
Ottawa	\$ 9.89	\$ 16	\$ 20
Woolwich	\$ 5.51	\$ 15	\$ 21
Barrie	\$ 8.18	\$ 20	\$ 22
West Lincoln	\$ 12.91	\$ 23	\$ 23
Brockville	\$ 8.25	\$ 27	\$ 23
Springwater	\$ 12.52	\$ 16	\$ 24
Kingston	\$ 14.15	\$ 24	\$ 25
Halton Hills	\$ 19.34	\$ 18	\$ 25
Huntsville		\$ 14	\$ 26
Georgina		\$ 22	\$ 26
Pelham	\$ 22.03	\$ 24	\$ 29
Penetanguishene		\$ 31	\$ 29
Stratford	\$ 19.30	\$ 31	\$ 30
Oakville	\$ 10.46	\$ 15	\$ 31
Wasaga Beach	\$ 8.61	\$ 17	\$ 31
Innisfil	\$ 15.05	\$ 21	\$ 31
St. Marys	\$ 19.65	\$ 36	\$ 37
King	\$ 7.23	\$ 17	\$ 41
East Gwillimbury	\$ 0.02	\$ 30	\$ 49
Milton	\$ 13.11	\$ 32	\$ 51
Gravenhurst	\$ 22.19	\$ 27	\$ 69
Seguin	\$ 18.09	\$ 17	\$ 122
Sault Ste. Marie	\$ 6.02		
Average	\$ 9.43	\$ 14	\$ 17

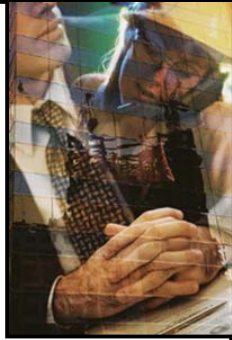
Building Permit and Inspection Services—Number of Working Days to Review and Complete an Application and Issue a Permit

Municipalities	Category 1 - Houses not exceeding 3 storeys/ 600 m²	Category 2 - small buildings comm./ind. not exceeding 3 storeys/ 600 m²	Category 3 - large buildings	Category 4 - complex buildings
The Blue Mountains	1	1	1	1
Belleville	4	4	5	3
Welland	2	5	4	5
West Lincoln	5	5	5	5
Thunder Bay	5	11	11	7
Barrie	1	1	9	8
Huntsville	4	4	5	8
Ottawa	8	10	9	8
Clarington	7	4	8	9
Greater Sudbury	6	9	10	9
Meaford	3	8	10	10
Quinte West	5	7	10	10
Oshawa	6	8	20	10
Sault Ste. Marie	10	13	9	10
Cambridge	5	11	17	11
Pickering	10	13	10	12
Prince Edward County	8	7	7	12
Whitby	5	7	10	13
Hamilton	8	9	14	14
North Bay	6	10	14	14
St. Marys	4	7	10	15
London	6	9	11	16
Caledon	10	13	19	17
Kitchener	8	12	17	18
Mississauga	8	15	19	19
Markham	10	16		20
Oakville	6	14	19	20
Port Colborne	7	10	15	20
Port Hope	5	8	15	20
Kingston	7	13	12	21
St. Thomas	5	10	16	22
Sarnia	7	12	18	24
King	10	12	20	27
Waterloo	8	13	12	27
Brampton	10	10	15	28
Woolwich	10	15	19	29
Brockville	10	15	20	30
East Gwillimbury	12	17	25	30

Building Permit and Inspection Services—Number of Working Days to Review and Complete an Application and Issue a Permit Cont'd

Municipalities	Category 1 - Houses not exceeding 3 storeys/ 600 m ²	Category 2 - small buildings comm./ind. not exceeding 3 storeys/ 600 m ²	Category 3 - large buildings	Category 4 - complex buildings
Kenora	10	15	20	30
Niagara Falls	10	15	18	30
Orangeville	8	12	18	30
Windsor	9	14	20	30
Milton	16	12	16	31
Timmins	1	1	1	35
Wasaga Beach	9	6		49
Ajax	9			
Aurora	5	14	15	
Bracebridge	8	15		
Central Elgin	5	10	15	
Fort Erie	7	3	10	
Gravenhurst	6	5	4	
Guelph	9	14	17	
Halton Hills	8	10	12	
Hanover	3	3	2	
Innisfil	13	17	15	
Kawartha Lakes	4	4	6	
Kingsville	6	12	10	
Lambton Shores	2	4	4	
Lincoln	9	10	10	
Middlesex Centre	7	10	15	
Newmarket	4	10	10	
Niagara-on-the-Lake	5	5	6	
North Dumfries	N/A	7	16	
North Middlesex	4	3	10	
Owen Sound	1	2		
Pelham	8	8	10	
Penetanguishene		2		
Peterborough	2		1	
Seguin	6	7		
Springwater	9	12	22	
St. Catharines	9	9	11	
Stratford	5	6	13	
Thorold	9	13	34	
Wainfleet	6	9	13	
Whitchurch-Stouffville	9	7	16	
Wilmot	7	11	15	
Average	7	9	13	18

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, Kenora, Sault Ste. Marie, Seguin, Thunder Bay, and Timmins do not charge development charges
- Only 2 of the 7 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, Grey County, Ingersoll, Kawartha Lakes, Kenora, Lambton County, District of Muskoka, Middlesex Centre, Norfolk, North Bay, Peterborough, Port Hope, Prince Edward County, Quinte West, Perth County, Sault Ste. Marie, St. Thomas, Thunder Bay, and Timmins.
- There is a significant range in terms of development charges across the survey
- 7 municipalities have no municipal industrial development charges
- 1 municipality has no municipal commercial development charge

2012 Total Development Charges—(sorted by single detached)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brockville	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	\$ 2,755	\$ 2,039	\$ 2,039	\$ 1,720	\$ 1,115	none	none
Hanover	\$ 3,249	\$ 2,599	\$ 2,599	\$ 2,599	\$ 2,599	none	none
Chatham-Kent	\$ 3,266	\$ 2,483	\$ 2,483	\$ 2,449	\$ 1,247	\$ 3.30	\$ 1.47
Middlesex Centre	\$ 5,478	\$ 3,841	\$ 3,841	\$ 3,157	\$ 2,388	\$ 1.05	\$ 0.42
Kingsville	\$ 5,915	\$ 4,856	\$ 4,856	\$ 2,748	\$ 4,032	\$ 0.88	\$ 0.88
Quinte West	\$ 5,995	\$ 3,781	\$ 3,781	\$ 3,819	\$ 2,195	\$ 3.32	\$ 3.32
Sarnia	\$ 6,471	\$ 4,862	\$ 4,862	\$ 4,077	\$ 2,904	\$ 4.88	\$ 4.88
Kawartha Lakes	\$ 6,585	\$ 4,271	\$ 4,271	\$ 4,476	\$ 3,021	\$ 5.70	\$ 5.70
St. Thomas	\$ 7,182	\$ 5,838	\$ 5,838	\$ 4,522	\$ 3,022	\$ 5.57	\$ 2.12
North Bay	\$ 7,375	\$ 6,074	\$ 6,074	\$ 3,512	\$ 3,512	\$ 2.43	\$ 2.43
Prince Edward County	\$ 7,533	\$ 5,578	\$ 5,578	\$ 3,863	\$ 3,139	\$ 2.55	\$ 2.55
Central Elgin	\$ 7,601	\$ 5,819	\$ 5,819	\$ 4,299	\$ 4,299	\$ 4.32	\$ 4.32
Owen Sound	\$ 8,154	\$ 6,629	\$ 6,629	\$ 5,139	\$ 5,139	\$ 1.85	\$ 1.85
Belleville	\$ 8,890	\$ 6,178	\$ 6,178	\$ 6,300	\$ 3,617	\$ 4.89	none
Norfolk	\$ 9,417	\$ 5,874	\$ 5,874	\$ 4,000	\$ 3,475	\$ 1.77	\$ 1.77
Peterborough	\$ 9,548	\$ 8,256	\$ 8,256	\$ 5,568	\$ 5,568	\$ 4.26	none
Meaford	\$ 9,651	\$ 7,721	\$ 7,721	\$ 7,721	\$ 7,721	\$ 3.11	\$ 1.24
St. Catharines	\$ 9,950	\$ 6,053	\$ 6,053	\$ 4,414	\$ 4,414	\$ 11.50	\$ 5.16
Lambton Shores	\$ 9,985	\$ 8,593	\$ 8,593	\$ 4,496	\$ 6,365	\$ 5.51	\$ 5.51
North Middlesex	\$ 11,943	\$ 7,400	\$ 7,400	\$ 4,904	\$ 4,904	\$ 1.64	\$ 1.64
Stratford	\$ 13,782	\$ 10,177	\$ 10,177	\$ 7,901	\$ 5,434	\$ 2.16	none
Wellesley	\$ 14,210	\$ 10,442	\$ 10,442	\$ 8,915	\$ 8,915	\$ 10.15	\$ 10.15
Greater Sudbury	\$ 14,581	\$ 9,130	\$ 9,130	\$ 9,130	\$ 9,130	\$ 9.94	\$ 4.27
Ingersoll	\$ 14,663	\$ 11,929	\$ 11,929	\$ 8,912	\$ 7,041	\$ 35.70	none
Kingston	\$ 14,792	\$ 11,354	\$ 11,354	\$ 9,507	\$ 6,688	\$ 12.60	\$ 7.31
Pelham	\$ 16,260	\$ 10,605	\$ 10,605	\$ 7,021	\$ 8,386	\$ 11.50	\$ 5.16
Welland	\$ 16,465	\$ 11,134	\$ 11,134	\$ 7,285	\$ 8,787	\$ 15.76	\$ 9.42

2012 Total Development Charges Cont'd

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Wainfleet	\$ 16,664	\$ 10,557	\$ 10,557	\$ 7,014	\$ 8,365	\$ 15.46	\$ 9.12
Thorold	\$ 16,708	\$ 10,719	\$ 10,719	\$ 8,212	\$ 7,333	\$ 14.46	\$ 6.20
Ottawa	\$ 16,833	\$ 12,424	\$ 12,424	\$ 9,523	\$ 7,712	\$ 13.35	\$ 8.04
West Lincoln	\$ 17,032	\$ 10,369	\$ 10,369	\$ 8,201	\$ 6,903	\$ 14.13	\$ 7.79
Toronto	\$ 17,441	\$ 14,155	\$ 14,155	\$ 11,385	\$ 7,708	\$ 12.28	\$ 0.58
Windsor	\$ 18,026	\$ 13,867	\$ 13,867	\$ 9,323	\$ 9,323	\$ 3.97	none
North Dumfries	\$ 18,296	\$ 14,528	\$ 14,528	\$ 13,001	\$ 13,001	\$ 10.15	\$ 10.15
Port Colborne	\$ 18,343	\$ 11,878	\$ 11,878	\$ 9,524	\$ 7,776	\$ 14.62	\$ 6.45
Niagara-on-the-Lake	\$ 19,025	\$ 13,157	\$ 13,157	\$ 10,583	\$ 8,451	\$ 16.22	\$ 9.88
Woolwich	\$ 19,036	\$ 14,218	\$ 14,218	\$ 11,882	\$ 11,208	\$ 12.03	\$ 12.03
Springwater	\$ 19,949	\$ 16,854	\$ 16,854	\$ 13,336	\$ 10,271	\$ 8.77	\$ 8.77
Port Hope	\$ 20,165	\$ 17,647	\$ 17,647	\$ 12,528	\$ 9,119	\$ 10.00	\$ 5.55
Niagara Falls	\$ 20,375	\$ 13,003	\$ 13,003	\$ 10,086	\$ 10,086	\$ 16.12	\$ 5.16
Grimsby	\$ 20,478	\$ 13,335	\$ 13,335	\$ 10,819	\$ 8,609	\$ 16.32	\$ 9.98
Fort Erie	\$ 20,522	\$ 15,088	\$ 15,088	\$ 14,681	\$ 8,808	\$ 17.86	\$ 7.74
Wilmot	\$ 20,713	\$ 15,858	\$ 15,858	\$ 13,308	\$ 12,000	\$ 13.30	\$ 11.74
Huntsville	\$ 21,187	\$ 17,455	\$ 17,455	\$ 14,747	\$ 9,591	\$ 4.17	\$ 3.05
Wasaga Beach	\$ 21,229	\$ 17,714	\$ 17,714	\$ 15,090	\$ 14,241	\$ 8.22	\$ 8.22
Orangeville	\$ 21,420	\$ 17,973	\$ 17,973	\$ 12,484	\$ 8,947	\$ 7.48	\$ 0.61
Penetanguishene	\$ 21,973	\$ 17,040	\$ 17,040	\$ 15,115	\$ 15,115	\$ 3.03	\$ 3.03
The Blue Mountains	\$ 22,233	\$ 22,233	\$ 22,233	none	none	\$ 11.89	\$ 11.89
Bracebridge	\$ 22,567	\$ 17,945	\$ 17,945	\$ 14,936	\$ 10,180	\$ 3.93	\$ 3.93
London	\$ 23,456	\$ 16,933	\$ 16,933	\$ 14,141	\$ 10,200	\$ 15.78	\$ 15.78
Gravenhurst	\$ 23,511	\$ 21,074	\$ 21,074	\$ 15,899	\$ 10,485	\$ 5.88	\$ 5.88
Kitchener	\$ 23,986	\$ 17,198	\$ 17,198	\$ 14,458	\$ 14,458	\$ 14.78	\$ 14.78
Lincoln	\$ 24,962	\$ 16,958	\$ 16,958	\$ 13,981	\$ 10,710	\$ 19.26	\$ 12.92
Guelph	\$ 25,301	\$ 19,376	\$ 19,376	\$ 15,742	\$ 11,375	\$ 12.23	\$ 7.91
Cambridge	\$ 26,214	\$ 22,344	\$ 22,344	\$ 16,353	\$ 16,353	\$ 12.32	\$ 12.32
Waterloo	\$ 28,746	\$ 20,556	\$ 20,556	\$ 17,709	\$ 15,723	\$ 15.58	\$ 15.58
Hamilton	\$ 28,986	\$ 20,985	\$ 20,985	\$ 18,180	\$ 12,378	\$ 16.03	\$ 8.29
Barrie	\$ 29,441	\$ 25,692	\$ 25,692	\$ 17,664	\$ 15,048	\$ 17.17	\$ 11.11
Oshawa	\$ 29,996	\$ 24,574	\$ 24,208	\$ 19,328	\$ 12,448	\$ 22.11	\$ 4.91

2012 Total Development Charges Cont'd

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Innisfil	\$ 30,063	\$ 27,052	\$ 27,052	\$ 19,244	\$ 15,939	\$ 10.90	\$ 10.90
Pickering	\$ 32,904	\$ 26,275	\$ 26,275	\$ 19,608	\$ 13,627	\$ 23.15	\$ 8.95
Ajax	\$ 34,819	\$ 28,426	\$ 28,426	\$ 20,764	\$ 13,977	\$ 22.59	\$ 8.39
Whitby	\$ 34,848	\$ 28,355	\$ 28,355	\$ 22,079	\$ 14,049	\$ 21.90	\$ 7.70
Clarington	\$ 38,034	\$ 32,294	\$ 32,294	\$ 24,611	\$ 16,253	\$ 25.35	\$ 8.29
Burlington	\$ 38,790	\$ 29,329	\$ 28,148	\$ 21,344	\$ 20,610	\$ 31.32	\$ 13.95
Halton Hills	\$ 43,944	\$ 32,746	\$ 32,746	\$ 23,351	\$ 23,351	\$ 27.13	\$ 12.24
Georgina	\$ 50,154	\$ 45,096	\$ 45,096	\$ 32,465	\$ 22,747	\$ 38.59	\$ 20.16
Oakville	\$ 50,176	\$ 38,403	\$ 38,403	\$ 29,587	\$ 24,410	\$ 29.92	\$ 17.35
Milton	\$ 51,181	\$ 41,026	\$ 33,734	\$ 32,552	\$ 22,853	\$ 24.02	\$ 20.85
East Gwillimbury	\$ 53,818	\$ 46,797	\$ 46,797	\$ 33,668	\$ 23,590	\$ 41.32	\$ 22.89
Richmond Hill	\$ 54,331	\$ 47,001	\$ 47,001	\$ 34,243	\$ 24,117	\$ 44.50	\$ 23.66
Whitchurch-Stouffville	\$ 54,440	\$ 46,801	\$ 46,801	\$ 35,039	\$ 24,753	\$ 47.36	\$ 22.92
Mississauga	\$ 54,843	\$ 54,843	\$ 54,843	\$ 40,690	\$ 22,146	\$ 18.81	\$ 13.97
Vaughan	\$ 54,931	\$ 47,955	\$ 47,955	\$ 34,479	\$ 26,432	\$ 40.07	\$ 21.64
Newmarket	\$ 56,395	\$ 47,463	\$ 47,463	\$ 34,813	\$ 23,762	\$ 39.92	\$ 21.49
Caledon	\$ 57,108	\$ 52,873	\$ 52,873	\$ 40,452	\$ 22,892	\$ 16.98	\$ 13.31
Aurora	\$ 57,864	\$ 49,533	\$ 44,394	\$ 36,412	\$ 26,029	\$ 40.60	\$ 22.17
King	\$ 59,873	\$ 52,214	\$ 52,214	\$ 36,952	\$ 25,847	\$ 43.28	\$ 24.85
Markham	\$ 61,719	\$ 52,533	\$ 52,533	\$ 38,988	\$ 26,180	\$ 39.08	\$ 20.58
Brampton	\$ 63,417	\$ 59,080	\$ 59,080	\$ 44,912	\$ 24,936	\$ 28.27	\$ 13.42
Average	\$ 24,752	\$ 20,041	\$ 19,867	\$ 15,290	\$ 11,664	\$ 15.64	\$ 9.46
Median	\$ 20,427	\$ 15,473	\$ 15,473	\$ 12,528	\$ 9,591	\$ 12.95	\$ 8.29
Minimum	\$ 2,755	\$ 2,039	\$ 2,039	\$ 1,720	\$ 1,115	\$ 0.88	\$ 0.42
Maximum	\$ 63,417	\$ 59,080	\$ 59,080	\$ 44,912	\$ 26,432	\$ 47.36	\$ 24.85

2012 Development Charges—Grouped by Location

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brockville	none	none	none	none	none	none	none
Quinte West	\$ 5,995	\$ 3,781	\$ 3,781	\$ 3,819	\$ 2,195	\$ 3.32	\$ 3.32
Kawartha Lakes	\$ 6,585	\$ 4,271	\$ 4,271	\$ 4,476	\$ 3,021	\$ 5.70	\$ 5.70
Prince Edward County	\$ 7,533	\$ 5,578	\$ 5,578	\$ 3,863	\$ 3,139	\$ 2.55	\$ 2.55
Belleville	\$ 8,890	\$ 6,178	\$ 6,178	\$ 6,300	\$ 3,617	\$ 4.89	none
Peterborough	\$ 9,548	\$ 8,256	\$ 8,256	\$ 5,568	\$ 5,568	\$ 4.26	none
Kingston	\$ 14,792	\$ 11,354	\$ 11,354	\$ 9,507	\$ 6,688	\$ 12.60	\$ 7.31
Ottawa	\$ 16,833	\$ 12,424	\$ 12,424	\$ 9,523	\$ 7,712	\$ 13.35	\$ 8.04
Port Hope	\$ 20,165	\$ 17,647	\$ 17,647	\$ 12,528	\$ 9,119	\$ 10.00	\$ 5.55
Eastern Average	\$ 11,293	\$ 8,686	\$ 8,686	\$ 6,948	\$ 5,132	\$ 7.08	\$ 5.41
Toronto	\$ 17,441	\$ 14,155	\$ 14,155	\$ 11,385	\$ 7,708	\$ 12.28	\$ 0.58
Oshawa	\$ 29,996	\$ 24,574	\$ 24,208	\$ 19,328	\$ 12,448	\$ 22.11	\$ 4.91
Pickering	\$ 32,904	\$ 26,275	\$ 26,275	\$ 19,608	\$ 13,627	\$ 23.15	\$ 8.95
Ajax	\$ 34,819	\$ 28,426	\$ 28,426	\$ 20,764	\$ 13,977	\$ 22.59	\$ 8.39
Whitby	\$ 34,848	\$ 28,355	\$ 28,355	\$ 22,079	\$ 14,049	\$ 21.90	\$ 7.70
Clarington	\$ 38,034	\$ 32,294	\$ 32,294	\$ 24,611	\$ 16,253	\$ 25.35	\$ 8.29
Burlington	\$ 38,790	\$ 29,329	\$ 28,148	\$ 21,344	\$ 20,610	\$ 31.32	\$ 13.95
Halton Hills	\$ 43,944	\$ 32,746	\$ 32,746	\$ 23,351	\$ 23,351	\$ 27.13	\$ 12.24
Georgina	\$ 50,154	\$ 45,096	\$ 45,096	\$ 32,465	\$ 22,747	\$ 38.59	\$ 20.16
Oakville	\$ 50,176	\$ 38,403	\$ 38,403	\$ 29,587	\$ 24,410	\$ 29.92	\$ 17.35
Milton	\$ 51,181	\$ 41,026	\$ 33,734	\$ 32,552	\$ 22,853	\$ 24.02	\$ 20.85
East Gwillimbury	\$ 53,818	\$ 46,797	\$ 46,797	\$ 33,668	\$ 23,590	\$ 41.32	\$ 22.89
Richmond Hill	\$ 54,331	\$ 47,001	\$ 47,001	\$ 34,243	\$ 24,117	\$ 44.50	\$ 23.66
Whitchurch-Stouffville	\$ 54,440	\$ 46,801	\$ 46,801	\$ 35,039	\$ 24,753	\$ 47.36	\$ 22.92
Mississauga	\$ 54,843	\$ 54,843	\$ 54,843	\$ 40,690	\$ 22,146	\$ 18.81	\$ 13.97
Vaughan	\$ 54,931	\$ 47,955	\$ 47,955	\$ 34,479	\$ 26,432	\$ 40.07	\$ 21.64
Newmarket	\$ 56,395	\$ 47,463	\$ 47,463	\$ 34,813	\$ 23,762	\$ 39.92	\$ 21.49
Caledon	\$ 57,108	\$ 52,873	\$ 52,873	\$ 40,452	\$ 22,892	\$ 16.98	\$ 13.31
Aurora	\$ 57,864	\$ 49,533	\$ 44,394	\$ 36,412	\$ 26,029	\$ 40.60	\$ 22.17
King	\$ 59,873	\$ 52,214	\$ 52,214	\$ 36,952	\$ 25,847	\$ 43.28	\$ 24.85
Markham	\$ 61,719	\$ 52,533	\$ 52,533	\$ 38,988	\$ 26,180	\$ 39.08	\$ 20.58
Brampton	\$ 63,417	\$ 59,080	\$ 59,080	\$ 44,912	\$ 24,936	\$ 28.27	\$ 13.42
GTA Average	\$ 47,774	\$ 40,808	\$ 40,172	\$ 30,351	\$ 21,033	\$ 30.84	\$ 15.65

2012 Development Charges—Grouped by Location Cont'd

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
St. Catharines	\$ 9,950	\$ 6,053	\$ 6,053	\$ 4,414	\$ 4,414	\$ 11.50	\$ 5.16
Pelham	\$ 16,260	\$ 10,605	\$ 10,605	\$ 7,021	\$ 8,386	\$ 11.50	\$ 5.16
Welland	\$ 16,465	\$ 11,134	\$ 11,134	\$ 7,285	\$ 8,787	\$ 15.76	\$ 9.42
Wainfleet	\$ 16,664	\$ 10,557	\$ 10,557	\$ 7,014	\$ 8,365	\$ 15.46	\$ 9.12
Thorold	\$ 16,708	\$ 10,719	\$ 10,719	\$ 8,212	\$ 7,333	\$ 14.46	\$ 6.20
West Lincoln	\$ 17,032	\$ 10,369	\$ 10,369	\$ 8,201	\$ 6,903	\$ 14.13	\$ 7.79
Port Colborne	\$ 18,343	\$ 11,878	\$ 11,878	\$ 9,524	\$ 7,776	\$ 14.62	\$ 6.45
Niagara-on-the-Lake	\$ 19,025	\$ 13,157	\$ 13,157	\$ 10,583	\$ 8,451	\$ 16.22	\$ 9.88
Niagara Falls	\$ 20,375	\$ 13,003	\$ 13,003	\$ 10,086	\$ 10,086	\$ 16.12	\$ 5.16
Grimsby	\$ 20,478	\$ 13,335	\$ 13,335	\$ 10,819	\$ 8,609	\$ 16.32	\$ 9.98
Fort Erie	\$ 20,522	\$ 15,088	\$ 15,088	\$ 14,681	\$ 8,808	\$ 17.86	\$ 7.74
Lincoln	\$ 24,962	\$ 16,958	\$ 16,958	\$ 13,981	\$ 10,710	\$ 19.26	\$ 12.92
Hamilton	\$ 28,986	\$ 20,985	\$ 20,985	\$ 18,180	\$ 12,378	\$ 16.03	\$ 8.29
Niagara/Hamilton Avg.	\$ 18,905	\$ 12,603	\$ 12,603	\$ 10,000	\$ 8,539	\$ 15.33	\$ 7.94
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	\$ 7,375	\$ 6,074	\$ 6,074	\$ 3,512	\$ 3,512	\$ 2.43	\$ 2.43
Greater Sudbury	\$ 14,581	\$ 9,130	\$ 9,130	\$ 9,130	\$ 9,130	\$ 9.94	\$ 4.27
North Average	\$ 10,978	\$ 7,602	\$ 7,602	\$ 6,321	\$ 6,321	\$ 6.19	\$ 3.35
Springwater	\$ 19,949	\$ 16,854	\$ 16,854	\$ 13,336	\$ 10,271	\$ 8.77	\$ 8.77
Huntsville	\$ 21,187	\$ 17,455	\$ 17,455	\$ 14,747	\$ 9,591	\$ 4.17	\$ 3.05
Wasaga Beach	\$ 21,229	\$ 17,714	\$ 17,714	\$ 15,090	\$ 14,241	\$ 8.22	\$ 8.22
Orangeville	\$ 21,420	\$ 17,973	\$ 17,973	\$ 12,484	\$ 8,947	\$ 7.48	\$ 0.61
Penetanguishene	\$ 21,973	\$ 17,040	\$ 17,040	\$ 15,115	\$ 15,115	\$ 3.03	\$ 3.03
Bracebridge	\$ 22,567	\$ 17,945	\$ 17,945	\$ 14,936	\$ 10,180	\$ 3.93	\$ 3.93
Gravenhurst	\$ 23,511	\$ 21,074	\$ 21,074	\$ 15,899	\$ 10,485	\$ 5.88	\$ 5.88
Barrie	\$ 29,441	\$ 25,692	\$ 25,692	\$ 17,664	\$ 15,048	\$ 17.17	\$ 11.11
Innisfil	\$ 30,063	\$ 27,052	\$ 27,052	\$ 19,244	\$ 15,939	\$ 10.90	\$ 10.90
Simcoe/Musk./Duff./Avg	\$ 23,482	\$ 19,867	\$ 19,867	\$ 15,391	\$ 12,202	\$ 7.73	\$ 6.17

2012 Development Charges—Grouped by Location Cont'd

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Cambridge	\$ 26,214	\$ 22,344	\$ 22,344	\$ 16,353	\$ 16,353	\$ 12.32	\$ 12.32
Central Elgin	\$ 7,601	\$ 5,819	\$ 5,819	\$ 4,299	\$ 4,299	\$ 4.32	\$ 4.32
Chatham-Kent	\$ 3,266	\$ 2,483	\$ 2,483	\$ 2,449	\$ 1,247	\$ 3.30	\$ 1.47
Guelph	\$ 25,301	\$ 19,376	\$ 19,376	\$ 15,742	\$ 11,375	\$ 12.23	\$ 7.91
Hanover	\$ 3,249	\$ 2,599	\$ 2,599	\$ 2,599	\$ 2,599	none	none
Ingersoll	\$ 14,663	\$ 11,929	\$ 11,929	\$ 8,912	\$ 7,041	\$ 35.70	none
Kingsville	\$ 5,915	\$ 4,856	\$ 4,856	\$ 2,748	\$ 4,032	\$ 0.88	\$ 0.88
Kitchener	\$ 23,986	\$ 17,198	\$ 17,198	\$ 14,458	\$ 14,458	\$ 14.78	\$ 14.78
Lambton Shores	\$ 9,985	\$ 8,593	\$ 8,593	\$ 4,496	\$ 6,365	\$ 5.51	\$ 5.51
London	\$ 23,456	\$ 16,933	\$ 16,933	\$ 14,141	\$ 10,200	\$ 15.78	\$ 15.78
Meaford	\$ 9,651	\$ 7,721	\$ 7,721	\$ 7,721	\$ 7,721	\$ 3.11	\$ 1.24
Middlesex Centre	\$ 5,478	\$ 3,841	\$ 3,841	\$ 3,157	\$ 2,388	\$ 1.05	\$ 0.42
Norfolk	\$ 9,417	\$ 5,874	\$ 5,874	\$ 4,000	\$ 3,475	\$ 1.77	\$ 1.77
North Dumfries	\$ 18,296	\$ 14,528	\$ 14,528	\$ 13,001	\$ 13,001	\$ 10.15	\$ 10.15
North Middlesex	\$ 11,943	\$ 7,400	\$ 7,400	\$ 4,904	\$ 4,904	\$ 1.64	\$ 1.64
Owen Sound	\$ 8,154	\$ 6,629	\$ 6,629	\$ 5,139	\$ 5,139	\$ 1.85	\$ 1.85
Sarnia	\$ 6,471	\$ 4,862	\$ 4,862	\$ 4,077	\$ 2,904	\$ 4.88	\$ 4.88
St. Marys	\$ 2,755	\$ 2,039	\$ 2,039	\$ 1,720	\$ 1,115	none	none
St. Thomas	\$ 7,182	\$ 5,838	\$ 5,838	\$ 4,522	\$ 3,022	\$ 5.57	\$ 2.12
Stratford	\$ 13,782	\$ 10,177	\$ 10,177	\$ 7,901	\$ 5,434	\$ 2.16	none
The Blue Mountains	\$ 22,233	\$ 22,233	\$ 22,233	none	none	\$ 11.89	\$ 11.89
Waterloo	\$ 28,746	\$ 20,556	\$ 20,556	\$ 17,709	\$ 15,723	\$ 15.58	\$ 15.58
Wellesley	\$ 14,210	\$ 10,442	\$ 10,442	\$ 8,915	\$ 8,915	\$ 10.15	\$ 10.15
Wilmot	\$ 20,713	\$ 15,858	\$ 15,858	\$ 13,308	\$ 12,000	\$ 13.30	\$ 11.74
Windsor	\$ 18,026	\$ 13,867	\$ 13,867	\$ 9,323	\$ 9,323	\$ 3.97	none
Woolwich	\$ 19,036	\$ 14,218	\$ 14,218	\$ 11,882	\$ 11,208	\$ 12.03	\$ 12.03
Southwest Average	\$ 13,836	\$ 10,700	\$ 10,700	\$ 8,139	\$ 7,370	\$ 8.50	\$ 7.07

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*.

2012 Building Permit Fees (sorted alphabetically)

Municipality	Residential m2	Retail / m2 (finished)	Industrial / m2 (finished)
Ajax	\$9.00 /m ²	\$11.00	\$6.60
Aurora	\$12.00 /m ²	\$9.50	\$8.00
Barrie	\$11.00 /m ²	\$13.25	\$8.40
Belleville	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
Bracebridge	\$14.85 /m ²	\$10/\$1000	\$10/\$1,000
Brampton	\$12.75 /m ²	\$14.79	\$9.69
Brockville	\$1,210 (base fee)/unit plus \$5.92 /m ²	\$5.92	\$5.92
Burlington	up to 300 m ² \$10.10 /m ² , then \$13.02	\$14.41	up to 4650 m ² \$7.90, then \$5.40 /m ²
Caledon	\$12.60 /m ²	\$16.00	> 600 m ² \$6.40 /m ²
Cambridge	\$13.45 /m ²	\$15.06	9.36 /m ²
Central Elgin	\$1,000 up to 137 m ² + \$7.32 /m ²	\$6.67 /m ² >225 m ²	\$6.67 /m ² >225 m ²
Chatham-Kent	\$10.76 /m ² above grade, \$4.84 /m ²	\$13.75/\$1000	\$11.50/\$1000
Clarington	\$10.93 /m ²	\$14.21	\$11.65
East Gwillimbury	\$15.38 /m ²	\$11.62	\$10.22
Fort Erie	\$10.43 /m ²	\$10.11	\$8.82
Georgina	\$9.47 /m ² up to 158 m ² , \$11.30 /m ²	\$9.47	\$9.47
Gravenhurst	\$10.67 /m ²	\$11/\$1000	\$11/\$1000
Greater Sudbury	\$10.70/\$1,000	\$10.70/\$1,000	\$10.70/\$1,000
Grimsby	\$9.04 /m ²	\$9.36	\$5.60
Guelph	\$12.16 m ²	\$13.45	\$8.39
Halton Hills	\$15.39 / m ²	\$14.39	\$9.16
Hamilton	\$12.84 /m ²	\$14.07	\$9.86/m ² <4,650 m ² , \$6.93/m ² >
Hanover	\$8.00/\$1,000	\$12.00/\$1000	\$12.00/\$1000
Huntsville	\$15.60 /m ²	\$10.00/\$1000	\$10.00/\$1000
Ingersoll	\$6.46 /m ²	\$5.38 /m ²	\$5.38 /m ²
Innisfil	\$12.06 /m ²	\$10.66	\$7.10
Kawartha Lakes	\$10.52 /m ²	\$10.52	\$7.71
Kenora	\$5.38 /m ²	\$5.92	\$4.84
King	\$3,500 / dwelling unit with a floor area	\$2,750 with a floor area up to 232	\$2,750 with a floor area up to 232 m ²
Kingston	\$12/\$1,000	\$12/\$1,000	\$12/\$1,000
Kingsville	\$9.15 /m ²	\$10.25/\$1,000	\$10.25/\$1,000
Kitchener	\$12.70 /m ²	\$15.06	\$8.61
Lambton Shores	\$ 8.00 m ²	\$8.00	none
Lincoln	\$12.81/ m ²	\$11.84	\$7.53
London	\$ 7.30 /m ²	\$8.00	\$5.80
Markham	\$12.34 /m ²	\$11.58	\$9.47
Meaford	\$12.05 /m ²	\$10.33	\$6.67
Middlesex	\$8.07 /m2	\$7.74	\$7.74
Milton	\$9.83 /m ²	\$9.00	\$6.00
Mississauga	\$13.40 /m ²	\$14.00	\$9.50 /m2, > 10,000 m2
Newmarket	\$14.50 /m ²	\$8.88	\$8.66
Niagara Falls	\$10.13 /m ²	\$12.67	\$11.61
Niagara-on-the-Lake	\$14.53 /m ²	\$18.93	\$9.58
Norfolk	\$75 1st \$3,000 + \$13/\$1,000	\$75 1st \$3,000 + \$13/\$1,000	\$75 1st \$3,000 + \$13/\$1,000
North Bay	\$14.63 /m ²	\$11.23/\$1,000	\$11.23/\$1,000
North Dumfries	\$10.00 /m ²	\$8.50	\$7.32
North Middlesex	\$6.00/\$1,000	\$6/\$1,000	\$6/\$1,000
Oakville	\$14.16 /m ²	\$19.70	\$11.84 /m ² > 15,000 m2

2012 Building Permit Fees (sorted alphabetically) Cont'd

Municipality	Residential m2	Retail / m2 (finished)	Industrial / m2 (finished)
Orangeville	\$14.50/\$1000	\$14.50/\$1000	\$9.50/\$1000
Oshawa	\$10.92 /m ²	\$12.62	\$10.58
Ottawa	\$12.00/\$1000	\$12.00/\$1000	\$12.00/\$1000
Owen Sound	\$8.30 /m ²	\$9.35/\$1000	\$9.35/\$1000
Pelham	\$14.21 /m ²	\$16.80	\$16.80
Penetanguishene	\$10.89 /m ²	\$10.89	\$6.95
Peterborough	\$14.32 /m ²	\$15.63	\$15.63
Pickering	\$10.85 /m ²	\$8.50	\$6.45
Port Colborne	\$8.61 /m2	\$8.07	\$4.84
Port Hope	\$2,000/dwelling	\$3,100 up to 2,500 sq. ft., \$1.24 sq.	\$3,100 up to 2,500 sq. ft., \$1.24 sq.
Prince Edward County	\$100 + \$7.50 /m ²	\$100 + \$8 /m ²	\$100 + \$2 /m ²
Quinte West	\$9.00 /m ²	\$9.00	\$4.50
Richmond Hill	\$9.50 /m ²	\$10.00	\$8.10
Sarnia	\$60 + \$8.26/\$1000	\$60 + \$13.52/\$1000	\$60 + \$8.26/\$1000
Sault Ste. Marie	\$13.70 /m ²	\$12.20	\$10.05 /m2 < 7,500 m2, > 7,500 m2, \$9.00
Seguin	\$11 /\$1000 value	\$11 /\$1000 value	\$11 /\$1000 value
Springwater	\$9.15 /m ²	\$6.13 /m ²	\$3.34 /m ²
St. Catharines	\$10.65 /m ²	\$12.05 /m ² first 929 m ² , \$11.51 m ² 929-4647 then \$10.76 /m ² > 4647	\$8.82 /m ² first 929 m ² , \$8.18 m ² 929- 4647 then \$7.10 /m ² > 4647 m ²
St. Marys	\$1,760/unit up to 186 m ² over 186 m2 \$9.47 m ²	\$2,640 up to 232 m ² + \$10.76/m ² > 232 m ²	\$2,640 up to 232 m ² + \$10.76/m ² > 232 m ²
St. Thomas	\$25 first \$1,000, \$7 each additional	\$25 first \$1,000, \$7 each additional	\$25 first \$1,000, \$7 each additional
Stratford	\$11.62 /m ²	\$11.08	\$9.79
The Blue Mountains	\$14.95 /m ²	\$11.25	\$6.00
Thorold	\$11.84 /m ²	\$12.05	\$7.75
Thunder Bay	\$10 /\$1000 value	\$10 /\$1000 value	\$10 /\$1000 value
Timmins	\$50 + \$11/\$1000	\$50 + \$11/\$1000	\$50 + \$11/\$1000
Toronto	\$46.72 + \$15.39 /m2	\$17.23	\$14.11 /m ² <7,500 m ² , \$12.46 > 7,500 m ²
Vaughan	\$9.75 /m ²	\$9.25	\$7.65
Wainfleet	up to 195 m ² \$1,900, \$11.84 m ² > 195	up to 232 m ² \$2,300, over \$11.84 m ²	up to 232 m ² \$2,300, over \$11.84 m ²
Wasaga Beach	\$10.68 /m ²	\$6.99	\$6.99
Waterloo	\$8.61 /m ²	\$10.22	\$5.92
Welland	\$10.87 /m ²	\$10.87	\$6.99
Wellesley	\$9.47 /m ²	\$11.30	\$7.10
West Lincoln	\$11.69 /m ²	\$11.38	\$8.48
Whitby	\$8.50 /m ²	\$10.01	\$8.18
Whitchurch-Stouffville	\$7.53 /m ²	\$7.53	\$6.35
Wilmot	\$12.91 /m ²	\$13.45	\$6.46
Windsor	\$10.22 m ² + \$400	\$13.99	\$9.68
Woolwich	\$7.32 /m ²	\$4.84	\$4.30

2012 Building Permit Fees (sorted by Location)

Municipality	Residential 167 m2 property - \$162,000 Value	Building Code Act Reserve
Brockville	\$ 1,210	
Prince Edward County	\$ 1,353	\$ 143,043
Quinte West	\$ 1,503	
Belleville	\$ 1,620	\$ 2,297,280
Kawartha Lakes	\$ 1,757	
Kingston	\$ 1,944	\$ 4,408,493
Ottawa	\$ 1,944	\$ 41,188,020
Port Hope	\$ 2,000	
Peterborough	\$ 2,391	\$ 59,428
Eastern Average	\$ 1,747	
Whitchurch-Stouffville	\$ 1,258	\$ 1,754,971
Whitby	\$ 1,420	\$ 222,822
Ajax	\$ 1,503	\$ 1,597,954
Richmond Hill	\$ 1,587	
Georgina	\$ 1,598	
Vaughan	\$ 1,628	\$ 18,408,952
Milton	\$ 1,642	
Burlington	\$ 1,687	
Pickering	\$ 1,812	
Oshawa	\$ 1,824	\$ 521,471
Clarington	\$ 1,825	\$ 406,622
Aurora	\$ 2,004	\$ 1,902,891
Markham	\$ 2,061	
Caledon	\$ 2,104	\$ 1,376,783
Brampton	\$ 2,129	\$ 10,756,874
Mississauga	\$ 2,238	
Oakville	\$ 2,365	
Newmarket	\$ 2,422	
East Gwillimbury	\$ 2,568	
Halton Hills	\$ 2,570	\$ 1,125,090
Toronto	\$ 2,617	\$ 15,369,731
King	\$ 3,500	
GTA Average	\$ 2,016	
Port Colborne	\$ 1,438	
Grimsby	\$ 1,510	
Niagara Falls	\$ 1,692	
Fort Erie	\$ 1,742	
St. Catharines	\$ 1,779	\$ 404,447
Welland	\$ 1,815	
Wainfleet	\$ 1,900	
West Lincoln	\$ 1,952	
Thorold	\$ 1,977	
Lincoln	\$ 2,139	\$ 202,869
Hamilton	\$ 2,144	\$ 9,841,619
Pelham	\$ 2,373	
Niagara-on-the-Lake	\$ 2,427	\$ 182,485
Niagara/Hamilton Avg.	\$ 1,914	

Municipality	Residential 167 m2 property - \$162,000 Value	Building Code Act Reserve
Kenora	\$ 898	
Thunder Bay	\$ 1,620	
Greater Sudbury	\$ 1,733	\$ 7,861,094
Seguin	\$ 1,782	
Timmins	\$ 1,832	
Sault Ste. Marie	\$ 2,288	\$ 1,687,021
North Bay	\$ 2,443	\$ 659,967
North Average	\$ 1,800	
Springwater	\$ 1,528	
Gravenhurst	\$ 1,782	
Wasaga Beach	\$ 1,784	\$ 173,324
Penetanguishene	\$ 1,819	\$ 393,720
Barrie	\$ 1,837	
Innisfil	\$ 2,014	
Orangeville	\$ 2,349	\$ 34,572
Bracebridge	\$ 2,480	
Huntsville	\$ 2,605	
Simcoe/Musk./Duff. Avg.	\$ 2,022	
North Middlesex	\$ 974	
Ingersoll	\$ 1,079	
St. Thomas	\$ 1,152	\$ 115,719
London	\$ 1,219	\$ -
Central Elgin	\$ 1,220	\$ 77,160
Woolwich	\$ 1,222	\$ 669,943
Hanover	\$ 1,296	
Lambton Shores	\$ 1,336	
Middlesex	\$ 1,348	
Owen Sound	\$ 1,386	
Sarnia	\$ 1,398	\$ 783,156
Waterloo	\$ 1,438	\$ 6,451,427
Kingsville	\$ 1,527	
Wellesley	\$ 1,581	\$ 309,020
North Dumfries	\$ 1,670	\$ 133,859
St. Marys	\$ 1,760	
Chatham-Kent	\$ 1,797	\$ 334,074
Stratford	\$ 1,941	
Meaford	\$ 2,012	
Guelph	\$ 2,031	
Windsor	\$ 2,107	\$ (8,010,703)
Kitchener	\$ 2,121	\$ 4,810,799
Norfolk	\$ 2,142	
Wilmot	\$ 2,156	\$ 99,687
Cambridge	\$ 2,246	\$ 1,337,680
The Blue Mountains	\$ 2,497	\$ -
Southwest Average	\$ 1,641	

2012 Commercial Solid Waste Tipping Fees

(Sorted by 2012 Fee per Tonne)

Municipality or Region	2008 Per Tonne	2009 Per Tonne	2010 Per Tonne	2011 Per Tonne	2012 Per Tonne
Timmins	N/A	\$ 30	\$ 35	\$ 50	\$ 50
Thunder Bay	\$ 42	\$ 45	\$ 47	\$ 50	\$ 53
Essex County	\$ 51	\$ 53	\$ 55	\$ 56	\$ 57
Windsor	\$ 57	\$ 92	\$ 60	\$ 61	\$ 62
Greater Sudbury	\$ 60	\$ 60	\$ 63	\$ 63	\$ 63
Oxford County	\$ 60	\$ 61	\$ 62	\$ 62	\$ 64
Sault Ste. Marie	\$ 65	\$ 65	\$ 65	\$ 70	\$ 70
Stratford	\$ 65	\$ 65	\$ 71	\$ 72	\$ 72
Guelph	N/A	\$ 70	\$ 70	\$ 70	\$ 74
Waterloo Region	\$ 64	\$ 68	\$ 70	\$ 72	\$ 74
London	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
North Bay	\$ 60	\$ 65	\$ 68	\$ 75	\$ 53
Kenora	N/A	N/A	N/A	N/A	\$ 80
Niagara Region	\$ 70	\$ 80	\$ 90	\$ 90	\$ 90
Peterborough	\$ 85	\$ 85	\$ 85	\$ 90	\$ 90
Kawartha Lakes	\$ 85	\$ 85	\$ 90	\$ 95	\$ 95
Ottawa	\$ 85	\$ 90	\$ 94	\$ 96	\$ 98
Hanover	N/A	N/A	N/A	N/A	\$ 100
Peel Region	\$ 80	\$ 80	\$ 80	\$ 80	\$ 100
Toronto	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Norfolk	N/A	N/A	N/A	N/A	\$ 108
York Region	\$ 90	\$ 100	\$ 100	\$ 100	\$ 110
Simcoe County	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115
Hamilton	\$ 113	\$ 113	\$ 115	\$ 118	\$ 118
Durham Region	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120
Muskoka	\$ 110	\$ 115	\$ 118	\$ 121	\$ 121
Barrie	\$ 108	\$ 115	\$ 118	\$ 122	\$ 125
Halton Region	\$ 108	\$ 134	\$ 143	\$ 143	\$ 143
Average	\$ 81	\$ 83	\$ 84	\$ 87	\$ 89
Median	\$ 80	\$ 80	\$ 80	\$ 80	\$ 90

The 2012 commercial solid waste tipping fees range from \$50 in Timmins to a high of \$143 in Halton Region.

2012 Transit Fares

Municipality	Cash Fares			Monthly Passes			
	Adult	Student	Senior	Adult	Student	Senior	
Barrie	\$ 2.85	\$ 2.85	\$ 2.50	\$ 80.00	\$ 62.00	\$ 52.50	
Belleville	\$ 2.25	\$ 1.90	\$ 1.90	\$ 72.00	\$ 57.00	\$ 50.00	
Brampton	\$ 3.00	\$ 2.65	\$ 1.00	\$ 107.00	\$ 100.00	\$ 47.00	
Brockville	\$ 2.25	\$ 2.25	\$ 2.25	\$ 62.00	\$ 62.00	\$ 62.00	
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
Durham Region	\$ 3.00	\$ 3.00	\$ 1.95	\$ 100.00	\$ 84.00	\$ 40.25	
Fort Erie	\$ 2.00	\$ 2.00	\$ 2.00				
Greater Sudbury	\$ 2.70	\$ 2.70	\$ 2.05	\$ 76.00	\$ 70.00	\$ 46.00	
Guelph	\$ 3.00	\$ 3.00	\$ 3.00	\$ 75.00	\$ 64.00	\$ 62.00	
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	
London ^	\$ 2.75	\$ 2.75	\$ 2.75	\$ 81.00	\$ 70.00	\$ 57.50	
Milton	\$ 3.00	\$ 3.00	\$ 3.00	\$ 64.00	\$ 45.00	\$ 45.00	
Mississauga	\$ 3.25	\$ 3.25	\$ 3.25	\$ 120.00	\$ 120.00	\$ 47.00	
Niagara Falls	\$ 2.50	\$ 2.25	\$ 2.25	\$ 70.00	\$ 54.00	\$ 54.00	
Norfolk	\$ 3.00	\$ 3.00	\$ 3.00				
North Bay	\$ 2.50	\$ 2.50	\$ 2.50	\$ 80.00	\$ 65.00	\$ 55.00	
Oakville	\$ 3.25	\$ 3.25	\$ 3.25	\$ 94.00	\$ 60.00	\$ 50.00	
Orangeville	\$ 2.00	\$ 1.50	\$ 1.50	\$ 35.00	\$ 25.00	\$ 25.00	
Ottawa	\$ 3.30	\$ 3.30	\$ 3.30	\$ 96.25	\$ 76.75	\$ 39.00	
Owen Sound	\$ 2.25	\$ 1.75	\$ 2.25	\$ 55.00	\$ 30.00	\$ 40.00	
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	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	\$ 60.00	\$ 50.00	
St. Catharines	\$ 2.75	\$ 2.75	\$ 2.75	\$ 90.00	\$ 60.00	\$ 55.00	
St. Thomas	\$ 2.50	\$ 2.50	\$ 2.50	\$ 65.00	\$ 55.00	\$ 55.00	
Stratford	\$ 2.50	\$ 2.25	\$ 2.25	\$ 57.00	\$ 47.00	\$ 47.00	
Thorold	\$ 2.75	\$ 2.75	\$ 2.75	\$ 90.00	\$ 60.00	\$ 55.00	
Thunder Bay	\$ 2.60	\$ 2.60	\$ 2.60	\$ 69.50	\$ 59.50	\$ 59.50	
Timmins	\$ 2.50	\$ 2.00	\$ 2.00	\$ 68.00	\$ 53.00	\$ 53.00	
Toronto	\$ 3.00	\$ 2.00	\$ 2.00	\$ 126.00	\$ 104.00	\$ 104.00	
Wasaga Beach	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00	
Waterloo Region	\$ 3.00	\$ 3.00	\$ 3.00	\$ 68.00	\$ 56.00	\$ 56.00	
Welland	\$ 2.50	\$ 2.50	\$ 2.50	\$ 69.00	\$ 59.00	\$ 52.00	
Windsor	\$ 2.50	\$ 2.50	\$ 2.50	\$ 79.00	\$ 55.00	\$ 40.00	
York Region	\$ 3.50	\$ 3.50	\$ 3.50	\$ 115.00	\$ 85.00	\$ 50.00	
Average	\$ 2.58	\$ 2.42	\$ 2.37	\$ 72.90	\$ 58.99	\$ 50.33	
Median	\$ 2.50	\$ 2.50	\$ 2.38	\$ 69.25	\$ 59.25	\$ 50.00	
^ Post-secondary student							
* adult 12 tokens student/senior 14 tokens							

Tax Policies



Tax Policies

The relative tax burden in each class of property will be impacted by the type of tax policies implemented in each municipality. As such, an analysis of the 2012 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 2012 Tax Ratios

Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)	Industrial (Large)
Barrie	1.0197	1.4331	1.5163	
Belleville	2.5102	1.9191	2.4000	
Brockville	1.7700	1.9482	2.6131	
Central Elgin *	2.3458	1.6376	2.2251	2.8318
Chatham-Kent	2.1488	1.9605	2.4350	
Dufferin	2.6802	1.2200	2.1984	
Durham	1.8665	1.4500	2.2598	
Essex *	1.9554	1.0820	1.9425	2.6861
Greater Sudbury *	2.3165	2.1157	3.1627	3.5847
Grey	1.4412	1.3069	1.8582	
Guelph	2.1659	1.8400	2.6300	
Halton	2.2619	1.4565	2.3599	
Hamilton *	2.7400	1.9800	3.2465	3.8068
Kawartha Lakes	1.9797	1.2775	1.2775	
Kenora *	1.7173	1.9300	2.0526	2.6698
Kingston	2.4195	1.9800	2.6300	
Lambton *	2.4000	1.6274	2.0476	3.0035
London	2.0700	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	1.8270	2.5745	2.2108
Oxford	2.7400	1.9018	2.6300	
Owen Sound *	2.5201	2.0486	2.5235	4.1019
Peel (Brampton & Caledon)	1.7050	1.2971	1.4700	
Perth	1.6210	1.5463	2.4812	
Peterborough (City)	1.9472	1.7003	2.1860	
Prince Edward County	1.4402	1.1125	1.3895	
Quinte West	2.1300	1.5385	2.4460	2.6147
Sault Ste. Marie *	1.2536	1.9087	2.5425	3.6229
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	2.9799	
Thunder Bay	2.7400	1.9527	2.4300	2.4650
Timmins *	1.6816	1.7501	2.1783	2.7114
Toronto *	3.2625	2.8535	3.1598	
Waterloo	1.9500	1.9500	1.9500	
Windsor *	2.4589	1.9173	2.3601	3.1063
York	1.0000	1.1172	1.3124	
Average	1.9979	1.6694	2.2048	3.0067
Median	2.0119	1.7544	2.2751	2.7716
Minimum	0.9658	1.0760	1.1000	2.2108
Maximum	3.2625	2.8535	3.2465	4.1019
Provincial Threshold	2.7400	1.9800	2.6300	2.6300

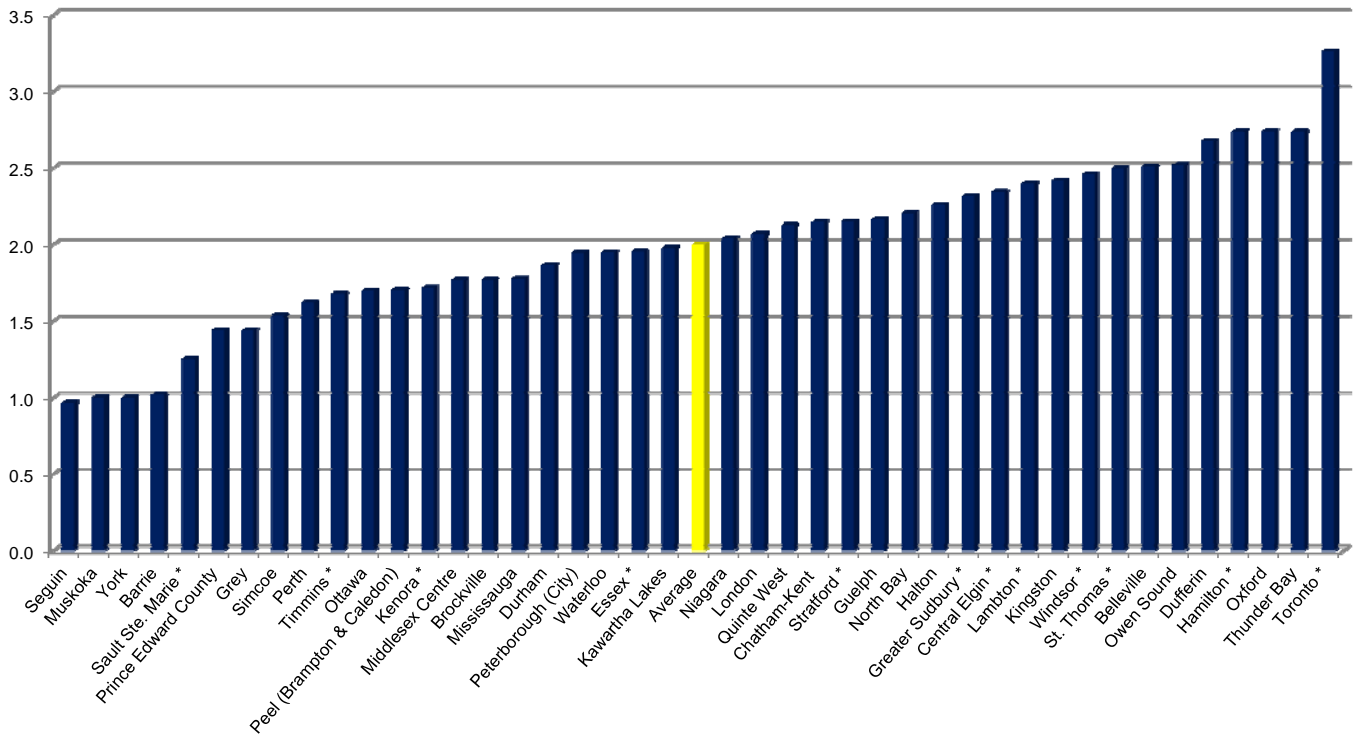
* Denotes municipalities with one or more ratios above the Provincial Threshold

The highlighted cells reflect changes in tax ratios between 2011 and 2012

(only for those municipalities that participated in the 2011 Study)

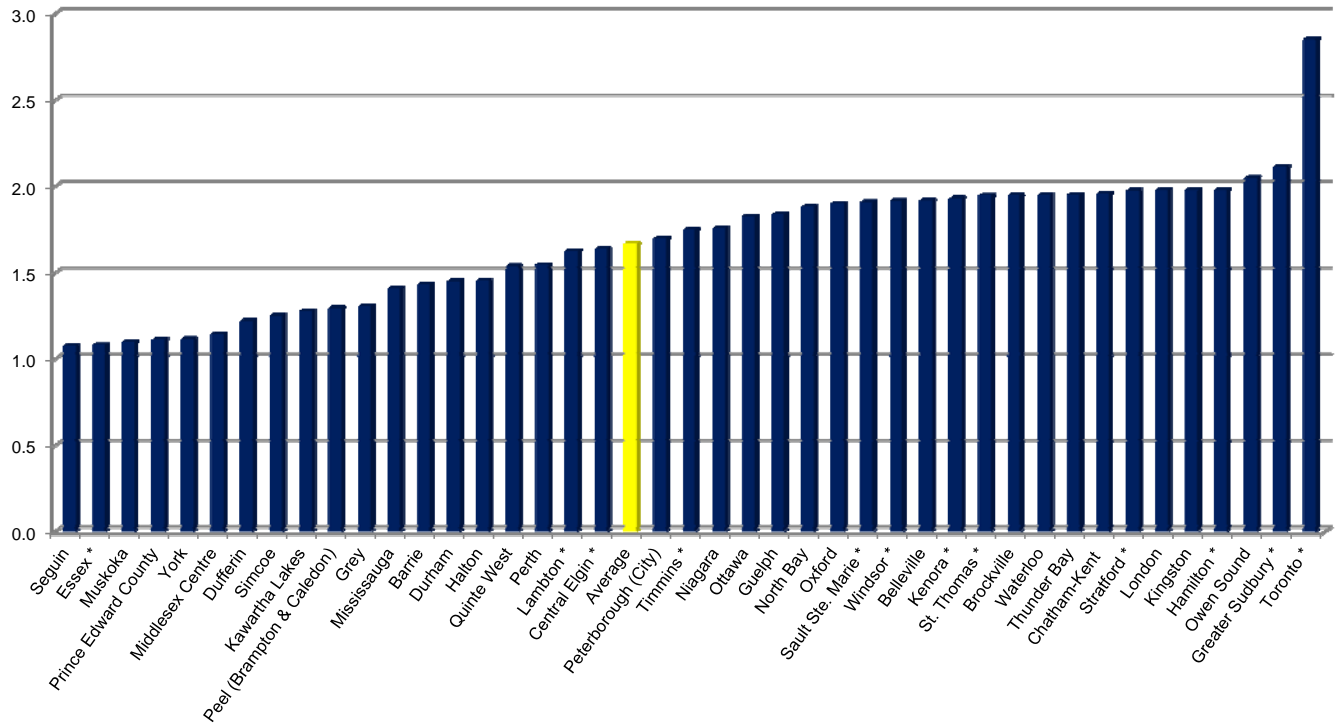
XXX	reflects increase in tax ratios
XXX	reflects decrease in tax ratios

Multi-Residential Tax Ratios



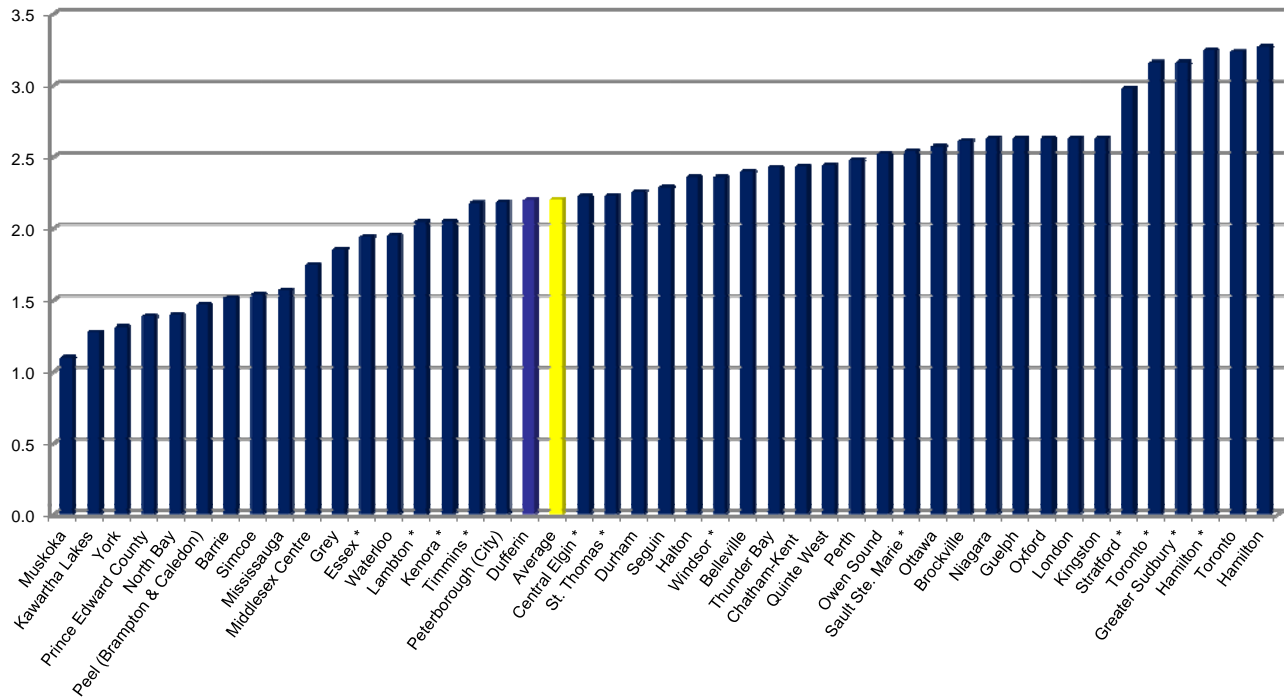
- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Seguin, Muskoka, Barrie, and York are the only municipalities within the Provincial Range of Fairness (1.00 to 1.10).
- 8 of the 43 municipal entities decreased their Multi-Residential Tax Rate in 2012 including: Barrie, Guelph, Kingston, London, Perth, Sault Ste. Marie, 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. Owen Sound 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.
- 9 of the 43 municipal entities reduced their Commercial Tax Ratio in 2012 including Lambton, Mississauga, Peterborough, Simcoe, Stratford, Toronto, and Windsor.

Industrial (residual) Tax Ratios



- With the exception of Greater Sudbury, Hamilton, Stratford and Toronto, 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.
- 9 of the 43 municipal entities decreased their Industrial Tax Ratio in 2012 including, Brockville, Hamilton, Lambton, Ottawa, Peterborough (City), Stratford, Toronto, Windsor, and York.

Summary of Optional Classes

Municipality	New Multi-Residential	Office Building	Shopping Centre	Parking Lot Vacant Land	Industrial (Large)	Industrial (Large)
Barrie						
Belleville	●					
Brockville	●					
Central Elgin					●	2.8318
Chatham-Kent		●	●	●		
Cornwall						
Dufferin						
Durham						
Essex		●		●	●	2.6861
Greater Sudbury	●				●	3.5847
Grey						
Guelph	●					
Halton	●					
Hamilton	●				●	3.8068
Kawartha Lakes						
Kenora		●	●	●	●	2.6698
Kingston	●					
Lambton	●	●	●	●	●	3.0035
London						
Middlesex						
Mississauga						
Muskoka						
Niagara	●					
Norfolk						
North Bay						
Northumberland						
Ottawa	●	●	●	●	●	2.2108
Owen Sound	●				●	4.1019
Oxford						
Peel (Brampton and Caledon)						
Perth						
Peterborough (City)	●					
Prince Edward						
Quinte West					●	2.6147
Sault Ste. Marie		●	●	●	●	3.6229
Seguin						
Simcoe						
St. Thomas	●				●	2.6774
Stratford						
Thunder Bay					●	2.4650
Timmins	●				●	2.7114
Toronto	●					
Waterloo	●					
Windsor		●	●	●	●	3.1063
York						

New Multi-Residential Property Class

Municipality	Multi-Residential	New Multi-Residential
Belleville	2.5102	1.0000
Brockville	1.7700	1.0000
Greater Sudbury	2.3165	1.0000
Guelph	2.1659	1.0000
Halton	2.2619	2.0000
Hamilton	2.7400	1.0000
Kingston	2.4195	1.0000
Lambton	2.4000	2.4000
Niagara	2.0440	1.0000
Ottawa	1.7000	1.0000
Peterborough (City)	1.9472	1.0000
St. Thomas	2.4987	1.0000
Timmins	1.6816	1.0000
Toronto	3.2625	1.0000
Waterloo	1.9500	1.0000

Optional Commercial Classes

Municipality	Commercial (Residual)	Commercial (Office)	Commercial (Shopping)	Commercial (Parking)
Chatham-Kent	1.9605	1.5800	2.2629	1.3120
Essex	1.0820	1.1640	1.0820	0.5620
Kenora	1.9300	2.3359	2.7463	1.5992
Lambton	1.6402	1.5361	2.0839	1.0913
Ottawa	1.8270	2.2072	1.5197	1.1971
Sault Ste. Marie	1.9087	2.7877	2.0262	1.4115
Windsor	1.9520	1.9495	1.9688	1.0433

Large Industrial Class

Municipality	Industrial (Residual)	Industrial (Large)
Central Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Greater Sudbury	3.1627	3.5847
Hamilton	3.2465	3.8068
Kenora	2.0526	2.6698
Lambton	2.0476	3.0035
Ottawa	2.5745	2.2108
Owen Sound	2.5235	4.1019
Quinte West	2.4460	2.6147
Sault Ste. Marie	2.5425	3.6229
St. Thomas	2.2281	2.6774
Thunder Bay	2.4300	2.4650
Timmins	2.1783	2.7114
Windsor	2.3601	3.1063

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
- 4 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

- 23 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 35% 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 16% 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 2012 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.

2012 Total Property Tax Rates (Municipal & Education—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	1.3429%	2.3151%	2.7740%	2.7740%	2.7740%	4.1254%	4.1254%
Aurora	1.0337%	1.0337%	2.0375%	2.0375%	2.0375%	2.3676%	2.3676%
Barrie	1.3041%	1.3254%	2.7629%	2.7629%	2.7629%	3.0183%	3.0183%
Belleville	1.5433%	3.5402%	4.0276%	4.0276%	4.0276%	4.7635%	4.7635%
Bracebridge	1.2553%	1.2553%	1.7780%	1.7780%	1.7780%	1.9889%	1.9889%
Brampton	1.1617%	1.8250%	2.3976%	2.3976%	2.3976%	2.8047%	2.8047%
Brockville	1.5208%	2.5216%	4.0222%	4.0222%	4.0222%	4.9865%	4.9865%
Burlington	0.9644%	1.9024%	2.0902%	2.0902%	2.0902%	3.3312%	3.3312%
Caledon	0.9411%	1.4487%	2.1114%	2.1114%	2.1114%	2.4803%	2.4803%
Cambridge	1.2852%	2.2962%	3.5652%	3.5652%	3.5652%	3.6652%	3.6652%
Central Elgin	1.6041%	3.4656%	3.5250%	3.5250%	3.5250%	4.6675%	5.5068%
Chatham-Kent	1.8132%	3.6424%	4.6116%	3.7757%	5.0467%	5.4671%	5.4671%
Clarington	1.3839%	2.3915%	2.8334%	2.8334%	2.8334%	4.2178%	4.2178%
East Gwillimbury	1.0199%	1.0199%	2.0222%	2.0222%	2.0222%	2.3495%	2.3495%
Fort Erie	1.4380%	2.7086%	3.4002%	3.4002%	3.4002%	4.7907%	4.7907%
Georgina	1.2759%	1.2759%	2.3082%	2.3082%	2.3082%	2.6855%	2.6855%
Gravenhurst	1.1807%	1.1807%	1.6960%	1.6960%	1.6960%	1.9069%	1.9069%
Greater Sudbury	1.5581%	3.3184%	4.1843%	4.1843%	4.1843%	5.4420%	6.0000%
Grimsby	1.3024%	2.4315%	3.1618%	3.1618%	3.1618%	4.4342%	4.4342%
Guelph	1.2632%	2.4783%	3.3697%	3.3697%	3.3697%	4.3310%	4.3310%
Halton Hills	0.9541%	1.8793%	2.0753%	2.0753%	2.0753%	3.3071%	3.3071%
Hamilton	1.4253%	3.5209%	3.7413%	3.7413%	3.7413%	5.3159%	5.9909%
Hanover	1.3638%	1.8680%	2.9836%	2.9836%	2.9836%	3.7136%	3.7136%
Huntsville	1.1518%	1.1518%	1.6642%	1.6642%	1.6642%	1.8751%	1.8751%
Ingersoll	1.5453%	3.8495%	4.0085%	4.0085%	4.0085%	5.0729%	5.0729%
Innisfil	1.1148%	1.5961%	2.3791%	2.3791%	2.3791%	2.9651%	2.9651%
Kawartha Lakes	1.2649%	2.2875%	2.5888%	2.5935%	2.5935%	2.9235%	2.9235%
Kenora	1.6451%	2.6666%	4.0128%	4.5865%	5.1710%	4.1831%	5.0621%
King	1.0083%	1.0083%	2.0092%	2.0092%	2.0092%	2.3343%	2.3343%
Kingston	1.4795%	3.2300%	3.9525%	3.9525%	3.9525%	4.8609%	4.8609%
Kingsville	1.2057%	2.1464%	2.4411%	2.4411%	2.4411%	3.5027%	4.2349%
Kitchener	1.2511%	2.2296%	3.4986%	3.4986%	3.4986%	3.5986%	3.5986%
Lambton Shores	1.1725%	2.5047%	3.0385%	2.9485%	3.4077%	3.5383%	4.4479%
Lincoln	1.2667%	2.3584%	3.0989%	3.0989%	3.0989%	4.3401%	4.3401%
London	1.3853%	2.6310%	3.7952%	3.7952%	3.7952%	4.6520%	4.6520%
Markham	0.9055%	0.9055%	1.8941%	1.8941%	1.8941%	2.1994%	2.1994%
Meaford	1.5717%	2.1676%	3.2553%	3.2553%	3.2553%	4.0998%	4.0998%
Middlesex Centre	1.1167%	1.8061%	2.4696%	2.4696%	2.4696%	3.1530%	3.1530%
Milton	0.8274%	1.5927%	1.8907%	1.8907%	1.8907%	3.0081%	3.0081%
Mississauga	0.9437%	1.5065%	2.1963%	2.1963%	2.1963%	2.5570%	2.5570%
Newmarket	1.0803%	1.0803%	2.0896%	2.0896%	2.0896%	2.4288%	2.4288%
Niagara Falls	1.3863%	2.6028%	3.3092%	3.3092%	3.3092%	4.6547%	4.6547%
Niagara-on-the-Lake	1.0626%	1.9411%	2.7400%	2.7400%	2.7400%	3.8033%	3.8033%
Norfolk	1.2449%	1.9544%	3.2234%	3.2234%	3.2234%	3.3234%	3.3234%
North Bay	1.6274%	3.3226%	3.9771%	3.9771%	3.9771%	3.2989%	3.2989%
North Dumfries	0.9780%	1.6972%	2.9662%	2.9662%	2.9662%	3.0662%	3.0662%

2012 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) Cont'd

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
North Middlesex	1.3908%	2.2911%	2.7834%	2.7834%	2.7834%	3.6314%	3.6314%
Oakville	0.9383%	1.8435%	2.0522%	2.0522%	2.0522%	3.2698%	3.2698%
Orangeville	1.4222%	3.4404%	2.5299%	2.5299%	2.5299%	4.2307%	4.2307%
Oshawa	1.6253%	2.8421%	3.1834%	3.1834%	3.1834%	4.7634%	4.7634%
Ottawa	1.2210%	1.9210%	3.2236%	3.6971%	2.6550%	4.1644%	3.8008%
Owen Sound	1.5300%	3.5197%	4.1715%	4.1715%	4.1715%	4.8932%	6.9593%
Pelham	1.3243%	2.4761%	3.2002%	3.2002%	3.2002%	4.4917%	4.4917%
Penetanguishene	1.4446%	2.1035%	2.7921%	2.7921%	2.7921%	3.4725%	3.4725%
Peterborough	1.3769%	2.4718%	3.4442%	3.4442%	3.4442%	4.1168%	4.1168%
Pickering	1.3315%	2.2937%	2.7574%	2.7574%	2.7574%	4.0994%	4.0994%
Port Colborne	1.6365%	3.1143%	3.7493%	3.7493%	3.7493%	5.3127%	5.3127%
Port Hope	1.5662%	3.2018%	3.5281%	3.5281%	3.5281%	5.1277%	5.1277%
Prince Edward County	1.0692%	1.4425%	1.7415%	1.7415%	1.7415%	2.7685%	2.7685%
Quinte West	1.2969%	2.5127%	3.1430%	3.1430%	3.1430%	4.2217%	4.4032%
Richmond Hill	0.9304%	0.9304%	1.9221%	1.9221%	1.9221%	2.2320%	2.2320%
Sarnia	1.4793%	3.2410%	3.5255%	3.4198%	4.0471%	4.1665%	5.3694%
Sault Ste. Marie	1.8690%	2.2869%	4.4054%	5.8540%	4.5991%	5.4500%	7.2304%
Seguin	0.5706%	0.5586%	0.9595%	0.9595%	0.9595%	2.0607%	2.0607%
Springwater	0.8747%	1.2268%	2.0785%	2.0785%	2.0785%	2.5958%	2.5958%
St. Catharines	1.4895%	2.8138%	3.4908%	3.4908%	3.4908%	4.9262%	4.9262%
St. Marys	1.4212%	2.1665%	3.0387%	3.0387%	3.0387%	4.5680%	4.5680%
St. Thomas	1.4788%	3.3639%	3.9395%	3.9395%	3.9395%	4.3925%	4.9576%
Stratford	1.4337%	2.8331%	3.8863%	3.8863%	3.8863%	5.1346%	5.1346%
The Blue Mountains	0.9784%	1.3125%	2.4798%	2.4798%	2.4798%	2.9973%	2.9973%
Thorold	1.4825%	2.7995%	3.4785%	3.4785%	3.4785%	4.9077%	4.9077%
Thunder Bay	1.9797%	5.0399%	4.6943%	4.6943%	4.6943%	5.5337%	5.5952%
Timmins	2.0663%	3.3240%	4.4894%	4.4894%	4.4894%	5.2796%	6.2633%
Toronto *	0.7712%	2.0160%	3.0124%	3.0124%	3.0124%	3.1877%	3.1877%
Vaughan	0.9300%	0.9300%	1.9217%	1.9217%	1.9217%	2.2316%	2.2316%
Wainfleet	1.4409%	2.7145%	3.4053%	3.4053%	3.4053%	4.7983%	4.7983%
Wasaga Beach	0.9531%	1.3474%	2.1767%	2.1767%	2.1767%	2.7164%	2.7164%
Waterloo	1.2325%	2.1935%	3.4625%	3.4625%	3.4625%	3.5625%	3.5625%
Welland	1.5915%	3.0224%	3.6702%	3.6702%	3.6702%	5.1945%	5.1945%
Wellesley	1.0967%	1.9287%	3.1977%	3.1977%	3.1977%	3.2977%	3.2977%
West Lincoln	1.2323%	2.2880%	3.0384%	3.0384%	3.0384%	4.2496%	4.2496%
Whitby	1.3598%	2.3466%	2.7985%	2.7985%	2.7985%	4.1635%	4.1635%
Whitchurch-Stouffville	0.9559%	0.9559%	1.9506%	1.9506%	1.9506%	2.2655%	2.2655%
Wilmot	1.0461%	1.8299%	3.0989%	3.0989%	3.0989%	3.1989%	3.1989%
Windsor	1.8141%	4.1384%	4.5446%	4.5958%	4.5846%	5.3220%	6.5022%
Woolwich	1.0356%	1.8095%	3.0785%	3.0785%	3.0785%	3.1785%	3.1785%
Average	1.2890%	2.2532%	3.0003%	3.0179%	3.0253%	3.7881%	3.9305%
Median	1.2911%	2.2872%	3.0586%	3.0586%	3.0586%	3.7584%	3.9514%
Minimum	0.5706%	0.5586%	0.9595%	0.9595%	0.9595%	1.8751%	1.8751%
Maximum	2.0663%	5.0399%	4.6943%	5.8540%	5.1710%	5.5337%	7.2304%

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

2012 Education Rates (sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	0.2210%	0.2210%	1.1472%	1.1472%	1.1472%	1.5900%	1.5900%
Aurora	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Barrie	0.2210%	0.2210%	1.2107%	1.2107%	1.2107%	1.3760%	1.3760%
Belleville	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Bracebridge	0.2210%	0.2210%	0.6403%	0.6403%	0.6403%	0.8512%	0.8512%
Brampton	0.2210%	0.2210%	1.1774%	1.1774%	1.1774%	1.4218%	1.4218%
Brockville	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Burlington	0.2210%	0.2210%	1.0075%	1.0075%	1.0075%	1.5770%	1.5770%
Caledon	0.2210%	0.2210%	1.1774%	1.1774%	1.1774%	1.4218%	1.4218%
Cambridge	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Central Elgin	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Chatham-Kent	0.2210%	0.2210%	1.4900%	1.2600%	1.4436%	1.5900%	1.5900%
Clarington	0.2210%	0.2210%	1.1472%	1.1472%	1.1472%	1.5900%	1.5900%
East Gwillimbury	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Fort Erie	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Georgina	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Gravenhurst	0.2210%	0.2210%	0.6403%	0.6403%	0.6403%	0.8512%	0.8512%
Greater Sudbury	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Grimsby	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Guelph	0.2210%	0.2210%	1.4520%	1.4520%	1.4520%	1.5900%	1.5900%
Halton Hills	0.2210%	0.2210%	1.0075%	1.0075%	1.0075%	1.5770%	1.5770%
Hamilton	0.2210%	0.2210%	1.3567%	1.3567%	1.3567%	1.4061%	1.4061%
Hanover	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Huntsville	0.2210%	0.2210%	0.6403%	0.6403%	0.6403%	0.8512%	0.8512%
Ingersoll	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Innisfil	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Kawartha Lakes	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Kenora	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
King	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Kingston	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Kingsville	0.2210%	0.2210%	1.3756%	1.3756%	1.3756%	1.5900%	1.5900%
Kitchener	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Lambton Shores	0.2210%	0.2210%	1.4900%	1.4869%	1.4248%	1.5900%	1.5900%
Lincoln	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
London	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Markham	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Meaford	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Middlesex Centre	0.2210%	0.2210%	1.4441%	1.4441%	1.4441%	1.5900%	1.5900%
Milton	0.2210%	0.2210%	1.0075%	1.0075%	1.0075%	1.5770%	1.5770%
Mississauga	0.2210%	0.2210%	1.1774%	1.1774%	1.1774%	1.4218%	1.4218%
Newmarket	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Niagara Falls	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Niagara-on-the-Lake	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Norfolk	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
North Bay	0.2210%	0.2210%	1.3300%	1.3300%	1.3300%	1.3300%	1.3300%
North Dumfries	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%

2012 Education Rates (sorted alphabetically) Cont'd

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
North Middlesex	0.2210%	0.2210%	1.4441%	1.4441%	1.4441%	1.5900%	1.5900%
Oakville	0.2210%	0.2210%	1.0075%	1.0075%	1.0075%	1.5770%	1.5770%
Orangeville	0.2210%	0.2210%	1.0645%	1.0645%	1.0645%	1.5900%	1.5900%
Oshawa	0.2210%	0.2210%	1.1472%	1.1472%	1.1472%	1.5900%	1.5900%
Ottawa	0.2210%	0.2210%	1.3967%	1.4900%	1.1354%	1.5900%	1.5900%
Owen Sound	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Pelham	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Penetanguishene	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Peterborough	0.2210%	0.2210%	1.4789%	1.4789%	1.4789%	1.5900%	1.5900%
Pickering	0.2210%	0.2210%	1.1472%	1.1472%	1.1472%	1.5900%	1.5900%
Port Colborne	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Port Hope	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Prince Edward County	0.2210%	0.2210%	0.7979%	0.7979%	0.7979%	1.5900%	1.5900%
Quinte West	0.2210%	0.2210%	1.4877%	1.4877%	1.4877%	1.5900%	1.5900%
Richmond Hill	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Sarnia	0.2210%	0.2210%	1.4777%	1.4869%	1.4248%	1.5900%	1.5900%
Sault Ste. Marie	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Seguin	0.2210%	0.2210%	0.5834%	0.5834%	0.5834%	1.2600%	1.2600%
Springwater	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
St. Catharines	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
St. Marys	0.2210%	0.2210%	1.1828%	1.1828%	1.1828%	1.5900%	1.5900%
St. Thomas	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Stratford	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
The Blue Mountains	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Thorold	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Thunder Bay	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Timmins	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Toronto	0.2210%	0.2210%	1.4361%	1.4361%	1.4361%	1.4492%	1.4492%
Vaughan	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Wainfleet	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Wasaga Beach	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Waterloo	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Welland	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Wellesley	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
West Lincoln	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Whitby	0.2210%	0.2210%	1.1472%	1.1472%	1.1472%	1.5900%	1.5900%
Whitchurch-Stouffville	0.2210%	0.2210%	1.1296%	1.1296%	1.1296%	1.3010%	1.3010%
Wilmot	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Windsor	0.2210%	0.2210%	1.4900%	1.4900%	1.4481%	1.5900%	1.5900%
Woolwich	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Average	0.2210%	0.2210%	1.2692%	1.2677%	1.2638%	1.4952%	1.4952%
Median	0.2210%	0.2210%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Minimum	0.2210%	0.2210%	0.5834%	0.5834%	0.5834%	0.8512%	0.8512%
Maximum	0.2210%	0.2210%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%

2012 Municipal Rates (Upper and Lower Tier—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	1.1219%	2.0941%	1.6268%	1.6268%	1.6268%	2.5354%	2.5354%
Aurora	0.8127%	0.8127%	0.9079%	0.9079%	0.9079%	1.0666%	1.0666%
Barrie	1.0831%	1.1044%	1.5521%	1.5521%	1.5521%	1.6423%	1.6423%
Belleville	1.3223%	3.3192%	2.5376%	2.5376%	2.5376%	3.1735%	3.1735%
Bracebridge	1.0343%	1.0343%	1.1377%	1.1377%	1.1377%	1.1377%	1.1377%
Brampton	0.9407%	1.6040%	1.2202%	1.2202%	1.2202%	1.3829%	1.3829%
Brockville	1.2998%	2.3006%	2.5322%	2.5322%	2.5322%	3.3965%	3.3965%
Burlington	0.7434%	1.6814%	1.0827%	1.0827%	1.0827%	1.7542%	1.7542%
Caledon	0.7201%	1.2277%	0.9340%	0.9340%	0.9340%	1.0585%	1.0585%
Cambridge	1.0642%	2.0752%	2.0752%	2.0752%	2.0752%	2.0752%	2.0752%
Central Elgin	1.3831%	3.2446%	2.2650%	2.2650%	2.2650%	3.0775%	3.9168%
Chatham-Kent	1.5922%	3.4214%	3.1216%	2.5157%	3.6031%	3.8771%	3.8771%
Clarington	1.1629%	2.1705%	1.6861%	1.6861%	1.6861%	2.6278%	2.6278%
East Gwillimbury	0.7989%	0.7989%	0.8926%	0.8926%	0.8926%	1.0485%	1.0485%
Fort Erie	1.2170%	2.4876%	2.1402%	2.1402%	2.1402%	3.2007%	3.2007%
Georgina	1.0549%	1.0549%	1.1785%	1.1785%	1.1785%	1.3845%	1.3845%
Gravenhurst	0.9597%	0.9597%	1.0557%	1.0557%	1.0557%	1.0557%	1.0557%
Greater Sudbury	1.3371%	3.0974%	2.9243%	2.9243%	2.9243%	4.1820%	4.7400%
Grimsby	1.0814%	2.2105%	1.9018%	1.9018%	1.9018%	2.8442%	2.8442%
Guelph	1.0422%	2.2573%	1.9177%	1.9177%	1.9177%	2.7410%	2.7410%
Halton Hills	0.7331%	1.6583%	1.0678%	1.0678%	1.0678%	1.7301%	1.7301%
Hamilton	1.2043%	3.2999%	2.3846%	2.3846%	2.3846%	3.9099%	4.5848%
Hanover	1.1428%	1.6470%	1.4936%	1.4936%	1.4936%	2.1236%	2.1236%
Huntsville	0.9308%	0.9308%	1.0239%	1.0239%	1.0239%	1.0239%	1.0239%
Ingersoll	1.3243%	3.6285%	2.5185%	2.5185%	2.5185%	3.4829%	3.4829%
Innisfil	0.8938%	1.3751%	1.1191%	1.1191%	1.1191%	1.3751%	1.3751%
Kawartha Lakes	1.0439%	2.0665%	1.3288%	1.3335%	1.3335%	1.3335%	1.3335%
Kenora	1.4241%	2.4456%	2.7528%	3.3265%	3.9110%	2.9231%	3.8021%
King	0.7873%	0.7873%	0.8796%	0.8796%	0.8796%	1.0332%	1.0332%
Kingston	1.2585%	3.0090%	2.4625%	2.4625%	2.4625%	3.2709%	3.2709%
Kingsville	0.9847%	1.9254%	1.0654%	1.0654%	1.0654%	1.9127%	2.6449%
Kitchener	1.0301%	2.0086%	2.0086%	2.0086%	2.0086%	2.0086%	2.0086%
Lambton Shores	0.9515%	2.2837%	1.5485%	1.4616%	1.9828%	1.9483%	2.8579%
Lincoln	1.0457%	2.1374%	1.8389%	1.8389%	1.8389%	2.7501%	2.7501%
London	1.1643%	2.4100%	2.3052%	2.3052%	2.3052%	3.0620%	3.0620%
Markham	0.6845%	0.6845%	0.7644%	0.7644%	0.7644%	0.8983%	0.8983%
Meaford	1.3507%	1.9466%	1.7653%	1.7653%	1.7653%	2.5098%	2.5098%
Middlesex Centre	0.8957%	1.5851%	1.0255%	1.0255%	1.0255%	1.5630%	1.5630%
Milton	0.6064%	1.3717%	0.8833%	0.8833%	0.8833%	1.4311%	1.4311%
Mississauga	0.7227%	1.2855%	1.0189%	1.0189%	1.0189%	1.1352%	1.1352%
Newmarket	0.8593%	0.8593%	0.9600%	0.9600%	0.9600%	1.1277%	1.1277%
Niagara Falls	1.1653%	2.3818%	2.0492%	2.0492%	2.0492%	3.0647%	3.0647%
Niagara-on-the-Lake	0.8416%	1.7201%	1.4800%	1.4800%	1.4800%	2.2133%	2.2133%
Norfolk	1.0239%	1.7334%	1.7334%	1.7334%	1.7334%	1.7334%	1.7334%
North Bay	1.4064%	3.1016%	2.6471%	2.6471%	2.6471%	1.9689%	1.9689%
North Dumfries	0.7570%	1.4762%	1.4762%	1.4762%	1.4762%	1.4762%	1.4762%

2012 Municipal Rates Upper & Lower Tier—(sorted alphabetically) Cont'd

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
North Middlesex	1.1698%	2.0701%	1.3393%	1.3393%	1.3393%	2.0414%	2.0414%
Oakville	0.7173%	1.6225%	1.0448%	1.0448%	1.0448%	1.6928%	1.6928%
Orangeville	1.2012%	3.2194%	1.4654%	1.4654%	1.4654%	2.6407%	2.6407%
Oshawa	1.4043%	2.6211%	2.0362%	2.0362%	2.0362%	3.1734%	3.1734%
Ottawa	1.0000%	1.7000%	1.8269%	2.2071%	1.5196%	2.5744%	2.2108%
Owen Sound	1.3090%	3.2987%	2.6815%	2.6815%	2.6815%	3.3032%	5.3693%
Pelham	1.1033%	2.2551%	1.9402%	1.9402%	1.9402%	2.9017%	2.9017%
Penetanguishene	1.2236%	1.8825%	1.5321%	1.5321%	1.5321%	1.8825%	1.8825%
Peterborough	1.1559%	2.2508%	1.9653%	1.9653%	1.9653%	2.5268%	2.5268%
Pickering	1.1105%	2.0727%	1.6102%	1.6102%	1.6102%	2.5094%	2.5094%
Port Colborne	1.4155%	2.8933%	2.4893%	2.4893%	2.4893%	3.7227%	3.7227%
Port Hope	1.3452%	2.9808%	2.0381%	2.0381%	2.0381%	3.5377%	3.5377%
Prince Edward County	0.8482%	1.2215%	0.9436%	0.9436%	0.9436%	1.1785%	1.1785%
Quinte West	1.0759%	2.2917%	1.6553%	1.6553%	1.6553%	2.6317%	2.8132%
Richmond Hill	0.7094%	0.7094%	0.7925%	0.7925%	0.7925%	0.9310%	0.9310%
Sarnia	1.2583%	3.0200%	2.0478%	1.9329%	2.6222%	2.5765%	3.7794%
Sault Ste. Marie	1.6480%	2.0659%	3.1454%	4.5940%	3.3391%	4.1900%	5.9704%
Seguin	0.3496%	0.3376%	0.3762%	0.3762%	0.3762%	0.8007%	0.8007%
Springwater	0.6537%	1.0058%	0.8185%	0.8185%	0.8185%	1.0058%	1.0058%
St. Catharines	1.2685%	2.5928%	2.2308%	2.2308%	2.2308%	3.3362%	3.3362%
St. Marys	1.2002%	1.9455%	1.8559%	1.8559%	1.8559%	2.9780%	2.9780%
St. Thomas	1.2578%	3.1429%	2.4495%	2.4495%	2.4495%	2.8025%	3.3676%
Stratford	1.2127%	2.6121%	2.3963%	2.3963%	2.3963%	3.5446%	3.5446%
The Blue Mountains	0.7574%	1.0915%	0.9898%	0.9898%	0.9898%	1.4073%	1.4073%
Thorold	1.2615%	2.5785%	2.2185%	2.2185%	2.2185%	3.3177%	3.3177%
Thunder Bay	1.7587%	4.8189%	3.4343%	3.4343%	3.4343%	4.2737%	4.3352%
Timmins	1.8453%	3.1030%	3.2294%	3.2294%	3.2294%	4.0196%	5.0033%
Toronto	0.5502%	1.7950%	1.5763%	1.5763%	1.5763%	1.7385%	1.7385%
Vaughan	0.7090%	0.7090%	0.7921%	0.7921%	0.7921%	0.9305%	0.9305%
Wainfleet	1.2199%	2.4935%	2.1453%	2.1453%	2.1453%	3.2083%	3.2083%
Wasaga Beach	0.7321%	1.1264%	0.9167%	0.9167%	0.9167%	1.1264%	1.1264%
Waterloo	1.0115%	1.9725%	1.9725%	1.9725%	1.9725%	1.9725%	1.9725%
Welland	1.3705%	2.8014%	2.4102%	2.4102%	2.4102%	3.6045%	3.6045%
Wellesley	0.8757%	1.7077%	1.7077%	1.7077%	1.7077%	1.7077%	1.7077%
West Lincoln	1.0113%	2.0670%	1.7784%	1.7784%	1.7784%	2.6596%	2.6596%
Whitby	1.1388%	2.1256%	1.6513%	1.6513%	1.6513%	2.5735%	2.5735%
Whitchurch-Stouffville	0.7349%	0.7349%	0.8210%	0.8210%	0.8210%	0.9645%	0.9645%
Wilmot	0.8251%	1.6089%	1.6089%	1.6089%	1.6089%	1.6089%	1.6089%
Windsor	1.5931%	3.9174%	3.0546%	3.1058%	3.1365%	3.7320%	4.9122%
Woolwich	0.8146%	1.5885%	1.5885%	1.5885%	1.5885%	1.5885%	1.5885%
Average	1.0680%	2.0322%	1.7310%	1.7502%	1.7615%	2.2929%	2.4353%
Median	1.0701%	2.0662%	1.6707%	1.6707%	1.6707%	2.1684%	2.3614%
Minimum	0.3496%	0.3376%	0.3762%	0.3762%	0.3762%	0.8007%	0.8007%
Maximum	1.8453%	4.8189%	3.4343%	4.5940%	3.9110%	4.2737%	5.9704%

Presentation of “Like” Properties

Given the size of the survey, it is difficult to graphically present 86 municipalities. As such, the survey of “like” property comparisons have been divided into four graphs:

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

Residential Comparisons - Detached Bungalow (sorted lowest to highest)

Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes	Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Seguin	low	\$ 786	low	Ingersoll	low	\$ 3,021	mid
Wasaga Beach	mid	\$ 1,675	low	Halton Hills	high	\$ 3,025	mid
Springwater	low	\$ 1,792	low	Barrie	mid	\$ 3,033	mid
Kingsville	low	\$ 1,793	low	Wainfleet	mid	\$ 3,038	mid
Lambton Shores	low	\$ 2,026	low	Pelham	mid	\$ 3,050	mid
Prince Edward County	low	\$ 2,031	low	Kingston	mid	\$ 3,056	mid
The Blue Mountains	mid	\$ 2,159	low	Clarington	mid	\$ 3,056	mid
Kenora	low	\$ 2,315	low	London	mid	\$ 3,080	mid
Hanover	low	\$ 2,324	low	Waterloo	mid	\$ 3,121	mid
Kawartha Lakes	low	\$ 2,345	low	Niagara-on-the-Lake	high	\$ 3,131	mid
Quinte West	low	\$ 2,392	low	Stratford	mid	\$ 3,136	mid
Huntsville	mid	\$ 2,435	low	Thunder Bay	low	\$ 3,162	mid
Woolwich	mid	\$ 2,461	low	Timmins	low	\$ 3,165	mid
Norfolk	low	\$ 2,469	low	Caledon	high	\$ 3,209	high
North Middlesex	low	\$ 2,479	low	Owen Sound	mid	\$ 3,219	high
Toronto (East)	high	\$ 2,490	low	Georgina	mid	\$ 3,230	high
North Dumfries	high	\$ 2,496	low	Welland	low	\$ 3,231	high
Gravenhurst	mid	\$ 2,503	low	Toronto (West)	high	\$ 3,240	high
Bracebridge	mid	\$ 2,589	low	Richmond Hill	high	\$ 3,252	high
Wilmot	mid	\$ 2,594	low	Burlington	high	\$ 3,266	high
Sault Ste. Marie	low	\$ 2,609	low	Newmarket	high	\$ 3,300	high
Middlesex Centre	mid	\$ 2,637	low	Lincoln	high	\$ 3,312	high
Greater Sudbury	low	\$ 2,714	low	Aurora	high	\$ 3,330	high
St. Thomas	low	\$ 2,767	low	Whitchurch Stouffville	high	\$ 3,387	high
Sarnia	low	\$ 2,806	low	North Bay	mid	\$ 3,390	high
Fort Erie	low	\$ 2,808	low	St. Catharines	mid	\$ 3,392	high
Milton	high	\$ 2,822	low	Oakville	high	\$ 3,410	high
Innisfil	mid	\$ 2,823	low	Grimsby	high	\$ 3,410	high
Wellesley	high	\$ 2,828	low	Port Hope	mid	\$ 3,419	high
St. Marys	low	\$ 2,829	low	Brampton	high	\$ 3,450	high
Meaford	low	\$ 2,838	mid	Ottawa	high	\$ 3,501	high
Chatham-Kent	low	\$ 2,858	mid	Toronto (North)	high	\$ 3,610	high
Niagara Falls	mid	\$ 2,886	mid	Hamilton	mid	\$ 3,629	high
Penetanguishene	low	\$ 2,900	mid	Mississauga	high	\$ 3,661	high
Guelph	mid	\$ 2,905	mid	Whitby	high	\$ 3,670	high
East Gwillimbury	high	\$ 2,910	mid	Ajax	high	\$ 3,720	high
Port Colborne	low	\$ 2,911	mid	Orangeville	high	\$ 3,771	high
Brockville	low	\$ 2,932	mid	Oshawa	mid	\$ 3,886	high
Kitchener	mid	\$ 2,933	mid	Pickering	high	\$ 4,108	high
Cambridge	mid	\$ 2,946	mid	Vaughan	high	\$ 4,148	high
Thorold	low	\$ 2,952	mid	King	high	\$ 4,411	high
Windsor	low	\$ 2,957	mid	Markham	high	\$ 4,561	high
Belleville	low	\$ 2,959	mid	Toronto (South)	high	\$ 4,682	high
Central Elgin	low	\$ 2,992	mid				
West Lincoln	mid	\$ 3,003	mid	Average		\$ 2,995	
Peterborough	mid	\$ 3,008	mid	Median		\$ 3,003	

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

Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Seguin	low	\$ 786	low
Wasaga Beach	mid	\$ 1,675	low
Springwater	low	\$ 1,792	low
Lambton Shores	low	\$ 2,026	low
The Blue Mountains	mid	\$ 2,159	low
Kenora	low	\$ 2,315	low
Hanover	low	\$ 2,324	low
Huntsville	mid	\$ 2,435	low
North Middlesex	low	\$ 2,479	low
North Dumfries	high	\$ 2,496	low
Gravenhurst	mid	\$ 2,503	low
Bracebridge	mid	\$ 2,589	low
Wilmot	mid	\$ 2,594	low
Middlesex Centre	mid	\$ 2,637	low
Wellesley	high	\$ 2,828	low
St. Marys	low	\$ 2,829	low
Meaford	low	\$ 2,838	mid
Penetanguishene	low	\$ 2,900	mid
Port Colborne	low	\$ 2,911	mid
Thorold	low	\$ 2,952	mid
Central Elgin	low	\$ 2,992	mid
West Lincoln	mid	\$ 3,003	mid
Ingersoll	low	\$ 3,021	mid
Wainfleet	mid	\$ 3,038	mid
Pelham	mid	\$ 3,050	mid
Niagara-on-the-Lake	high	\$ 3,131	mid
Port Hope	mid	\$ 3,419	high
King	high	\$ 4,411	high
< 20,000		\$ 2,648	
Survey Average		\$ 2,995	

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

Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Kingsville	low	\$ 1,793	low
Prince Edward County	low	\$ 2,031	low
Quinte West	low	\$ 2,392	low
Woolwich	mid	\$ 2,461	low
St. Thomas	low	\$ 2,767	low
Fort Erie	low	\$ 2,808	low
Innisfil	mid	\$ 2,823	low
East Gwillimbury	high	\$ 2,910	mid
Brockville	low	\$ 2,932	mid
Belleville	low	\$ 2,959	mid
Stratford	mid	\$ 3,136	mid
Timmins	low	\$ 3,165	mid
Owen Sound	mid	\$ 3,219	high
Georgina	mid	\$ 3,230	high
Lincoln	high	\$ 3,312	high
Whitchurch Stouffville	high	\$ 3,387	high
Grimsby	high	\$ 3,410	high
Orangeville	high	\$ 3,771	high
20,000 - 49,999		\$ 3,043	
Survey Average		\$ 2,995	

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

Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Kawartha Lakes	low	\$ 2,345	low
Norfolk	low	\$ 2,469	low
Sault Ste. Marie	low	\$ 2,609	low
Sarnia	low	\$ 2,806	low
Milton	high	\$ 2,822	low
Niagara Falls	mid	\$ 2,886	mid
Peterborough	mid	\$ 3,008	mid
Halton Hills	high	\$ 3,025	mid
Clarington	mid	\$ 3,056	mid
Waterloo	mid	\$ 3,121	mid
Caledon	high	\$ 3,209	high
Welland	low	\$ 3,231	high
Newmarket	high	\$ 3,300	high
Aurora	high	\$ 3,330	high
North Bay	mid	\$ 3,390	high
Pickering	high	\$ 4,108	high
50,000 - 99,999		\$ 3,045	
Survey Average		\$ 2,995	

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

Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Toronto (East)	high	\$ 2,490	low
Greater Sudbury	low	\$ 2,714	low
Chatham-Kent	low	\$ 2,858	mid
Guelph	mid	\$ 2,905	mid
Kitchener	mid	\$ 2,933	mid
Cambridge	mid	\$ 2,946	mid
Windsor	low	\$ 2,957	mid
Barrie	mid	\$ 3,033	mid
Kingston	mid	\$ 3,056	mid
London	mid	\$ 3,080	mid
Thunder Bay	low	\$ 3,162	mid
Toronto (West)	high	\$ 3,240	high
Richmond Hill	high	\$ 3,252	high
Burlington	high	\$ 3,266	high
St. Catharines	mid	\$ 3,392	high
Oakville	high	\$ 3,410	high
Brampton	high	\$ 3,450	high
Ottawa	high	\$ 3,501	high
Toronto (North)	high	\$ 3,610	high
Hamilton	mid	\$ 3,629	high
Mississauga	high	\$ 3,661	high
Whitby	high	\$ 3,670	high
Ajax	high	\$ 3,720	high
Oshawa	mid	\$ 3,886	high
Vaughan	high	\$ 4,148	high
Markham	high	\$ 4,561	high
Toronto (South)	high	\$ 4,682	high
> 100,000		\$ 3,378	
Survey Average		\$ 2,995	

Residential Comparisons - Detached Bungalow - by Location

Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 2,031	low
Kawartha Lakes	low	\$ 2,345	low
Quinte West	low	\$ 2,392	low
Brockville	low	\$ 2,932	mid
Belleville	low	\$ 2,959	mid
Peterborough	mid	\$ 3,008	mid
Kingston	mid	\$ 3,056	mid
Port Hope	mid	\$ 3,419	high
Ottawa	high	\$ 3,501	high
Eastern		\$ 2,849	
Survey Average		\$ 2,995	
Toronto (East)	high	\$ 2,490	low
Milton	high	\$ 2,822	low
East Gwillimbury	high	\$ 2,910	mid
Oakville	high	\$ 3,410	mid
Halton Hills	high	\$ 3,025	mid
Clarington	mid	\$ 3,056	mid
Caledon	high	\$ 3,209	high
Georgina	mid	\$ 3,230	high
Toronto (West)	high	\$ 3,240	high
Richmond Hill	high	\$ 3,252	high
Burlington	high	\$ 3,266	high
Newmarket	high	\$ 3,300	high
Aurora	high	\$ 3,330	high
Whitchurch Stouffville	high	\$ 3,387	high
Brampton	high	\$ 3,450	high
Toronto (North)	high	\$ 3,610	high
Mississauga	high	\$ 3,661	high
Whitby	high	\$ 3,670	high
Ajax	high	\$ 3,720	high
Oshawa	mid	\$ 3,886	high
Pickering	high	\$ 4,108	high
Vaughan	high	\$ 4,148	high
King	high	\$ 4,411	high
Markham	high	\$ 4,561	high
Toronto (South)	high	\$ 4,682	high
GTA		\$ 3,513	
Survey Average		\$ 2,995	

Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Fort Erie	low	\$ 2,808	low
Niagara Falls	mid	\$ 2,886	mid
Port Colborne	low	\$ 2,911	mid
Thorold	low	\$ 2,952	mid
West Lincoln	mid	\$ 3,003	mid
Wainfleet	mid	\$ 3,038	mid
Pelham	mid	\$ 3,050	mid
Niagara-on-the-Lake	high	\$ 3,131	mid
Welland	low	\$ 3,231	high
Lincoln	high	\$ 3,312	high
St. Catharines	mid	\$ 3,392	high
Grimsby	high	\$ 3,410	high
Hamilton	mid	\$ 3,629	high
Niagara/Hamilton		\$ 3,135	
Survey Average		\$ 2,995	
Seguin	low	\$ 786	low
Kenora	low	\$ 2,315	low
Sault Ste. Marie	low	\$ 2,609	low
Greater Sudbury	low	\$ 2,714	low
Thunder Bay	low	\$ 3,162	mid
Timmins	low	\$ 3,165	mid
North Bay	mid	\$ 3,390	high
North		\$ 2,591	
Survey Average		\$ 2,995	
Wasaga Beach	mid	\$ 1,675	low
Springwater	low	\$ 1,792	low
Huntsville	mid	\$ 2,435	low
Gravenhurst	mid	\$ 2,503	low
Bracebridge	mid	\$ 2,589	low
Innisfil	mid	\$ 2,823	low
Penetanguishene	low	\$ 2,900	mid
Barrie	mid	\$ 3,033	mid
Orangeville	high	\$ 3,771	high
Simcoe/Musk./Duff.		\$ 2,614	
Survey Average		\$ 2,995	

Residential Comparisons - Detached Bungalow - by Location

Municipality	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Kingsville	low	\$ 1,793	low
Lambton Shores	low	\$ 2,026	low
The Blue Mountains	mid	\$ 2,159	low
Hanover	low	\$ 2,324	low
Woolwich	mid	\$ 2,461	low
Norfolk	low	\$ 2,469	low
North Middlesex	low	\$ 2,479	low
North Dumfries	high	\$ 2,496	low
Wilmot	mid	\$ 2,594	low
Middlesex Centre	mid	\$ 2,637	low
St. Thomas	low	\$ 2,767	low
Sarnia	low	\$ 2,806	low
Wellesley	high	\$ 2,828	low
St. Marys	low	\$ 2,829	low
Meaford	low	\$ 2,838	mid
Chatham-Kent	low	\$ 2,858	mid
Guelph	mid	\$ 2,905	mid
Kitchener	mid	\$ 2,933	mid
Cambridge	mid	\$ 2,946	mid
Windsor	low	\$ 2,957	mid
Central Elgin	low	\$ 2,992	mid
Ingersoll	low	\$ 3,021	mid
London	mid	\$ 3,080	mid
Waterloo	mid	\$ 3,121	mid
Stratford	mid	\$ 3,136	mid
Owen Sound	mid	\$ 3,219	high
Southwest		\$ 2,718	
Survey Average		\$ 2,995	

Residential Comparisons - Senior Executive Home—sorted lowest to highest

Residential - Senior Executive	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Wasaga Beach	mid	\$ 3,984	low
Toronto (East)	high	\$ 4,159	low
Milton	high	\$ 4,181	low
Kawartha Lakes	low	\$ 4,305	low
Springwater	high	\$ 4,316	low
Gravenhurst	low	\$ 4,569	low
Norfolk	low	\$ 4,606	low
Kingsville	low	\$ 4,625	low
Caledon	high	\$ 4,640	low
Sarnia	low	\$ 4,850	low
Sault Ste. Marie	low	\$ 4,866	low
Clarington	low	\$ 4,897	low
Innisfil	mid	\$ 4,905	low
Chatham-Kent	low	\$ 4,923	low
Barrie	low	\$ 4,996	low
Niagara-on-the-Lake	mid	\$ 5,047	low
Woolwich	mid	\$ 5,064	low
Brampton	mid	\$ 5,131	low
Huntsville	mid	\$ 5,144	low
North Bay	low	\$ 5,156	low
Peterborough	low	\$ 5,277	low
Mississauga	high	\$ 5,289	low
Middlesex Centre	mid	\$ 5,332	low
Richmond Hill	high	\$ 5,342	mid
Niagara Falls	low	\$ 5,351	mid
Cambridge	mid	\$ 5,354	mid
Newmarket	high	\$ 5,399	mid
Grimsby	mid	\$ 5,405	mid
Kitchener	mid	\$ 5,406	mid
Wellesley	high	\$ 5,425	mid
Welland	low	\$ 5,467	mid
Halton Hills	high	\$ 5,477	mid
Aurora	high	\$ 5,513	mid
Vaughan	high	\$ 5,518	mid
London	mid	\$ 5,536	mid
Guelph	mid	\$ 5,538	mid
Burlington	high	\$ 5,554	mid
Ingersoll	low	\$ 5,554	mid
Stratford	low	\$ 5,580	mid

Residential - Senior Executive	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Wilmot	high	\$ 5,598	mid
Prince Edward County	high	\$ 5,609	mid
Oakville	high	\$ 5,641	mid
Pelham	mid	\$ 5,644	mid
Greater Sudbury	low	\$ 5,672	mid
Whitby	mid	\$ 5,672	mid
Bracebridge	mid	\$ 5,687	mid
Brockville	low	\$ 5,713	mid
Thorold	low	\$ 5,739	mid
Ajax	mid	\$ 5,742	high
Markham	high	\$ 5,752	high
Kingston	low	\$ 5,758	high
Hamilton	mid	\$ 5,765	high
Oshawa	low	\$ 5,783	high
East Gwillimbury	high	\$ 5,785	high
St. Catharines	mid	\$ 5,854	high
North Dumfries	high	\$ 5,894	high
Hanover	mid	\$ 5,935	high
Orangeville	mid	\$ 5,955	high
Pickering	mid	\$ 6,012	high
Belleville	low	\$ 6,057	high
Whitchurch Stouffville	high	\$ 6,153	high
Windsor	low	\$ 6,202	high
Waterloo	high	\$ 6,260	high
Georgina	high	\$ 6,265	high
Central Elgin	mid	\$ 6,392	high
St. Marys	mid	\$ 6,417	high
Toronto (North)	high	\$ 6,486	high
Thunder Bay	low	\$ 6,949	high
Toronto (West)	high	\$ 7,043	high
Ottawa	high	\$ 7,063	high
King	high	\$ 7,137	high
Owen Sound	mid	\$ 7,401	high
Timmins	low	\$ 8,064	high
Toronto (South)	high	\$ 12,000	high
Average		\$ 5,659	
Median		\$ 5,554	

The average current value assessment for a senior executive home in the survey is \$475,709 with a range from \$260,333 to \$1,555,957

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

Residential - Senior Executive	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Wasaga Beach	mid	\$ 3,984	low
Springwater	high	\$ 4,316	low
Gravenhurst	low	\$ 4,569	low
Niagara-on-the-Lake	mid	\$ 5,047	low
Huntsville	mid	\$ 5,144	low
Middlesex Centre	mid	\$ 5,332	low
Wellesley	high	\$ 5,425	mid
Ingersoll	low	\$ 5,554	mid
Wilmot	high	\$ 5,598	mid
Pelham	mid	\$ 5,644	mid
Bracebridge	mid	\$ 5,687	mid
Thorold	low	\$ 5,739	mid
North Dumfries	high	\$ 5,894	high
Hanover	mid	\$ 5,935	high
Central Elgin	mid	\$ 6,392	high
St. Marys	mid	\$ 6,417	high
King	high	\$ 7,137	high
< 20,000		\$ 5,519	
Survey Average		\$ 5,659	

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

Residential - Senior Executive	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Kingsville	low	\$ 4,625	low
Innisfil	mid	\$ 4,905	low
Woolwich	mid	\$ 5,064	low
Grimsby	mid	\$ 5,405	mid
Stratford	low	\$ 5,580	mid
Prince Edward County	high	\$ 5,609	mid
Brockville	low	\$ 5,713	mid
East Gwillimbury	high	\$ 5,785	high
Orangeville	mid	\$ 5,955	high
Belleville	low	\$ 6,057	high
Whitchurch Stouffville	high	\$ 6,153	high
Georgina	high	\$ 6,265	high
Owen Sound	mid	\$ 7,401	high
Timmins	low	\$ 8,064	high
20,000 - 49,999		\$ 5,899	
Survey Average		\$ 5,659	

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

Residential - Senior Executive	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Milton	high	\$ 4,181	low
Kawartha Lakes	low	\$ 4,305	low
Norfolk	low	\$ 4,606	low
Caledon	high	\$ 4,640	low
Sarnia	low	\$ 4,850	low
Sault Ste. Marie	low	\$ 4,866	low
Clarington	low	\$ 4,897	low
North Bay	low	\$ 5,156	low
Peterborough	low	\$ 5,277	low
Niagara Falls	low	\$ 5,351	mid
Newmarket	high	\$ 5,399	mid
Welland	low	\$ 5,467	mid
Halton Hills	high	\$ 5,477	mid
Aurora	high	\$ 5,513	mid
Pickering	mid	\$ 6,012	high
Waterloo	high	\$ 6,260	high
50,000 - 99,999		\$ 5,141	
Survey Average		\$ 5,659	

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

Residential - Senior Executive	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Toronto (East)	high	\$ 4,159	low
Chatham-Kent	low	\$ 4,923	low
Barrie	low	\$ 4,996	low
Brampton	mid	\$ 5,131	low
Mississauga	high	\$ 5,289	low
Richmond Hill	high	\$ 5,342	mid
Cambridge	mid	\$ 5,354	mid
Kitchener	mid	\$ 5,406	mid
Vaughan	high	\$ 5,518	mid
London	mid	\$ 5,536	mid
Guelph	mid	\$ 5,538	mid
Burlington	high	\$ 5,554	mid
Oakville	high	\$ 5,641	mid
Greater Sudbury	low	\$ 5,672	mid
Whitby	mid	\$ 5,672	mid
Ajax	mid	\$ 5,742	high
Markham	high	\$ 5,752	high
Kingston	low	\$ 5,758	high
Hamilton	mid	\$ 5,765	high
Oshawa	low	\$ 5,783	high
St. Catharines	mid	\$ 5,854	high
Windsor	low	\$ 6,202	high
Toronto (North)	high	\$ 6,486	high
Thunder Bay	low	\$ 6,949	high
Toronto (West)	high	\$ 7,043	high
Ottawa	high	\$ 7,063	high
Toronto (South)	high	\$ 12,000	high
> 100,000		\$ 5,931	
Survey Average		\$ 5,659	

Residential Comparisons - Senior Executive — by Location

Residential - Senior Executive	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Kawartha Lakes	low	\$ 4,305	low
Peterborough	low	\$ 5,277	low
Prince Edward County	high	\$ 5,609	mid
Brockville	low	\$ 5,713	mid
Kingston	low	\$ 5,758	high
Belleville	low	\$ 6,057	high
Ottawa	high	\$ 7,063	high
Eastern		\$ 5,683	
Sault Ste. Marie	low	\$ 4,866	low
North Bay	low	\$ 5,156	low
Greater Sudbury	low	\$ 5,672	mid
Thunder Bay	low	\$ 6,949	high
Timmins	low	\$ 8,064	high
Kenora		N/A	
North		\$ 6,141	
Norfolk	low	\$ 4,606	low
Kingsville	low	\$ 4,625	low
Sarnia	low	\$ 4,850	low
Chatham-Kent	low	\$ 4,923	low
Woolwich	mid	\$ 5,064	low
Middlesex Centre	mid	\$ 5,332	low
Cambridge	mid	\$ 5,354	mid
Kitchener	mid	\$ 5,406	mid
Wellesley	high	\$ 5,425	mid
London	mid	\$ 5,536	mid
Guelph	mid	\$ 5,538	mid
Ingersoll	low	\$ 5,554	mid
Stratford	low	\$ 5,580	mid
Wilmot	high	\$ 5,598	mid
North Dumfries	high	\$ 5,894	high
Hanover	mid	\$ 5,935	high
Windsor	low	\$ 6,202	high
Waterloo	high	\$ 6,260	high
Central Elgin	mid	\$ 6,392	high
St. Marys	mid	\$ 6,417	high
Owen Sound	mid	\$ 7,401	high
Southwest		\$ 5,614	

Residential - Senior Executive	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Toronto (East)	high	\$ 4,159	low
Milton	high	\$ 4,181	low
Caledon	high	\$ 4,640	low
Clarington	low	\$ 4,897	low
Brampton	mid	\$ 5,131	low
Mississauga	high	\$ 5,289	low
Richmond Hill	high	\$ 5,342	mid
Newmarket	high	\$ 5,399	mid
Halton Hills	high	\$ 5,477	mid
Aurora	high	\$ 5,513	mid
Vaughan	high	\$ 5,518	mid
Burlington	high	\$ 5,554	mid
Oakville	high	\$ 5,641	mid
Whitby	mid	\$ 5,672	mid
Ajax	mid	\$ 5,742	high
Markham	high	\$ 5,752	high
Oshawa	low	\$ 5,783	high
East Gwillimbury	high	\$ 5,785	high
Pickering	mid	\$ 6,012	high
Whitchurch Stouffville	high	\$ 6,153	high
Georgina	high	\$ 6,265	high
Toronto (North)	high	\$ 6,486	high
Toronto (West)	high	\$ 7,043	high
King	high	\$ 7,137	high
Toronto (South)	high	\$ 12,000	high
GTA		\$ 5,863	
Niagara-on-the-Lake	mid	\$ 5,047	low
Niagara Falls	low	\$ 5,351	mid
Grimsby	mid	\$ 5,405	mid
Welland	low	\$ 5,467	mid
Pelham	mid	\$ 5,644	mid
Thorold	low	\$ 5,739	mid
Hamilton	mid	\$ 5,765	high
St. Catharines	mid	\$ 5,854	high
Niagara/Hamilton		\$ 5,534	
Wasaga Beach	mid	\$ 3,984	low
Springwater	high	\$ 4,316	low
Gravenhurst	low	\$ 4,569	low
Innisfil	mid	\$ 4,905	low
Barrie	low	\$ 4,996	low
Huntsville	mid	\$ 5,144	low
Bracebridge	mid	\$ 5,687	mid
Orangeville	mid	\$ 5,955	high
Simcoe/Musk./Duff.		\$ 4,945	

Residential Comparisons - Summary

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

GTA	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
Oakville	mid	mid	mid
Richmond Hill	high	mid	mid-high
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
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

North Bay	Bungalow Summary	Executive Summary	Blended
Seguin	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	mid	high	mid-high

Eastern	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
Brockville	mid	mid	mid
Kingston	mid	high	mid-high
Belleville	mid	high	mid-high
Port Hope	high		high
Ottawa	high	high	high

Residential Comparisons - Summary

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
Thorold	mid	mid	mid
Welland	high	mid	mid-high
Grimsby	high	mid	mid-high
Lincoln	high		high
St. Catharines	high	high	high
Hamilton	high	high	high

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

Residential Comparisons - Summary

LOW	LOW-MID	MID	MID-HIGH	HIGH
Fort Erie	Barrie	Brampton	Aurora	Ajax
Gravenhurst	Bracebridge	Brockville	Belleville	Georgina
Huntsville	Chatham-Kent	Caledon	Burlington	Hamilton
Innisfil	Clarington	Cambridge	Central Elgin	King
Kawartha Lakes	Greater Sudbury	Guelph	East Gwillimbury	Lincoln
Kenora	Niagara-on-the-Lake	Halton Hills	Grimsby	Markham
Kingsville	Peterborough	Hanover	Kingston	Orangeville
Lambton Shores	Prince Edward County	Kitchener	Newmarket	Oshawa
Middlesex Centre	Wellesley	London	Richmond Hill	Ottawa
Milton	Wilmot	Meaford	Thunder Bay	Owen Sound
Norfolk		Mississauga	Timmins	Pickering
North Middlesex		Niagara Falls	Vaughan	Port Hope
Quinte West		North Bay	Waterloo	St. Catharines
Sarnia		North Dumfries	Welland	Toronto (North)
Sault Ste. Marie		Oakville	Whitby	Toronto (South)
Seguin		Pelham	Windsor	Toronto (West)
Springwater		Penetanguishene		Whitchurch-Stouffville
St. Thomas		Port Colborne		
The Blue Mountains		St. Marys		
Toronto (East)		Stratford		
Wasaga Beach		Thorold		
Woolwich		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	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
The Blue Mountains	low	\$ 480	low
Prince Edward County	low	\$ 604	low
Wasaga Beach	low	\$ 656	low
Huntsville	mid	\$ 701	low
East Gwillimbury	high	\$ 708	low
Kenora	low	\$ 729	low
Vaughan	high	\$ 759	low
Hanover	low	\$ 765	low
Richmond Hill	high	\$ 779	low
Newmarket	high	\$ 836	low
Norfolk	low	\$ 840	low
Kingsville	low	\$ 871	low
North Middlesex	low	\$ 888	low
Bracebridge	high	\$ 891	low
Sault Ste. Marie	low	\$ 907	low
Aurora	high	\$ 953	low
Innisfil	mid	\$ 984	low
Caledon	high	\$ 1,079	low
North Dumfries	mid	\$ 1,080	low
Barrie	high	\$ 1,117	low
Timmins	low	\$ 1,126	low
Brockville	low	\$ 1,133	low
Penetanguishene	mid	\$ 1,155	low
Georgina	high	\$ 1,156	low
Lambton Shores	low	\$ 1,171	low
Quinte West	low	\$ 1,180	low
Woolwich	mid	\$ 1,186	mid
Wilmot	mid	\$ 1,188	mid
Mississauga	high	\$ 1,203	mid
Fort Erie	low	\$ 1,268	mid
West Lincoln	mid	\$ 1,277	mid
Meaford	mid	\$ 1,301	mid
Wainfleet	low	\$ 1,323	mid
Sarnia	low	\$ 1,334	mid
Niagara Falls	mid	\$ 1,341	mid
Greater Sudbury	low	\$ 1,349	mid
Lincoln	mid	\$ 1,358	mid
Milton	high	\$ 1,362	mid
Windsor	low	\$ 1,363	mid
Wellesley	high	\$ 1,391	mid
Halton Hills	high	\$ 1,404	mid

Multi-Residential - Apartment Walk-up	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
St. Marys	mid	\$ 1,426	mid
Ottawa	high	\$ 1,432	mid
Chatham-Kent	low	\$ 1,443	mid
North Bay	low	\$ 1,455	mid
Waterloo	mid	\$ 1,460	mid
London	mid	\$ 1,463	mid
St. Thomas	low	\$ 1,465	mid
Kitchener	mid	\$ 1,466	mid
Grimsby	mid	\$ 1,471	mid
Burlington	high	\$ 1,471	mid
Ajax	mid	\$ 1,471	mid
Pelham	mid	\$ 1,502	mid
Toronto (East)	high	\$ 1,539	high
Brampton	high	\$ 1,562	high
Port Colborne	low	\$ 1,563	high
Cambridge	high	\$ 1,566	high
Thorold	mid	\$ 1,590	high
Guelph	mid	\$ 1,601	high
Thunder Bay	low	\$ 1,602	high
Hamilton	low	\$ 1,620	high
St. Catharines	mid	\$ 1,622	high
Pickering	high	\$ 1,633	high
Whitby	high	\$ 1,642	high
Clarington	high	\$ 1,648	high
Welland	mid	\$ 1,657	high
Toronto (North)	high	\$ 1,659	high
Oakville	high	\$ 1,667	high
Toronto (West)	high	\$ 1,689	high
Kawartha Lakes	high	\$ 1,698	high
Port Hope	mid	\$ 1,704	high
Stratford	mid	\$ 1,728	high
Peterborough	high	\$ 1,733	high
Belleville	low	\$ 1,748	high
Ingersoll	low	\$ 1,756	high
Owen Sound	mid	\$ 1,790	high
Kingston	mid	\$ 1,797	high
Toronto (South)	high	\$ 1,931	high
Oshawa	high	\$ 2,018	high
Orangeville	mid	\$ 2,155	high
Average		\$ 1,333	
Median		\$ 1,398	

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	Property Taxes	Relative Taxes
The Blue Mountains	low	\$ 480	low
Wasaga Beach	low	\$ 656	low
Huntsville	mid	\$ 701	low
Kenora	low	\$ 729	low
Hanover	low	\$ 765	low
North Middlesex	low	\$ 888	low
Bracebridge	high	\$ 891	low
North Dumfries	mid	\$ 1,080	low
Penetanguishene	mid	\$ 1,155	low
Lambton Shores	low	\$ 1,171	low
Wilmot	mid	\$ 1,188	mid
West Lincoln	mid	\$ 1,277	mid
Meaford	mid	\$ 1,301	mid
Wainfleet	low	\$ 1,323	mid
Wellesley	high	\$ 1,391	mid
St. Marys	mid	\$ 1,426	mid
Pelham	mid	\$ 1,502	mid
Port Colborne	low	\$ 1,563	high
Thorold	mid	\$ 1,590	high
Port Hope	mid	\$ 1,704	high
Ingersoll	low	\$ 1,756	high
< 20,000		\$ 1,168	
Survey Average		\$ 1,333	

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	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 604	low
East Gwillimbury	high	\$ 708	low
Kingsville	low	\$ 871	low
Innisfil	mid	\$ 984	low
Timmins	low	\$ 1,126	low
Brockville	low	\$ 1,133	low
Georgina	high	\$ 1,156	low
Quinte West	low	\$ 1,180	low
Woolwich	mid	\$ 1,186	mid
Fort Erie	low	\$ 1,268	mid
Lincoln	mid	\$ 1,358	mid
St. Thomas	low	\$ 1,465	mid
Grimsby	mid	\$ 1,471	mid
Stratford	mid	\$ 1,728	high
Belleville	low	\$ 1,748	high
Owen Sound	mid	\$ 1,790	high
Orangeville	mid	\$ 2,155	high
20,000 - 49,999		\$ 1,290	
Survey Average		\$ 1,333	

**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	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Welland	mid	\$ 1,657	high
Aurora	high	\$ 953	low
North Bay	low	\$ 1,455	mid
Halton Hills	high	\$ 1,404	mid
Caledon	high	\$ 1,079	low
Norfolk	low	\$ 840	low
Sarnia	low	\$ 1,334	mid
Kawartha Lakes	high	\$ 1,698	high
Sault Ste. Marie	low	\$ 907	low
Peterborough	high	\$ 1,733	high
Newmarket	high	\$ 836	low
Niagara Falls	mid	\$ 1,341	mid
Milton	high	\$ 1,362	mid
Clarington	high	\$ 1,648	high
Pickering	high	\$ 1,633	high
Waterloo	mid	\$ 1,460	mid
50,000 - 99,999		\$ 1,334	
Survey Average		\$ 1,333	

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

Multi-Residential - Apartment Walk-up	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Vaughan	high	\$ 759	low
Richmond Hill	high	\$ 779	low
Barrie	high	\$ 1,117	low
Mississauga	high	\$ 1,203	mid
Greater Sudbury	low	\$ 1,349	mid
Windsor	low	\$ 1,363	mid
Ottawa	high	\$ 1,432	mid
Chatham-Kent	low	\$ 1,443	mid
London	mid	\$ 1,463	mid
Kitchener	mid	\$ 1,466	mid
Burlington	high	\$ 1,471	mid
Ajax	mid	\$ 1,471	mid
Toronto (East)	high	\$ 1,539	high
Brampton	high	\$ 1,562	high
Cambridge	high	\$ 1,566	high
Guelph	mid	\$ 1,601	high
Thunder Bay	low	\$ 1,602	high
Hamilton	low	\$ 1,620	high
St. Catharines	mid	\$ 1,622	high
Whitby	high	\$ 1,642	high
Toronto (North)	high	\$ 1,659	high
Oakville	high	\$ 1,667	high
Toronto (West)	high	\$ 1,689	high
Kingston	mid	\$ 1,797	high
Toronto (South)	high	\$ 1,931	high
Oshawa	high	\$ 2,018	high
> 100,000		\$ 1,494	
Survey Average		\$ 1,333	

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

Multi-Residential - Apartment Walk-up	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 604	low
Brockville	low	\$ 1,133	low
Quinte West	low	\$ 1,180	low
Ottawa	high	\$ 1,432	mid
Kawartha Lakes	high	\$ 1,698	high
Port Hope	mid	\$ 1,704	high
Peterborough	high	\$ 1,733	high
Belleville	low	\$ 1,748	high
Kingston	mid	\$ 1,797	high
Eastern		\$ 1,448	
East Gwillimbury	high	\$ 708	low
Vaughan	high	\$ 759	low
Richmond Hill	high	\$ 779	low
Newmarket	high	\$ 836	low
Aurora	high	\$ 953	low
Caledon	high	\$ 1,079	low
Georgina	high	\$ 1,156	low
Mississauga	high	\$ 1,203	mid
Milton	high	\$ 1,362	mid
Halton Hills	high	\$ 1,404	mid
Burlington	high	\$ 1,471	mid
Ajax	mid	\$ 1,471	mid
Toronto (East)	high	\$ 1,539	high
Brampton	high	\$ 1,562	high
Pickering	high	\$ 1,633	high
Whitby	high	\$ 1,642	high
Clarington	high	\$ 1,648	high
Toronto (North)	high	\$ 1,659	high
Oakville	high	\$ 1,667	high
Toronto (West)	high	\$ 1,689	high
Toronto (South)	high	\$ 1,931	high
Oshawa	high	\$ 2,018	high
GTA		\$ 1,371	
Fort Erie	low	\$ 1,268	mid
West Lincoln	mid	\$ 1,277	mid
Wainfleet	low	\$ 1,323	mid
Niagara Falls	mid	\$ 1,341	mid
Lincoln	mid	\$ 1,358	mid
Grimsby	mid	\$ 1,471	mid
Pelham	mid	\$ 1,502	mid
Port Colborne	low	\$ 1,563	high
Thorold	mid	\$ 1,590	high
Hamilton	low	\$ 1,620	high
St. Catharines	mid	\$ 1,622	high
Welland	mid	\$ 1,657	high
Niagara/Hamilton		\$ 1,466	

Multi-Residential - Apartment Walk-up	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Kenora	low	\$ 729	low
Sault Ste. Marie	low	\$ 907	low
Timmins	low	\$ 1,126	low
Greater Sudbury	low	\$ 1,349	mid
North Bay	low	\$ 1,455	mid
Thunder Bay	low	\$ 1,602	high
North		\$ 1,195	
Wasaga Beach	low	\$ 656	low
Huntsville	mid	\$ 701	low
Bracebridge	high	\$ 891	low
Innisfil	mid	\$ 984	low
Barrie	high	\$ 1,117	low
Penetanguishene	mid	\$ 1,155	low
Orangeville	mid	\$ 2,155	high
Simcoe/Musk./Duff.		\$ 1,094	
The Blue Mountains	low	\$ 480	low
Hanover	low	\$ 765	low
Norfolk	low	\$ 840	low
Kingsville	low	\$ 871	low
North Middlesex	low	\$ 888	low
North Dumfries	mid	\$ 1,080	low
Lambton Shores	low	\$ 1,171	low
Woolwich	mid	\$ 1,186	mid
Wilmot	mid	\$ 1,188	mid
Meaford	mid	\$ 1,301	mid
Sarnia	low	\$ 1,334	mid
Windsor	low	\$ 1,363	mid
Wellesley	high	\$ 1,391	mid
St. Marys	mid	\$ 1,426	mid
Chatham-Kent	low	\$ 1,443	mid
Waterloo	mid	\$ 1,460	mid
London	mid	\$ 1,463	mid
St. Thomas	low	\$ 1,465	mid
Kitchener	mid	\$ 1,466	mid
Cambridge	high	\$ 1,566	high
Guelph	mid	\$ 1,601	high
Stratford	mid	\$ 1,728	high
Ingersoll	low	\$ 1,756	high
Owen Sound	mid	\$ 1,790	high
Southwest		\$ 1,293	

Multi-Residential Comparisons - Mid/High-Rise Apartment

Multi-Residential Apartment High-Rise	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 720	low
East Gwillimbury	high	\$ 859	low
King	high	\$ 894	low
Whitchurch-Stouffville	high	\$ 987	low
Sault Ste. Marie	low	\$ 1,004	low
Vaughan	high	\$ 1,007	low
Newmarket	high	\$ 1,018	low
Aurora	high	\$ 1,066	low
Norfolk	low	\$ 1,072	low
Hanover	mid	\$ 1,087	low
Richmond Hill	high	\$ 1,089	low
Lincoln	low	\$ 1,125	low
Georgina	high	\$ 1,141	low
Pelham	low	\$ 1,166	low
Penetanguishene	low	\$ 1,205	low
Grimsby	low	\$ 1,226	low
Brockville	low	\$ 1,229	low
Timmins	low	\$ 1,251	low
Barrie	high	\$ 1,252	low
Thorold	low	\$ 1,313	low
North Bay	low	\$ 1,388	low
Milton	high	\$ 1,433	mid
Markham	high	\$ 1,476	mid
Halton Hills	high	\$ 1,484	mid
London	low	\$ 1,506	mid
Greater Sudbury	low	\$ 1,518	mid
Mississauga	high	\$ 1,519	mid
Toronto (East)	mid	\$ 1,539	mid
Guelph	mid	\$ 1,581	mid
Ingersoll	low	\$ 1,597	mid
Stratford	mid	\$ 1,644	mid
Ottawa	high	\$ 1,652	mid
Niagara Falls	mid	\$ 1,665	mid

Multi-Residential Apartment High-Rise	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Waterloo	mid	\$ 1,683	mid
Whitby	mid	\$ 1,696	mid
Kitchener	mid	\$ 1,703	mid
Ajax	mid	\$ 1,721	mid
Cambridge	mid	\$ 1,725	mid
Toronto (West)	high	\$ 1,738	mid
Fort Erie	mid	\$ 1,758	mid
Clarington	mid	\$ 1,767	mid
Toronto (North)	high	\$ 1,790	mid
Windsor	low	\$ 1,800	high
Chatham-Kent	low	\$ 1,801	high
Hamilton	low	\$ 1,811	high
Owen Sound	low	\$ 1,818	high
Oshawa	mid	\$ 1,822	high
Kingston	low	\$ 1,841	high
Burlington	high	\$ 1,929	high
Kawartha Lakes	high	\$ 1,935	high
Welland	mid	\$ 1,956	high
Toronto (South)	high	\$ 1,986	high
Port Hope	mid	\$ 1,992	high
Brampton	high	\$ 2,011	high
Oakville	high	\$ 2,016	high
Sarnia	mid	\$ 2,024	high
St. Catharines	mid	\$ 2,026	high
Belleville	mid	\$ 2,041	high
Peterborough	high	\$ 2,050	high
Thunder Bay	low	\$ 2,197	high
Port Colborne	mid	\$ 2,224	high
Pickering	high	\$ 2,238	high
Orangeville	mid	\$ 2,366	high
St. Thomas	mid	\$ 2,472	high
Average		\$ 1,588	
Median		\$ 1,659	

**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**

Mid-Residential Apartment High-Rise	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
King	high	\$ 894	low
Hanover	mid	\$ 1,087	low
Pelham	low	\$ 1,166	low
Penetanguishene	low	\$ 1,205	low
Thorold	low	\$ 1,313	low
Ingersoll	low	\$ 1,597	mid
Port Hope	mid	\$ 1,992	high
Port Colborne	mid	\$ 2,224	high
< 20,000		\$ 1,435	
Survey Average		\$ 1,588	

**Multi-Residential Comparisons - Mid/High-Rise Apartment
(taxes calculated on a per unit basis) - sorted by Population Group Cont'd
Municipalities with populations between 50,000-49,999**

Mid-Residential Apartment High-Rise	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 720	low
East Gwillimbury	high	\$ 859	low
Whitchurch-Stouffville	high	\$ 987	low
Lincoln	low	\$ 1,125	low
Georgina	high	\$ 1,141	low
Grimsby	low	\$ 1,226	low
Brockville	low	\$ 1,229	low
Timmins	low	\$ 1,251	low
Stratford	mid	\$ 1,644	mid
Fort Erie	mid	\$ 1,758	mid
Owen Sound	low	\$ 1,818	high
Belleville	mid	\$ 2,041	high
Orangeville	mid	\$ 2,366	high
St. Thomas	mid	\$ 2,472	high
20,000 - 49,999		\$ 1,474	
Survey Average		\$ 1,588	

**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**

Mid-Residential Apartment High-Rise	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Sault Ste. Marie	low	\$ 1,004	low
Newmarket	high	\$ 1,018	low
Aurora	high	\$ 1,066	low
Norfolk	low	\$ 1,072	low
North Bay	low	\$ 1,388	low
Milton	high	\$ 1,433	mid
Halton Hills	high	\$ 1,484	mid
Niagara Falls	mid	\$ 1,665	mid
Waterloo	mid	\$ 1,683	mid
Clarington	mid	\$ 1,767	mid
Kawartha Lakes	high	\$ 1,935	high
Welland	mid	\$ 1,956	high
Sarnia	mid	\$ 2,024	high
Peterborough	high	\$ 2,050	high
Pickering	high	\$ 2,238	high
50,000 - 99,999		\$ 1,586	
Survey Average		\$ 1,588	

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

Mid-Residential Apartment High-Rise	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Vaughan	high	\$ 1,007	low
Richmond Hill	high	\$ 1,089	low
Barrie	high	\$ 1,252	low
Markham	high	\$ 1,476	mid
London	low	\$ 1,506	mid
Greater Sudbury	low	\$ 1,518	mid
Mississauga	high	\$ 1,519	mid
Toronto (East)	mid	\$ 1,539	mid
Guelph	mid	\$ 1,581	mid
Ottawa	high	\$ 1,652	mid
Whitby	mid	\$ 1,696	mid
Kitchener	mid	\$ 1,703	mid
Ajax	mid	\$ 1,721	mid
Cambridge	mid	\$ 1,725	mid
Toronto (West)	high	\$ 1,738	mid
Toronto (North)	high	\$ 1,790	mid
Windsor	low	\$ 1,800	high
Chatham-Kent	low	\$ 1,801	high
Hamilton	low	\$ 1,811	high
Oshawa	mid	\$ 1,822	high
Kingston	low	\$ 1,841	high
Burlington	high	\$ 1,929	high
Toronto (South)	high	\$ 1,986	high
Brampton	high	\$ 2,011	high
Oakville	high	\$ 2,016	high
St. Catharines	mid	\$ 2,026	high
Thunder Bay	low	\$ 2,197	high
> 100,000		\$ 1,694	
Survey Average		\$ 1,588	

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

Multi-Residential Apartment High-Rise	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 720	low
Brockville	low	\$ 1,229	low
Ottawa	high	\$ 1,652	mid
Kingston	low	\$ 1,841	high
Kawartha Lakes	high	\$ 1,935	high
Port Hope	mid	\$ 1,992	high
Belleville	mid	\$ 2,041	high
Peterborough	high	\$ 2,050	high
Eastern		\$ 1,682	
East Gwillimbury	high	\$ 859	low
King	high	\$ 894	low
Whitchurch-Stouffville	high	\$ 987	low
Vaughan	high	\$ 1,007	low
Newmarket	high	\$ 1,018	low
Aurora	high	\$ 1,066	low
Richmond Hill	high	\$ 1,089	low
Georgina	high	\$ 1,141	low
Milton	high	\$ 1,433	mid
Markham	high	\$ 1,476	mid
Halton Hills	high	\$ 1,484	mid
Mississauga	high	\$ 1,519	mid
Toronto (East)	mid	\$ 1,539	mid
Whitby	mid	\$ 1,696	mid
Ajax	mid	\$ 1,721	mid
Toronto (West)	high	\$ 1,738	mid
Clarington	mid	\$ 1,767	mid
Toronto (North)	high	\$ 1,790	mid
Oshawa	mid	\$ 1,822	high
Burlington	high	\$ 1,929	high
Toronto (South)	high	\$ 1,986	high
Brampton	high	\$ 2,011	high
Oakville	high	\$ 2,016	high
Pickering	high	\$ 2,238	high
GTA		\$ 1,509	

Multi-Residential Apartment High-Rise	2012 CVA Ranking	2012 Property Taxes	2012 Relative Taxes
Lincoln	low	\$ 1,125	low
Pelham	low	\$ 1,166	low
Grimsby	low	\$ 1,226	low
Thorold	low	\$ 1,313	low
Niagara Falls	mid	\$ 1,665	mid
Fort Erie	mid	\$ 1,758	mid
Hamilton	low	\$ 1,811	high
Welland	mid	\$ 1,956	high
St. Catharines	mid	\$ 2,026	high
Port Colborne	mid	\$ 2,224	high
Niagara/Hamilton		\$ 1,627	
Sault Ste. Marie	low	\$ 1,004	low
Timmins	low	\$ 1,251	low
North Bay	low	\$ 1,388	low
Greater Sudbury	low	\$ 1,518	mid
Thunder Bay	low	\$ 2,197	high
North		\$ 1,471	
Penetanguishene	low	\$ 1,205	low
Barrie	high	\$ 1,252	low
Orangeville	mid	\$ 2,366	high
Simcoe/Musk./Duff.		\$ 1,608	
Norfolk	low	\$ 1,072	low
Hanover	mid	\$ 1,087	low
London	low	\$ 1,506	mid
Guelph	mid	\$ 1,581	mid
Ingersoll	low	\$ 1,597	mid
Stratford	mid	\$ 1,644	mid
Waterloo	mid	\$ 1,683	mid
Kitchener	mid	\$ 1,703	mid
Cambridge	mid	\$ 1,725	mid
Windsor	low	\$ 1,800	high
Chatham-Kent	low	\$ 1,801	high
Owen Sound	low	\$ 1,818	high
Sarnia	mid	\$ 2,024	high
St. Thomas	mid	\$ 2,472	high
Southwest		\$ 1,680	

Multi-Residential Comparisons - Summary

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

East	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
Port Hope	high	high	high
Kawartha Lakes	high	high	high
Peterborough	high	high	high
Belleville	high	high	high
Kingston	high	high	high

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	mid	mid	mid
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
Burlington	mid	high	mid-high
Toronto (West)	high	mid	mid-high
Toronto (North)	high	mid	mid-high
Brampton	high	high	high
Pickering	high	high	high
Oakville	high	high	high
Oshawa	high	high	high
Toronto (South)	high	high	high

Multi-Residential Comparisons - Summary Cont'd

	Relative Tax Burden Ranking	Relative Tax Burden Ranking	Relative Tax Burden Ranking Blended
Niagara/Hamilton	Walk-Up	Mid/High	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
West Lincoln	mid		mid
Thorold	high	low	mid
Port Colborne	high	high	high
St. Catharines	high	high	high
Hamilton	high	high	high
Welland	high	high	high

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

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

Multi-Residential Comparisons - Summary Cont'd

	Relative Tax Burden Ranking Walk-Up	Relative Tax Burden Ranking Mid/High	Relative Tax Burden Ranking Blended Apartment
Southwest			
Norfolk	low	low	low
North Middlesex	low		low
The Blue Mountains	low		low
Hanover	low	low	low
Kingsville	low		low
Lambton Shores	low		low
North Dumfries	low		low
Meaford	mid		mid
St. Marys	mid		mid
Woolwich	mid		mid
Wilmot	mid		mid
Wellesley	mid		mid
London	mid	mid	mid
Kitchener	mid	mid	mid
Waterloo	mid	mid	mid
Cambridge	high	mid	mid-high
Ingersoll	high	mid	mid-high
Chatham-Kent	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
Owen Sound	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	Burlington	Belleville
Barrie	Lincoln	Fort Erie	Cambridge	Brampton
Bracebridge	North Bay	Greater Sudbury	Chatham-Kent	Hamilton
Brockville	Pelham	Halton Hills	Clarington	Kawartha Lakes
Caledon		Kitchener	Guelph	Kingston
East Gwillimbury		London	Ingersoll	Oakville
Georgina		Markham	Sarnia	Orangeville
Hanover		Meaford	St. Thomas	Oshawa
Huntsville		Milton	Stratford	Owen Sound
Innisfil		Mississauga	Toronto (East)	Peterborough
Kenora		Niagara Falls	Toronto (North)	Pickering
King		Ottawa	Toronto (West)	Port Colborne
Kingsville		St. Marys	Whitby	Port Hope
Lambton Shores		Thorold	Windsor	St. Catharines
Newmarket		Wainfleet		Toronto (South)
Norfolk		Waterloo		Thunder Bay
North Dumfries		Wellesley		Welland
North Middlesex		West Lincoln		
Penetanguishene		Wilmot		
Prince Edward County		Woolwich		
Quinte West				
Richmond Hill				
Sault Ste. Marie				
The Blue Mountains				
Timmins				
Vaughan				
Wasaga Beach				
Whitchurch-Stouffville				

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

Commercial - Office	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 0.68	\$ 0.57	\$ 1.25	low
Penetanguishene	low	\$ 0.75	\$ 0.61	\$ 1.36	low
Kawartha Lakes	low	\$ 0.82	\$ 0.78	\$ 1.59	low
Timmins	low	\$ 1.34	\$ 0.52	\$ 1.86	low
Niagara-on-the-Lake	low	\$ 1.03	\$ 0.88	\$ 1.91	low
Norfolk	low	\$ 1.05	\$ 0.91	\$ 1.96	low
Sarnia	low	\$ 1.15	\$ 0.87	\$ 2.02	low
Quinte West	low	\$ 1.10	\$ 0.99	\$ 2.08	low
Central Elgin	low	\$ 1.36	\$ 0.76	\$ 2.11	low
Sault Ste. Marie	low	\$ 1.60	\$ 0.52	\$ 2.12	low
Port Colborne	low	\$ 1.44	\$ 0.73	\$ 2.17	low
Halton Hills	mid	\$ 1.14	\$ 1.07	\$ 2.21	low
London	low	\$ 1.37	\$ 0.89	\$ 2.26	low
Windsor	low	\$ 1.59	\$ 0.71	\$ 2.30	low
Belleville	low	\$ 1.49	\$ 0.87	\$ 2.36	low
Whitchurch-Stouffville	high	\$ 1.01	\$ 1.39	\$ 2.40	low
Welland	low	\$ 1.57	\$ 0.82	\$ 2.40	low
St. Marys	mid	\$ 1.59	\$ 0.83	\$ 2.41	low
Brockville	low	\$ 1.52	\$ 0.90	\$ 2.42	low
Milton	high	\$ 1.15	\$ 1.32	\$ 2.47	low
St. Thomas	low	\$ 1.54	\$ 0.94	\$ 2.48	low
Waterloo	low	\$ 1.43	\$ 1.08	\$ 2.51	mid
St. Catharines	low	\$ 1.62	\$ 0.91	\$ 2.53	mid
Hamilton	low	\$ 1.66	\$ 0.94	\$ 2.60	mid
Newmarket	high	\$ 1.20	\$ 1.41	\$ 2.60	mid
Innisfil	mid	\$ 1.23	\$ 1.39	\$ 2.62	mid
Kitchener	mid	\$ 1.56	\$ 1.16	\$ 2.71	mid
North Bay	low	\$ 1.82	\$ 0.91	\$ 2.73	mid
Orangeville	mid	\$ 1.60	\$ 1.16	\$ 2.76	mid
Fort Erie	mid	\$ 1.82	\$ 1.07	\$ 2.89	mid
Mississauga	high	\$ 1.35	\$ 1.56	\$ 2.91	mid
Grimsby	mid	\$ 1.76	\$ 1.16	\$ 2.92	mid
Oshawa	mid	\$ 1.88	\$ 1.06	\$ 2.95	mid
Markham	high	\$ 1.22	\$ 1.81	\$ 3.03	mid
Owen Sound	low	\$ 1.95	\$ 1.09	\$ 3.04	mid
Georgina	high	\$ 1.56	\$ 1.49	\$ 3.05	mid
Niagara Falls	mid	\$ 1.91	\$ 1.17	\$ 3.09	mid
Vaughan	high	\$ 1.29	\$ 1.84	\$ 3.13	mid
Richmond Hill	high	\$ 1.29	\$ 1.84	\$ 3.13	mid
Thorold	mid	\$ 2.04	\$ 1.16	\$ 3.19	mid
Stratford	mid	\$ 1.99	\$ 1.24	\$ 3.23	mid

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

Commercial - Office	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Peterborough	mid	\$ 1.85	\$ 1.39	\$ 3.24	high
Caledon	high	\$ 1.46	\$ 1.84	\$ 3.29	high
Greater Sudbury	mid	\$ 2.31	\$ 1.00	\$ 3.31	high
Brampton	high	\$ 1.71	\$ 1.64	\$ 3.35	high
Clarington	mid	\$ 2.00	\$ 1.36	\$ 3.36	high
Burlington	high	\$ 1.75	\$ 1.63	\$ 3.39	high
Chatham-Kent	mid	\$ 2.34	\$ 1.11	\$ 3.45	high
Kenora	mid	\$ 2.40	\$ 1.08	\$ 3.48	high
Barrie	high	\$ 1.96	\$ 1.53	\$ 3.49	high
Aurora	high	\$ 1.56	\$ 1.95	\$ 3.51	high
Cambridge	mid	\$ 2.04	\$ 1.47	\$ 3.51	high
Guelph	mid	\$ 2.04	\$ 1.55	\$ 3.59	high
Oakville	high	\$ 1.97	\$ 1.90	\$ 3.87	high
King	high	\$ 1.83	\$ 2.35	\$ 4.19	high
Whitby	high	\$ 2.49	\$ 1.73	\$ 4.22	high
Thunder Bay	mid	\$ 3.11	\$ 1.14	\$ 4.25	high
Ajax	high	\$ 2.54	\$ 1.79	\$ 4.33	high
Kingston	mid	\$ 2.75	\$ 1.66	\$ 4.41	high
Port Hope	high	\$ 2.59	\$ 1.89	\$ 4.48	high
Pickering	high	\$ 2.66	\$ 1.90	\$ 4.56	high
Ottawa	high	\$ 3.05	\$ 2.12	\$ 5.17	high
Average		\$ 1.69	\$ 1.25	\$ 2.94	
Median		\$ 1.59	\$ 1.16	\$ 2.92	

- 23 of the 86 municipalities were not represented due to insufficient comparable properties
- The CVA per unit varied across the survey, with a range of \$41 to \$208 per square foot, with an average of \$102 per square foot

**Commercial Comparisons - Office Buildings
by Population Group (taxes per sq. ft.)
Municipalities with populations less than 20,000**

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Penetanguishene	low	\$ 0.75	\$ 0.61	\$ 1.36	low
Niagara-on-the-Lake	low	\$ 1.03	\$ 0.88	\$ 1.91	low
Central Elgin	low	\$ 1.36	\$ 0.76	\$ 2.11	low
Port Colborne	low	\$ 1.44	\$ 0.73	\$ 2.17	low
St. Marys	mid	\$ 1.59	\$ 0.83	\$ 2.41	low
Thorold	mid	\$ 2.04	\$ 1.16	\$ 3.19	mid
Kenora	mid	\$ 2.40	\$ 1.08	\$ 3.48	high
King	high	\$ 1.83	\$ 2.35	\$ 4.19	high
Port Hope	high	\$ 2.59	\$ 1.89	\$ 4.48	high
> 20,000		\$ 1.67	\$ 1.14	\$ 2.81	
Survey Average		\$ 1.69	\$ 1.25	\$ 2.94	

**Commercial Comparisons - Office Buildings
by Population Group (taxes per sq. ft.)
Municipalities with populations between 20,000—49,999**

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 0.68	\$ 0.57	\$ 1.25	low
Timmins	low	\$ 1.34	\$ 0.52	\$ 1.86	low
Quinte West	low	\$ 1.10	\$ 0.99	\$ 2.08	low
Belleville	low	\$ 1.49	\$ 0.87	\$ 2.36	low
Whitchurch-Stouffville	high	\$ 1.01	\$ 1.39	\$ 2.40	low
Brockville	low	\$ 1.52	\$ 0.90	\$ 2.42	low
St. Thomas	low	\$ 1.54	\$ 0.94	\$ 2.48	low
Innisfil	mid	\$ 1.23	\$ 1.39	\$ 2.62	mid
Orangeville	mid	\$ 1.60	\$ 1.16	\$ 2.76	mid
Fort Erie	mid	\$ 1.82	\$ 1.07	\$ 2.89	mid
Grimsby	mid	\$ 1.76	\$ 1.16	\$ 2.92	mid
Owen Sound	low	\$ 1.95	\$ 1.09	\$ 3.04	mid
Georgina	high	\$ 1.56	\$ 1.49	\$ 3.05	mid
Stratford	mid	\$ 1.99	\$ 1.24	\$ 3.23	mid
20,000 - 49,999		\$ 1.47	\$ 1.06	\$ 2.53	
Survey Average		\$ 1.69	\$ 1.25	\$ 2.94	

**Commercial Comparisons - Office Buildings
by Population Group (taxes per sq. ft.)
Municipalities with populations between 50,000—99,999**

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Kawartha Lakes	low	\$ 0.82	\$ 0.78	\$ 1.59	low
Norfolk	low	\$ 1.05	\$ 0.91	\$ 1.96	low
Sarnia	low	\$ 1.15	\$ 0.87	\$ 2.02	low
Sault Ste. Marie	low	\$ 1.60	\$ 0.52	\$ 2.12	low
Halton Hills	mid	\$ 1.14	\$ 1.07	\$ 2.21	low
Welland	low	\$ 1.57	\$ 0.82	\$ 2.40	low
Milton	high	\$ 1.15	\$ 1.32	\$ 2.47	low
Waterloo	low	\$ 1.43	\$ 1.08	\$ 2.51	mid
Newmarket	high	\$ 1.20	\$ 1.41	\$ 2.60	mid
North Bay	low	\$ 1.82	\$ 0.91	\$ 2.73	mid
Niagara Falls	mid	\$ 1.91	\$ 1.17	\$ 3.09	mid
Peterborough	mid	\$ 1.85	\$ 1.39	\$ 3.24	high
Caledon	high	\$ 1.46	\$ 1.84	\$ 3.29	high
Clarington	mid	\$ 2.00	\$ 1.36	\$ 3.36	high
Aurora	high	\$ 1.56	\$ 1.95	\$ 3.51	high
Pickering	high	\$ 2.66	\$ 1.90	\$ 4.56	high
50,000 - 99,999		\$ 1.52	\$ 1.21	\$ 2.73	
Survey Average		\$ 1.69	\$ 1.25	\$ 2.94	

**Commercial Comparisons - Office Buildings
by Population Group (taxes per sq. ft.)
Municipalities with populations greater than 100,000**

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
London	low	\$ 1.37	\$ 0.89	\$ 2.26	low
Windsor	low	\$ 1.59	\$ 0.71	\$ 2.30	low
St. Catharines	low	\$ 1.62	\$ 0.91	\$ 2.53	mid
Hamilton	low	\$ 1.66	\$ 0.94	\$ 2.60	mid
Kitchener	mid	\$ 1.56	\$ 1.16	\$ 2.71	mid
Mississauga	high	\$ 1.35	\$ 1.56	\$ 2.91	mid
Oshawa	mid	\$ 1.88	\$ 1.06	\$ 2.95	mid
Markham	high	\$ 1.22	\$ 1.81	\$ 3.03	mid
Vaughan	high	\$ 1.29	\$ 1.84	\$ 3.13	mid
Richmond Hill	high	\$ 1.29	\$ 1.84	\$ 3.13	mid
Greater Sudbury	mid	\$ 2.31	\$ 1.00	\$ 3.31	high
Brampton	high	\$ 1.71	\$ 1.64	\$ 3.35	high
Burlington	high	\$ 1.75	\$ 1.63	\$ 3.39	high
Chatham-Kent	mid	\$ 2.34	\$ 1.11	\$ 3.45	high
Barrie	high	\$ 1.96	\$ 1.53	\$ 3.49	high
Cambridge	mid	\$ 2.04	\$ 1.47	\$ 3.51	high
Guelph	mid	\$ 2.04	\$ 1.55	\$ 3.59	high
Oakville	high	\$ 1.97	\$ 1.90	\$ 3.87	high
Whitby	high	\$ 2.49	\$ 1.73	\$ 4.22	high
Thunder Bay	mid	\$ 3.11	\$ 1.14	\$ 4.25	high
Ajax	high	\$ 2.54	\$ 1.79	\$ 4.33	high
Kingston	mid	\$ 2.75	\$ 1.66	\$ 4.41	high
Ottawa	high	\$ 3.05	\$ 2.12	\$ 5.17	high
> 100,000		\$ 1.95	\$ 1.43	\$ 3.39	
Survey Average		\$ 1.69	\$ 1.25	\$ 2.94	

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

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 0.68	\$ 0.57	\$ 1.25	low
Kawartha Lakes	low	\$ 0.82	\$ 0.78	\$ 1.59	low
Quinte West	low	\$ 1.10	\$ 0.99	\$ 2.08	low
Belleville	low	\$ 1.49	\$ 0.87	\$ 2.36	low
Brockville	low	\$ 1.52	\$ 0.90	\$ 2.42	low
Peterborough	mid	\$ 1.85	\$ 1.39	\$ 3.24	high
Kingston	mid	\$ 2.75	\$ 1.66	\$ 4.41	high
Port Hope	high	\$ 2.59	\$ 1.89	\$ 4.48	high
Ottawa	high	\$ 3.05	\$ 2.12	\$ 5.17	high
Eastern		\$ 1.76	\$ 1.24	\$ 3.00	

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Halton Hills	mid	\$ 1.14	\$ 1.07	\$ 2.21	low
Whitchurch-Stouffville	high	\$ 1.01	\$ 1.39	\$ 2.40	low
Milton	high	\$ 1.15	\$ 1.32	\$ 2.47	low
Newmarket	high	\$ 1.20	\$ 1.41	\$ 2.60	mid
Mississauga	high	\$ 1.35	\$ 1.56	\$ 2.91	mid
Oshawa	mid	\$ 1.88	\$ 1.06	\$ 2.95	mid
Markham	high	\$ 1.22	\$ 1.81	\$ 3.03	mid
Georgina	high	\$ 1.56	\$ 1.49	\$ 3.05	mid
Vaughan	high	\$ 1.29	\$ 1.84	\$ 3.13	mid
Richmond Hill	high	\$ 1.29	\$ 1.84	\$ 3.13	mid
Caledon	high	\$ 1.46	\$ 1.84	\$ 3.29	high
Brampton	high	\$ 1.71	\$ 1.64	\$ 3.35	high
Clarington	mid	\$ 2.00	\$ 1.36	\$ 3.36	high
Burlington	high	\$ 1.75	\$ 1.63	\$ 3.39	high
Aurora	high	\$ 1.56	\$ 1.95	\$ 3.51	high
Oakville	high	\$ 1.97	\$ 1.90	\$ 3.87	high
King	high	\$ 1.83	\$ 2.35	\$ 4.19	high
Whitby	high	\$ 2.49	\$ 1.73	\$ 4.22	high
Ajax	high	\$ 2.54	\$ 1.79	\$ 4.33	high
Pickering	high	\$ 2.66	\$ 1.90	\$ 4.56	high
GTA		\$ 1.65	\$ 1.64	\$ 3.30	

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

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Niagara-on-the-Lake	low	\$ 1.03	\$ 0.88	\$ 1.91	low
Port Colborne	low	\$ 1.44	\$ 0.73	\$ 2.17	low
Welland	low	\$ 1.57	\$ 0.82	\$ 2.40	low
St. Catharines	low	\$ 1.62	\$ 0.91	\$ 2.53	mid
Hamilton	low	\$ 1.66	\$ 0.94	\$ 2.60	mid
Fort Erie	mid	\$ 1.82	\$ 1.07	\$ 2.89	mid
Grimsby	mid	\$ 1.76	\$ 1.16	\$ 2.92	mid
Niagara Falls	mid	\$ 1.91	\$ 1.17	\$ 3.09	mid
Thorold	mid	\$ 2.04	\$ 1.16	\$ 3.19	mid
Niagara/Hamilton		\$ 1.65	\$ 0.98	\$ 2.63	

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Timmins	low	\$ 1.34	\$ 0.52	\$ 1.86	low
Sault Ste. Marie	low	\$ 1.60	\$ 0.52	\$ 2.12	low
North Bay	low	\$ 1.82	\$ 0.91	\$ 2.73	mid
Greater Sudbury	mid	\$ 2.31	\$ 1.00	\$ 3.31	high
Kenora	mid	\$ 2.40	\$ 1.08	\$ 3.48	high
Thunder Bay	mid	\$ 3.11	\$ 1.14	\$ 4.25	high
Seguin		N/A	N/A	N/A	
North		\$ 2.10	\$ 0.86	\$ 2.96	

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Penetanguishene	low	\$ 0.75	\$ 0.61	\$ 1.36	low
Innisfil	mid	\$ 1.23	\$ 1.39	\$ 2.62	mid
Orangeville	mid	\$ 1.60	\$ 1.16	\$ 2.76	mid
Barrie	high	\$ 1.96	\$ 1.53	\$ 3.49	high
Simcoe/Musk./Duff.		\$ 1.38	\$ 1.17	\$ 2.56	

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

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Norfolk	low	\$ 1.05	\$ 0.91	\$ 1.96	low
Sarnia	low	\$ 1.15	\$ 0.87	\$ 2.02	low
Central Elgin	low	\$ 1.36	\$ 0.76	\$ 2.11	low
London	low	\$ 1.37	\$ 0.89	\$ 2.26	low
Windsor	low	\$ 1.59	\$ 0.71	\$ 2.30	low
St. Marys	mid	\$ 1.59	\$ 0.83	\$ 2.41	low
St. Thomas	low	\$ 1.54	\$ 0.94	\$ 2.48	low
Waterloo	low	\$ 1.43	\$ 1.08	\$ 2.51	mid
Kitchener	mid	\$ 1.56	\$ 1.16	\$ 2.71	mid
Owen Sound	low	\$ 1.95	\$ 1.09	\$ 3.04	mid
Stratford	mid	\$ 1.99	\$ 1.24	\$ 3.23	mid
Chatham-Kent	mid	\$ 2.34	\$ 1.11	\$ 3.45	high
Cambridge	mid	\$ 2.04	\$ 1.47	\$ 3.51	high
Guelph	mid	\$ 2.04	\$ 1.55	\$ 3.59	high
Southwest		\$ 1.64	\$ 1.04	\$ 2.69	

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

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Gravenhurst	low	\$ 0.79	\$ 0.48	\$ 1.27	low
Penetanguishene	low	\$ 0.71	\$ 0.58	\$ 1.29	low
Stratford	low	\$ 1.03	\$ 0.64	\$ 1.67	low
The Blue Mountains	low	\$ 0.71	\$ 1.07	\$ 1.79	low
St. Marys	low	\$ 1.09	\$ 0.70	\$ 1.79	low
Springwater	low	\$ 0.71	\$ 1.09	\$ 1.80	low
Kingsville	low	\$ 0.85	\$ 1.10	\$ 1.95	low
Timmins	low	\$ 1.41	\$ 0.55	\$ 1.96	low
Middlesex Centre	low	\$ 0.83	\$ 1.17	\$ 2.00	low
Meaford	low	\$ 1.11	\$ 0.93	\$ 2.04	low
Prince Edward County	mid	\$ 1.11	\$ 0.94	\$ 2.06	low
North Middlesex	low	\$ 1.08	\$ 1.16	\$ 2.24	low
Kawartha Lakes	low	\$ 1.17	\$ 1.11	\$ 2.27	low
Wellesley	low	\$ 1.23	\$ 1.07	\$ 2.30	low
Bracebridge	high	\$ 1.53	\$ 0.86	\$ 2.39	low
Lambton Shores	low	\$ 1.25	\$ 1.21	\$ 2.46	low
Wilmot	low	\$ 1.32	\$ 1.21	\$ 2.53	low
East Gwillimbury	mid	\$ 1.12	\$ 1.42	\$ 2.54	low
Huntsville	high	\$ 1.60	\$ 0.98	\$ 2.58	low
Hanover	low	\$ 1.32	\$ 1.32	\$ 2.64	low
Central Elgin	low	\$ 1.77	\$ 0.98	\$ 2.75	low
North Dumfries	mid	\$ 1.38	\$ 1.39	\$ 2.78	low
Kenora	low	\$ 1.92	\$ 0.88	\$ 2.79	low
Wasaga Beach	mid	\$ 1.18	\$ 1.62	\$ 2.81	low
King	high	\$ 1.25	\$ 1.60	\$ 2.85	low
Norfolk	low	\$ 1.55	\$ 1.33	\$ 2.88	low
Belleville	low	\$ 1.83	\$ 1.06	\$ 2.89	low
West Lincoln	mid	\$ 1.71	\$ 1.21	\$ 2.92	low
Innisfil	mid	\$ 1.38	\$ 1.56	\$ 2.94	low
Georgina	high	\$ 1.53	\$ 1.47	\$ 3.00	mid
Niagara-on-the-Lake	mid	\$ 1.64	\$ 1.39	\$ 3.03	mid
North Bay	low	\$ 2.09	\$ 1.05	\$ 3.14	mid
Halton Hills	high	\$ 1.62	\$ 1.52	\$ 3.14	mid
Thorold	low	\$ 2.05	\$ 1.16	\$ 3.21	mid
Fort Erie	mid	\$ 2.05	\$ 1.21	\$ 3.25	mid
Quinte West	mid	\$ 1.71	\$ 1.54	\$ 3.25	mid
Whitchurch-Stouffville	high	\$ 1.38	\$ 1.90	\$ 3.28	mid
Grimsby	mid	\$ 2.06	\$ 1.29	\$ 3.35	mid
Niagara Falls	mid	\$ 2.09	\$ 1.28	\$ 3.37	mid
Welland	low	\$ 2.25	\$ 1.17	\$ 3.42	mid
Kingston	low	\$ 2.14	\$ 1.30	\$ 3.44	mid
Whitby	mid	\$ 2.03	\$ 1.41	\$ 3.45	mid
Ingersoll	low	\$ 2.17	\$ 1.28	\$ 3.46	mid

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

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Waterloo	mid	\$ 1.97	\$ 1.49	\$ 3.47	mid
Milton	high	\$ 1.67	\$ 1.90	\$ 3.57	mid
Richmond Hill	high	\$ 1.49	\$ 2.13	\$ 3.62	mid
Woolwich	mid	\$ 1.89	\$ 1.77	\$ 3.67	mid
Greater Sudbury	low	\$ 2.59	\$ 1.12	\$ 3.70	mid
Pelham	mid	\$ 2.25	\$ 1.46	\$ 3.71	mid
Newmarket	high	\$ 1.70	\$ 2.00	\$ 3.71	mid
Owen Sound	low	\$ 2.39	\$ 1.33	\$ 3.73	mid
St. Catharines	mid	\$ 2.41	\$ 1.36	\$ 3.76	mid
Lincoln	mid	\$ 2.23	\$ 1.53	\$ 3.77	mid
Port Colborne	mid	\$ 2.52	\$ 1.28	\$ 3.80	mid
Kitchener	mid	\$ 2.18	\$ 1.62	\$ 3.80	mid
Windsor	low	\$ 2.59	\$ 1.26	\$ 3.85	mid
Markham	high	\$ 1.57	\$ 2.32	\$ 3.89	mid
Chatham-Kent	low	\$ 2.67	\$ 1.28	\$ 3.95	high
Oshawa	mid	\$ 2.59	\$ 1.46	\$ 4.05	high
Sarnia	mid	\$ 2.43	\$ 1.63	\$ 4.06	high
Guelph	mid	\$ 2.34	\$ 1.77	\$ 4.11	high
Orangeville	high	\$ 2.38	\$ 1.73	\$ 4.11	high
Sault Ste. Marie	mid	\$ 2.94	\$ 1.17	\$ 4.12	high
Ajax	high	\$ 2.42	\$ 1.71	\$ 4.12	high
Aurora	high	\$ 1.85	\$ 2.30	\$ 4.14	high
Port Hope	mid	\$ 2.40	\$ 1.75	\$ 4.15	high
Burlington	high	\$ 2.17	\$ 2.02	\$ 4.20	high
London	mid	\$ 2.57	\$ 1.66	\$ 4.23	high
Barrie	high	\$ 2.38	\$ 1.86	\$ 4.23	high
Caledon	high	\$ 1.92	\$ 2.42	\$ 4.33	high
Pickering	high	\$ 2.56	\$ 1.82	\$ 4.38	high
Vaughan	high	\$ 1.81	\$ 2.58	\$ 4.39	high
Mississauga	high	\$ 2.05	\$ 2.37	\$ 4.41	high
St. Thomas	mid	\$ 2.77	\$ 1.69	\$ 4.46	high
Peterborough	mid	\$ 2.55	\$ 1.92	\$ 4.46	high
Oakville	high	\$ 2.27	\$ 2.19	\$ 4.47	high
Ottawa	high	\$ 2.67	\$ 2.03	\$ 4.70	high
Cambridge	high	\$ 2.75	\$ 1.97	\$ 4.72	high
Thunder Bay	mid	\$ 3.48	\$ 1.28	\$ 4.76	high
Brockville	mid	\$ 3.08	\$ 1.81	\$ 4.90	high
Clarington	high	\$ 2.92	\$ 1.99	\$ 4.90	high
Hamilton	high	\$ 3.21	\$ 1.83	\$ 5.04	high
Brampton	high	\$ 2.81	\$ 2.71	\$ 5.51	high
Average		\$ 1.91	\$ 1.47	\$ 3.37	
Median		\$ 1.92	\$ 1.39	\$ 3.45	

**Commercial Comparisons - Neighbourhood Shopping - sorted by Population
Municipalities with Populations less than 20,000 (taxes per sq. ft.)**

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Gravenhurst	low	\$ 0.79	\$ 0.48	\$ 1.27	low
Penetanguishene	low	\$ 0.71	\$ 0.58	\$ 1.29	low
The Blue Mountains	low	\$ 0.71	\$ 1.07	\$ 1.79	low
St. Marys	low	\$ 1.09	\$ 0.70	\$ 1.79	low
Springwater	low	\$ 0.71	\$ 1.09	\$ 1.80	low
Middlesex Centre	low	\$ 0.83	\$ 1.17	\$ 2.00	low
Meaford	low	\$ 1.11	\$ 0.93	\$ 2.04	low
North Middlesex	low	\$ 1.08	\$ 1.16	\$ 2.24	low
Wellesley	low	\$ 1.23	\$ 1.07	\$ 2.30	low
Bracebridge	high	\$ 1.53	\$ 0.86	\$ 2.39	low
Lambton Shores	low	\$ 1.25	\$ 1.21	\$ 2.46	low
Wilmot	low	\$ 1.32	\$ 1.21	\$ 2.53	low
Huntsville	high	\$ 1.60	\$ 0.98	\$ 2.58	low
Hanover	low	\$ 1.32	\$ 1.32	\$ 2.64	low
Central Elgin	low	\$ 1.77	\$ 0.98	\$ 2.75	low
North Dumfries	mid	\$ 1.38	\$ 1.39	\$ 2.78	low
Kenora	low	\$ 1.92	\$ 0.88	\$ 2.79	low
Wasaga Beach	mid	\$ 1.18	\$ 1.62	\$ 2.81	low
King	high	\$ 1.25	\$ 1.60	\$ 2.85	low
West Lincoln	mid	\$ 1.71	\$ 1.21	\$ 2.92	low
Niagara-on-the-Lake	mid	\$ 1.64	\$ 1.39	\$ 3.03	mid
Thorold	low	\$ 2.05	\$ 1.16	\$ 3.21	mid
Ingersoll	low	\$ 2.17	\$ 1.28	\$ 3.46	mid
Pelham	mid	\$ 2.25	\$ 1.46	\$ 3.71	mid
Port Colborne	mid	\$ 2.52	\$ 1.28	\$ 3.80	mid
Port Hope	mid	\$ 2.40	\$ 1.75	\$ 4.15	high
Wainfleet		N/A	N/A	N/A	high
< 20,000		\$ 1.44	\$ 1.15	\$ 2.59	
Survey Average		\$ 1.91	\$ 1.47	\$ 3.37	

**Commercial Comparisons - Neighbourhood Shopping - sorted by Population
Municipalities with populations between 20,000—49,999 Taxes per Sq. Ft.**

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Stratford	low	\$ 1.03	\$ 0.64	\$ 1.67	low
Kingsville	low	\$ 0.85	\$ 1.10	\$ 1.95	low
Timmins	low	\$ 1.41	\$ 0.55	\$ 1.96	low
Prince Edward County	mid	\$ 1.11	\$ 0.94	\$ 2.06	low
East Gwillimbury	mid	\$ 1.12	\$ 1.42	\$ 2.54	low
Belleville	low	\$ 1.83	\$ 1.06	\$ 2.89	low
Innisfil	mid	\$ 1.38	\$ 1.56	\$ 2.94	low
Georgina	high	\$ 1.53	\$ 1.47	\$ 3.00	mid
Fort Erie	mid	\$ 2.05	\$ 1.21	\$ 3.25	mid
Quinte West	mid	\$ 1.71	\$ 1.54	\$ 3.25	mid
Whitchurch-Stouffville	high	\$ 1.38	\$ 1.90	\$ 3.28	mid
Grimsby	mid	\$ 2.06	\$ 1.29	\$ 3.35	mid
Woolwich	mid	\$ 1.89	\$ 1.77	\$ 3.67	mid
Owen Sound	low	\$ 2.39	\$ 1.33	\$ 3.73	mid
Lincoln	mid	\$ 2.23	\$ 1.53	\$ 3.77	mid
Orangeville	high	\$ 2.38	\$ 1.73	\$ 4.11	high
St. Thomas	mid	\$ 2.77	\$ 1.69	\$ 4.46	high
Brockville	mid	\$ 3.08	\$ 1.81	\$ 4.90	high
20,000 - 49,999		\$ 1.79	\$ 1.36	\$ 3.15	
Survey Average		\$ 1.91	\$ 1.47	\$ 3.37	

***Commercial Comparisons - Neighbourhood Shopping - sorted by Population
Municipalities with populations between 50,000—99,999 Taxes per Sq. Ft.***

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Kawartha Lakes	low	\$ 1.17	\$ 1.11	\$ 2.27	low
Norfolk	low	\$ 1.55	\$ 1.33	\$ 2.88	low
North Bay	low	\$ 2.09	\$ 1.05	\$ 3.14	mid
Halton Hills	high	\$ 1.62	\$ 1.52	\$ 3.14	mid
Niagara Falls	mid	\$ 2.09	\$ 1.28	\$ 3.37	mid
Welland	low	\$ 2.25	\$ 1.17	\$ 3.42	mid
Waterloo	mid	\$ 1.97	\$ 1.49	\$ 3.47	mid
Milton	high	\$ 1.67	\$ 1.90	\$ 3.57	mid
Newmarket	high	\$ 1.70	\$ 2.00	\$ 3.71	mid
Sarnia	mid	\$ 2.43	\$ 1.63	\$ 4.06	high
Sault Ste. Marie	mid	\$ 2.94	\$ 1.17	\$ 4.12	high
Aurora	high	\$ 1.85	\$ 2.30	\$ 4.14	high
Caledon	high	\$ 1.92	\$ 2.42	\$ 4.33	high
Pickering	high	\$ 2.56	\$ 1.82	\$ 4.38	high
Peterborough	mid	\$ 2.55	\$ 1.92	\$ 4.46	high
Clarington	high	\$ 2.92	\$ 1.99	\$ 4.90	high
50,000 -99,999		\$ 2.08	\$ 1.63	\$ 3.71	
Survey Average		\$ 1.91	\$ 1.47	\$ 3.37	

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

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Kingston	low	\$ 2.14	\$ 1.30	\$ 3.44	mid
Whitby	mid	\$ 2.03	\$ 1.41	\$ 3.45	mid
Richmond Hill	high	\$ 1.49	\$ 2.13	\$ 3.62	mid
Greater Sudbury	low	\$ 2.59	\$ 1.12	\$ 3.70	mid
St. Catharines	mid	\$ 2.41	\$ 1.36	\$ 3.76	mid
Kitchener	mid	\$ 2.18	\$ 1.62	\$ 3.80	mid
Windsor	low	\$ 2.59	\$ 1.26	\$ 3.85	mid
Markham	high	\$ 1.57	\$ 2.32	\$ 3.89	mid
Chatham-Kent	low	\$ 2.67	\$ 1.28	\$ 3.95	high
Oshawa	mid	\$ 2.59	\$ 1.46	\$ 4.05	high
Guelph	mid	\$ 2.34	\$ 1.77	\$ 4.11	high
Ajax	high	\$ 2.42	\$ 1.71	\$ 4.12	high
Burlington	high	\$ 2.17	\$ 2.02	\$ 4.20	high
London	mid	\$ 2.57	\$ 1.66	\$ 4.23	high
Barrie	high	\$ 2.38	\$ 1.86	\$ 4.23	high
Vaughan	high	\$ 1.81	\$ 2.58	\$ 4.39	high
Mississauga	high	\$ 2.05	\$ 2.37	\$ 4.41	high
Oakville	high	\$ 2.27	\$ 2.19	\$ 4.47	high
Ottawa	high	\$ 2.67	\$ 2.03	\$ 4.70	high
Cambridge	high	\$ 2.75	\$ 1.97	\$ 4.72	high
Thunder Bay	mid	\$ 3.48	\$ 1.28	\$ 4.76	high
Hamilton	high	\$ 3.21	\$ 1.83	\$ 5.04	high
Brampton	high	\$ 2.81	\$ 2.71	\$ 5.51	high
> 100.000		\$ 2.40	\$ 1.79	\$ 4.19	
Survey Average		\$ 1.91	\$ 1.47	\$ 3.37	

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

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
West Lincoln	mid	\$ 1.71	\$ 1.21	\$ 2.92	low
Niagara-on-the-Lake	mid	\$ 1.64	\$ 1.39	\$ 3.03	mid
Thorold	low	\$ 2.05	\$ 1.16	\$ 3.21	mid
Fort Erie	mid	\$ 2.05	\$ 1.21	\$ 3.25	mid
Grimsby	mid	\$ 2.06	\$ 1.29	\$ 3.35	mid
Niagara Falls	mid	\$ 2.09	\$ 1.28	\$ 3.37	mid
Welland	low	\$ 2.25	\$ 1.17	\$ 3.42	mid
Pelham	mid	\$ 2.25	\$ 1.46	\$ 3.71	mid
St. Catharines	mid	\$ 2.41	\$ 1.36	\$ 3.76	mid
Lincoln	mid	\$ 2.23	\$ 1.53	\$ 3.77	mid
Port Colborne	mid	\$ 2.52	\$ 1.28	\$ 3.80	mid
Hamilton	high	\$ 3.21	\$ 1.83	\$ 5.04	high
Niagara/Hamilton		\$ 2.20	\$ 1.35	\$ 3.55	

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
East Gwillimbury	mid	\$ 1.12	\$ 1.42	\$ 2.54	low
King	high	\$ 1.25	\$ 1.60	\$ 2.85	low
Georgina	high	\$ 1.53	\$ 1.47	\$ 3.00	mid
Halton Hills	high	\$ 1.62	\$ 1.52	\$ 3.14	mid
Whitchurch-Stouffville	high	\$ 1.38	\$ 1.90	\$ 3.28	mid
Whitby	mid	\$ 2.03	\$ 1.41	\$ 3.45	mid
Milton	high	\$ 1.67	\$ 1.90	\$ 3.57	mid
Richmond Hill	high	\$ 1.49	\$ 2.13	\$ 3.62	mid
Newmarket	high	\$ 1.70	\$ 2.00	\$ 3.71	mid
Markham	high	\$ 1.57	\$ 2.32	\$ 3.89	mid
Oshawa	mid	\$ 2.59	\$ 1.46	\$ 4.05	high
Ajax	high	\$ 2.42	\$ 1.71	\$ 4.12	high
Aurora	high	\$ 1.85	\$ 2.30	\$ 4.14	high
Burlington	high	\$ 2.17	\$ 2.02	\$ 4.20	high
Caledon	high	\$ 1.92	\$ 2.42	\$ 4.33	high
Pickering	high	\$ 2.56	\$ 1.82	\$ 4.38	high
Vaughan	high	\$ 1.81	\$ 2.58	\$ 4.39	high
Mississauga	high	\$ 2.05	\$ 2.37	\$ 4.41	high
Oakville	high	\$ 2.27	\$ 2.19	\$ 4.47	high
Clarington	high	\$ 2.92	\$ 1.99	\$ 4.90	high
Brampton	high	\$ 2.81	\$ 2.71	\$ 5.51	high
GTA		\$ 1.94	\$ 1.96	\$ 3.90	

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

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Prince Edward County	mid	\$ 1.11	\$ 0.94	\$ 2.06	low
Kawartha Lakes	low	\$ 1.17	\$ 1.11	\$ 2.27	low
Belleville	low	\$ 1.83	\$ 1.06	\$ 2.89	low
Quinte West	mid	\$ 1.71	\$ 1.54	\$ 3.25	mid
Kingston	low	\$ 2.14	\$ 1.30	\$ 3.44	mid
Port Hope	mid	\$ 2.40	\$ 1.75	\$ 4.15	high
Peterborough	mid	\$ 2.55	\$ 1.92	\$ 4.46	high
Ottawa	high	\$ 2.67	\$ 2.03	\$ 4.70	high
Brockville	mid	\$ 3.08	\$ 1.81	\$ 4.90	high
Eastern		\$ 2.07	\$ 1.49	\$ 3.57	

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
West Lincoln	mid	\$ 1.71	\$ 1.21	\$ 2.92	low
Niagara-on-the-Lake	mid	\$ 1.64	\$ 1.39	\$ 3.03	mid
Timmins	low	\$ 1.41	\$ 0.55	\$ 1.96	low
Kenora	low	\$ 1.92	\$ 0.88	\$ 2.79	low
North Bay	low	\$ 2.09	\$ 1.05	\$ 3.14	mid
Greater Sudbury	low	\$ 2.59	\$ 1.12	\$ 3.70	mid
Sault Ste. Marie	mid	\$ 2.94	\$ 1.17	\$ 4.12	high
Thunder Bay	mid	\$ 3.48	\$ 1.28	\$ 4.76	high
North		\$ 2.40	\$ 1.01	\$ 3.41	

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Gravenhurst	low	\$ 0.79	\$ 0.48	\$ 1.27	low
Penetanguishene	low	\$ 0.71	\$ 0.58	\$ 1.29	low
Springwater	low	\$ 0.71	\$ 1.09	\$ 1.80	low
Bracebridge	high	\$ 1.53	\$ 0.86	\$ 2.39	low
Huntsville	high	\$ 1.60	\$ 0.98	\$ 2.58	low
Wasaga Beach	mid	\$ 1.18	\$ 1.62	\$ 2.81	low
Innisfil	mid	\$ 1.38	\$ 1.56	\$ 2.94	low
Orangeville	high	\$ 2.38	\$ 1.73	\$ 4.11	high
Barrie	high	\$ 2.38	\$ 1.86	\$ 4.23	high
Simcoe/Musk./Duff.		\$ 1.41	\$ 1.20	\$ 2.60	

**Commercial Comparisons - Neighbourhood Shopping
by Location (per sq. ft.) Cont'd**

Municipality	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Stratford	low	\$ 1.03	\$ 0.64	\$ 1.67	low
The Blue Mountains	low	\$ 0.71	\$ 1.07	\$ 1.79	low
St. Marys	low	\$ 1.09	\$ 0.70	\$ 1.79	low
Kingsville	low	\$ 0.85	\$ 1.10	\$ 1.95	low
Middlesex Centre	low	\$ 0.83	\$ 1.17	\$ 2.00	low
Meaford	low	\$ 1.11	\$ 0.93	\$ 2.04	low
North Middlesex	low	\$ 1.08	\$ 1.16	\$ 2.24	low
Wellesley	low	\$ 1.23	\$ 1.07	\$ 2.30	low
Lambton Shores	low	\$ 1.25	\$ 1.21	\$ 2.46	low
Wilmot	low	\$ 1.32	\$ 1.21	\$ 2.53	low
Hanover	low	\$ 1.32	\$ 1.32	\$ 2.64	low
Central Elgin	low	\$ 1.77	\$ 0.98	\$ 2.75	low
North Dumfries	mid	\$ 1.38	\$ 1.39	\$ 2.78	low
Norfolk	low	\$ 1.55	\$ 1.33	\$ 2.88	low
Ingersoll	low	\$ 2.17	\$ 1.28	\$ 3.46	mid
Waterloo	mid	\$ 1.97	\$ 1.49	\$ 3.47	mid
Woolwich	mid	\$ 1.89	\$ 1.77	\$ 3.67	mid
Owen Sound	low	\$ 2.39	\$ 1.33	\$ 3.73	mid
Kitchener	mid	\$ 2.18	\$ 1.62	\$ 3.80	mid
Windsor	low	\$ 2.59	\$ 1.26	\$ 3.85	mid
Chatham-Kent	low	\$ 2.67	\$ 1.28	\$ 3.95	high
Sarnia	mid	\$ 2.43	\$ 1.63	\$ 4.06	high
Guelph	mid	\$ 2.34	\$ 1.77	\$ 4.11	high
London	mid	\$ 2.57	\$ 1.66	\$ 4.23	high
St. Thomas	mid	\$ 2.77	\$ 1.69	\$ 4.46	high
Cambridge	high	\$ 2.75	\$ 1.97	\$ 4.72	high
Southwest		\$ 1.74	\$ 1.31	\$ 3.05	

Commercial Comparisons—Hotels (per suite)

Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Seguin	low	\$ 154	\$ 239	\$ 393	low
Aurora	low	\$ 349	\$ 434	\$ 784	low
Richmond Hill	low	\$ 346	\$ 493	\$ 839	low
Sarnia	low	\$ 520	\$ 376	\$ 896	low
Lambton Shores	low	\$ 458	\$ 440	\$ 898	low
Halton Hills	mid	\$ 470	\$ 444	\$ 914	low
Lincoln	low	\$ 556	\$ 381	\$ 938	low
Quinte West	low	\$ 534	\$ 468	\$ 1,002	low
Wasaga Beach	mid	\$ 436	\$ 571	\$ 1,008	low
Newmarket	mid	\$ 544	\$ 640	\$ 1,184	low
Fort Erie	low	\$ 762	\$ 449	\$ 1,210	low
Kenora	low	\$ 846	\$ 387	\$ 1,233	low
Norfolk	high	\$ 736	\$ 633	\$ 1,369	low
Clarington	mid	\$ 818	\$ 557	\$ 1,375	low
Oshawa	low	\$ 884	\$ 498	\$ 1,383	low
Chatham-Kent	low	\$ 979	\$ 468	\$ 1,447	low
Oakville	high	\$ 749	\$ 723	\$ 1,472	low
Burlington	high	\$ 778	\$ 724	\$ 1,501	low
Brockville	low	\$ 947	\$ 557	\$ 1,504	mid
Milton	high	\$ 713	\$ 813	\$ 1,526	mid
Mississauga	high	\$ 710	\$ 821	\$ 1,531	mid
Timmins	low	\$ 1,125	\$ 439	\$ 1,563	mid
Welland	low	\$ 1,045	\$ 546	\$ 1,591	mid
Sault Ste. Marie	low	\$ 1,149	\$ 460	\$ 1,609	mid
Owen Sound	low	\$ 1,086	\$ 604	\$ 1,690	mid
Windsor	low	\$ 1,142	\$ 557	\$ 1,699	mid
St. Catharines	mid	\$ 1,090	\$ 615	\$ 1,705	mid
Kitchener	mid	\$ 1,039	\$ 771	\$ 1,810	mid
Markham	high	\$ 736	\$ 1,088	\$ 1,825	mid
Belleville	mid	\$ 1,162	\$ 682	\$ 1,844	mid
Brampton	high	\$ 948	\$ 914	\$ 1,862	mid
Ingersoll	mid	\$ 1,170	\$ 692	\$ 1,862	mid
Whitby	high	\$ 1,123	\$ 780	\$ 1,903	mid
Barrie	high	\$ 1,071	\$ 835	\$ 1,907	mid
Thorold	mid	\$ 1,232	\$ 699	\$ 1,931	mid
Thunder Bay	low	\$ 1,438	\$ 528	\$ 1,966	mid
Ajax	high	\$ 1,177	\$ 830	\$ 2,007	high
Ottawa	mid	\$ 1,139	\$ 870	\$ 2,009	high
Caledon	high	\$ 926	\$ 1,133	\$ 2,059	high
Guelph	mid	\$ 1,204	\$ 910	\$ 2,114	high
Grimsby	high	\$ 1,335	\$ 884	\$ 2,219	high
Waterloo	mid	\$ 1,269	\$ 959	\$ 2,228	high

Commercial Comparisons—Hotels (per suite) Cont'd

Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Stratford	mid	\$ 1,388	\$ 862	\$ 2,250	high
London	mid	\$ 1,378	\$ 890	\$ 2,268	high
Vaughan	high	\$ 939	\$ 1,339	\$ 2,278	high
Niagara Falls	high	\$ 1,462	\$ 899	\$ 2,361	high
Cambridge	high	\$ 1,381	\$ 992	\$ 2,373	high
North Bay	mid	\$ 1,595	\$ 801	\$ 2,396	high
Hamilton	mid	\$ 1,544	\$ 878	\$ 2,422	high
Kingston	mid	\$ 1,551	\$ 939	\$ 2,490	high
Greater Sudbury	mid	\$ 1,856	\$ 800	\$ 2,656	high
Orangeville	high	\$ 1,696	\$ 1,232	\$ 2,928	high
Niagara-on-the-Lake	high	\$ 1,766	\$ 1,497	\$ 3,264	high
Average		\$ 1,008	\$ 718	\$ 1,726	
Median		\$ 1,045	\$ 699	\$ 1,705	

- The average number of rooms across the survey for hotel properties is 122 rooms
- The average current value assessment per unit for hotels in the survey is \$59,000 per room, however, there was a significant range in terms of CVA values from \$25,000 to \$120,000

Commercial Comparisons - Hotel by Population Group
Taxes per Suite
Municipalities with populations less than 20,000

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Seguin	low	\$ 154	\$ 239	\$ 393	low
Lambton Shores	low	\$ 458	\$ 440	\$ 898	low
Wasaga Beach	mid	\$ 436	\$ 571	\$ 1,008	low
Kenora	low	\$ 846	\$ 387	\$ 1,233	low
Ingersoll	mid	\$ 1,170	\$ 692	\$ 1,862	mid
Thorold	mid	\$ 1,232	\$ 699	\$ 1,931	mid
Niagara-on-the-Lake	high	\$ 1,766	\$ 1,497	\$ 3,264	high
<20,000		\$ 866	\$ 647	\$ 1,513	
Survey Average		\$ 1,008	\$ 718	\$ 1,726	

Commercial Comparisons - Hotel by Population Group
Taxes per Suite
Municipalities with populations between 20,000– 49,999

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Lincoln	low	\$ 556	\$ 381	\$ 938	low
Quinte West	low	\$ 534	\$ 468	\$ 1,002	low
Fort Erie	low	\$ 762	\$ 449	\$ 1,210	low
Brockville	low	\$ 947	\$ 557	\$ 1,504	mid
Timmins	low	\$ 1,125	\$ 439	\$ 1,563	mid
Owen Sound	low	\$ 1,086	\$ 604	\$ 1,690	mid
Belleville	mid	\$ 1,162	\$ 682	\$ 1,844	mid
Grimsby	high	\$ 1,335	\$ 884	\$ 2,219	high
Stratford	mid	\$ 1,388	\$ 862	\$ 2,250	high
Orangeville	high	\$ 1,696	\$ 1,232	\$ 2,928	high
20,000 - 49,999		\$ 1,059	\$ 656	\$ 1,715	
Survey Average		\$ 1,008	\$ 718	\$ 1,726	

Commercial Comparisons - Hotel—by Population Group Cont'd
Taxes per Suite
Municipalities with populations between 50,000—99,999

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Aurora	low	\$ 349	\$ 434	\$ 784	low
Sarnia	low	\$ 520	\$ 376	\$ 896	low
Halton Hills	mid	\$ 470	\$ 444	\$ 914	low
Newmarket	mid	\$ 544	\$ 640	\$ 1,184	low
Norfolk	high	\$ 736	\$ 633	\$ 1,369	low
Clarington	mid	\$ 818	\$ 557	\$ 1,375	low
Milton	high	\$ 713	\$ 813	\$ 1,526	mid
Welland	low	\$ 1,045	\$ 546	\$ 1,591	mid
Sault Ste. Marie	low	\$ 1,149	\$ 460	\$ 1,609	mid
Caledon	high	\$ 926	\$ 1,133	\$ 2,059	high
Waterloo	mid	\$ 1,269	\$ 959	\$ 2,228	high
Niagara Falls	high	\$ 1,462	\$ 899	\$ 2,361	high
North Bay	mid	\$ 1,595	\$ 801	\$ 2,396	high
50,000 - 99,999		\$ 892	\$ 669	\$ 1,561	
Survey Average		\$ 1,008	\$ 718	\$ 1,726	

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

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Richmond Hill	low	\$ 346	\$ 493	\$ 839	low
Oshawa	low	\$ 884	\$ 498	\$ 1,383	low
Chatham-Kent	low	\$ 979	\$ 468	\$ 1,447	low
Oakville	high	\$ 749	\$ 723	\$ 1,472	low
Burlington	high	\$ 778	\$ 724	\$ 1,501	low
Mississauga	high	\$ 710	\$ 821	\$ 1,531	mid
Windsor	low	\$ 1,142	\$ 557	\$ 1,699	mid
St. Catharines	mid	\$ 1,090	\$ 615	\$ 1,705	mid
Kitchener	mid	\$ 1,039	\$ 771	\$ 1,810	mid
Markham	high	\$ 736	\$ 1,088	\$ 1,825	mid
Brampton	high	\$ 948	\$ 914	\$ 1,862	mid
Whitby	high	\$ 1,123	\$ 780	\$ 1,903	mid
Barrie	high	\$ 1,071	\$ 835	\$ 1,907	mid
Thunder Bay	low	\$ 1,438	\$ 528	\$ 1,966	mid
Ajax	high	\$ 1,177	\$ 830	\$ 2,007	high
Ottawa	mid	\$ 1,139	\$ 870	\$ 2,009	high
Guelph	mid	\$ 1,204	\$ 910	\$ 2,114	high
London	mid	\$ 1,378	\$ 890	\$ 2,268	high
Vaughan	high	\$ 939	\$ 1,339	\$ 2,278	high
Cambridge	high	\$ 1,381	\$ 992	\$ 2,373	high
Hamilton	mid	\$ 1,544	\$ 878	\$ 2,422	high
Kingston	mid	\$ 1,551	\$ 939	\$ 2,490	high
Greater Sudbury	mid	\$ 1,856	\$ 800	\$ 2,656	high
>100,000		\$ 1,096	\$ 794	\$ 1,890	

Commercial Comparisons - Hotel—by Location
Taxes per Suite

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Quinte West	low	\$ 534	\$ 468	\$ 1,002	low
Brockville	low	\$ 947	\$ 557	\$ 1,504	mid
Belleville	mid	\$ 1,162	\$ 682	\$ 1,844	mid
Ottawa	mid	\$ 1,139	\$ 870	\$ 2,009	high
Kingston	mid	\$ 1,551	\$ 939	\$ 2,490	high
Eastern		\$ 1,066	\$ 703	\$ 1,770	

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Aurora	low	\$ 349	\$ 434	\$ 784	low
Richmond Hill	low	\$ 346	\$ 493	\$ 839	low
Halton Hills	mid	\$ 470	\$ 444	\$ 914	low
Newmarket	mid	\$ 544	\$ 640	\$ 1,184	low
Clarington	mid	\$ 818	\$ 557	\$ 1,375	low
Oshawa	low	\$ 884	\$ 498	\$ 1,383	low
Oakville	high	\$ 749	\$ 723	\$ 1,472	low
Burlington	high	\$ 778	\$ 724	\$ 1,501	low
Milton	high	\$ 713	\$ 813	\$ 1,526	mid
Mississauga	high	\$ 710	\$ 821	\$ 1,531	mid
Markham	high	\$ 736	\$ 1,088	\$ 1,825	mid
Brampton	high	\$ 948	\$ 914	\$ 1,862	mid
Whitby	high	\$ 1,123	\$ 780	\$ 1,903	mid
Ajax	high	\$ 1,177	\$ 830	\$ 2,007	high
Caledon	high	\$ 926	\$ 1,133	\$ 2,059	high
Vaughan	high	\$ 939	\$ 1,339	\$ 2,278	high
GTA		\$ 763	\$ 764	\$ 1,528	

Commercial Comparisons - Hotel—by Location
Taxes per Suite

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Seguin	low	\$ 154	\$ 239	\$ 393	low
Kenora	low	\$ 846	\$ 387	\$ 1,233	low
Timmins	low	\$ 1,125	\$ 439	\$ 1,563	mid
Sault Ste. Marie	low	\$ 1,149	\$ 460	\$ 1,609	mid
Thunder Bay	low	\$ 1,438	\$ 528	\$ 1,966	mid
North Bay	mid	\$ 1,595	\$ 801	\$ 2,396	high
Greater Sudbury	mid	\$ 1,856	\$ 800	\$ 2,656	high
North		\$ 1,166	\$ 522	\$ 1,688	

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Lincoln	low	\$ 556	\$ 381	\$ 938	low
Fort Erie	low	\$ 762	\$ 449	\$ 1,210	low
Welland	low	\$ 1,045	\$ 546	\$ 1,591	mid
St. Catharines	mid	\$ 1,090	\$ 615	\$ 1,705	mid
Thorold	mid	\$ 1,232	\$ 699	\$ 1,931	mid
Grimsby	high	\$ 1,335	\$ 884	\$ 2,219	high
Niagara Falls	high	\$ 1,462	\$ 899	\$ 2,361	high
Hamilton	mid	\$ 1,544	\$ 878	\$ 2,422	high
Niagara-on-the-Lake	high	\$ 1,766	\$ 1,497	\$ 3,264	high
Niagara/Hamilton		\$ 1,199	\$ 761	\$ 1,960	

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Wasaga Beach	mid	\$ 436	\$ 571	\$ 1,008	low
Barrie	high	\$ 1,071	\$ 835	\$ 1,907	mid
Orangeville	high	\$ 1,696	\$ 1,232	\$ 2,928	high
Simcoe/Musk./Duff.		\$ 1,068	\$ 880	\$ 1,947	

Commercial Comparisons - Hotel—by Location
Taxes per Suite

Commercial - Hotels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Sarnia	low	\$ 520	\$ 376	\$ 896	low
Lambton Shores	low	\$ 458	\$ 440	\$ 898	low
Norfolk	high	\$ 736	\$ 633	\$ 1,369	low
Chatham-Kent	low	\$ 979	\$ 468	\$ 1,447	low
Owen Sound	low	\$ 1,086	\$ 604	\$ 1,690	mid
Windsor	low	\$ 1,142	\$ 557	\$ 1,699	mid
Kitchener	mid	\$ 1,039	\$ 771	\$ 1,810	mid
Ingersoll	mid	\$ 1,170	\$ 692	\$ 1,862	mid
Guelph	mid	\$ 1,204	\$ 910	\$ 2,114	high
Waterloo	mid	\$ 1,269	\$ 959	\$ 2,228	high
Stratford	mid	\$ 1,388	\$ 862	\$ 2,250	high
London	mid	\$ 1,378	\$ 890	\$ 2,268	high
Cambridge	high	\$ 1,381	\$ 992	\$ 2,373	high
Southwest		\$ 1,058	\$ 704	\$ 1,762	

Commercial Comparisons—Motel (taxes per suite)

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Seguin	low	\$ 131	\$ 198	\$ 329	low
Kingsville	low	\$ 180	\$ 218	\$ 398	low
Prince Edward County	low	\$ 279	\$ 221	\$ 500	low
Gravenhurst	low	\$ 335	\$ 197	\$ 533	low
Welland	low	\$ 436	\$ 226	\$ 661	low
Wainfleet	low	\$ 453	\$ 257	\$ 710	low
Kawartha Lakes	low	\$ 377	\$ 336	\$ 713	low
Huntsville	high	\$ 476	\$ 287	\$ 763	low
Fort Erie	low	\$ 532	\$ 305	\$ 837	low
Sault Ste. Marie	low	\$ 623	\$ 236	\$ 859	low
Lambton Shores	low	\$ 449	\$ 416	\$ 865	low
Richmond Hill	high	\$ 379	\$ 526	\$ 905	low
Caledon	high	\$ 426	\$ 497	\$ 923	low
Quinte West	low	\$ 486	\$ 437	\$ 924	low
Innisfil	mid	\$ 466	\$ 497	\$ 963	low
Port Colborne	low	\$ 662	\$ 305	\$ 966	low
Clarington	mid	\$ 617	\$ 394	\$ 1,011	low
Thorold	low	\$ 661	\$ 355	\$ 1,016	low
Chatham-Kent	low	\$ 736	\$ 347	\$ 1,082	low
Burlington	high	\$ 589	\$ 509	\$ 1,097	low
Ottawa	low	\$ 628	\$ 478	\$ 1,105	low
Oshawa	mid	\$ 734	\$ 385	\$ 1,119	mid
Orangeville	high	\$ 669	\$ 460	\$ 1,128	mid
Mississauga	high	\$ 535	\$ 619	\$ 1,154	mid
Pickering	mid	\$ 678	\$ 483	\$ 1,162	mid
Bracebridge	high	\$ 751	\$ 423	\$ 1,174	mid
Hanover	mid	\$ 597	\$ 580	\$ 1,177	mid
Wasaga Beach	high	\$ 496	\$ 682	\$ 1,177	mid
Grimsby	mid	\$ 727	\$ 482	\$ 1,208	mid
Thunder Bay	low	\$ 856	\$ 357	\$ 1,213	mid
Brampton	high	\$ 639	\$ 597	\$ 1,236	mid
Ajax	mid	\$ 742	\$ 511	\$ 1,252	mid
North Bay	low	\$ 849	\$ 416	\$ 1,265	mid
Vaughan	high	\$ 529	\$ 746	\$ 1,275	mid
St. Catharines	mid	\$ 828	\$ 464	\$ 1,292	mid
Stratford	low	\$ 821	\$ 487	\$ 1,308	mid
Barrie	high	\$ 746	\$ 571	\$ 1,317	mid
Sarnia	mid	\$ 770	\$ 552	\$ 1,322	mid
Brockville	low	\$ 839	\$ 492	\$ 1,331	mid
Pelham	low	\$ 1,006	\$ 349	\$ 1,356	mid
Meaford	mid	\$ 745	\$ 614	\$ 1,359	mid

Commercial Comparisons—Motel Cont'd
Taxes per suite

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Hamilton	mid	\$ 910	\$ 507	\$ 1,417	high
Niagara Falls	mid	\$ 883	\$ 541	\$ 1,425	high
Owen Sound	mid	\$ 971	\$ 530	\$ 1,501	high
Greater Sudbury	mid	\$ 1,067	\$ 443	\$ 1,510	high
Kenora	mid	\$ 1,057	\$ 459	\$ 1,516	high
Cambridge	mid	\$ 886	\$ 632	\$ 1,518	high
Kitchener	mid	\$ 896	\$ 650	\$ 1,546	high
St. Thomas	mid	\$ 986	\$ 600	\$ 1,586	high
Windsor	low	\$ 1,072	\$ 518	\$ 1,590	high
Belleville	mid	\$ 1,041	\$ 594	\$ 1,635	high
Whitby	high	\$ 1,021	\$ 681	\$ 1,701	high
Norfolk	high	\$ 921	\$ 791	\$ 1,712	high
Guelph	high	\$ 1,036	\$ 782	\$ 1,818	high
London	high	\$ 1,118	\$ 718	\$ 1,836	high
Kingston	high	\$ 1,195	\$ 723	\$ 1,917	high
Timmins	mid	\$ 1,394	\$ 544	\$ 1,938	high
Niagara-on-the-Lake	high	\$ 1,101	\$ 918	\$ 2,019	high
Peterborough	high	\$ 1,194	\$ 898	\$ 2,092	high
Milton	high	\$ 1,031	\$ 1,176	\$ 2,207	high
Waterloo	high	\$ 1,531	\$ 1,156	\$ 2,687	high
Average		\$ 751	\$ 514	\$ 1,265	
Median		\$ 742	\$ 497	\$ 1,236	

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

Commercial Comparisons - Motel—by Population Group
Taxes per Suite
Municipalities with populations less than 20,000

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Seguin	low	\$ 131	\$ 198	\$ 329	low
Gravenhurst	low	\$ 335	\$ 197	\$ 533	low
Wainfleet	low	\$ 453	\$ 257	\$ 710	low
Huntsville	high	\$ 476	\$ 287	\$ 763	low
Lambton Shores	low	\$ 449	\$ 416	\$ 865	low
Port Colborne	low	\$ 662	\$ 305	\$ 966	low
Thorold	low	\$ 661	\$ 355	\$ 1,016	low
Bracebridge	high	\$ 751	\$ 423	\$ 1,174	mid
Hanover	mid	\$ 597	\$ 580	\$ 1,177	mid
Wasaga Beach	high	\$ 496	\$ 682	\$ 1,177	mid
Pelham	low	\$ 1,006	\$ 349	\$ 1,356	mid
Meaford	mid	\$ 745	\$ 614	\$ 1,359	mid
Kenora	mid	\$ 1,057	\$ 459	\$ 1,516	high
Niagara-on-the-Lake	high	\$ 1,101	\$ 918	\$ 2,019	high
< 20,000		\$ 637	\$ 431	\$ 1,068	

Commercial Comparisons - Motel—by Population Group
Taxes per Suite
Municipalities with populations between 20,000—49,999

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Kingsville	low	\$ 180	\$ 218	\$ 398	low
Prince Edward County	low	\$ 279	\$ 221	\$ 500	low
Fort Erie	low	\$ 532	\$ 305	\$ 837	low
Quinte West	low	\$ 486	\$ 437	\$ 924	low
Innisfil	mid	\$ 466	\$ 497	\$ 963	low
Orangeville	high	\$ 669	\$ 460	\$ 1,128	mid
Grimsby	mid	\$ 727	\$ 482	\$ 1,208	mid
Stratford	low	\$ 821	\$ 487	\$ 1,308	mid
Brockville	low	\$ 839	\$ 492	\$ 1,331	mid
Owen Sound	mid	\$ 971	\$ 530	\$ 1,501	high
St. Thomas	mid	\$ 986	\$ 600	\$ 1,586	high
Belleville	mid	\$ 1,041	\$ 594	\$ 1,635	high
Timmins	mid	\$ 1,394	\$ 544	\$ 1,938	high
20,000 - 49,999		\$ 722	\$ 451	\$ 1,174	

Commercial Comparisons - Motel—by Population Group Cont'd
Taxes per Suite
Municipalities with populations between 50,000—99,999

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Welland	low	\$ 436	\$ 226	\$ 661	low
Kawartha Lakes	low	\$ 377	\$ 336	\$ 713	low
Sault Ste. Marie	low	\$ 623	\$ 236	\$ 859	low
Caledon	high	\$ 426	\$ 497	\$ 923	low
Clarington	mid	\$ 617	\$ 394	\$ 1,011	low
Pickering	mid	\$ 678	\$ 483	\$ 1,162	mid
North Bay	low	\$ 849	\$ 416	\$ 1,265	mid
Sarnia	mid	\$ 770	\$ 552	\$ 1,322	mid
Niagara Falls	mid	\$ 883	\$ 541	\$ 1,425	high
Norfolk	high	\$ 921	\$ 791	\$ 1,712	high
Peterborough	high	\$ 1,194	\$ 898	\$ 2,092	high
Milton	high	\$ 1,031	\$ 1,176	\$ 2,207	high
Waterloo	high	\$ 1,531	\$ 1,156	\$ 2,687	high
50,000 - 99,999		\$ 795	\$ 592	\$ 1,388	

Commercial Comparisons - Motel—by Population Group Cont'd
Taxes per Suite
Municipalities with populations greater than 100,000

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Richmond Hill	high	\$ 379	\$ 526	\$ 905	low
Chatham-Kent	low	\$ 736	\$ 347	\$ 1,082	low
Burlington	high	\$ 589	\$ 509	\$ 1,097	low
Ottawa	low	\$ 628	\$ 478	\$ 1,105	low
Oshawa	mid	\$ 734	\$ 385	\$ 1,119	mid
Mississauga	high	\$ 535	\$ 619	\$ 1,154	mid
Thunder Bay	low	\$ 856	\$ 357	\$ 1,213	mid
Brampton	high	\$ 639	\$ 597	\$ 1,236	mid
Ajax	mid	\$ 742	\$ 511	\$ 1,252	mid
Vaughan	high	\$ 529	\$ 746	\$ 1,275	mid
St. Catharines	mid	\$ 828	\$ 464	\$ 1,292	mid
Barrie	high	\$ 746	\$ 571	\$ 1,317	mid
Hamilton	mid	\$ 910	\$ 507	\$ 1,417	high
Greater Sudbury	mid	\$ 1,067	\$ 443	\$ 1,510	high
Cambridge	mid	\$ 886	\$ 632	\$ 1,518	high
Kitchener	mid	\$ 896	\$ 650	\$ 1,546	high
Windsor	low	\$ 1,072	\$ 518	\$ 1,590	high
Whitby	high	\$ 1,021	\$ 681	\$ 1,701	high
Guelph	high	\$ 1,036	\$ 782	\$ 1,818	high
London	high	\$ 1,118	\$ 718	\$ 1,836	high
Kingston	high	\$ 1,195	\$ 723	\$ 1,917	high
>100,000		\$ 816	\$ 560	\$ 1,376	

Commercial Comparisons - Motel—by Location

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Prince Edward County	low	\$ 279	\$ 221	\$ 500	low
Kawartha Lakes	low	\$ 377	\$ 336	\$ 713	low
Quinte West	low	\$ 486	\$ 437	\$ 924	low
Ottawa	low	\$ 628	\$ 478	\$ 1,105	low
Brockville	low	\$ 839	\$ 492	\$ 1,331	mid
Belleville	mid	\$ 1,041	\$ 594	\$ 1,635	high
Kingston	high	\$ 1,195	\$ 723	\$ 1,917	high
Peterborough	high	\$ 1,194	\$ 898	\$ 2,092	high
Eastern		\$ 755	\$ 522	\$ 1,277	

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Richmond Hill	high	\$ 379	\$ 526	\$ 905	low
Caledon	high	\$ 426	\$ 497	\$ 923	low
Clarington	mid	\$ 617	\$ 394	\$ 1,011	low
Burlington	high	\$ 589	\$ 509	\$ 1,097	low
Oshawa	mid	\$ 734	\$ 385	\$ 1,119	mid
Mississauga	high	\$ 535	\$ 619	\$ 1,154	mid
Pickering	mid	\$ 678	\$ 483	\$ 1,162	mid
Brampton	high	\$ 639	\$ 597	\$ 1,236	mid
Ajax	mid	\$ 742	\$ 511	\$ 1,252	mid
Vaughan	high	\$ 529	\$ 746	\$ 1,275	mid
Whitby	high	\$ 1,021	\$ 681	\$ 1,701	high
Milton	high	\$ 1,031	\$ 1,176	\$ 2,207	high
GTA		\$ 660	\$ 594	\$ 1,254	

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Seguin	low	\$ 131	\$ 198	\$ 329	low
Sault Ste. Marie	low	\$ 623	\$ 236	\$ 859	low
Thunder Bay	low	\$ 856	\$ 357	\$ 1,213	mid
North Bay	low	\$ 849	\$ 416	\$ 1,265	mid
Greater Sudbury	mid	\$ 1,067	\$ 443	\$ 1,510	high
Kenora	mid	\$ 1,057	\$ 459	\$ 1,516	high
Timmins	mid	\$ 1,394	\$ 544	\$ 1,938	high
North		\$ 854	\$ 379	\$ 1,233	

Commercial Comparisons - Motel—by Location Cont'd

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Welland	low	\$ 436	\$ 226	\$ 661	low
Wainfleet	low	\$ 453	\$ 257	\$ 710	low
Fort Erie	low	\$ 532	\$ 305	\$ 837	low
Port Colborne	low	\$ 662	\$ 305	\$ 966	low
Thorold	low	\$ 661	\$ 355	\$ 1,016	low
Grimsby	mid	\$ 727	\$ 482	\$ 1,208	mid
St. Catharines	mid	\$ 828	\$ 464	\$ 1,292	mid
Pelham	low	\$ 1,006	\$ 349	\$ 1,356	mid
Hamilton	mid	\$ 910	\$ 507	\$ 1,417	high
Niagara Falls	mid	\$ 883	\$ 541	\$ 1,425	high
Niagara-on-the-Lake	high	\$ 1,101	\$ 918	\$ 2,019	high
Niagara/Hamilton		\$ 745	\$ 428	\$ 1,173	

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Gravenhurst	low	\$ 335	\$ 197	\$ 533	low
Huntsville	high	\$ 476	\$ 287	\$ 763	low
Innisfil	mid	\$ 466	\$ 497	\$ 963	low
Orangeville	high	\$ 669	\$ 460	\$ 1,128	mid
Bracebridge	high	\$ 751	\$ 423	\$ 1,174	mid
Wasaga Beach	high	\$ 496	\$ 682	\$ 1,177	mid
Barrie	high	\$ 746	\$ 571	\$ 1,317	mid
Simcoe/Musk./Duff.		\$ 563	\$ 445	\$ 1,008	

Commercial Comparisons - Motel—by Location Cont'd

Commercial - Motels	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Taxes
Kingsville	low	\$ 180	\$ 218	\$ 398	low
Lambton Shores	low	\$ 449	\$ 416	\$ 865	low
Chatham-Kent	low	\$ 736	\$ 347	\$ 1,082	low
Hanover	mid	\$ 597	\$ 580	\$ 1,177	mid
Stratford	low	\$ 821	\$ 487	\$ 1,308	mid
Sarnia	mid	\$ 770	\$ 552	\$ 1,322	mid
Meaford	mid	\$ 745	\$ 614	\$ 1,359	mid
Owen Sound	mid	\$ 971	\$ 530	\$ 1,501	high
Cambridge	mid	\$ 886	\$ 632	\$ 1,518	high
Kitchener	mid	\$ 896	\$ 650	\$ 1,546	high
St. Thomas	mid	\$ 986	\$ 600	\$ 1,586	high
Windsor	low	\$ 1,072	\$ 518	\$ 1,590	high
Norfolk	high	\$ 921	\$ 791	\$ 1,712	high
Guelph	high	\$ 1,036	\$ 782	\$ 1,818	high
London	high	\$ 1,118	\$ 718	\$ 1,836	high
Waterloo	high	\$ 1,531	\$ 1,156	\$ 2,687	high
Southwest		\$ 857	\$ 599	\$ 1,457	

Commercial Summary - Office

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

Commercial Summary - Neighbourhood Shopping

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

Commercial Summary - Hotel

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

Commercial Summary - Motel

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

Commercial Comparisons - Summary

East	Relative Tax		Relative Tax Burden Hotel	Relative Tax Burden Motel
	Relative Tax Burden Office	Burden Neighbourhood		
Belleville	low	low	mid	high
Brockville	low	high	mid	mid
Kawartha Lakes	low	low		low
Kingston	high	mid	high	high
Ottawa	high	high	high	low
Peterborough	high	high		high
Port Hope	high	high		
Prince Edward County	low	low		low
Quinte West	low	mid	low	low

GTA	Relative Tax		Relative Tax Burden Hotel	Relative Tax Burden Motel
	Relative Tax Burden Office	Burden Neighbourhood		
Ajax	high	high	high	mid
Aurora	high	high	low	
Brampton	high	high	mid	mid
Burlington	high	high	low	low
Caledon	high	high	high	low
Clarington	high	high	low	low
East Gwillimbury		low		
Georgina	mid	mid		
Halton Hills	low	mid	low	
King	high	low		
Markham	mid	mid	mid	
Milton	low	mid	mid	high
Mississauga	mid	high	mid	mid
Newmarket	mid	mid	low	
Oakville	high	high	low	
Oshawa	mid	high	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

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

North	Relative Tax Burden		Relative Tax Burden Hotel	Relative Tax Burden Motel
	Relative Tax Burden Office	Relative Tax Burden Neighbourhood		
Greater Sudbury	high	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	mid	high

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

Commercial Comparisons - Summary Cont'd

Southwest	Relative Tax		Relative Tax Burden Hotel	Relative Tax Burden Motel
	Relative Tax Burden Office	Burden Neighbourhood		
Cambridge	high	high	high	high
Central Elgin	low	low		
Chatham-Kent	high	high	low	low
Guelph	high	high	high	high
Hanover		low		mid
Ingersoll		mid	mid	
Kingsville		low		low
Kitchener	mid	mid	mid	high
Lambton Shores		low	low	low
London	low	high	high	high
Meaford		low		mid
Middlesex Centre		low		
Norfolk	low	low	low	high
North Dumfries		low		
North Middlesex		low		
Owen Sound	mid	mid	mid	high
Sarnia	low	high	low	mid
Springwater		low		
St. Marys	low	low		
St. Thomas	low	high		high
Stratford	mid	low	high	mid
The Blue Mountains		low		
Waterloo	mid	mid	high	high
Wellesley		low		
Wilmot		low		
Windsor	low	mid	mid	high
Woolwich		mid		

Industrial Comparisons - Standard Industrial

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax
Meaford	low	\$ 0.25	\$ 0.16	\$ 0.41	low
Seguin	low	\$ 0.18	\$ 0.29	\$ 0.48	low
Quinte West	low	\$ 0.44	\$ 0.27	\$ 0.71	low
Kawartha Lakes	low	\$ 0.34	\$ 0.40	\$ 0.74	low
Hanover	low	\$ 0.45	\$ 0.37	\$ 0.82	low
North Middlesex	low	\$ 0.46	\$ 0.39	\$ 0.84	low
North Bay	low	\$ 0.54	\$ 0.36	\$ 0.90	low
St. Thomas	low	\$ 0.62	\$ 0.35	\$ 0.97	low
Middlesex Centre	low	\$ 0.50	\$ 0.51	\$ 1.01	low
Huntsville	high	\$ 0.55	\$ 0.46	\$ 1.01	low
Barrie	mid	\$ 0.58	\$ 0.49	\$ 1.07	low
Central Elgin	low	\$ 0.73	\$ 0.36	\$ 1.09	low
Bracebridge	high	\$ 0.62	\$ 0.47	\$ 1.09	low
Lambton Shores	low	\$ 0.61	\$ 0.49	\$ 1.10	low
Pelham	low	\$ 0.72	\$ 0.40	\$ 1.12	low
Gravenhurst	high	\$ 0.62	\$ 0.50	\$ 1.12	low
Port Colborne	low	\$ 0.80	\$ 0.35	\$ 1.15	low
Owen Sound	low	\$ 0.81	\$ 0.39	\$ 1.20	low
Penetanguishene	low	\$ 0.67	\$ 0.56	\$ 1.23	low
Brockville	low	\$ 0.84	\$ 0.39	\$ 1.23	low
Norfolk	mid	\$ 0.65	\$ 0.60	\$ 1.25	low
Welland	low	\$ 0.90	\$ 0.38	\$ 1.29	low
The Blue Mountains	mid	\$ 0.56	\$ 0.76	\$ 1.31	low
London	low	\$ 0.88	\$ 0.48	\$ 1.37	low
Woolwich	mid	\$ 0.72	\$ 0.71	\$ 1.43	low
Kingston	low	\$ 0.97	\$ 0.47	\$ 1.45	low
Kenora	low	\$ 1.01	\$ 0.44	\$ 1.45	low
St. Marys	low	\$ 0.95	\$ 0.51	\$ 1.46	mid
Innisfil	mid	\$ 0.68	\$ 0.78	\$ 1.46	mid
Kingsville	mid	\$ 0.80	\$ 0.70	\$ 1.50	mid
Sarnia	mid	\$ 0.95	\$ 0.58	\$ 1.53	mid
Stratford	low	\$ 1.07	\$ 0.48	\$ 1.55	mid
Niagara-on-the-Lake	mid	\$ 0.90	\$ 0.65	\$ 1.55	mid
Kitchener	mid	\$ 0.87	\$ 0.69	\$ 1.56	mid
Fort Erie	low	\$ 1.07	\$ 0.53	\$ 1.60	mid
Thorold	low	\$ 1.08	\$ 0.52	\$ 1.60	mid
Cambridge	mid	\$ 0.91	\$ 0.69	\$ 1.60	mid
Peterborough	mid	\$ 0.99	\$ 0.62	\$ 1.61	mid
Vaughan	high	\$ 0.69	\$ 0.97	\$ 1.66	mid
Belleville	low	\$ 1.10	\$ 0.56	\$ 1.66	mid
Grimsby	mid	\$ 1.07	\$ 0.60	\$ 1.67	mid
Richmond Hill	high	\$ 0.71	\$ 0.99	\$ 1.69	mid

Industrial Comparisons - Standard Industrial Cont'd

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
St. Catharines	mid	\$ 1.16	\$ 0.55	\$ 1.71	mid
Halton Hills	high	\$ 0.90	\$ 0.83	\$ 1.73	mid
Sault Ste. Marie	low	\$ 1.33	\$ 0.40	\$ 1.73	mid
Niagara Falls	mid	\$ 1.14	\$ 0.59	\$ 1.74	mid
Wilmot	high	\$ 0.88	\$ 0.87	\$ 1.74	mid
Whitchurch-Stouffville	high	\$ 0.76	\$ 1.02	\$ 1.77	mid
Windsor	low	\$ 1.23	\$ 0.54	\$ 1.78	mid
Timmins	low	\$ 1.33	\$ 0.45	\$ 1.78	mid
Lincoln	mid	\$ 1.13	\$ 0.65	\$ 1.78	mid
Chatham-Kent	low	\$ 1.28	\$ 0.52	\$ 1.80	mid
Thunder Bay	low	\$ 1.40	\$ 0.41	\$ 1.81	mid
Port Hope	mid	\$ 1.25	\$ 0.57	\$ 1.82	mid
Springwater	high	\$ 0.74	\$ 1.16	\$ 1.90	high
West Lincoln	mid	\$ 1.19	\$ 0.73	\$ 1.92	high
Aurora	high	\$ 0.89	\$ 1.08	\$ 1.97	high
Orangeville	mid	\$ 1.24	\$ 0.75	\$ 1.99	high
Newmarket	high	\$ 0.93	\$ 1.07	\$ 2.00	high
North Dumfries	high	\$ 0.98	\$ 1.06	\$ 2.04	high
Oshawa	mid	\$ 1.39	\$ 0.70	\$ 2.08	high
Pickering	mid	\$ 1.28	\$ 0.81	\$ 2.09	high
Waterloo	high	\$ 1.16	\$ 0.94	\$ 2.10	high
Markham	high	\$ 0.87	\$ 1.26	\$ 2.13	high
Clarington	mid	\$ 1.36	\$ 0.82	\$ 2.18	high
Wainfleet	mid	\$ 1.47	\$ 0.73	\$ 2.20	high
King	high	\$ 0.98	\$ 1.23	\$ 2.21	high
Ingersoll	mid	\$ 1.53	\$ 0.70	\$ 2.23	high
Burlington	high	\$ 1.21	\$ 1.09	\$ 2.29	high
Guelph	high	\$ 1.45	\$ 0.86	\$ 2.32	high
Mississauga	high	\$ 1.07	\$ 1.33	\$ 2.40	high
Brampton	high	\$ 1.18	\$ 1.22	\$ 2.40	high
Greater Sudbury	mid	\$ 1.85	\$ 0.56	\$ 2.41	high
Georgina	high	\$ 1.30	\$ 1.14	\$ 2.44	high
East Gwillimbury	high	\$ 1.12	\$ 1.39	\$ 2.51	high
Whitby	high	\$ 1.57	\$ 0.97	\$ 2.54	high
Oakville	high	\$ 1.32	\$ 1.23	\$ 2.55	high
Ajax	high	\$ 1.59	\$ 1.00	\$ 2.58	high
Hamilton	high	\$ 1.79	\$ 0.81	\$ 2.60	high
Caledon	high	\$ 1.16	\$ 1.56	\$ 2.72	high
Milton	high	\$ 1.31	\$ 1.45	\$ 2.76	high
Ottawa	high	\$ 1.86	\$ 1.15	\$ 3.01	high
Average		\$ 0.98	\$ 0.71	\$ 1.69	
Median		\$ 0.96	\$ 0.61	\$ 1.68	

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

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Meaford	low	\$ 0.25	\$ 0.16	\$ 0.41	low
Seguin	low	\$ 0.18	\$ 0.29	\$ 0.48	low
Hanover	low	\$ 0.45	\$ 0.37	\$ 0.82	low
North Middlesex	low	\$ 0.46	\$ 0.39	\$ 0.84	low
Middlesex Centre	low	\$ 0.50	\$ 0.51	\$ 1.01	low
Huntsville	high	\$ 0.55	\$ 0.46	\$ 1.01	low
Central Elgin	low	\$ 0.73	\$ 0.36	\$ 1.09	low
Bracebridge	high	\$ 0.62	\$ 0.47	\$ 1.09	low
Lambton Shores	low	\$ 0.61	\$ 0.49	\$ 1.10	low
Pelham	low	\$ 0.72	\$ 0.40	\$ 1.12	low
Gravenhurst	high	\$ 0.62	\$ 0.50	\$ 1.12	low
Port Colborne	low	\$ 0.80	\$ 0.35	\$ 1.15	low
Penetanguishene	low	\$ 0.67	\$ 0.56	\$ 1.23	low
The Blue Mountains	mid	\$ 0.56	\$ 0.76	\$ 1.31	low
Kenora	low	\$ 1.01	\$ 0.44	\$ 1.45	low
St. Marys	low	\$ 0.95	\$ 0.51	\$ 1.46	mid
Niagara-on-the-Lake	mid	\$ 0.90	\$ 0.65	\$ 1.55	mid
Thorold	low	\$ 1.08	\$ 0.52	\$ 1.60	mid
Wilmot	high	\$ 0.88	\$ 0.87	\$ 1.74	mid
Port Hope	mid	\$ 1.25	\$ 0.57	\$ 1.82	mid
Springwater	high	\$ 0.74	\$ 1.16	\$ 1.90	high
West Lincoln	mid	\$ 1.19	\$ 0.73	\$ 1.92	high
North Dumfries	high	\$ 0.98	\$ 1.06	\$ 2.04	high
Wainfleet	mid	\$ 1.47	\$ 0.73	\$ 2.20	high
King	high	\$ 0.98	\$ 1.23	\$ 2.21	high
Ingersoll	mid	\$ 1.53	\$ 0.70	\$ 2.23	high
< 20,000		\$ 0.80	\$ 0.59	\$ 1.38	
Survey Average		\$ 0.98	\$ 0.71	\$ 1.69	

Standard Industrial Comparisons—by Population Group Cont’d
Taxes per Sq. Ft.
Municipalities with populations between 20,000—49,999

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Meaford	low	\$ 0.25	\$ 0.16	\$ 0.41	low
Quinte West	low	\$ 0.44	\$ 0.27	\$ 0.71	low
St. Thomas	low	\$ 0.62	\$ 0.35	\$ 0.97	low
Owen Sound	low	\$ 0.81	\$ 0.39	\$ 1.20	low
Brockville	low	\$ 0.84	\$ 0.39	\$ 1.23	low
Woolwich	mid	\$ 0.72	\$ 0.71	\$ 1.43	low
Innisfil	mid	\$ 0.68	\$ 0.78	\$ 1.46	mid
Kingsville	mid	\$ 0.80	\$ 0.70	\$ 1.50	mid
Stratford	low	\$ 1.07	\$ 0.48	\$ 1.55	mid
Fort Erie	low	\$ 1.07	\$ 0.53	\$ 1.60	mid
Belleville	low	\$ 1.10	\$ 0.56	\$ 1.66	mid
Grimsby	mid	\$ 1.07	\$ 0.60	\$ 1.67	mid
Whitchurch-Stouffville	high	\$ 0.76	\$ 1.02	\$ 1.77	mid
Timmins	low	\$ 1.33	\$ 0.45	\$ 1.78	mid
Lincoln	mid	\$ 1.13	\$ 0.65	\$ 1.78	mid
Orangeville	mid	\$ 1.24	\$ 0.75	\$ 1.99	high
Georgina	high	\$ 1.30	\$ 1.14	\$ 2.44	high
East Gwillimbury	high	\$ 1.12	\$ 1.39	\$ 2.51	high
20,000 - 49,999		\$ 0.95	\$ 0.66	\$ 1.60	
Survey Average		\$ 0.98	\$ 0.71	\$ 1.69	

Standard Industrial Comparisons—by Population Group Cont’d
Taxes per Sq. Ft.
Municipalities with populations between 50,000—99,999

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Kawartha Lakes	low	\$ 0.34	\$ 0.40	\$ 0.74	low
North Bay	low	\$ 0.54	\$ 0.36	\$ 0.90	low
Norfolk	mid	\$ 0.65	\$ 0.60	\$ 1.25	low
Welland	low	\$ 0.90	\$ 0.38	\$ 1.29	low
Sarnia	mid	\$ 0.95	\$ 0.58	\$ 1.53	mid
Peterborough	mid	\$ 0.99	\$ 0.62	\$ 1.61	mid
Halton Hills	high	\$ 0.90	\$ 0.83	\$ 1.73	mid
Sault Ste. Marie	low	\$ 1.33	\$ 0.40	\$ 1.73	mid
Niagara Falls	mid	\$ 1.14	\$ 0.59	\$ 1.74	mid
Aurora	high	\$ 0.89	\$ 1.08	\$ 1.97	high
Newmarket	high	\$ 0.93	\$ 1.07	\$ 2.00	high
Pickering	mid	\$ 1.28	\$ 0.81	\$ 2.09	high
Waterloo	high	\$ 1.16	\$ 0.94	\$ 2.10	high
Clarington	mid	\$ 1.36	\$ 0.82	\$ 2.18	high
Caledon	high	\$ 1.16	\$ 1.56	\$ 2.72	high
Milton	high	\$ 1.31	\$ 1.45	\$ 2.76	high
50,000 - 99,999		\$ 0.99	\$ 0.78	\$ 1.77	
Survey Average		\$ 0.98	\$ 0.71	\$ 1.69	

Standard Industrial Comparisons—by Population Group Cont’d
Taxes per Sq. Ft.
Municipalities with populations greater than 100,000

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Barrie	mid	\$ 0.58	\$ 0.49	\$ 1.07	low
London	low	\$ 0.88	\$ 0.48	\$ 1.37	low
Kingston	low	\$ 0.97	\$ 0.47	\$ 1.45	low
Kitchener	mid	\$ 0.87	\$ 0.69	\$ 1.56	mid
Cambridge	mid	\$ 0.91	\$ 0.69	\$ 1.60	mid
Vaughan	high	\$ 0.69	\$ 0.97	\$ 1.66	mid
Richmond Hill	high	\$ 0.71	\$ 0.99	\$ 1.69	mid
St. Catharines	mid	\$ 1.16	\$ 0.55	\$ 1.71	mid
Windsor	low	\$ 1.23	\$ 0.54	\$ 1.78	mid
Chatham-Kent	low	\$ 1.28	\$ 0.52	\$ 1.80	mid
Thunder Bay	low	\$ 1.40	\$ 0.41	\$ 1.81	mid
Oshawa	mid	\$ 1.39	\$ 0.70	\$ 2.08	high
Markham	high	\$ 0.87	\$ 1.26	\$ 2.13	high
Burlington	high	\$ 1.21	\$ 1.09	\$ 2.29	high
Guelph	high	\$ 1.45	\$ 0.86	\$ 2.32	high
Mississauga	high	\$ 1.07	\$ 1.33	\$ 2.40	high
Brampton	high	\$ 1.18	\$ 1.22	\$ 2.40	high
Greater Sudbury	mid	\$ 1.85	\$ 0.56	\$ 2.41	high
Whitby	high	\$ 1.57	\$ 0.97	\$ 2.54	high
Oakville	high	\$ 1.32	\$ 1.23	\$ 2.55	high
Ajax	high	\$ 1.59	\$ 1.00	\$ 2.58	high
Hamilton	high	\$ 1.79	\$ 0.81	\$ 2.60	high
Ottawa	high	\$ 1.86	\$ 1.15	\$ 3.01	high
> 100,000		\$ 1.21	\$ 0.83	\$ 2.04	
Survey Average		\$ 0.98	\$ 0.71	\$ 1.69	

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

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Quinte West	low	\$ 0.44	\$ 0.27	\$ 0.71	low
Kawartha Lakes	low	\$ 0.34	\$ 0.40	\$ 0.74	low
Brockville	low	\$ 0.84	\$ 0.39	\$ 1.23	low
Kingston	low	\$ 0.97	\$ 0.47	\$ 1.45	low
Peterborough	mid	\$ 0.99	\$ 0.62	\$ 1.61	mid
Belleville	low	\$ 1.10	\$ 0.56	\$ 1.66	mid
Port Hope	mid	\$ 1.25	\$ 0.57	\$ 1.82	mid
Ottawa	high	\$ 1.86	\$ 1.15	\$ 3.01	high
Eastern		\$ 0.97	\$ 0.55	\$ 1.53	

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Vaughan	high	\$ 0.69	\$ 0.97	\$ 1.66	mid
Richmond Hill	high	\$ 0.71	\$ 0.99	\$ 1.69	mid
Halton Hills	high	\$ 0.90	\$ 0.83	\$ 1.73	mid
Whitchurch-Stouffville	high	\$ 0.76	\$ 1.02	\$ 1.77	mid
Aurora	high	\$ 0.89	\$ 1.08	\$ 1.97	high
Newmarket	high	\$ 0.93	\$ 1.07	\$ 2.00	high
Oshawa	mid	\$ 1.39	\$ 0.70	\$ 2.08	high
Pickering	mid	\$ 1.28	\$ 0.81	\$ 2.09	high
Markham	high	\$ 0.87	\$ 1.26	\$ 2.13	high
Clarington	mid	\$ 1.36	\$ 0.82	\$ 2.18	high
King	high	\$ 0.98	\$ 1.23	\$ 2.21	high
Burlington	high	\$ 1.21	\$ 1.09	\$ 2.29	high
Mississauga	high	\$ 1.07	\$ 1.33	\$ 2.40	high
Brampton	high	\$ 1.18	\$ 1.22	\$ 2.40	high
Georgina	high	\$ 1.30	\$ 1.14	\$ 2.44	high
East Gwillimbury	high	\$ 1.12	\$ 1.39	\$ 2.51	high
Whitby	high	\$ 1.57	\$ 0.97	\$ 2.54	high
Oakville	high	\$ 1.32	\$ 1.23	\$ 2.55	high
Ajax	high	\$ 1.59	\$ 1.00	\$ 2.58	high
Caledon	high	\$ 1.16	\$ 1.56	\$ 2.72	high
Milton	high	\$ 1.31	\$ 1.45	\$ 2.76	high
GTA		\$ 1.12	\$ 1.10	\$ 2.22	

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

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Pelham	low	\$ 0.72	\$ 0.40	\$ 1.12	low
Port Colborne	low	\$ 0.80	\$ 0.35	\$ 1.15	low
Welland	low	\$ 0.90	\$ 0.38	\$ 1.29	low
Niagara-on-the-Lake	mid	\$ 0.90	\$ 0.65	\$ 1.55	mid
Fort Erie	low	\$ 1.07	\$ 0.53	\$ 1.60	mid
Thorold	low	\$ 1.08	\$ 0.52	\$ 1.60	mid
Grimsby	mid	\$ 1.07	\$ 0.60	\$ 1.67	mid
St. Catharines	mid	\$ 1.16	\$ 0.55	\$ 1.71	mid
Niagara Falls	mid	\$ 1.14	\$ 0.59	\$ 1.74	mid
Lincoln	mid	\$ 1.13	\$ 0.65	\$ 1.78	mid
West Lincoln	mid	\$ 1.19	\$ 0.73	\$ 1.92	high
Wainfleet	mid	\$ 1.47	\$ 0.73	\$ 2.20	high
Hamilton	high	\$ 1.79	\$ 0.81	\$ 2.60	high
Niagara/Hamilton		\$ 1.11	\$ 0.58	\$ 1.69	

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Seguin	low	\$ 0.18	\$ 0.29	\$ 0.48	low
North Bay	low	\$ 0.54	\$ 0.36	\$ 0.90	low
Kenora	low	\$ 1.01	\$ 0.44	\$ 1.45	low
Sault Ste. Marie	low	\$ 1.33	\$ 0.40	\$ 1.73	mid
Timmins	low	\$ 1.33	\$ 0.45	\$ 1.78	mid
Thunder Bay	low	\$ 1.40	\$ 0.41	\$ 1.81	mid
Greater Sudbury	mid	\$ 1.85	\$ 0.56	\$ 2.41	high
North		\$ 1.09	\$ 0.41	\$ 1.51	

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Huntsville	high	\$ 0.55	\$ 0.46	\$ 1.01	low
Barrie	mid	\$ 0.58	\$ 0.49	\$ 1.07	low
Bracebridge	high	\$ 0.62	\$ 0.47	\$ 1.09	low
Gravenhurst	high	\$ 0.62	\$ 0.50	\$ 1.12	low
Penetanguishene	low	\$ 0.67	\$ 0.56	\$ 1.23	low
Innisfil	mid	\$ 0.68	\$ 0.78	\$ 1.46	mid
Springwater	high	\$ 0.74	\$ 1.16	\$ 1.90	high
Orangeville	mid	\$ 1.24	\$ 0.75	\$ 1.99	high
Simcoe/Musk./Duff.		\$ 0.71	\$ 0.65	\$ 1.36	

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

Industrial - Standard	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Meaford	low	\$ 0.25	\$ 0.16	\$ 0.41	low
Hanover	low	\$ 0.45	\$ 0.37	\$ 0.82	low
North Middlesex	low	\$ 0.46	\$ 0.39	\$ 0.84	low
St. Thomas	low	\$ 0.62	\$ 0.35	\$ 0.97	low
Middlesex Centre	low	\$ 0.50	\$ 0.51	\$ 1.01	low
Central Elgin	low	\$ 0.73	\$ 0.36	\$ 1.09	low
Lambton Shores	low	\$ 0.61	\$ 0.49	\$ 1.10	low
Owen Sound	low	\$ 0.81	\$ 0.39	\$ 1.20	low
Norfolk	mid	\$ 0.65	\$ 0.60	\$ 1.25	low
The Blue Mountains	mid	\$ 0.56	\$ 0.76	\$ 1.31	low
London	low	\$ 0.88	\$ 0.48	\$ 1.37	low
Woolwich	mid	\$ 0.72	\$ 0.71	\$ 1.43	low
St. Marys	low	\$ 0.95	\$ 0.51	\$ 1.46	mid
Kingsville	mid	\$ 0.80	\$ 0.70	\$ 1.50	mid
Sarnia	mid	\$ 0.95	\$ 0.58	\$ 1.53	mid
Stratford	low	\$ 1.07	\$ 0.48	\$ 1.55	mid
Kitchener	mid	\$ 0.87	\$ 0.69	\$ 1.56	mid
Cambridge	mid	\$ 0.91	\$ 0.69	\$ 1.60	mid
Wilmot	high	\$ 0.88	\$ 0.87	\$ 1.74	mid
Windsor	low	\$ 1.23	\$ 0.54	\$ 1.78	mid
Chatham-Kent	low	\$ 1.28	\$ 0.52	\$ 1.80	mid
North Dumfries	high	\$ 0.98	\$ 1.06	\$ 2.04	high
Waterloo	high	\$ 1.16	\$ 0.94	\$ 2.10	high
Ingersoll	mid	\$ 1.53	\$ 0.70	\$ 2.23	high
Guelph	high	\$ 1.45	\$ 0.86	\$ 2.32	high
Southwest		\$ 0.85	\$ 0.59	\$ 1.44	

Large Industrial Comparisons (taxes per sq. ft.)

Large Industrial	CVA Ranking	2012 Municipal Taxes per sq. ft.	2012 Education Taxes per sq. ft.	2012 Total Taxes per sq. ft.	2012 Relative Tax Burden
Kawartha Lakes	low	\$ 0.15	\$ 0.17	\$ 0.32	low
Norfolk	low	\$ 0.21	\$ 0.20	\$ 0.41	low
North Bay	low	\$ 0.25	\$ 0.16	\$ 0.42	low
Clarington	low	\$ 0.30	\$ 0.18	\$ 0.48	low
West Lincoln	low	\$ 0.31	\$ 0.19	\$ 0.50	low
Welland	low	\$ 0.46	\$ 0.20	\$ 0.66	low
Stratford	low	\$ 0.47	\$ 0.21	\$ 0.68	low
Quinte West	low	\$ 0.46	\$ 0.26	\$ 0.71	low
Barrie	mid	\$ 0.43	\$ 0.36	\$ 0.80	low
Fort Erie	low	\$ 0.53	\$ 0.27	\$ 0.80	low
Kitchener	mid	\$ 0.46	\$ 0.36	\$ 0.81	low
Kingston	low	\$ 0.65	\$ 0.32	\$ 0.97	low
St. Catharines	low	\$ 0.66	\$ 0.32	\$ 0.99	low
St. Thomas	low	\$ 0.68	\$ 0.32	\$ 1.00	low
Thorold	low	\$ 0.68	\$ 0.33	\$ 1.01	low
Sarnia	low	\$ 0.73	\$ 0.31	\$ 1.03	low
Chatham-Kent	low	\$ 0.73	\$ 0.30	\$ 1.03	low
London	low	\$ 0.68	\$ 0.35	\$ 1.03	low
Cambridge	mid	\$ 0.59	\$ 0.45	\$ 1.04	low
Ingersoll	low	\$ 0.71	\$ 0.33	\$ 1.04	low
Kingsville	mid	\$ 0.65	\$ 0.39	\$ 1.04	low
Niagara Falls	mid	\$ 0.70	\$ 0.37	\$ 1.06	mid
Markham	high	\$ 0.46	\$ 0.66	\$ 1.12	mid
Richmond Hill	high	\$ 0.48	\$ 0.68	\$ 1.16	mid
Hamilton	low	\$ 0.88	\$ 0.29	\$ 1.17	mid
St. Marys	mid	\$ 0.79	\$ 0.43	\$ 1.22	mid
Whitchurch-Stouffville	high	\$ 0.53	\$ 0.72	\$ 1.25	mid
Woolwich	high	\$ 0.62	\$ 0.62	\$ 1.25	mid
Brampton	high	\$ 0.64	\$ 0.65	\$ 1.29	mid
Port Colborne	mid	\$ 0.91	\$ 0.39	\$ 1.31	mid
Brockville	mid	\$ 0.89	\$ 0.42	\$ 1.31	mid
Belleville	mid	\$ 0.88	\$ 0.44	\$ 1.32	mid
Owen Sound	low	\$ 1.04	\$ 0.31	\$ 1.35	mid
Sault Ste. Marie	low	\$ 1.12	\$ 0.24	\$ 1.36	mid
East Gwillimbury	high	\$ 0.61	\$ 0.76	\$ 1.37	mid
Waterloo	mid	\$ 0.76	\$ 0.62	\$ 1.38	mid
Peterborough	mid	\$ 0.86	\$ 0.54	\$ 1.40	mid
Aurora	high	\$ 0.64	\$ 0.78	\$ 1.42	mid
Guelph	mid	\$ 0.90	\$ 0.52	\$ 1.42	mid
Newmarket	high	\$ 0.68	\$ 0.79	\$ 1.47	high

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

Large Industrial	CVA Ranking	2012 Municipal Taxes per sq. ft.	2012 Education Taxes per sq. ft.	2012 Total Taxes per sq. ft.	2012 Relative Tax Burden
Ajax	mid	\$ 0.93	\$ 0.58	\$ 1.51	high
Milton	high	\$ 0.73	\$ 0.80	\$ 1.53	high
Thunder Bay	mid	\$ 1.22	\$ 0.36	\$ 1.58	high
Halton Hills	high	\$ 0.83	\$ 0.76	\$ 1.59	high
Vaughan	high	\$ 0.66	\$ 0.93	\$ 1.59	high
Orangeville	mid	\$ 1.03	\$ 0.62	\$ 1.65	high
Port Hope	mid	\$ 1.15	\$ 0.52	\$ 1.68	high
Oshawa	mid	\$ 1.12	\$ 0.56	\$ 1.68	high
Burlington	high	\$ 0.92	\$ 0.83	\$ 1.75	high
Whitby	high	\$ 1.09	\$ 0.67	\$ 1.76	high
Grimsby	high	\$ 1.14	\$ 0.64	\$ 1.77	high
Windsor	mid	\$ 1.34	\$ 0.45	\$ 1.79	high
Caledon	high	\$ 0.79	\$ 1.06	\$ 1.85	high
Mississauga	high	\$ 0.86	\$ 1.08	\$ 1.94	high
Pickering	high	\$ 1.29	\$ 0.82	\$ 2.11	high
Greater Sudbury	mid	\$ 1.73	\$ 0.47	\$ 2.20	high
Oakville	high	\$ 1.10	\$ 1.22	\$ 2.32	high
Ottawa	high	\$ 1.40	\$ 1.00	\$ 2.40	high
Average		\$ 0.77	\$ 0.51	\$ 1.28	
Median		\$ 0.72	\$ 0.44	\$ 1.30	

- 58 of the 86 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 \$35, with a range from \$10 to \$81
- The average square footage of properties included in the survey is 348,000

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

Large Industrial	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes
West Lincoln	low	\$ 0.31	\$ 0.19	\$ 0.50
Thorold	low	\$ 0.68	\$ 0.33	\$ 1.01
Ingersoll	low	\$ 0.71	\$ 0.33	\$ 1.04
St. Marys	mid	\$ 0.79	\$ 0.43	\$ 1.22
Port Colborne	mid	\$ 0.91	\$ 0.39	\$ 1.31
Port Hope	mid	\$ 1.15	\$ 0.52	\$ 1.68
< 20,000		\$ 0.76	\$ 0.36	\$ 1.13
Survey Average		\$ 0.76	\$ 0.51	\$ 1.27

Large Industrial Comparisons—by Population Group
Taxes per Sq. Ft.
Municipalities with populations between 20,000-49,999

Large Industrial	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Stratford	low	\$ 0.47	\$ 0.21	\$ 0.68	low
Quinte West	low	\$ 0.46	\$ 0.26	\$ 0.71	low
Fort Erie	low	\$ 0.53	\$ 0.27	\$ 0.80	low
St. Thomas	low	\$ 0.68	\$ 0.32	\$ 1.00	low
Kingsville	mid	\$ 0.65	\$ 0.39	\$ 1.04	low
Whitchurch-Stouffville	high	\$ 0.53	\$ 0.72	\$ 1.25	mid
Woolwich	high	\$ 0.62	\$ 0.62	\$ 1.25	mid
Brockville	mid	\$ 0.89	\$ 0.42	\$ 1.31	mid
Belleville	mid	\$ 0.88	\$ 0.44	\$ 1.32	mid
Owen Sound	low	\$ 1.04	\$ 0.31	\$ 1.35	mid
East Gwillimbury	high	\$ 0.61	\$ 0.76	\$ 1.37	mid
Orangeville	mid	\$ 1.03	\$ 0.62	\$ 1.65	high
Grimsby	high	\$ 1.14	\$ 0.64	\$ 1.77	high
20,000 - 49,999		\$ 0.73	\$ 0.46	\$ 1.19	
Survey Average		\$ 0.76	\$ 0.51	\$ 1.27	

Large Industrial Comparisons—by Population Group
Taxes per Sq. Ft.
Municipalities with populations between 50,000-99,999

Large Industrial	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Kawartha Lakes	low	\$ 0.15	\$ 0.17	\$ 0.32	low
Norfolk	low	\$ 0.21	\$ 0.20	\$ 0.41	low
North Bay	low	\$ 0.25	\$ 0.16	\$ 0.42	low
Clarington	low	\$ 0.30	\$ 0.18	\$ 0.48	low
Welland	low	\$ 0.46	\$ 0.20	\$ 0.66	low
Sarnia	low	\$ 0.73	\$ 0.31	\$ 1.03	low
Niagara Falls	mid	\$ 0.70	\$ 0.37	\$ 1.06	mid
Sault Ste. Marie	low	\$ 1.12	\$ 0.24	\$ 1.36	mid
Waterloo	mid	\$ 0.76	\$ 0.62	\$ 1.38	mid
Peterborough	mid	\$ 0.86	\$ 0.54	\$ 1.40	mid
Aurora	high	\$ 0.64	\$ 0.78	\$ 1.42	mid
Newmarket	high	\$ 0.68	\$ 0.79	\$ 1.47	high
Milton	high	\$ 0.73	\$ 0.80	\$ 1.53	high
Halton Hills	high	\$ 0.83	\$ 0.76	\$ 1.59	high
Caledon	high	\$ 0.79	\$ 1.06	\$ 1.85	high
Pickering	high	\$ 1.29	\$ 0.82	\$ 2.11	high
50,000 - 99,999		\$ 0.66	\$ 0.50	\$ 1.15	
Survey Average		\$ 0.76	\$ 0.51	\$ 1.27	

Large Industrial Comparisons—by Population Group
Taxes per Sq. Ft.
Municipalities with populations greater than 100,000

Large Industrial	CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Total Taxes	2012 Relative Tax Burden
Barrie	mid	\$ 0.43	\$ 0.36	\$ 0.80	low
Kitchener	mid	\$ 0.46	\$ 0.36	\$ 0.81	low
Kingston	low	\$ 0.65	\$ 0.32	\$ 0.97	low
St. Catharines	low	\$ 0.66	\$ 0.32	\$ 0.99	low
Chatham-Kent	low	\$ 0.73	\$ 0.30	\$ 1.03	low
London	low	\$ 0.68	\$ 0.35	\$ 1.03	low
Cambridge	mid	\$ 0.59	\$ 0.45	\$ 1.04	low
Markham	high	\$ 0.46	\$ 0.66	\$ 1.12	mid
Richmond Hill	high	\$ 0.48	\$ 0.68	\$ 1.16	mid
Hamilton	low	\$ 0.88	\$ 0.29	\$ 1.17	mid
Brampton	high	\$ 0.64	\$ 0.65	\$ 1.29	mid
Guelph	mid	\$ 0.90	\$ 0.52	\$ 1.42	mid
Ajax	mid	\$ 0.93	\$ 0.58	\$ 1.51	high
Thunder Bay	mid	\$ 1.22	\$ 0.36	\$ 1.58	high
Vaughan	high	\$ 0.66	\$ 0.93	\$ 1.59	high
Oshawa	mid	\$ 1.12	\$ 0.56	\$ 1.68	high
Burlington	high	\$ 0.92	\$ 0.83	\$ 1.75	high
Whitby	high	\$ 1.09	\$ 0.67	\$ 1.76	high
Windsor	mid	\$ 1.34	\$ 0.45	\$ 1.79	high
Mississauga	high	\$ 0.86	\$ 1.08	\$ 1.94	high
Greater Sudbury	mid	\$ 1.73	\$ 0.47	\$ 2.20	high
Oakville	high	\$ 1.10	\$ 1.22	\$ 2.32	high
Ottawa	high	\$ 1.40	\$ 1.00	\$ 2.40	high
> 100,000		\$ 0.87	\$ 0.58	\$ 1.45	
Survey Average		\$ 0.76	\$ 0.51	\$ 1.27	

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

Large Industrial	CVA Ranking	2012 Municipal Taxes per sq. ft.	2012 Education Taxes per sq. ft.	2012 Total Taxes per sq. ft.	2012 Relative Tax Burden
Kawartha Lakes	low	\$ 0.15	\$ 0.17	\$ 0.32	low
Quinte West	low	\$ 0.46	\$ 0.26	\$ 0.71	low
Kingston	low	\$ 0.65	\$ 0.32	\$ 0.97	low
Brockville	mid	\$ 0.89	\$ 0.42	\$ 1.31	mid
Belleville	mid	\$ 0.88	\$ 0.44	\$ 1.32	mid
Peterborough	mid	\$ 0.86	\$ 0.54	\$ 1.40	mid
Port Hope	mid	\$ 1.15	\$ 0.52	\$ 1.68	high
Ottawa	high	\$ 1.40	\$ 1.00	\$ 2.40	high
Eastern		\$ 0.80	\$ 0.46	\$ 1.26	

Large Industrial	CVA Ranking	2012 Municipal Taxes per sq. ft.	2012 Education Taxes per sq. ft.	2012 Total Taxes per sq. ft.	2012 Relative Tax Burden
Clarington	low	\$ 0.30	\$ 0.18	\$ 0.48	low
Markham	high	\$ 0.46	\$ 0.66	\$ 1.12	mid
Richmond Hill	high	\$ 0.48	\$ 0.68	\$ 1.16	mid
Whitchurch-Stouffville	high	\$ 0.53	\$ 0.72	\$ 1.25	mid
Brampton	high	\$ 0.64	\$ 0.65	\$ 1.29	mid
East Gwillimbury	high	\$ 0.61	\$ 0.76	\$ 1.37	mid
Aurora	high	\$ 0.64	\$ 0.78	\$ 1.42	mid
Newmarket	high	\$ 0.68	\$ 0.79	\$ 1.47	high
Ajax	mid	\$ 0.93	\$ 0.58	\$ 1.51	high
Milton	high	\$ 0.73	\$ 0.80	\$ 1.53	high
Halton Hills	high	\$ 0.83	\$ 0.76	\$ 1.59	high
Vaughan	high	\$ 0.66	\$ 0.93	\$ 1.59	high
Oshawa	mid	\$ 1.12	\$ 0.56	\$ 1.68	high
Burlington	high	\$ 0.92	\$ 0.83	\$ 1.75	high
Whitby	high	\$ 1.09	\$ 0.67	\$ 1.76	high
Caledon	high	\$ 0.79	\$ 1.06	\$ 1.85	high
Mississauga	high	\$ 0.86	\$ 1.08	\$ 1.94	high
Pickering	high	\$ 1.29	\$ 0.82	\$ 2.11	high
Oakville	high	\$ 1.10	\$ 1.22	\$ 2.32	high
GTA		\$ 0.77	\$ 0.76	\$ 1.54	

Large Industrial Comparisons —by Location Cont'd
Taxes per sq. ft.

Large Industrial	CVA Ranking	2012 Municipal Taxes per sq. ft.	2012 Education Taxes per sq. ft.	2012 Total Taxes per sq. ft.	2012 Relative Tax Burden
West Lincoln	low	\$ 0.31	\$ 0.19	\$ 0.50	low
Welland	low	\$ 0.46	\$ 0.20	\$ 0.66	low
Fort Erie	low	\$ 0.53	\$ 0.27	\$ 0.80	low
St. Catharines	low	\$ 0.66	\$ 0.32	\$ 0.99	low
Thorold	low	\$ 0.68	\$ 0.33	\$ 1.01	low
Niagara Falls	mid	\$ 0.70	\$ 0.37	\$ 1.06	mid
Hamilton	low	\$ 0.88	\$ 0.29	\$ 1.17	mid
Port Colborne	mid	\$ 0.91	\$ 0.39	\$ 1.31	mid
Grimsby	high	\$ 1.14	\$ 0.64	\$ 1.77	high
Niagara/Hamilton		\$ 0.70	\$ 0.33	\$ 1.03	

Large Industrial	CVA Ranking	2012 Municipal Taxes per sq. ft.	2012 Education Taxes per sq. ft.	2012 Total Taxes per sq. ft.	2012 Relative Tax Burden
North Bay	low	\$ 0.25	\$ 0.16	\$ 0.42	low
Sault Ste. Marie	low	\$ 1.12	\$ 0.24	\$ 1.36	mid
Thunder Bay	mid	\$ 1.22	\$ 0.36	\$ 1.58	high
Greater Sudbury	mid	\$ 1.73	\$ 0.47	\$ 2.20	high
North		\$ 1.08	\$ 0.31	\$ 1.39	

Large Industrial	CVA Ranking	2012 Municipal Taxes per sq. ft.	2012 Education Taxes per sq. ft.	2012 Total Taxes per sq. ft.	2012 Relative Tax Burden
Barrie	mid	\$ 0.43	\$ 0.36	\$ 0.80	low
Orangeville	mid	\$ 1.03	\$ 0.62	\$ 1.65	high
Simcoe/Musk./Duff.		\$ 0.73	\$ 0.49	\$ 1.22	

Large Industrial Comparisons —by Location Cont'd
Taxes per sq. ft.

Large Industrial	CVA Ranking	2012 Municipal Taxes per sq. ft.	2012 Education Taxes per sq. ft.	2012 Total Taxes per sq. ft.	2012 Relative Tax Burden
Norfolk	low	\$ 0.21	\$ 0.20	\$ 0.41	low
Stratford	low	\$ 0.47	\$ 0.21	\$ 0.68	low
Kitchener	mid	\$ 0.46	\$ 0.36	\$ 0.81	low
St. Thomas	low	\$ 0.68	\$ 0.32	\$ 1.00	low
Sarnia	low	\$ 0.73	\$ 0.31	\$ 1.03	low
Chatham-Kent	low	\$ 0.73	\$ 0.30	\$ 1.03	low
London	low	\$ 0.68	\$ 0.35	\$ 1.03	low
Cambridge	mid	\$ 0.59	\$ 0.45	\$ 1.04	low
Ingersoll	low	\$ 0.71	\$ 0.33	\$ 1.04	low
Kingsville	mid	\$ 0.65	\$ 0.39	\$ 1.04	low
St. Marys	mid	\$ 0.79	\$ 0.43	\$ 1.22	mid
Woolwich	high	\$ 0.62	\$ 0.62	\$ 1.25	mid
Owen Sound	low	\$ 1.04	\$ 0.31	\$ 1.35	mid
Waterloo	mid	\$ 0.76	\$ 0.62	\$ 1.38	mid
Guelph	mid	\$ 0.90	\$ 0.52	\$ 1.42	mid
Windsor	mid	\$ 1.34	\$ 0.45	\$ 1.79	high
Southwest		\$ 0.71	\$ 0.38	\$ 1.10	

Industrial Comparisons - Industrial Vacant Land (taxes per acre)

Vacant Land	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Seguin	low	\$ 116	\$ 183	\$ 299	low
Hanover	low	\$ 176	\$ 131	\$ 307	low
North Middlesex	low	\$ 179	\$ 139	\$ 318	low
Middlesex Centre	low	\$ 239	\$ 243	\$ 482	low
Port Colborne	low	\$ 601	\$ 257	\$ 858	low
Springwater	mid	\$ 334	\$ 528	\$ 861	low
Port Hope	low	\$ 622	\$ 279	\$ 901	low
Owen Sound	low	\$ 627	\$ 302	\$ 930	low
Welland	low	\$ 651	\$ 287	\$ 939	low
Brockville	low	\$ 660	\$ 309	\$ 969	low
Meaford	low	\$ 618	\$ 391	\$ 1,009	low
North Bay	low	\$ 633	\$ 428	\$ 1,061	low
St. Thomas	low	\$ 680	\$ 386	\$ 1,066	low
Stratford	low	\$ 737	\$ 331	\$ 1,068	low
Kingsville	low	\$ 592	\$ 492	\$ 1,084	low
Quinte West	low	\$ 682	\$ 412	\$ 1,094	low
Norfolk	low	\$ 580	\$ 532	\$ 1,112	low
Fort Erie	low	\$ 778	\$ 386	\$ 1,164	low
West Lincoln	low	\$ 730	\$ 437	\$ 1,167	low
Sault Ste. Marie	low	\$ 925	\$ 278	\$ 1,203	low
Ingersoll	low	\$ 848	\$ 387	\$ 1,235	low
Belleville	low	\$ 882	\$ 442	\$ 1,323	low
Greater Sudbury	low	\$ 1,026	\$ 309	\$ 1,335	low
Chatham-Kent	low	\$ 961	\$ 394	\$ 1,355	low
Sarnia	mid	\$ 938	\$ 579	\$ 1,517	mid
Kenora	mid	\$ 1,101	\$ 475	\$ 1,576	mid
Timmins	low	\$ 1,289	\$ 404	\$ 1,693	mid
Wilmot	mid	\$ 890	\$ 880	\$ 1,770	mid
Kingston	mid	\$ 1,228	\$ 597	\$ 1,825	mid
Peterborough	mid	\$ 1,128	\$ 710	\$ 1,838	mid
St. Marys	mid	\$ 1,430	\$ 763	\$ 2,193	mid
Thorold	mid	\$ 1,508	\$ 723	\$ 2,230	mid
London	mid	\$ 1,561	\$ 811	\$ 2,372	mid
East Gwillimbury	mid	\$ 1,109	\$ 1,376	\$ 2,484	mid
Lincoln	mid	\$ 1,696	\$ 981	\$ 2,677	mid
Woolwich	mid	\$ 1,399	\$ 1,401	\$ 2,800	mid
Barrie	mid	\$ 1,559	\$ 1,307	\$ 2,866	mid
Niagara Falls	mid	\$ 1,887	\$ 979	\$ 2,867	mid
Niagara-on-the-Lake	mid	\$ 1,739	\$ 1,249	\$ 2,988	mid
Clarington	mid	\$ 1,923	\$ 1,163	\$ 3,086	mid
Penetanguishene	mid	\$ 1,738	\$ 1,363	\$ 3,102	mid
Thunder Bay	mid	\$ 2,456	\$ 724	\$ 3,180	mid

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

Vacant Land	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Georgina	high	\$ 1,656	\$ 1,556	\$ 3,212	mid
Grimsby	mid	\$ 2,156	\$ 1,205	\$ 3,361	mid
Kitchener	mid	\$ 1,900	\$ 1,504	\$ 3,404	mid
Newmarket	high	\$ 1,675	\$ 1,933	\$ 3,608	mid
Windsor	mid	\$ 2,581	\$ 1,100	\$ 3,681	mid
Innisfil	high	\$ 1,749	\$ 2,022	\$ 3,771	mid
Guelph	mid	\$ 2,409	\$ 1,397	\$ 3,806	high
King	high	\$ 1,716	\$ 2,161	\$ 3,877	high
Waterloo	high	\$ 2,259	\$ 1,821	\$ 4,080	high
Whitchurch-Stouffville	high	\$ 1,801	\$ 2,429	\$ 4,230	high
St. Catharines	mid	\$ 2,965	\$ 1,413	\$ 4,378	high
Cambridge	high	\$ 2,491	\$ 1,909	\$ 4,400	high
Orangeville	mid	\$ 3,032	\$ 1,825	\$ 4,857	high
Caledon	high	\$ 2,222	\$ 2,984	\$ 5,206	high
Ottawa	high	\$ 3,537	\$ 2,185	\$ 5,722	high
Whitby	high	\$ 3,596	\$ 2,222	\$ 5,818	high
Oshawa	high	\$ 3,895	\$ 1,951	\$ 5,846	high
Burlington	high	\$ 3,366	\$ 3,026	\$ 6,393	high
Hamilton	high	\$ 4,736	\$ 1,703	\$ 6,440	high
Halton Hills	high	\$ 3,370	\$ 3,072	\$ 6,441	high
Aurora	high	\$ 2,993	\$ 3,651	\$ 6,644	high
Milton	high	\$ 3,379	\$ 3,723	\$ 7,102	high
Ajax	high	\$ 4,444	\$ 2,787	\$ 7,231	high
Mississauga	high	\$ 3,425	\$ 4,289	\$ 7,714	high
Pickering	high	\$ 4,997	\$ 3,166	\$ 8,163	high
Oakville	high	\$ 4,680	\$ 4,359	\$ 9,039	high
Markham	high	\$ 3,833	\$ 5,552	\$ 9,385	high
Vaughan	high	\$ 4,227	\$ 5,910	\$ 10,136	high
Richmond Hill	high	\$ 4,297	\$ 6,005	\$ 10,303	high
Average		\$ 1,843	\$ 1,459	\$ 3,302	
Median		\$ 1,561	\$ 981	\$ 2,800	

- The average value for an acre of industrial land across the survey is \$152,084. The CVA ranges from \$13,000 to 710,000 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
Taxes per Acre
Municipalities with populations less than 20,000

	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Seguin	low	\$ 116	\$ 183	\$ 299	low
Hanover	low	\$ 176	\$ 131	\$ 307	low
North Middlesex	low	\$ 179	\$ 139	\$ 318	low
Middlesex Centre	low	\$ 239	\$ 243	\$ 482	low
Port Colborne	low	\$ 601	\$ 257	\$ 858	low
Springwater	mid	\$ 334	\$ 528	\$ 861	low
Port Hope	low	\$ 622	\$ 279	\$ 901	low
Meaford	low	\$ 618	\$ 391	\$ 1,009	low
West Lincoln	low	\$ 730	\$ 437	\$ 1,167	low
Ingersoll	low	\$ 848	\$ 387	\$ 1,235	low
Kenora	mid	\$ 1,101	\$ 475	\$ 1,576	mid
Wilmot	mid	\$ 890	\$ 880	\$ 1,770	mid
St. Marys	mid	\$ 1,430	\$ 763	\$ 2,193	mid
Thorold	mid	\$ 1,508	\$ 723	\$ 2,230	mid
Niagara-on-the-Lake	mid	\$ 1,739	\$ 1,249	\$ 2,988	mid
Penetanguishene	mid	\$ 1,738	\$ 1,363	\$ 3,102	mid
King	high	\$ 1,716	\$ 2,161	\$ 3,877	high
< 20,000		\$ 858	\$ 623	\$ 1,481	
Survey Average		\$ 1,844	\$ 1,460	\$ 3,304	

Industrial Comparisons—Industrial Vacant Land—by Population Group
Taxes per Acre
Municipalities with populations between 20,000-49,999

	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Owen Sound	low	\$ 627	\$ 302	\$ 930	low
Brockville	low	\$ 660	\$ 309	\$ 969	low
St. Thomas	low	\$ 680	\$ 386	\$ 1,066	low
Stratford	low	\$ 737	\$ 331	\$ 1,068	low
Kingsville	low	\$ 592	\$ 492	\$ 1,084	low
Quinte West	low	\$ 682	\$ 412	\$ 1,094	low
Fort Erie	low	\$ 778	\$ 386	\$ 1,164	low
Belleville	low	\$ 882	\$ 442	\$ 1,323	low
Timmins	low	\$ 1,289	\$ 404	\$ 1,693	mid
East Gwillimbury	mid	\$ 1,109	\$ 1,376	\$ 2,484	mid
Lincoln	mid	\$ 1,696	\$ 981	\$ 2,677	mid
Woolwich	mid	\$ 1,399	\$ 1,401	\$ 2,800	mid
Georgina	high	\$ 1,656	\$ 1,556	\$ 3,212	mid
Grimsby	mid	\$ 2,156	\$ 1,205	\$ 3,361	mid
Innisfil	high	\$ 1,749	\$ 2,022	\$ 3,771	mid
Whitchurch-Stouffville	high	\$ 1,801	\$ 2,429	\$ 4,230	high
Orangeville	mid	\$ 3,032	\$ 1,825	\$ 4,857	high
Prince Edward County		N/A	N/A	N/A	
20,000 - 49,999		\$ 1,266	\$ 956	\$ 2,222	
Survey Average		\$ 1,844	\$ 1,460	\$ 3,304	

Industrial Comparisons—Industrial Vacant Land—by Population Group
Taxes per Acre
Municipalities with populations between 50,000-99,999

	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Welland	low	\$ 651	\$ 287	\$ 939	low
North Bay	low	\$ 633	\$ 428	\$ 1,061	low
Norfolk	low	\$ 580	\$ 532	\$ 1,112	low
Sault Ste. Marie	low	\$ 925	\$ 278	\$ 1,203	low
Sarnia	mid	\$ 938	\$ 579	\$ 1,517	mid
Peterborough	mid	\$ 1,128	\$ 710	\$ 1,838	mid
Niagara Falls	mid	\$ 1,887	\$ 979	\$ 2,867	mid
Clarington	mid	\$ 1,923	\$ 1,163	\$ 3,086	mid
Newmarket	high	\$ 1,675	\$ 1,933	\$ 3,608	mid
Waterloo	high	\$ 2,259	\$ 1,821	\$ 4,080	high
Caledon	high	\$ 2,222	\$ 2,984	\$ 5,206	high
Halton Hills	high	\$ 3,370	\$ 3,072	\$ 6,441	high
Aurora	high	\$ 2,993	\$ 3,651	\$ 6,644	high
Milton	high	\$ 3,379	\$ 3,723	\$ 7,102	high
Pickering	high	\$ 4,997	\$ 3,166	\$ 8,163	high
Kawartha Lakes		N/A	N/A	N/A	
50,000 - 99,999		\$ 1,971	\$ 1,687	\$ 3,658	
Survey Average		\$ 1,844	\$ 1,460	\$ 3,304	

Industrial Comparisons—Industrial Vacant Land—by Population Group
Taxes per Acre
Municipalities with populations greater than 100,000

	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Greater Sudbury	low	\$ 1,026	\$ 309	\$ 1,335	low
Chatham-Kent	low	\$ 961	\$ 394	\$ 1,355	low
Kingston	mid	\$ 1,228	\$ 597	\$ 1,825	mid
London	mid	\$ 1,561	\$ 811	\$ 2,372	mid
Barrie	mid	\$ 1,559	\$ 1,307	\$ 2,866	mid
Thunder Bay	mid	\$ 2,456	\$ 724	\$ 3,180	mid
Kitchener	mid	\$ 1,900	\$ 1,504	\$ 3,404	mid
Windsor	mid	\$ 2,581	\$ 1,100	\$ 3,681	mid
Guelph	mid	\$ 2,409	\$ 1,397	\$ 3,806	high
St. Catharines	mid	\$ 2,965	\$ 1,413	\$ 4,378	high
Cambridge	high	\$ 2,491	\$ 1,909	\$ 4,400	high
Ottawa	high	\$ 3,537	\$ 2,185	\$ 5,722	high
Whitby	high	\$ 3,596	\$ 2,222	\$ 5,818	high
Oshawa	high	\$ 3,895	\$ 1,951	\$ 5,846	high
Burlington	high	\$ 3,366	\$ 3,026	\$ 6,393	high
Hamilton	high	\$ 4,736	\$ 1,703	\$ 6,440	high
Ajax	high	\$ 4,444	\$ 2,787	\$ 7,231	high
Mississauga	high	\$ 3,425	\$ 4,289	\$ 7,714	high
Oakville	high	\$ 4,680	\$ 4,359	\$ 9,039	high
Markham	high	\$ 3,833	\$ 5,552	\$ 9,385	high
Vaughan	high	\$ 4,227	\$ 5,910	\$ 10,136	high
Richmond Hill	high	\$ 4,297	\$ 6,005	\$ 10,303	high
> 100,000		\$ 2,962	\$ 2,339	\$ 5,301	
Survey Average		\$ 1,844	\$ 1,460	\$ 3,304	

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

Vacant Land Summary	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Port Hope	low	\$ 622	\$ 279	\$ 901	low
Brockville	low	\$ 660	\$ 309	\$ 969	low
Quinte West	low	\$ 682	\$ 412	\$ 1,094	low
Belleville	low	\$ 882	\$ 442	\$ 1,323	low
Kingston	mid	\$ 1,228	\$ 597	\$ 1,825	mid
Peterborough	mid	\$ 1,128	\$ 710	\$ 1,838	mid
Ottawa	high	\$ 3,537	\$ 2,185	\$ 5,722	high
Eastern		\$ 1,248	\$ 705	\$ 1,953	

Vacant Land Summary	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
East Gwillimbury	mid	\$ 1,109	\$ 1,376	\$ 2,484	mid
Clarington	mid	\$ 1,923	\$ 1,163	\$ 3,086	mid
Georgina	high	\$ 1,656	\$ 1,556	\$ 3,212	mid
Newmarket	high	\$ 1,675	\$ 1,933	\$ 3,608	mid
King	high	\$ 1,716	\$ 2,161	\$ 3,877	high
Whitchurch-Stouffville	high	\$ 1,801	\$ 2,429	\$ 4,230	high
Caledon	high	\$ 2,222	\$ 2,984	\$ 5,206	high
Whitby	high	\$ 3,596	\$ 2,222	\$ 5,818	high
Oshawa	high	\$ 3,895	\$ 1,951	\$ 5,846	high
Burlington	high	\$ 3,366	\$ 3,026	\$ 6,393	high
Halton Hills	high	\$ 3,370	\$ 3,072	\$ 6,441	high
Aurora	high	\$ 2,993	\$ 3,651	\$ 6,644	high
Milton	high	\$ 3,379	\$ 3,723	\$ 7,102	high
Ajax	high	\$ 4,444	\$ 2,787	\$ 7,231	high
Mississauga	high	\$ 3,425	\$ 4,289	\$ 7,714	high
Pickering	high	\$ 4,997	\$ 3,166	\$ 8,163	high
Oakville	high	\$ 4,680	\$ 4,359	\$ 9,039	high
Markham	high	\$ 3,833	\$ 5,552	\$ 9,385	high
Vaughan	high	\$ 4,227	\$ 5,910	\$ 10,136	high
Richmond Hill	high	\$ 4,297	\$ 6,005	\$ 10,303	high
GTA		\$ 3,130	\$ 3,166	\$ 6,296	

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

Vacant Land Summary	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Port Colborne	low	\$ 601	\$ 257	\$ 858	low
Welland	low	\$ 651	\$ 287	\$ 939	low
Fort Erie	low	\$ 778	\$ 386	\$ 1,164	low
West Lincoln	low	\$ 730	\$ 437	\$ 1,167	low
Thorold	mid	\$ 1,508	\$ 723	\$ 2,230	mid
Lincoln	mid	\$ 1,696	\$ 981	\$ 2,677	mid
Niagara Falls	mid	\$ 1,887	\$ 979	\$ 2,867	mid
Niagara-on-the-Lake	mid	\$ 1,739	\$ 1,249	\$ 2,988	mid
Grimsby	mid	\$ 2,156	\$ 1,205	\$ 3,361	mid
St. Catharines	mid	\$ 2,965	\$ 1,413	\$ 4,378	high
Hamilton	high	\$ 4,736	\$ 1,703	\$ 6,440	high
Niagara/Hamilton		\$ 1,768	\$ 875	\$ 2,643	

Vacant Land Summary	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Seguin	low	\$ 116	\$ 183	\$ 299	low
North Bay	low	\$ 633	\$ 428	\$ 1,061	low
Sault Ste. Marie	low	\$ 925	\$ 278	\$ 1,203	low
Greater Sudbury	low	\$ 1,026	\$ 309	\$ 1,335	low
Kenora	mid	\$ 1,101	\$ 475	\$ 1,576	mid
Timmins	low	\$ 1,289	\$ 404	\$ 1,693	mid
Thunder Bay	mid	\$ 2,456	\$ 724	\$ 3,180	mid
North		\$ 1,078	\$ 400	\$ 1,478	

Vacant Land Summary	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Springwater	mid	\$ 334	\$ 528	\$ 861	low
Barrie	mid	\$ 1,559	\$ 1,307	\$ 2,866	mid
Penetanguishene	mid	\$ 1,738	\$ 1,363	\$ 3,102	mid
Innisfil	high	\$ 1,749	\$ 2,022	\$ 3,771	mid
Orangeville	mid	\$ 3,032	\$ 1,825	\$ 4,857	high
Simcoe/Musk./Duff.		\$ 1,682	\$ 1,409	\$ 3,091	

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

Vacant Land Summary	2012 CVA Ranking	2012 Municipal Taxes	2012 Education Taxes	2012 Property Taxes	Relative Tax Burden Ranking
Hanover	low	\$ 176	\$ 131	\$ 307	low
North Middlesex	low	\$ 179	\$ 139	\$ 318	low
Middlesex Centre	low	\$ 239	\$ 243	\$ 482	low
Owen Sound	low	\$ 627	\$ 302	\$ 930	low
Meaford	low	\$ 618	\$ 391	\$ 1,009	low
St. Thomas	low	\$ 680	\$ 386	\$ 1,066	low
Stratford	low	\$ 737	\$ 331	\$ 1,068	low
Kingsville	low	\$ 592	\$ 492	\$ 1,084	low
Norfolk	low	\$ 580	\$ 532	\$ 1,112	low
Ingersoll	low	\$ 848	\$ 387	\$ 1,235	low
Chatham-Kent	low	\$ 961	\$ 394	\$ 1,355	low
Sarnia	mid	\$ 938	\$ 579	\$ 1,517	mid
Wilmot	mid	\$ 890	\$ 880	\$ 1,770	mid
St. Marys	mid	\$ 1,430	\$ 763	\$ 2,193	mid
London	mid	\$ 1,561	\$ 811	\$ 2,372	mid
Woolwich	mid	\$ 1,399	\$ 1,401	\$ 2,800	mid
Kitchener	mid	\$ 1,900	\$ 1,504	\$ 3,404	mid
Windsor	mid	\$ 2,581	\$ 1,100	\$ 3,681	mid
Guelph	mid	\$ 2,409	\$ 1,397	\$ 3,806	high
Waterloo	high	\$ 2,259	\$ 1,821	\$ 4,080	high
Cambridge	high	\$ 2,491	\$ 1,909	\$ 4,400	high
Southwest		\$ 1,196	\$ 788	\$ 1,984	

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	Relative Tax Burden Industrial Ranking
Belleville	low	mid	mid	mid
Brockville	low	low	mid	low-mid
Kawartha Lakes		low	low	low
Kingston	mid	low	low	low
Ottawa	high	high	high	high
Peterborough	mid	mid	mid	mid
Port Hope	low	mid	high	mid-high
Quinte West	low	low	low	low

GTA	Vac. Land Relative Tax Burden Ranking	Standard Relative Tax Burden Ranking	Large Relative Tax Burden Ranking	Relative 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	high	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	Relative 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	mid	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	high	low	mid

North	Vac. Land Relative Tax Burden Ranking	Standard Relative Tax Burden Ranking	Large Relative Tax Burden Ranking	Relative Tax Burden Industrial Ranking
Greater Sudbury	low	high	high	high
Kenora	mid	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	mid	mid		mid

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

Industrial Summary Cont'd

Southwest	Vac. Land Relative Tax Burden Ranking	Standard Relative Tax Burden Ranking	Large Relative Tax Burden Ranking	Relative Tax Burden Industrial Ranking
Cambridge	high	mid	low	low-mid
Central Elgin		low		low
Chatham-Kent	low	mid	low	low-mid
Guelph	high	high	mid	mid-high
Hanover	low	low		low
Ingersoll	low	high	low	mid
Kingsville	low	mid	low	low-mid
Kitchener	mid	mid	low	low-mid
Lambton Shores		low		low
London	mid	low	low	low
Meaford	low	low	low	low
Middlesex Centre	low	low		low
Norfolk	low	low		low
North Dumfries		high		high
North Middlesex	low	low		low
Owen Sound	low	low	mid	low-mid
Sarnia	mid	mid	low	low-mid
St. Marys	mid	mid	mid	low-mid
St. Thomas	low	low	low	low
Stratford	low	mid	low	low-mid
The Blue Mountains		low		low
Waterloo	high	high	mid	mid-high
Wellesley				
Wilmot	mid	mid		mid
Windsor	mid	mid	high	mid-high
Woolwich	mid	low	mid	low-mid

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

LOW	LOW-MID	MID	MID-HIGH	HIGH
Barrie	Brockville	Belleville	Ajax	Burlington
Bracebridge	Cambridge	Clarington	Aurora	Caledon
Central Elgin	Chatham-Kent	Ingersoll	Brampton	Georgina
Gravenhurst	Fort Erie	Innisfil	East Gwillimbury	Greater Sudbury
Hanover	Kingsville	Lincoln	Grimsby	King
Huntsville	Kitchener	Niagara Falls	Guelph	Milton
Kawartha Lakes	Owen Sound	Niagara-on-the-Lake	Halton Hills	Mississauga
Kenora	Port Colborne	Peterborough	Hamilton	Newmarket
Kingston	Sarnia	Richmond Hill	Markham	North Dumfries
Lambton Shores	St. Catharines	Sault Ste. Marie	Port Hope	Oakville
London	St. Marys	Timmins	Thunder Bay	Orangeville
Meaford	Stratford	West Lincoln	Vaughan	Oshawa
Middlesex Centre	Thorold	Whitchurch-Stouffville	Waterloo	Ottawa
Norfolk	Woolwich	Wilmot	Windsor	Pickering
North Bay				Springwater
North Middlesex				Wainfleet
Pelham				Whitby
Penetanguishene				
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 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

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 200 m ³
Aurora	\$ -	0%
Brampton	\$ -	0%
Caledon	\$ -	0%
Georgina	\$ -	0%
Kitchener	\$ -	0%
Markham	\$ -	0%
Middlesex Centre	\$ -	0%
Mississauga	\$ -	0%
Ottawa	\$ -	0%
Richmond Hill	\$ -	0%
Timmins	\$ -	0%
Toronto	\$ -	0%
Vaughan	\$ -	0%
Whitchurch-Stouffville	\$ -	0%
London	\$ 8	1%
Waterloo	\$ 33	5%
Lincoln	\$ 60	7%
Welland	\$ 96	10%
North Dumfries	\$ 108	15%
Wellesley	\$ 108	15%
Cambridge	\$ 136	18%
Port Hope	\$ 134	18%
Orangeville	\$ 154	20%
Wilmot	\$ 156	20%
Bracebridge	\$ 276	25%
Gravenhurst	\$ 276	25%
Huntsville	\$ 276	25%
St. Thomas	\$ 183	26%
Guelph	\$ 190	26%
Lambton Shores	\$ 282	27%
Penetanguishene	\$ 226	27%
St. Catharines	\$ 228	29%
Peterborough	\$ 128	29%
East Gwillimbury	\$ 300	31%
Woolwich	\$ 312	31%
Newmarket	\$ 240	31%
St. Marys	\$ 237	32%
Ajax	\$ 221	34%
Clarington	\$ 221	34%
Oshawa	\$ 221	34%
Pickering	\$ 221	34%
Whitby	\$ 221	34%
Stratford	\$ 218	35%
Hanover	\$ 271	35%

Municipality	Fixed Annual 5/8"	Fixed as % of Total Residential 200 m ³
Central Elgin	\$ 386	35%
Kawartha Lakes	\$ 396	35%
Innisfil	\$ 320	36%
Windsor	\$ 389	38%
Norfolk	\$ 435	38%
Hamilton **	\$ 202	38%
Quinte West	\$ 240	39%
Pelham	\$ 288	40%
North Bay	\$ 344	41%
Belleville	\$ 374	42%
Burlington	\$ 270	42%
Halton Hills	\$ 270	42%
Milton	\$ 270	42%
Oakville	\$ 270	42%
Thorold	\$ 339	42%
Barrie	\$ 293	43%
Springwater	\$ 494	44%
Greater Sudbury	\$ 402	45%
West Lincoln	\$ 396	45%
Thunder Bay	\$ 376	45%
King	\$ 336	46%
Prince Edward County	\$ 638	47%
Grimsby	\$ 239	51%
The Blue Mountains	\$ 504	51%
Chatham-Kent	\$ 390	52%
Owen Sound	\$ 472	53%
Niagara-on-the-Lake	\$ 514	55%
Meaford	\$ 642	55%
Port Colborne	\$ 564	56%
Niagara Falls	\$ 505	57%
Ingersoll	\$ 508	57%
Fort Erie	\$ 761	63%
Kingston	\$ 556	63%
Wasaga Beach	\$ 317	64%
Kenora	\$ 592	64%
Kingsville	\$ 329	67%
Brockville	\$ 399	68%
Sault Ste. Marie	\$ 434	69%
Sarnia	\$ 813	91%
North Middlesex	\$ 629	98%
Average	\$ 269	33%
Median	\$ 270	35%
Minimum	\$ -	0%
Maximum	\$ 813	98%

** Includes minimum consumption of 5 m³/month

Fixed Costs

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

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 200 m³. Note that in previous versions of the Municipal Study, the average Residential annual consumption was assumed to be 250 m³. This has been revised to 200 m³ based on the decline in average Residential consumptions that have been experienced across Ontario. 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 (two municipalities do not have water and wastewater services—Seguin and Wainfleet):

- 69 of the 84 municipalities (82%), 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 98%.

Volumetric Rate Structure

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

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

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

	Water Rate Structure Res.	Water Rate Structure Non-Res.	WW Rate Structure Res.	WW Rate Structure Non-Res.
Uniform	68%	70%	71%	73%
Declining	14%	17%	14%	14%
Inclining	12%	6%	8%	6%
Humpback	6%	7%	6%	7%

Comparison of Type of Rate Structure

Municipality	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
Aurora	U	U	U	U
Bracebridge	U	U	U	U
Brampton	U	U	U	U
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
Hanover	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
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
North Middlesex	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
Port Hope	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

Comparison of Type of Rate Structure Cont'd

Municipality	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
St. Thomas	U	U	U	U
Thorold	U	U	U	U
Thunder Bay	U	U	U	U
Timmins	U	U	U	U
Toronto	U	U	U	U
Vaughan	U	U	U	U
Wasaga Beach	U	U	U	U
Waterloo	U	U	U	U
Welland	U	U	U	U
Wellesley	U	U	U	U
West Lincoln	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	U	U	U
King	I	I	I	I
Kingston	I	D	U	U
London	I	D	U	U
Norfolk	I	I	I	I
Owen Sound	I	I	I	I
Sault Ste. Marie	I	H	I	H
Springwater	I	U	I	U
The Blue Mountains	I	I	I	I
Ingersoll	H	H	H	H
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
Whitby	D	D	D	D

Comparison of Water and Wastewater Costs (sorted alphabetically)

Volume Meter Size	Res. 200 m ³ 5/8"	Res. 250 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Ajax	\$ 641	\$ 745	\$ 19,916	\$ 57,470	\$ 176,593	\$ 814,283
Aurora	\$ 540	\$ 675	\$ 27,018	\$ 81,054	\$ 270,180	\$ 1,350,900
Barrie	\$ 677	\$ 838	\$ 28,699	\$ 84,511	\$ 273,783	\$ 1,343,936
Belleville	\$ 900	\$ 1,018	\$ 21,627	\$ 50,751	\$ 128,521	\$ 540,248
Bracebridge	\$ 1,088	\$ 1,291	\$ 41,737	\$ 125,455	\$ 410,794	\$ 2,035,514
Brampton	\$ 308	\$ 385	\$ 16,499	\$ 49,496	\$ 164,987	\$ 824,935
Brockville	\$ 589	\$ 685	\$ 16,987	\$ 41,674	\$ 116,128	\$ 526,882
Burlington	\$ 642	\$ 734	\$ 22,708	\$ 62,236	\$ 195,953	\$ 952,082
Caledon	\$ 308	\$ 385	\$ 16,499	\$ 49,496	\$ 164,987	\$ 824,935
Cambridge	\$ 774	\$ 931	\$ 32,575	\$ 96,801	\$ 318,647	\$ 1,580,788
Central Elgin	\$ 1,093	\$ 1,269	\$ 35,687	\$ 106,287	\$ 353,387	\$ 1,765,387
Chatham-Kent	\$ 744	\$ 833	\$ 18,768	\$ 49,375	\$ 110,004	\$ 454,997
Clarington	\$ 641	\$ 745	\$ 19,916	\$ 57,470	\$ 176,593	\$ 814,283
East Gwillimbury	\$ 976	\$ 1,145	\$ 34,760	\$ 102,360	\$ 338,960	\$ 1,690,960
Fort Erie	\$ 1,202	\$ 1,312	\$ 24,275	\$ 74,575	\$ 231,346	\$ 1,119,469
Georgina	\$ 606	\$ 746	\$ 28,169	\$ 84,421	\$ 281,303	\$ 1,406,343
Gravenhurst	\$ 1,088	\$ 1,291	\$ 41,737	\$ 125,455	\$ 410,794	\$ 2,035,514
Greater Sudbury	\$ 886	\$ 1,007	\$ 26,618	\$ 77,398	\$ 249,155	\$ 1,221,536
Grimsby	\$ 467	\$ 524	N/A	N/A	N/A	N/A
Guelph	\$ 732	\$ 867	\$ 28,790	\$ 84,786	\$ 277,150	\$ 1,366,545
Halton Hills	\$ 642	\$ 734	\$ 22,708	\$ 62,236	\$ 195,953	\$ 952,082
Hamilton	\$ 531	\$ 648	\$ 24,470	\$ 72,464	\$ 237,511	\$ 1,179,123
Hanover	\$ 768	\$ 857	\$ 20,323	\$ 57,167	\$ 184,854	\$ 890,054
Huntsville	\$ 1,088	\$ 1,291	\$ 41,737	\$ 125,455	\$ 410,794	\$ 2,035,514
Ingersoll	\$ 893	\$ 984	\$ 21,280	\$ 62,028	\$ 191,653	\$ 927,210
Innisfil	\$ 896	\$ 1,040	\$ 29,897	\$ 87,887	\$ 289,487	\$ 1,441,487
Kawartha Lakes	\$ 1,116	\$ 1,296	\$ 37,147	\$ 112,352	\$ 365,538	\$ 1,808,307
Kenora	\$ 927	\$ 1,010	\$ 18,438	\$ 56,676	\$ 175,494	\$ 848,441
King	\$ 730	\$ 828	\$ 30,652	\$ 92,052	\$ 306,952	\$ 1,534,952
Kingston	\$ 877	\$ 957	\$ 16,449	\$ 46,078	\$ 145,795	\$ 708,879
Kingsville	\$ 494	\$ 535	\$ 18,997	\$ 56,860	\$ 189,379	\$ 946,631
Kitchener	\$ 685	\$ 856	\$ 34,251	\$ 102,753	\$ 342,510	\$ 1,712,550
Lambton Shores	\$ 1,061	\$ 1,256	\$ 41,138	\$ 121,110	\$ 396,778	\$ 1,956,778
Lincoln	\$ 844	\$ 1,040	\$ 39,526	\$ 118,059	\$ 392,541	\$ 1,960,572
London	\$ 662	\$ 829	\$ 20,712	\$ 48,702	\$ 157,451	\$ 778,142
Markham	\$ 526	\$ 657	\$ 26,277	\$ 78,831	\$ 262,770	\$ 1,313,850
Meaford	\$ 1,162	\$ 1,292	\$ 31,942	\$ 94,542	\$ 313,642	\$ 1,565,642
Middlesex Centre	\$ 1,052	\$ 1,314	\$ 50,900	\$ 152,700	\$ 509,000	\$ 2,545,000
Milton	\$ 642	\$ 734	\$ 22,708	\$ 62,236	\$ 195,953	\$ 952,082
Mississauga	\$ 308	\$ 385	\$ 16,499	\$ 49,496	\$ 164,987	\$ 824,935
Newmarket	\$ 765	\$ 896	\$ 26,480	\$ 78,960	\$ 262,640	\$ 1,312,240
Niagara Falls	\$ 889	\$ 985	\$ 22,222	\$ 63,636	\$ 203,031	\$ 980,810
Niagara-on-the-Lake	\$ 931	\$ 1,035	\$ 22,330	\$ 68,171	\$ 215,593	\$ 1,052,789
Norfolk	\$ 1,150	\$ 1,329	\$ 28,727	\$ 79,273	\$ 257,909	\$ 1,264,933
North Bay	\$ 841	\$ 841	\$ 16,954	\$ 46,417	\$ 149,535	\$ 738,783
North Dumfries	\$ 734	\$ 891	\$ 31,408	\$ 94,008	\$ 313,108	\$ 1,565,108
North Middlesex	\$ 640	\$ 710	\$ 33,629	\$ 99,629	\$ 330,629	\$ 1,650,629

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

Volume Meter Size	Res. 200 m ³ 5/8"	Res. 250 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Oakville	\$ 642	\$ 734	\$ 22,708	\$ 62,236	\$ 195,953	\$ 952,082
Orangeville	\$ 765	\$ 918	\$ 31,060	\$ 92,337	\$ 306,767	\$ 1,539,713
Oshawa	\$ 641	\$ 745	\$ 19,916	\$ 57,470	\$ 176,593	\$ 814,283
Ottawa	\$ 641	\$ 792	\$ 30,746	\$ 91,964	\$ 305,264	\$ 1,522,295
Owen Sound	\$ 895	\$ 1,001	\$ 25,448	\$ 74,687	\$ 244,391	\$ 1,206,095
Pelham	\$ 726	\$ 835	\$ 23,004	\$ 68,433	\$ 221,369	\$ 1,095,289
Penetanguishene	\$ 840	\$ 994	\$ 31,377	\$ 94,651	\$ 310,385	\$ 1,540,861
Peterborough	\$ 438	\$ 515	\$ 14,506	\$ 39,787	\$ 112,084	\$ 447,637
Pickering	\$ 641	\$ 745	\$ 19,916	\$ 57,470	\$ 176,593	\$ 814,283
Port Colborne	\$ 1,010	\$ 1,122	\$ 25,671	\$ 73,050	\$ 246,512	\$ 1,149,567
Port Hope	\$ 731	\$ 881	\$ 44,509	\$ 134,322	\$ 448,136	\$ 2,240,562
Prince Edward County	\$ 1,364	\$ 1,545	\$ 39,489	\$ 114,640	\$ 371,929	\$ 1,827,755
Quinte West	\$ 622	\$ 706	\$ 17,660	\$ 52,020	\$ 170,120	\$ 841,000
Richmond Hill	\$ 539	\$ 673	\$ 26,928	\$ 80,784	\$ 269,280	\$ 1,346,400
Sarnia	\$ 898	\$ 919	\$ 11,686	\$ 27,059	\$ 64,850	\$ 258,909
Sault Ste. Marie	\$ 630	\$ 749	\$ 20,480	\$ 55,747	\$ 178,081	\$ 875,195
Springwater	\$ 1,123	\$ 1,285	\$ 31,876	\$ 94,236	\$ 312,496	\$ 1,559,696
St. Catharines	\$ 788	\$ 928	\$ 28,644	\$ 86,442	\$ 283,108	\$ 1,404,662
St. Marys	\$ 739	\$ 865	\$ 24,210	\$ 56,610	\$ 170,010	\$ 818,010
St. Thomas	\$ 705	\$ 836	\$ 16,848	\$ 68,734	\$ 227,026	\$ 1,125,241
Stratford	\$ 622	\$ 744	\$ 24,975	\$ 74,239	\$ 246,239	\$ 1,228,516
The Blue Mountains	\$ 982	\$ 1,167	\$ 43,926	\$ 133,181	\$ 437,890	\$ 2,176,012
Thorold	\$ 799	\$ 914	\$ 23,349	\$ 69,369	\$ 230,439	\$ 1,150,839
Thunder Bay	\$ 827	\$ 939	\$ 18,025	\$ 48,864	\$ 150,057	\$ 716,413
Timmins	\$ 708	\$ 708	\$ 23,117	\$ 69,280	\$ 230,848	\$ 1,154,093
Toronto	\$ 499	\$ 622	\$ 24,897	\$ 52,284	\$ 174,280	\$ 871,400
Vaughan	\$ 525	\$ 656	\$ 26,240	\$ 78,720	\$ 262,400	\$ 1,312,000
Wasaga Beach	\$ 497	\$ 542	\$ 9,919	\$ 30,417	\$ 94,435	\$ 456,653
Waterloo	\$ 687	\$ 850	\$ 32,851	\$ 98,416	\$ 327,462	\$ 1,635,785
Welland	\$ 934	\$ 1,144	\$ 42,191	\$ 126,795	\$ 420,467	\$ 2,097,621
Wellesley	\$ 734	\$ 891	\$ 31,408	\$ 94,008	\$ 313,108	\$ 1,565,108
West Lincoln	\$ 878	\$ 999	\$ 27,272	\$ 78,645	\$ 250,913	\$ 1,224,826
Whitby	\$ 641	\$ 745	\$ 19,916	\$ 57,470	\$ 176,593	\$ 814,283
Whitchurch-Stouffville	\$ 549	\$ 686	\$ 27,449	\$ 82,347	\$ 274,490	\$ 1,372,450
Wilmot	\$ 773	\$ 927	\$ 31,188	\$ 93,122	\$ 309,318	\$ 1,543,909
Windsor	\$ 1,031	\$ 1,171	\$ 19,257	\$ 51,625	\$ 157,732	\$ 737,044
Woolwich	\$ 996	\$ 1,167	\$ 35,712	\$ 106,392	\$ 348,060	\$ 1,720,620
Average	\$ 772	\$ 897	\$ 26,737	\$ 78,057	\$ 253,089	\$ 1,244,267
Median	\$ 737	\$ 866	\$ 25,671	\$ 74,687	\$ 246,512	\$ 1,221,536
Minimum	\$ 308	\$ 385	\$ 9,919	\$ 27,059	\$ 64,850	\$ 258,909
Maximum	\$ 1,364	\$ 1,545	\$ 50,900	\$ 152,700	\$ 509,000	\$ 2,545,000

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. Thorold collects a portion of sewer from property taxes.

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

Volume Meter Size	Residential 200 m ³ 5/8"	Residential 200 m ³ Ranking	Residential 250 m ³ 5/8"	Residential 250 m ³ Ranking	Volume Meter Size	Residential 200 m ³ 5/8"	Residential 200 m ³ Ranking	Residential 250 m ³ 5/8"	Residential 250 m ³ Ranking
Brampton	\$ 308	low	\$ 385	low	North Dumfries	\$ 734	mid	\$ 891	mid
Caledon	\$ 308	low	\$ 385	low	Wellesley	\$ 734	mid	\$ 891	mid
Mississauga	\$ 308	low	\$ 385	low	Newmarket	\$ 765	mid	\$ 896	mid
Peterborough	\$ 438	low	\$ 515	low	Thorold	\$ 799	mid	\$ 914	mid
Kingsville	\$ 494	low	\$ 535	low	Orangeville	\$ 765	mid	\$ 918	mid
Wasaga Beach	\$ 497	low	\$ 542	low	Sarnia	\$ 898	high	\$ 919	mid
Toronto	\$ 499	low	\$ 622	low	Wilmot	\$ 773	mid	\$ 927	mid
Hamilton	\$ 531	low	\$ 648	low	St. Catharines	\$ 788	mid	\$ 928	mid
Vaughan	\$ 525	low	\$ 656	low	Cambridge	\$ 774	mid	\$ 931	mid
Markham	\$ 526	low	\$ 657	low	Thunder Bay	\$ 827	mid	\$ 939	mid
Richmond Hill	\$ 539	low	\$ 673	low	Kingston	\$ 877	mid	\$ 957	mid
Aurora	\$ 540	low	\$ 675	low	Ingersoll	\$ 893	high	\$ 984	high
Brockville	\$ 589	low	\$ 685	low	Niagara Falls	\$ 889	high	\$ 985	high
Whitchurch-Stouffville	\$ 549	low	\$ 686	low	Penetanguishene	\$ 840	mid	\$ 994	high
Quinte West	\$ 622	low	\$ 706	low	West Lincoln	\$ 878	high	\$ 999	high
Timmins	\$ 708	mid	\$ 708	low	Owen Sound	\$ 895	high	\$ 1,001	high
North Middlesex	\$ 640	low	\$ 710	low	Greater Sudbury	\$ 886	high	\$ 1,007	high
Burlington	\$ 642	low	\$ 734	low	Kenora	\$ 927	high	\$ 1,010	high
Halton Hills	\$ 642	low	\$ 734	low	Belleville	\$ 900	high	\$ 1,018	high
Milton	\$ 642	mid	\$ 734	low	Niagara-on-the-Lake	\$ 931	high	\$ 1,035	high
Oakville	\$ 642	mid	\$ 734	low	Lincoln	\$ 844	mid	\$ 1,040	high
Stratford	\$ 622	low	\$ 744	low	Innisfil	\$ 896	high	\$ 1,040	high
Ajax	\$ 641	low	\$ 745	low	Port Colborne	\$ 1,010	high	\$ 1,122	high
Clarington	\$ 641	low	\$ 745	low	Welland	\$ 934	high	\$ 1,144	high
Oshawa	\$ 641	low	\$ 745	low	East Gwillimbury	\$ 976	high	\$ 1,145	high
Pickering	\$ 641	low	\$ 745	low	Woolwich	\$ 996	high	\$ 1,167	high
Whitby	\$ 641	low	\$ 745	low	The Blue Mountains	\$ 982	high	\$ 1,167	high
Georgina	\$ 606	low	\$ 746	mid	Windsor	\$ 1,031	high	\$ 1,171	high
Sault Ste. Marie	\$ 630	low	\$ 749	mid	Lambton Shores	\$ 1,061	high	\$ 1,256	high
Ottawa	\$ 641	low	\$ 792	mid	Central Elgin	\$ 1,093	high	\$ 1,269	high
King	\$ 730	mid	\$ 828	mid	Springwater	\$ 1,123	high	\$ 1,285	high
London	\$ 662	mid	\$ 829	mid	Bracebridge	\$ 1,088	high	\$ 1,291	high
Chatham-Kent	\$ 744	mid	\$ 833	mid	Gravenhurst	\$ 1,088	high	\$ 1,291	high
Pelham	\$ 726	mid	\$ 835	mid	Huntsville	\$ 1,088	high	\$ 1,291	high
St. Thomas	\$ 705	mid	\$ 836	mid	Meaford	\$ 1,162	high	\$ 1,292	high
Barrie	\$ 677	mid	\$ 838	mid	Kawartha Lakes	\$ 1,116	high	\$ 1,296	high
North Bay	\$ 841	mid	\$ 841	mid	Fort Erie	\$ 1,202	high	\$ 1,312	high
Waterloo	\$ 687	mid	\$ 850	mid	Middlesex Centre	\$ 1,052	high	\$ 1,314	high
Kitchener	\$ 685	mid	\$ 856	mid	Norfolk	\$ 1,150	high	\$ 1,329	high
Hanover	\$ 768	mid	\$ 857	mid	Prince Edward County	\$ 1,364	high	\$ 1,545	high
St. Marys	\$ 739	mid	\$ 865	mid					
Guelph	\$ 732	mid	\$ 867	mid	Average	\$ 772		\$ 897	
Port Hope	\$ 731	mid	\$ 881	mid	Median	\$ 737		\$ 866	
					Minimum	\$ 308		\$ 385	
					Maximum	\$ 1,364		\$ 1,545	

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

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
Wasaga Beach	\$ 9,919	low
Sarnia	\$ 11,686	low
Peterborough	\$ 14,506	low
Kingston	\$ 16,449	low
Brampton	\$ 16,499	low
Caledon	\$ 16,499	low
Mississauga	\$ 16,499	low
St. Thomas	\$ 16,848	low
North Bay	\$ 16,954	low
Brockville	\$ 16,987	low
Quinte West	\$ 17,660	low
Thunder Bay	\$ 18,025	low
Kenora	\$ 18,438	low
Chatham-Kent	\$ 18,768	low
Kingsville	\$ 18,997	low
Windsor	\$ 19,257	low
Ajax	\$ 19,916	low
Clarington	\$ 19,916	low
Oshawa	\$ 19,916	low
Pickering	\$ 19,916	low
Whitby	\$ 19,916	low
Hanover	\$ 20,323	low
Sault Ste. Marie	\$ 20,480	low
London	\$ 20,712	low
Ingersoll	\$ 21,280	low
Belleville	\$ 21,627	low
Niagara Falls	\$ 22,222	low
Niagara-on-the-Lake	\$ 22,330	mid
Burlington	\$ 22,708	mid
Halton Hills	\$ 22,708	mid
Milton	\$ 22,708	mid
Oakville	\$ 22,708	mid
Pelham	\$ 23,004	mid
Timmins	\$ 23,117	mid
Thorold	\$ 23,349	mid
St. Marys	\$ 24,210	mid
Fort Erie	\$ 24,275	mid
Hamilton	\$ 24,470	mid
Toronto	\$ 24,897	mid
Stratford	\$ 24,975	mid
Owen Sound	\$ 25,448	mid
Port Colborne	\$ 25,671	mid
Vaughan	\$ 26,240	mid

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
Markham	\$ 26,277	mid
Newmarket	\$ 26,480	mid
Greater Sudbury	\$ 26,618	mid
Richmond Hill	\$ 26,928	mid
Aurora	\$ 27,018	mid
West Lincoln	\$ 27,272	mid
Whitchurch-Stouffville	\$ 27,449	mid
Georgina	\$ 28,169	mid
St. Catharines	\$ 28,644	mid
Barrie	\$ 28,699	mid
Norfolk	\$ 28,727	mid
Guelph	\$ 28,790	mid
Innisfil	\$ 29,897	high
King	\$ 30,652	high
Ottawa	\$ 30,746	high
Orangeville	\$ 31,060	high
Wilmot	\$ 31,188	high
Penetanguishene	\$ 31,377	high
North Dumfries	\$ 31,408	high
Wellesley	\$ 31,408	high
Springwater	\$ 31,876	high
Meaford	\$ 31,942	high
Cambridge	\$ 32,575	high
Waterloo	\$ 32,851	high
North Middlesex	\$ 33,629	high
Kitchener	\$ 34,251	high
East Gwillimbury	\$ 34,760	high
Central Elgin	\$ 35,687	high
Woolwich	\$ 35,712	high
Kawartha Lakes	\$ 37,147	high
Prince Edward County	\$ 39,489	high
Lincoln	\$ 39,526	high
Lambton Shores	\$ 41,138	high
Bracebridge	\$ 41,737	high
Gravenhurst	\$ 41,737	high
Huntsville	\$ 41,737	high
Welland	\$ 42,191	high
The Blue Mountains	\$ 43,926	high
Port Hope	\$ 44,509	high
Middlesex Centre	\$ 50,900	high
Average	\$ 26,737	
Median	\$ 25,671	
Minimum	\$ 9,919	
Maximum	\$ 50,900	

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

Volume Meter Size	Industrial 30,000 m ³ 3"	Industrial 30,000 m ³ Ranking	Industrial 100,000 m ³ 4"	Industrial 100,000 m ³ Ranking	Industrial 500,000 m ³ 6"	Industrial 500,000 m ³ Ranking
Sarnia	\$ 27,059	low	\$ 64,850	low	\$ 258,909	low
Peterborough	\$ 39,787	low	\$ 112,084	low	\$ 447,637	low
Chatham-Kent	\$ 49,375	low	\$ 110,004	low	\$ 454,997	low
Wasaga Beach	\$ 30,417	low	\$ 94,435	low	\$ 456,653	low
Brockville	\$ 41,674	low	\$ 116,128	low	\$ 526,882	low
Belleville	\$ 50,751	low	\$ 128,521	low	\$ 540,248	low
Kingston	\$ 46,078	low	\$ 145,795	low	\$ 708,879	low
Thunder Bay	\$ 48,864	low	\$ 150,057	low	\$ 716,413	low
Windsor	\$ 51,625	low	\$ 157,732	low	\$ 737,044	low
North Bay	\$ 46,417	low	\$ 149,535	low	\$ 738,783	low
London	\$ 48,702	low	\$ 157,451	low	\$ 778,142	low
Ajax	\$ 57,470	low	\$ 176,593	low	\$ 814,283	low
Clarington	\$ 57,470	low	\$ 176,593	low	\$ 814,283	low
Oshawa	\$ 57,470	low	\$ 176,593	low	\$ 814,283	low
Pickering	\$ 57,470	low	\$ 176,593	low	\$ 814,283	low
Whitby	\$ 57,470	low	\$ 176,593	low	\$ 814,283	low
St. Marys	\$ 56,610	low	\$ 170,010	low	\$ 818,010	low
Brampton	\$ 49,496	low	\$ 164,987	low	\$ 824,935	low
Caledon	\$ 49,496	low	\$ 164,987	low	\$ 824,935	low
Mississauga	\$ 49,496	low	\$ 164,987	low	\$ 824,935	low
Quinte West	\$ 52,020	low	\$ 170,120	low	\$ 841,000	low
Kenora	\$ 56,676	low	\$ 175,494	low	\$ 848,441	low
Toronto	\$ 52,284	low	\$ 174,280	low	\$ 871,400	low
Sault Ste. Marie	\$ 55,747	low	\$ 178,081	low	\$ 875,195	low
Hanover	\$ 57,167	low	\$ 184,854	low	\$ 890,054	low
Ingersoll	\$ 62,028	low	\$ 191,653	low	\$ 927,210	low
Kingsville	\$ 56,860	low	\$ 189,379	low	\$ 946,631	low
Burlington	\$ 62,236	mid	\$ 195,953	mid	\$ 952,082	mid
Halton Hills	\$ 62,236	mid	\$ 195,953	mid	\$ 952,082	mid
Milton	\$ 62,236	mid	\$ 195,953	mid	\$ 952,082	mid
Oakville	\$ 62,236	mid	\$ 195,953	mid	\$ 952,082	mid
Niagara Falls	\$ 63,636	mid	\$ 203,031	mid	\$ 980,810	mid
Niagara-on-the-Lake	\$ 68,171	mid	\$ 215,593	mid	\$ 1,052,789	mid
Pelham	\$ 68,433	mid	\$ 221,369	mid	\$ 1,095,289	mid
Fort Erie	\$ 74,575	mid	\$ 231,346	mid	\$ 1,119,469	mid
St. Thomas	\$ 68,734	mid	\$ 227,026	mid	\$ 1,125,241	mid
Port Colborne	\$ 73,050	mid	\$ 246,512	mid	\$ 1,149,567	mid
Thorold	\$ 69,369	mid	\$ 230,439	mid	\$ 1,150,839	mid
Timmins	\$ 69,280	mid	\$ 230,848	mid	\$ 1,154,093	mid
Hamilton	\$ 72,464	mid	\$ 237,511	mid	\$ 1,179,123	mid
Owen Sound	\$ 74,687	mid	\$ 244,391	mid	\$ 1,206,095	mid
Greater Sudbury	\$ 77,398	mid	\$ 249,155	mid	\$ 1,221,536	mid
West Lincoln	\$ 78,645	mid	\$ 250,913	mid	\$ 1,224,826	mid

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

Volume Meter Size	Industrial 30,000 m ³ 3"	Industrial 30,000 m ³ Ranking	Industrial 100,000 m ³ 4"	Industrial 100,000 m ³ Ranking	Industrial 500,000 m ³ 6"	Industrial 500,000 m ³ Ranking
Stratford	\$ 74,239	mid	\$ 246,239	mid	\$ 1,228,516	mid
Norfolk	\$ 79,273	mid	\$ 257,909	mid	\$ 1,264,933	mid
Vaughan	\$ 78,720	mid	\$ 262,400	mid	\$ 1,312,000	mid
Newmarket	\$ 78,960	mid	\$ 262,640	mid	\$ 1,312,240	mid
Markham	\$ 78,831	mid	\$ 262,770	mid	\$ 1,313,850	mid
Barrie	\$ 84,511	mid	\$ 273,783	mid	\$ 1,343,936	mid
Richmond Hill	\$ 80,784	mid	\$ 269,280	mid	\$ 1,346,400	mid
Aurora	\$ 81,054	mid	\$ 270,180	mid	\$ 1,350,900	mid
Guelph	\$ 84,786	mid	\$ 277,150	mid	\$ 1,366,545	mid
Whitchurch-Stouffville	\$ 82,347	mid	\$ 274,490	mid	\$ 1,372,450	mid
St. Catharines	\$ 86,442	mid	\$ 283,108	mid	\$ 1,404,662	mid
Georgina	\$ 84,421	mid	\$ 281,303	mid	\$ 1,406,343	mid
Innisfil	\$ 87,887	high	\$ 289,487	high	\$ 1,441,487	high
Ottawa	\$ 91,964	high	\$ 305,264	high	\$ 1,522,295	high
King	\$ 92,052	high	\$ 306,952	high	\$ 1,534,952	high
Orangeville	\$ 92,337	high	\$ 306,767	high	\$ 1,539,713	high
Penetanguishene	\$ 94,651	high	\$ 310,385	high	\$ 1,540,861	high
Wilmot	\$ 93,122	high	\$ 309,318	high	\$ 1,543,909	high
Springwater	\$ 94,236	high	\$ 312,496	high	\$ 1,559,696	high
North Dumfries	\$ 94,008	high	\$ 313,108	high	\$ 1,565,108	high
Wellesley	\$ 94,008	high	\$ 313,108	high	\$ 1,565,108	high
Meaford	\$ 94,542	high	\$ 313,642	high	\$ 1,565,642	high
Cambridge	\$ 96,801	high	\$ 318,647	high	\$ 1,580,788	high
Waterloo	\$ 98,416	high	\$ 327,462	high	\$ 1,635,785	high
North Middlesex	\$ 99,629	high	\$ 330,629	high	\$ 1,650,629	high
East Gwillimbury	\$ 102,360	high	\$ 338,960	high	\$ 1,690,960	high
Kitchener	\$ 102,753	high	\$ 342,510	high	\$ 1,712,550	high
Woolwich	\$ 106,392	high	\$ 348,060	high	\$ 1,720,620	high
Central Elgin	\$ 106,287	high	\$ 353,387	high	\$ 1,765,387	high
Kawartha Lakes	\$ 112,352	high	\$ 365,538	high	\$ 1,808,307	high
Prince Edward County	\$ 114,640	high	\$ 371,929	high	\$ 1,827,755	high
Lambton Shores	\$ 121,110	high	\$ 396,778	high	\$ 1,956,778	high
Lincoln	\$ 118,059	high	\$ 392,541	high	\$ 1,960,572	high
Bracebridge	\$ 125,455	high	\$ 410,794	high	\$ 2,035,514	high
Gravenhurst	\$ 125,455	high	\$ 410,794	high	\$ 2,035,514	high
Huntsville	\$ 125,455	high	\$ 410,794	high	\$ 2,035,514	high
Welland	\$ 126,795	high	\$ 420,467	high	\$ 2,097,621	high
The Blue Mountains	\$ 133,181	high	\$ 437,890	high	\$ 2,176,012	high
Port Hope	\$ 134,322	high	\$ 448,136	high	\$ 2,240,562	high
Middlesex Centre	\$ 152,700	high	\$ 509,000	high	\$ 2,545,000	high
Average	\$ 78,057		\$ 253,089		\$ 1,244,267	
Median	\$ 74,687		\$ 246,512		\$ 1,221,536	
Minimum	\$ 27,059		\$ 64,850		\$ 258,909	
Maximum	\$ 152,700		\$ 509,000		\$ 2,545,000	

Water/Wastewater Costs as a Percentage of Household Income

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income	2012 Residential Water/WW Costs 200 m ³	2012 Water/WW as a % of Household Income	2012 W/WW Burden Ranking
Caledon	\$ 137,331	high	\$ 308	0.2%	low
Mississauga	\$ 105,848	high	\$ 308	0.3%	low
Brampton	\$ 98,883	mid	\$ 308	0.3%	low
Aurora	\$ 151,513	high	\$ 540	0.4%	low
King	\$ 194,451	high	\$ 730	0.4%	low
Whitchurch-Stouffville	\$ 143,618	high	\$ 549	0.4%	low
Vaughan	\$ 129,187	high	\$ 525	0.4%	low
Oakville	\$ 151,893	high	\$ 642	0.4%	low
Markham	\$ 118,780	high	\$ 526	0.4%	low
Grimsby	\$ 103,410	high	\$ 467	0.5%	low
Richmond Hill	\$ 117,414	high	\$ 539	0.5%	low
Halton Hills	\$ 124,529	high	\$ 642	0.5%	low
Toronto	\$ 94,526	mid	\$ 499	0.5%	low
Milton	\$ 117,840	high	\$ 642	0.5%	low
Burlington	\$ 115,078	high	\$ 642	0.6%	low
Pickering	\$ 112,374	high	\$ 641	0.6%	low
Kingsville	\$ 86,275	mid	\$ 494	0.6%	low
Whitby	\$ 111,754	high	\$ 641	0.6%	low
Ajax	\$ 106,960	high	\$ 641	0.6%	low
Clarington	\$ 102,011	high	\$ 641	0.6%	low
Ottawa	\$ 100,236	high	\$ 641	0.6%	low
Peterborough	\$ 67,917	low	\$ 438	0.6%	low
Newmarket	\$ 117,930	high	\$ 765	0.6%	low
Pelham	\$ 111,693	high	\$ 726	0.6%	low
Waterloo	\$ 105,606	high	\$ 687	0.7%	low
Hamilton	\$ 81,280	mid	\$ 531	0.7%	low
Wasaga Beach	\$ 72,197	low	\$ 497	0.7%	low
Georgina	\$ 87,717	mid	\$ 606	0.7%	low
North Dumfries	\$ 102,831	high	\$ 734	0.7%	low
Wilmot	\$ 107,054	high	\$ 773	0.7%	low
Woolwich	\$ 132,046	high	\$ 996	0.8%	mid
Oshawa	\$ 84,875	mid	\$ 641	0.8%	mid
East Gwillimbury	\$ 128,097	high	\$ 976	0.8%	mid
Barrie	\$ 84,300	mid	\$ 677	0.8%	mid
Kitchener	\$ 84,359	mid	\$ 685	0.8%	mid
Stratford	\$ 76,000	low	\$ 622	0.8%	mid
London	\$ 80,587	mid	\$ 662	0.8%	mid
Guelph	\$ 88,888	mid	\$ 732	0.8%	mid
Brockville	\$ 70,473	low	\$ 589	0.8%	mid
Orangeville	\$ 88,785	mid	\$ 765	0.9%	mid
Cambridge	\$ 89,361	mid	\$ 774	0.9%	mid
Middlesex Centre	\$ 120,626	high	\$ 1,052	0.9%	mid
Sault Ste. Marie	\$ 70,540	low	\$ 630	0.9%	mid

Water/Wastewater Costs as a Percentage of Household Income Cont'd

Municipality	2012 Est. Avg. Household Income	2012 Residential Water/WW Costs 200 m ³	2012 Water/WW as a % of Household Income	2012 W/WW Burden Ranking
Quinte West	\$ 69,041	\$ 622	0.9%	mid
Wellesley	\$ 81,317	\$ 734	0.9%	mid
Springwater	\$ 123,240	\$ 1,123	0.9%	mid
Timmins	\$ 77,394	\$ 708	0.9%	mid
Niagara-on-the-Lake	\$ 101,335	\$ 931	0.9%	mid
North Middlesex	\$ 69,261	\$ 640	0.9%	mid
Lincoln	\$ 90,746	\$ 844	0.9%	mid
Port Hope	\$ 77,852	\$ 731	0.9%	mid
St. Thomas	\$ 72,705	\$ 705	1.0%	mid
Hanover	\$ 78,760	\$ 768	1.0%	mid
West Lincoln	\$ 89,156	\$ 878	1.0%	mid
St. Marys	\$ 73,720	\$ 739	1.0%	mid
Innisfil	\$ 89,286	\$ 896	1.0%	mid
Thorold	\$ 78,761	\$ 799	1.0%	mid
Chatham-Kent	\$ 70,574	\$ 744	1.1%	high
Sarnia	\$ 83,591	\$ 898	1.1%	high
St. Catharines	\$ 71,500	\$ 788	1.1%	high
Kingston	\$ 78,170	\$ 877	1.1%	high
Central Elgin	\$ 97,034	\$ 1,093	1.1%	high
Greater Sudbury	\$ 78,249	\$ 886	1.1%	high
Ingersoll	\$ 77,716	\$ 893	1.1%	high
Thunder Bay	\$ 71,360	\$ 827	1.2%	high
Kenora	\$ 79,478	\$ 927	1.2%	high
North Bay	\$ 69,267	\$ 841	1.2%	high
Windsor	\$ 82,701	\$ 1,031	1.2%	high
Niagara Falls	\$ 71,029	\$ 889	1.3%	high
Belleville	\$ 69,041	\$ 900	1.3%	high
Penetanguishene	\$ 64,033	\$ 840	1.3%	high
Bracebridge	\$ 82,673	\$ 1,088	1.3%	high
Owen Sound	\$ 67,371	\$ 895	1.3%	high
Welland	\$ 66,946	\$ 934	1.4%	high
Huntsville	\$ 75,772	\$ 1,088	1.4%	high
The Blue Mountains	\$ 67,842	\$ 982	1.4%	high
Port Colborne	\$ 68,111	\$ 1,010	1.5%	high
Kawartha Lakes	\$ 75,186	\$ 1,116	1.5%	high
Lambton Shores	\$ 68,576	\$ 1,061	1.5%	high
Norfolk	\$ 72,883	\$ 1,150	1.6%	high
Meaford	\$ 70,313	\$ 1,162	1.7%	high
Gravenhurst	\$ 62,533	\$ 1,088	1.7%	high
Prince Edward County	\$ 77,066	\$ 1,364	1.8%	high
Fort Erie	\$ 66,107	\$ 1,202	1.8%	high
Average	\$ 91,506	\$ 772	0.9%	
Median	\$ 83,146	\$ 737	0.9%	
Minimum	\$ 62,533	\$ 308	0.2%	
Maximum	\$ 194,451	\$ 1,364	1.8%	

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

	Water Operating Surplus	Water Revenues	Water Operating Surplus
Kawartha Lakes	\$ (4,252,125)	\$ 7,039,537	-60.4%
Region York	\$ (46,589,618)	\$ 83,559,752	-55.8%
Meaford	\$ (829,287)	\$ 1,596,309	-52.0%
Middlesex Centre	\$ (663,734)	\$ 1,592,382	-41.7%
North Bay	\$ (2,656,073)	\$ 9,450,432	-28.1%
Central Elgin	\$ (407,155)	\$ 1,800,663	-22.6%
Owen Sound	\$ (892,632)	\$ 4,149,654	-21.5%
East Gwillimbury	\$ (565,991)	\$ 2,726,424	-20.8%
Vaughan	\$ (8,284,905)	\$ 41,240,256	-20.1%
Prince Edward County	\$ (542,258)	\$ 2,999,369	-18.1%
Sarnia	\$ (2,451,241)	\$ 14,146,409	-17.3%
Port Hope	\$ (509,963)	\$ 3,052,738	-16.7%
Quinte West	\$ (717,311)	\$ 5,094,226	-14.1%
Region Halton	\$ (10,506,199)	\$ 74,968,084	-14.0%
West Lincoln	\$ (141,615)	\$ 1,147,946	-12.3%
District Muskoka	\$ (1,248,829)	\$ 11,106,470	-11.2%
Thunder Bay	\$ (1,740,630)	\$ 22,055,927	-7.9%
Kingston	\$ (1,450,993)	\$ 19,093,291	-7.6%
Chatham-Kent	\$ (1,160,869)	\$ 17,122,497	-6.8%
Cambridge	\$ (810,181)	\$ 22,293,954	-3.6%
Markham	\$ (1,348,135)	\$ 41,444,411	-3.3%
Hanover	\$ (41,705)	\$ 1,483,271	-2.8%
Kenora	\$ (3,728)	\$ 2,680,463	-0.1%
Region Waterloo	\$ (27,746)	\$ 41,232,930	-0.1%
Niagara-on-the-Lake	\$ (1,375)	\$ 4,131,778	0.0%
Whitchurch-Stouffville	\$ (1)	\$ 3,849,115	0.0%
Kingsville	\$ 44,632	\$ 5,399,366	0.8%
King	\$ 17,085	\$ 1,788,818	1.0%
Welland	\$ 117,215	\$ 9,239,292	1.3%
Pelham	\$ 30,547	\$ 2,135,899	1.4%
St. Thomas	\$ 273,815	\$ 8,209,037	3.3%
Georgina	\$ 176,603	\$ 4,364,733	4.0%
Wasaga Beach	\$ 140,558	\$ 3,059,792	4.6%
The Blue Mountains	\$ 167,692	\$ 3,040,708	5.5%
Innisfil	\$ 270,402	\$ 4,588,673	5.9%
Wilmot	\$ 140,080	\$ 1,916,451	7.3%
Thorold	\$ 253,255	\$ 2,976,909	8.5%
Newmarket	\$ 1,025,965	\$ 11,810,860	8.7%
Brockville	\$ 321,317	\$ 3,455,949	9.3%
Barrie	\$ 2,264,722	\$ 23,290,863	9.7%
Lambton Shores	\$ 383,130	\$ 3,606,735	10.6%
Springwater	\$ 206,966	\$ 1,863,939	11.1%

Water Operating Surplus and Water Operating Surplus Ratio Cont'd

	Water Operating Surplus	Water Revenues	Water Operating Surplus
Fort Erie	\$ 830,238	\$ 7,026,906	11.8%
Greater Sudbury	\$ 3,903,818	\$ 29,401,397	13.3%
Region Peel	\$ 33,947,218	\$243,044,896	14.0%
Sault Ste. Marie	\$ 1,978,648	\$ 13,382,583	14.8%
Guelph	\$ 3,034,503	\$ 20,410,588	14.9%
Peterborough	\$ 2,156,528	\$ 14,314,252	15.1%
London	\$ 8,231,783	\$ 53,546,661	15.4%
Waterloo	\$ 2,719,069	\$ 16,954,280	16.0%
Stratford	\$ 728,251	\$ 3,847,757	18.9%
Lincoln	\$ 754,981	\$ 3,951,481	19.1%
Timmins	\$ 1,804,100	\$ 9,364,987	19.3%
Region Durham	\$ 15,150,851	\$ 78,098,452	19.4%
Woolwich	\$ 713,717	\$ 3,393,248	21.0%
Ottawa	\$ 26,602,756	\$126,098,525	21.1%
North Middlesex	\$ 319,398	\$ 1,454,471	22.0%
Windsor	\$ 12,512,000	\$ 54,746,000	22.9%
Orangeville	\$ 1,023,089	\$ 4,358,200	23.5%
Kitchener	\$ 8,050,723	\$ 33,248,564	24.2%
Penetanguishene	\$ 411,552	\$ 1,666,755	24.7%
St. Catharines	\$ 3,081,313	\$ 12,082,591	25.5%
Niagara Falls	\$ 2,255,466	\$ 8,719,790	25.9%
Port Colborne	\$ 469,525	\$ 1,799,390	26.1%
St. Marys	\$ 405,411	\$ 1,428,987	28.4%
Hamilton	\$ 24,489,737	\$ 78,463,564	31.2%
Belleville	\$ 3,405,893	\$ 10,845,911	31.4%
Region Niagara	\$ 17,877,627	\$ 46,192,921	38.7%
Aurora	\$ 3,406,167	\$ 6,786,621	50.2%
Toronto	\$ 208,863,355	\$402,415,977	51.9%
Average			4.2%
Median			6.6%

Wastewater Operating Surplus and Wastewater Operating Surplus Ratio

	WW Operating Surplus	WW Revenues	WW Operating Surplus Ratio
Port Hope	\$ (2,035,952)	\$ 2,617,933	-77.8%
King	\$ (1,363,386)	\$ 1,776,028	-76.8%
Middlesex Centre	\$ (634,431)	\$ 1,215,461	-52.2%
East Gwillimbury	\$ (548,527)	\$ 1,190,912	-46.1%
Quinte West	\$ (1,281,954)	\$ 3,356,533	-38.2%
St. Marys	\$ (327,823)	\$ 904,856	-36.2%
Barrie	\$ (8,076,792)	\$ 22,566,657	-35.8%
Kingsville	\$ (489,215)	\$ 1,551,824	-31.5%
Region York	\$ (26,313,648)	\$ 94,258,314	-27.9%
Wilmot	\$ (420,256)	\$ 1,630,998	-25.8%
Central Elgin	\$ (264,087)	\$ 1,066,357	-24.8%
Sarnia	\$ (3,296,674)	\$ 14,611,670	-22.6%
Region Peel	\$ (23,687,421)	\$ 109,281,828	-21.7%
Vaughan	\$ (8,222,531)	\$ 42,973,564	-19.1%
North Middlesex	\$ (136,152)	\$ 722,648	-18.8%
Lambton Shores	\$ (229,638)	\$ 1,250,729	-18.4%
Port Colborne	\$ (235,033)	\$ 1,337,508	-17.6%
District Muskoka	\$ (2,197,658)	\$ 13,209,524	-16.6%
Thunder Bay	\$ (2,316,685)	\$ 15,211,972	-15.2%
Chatham-Kent	\$ (1,771,482)	\$ 13,087,500	-13.5%
Kenora	\$ (282,916)	\$ 2,561,429	-11.0%
Niagara-on-the-Lake	\$ (287,460)	\$ 2,785,192	-10.3%
Owen Sound	\$ (341,586)	\$ 3,787,938	-9.0%
Lincoln	\$ (188,955)	\$ 2,900,347	-6.5%
Cambridge	\$ (1,152,153)	\$ 21,209,287	-5.4%
Welland	\$ (534,183)	\$ 11,960,290	-4.5%
St. Catharines	\$ (227,696)	\$ 5,562,695	-4.1%
Pelham	\$ (16,093)	\$ 1,491,655	-1.1%
Region Halton	\$ (266,571)	\$ 73,472,699	-0.4%
Region Niagara	\$ 42,423	\$ 63,703,319	0.1%
West Lincoln	\$ 5,641	\$ 1,261,507	0.4%
Newmarket	\$ 84,408	\$ 10,900,476	0.8%
Whitchurch-Stouffville	\$ 36,762	\$ 2,789,454	1.3%
Innisfil	\$ 46,658	\$ 3,398,976	1.4%
Orangeville	\$ 94,970	\$ 4,908,161	1.9%
Prince Edward County	\$ 65,598	\$ 2,792,397	2.3%
The Blue Mountains	\$ 73,063	\$ 2,503,999	2.9%
St. Thomas	\$ 288,867	\$ 5,928,618	4.9%
Markham	\$ 1,926,802	\$ 33,408,870	5.8%
Woolwich	\$ 170,050	\$ 2,861,674	5.9%
Brockville	\$ 272,022	\$ 3,643,263	7.5%

Wastewater Operating Surplus and Wastewater Operating Surplus Ratio Cont'd

	WW Operating Surplus	WW Revenues	WW Operating Surplus Ratio
Greater Sudbury	\$ 2,397,450	\$ 26,935,410	8.9%
Fort Erie	\$ 756,023	\$ 8,171,583	9.3%
Guelph	\$ 2,239,236	\$ 23,751,186	9.4%
Thorold	\$ 413,758	\$ 4,133,954	10.0%
Meaford	\$ 108,330	\$ 1,078,570	10.0%
Belleville	\$ 848,098	\$ 7,577,446	11.2%
London	\$ 8,546,138	\$ 71,747,292	11.9%
Kingston	\$ 3,000,913	\$ 24,880,455	12.1%
Region Durham	\$ 13,792,730	\$ 112,701,336	12.2%
Hamilton	\$ 10,134,214	\$ 78,889,457	12.8%
Springwater	\$ 78,222	\$ 595,710	13.1%
Sault Ste. Marie	\$ 1,696,719	\$ 12,206,683	13.9%
Waterloo	\$ 2,581,254	\$ 18,474,122	14.0%
Georgina	\$ 854,399	\$ 4,900,809	17.4%
Kawartha Lakes	\$ 1,190,273	\$ 5,765,201	20.6%
Ottawa	\$ 28,585,054	\$ 132,339,473	21.6%
Penetanguishene	\$ 389,009	\$ 1,762,123	22.1%
Timmins	\$ 1,562,027	\$ 6,026,048	25.9%
Hanover	\$ 390,078	\$ 1,453,231	26.8%
Kitchener	\$ 10,451,491	\$ 36,669,618	28.5%
Niagara Falls	\$ 2,834,265	\$ 8,524,426	33.2%
Region Waterloo	\$ 16,476,924	\$ 46,848,235	35.2%
Stratford	\$ 1,975,130	\$ 5,456,782	36.2%
North Bay	\$ 3,370,318	\$ 9,018,847	37.4%
Toronto	\$ 174,600,250	\$ 450,192,603	38.8%
Wasaga Beach	\$ 1,551,581	\$ 3,990,339	38.9%
Peterborough	\$ 5,750,118	\$ 14,411,810	39.9%
Windsor	\$ 30,332,284	\$ 67,181,497	45.1%
Aurora	\$ 3,936,685	\$ 5,143,559	76.5%
Average			0.6%
Median			2.1%

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.

Municipalities	Closing Amortization Balance	Closing Cost Balance Net Fixed Assets	Water Accumulated Amortization as % of Historical Cost
Barrie	\$ 31,965,762	\$ 362,911,813	8.8%
Middlesex Centre	\$ 5,488,186	\$ 46,694,307	11.8%
Lambton Shores	\$ 10,604,731	\$ 72,985,345	14.5%
Whitchurch-Stouffville	\$ 2,787,919	\$ 16,753,254	16.6%
Georgina	\$ 12,169,187	\$ 72,900,351	16.7%
Central Elgin	\$ 5,035,345	\$ 29,774,241	16.9%
Niagara-on-the-Lake	\$ 9,457,824	\$ 53,542,569	17.7%
West Lincoln	\$ 2,926,684	\$ 16,301,396	18.0%
Port Hope	\$ 8,205,604	\$ 45,118,434	18.2%
Innisfil	\$ 17,513,470	\$ 94,581,375	18.5%
Woolwich	\$ 2,712,984	\$ 14,594,615	18.6%
Kitchener	\$ 15,065,871	\$ 76,622,152	19.7%
Springwater	\$ 6,296,222	\$ 31,411,789	20.0%
St. Marys	\$ 2,679,209	\$ 13,352,107	20.1%
Wasaga Beach	\$ 10,566,403	\$ 48,021,960	22.0%
Vaughan	\$ 72,795,711	\$ 326,801,513	22.3%
Hanover	\$ 3,184,979	\$ 13,573,923	23.5%
St. Catharines	\$ 23,791,978	\$ 100,036,517	23.8%
North Bay	\$ 26,146,011	\$ 107,263,695	24.4%
North Middlesex	\$ 3,227,850	\$ 13,220,537	24.4%
Markham	\$ 123,778,093	\$ 502,640,077	24.6%
Lincoln	\$ 7,345,412	\$ 29,481,662	24.9%
Wilmot	\$ 4,460,301	\$ 17,669,380	25.2%
Aurora	\$ 18,249,593	\$ 70,931,889	25.7%
The Blue Mountains	\$ 13,505,272	\$ 52,488,597	25.7%
Ottawa	\$ 536,004,503	\$ 2,074,022,307	25.8%
Fort Erie	\$ 11,248,312	\$ 42,366,358	26.6%
Prince Edward County	\$ 16,610,479	\$ 58,990,215	28.2%
King	\$ 2,892,071	\$ 10,148,110	28.5%
Waterloo	\$ 24,302,872	\$ 82,590,815	29.4%
Welland	\$ 13,801,641	\$ 46,747,367	29.5%
Kingston	\$ 91,498,152	\$ 308,235,927	29.7%
London	\$ 203,921,462	\$ 684,137,279	29.8%
Orangeville	\$ 13,901,019	\$ 45,871,494	30.3%
Pelham	\$ 4,814,258	\$ 15,689,160	30.7%
Thorold	\$ 6,912,552	\$ 22,395,937	30.9%
Cambridge	\$ 20,349,944	\$ 65,649,532	31.0%

Water Asset Consumption Ratio Cont'd

Municipalities	Closing Amortization Balance	Closing Cost Balance Net Fixed Assets	Water Accumulated Amortization as % of Historical Cost
Greater Sudbury	\$ 105,166,251	\$ 337,490,468	31.2%
Hamilton	\$ 238,366,244	\$ 759,867,428	31.4%
Kingsville	\$ 14,492,544	\$ 45,541,778	31.8%
Chatham-Kent	\$ 77,066,331	\$ 240,748,396	32.0%
Kenora	\$ 11,804,137	\$ 36,332,718	32.5%
Kawartha Lakes	\$ 36,494,354	\$ 112,292,845	32.5%
Port Colborne	\$ 7,453,600	\$ 22,778,793	32.7%
Belleville	\$ 34,206,339	\$ 103,996,217	32.9%
Sarnia	\$ 50,417,870	\$ 151,974,348	33.2%
Penetanguishene	\$ 4,347,328	\$ 12,904,921	33.7%
Timmins	\$ 25,800,565	\$ 71,119,202	36.3%
Windsor	\$ 91,352,000	\$ 251,420,000	36.3%
Toronto	\$ 839,925,903	\$ 2,291,519,779	36.7%
Newmarket	\$ 24,114,100	\$ 65,221,178	37.0%
Niagara Falls	\$ 40,684,262	\$ 109,847,828	37.0%
Sault Ste. Marie	\$ 42,466,855	\$ 114,208,081	37.2%
Quinte West	\$ 32,398,076	\$ 82,961,702	39.1%
East Gwillimbury	\$ 15,480,338	\$ 38,654,934	40.0%
Guelph	\$ 80,090,767	\$ 195,983,560	40.9%
Stratford	\$ 10,784,130	\$ 24,799,101	43.5%
Peterborough	\$ 77,059,747	\$ 174,582,874	44.1%
Owen Sound	\$ 15,735,701	\$ 35,554,875	44.3%
Brockville	\$ 8,548,403	\$ 18,095,282	47.2%
Meaford	\$ 14,550,325	\$ 30,510,334	47.7%
St. Thomas	\$ 98,080,602	\$ 196,584,662	49.9%
Thunder Bay	\$ 135,018,711	\$ 253,860,886	53.2%
Average			29.3%
Median			29.7%
Region Halton	\$ 276,315,090	\$ 1,471,888,136	18.8%
Region Peel	\$ 802,077,470	\$ 3,757,180,010	21.3%
Region Durham	\$ 297,102,829	\$ 1,233,769,750	24.1%
Region York	\$ 170,723,279	\$ 708,271,833	24.1%
District Muskoka	\$ 66,199,040	\$ 201,881,512	32.8%
Region Niagara	\$ 156,308,705	\$ 344,383,156	45.4%
Region Waterloo	\$ 223,368,310	\$ 483,077,588	46.2%
Average			30.4%
Median			24.1%

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.

Municipalities	Closing Amortization Balance	Closing Cost Balance Net Fixed Assets	Wastewater Accumulated Amortization as % Historical Cost
King	\$ 761,905	\$ 6,833,572	11.1%
Whitchurch-Stouffville	\$ 1,908,505	\$ 16,504,378	11.6%
Prince Edward County	\$ 5,291,352	\$ 40,833,196	13.0%
North Middlesex	\$ 2,448,007	\$ 18,122,786	13.5%
Port Hope	\$ 7,689,015	\$ 54,501,701	14.1%
Woolwich	\$ 1,905,802	\$ 11,712,124	16.3%
Georgina	\$ 17,085,167	\$ 96,436,512	17.7%
St. Marys	\$ 3,647,888	\$ 19,136,409	19.1%
Middlesex Centre	\$ 5,415,311	\$ 27,529,343	19.7%
Wasaga Beach	\$ 15,683,563	\$ 79,639,693	19.7%
Niagara-on-the-Lake	\$ 7,957,655	\$ 40,074,057	19.9%
Vaughan	\$ 77,968,473	\$ 391,356,161	19.9%
Aurora	\$ 13,501,454	\$ 63,638,704	21.2%
The Blue Mountains	\$ 15,805,829	\$ 70,841,656	22.3%
Thorold	\$ 6,680,814	\$ 28,767,004	23.2%
Central Elgin	\$ 4,285,310	\$ 18,345,425	23.4%
Springwater	\$ 3,179,408	\$ 13,496,706	23.6%
Ottawa	\$ 498,604,320	\$ 2,059,678,936	24.2%
West Lincoln	\$ 2,578,926	\$ 10,625,434	24.3%
Lincoln	\$ 5,276,006	\$ 21,650,728	24.4%
Wilmot	\$ 3,847,487	\$ 15,309,476	25.1%
Welland	\$ 8,999,380	\$ 34,575,480	26.0%
Belleville	\$ 34,692,557	\$ 133,280,396	26.0%
Barrie	\$ 136,811,800	\$ 516,689,965	26.5%
Innisfil	\$ 16,804,724	\$ 63,009,604	26.7%
Fort Erie	\$ 11,765,861	\$ 43,471,562	27.1%
Hanover	\$ 3,862,525	\$ 14,211,021	27.2%
Markham	\$ 117,121,180	\$ 426,287,868	27.5%
Kingston	\$ 89,660,668	\$ 313,521,577	28.6%
Stratford	\$ 14,244,380	\$ 48,830,927	29.2%
Kingsville	\$ 10,153,831	\$ 34,686,322	29.3%
Kitchener	\$ 35,461,942	\$ 120,202,286	29.5%
Waterloo	\$ 33,941,719	\$ 111,841,401	30.3%
Penetanguishene	\$ 4,213,096	\$ 13,875,902	30.4%
Bracebridge	\$ 1,222,280	\$ 3,984,620	30.7%
Lambton Shores	\$ 5,980,847	\$ 18,746,123	31.9%

Wastewater Asset Consumption Ratio

Municipalities	Closing Amortization Balance	Closing Cost Balance Net Fixed Assets	Wastewater Accumulated Amortization as % Historical Cost
St. Catharines	\$ 36,159,965	\$ 111,611,755	32.4%
Orangeville	\$ 11,430,353	\$ 33,872,073	33.7%
Hamilton	\$ 372,420,643	\$ 1,092,503,547	34.1%
North Bay	\$ 25,396,053	\$ 73,578,426	34.5%
Kenora	\$ 10,856,688	\$ 31,007,094	35.0%
London	\$ 307,858,985	\$ 855,254,954	36.0%
Meaford	\$ 4,107,566	\$ 11,322,099	36.3%
Timmins	\$ 14,682,105	\$ 40,035,369	36.7%
Owen Sound	\$ 7,847,106	\$ 21,165,690	37.1%
Newmarket	\$ 31,888,517	\$ 85,114,009	37.5%
Windsor	\$ 143,186,188	\$ 373,708,173	38.3%
Sault Ste. Marie	\$ 46,887,712	\$ 122,223,671	38.4%
Sarnia	\$ 48,525,596	\$ 123,525,215	39.3%
East Gwillimbury	\$ 6,103,593	\$ 15,193,434	40.2%
Peterborough	\$ 33,473,906	\$ 82,747,040	40.5%
Port Colborne	\$ 9,623,548	\$ 23,562,350	40.8%
Chatham-Kent	\$ 91,744,857	\$ 222,066,087	41.3%
St. Thomas	\$ 29,739,690	\$ 71,449,511	41.6%
Kawartha Lakes	\$ 23,947,621	\$ 57,310,858	41.8%
Cambridge	\$ 32,804,341	\$ 77,630,419	42.3%
Greater Sudbury	\$ 191,165,214	\$ 450,432,925	42.4%
Pelham	\$ 4,407,297	\$ 10,323,330	42.7%
Toronto	\$ 2,016,011,807	\$ 4,639,804,455	43.5%
Quinte West	\$ 24,113,043	\$ 54,022,296	44.6%
Niagara Falls	\$ 72,331,923	\$ 151,531,593	47.7%
Guelph	\$ 121,623,732	\$ 250,122,832	48.6%
Thunder Bay	\$ 130,532,586	\$ 218,656,106	59.7%
Brockville	\$ 6,190,052	\$ 9,918,523	62.4%
Average			31.0%
Median			29.9%
Region York	\$ 213,144,861	\$ 1,198,178,766	17.8%
Region Peel	\$ 779,514,880	\$ 3,385,980,177	23.0%
Region Halton	\$ 370,617,355	\$ 1,342,202,334	27.6%
Region Durham	\$ 387,737,211	\$ 1,385,418,947	28.0%
District Muskoka	\$ 85,503,209	\$ 259,845,425	32.9%
Region Niagara	\$ 272,132,306	\$ 634,833,528	42.9%
Region Waterloo	\$ 216,362,875	\$ 377,666,766	57.3%
Average			32.8%
Median			28.0%

Water Reserves as a % of User Fees & Amortization

Municipalities	2011 Water Reserves	2011 Total Water Own Source Revenues	2011 Closing Amortization Water	Water Reserves as % Total Water Own Source Revenues	Water Reserves as % Closing Amortization Water
Innisfil	\$ (1,631,305)	\$ 4,551,096	\$ 17,513,470	-35.8%	-9.3%
Chatham-Kent	\$ (2,575,049)	\$ 16,901,487	\$ 77,066,331	-15.2%	-3.3%
Aurora	\$ -	\$ 6,786,621	\$ 18,249,593	0.0%	0.0%
Belleville	\$ -	\$ 10,845,911	\$ 34,206,339	0.0%	0.0%
Brockville	\$ -	\$ 3,357,514	\$ 8,548,403	0.0%	0.0%
Middlesex Centre	\$ -	\$ 1,592,384	\$ 5,488,186	0.0%	0.0%
North Middlesex	\$ -	\$ 1,450,501	\$ 3,227,850	0.0%	0.0%
Sault Ste. Marie	\$ -	\$ 12,139,976	\$ 42,466,855	0.0%	0.0%
Springwater	\$ -	\$ 1,863,839	\$ 6,296,222	0.0%	0.0%
Timmins	\$ -	\$ 9,364,987	\$ 25,800,565	0.0%	0.0%
Waterloo	\$ -	\$ 16,954,280	\$ 24,302,872	0.0%	0.0%
Welland	\$ -	\$ 9,154,438	\$ 13,801,641	0.0%	0.0%
Windsor	\$ -	\$ 405,955	\$ 91,352,000	0.0%	0.0%
Orangeville	\$ 171	\$ 4,358,200	\$ 13,901,019	0.0%	0.0%
Owen Sound	\$ 129,888	\$ 4,155,860	\$ 15,735,701	3.1%	0.8%
Thunder Bay	\$ 1,444,583	\$ 22,055,927	\$ 135,018,711	6.5%	1.1%
Kawartha Lakes	\$ 435,345	\$ 7,039,537	\$ 36,494,354	6.2%	1.2%
St. Thomas	\$ 1,747,897	\$ 8,197,641	\$ 98,080,602	21.3%	1.8%
Niagara Falls	\$ 947,163	\$ 8,719,790	\$ 40,684,262	10.9%	2.3%
Wilmot	\$ 140,712	\$ 1,898,592	\$ 4,460,301	7.4%	3.2%
East Gwillimbury	\$ 575,114	\$ 4,035,932	\$ 15,480,338	14.2%	3.7%
Sarnia	\$ 2,097,859	\$ 14,096,829	\$ 50,417,870	14.9%	4.2%
Toronto	\$ 37,058,731	\$ 352,172,563	\$ 839,925,903	10.5%	4.4%
Quinte West	\$ 1,442,326	\$ 5,065,111	\$ 32,398,076	28.5%	4.5%
Meaford	\$ 660,773	\$ 1,596,309	\$ 14,550,325	41.4%	4.5%
Prince Edward County	\$ 873,645	\$ 2,829,961	\$ 16,610,479	30.9%	5.3%
Hamilton	\$ 12,642,242	\$ 77,119,184	\$ 238,366,244	16.4%	5.3%
North Bay	\$ 1,406,898	\$ 9,649,937	\$ 26,146,011	14.6%	5.4%
Ottawa	\$ 29,121,417	\$ 125,418,131	\$ 536,004,503	23.2%	5.4%
Georgina	\$ 685,564	\$ 1,417,865	\$ 12,169,187	48.4%	5.6%
Peterborough	\$ 4,546,804	\$ 13,953,631	\$ 77,059,747	32.6%	5.9%
Central Elgin	\$ 404,839	\$ 1,796,675	\$ 5,035,345	22.5%	8.0%
Greater Sudbury	\$ 8,669,801	\$ 26,031,055	\$ 105,166,251	33.3%	8.2%
Kenora	\$ 1,137,813	\$ 2,680,462	\$ 11,804,137	42.4%	9.6%
Penetanguishene	\$ 460,940	\$ 1,666,755	\$ 4,347,328	27.7%	10.6%
Niagara-on-the-Lake	\$ 1,055,766	\$ 4,131,558	\$ 9,457,824	25.6%	11.2%
Fort Erie	\$ 1,328,553	\$ 6,977,165	\$ 11,248,312	19.0%	11.8%
Pelham	\$ 592,169	\$ 2,102,325	\$ 4,814,258	28.2%	12.3%
Cambridge	\$ 2,705,506	\$ 22,293,953	\$ 20,349,944	12.1%	13.3%

Water Reserves as a % of User Fees & Amortization Cont'd

Municipalities	2011 Water Reserves	2011 Total Water Own Source Revenues	2011 Closing Amortization Water	Water Reserves as % Total Water Own Source Revenues	Water Reserves as % Closing Amortization Water
Port Hope	\$ 1,124,545	\$ 3,036,705	\$ 8,205,604	37.0%	13.7%
Port Colborne	\$ 1,420,911	\$ 1,793,922	\$ 7,453,600	79.2%	19.1%
Lambton Shores	\$ 2,056,843	\$ 3,589,758	\$ 10,604,731	57.3%	19.4%
Kingston	\$ 17,765,785	\$ 18,534,238	\$ 91,498,152	95.9%	19.4%
London	\$ 42,397,203	\$ 53,041,467	\$ 203,921,462	79.9%	20.8%
St. Marys	\$ 576,581	\$ 1,420,704	\$ 2,679,209	40.6%	21.5%
St. Catharines	\$ 5,179,300	\$ 11,917,870	\$ 23,791,978	43.5%	21.8%
Stratford	\$ 2,446,759	\$ 3,847,819	\$ 10,784,130	63.6%	22.7%
West Lincoln	\$ 722,388	\$ 1,133,821	\$ 2,926,684	63.7%	24.7%
Markham	\$ 31,118,011	\$ 41,062,025	\$ 123,778,093	75.8%	25.1%
Kitchener	\$ 3,978,390	\$ 32,812,173	\$ 15,065,871	12.1%	26.4%
The Blue Mountains	\$ 3,686,380	\$ 3,027,039	\$ 13,505,272	121.8%	27.3%
Thorold	\$ 2,113,221	\$ 2,991,726	\$ 6,912,552	70.6%	30.6%
Woolwich	\$ 869,700	\$ 1,906,451	\$ 2,712,984	45.6%	32.1%
Guelph	\$ 27,238,973	\$ 20,208,722	\$ 80,090,767	134.8%	34.0%
Whitchurch-Stouffville	\$ 986,968	\$ 3,774,910	\$ 2,787,919	26.1%	35.4%
Wasaga Beach	\$ 3,907,484	\$ 2,582,170	\$ 10,566,403	151.3%	37.0%
Vaughan	\$ 30,263,346	\$ 41,420,256	\$ 72,795,711	73.1%	41.6%
Kingsville	\$ 6,228,653	\$ 5,364,938	\$ 14,492,544	116.1%	43.0%
King	\$ 1,249,637	\$ 1,327,712	\$ 2,892,071	94.1%	43.2%
Lincoln	\$ 3,385,395	\$ 2,207,694	\$ 7,345,412	153.3%	46.1%
Newmarket	\$ 14,670,053	\$ 11,808,655	\$ 24,114,100	124.2%	60.8%
Hanover	\$ 1,981,233	\$ 1,518,420	\$ 3,184,979	130.5%	62.2%
Barrie	\$ 31,218,426	\$ 21,170,231	\$ 31,965,762	147.5%	97.7%
Average				38.1%	15.3%
Median				25.8%	8.0%
District Muskoka	\$ 2,268,795	\$ 7,467,149	\$ 66,199,040	30.4%	3.4%
Region Waterloo	\$ 8,219,012	\$ 42,450,896	\$ 223,368,310	19.4%	3.7%
Region York	\$ 17,206,093	\$ 84,097,710	\$ 170,723,279	20.5%	10.1%
Region Peel	\$ 117,704,288	\$ 147,265,920	\$ 802,077,470	79.9%	14.7%
Region Durham	\$ 45,463,861	\$ 73,228,780	\$ 297,102,829	62.1%	15.3%
Region Halton	\$ 56,247,203	\$ 74,952,437	\$ 276,315,090	75.0%	20.4%
Region Niagara	\$ 64,374,944	\$ 42,585,480	\$ 156,308,705	151.2%	41.2%
Average				62.6%	15.5%
Median				62.1%	14.7%

Wastewater Reserves as a % of User Fees & Amortization

Municipalities	2011 Wastewater Reserves	2011 Total Wastewater Own Source Revenues	2011 Closing Amortization Wastewater	Wastewater Reserves as % Total Water Own Source Revenues	Wastewater Reserves as % Closing Amortization Water
King	\$ (3,387,757)	\$ 839,864	\$ 761,905	-403.4%	-444.6%
Stratford	\$ (5,001,520)	\$ 5,334,642	\$ 14,244,380	-93.8%	-35.1%
Aurora	\$ (1,607,872)	\$ 5,143,559	\$ 13,501,454	-31.3%	-11.9%
Barrie	\$ (14,125,089)	\$ 20,545,841	\$ 136,811,800	-68.7%	-10.3%
Port Hope	\$ (272,784)	\$ 2,618,023	\$ 7,689,015	-10.4%	-3.5%
Chatham-Kent	\$ (1,943,019)	\$ 12,988,011	\$ 91,744,857	-15.0%	-2.1%
Kingsville	\$ (100,020)	\$ 1,552,379	\$ 10,153,831	-6.4%	-1.0%
Kitchener	\$ (6,391)	\$ 35,819,548	\$ 35,461,942	0.0%	0.0%
Brockville	\$ -	\$ 3,546,221	\$ 6,190,052	0.0%	0.0%
Markham	\$ -	\$ 33,381,060	\$ 117,121,180	0.0%	0.0%
Middlesex Centre	\$ -	\$ 1,111,422	\$ 5,415,311	0.0%	0.0%
North Bay	\$ -	\$ 9,132,596	\$ 25,396,053	0.0%	0.0%
Orangeville	\$ -	\$ 4,908,161	\$ 11,430,353	0.0%	0.0%
St. Marys	\$ -	\$ 904,856	\$ 3,647,888	0.0%	0.0%
Timmins	\$ -	\$ 6,026,047	\$ 14,682,105	0.0%	0.0%
Waterloo	\$ -	\$ 18,474,122	\$ 33,941,719	0.0%	0.0%
Sarnia	\$ 1,811	\$ 14,548,607	\$ 48,525,596	0.0%	0.0%
Quinte West	\$ 100,000	\$ 3,338,917	\$ 24,113,043	3.0%	0.4%
Sault Ste. Marie	\$ 470,183	\$ 12,206,683	\$ 46,887,712	3.9%	1.0%
Toronto	\$ 27,245,780	\$ 441,906,400	\$ 2,016,011,807	6.2%	1.4%
Windsor	\$ 2,050,501	\$ 61,657,039	\$ 143,186,188	3.3%	1.4%
Central Elgin	\$ 128,636	\$ 1,066,357	\$ 4,285,310	12.1%	3.0%
Prince Edward County	\$ 174,170	\$ 2,792,397	\$ 5,291,352	6.2%	3.3%
Ottawa	\$ 18,495,283	\$ 132,239,473	\$ 498,604,320	14.0%	3.7%
Greater Sudbury	\$ 7,140,874	\$ 26,644,050	\$ 191,165,214	26.8%	3.7%
Meaford	\$ 161,832	\$ 1,078,570	\$ 4,107,566	15.0%	3.9%
North Middlesex	\$ 103,464	\$ 722,648	\$ 2,448,007	14.3%	4.2%
Kawartha Lakes	\$ 1,118,376	\$ 5,765,201	\$ 23,947,621	19.4%	4.7%
St. Catharines	\$ 1,879,500	\$ 5,562,695	\$ 36,159,965	33.8%	5.2%
Kenora	\$ 638,602	\$ 2,561,429	\$ 10,856,688	24.9%	5.9%
Port Colborne	\$ 566,567	\$ 1,580,113	\$ 9,623,548	35.9%	5.9%
Wilmot	\$ 231,837	\$ 1,612,853	\$ 3,847,487	14.4%	6.0%
Thunder Bay	\$ 10,947,516	\$ 14,893,675	\$ 130,532,586	73.5%	8.4%
Niagara Falls	\$ 6,306,587	\$ 8,524,426	\$ 72,331,923	74.0%	8.7%
Belleville	\$ 3,069,357	\$ 7,577,446	\$ 34,692,557	40.5%	8.8%
Welland	\$ 851,881	\$ 12,168,524	\$ 8,999,380	7.0%	9.5%
East Gwillimbury	\$ 634,677	\$ 1,190,912	\$ 6,103,593	53.3%	10.4%
Springwater	\$ 390,945	\$ 799,354	\$ 3,179,408	48.9%	12.3%
Lambton Shores	\$ 828,362	\$ 1,250,729	\$ 5,980,847	66.2%	13.9%

Wastewater Reserves as a % of User Fees & Amortization Cont'd

Municipalities	2011 Wastewater Reserves	2011 Total Wastewater Own Source Revenues	2011 Closing Amortization Wastewater	Wastewater Reserves as % Total Water Own Source Revenues	Wastewater Reserves as % Closing Amortization Water
Georgina	\$ 2,423,624	\$ 1,377,288	\$ 17,085,167	176.0%	14.2%
Pelham	\$ 720,737	\$ 1,485,528	\$ 4,407,297	48.5%	16.4%
Owen Sound	\$ 1,387,212	\$ 3,787,938	\$ 7,847,106	36.6%	17.7%
Fort Erie	\$ 2,299,108	\$ 7,999,017	\$ 11,765,861	28.7%	19.5%
London	\$ 61,274,037	\$ 66,487,520	\$ 307,858,985	92.2%	19.9%
Niagara-on-the-Lake	\$ 1,829,566	\$ 2,785,192	\$ 7,957,655	65.7%	23.0%
Guelph	\$ 31,024,010	\$ 23,676,697	\$ 121,623,732	131.0%	25.5%
Newmarket	\$ 8,662,760	\$ 10,899,650	\$ 31,888,517	79.5%	27.2%
West Lincoln	\$ 712,214	\$ 1,261,506	\$ 2,578,926	56.5%	27.6%
Cambridge	\$ 9,546,277	\$ 21,209,286	\$ 32,804,341	45.0%	29.1%
Penetanguishene	\$ 1,263,075	\$ 1,762,123	\$ 4,213,096	71.7%	30.0%
Innisfil	\$ 5,239,138	\$ 3,326,854	\$ 16,804,724	157.5%	31.2%
Whitchurch-Stouffville	\$ 620,846	\$ 2,735,224	\$ 1,908,505	22.7%	32.5%
Vaughan	\$ 25,499,477	\$ 42,973,564	\$ 77,968,473	59.3%	32.7%
Thorold	\$ 2,230,697	\$ 2,908,291	\$ 6,680,814	76.7%	33.4%
St. Thomas	\$ 10,924,554	\$ 4,268,605	\$ 29,739,690	255.9%	36.7%
Wasaga Beach	\$ 6,018,721	\$ 3,132,065	\$ 15,683,563	192.2%	38.4%
Hamilton	\$ 147,957,862	\$ 78,641,423	\$ 372,420,643	188.1%	39.7%
Kingston	\$ 40,404,939	\$ 23,752,590	\$ 89,660,668	170.1%	45.1%
Hanover	\$ 1,872,946	\$ 1,453,231	\$ 3,862,525	128.9%	48.5%
Lincoln	\$ 2,755,883	\$ 419,276	\$ 5,276,006	657.3%	52.2%
The Blue Mountains	\$ 11,757,430	\$ 2,498,999	\$ 15,805,829	470.5%	74.4%
Woolwich	\$ 1,878,985	\$ 1,124,332	\$ 1,905,802	167.1%	98.6%
Peterborough	\$ 36,592,026	\$ 14,411,810	\$ 33,473,906	253.9%	109.3%
Average				57.1%	8.6%
Median				26.8%	6.0%
Region York	\$ (40,200,027)	\$ 94,293,221	\$ 213,144,861	-42.6%	-18.9%
District Muskoka	\$ 5,963,333	\$ 5,960,480	\$ 85,503,209	100.0%	7.0%
Region Waterloo	\$ 25,342,351	\$ 46,848,235	\$ 216,362,875	54.1%	11.7%
Region Halton	\$ 48,146,259	\$ 73,472,699	\$ 370,617,355	65.5%	13.0%
Region Niagara	\$ 48,270,731	\$ 61,615,398	\$ 272,132,306	78.3%	17.7%
Region Durham	\$ 94,770,798	\$ 105,143,959	\$ 387,737,211	90.1%	24.4%
Region Peel	\$ 198,569,453	\$ 104,384,441	\$ 779,514,880	190.2%	25.5%
Average				76.5%	11.5%
Median				78.3%	13.0%

Water Debt Interest Cover Ratio

This ratio indicates the extent to which rate revenues are committed to interest expenses.

Municipalities	2011 Water Interest Expense	2011 Total Water Own Source Revenues	Water Interest Expense as % Total Water Own Source Revenues
Toronto	\$ -	\$ 352,172,563	0.0%
Aurora	\$ -	\$ 6,786,621	0.0%
Cambridge	\$ -	\$ 22,293,953	0.0%
East Gwillimbury	\$ -	\$ 4,035,932	0.0%
Hanover	\$ -	\$ 1,518,420	0.0%
Kenora	\$ -	\$ 2,680,462	0.0%
King	\$ -	\$ 1,327,712	0.0%
Kitchener	\$ -	\$ 32,812,173	0.0%
Lincoln	\$ -	\$ 2,207,694	0.0%
Markham	\$ -	\$ 41,062,025	0.0%
Pelham	\$ -	\$ 2,102,325	0.0%
Penetanguishene	\$ -	\$ 1,666,755	0.0%
Sault Ste. Marie	\$ -	\$ 12,139,976	0.0%
Thorold	\$ -	\$ 2,991,726	0.0%
Timmins	\$ -	\$ 9,364,987	0.0%
West Lincoln	\$ -	\$ 1,133,821	0.0%
Whitchurch-Stouffville	\$ -	\$ 3,774,910	0.0%
Wilmot	\$ -	\$ 1,898,592	0.0%
Windsor	\$ -	\$ 405,955	0.0%
Stratford	\$ 1,373	\$ 3,847,819	0.0%
Hamilton	\$ 43,318	\$ 77,119,184	0.1%
Niagara Falls	\$ 8,982	\$ 8,719,790	0.1%
Vaughan	\$ 58,311	\$ 41,420,256	0.1%
Waterloo	\$ 47,104	\$ 16,954,280	0.3%
Orangeville	\$ 15,611	\$ 4,358,200	0.4%
London	\$ 233,274	\$ 53,041,467	0.4%
Innisfil	\$ 32,318	\$ 4,551,096	0.7%
Woolwich	\$ 14,121	\$ 1,906,451	0.7%
Middlesex Centre	\$ 14,635	\$ 1,592,384	0.9%
Kingston	\$ 172,491	\$ 18,534,238	0.9%
North Middlesex	\$ 13,601	\$ 1,450,501	0.9%
Guelph	\$ 203,977	\$ 20,208,722	1.0%
Greater Sudbury	\$ 322,573	\$ 26,031,055	1.2%
St. Thomas	\$ 104,647	\$ 8,197,641	1.3%
Brockville	\$ 43,222	\$ 3,357,514	1.3%
Fort Erie	\$ 90,173	\$ 6,977,165	1.3%
Quinte West	\$ 77,666	\$ 5,065,111	1.5%
Port Colborne	\$ 27,916	\$ 1,793,922	1.6%
Niagara-on-the-Lake	\$ 67,757	\$ 4,131,558	1.6%
Peterborough	\$ 248,671	\$ 13,953,631	1.8%

Water Debt Interest Cover Ratio Cont'd

Municipalities	2011 Water Interest Expense	2011 Total Water Own Source Revenues	Water Interest Expense as % Total Water Own Source Revenues
St. Catharines	\$ 240,307	\$ 11,917,870	2.0%
Owen Sound	\$ 95,204	\$ 4,155,860	2.3%
Welland	\$ 228,568	\$ 9,154,438	2.5%
Newmarket	\$ 298,641	\$ 11,808,655	2.5%
St. Marys	\$ 37,010	\$ 1,420,704	2.6%
The Blue Mountains	\$ 82,600	\$ 3,027,039	2.7%
North Bay	\$ 355,374	\$ 9,649,937	3.7%
Ottawa	\$ 5,754,139	\$ 125,418,131	4.6%
Belleville	\$ 526,638	\$ 10,845,911	4.9%
Wasaga Beach	\$ 128,337	\$ 2,582,170	5.0%
Springwater	\$ 137,817	\$ 1,863,839	7.4%
Sarnia	\$ 1,043,237	\$ 14,096,829	7.4%
Prince Edward County	\$ 238,390	\$ 2,829,961	8.4%
Lambton Shores	\$ 314,284	\$ 3,589,758	8.8%
Chatham-Kent	\$ 1,681,059	\$ 16,901,487	9.9%
Thunder Bay	\$ 2,231,500	\$ 22,055,927	10.1%
Meaford	\$ 190,802	\$ 1,596,309	12.0%
Kingsville	\$ 701,192	\$ 5,364,938	13.1%
Barrie	\$ 3,051,364	\$ 21,170,231	14.4%
Port Hope	\$ 451,495	\$ 3,036,705	14.9%
Kawartha Lakes	\$ 1,047,385	\$ 7,039,537	14.9%
Georgina	\$ 233,186	\$ 1,417,865	16.4%
Central Elgin	\$ 357,547	\$ 1,796,675	19.9%
Average			3.3%
Median			1.0%
Region Durham	\$ 591,477	\$ 73,228,780	0.8%
Region Niagara	\$ 602,863	\$ 42,585,480	1.4%
Region Waterloo	\$ 604,052	\$ 42,450,896	1.4%
Region Halton	\$ 3,613,138	\$ 74,952,437	4.8%
Region Peel	\$ 14,427,000	\$ 147,265,920	9.8%
District Muskoka	\$ 1,375,216	\$ 7,467,149	18.4%
Region York	\$ 20,838,773	\$ 84,097,710	24.8%
Average			8.8%
Median			4.8%

Wastewater Debt Interest Cover Ratio

Municipalities	2011 Wastewater Interest Expense	2011 Total Wastewater Own Source Revenues	Wastewater Interest Expense as % Total Water Own Source Revenues
Toronto	\$ -	\$ 441,906,400	0.0%
Aurora	\$ -	\$ 5,143,559	0.0%
Cambridge	\$ -	\$ 21,209,286	0.0%
Greater Sudbury	\$ -	\$ 26,644,050	0.0%
Hanover	\$ -	\$ 1,453,231	0.0%
Kenora	\$ -	\$ 2,561,429	0.0%
Kitchener	\$ -	\$ 35,819,548	0.0%
Markham	\$ -	\$ 33,381,060	0.0%
Pelham	\$ -	\$ 1,485,528	0.0%
Penetanguishene	\$ -	\$ 1,762,123	0.0%
Prince Edward County	\$ -	\$ 2,792,397	0.0%
Sault Ste. Marie	\$ -	\$ 12,206,683	0.0%
St. Thomas	\$ -	\$ 4,268,605	0.0%
Thorold	\$ -	\$ 2,908,291	0.0%
Timmins	\$ -	\$ 6,026,047	0.0%
West Lincoln	\$ -	\$ 1,261,506	0.0%
Whitchurch-Stouffville	\$ -	\$ 2,735,224	0.0%
Wilmot	\$ -	\$ 1,612,853	0.0%
North Bay	\$ 883	\$ 9,132,596	0.0%
Waterloo	\$ 11,256	\$ 18,474,122	0.1%
Hamilton	\$ 110,968	\$ 78,641,423	0.1%
Vaughan	\$ 67,359	\$ 42,973,564	0.2%
Innisfil	\$ 6,028	\$ 3,326,854	0.2%
Orangeville	\$ 11,993	\$ 4,908,161	0.2%
Sarnia	\$ 54,415	\$ 14,548,607	0.4%
Port Colborne	\$ 9,037	\$ 1,580,113	0.6%
Welland	\$ 74,265	\$ 12,168,524	0.6%
Woolwich	\$ 7,467	\$ 1,124,332	0.7%
Springwater	\$ 5,693	\$ 799,354	0.7%
Niagara-on-the-Lake	\$ 23,522	\$ 2,785,192	0.8%
Guelph	\$ 208,711	\$ 23,676,697	0.9%
Fort Erie	\$ 105,333	\$ 7,999,017	1.3%
Brockville	\$ 47,890	\$ 3,546,221	1.4%
Windsor	\$ 975,009	\$ 61,657,039	1.6%
Peterborough	\$ 243,250	\$ 14,411,810	1.7%
Lincoln	\$ 8,264	\$ 419,276	2.0%
Newmarket	\$ 300,256	\$ 10,899,650	2.8%
Lambton Shores	\$ 39,868	\$ 1,250,729	3.2%
Quinte West	\$ 111,312	\$ 3,338,917	3.3%
The Blue Mountains	\$ 98,745	\$ 2,498,999	4.0%
St. Catharines	\$ 248,314	\$ 5,562,695	4.5%
Ottawa	\$ 6,310,513	\$ 132,239,473	4.8%
Belleville	\$ 379,455	\$ 7,577,446	5.0%

Wastewater Debt Interest Cover Ratio Cont'd

Municipalities	2011 Wastewater Interest Expense	2011 Total Wastewater Own Source Revenues	Wastewater Interest Expense as % Total Water Own Source Revenues
Owen Sound	\$ 197,343	\$ 3,787,938	5.2%
Meaford	\$ 64,404	\$ 1,078,570	6.0%
Middlesex Centre	\$ 66,438	\$ 1,111,422	6.0%
Niagara Falls	\$ 520,833	\$ 8,524,426	6.1%
Kawartha Lakes	\$ 369,193	\$ 5,765,201	6.4%
Thunder Bay	\$ 983,821	\$ 14,893,675	6.6%
Kingsville	\$ 103,146	\$ 1,552,379	6.6%
St. Marys	\$ 62,000	\$ 904,856	6.9%
Wasaga Beach	\$ 281,212	\$ 3,132,065	9.0%
Chatham-Kent	\$ 1,483,921	\$ 12,988,011	11.4%
Kingston	\$ 3,322,629	\$ 23,752,590	14.0%
North Middlesex	\$ 101,920	\$ 722,648	14.1%
Barrie	\$ 3,594,702	\$ 20,545,841	17.5%
Stratford	\$ 1,069,272	\$ 5,334,642	20.0%
Central Elgin	\$ 247,869	\$ 1,066,357	23.2%
Georgina	\$ 412,364	\$ 1,377,288	29.9%
Port Hope	\$ 1,590,041	\$ 2,618,023	60.7%
King	\$ 605,957	\$ 839,864	72.1%
London	\$ 1,467,932	\$ 1,545,348	95.0%
Average			7.4%
Median			1.1%
Region Waterloo	\$ -	\$ 46,848,235	0.0%
Region Durham	\$ 3,168,131	\$ 105,143,959	3.0%
Region Halton	\$ 2,980,174	\$ 73,472,699	4.1%
Region Niagara	\$ 3,610,833	\$ 61,615,398	5.9%
Region Peel	\$ 10,637,000	\$ 104,384,441	10.2%
Region York	\$ 35,367,708	\$ 94,293,221	37.5%
District Muskoka	\$ 2,265,547	\$ 5,960,480	38.0%
Average			14.1%
Median			5.9%

Water Net Financial Liabilities Ratio

Net Financial Ratio is debt principal outstanding minus reserves as a percentage of operating revenue. This Ratio indicates the extent to which financial liabilities could be met by its operating revenue. Where this ratio is falling it indicates that the municipality's capacity to meet its financial obligations from operating revenue is strengthening. An increase in the net financial liabilities ratio means that a municipality is incurring higher net operating costs (e.g. as a result of additional maintenance and amortization costs associated with acquiring new assets). There is no optimal number or range for this indicator. What is important is that a municipality understands and is comfortable with the ratio that has been determined based on future needs and long term financial sustainability.

Municipalities	2011 Water Debt Outstanding	2011 Water Reserves	2011 Total Water Own Source Revenues	2011 Water Net Financial Liability Ratio
Lincoln	\$ -	\$ 3,385,395	\$ 2,207,694	-153.3%
Hanover	\$ -	\$ 1,981,233	\$ 1,518,420	-130.5%
Guelph	\$ 5,219,103	\$ 27,238,973	\$ 20,208,722	-109.0%
King	\$ 136,000	\$ 1,249,637	\$ 1,327,712	-83.9%
Markham	\$ -	\$ 31,118,011	\$ 41,062,025	-75.8%
London	\$ 4,597,873	\$ 42,397,203	\$ 53,041,467	-71.3%
Vaughan	\$ 891,856	\$ 30,263,346	\$ 41,420,256	-70.9%
Thorold	\$ -	\$ 2,113,221	\$ 2,991,726	-70.6%
Kingston	\$ 4,990,860	\$ 17,765,785	\$ 18,534,238	-68.9%
The Blue Mountains	\$ 1,600,000	\$ 3,686,380	\$ 3,027,039	-68.9%
Newmarket	\$ 6,624,760	\$ 14,670,053	\$ 11,808,655	-68.1%
Wasaga Beach	\$ 2,152,499	\$ 3,907,484	\$ 2,582,170	-68.0%
West Lincoln	\$ -	\$ 722,388	\$ 1,133,821	-63.7%
Stratford	\$ 30,023	\$ 2,446,759	\$ 3,847,819	-62.8%
Port Colborne	\$ 531,889	\$ 1,420,911	\$ 1,793,922	-49.6%
Port Hope	\$ -	\$ 1,124,545	\$ 3,036,705	-37.0%
Pelham	\$ -	\$ 592,169	\$ 2,102,325	-28.2%
Penetanguishene	\$ -	\$ 460,940	\$ 1,666,755	-27.7%
Whitchurch-Stouffville	\$ -	\$ 986,968	\$ 3,774,910	-26.1%
Woolwich	\$ 486,706	\$ 869,700	\$ 1,906,451	-20.1%
Lambton Shores	\$ 1,336,666	\$ 2,056,843	\$ 3,589,758	-20.1%
Greater Sudbury	\$ 3,610,265	\$ 8,669,801	\$ 26,031,055	-19.4%
Kenora	\$ 709,369	\$ 1,137,813	\$ 2,680,462	-16.0%
Hamilton	\$ 575,562	\$ 12,642,242	\$ 77,119,184	-15.6%
East Gwillimbury	\$ -	\$ 575,114	\$ 4,035,932	-14.2%
Kitchener	\$ -	\$ 3,978,390	\$ 32,812,173	-12.1%
Toronto	\$ -	\$ 37,058,731	\$ 352,172,563	-10.5%
Niagara Falls	\$ 86,336	\$ 947,163	\$ 8,719,790	-9.9%
Wilmot	\$ -	\$ 140,712	\$ 1,898,592	-7.4%
St. Catharines	\$ 4,953,584	\$ 5,179,300	\$ 11,917,870	-1.9%
St. Thomas	\$ 1,617,463	\$ 1,747,897	\$ 8,197,641	-1.6%
Orangeville	\$ -	\$ 171	\$ 4,358,200	0.0%
Aurora	\$ -	\$ -	\$ 6,786,621	0.0%
Sault Ste. Marie	\$ -	\$ -	\$ 12,139,976	0.0%
Timmins	\$ -	\$ -	\$ 9,364,987	0.0%
Windsor	\$ -	\$ -	\$ 405,955	0.0%

Water Net Financial Liabilities Ratio Cont'd

Municipalities	2011 Water Debt Outstanding	2011 Water Reserves	2011 Total Water Own Source Revenues	2011 Water Net Financial Liability Ratio
Waterloo	\$ 1,099,334	\$ -	\$ 16,954,280	6.5%
Cambridge	\$ 4,200,000	\$ 2,705,506	\$ 22,293,953	6.7%
Fort Erie	\$ 2,230,212	\$ 1,328,553	\$ 6,977,165	12.9%
Peterborough	\$ 6,650,714	\$ 4,546,804	\$ 13,953,631	15.1%
Niagara-on-the-Lake	\$ 1,734,589	\$ 1,055,766	\$ 4,131,558	16.4%
Kingsville	\$ 7,232,207	\$ 6,228,653	\$ 5,364,938	18.7%
St. Marys	\$ 910,217	\$ 576,581	\$ 1,420,704	23.5%
North Middlesex	\$ 364,391	\$ -	\$ 1,450,501	25.1%
Brockville	\$ 1,020,775	\$ -	\$ 3,357,514	30.4%
Innisfil	\$ -	\$ (1,631,305)	\$ 4,551,096	35.8%
Quinte West	\$ 3,800,000	\$ 1,442,326	\$ 5,065,111	46.5%
Welland	\$ 4,517,576	\$ -	\$ 9,154,438	49.3%
Owen Sound	\$ 2,627,731	\$ 129,888	\$ 4,155,860	60.1%
Sarnia	\$ 11,309,858	\$ 2,097,859	\$ 14,096,829	65.3%
Ottawa	\$ 135,353,448	\$ 29,121,417	\$ 125,418,131	84.7%
Prince Edward County	\$ 3,394,126	\$ 873,645	\$ 2,829,961	89.1%
Belleville	\$ 10,136,100	\$ -	\$ 10,845,911	93.5%
North Bay	\$ 12,316,300	\$ 1,406,898	\$ 9,649,937	113.1%
Springwater	\$ 2,292,974	\$ -	\$ 1,863,839	123.0%
Meaford	\$ 2,965,919	\$ 660,773	\$ 1,596,309	144.4%
Thunder Bay	\$ 44,790,735	\$ 1,444,583	\$ 22,055,927	196.5%
Barrie	\$ 75,137,093	\$ 31,218,426	\$ 21,170,231	207.5%
Chatham-Kent	\$ 42,058,542	\$ (2,575,049)	\$ 16,901,487	264.1%
Middlesex Centre	\$ 4,685,211	\$ -	\$ 1,592,384	294.2%
Georgina	\$ 5,313,214	\$ 685,564	\$ 1,417,865	326.4%
Kawartha Lakes	\$ 28,546,443	\$ 435,345	\$ 7,039,537	399.3%
Central Elgin	\$ 7,741,276	\$ 404,839	\$ 1,796,675	408.3%
Average				26.6%
Median				0.0%
Region Niagara	\$ 11,949,699	\$ 64,374,944	\$ 42,585,480	-123.1%
Region Durham	\$ 2,815,000	\$ 45,463,861	\$ 73,228,780	-58.2%
Region Waterloo	\$ 15,564,615	\$ 8,219,012	\$ 42,450,896	17.3%
Region Halton	\$ 107,954,538	\$ 56,247,203	\$ 74,952,437	69.0%
Region Peel	\$ 390,101,193	\$ 117,704,288	\$ 147,265,920	185.0%
District Muskoka	\$ 29,889,572	\$ 2,268,795	\$ 7,467,149	369.9%
Region York	\$ 650,790,938	\$ 17,206,093	\$ 84,097,710	753.4%
Average				173.3%
Median				69.0%

Wastewater Net Financial Liabilities Ratio

Municipalities	2011 Wastewater Debt Outstanding	2011 Wastewater Reserves	2011 Total Wastewater Own Source Revenues	2011 Wastewater Net Financial Liability Ratio
Lincoln	\$ -	\$ 2,755,883	\$ 419,276	-657.3%
The Blue Mountains	\$ 1,575,636	\$ 11,757,430	\$ 2,498,999	-407.4%
St. Thomas	\$ -	\$ 10,924,554	\$ 4,268,605	-255.9%
Peterborough	\$ 5,850,709	\$ 36,592,026	\$ 14,411,810	-213.3%
Hamilton	\$ 1,209,084	\$ 147,957,862	\$ 78,641,423	-186.6%
Woolwich	\$ -	\$ 1,878,985	\$ 1,124,332	-167.1%
Innisfil	\$ -	\$ 5,239,138	\$ 3,326,854	-157.5%
Hanover	\$ -	\$ 1,872,946	\$ 1,453,231	-128.9%
Guelph	\$ 4,796,763	\$ 31,024,010	\$ 23,676,697	-110.8%
Thorold	\$ -	\$ 2,230,697	\$ 2,908,291	-76.7%
Penetanguishene	\$ -	\$ 1,263,075	\$ 1,762,123	-71.7%
Vaughan	\$ 894,136	\$ 25,499,477	\$ 42,973,564	-57.3%
West Lincoln	\$ -	\$ 712,214	\$ 1,261,506	-56.5%
Springwater	\$ -	\$ 390,945	\$ 799,354	-48.9%
Pelham	\$ -	\$ 720,737	\$ 1,485,528	-48.5%
Wasaga Beach	\$ 4,592,778	\$ 6,018,721	\$ 3,132,065	-45.5%
Cambridge	\$ -	\$ 9,546,277	\$ 21,209,286	-45.0%
Niagara-on-the-Lake	\$ 946,132	\$ 1,829,566	\$ 2,785,192	-31.7%
Port Colborne	\$ 67,767	\$ 566,567	\$ 1,580,113	-31.6%
Greater Sudbury	\$ -	\$ 7,140,874	\$ 26,644,050	-26.8%
Kenora	\$ -	\$ 638,602	\$ 2,561,429	-24.9%
Whitchurch-Stouffville	\$ -	\$ 620,846	\$ 2,735,224	-22.7%
Newmarket	\$ 6,650,955	\$ 8,662,760	\$ 10,899,650	-18.5%
Wilmot	\$ -	\$ 231,837	\$ 1,612,853	-14.4%
Prince Edward County	\$ -	\$ 174,170	\$ 2,792,397	-6.2%
Toronto	\$ -	\$ 27,245,780	\$ 441,906,400	-6.2%
Sault Ste. Marie	\$ -	\$ 470,183	\$ 12,206,683	-3.9%
Markham	\$ -	\$ -	\$ 33,381,060	0.0%
Timmins	\$ -	\$ -	\$ 6,026,047	0.0%
Waterloo	\$ -	\$ -	\$ 18,474,122	0.0%
Kitchener	\$ -	\$ (6,391)	\$ 35,819,548	0.0%
Orangeville	\$ 72,458	\$ -	\$ 4,908,161	1.5%
Welland	\$ 1,885,827	\$ 851,881	\$ 12,168,524	8.5%
Fort Erie	\$ 3,142,531	\$ 2,299,108	\$ 7,999,017	10.5%
North Bay	\$ 1,175,000	\$ -	\$ 9,132,596	12.9%
Kawartha Lakes	\$ 2,578,894	\$ 1,118,376	\$ 5,765,201	25.3%
Brockville	\$ 933,116	\$ -	\$ 3,546,221	26.3%
Aurora	\$ -	\$ (1,607,872)	\$ 5,143,559	31.3%
Belleville	\$ 5,453,000	\$ 3,069,357	\$ 7,577,446	31.5%
St. Catharines	\$ 4,731,343	\$ 1,879,500	\$ 5,562,695	51.3%
Windsor	\$ 35,063,678	\$ 2,050,501	\$ 61,657,039	53.5%
Niagara Falls	\$ 11,457,123	\$ 6,306,587	\$ 8,524,426	60.4%

Wastewater Net Financial Liabilities Ratio Cont'd

Municipalities	2011 Wastewater Debt Outstanding	2011 Wastewater Reserves	2011 Total Wastewater Own Source Revenues	2011 Wastewater Net Financial Liability Ratio
Ottawa	\$ 130,493,736	\$ 18,495,283	\$ 132,239,473	84.7%
Sarnia	\$ 13,344,158	\$ 1,811	\$ 14,548,607	91.7%
Kingston	\$ 67,459,989	\$ 40,404,939	\$ 23,752,590	113.9%
Meaford	\$ 1,528,584	\$ 161,832	\$ 1,078,570	126.7%
Owen Sound	\$ 6,218,237	\$ 1,387,212	\$ 3,787,938	127.5%
Quinte West	\$ 5,269,960	\$ 100,000	\$ 3,338,917	154.8%
Thunder Bay	\$ 42,523,596	\$ 10,947,516	\$ 14,893,675	212.0%
St. Marys	\$ 2,147,862	\$ -	\$ 904,856	237.4%
Kingsville	\$ 3,628,708	\$ (100,020)	\$ 1,552,379	240.2%
Middlesex Centre	\$ 2,884,236	\$ -	\$ 1,111,422	259.5%
Chatham-Kent	\$ 39,532,246	\$ (1,943,019)	\$ 12,988,011	319.3%
North Middlesex	\$ 2,504,047	\$ 103,464	\$ 722,648	332.2%
Georgina	\$ 7,969,821	\$ 2,423,624	\$ 1,377,288	402.7%
Barrie	\$ 71,960,482	\$ (14,125,089)	\$ 20,545,841	419.0%
Central Elgin	\$ 4,705,510	\$ 128,636	\$ 1,066,357	429.2%
Lambton Shores	\$ 10,097,642	\$ 828,362	\$ 1,250,729	741.1%
Stratford	\$ 37,793,804	\$ (5,001,520)	\$ 5,334,642	802.2%
London	\$ 76,567,061	\$ 61,274,037	\$ 1,545,348	989.6%
Port Hope	\$ 36,931,220	\$ (272,784)	\$ 2,618,023	1421.1%
King	\$ 14,939,676	\$ (3,387,757)	\$ 839,864	2182.2%
Average				114.2%
Median				0.7%
Region Waterloo	\$ 236,594	\$ 25,342,351	\$ 46,848,235	-53.6%
Region Durham	\$ 56,646,619	\$ 94,770,798	\$ 105,143,959	-36.3%
Region Niagara	\$ 74,983,695	\$ 48,270,731	\$ 61,615,398	43.4%
Region Halton	\$ 121,180,848	\$ 48,146,259	\$ 73,472,699	99.4%
Region Peel	\$ 319,619,554	\$ 198,569,453	\$ 104,384,441	116.0%
District Muskoka	\$ 54,158,564	\$ 5,963,333	\$ 5,960,480	808.6%
Region York	\$ 899,004,721	\$ (40,200,027)	\$ 94,293,221	996.0%
Average				281.9%
Median				99.4%

Water MPMPs

Municipalities	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	Operating Costs Integrated System	Total Costs Integrated System	Water main Breaks /100 km
Aurora	N/A	N/A	\$ 11,581	\$ 17,886	N/A	N/A	4.2
Barrie	\$ 592	\$ 898	\$ 10,561	\$ 13,838	\$ 1,058	\$ 1,492	8.4
Belleville	\$ 451	\$ 626	\$ 9,948	\$ 15,372	\$ 744	\$ 1,079	8.3
Brockville	\$ 361	\$ 408	\$ 11,509	\$ 13,056	\$ 699	\$ 791	16.7
Cambridge	N/A	N/A	\$ 36,560	\$ 37,996	N/A	N/A	6.6
Central Elgin	\$ 831	\$ 1,241	\$ 23,655	\$ 36,827	\$ 3,313	\$ 5,143	10.3
Fort Erie	\$ 717	\$ 717	\$ 8,268	\$ 10,903	\$ 1,188	\$ 1,339	12.8
Greater Sudbury	\$ 414	\$ 529	\$ 10,714	\$ 15,370	\$ 902	\$ 1,228	13.9
Guelph	\$ 582	\$ 729	\$ 6,322	\$ 9,636	\$ 790	\$ 1,047	13.2
Hamilton	\$ 191	\$ 207	\$ 10,520	\$ 16,648	\$ 435	\$ 593	17.1
Hanover	\$ 385	\$ 805	\$ 7,495	\$ 10,670	\$ 695	\$ 1,246	9.6
Innisfil	\$ 592	\$ 997	\$ 6,353	\$ 11,851	\$ 1,065	\$ 1,880	1.4
Kawartha Lakes	\$ 1,189	\$ 1,797	\$ 11,044	\$ 16,891	\$ 2,086	\$ 3,152	6.3
Kenora	\$ 423	\$ 434	\$ 9,107	\$ 13,259	\$ 970	\$ 1,229	12.2
King	\$ 683	\$ 683	\$ 8,674	\$ 10,114	\$ 1,361	\$ 1,473	6.0
Kingston	\$ 292	\$ 380	\$ 5,298	\$ 12,392	\$ 425	\$ 692	9.3
Kingsville	\$ 425	\$ 624	\$ 4,415	\$ 6,510	\$ 710	\$ 1,044	1.6
Lincoln	N/A	N/A	\$ 10,562	\$ 14,930	N/A	N/A	11.2
London	\$ 156	\$ 205	\$ 12,302	\$ 20,858	\$ 549	\$ 870	7.7
Markham	\$ 1,121	\$ 1,121	\$ 5,491	\$ 5,491	\$ 1,272	\$ 1,272	3.7
Meaford	\$ 852	\$ 3,014	\$ 9,020	\$ 15,193	\$ 1,932	\$ 4,834	15.9
Middlesex Centre	\$ 728	\$ 833	\$ 13,792	\$ 21,256	\$ 1,819	\$ 2,515	7.0
Newmarket	\$ 467	\$ 467	\$ 18,535	\$ 23,819	\$ 1,136	\$ 1,327	3.6
Niagara Falls	N/A	N/A	\$ 11,956	\$ 15,931	N/A	N/A	10.0
Niagara-on-the-Lake	N/A	N/A	\$ 16,391	\$ 20,261	N/A	N/A	2.5
North Bay	\$ 200	\$ 359	\$ 21,505	\$ 24,821	\$ 724	\$ 964	21.2
North Middlesex	N/A	N/A	\$ 2,359	\$ 2,838	N/A	N/A	0.5
Ottawa	\$ 269	\$ 276	\$ 17,249	\$ 25,902	\$ 742	\$ 985	N/A
Owen Sound	\$ 237	\$ 538	\$ 11,936	\$ 11,937	\$ 1,041	\$ 1,342	14.0
Pelham	N/A	N/A	\$ 25,806	\$ 30,295	N/A	N/A	12.7
Penetanguishene	N/A	N/A	\$ 14,200	\$ 19,482	N/A	N/A	10.9
Peterborough	\$ 340	\$ 425	\$ 6,400	\$ 15,602	\$ 633	\$ 1,067	
Port Colborne	N/A	N/A	\$ 5,319	\$ 7,388	N/A	N/A	8.3
Port Hope	\$ 528	\$ 1,225	\$ 8,587	\$ 12,352	\$ 946	\$ 1,827	6.3
Prince Edward County	\$ 656	\$ 1,062	\$ 11,297	\$ 18,391	\$ 1,471	\$ 2,389	
Quinte West	\$ 437	\$ 560	\$ 8,323	\$ 14,088	\$ 739	\$ 1,071	8.2
Sarnia	\$ 706	\$ 900	\$ 10,388	\$ 13,296	\$ 1,192	\$ 1,522	21.2
Sault Ste. Marie	\$ 489	\$ 596	\$ 6,486	\$ 7,910	\$ 741	\$ 904	22.0
Springwater	\$ 890	\$ 1,414	\$ 3,553	\$ 3,553	\$ 1,165	\$ 1,688	2.6
St. Catharines	N/A	N/A	\$ 11,486	\$ 14,518	N/A	N/A	18.4
St. Marys	\$ 526	\$ 612	\$ 5,126	\$ 8,249	\$ 778	\$ 1,017	11.5
St. Thomas	N/A	N/A	\$ 14,233	N/A	N/A	N/A	8.7
Stratford	\$ 265	\$ 265	\$ 8,845	\$ 11,421	\$ 681	\$ 802	19.7
The Blue Mountains	\$ 733	\$ 1,211	\$ 15,333	\$ 20,845	\$ 3,753	\$ 5,316	1.7
Thorold	N/A	N/A	\$ 8,902	\$ 13,010	N/A	N/A	9.7

Water MPMPs Cont'd

Municipalities	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	Operating Costs Integrated System	Total Costs Integrated System	Water main Breaks /100 km
Thunder Bay	\$ 453	\$ 728	\$ 13,990	\$ 18,155	\$ 1,137	\$ 1,616	13.4
Timmins	\$ 390	\$ 495	\$ 9,596	\$ 13,706	\$ 629	\$ 835	11.0
Toronto	\$ 180	\$ 223	\$ 19,953	\$ 20,314	\$ 483	\$ 532	N/A
Vaughan	\$ 833	\$ 833	\$ 11,379	\$ 17,136	\$ 1,069	\$ 1,189	3.0
Wasaga Beach	\$ 214	\$ 214	\$ 8,216	\$ 13,406	\$ 866	\$ 1,278	N/A
Waterloo	N/A	N/A	\$ 8,579	\$ 11,348	N/A	N/A	8.4
Welland	N/A	N/A	\$ 30,707	\$ 35,077	N/A	N/A	28.4
West Lincoln	\$ 737	\$ 737	\$ 15,475	\$ 23,895	\$ 1,335	\$ 1,660	3.3
Whitby	N/A	N/A	N/A	N/A	N/A	\$ 3	N/A
Whitchurch-Stouffville	\$ 671	\$ 671	\$ 6,932	\$ 8,365	\$ 1,017	\$ 1,089	8.1
Wilmot	N/A	N/A	\$ 22,302	\$ 26,365	N/A	N/A	12.3
Woolwich	N/A	N/A	\$ 9,550	\$ 12,191	N/A	N/A	2.9
Average	\$ 541	\$ 757	\$ 11,788	\$ 15,927	\$ 1,107	\$ 1,545	10.0
District of Muskoka	\$ 827	\$ 1,701	\$ 7,002	\$ 14,428	\$ 1,391	\$ 2,861	3.5
Region Durham	\$ 317	\$ 367	\$ 9,987	\$ 16,387	\$ 682	\$ 966	6.8
Region Halton	\$ 453	\$ 590	\$ 13,998	\$ 21,983	\$ 903	\$ 1,296	5.8
Region Niagara	\$ 275	\$ 345	\$ 10,677	\$ 13,838	\$ 332	\$ 418	N/A
Region Peel	\$ 456	\$ 327	\$ 11,782	\$ 14,428	\$ 571	\$ 737	7.6
Region Waterloo	\$ 652	\$ 869	N/A	N/A	N/A	N/A	N/A
Region York	\$ 437	\$ 498	\$ 60,993	\$ 140,108	\$ 600	\$ 873	0.6
Average	\$ 488	\$ 671	\$ 19,073	\$ 36,862	\$ 746	\$ 1,192	4.8

Wastewater MPMPs

Municipalities	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 Integrated System per Megalitre	Total Costs Integrated System per Megalitre
Aurora	\$ 1,837	\$ 7,450	N/A	N/A	N/A	N/A
Barrie	\$ 6,156	\$ 12,790	\$ 665	\$ 1,179	\$ 841	\$ 1,543
Belleville	\$ 7,751	\$ 13,354	\$ 270	\$ 408	\$ 387	\$ 610
Brockville	\$ 2,654	\$ 3,567	\$ 455	\$ 476	\$ 499	\$ 535
Cambridge	\$ 37,796	\$ 40,093	N/A	N/A	N/A	N/A
Central Elgin	\$ 5,240	\$ 14,272	\$ 871	\$ 1,164	\$ 1,174	\$ 1,989
Fort Erie	\$ 8,148	\$ 11,832	\$ 668	\$ 668	\$ 858	\$ 943
Greater Sudbury	\$ 8,423	\$ 12,565	\$ 306	\$ 511	\$ 530	\$ 844
Guelph	\$ 11,935	\$ 14,581	\$ 533	\$ 783	\$ 872	\$ 1,196
Hamilton	\$ 17,582	\$ 24,546	\$ 172	\$ 209	\$ 420	\$ 556
Hanover	\$ 4,552	\$ 6,633	\$ 432	\$ 537	\$ 563	\$ 728
Innisfil	\$ 7,330	\$ 12,352	\$ 504	\$ 606	\$ 760	\$ 1,039
Kawartha Lakes	\$ 3,161	\$ 4,346	\$ 389	\$ 534	\$ 505	\$ 694
Kenora	\$ 11,169	\$ 14,235	\$ 337	\$ 356	\$ 946	\$ 1,131
King	\$ 8,766	\$ 23,908	\$ 774	\$ 774	\$ 1,463	\$ 2,653
Kingston	\$ 16,938	\$ 19,718	\$ 148	\$ 430	\$ 415	\$ 750
Kingsville	\$ 18,092	\$ 26,328	\$ 519	\$ 519	\$ 1,348	\$ 1,726
Kitchener	\$ 6,923	\$ 9,825	N/A	N/A	N/A	N/A
Lambton Shores	\$ 15,344	\$ 19,982	N/A	N/A	N/A	N/A
Lincoln	\$ 2,397	\$ 3,809	N/A	N/A	N/A	N/A
London	\$ 5,105	\$ 12,304	\$ 250	\$ 425	\$ 334	\$ 627
Markham	\$ 1,060	\$ 1,060	\$ 775	\$ 775	\$ 800	\$ 800
Meaford	N/A	\$ 2,373	\$ 751	\$ 965	N/A	N/A
Middlesex Centre	\$ 4,670	\$ 10,548	\$ 2,123	\$ 2,588	\$ 2,498	\$ 3,434
Newmarket	\$ 13,751	\$ 21,041	\$ 689	\$ 689	\$ 1,143	\$ 1,384
Niagara Falls	\$ 8,591	\$ 14,581	N/A	N/A	N/A	N/A
Niagara-on-the-Lake	\$ 23,198	\$ 28,333	N/A	N/A	N/A	N/A
North Bay	\$ 8,982	\$ 9,737	\$ 144	\$ 198	\$ 303	\$ 371
North Middlesex	\$ 8,518	\$ 13,424	N/A	N/A	N/A	N/A
Orangeville	\$ 27,378	\$ 49,114	N/A	N/A	N/A	N/A
Ottawa	\$ 10,143	\$ 18,593	\$ 182	\$ 237	\$ 379	\$ 605
Owen Sound	\$ 16,039	\$ 17,479	\$ 250	\$ 312	\$ 652	\$ 750
Pelham	\$ 20,319	\$ 25,928	N/A	N/A	N/A	N/A
Penetanguishene	\$ 115	\$ 2,191	\$ 785	\$ 860	N/A	N/A
Peterborough	\$ 3,836	\$ 6,835	\$ 275	\$ 359	\$ 355	\$ 501
Port Colborne	\$ 10,744	\$ 14,843	N/A	N/A	N/A	N/A
Port Hope	\$ 264	\$ 3,095	\$ 574	\$ 1,635	\$ 585	\$ 1,770
Prince Edward County	\$ 5,786	\$ 8,020	\$ 954	\$ 1,526	\$ 1,139	\$ 1,783
Quinte West	\$ 1,232	\$ 3,810	\$ 620	\$ 699	\$ 666	\$ 843
Sarnia	\$ 17,582	\$ 27,645	\$ 388	\$ 388	\$ 918	\$ 1,221
Sault Ste. Marie	\$ 19,884	\$ 22,652	N/A	\$ 124	N/A	N/A
Springwater	\$ 8,529	\$ 8,529	\$ 683	\$ 1,071	\$ 1,012	\$ 1,400
St. Catharines	\$ 4,501	\$ 7,880	N/A	N/A	N/A	N/A
St. Marys	\$ 2,984	\$ 4,674	\$ 642	\$ 820	\$ 754	\$ 996
St. Thomas	\$ 5,191	\$ 10,766	\$ 252	\$ 292	\$ 292	\$ 379
Stratford	\$ 1,667	\$ 11,044	\$ 183	\$ 197	\$ 215	\$ 409

Wastewater MPMPs Cont'd

Municipalities	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 Integrated System per Megalitre	Total Costs Integrated System per Megalitre
The Blue Mountains	\$ 7,271	\$ 15,989	\$ 545	\$ 811	\$ 842	\$ 1,465
Thorold	\$ 6,554	\$ 9,995	N/A	N/A	N/A	N/A
Thunder Bay	\$ 9,234	\$ 12,161	\$ 355	\$ 521	\$ 521	\$ 572
Timmins	\$ 7,188	\$ 10,638	\$ 277	\$ 288	\$ 409	\$ 483
Toronto	\$ 18,872	\$ 26,290	\$ 402	\$ 461	\$ 640	\$ 793
Vaughan	\$ 7,196	\$ 12,847	\$ 982	\$ 982	\$ 1,130	\$ 1,247
Wasaga Beach	\$ 1,629	\$ 9,865	\$ 375	\$ 375	\$ 511	\$ 1,201
Waterloo	\$ 6,891	\$ 10,646	N/A	N/A	N/A	N/A
Welland	\$ 33,089	\$ 34,600	N/A	N/A	N/A	N/A
West Lincoln	\$ 9,695	\$ 15,411	\$ 679	\$ 679	\$ 928	\$ 1,074
Whitchurch-Stouffville	\$ 5,768	\$ 8,381	\$ 757	\$ 757	\$ 900	\$ 965
Wilmot	\$ 33,706	\$ 45,286	N/A	N/A	N/A	N/A
Windsor	\$ 4,494	\$ 8,173	\$ 245	\$ 251	\$ 291	\$ 335
Woolwich	\$ 10,374	\$ 13,416	N/A	N/A	N/A	N/A
Average	\$ 10,072	\$ 14,773	\$ 528	\$ 661	\$ 745	\$ 1,059
Region Durham	\$ 7,559	\$ 15,077	\$ 385	\$ 530	\$ 590	\$ 939
Region Halton	\$ 9,409	\$ 17,169	\$ 374	\$ 476	\$ 560	\$ 814
Region Niagara	\$ 50,811	\$ 65,563	\$ 387	\$ 505	\$ 555	\$ 722
Region Peel	\$ 10,151	\$ 16,641	\$ 139	\$ 319	\$ 290	\$ 567
Region Waterloo	\$ 18,836	\$ 23,904	\$ 399	\$ 483	\$ 409	\$ 495
Region York	\$ 62,144	\$ 201,356	\$ 338	\$ 501	\$ 489	\$ 991
District of Muskoka	\$ 6,929	\$ 18,384	\$ 1,029	\$ 2,176	\$ 1,508	\$ 3,447
Average	\$ 23,691	\$ 51,156	\$ 436	\$ 713	\$ 629	\$ 1,139

Average Municipal Tax and Water/WW Burden as a % of Income



Taxes and Water and Wastewater Costs as a Percentage of Income

A comparison was made earlier in the report of relative property tax burdens and water/wastewater costs on comparable properties. This section of the report provides a comparison of the allocation of gross income to fund municipal services on a typical household in each municipality.

The approach used to calculate taxes as a percentage of income was to compare the average income in a municipality from the 2012 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 2012 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 200m³.

Average Household Income and Dwelling Value

Municipality	Weighted Mean Value of Dwelling (MPAC)	Average Value of Dwelling (MPAC)	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income
Gravenhurst	\$ 272,793	mid	\$ 62,533	low
Seguin	\$ 336,532	high	\$ 63,561	low
Penetanguishene	\$ 228,351	mid	\$ 64,033	low
Fort Erie	\$ 198,850	low	\$ 66,107	low
Welland	\$ 180,392	low	\$ 66,946	low
Owen Sound	\$ 196,068	low	\$ 67,371	low
The Blue Mountains	\$ 369,795	high	\$ 67,842	low
Peterborough	\$ 223,818	low	\$ 67,917	low
Port Colborne	\$ 174,808	low	\$ 68,111	low
Lambton Shores	\$ 244,362	mid	\$ 68,576	low
Quinte West	\$ 193,901	low	\$ 69,041	low
Belleville	\$ 194,879	low	\$ 69,041	low
North Middlesex	\$ 191,715	low	\$ 69,261	low
North Bay	\$ 199,660	low	\$ 69,267	low
Meaford	\$ 238,199	mid	\$ 70,313	low
Brockville	\$ 181,218	low	\$ 70,473	low
Sault Ste. Marie	\$ 142,428	low	\$ 70,540	low
Chatham-Kent	\$ 145,197	low	\$ 70,574	low
Niagara Falls	\$ 204,632	low	\$ 71,029	low
Wainfleet	\$ 260,895	mid	\$ 71,202	low
Thunder Bay	\$ 139,876	low	\$ 71,360	low
St. Catharines	\$ 210,919	low	\$ 71,500	low
Wasaga Beach	\$ 268,519	mid	\$ 72,197	low
St. Thomas	\$ 176,044	low	\$ 72,705	low
Norfolk	\$ 211,332	low	\$ 72,883	low
St. Marys	\$ 221,501	low	\$ 73,720	low
Kawartha Lakes	\$ 240,879	mid	\$ 75,186	low
Huntsville	\$ 274,471	mid	\$ 75,772	low
Stratford	\$ 231,940	mid	\$ 76,000	low
Prince Edward County	\$ 245,462	mid	\$ 77,066	mid
Timmins	\$ 144,488	low	\$ 77,394	mid
Ingersoll	\$ 185,000	low	\$ 77,716	mid
Port Hope	\$ 237,832	mid	\$ 77,852	mid
Kingston	\$ 245,253	mid	\$ 78,170	mid
Greater Sudbury	\$ 206,585	low	\$ 78,249	mid
Hanover	\$ 184,648	low	\$ 78,760	mid
Thorold	\$ 204,950	low	\$ 78,761	mid
Kenora	\$ 150,811	low	\$ 79,478	mid
London	\$ 202,713	low	\$ 80,587	mid
Hamilton	\$ 261,756	mid	\$ 81,280	mid
Wellesley	\$ 336,625	high	\$ 81,317	mid
Bracebridge	\$ 267,384	mid	\$ 82,673	mid
Windsor	\$ 147,761	low	\$ 82,701	mid
Sarnia	\$ 191,499	low	\$ 83,591	mid

Average Household Income and Dwelling Value Cont'd

Municipality	Weighted Mean Value of Dwelling (MPAC)	Average Value of Dwelling (MPAC)	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income
Barrie	\$ 259,146	mid	\$ 84,300	mid
Kitchener	\$ 249,163	mid	\$ 84,359	mid
Oshawa	\$ 233,363	mid	\$ 84,875	mid
Kingsville	\$ 200,774	low	\$ 86,275	mid
Georgina	\$ 282,084	mid	\$ 87,717	mid
Orangeville	\$ 169,492	low	\$ 88,785	mid
Guelph	\$ 274,102	mid	\$ 88,888	mid
West Lincoln	\$ 268,144	mid	\$ 89,156	mid
Innisfil	\$ 301,107	mid	\$ 89,286	mid
Cambridge	\$ 255,796	mid	\$ 89,361	mid
Lincoln	\$ 285,418	mid	\$ 90,746	mid
Toronto	\$ 441,625	high	\$ 94,526	mid
Central Elgin	\$ 238,396	mid	\$ 97,034	mid
Brampton	\$ 334,655	high	\$ 98,883	mid
Ottawa	\$ 308,888	mid	\$ 100,236	high
Niagara-on-the-Lake	\$ 391,207	high	\$ 101,335	high
Clarington	\$ 268,393	mid	\$ 102,011	high
North Dumfries	\$ 366,116	high	\$ 102,831	high
Grimsby	\$ 300,856	mid	\$ 103,410	high
Waterloo	\$ 301,184	mid	\$ 105,606	high
Mississauga	\$ 383,500	high	\$ 105,848	high
Ajax	\$ 311,213	mid	\$ 106,960	high
Wilmot	\$ 327,071	high	\$ 107,054	high
Pelham	\$ 312,003	high	\$ 111,693	high
Whitby	\$ 313,634	high	\$ 111,754	high
Pickering	\$ 331,964	high	\$ 112,374	high
Burlington	\$ 370,554	high	\$ 115,078	high
Richmond Hill	\$ 485,148	high	\$ 117,414	high
Milton	\$ 378,896	high	\$ 117,840	high
Newmarket	\$ 362,100	high	\$ 117,930	high
Markham	\$ 449,672	high	\$ 118,780	high
Middlesex Centre	\$ 313,857	high	\$ 120,626	high
Springwater	\$ 337,727	high	\$ 123,240	high
Halton Hills	\$ 380,754	high	\$ 124,529	high
East Gwillimbury	\$ 397,691	high	\$ 128,097	high
Vaughan	\$ 495,190	high	\$ 129,187	high
Woolwich	\$ 331,223	high	\$ 132,046	high
Caledon	\$ 462,946	high	\$ 137,331	high
Whitchurch-Stouffville	\$ 468,766	high	\$ 143,618	high
Aurora	\$ 436,959	high	\$ 151,513	high
Oakville	\$ 529,571	high	\$ 151,893	high
King	\$ 616,811	high	\$ 194,451	high
Average	\$ 280,162		\$ 91,506	
Median	\$ 261,326		\$ 83,146	
Minimum	\$ 139,876		\$ 62,533	
Maximum	\$ 616,811		\$ 194,451	

Property Taxes as a Percentage of Income

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income	2012 Average Residential Taxes	2012 Property Taxes as a % of Household Income	2012 Property Taxes as a % of Household Income
Springwater	\$ 123,240	high	\$ 2,954	2.4%	low
Woolwich	\$ 132,046	high	\$ 3,430	2.6%	low
Milton	\$ 117,840	high	\$ 3,135	2.7%	low
Orangeville	\$ 88,785	mid	\$ 2,411	2.7%	low
Kingsville	\$ 86,275	mid	\$ 2,421	2.8%	low
Middlesex Centre	\$ 120,626	high	\$ 3,505	2.9%	low
Halton Hills	\$ 124,529	high	\$ 3,633	2.9%	low
Aurora	\$ 151,513	high	\$ 4,517	3.0%	low
Seguin	\$ 63,561	low	\$ 1,920	3.0%	low
Burlington	\$ 115,078	high	\$ 3,573	3.1%	low
Whitchurch-Stouffville	\$ 143,618	high	\$ 4,481	3.1%	low
Kenora	\$ 79,478	mid	\$ 2,481	3.1%	low
East Gwillimbury	\$ 128,097	high	\$ 4,056	3.2%	low
Caledon	\$ 137,331	high	\$ 4,357	3.2%	low
Wilmot	\$ 107,054	high	\$ 3,421	3.2%	low
Hanover	\$ 78,760	mid	\$ 2,518	3.2%	low
King	\$ 194,451	high	\$ 6,219	3.2%	low
Windsor	\$ 82,701	mid	\$ 2,681	3.2%	low
Oakville	\$ 151,893	high	\$ 4,969	3.3%	low
Newmarket	\$ 117,930	high	\$ 3,912	3.3%	low
Sarnia	\$ 83,591	mid	\$ 2,833	3.4%	low
Prince Edward County	\$ 77,066	mid	\$ 2,624	3.4%	low
Mississauga	\$ 105,848	high	\$ 3,619	3.4%	low
Markham	\$ 118,780	high	\$ 4,072	3.4%	low
North Dumfries	\$ 102,831	high	\$ 3,581	3.5%	low
London	\$ 80,587	mid	\$ 2,808	3.5%	low
Waterloo	\$ 105,606	high	\$ 3,712	3.5%	low
Wasaga Beach	\$ 72,197	low	\$ 2,559	3.5%	low
Vaughan	\$ 129,187	high	\$ 4,605	3.6%	low
St. Thomas	\$ 72,705	low	\$ 2,603	3.6%	low
Toronto	\$ 94,526	mid	\$ 3,406	3.6%	low
Norfolk	\$ 72,883	low	\$ 2,631	3.6%	low
Clarington	\$ 102,011	high	\$ 3,714	3.6%	low
Quinte West	\$ 69,041	low	\$ 2,515	3.6%	low
Ingersoll	\$ 77,716	mid	\$ 2,859	3.7%	mid
Cambridge	\$ 89,361	mid	\$ 3,288	3.7%	mid
Kitchener	\$ 84,359	mid	\$ 3,117	3.7%	mid
Pelham	\$ 111,693	high	\$ 4,132	3.7%	mid
West Lincoln	\$ 89,156	mid	\$ 3,304	3.7%	mid
Chatham-Kent	\$ 70,574	low	\$ 2,633	3.7%	mid
Innisfil	\$ 89,286	mid	\$ 3,357	3.8%	mid
Ottawa	\$ 100,236	high	\$ 3,771	3.8%	mid
Sault Ste. Marie	\$ 70,540	low	\$ 2,662	3.8%	mid
Grimsby	\$ 103,410	high	\$ 3,918	3.8%	mid
Whitby	\$ 111,754	high	\$ 4,265	3.8%	mid

Property Taxes as a Percentage of Income Cont'd

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income	2012 Average Residential Taxes	2012 Property Taxes as a % of Household Income	2012 Property Taxes as a % of Household Income
Richmond Hill	\$ 117,414	high	\$ 4,514	3.8%	mid
North Middlesex	\$ 69,261	low	\$ 2,666	3.8%	mid
Timmins	\$ 77,394	mid	\$ 2,986	3.9%	mid
Thorold	\$ 78,761	mid	\$ 3,038	3.9%	mid
Thunder Bay	\$ 71,360	low	\$ 2,769	3.9%	mid
Guelph	\$ 88,888	mid	\$ 3,462	3.9%	mid
Ajax	\$ 106,960	high	\$ 4,179	3.9%	mid
Brockville	\$ 70,473	low	\$ 2,756	3.9%	mid
Brampton	\$ 98,883	mid	\$ 3,888	3.9%	mid
Pickering	\$ 112,374	high	\$ 4,420	3.9%	mid
Central Elgin	\$ 97,034	mid	\$ 3,824	3.9%	mid
Lincoln	\$ 90,746	mid	\$ 3,615	4.0%	mid
Niagara Falls	\$ 71,029	low	\$ 2,837	4.0%	mid
Barrie	\$ 84,300	mid	\$ 3,379	4.0%	mid
Kawartha Lakes	\$ 75,186	low	\$ 3,047	4.1%	high
Bracebridge	\$ 82,673	mid	\$ 3,356	4.1%	high
Niagara-on-the-Lake	\$ 101,335	high	\$ 4,157	4.1%	high
Georgina	\$ 87,717	mid	\$ 3,599	4.1%	high
Greater Sudbury	\$ 78,249	mid	\$ 3,219	4.1%	high
Huntsville	\$ 75,772	low	\$ 3,161	4.2%	high
Lambton Shores	\$ 68,576	low	\$ 2,865	4.2%	high
Port Colborne	\$ 68,111	low	\$ 2,861	4.2%	high
St. Marys	\$ 73,720	low	\$ 3,148	4.3%	high
Welland	\$ 66,946	low	\$ 2,871	4.3%	high
Fort Erie	\$ 66,107	low	\$ 2,859	4.3%	high
Belleville	\$ 69,041	low	\$ 3,008	4.4%	high
Stratford	\$ 76,000	low	\$ 3,325	4.4%	high
St. Catharines	\$ 71,500	low	\$ 3,142	4.4%	high
Owen Sound	\$ 67,371	low	\$ 3,000	4.5%	high
Oshawa	\$ 84,875	mid	\$ 3,793	4.5%	high
Peterborough	\$ 67,917	low	\$ 3,082	4.5%	high
Wellesley	\$ 81,317	mid	\$ 3,692	4.5%	high
Hamilton	\$ 81,280	mid	\$ 3,731	4.6%	high
Kingston	\$ 78,170	mid	\$ 3,628	4.6%	high
North Bay	\$ 69,267	low	\$ 3,249	4.7%	high
Port Hope	\$ 77,852	mid	\$ 3,725	4.8%	high
Gravenhurst	\$ 62,533	low	\$ 3,221	5.2%	high
Penetanguishene	\$ 64,033	low	\$ 3,299	5.2%	high
Wainfleet	\$ 71,202	low	\$ 3,759	5.3%	high
Meaford	\$ 70,313	low	\$ 3,744	5.3%	high
The Blue Mountains	\$ 67,842	low	\$ 3,618	5.3%	high
Average	\$ 91,506		\$ 3,392	3.8%	
Median	\$ 83,146		\$ 3,341	3.8%	
Minimum	\$ 62,533		\$ 1,920	2.4%	
Maximum	\$ 194,451		\$ 6,219	5.3%	

Total Municipal Burden as a Percentage of Income

The following table includes property taxes as well as water and sewer costs on a typical home and calculates the total municipal burden as a % of household income.

Municipality	2012 Average Residential Taxes	2012 Residential Water/WW Costs 200 m ³	2012 Total Municipal Tax Burden	2012 Total Municipal Burden as a % of Household Income	2012 Relative Ranking % of Income
Milton	\$ 3,135	\$ 642	\$ 3,777	3.2%	low
Springwater	\$ 2,954	\$ 1,123	\$ 4,077	3.3%	low
Aurora	\$ 4,517	\$ 540	\$ 5,057	3.3%	low
Woolwich	\$ 3,430	\$ 996	\$ 4,426	3.4%	low
Kingsville	\$ 2,421	\$ 494	\$ 2,915	3.4%	low
Caledon	\$ 4,357	\$ 308	\$ 4,665	3.4%	low
Halton Hills	\$ 3,633	\$ 642	\$ 4,275	3.4%	low
Whitchurch-Stouffville	\$ 4,481	\$ 549	\$ 5,030	3.5%	low
King	\$ 6,219	\$ 730	\$ 6,949	3.6%	low
Orangeville	\$ 2,411	\$ 765	\$ 3,176	3.6%	low
Burlington	\$ 3,573	\$ 642	\$ 4,215	3.7%	low
Oakville	\$ 4,969	\$ 642	\$ 5,611	3.7%	low
Mississauga	\$ 3,619	\$ 308	\$ 3,927	3.7%	low
Middlesex Centre	\$ 3,505	\$ 1,052	\$ 4,557	3.8%	low
Markham	\$ 4,072	\$ 526	\$ 4,598	3.9%	low
Wilmot	\$ 3,421	\$ 773	\$ 4,194	3.9%	low
East Gwillimbury	\$ 4,056	\$ 976	\$ 5,032	3.9%	low
Newmarket	\$ 3,912	\$ 765	\$ 4,677	4.0%	low
Vaughan	\$ 4,605	\$ 525	\$ 5,130	4.0%	low
Toronto	\$ 3,406	\$ 499	\$ 3,905	4.1%	low
Waterloo	\$ 3,712	\$ 687	\$ 4,399	4.2%	low
Hanover	\$ 2,518	\$ 768	\$ 3,287	4.2%	low
North Dumfries	\$ 3,581	\$ 734	\$ 4,315	4.2%	low
Wasaga Beach	\$ 2,559	\$ 497	\$ 3,056	4.2%	low
Grimsby	\$ 3,918	\$ 467	\$ 4,386	4.2%	low
Brampton	\$ 3,888	\$ 308	\$ 4,196	4.2%	low
Clarington	\$ 3,714	\$ 641	\$ 4,356	4.3%	low
Kenora	\$ 2,481	\$ 927	\$ 3,408	4.3%	low
Richmond Hill	\$ 4,514	\$ 539	\$ 5,052	4.3%	low
London	\$ 2,808	\$ 662	\$ 3,470	4.3%	low
Pelham	\$ 4,132	\$ 726	\$ 4,858	4.3%	low
Whitby	\$ 4,265	\$ 641	\$ 4,906	4.4%	mid
Ottawa	\$ 3,771	\$ 641	\$ 4,412	4.4%	mid
Sarnia	\$ 2,833	\$ 898	\$ 3,731	4.5%	mid
Windsor	\$ 2,681	\$ 1,031	\$ 3,711	4.5%	mid
Pickering	\$ 4,420	\$ 641	\$ 5,061	4.5%	mid
Ajax	\$ 4,179	\$ 641	\$ 4,821	4.5%	mid
Kitchener	\$ 3,117	\$ 685	\$ 3,802	4.5%	mid
Quinte West	\$ 2,515	\$ 622	\$ 3,137	4.5%	mid
Cambridge	\$ 3,288	\$ 774	\$ 4,062	4.5%	mid

Total Municipal and Property Tax Burden as a Percentage of Income Cont'd

Municipality	2012 Average Residential Taxes	2012 Residential Water/WW Costs 200 m ³	2012 Total Municipal Tax Burden	2012 Total Municipal Burden as a % of Household Income	2012 Relative Ranking % of Income
St. Thomas	\$ 2,603	\$ 705	\$ 3,309	4.6%	mid
Sault Ste. Marie	\$ 2,662	\$ 630	\$ 3,292	4.7%	mid
West Lincoln	\$ 3,304	\$ 878	\$ 4,183	4.7%	mid
Guelph	\$ 3,462	\$ 732	\$ 4,194	4.7%	mid
Brockville	\$ 2,756	\$ 589	\$ 3,345	4.7%	mid
Innisfil	\$ 3,357	\$ 896	\$ 4,253	4.8%	mid
Timmins	\$ 2,986	\$ 708	\$ 3,693	4.8%	mid
North Middlesex	\$ 2,666	\$ 640	\$ 3,306	4.8%	mid
Chatham-Kent	\$ 2,633	\$ 744	\$ 3,377	4.8%	mid
Georgina	\$ 3,599	\$ 606	\$ 4,205	4.8%	mid
Barrie	\$ 3,379	\$ 677	\$ 4,056	4.8%	mid
Ingersoll	\$ 2,859	\$ 893	\$ 3,752	4.8%	mid
Thorold	\$ 3,038	\$ 799	\$ 3,837	4.9%	mid
Lincoln	\$ 3,615	\$ 844	\$ 4,459	4.9%	mid
Niagara-on-the-Lake	\$ 4,157	\$ 931	\$ 5,087	5.0%	mid
Thunder Bay	\$ 2,769	\$ 827	\$ 3,596	5.0%	mid
Central Elgin	\$ 3,824	\$ 1,093	\$ 4,917	5.1%	high
Prince Edward County	\$ 2,624	\$ 1,364	\$ 3,988	5.2%	high
Peterborough	\$ 3,082	\$ 438	\$ 3,520	5.2%	high
Norfolk	\$ 2,631	\$ 1,150	\$ 3,781	5.2%	high
Stratford	\$ 3,325	\$ 622	\$ 3,947	5.2%	high
Oshawa	\$ 3,793	\$ 641	\$ 4,434	5.2%	high
Hamilton	\$ 3,731	\$ 531	\$ 4,262	5.2%	high
Niagara Falls	\$ 2,837	\$ 889	\$ 3,726	5.2%	high
Greater Sudbury	\$ 3,219	\$ 886	\$ 4,105	5.2%	high
St. Marys	\$ 3,148	\$ 739	\$ 3,887	5.3%	high
Bracebridge	\$ 3,356	\$ 1,088	\$ 4,445	5.4%	high
Wellesley	\$ 3,692	\$ 734	\$ 4,426	5.4%	high
St. Catharines	\$ 3,142	\$ 788	\$ 3,930	5.5%	high
Kawartha Lakes	\$ 3,047	\$ 1,116	\$ 4,162	5.5%	high
Huntsville	\$ 3,161	\$ 1,088	\$ 4,250	5.6%	high
Belleville	\$ 3,008	\$ 900	\$ 3,907	5.7%	high
Port Colborne	\$ 2,861	\$ 1,010	\$ 3,871	5.7%	high
Welland	\$ 2,871	\$ 934	\$ 3,805	5.7%	high
Port Hope	\$ 3,725	\$ 731	\$ 4,456	5.7%	high
Lambton Shores	\$ 2,865	\$ 1,061	\$ 3,926	5.7%	high
Kingston	\$ 3,628	\$ 877	\$ 4,505	5.8%	high
Owen Sound	\$ 3,000	\$ 895	\$ 3,895	5.8%	high
North Bay	\$ 3,249	\$ 841	\$ 4,090	5.9%	high
Fort Erie	\$ 2,859	\$ 1,202	\$ 4,061	6.1%	high
Penetanguishene	\$ 3,299	\$ 840	\$ 4,139	6.5%	high
The Blue Mountains	\$ 3,618	\$ 982	\$ 4,600	6.8%	high
Gravenhurst	\$ 3,221	\$ 1,088	\$ 4,309	6.9%	high
Meaford	\$ 3,744	\$ 1,162	\$ 4,905	7.0%	high
Seguin	\$ 1,920	N/A	N/A	N/A	
Wainfleet	\$ 3,759	N/A	N/A	N/A	
Average	\$ 3,392	\$ 772	\$ 4,176	4.7%	
Median	\$ 3,341	\$ 737	\$ 4,173	4.7%	
Minimum	\$ 1,920	\$ 308	\$ 2,915	3.2%	
Maximum	\$ 6,219	\$ 1,364	\$ 6,949	7.0%	

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

Municipality	2012 Est. Avg. Household Income	2012 Average Residential Taxes	2012 Residential Water/WW Costs 200 m ³	2012 Total Municipal Tax Burden	2012 Total Municipal Tax Burden Ranking	2012 Total Municipal Burden as a % of Household Income	2012 Relative Ranking % of Income
Ottawa	high	\$ 3,771	\$ 641	\$ 4,412	high	4.4%	mid
Quinte West	low	\$ 2,515	\$ 622	\$ 3,137	low	4.5%	mid
Brockville	low	\$ 2,756	\$ 589	\$ 3,345	low	4.7%	mid
Prince Edward County	mid	\$ 2,624	\$ 1,364	\$ 3,988	mid	5.2%	high
Peterborough	low	\$ 3,082	\$ 438	\$ 3,520	low	5.2%	high
Kawartha Lakes	low	\$ 3,047	\$ 1,116	\$ 4,162	mid	5.5%	high
Belleville	low	\$ 3,008	\$ 900	\$ 3,907	mid	5.7%	high
Port Hope	mid	\$ 3,725	\$ 731	\$ 4,456	high	5.7%	high
Kingston	mid	\$ 3,628	\$ 877	\$ 4,505	high	5.8%	high
Eastern Average		\$ 3,128	\$ 809	\$ 3,937		5.2%	
Milton	high	\$ 3,135	\$ 642	\$ 3,777	low	3.2%	low
Aurora	high	\$ 4,517	\$ 540	\$ 5,057	high	3.3%	low
Caledon	high	\$ 4,357	\$ 308	\$ 4,665	high	3.4%	low
Halton Hills	high	\$ 3,633	\$ 642	\$ 4,275	mid	3.4%	low
Whitchurch-Stouffville	high	\$ 4,481	\$ 549	\$ 5,030	high	3.5%	low
King	high	\$ 6,219	\$ 730	\$ 6,949	high	3.6%	low
Burlington	high	\$ 3,573	\$ 642	\$ 4,215	mid	3.7%	low
Oakville	high	\$ 4,969	\$ 642	\$ 5,611	high	3.7%	low
Mississauga	high	\$ 3,619	\$ 308	\$ 3,927	mid	3.7%	low
Markham	high	\$ 4,072	\$ 526	\$ 4,598	high	3.9%	low
East Gwillimbury	high	\$ 4,056	\$ 976	\$ 5,032	high	3.9%	low
Newmarket	high	\$ 3,912	\$ 765	\$ 4,677	high	4.0%	low
Vaughan	high	\$ 4,605	\$ 525	\$ 5,130	high	4.0%	low
Toronto	mid	\$ 3,406	\$ 499	\$ 3,905	low	4.1%	low
Brampton	mid	\$ 3,888	\$ 308	\$ 4,196	mid	4.2%	low
Clarington	high	\$ 3,714	\$ 641	\$ 4,356	mid	4.3%	low
Richmond Hill	high	\$ 4,514	\$ 539	\$ 5,052	high	4.3%	low
Whitby	high	\$ 4,265	\$ 641	\$ 4,906	high	4.4%	mid
Pickering	high	\$ 4,420	\$ 641	\$ 5,061	high	4.5%	mid
Ajax	high	\$ 4,179	\$ 641	\$ 4,821	high	4.5%	mid
Georgina	mid	\$ 3,599	\$ 606	\$ 4,205	mid	4.8%	mid
Oshawa	mid	\$ 3,793	\$ 641	\$ 4,434	high	5.2%	high
GTA Average		\$ 4,133	\$ 589	\$ 4,722		4.0%	
Grimsby	high	\$ 3,918	\$ 467	\$ 4,386	mid	4.2%	low
Pelham	high	\$ 4,132	\$ 726	\$ 4,858	high	4.3%	low
West Lincoln	mid	\$ 3,304	\$ 878	\$ 4,183	mid	4.7%	mid
Thorold	mid	\$ 3,038	\$ 799	\$ 3,837	low	4.9%	mid
Lincoln	mid	\$ 3,615	\$ 844	\$ 4,459	high	4.9%	mid
Niagara-on-the-Lake	high	\$ 4,157	\$ 931	\$ 5,087	high	5.0%	mid
Hamilton	mid	\$ 3,731	\$ 531	\$ 4,262	mid	5.2%	high
Niagara Falls	low	\$ 2,837	\$ 889	\$ 3,726	low	5.2%	high
St. Catharines	low	\$ 3,142	\$ 788	\$ 3,930	mid	5.5%	high
Port Colborne	low	\$ 2,861	\$ 1,010	\$ 3,871	low	5.7%	high
Welland	low	\$ 2,871	\$ 934	\$ 3,805	low	5.7%	high
Fort Erie	low	\$ 2,859	\$ 1,202	\$ 4,061	mid	6.1%	high
Niagara/Hamilton Avg.		\$ 3,359	\$ 867	\$ 4,189		5.2%	

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

Municipality	2012 Est. Avg. Household Income	2012 Average Residential Taxes	2012 Residential Water/WW Costs 200 m ³	2012 Total Municipal Tax Burden	2012 Total Municipal Tax Burden Ranking	2012 Total Municipal Burden as a % of Household Income	2012 Relative Ranking % of Income
Kenora	mid	\$ 2,481	\$ 927	\$ 3,408	low	4.3%	low
Sault Ste. Marie	low	\$ 2,662	\$ 630	\$ 3,292	low	4.7%	mid
Timmins	mid	\$ 2,986	\$ 708	\$ 3,693	low	4.8%	mid
Thunder Bay	low	\$ 2,769	\$ 827	\$ 3,596	low	5.0%	mid
Greater Sudbury	mid	\$ 3,219	\$ 886	\$ 4,105	mid	5.2%	high
North Bay	low	\$ 3,249	\$ 841	\$ 4,090	mid	5.9%	high
North Average		\$ 2,755	\$ 803	\$ 3,697		5.0%	
Springwater	high	\$ 2,954	\$ 1,123	\$ 4,077	mid	3.3%	low
Orangeville	mid	\$ 2,411	\$ 765	\$ 3,176	low	3.6%	low
Wasaga Beach	low	\$ 2,559	\$ 497	\$ 3,056	low	4.2%	low
Innisfil	mid	\$ 3,357	\$ 896	\$ 4,253	mid	4.8%	mid
Barrie	mid	\$ 3,379	\$ 677	\$ 4,056	mid	4.8%	mid
Bracebridge	mid	\$ 3,356	\$ 1,088	\$ 4,445	high	5.4%	high
Huntsville	low	\$ 3,161	\$ 1,088	\$ 4,250	mid	5.6%	high
Penetanguishene	low	\$ 3,299	\$ 840	\$ 4,139	mid	6.5%	high
Gravenhurst	low	\$ 3,221	\$ 1,088	\$ 4,309	mid	6.9%	high
Simcoe/Musk./Duff./Avg.		\$ 1,539	\$ 448	\$ 1,987		5.0%	
Woolwich	high	\$ 3,430	\$ 996	\$ 4,426	high	3.4%	low
Kingsville	mid	\$ 2,421	\$ 494	\$ 2,915	low	3.4%	low
Middlesex Centre	high	\$ 3,505	\$ 1,052	\$ 4,557	high	3.8%	low
Wilmot	high	\$ 3,421	\$ 773	\$ 4,194	mid	3.9%	low
Waterloo	high	\$ 3,712	\$ 687	\$ 4,399	high	4.2%	low
Hanover	mid	\$ 2,518	\$ 768	\$ 3,287	low	4.2%	low
North Dumfries	high	\$ 3,581	\$ 734	\$ 4,315	mid	4.2%	low
London	mid	\$ 2,808	\$ 662	\$ 3,470	low	4.3%	low
Sarnia	mid	\$ 2,833	\$ 898	\$ 3,731	low	4.5%	mid
Windsor	mid	\$ 2,681	\$ 1,031	\$ 3,711	low	4.5%	mid
Kitchener	mid	\$ 3,117	\$ 685	\$ 3,802	low	4.5%	mid
Cambridge	mid	\$ 3,288	\$ 774	\$ 4,062	mid	4.5%	mid
St. Thomas	low	\$ 2,603	\$ 705	\$ 3,309	low	4.6%	mid
Guelph	mid	\$ 3,462	\$ 732	\$ 4,194	mid	4.7%	mid
North Middlesex	low	\$ 2,666	\$ 640	\$ 3,306	low	4.8%	mid
Chatham-Kent	low	\$ 2,633	\$ 744	\$ 3,377	low	4.8%	mid
Ingersoll	mid	\$ 2,859	\$ 893	\$ 3,752	low	4.8%	mid
Central Elgin	mid	\$ 3,824	\$ 1,093	\$ 4,917	high	5.1%	high
Norfolk	low	\$ 2,631	\$ 1,150	\$ 3,781	low	5.2%	high
Stratford	low	\$ 3,325	\$ 622	\$ 3,947	mid	5.2%	high
St. Marys	low	\$ 3,148	\$ 739	\$ 3,887	low	5.3%	high
Wellesley	mid	\$ 3,692	\$ 734	\$ 4,426	high	5.4%	high
Lambton Shores	low	\$ 2,865	\$ 1,061	\$ 3,926	mid	5.7%	high
Owen Sound	low	\$ 3,000	\$ 895	\$ 3,895	low	5.8%	high
The Blue Mountains	low	\$ 3,618	\$ 982	\$ 4,600	high	6.8%	high
Meaford	low	\$ 3,744	\$ 1,162	\$ 4,905	high	7.0%	high
Southwest Average		\$ 1,565	\$ 417	\$ 1,983		4.8%	

Economic Development Programs



Economic Development Programs

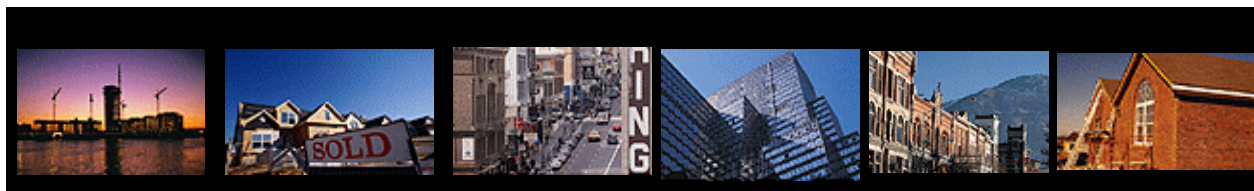
Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

- Grants
- Interest Free Loans
- Tax Incremental Financing
- Corporate Visitation Programs
- Ambassador Programs
- Refund/waiving of fees
- Business Enterprise Centres
- Municipal land assembly
- Brownfield programs
- Downtown programs
- Heritage restoration programs
- Developing networks and 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 relocate 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.

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.

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.

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.

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.

Business Retention & Expansion Programs

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.

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.

Business Retention & Expansion Programs**Halton Region**

- 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

Hamilton

- The **Hamilton Small Business Enterprise Centre (SBEC)** has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, community outreach to both new and existing small and medium businesses.
- The **Hamilton Technology Centre** is a modern 40,000 square foot, fibre optic equipped facility funded and operated by the Economic Development and real Estate Division of the City of Hamilton. The Centre's mission is to have a positive impact on the City of Hamilton's economic development by maximizing the success of emerging companies.
- Hamilton is a city of innovators and has numerous organizations, commercialization engines and research facilities that help companies develop new products and processes and turn them into commercial reality.

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 and entrepreneurial 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/or manage their business. Services include: start-up information, one-on-one confidential consultations, HST and other business related seminars, business resource library, youth programs, business plan writing competitions for youth and social activities for Young Professionals in the community.
- The **Business Development** mandate is to promote the City as a great location for business and industry and strengthen our local economy and business infrastructure. Gathering statistical information, maintaining an inventory of available lands and buildings for development, and promoting the area to SME’s and Knowledge Economy-based businesses are key aspects of business development services. The City of Kawartha Lakes “environment first” principle is demonstrated through the City’s Green Hub Community Improvement Plan designed to encourage industry investment with a focus on clean or green technologies and services, and a focus on a regional initiative to develop an International Centre of Excellence for Water Quality.
- 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, objectives and strategies to optimize tourism industry growth, strategic marketing, funding sources, research and information, and tourism product development.
- The **Business Retention and Expansion Officer’s** mandate is to promote the City as a great location for business to thrive and expand. Gathering community intelligence through surveys, labour market development and sourcing assistance and resources for business interested in expanding are all important aspects of supporting local business retention and expansion. The BRE office operates on the premise that a healthy, thriving local economy serves as an excellent tool for attracting other businesses and entrepreneurs to the City.

King

- **Economic Development Strategy**—King has most recently embarked on the development of its first ever 5 year Economic Development Strategy. Implementation of the plan will commence in 2nd quarter of 2013.
- **Spotlight on Business Profiles**—2012 marks the 2nd year of a program that profiles, acknowledges and awards innovation and successful businesses in King that share's the community values. Three businesses in 2011 and four in 2012 were profiled. A two page profile is researched, developed and published electronically as testimonials and is used for business and investment attraction efforts.

Business Retention & Expansion Programs

King—continued

- **Cultivating Business Retention + Expansion**—the *King + WS Cultivating Business BR+E* project commenced November 2011. Interviews began in December 2011 and ended on March 31, 2012. In total 71 business respondents from King (33 respondents) and Whitchurch-Stouffville (38 respondents) were interviewed. One of the primary objectives of this process was to build stronger relationships with local businesses and identify and address issues and opportunities effecting agricultural, agri-business and rural base businesses in both municipalities. The results of which have been used to develop a five year Action Plan with 33 actionable items. Implementation of this plan commenced in June of 2012. This program has formed the basis for ongoing business visitation efforts.
- **2012 Business and Community Directory**—developed and published in print and electronically for the first time in 2012 in partnership with the King Chamber of Commerce. A print run of 10,000 enabled distribution of approximately 7,000 to every household within King with excess for responding to relocation, investment and business inquiries.
- **Beautification**—An annual Commercial Core Physical Improvement beautification program was initiated in 2012 with the intent of consolidating and coordinating various Township Department and community group efforts at presenting King City, Nobleton and Schomberg commercial cores as attractive places to invest and do business.
- **Grants**— The Economic development function provided financial assistance and guidance to the three Village/ Business Associations with their marketing and promotional efforts, especially the development and publication of websites and business directory brochures and event promotion for these commercial districts.

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.

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.

Business Retention & Expansion Programs

Middlesex Centre

- Business Newsletter, Visitation Program, Small Business Help Centre

Milton

- 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.

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

- The City of Oshawa continues to implement its Community Adjustment and Sustainability Strategy entitled **Rethink, ReNew, ReTool**. Through this strategy Oshawa is able to offer a number of competitive programs and tools for sustainable business growth.
- **BizPal**—BizPal streamlines the business permit and licence experience for anyone looking to start a new business in Oshawa. BizPal offers a complete list of requirements and contacts across all levels of government.
- **Community Improvement Programs**—The City offers a number of incentive programs to enhance development throughout the City. Brownfield redevelopment, downtown redevelopment and façade incentives as well as incentives for purpose-built student housing in the university and college areas complement the development experience in Oshawa.
- **Fast tracking Development Approvals Process**—The City’s Development Services Team offers fast tracking development approvals process to accommodate approvals when timelines are tight.
- **Partnerships**—The City of Oshawa partners with a number of local, regional and provincial partners both from the public and private sector to promote our area’s business opportunities and make those strategic connections. Partnerships include: the Greater Oshawa Chamber of Commerce, the Greater Toronto Marketing Alliance, Durham Economic Development Partnership and Durham Workforce Authority in addition to others.
- **Site Selection Tools**—A full array of services are available for both new and existing businesses wishing to locate or expand in the City of Oshawa. Services provided range from location assistance through our realtor network as well as our available land building database to navigating through the development approvals process and access to demographics and statistical information through ED Tools. Assistance with grand openings and connections to supply chains and business organizations can assist with future growth and promotion.

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.
- **Central Area Revitalization Grant** (Tax Increment Based)
- **Municipal Incentive Program**—Planning application fees, including cash-in-lieu of parkland can simply be waived.

Business Retention & Expansion Programs

Pickering

- **Corporate Calling Program**, connecting our office with:
 - Local businesses of all sizes and sectors as a means of engaging them in our local economic growth and providing an avenue for them to voice concerns and share successes
 - Government agencies and institutional and community groups that impact our local economy
 - External businesses and partners, representing the voice of both Pickering and Regional business interests
- The Economic Development Office partners with local, regional and provincial groups as a means to enhancing and protecting the interests of our local businesses. Partners include the Ajax-Pickering Board of Trade (APBOT), The Greater Toronto marketing Alliance (GTMA), Durham Strategic Energy Alliance (DSEA), The Region of Durham Economic Development Office, the Durham Region Local Training Board, The Business Advisory Centre Durham (BACD) and more.
- **Publications** - Publish an Available Land & Space Directory, View on Business Newsletter, Economic & Community Profile, Business Start-Up Directory and Business Directory listing over 2400 local businesses by size and sector.
- The City also maintains a business website providing statistics, news, and economic development program details. Film permit access, land and space inventories with aerial mapping, development news and images, links to all manner of local and regional business interests and much more.
- **Seminars and Business Start-Up Consultations** are also offered to anyone interested in business matters.

Port Colborne

- **Corporate Visitation Program.** The Economic Development Office assists firms in developing new export markets and expanding existing companies.

Prince Edward County

- Positioned itself as Canada's **First Creative Rural Economy** – an investment attraction program situated on www.buildanewlife.ca

Business Retention & Expansion Programs

Richmond Hill

- **Corporate Calling Program.** This program responds to leads from within the local business community itself and through information obtained from professional affiliations and sources in a concerted effort to call on businesses of varying size and different stages of development.
- **Small Business Coordinator** - seminars, queries, etc.
- The **Office of Economic Development (OED)** will assist local industries to increase their international presence and competitiveness, penetrate new markets, develop new products and realize new business development. In order to ensure opportunities are realized, the Richmond Hill Office of Economic Development is facilitating strategic alliances to promote increased opportunities for Richmond Hill companies, which would result in diversification, expansion, and job creation.
- **Film and Conference Attraction**

Sault Ste. Marie

- **Sault Ste. Marie Economic Development Corporation** offers programs, services and government program facilitation for small to large business as it relates to:
- Invest Sault Ste. Marie, Enterprise Services (small business development), Youth Development
- International Relations and Regional Partnerships, Virtual Advisors
- Small Business Incubators, Site Selection, Tourism Promotion, Conference Attraction and Development
- Film Attraction, Industry Seminars and Workshops, Physician Recruitment, Corporate Aftercare
- **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 operates under a Board of Directors comprised of City Council and representatives from business and industry in St. Thomas. The mission of the EDC is to enhance the quality of life for all citizens of St. Thomas by attracting, retaining and growing our industrial and commercial sectors, which will result in increased employment opportunities and assessment.
- **Company Visitation Program**—officials from the St. Thomas EDC and the City undertake visits to businesses to express to each company their importance to the community, to learn more about the business and its management and to ensure that any challenges they may be experiencing are addressed in a timely manner.
- **Site Selection Services**—full array of services to businesses wishing to expand or re-locate in St. Thomas or the Municipality of Central Elgin. These services range from location assistance to our Top Gear Program, which works to facilitate the building permit process and connect business leaders with local mentors who provide a more in-depth knowledge of doing business in St. Thomas. The EDC will also assist with groundbreaking and grand openings of new facilities and will work with businesses to connect them with service providers who can aid in the hiring of quality employees.
- **Investment Attraction**—the St. Thomas EDC is a founding member of the Southwestern Ontario marketing Alliance (SOMA), an association which includes the municipalities of Aylmer, Ingersoll, St. Marys, Stratford, Tillsonburg and Woodstock. SOMA’s mandate is to aggressively market the region internationally to potential investors for the purpose of foreign direct investment.
- **Free Employment Assistance**—St. Thomas provides the services of Employment Services Elgin (ESE), a unique partnership with Fanshawe College and the Youth Employment Counselling Centre. ESE will assist new companies with many of the administrative tasks associated with start-up and staffing. Free services include the pre-screening of potential employees, the use of computers, office space, and other communication equipment, recruiting services, aptitude testing, and the provision of labour market information. ESE provides information on funding programs for employers and can offer new companies an extensive knowledge of the local labour market and access to a national database of qualified candidates.
- **Publications**—The Economic development Corporation publishes an annual Industrial and Business Directory, a comprehensive Community Profile and a periodic newsletter.
- **Elgin Business Resource Centre (EBRC)** - as a federal Community Futures Development Corporation, the EBRC finances new businesses and expansion, oversees the Small Business Enterprise Centre (SBEC) and the Innovation Centre for Entrepreneurs (ICE) business incubator, provides business services and referrals and funds economic development projects in St. Thomas and Elgin County.
- There are no Industrial Development Charges in the City of St. Thomas and Building Permit fees are capped at \$25,000.

Business Retention & Expansion Programs**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.

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.

Business Retention & Expansion Programs

Toronto

- Economic Development assists small business, stimulating entrepreneurial development, and revitalizing commercial and industrial employment areas.
- Economic Development manages **Enterprise Toronto** www.enterprisetoronto.com, a public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto's Economic Development team provides specialized business knowledge and information on Toronto's [key industry clusters](#) including:
 - information technology and digital media;
 - biotechnology and pharmaceuticals;
 - tourism;
 - financial and business services;
 - call centres;
 - fashion and apparel; and
 - food, beverage and packaging.

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.

Business Retention & Expansion Programs

Welland

- Site Location
- Business Facilitation
- Venture Niagara
- Club 2000

Wellesley

- **Biz Pal**—provides a one stop shop for information required to do business in the Township
- **Business Directory** prepared and posted on website
- No development charges for commercial and industrial
- **Wellesley and District Board of Trade** has a Township staff liaison to provide or obtain information regarding business activities in the community

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

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.

Business Retention & Expansion Programs

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
- No Industrial Development Charges in the City of Windsor

Downtown/Area Specific Programs

The following programs have been developed to address specific areas of improvements within municipalities. Some of the programs are available for all property types, while others target specific forms of redevelopment. The programs may be in the form of a loan, a grant, waiving of fees, tax rebates and tax forgiveness.

Municipality	Type of Program	Downtown/Area Specific Programs
Ajax	Municipal Property Acquisition, Investment and Partnership	Rehabilitation of existing Town property, acquisition of property and public/private partnerships for rehabilitation of public or private lands
	Rehabilitation Tax Grants (not currently active)	Where rehabilitation/improvements result in an increase in assessed value, an annual grant equal to 80% of the increase in the Town's taxes is provided for 10 years.
	Grant	Reimbursement of 80% to 100% of development and building permit fees
	DC Exemptions/ Reductions	Full exemption or reduction (50% to 75%) to encourage higher density and more intensive residential and mixed use developments
	Parkland Dedication Reduction	Provides relief in form of reduced parkland dedication requirements for medium and high density residential development
	Exemption from Parking Requirements	Relief in the form of a reduction in the number of parking spaces required
Barrie	Loans 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. This area constitutes one of the City's primary mixed use intensification areas which generally corresponds with the Provincial Places to Grow Plan, Urban Growth Centre. 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.

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Barrie	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
Brampton	Downtown Development Corporation	<p>The Brampton Downtown Development Corporation (BDDC): a financially sustainable funded, semi-autonomous organization that has evolved from the existing Brampton Downtown Business Association (BDBA), and will have expanded powers pursuant to existing municipal legislation, namely: Community Development Corporation, BIA, Municipal Business Corporations legislation.</p> <p>The Brampton Downtown Development Corporation is the first Development Corporation of this kind in the Province of Ontario. After a 5-year process, the regulation was finally passed through Provincial Cabinet in April 2005. It is a new development tool that will have the capacity to undertake considerably more than the existing BIA is able to currently undertake as a Part III Corporation. This includes undertaking a program of grant making, and other promotion, improvement, development and redevelopment programs.</p> <p>Downtown and Queen Street Corridor CIP and Incentive Program DC Discounts on targeted non-retail ICI Cash in Lieu of Parking Waiver in the Downtown</p>

Downtown/Area Specific Programs

Municipality	Type of Program	Downtown/Area Specific Programs
<p>Caledon (continued)</p>	<p>CIP Grant</p>	<p>In addition to identifying a Municipal Leadership Strategy which includes:</p> <ul style="list-style-type: none"> • Marketing Strategy • Municipal By-law Enforcement/Review • Open Space, Pedestrian and Cycling Network Linkage Program • Streetscape Improvements • Roadway, Crossing and Intersection Improvements • Transit Oriented Development Strategy • Town Parking Study Update and Intensification Study • Municipal Acquisition of Land for Road Reconfiguration and open Spaces <p>Caledon Council allocates funding for the following eight Financial Incentive Programs:</p> <ul style="list-style-type: none"> • Tax Increment Equivalent Grant Program – deferring increases in taxation associated with reassessment (for large scale redevelopment and rehabilitation) • Development Charge Grant Program • Application and Permit Fee Grant Program • Building and Façade Improvement grant Program • Mixed-Use Building Construction/Conversion Grant Program • Energy Efficiency Retrofit grant Program • Landscape Improvement grant Program • Environmental Study Grant Program <p>Monitored and amended as necessary, it is anticipated that the CIP will be implemented over a 10-year period. Implementation of the Plan will promote beautification and prosperity, improve form and function and enhance environmental features in the Bolton Community Improvement project Area.</p>

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Cambridge	Interest Free Loan	Building Revitalization Program - The City offers interest-free and partially forgivable loans (on a matching-share basis) for property improvements that focus on improving the street appearance of buildings and encourage structural and weather/waterproofing repairs. The City will lend up to \$20,000 per building, with partial loan forgiveness of up to 35% available. (A maximum of \$60,000 per property owner is available).
	With grant Option	Instead of entering into a loan arrangement with the City, the program can also be arranged so that the partially forgivable portion can be given as a grant. Design Guide Program - This program offers grants for owners to retain professional assistance in designing property improvements. The City offers a \$750 grant for design assistance in the downtown core.
	Grants	Realty Tax Rebate Program — a three year program that provides a rebate of a percentage of the City’s portion of the increase in City property taxes as a result of building improvements and/or new development. All properties in the core are eligible where the property improvements result in an increase in the City property taxes.
	Tax Rebate	Development Application Fee Waiver —no fees for applications under the Planning Act (Site Plan, Zone Change, Official Plan Amendment, Subdivision) for new residential development in the downtown core
	No Fee	Building Permit and Sign Permit Fee Exemption —all properties in the core areas do not pay a fee for obtaining a building permit or permits for signs
Chatham-Kent	Grants/Loans	Revitalization Programs – Façade Improvements, Residential Conversion & Rehabilitation, Cafes, Patios, Display Areas and Court Yards. Various grants and loans with differing limits depending on the type of construction and the location for up to 50% of construction costs.
	Rebate	Rebate Programs – Planning & Building Fee Rebate and Development Charge Rebate – rebate of 100% of application fee following successful completion of approved work
	Exemption	Parkland Dedication Exemption and Parking Standard Exemption – rebate of 100% of cash equivalent paid by the owner following successful completion of the approved work

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Chatham-Kent (continued)	Tax Grant	<p>Heritage Tax Relief – 40% reduction in municipal portion of post-restoration and preservation work for 5 years following successful completion of approved work.</p> <p>Property Tax Increment Equivalent – grants up to 100% of increase in the municipal portion of property tax resulting from reassessment for 5 years.</p> <p>Studies and Design Programs – Project Feasibility Studies and Heritage Design Studies – grants for 50% of cost of study with various limits.</p>
Clarington	Grants	<p>Upgrade to Building Code Grant Program. Intended to assist property owners with the financing of building improvements required to bring existing older buildings into compliance with the current Ontario Building Code. It will provide a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.</p> <p>Signage Program. Assist business owners with financing the design and installation of new signage within the Community Improvement Plan area. Provides a grant equivalent to 50% of the cost, up to a maximum of \$2,000</p> <p>Façade Improvement Grant Program. Provides a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.</p> <p>Building Permit Grant Program: Provides a one time grant to offset the amount of the building permit fee to a maximum of \$3,000</p> <p>Infill Project Grant Program: Assist property owners within the Community Improvement Plan area with financing the cost of the development process. The program allows the Municipality of Clarington to provide a one time grant to offset the cost of the construction to a maximum of \$10,000 per property.</p>

Downtown/Area Specific Programs

Municipality	Type of Program	Downtown/Area Specific Programs
Greater Sudbury	<p>Tax Incremental Financing</p> <p>DC Exemptions</p> <p>Parking</p>	<p>Designated a Community Improvement Area to allow the City to provide a Tax Incremental Financing Scheme to support downtown redevelopment or rehabilitation. This is a 10-year program whereby the maximum amount of the tax rebate shall not exceed the anticipated increase in municipal realty taxes as a direct result of the redevelopment. The rebate is on a declining basis whereby in year 1 it is equal to 100% of the municipal realty increase, declining 10% each year. The total amount of the rebate shall not exceed the costs of the property’s rehabilitation.</p> <p>Elimination of development charges in the downtown core</p> <p>Permits the conversion of vacant commercial or retail space to residential uses without the requirement of providing parking. No zoning requirements for parking for commercial uses.</p>
Guelph	Grant	<p>Downtown Façade Improvement</p> <p>Envision Guelph – Downtown Secondary Plan</p>
Halton		<p>All of the local municipalities in Halton have active partnerships with Downtown Business Improvement Area Associations (BIA’s) to maintain and improve Downtown areas. Burlington, Milton and Oakville have specific urban areas designated as Urban Growth Centres under the Provincial “Place to Grow” legislation and plans.</p>

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
<p>Hamilton</p>	<p>Financial Assistance</p>	<p>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.</p>
	<p>Grant</p>	<p>BIA Commercial Property Improvement Grant is a program that provides financial assistance to commercial property owners and owner-authorized tenants within the 11 Citywide BIAs. The program provides financial assistance for façade improvements of commercial properties within the BIAs through a matching grant (to a maximum of \$7,500 per property).</p>
	<p>Interest Free Loan</p>	<p>The Hamilton Downtown Residential Loan Program was developed to provide a financial incentive to developers in assisting with the costs of converting commercial space in commercial buildings into apartments, or renovations to bring existing apartments into compliance with the property Standards By-law and Fire code.</p> <p>Under the program, loans will be interest-free for a maximum of 5 years. The principle repayable in annual amounts of ten (10%), in 12 equal monthly payments of the original loan amount. The balance outstanding will be paid by a balloon payment at the end of the five-year term. The maximum loan amount is calculated on the basis of \$20 per square foot of habitable floor space.</p>
	<p>Grant</p>	<p>The Enterprise Zone makes tax grants available for developing, re-developing or renovating residential/commercial lands and buildings located within the boundaries of the Downtown Hamilton Community Improvement Project Area.</p> <p>The program will authorize a nine-year grant, in an amount not exceeding the increase in municipal realty taxes as a direct result of the development/redevelopment of the land and/or building. Grants will not exceed the costs of the property’s development/redevelopment.</p>

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Newmarket	Grants	<p>Façade Improvements & Restoration Program - The grant program will see property owners receive a matching grant of up to 50% of eligible costs to a maximum of \$15,000.00 per property, except for corner and laneway properties which shall be eligible to receive a matching grant of up to 50% of eligible costs to a maximum of \$20,000.00 per property.</p> <p>The Project Feasibility Study Program is intended to undertake studies necessary to determine project feasibility be they adaptive re-uses of existing facilities or complete redevelopment projects in the Community Improvement Plan. This program applies to all properties within the CIP.</p> <p>The grant program will see property owners receive matching grants of up to 50% of eligible costs to a maximum of \$10,000.00 per property. Adjacent properties under the same ownership and land assemblies would only be eligible for one grant.</p> <p>The Interior Renovation and Improvement Program is intended to promote upgrading of and improvement to the interior of deteriorated or functionally obsolete buildings in order that they may be brought into compliance with the Building Code and the Fire Code.</p> <p>The grant program will provide property owners with a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property.</p> <p>The Business Sign Program is intended to promote unified updated signage within the Main Street retail area as well as to promote an effective sign presence in the CIP area that requires signage. This program is directed at commercial and industrial properties within the CIP area to update their signs consistent with the neighbourhood. The grant program will provide property owners or business tenants up to 50% of eligible costs to a maximum of \$2,500 per business.</p> <p>The Redevelopment and Rehabilitation Tax Incremental Program is intended to provide financial incentives in the form of grants to property owners who undertake appropriate redevelopment of properties that increases property assessment resulting in increased Town property taxes. This incentive program is meant to stimulate investment by the private sector that would otherwise not occur by providing an eligible property owner with a grant equivalent to a portion of the resultant Town property tax increases. This program will function as an annual grant for up to 10 years equivalent to a portion of the tax increase the property will experience as a result of the improvement/redevelopment.</p>

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Newmarket (continued)	Loan	The Residential Conversion and Intensification Program is intended to promote the conversion and intensification of second and third story spaces along Main Street for residential purposes. 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.
	Parking Relief	Parking Requirement Program. Allows for relief or reduction or waiving of standard parking requirements.
Niagara Falls	DC Exemptions	Development Charge Exemption Program – will provide a financial incentive in the form of an exemption from payment of 75% of the City development charge on residential, commercial and mixed use development and redevelopment projects that create additional residential units and/or commercial space.
	Loan	Residential Loan Program – 0% interest loan based on \$20 per sq. ft. of habitable residential space constructed to a maximum of \$20,000 per residential unit created. Promote conversion, infill and intensification for Downtown area.
	Loan	Commercial Building Loan and Façade Grant – 0% interest loan equal to 50% of the cost of building maintenance and improvements to a maximum loan of \$15,000 per property. Improvement, restoration and rehabilitation of existing commercial and mixed use buildings and building facades.
	Grant	Revitalization Grant Program – annual grant equivalent to 80% of the increase in City property taxes for first 5 years, 60% in years 6 and 7, 40% in year 8, and 20% in years 9 and 10. Building renovations, additions and new construction
Norfolk	Loan	Façade Improvement - maximum loan amount is \$10,000 per property and is based on a 50/50 matching cash contribution of the applicant.

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Ottawa	No Fee	<p>The City of Ottawa offers the following incentives:</p> <ul style="list-style-type: none"> • No development charges for residential construction in the Central Area and Centretown • Reduced parking requirements for mixed use development on selected downtown streets • Expedited development approval process
Peterborough	DC Exemptions	<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>
	Heritage Programs	<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>
	Grant	<p>The Façade Improvement Grant Program would provide grants to property owners who rehabilitate and improve the facades (including signs) of buildings within the Central Area Target Area. Façades will include rear facing facades where it has high public visibility.</p>
Pickering	Non-financial	<p>Direct marketing to promote specific developments and targeted sectors.</p>
Port Colborne	Residential and Commercial Tax refunds	<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>
	Commercial Façade Loans	<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>
	Exemptions	<p>Exemptions for the creation of new residential or commercial units of building and planning fees as well as an exemption of parkland dedication fees and parking and loading space requirements</p>

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Quinte West	Grant / DC	<p>Planning and Design – one-time grant of 50% to a maximum of \$1,000 toward cost of preparation of architectural plans for building façade improvements. Also, one-time similar grant of 50% (maximum \$1,000) for cost of preparation of a site plan. The City may provide a grant equivalent to the amount of the applicable Development Charge.</p>
	Grant / tax incentive	<p>Building Façade Improvements – one-time grant of 50% to a maximum of \$5,000 of the costs to improve building façade. Secondary grant for improvements to each exterior side and rear of buildings, where building fronts onto a street, river or public area to a maximum of \$5,000. The City will provide a grant equal to the amount of the property tax increases, as a result from the development, for up to a maximum of three years.</p>
	Grant	<p>Improved Signage – grant of 50% to a maximum of \$1,000.</p>
	Grant	<p>Landscaping and Property Improvement – grant of 50% to a maximum of \$1,000 for improving landscape between parking areas and the roadway.</p>
	Loan	<p>Building Retrofit Program – 50% no interest matching loan to a maximum of \$5,000 for the purpose of bringing buildings up to the minimum standards of the Building Code and Fire Codes.</p>

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Richmond Hill	Interest Free Loan	The City provides a façade matching interest free program of up to \$10,000 for downtown properties.
Sarnia	Grant/Tax Relief	The City provides grants to property owners who undertake renovations/rehabilitation to their properties that result in an increase in their assessment and a corresponding increase in their taxes. The grant is equal to any increase in taxes paid as a result of the work being done. The grant is available for a period of 10 years for non-heritage properties. The grant is 100% of actual tax increases as a result of increased assessment in years 1-8, decreasing to 75% in year 9 and 50% in year 10.
	Façade Loan	Loans are available to a maximum of \$20,000 per storefront or the total cost per storefront of the proposed eligible improvements whichever is the less, to a maximum of \$60,000 per property. Interest will be charged at one half the prime rate of the City's banker at the time of the application. Term is open not to exceed 10 years
Sault Ste. Marie	DC Exemption	No City Development Charges. Economic Development Fund (\$500,000/year) for sector specific industry infrastructure and community projects.
St. Marys	DC Exemptions	No development charges for commercial or industrial development
St. Thomas	Grant	The City operates a Community Improvement Program whereby grants, interest-free loans, financial aid for façade and residential improvements and the waiving of building permit fees are offered to pre-approved applicants.
Thorold	Grant	Façade Improvement Grant Program – grants will be available for the Downtown Thorold Area equal to 50% of the eligible costs to a maximum of \$10,000 per building.

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Thunder Bay	Grant	Core Area Rehabilitation & Redevelopment Grant Program – eligible property owners can receive a grant equal to 100% of any increase in municipal taxes that result from the re-assessment of improved property for a ten-year period.
	Loan	Core Area Façade Loan Improvement Program – eligible property owners can receive interest-free loans, amortized over 10 years for 50% of the cost to improve the exterior facades of buildings to a maximum of \$15,000 per loan. Amendments to the Central Business District Zones (CBD) now allow for an increased number of uses within the city’s downtown areas. It also alters various standards such as yard, frontage and parking requirements in an effort to facilitate positive development.
Timmins	CIP	A Community Improvement Plan for the downtown core areas of the City is currently underway and will identify a variety of incentive programs to encourage investment and improvements.
Toronto	Façade	Supplementary programs in Streetscape Improvement, Commercial Façade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.
Vaughan		Kleinburg / Area Specific Programs (KEDS) – completed in June 2011 to assist Kleinburg-area merchants and the Business Improvement Area (BIA) to revitalize main street.
Waterloo	Interest Free Loan	The City has a façade program that provides up to \$15,000 in interest free loans.

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Welland	Loan	Façade Improvement Loan Program. Provides assistance to rehabilitate and improve facades of commercial buildings in the Downtown Community Improvement Area. The loan covers 50% of the eligible improvement costs to a maximum of \$15,000 per municipal address.
	DC Exemptions	Residential DC exemptions in the downtown
	Fees waived	Refunding most planning and building permit fees and parkland dedication fees. Assistance will be 50% for projects other than those creating new residential units and 100% for new residential rentals.
	Interest Free Loans	Interest free loans to pay for conversion of existing commercial space to residential units and the construction of new units on vacant land. The maximum loan amount is to be calculated based on \$10 per square foot of habitable space, with a maximum term of 10 years.
	Tax Incremental Grant Program	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.) 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.
Whitby	Grant	Façade Grant Program in place since 2005 – a minimum investment of \$10,000 will result in a \$5,000 grant for approved items. Applicants can also receive a grant for up to \$1,500 for architectural, engineering and design fees associated with an approved façade grant. 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.
Whitchurch-Stouffville	CIP	Downtown Community Improvement Program – aims to revitalize the downtown area restoring the ‘country town’ feel and centrality to the community. The program has been designed to brand the downtown area, and create an atmosphere that encourages the consumer to visit and stay longer in downtown Stouffville.

Downtown/Area Specific Programs

	Type of Program	Downtown/Area Specific Programs
Windsor	Rebate	<p>City Centre West</p> <ul style="list-style-type: none"> • Rebate Program for Development Feasibility – eligible projects, grant of up to 50% to maximum of \$20,000 per property • Parkland Dedication Fee Rebate Program – 100 % grant • Property Improvement Rebate Grant Program – tax rebates of up to \$200,00 are available • Commercial Façade Improvement Program – grant of 50% to maximum of \$15,000 • Development Charges and Building Fee Rebate Grant Program – rebate of up to 100% of eligible costs for development charges and building fees • Sale of City Land at Less Than Market Value – sold to developers at less than market value <p>Downtown Windsor BIA</p> <ul style="list-style-type: none"> • Façade Improvement Grant – grant of up to 50% of eligible costs to a maximum of \$10,000 or \$15,000 for corner properties <p>Residential Development Charge Reduced Rates – percentage based on specific area – 25% Area 1, 50% Area 2, 75% Area 3</p>
	Façade	
	DCs	
	Façade	
	DCs	
	DCs	

Brownfield Redevelopment

A “Brownfield site” is considered to be a property with or without buildings or structures, having a history of either industrial or commercial uses and which, as a result of these uses, has become environmentally contaminated under circumstances where there is no reasonable prospect that the remediation of such contamination will be accomplished solely by the private sector. Brownfields are viewed by many as opportunities for revitalizing urban communities. Some of the advantages of Brownfield Redevelopment include:

- Revitalization of the downtown core and surrounding neighbourhoods
- More effective use of existing municipal infrastructure
- Reduction in pressure for suburban expansion
- Clean-up of environmentally contaminated sites
- Increased tax revenue
- Create jobs
- Improve the overall liveability of urban neighbourhoods

Brownfield Redevelopment

Brockville	<p>Tax Increment Equivalent Grant (TIEG): The aim of the program is to utilize, for a specified period of time, the benefits associated with the assessment and property tax generated through redevelopment initiatives. The grant is equivalent to 70% of the municipal portion of the increase in property tax which is generated through redevelopment, payable for a maximum of ten (10) years, or until the grant equals total eligible costs.</p> <p>Brownfield Financial Tax Incentive program (BFTIP): Brownfields property tax cancellation may include both the municipal portion of property tax as well as the provincial education portion of property taxes. The application of this program is limited to cancellation of the increase in property tax arising from the remediation and redevelopment of major development sites.</p> <p>Environmental Site Assessment (ESA) Grant Program: The aim of the program is to provide assistance to further specify the extent and nature of environmental contamination through part-funding of Phase II ESA and Phase III ESA (Remedial Action Plan). Reimburse to the owner for costs associated with eligible studies with a maximum individual grant of \$15,000 or 50% of the cost of ESA, whichever is less, and a maximum assistance per property of 2 studies per property, to a maximum of \$25,000 per property.</p> <p>Brownfield Building Permit Fees grant Program: The aim of the program is to provide assistance for redevelopment of brownfield sites by further reducing the cost of development related to building permit fees. Assistance is in the form of a grant paid against building permit fees payable for each project. The property owner or assignee pays for all building permit costs. These costs, to a maximum of 100%. Are reimbursed to the owner, in the form of a grant based on the completion of the building as determined by the City. The grant may be less than 100% and in all cases is limited by the 100% cap or total eligible cost, whichever is less.</p>
Caledon	<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

<p>Cambridge</p>	<p>Opportunities are available to potential purchasers of contaminated sites to cancel a portion of all outstanding taxes.</p> <p>It may be possible to receive a Development Charges credit equal to the restoration costs of the property (not to exceed the total development Charges payable to the City on the project)</p>
<p>Chatham-Kent</p>	<p>The Chatham-Kent Brownfield and Bluefield Community Improvement Plan (CIP) operates the following incentive programs to help reduce the costs or rehabilitation and development of brownfield or bluefield projects:</p> <p>Feasibility Study Grant – grants of up to 50% of cost of feasibility and cost studies for rehabilitating and reusing brownfield and bluefield properties and buildings, maximum \$5,000</p> <p>Environmental Study Grant – grants for 50% of cost of study, various maximums</p> <p>Tax Assistance – freeze on municipal and education property taxes for up to 5 years after a property has been remediated and rehabilitated.</p> <p>Rehabilitation Tax Increment Based (TIB) Grant – 80% of increase in municipal property taxes for up to 5 years.</p>
<p>Clarington</p>	<p>No development charge shall be imposed with respect to developments or portions of developments that result in addition of a single unit within the existing footprint.</p>
<p>Guelph</p>	<p>City of Guelph Brownfield Strategy</p> <p>City of Guelph Brownfield Redevelopment Community Improvement Plan</p> <p>Environmental Study Grant Program</p> <p>Tax Increment-Based Grant Application Program</p> <p>Tax Assistance and Tax Arrears Cancellation Policy</p>

Brownfield Redevelopment

Halton	All of the local municipalities in Halton are in preliminary stages of setting up Brownfield programs.
Hamilton	<p>Brownfield Redevelopment—The City has prepared a Community Improvement Plan, known as the Environmental Remediation and Site Enhancement Plan or ERASE Plan that provides incentives in the City’s 3,400 acre older industrial area</p> <p>ERASE Redevelopment Grants—Grants are available to provide financial relief to property owners who undertake and complete brownfield redevelopment projects within the project area. Grants cover the following eligible program costs:</p> <ul style="list-style-type: none"> • Environmental remediation and environmental studies • Demolition <p>Site preparation including construction/improvement of on-site public works.</p> <p>The grant is calculated as 80% of the increase in the municipal portion of property taxes and is paid on an annual basis for up to 10 years, commencing once the redevelopment is complete.</p> <p>ERASE Environmental Study Grants—Matching grants are available from the City to pay for up to one-half the cost of a Phase II and/or a Phase III Environmental Site Assessment (Remedial Action Plan). The maximum City contribution per study is \$10,000 to a maximum of two (2) studies per property.</p> <p>ERASE Planning and Development Fees Program—A grant-in-lieu of planning and development fees paid on brownfield redevelopment projects within the project area is also available.</p>
Kitchener	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
London	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

Niagara Falls	Brownfields Development Charge Exemption Program – Region’s Development Charge Waiver/ Exemption Program exempts a development from 75% of the Regional development charge if it is in a downtown, surrounding built-up urban area or brownfield area. Up to an additional 25% development charge exemption is provided depending on the Inclusion of Smart Growth principles into the proposed development.
Norfolk	Rehabilitation Tax Increment Based Grant Program to encourage the remediation and adaptive re-use of downtown/brownfield properties to help offset the cost of rehabilitating only where the rehabilitation results in an increase in assessment value and property taxes increase on these properties.
North Bay	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.
Oshawa	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
Peterborough	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.

Brownfield Redevelopment

<p>Thorold</p>	<p>A property tax assistance that provides for the exemption of up to 100% of taxes levied, subject to budget consideration, for the period immediately following the approval of the Property Tax Assistance By-Law and continuing during the Rehabilitation Period and Development Period. The Minister of Finance may match the municipality’s tax assistance provided to a property owner through the education portion of the property tax.</p>
<p>Windsor</p>	<p>Feasibility Study Grant Program – 50% of cost of study, maximum \$7,500</p> <p>Environmental Site Assessment Grant Program – 50% to maximum \$15,000 per study, maximum 2 studies per property/project, maximum \$25,000 per property/project</p> <p>Brownfields Tax Assistance Program – cancellation of municipal and education property tax increase for up to 3 years</p> <p>Brownfields Rehabilitation Grant Program – 70% (no LEED certification) or 100% (any LEED certification) of the municipal property tax increase for up to 10 years after project completion.</p> <p>Brownfields Development Charge Exemption Program – up to 60% reduction of development charge payable on a brownfield site approved under the Brownfields Rehabilitation Program.</p>

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		\$ 275,000	\$ 230,000	Public
	South Industrial Park	38	\$ 150,000	\$ 80,000	Public
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
Brockville	City owned	N/A	\$ 60,000	\$ 30,000	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		\$ 165,000	\$ 12,397	Private	
Clarington	Clarington Science Park	352	N/A	N/A	Private
	Clarington Energy Park	318	N/A	N/A	Private
East Gwillimbury	Bales Drive Industrial Park	100	N/A	N/A	Private
	Mount Albert	48	N/A	N/A	Public/Private
	Holland Landing South	212	N/A	N/A	Private
	Green Lane East	94	N/A	N/A	Private
	Queensville	954	N/A	N/A	Private
Greater Sudbury	Valley East	15	\$ 115,000	N/A	Public
	Radisson Industrial Park	40	\$ 115,000	N/A	Private
	City - West End	20	\$ 90,000	N/A	Private
	City - East End	60	\$ 225,000	N/A	Private
	City - South End	40	\$ 225,000	N/A	Private

Industrial Parks

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
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		Oakville,	\$ 400,000	Private
			Milton,	\$ 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
Hanover		4	\$ 25,000	\$ 20,000	Public
Kawartha Lakes	Lindsay Industrial Park	200	\$ 65,000	\$ 35,000	Public/Private
King	27-9 Business Park - Schomberg	22	\$ 500,000	\$ 450,000	Private
	King City Corporate Centre	100	\$ 550,000	\$ 500,000	Private
	Boyton Lands - Nobleton	35	\$ 500,000	\$ 450,000	Private
Kingsville		36	N/A	N/A	Private
Kingston	Catarauqui 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
London	Innovation Park - Phases I & II	217	\$ 75,000	\$ 75,000	Public
	Trafalgar Industrial Park	10	up to .99 acres \$95,000		Public
	Skyway Industrial - Phase II	19	1 to 3.99 acres \$75,000		Public
	River Road	14	4 acres + \$65,000		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
	Wesytarn 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
Norfolk	Alfred W. Judd Industrial Park		\$ 26,000		Public
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
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

Industrial Parks

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
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
Thunder Bay	Balmoral IV Business Park	39	N/A	N/A	Private
	Innova Business Park	71	\$ 93,951	\$ 64,770	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