



Municipal Study - 2016



Table of Contents

TAB	DESCRIPTION	PAGE #	TAB	DESCRIPTION	PAGE #
	EXECUTIVE SUMMARY		4	REVENUE/EXPENDITURE ANALYSIS	121
1	INTRODUCTION	1		Net Municipal Levy	124
2	SOCIO-ECONOMIC INDICATORS	6		General Government	137
	Population Statistics (2006-2016)	8		Protective Services	
	Age Demographics	16		Fire	141
	Average Household Income	18		Police	145
	Land Area and Density	22		Court Security and Transportation	147
	Labour Statistics	27		Conservation Authority	148
	Assessment Per Capita	28		Protective Inspection	149
	Unweighted Assessment 2011-2016	35		POA	151
	Assessment Composition By Class - Unweighted	42		Transportation	
	Assessment Composition By Class - Weighted	46		Roads	152
	Unweighted to Weighted Assessment	49		Bridges and Culverts	159
	Residential Property Types Summary	51		Traffic Operations	162
	Building Construction Activity	52		Winter	166
3	FINANCIAL INDICATORS	58		Transit	171
	Net Financial Position	61		Parking	178
	Net Financial Liabilities Ratio	70		Street Lighting	181
	Total Asset Consumption Ratio	74		Air Transportation	183
	Tax Asset Consumption Ratio	79		Environmental	
	Tax Discretionary Reserves as a % of Taxation	83		Storm Sewer	184
	Tax Discretionary Reserves as a % of Own Source Revenues	87		Waste Collection	188
	Total and Tax Reserves per Capita	91		Waste Disposal	192
	Tax Debt Interest as a % of Own Source Revenues	96		Waste Diversion	194
	Total and Tax Debt Charges as a % of Own Source Revenues	100		Health Services	
	Total Debt Outstanding per Capita	102		Public Health	196
	Debt Outstanding per Own Source Revenues	104		Hospitals	197
	Debt to Reserve Ratio Trend	106		Ambulance Services	198
	Debt Outstanding Per Unweighted Assessment	110		Cemeteries	199
	Taxes Receivable as a % of Taxes Levied	114		Emergency Measures	201
	Rates Coverage Ratio	119		Social and Family Services	
				General Assistance	202
				Assistance to the Aged	203
				Child Care	205
				Social Housing	206

Table of Contents Cont'd

TAB	DESCRIPTION	PAGE #	TAB	DESCRIPTION	PAGE #
	Recreation and Culture		8	COMPARISON OF WATER/SEWER COSTS	368
	Parks	209		Resid. Water/WW Fixed Costs	371
	Recreation and Programs	212		Frequency of Billing	380
	Library	220		Type of Rate Structure	382
	Museums	224		Water/Wastewater Costs	384
	Cultural Services	226		WWW as a Percentage of Household Income	398
	Planning and Development			WWW Financial Indicators	401
	Planning and Zoning	228		Asset Consumption Ratio	403
	Commercial/Industrial	231		Reserves as a % of Own Source Revenues	410
	Building Permit and Inspection Services	233		WWW Reserves per Capita	414
5	SELECT USER FEES & REVENUE INFORMATION	235		Water/WW Debt Interest Cover Ratio	416
	Development Charges	237		WWW Debt Outstanding per Capita	424
	Building Permit Fees	254		Water/WW Net Financial Liabilities Ratio	428
	Solid Waste Tipping Fees	260	9	AVERAGE MUNICIPAL BURDEN AS A % OF INCOME	432
	Transit Fares	261		Household Income and Dwelling Value	434
6	TAX POLICIES	263		Taxes as a % of Income	437
	Tax Ratios	265		Municipal Burden as a % of Income	440
	Optional Classes	269	10	ECONOMIC DEVELOPMENT PROGRAMS	447
	Summary of Policies	27		Business Retention & Expansion Programs	451
7	COMPARISON OF RELATIVE TAXES	272		Downtown/Area Specific Programs	471
	Tax Rates	275		Brownfield Redevelopment	485
	Residential	287		Industrial Parks	491
	Multi-Residential	307			
	Commercial	320			
	Industrial	247			

Executive Summary—Region of Waterloo

Socio-Economic Factors

Socio-economic indicators describe and quantify a municipality's wealth and economic conditions and provide insight into a municipality's collective ability to generate revenue relative to the municipality's demand for public services. An evaluation of socio-economic factors contributes to the development of sound financial policies. An examination of local economic and demographic characteristics can identify the following situations:

- Changes in the tax base as measured by population, property value, employment, or business activity
- A need to shift public service priorities because of demographic changes in the municipality
- A need to shift public policies because of changes in economic conditions

Socio-Economic Factors	2016 Population Density per sq. km.	2011-2016 Population Increase	2015 Building Construction Value per Capita	2015 Estimated Average Household Income	2016 Weighted Median Value of Dwelling	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita
Cambridge	\$ 1,209	7.6%	\$ 1,252	\$ 90,504	\$ 266,156	\$ 110,935	\$ 135,319
Kitchener	\$ 1,751	9.3%	\$ 2,386	\$ 86,168	\$ 266,378	\$ 108,644	\$ 127,898
North Dumfries	\$ 53	5.4%	\$ 2,478	\$ 119,042	\$ 365,455	\$ 186,253	\$ 200,594
Waterloo	\$ 1,603	3.9%	\$ 3,322	\$ 113,182	\$ 328,888	\$ 157,117	\$ 185,326
Wellesley	\$ 43	11.5%	\$ 4,099	\$ 112,961	\$ 364,991	\$ 141,336	\$ 120,432
Wilmot	\$ 83	14.3%	\$ 1,631	\$ 113,395	\$ 347,830	\$ 143,543	\$ 139,112
Woolwich	\$ 85	19.2%	\$ 2,108	\$ 134,560	\$ 339,426	\$ 141,757	\$ 147,208
Total Survey Average	\$ 536	8.7%	\$ 2,629	\$ 97,825	\$ 292,279	\$ 145,978	\$ 150,772
Southwest Average	\$ 380	5.1%	\$ 2,798	\$ 95,282	\$ 269,547	\$ 151,653	\$ 147,845

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.

Key financial indicators have been included to help evaluate each municipality's existing financial condition and to identify future challenges and opportunities. A number of Industry recognized indicators that are used by credit rating agencies and/or recommended by Government Finance Officers' Association (GFOA) and the Ministry of Municipal Affairs and Housing have been included. Indicators related to **Sustainability**, **Flexibility** and **Vulnerability** have been included. It should be noted that Water and Wastewater indicators have also been included in the Water/Wastewater section of the report.

Sustainability

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

2015 Sustainability Indicators	Financial Position per Capita	Tax Asset Consumption Ratio	Net Financial Liabilities Ratio
Cambridge	\$ 722	42%	(0.63)
Kitchener	\$ 872	32%	(0.60)
North Dumfries	\$ 1,151	34%	(1.69)
Waterloo	\$ 1,238	39%	(0.88)
Wellesley	\$ 861	67%	(1.57)
Wilmot	\$ 1,111	39%	(1.52)
Woolwich	\$ 1,000	29%	(1.54)
Total Survey Average	\$ 357	42%	(0.36)

Vulnerability

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

	Tax Reserves (less WWW) as a % of Taxation	Tax Reserves as a % of Own Source Revenues	Tax Reserves / Capita	Tax Debt Charges as % Own Source Revenues	Tax Debt Outstanding / Capita	Debt Outstanding per Own Source Revenue	Debt to Reserve Ratio
Cambridge	64%	50%	\$ 364	2%	\$ 104	14%	0.3
Kitchener	45%	19%	\$ 216	4%	\$ 395	27%	1.8
North Dumfries	50%	33%	\$ 224	0%	\$ 185	28%	0.9
Waterloo	76%	50%	\$ 495	5%	\$ 592	47%	1.3
Wellesley	101%	65%	\$ 356	2%	\$ 21	4%	0.1
Wilmot	56%	37%	\$ 190	0%	\$ -	0%	-
Woolwich	46%	32%	\$ 161	3%	\$ 138	23%	0.4
Survey Average	72%	51%	\$ 641	4%	\$ 490	40%	1.0

Flexibility

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

2015 Flexibility Indicators	Taxes	
	Receivable as a % of Taxes Levied	Rates Coverage Ratio
Cambridge	7.4%	92.8%
Kitchener	5.2%	102.5%
North Dumfries	6.3%	107.8%
Waterloo	4.9%	93.0%
Wellesley	3.1%	63.6%
Wilmot	3.3%	77.9%
Woolwich	4.6%	88.6%
Survey Average	6.4%	90.1%

Analysis of Net Municipal Levy Per Capita and Per Assessment

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 and per \$100,000 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 2016 municipal levy by-laws and the 2016 estimated populations.

2016	Net Municipal Levy per Capita	Net Municipal Levy per \$100,000 Unweighted CVA
Cambridge	\$ 1,408	\$ 1,269
Kitchener	\$ 1,251	\$ 1,151
North Dumfries	\$ 1,510	\$ 811
Waterloo	\$ 1,796	\$ 1,143
Wellesley	\$ 995	\$ 704
Wilmot	\$ 1,073	\$ 748
Woolwich	\$ 1,140	\$ 804
Total Survey Average	\$ 1,499	\$ 1,140
Southwest Average	\$ 1,499	\$ 1,086

User Fees

A number of user fees have been included in the Study including the following:

2016 Fees	Development Charges - Single Detached	Residential Building Permit Fee
Cambridge	\$ 31,074	\$ 2,408
Kitchener	\$ 31,308	\$ 2,246
North Dumfries	\$ 25,874	\$ 2,012
Waterloo	\$ 32,748	\$ 1,438
Wellesley	\$ 27,885	\$ 1,959
Wilmot	\$ 27,015	\$ 2,156
Woolwich	\$ 26,920	\$ 2,066
Total Survey Average	\$ 27,613	\$ 2,256
Southwest Average	\$ 16,721	\$ 2,148

Comparison of Tax Ratios

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

	Waterloo Region	Total Survey Average
Multi-Residential	1.9500	1.9424
Commercial (Residual)	1.9500	1.6743
Industrial (Residual)	1.9500	2.1413

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 12 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

2016 Property Taxes	Cambridge	Kitchener	North Dumfries	Waterloo	Wellesley	Wilmot	Woolwich	Total Survey Average	Southwest Average
Detached Bungalow	\$ 3,171	\$ 3,213	\$ 2,711	\$ 3,345	\$ 3,062	\$ 2,749	\$ 2,657	\$ 3,213	\$ 2,918
2 Storey Home	\$ 4,269	\$ 4,607	\$ 3,454	\$ 4,605	\$ 3,662	\$ 3,627	\$ 3,512	\$ 4,395	\$ 4,184
Senior Executive Home	\$ 5,683	\$ 5,725	\$ 5,881	\$ 6,716	\$ 5,439	\$ 5,902	\$ 5,059	\$ 6,042	\$ 5,792
Walk Up Apartment (per Unit)	\$ 1,722	\$ 1,489	\$ 1,038	\$ 1,728	\$ 1,334	\$ 1,472	\$ 1,371	\$ 1,445	\$ 1,401
Mid/High Rise (per Unit)	\$ 2,097	\$ 1,987		\$ 1,950				\$ 1,770	\$ 1,906
Neigh. Shopping (per sq. ft.)	\$ 4.73	\$ 3.93	\$ 3.06	\$ 3.69	\$ 2.05	\$ 2.70	\$ 4.01	\$ 3.31	\$ 2.90
Office Building (per sq. ft.)	\$ 4.30	\$ 2.42		\$ 2.70				\$ 2.96	\$ 2.66
Hotels (per Suite)	\$ 1,734	\$ 1,566		\$ 2,866				\$ 1,589	\$ 1,458
Motels (per Suite)	\$ 1,274	\$ 1,672		\$ 2,840				\$ 1,236	\$ 1,230
Industrial Standard (per sq. ft.)	\$ 1.65	\$ 1.45	\$ 1.72	\$ 2.01		\$ 1.24	\$ 1.56	\$ 1.68	\$ 1.42
Industrial Large (per sq. ft.)	\$ 1.01	\$ 0.61		\$ 1.20			\$ 1.30	\$ 1.20	\$ 0.96
Industrial Vacant Land (per Acre)	\$ 4,844	\$ 4,307	\$ 2,544	\$ 4,981		\$ 2,044	\$ 2,636	\$ 3,325	\$ 1,766

Comparison of Water and Sewer User Costs

A comparison was made of water/sewer costs in each municipality. The following table summarizes the costs in the municipality for water and sewer on typical annual consumption against the overall survey average.

2016 Water/Sewer Cost of Service	Residential - 200 m³	Commercial - 10,000 m³	Industrial - 30,000 m³	Industrial - 100,000 m³	Industrial - 500,000 m³
Cambridge	\$ 1,000	\$ 42,184	\$ 125,368	\$ 412,733	\$ 2,047,700
Kitchener	\$ 899	\$ 44,942	\$ 134,826	\$ 449,420	\$ 2,247,100
North Dumfries	\$ 1,022	\$ 42,868	\$ 128,268	\$ 427,168	\$ 2,135,168
Waterloo	\$ 810	\$ 38,865	\$ 116,446	\$ 387,761	\$ 1,936,116
Wellesley	\$ 1,022	\$ 42,868	\$ 128,268	\$ 427,168	\$ 2,135,168
Wilmot	\$ 945	\$ 39,806	\$ 117,522	\$ 386,602	\$ 1,920,300
Woolwich	\$ 1,134	\$ 42,612	\$ 124,812	\$ 417,060	\$ 2,065,620
Survey Average	\$ 976	\$ 32,430	\$ 93,489	\$ 304,460	\$ 1,496,337
Southwest Average	\$ 1,039	\$ 34,123	\$ 96,370	\$ 308,150	\$ 1,551,362

2016 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.

2016 Affordability Indicators	Property Taxes as a % of Household Income	Water/Sewer + Taxes as a % of Household Income
Cambridge	3.6%	4.7%
Kitchener	3.6%	4.7%
North Dumfries	2.9%	3.7%
Waterloo	3.3%	4.0%
Wellesley	3.3%	4.2%
Wilmot	2.9%	3.8%
Woolwich	2.4%	3.3%
Total Survey Average	3.6%	4.6%
Southwest Average	3.4%	4.5%

Economic Development Programs

A summary was completed of programs that municipalities have implemented to promote economic development in the areas of retention and expansion, downtown development, and brownfield redevelopment.



Executive Summary

SECTION 1: Introduction

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

The study identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. In addition, context can be provided by comparing a municipality's own experience with the experience of other municipalities. In 2016, 105 Ontario municipalities participated in the Study.

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

Populations	Number of Municipalities
100,000 or greater	25
30,000 - 99,999	26
15,000 - 29,999	27
less than 15,000	27
Total	105



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

- 2016 Current Value Assessment
- 2016 Tax Policies
- 2016 Levy By-laws
- 2016 Development Charges
- 2016 Water/Sewer Rates
- 2015 FIRs
- 2016 User Fees
- Economic Development Programs

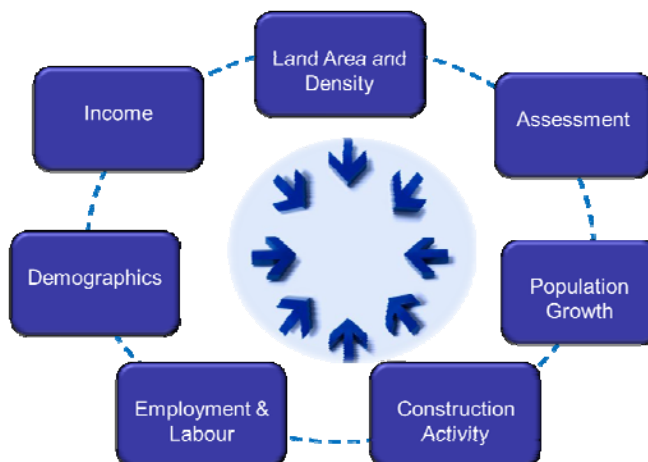
2016 Municipalities Included in the Study

Populations range from 4,700 to 2.8 million. The following provides a summary of the municipalities participating by population range:

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

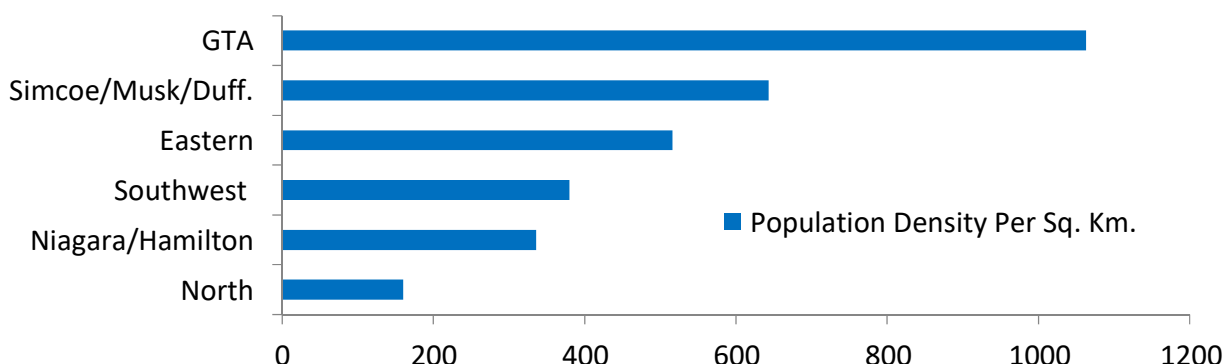
SECTION 2: Socio-Economic Indicators

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



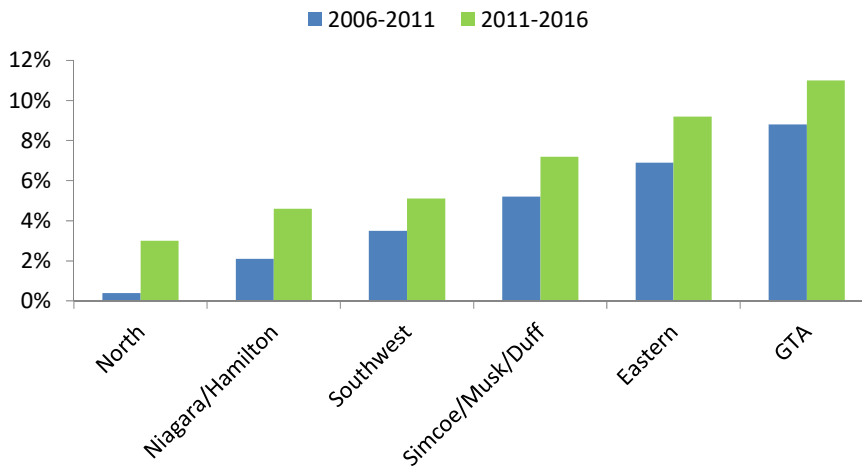
Land Density

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



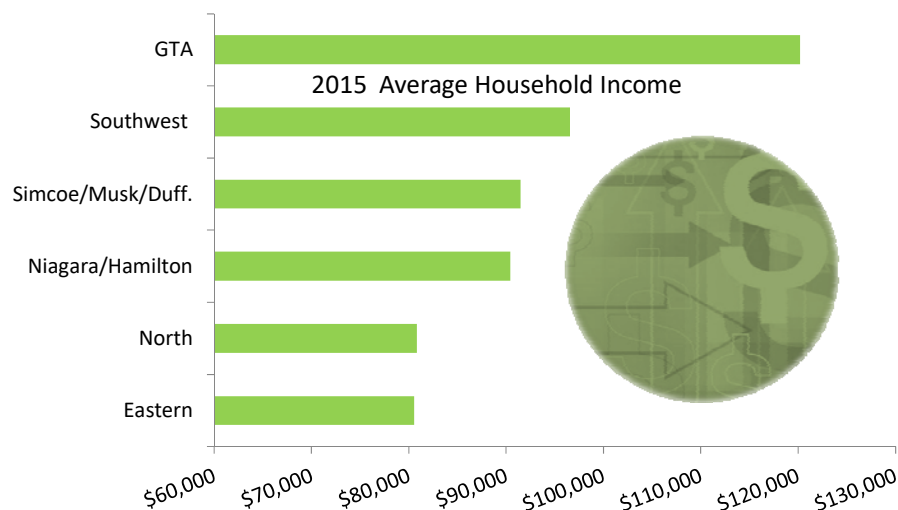
Population Growth

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



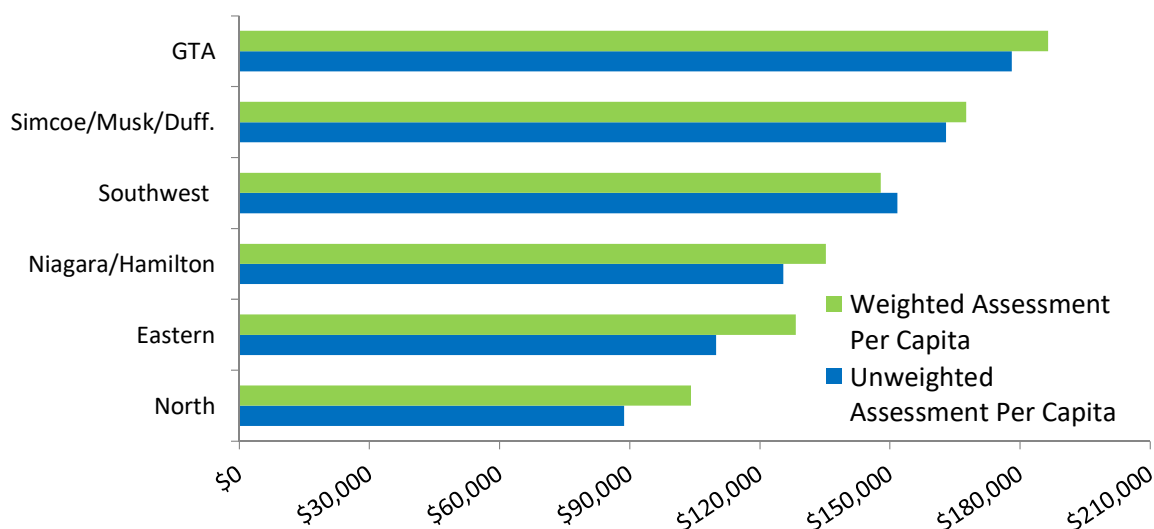
Household Income

Household income is one measure of a community's ability to pay. While a higher relative household income is a positive indicator of the overall local economy, it may lead to a greater expectation for quality programs and additional challenges in balancing desired levels of service with a willingness to pay for programs and services. The average household income varies by geographic location. The average household income in Northern municipalities was \$80,825 compared with \$120,200 in the GTA.



Assessment Per Capita

Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality's ability to generate revenues. Assessment per capita statistics have been compared to provide an indication of the "richness" of the assessment base in each municipality. Unweighted assessment provides the actual current value assessment of the properties. Weighted assessment reflects the basis upon which property taxes are levied, after applying the tax ratios to the various property classes to the unweighted assessment. The average assessment per capita is highest in the GTA and lowest in Northern municipalities.



Assessment Change

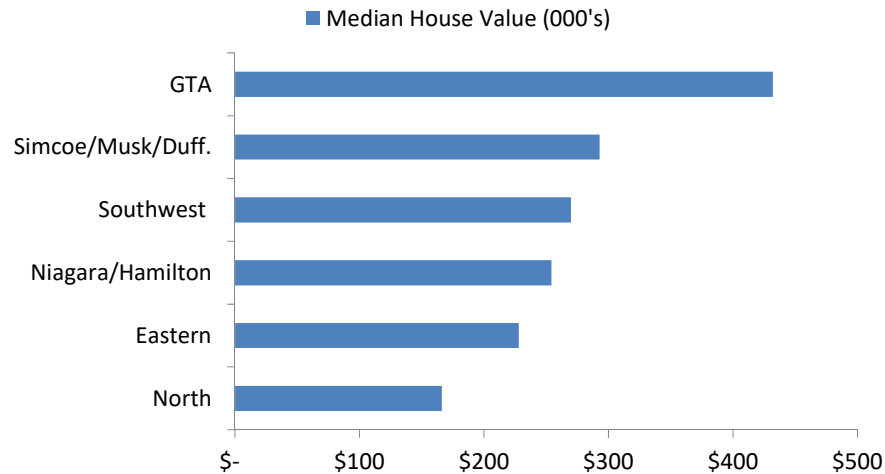
Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2015—2016, the assessment increased by 4.7% on average across the 105 Ontario municipalities. The GTA geographic area experienced the largest increase at 6.1%.

Municipality	2012-2013	2013-2014	2014-2015	2015-2016
Simcoe/Musk.Duf. Avg.	1.8%	3.6%	3.5%	3.5%
Niagara/Hamilton Average	2.9%	3.6%	4.2%	3.7%
Southwest Average	4.1%	4.7%	4.8%	4.4%
Eastern Average	4.4%	5.6%	4.6%	4.8%
North Average	6.1%	6.4%	5.6%	5.0%
GTA Average	6.8%	7.3%	6.5%	6.1%



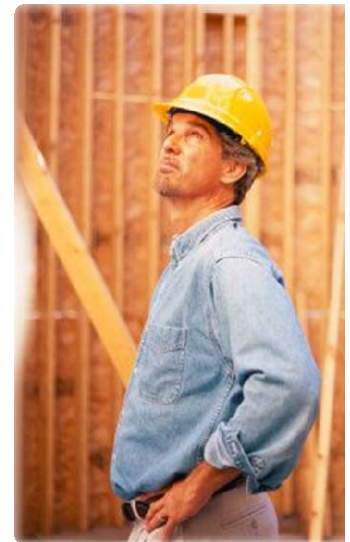
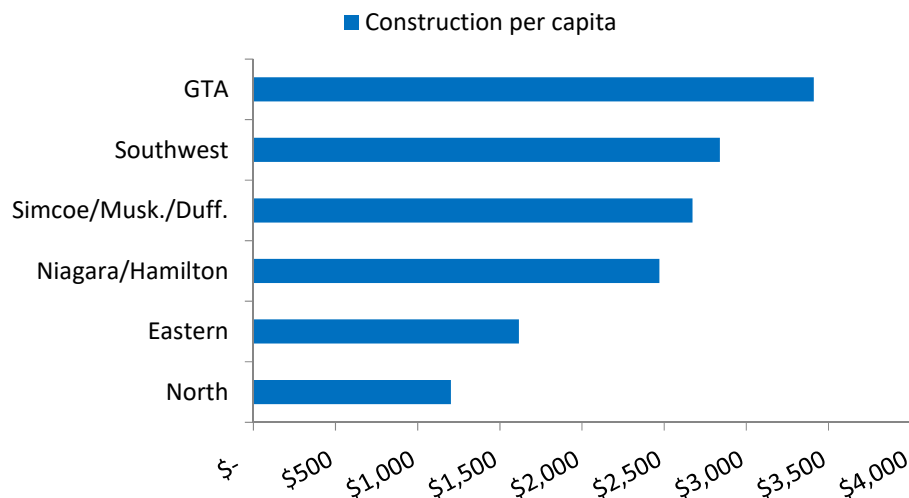
Residential Properties

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



Construction Activity

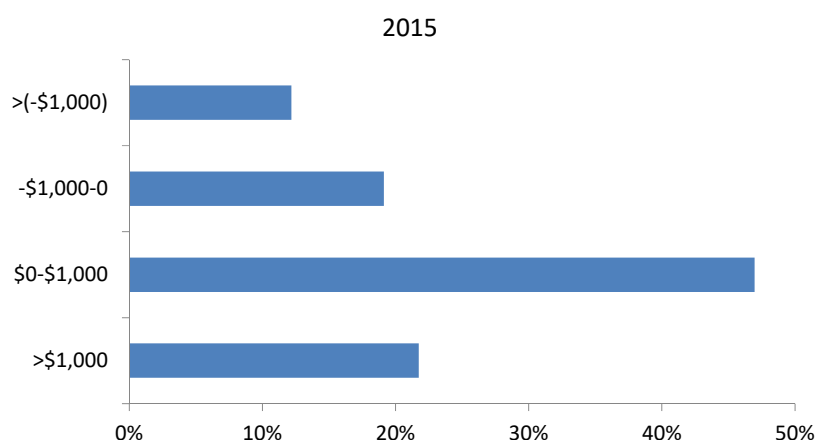
The three year average of building permits per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The following reflects the results from 2013-2015.



SECTION 3: Municipal Financial Sustainability Indicators

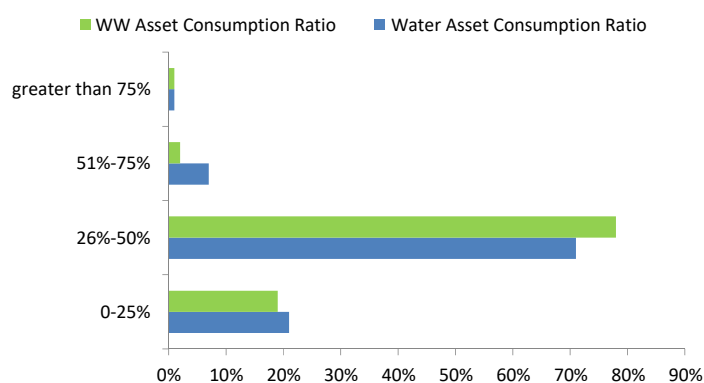
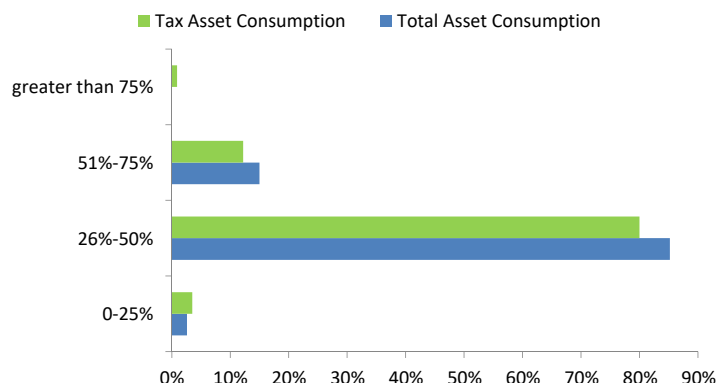
The **Financial Indicators** section of the report includes a number of indicators to assist municipalities in evaluating financial condition. A municipality's financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long-term liabilities. A comparison was made of each municipality's overall financial position (assets less liabilities). There is a significant range in municipal financial position per capita across Ontario from a low of negative (\$3,082) to a high of \$4,555 per capita. The following graph provides the percentage of municipalities that fall within each range.

Financial Position Per Capita



Asset Consumption Ratio

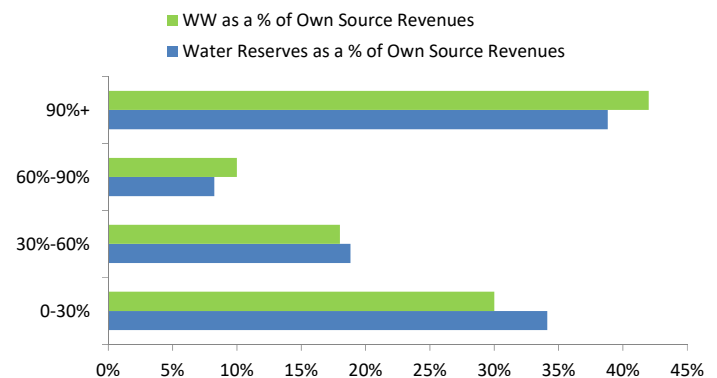
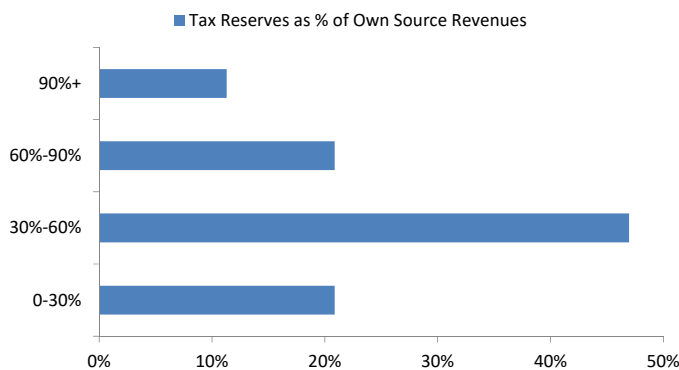
The asset consumption ratio reflects the written down value of the tangible capital assets in relation to the historical costs of the assets. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs.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



Reserves

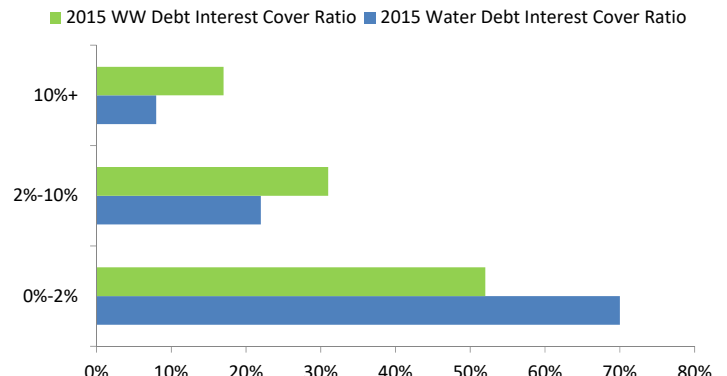
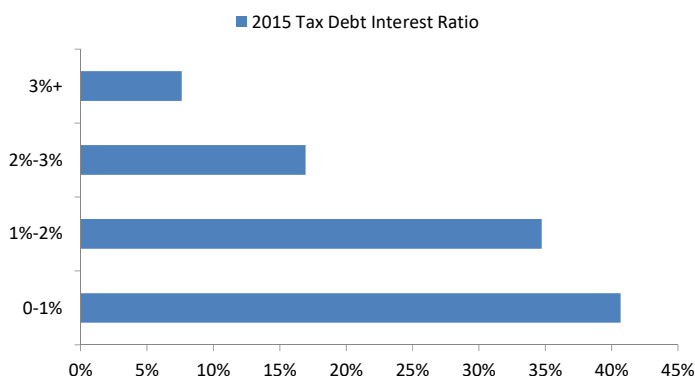
Reserves are a critical component of a municipality's long-term financing plan. The following graphs provide the range of reserves as a percentage of own source revenues for tax supported services, water and wastewater. The level of reserves required will vary for a number of reasons including:

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



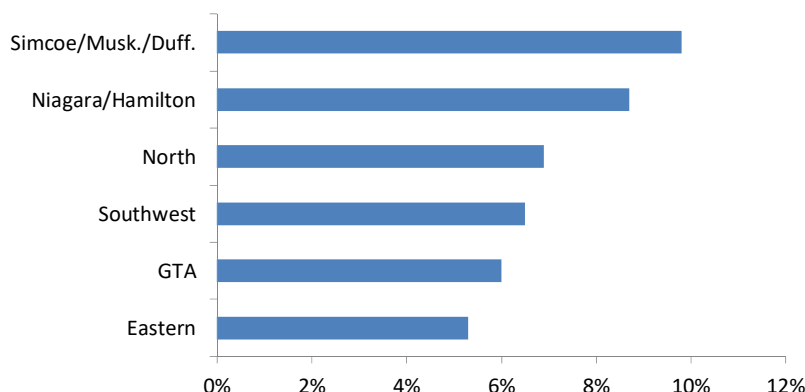
Debt Indicators

Debt indicators can reveal increasing reliance on debt, decreasing flexibility, sudden large increases or decreases in future debt service and the amount of debt that a community can absorb. The following graphs summarize the debt interest ratio for tax, water and wastewater for the 105 municipalities surveyed to provide an understanding of the percentage of municipalities within various ranges of the debt interest ratio. This ratio indicates the extent to which a municipality's operating revenues are committed to interest expenses.



Taxes Receivable as a % of Taxes Levied

Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, over time, it may indicate an overall decline in the municipality's economic health. The following graph provides a summary of the 2015 taxes receivable as a percentage of taxes levied in each of the geographic areas.

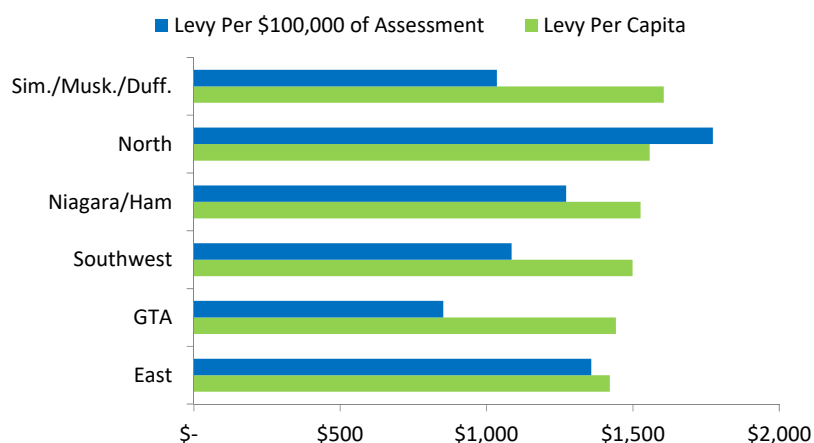


SECTION 4: Revenue & Expenditure Analysis

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

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

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



Net municipal levy per capita was calculated using Manifold Data Mining 2016 estimated population and the 2016 municipal levies. The net levy on a per capita basis ranged from \$949 to \$4,438 (with an average of \$1,499 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 unweighted assessment basis ranged across the municipalities from \$599 to \$2,413 (with an average of \$1,140 per \$100,000 of assessment).

SECTION 5: Select User Fee and Revenue Information

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

Development Charges

The recovery of costs by Ontario municipalities for capital infrastructure required to support new growth is governed by the Development Charges Act (1997) and supporting regulations. The following table summarizes the 2016 development charges. Note: some municipalities do not charge development charges.

2016 Development Charges	Residential	Multiples Dwelling 3+	Apartment units >=2	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
North	\$ 12,425	\$ 7,127	\$ 6,106	\$ 6,106	\$ 6.94	\$ 4.40
Eastern	\$ 14,001	\$ 10,900	\$ 8,884	\$ 6,852	\$ 8.37	\$ 5.41
Southwest	\$ 16,721	\$ 12,941	\$ 9,905	\$ 8,309	\$ 7.01	\$ 5.45
Niagara/Hamilton	\$ 20,970	\$ 13,762	\$ 11,312	\$ 9,193	\$ 16.67	\$ 9.06
Simcoe/Musk./Duff.	\$ 24,553	\$ 20,848	\$ 16,285	\$ 12,028	\$ 9.76	\$ 7.15
GTA	\$ 57,920	\$ 48,669	\$ 36,387	\$ 26,657	\$ 32.46	\$ 18.97
Survey Average	\$ 27,613	\$ 22,083	\$ 16,885	\$ 13,021	\$ 14.93	\$ 9.88
Survey Median	\$ 21,972	\$ 15,425	\$ 12,144	\$ 9,939	\$ 12.12	\$ 8.11
Survey Minimum	\$ 305	\$ 305	\$ 305	\$ 305	\$ 0.44	\$ 0.44
Survey Maximum	\$ 82,332	\$ 72,633	\$ 53,196	\$ 37,062	\$ 49.09	\$ 29.66

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 2016 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2016 tax ratios across the survey.

2016 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	1.9424	1.9554	1.0000	2.9044
Commercial	1.6743	1.6929	1.0820	2.5042
Industrial	2.1413	2.1984	1.1000	3.1412

SECTION 7: Comparison of Relative Taxes

Like property comparisons were undertaken on 12 property types that were of most interest to the participating municipalities. In order to calculate the relative tax burden of “like” properties, every effort was made to hold constant those factors deemed to be most critical in determining a property’s assessed value. There are many reasons for differences in relative tax burdens across municipalities and across property classes. These include, but are not limited, to the following:

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

Residential Properties	Detached Bungalow	2 Storey	Senior Executive
Eastern	\$ 3,084	\$ 4,609	\$ 6,196
GTA	\$ 3,802	\$ 4,630	\$ 6,395
Niagara/Hamilton	\$ 3,308	\$ 4,504	\$ 5,807
North	\$ 3,049	\$ 4,777	\$ 6,514
Simcoe/Musk./Duff.	\$ 2,982	\$ 3,990	\$ 5,413
Southwest	\$ 2,918	\$ 4,184	\$ 5,792
Survey Average	\$ 3,213	\$ 4,395	\$ 6,042
Survey Median	\$ 3,195	\$ 4,429	\$ 5,902

Industrial Properties	Standard per sq.ft.	Large per sq.ft.	Vacant Land per acre
Eastern	\$ 1.61	\$ 1.35	\$ 2,841
GTA	\$ 2.18	\$ 1.58	\$ 7,252
Niagara/Hamilton	\$ 1.74	\$ 1.09	\$ 3,220
North	\$ 1.81	\$ 1.28	\$ 2,246
Simcoe/Musk./Duff.	\$ 1.46	\$ 0.99	\$ 2,203
Southwest	\$ 1.42	\$ 0.96	\$ 1,766
Survey Average	\$ 1.68	\$ 1.20	\$ 3,325
Survey Median	\$ 1.68	\$ 1.14	\$ 2,039

Multi-Residential Properties	Walk-Up per Unit	High-Rise per Unit
Eastern	\$ 1,644	\$ 1,947
GTA	\$ 1,421	\$ 1,506
Niagara/Hamilton	\$ 1,759	\$ 1,899
North	\$ 1,262	\$ 1,523
Simcoe/Musk./Duff.	\$ 1,252	\$ 1,892
Southwest	\$ 1,401	\$ 1,906
Survey Average	\$ 1,445	\$ 1,770
Survey Median	\$ 1,472	\$ 1,803

Commercial Properties	Office per sq.ft.	Neigh. Shopping per sq.ft.	Hotel per suite	Motel per suite
Eastern	\$ 3.23	\$ 4.22	\$ 1,782	\$ 1,497
GTA	\$ 3.36	\$ 3.87	\$ 1,353	\$ 1,190
Niagara/Hamilton	\$ 2.77	\$ 3.59	\$ 1,732	\$ 1,133
North	\$ 2.77	\$ 2.95	\$ 1,700	\$ 1,296
Simcoe/Musk./Duff.	\$ 2.94	\$ 3.03	\$ 2,075	\$ 1,140
Southwest	\$ 2.66	\$ 2.90	\$ 1,458	\$ 1,230
Survey Average	\$ 2.96	\$ 3.31	\$ 1,589	\$ 1,236
Survey Median	\$ 2.85	\$ 3.33	\$ 1,573	\$ 1,198

SECTION 8: Comparison of Water/Sewer Costs

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

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Average	\$ 976	\$ 32,430	\$ 93,489	\$ 304,460	\$ 1,496,337
Median	\$ 950	\$ 30,036	\$ 86,338	\$ 279,748	\$ 1,411,684
Min	\$ 442	\$ 8,385	\$ 19,185	\$ 71,887	\$ 287,087
Max	\$ 1,725	\$ 68,191	\$ 170,780	\$ 570,480	\$ 2,854,480



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

A comparison was made of relative property tax burdens and water/sewer costs on comparable properties against the median household incomes. The report also calculates the total municipal tax burden as a percentage of income available on an average household.



	Total Municipal Burden as a % of Household Income
GTA	4.2%
Southwest	4.5%
North	4.7%
Niagara/Hamilton	4.9%
Eastern	5.1%
Simcoe/Musk./Duff.	5.2%
Survey Average	4.6%
Survey Median	4.6%
Survey Minimum	3.1%
Survey Maximum	6.8%

SECTION 10: Economic Development Programs

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

Introduction—Municipal Study 2016



Introduction

For the past sixteen 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:

- 2016 current value assessment
- 2016 tax policies
- 2016 levy by-laws
- 2016 development charges
- 2016 water/sewer rates
- 2015 FIRs (as available)
- 2016 user fees
- Economic development programs

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

<i>Populations</i>	<i>Number of Municipalities</i>
100,000 or greater	25
30,000 - 99,999	26
15,000 - 29,999	27
less than 15,000	27
Total	105

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

For more information please feel free to contact:

BMA Management Consulting Inc.

139 Markland St., Hamilton, L8P 2K3

Phone (905) 528-3206

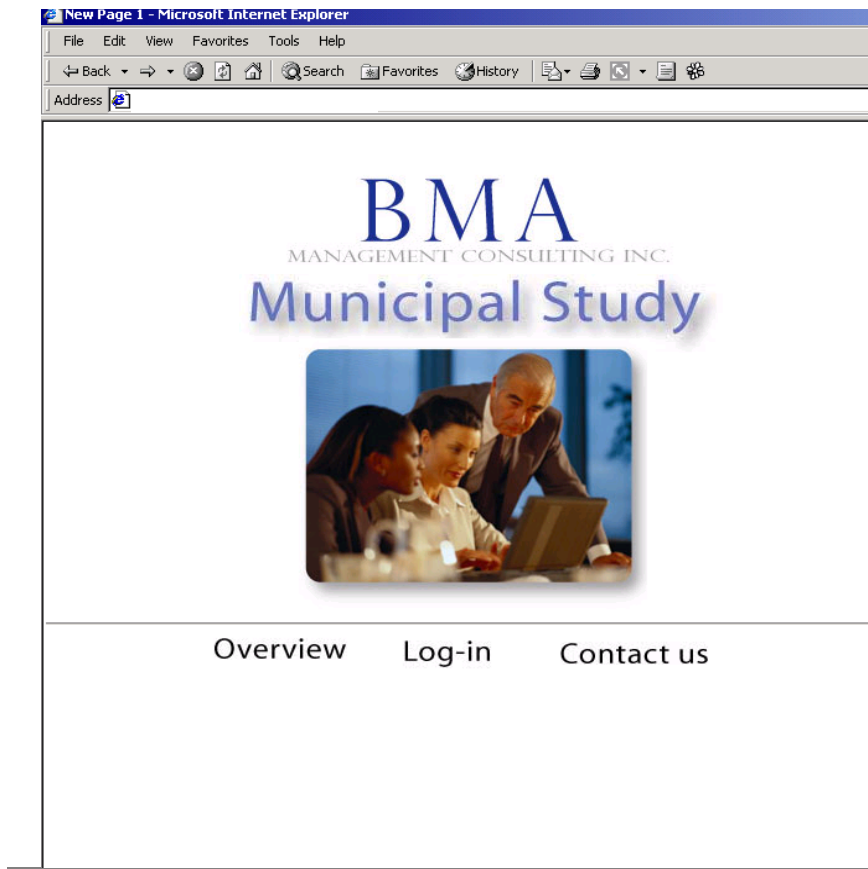
Fax (905) 528-3210

bma@on.aibn.com

Contacts: Jim Bruzzese or Catherine Minshull



Municipal Study Database



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

[Cemeteries](#)
[Town of Geor...](#)
[Suggested Sites](#)
[Microsoft](#)

municipal study

User Name:

Municipal Comparators

Data

- Socio Economic Indicators**
 - Population
 - Density/Land Area
 - Assessment Information
 - Assessment Composition
 - Building Permit Activity
- Municipal Financial Indicators**
 - Municipal Expenditures
 - Disc Res as % OSR
 - Res as % of Tot Tax
 - Debt to Res Ratio
 - Tax Receivable as % Tax
- Levies**
 - Financial Position Per Capita
 - Debt Outstanding Per 100,000
 - Tax Operating Surplus
 - Net Fin Liab Ratio
 - Debt Int as % OSR
 - Net Levy Lower Tier

Socio Economic Indicators - Assessment Composition

Year: 2015 Municipalities: All

View in Excel

Municipality	2015 Residential	2015 Multi-Res.	2015 Commercial	2015 Industrial	2015 Pipelines	2015 Farmlands	2015 M. Forests
Amherstburg	83.4%	1.2%	5.8%	2.0%	0.5%	7.0%	0.0%
Aurora	85.4%	1.0%	11.4%	1.9%	0.1%	0.1%	0.0%
Barrie	76.4%	3.5%	17.5%	2.2%	0.2%	0.2%	0.0%
Belleville	70.3%	5.4%	20.2%	2.7%	0.4%	0.9%	0.0%
Bracebridge	87.6%	1.2%	9.3%	1.0%	0.5%	0.1%	0.4%
Brampton	79.6%	2.0%	14.1%	3.9%	0.2%	0.3%	0.0%
Brant	72.9%	0.5%	5.2%	2.5%	0.4%	18.4%	0.1%
Brock	77.3%	0.9%	4.8%	1.1%	0.3%	15.5%	0.2%
Brockville	74.3%	5.8%	16.6%	3.0%	0.3%	0.0%	0.0%
Burlington	78.3%	3.4%	14.7%	2.9%	0.2%	0.4%	0.0%
Caledon	79.6%	0.2%	9.0%	4.3%	0.1%	6.1%	0.6%
Cambridge	75.0%	4.1%	14.7%	5.7%	0.2%	0.3%	0.0%

8:50 AM 11/2/2016

Why Participate in a Study?

The study identifies key financial and economic indicators and factors that should be considered as part of a comprehensive evaluation of a municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. Additional context can come from comparing a municipality's own experience with the experience of other municipalities. While the study includes 105 municipalities, it is recommended that the users take advantage of the online database to focus on similar municipalities.



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

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

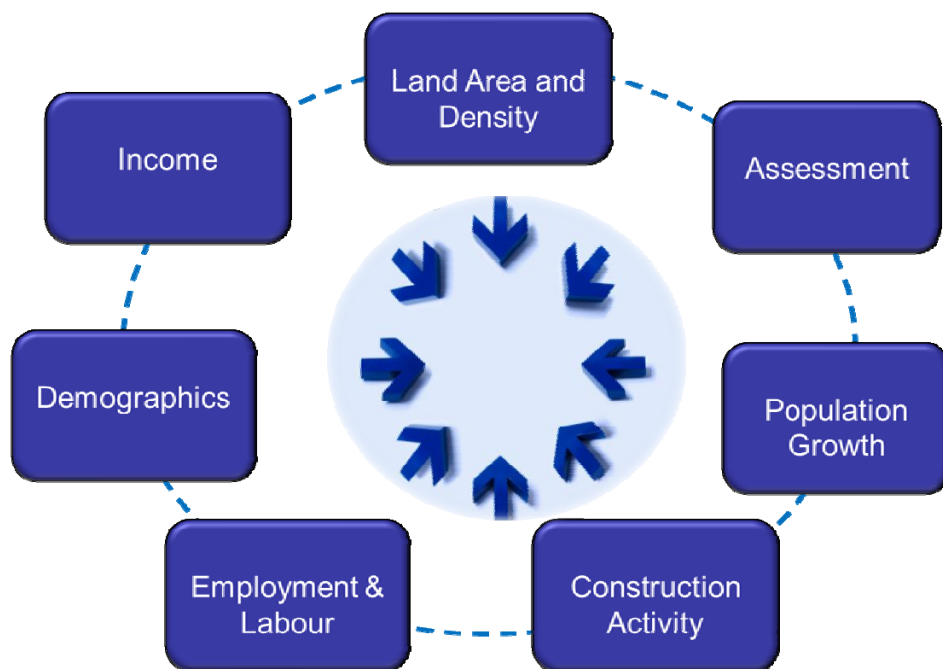
- To help municipal decision-makers in assessing market conditions
- To understand the unique characteristics of each municipality
- To understand the relationship between various controllable and uncontrollable factors in addressing a municipality's competitive opportunities and challenges
- To develop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

Municipalities Represented in the Study

Given the size of the survey, it is difficult to graphically present 105 municipalities. The following summarizes the municipalities by population range:

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

Socio-Economic Indicators



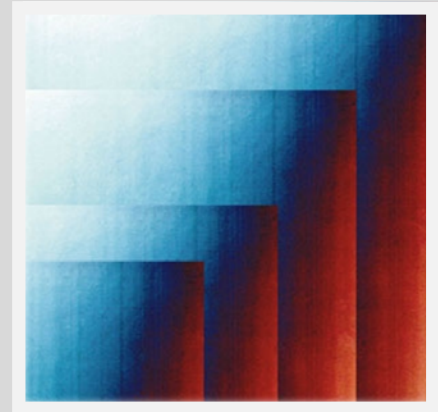
Socio-Economic Indicators

A complete assessment of local government's financial condition should include socio-economic factors. Socio-economic indicators describe and quantify a municipality's wealth and economic conditions and provide insight into a municipality's collective ability to generate revenue relative to the municipality's demand for public services. An examination of local economic and demographic characteristics can identify the following situations:

- A decline in the tax base as measured by population, property value, employment, or business activity
- A need to shift public service priorities because demographic changes in the municipality
- A need to shift public policies because of changes in economic conditions

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

- ***Population Statistics (2006-2016)***
- ***Age Demographics***
- ***Average Household Income***
- ***Land Area and Density***
- ***Labour Statistics***
- ***Assessment Per Capita***
- ***Change in Unweighted Assessment (2011-2016)***
- ***Assessment Composition By Class***
- ***Consolidated Unweighted and Weighted Assessment (Residential vs. Non-Residential)***
- ***Shift in Tax Burden—Unweighted to Weighted Residential Assessment***
- ***Residential Properties by Type***
- ***Building Construction Activity (Residential, Non-Residential)***



Population Statistics 2006-2016 (sorted highest to lowest population)

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Toronto	2,503,281	2,615,060	2,793,354	4.5%	6.8%
Ottawa	812,129	883,391	979,281	8.8%	10.9%
Mississauga	668,549	713,443	777,083	6.7%	8.9%
Brampton	433,806	523,911	639,292	20.8%	22.0%
Hamilton	504,559	519,949	548,490	3.1%	5.5%
London	352,395	366,151	389,184	3.9%	6.3%
Markham	261,573	301,709	352,945	15.3%	17.0%
Vaughan	238,866	288,301	351,591	20.7%	22.0%
Kitchener	204,668	219,153	239,462	7.1%	9.3%
Richmond Hill	162,704	185,541	214,792	14.0%	15.8%
Windsor	216,473	210,891	211,292	-2.6%	0.2%
Oakville	165,613	182,520	204,778	10.2%	12.2%
Burlington	164,415	175,779	191,794	6.9%	9.1%
Greater Sudbury	157,857	160,274	166,784	1.5%	4.1%
Oshawa	141,590	149,607	161,487	5.7%	7.9%
Barrie	128,430	135,711	146,495	5.7%	7.9%
Cambridge	120,371	126,748	136,379	5.3%	7.6%
Whitby	111,184	122,022	136,377	9.7%	11.8%
St. Catharines	131,989	131,400	134,292	-0.4%	2.2%
Kingston	117,207	123,363	132,685	5.3%	7.6%
Guelph	114,943	121,688	131,583	5.9%	8.1%
Thunder Bay	109,140	108,359	110,451	-0.7%	1.9%
Milton	53,889	84,362	107,500	56.5%	27.4%
Waterloo	97,475	98,780	102,613	1.3%	3.9%
Chatham-Kent	108,177	103,671	102,315	-4.2%	-1.3%
Pickering	87,838	88,721	95,593	1.0%	7.7%
Clarington	77,820	84,548	93,622	8.6%	10.7%
Newmarket	74,295	79,978	87,817	7.6%	9.8%
Niagara Falls	82,184	82,997	85,946	1.0%	3.6%
Peterborough	74,898	78,698	83,990	5.1%	6.7%
Sault Ste. Marie	74,948	75,141	77,294	0.3%	2.9%
Sarnia	71,419	72,366	75,165	1.3%	3.9%
Norfolk	62,563	63,175	65,412	1.0%	3.5%
Halton Hills	55,289	59,008	64,282	6.7%	8.9%
Caledon	57,050	59,460	63,380	4.2%	6.6%
Aurora	47,629	53,203	60,434	11.7%	13.6%

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

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
North Bay	53,966	53,651	54,762	-0.6%	2.1%
Whitchurch-Stouffville	24,390	37,628	54,082	54.3%	43.7%
Welland	50,331	50,631	52,242	0.6%	3.2%
Belleville	48,821	49,454	51,354	1.3%	3.8%
Cornwall	45,965	46,340	47,911	0.8%	3.4%
Georgina	42,346	43,517	45,789	2.8%	5.2%
Haldimand	45,212	44,876	45,738	-0.7%	1.9%
Quinte West	42,697	43,086	44,585	0.9%	3.5%
Timmins	42,997	43,165	44,455	0.4%	3.0%
St. Thomas	36,110	37,905	40,669	5.0%	7.3%
Brant	34,415	35,638	37,763	3.6%	6.0%
Innisfil	31,175	33,079	35,843	6.1%	8.4%
Stratford	30,461	30,886	32,048	1.4%	3.8%
Orillia	30,259	30,586	31,699	1.1%	3.6%
Fort Erie	29,925	29,960	30,778	0.1%	2.7%
Orangeville	26,925	27,975	29,733	3.9%	6.3%
Leamington	28,883	28,403	28,748	-1.7%	1.2%
Centre Wellington	26,049	26,693	28,013	2.5%	4.9%
Woolwich	19,658	23,145	27,591	17.7%	19.2%
Grimsby	23,937	25,325	27,368	5.8%	8.1%
Prince Edward County	25,496	25,258	25,698	-0.9%	1.7%
East Gwillimbury	21,069	22,473	24,468	6.7%	8.9%
Lincoln	21,722	22,487	23,821	3.5%	5.9%
Tecumseh	24,224	23,610	23,665	-2.5%	0.2%
Strathroy-Caradoc	19,977	20,978	22,534	5.0%	7.4%
Brockville	21,957	21,870	22,362	-0.4%	2.2%
Kingsville	20,908	21,362	22,358	2.2%	4.7%
Scugog	21,439	21,569	22,257	0.6%	3.2%
Owen Sound	21,753	21,688	22,196	-0.3%	2.3%
Wilmot	17,097	19,223	21,966	12.4%	14.3%
Collingwood	17,290	19,241	21,780	11.3%	13.2%
King	19,487	19,899	20,816	2.1%	4.6%
Huntsville	18,280	19,056	20,316	4.2%	6.6%
Springwater	17,456	18,223	19,453	4.4%	6.7%
Port Colborne	18,599	18,424	18,744	-0.9%	1.7%
Thorold	18,224	17,931	18,129	-1.6%	1.1%

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

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Middlesex Centre	15,589	16,487	17,811	5.8%	8.0%
Pelham	16,155	16,598	17,461	2.7%	5.2%
Niagara-on-the-Lake	14,587	15,400	16,610	5.6%	7.9%
Tillsonburg	14,822	15,301	16,167	3.2%	5.7%
Kenora	15,177	15,348	15,913	1.1%	3.7%
Bracebridge	15,652	15,409	15,587	-1.6%	1.2%
West Lincoln	13,167	13,837	14,861	5.1%	7.4%
Saugeen Shores	11,720	12,661	13,946	8.0%	10.1%
North Perth	12,254	12,631	13,327	3.1%	5.5%
Central Elgin	12,723	12,743	13,096	0.2%	2.8%
Guelph-Eramosa	N/A	13,458	13,007	N/A	-3.4%
Ingersoll	11,760	12,146	12,839	3.3%	5.7%
Gravenhurst	11,046	11,640	12,533	5.4%	7.7%
Wellington North	11,175	11,477	12,070	2.7%	5.2%
Wellesley	9,789	10,713	11,942	9.4%	11.5%
Meaford	10,948	11,100	11,536	1.4%	3.9%
Kincardine	11,173	11,174	11,468	0.0%	2.6%
Elliot Lake	11,549	11,348	11,459	-1.7%	1.0%
Brock	11,979	11,341	11,068	-5.3%	-2.4%
Erin	11,148	10,770	10,708	-3.4%	-0.6%
Lambton Shores	11,150	10,656	10,490	-4.4%	-1.6%
Mapleton	9,851	9,989	10,383	1.4%	3.9%
North Dumfries	9,063	9,334	9,841	3.0%	5.4%
Grey Highlands	9,480	9,520	9,807	0.4%	3.0%
Minto	8,504	8,334	8,396	-2.0%	0.7%
Puslinch	6,689	7,029	7,549	5.1%	7.4%
St. Marys	6,617	6,655	6,865	0.6%	3.2%
North Middlesex	6,740	6,658	6,756	-1.2%	1.5%
Parry Sound	5,818	6,191	6,726	6.4%	8.6%
Wainfleet	6,601	6,356	6,300	-3.7%	-0.9%
The Blue Mountains	6,825	6,453	6,290	-5.5%	-2.5%
Espanola	5,314	5,364	5,552	0.9%	3.5%
Greenstone	4,906	4,724	4,700	-3.7%	-0.5%
Survey Total	10,226,687	10,883,159	11,830,032	6.4%	8.7%
Provincial Average	12,851,821	13,366,300	13,792,052	4.0%	3.2%

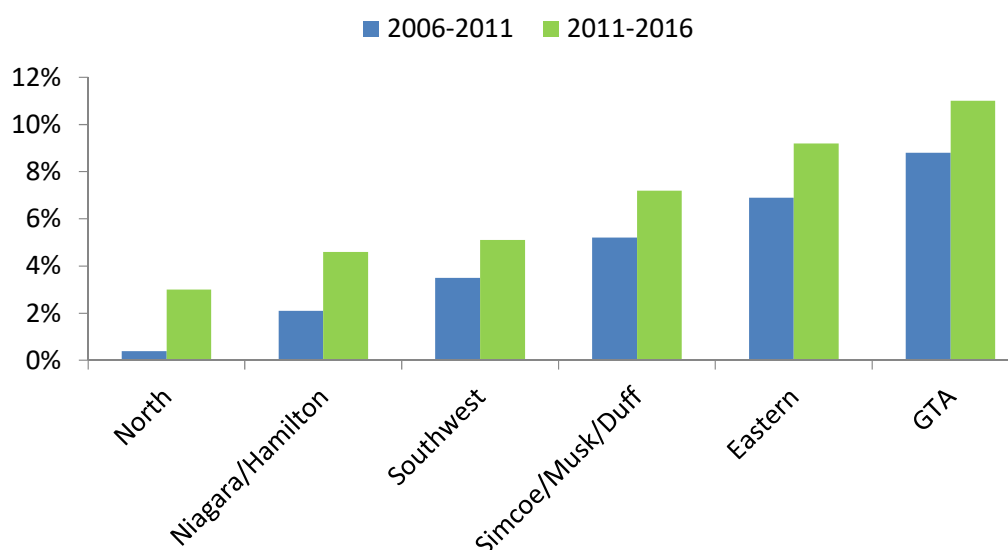
Population Statistics (sorted highest to lowest population) (cont'd)

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Region Peel	1,159,405	1,296,814	1,479,755	11.9%	14.1%
Region York	892,712	1,032,249	1,212,734	15.6%	17.5%
Region Durham	561,258	608,124	666,498	8.4%	9.6%
Region Halton	439,256	501,669	568,354	14.2%	13.3%
Region Waterloo	478,121	507,096	549,794	6.1%	8.4%
Region Niagara	427,421	431,346	446,552	0.9%	3.5%
District Muskoka	57,563	58,047	59,909	0.8%	3.2%
Wellington County	85,482	86,672	90,126	3.6%	4.0%
Bruce County	60,310	60,264	61,119	-0.1%	1.4%

Source: Stats Canada 2006-2011, Manifold Data Mining, 2016

Summary of Population Change by Geographic Area

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



GTA Municipalities—% change in population 2006-2016

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Brock	11,979	11,341	11,068	-5.3%	-2.4%
Scugog	21,439	21,569	22,257	0.6%	3.2%
King	19,487	19,899	20,816	2.1%	4.6%
Georgina	42,346	43,517	45,789	2.8%	5.2%
Caledon	57,050	59,460	63,380	4.2%	6.6%
Toronto	2,503,281	2,615,060	2,793,354	4.5%	6.8%
Pickering	87,838	88,721	95,593	1.0%	7.7%
Oshawa	141,590	149,607	161,487	5.7%	7.9%
East Gwillimbury	21,069	22,473	24,468	6.7%	8.9%
Mississauga	668,549	713,443	777,083	6.7%	8.9%
Halton Hills	55,289	59,008	64,282	6.7%	8.9%
Burlington	164,415	175,779	191,794	6.9%	9.1%
Newmarket	74,295	79,978	87,817	7.6%	9.8%
Clarington	77,820	84,548	93,622	8.6%	10.7%
Whitby	111,184	122,022	136,377	9.7%	11.8%
Oakville	165,613	182,520	204,778	10.2%	12.2%
Aurora	47,629	53,203	60,434	11.7%	13.6%
Richmond Hill	162,704	185,541	214,792	14.0%	15.8%
Markham	261,573	301,709	352,945	15.3%	17.0%
Vaughan	238,866	288,301	351,591	20.7%	22.0%
Brampton	433,806	523,911	639,292	20.8%	22.0%
Milton	53,889	84,362	107,500	56.5%	27.4%
Whitchurch-Stouffville	24,390	37,628	54,082	54.3%	43.7%
GTA Weighted Average	5,446,101	5,923,600	6,574,601	8.8%	11.0%
Survey Weighted Average	10,226,687	10,883,159	11,830,032	6.4%	8.7%

Southwest—% change in population 2006-2016

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Guelph-Eramosa	N/A	13,458	13,007	N/A	-3.4%
The Blue Mountains	6,825	6,453	6,290	-5.5%	-2.5%
Lambton Shores	11,150	10,656	10,490	-4.4%	-1.6%
Chatham-Kent	108,177	103,671	102,315	-4.2%	-1.3%
Erin	11,148	10,770	10,708	-3.4%	-0.6%
Windsor	216,473	210,891	211,292	-2.6%	0.2%
Tecumseh	24,224	23,610	23,665	-2.5%	0.2%
Minto	8,504	8,334	8,396	-2.0%	0.7%
Leamington	28,883	28,403	28,748	-1.7%	1.2%
North Middlesex	6,740	6,658	6,756	-1.2%	1.5%
Haldimand	45,212	44,876	45,738	-0.7%	1.9%
Owen Sound	21,753	21,688	22,196	-0.3%	2.3%
Kincardine	11,173	11,174	11,468	0.0%	2.6%
Central Elgin	12,723	12,743	13,096	0.2%	2.8%
Grey Highlands	9,480	9,520	9,807	0.4%	3.0%
St. Marys	6,617	6,655	6,865	0.6%	3.2%
Norfolk	62,563	63,175	65,412	1.0%	3.5%
Stratford	30,461	30,886	32,048	1.4%	3.8%
Sarnia	71,419	72,366	75,165	1.3%	3.9%
Waterloo	97,475	98,780	102,613	1.3%	3.9%
Meaford	10,948	11,100	11,536	1.4%	3.9%
Mapleton	9,851	9,989	10,383	1.4%	3.9%
Kingsville	20,908	21,362	22,358	2.2%	4.7%
Centre Wellington	26,049	26,693	28,013	2.5%	4.9%
Wellington North	11,175	11,477	12,070	2.7%	5.2%
North Dumfries	9,063	9,334	9,841	3.0%	5.4%
North Perth	12,254	12,631	13,327	3.1%	5.5%
Tillsonburg	14,822	15,301	16,167	3.2%	5.7%
Ingersoll	11,760	12,146	12,839	3.3%	5.7%
Brant	34,415	35,638	37,763	3.6%	6.0%
London	352,395	366,151	389,184	3.9%	6.3%
St. Thomas	36,110	37,905	40,669	5.0%	7.3%
Puslinch	6,689	7,029	7,549	5.1%	7.4%
Strathroy-Caradoc	19,977	20,978	22,534	5.0%	7.4%
Cambridge	120,371	126,748	136,379	5.3%	7.6%
Middlesex Centre	15,589	16,487	17,811	5.8%	8.0%
Guelph	114,943	121,688	131,583	5.9%	8.1%
Kitchener	204,668	219,153	239,462	7.1%	9.3%
Saugeen Shores	11,720	12,661	13,946	8.0%	10.1%
Wellesley	9,789	10,713	11,942	9.4%	11.5%
Wilmot	17,097	19,223	21,966	12.4%	14.3%
Woolwich	19,658	23,145	27,591	17.7%	19.2%
Southwest Weighted Average	1,881,251	1,942,319	2,040,988	3.2%	5.1%
Survey Weighted Average	10,226,687	10,883,159	11,830,032	6.4%	8.7%

Eastern—% change in population 2006-2016

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Prince Edward County	25,496	25,258	25,698	-0.9%	1.7%
Brockville	21,957	21,870	22,362	-0.4%	2.2%
Cornwall	45,965	46,340	47,911	0.8%	3.4%
Quinte West	42,697	43,086	44,585	0.9%	3.5%
Belleville	48,821	49,454	51,354	1.3%	3.8%
Peterborough	74,898	78,698	83,990	5.1%	6.7%
Kingston	117,207	123,363	132,685	5.3%	7.6%
Ottawa	812,129	883,391	979,281	8.8%	10.9%
Eastern Weighted Average	1,189,170	1,271,460	1,387,866	6.9%	9.2%
Survey Weighted Average	10,226,687	10,883,159	11,830,032	6.4%	8.7%

Niagara/Hamilton—% change in population 2006-2016

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Wainfleet	6,601	6,356	6,300	-3.7%	-0.9%
Thorold	18,224	17,931	18,129	-1.6%	1.1%
Port Colborne	18,599	18,424	18,744	-0.9%	1.7%
St. Catharines	131,989	131,400	134,292	-0.4%	2.2%
Fort Erie	29,925	29,960	30,778	0.1%	2.7%
Welland	50,331	50,631	52,242	0.6%	3.2%
Niagara Falls	82,184	82,997	85,946	1.0%	3.6%
Pelham	16,155	16,598	17,461	2.7%	5.2%
Hamilton	504,559	519,949	548,490	3.1%	5.5%
Lincoln	21,722	22,487	23,821	3.5%	5.9%
West Lincoln	13,167	13,837	14,861	5.1%	7.4%
Niagara-on-the-Lake	14,587	15,400	16,610	5.6%	7.9%
Grimsby	23,937	25,325	27,368	5.8%	8.1%
Niagara/Hamilton Wgt. Avg.	931,980	951,295	995,042	2.1%	4.6%
Survey Weighted Average	10,226,687	10,883,159	11,830,032	6.4%	8.7%

North—% change in population 2006-2016

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Greenstone	4,906	4,724	4,700	-3.7%	-0.5%
Elliot Lake	11,549	11,348	11,459	-1.7%	1.0%
Thunder Bay	109,140	108,359	110,451	-0.7%	1.9%
North Bay	53,966	53,651	54,762	-0.6%	2.1%
Sault Ste. Marie	74,948	75,141	77,294	0.3%	2.9%
Timmins	42,997	43,165	44,455	0.4%	3.0%
Espanola	5,314	5,364	5,552	0.9%	3.5%
Kenora	15,177	15,348	15,913	1.1%	3.7%
Greater Sudbury	157,857	160,274	166,784	1.5%	4.1%
Parry Sound	5,818	6,191	6,726	6.4%	8.6%
North Weighted Average	481,672	483,565	498,096	0.4%	3.0%
Survey Weighted Average	10,226,687	10,883,159	11,830,032	6.4%	8.7%

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

Municipality	2006 Population	2011 Population	2016 Population	% Change 2006 - 2011	% Change 2011 - 2016
Bracebridge	15,652	15,409	15,587	-1.6%	1.2%
Orillia	30,259	30,586	31,699	1.1%	3.6%
Orangeville	26,925	27,975	29,733	3.9%	6.3%
Huntsville	18,280	19,056	20,316	4.2%	6.6%
Springwater	17,456	18,223	19,453	4.4%	6.7%
Gravenhurst	11,046	11,640	12,533	5.4%	7.7%
Barrie	128,430	135,711	146,495	5.7%	7.9%
Innisfil	31,175	33,079	35,843	6.1%	8.4%
Collingwood	17,290	19,241	21,780	11.3%	13.2%
Simcoe/Musk./Duff. Weighted Average	296,513	310,920	333,439	4.9%	7.2%
Survey Weighted Average	10,226,687	10,883,159	11,830,032	6.4%	8.7%

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%
Cornwall	22%	58%	20%
Kingston	21%	62%	16%
Ottawa	23%	63%	13%
Peterborough	21%	59%	20%
Prince Edward County	18%	57%	25%
Quinte West	23%	60%	17%
Eastern Avg	21%	59%	19%
Provincial Average	22%	63%	15%

Municipality	0-19	20-64	65+
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 Avg	23%	59%	18%
Provincial Average	22%	63%	15%

Municipality	0-19	20-64	65+
Aurora	28%	61%	11%
Brampton	29%	62%	9%
Brock	23%	58%	18%
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%
Scugog	23%	60%	17%
Toronto	21%	65%	14%
Vaughan	27%	61%	11%
Whitby	29%	61%	10%
Whitchurch-Stouffville	25%	61%	14%
GTA Avg	26%	62%	13%
Provincial Average	22%	63%	15%



Source—Stats Canada Census 2011

Age Demographics (cont'd)

Municipality	0-19	20-64	65+
Elliot Lake	15%	50%	35%
Espanola	22%	60%	18%
Greater Sudbury	22%	62%	16%
Greenstone	25%	61%	14%
Kenora	23%	60%	17%
North Bay	22%	61%	17%
Parry Sound	19%	58%	23%
Sault Ste. Marie	20%	60%	20%
Thunder Bay	21%	61%	18%
Timmins	24%	62%	14%
North Avg	21%	59%	19%
Provincial Average	22%	63%	15%

Municipality	0-19	20-64	65+
Barrie	27%	61%	12%
Bracebridge	21%	58%	21%
Collingwood	20%	57%	23%
Gravenhurst	17%	60%	23%
Huntsville	22%	58%	20%
Innisfil	25%	61%	14%
Orangeville	28%	60%	12%
Orillia	21%	58%	21%
Springwater	26%	61%	13%
Simcoe/Musk./Duff. Avg	23%	59%	18%
Provincial Average	22%	63%	15%

Municipality	0-19	20-64	65+
Brant	25%	60%	16%
Cambridge	26%	62%	12%
Central Elgin	24%	61%	15%
Centre Wellington	25%	58%	17%
Chatham-Kent	24%	58%	18%
Erin	25%	63%	12%
Grey Highlands	24%	56%	21%
Guelph	24%	63%	13%
Haldimand	25%	60%	16%
Ingersoll	26%	60%	14%
Kincardine	21%	60%	19%
Kingsville	24%	60%	16%
Kitchener	24%	64%	12%
Lambton Shores	17%	57%	26%
Leamington	26%	57%	17%
London	23%	62%	15%
Mapleton	37%	54%	9%
Meaford	19%	57%	24%
Middlesex Centre	27%	58%	15%
Minto	26%	56%	18%
Norfolk	22%	59%	19%
North Dumfries	27%	60%	13%
North Middlesex	28%	57%	16%
North Perth	27%	57%	16%
Owen Sound	20%	57%	22%
Puslinch	21%	60%	19%
Sarnia	21%	59%	19%
Saugeen Shores	18%	60%	21%
St. Marys	23%	57%	20%
St. Thomas	25%	59%	16%
Stratford	22%	60%	18%
Strathroy-Caradoc	25%	57%	18%
Tecumseh	24%	61%	15%
The Blue Mountains	17%	55%	28%
Tillsonburg	20%	54%	25%
Waterloo	24%	63%	13%
Wellesley	36%	54%	10%
Wellington North	25%	56%	19%
Wilmot	26%	58%	16%
Windsor	24%	60%	16%
Woolwich	27%	58%	15%
Southwest Avg	24%	59%	17%
Provincial Average	22%	63%	15%



Average Household Income

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

Municipality	2015 Est. Avg. Household Income
Elliot Lake	\$ 60,587
Cornwall	\$ 60,902
Parry Sound	\$ 65,270
Windsor	\$ 67,695
Brockville	\$ 67,898
Chatham-Kent	\$ 71,542
Orillia	\$ 71,747
Owen Sound	\$ 71,845
Welland	\$ 72,003
Belleville	\$ 73,285
Tillsonburg	\$ 73,618
St. Thomas	\$ 73,900
Leamington	\$ 74,313
Fort Erie	\$ 74,590
Peterborough	\$ 75,685
Port Colborne	\$ 75,982
Niagara Falls	\$ 76,033
Gravenhurst	\$ 76,787
St. Catharines	\$ 77,903
Minto	\$ 78,452
Wellington North	\$ 79,186
Norfolk	\$ 79,826
North Bay	\$ 80,167
Strathroy-Caradoc	\$ 80,205
Thunder Bay	\$ 80,607
Thorold	\$ 80,982
Quinte West	\$ 81,208
Sault Ste. Marie	\$ 81,493
Stratford	\$ 81,613
Grey Highlands	\$ 82,231
London	\$ 82,649
Meaford	\$ 82,922
Kenora	\$ 84,097
North Perth	\$ 84,976
Greenstone	\$ 85,235

Municipality	2015 Est. Avg. Household Income
Lambton Shores	\$ 85,483
Oshawa	\$ 85,762
North Middlesex	\$ 86,002
Ingersoll	\$ 86,165
Kitchener	\$ 86,168
Brock	\$ 86,265
St. Marys	\$ 86,545
Collingwood	\$ 86,585
Bracebridge	\$ 86,911
Kingston	\$ 87,259
Espanola	\$ 87,547
Hamilton	\$ 88,120
Wainfleet	\$ 88,518
Huntsville	\$ 89,418
Kingsville	\$ 89,482
Sarnia	\$ 89,698
Georgina	\$ 90,454
Cambridge	\$ 90,504
Greater Sudbury	\$ 90,837
Prince Edward County	\$ 90,878
Haldimand	\$ 91,023
Barrie	\$ 91,293
Timmins	\$ 92,414
Innisfil	\$ 92,741
Guelph	\$ 94,101
Mapleton	\$ 94,714
Brampton	\$ 95,249
Orangeville	\$ 95,545
Central Elgin	\$ 96,454
Toronto	\$ 98,033
West Lincoln	\$ 98,926
Lincoln	\$ 103,539
Mississauga	\$ 103,858
The Blue Mountains	\$ 105,312
Grimsby	\$ 105,443
Centre Wellington	\$ 106,922

Municipality	2015 Est. Avg. Household Income
Ottawa	\$ 107,226
Clarington	\$ 107,888
Niagara-on-the-Lake	\$ 108,022
Tecumseh	\$ 109,110
Brant	\$ 109,777
Wellesley	\$ 112,961
Waterloo	\$ 113,182
Scugog	\$ 113,203
Wilmot	\$ 113,395
Newmarket	\$ 116,210
Burlington	\$ 116,367
Kincardine	\$ 117,522
North Dumfries	\$ 119,042
Markham	\$ 119,535
Pickering	\$ 120,438
Richmond Hill	\$ 121,723
Milton	\$ 123,222
Whitby	\$ 123,661
East Gwillimbury	\$ 124,298
Saugeen Shores	\$ 125,081
Pelham	\$ 125,575
Halton Hills	\$ 126,480
Vaughan	\$ 126,726
Guelph-Eramosa	\$ 130,247
Middlesex Centre	\$ 131,119
Springwater	\$ 132,391
Caledon	\$ 132,945
Whitchurch-Stouffville	\$ 133,922
Woolwich	\$ 134,560
Erin	\$ 137,021
Aurora	\$ 146,160
Puslinch	\$ 149,079
Oakville	\$ 159,596
King	\$ 192,368
Average	\$ 97,825
Median	\$ 90,504

Source—Manifold Data Mining

Average Household Income by Geographic Location

The following table provides the estimated average household income in 2015 for each of the municipalities. Source—Manifold Data Mining, summarized by geographic area.

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking
Cornwall	\$ 60,902	low
Brockville	\$ 67,898	low
Belleville	\$ 73,285	low
Peterborough	\$ 75,685	low
Quinte West	\$ 81,208	low
Kingston	\$ 87,259	mid
Prince Edward County	\$ 90,878	mid
Ottawa	\$ 107,226	high
Eastern Average	\$ 80,543	

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking
Orillia	\$ 71,747	low
Gravenhurst	\$ 76,787	low
Collingwood	\$ 86,585	mid
Bracebridge	\$ 86,911	mid
Huntsville	\$ 89,418	mid
Barrie	\$ 91,293	mid
Innisfil	\$ 92,741	mid
Orangeville	\$ 95,545	mid
Springwater	\$ 132,391	high
Sim./Musk./Duff. Avg.	\$ 91,491	

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking
Oshawa	\$ 85,762	mid
Brock	\$ 86,265	mid
Georgina	\$ 90,454	mid
Brampton	\$ 95,249	mid
Toronto	\$ 98,033	mid
Mississauga	\$ 103,858	mid
Clarington	\$ 107,888	high
Scugog	\$ 113,203	high
Newmarket	\$ 116,210	high
Burlington	\$ 116,367	high
Markham	\$ 119,535	high
Pickering	\$ 120,438	high
Richmond Hill	\$ 121,723	high
Milton	\$ 123,222	high
Whitby	\$ 123,661	high
East Gwillimbury	\$ 124,298	high
Halton Hills	\$ 126,480	high
Vaughan	\$ 126,726	high
Caledon	\$ 132,945	high
Whitchurch-Stouffville	\$ 133,922	high
Aurora	\$ 146,160	high
Oakville	\$ 159,596	high
King	\$ 192,368	high
GTA Average	\$ 120,190	



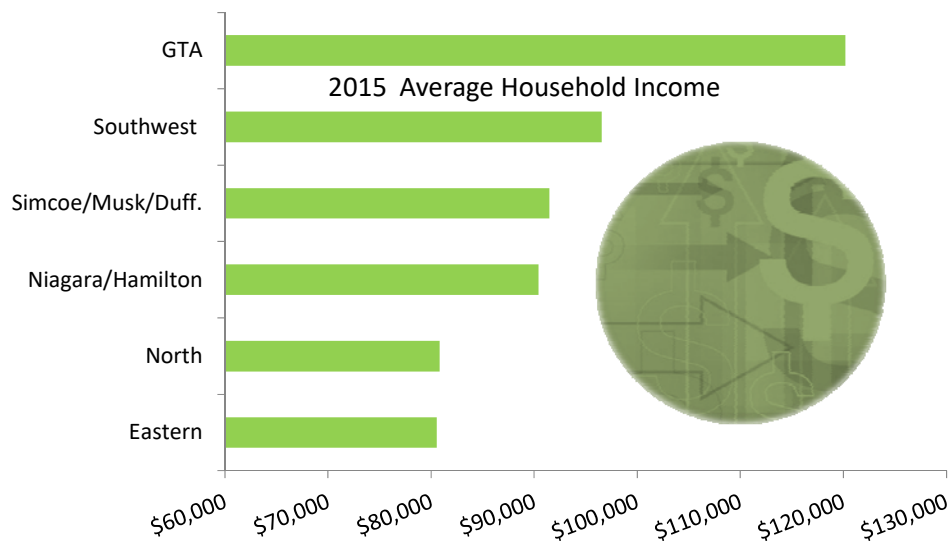
Average Household Income by Geographic Location (cont'd)

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking
Welland	\$ 72,003	low
Fort Erie	\$ 74,590	low
Port Colborne	\$ 75,982	low
Niagara Falls	\$ 76,033	low
St. Catharines	\$ 77,903	low
Thorold	\$ 80,982	low
Hamilton	\$ 88,120	mid
Wainfleet	\$ 88,518	mid
West Lincoln	\$ 98,926	mid
Lincoln	\$ 103,539	mid
Grimsby	\$ 105,443	mid
Niagara-on-the-Lake	\$ 108,022	high
Pelham	\$ 125,575	high
Niagara/Hamilton Avg.	\$ 90,434	

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking
Elliot Lake	\$ 60,587	low
Parry Sound	\$ 65,270	low
North Bay	\$ 80,167	low
Thunder Bay	\$ 80,607	low
Sault Ste. Marie	\$ 81,493	low
Kenora	\$ 84,097	low
Greenstone	\$ 85,235	low
Espanola	\$ 87,547	mid
Greater Sudbury	\$ 90,837	mid
Timmins	\$ 92,414	mid
North Average	\$ 80,825	

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking
Windsor	\$ 67,695	low
Chatham-Kent	\$ 71,542	low
Owen Sound	\$ 71,845	low
Tillsonburg	\$ 73,618	low
St. Thomas	\$ 73,900	low
Leamington	\$ 74,313	low
Minto	\$ 78,452	low
Wellington North	\$ 79,186	low
Norfolk	\$ 79,826	low
Strathroy-Caradoc	\$ 80,205	low
Stratford	\$ 81,613	low
Grey Highlands	\$ 82,231	low
London	\$ 82,649	low
Meaford	\$ 82,922	low
North Perth	\$ 84,976	low
Lambton Shores	\$ 85,483	mid
North Middlesex	\$ 86,002	mid
Ingersoll	\$ 86,165	mid
Kitchener	\$ 86,168	mid
St. Marys	\$ 86,545	mid
Kingsville	\$ 89,482	mid
Sarnia	\$ 89,698	mid
Cambridge	\$ 90,504	mid
Haldimand	\$ 91,023	mid
Guelph	\$ 94,101	mid
Mapleton	\$ 94,714	mid
Central Elgin	\$ 96,454	mid
The Blue Mountains	\$ 105,312	mid
Centre Wellington	\$ 106,922	high
Tecumseh	\$ 109,110	high
Brant	\$ 109,777	high
Wellesley	\$ 112,961	high
Waterloo	\$ 113,182	high
Wilmot	\$ 113,395	high
Kincardine	\$ 117,522	high
North Dumfries	\$ 119,042	high
Saugeen Shores	\$ 125,081	high
Guelph-Eramosa	\$ 130,247	high
Middlesex Centre	\$ 131,119	high
Woolwich	\$ 134,560	high
Erin	\$ 137,021	high
Puslinch	\$ 149,079	high
Southwest Average	\$ 95,282	

Summary Average Household Income by Geographic Location



Land Area and Density

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

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



Land Area and Density (sorted by population density)

Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking	Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking
Greenstone	2,768	2	low	Espanola	82	68	mid
Grey Highlands	882	11	low	Centre Wellington	408	69	mid
North Middlesex	598	11	low	Kenora	212	75	mid
Timmins	2,979	15	low	Saugeen Shores	171	82	mid
Elliot Lake	715	16	low	Strathroy-Caradoc	274	82	mid
Mapleton	535	19	low	Wilmot	264	83	mid
Meaford	589	20	low	Woolwich	326	85	mid
Kincardine	538	21	low	Quinte West	494	90	mid
The Blue Mountains	287	22	low	Kingsville	247	91	mid
Wellington North	526	23	low	Caledon	688	92	mid
Gravenhurst	519	24	low	East Gwillimbury	245	100	mid
Prince Edward County	1,050	24	low	Leamington	262	110	mid
Bracebridge	626	25	low	Niagara-on-the-Lake	133	125	mid
Brock	423	26	low	Innisfil	284	126	mid
North Perth	493	27	low	Pelham	126	138	mid
Minto	301	28	low	Lincoln	163	146	mid
Huntsville	711	29	low	Clarington	611	153	mid
Wainfleet	217	29	low	Port Colborne	122	154	mid
Middlesex Centre	588	30	low	Georgina	288	159	mid
Lambton Shores	331	32	low	North Bay	319	172	mid
Puslinch	215	35	low	Fort Erie	166	185	mid
Erin	298	36	low	Belleville	247	208	mid
Springwater	536	36	low	Thorold	83	218	mid
Haldimand	1,252	37	low	Halton Hills	276	233	mid
West Lincoln	388	38	low	Tecumseh	95	249	mid
Norfolk	1,608	41	low	Whitchurch-Stouffville	207	262	mid
Chatham-Kent	2,458	42	low	Kingston	451	294	mid
Wellesley	278	43	low	Milton	363	296	mid
Guelph-Eramosa	292	45	low	Thunder Bay	328	337	mid
Brant	843	45	low	Sault Ste. Marie	223	346	mid
Central Elgin	280	47	low	Ottawa	2,790	351	mid
Scugog	475	47	low	Grimsby	69	397	mid
Greater Sudbury	3,227	52	low	Niagara Falls	210	410	mid
North Dumfries	187	53	low	Pickering	232	413	mid
King	333	62	low	Sarnia	165	456	mid

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

Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking
Hamilton	1,117	491	high
Parry Sound	13	517	high
St. Marys	12	572	high
Welland	81	644	high
Collingwood	33	660	high
Tillsonburg	22	735	high
Cornwall	62	773	high
Owen Sound	24	916	high
London	421	925	high
Whitby	147	931	high
Ingersoll	13	995	high
Burlington	186	1,033	high
Brockville	21	1,070	high
Orillia	29	1,093	high
Oshawa	146	1,109	high
St. Thomas	36	1,145	high
Stratford	27	1,187	high
Cambridge	113	1,209	high
Aurora	50	1,214	high
Vaughan	274	1,286	high
Peterborough	64	1,316	high
St. Catharines	96	1,397	high
Windsor	147	1,437	high
Oakville	139	1,474	high
Guelph	87	1,518	high
Waterloo	64	1,603	high
Markham	213	1,660	high
Kitchener	137	1,751	high
Barrie	77	1,893	high
Orangeville	16	1,905	high
Richmond Hill	101	2,129	high
Newmarket	38	2,291	high
Brampton	266	2,400	high
Mississauga	292	2,658	high
Toronto	630	4,432	high
Average	430	536	
Median	264	154	

Land Area and Density by Geographic Location

Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking
Prince Edward County	1,050	24	low
Quinte West	494	90	mid
Belleville	247	208	mid
Kingston	451	294	mid
Ottawa	2,790	351	mid
Cornwall	62	773	high
Brockville	21	1,070	high
Peterborough	64	1,316	high
Eastern Average	647	516	

Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking
Wainfleet	217	29	low
West Lincoln	388	38	low
Niagara-on-the-Lake	133	125	mid
Pelham	126	138	mid
Lincoln	163	146	mid
Port Colborne	122	154	mid
Fort Erie	166	185	mid
Thorold	83	218	mid
Grimsby	69	397	mid
Niagara Falls	210	410	mid
Hamilton	1,117	491	high
Welland	81	644	high
St. Catharines	96	1,397	high
Niagara/Hamilton Avg.	229	336	

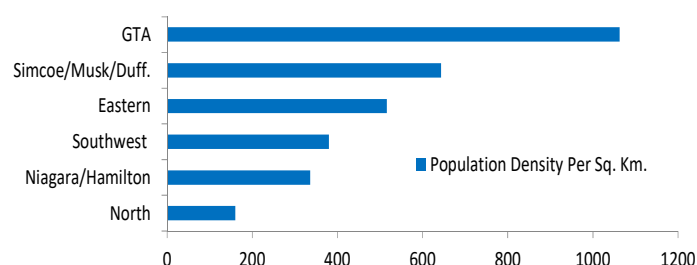
Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking
Brock	423	26	low
Scugog	475	47	low
King	333	62	low
Caledon	688	92	mid
East Gwillimbury	245	100	mid
Clarington	611	153	mid
Georgina	288	159	mid
Halton Hills	276	233	mid
Whitchurch-Stouffville	207	262	mid
Milton	363	296	mid
Pickering	232	413	mid
Whitby	147	931	high
Burlington	186	1,033	high
Oshawa	146	1,109	high
Aurora	50	1,214	high
Vaughan	274	1,286	high
Oakville	139	1,474	high
Markham	213	1,660	high
Richmond Hill	101	2,129	high
Newmarket	38	2,291	high
Brampton	266	2,400	high
Mississauga	292	2,658	high
Toronto	630	4,432	high
GTA Average	288	1,063	

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

Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking
Greenstone	2,768	2	low
Timmins	2,979	15	low
Elliot Lake	715	16	low
Greater Sudbury	3,227	52	low
Espanola	82	68	mid
Kenora	212	75	mid
North Bay	319	172	mid
Thunder Bay	328	337	mid
Sault Ste. Marie	223	346	mid
Parry Sound	13	517	high
North Average	1,087	160	

Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking
Gravenhurst	519	24	low
Bracebridge	626	25	low
Huntsville	711	29	low
Springwater	536	36	low
Innisfil	284	126	mid
Collingwood	33	660	high
Orillia	29	1,093	high
Barrie	77	1,893	high
Orangeville	16	1,905	high
Simcoe/Musk./Duff. Avg.	314	643	

Municipality	Land Area (Square Km)	2016 Pop. Density per Sq. Km	Density Ranking
Grey Highlands	882	11	low
North Middlesex	598	11	low
Mapleton	535	19	low
Meaford	589	20	low
Kincardine	538	21	low
The Blue Mountains	287	22	low
Wellington North	526	23	low
North Perth	493	27	low
Minto	301	28	low
Middlesex Centre	588	30	low
Lambton Shores	331	32	low
Puslinch	215	35	low
Erin	298	36	low
Haldimand	1,252	37	low
Norfolk	1,608	41	low
Chatham-Kent	2,458	42	low
Wellesley	278	43	low
Guelph-Eramosa	292	45	low
Brant	843	45	low
Central Elgin	280	47	low
North Dumfries	187	53	low
Centre Wellington	408	69	mid
Saugeen Shores	171	82	mid
Strathroy-Caradoc	274	82	mid
Wilmot	264	83	mid
Woolwich	326	85	mid
Kingsville	247	91	mid
Leamington	262	110	mid
Tecumseh	95	249	mid
Sarnia	165	456	mid
St. Marys	12	572	high
Tillsonburg	22	735	high
Owen Sound	24	916	high
London	421	925	high
Ingersoll	13	995	high
St. Thomas	36	1,145	high
Stratford	27	1,187	high
Cambridge	113	1,209	high
Windsor	147	1,437	high
Guelph	87	1,518	high
Waterloo	64	1,603	high
Kitchener	137	1,751	high
Southwest Average	397	380	



Labour Statistics

The labour force is defined as the number of people aged 15 and over who are employed and unemployed. Labour force statistics are an important measure of the economy's potential. The larger the percentage of the population that enters the labour force, the larger the potential output and standard of living. Growth in the labour force implies expansion potential. The rate of employment of the community's citizens is a measure of and an influence on the community's ability to support its local business sector. A decline in employment base or higher than average rates of unemployment can be a warning signal that overall economic activity may be declining.

Unemployment does not capture working age residents who are unemployed and are no longer actively seeking employment. The employment rate provides a fuller picture of employment in the community.

	Employment Rate				Unemployment Rate		
	2015 (000's)	2016 (000's)	Yearly Variation %		2015 (%)	2016 (%)	Yearly Variation %
Kitchener-Waterloo-Barrie	753.0	760.0	0.9%		5.4%	5.3%	-1.9%
Stratford-Bruce Peninsula	153.5	156.0	1.6%		5.9%	5.8%	-1.7%
London	354.0	355.6	0.5%		6.2%	5.8%	-6.5%
Hamilton-Niagara Peninsula	770.0	779.0	1.2%		6.2%	5.8%	-6.5%
Northwest	103.5	103.1	-0.4%		6.0%	5.8%	-3.3%
Ottawa	736.0	743.0	1.0%		6.5%	6.3%	-3.1%
Toronto	3,580.0	3,625.0	1.3%		7.3%	6.9%	-5.5%
Kingston-Pembroke	218.0	223.0	2.3%		6.9%	7.2%	4.3%
Northeast	272.0	272.5	0.2%		7.9%	7.7%	-2.5%
Muskoka-Kawarthas	182.9	189.0	3.3%		7.8%	7.9%	1.3%
Windsor-Sarnia	320.6	323.4	0.9%		8.6%	8.2%	-4.7%
Ontario	7,443.5	7,529.6	1.2%		6.9%	6.6%	-4.3%

Assessment Per Capita (Sorted by Unweighted Assessment)

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

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

Weighted assessment reflects the basis upon which property taxes are levied after applying the tax ratios to the various property classes to the unweighted assessment.

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	\$ 46,648	\$ 52,578	low	low
Espanola	\$ 69,348	\$ 86,859	low	low
Windsor	\$ 72,435	\$ 93,320	low	low
St. Thomas	\$ 74,821	\$ 89,407	low	low
Cornwall	\$ 74,980	\$ 100,454	low	low
Timmins	\$ 75,821	\$ 93,498	low	low
Welland	\$ 79,820	\$ 90,122	low	low
Sault Ste. Marie	\$ 80,281	\$ 103,509	low	low
Thunder Bay	\$ 83,471	\$ 105,535	low	low
Owen Sound	\$ 89,077	\$ 111,278	low	low
Sarnia	\$ 90,175	\$ 106,521	low	low
Ingersoll	\$ 91,257	\$ 114,336	low	low
Quinte West	\$ 92,072	\$ 102,174	low	low
Port Colborne	\$ 92,093	\$ 104,231	low	low
Leamington	\$ 93,679	\$ 79,896	low	low
Tillsonburg	\$ 95,643	\$ 115,946	low	low
Belleville	\$ 98,351	\$ 127,005	low	mid
Brockville	\$ 98,546	\$ 122,368	low	mid
Peterborough	\$ 98,805	\$ 113,460	low	low
St. Catharines	\$ 98,890	\$ 115,890	low	low
North Bay	\$ 99,414	\$ 117,761	low	low
Kenora	\$ 100,437	\$ 118,486	low	low
Oshawa	\$ 100,904	\$ 117,513	low	low
London	\$ 100,950	\$ 117,351	low	low
Greater Sudbury	\$ 101,984	\$ 127,446	low	mid
Strathroy-Caradoc	\$ 103,063	\$ 97,805	low	low
Parry Sound	\$ 106,828	\$ 122,732	low	mid
Kitchener	\$ 108,644	\$ 127,898	low	mid
Chatham-Kent	\$ 108,741	\$ 91,325	low	low
Thorold	\$ 109,192	\$ 123,409	low	mid
Minto	\$ 110,416	\$ 97,921	low	low
Cambridge	\$ 110,935	\$ 135,319	low	mid
Stratford	\$ 111,669	\$ 137,242	low	mid
Hamilton	\$ 111,904	\$ 135,905	low	mid
Orillia	\$ 112,011	\$ 134,425	low	mid

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

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
West Lincoln	\$ 112,456	\$ 106,515	mid	low
Tecumseh	\$ 112,492	\$ 118,055	mid	low
Fort Erie	\$ 113,208	\$ 122,886	mid	mid
St. Marys	\$ 114,027	\$ 132,316	mid	mid
Kingston	\$ 114,794	\$ 138,557	mid	mid
Barrie	\$ 115,335	\$ 124,343	mid	mid
Kingsville	\$ 115,367	\$ 98,347	mid	low
Orangeville	\$ 117,223	\$ 126,981	mid	mid
Niagara Falls	\$ 118,037	\$ 146,985	mid	mid
Clarington	\$ 118,606	\$ 121,954	mid	mid
Brampton	\$ 120,667	\$ 130,901	mid	mid
Haldimand	\$ 121,941	\$ 118,888	mid	low
Greenstone	\$ 122,799	\$ 113,271	mid	low
Whitby	\$ 125,462	\$ 135,604	mid	mid
Norfolk	\$ 127,252	\$ 117,045	mid	low
Wellington North	\$ 128,551	\$ 106,217	mid	low
Guelph	\$ 129,208	\$ 153,757	mid	high
Grimsby	\$ 131,013	\$ 139,709	mid	mid
Pelham	\$ 131,938	\$ 131,591	mid	mid
Lincoln	\$ 133,037	\$ 135,215	mid	mid
Central Elgin	\$ 135,614	\$ 121,129	mid	mid
Georgina	\$ 136,050	\$ 134,249	mid	mid
Wellesley	\$ 141,336	\$ 120,432	mid	low
Woolwich	\$ 141,757	\$ 147,208	mid	mid
Wainfleet	\$ 142,404	\$ 131,840	mid	mid
Wilmot	\$ 143,543	\$ 139,112	mid	mid
Centre Wellington	\$ 143,917	\$ 139,303	mid	mid
Prince Edward County	\$ 149,794	\$ 144,850	mid	mid
Pickering	\$ 150,191	\$ 161,428	mid	high
Brant	\$ 150,731	\$ 144,454	mid	mid
Ottawa	\$ 151,701	\$ 177,415	mid	high
North Perth	\$ 154,352	\$ 114,373	mid	low
Springwater	\$ 154,373	\$ 145,979	mid	mid
Brock	\$ 154,413	\$ 140,925	mid	mid
Waterloo	\$ 157,117	\$ 185,326	mid	high

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

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Meaford	\$ 157,881	\$ 148,502	high	mid
Newmarket	\$ 160,895	\$ 164,173	high	high
Scugog	\$ 161,159	\$ 155,632	high	high
Innisfil	\$ 163,344	\$ 161,318	high	high
Halton Hills	\$ 168,701	\$ 177,812	high	high
Collingwood	\$ 169,052	\$ 177,852	high	high
Mississauga	\$ 170,580	\$ 191,833	high	high
Whitchurch-Stouffville	\$ 172,234	\$ 170,230	high	high
Milton	\$ 172,302	\$ 186,972	high	high
Huntsville	\$ 180,409	\$ 181,191	high	high
Saugeen Shores	\$ 181,775	\$ 180,502	high	high
Burlington	\$ 181,949	\$ 205,965	high	high
Middlesex Centre	\$ 183,797	\$ 146,488	high	mid
Guelph-Eramosa	\$ 184,320	\$ 169,992	high	high
North Dumfries	\$ 186,253	\$ 200,594	high	high
Mapleton	\$ 186,273	\$ 124,531	high	mid
Kincardine	\$ 189,417	\$ 177,113	high	high
Aurora	\$ 191,014	\$ 193,545	high	high
East Gwillimbury	\$ 191,317	\$ 186,006	high	high
Bracebridge	\$ 194,296	\$ 194,908	high	high
Toronto	\$ 194,908	\$ 273,527	high	high
Markham	\$ 196,790	\$ 199,838	high	high
Grey Highlands	\$ 200,105	\$ 176,517	high	high
North Middlesex	\$ 201,056	\$ 113,067	high	low
Richmond Hill	\$ 201,824	\$ 204,099	high	high
Erin	\$ 207,419	\$ 196,552	high	high
Vaughan	\$ 217,978	\$ 224,233	high	high
Lambton Shores	\$ 231,069	\$ 211,961	high	high
Caledon	\$ 231,527	\$ 229,102	high	high
Oakville	\$ 232,058	\$ 254,759	high	high
Niagara-on-the-Lake	\$ 256,215	\$ 273,247	high	high
Gravenhurst	\$ 260,418	\$ 261,090	high	high
Puslinch	\$ 260,678	\$ 278,018	high	high
King	\$ 343,988	\$ 327,681	high	high
The Blue Mountains	\$ 620,656	\$ 614,129	high	high
Average	\$ 145,978	\$ 150,772		
Median	\$ 131,013	\$ 134,425		

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

Eastern Municipalities

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Cornwall	\$ 74,980	\$ 100,454	low	low
Quinte West	\$ 92,072	\$ 102,174	low	low
Belleville	\$ 98,351	\$ 127,005	low	mid
Brockville	\$ 98,546	\$ 122,368	low	mid
Peterborough	\$ 98,805	\$ 113,460	low	low
Kingston	\$ 114,794	\$ 138,557	mid	high
Prince Edward County	\$ 149,794	\$ 144,850	mid	mid
Ottawa	\$ 151,701	\$ 177,415	mid	high
Average	\$ 109,880	\$ 128,285		
Median	\$ 98,675	\$ 124,686		

Niagara/Hamilton Municipalities

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Welland	\$ 79,820	\$ 90,122	low	mid
Port Colborne	\$ 92,093	\$ 104,231	low	low
St. Catharines	\$ 98,890	\$ 115,890	low	high
Thorold	\$ 109,192	\$ 123,409	low	low
Hamilton	\$ 111,904	\$ 135,905	low	high
West Lincoln	\$ 112,456	\$ 106,515	mid	low
Fort Erie	\$ 113,208	\$ 122,886	mid	mid
Niagara Falls	\$ 118,037	\$ 146,985	mid	high
Grimsby	\$ 131,013	\$ 139,709	mid	mid
Pelham	\$ 131,938	\$ 131,591	mid	low
Lincoln	\$ 133,037	\$ 135,215	mid	mid
Wainfleet	\$ 142,404	\$ 131,840	mid	low
Niagara-on-the-Lake	\$ 256,215	\$ 273,247	high	mid
Average	\$ 125,401	\$ 135,196		
Median	\$ 113,208	\$ 131,591		

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

GTA Municipalities

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Oshawa	\$ 100,904	\$ 117,513	low	high
Clarington	\$ 118,606	\$ 121,954	mid	high
Brampton	\$ 120,667	\$ 130,901	mid	high
Whitby	\$ 125,462	\$ 135,604	mid	high
Georgina	\$ 136,050	\$ 134,249	mid	mid
Pickering	\$ 150,191	\$ 161,428	mid	high
Brock	\$ 154,413	\$ 140,925	mid	low
Newmarket	\$ 160,895	\$ 164,173	high	high
Scugog	\$ 161,159	\$ 155,632	high	mid
Halton Hills	\$ 168,701	\$ 177,812	high	high
Mississauga	\$ 170,580	\$ 191,833	high	high
Whitchurch-Stouffville	\$ 172,234	\$ 170,230	high	high
Milton	\$ 172,302	\$ 186,972	high	high
Burlington	\$ 181,949	\$ 205,965	high	high
Aurora	\$ 191,014	\$ 193,545	high	high
East Gwillimbury	\$ 191,317	\$ 186,006	high	mid
Toronto	\$ 194,908	\$ 273,527	high	high
Markham	\$ 196,790	\$ 199,838	high	high
Richmond Hill	\$ 201,824	\$ 204,099	high	high
Vaughan	\$ 217,978	\$ 224,233	high	high
Caledon	\$ 231,527	\$ 229,102	high	high
Oakville	\$ 232,058	\$ 254,759	high	high
King	\$ 343,988	\$ 327,681	high	mid
Average	\$ 178,066	\$ 186,434		
Median	\$ 172,234	\$ 186,006		

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

Northern Municipalities

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	\$ 46,648	\$ 52,578	low	low
Espanola	\$ 69,348	\$ 86,859	low	low
Timmins	\$ 75,821	\$ 93,498	low	mid
Sault Ste. Marie	\$ 80,281	\$ 103,509	low	mid
Thunder Bay	\$ 83,471	\$ 105,535	low	high
North Bay	\$ 99,414	\$ 117,761	low	mid
Kenora	\$ 100,437	\$ 118,486	low	low
Greater Sudbury	\$ 101,984	\$ 127,446	low	high
Parry Sound	\$ 106,828	\$ 122,732	low	low
Greenstone	\$ 122,799	\$ 113,271	mid	low
Average	\$ 88,703	\$ 104,167		
Median	\$ 91,443	\$ 109,403		

Simcoe/Muskoka/Dufferin Municipalities

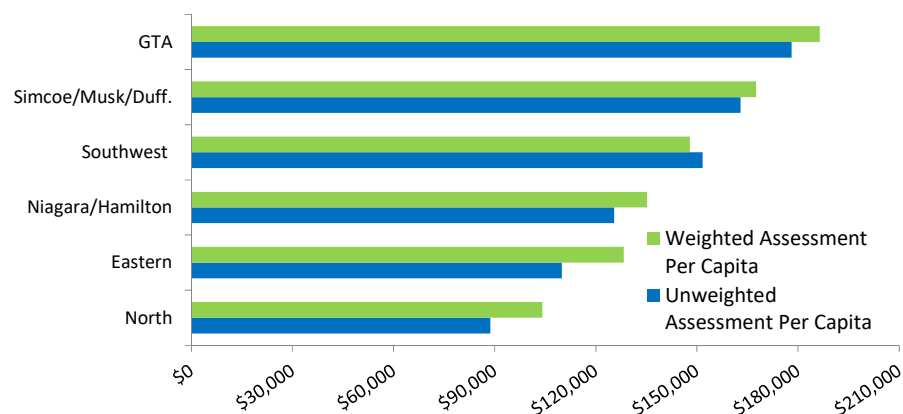
Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Orillia	\$ 112,011	\$ 134,425	low	mid
Barrie	\$ 115,335	\$ 124,343	mid	high
Orangeville	\$ 117,223	\$ 126,981	mid	mid
Springwater	\$ 154,373	\$ 145,979	mid	mid
Innisfil	\$ 163,344	\$ 161,318	high	mid
Collingwood	\$ 169,052	\$ 177,852	high	mid
Huntsville	\$ 180,409	\$ 181,191	high	mid
Bracebridge	\$ 194,296	\$ 194,908	high	mid
Gravenhurst	\$ 260,418	\$ 261,090	high	mid
Average	\$ 162,940	\$ 167,565		
Median	\$ 163,344	\$ 161,318		

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

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Windsor	\$ 72,435	\$ 93,320	low	high
St. Thomas	\$ 74,821	\$ 89,407	low	mid
Owen Sound	\$ 89,077	\$ 111,278	low	low
Sarnia	\$ 90,175	\$ 106,521	low	high
Ingersoll	\$ 91,257	\$ 114,336	low	low
Leamington	\$ 93,679	\$ 79,896	low	low
Tillsonburg	\$ 95,643	\$ 115,946	low	low
London	\$ 100,950	\$ 117,351	low	high
Strathroy-Caradoc	\$ 103,063	\$ 97,805	low	low
Kitchener	\$ 108,644	\$ 127,898	low	high
Chatham-Kent	\$ 108,741	\$ 91,325	low	high
Minto	\$ 110,416	\$ 97,921	low	low
Cambridge	\$ 110,935	\$ 135,319	low	high
Stratford	\$ 111,669	\$ 137,242	low	mid
Tecumseh	\$ 112,492	\$ 118,055	mid	mid
St. Marys	\$ 114,027	\$ 132,316	mid	low
Kingsville	\$ 115,367	\$ 98,347	mid	low
Haldimand	\$ 121,941	\$ 118,888	mid	mid
Norfolk	\$ 127,252	\$ 117,045	mid	mid
Wellington North	\$ 128,551	\$ 106,217	mid	low
Guelph	\$ 129,208	\$ 153,757	mid	high
Central Elgin	\$ 135,614	\$ 121,129	mid	low

Municipality	2016 Unweighted Assessment per Capita	2016 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Wellesley	\$ 141,336	\$ 120,432	mid	low
Woolwich	\$ 141,757	\$ 147,208	mid	mid
Wilmot	\$ 143,543	\$ 139,112	mid	mid
Centre Wellington	\$ 143,917	\$ 139,303	mid	mid
Brant	\$ 150,731	\$ 144,454	mid	mid
North Perth	\$ 154,352	\$ 114,373	mid	low
Waterloo	\$ 157,117	\$ 185,326	mid	high
Meaford	\$ 157,881	\$ 148,502	high	low
Saugeen Shores	\$ 181,775	\$ 180,502	high	low
Middlesex Centre	\$ 183,797	\$ 146,488	high	low
Guelph-Eramosa	\$ 184,320	\$ 169,992	high	low
North Dumfries	\$ 186,253	\$ 200,594	high	low
Mapleton	\$ 186,273	\$ 124,531	high	low
Kincardine	\$ 189,417	\$ 177,113	high	low
Grey Highlands	\$ 200,105	\$ 176,517	high	low
North Middlesex	\$ 201,056	\$ 113,067	high	low
Erin	\$ 207,419	\$ 196,552	high	low
Lambton Shores	\$ 231,069	\$ 211,961	high	low
Puslinch	\$ 260,678	\$ 278,018	high	low
The Blue Mountains	\$ 620,656	\$ 614,129	high	mid
Average	\$ 151,653	\$ 147,845		
Median	\$ 132,411	\$ 126,215		

Summary Taxable Assessment Per Capita By Location



Unweighted Assessment—Trend

The tables on the next several pages reflect the change in unweighted assessment from 2011-2016. The changes in assessment trends are related to new growth as well as changes in market value of existing properties. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2015-2016 % 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.

Municipality	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Windsor	1.5%	-3.9%	1.4%	1.2%	1.4%	low
Leamington	N/A	N/A	N/A	N/A	1.7%	low
Fort Erie	5.8%	0.2%	2.0%	1.9%	1.8%	low
Greenstone	N/A	N/A	2.3%	2.2%	1.9%	low
Welland	5.7%	2.4%	2.8%	3.0%	1.9%	low
Owen Sound	N/A	2.9%	3.3%	2.5%	2.0%	low
Port Colborne	5.8%	1.2%	2.7%	3.0%	2.2%	low
Orillia	N/A	N/A	2.7%	2.6%	2.3%	low
Sarnia	5.6%	-0.5%	2.1%	2.0%	2.3%	low
St. Catharines	4.8%	2.4%	3.2%	2.8%	2.4%	low
Huntsville	6.0%	0.6%	2.2%	2.8%	2.4%	low
Bracebridge	6.6%	1.4%	2.9%	2.5%	2.6%	low
Tillsonburg	N/A	N/A	3.6%	3.3%	2.6%	low
Parry Sound	N/A	N/A	N/A	N/A	2.7%	low
Barrie	6.0%	2.5%	3.0%	3.3%	2.8%	low
Belleville	6.6%	3.7%	3.3%	3.9%	2.9%	low
Wainfleet	5.9%	1.6%	3.1%	2.8%	2.9%	low
Peterborough	5.6%	3.9%	3.3%	2.9%	3.0%	low
St. Thomas	5.3%	2.6%	2.1%	3.1%	3.0%	low
St. Marys	5.6%	3.2%	N/A	N/A	3.0%	low
Gravenhurst	6.0%	0.5%	2.7%	3.1%	3.0%	low
Quinte West	7.5%	4.4%	3.5%	4.1%	3.1%	low
Ingersoll	5.8%	3.6%	0.9%	5.4%	3.2%	low
Scugog	N/A	N/A	2.6%	3.9%	3.3%	low
London	5.8%	3.9%	3.7%	4.6%	3.5%	low
Lincoln	6.9%	4.2%	3.9%	4.5%	3.7%	low
Brock	N/A	N/A	3.7%	4.1%	3.7%	low
Cambridge	6.2%	4.0%	4.1%	3.8%	3.7%	low
Stratford	5.5%	3.4%	5.8%	4.0%	3.8%	low
Guelph	6.8%	5.4%	4.3%	6.4%	3.8%	low

Unweighted Assessment—Trend (cont'd)

Municipality	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Oshawa	4.6%	2.7%	3.8%	3.2%	3.9%	mid
Collingwood	8.0%	3.5%	5.3%	3.6%	3.9%	mid
Thorold	6.1%	3.9%	3.6%	3.7%	3.9%	mid
North Dumfries	6.7%	4.3%	3.8%	3.6%	3.9%	mid
Pelham	5.5%	3.4%	3.4%	3.3%	4.0%	mid
Whitby	5.5%	4.7%	5.1%	4.3%	4.1%	mid
Woolwich	7.9%	7.9%	4.8%	5.3%	4.2%	mid
Strathroy-Caradoc	N/A	N/A	N/A	4.5%	4.2%	mid
Grimsby	6.6%	4.8%	3.2%	4.8%	4.3%	mid
Puslinch	N/A	N/A	N/A	N/A	4.3%	mid
Orangeville	7.1%	2.9%	4.3%	4.1%	4.3%	mid
Clarington	6.2%	3.1%	7.3%	4.7%	4.4%	mid
Springwater	N/A	-0.7%	4.0%	4.8%	4.4%	mid
Prince Edward County	7.8%	3.2%	5.8%	4.2%	4.4%	mid
Meaford	5.2%	5.7%	5.6%	5.2%	4.5%	mid
Guelph-Eramosa	N/A	N/A	N/A	N/A	4.6%	mid
Minto	N/A	N/A	N/A	N/A	4.6%	mid
Pickering	4.5%	5.5%	5.8%	4.5%	4.6%	mid
Kingsville	3.2%	3.6%	5.2%	4.6%	4.6%	mid
East Gwillimbury	6.0%	8.0%	8.8%	5.5%	4.6%	mid
West Lincoln	6.3%	4.5%	4.9%	3.6%	4.6%	mid
Elliot Lake	N/A	N/A	N/A	5.1%	4.7%	mid
Kingston	6.3%	5.6%	5.9%	5.0%	4.8%	mid
Centre Wellington	N/A	N/A	N/A	N/A	4.8%	mid
Hamilton	6.5%	4.1%	4.3%	4.5%	4.8%	mid
Halton Hills	5.4%	5.4%	8.5%	6.2%	4.8%	mid
Chatham-Kent	3.7%	N/A	N/A	N/A	4.8%	mid
Erin	N/A	N/A	N/A	N/A	4.9%	mid
Greater Sudbury	12.1%	5.9%	8.3%	6.3%	4.9%	mid
Wellesley	9.9%	6.6%	6.5%	5.8%	5.0%	mid
North Bay	7.0%	5.5%	6.1%	4.9%	5.0%	mid
Niagara Falls	5.6%	0.4%	3.7%	7.2%	5.1%	mid
Georgina	5.3%	4.6%	4.9%	4.6%	5.1%	mid
Mississauga	6.1%	5.5%	5.7%	5.5%	5.1%	mid
Saugeen Shores	N/A	N/A	5.9%	6.0%	5.1%	mid

Unweighted Assessment—Trend (cont'd)

Municipality	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Wilmot	7.7%	7.3%	5.6%	5.3%	5.2%	high
Burlington	6.1%	5.7%	5.4%	6.2%	5.3%	high
Kitchener	6.4%	6.3%	5.5%	6.1%	5.3%	high
Kincardine	N/A	N/A	N/A	N/A	5.4%	high
Wellington North	N/A	N/A	N/A	N/A	5.5%	high
Newmarket	5.8%	6.6%	8.0%	6.3%	5.6%	high
Whitchurch-Stouffville	12.1%	10.0%	8.4%	6.6%	5.7%	high
The Blue Mountains	5.8%	3.6%	5.6%	5.4%	5.7%	high
Lambton Shores	5.2%	4.9%	6.4%	5.7%	5.7%	high
Timmins	3.9%	5.9%	7.1%	6.5%	5.8%	high
Waterloo	6.4%	6.0%	6.6%	6.0%	5.8%	high
Brant	N/A	N/A	5.9%	5.2%	5.9%	high
Kenora	3.3%	6.0%	6.7%	6.5%	6.1%	high
Innisfil	6.8%	3.8%	4.9%	4.7%	6.1%	high
Sault Ste. Marie	9.9%	5.9%	7.3%	6.3%	6.2%	high
Brockville	5.7%	2.0%	4.7%	3.6%	6.2%	high
Vaughan	8.5%	8.4%	7.7%	7.5%	6.3%	high
Caledon	7.5%	5.7%	7.4%	7.1%	6.3%	high
Niagara-on-the-Lake	6.0%	4.7%	5.8%	9.7%	6.4%	high
Grey Highlands	N/A	N/A	N/A	6.9%	6.4%	high
Middlesex Centre	8.0%	4.6%	7.3%	7.4%	6.6%	high
Cornwall	N/A	N/A	10.6%	6.4%	6.7%	high
Toronto	7.0%	6.4%	6.5%	6.7%	6.7%	high
Oakville	6.1%	6.6%	6.8%	7.7%	6.9%	high
Ottawa	5.8%	8.3%	7.8%	6.5%	7.2%	high
Brampton	6.7%	8.2%	7.7%	7.4%	7.3%	high
Richmond Hill	6.8%	9.2%	8.7%	8.1%	7.5%	high
Thunder Bay	2.7%	7.2%	7.2%	7.1%	7.5%	high
Milton	9.2%	9.9%	8.5%	9.1%	7.6%	high
Markham	6.9%	9.6%	9.3%	8.5%	7.9%	high
Mapleton	N/A	N/A	N/A	N/A	8.4%	high
Aurora	7.0%	6.8%	7.6%	7.3%	8.8%	high
King	7.9%	9.7%	11.7%	10.3%	10.1%	high
Average	6.3%	4.6%	5.2%	5.0%	4.7%	
Median	6.1%	4.5%	5.2%	4.8%	4.6%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-16)

Municipality - Eastern	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Belleville	6.6%	3.7%	3.3%	3.9%	2.9%	low
Peterborough	5.6%	3.9%	3.3%	2.9%	3.0%	low
Quinte West	7.5%	4.4%	3.5%	4.1%	3.1%	low
Prince Edward County	7.8%	3.2%	5.8%	4.2%	4.4%	mid
Kingston	6.3%	5.6%	5.9%	5.0%	4.8%	mid
Brockville	5.7%	2.0%	4.7%	3.6%	6.2%	high
Cornwall	N/A	N/A	10.6%	6.4%	6.7%	high
Ottawa	5.8%	8.3%	7.8%	6.5%	7.2%	high
Average	6.5%	4.4%	5.6%	4.6%	4.8%	
Median	6.3%	3.9%	5.3%	4.1%	4.6%	

Municipality - Niagara/Hamilton	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Welland	5.7%	2.4%	2.8%	3.0%	1.9%	low
Fort Erie	5.8%	0.2%	2.0%	1.9%	1.8%	low
St. Catharines	4.8%	2.4%	3.2%	2.8%	2.4%	low
Port Colborne	5.8%	1.2%	2.7%	3.0%	2.2%	low
Wainfleet	5.9%	1.6%	3.1%	2.8%	2.9%	low
Lincoln	6.9%	4.2%	3.9%	4.5%	3.7%	low
Thorold	6.1%	3.9%	3.6%	3.7%	3.9%	mid
Pelham	5.5%	3.4%	3.4%	3.3%	4.0%	mid
Grimsby	6.6%	4.8%	3.2%	4.8%	4.3%	mid
West Lincoln	6.3%	4.5%	4.9%	3.6%	4.6%	mid
Hamilton	6.5%	4.1%	4.3%	4.5%	4.8%	mid
Niagara Falls	5.6%	0.4%	3.7%	7.2%	5.1%	mid
Niagara-on-the-Lake	6.0%	4.7%	5.8%	9.7%	6.4%	high
Average	6.0%	2.9%	3.6%	4.2%	3.7%	
Median	5.9%	2.9%	3.3%	3.5%	3.8%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-16) (cont'd)

Municipality - GTA	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Scugog	N/A	N/A	2.6%	3.9%	3.3%	low
Brock	N/A	N/A	3.7%	4.1%	3.7%	low
Oshawa	4.6%	2.7%	3.8%	3.2%	3.9%	mid
East Gwillimbury	6.0%	8.0%	8.8%	5.5%	4.6%	mid
Whitby	5.5%	4.7%	5.1%	4.3%	4.1%	mid
Halton Hills	5.4%	5.4%	8.5%	6.2%	4.8%	mid
Clarington	6.2%	3.1%	7.3%	4.7%	4.4%	mid
Pickering	4.5%	5.5%	5.8%	4.5%	4.6%	mid
Burlington	6.1%	5.7%	5.4%	6.2%	5.3%	mid
Georgina	5.3%	4.6%	4.9%	4.6%	5.1%	mid
Mississauga	6.1%	5.5%	5.7%	5.5%	5.1%	mid
Newmarket	5.8%	6.6%	8.0%	6.3%	5.6%	high
Whitchurch-Stouffville	12.1%	10.0%	8.4%	6.6%	5.7%	high
Oakville	6.1%	6.6%	6.8%	7.7%	6.9%	high
Vaughan	8.5%	8.4%	7.7%	7.5%	6.3%	high
Caledon	7.5%	5.7%	7.4%	7.1%	6.3%	high
Toronto	7.0%	6.4%	6.5%	6.7%	6.7%	high
Milton	9.2%	9.9%	8.5%	9.1%	7.6%	high
Brampton	6.7%	8.2%	7.7%	7.4%	7.3%	high
Richmond Hill	6.8%	9.2%	8.7%	8.1%	7.5%	high
Markham	6.9%	9.6%	9.3%	8.5%	7.9%	high
Aurora	7.0%	6.8%	7.6%	7.3%	8.8%	high
King	7.9%	9.7%	11.7%	10.3%	10.1%	high
Average	6.7%	6.8%	7.3%	6.5%	6.1%	
Median	6.2%	6.6%	7.4%	6.3%	5.6%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-16) (cont'd)

Municipality - Southwest	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Windsor	1.5%	-3.9%	1.4%	1.2%	1.4%	low
Leamington	N/A	N/A	N/A	N/A	1.7%	low
Owen Sound	N/A	2.9%	3.3%	2.5%	2.0%	low
Sarnia	5.6%	-0.5%	2.1%	2.0%	2.3%	low
Tillsonburg	N/A	N/A	3.6%	3.3%	2.6%	low
St. Thomas	5.3%	2.6%	2.1%	3.1%	3.0%	low
St. Marys	5.6%	3.2%	N/A	N/A	3.0%	low
Ingersoll	5.8%	3.6%	0.9%	5.4%	3.2%	low
London	5.8%	3.9%	3.7%	4.6%	3.5%	low
Cambridge	6.2%	4.0%	4.1%	3.8%	3.7%	low
Stratford	5.5%	3.4%	5.8%	4.0%	3.8%	low
Guelph	6.8%	5.4%	4.3%	6.4%	3.8%	low
North Dumfries	6.7%	4.3%	3.8%	3.6%	3.9%	mid
Woolwich	7.9%	7.9%	4.8%	5.3%	4.2%	mid
Strathroy-Caradoc	N/A	N/A	N/A	4.5%	4.2%	mid
Puslinch	N/A	N/A	N/A	N/A	4.3%	mid
Meaford	5.2%	5.7%	5.6%	5.2%	4.5%	mid
Guelph-Eramosa	N/A	N/A	N/A	N/A	4.6%	mid
Minto	N/A	N/A	N/A	N/A	4.6%	mid
Kingsville	3.2%	3.6%	5.2%	4.6%	4.6%	mid
Centre Wellington	N/A	N/A	N/A	N/A	4.8%	mid
Chatham-Kent	3.7%	N/A	N/A	N/A	4.8%	mid
Erin	N/A	N/A	N/A	N/A	4.9%	mid
Wellesley	9.9%	6.6%	6.5%	5.8%	5.0%	mid
Saugeen Shores	N/A	N/A	5.9%	6.0%	5.1%	mid
Wilmot	7.7%	7.3%	5.6%	5.3%	5.2%	high
Kitchener	6.4%	6.3%	5.5%	6.1%	5.3%	high
Kincardine	N/A	N/A	N/A	N/A	5.4%	high
Wellington North	N/A	N/A	N/A	N/A	5.5%	high
The Blue Mountains	5.8%	3.6%	5.6%	5.4%	5.7%	high
Lambton Shores	5.2%	4.9%	6.4%	5.7%	5.7%	high
Waterloo	6.4%	6.0%	6.6%	6.0%	5.8%	high
Brant	N/A	N/A	5.9%	5.2%	5.9%	high
Grey Highlands	N/A	N/A	N/A	6.9%	6.4%	high
Middlesex Centre	8.0%	4.6%	7.3%	7.4%	6.6%	high
Mapleton	N/A	N/A	N/A	N/A	8.4%	high
Average	5.9%	4.1%	4.6%	4.8%	4.4%	
Median	5.8%	4.0%	5.2%	5.2%	4.6%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-16) (cont'd)

Municipality - North	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Greenstone	N/A	N/A	2.3%	2.2%	1.9%	low
Parry Sound	N/A	N/A	N/A	N/A	2.7%	low
Elliot Lake	N/A	N/A	N/A	5.1%	4.7%	mid
Greater Sudbury	12.1%	5.9%	8.3%	6.3%	4.9%	mid
North Bay	7.0%	5.5%	6.1%	4.9%	5.0%	mid
Timmins	3.9%	5.9%	7.1%	6.5%	5.8%	high
Kenora	3.3%	6.0%	6.7%	6.5%	6.1%	high
Sault Ste. Marie	9.9%	5.9%	7.3%	6.3%	6.2%	high
Thunder Bay	2.7%	7.2%	7.2%	7.1%	7.5%	high
Average	6.5%	6.1%	6.4%	5.6%	5.0%	
Median	5.5%	5.9%	7.1%	6.3%	5.0%	

Municipality - Simcoe/Musk./Duff.	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015- 2016	Ranking 2015-2016
Orillia	N/A	N/A	2.7%	2.6%	2.3%	low
Huntsville	6.0%	0.6%	2.2%	2.8%	2.4%	low
Bracebridge	6.6%	1.4%	2.9%	2.5%	2.6%	low
Barrie	6.0%	2.5%	3.0%	3.3%	2.8%	low
Gravenhurst	6.0%	0.5%	2.7%	3.1%	3.0%	low
Collingwood	8.0%	3.5%	5.3%	3.6%	3.9%	mid
Orangeville	7.1%	2.9%	4.3%	4.1%	4.3%	mid
Springwater	N/A	-0.7%	4.0%	4.8%	4.4%	mid
Innisfil	6.8%	3.8%	4.9%	4.7%	6.1%	high
Average	6.6%	1.8%	3.6%	3.5%	3.5%	
Median	6.6%	2.0%	3.0%	3.3%	3.0%	

Unweighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Aurora	86.3%	1.0%	10.7%	1.8%	0.1%	0.1%	0.0%
Barrie	76.4%	3.5%	17.6%	2.1%	0.2%	0.2%	0.0%
Belleville	70.4%	5.4%	20.0%	2.7%	0.4%	0.9%	0.0%
Bracebridge	87.4%	1.2%	9.5%	0.9%	0.5%	0.1%	0.4%
Brampton	79.8%	1.9%	14.2%	3.7%	0.2%	0.3%	0.0%
Brant	71.5%	0.4%	5.0%	3.4%	0.4%	19.1%	0.1%
Brock	77.1%	0.8%	4.7%	1.1%	0.3%	15.8%	0.2%
Brockville	75.1%	5.8%	16.1%	2.7%	0.3%	0.0%	0.0%
Burlington	78.2%	3.7%	14.5%	2.9%	0.2%	0.4%	0.0%
Caledon	79.2%	0.2%	9.3%	4.3%	0.1%	6.3%	0.6%
Cambridge	74.9%	4.3%	14.6%	5.7%	0.2%	0.3%	0.0%
Central Elgin	75.1%	0.2%	4.4%	0.6%	0.4%	19.2%	0.1%
Centre Wellington	78.4%	1.5%	5.3%	1.8%	0.2%	12.6%	0.2%
Chatham-Kent	54.1%	1.6%	8.0%	1.7%	0.8%	33.8%	0.0%
Clarington	85.5%	0.7%	6.9%	2.2%	0.4%	4.0%	0.2%
Collingwood	83.5%	1.8%	12.6%	1.9%	0.2%	0.1%	0.0%
Cornwall	66.8%	5.6%	25.3%	2.2%	0.0%	0.1%	0.0%
East Gwillimbury	83.7%	0.3%	9.1%	1.6%	0.2%	4.9%	0.2%
Elliot Lake	83.3%	5.9%	9.6%	0.5%	0.7%	0.0%	0.0%
Erin	83.3%	0.3%	3.6%	1.2%	0.1%	11.0%	0.5%
Espanola	80.2%	1.7%	12.4%	5.0%	0.4%	0.0%	0.2%
Fort Erie	87.6%	1.4%	7.5%	1.6%	0.4%	1.4%	0.0%
Georgina	89.9%	1.3%	5.9%	0.3%	0.2%	2.3%	0.1%
Gravenhurst	90.6%	0.7%	7.4%	0.3%	0.7%	0.1%	0.2%
Greater Sudbury	80.2%	3.9%	12.4%	3.0%	0.3%	0.1%	0.1%
Greenstone	24.5%	0.6%	16.3%	1.4%	57.3%	0.0%	0.0%
Grey Highlands	76.0%	0.3%	2.5%	2.0%	0.1%	18.0%	1.1%
Grimsby	88.5%	0.7%	7.6%	1.2%	0.2%	1.8%	0.0%
Guelph	79.1%	4.7%	11.7%	4.3%	0.2%	0.0%	0.0%
Guelph-Eramosa	78.8%	0.2%	4.1%	1.1%	0.3%	15.4%	0.1%
Haldimand	74.7%	0.8%	5.0%	3.4%	1.1%	14.8%	0.1%
Halton Hills	83.3%	1.1%	9.6%	2.8%	0.1%	3.0%	0.1%
Hamilton	80.6%	4.7%	10.6%	2.0%	0.4%	1.7%	0.0%
Huntsville	85.4%	0.8%	11.3%	1.2%	0.9%	0.1%	0.4%
Ingersoll	79.4%	2.1%	10.2%	7.9%	0.3%	0.0%	0.0%
Innisfil	86.5%	0.3%	7.2%	0.8%	0.4%	4.7%	0.1%

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

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Kenora	80.9%	1.7%	13.3%	2.0%	2.0%	0.1%	0.0%
Kincardine	67.6%	0.8%	11.0%	4.4%	0.0%	16.1%	0.1%
King	88.8%	0.2%	3.1%	0.8%	0.4%	6.5%	0.3%
Kingston	76.8%	7.1%	14.2%	1.1%	0.3%	0.3%	0.0%
Kingsville	67.2%	0.8%	6.2%	1.5%	0.5%	23.7%	0.0%
Kitchener	79.4%	6.6%	12.3%	1.6%	0.0%	0.1%	0.0%
Lambton Shores	75.1%	0.9%	5.8%	0.6%	0.3%	17.4%	0.0%
Leamington	60.6%	2.1%	10.0%	1.4%	0.7%	25.1%	0.0%
Lincoln	77.8%	0.6%	6.3%	3.1%	0.6%	11.6%	0.0%
London	81.0%	5.0%	11.8%	1.3%	0.2%	0.7%	0.0%
Mapleton	45.9%	0.1%	2.0%	1.7%	0.5%	49.3%	0.4%
Markham	83.1%	1.1%	13.8%	1.8%	0.1%	0.2%	0.0%
Meaford	80.8%	1.5%	5.8%	0.3%	0.4%	10.6%	0.7%
Middlesex Centre	64.5%	0.3%	3.0%	0.4%	3.3%	28.4%	0.1%
Milton	80.8%	0.9%	12.8%	3.1%	0.4%	1.9%	0.1%
Minto	63.5%	1.0%	7.4%	2.3%	0.3%	25.5%	0.0%
Mississauga	72.3%	3.1%	20.5%	4.0%	0.1%	0.0%	0.0%
Newmarket	82.8%	1.6%	13.1%	2.4%	0.1%	0.0%	0.0%
Niagara Falls	67.2%	2.7%	28.0%	1.2%	0.4%	0.6%	0.0%
Niagara-on-the-Lake	76.2%	0.4%	14.3%	0.9%	0.4%	7.8%	0.0%
Norfolk	72.5%	0.9%	6.2%	1.3%	0.6%	18.3%	0.3%
North Bay	78.3%	4.5%	14.1%	1.8%	1.2%	0.0%	0.0%
North Dumfries	71.6%	0.3%	8.8%	6.0%	4.2%	9.0%	0.1%
North Middlesex	36.4%	0.5%	2.0%	0.7%	0.8%	59.3%	0.4%
North Perth	49.2%	0.7%	7.0%	2.0%	0.3%	40.7%	0.0%
Oakville	83.7%	2.0%	12.0%	2.0%	0.1%	0.1%	0.0%
Orangeville	82.6%	2.3%	13.3%	1.6%	0.2%	0.0%	0.0%
Orillia	75.0%	5.1%	18.2%	1.5%	0.3%	0.0%	0.0%
Oshawa	79.1%	5.0%	12.9%	2.3%	0.2%	0.5%	0.0%
Ottawa	78.3%	5.5%	14.6%	0.9%	0.2%	0.6%	0.0%
Owen Sound	74.2%	6.8%	17.2%	1.4%	0.3%	0.1%	0.0%
Parry Sound	74.6%	2.9%	21.1%	1.1%	0.2%	0.1%	0.0%
Pelham	89.8%	0.8%	3.1%	0.2%	0.6%	5.4%	0.1%
Peterborough	78.0%	6.5%	13.9%	1.4%	0.2%	0.1%	0.0%
Pickering	82.0%	0.6%	12.7%	2.5%	0.2%	1.9%	0.0%
Port Colborne	82.8%	2.7%	7.0%	4.4%	0.6%	2.6%	0.0%

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

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Prince Edward County	85.9%	1.0%	6.3%	0.6%	0.1%	6.0%	0.1%
Puslinch	79.1%	0.1%	7.3%	6.1%	0.3%	6.6%	0.5%
Quinte West	77.1%	2.7%	15.3%	1.5%	0.8%	2.6%	0.1%
Richmond Hill	87.9%	1.4%	9.1%	1.5%	0.1%	0.1%	0.0%
Sarnia	77.1%	4.2%	13.0%	3.2%	0.7%	1.8%	0.0%
Saugeen Shores	88.9%	1.6%	6.2%	0.1%	0.2%	2.8%	0.1%
Sault Ste. Marie	78.1%	4.4%	14.6%	2.4%	0.4%	0.0%	0.0%
Scugog	81.6%	0.4%	6.7%	1.1%	0.3%	9.6%	0.4%
Springwater	84.4%	0.2%	4.0%	1.2%	0.7%	9.0%	0.5%
St. Catharines	78.9%	5.3%	13.3%	1.6%	0.2%	0.8%	0.0%
St. Marys	80.3%	2.1%	8.8%	7.7%	0.3%	0.8%	0.0%
St. Thomas	82.3%	4.0%	9.6%	3.4%	0.3%	0.4%	0.0%
Stratford	79.0%	4.6%	12.7%	3.2%	0.2%	0.3%	0.0%
Strathroy-Caradoc	72.8%	1.9%	7.6%	2.7%	2.3%	12.6%	0.1%
Tecumseh	77.3%	0.7%	11.5%	6.5%	0.5%	3.6%	0.0%
The Blue Mountains	91.4%	0.1%	4.7%	0.2%	0.1%	3.1%	0.3%
Thorold	79.0%	4.9%	8.6%	3.9%	1.1%	2.3%	0.0%
Thunder Bay	78.2%	3.7%	16.3%	1.4%	0.4%	0.0%	0.0%
Tillsonburg	81.4%	3.4%	10.7%	3.8%	0.3%	0.4%	0.0%
Timmins	77.9%	2.0%	15.5%	4.0%	0.4%	0.2%	0.0%
Toronto	74.5%	6.2%	17.7%	1.5%	0.1%	0.0%	0.0%
Vaughan	77.2%	0.3%	16.3%	5.9%	0.1%	0.2%	0.0%
Wainfleet	84.1%	0.1%	1.9%	0.4%	0.5%	13.0%	0.1%
Waterloo	79.7%	4.9%	13.0%	2.2%	0.2%	0.0%	0.0%
Welland	85.0%	4.1%	8.4%	1.6%	0.5%	0.3%	0.0%
Wellesley	64.1%	0.1%	2.6%	4.4%	0.2%	28.5%	0.1%
Wellington North	55.7%	1.7%	5.8%	2.6%	0.2%	33.7%	0.3%
West Lincoln	77.0%	0.4%	3.9%	1.4%	1.5%	15.8%	0.1%
Whitby	84.7%	2.1%	10.8%	1.8%	0.2%	0.5%	0.0%
Whitchurch-Stouffville	88.0%	0.6%	6.7%	2.0%	0.1%	2.3%	0.1%
Wilmot	81.1%	0.8%	4.3%	1.3%	0.3%	12.0%	0.1%
Windsor	74.0%	3.6%	18.4%	3.5%	0.4%	0.2%	0.0%
Woolwich	71.4%	1.0%	10.7%	3.6%	0.3%	12.9%	0.1%
Average	77.1%	2.2%	10.3%	2.3%	1.0%	7.0%	0.1%
Median	79.0%	1.5%	10.0%	1.8%	0.3%	1.8%	0.0%
Min	24.5%	0.1%	1.9%	0.1%	0.0%	0.0%	0.0%
Max	91.4%	7.1%	28.0%	7.9%	57.3%	59.3%	1.1%

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

Municipality	Residential
The Blue Mountains	91.4%
Gravenhurst	90.6%
Georgina	89.9%
Pelham	89.8%
Saugeen Shores	88.9%
King	88.8%
Grimsby	88.5%
Whitchurch-Stouffville	88.0%
Richmond Hill	87.9%
Fort Erie	87.6%

Municipality	Industrial
Ingersoll	7.9%
St. Marys	7.7%
Tecumseh	6.5%
Puslinch	6.1%
North Dumfries	6.0%
Vaughan	5.9%
Cambridge	5.7%
Espanola	5.0%
Kincardine	4.4%
Port Colborne	4.4%

Municipality	Multi-Residential
Kingston	7.1%
Owen Sound	6.8%
Kitchener	6.6%
Peterborough	6.5%
Toronto	6.2%
Elliot Lake	5.9%
Brockville	5.8%
Cornwall	5.6%
Ottawa	5.5%
Belleville	5.4%

Municipality	Pipelines
Greenstone	57.3%
North Dumfries	4.2%
Middlesex Centre	3.3%
Strathroy-Caradoc	2.3%
Kenora	2.0%
West Lincoln	1.5%
North Bay	1.2%
Haldimand	1.1%
Thorold	1.1%
Huntsville	0.9%

Municipality	Commercial
Niagara Falls	28.0%
Cornwall	25.3%
Parry Sound	21.1%
Mississauga	20.5%
Belleville	20.0%
Windsor	18.4%
Orillia	18.2%
Toronto	17.7%
Barrie	17.6%
Owen Sound	17.2%

Municipality	Farmlands
North Middlesex	59.3%
Mapleton	49.3%
North Perth	40.7%
Chatham-Kent	33.8%
Wellington North	33.7%
Wellesley	28.5%
Middlesex Centre	28.4%
Minto	25.5%
Leamington	25.1%
Kingsville	23.7%

Weighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Aurora	85.1%	1.0%	11.6%	2.1%	0.1%	0.0%	0.0%
Barrie	70.9%	3.2%	22.9%	2.7%	0.2%	0.0%	0.0%
Belleville	54.5%	10.7%	29.3%	4.8%	0.4%	0.2%	0.0%
Bracebridge	87.2%	1.2%	10.3%	0.9%	0.4%	0.0%	0.1%
Brampton	75.3%	3.0%	16.7%	4.8%	0.2%	0.1%	0.0%
Brant	74.6%	0.7%	9.9%	9.0%	0.8%	5.0%	0.0%
Brock	84.5%	1.7%	7.3%	2.6%	0.4%	3.5%	0.1%
Brockville	60.5%	8.2%	25.2%	5.6%	0.5%	0.0%	0.0%
Burlington	69.1%	7.4%	17.6%	5.7%	0.2%	0.1%	0.0%
Caledon	80.0%	0.4%	12.2%	6.1%	0.1%	1.1%	0.2%
Cambridge	61.4%	6.2%	23.2%	9.0%	0.2%	0.1%	0.0%
Central Elgin	84.1%	0.4%	8.0%	1.6%	0.5%	5.4%	0.0%
Centre Wellington	81.0%	3.0%	8.0%	4.3%	0.4%	3.3%	0.0%
Chatham-Kent	64.3%	4.1%	17.1%	4.4%	1.3%	8.8%	0.0%
Clarington	83.2%	1.3%	9.5%	4.6%	0.5%	0.8%	0.1%
Collingwood	79.3%	2.6%	15.4%	2.5%	0.2%	0.0%	0.0%
Cornwall	49.8%	9.8%	36.3%	4.0%	0.0%	0.0%	0.0%
East Gwillimbury	86.1%	0.3%	10.2%	1.9%	0.2%	1.3%	0.1%
Elliot Lake	73.9%	10.8%	14.1%	0.6%	0.5%	0.0%	0.0%
Erin	87.9%	0.6%	5.5%	2.7%	0.2%	2.9%	0.1%
Espanola	64.1%	2.7%	17.1%	15.6%	0.4%	0.0%	0.0%
Fort Erie	80.7%	2.6%	11.8%	3.9%	0.6%	0.3%	0.0%
Georgina	91.1%	1.3%	6.5%	0.4%	0.2%	0.6%	0.0%
Gravenhurst	90.4%	0.7%	8.0%	0.3%	0.5%	0.0%	0.0%
Greater Sudbury	64.2%	6.3%	21.1%	7.9%	0.5%	0.0%	0.0%
Greenstone	26.5%	1.4%	23.0%	3.1%	46.0%	0.0%	0.0%
Grey Highlands	86.2%	0.4%	3.7%	4.3%	0.1%	5.1%	0.3%
Grimsby	83.0%	1.3%	12.2%	2.7%	0.3%	0.4%	0.0%
Guelph	66.5%	7.6%	17.9%	7.8%	0.3%	0.0%	0.0%
Guelph-Eramosa	85.4%	0.5%	6.5%	2.8%	0.6%	4.2%	0.0%
Haldimand	76.7%	2.0%	8.0%	7.7%	1.7%	3.8%	0.0%
Halton Hills	79.0%	2.4%	12.2%	5.7%	0.1%	0.6%	0.0%
Hamilton	66.3%	10.5%	17.0%	5.3%	0.6%	0.2%	0.0%
Huntsville	85.0%	0.8%	12.2%	1.3%	0.6%	0.0%	0.1%
Ingersoll	63.4%	4.6%	15.4%	16.2%	0.3%	0.0%	0.0%
Innisfil	87.6%	0.4%	9.1%	1.1%	0.6%	1.2%	0.0%

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

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Kenora	68.5%	2.2%	22.5%	4.3%	2.5%	0.0%	0.0%
Kincardine	72.3%	0.8%	14.4%	8.1%	0.0%	4.3%	0.0%
King	93.2%	0.2%	3.5%	0.9%	0.4%	1.7%	0.1%
Kingston	63.6%	10.6%	23.1%	2.3%	0.3%	0.1%	0.0%
Kingsville	78.8%	1.8%	7.8%	3.8%	0.8%	6.9%	0.0%
Kitchener	67.5%	9.9%	20.1%	2.5%	0.0%	0.0%	0.0%
Lambton Shores	81.8%	1.8%	9.8%	1.4%	0.4%	4.7%	0.0%
Leamington	71.0%	4.9%	12.5%	3.2%	1.0%	7.4%	0.0%
Lincoln	76.5%	1.3%	10.6%	7.7%	1.0%	2.9%	0.0%
London	69.7%	8.2%	19.6%	2.1%	0.4%	0.1%	0.0%
Mapleton	68.7%	0.4%	4.3%	6.2%	1.8%	18.4%	0.1%
Markham	81.8%	1.1%	14.9%	2.1%	0.1%	0.0%	0.0%
Meaford	85.8%	2.3%	8.0%	0.5%	0.4%	2.8%	0.2%
Middlesex Centre	80.9%	0.6%	4.3%	0.8%	4.4%	8.9%	0.0%
Milton	74.5%	1.7%	17.0%	6.0%	0.4%	0.3%	0.0%
Minto	71.6%	2.1%	12.3%	6.1%	0.7%	7.2%	0.0%
Mississauga	64.3%	4.9%	25.4%	5.4%	0.1%	0.0%	0.0%
Newmarket	81.1%	1.5%	14.3%	3.0%	0.1%	0.0%	0.0%
Niagara Falls	53.9%	4.4%	38.7%	2.3%	0.5%	0.1%	0.0%
Niagara-on-the-Lake	71.4%	0.7%	23.4%	2.0%	0.6%	1.8%	0.0%
Norfolk	78.8%	1.7%	11.3%	2.3%	1.0%	5.0%	0.1%
North Bay	66.1%	8.4%	22.3%	2.0%	1.2%	0.0%	0.0%
North Dumfries	66.5%	0.6%	15.7%	10.6%	4.5%	2.1%	0.0%
North Middlesex	64.7%	1.4%	3.7%	2.1%	1.5%	26.4%	0.2%
North Perth	66.4%	2.1%	12.0%	5.1%	0.6%	13.7%	0.0%
Oakville	76.3%	4.1%	15.6%	4.0%	0.1%	0.0%	0.0%
Orangeville	76.3%	5.7%	14.9%	3.0%	0.1%	0.0%	0.0%
Orillia	62.5%	6.4%	28.4%	2.2%	0.6%	0.0%	0.0%
Oshawa	67.9%	8.0%	19.4%	4.3%	0.2%	0.1%	0.0%
Ottawa	66.9%	6.6%	24.4%	1.7%	0.3%	0.1%	0.0%
Owen Sound	59.4%	11.4%	25.6%	2.9%	0.7%	0.0%	0.0%
Parry Sound	64.9%	3.8%	29.8%	1.3%	0.2%	0.0%	0.0%
Pelham	90.0%	1.7%	5.4%	0.4%	1.1%	1.4%	0.0%
Peterborough	67.9%	10.6%	19.1%	2.2%	0.2%	0.0%	0.0%
Pickering	76.3%	1.0%	17.0%	5.1%	0.2%	0.4%	0.0%
Port Colborne	73.1%	4.8%	10.8%	9.9%	0.8%	0.6%	0.0%

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

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Prince Edward County	88.8%	1.5%	7.2%	0.9%	0.1%	1.5%	0.0%
Puslinch	74.1%	0.1%	9.9%	13.6%	0.6%	1.6%	0.1%
Quinte West	69.5%	5.1%	21.0%	3.2%	0.7%	0.6%	0.0%
Richmond Hill	86.9%	1.4%	10.0%	1.7%	0.1%	0.0%	0.0%
Sarnia	65.2%	8.5%	18.8%	6.3%	0.7%	0.4%	0.0%
Saugeen Shores	89.6%	1.6%	7.7%	0.2%	0.2%	0.7%	0.0%
Sault Ste. Marie	60.6%	4.5%	25.5%	8.8%	0.6%	0.0%	0.0%
Scugog	84.5%	0.8%	9.9%	2.4%	0.3%	2.0%	0.1%
Springwater	89.3%	0.3%	5.2%	1.7%	1.0%	2.4%	0.1%
St. Catharines	67.3%	9.0%	19.8%	3.3%	0.3%	0.2%	0.0%
St. Marys	69.2%	2.2%	11.6%	16.4%	0.4%	0.2%	0.0%
St. Thomas	68.8%	8.3%	15.5%	7.0%	0.3%	0.1%	0.0%
Stratford	64.2%	7.8%	20.3%	7.2%	0.3%	0.1%	0.0%
Strathroy-Caradoc	76.6%	3.5%	9.0%	5.0%	2.6%	3.3%	0.0%
Tecumseh	73.6%	1.4%	11.6%	11.9%	0.6%	0.8%	0.0%
The Blue Mountains	92.4%	0.1%	6.0%	0.4%	0.1%	0.8%	0.1%
Thorold	69.9%	6.2%	13.2%	8.4%	1.7%	0.5%	0.0%
Thunder Bay	61.8%	7.8%	26.4%	3.2%	0.8%	0.0%	0.0%
Tillsonburg	67.1%	7.7%	16.6%	8.2%	0.3%	0.1%	0.0%
Timmins	63.2%	2.8%	24.0%	9.1%	0.8%	0.0%	0.0%
Toronto	53.1%	12.5%	31.3%	3.0%	0.1%	0.0%	0.0%
Vaughan	75.0%	0.2%	17.3%	7.2%	0.1%	0.1%	0.0%
Wainfleet	90.8%	0.1%	3.5%	1.1%	1.0%	3.5%	0.0%
Waterloo	67.6%	7.3%	21.3%	3.6%	0.2%	0.0%	0.0%
Welland	75.3%	7.3%	12.9%	3.7%	0.7%	0.1%	0.0%
Wellesley	75.2%	0.3%	6.0%	9.9%	0.2%	8.4%	0.0%
Wellington North	67.5%	3.8%	10.2%	7.6%	0.7%	10.2%	0.1%
West Lincoln	81.3%	0.8%	7.1%	3.8%	2.7%	4.2%	0.0%
Whitby	78.3%	3.6%	14.3%	3.5%	0.2%	0.1%	0.0%
Whitchurch-Stouffville	89.0%	0.6%	7.2%	2.4%	0.1%	0.6%	0.0%
Wilmot	83.7%	1.7%	8.6%	2.5%	0.4%	3.1%	0.0%
Windsor	57.4%	7.1%	28.1%	6.9%	0.6%	0.0%	0.0%
Woolwich	68.7%	1.5%	19.6%	6.7%	0.4%	3.1%	0.0%
Average	73.7%	3.7%	15.0%	4.5%	1.0%	2.0%	0.0%
Median	73.9%	2.2%	14.1%	3.6%	0.4%	0.3%	0.0%
Min	26.5%	0.1%	3.5%	0.2%	0.0%	0.0%	0.0%
Max	93.2%	12.5%	38.7%	16.4%	46.0%	26.4%	0.3%

2016 Shift In Tax Burden—Unweighted to Weighted Residential Assessment

As shown in the table, tax ratios typically shift the burden from residential to non-residential properties. Approximately 68% of the municipalities surveyed, have a decrease in tax burden on the Residential class as a result of tax ratios for non-residential classes greater than 1.0. The implementation of tax ratios to the assessment base for municipalities with a larger proportion of farmland and managed forest results in an increase in the residential burden.

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Toronto	74.5%	53.1%	-28.7%
Cornwall	66.8%	49.8%	-25.4%
Belleville	70.4%	54.5%	-22.6%
Sault Ste. Marie	78.1%	60.6%	-22.4%
Windsor	74.0%	57.4%	-22.4%
Thunder Bay	78.2%	61.8%	-20.9%
Ingersoll	79.4%	63.4%	-20.2%
Espanola	80.2%	64.1%	-20.2%
Greater Sudbury	80.2%	64.2%	-20.0%
Owen Sound	74.2%	59.4%	-20.0%
Niagara Falls	67.2%	53.9%	-19.7%
Brockville	75.1%	60.5%	-19.5%
Timmins	77.9%	63.2%	-18.9%
Stratford	79.0%	64.2%	-18.6%
Cambridge	74.9%	61.4%	-18.0%
Hamilton	80.6%	66.3%	-17.7%
Tillsonburg	81.4%	67.1%	-17.6%
Kingston	76.8%	63.6%	-17.2%
Orillia	75.0%	62.5%	-16.7%
St. Thomas	82.3%	68.8%	-16.4%
Guelph	79.1%	66.5%	-16.0%
North Bay	78.3%	66.1%	-15.6%
Sarnia	77.1%	65.2%	-15.4%
Kenora	80.9%	68.5%	-15.2%
Waterloo	79.7%	67.6%	-15.2%
Kitchener	79.4%	67.5%	-15.1%
St. Catharines	78.9%	67.3%	-14.7%
Ottawa	78.3%	66.9%	-14.5%
Oshawa	79.1%	67.9%	-14.1%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
London	81.0%	69.7%	-14.0%
St. Marys	80.3%	69.2%	-13.8%
Parry Sound	74.6%	64.9%	-13.0%
Peterborough	78.0%	67.9%	-12.9%
Burlington	78.2%	69.1%	-11.7%
Port Colborne	82.8%	73.1%	-11.7%
Thorold	79.0%	69.9%	-11.5%
Welland	85.0%	75.3%	-11.4%
Elliot Lake	83.3%	73.9%	-11.3%
Mississauga	72.3%	64.3%	-11.1%
Quinte West	77.1%	69.5%	-9.9%
Oakville	83.7%	76.3%	-8.9%
Fort Erie	87.6%	80.7%	-7.9%
Milton	80.8%	74.5%	-7.8%
Orangeville	82.6%	76.3%	-7.7%
Whitby	84.7%	78.3%	-7.5%
Barrie	76.4%	70.9%	-7.2%
North Dumfries	71.6%	66.5%	-7.2%
Pickering	82.0%	76.3%	-7.0%
Puslinch	79.1%	74.1%	-6.3%
Niagara-on-the-Lake	76.2%	71.4%	-6.2%
Grimsby	88.5%	83.0%	-6.2%
Brampton	79.8%	75.3%	-5.6%
Halton Hills	83.3%	79.0%	-5.1%
Collingwood	83.5%	79.3%	-4.9%
Tecumseh	77.3%	73.6%	-4.7%
Woolwich	71.4%	68.7%	-3.7%
Vaughan	77.2%	75.0%	-2.8%
Clarington	85.5%	83.2%	-2.7%

2016 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Newmarket	82.8%	81.1%	-2.0%
Lincoln	77.8%	76.5%	-1.6%
Markham	83.1%	81.8%	-1.6%
Aurora	86.3%	85.1%	-1.3%
Richmond Hill	87.9%	86.9%	-1.1%
Huntsville	85.4%	85.0%	-0.4%
Bracebridge	87.4%	87.2%	-0.3%
Gravenhurst	90.6%	90.4%	-0.3%
Pelham	89.8%	90.0%	0.3%
Saugeen Shores	88.9%	89.6%	0.7%
Caledon	79.2%	80.0%	1.1%
The Blue Mountains	91.4%	92.4%	1.1%
Whitchurch-Stouffville	88.0%	89.0%	1.1%
Innisfil	86.5%	87.6%	1.3%
Georgina	89.9%	91.1%	1.3%
Haldimand	74.7%	76.7%	2.6%
East Gwillimbury	83.7%	86.1%	2.9%
Wilmot	81.1%	83.7%	3.2%
Centre Wellington	78.4%	81.0%	3.3%
Prince Edward County	85.9%	88.8%	3.4%
Scugog	81.6%	84.5%	3.5%
Brant	71.5%	74.6%	4.3%
King	88.8%	93.2%	5.0%
Strathroy-Caradoc	72.8%	76.6%	5.2%
Erin	83.3%	87.9%	5.5%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
West Lincoln	77.0%	81.3%	5.6%
Springwater	84.4%	89.3%	5.7%
Meaford	80.8%	85.8%	6.3%
Kincardine	67.6%	72.3%	6.9%
Wainfleet	84.1%	90.8%	8.0%
Greenstone	24.5%	26.5%	8.4%
Guelph-Eramosa	78.8%	85.4%	8.4%
Norfolk	72.5%	78.8%	8.7%
Lambton Shores	75.1%	81.8%	9.0%
Brock	77.1%	84.5%	9.6%
Central Elgin	75.1%	84.1%	11.9%
Minto	63.5%	71.6%	12.8%
Grey Highlands	76.0%	86.2%	13.4%
Leamington	60.6%	71.0%	17.1%
Kingsville	67.2%	78.8%	17.2%
Wellesley	64.1%	75.2%	17.4%
Chatham-Kent	54.1%	64.3%	19.0%
Wellington North	55.7%	67.5%	21.0%
Middlesex Centre	64.5%	80.9%	25.5%
North Perth	49.2%	66.4%	34.9%
Mapleton	45.9%	68.7%	49.6%
North Middlesex	36.4%	64.7%	77.8%
Average	77.1%	73.7%	-3.3%
Median	79.0%	73.9%	-5.1%
Min	24.5%	26.5%	-28.7%
Max	91.4%	93.2%	77.8%

Residential Property Types Summary

Residential properties were broken down by the main property types to provide an indication of the housing mix in each municipality.

(000's)

Area	Single Family Detached	Link Home	Freehold Town.	Semi- Detached	Single on Water	Condo	Seasonal	Weighted Median Assessed Values
Total Average	\$ 303	\$ 272	\$ 251	\$ 227	\$ 562	\$ 203	\$ 336	\$ 292
Total Median	\$ 254	\$ 238	\$ 233	\$ 197	\$ 464	\$ 191	\$ 293	\$ 266
Eastern Average	\$ 233	\$ 219	\$ 219	\$ 177	\$ 419	\$ 176	\$ 234	\$ 228
Eastern Median	\$ 203	\$ 221	\$ 217	\$ 155	\$ 348	\$ 171	\$ 262	\$ 211
GTA Average	\$ 481	\$ 378	\$ 355	\$ 346	\$ 914	\$ 273	\$ 383	\$ 432
GTA Median	\$ 474	\$ 369	\$ 348	\$ 350	\$ 547	\$ 271	\$ 345	\$ 429
Niagara/Hamilton Avg.	\$ 256	\$ 235	\$ 255	\$ 187	\$ 503	\$ 173	\$ 424	\$ 254
Niagara/Hamilton Median	\$ 236	\$ 248	\$ 240	\$ 189	\$ 447	\$ 185	\$ 450	\$ 266
North Average	\$ 162	\$ 167	\$ 160	\$ 123	\$ 299	\$ 157	\$ 223	\$ 166
North Median	\$ 176	\$ 180	\$ 152	\$ 115	\$ 296	\$ 159	\$ 218	\$ 175
Sim./Musk./Duff. Avg.	\$ 273	\$ 225	\$ 226	\$ 200	\$ 553	\$ 280	\$ 410	\$ 293
Sim./Musk./Duff. Median	\$ 272	\$ 223	\$ 224	\$ 189	\$ 505	\$ 229	\$ 384	\$ 285
Southwest Average	\$ 274	\$ 222	\$ 215	\$ 213	\$ 537	\$ 168	\$ 373	\$ 270
Southwest Median	\$ 244	\$ 212	\$ 216	\$ 188	\$ 467	\$ 165	\$ 353	\$ 242

Building Construction Activity (sorted from lowest to highest 2015 activity per capita)

The table summarizes the 2015 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 2015.

Municipality	% Residential 2015	% Non-Residential 2015	2015 per Capita
Brockville	51%	49%	\$ 590
Cornwall	57%	43%	\$ 782
Greenstone	34%	66%	\$ 786
Chatham-Kent	46%	54%	\$ 827
St. Catharines	57%	43%	\$ 849
Elliot Lake	43%	57%	\$ 871
Port Colborne	35%	65%	\$ 966
Sarnia	45%	55%	\$ 981
Timmins	28%	72%	\$ 1,015
Meaford	100%	0%	\$ 1,066
Espanola	21%	79%	\$ 1,121
Owen Sound	62%	38%	\$ 1,123
North Bay	32%	68%	\$ 1,204
Parry Sound	29%	71%	\$ 1,208
Central Elgin	N/A	N/A	\$ 1,212
Tillsonburg	74%	26%	\$ 1,217
Kingston	47%	53%	\$ 1,218
Ingersoll	77%	23%	\$ 1,236
Belleville	54%	46%	\$ 1,239
Cambridge	53%	47%	\$ 1,252
Kenora	61%	39%	\$ 1,274
Whitby	73%	27%	\$ 1,288
Peterborough	58%	42%	\$ 1,306
Hamilton	86%	14%	\$ 1,324
Lincoln	72%	28%	\$ 1,325
Welland	63%	37%	\$ 1,347
Barrie	30%	70%	\$ 1,367
Windsor	49%	51%	\$ 1,387
Brock	73%	27%	\$ 1,407
Grimsby	88%	12%	\$ 1,420

Municipality	% Residential 2015	% Non-Residential 2015	2015 per Capita
Thunder Bay	29%	71%	\$ 1,425
Greater Sudbury	38%	62%	\$ 1,427
Norfolk	84%	16%	\$ 1,440
Tecumseh	88%	12%	\$ 1,471
Pickering	73%	27%	\$ 1,488
Orillia	57%	43%	\$ 1,504
Wellington North	44%	56%	\$ 1,540
Whitchurch-Stouffville	80%	20%	\$ 1,570
Bracebridge	74%	26%	\$ 1,579
Sault Ste. Marie	46%	54%	\$ 1,625
Wilmot	77%	23%	\$ 1,631
Mississauga	44%	56%	\$ 1,672
Scugog	31%	69%	\$ 1,705
Collingwood	82%	18%	\$ 1,717
North Middlesex	36%	64%	\$ 1,753
St. Marys	85%	15%	\$ 1,807
London	61%	39%	\$ 1,833
Pelham	88%	12%	\$ 1,919
Haldimand	39%	61%	\$ 1,979
Woolwich	30%	70%	\$ 2,108
Ottawa	54%	46%	\$ 2,214
Erin	93%	7%	\$ 2,247
Thorold	58%	42%	\$ 2,250
Brant	31%	69%	\$ 2,286
Kingsville	67%	33%	\$ 2,291
Halton Hills	62%	38%	\$ 2,320
Markham	47%	53%	\$ 2,372
Kitchener	70%	30%	\$ 2,386

Building Construction Activity (sorted from lowest to highest 2015 activity per capita) (cont'd)

Municipality	% Residential 2015	% Non-Residential 2015	2015 per Capita
Fort Erie	42%	58%	\$ 2,407
Wainfleet	75%	25%	\$ 2,444
Leamington	30%	70%	\$ 2,445
North Dumfries	49%	51%	\$ 2,478
Niagara Falls	86%	14%	\$ 2,508
Stratford	67%	33%	\$ 2,521
Quinte West	48%	52%	\$ 2,552
Toronto	32%	68%	\$ 2,572
Saugeen Shores	65%	35%	\$ 2,686
Middlesex Centre	52%	48%	\$ 2,762
Burlington	35%	65%	\$ 2,771
Minto	38%	62%	\$ 2,832
Lambton Shores	47%	53%	\$ 2,894
East Gwillimbury	94%	6%	\$ 2,932
Gravenhurst	86%	14%	\$ 2,967
Prince Edward County	85%	15%	\$ 3,024
Guelph-Eramosa	64%	36%	\$ 3,080
St. Thomas	31%	69%	\$ 3,118
Newmarket	83%	17%	\$ 3,177
Milton	54%	46%	\$ 3,208
Huntsville	87%	13%	\$ 3,218
North Perth	41%	59%	\$ 3,233
Georgina	95%	5%	\$ 3,307
Waterloo	69%	31%	\$ 3,322

Municipality	% Residential 2015	% Non-Residential 2015	2015 per Capita
Centre Wellington	55%	45%	\$ 3,463
Innisfil	59%	41%	\$ 3,490
Oshawa	81%	19%	\$ 3,492
Guelph	69%	31%	\$ 3,835
Clarington	81%	19%	\$ 3,918
Brampton	87%	13%	\$ 4,016
Oakville	77%	23%	\$ 4,097
Wellesley	15%	85%	\$ 4,099
Vaughan	67%	33%	\$ 4,120
Grey Highlands	37%	63%	\$ 4,122
Puslinch	91%	9%	\$ 4,250
Aurora	64%	36%	\$ 4,651
Springwater	91%	9%	\$ 5,530
Mapleton	24%	76%	\$ 5,561
West Lincoln	48%	52%	\$ 5,653
Caledon	82%	18%	\$ 6,699
Kincardine	24%	76%	\$ 6,744
Niagara-on-the-Lake	70%	30%	\$ 7,710
King	93%	7%	\$ 12,261
The Blue Mountains	100%	0%	\$ 16,223
Average	60%	40%	\$ 2,629
Median	59%	41%	\$ 2,230
Maximum	100%	85%	\$ 16,223
Minimum	15%	0%	\$ 590

Building Construction Activity Trend (Grouped by Location)

The table has been sorted by 2015 building construction value per capita by location.

Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2013	2014	2015	
Cornwall	\$ 33,454	\$ 55,809	\$ 37,426	\$ 884
Brockville	\$ 26,348	\$ 30,354	\$ 13,202	\$ 1,041
Belleville	\$ 72,772	\$ 62,489	\$ 63,472	\$ 1,297
Peterborough	\$ 119,973	\$ 169,074	\$ 108,954	\$ 1,604
Quinte West	\$ 69,433	\$ 64,834	\$ 113,611	\$ 1,859
Kingston	\$ 191,551	\$ 441,908	\$ 160,298	\$ 2,032
Prince Edward County	\$ 47,672	\$ 50,040	\$ 77,834	\$ 2,271
Ottawa	\$ 2,393,480	\$ 2,681,879	\$ 2,138,273	\$ 2,531
Eastern Average	\$ 369,335	\$ 444,548	\$ 339,134	\$ 1,690
Eastern Median	\$ 71,103	\$ 63,662	\$ 93,394	\$ 1,732

Richmond Hill	\$ 250,300	\$ 258,100	N/A	\$ 1,239
Brock	\$ 12,166	\$ 14,904	\$ 15,712	\$ 1,266
Whitby	\$ 130,619	\$ 208,030	\$ 173,069	\$ 1,291
Mississauga	\$ 942,335	\$ 1,170,860	\$ 1,285,935	\$ 1,490
Scugog	\$ 19,500	\$ 48,800	\$ 37,900	\$ 1,594
Whitchurch-Stouffville	\$ 71,715	\$ 126,000	\$ 80,000	\$ 1,944
Burlington	\$ 378,752	\$ 216,215	\$ 525,815	\$ 1,991
Pickering	\$ 278,990	\$ 166,646	\$ 141,842	\$ 2,097
Georgina	\$ 69,107	\$ 89,000	\$ 150,765	\$ 2,268
Newmarket	\$ 244,802	\$ 69,353	\$ 275,695	\$ 2,296
Markham	\$ 845,300	\$ 885,244	\$ 818,093	\$ 2,532
Halton Hills	\$ 174,600	\$ 168,573	\$ 147,541	\$ 2,606
East Gwillimbury	\$ 60,000	\$ 57,000	\$ 71,000	\$ 2,619
Toronto	\$ 8,784,033	\$ 8,791,779	\$ 7,134,639	\$ 2,997
Oshawa	\$ 369,158	\$ 506,845	\$ 558,703	\$ 3,016
Aurora	\$ 131,719	\$ 276,059	\$ 276,058	\$ 3,077
Milton	\$ 269,763	\$ 353,662	\$ 334,740	\$ 3,157
Brampton	\$ 1,210,569	\$ 2,040,457	\$ 2,490,124	\$ 3,174
Vaughan	\$ 1,102,418	\$ 890,895	\$ 1,405,075	\$ 3,432
Clarington	\$ 289,538	\$ 291,217	\$ 361,916	\$ 3,452
Oakville	\$ 805,000	\$ 790,275	\$ 825,811	\$ 4,078
Caledon	\$ 254,683	\$ 242,365	\$ 421,729	\$ 4,897
King	\$ 167,966	\$ 205,415	\$ 254,374	\$ 10,124
GTA Average	\$ 733,175	\$ 776,856	\$ 808,479	\$ 2,897
GTA Median	\$ 254,683	\$ 242,365	\$ 305,399	\$ 2,606

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

Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2013	2014	2015	
Port Colborne	\$ 14,029	\$ 16,194	\$ 18,130	\$ 858
St. Catharines	\$ 219,796	\$ 142,521	\$ 114,141	\$ 1,181
Welland	\$ 61,716	\$ 66,755	\$ 70,323	\$ 1,272
Fort Erie	\$ 37,864	\$ 34,331	\$ 74,083	\$ 1,585
Pelham	\$ 19,736	\$ 29,901	\$ 33,367	\$ 1,599
Hamilton	\$ 1,025,786	\$ 1,143,193	\$ 722,412	\$ 1,778
Wainfleet	\$ 11,345	\$ 9,819	\$ 15,495	\$ 1,917
Thorold	\$ 37,126	\$ 36,111	\$ 40,898	\$ 2,088
Niagara Falls	\$ 215,787	\$ 141,180	\$ 215,200	\$ 2,228
Grimsby	\$ 71,572	\$ 102,100	\$ 38,517	\$ 2,641
Lincoln	\$ 78,824	\$ 76,181	\$ 31,382	\$ 2,646
West Lincoln	\$ 30,486	\$ 33,075	\$ 83,334	\$ 3,342
Niagara-on-the-Lake	\$ 184,948	\$ 150,907	\$ 126,932	\$ 9,481
Niagara/Hamilton Avg	\$ 154,540	\$ 152,482	\$ 121,863	\$ 2,509
Niagara/Hamilton Median	\$ 61,716	\$ 66,755	\$ 70,323	\$ 1,917

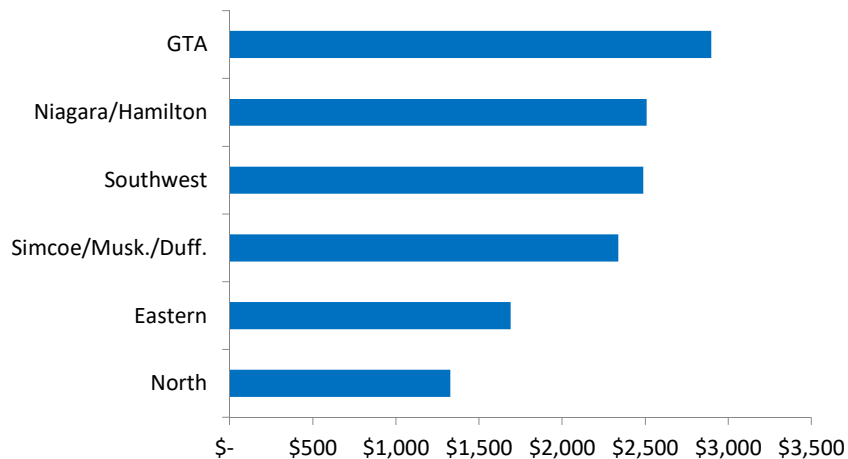
Timmins	\$ 28,562	\$ 39,792	\$ 45,103	\$ 852
Greenstone	\$ 6,865	\$ 2,243	\$ 3,716	\$ 898
Elliot Lake	\$ 9,015	\$ 14,427	\$ 10,010	\$ 970
North Bay	\$ 70,301	\$ 55,383	\$ 66,006	\$ 1,161
Kenora	\$ 23,111	\$ 16,026	\$ 20,236	\$ 1,249
Thunder Bay	\$ 211,991	\$ 103,354	\$ 157,549	\$ 1,424
Sault Ste. Marie	\$ 122,120	\$ 93,518	\$ 125,556	\$ 1,473
Espanola	\$ 9,996	\$ 8,766	\$ 6,266	\$ 1,503
Greater Sudbury	\$ 287,334	\$ 344,303	\$ 237,362	\$ 1,747
Parry Sound	\$ 7,307	\$ 23,599	\$ 8,045	\$ 1,971
North Average	\$ 77,660	\$ 70,141	\$ 68,273	\$ 1,327
North Median	\$ 25,837	\$ 31,696	\$ 32,670	\$ 1,337

Bracebridge	\$ 10,935	\$ 5,055	\$ 24,677	\$ 866
Orangeville	\$ 43,782	\$ 32,649	N/A	\$ 1,303
Orillia	\$ 37,411	\$ 70,979	\$ 47,585	\$ 1,647
Barrie	\$ 267,243	\$ 369,971	\$ 198,452	\$ 1,941
Huntsville	\$ 34,385	\$ 39,333	\$ 64,944	\$ 2,305
Collingwood	\$ 61,344	\$ 86,434	\$ 36,760	\$ 2,948
Gravenhurst	\$ 39,629	\$ 36,611	\$ 36,867	\$ 3,066
Springwater	\$ 35,768	\$ 48,687	\$ 106,828	\$ 3,318
Innisfil	\$ 135,895	\$ 123,878	\$ 123,878	\$ 3,645
Simcoe/Musk./Duff. Avg	\$ 74,044	\$ 90,400	\$ 79,999	\$ 2,338
Simcoe/Musk./Duff. Median	\$ 39,629	\$ 48,687	\$ 56,265	\$ 2,305

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

Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2013	2014	2015	
Owen Sound	\$ 15,812	\$ 16,090	\$ 24,945	\$ 853
Sarnia	\$ 67,247	\$ 72,393	\$ 73,574	\$ 950
Meaford	\$ 12,429	\$ 12,196	\$ 12,270	\$ 1,072
Windsor	\$ 188,459	\$ 208,603	\$ 294,220	\$ 1,082
North Middlesex	\$ 5,740	\$ 5,189	\$ 11,844	\$ 1,124
Ingersoll	\$ 12,704	\$ 16,160	\$ 15,784	\$ 1,172
Cambridge	\$ 221,869	\$ 152,326	\$ 169,299	\$ 1,354
Norfolk	\$ 103,480	\$ 88,118	\$ 94,216	\$ 1,456
Tecumseh	\$ 13,105	\$ 20,754	\$ 34,822	\$ 1,471
Chatham-Kent	\$ 216,720	\$ 168,951	\$ 85,229	\$ 1,522
Wellington North	\$ 9,331	\$ 17,978	\$ 18,509	\$ 1,527
Central Elgin	\$ 18,303	\$ 22,020	\$ 15,447	\$ 1,540
Tillsonburg	\$ 19,442	\$ 38,932	\$ 19,570	\$ 1,626
St. Thomas	\$ 36,090	\$ 34,185	\$ 125,821	\$ 1,628
Leamington	\$ 37,144	\$ 45,407	\$ 70,474	\$ 1,773
Haldimand	\$ 111,898	\$ 43,640	\$ 90,517	\$ 1,793
St. Marys	\$ 10,762	\$ 12,948	\$ 12,395	\$ 1,855
Strathroy-Caradoc	\$ 58,388	\$ 27,186	N/A	\$ 1,933
London	\$ 732,008	\$ 818,532	\$ 708,800	\$ 1,962
Wilmot	\$ 43,610	\$ 45,464	\$ 35,146	\$ 1,968
Erin	\$ 22,810	\$ 21,996	\$ 27,464	\$ 2,009
Stratford	\$ 57,350	\$ 58,765	\$ 80,627	\$ 2,055
Centre Wellington	\$ 23,503	\$ 43,110	\$ 96,634	\$ 2,067
Kitchener	\$ 331,490	\$ 573,063	\$ 565,081	\$ 2,092
Brant	\$ 85,858	\$ 73,094	\$ 85,858	\$ 2,188
Guelph-Eramosa	\$ 27,762	\$ 19,225	\$ 39,893	\$ 2,229
Minto	N/A	\$ 14,358	\$ 23,854	\$ 2,271
North Dumfries	\$ 22,759	\$ 21,519	\$ 24,265	\$ 2,346
Woolwich	\$ 79,814	\$ 65,933	\$ 56,640	\$ 2,599
Middlesex Centre	\$ 41,284	\$ 46,737	\$ 48,749	\$ 2,610
Saugeen Shores	\$ 37,356	\$ 32,091	\$ 36,987	\$ 2,615
Grey Highlands	\$ 23,255	\$ 22,437	\$ 40,402	\$ 2,938
Kingsville	\$ 88,025	\$ 56,808	\$ 51,038	\$ 2,946
Guelph	\$ 343,949	\$ 347,942	\$ 500,014	\$ 3,077
North Perth	\$ 33,736	\$ 50,077	\$ 43,089	\$ 3,174
Waterloo	\$ 372,439	\$ 372,173	\$ 340,127	\$ 3,542
Wellesley	\$ 15,059	\$ 61,609	\$ 48,246	\$ 3,583
Puslinch	\$ 35,856	\$ 24,807	\$ 31,828	\$ 3,807
Mapleton	N/A	\$ 28,516	\$ 57,602	\$ 4,169
Kincardine	N/A	\$ 55,086	\$ 77,331	\$ 5,789
Lambton Shores	\$ 25,223	\$ 138,115	\$ 30,581	\$ 6,071
The Blue Mountains	\$ 57,098	\$ 51,498	\$ 102,983	\$ 11,025
Southwest Average	\$ 93,574	\$ 96,334	\$ 107,668	\$ 2,497
Southwest Median	\$ 37,144	\$ 44,524	\$ 49,894	\$ 2,032

Summary—3 Year Average Building Construction Activity Per Capita (2013, 2014, 2015) —Total Survey by Location



Financial Indicators



Financial Sustainability Indicators

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

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

S

Sustainability

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

V

Vulnerability

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

F

Flexibility

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

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

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

Financial Indicators

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

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

Sustainability

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

Flexibility

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

Vulnerability

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



Net Financial Position Indicators

Financial position is a key indicator of a municipality's financial health. Two key financial position indicators have been included to illustrate a municipality's financial position. The net financial position is a broader measure of a municipality's indebtedness than debenture debt as it includes all of a municipality's financial assets and liabilities. Net Financial Liabilities Ratio is total liabilities minus assets as a percentage of own source revenues. This ratio indicates the extent to which financial liabilities could be met by its operating revenue. A ratio greater than zero indicates that total liabilities exceed the total assets.

Formula

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

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

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

Target

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

Interpretation

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



Financial Position Per Capita—Trend

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

Municipality	2011	2012	2013	2014	2015
Greenstone		\$ (3,658)	\$ (3,734)	\$ (3,669)	\$ (3,082)
Toronto	\$ (1,687)	\$ (1,570)	\$ (1,668)	\$ (1,962)	\$ (2,192)
Ottawa	\$ (1,243)	\$ (1,282)	\$ (1,448)	\$ (1,634)	\$ (1,736)
Barrie	\$ (1,568)	\$ (1,579)	\$ (1,538)	\$ (1,396)	\$ (1,492)
Thunder Bay	\$ (898)	\$ (764)	\$ (954)	\$ (1,349)	\$ (1,447)
Kingston	\$ (916)	\$ (838)	\$ (1,060)	\$ (1,341)	\$ (1,283)
Stratford	\$ (2,004)	\$ (1,943)	\$ (1,621)	\$ (1,581)	\$ (1,267)
Prince Edward County	\$ (1,477)	\$ (1,343)	\$ (1,184)	\$ (1,239)	\$ (1,209)
Brockville	\$ (1,504)	\$ (1,393)	\$ (1,238)	\$ (1,234)	\$ (1,201)
Quinte West	\$ (89)	\$ (235)	\$ (383)	\$ (583)	\$ (1,170)
Owen Sound	\$ (900)	\$ (1,032)	\$ (774)	\$ (700)	\$ (1,099)
Gravenhurst	\$ (1,238)	\$ (1,228)	\$ (1,197)	\$ (1,134)	\$ (1,066)
Timmins	\$ (644)	\$ (488)	\$ (482)	\$ (677)	\$ (923)
North Perth				\$ (856)	
Middlesex Centre	\$ (1,253)	\$ (1,068)	\$ (847)	\$ (766)	\$ (633)
Pelham	\$ (169)	\$ (91)	\$ (133)	\$ (432)	\$ (531)
King	\$ (1,349)	\$ (603)	\$ (766)	\$ (718)	\$ (364)
Port Colborne				\$ (498)	\$ (343)
Belleville	\$ 529	\$ 440	\$ 386	\$ 179	\$ (308)
Meaford	\$ (1,052)	\$ (809)	\$ (521)	\$ (372)	\$ (304)
Oshawa	\$ (643)	\$ (522)	\$ (393)	\$ (340)	\$ (272)
Lambton Shores	\$ (1,405)	\$ (1,110)	\$ (889)	\$ (606)	\$ (262)
Collingwood			\$ (369)	\$ (146)	\$ (244)
Brant County		\$ (430)	\$ (485)	\$ (309)	\$ (187)
St Catharines	\$ 231	\$ 348	\$ 178	\$ (35)	\$ (87)
Whitchurch-Stouffville	\$ (599)	\$ (434)	\$ (329)	\$ (150)	\$ (63)
Orangeville	\$ (522)		\$ (363)	\$ (202)	\$ (60)
Guelph-Eramosa				\$ (50)	\$ (53)
Kingsville	\$ (158)	\$ (7)	\$ (33)	\$ (16)	\$ (22)
Tillsonburg		\$ (218)	\$ (21)	\$ 10	\$ 60
Welland	\$ 311	\$ (6)	\$ 28	\$ 25	\$ 68
Minto				\$ 196	\$ 113
North Bay	\$ 220	\$ 227	\$ 39	\$ 176	\$ 122
Hamilton	\$ 369	\$ 335	\$ 315	\$ 259	\$ 154

Financial Position Per Capita—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Leamington				\$ 63	\$ 162
Erin				\$ 79	\$ 174
Cornwall		\$ 645	\$ 292	\$ 154	\$ 175
Georgina	\$ 10	\$ 59	\$ 132	\$ 192	\$ 205
Huntsville	\$ (169)	\$ (117)	\$ (6)	\$ 133	\$ 206
Sarnia	\$ (3)	\$ 167	\$ 152	\$ 94	\$ 213
St Marys				\$ (91)	\$ 247
Strathroy-Caradoc			\$ (130)	\$ 28	\$ 248
Tecumseh					\$ 316
Grey Highlands	\$ -		\$ 275	\$ 401	\$ 320
Caledon	\$ 352	\$ 422	\$ 517	\$ 359	\$ 355
Saugeen Shores		\$ 298	\$ 358	\$ 360	\$ 358
North Middlesex					\$ 383
Mapleton				\$ 383	\$ 384
Innisfil	\$ 103	\$ 224	\$ 413	\$ 378	\$ 412
Ingersoll	\$ 263	\$ (12)	\$ 43	\$ 242	\$ 431
St Thomas	\$ 693	\$ 718	\$ 814	\$ 653	\$ 434
Chatham-Kent				\$ 241	\$ 440
Espanola					\$ 444
Puslinch				\$ 395	\$ 448
East Gwillimbury	\$ 383	\$ 419	\$ 333	\$ 421	\$ 459
Springwater	\$ 411	\$ 430	\$ 434	\$ 458	\$ 498
London	\$ (24)	\$ 98	\$ 294	\$ 334	\$ 508
Elliot Lake			\$ 228	\$ 335	\$ 510
Wainfleet	\$ 161	\$ 174	\$ 319	\$ 512	\$ 539
Centre Wellington				\$ 580	\$ 571
Guelph	\$ 314	\$ 371	\$ 247	\$ 405	\$ 572
Clarington	\$ 480	\$ 666	\$ 648	\$ 600	\$ 596
Mississauga	\$ 781	\$ 710	\$ 604	\$ 495	\$ 640
Scugog		\$ 420	\$ 534	\$ 625	\$ 647
Windsor	\$ 380	\$ 489	\$ 510	\$ 618	\$ 653
Newmarket	\$ 520	\$ 611	\$ 719	\$ 716	\$ 708
Cambridge	\$ 630	\$ 653	\$ 707	\$ 717	\$ 722
Brampton	\$ 822	\$ 862	\$ 866	\$ 672	\$ 731
Halton Hills	\$ 891	\$ 744	\$ 682	\$ 771	\$ 737

Financial Position Per Capita—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Fort Erie	\$ 341	\$ 324	\$ 530	\$ 654	\$ 759
Sault Ste Marie	\$ 587	\$ 584	\$ 675	\$ 693	\$ 772
Milton	\$ 879	\$ 841	\$ 774	\$ 774	\$ 856
Wellesley	\$ 886	\$ 882	\$ 915	\$ 854	\$ 861
Brock		\$ 561	\$ 601	\$ 766	\$ 868
Kitchener	\$ 731	\$ 705	\$ 764	\$ 802	\$ 872
Aurora	\$ 958	\$ 992	\$ 1,045	\$ 1,119	\$ 899
Burlington	\$ 943	\$ 955	\$ 889	\$ 880	\$ 920
Peterborough	\$ 1,184	\$ 1,210	\$ 1,235	\$ 1,157	\$ 981
Whitby	\$ 930	\$ 949	\$ 994	\$ 994	\$ 999
Woolwich	\$ 857	\$ 932	\$ 912	\$ 915	\$ 1,000
Vaughan	\$ 831	\$ 1,025	\$ 957	\$ 1,029	\$ 1,007
Greater Sudbury	\$ 912	\$ 1,143	\$ 1,126	\$ 906	\$ 1,042
Thorold	\$ 957	\$ 848	\$ 832	\$ 961	\$ 1,052
West Lincoln	\$ 1,081	\$ 1,186	\$ 1,224	\$ 1,104	\$ 1,056
Wilmot	\$ 900	\$ 999	\$ 1,051	\$ 1,091	\$ 1,111
North Dumfries				\$ 1,010	\$ 1,151
Wellington North				\$ 950	\$ 1,177
Niagara Falls	\$ 708	\$ 858	\$ 949		\$ 1,202
Pickering	\$ 1,011	\$ 967	\$ 940	\$ 1,134	\$ 1,205
Waterloo	\$ 898	\$ 981	\$ 1,190	\$ 1,253	\$ 1,238
Parry Sound				\$ 1,347	\$ 1,245
Markham	\$ 1,260	\$ 1,295	\$ 1,327	\$ 1,285	\$ 1,247
Orillia		\$ 621	\$ 817	\$ 776	\$ 1,271
Grimsby				\$ 1,314	\$ 1,276
Lincoln	\$ 1,320	\$ 1,351	\$ 1,212	\$ 1,154	\$ 1,279
Oakville	\$ 1,557	\$ 1,492	\$ 1,620	\$ 1,884	\$ 1,328
Niagara-on-the-Lake	\$ 1,414	\$ 1,353	\$ 1,462	\$ 1,607	\$ 1,421
Haldimand					\$ 1,461
Bracebridge	\$ 959	\$ 1,069	\$ 1,376	\$ 1,555	\$ 1,680
Kincardine				\$ 2,280	\$ 2,570
The Blue Mountains	\$ 1,835	\$ 2,234	\$ 2,706	\$ 3,318	\$ 3,897
Kenora	\$ 1,429	\$ 1,645	\$ 1,740	\$ 1,861	\$ 4,555
Average	\$ 179	\$ 205	\$ 224	\$ 286	\$ 357
Median	\$ 369	\$ 420	\$ 346	\$ 380	\$ 437

Financial Position Per Capita—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Region York	\$ (973)	\$ (953)	\$ (1,218)	\$ (1,362)	\$ (1,215)
Region Waterloo	\$ (343)	\$ (505)	\$ (744)	\$ (987)	\$ (1,044)
Region Niagara	\$ 37	\$ (33)	\$ (1)	\$ (65)	\$ (155)
Region Peel	\$ 62	\$ (12)	\$ (37)	\$ (69)	\$ (101)
District Muskoka	\$ (974)	\$ (573)	\$ (332)	\$ (204)	\$ 38
Region Durham	\$ 1,020	\$ 1,115	\$ 1,121	\$ 1,203	\$ 1,327
Region Halton	\$ 1,370	\$ 1,330	\$ 1,444	\$ 1,600	\$ 1,965
Average	\$ 28	\$ 53	\$ 33	\$ 17	\$ 116
Median	\$ 37	\$ (33)	\$ (37)	\$ (69)	\$ (101)
Bruce County					\$ (161)
Simcoe County					\$ (133)
Dufferin County					\$ (1)
Elgin County					\$ 235
Wellington County				\$ 304	\$ 371
Grey County					\$ 395
Average				\$ 304	\$ 118
Median				\$ 304	\$ 117

Financial Position Per Capita By Geographic Location—Trend

Municipality	2011	2012	2013	2014	2015
Ottawa	\$ (1,243)	\$ (1,282)	\$ (1,448)	\$ (1,634)	\$ (1,736)
Kingston	\$ (916)	\$ (838)	\$ (1,060)	\$ (1,341)	\$ (1,283)
Prince Edward County	\$ (1,477)	\$ (1,343)	\$ (1,184)	\$ (1,239)	\$ (1,209)
Brockville	\$ (1,504)	\$ (1,393)	\$ (1,238)	\$ (1,234)	\$ (1,201)
Quinte West	\$ (89)	\$ (235)	\$ (383)	\$ (583)	\$ (1,170)
Belleville	\$ 529	\$ 440	\$ 386	\$ 179	\$ (308)
Cornwall		\$ 645	\$ 292	\$ 154	\$ 175
Peterborough	\$ 1,184	\$ 1,210	\$ 1,235	\$ 1,157	\$ 981
Eastern Average	\$ (502)	\$ (350)	\$ (425)	\$ (568)	\$ (719)
Eastern Median	\$ (916)	\$ (536)	\$ (722)	\$ (908)	\$ (1,185)

Municipality	2011	2012	2013	2014	2015
Pelham	\$ (169)	\$ (91)	\$ (133)	\$ (432)	\$ (531)
Port Colborne	\$ (131)	\$ (587)		\$ (498)	\$ (343)
St Catharines	\$ 231	\$ 348	\$ 178	\$ (35)	\$ (87)
Welland	\$ 311	\$ (6)	\$ 28	\$ 25	\$ 68
Hamilton	\$ 369	\$ 335	\$ 315	\$ 259	\$ 154
Wainfleet	\$ 161	\$ 174	\$ 319	\$ 512	\$ 539
Fort Erie	\$ 341	\$ 324	\$ 530	\$ 654	\$ 759
Thorold	\$ 957	\$ 848	\$ 832	\$ 961	\$ 1,052
West Lincoln	\$ 1,081	\$ 1,186	\$ 1,224	\$ 1,104	\$ 1,056
Niagara Falls	\$ 708	\$ 858	\$ 949		\$ 1,202
Grimsby				\$ 1,314	\$ 1,276
Lincoln	\$ 1,320	\$ 1,351	\$ 1,212	\$ 1,154	\$ 1,279
Niagara-on-the-Lake	\$ 1,414	\$ 1,353	\$ 1,462	\$ 1,607	\$ 1,421
Niagara/Hamilton Average	\$ 549	\$ 508	\$ 629	\$ 552	\$ 604
Niagara/Hamilton Median	\$ 355	\$ 342	\$ 530	\$ 583	\$ 759

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

Municipality	2011	2012	2013	2014	2015
Toronto	\$ (1,687)	\$ (1,570)	\$ (1,668)	\$ (1,962)	\$ (2,192)
King	\$ (1,349)	\$ (603)	\$ (766)	\$ (718)	\$ (364)
Oshawa	\$ (643)	\$ (522)	\$ (393)	\$ (340)	\$ (272)
Whitchurch-Stouffville	\$ (599)	\$ (434)	\$ (329)	\$ (150)	\$ (63)
Georgina	\$ 10	\$ 59	\$ 132	\$ 192	\$ 205
Caledon	\$ 352	\$ 422	\$ 517	\$ 359	\$ 355
East Gwillimbury	\$ 383	\$ 419	\$ 333	\$ 421	\$ 459
Clarington	\$ 480	\$ 666	\$ 648	\$ 600	\$ 596
Mississauga	\$ 781	\$ 710	\$ 604	\$ 495	\$ 640
Scugog		\$ 420	\$ 534	\$ 625	\$ 647
Newmarket	\$ 520	\$ 611	\$ 719	\$ 716	\$ 708
Brampton	\$ 822	\$ 862	\$ 866	\$ 672	\$ 731
Halton Hills	\$ 891	\$ 744	\$ 682	\$ 771	\$ 737
Milton	\$ 879	\$ 841	\$ 774	\$ 774	\$ 856
Brock		\$ 561	\$ 601	\$ 766	\$ 868
Aurora	\$ 958	\$ 992	\$ 1,045	\$ 1,119	\$ 899
Burlington	\$ 943	\$ 955	\$ 889	\$ 880	\$ 920
Whitby	\$ 930	\$ 949	\$ 994	\$ 994	\$ 999
Vaughan	\$ 831	\$ 1,025	\$ 957	\$ 1,029	\$ 1,007
Pickering	\$ 1,011	\$ 967	\$ 940	\$ 1,134	\$ 1,205
Markham	\$ 1,260	\$ 1,295	\$ 1,327	\$ 1,285	\$ 1,247
Oakville	\$ 1,557	\$ 1,492	\$ 1,620	\$ 1,884	\$ 1,328
GTA Average	\$ 416	\$ 534	\$ 501	\$ 525	\$ 523
GTA Median	\$ 801	\$ 710	\$ 665	\$ 694	\$ 720

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

Municipality	2011	2012	2013	2014	2015
Greenstone	\$ (3,658)	\$ (3,734)	\$ (3,669)	\$ (3,082)	
Thunder Bay	\$ (898)	\$ (764)	\$ (954)	\$ (1,349)	\$ (1,447)
Timmins	\$ (644)	\$ (488)	\$ (482)	\$ (677)	\$ (923)
North Bay	\$ 220	\$ 227	\$ 39	\$ 176	\$ 122
Espanola					\$ 444
Elliot Lake		\$ 228	\$ 335	\$ 510	
Sault Ste Marie	\$ 587	\$ 584	\$ 675	\$ 693	\$ 772
Greater Sudbury	\$ 912	\$ 1,143	\$ 1,126	\$ 906	\$ 1,042
Parry Sound				\$ 1,347	\$ 1,245
Kenora	\$ 1,429	\$ 1,645	\$ 1,740	\$ 1,861	\$ 4,555
North Average	\$ 268	\$ (187)	\$ (170)	\$ (42)	\$ 324
North Median	\$ 404	\$ 227	\$ 133	\$ 335	\$ 477

Municipality	2011	2012	2013	2014	2015
Barrie	\$ (1,568)	\$ (1,579)	\$ (1,538)	\$ (1,396)	\$ (1,492)
Gravenhurst	\$ (1,238)	\$ (1,228)	\$ (1,197)	\$ (1,134)	\$ (1,066)
Collingwood			\$ (369)	\$ (146)	\$ (244)
Orangeville	\$ (522)		\$ (363)	\$ (202)	\$ (60)
Huntsville	\$ (169)	\$ (117)	\$ (6)	\$ 133	\$ 206
Innisfil	\$ 103	\$ 224	\$ 413	\$ 378	\$ 412
Springwater	\$ 411	\$ 430	\$ 434	\$ 458	\$ 498
Orillia		\$ 621	\$ 817	\$ 776	\$ 1,271
Bracebridge	\$ 959	\$ 1,069	\$ 1,376	\$ 1,555	\$ 1,680
Simcoe/Musk./Duff. Average	\$ (289)	\$ (83)	\$ (48)	\$ 47	\$ 134
Simcoe/Musk./Duff. Median	\$ (169)	\$ 224	\$ (6)	\$ 133	\$ 206

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

Municipality	2011	2012	2013	2014	2015
Stratford	\$ (2,004)	\$ (1,943)	\$ (1,621)	\$ (1,581)	\$ (1,267)
Owen Sound	\$ (900)	\$ (1,032)	\$ (774)	\$ (700)	\$ (1,099)
North Perth					\$ (856)
Middlesex Centre	\$ (1,253)	\$ (1,068)	\$ (847)	\$ (766)	\$ (633)
Meaford	\$ (1,052)	\$ (809)	\$ (521)	\$ (372)	\$ (304)
Lambton Shores	\$ (1,405)	\$ (1,110)	\$ (889)	\$ (606)	\$ (262)
Brant County		\$ (430)	\$ (485)	\$ (309)	\$ (187)
Guelph-Eramosa				\$ (50)	\$ (53)
Kingsville	\$ (158)	\$ (7)	\$ (33)	\$ (16)	\$ (22)
Tillsonburg		\$ (218)	\$ (21)	\$ 10	\$ 60
Minto				\$ 196	\$ 113
Leamington				\$ 63	\$ 162
Erin				\$ 79	\$ 174
Sarnia	\$ (3)	\$ 167	\$ 152	\$ 94	\$ 213
St Marys				\$ (91)	\$ 247
Strathroy-Caradoc			\$ (130)	\$ 28	\$ 248
Tecumseh					\$ 316
Grey Highlands			\$ 275	\$ 401	\$ 320
Saugeen Shores		\$ 298	\$ 358	\$ 360	\$ 358
North Middlesex					\$ 383
Mapleton				\$ 383	\$ 384
Ingersoll	\$ 263	\$ (12)	\$ 43	\$ 242	\$ 431
St Thomas	\$ 693	\$ 718	\$ 814	\$ 653	\$ 434
Chatham-Kent				\$ 241	\$ 440
Puslinch				\$ 395	\$ 448
London	\$ (24)	\$ 98	\$ 294	\$ 334	\$ 508
Centre Wellington				\$ 580	\$ 571
Guelph	\$ 314	\$ 371	\$ 247	\$ 405	\$ 572
Windsor	\$ 380	\$ 489	\$ 510	\$ 618	\$ 653
Cambridge	\$ 630	\$ 653	\$ 707	\$ 717	\$ 722
Wellesley	\$ 886	\$ 882	\$ 915	\$ 854	\$ 861
Kitchener	\$ 731	\$ 705	\$ 764	\$ 802	\$ 872
Woolwich	\$ 857	\$ 932	\$ 912	\$ 915	\$ 1,000
Wilmot	\$ 900	\$ 999	\$ 1,051	\$ 1,091	\$ 1,111
North Dumfries	\$ 895	\$ 980		\$ 1,010	\$ 1,151
Wellington North				\$ 950	\$ 1,177
Waterloo	\$ 898	\$ 981	\$ 1,190	\$ 1,253	\$ 1,238
Haldimand					\$ 1,461
Kincardine				\$ 2,280	\$ 2,570
The Blue Mountains	\$ 1,835	\$ 2,234	\$ 2,706	\$ 3,318	\$ 3,897
Southwest Average	\$ 124	\$ 169	\$ 234	\$ 383	\$ 460
Southwest Median	\$ 347	\$ 298	\$ 261	\$ 347	\$ 384

Net Financial Liabilities Ratio—Trend

Municipality	2011	2012	2013	2014	2015
Kenora	(0.62)	(0.72)	(0.75)	(0.76)	(1.84)
North Dumfries	(1.26)	1.57		(1.59)	(1.69)
Bracebridge	(1.04)	(1.07)	(1.49)	(1.62)	(1.62)
Wellesley	(1.68)	(1.94)	(1.92)	(1.61)	(1.57)
Woolwich	(1.17)	(1.45)	(1.46)	(1.42)	(1.54)
Wilmot	(1.29)	(1.42)	(1.44)	(1.52)	(1.52)
Lincoln	(1.80)	(1.82)	(1.49)	(1.36)	(1.51)
West Lincoln	(1.58)	(1.78)	(1.85)	(1.69)	(1.46)
Grimsby				(1.49)	(1.42)
Pickering	(1.24)	(1.28)	(1.21)	(1.41)	(1.40)
Markham	(1.35)	(1.01)	(1.42)	(1.35)	(1.29)
Kincardine				(1.08)	(1.18)
Whitby	(1.23)	(1.24)	(1.18)	(1.19)	(1.17)
Oakville	(1.32)	(1.31)	(1.37)	(1.56)	(1.10)
Wellington North				(0.83)	(1.03)
Brock		(0.73)	(0.73)	(0.88)	(0.99)
Milton	(1.07)	(0.95)	(0.94)	(0.91)	(0.99)
The Blue Mountains	(0.59)	(0.71)	(0.79)	(0.85)	(0.97)
Vaughan	(0.78)	(0.96)	(0.90)	(0.99)	(0.94)
Scugog		(0.64)	(0.79)	(0.87)	(0.93)
Niagara-on-the-Lake	(0.99)	(0.97)	(1.04)	(1.09)	(0.92)
Waterloo	(0.62)	(0.75)	(0.87)	(0.89)	(0.88)
Burlington	(0.87)	(0.93)	(0.83)	(0.82)	(0.84)
Thorold	(0.86)	(0.73)	(0.63)	(0.76)	(0.82)
Brampton	(1.03)	(1.06)	(1.22)	(0.77)	(0.80)
Halton Hills	(1.08)	(0.92)	(0.83)	(0.87)	(0.80)
Clarington	(0.64)	(0.89)	(0.89)	(0.80)	(0.77)
Mississauga	(0.91)	(0.83)	(0.71)	(0.56)	(0.71)
Puslinch				(0.61)	(0.70)
Niagara Falls	(0.52)	(0.60)	(0.67)		(0.69)
Aurora	(0.84)	(0.86)	(0.94)	(0.94)	(0.67)
Cambridge	(0.54)	(0.58)	(0.62)	(0.63)	(0.63)
Newmarket	(0.49)	(0.55)	(0.63)	(0.63)	(0.60)
Kitchener	(0.47)	(0.49)	(0.52)	(0.54)	(0.60)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Wainfleet	(0.21)	(0.22)	(0.35)	(0.55)	(0.57)
Centre Wellington				(0.57)	(0.57)
Orillia		(0.30)	(0.38)	(0.35)	(0.54)
Springwater	(0.42)	(0.48)	(0.50)	(0.52)	(0.54)
Fort Erie	(0.26)	(0.23)	(0.39)	(0.48)	(0.53)
Haldimand					(0.53)
Mapleton				(0.60)	(0.52)
Parry Sound				(0.45)	(0.45)
Greater Sudbury	(0.42)	(0.51)	(0.49)	(0.39)	(0.45)
Peterborough	(0.52)	(0.54)	(0.53)	(0.50)	(0.42)
East Gwillimbury	(0.42)	(0.44)	(0.31)	(0.37)	(0.40)
Ingersoll	(0.29)	0.01	(0.04)	(0.20)	(0.35)
Sault Ste Marie	(0.28)	(0.27)	(0.30)	(0.30)	(0.33)
Caledon	(0.37)	(0.44)	(0.49)	(0.33)	(0.31)
Elliot Lake			(0.14)	(0.22)	(0.31)
North Middlesex					(0.28)
Grey Highlands			(0.24)	(0.35)	(0.27)
Windsor	(0.16)	(0.21)	(0.23)	(0.27)	(0.27)
Huntsville	0.22	0.15	0.01	(0.15)	(0.24)
London	0.01	(0.05)	(0.14)	(0.16)	(0.23)
Innisfil	(0.08)	(0.16)	(0.26)	(0.24)	(0.23)
St Thomas	(0.41)	(0.41)	(0.45)	(0.35)	(0.23)
Guelph	(0.14)	(0.16)	(0.10)	(0.16)	(0.22)
Tecumseh					(0.21)
Saugeen Shores		(0.19)	(0.22)	(0.22)	(0.21)
Strathroy-Caradoc			0.12	(0.02)	(0.21)
Chatham-Kent				(0.11)	(0.21)
Erin				(0.10)	(0.20)
Georgina	(0.01)	(0.06)	(0.14)	(0.18)	(0.18)
Espanola					(0.18)
Sarnia		(0.11)	(0.11)	(0.06)	(0.14)
Leamington				(0.04)	(0.09)
St Marys				0.03	(0.09)
Minto				(0.16)	(0.09)
Cornwall		(0.31)	(0.14)	(0.07)	(0.08)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Hamilton	(0.17)	(0.16)	(0.14)	(0.12)	(0.07)
North Bay	(0.10)	(0.11)	(0.02)	(0.08)	(0.05)
Tillsonburg		0.19	0.02	(0.01)	(0.05)
Welland	(0.24)		(0.02)	(0.02)	(0.05)
Kingsville	0.16	0.01	0.03	0.02	0.02
Orangeville	0.35		0.24	0.13	0.04
Whitchurch-Stouffville	0.48	0.47	0.36	0.15	0.07
Guelph-Eramosa				0.07	0.07
St Catharines	(0.24)	(0.35)	(0.17)	0.03	0.08
Collingwood			0.16	0.06	0.10
Brant County		0.28	0.30	0.12	0.11
Lambton Shores	0.88	0.66	0.52	0.31	0.12
Belleville	(0.25)	(0.21)	(0.18)	(0.08)	0.13
King	0.94	0.30	0.42	0.37	0.18
Meaford	0.76	0.53	0.33	0.23	0.18
Port Colborne	0.12	(0.41)		0.46	0.23
Oshawa	0.66	0.56	0.42	0.35	0.26
Thunder Bay	0.23	0.20	0.24	0.33	0.33
Timmins	0.30	0.22	0.21	0.29	0.38
Middlesex Centre	1.35	0.98	0.73	0.63	0.42
Kingston	0.34	0.31	0.39	0.48	0.46
Stratford	0.81	0.79	0.64	0.63	0.48
Brockville	0.74	0.68	0.58	0.58	0.52
North Perth					0.54
Owen Sound	0.51	0.58	0.41	0.37	0.56
Pelham	0.19	0.10	0.15	0.47	0.57
Prince Edward County	0.97	0.87	0.74	0.72	0.65
Ottawa	0.48	0.50	0.56	0.62	0.66
Toronto	0.54	0.51	0.56	0.65	0.68
Barrie	0.83	0.82	0.78	0.70	0.72
Greenstone		0.94	0.96	0.90	0.73
Quinte West	0.07	0.18	0.29	0.41	0.77
Gravenhurst	1.18	1.21	1.09	0.99	0.85
Average	(0.28)	(0.28)	(0.31)	(0.34)	(0.36)
Median	(0.28)	(0.29)	(0.23)	(0.25)	(0.27)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Region Durham	(0.76)	(0.86)	(0.85)	(0.88)	(0.96)
Region Halton	(1.17)	(1.12)	(1.25)	(1.37)	(1.64)
District Muskoka	0.51	0.30	0.17	0.10	(0.02)
Region Peel	(0.06)	0.01	0.04	0.07	0.10
Region Niagara	(0.03)	0.03	0.00	0.05	0.12
Region Waterloo	0.29	0.43	0.62	0.80	0.83
Region York	0.86	0.83	1.02	1.11	0.93
Average	(0.05)	(0.05)	(0.04)	(0.02)	(0.09)
Median	(0.03)	0.03	0.04	0.07	0.10
Grey County					(0.51)
Wellington County				(0.27)	(0.32)
Elgin County					(0.28)
Dufferin County					0.00
Bruce County					0.19
Simcoe County					0.21
Average				(0.27)	(0.12)
Median				(0.27)	(0.14)

Total Asset Consumption Ratio

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

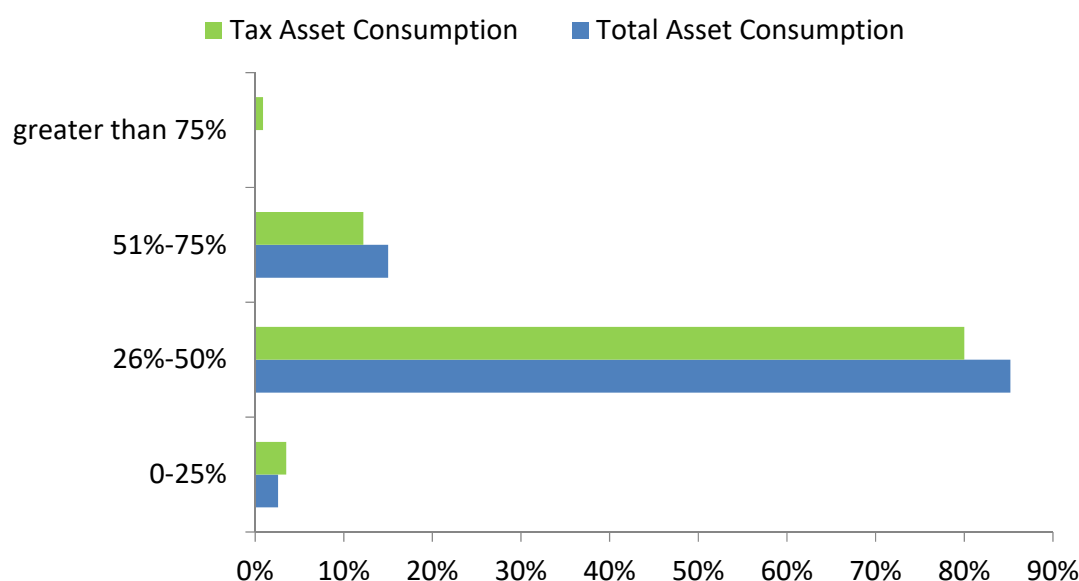
Formula

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

Interpretations

This ratio shows the value of the tangible capital assets that have been consumed. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern. The Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to be relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old.

Summary—2015 Asset Consumption Ratio—Total Survey



Total Asset Consumption Ratio Trend

Municipalities	2011	2012	2013	2014	2015
Vaughan	10.0%	10.4%	10.9%	11.2%	11.5%
Mississauga	15.5%	16.5%	17.4%	18.2%	19.1%
Markham	17.5%	17.5%	18.3%	18.8%	19.4%
Grimsby	23.7%	24.5%	24.4%	25.2%	26.2%
Whitchurch-Stouffville	22.6%	22.4%	24.4%	25.4%	26.6%
Milton	29.3%	29.0%	28.6%	28.5%	26.9%
Barrie	21.7%	23.0%	24.6%	26.1%	27.0%
Woolwich	23.4%	24.7%	25.6%	26.5%	27.5%
Ottawa	26.1%	26.7%	26.9%	26.8%	27.6%
Brampton	25.2%	26.1%	27.4%	27.8%	27.9%
Aurora	24.9%	25.8%	26.4%	28.0%	27.9%
Niagara-on-the-Lake	24.9%	25.5%	26.8%	27.3%	28.0%
Georgina	21.8%	23.6%	25.4%	27.1%	28.6%
Innisfil	27.9%	28.9%	29.3%	29.8%	29.6%
Lambton Shores	23.3%	24.8%	27.2%	28.3%	29.8%
North Middlesex					30.4%
Kitchener	33.2%	33.7%	33.8%	33.9%	30.7%
Middlesex Centre	26.2%	26.8%	28.4%	30.3%	31.2%
St Marys	25.8%	27.7%	28.9%	30.0%	31.4%
Oakville	29.7%	30.0%	31.0%	31.9%	31.5%
North Perth					32.4%
Springwater	26.7%	28.0%	29.5%	31.0%	32.4%
North Dumfries	16.8%	18.0%	19.7%	22.0%	33.8%
Burlington	31.6%	32.3%	32.6%	33.5%	34.1%
Leamington	33.4%	30.4%	31.7%	33.2%	34.2%
Tecumseh					34.3%
London	32.4%	33.0%	33.9%	34.6%	35.3%
Wilmot	42.3%	41.4%	39.0%	41.0%	35.8%
Owen Sound	36.0%	36.2%	37.6%	38.2%	35.9%
Guelph-Eramosa	31.5%	33.4%	33.8%	34.4%	36.1%
Niagara Falls	34.6%	34.9%	36.8%		36.7%
Whitby	31.8%	32.8%	34.1%	35.4%	36.8%
Hamilton	35.9%	35.6%	36.2%	37.1%	36.8%
Kingston	35.0%	35.7%	35.8%	35.9%	36.9%
Waterloo	32.6%	33.7%	35.1%	35.9%	36.9%

Total Asset Consumption Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
Ingersoll	35.2%	36.5%	36.2%	36.2%	36.9%
Thorold	35.3%	35.9%	36.7%	36.5%	37.3%
The Blue Mountains	31.9%	33.5%	35.1%	36.5%	37.5%
Newmarket	33.6%	34.7%	35.7%	36.2%	37.5%
Welland	34.4%	33.8%	34.6%	35.9%	37.5%
West Lincoln	32.8%	34.3%	36.0%	36.9%	37.6%
Centre Wellington	36.5%	37.9%	39.0%	37.2%	37.6%
Parry Sound	30.3%	32.3%	34.4%	36.2%	37.6%
Espanola					37.7%
Stratford	33.6%	34.6%	35.7%	36.8%	37.8%
Clarington	34.9%	36.1%	37.4%	37.9%	38.0%
Gravenhurst	37.8%	31.2%	34.1%	35.9%	38.1%
Collingwood	33.4%	34.5%	35.3%	36.8%	38.2%
Orillia	34.2%	34.3%	35.7%	36.7%	38.2%
Port Colborne	41.0%	42.5%	35.4%	37.3%	38.4%
Saugeen Shores	32.0%	33.8%	35.4%	37.4%	38.7%
St Catharines	40.8%	39.9%	40.3%	39.0%	38.8%
Kenora	33.8%	35.9%	36.8%	44.1%	38.9%
Oshawa	35.7%	37.0%	38.3%	38.6%	39.1%
Fort Erie	36.0%	35.5%	36.6%	38.3%	39.4%
King	42.0%	43.6%	44.7%	42.2%	39.4%
Sault Ste Marie	36.4%	36.9%	38.0%	38.3%	39.4%
Peterborough	39.4%	38.0%	38.6%	38.7%	39.5%
Brockville	49.5%	35.9%	37.0%	38.2%	39.5%
Brant County	39.4%	39.0%	39.4%	39.7%	39.5%
Cambridge	38.2%	39.3%	40.4%	40.1%	39.7%
East Gwillimbury	35.7%	37.9%	38.4%	39.2%	40.2%
Orangeville	37.6%	38.4%	39.7%	38.8%	40.2%
Strathroy-Caradoc	36.5%	38.0%	40.3%	40.3%	40.3%
Sarnia	35.3%	36.4%	37.6%	39.2%	40.7%
Windsor	38.2%	37.6%	38.9%	39.2%	41.0%
Lincoln	42.2%	42.5%	43.1%	40.1%	41.3%
Pelham	37.4%	38.9%	39.8%	40.8%	41.3%
North Bay	39.0%	40.3%	41.3%	41.3%	41.5%
Toronto	41.4%	42.0%	42.5%	42.5%	41.6%

Total Asset Consumption Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
Cornwall	44.3%	44.7%	45.2%	45.4%	42.0%
Tillsonburg	36.8%	38.5%	39.3%	41.3%	42.2%
Halton Hills	42.5%	44.1%	43.0%	43.4%	42.4%
Belleville	40.8%	40.2%	40.7%	41.7%	42.6%
Guelph	40.8%	40.3%	40.9%	42.1%	43.5%
Prince Edward County	37.0%	38.9%	40.8%	42.4%	43.5%
Erin	38.7%	39.5%	41.2%	42.9%	44.3%
Kincardine	42.4%	41.8%	42.6%	43.9%	44.5%
Minto	42.3%	43.4%	44.1%	44.7%	44.7%
Bracebridge	39.3%	41.7%	43.6%	45.1%	45.2%
Scugog	36.7%	39.0%	41.6%	43.6%	45.6%
Chatham-Kent	41.9%	42.6%	43.9%	45.0%	46.0%
St Thomas	44.0%	44.2%	45.3%	45.9%	46.7%
Huntsville	34.1%	38.0%	41.2%	44.0%	46.8%
Haldimand					47.0%
Wainfleet	45.8%	45.4%	45.9%	47.7%	47.2%
Brock	41.5%	42.6%	44.5%	46.5%	48.2%
Greater Sudbury	46.5%	48.0%	49.1%	49.3%	48.6%
Timmins	46.1%	47.1%	47.5%	48.6%	49.0%
Pickering	49.5%	50.2%	50.7%	52.0%	50.3%
Meaford	46.4%	48.0%	49.5%	51.0%	51.3%
Grey Highlands	44.9%	47.0%	48.2%	50.5%	51.5%
Kingsville	45.1%	46.8%	48.8%	50.4%	52.5%
Wellington North	46.4%	48.0%	49.5%	51.0%	52.6%
Greenstone	46.8%	47.7%	49.0%	50.3%	52.6%
Caledon	49.5%	51.3%	52.6%	55.8%	54.9%
Thunder Bay	52.2%	53.3%	54.4%	55.1%	55.0%
Puslinch				63.2%	64.2%
Mapleton	59.0%	59.8%	61.9%	62.8%	64.6%
Quinte West	62.3%	64.7%	65.8%	66.7%	66.2%
Wellesley	56.5%	59.4%	62.1%	64.6%	67.1%
Elliot Lake	77.6%	76.2%	78.4%	78.8%	78.7%
Average	36.5%	37.1%	38.1%	39.4%	39.8%
Median	36.0%	36.9%	37.6%	38.5%	38.7%

Total Asset Consumption Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
Region Halton	23.7%	24.9%	25.7%	26.4%	25.8%
Region Peel	24.6%	25.4%	25.1%	25.5%	26.0%
Region York	30.9%	32.0%	32.0%	32.2%	29.1%
Region Durham	29.3%	30.4%	31.6%	32.0%	33.0%
Region Waterloo	42.0%	42.1%	41.3%	42.1%	41.5%
Region Niagara	40.9%	41.3%	42.4%	42.7%	43.2%
District Muskoka	37.3%	39.2%	41.3%	43.3%	44.0%
Average	32.7%	33.6%	34.2%	34.9%	34.7%
Median	30.9%	32.0%	32.0%	32.2%	33.0%
Simcoe County					32.2%
Wellington County				39.1%	40.6%
Bruce County					41.7%
Dufferin County					41.9%
Elgin County					44.6%
Grey County					58.0%
Average				39.1%	43.2%
Median				39.1%	41.8%

Tax Asset Consumption Ratio

Municipalities	2015	Municipalities	2015	Municipalities	2015
Vaughan	10.2%	Middlesex Centre	37.6%	Scugog	45.6%
Markham	16.4%	East Gwillimbury	37.7%	The Blue Mountains	46.0%
Mississauga	19.1%	Clarington	38.0%	Kincardine	46.0%
Grimsby	24.9%	Gravenhurst	38.1%	Lincoln	46.3%
Barrie	26.7%	Port Colborne	38.2%	Saugeen Shores	46.5%
Milton	26.9%	Kingston	38.2%	Huntsville	46.8%
Brampton	27.9%	Waterloo	38.6%	Wainfleet	47.2%
Ottawa	28.2%	Hamilton	38.8%	Chatham-Kent	47.2%
Aurora	28.9%	Sault Ste Marie	38.8%	King	47.3%
Woolwich	29.0%	Wilmot	38.8%	Erin	47.7%
Whitchurch-Stouffville	29.0%	Oshawa	39.1%	Brock	48.2%
North Perth	31.0%	Welland	39.3%	Belleville	48.7%
Oakville	31.5%	Peterborough	39.3%	Prince Edward County	49.3%
Niagara-on-the-Lake	31.7%	Kenora	39.7%	Meaford	49.7%
Georgina	32.0%	Sarnia	39.9%	Haldimand	50.0%
Kitchener	32.0%	Espanola	40.9%	Pickering	50.3%
Owen Sound	33.1%	Pelham	41.5%	Brockville	50.7%
Innisfil	33.1%	Windsor	41.5%	Grey Highlands	51.8%
Collingwood	33.1%	St Catharines	41.6%	Minto	52.2%
North Dumfries	33.8%	Cambridge	41.7%	Greenstone	52.9%
Niagara Falls	34.0%	Toronto	41.8%	Timmins	53.7%
Burlington	34.1%	Tillsonburg	42.4%	Greater Sudbury	53.7%
Springwater	34.2%	Halton Hills	42.4%	Thunder Bay	53.8%
London	34.5%	St Thomas	42.5%	Strathroy-Caradoc	54.7%
North Middlesex	34.7%	Guelph	42.5%	Caledon	54.9%
St Marys	34.7%	Parry Sound	42.6%	Kingsville	60.6%
Leamington	35.0%	Centre Wellington	43.1%	Wellington North	60.7%
Tecumseh	36.0%	Brant County	43.3%	Puslinch	64.2%
Lambton Shores	36.7%	Thorold	43.5%	Wellesley	67.1%
Whitby	36.8%	West Lincoln	43.6%	Mapleton	67.9%
Orillia	36.8%	Fort Erie	43.9%	Quinte West	71.3%
Newmarket	36.9%	Orangeville	44.9%	Elliot Lake	77.6%
Ingersoll	36.9%	Cornwall	45.2%		
Stratford	37.1%	Bracebridge	45.2%	Average	41.6%
Guelph-Eramosa	37.1%	North Bay	45.3%	Median	41.2%

Tax Asset Consumption Ratio

Municipalities	2015
Region Halton	28.2%
Region Durham	38.1%
Region Peel	32.8%
Region York	37.8%
Region Waterloo	37.9%
Region Niagara	39.6%
District Muskoka	49.1%
Average	37.6%
Median	37.9%
Simcoe County	32.2%
Bruce County	41.7%
Wellington County	40.6%
Dufferin County	41.9%
Elgin County	44.6%
Grey County	58.0%
Average	43.2%
Median	41.8%

Reserves

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

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



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

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

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

Formula

Tax Discretionary Reserves

Taxation

Reserve Financial Indicator Two: Tax Discretionary Reserves per Capita

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

Formula

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

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

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

Formula

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

Interpretations

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

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

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

Municipality	2011	2012	2013	2014	2015
Orillia		-36%	-21%	-12%	-5%
Newmarket	25%	27%	32%	15%	-3%
Strathroy-Caradoc			4%	3%	5%
Brockville	9%	11%	12%	14%	13%
St Thomas	27%	25%	27%	20%	18%
Pelham	26%	21%	15%	9%	18%
Ottawa	21%	22%	23%	24%	22%
Orangeville	14%		20%	20%	25%
Tillsonburg		31%	31%	33%	26%
Sarnia	27%	29%	25%	26%	27%
Belleville	22%	22%	23%	24%	28%
North Bay	27%	28%	29%	29%	29%
Sault Ste Marie	26%	27%	28%	28%	30%
Barrie	53%	35%	31%	30%	31%
Quinte West	49%	41%	38%	34%	32%
Timmins	28%	32%	31%	33%	32%
Guelph	49%	42%	41%	36%	33%
Greenstone			27%	28%	35%
Huntsville	46%	45%	51%	60%	39%
St Catharines	80%	78%	56%	53%	41%
Ingersoll	23%	29%	33%	30%	42%
Prince Edward County	31%	32%	39%	38%	42%
Espanola					43%
Kitchener	26%	29%	34%	36%	45%
Toronto	37%	44%	53%	48%	45%
Oshawa	30%	39%	38%	34%	46%
Woolwich	69%	64%	57%	47%	46%
Meaford	9%	19%	37%	45%	46%
Guelph-Eramosa				44%	48%
Erin				48%	49%
North Dumfries				54%	50%
Niagara-on-the-Lake	57%	58%	61%	60%	51%
Stratford	55%	51%	50%	49%	52%
Grey Highlands			63%	48%	52%
Bracebridge	62%	68%	77%	74%	52%

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

Municipality	2011	2012	2013	2014	2015
Caledon	76%	82%	79%	74%	54%
Thunder Bay	74%	77%	67%	59%	55%
Wilmot	34%	49%	51%	56%	56%
Windsor	49%	47%	52%	53%	56%
Greater Sudbury	46%	56%	54%	54%	57%
Hamilton	70%	68%	62%	61%	58%
Collingwood			65%	59%	59%
Minto				58%	60%
Peterborough	63%	67%	65%	63%	61%
Georgina	60%	53%	54%	60%	62%
Cambridge	59%	54%	54%	56%	64%
Lambton Shores	26%	33%	32%	45%	64%
Cornwall		73%	64%	66%	66%
Fort Erie	46%	46%	56%	61%	69%
Vaughan	114%	106%	85%	79%	70%
Elliot Lake			65%	71%	70%
Innisfil	61%	66%	82%	76%	70%
Welland	79%	74%	81%	76%	70%
Halton Hills	68%	78%	62%	64%	71%
East Gwillimbury	65%	62%	69%	74%	72%
Gravenhurst	93%	95%	91%	83%	73%
Brampton	78%	75%	68%	71%	73%
Lincoln	95%	97%	101%	78%	75%
Pickering	66%	61%	53%	80%	75%
Kingsville	37%	31%	83%	72%	75%
Waterloo	67%	73%	77%	88%	76%
London	53%	56%	61%	76%	78%
Burlington	74%	76%	79%	78%	80%
Kingston	73%	74%	76%	73%	80%
Mississauga	94%	88%	79%	79%	80%
Niagara Falls	57%	65%	74%	N/A	80%
Grimsby				91%	82%
King	43%	49%	59%	63%	82%
Middlesex Centre	45%	68%	79%	76%	83%
Whitchurch-Stouffville	62%	61%	89%	88%	87%

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

Municipality	2011	2012	2013	2014	2015
St Marys				78%	87%
Port Colborne				41%	89%
North Perth					90%
Wainfleet	48%	54%	66%	87%	90%
The Blue Mountains	93%	83%	83%	82%	91%
Scugog		89%	95%	98%	91%
Centre Wellington				94%	92%
Brant County		25%	30%	100%	94%
Mapleton				55%	94%
Puslinch				82%	94%
Chatham-Kent				86%	98%
Owen Sound	113%	103%	102%	103%	98%
Tecumseh					99%
Markham	153%	149%	156%	111%	99%
Wellesley	99%	105%	115%	100%	101%
Springwater	129%	124%	154%	156%	104%
Whitby	101%	108%	112%	109%	110%
Kincardine				137%	112%
Leamington				104%	112%
Oakville	94%	94%	104%	132%	113%
Kenora	98%	107%	110%	111%	117%
Parry Sound				138%	123%
North Middlesex					125%
Clarington	133%	160%	139%	138%	129%
Saugeen Shores		168%	159%	144%	132%
Wellington North				137%	132%
West Lincoln	117%	134%	155%	157%	133%
Brock		114%	118%	127%	135%
Haldimand					160%
Milton	126%	122%	119%	112%	160%
Aurora	167%	128%	145%	157%	161%
Thorold	200%	189%	182%	193%	207%
Average	65%	66%	67%	70%	72%
Median	59%	61%	62%	64%	70%

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

Municipality	2011	2012	2013	2014	2015
Region Waterloo	48%	42%	40%	48%	42%
Region Niagara	45%	41%	42%	43%	47%
District Muskoka	51%	63%	67%	67%	72%
Region Peel	113%	111%	119%	120%	119%
Region Durham	106%	106%	113%	122%	137%
Region Halton	120%	153%	155%	172%	208%
Region York	129%	136%	178%	191%	212%
Average	87%	93%	102%	109%	120%
Median	106%	106%	113%	120%	119%
Elgin County					21%
Dufferin County					50%
Bruce County					55%
Simcoe County					63%
Wellington County				80%	83%
Grey County					90%
Average				80%	60%
Median				80%	59%

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

Municipality	2011	2012	2013	2014	2015
Orillia		-29%	-17%	-10%	-4%
Newmarket	18%	19%	23%	11%	-2%
Strathroy-Caradoc			3%	3%	4%
Brockville	7%	9%	10%	11%	11%
St Thomas	21%	18%	21%	16%	15%
Pelham	22%	18%	13%	7%	16%
Ottawa	15%	16%	16%	17%	16%
Tillsonburg		21%	23%	23%	18%
Kitchener		12%	14%	15%	19%
Orangeville			16%	16%	20%
Sarnia	19%	23%	20%	20%	21%
Sault Ste Marie	18%	20%	20%	21%	22%
Toronto	18%	23%	28%	25%	22%
Thunder Bay	29%	31%	27%	24%	22%
North Bay	20%	21%	22%	22%	23%
Belleville	19%	18%	19%	20%	24%
Timmins	21%	23%	23%	25%	25%
Barrie	42%	28%	25%	24%	25%
Guelph	37%	32%	31%	27%	25%
Greenstone		19%	19%	21%	27%
Huntsville	31%	31%	38%	40%	27%
Quinte West	42%	36%	34%	30%	29%
St Catharines	58%	58%	42%	39%	29%
Niagara-on-the-Lake	33%	35%	38%	37%	32%
Woolwich	37%	44%	40%	33%	32%
Erin				36%	32%
North Dumfries				34%	33%
Oshawa	23%	30%	29%	26%	33%
Prince Edward County	24%	26%	31%	30%	34%
Espanola					34%
Ingersoll	17%	24%	28%	24%	35%
Stratford	36%	34%	35%	34%	36%
Wilmot	22%	32%	31%	36%	37%
Windsor	33%	34%	38%	38%	38%
Guelph-Eramosa				33%	38%

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

Municipality	2011	2012	2013	2014	2015
Meaford	7%	16%	31%	38%	38%
Minto				36%	39%
Lambton Shores	19%	24%	24%	31%	39%
Caledon	52%	56%	54%	53%	39%
Bracebridge	45%	47%	61%	58%	40%
Greater Sudbury	33%	39%	39%	39%	41%
Grey Highlands			45%	37%	42%
Niagara Falls	38%	39%	46%		42%
Peterborough	42%	45%	43%	44%	43%
Hamilton	50%	50%	46%	46%	44%
Collingwood			52%	45%	46%
Cornwall		49%	44%	46%	47%
Georgina	50%	45%	44%	45%	48%
Welland	51%	52%	51%	53%	48%
Elliot Lake			43%	53%	49%
Waterloo	37%	48%	49%	56%	50%
Cambridge	37%	37%	39%	42%	50%
Vaughan	76%	71%	59%	57%	50%
King	28%	23%	34%	36%	50%
Port Colborne				32%	50%
Mississauga	54%	51%	48%	50%	51%
Middlesex Centre	36%	51%	59%	58%	51%
East Gwillimbury	45%	47%	46%	51%	51%
Brampton	53%	51%	57%	50%	51%
Innisfil	44%	48%	55%	53%	51%
Halton Hills	45%	55%	45%	46%	52%
Kingston	48%	50%	52%	49%	55%
Centre Wellington				53%	56%
Burlington	47%	51%	53%	53%	56%
Pickering	47%	47%	41%	61%	56%
North Perth					58%
Gravenhurst	69%	76%	73%	65%	58%
Fort Erie	36%	35%	47%	51%	59%
Whitchurch-Stouffville	30%	41%	61%	56%	59%
Markham	89%	56%	90%	65%	59%

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

Municipality	2011	2012	2013	2014	2015
London	37%	41%	46%	57%	59%
Lincoln	75%	78%	74%	58%	60%
Kingsville	28%	24%	68%	63%	64%
St Marys				57%	64%
Wellesley	64%	78%	82%	66%	65%
Grimsby				74%	65%
The Blue Mountains	68%	64%	64%	57%	66%
Scugog		63%	67%	68%	67%
Kincardine				47%	70%
Whitby	70%	75%	72%	72%	72%
Puslinch				59%	72%
Wainfleet	40%	45%	52%	69%	73%
Mapleton				44%	73%
Chatham-Kent				66%	76%
Brant County		19%	25%	51%	78%
Owen Sound	82%	77%	77%	83%	78%
Tecumseh					79%
Oakville	61%	65%	71%	91%	80%
Springwater	97%	103%	123%	124%	82%
Milton	62%	59%	61%	59%	85%
Kenora	70%	78%	81%	82%	87%
Saugeen Shores		103%	98%	92%	87%
Parry Sound				83%	88%
Haldimand					90%
Leamington				86%	93%
West Lincoln	82%	93%	113%	120%	95%
Clarington	90%	110%	102%	103%	96%
Aurora	101%	80%	99%	100%	99%
North Middlesex					102%
Wellington North				104%	103%
Brock		94%	95%	101%	110%
Thorold	159%	152%	149%	160%	163%
Average	45%	46%	47%	49%	51%
Median	39%	44%	44%	46%	50%

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

Municipality	2011	2012	2013	2014	2015
Region Niagara	31%	29%	30%	30%	33%
Region Waterloo	37%	33%	32%	39%	34%
District Muskoka	43%	53%	57%	57%	61%
Region Peel	93%	92%	97%	98%	99%
Region Durham	89%	92%	99%	105%	117%
Region York	107%	111%	139%	147%	157%
Region Halton	93%	114%	118%	132%	159%
Average	70%	75%	82%	87%	94%
Median	89%	92%	97%	98%	99%
Elgin County					15%
Dufferin County					38%
Bruce County					42%
Simcoe County					50%
Grey County					65%
Wellington County				65%	67%
Average				65%	46%
Median				65%	46%

2015 Total and Tax Reserve Per Capita

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Orillia	\$ 356	\$ (77)
Newmarket	\$ 466	\$ (16)
Strathroy-Caradoc	\$ 564	\$ 35
Pelham	\$ 270	\$ 112
Woolwich	\$ 390	\$ 161
Wilmot	\$ 333	\$ 190
Brockville	\$ 410	\$ 200
Tillsonburg	\$ 210	\$ 210
St Thomas	\$ 688	\$ 213
Kitchener	\$ 215	\$ 216
Guelph-Eramosa	\$ 374	\$ 221
North Dumfries	\$ 223	\$ 224
Huntsville	\$ 232	\$ 232
Erin	\$ 387	\$ 241
Sarnia	\$ 397	\$ 241
Orangeville	\$ 496	\$ 260
St Catharines	\$ 377	\$ 292
Niagara-on-the-Lake	\$ 538	\$ 329
Minto	\$ 1,028	\$ 341
Oshawa	\$ 347	\$ 347
Wellesley	\$ 356	\$ 356
Quinte West	\$ 536	\$ 360
Vaughan	\$ 636	\$ 363
Cambridge	\$ 468	\$ 364
Ottawa	\$ 384	\$ 369
Markham	\$ 554	\$ 397
Centre Wellington	\$ 923	\$ 398
Lincoln	\$ 891	\$ 400
Bracebridge	\$ 412	\$ 412
Sault Ste Marie	\$ 424	\$ 417
Barrie	\$ 612	\$ 422
Whitchurch-Stouffville	\$ 542	\$ 423
North Bay	\$ 590	\$ 425
Grey Highlands	\$ 756	\$ 425
Ingersoll	\$ 430	\$ 430

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Grimsby	\$ 733	\$ 446
Caledon	\$ 450	\$ 450
East Gwillimbury	\$ 642	\$ 457
Welland	\$ 461	\$ 459
Mississauga	\$ 461	\$ 461
Belleville	\$ 839	\$ 461
Puslinch	\$ 462	\$ 462
Scugog	\$ 463	\$ 463
Brampton	\$ 466	\$ 466
Mapleton	\$ 707	\$ 475
Halton Hills	\$ 477	\$ 477
Pickering	\$ 483	\$ 483
Kingsville	\$ 799	\$ 490
Timmins	\$ 494	\$ 494
Waterloo	\$ 495	\$ 495
Georgina	\$ 648	\$ 501
West Lincoln	\$ 588	\$ 515
Meaford	\$ 653	\$ 527
Fort Erie	\$ 699	\$ 531
Prince Edward County	\$ 604	\$ 531
Guelph	\$ 1,366	\$ 534
Burlington	\$ 614	\$ 614
Whitby	\$ 615	\$ 615
Springwater	\$ 976	\$ 623
Middlesex Centre	\$ 655	\$ 635
Toronto	\$ 839	\$ 647
Niagara Falls	\$ 715	\$ 652
Elliot Lake	\$ 831	\$ 667
Lambton Shores	\$ 1,308	\$ 677
Espanola	\$ 897	\$ 681
Wainfleet	\$ 686	\$ 686
Port Colborne	\$ 949	\$ 686
Innisfil	\$ 969	\$ 692
North Perth	\$ 659	\$ 708
Gravenhurst	\$ 729	\$ 729

2015 Total and Tax Reserve Per Capita (cont'd)

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Milton	\$ 738	\$ 738
Clarington	\$ 747	\$ 747
Wellington North	\$ 1,257	\$ 762
Collingwood	\$ 1,782	\$ 781
Greater Sudbury	\$ 998	\$ 812
Windsor	\$ 876	\$ 819
Stratford	\$ 811	\$ 835
Peterborough	\$ 1,301	\$ 867
Thunder Bay	\$ 891	\$ 873
Tecumseh	\$ 1,234	\$ 873
Hamilton	\$ 1,280	\$ 880
King	\$ 990	\$ 908
Cornwall	\$ 1,090	\$ 914
Brock	\$ 965	\$ 965
Oakville	\$ 970	\$ 970
Leamington	\$ 1,735	\$ 1,006
Greenstone	\$ 1,031	\$ 1,027
Aurora	\$ 1,060	\$ 1,032
North Middlesex	\$ 1,099	\$ 1,058
London	\$ 1,489	\$ 1,094
Saugeen Shores	\$ 1,307	\$ 1,121
Owen Sound	\$ 1,250	\$ 1,141
Brant County	\$ 1,470	\$ 1,171
Kingston	\$ 1,806	\$ 1,316
Chatham-Kent	\$ 1,370	\$ 1,329
Kincardine	\$ 2,701	\$ 1,347
St Marys	\$ 1,734	\$ 1,449
Thorold	\$ 1,898	\$ 1,489
Parry Sound	\$ 2,593	\$ 1,758
Kenora	\$ 1,908	\$ 1,767
The Blue Mountains	\$ 5,580	\$ 1,974
Haldimand	\$ 2,987	\$ 2,180
Average	\$ 884	\$ 641
Median	\$ 694	\$ 508

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Region Niagara	\$ 633	\$ 353
Region Waterloo	\$ 455	\$ 364
Region Peel	\$ 1,111	\$ 782
District Muskoka	\$ 1,424	\$ 1,082
Region Durham	\$ 1,563	\$ 1,241
Region Halton	\$ 1,743	\$ 1,408
Region York	\$ 1,833	\$ 1,711
Average	\$ 1,252	\$ 991
Median	\$ 1,424	\$ 1,082
Elgin County	\$ 130	\$ 130
Dufferin County	\$ 288	\$ 288
Simcoe County	\$ 321	\$ 321
Bruce County	\$ 368	\$ 368
Grey County	\$ 497	\$ 497
Wellington County	\$ 774	\$ 774
Average	\$ 396	\$ 396
Median	\$ 345	\$ 345

Debt

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

Measures of the tax and revenue base, such as:

- Projections of key, relevant economic variables
- Population trends
- Utilization trends for services underlying revenues

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

- Revenues and expenditures
- Net revenues available after meeting operating requirements
- Reliability of revenues expected to pay debt service
- Unreserved fund balance levels

Debt service obligations such as:

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

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

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

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

Formula

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



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

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

Formula

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

Target

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

Interpretations

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

Financial Debt Indicator Three: Debt Outstanding per Capita

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

Formula

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

Financial Debt Indicator Four: Debt Outstanding Per Own Source Revenues

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

Formula

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

Financial Debt Indicator Five: Debt to Reserve Ratio

Formula

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

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

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

Formula

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

Target

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

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

Municipality	2011	2012	2013	2014	2015
Brampton	0.0%	0.0%	0.0%	0.0%	0.0%
Kenora	0.0%	0.8%	0.7%	0.7%	0.0%
Mapleton				0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitby	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	1.8%	1.7%	1.5%	0.0%	0.0%
Georgina	0.2%	0.1%	0.0%	0.0%	0.0%
East Gwillimbury	0.1%	0.0%	0.0%	0.0%	0.0%
Grimsby	0.0%			0.2%	0.1%
Scugog	0.0%	0.8%	0.2%	0.1%	0.1%
Grey Highlands	0.0%	0.0%	0.1%	0.2%	0.2%
North Middlesex					0.2%
Markham	0.0%	0.1%	0.2%	0.2%	0.2%
Wainfleet	0.3%	0.3%	0.3%	0.3%	0.3%
Espanola					0.3%
Aurora	1.0%	0.6%	0.6%	0.4%	0.3%
Wellesley	0.8%	0.8%	0.6%	0.4%	0.3%
Mississauga	0.0%	0.0%	0.1%	0.2%	0.3%
Niagara-on-the-Lake	0.8%	0.7%	0.5%	0.3%	0.3%
Sault Ste Marie	0.7%	0.6%	0.5%	0.4%	0.3%
Cambridge	0.3%	0.4%	0.4%	0.4%	0.3%
Greater Sudbury	0.5%	0.3%	0.3%	0.3%	0.4%
Puslinch				0.5%	0.4%
The Blue Mountains	0.0%	0.4%	0.5%	0.5%	0.4%
Saugeen Shores		0.6%	0.5%	0.5%	0.4%
Sarnia	1.7%	1.5%	0.7%	0.6%	0.5%
Thorold	0.5%	0.6%	0.5%	0.5%	0.5%
Lincoln	0.6%	0.3%	0.5%	0.6%	0.6%
Brock	0.0%	-0.1%	0.7%	0.6%	0.6%
Fort Erie	0.8%	0.7%	0.7%	0.7%	0.6%
Elliot Lake	0.0%	0.0%	1.1%	0.3%	0.6%
Strathroy-Caradoc	0.0%	0.0%	0.7%	0.7%	0.6%
Kincardine				0.4%	0.6%
Orillia		0.2%	0.9%	0.8%	0.7%
Barrie	0.8%	0.7%	0.8%	0.8%	0.7%

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

Municipality	2011	2012	2013	2014	2015
Thunder Bay	1.0%	1.0%	0.9%	0.8%	0.8%
Erin				1.1%	0.8%
Pickering	1.0%	1.1%	0.9%	0.9%	0.8%
Cornwall		0.8%	1.2%	1.2%	0.9%
Timmins	0.6%	1.1%	1.1%	1.0%	0.9%
Windsor	1.5%	1.5%	1.1%	1.1%	0.9%
Hamilton	1.7%	1.5%	1.3%	1.1%	1.1%
Clarington	2.2%	1.7%	1.3%	1.2%	1.1%
St Thomas	1.6%	1.3%	1.2%	1.3%	1.1%
Guelph	1.7%	1.7%	1.5%	1.6%	1.2%
Meaford	2.0%	1.9%	1.7%	1.3%	1.2%
Vaughan	1.0%	1.1%	1.3%	1.2%	1.2%
Kingsville	0.9%	0.6%	0.6%	1.4%	1.2%
Port Colborne	1.6%	1.0%		1.9%	1.2%
Springwater	1.0%	1.1%	0.9%	1.0%	1.2%
London	1.1%	1.4%	1.3%	1.3%	1.2%
Burlington	1.6%	1.5%	1.4%	1.3%	1.2%
Minto			0.0%	1.4%	1.3%
Quinte West	1.3%	0.9%	1.0%	1.2%	1.3%
Prince Edward County	1.8%	1.8%	1.7%	1.5%	1.3%
Woolwich	1.3%	1.5%	1.5%	1.4%	1.3%
North Dumfries	1.6%	1.7%		1.5%	1.3%
Centre Wellington				1.5%	1.4%
Caledon	2.6%	2.3%	1.9%	1.9%	1.4%
Belleville	0.1%	0.2%	0.8%	1.4%	1.4%
Kitchener	1.3%	1.5%	1.5%	1.4%	1.4%
Pelham	1.3%	1.5%	1.0%	1.1%	1.4%
Chatham-Kent				1.6%	1.4%
Haldimand					1.5%
Owen Sound	2.0%	2.0%	1.6%	1.7%	1.5%
King	1.9%	1.3%	1.5%	1.4%	1.5%
Halton Hills	0.4%	0.8%	1.3%	1.5%	1.5%
Milton	1.9%	1.6%	1.5%	1.3%	1.5%
Ingersoll	1.7%	1.6%	1.2%	1.7%	1.5%
Oakville	1.2%	1.1%	1.0%	0.9%	1.6%

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

Municipality	2011	2012	2013	2014	2015
Brockville	2.7%	2.4%	2.2%	2.0%	1.6%
Middlesex Centre	0.2%	0.8%	2.5%	2.3%	1.6%
Bracebridge	2.4%	2.0%	2.1%	1.9%	1.7%
North Bay	2.1%	2.0%	1.9%	1.9%	1.7%
Niagara Falls	2.9%	2.7%	2.6%	N/A	1.8%
Peterborough	2.3%	2.1%	1.9%	1.9%	1.8%
Brant County	0.0%	0.8%	1.3%	0.8%	1.9%
Lambton Shores	3.0%	2.7%	2.5%	2.1%	2.0%
Guelph-Eramosa				2.4%	2.0%
Parry Sound				1.9%	2.0%
Oshawa	3.3%	3.0%	2.2%	2.3%	2.1%
Leamington				2.3%	2.1%
Orangeville	0.7%		2.3%	2.3%	2.1%
Newmarket	3.2%	2.8%	2.6%	2.4%	2.2%
Stratford	2.1%	2.8%	2.4%	2.3%	2.3%
St Catharines	2.1%	2.2%	2.2%	2.1%	2.4%
Greenstone	0.0%	2.6%	2.7%	2.6%	2.4%
Wellington North				3.1%	2.5%
Tillsonburg		4.0%	3.9%	2.9%	2.6%
Huntsville	3.8%	3.5%	3.4%	2.8%	2.6%
Kingston	2.2%	2.3%	2.3%	2.8%	2.7%
St Marys			0.0%	3.1%	2.7%
Innisfil	4.8%	4.3%	3.3%	3.0%	2.8%
Tecumseh					2.9%
Collingwood			3.3%	2.8%	2.9%
North Perth					2.9%
Ottawa	2.7%	2.8%	3.0%	3.2%	3.1%
Welland	2.7%	2.9%	2.2%	3.7%	3.2%
Whitchurch-Stouffville	2.4%	4.9%	4.3%	4.0%	3.9%
Waterloo	4.4%	4.8%	4.2%	3.9%	3.9%
Toronto	3.6%	3.9%	4.1%	4.2%	3.9%
Gravenhurst	4.3%	7.0%	7.6%	6.9%	6.0%
Average	1.4%	1.5%	1.5%	1.4%	1.4%
Median	1.3%	1.3%	1.2%	1.3%	1.2%

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

Municipality	2011	2012	2013	2014	2015
District Muskoka	1.0%	0.6%	0.6%	0.5%	0.5%
Region Halton	0.3%	0.8%	0.7%	0.6%	0.8%
Region Durham	0.8%	0.8%	0.9%	1.0%	0.9%
Region Peel	1.7%	1.5%	1.4%	1.4%	1.2%
Region Niagara	2.1%	1.8%	1.6%	1.6%	1.7%
Region York	1.7%	0.0%	1.7%	1.9%	1.8%
Region Waterloo	2.2%	1.9%	1.8%	2.3%	2.3%
Average	1.4%	1.1%	1.2%	1.3%	1.3%
Median	1.7%	0.8%	1.4%	1.4%	1.2%
Grey County					0.1%
Elgin County					0.4%
Simcoe County					0.5%
Wellington County				1.6%	1.4%
Dufferin County					2.2%
Bruce County					3.0%
Average				1.6%	1.3%
Median				1.6%	1.0%

2015 Total and Tax Debt Charges as a % of Own Source Revenues

Municipality	2015 Total Debt Charges as a % of Own Source Revenues	2015 Tax Debt Charges as a % of Own Source Revenues
Brampton	0.0%	0.0%
Kenora	0.0%	0.0%
Aurora	2.3%	0.0%
Caledon	4.0%	0.0%
East Gwillimbury	0.2%	0.0%
Kingston	6.3%	0.0%
Markham	0.3%	0.0%
Scugog	0.2%	0.0%
Timmins	1.4%	0.0%
West Lincoln	0.0%	0.0%
Whitby	0.0%	0.0%
Wilmot	0.0%	0.0%
North Dumfries	3.9%	0.1%
Grimsby	0.1%	0.1%
Clarington	5.2%	0.5%
The Blue Mountains	1.8%	0.5%
Windsor	2.1%	0.5%
Georgina	2.9%	0.5%
Wainfleet	1.4%	1.1%
Sault Ste Marie	1.0%	1.2%
Thorold	0.9%	1.2%
Brock	1.6%	1.6%
Mississauga	1.7%	1.7%
Kincardine	6.7%	1.9%
Oakville	4.6%	1.9%
Elliot Lake	1.6%	2.0%
Greater Sudbury	1.9%	2.0%
Centre Wellington	9.3%	2.1%
Innisfil	5.0%	2.1%
Whitchurch-Stouffville	6.6%	2.1%
Chatham-Kent	6.6%	2.1%
Kingsville	11.7%	2.3%
Strathroy-Caradoc	4.8%	2.4%
Wellesley	2.8%	2.5%
Cambridge	1.6%	2.5%

Municipality	2015 Total Debt Charges as a % of Own Source Revenues	2015 Tax Debt Charges as a % of Own Source Revenues
Puslinch	2.6%	2.6%
Halton Hills	7.9%	2.6%
Thunder Bay	5.6%	2.8%
Barrie	8.0%	2.8%
Fort Erie	3.7%	2.8%
Woolwich	2.3%	3.0%
Belleville	4.6%	3.0%
Grey Highlands	2.9%	3.5%
Cornwall	3.0%	3.5%
Lincoln	2.8%	3.5%
St Thomas	3.5%	3.6%
Parry Sound	8.2%	3.7%
Middlesex Centre	8.9%	3.9%
Milton	6.3%	3.9%
Orillia	3.2%	3.9%
Niagara-on-the-Lake	2.8%	4.0%
Bracebridge	4.0%	4.0%
Prince Edward County	7.8%	4.1%
Springwater	3.8%	4.1%
Pickering	4.2%	4.2%
Kitchener	4.2%	4.4%
Guelph	4.1%	4.4%
Erin	3.9%	4.5%
Leamington	10.8%	4.6%
Owen Sound	7.6%	4.6%
Meaford	6.2%	4.6%
Haldimand	4.1%	4.7%
Quinte West	3.9%	4.8%
Peterborough	7.1%	4.8%
Hamilton	4.8%	4.8%
Niagara Falls	5.0%	4.9%
North Middlesex	6.6%	5.0%
Pelham	6.5%	5.1%
Waterloo	5.1%	5.2%
Port Colborne	5.0%	5.3%

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

Municipality	2015 Total Debt Charges as a % of Own Source Revenues	2015 Tax Debt Charges as a % of Own Source Revenues
Vaughan	4.5%	5.3%
Newmarket	4.8%	5.4%
Oshawa	5.5%	5.5%
Tecumseh	9.9%	5.8%
Brant County	6.9%	5.8%
Ottawa	7.5%	6.1%
Ingersoll	6.1%	6.1%
Burlington	6.3%	6.3%
Mapleton	5.6%	6.4%
Brockville	5.4%	6.5%
Orangeville	5.1%	6.6%
Stratford	9.8%	6.6%
Sarnia	5.0%	6.6%
Huntsville	6.9%	6.9%
Tillsonburg	7.5%	7.5%
London	7.5%	7.5%
North Perth	6.4%	7.6%
Guelph-Eramosa	6.3%	7.7%
North Bay	9.3%	7.8%
Toronto	7.2%	8.0%
Lambton Shores	6.2%	8.0%
St Marys	6.7%	8.1%
Saugeen Shores	6.4%	8.4%
St Catharines	8.1%	9.2%
King	9.2%	10.4%
Greenstone	9.8%	10.8%
Gravenhurst	11.9%	11.9%
Collingwood	9.9%	12.0%
Minto	9.4%	13.4%
Wellington North	10.0%	13.8%
Welland	11.9%	14.3%
Espanola	13.6%	16.8%
Average	5.2%	4.4%
Median	5.0%	4.0%

Municipality	2015 Total Debt Charges as a % of Own Source Revenues	2015 Tax Debt Charges as a % of Own Source Revenues
Region Peel	8.9%	0.6%
Region York	11.4%	1.1%
Region Halton	6.9%	1.2%
Region Durham	4.3%	2.0%
Region Waterloo	9.0%	6.7%
District Muskoka	7.9%	8.1%
Region Niagara	6.7%	8.3%
Average	7.9%	4.0%
Median	7.9%	2.0%
Elgin County	0.4%	0.4%
Grey County	0.9%	0.9%
Simcoe County	3.7%	3.7%
Wellington County	4.5%	4.0%
Dufferin County	7.1%	7.1%
Bruce County	7.4%	7.4%
Average	4.0%	3.9%
Median	4.1%	3.9%

2015 Total Debt Outstanding Per Capita

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita	Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Brampton	\$ -	\$ -	Caledon	\$ 229	\$ 229
Mapleton	\$ -	\$ -	Greater Sudbury	\$ 532	\$ 239
West Lincoln	\$ -	\$ -	North Middlesex	\$ 418	\$ 275
Espanola	\$ 1,086	\$ -	Elliot Lake	\$ 287	\$ 287
Kenora	\$ -	\$ -	Springwater	\$ 336	\$ 295
Whitby	\$ -	\$ -	Guelph-Eramosa	\$ 358	\$ 301
Wilmot	\$ -	\$ -	Windsor	\$ 463	\$ 330
East Gwillimbury	\$ 0	\$ 0	Bracebridge	\$ 330	\$ 330
Grimsby	\$ 1	\$ 1	Wellington North	\$ 604	\$ 333
Georgina	\$ 249	\$ 16	Newmarket	\$ 458	\$ 335
Scugog	\$ 17	\$ 17	Timmins	\$ 779	\$ 344
Wellesley	\$ 22	\$ 21	St Thomas	\$ 434	\$ 357
Wainfleet	\$ 37	\$ 37	Barrie	\$ 1,939	\$ 363
Markham	\$ 39	\$ 39	Kingsville	\$ 762	\$ 365
Puslinch	\$ 46	\$ 46	Burlington	\$ 387	\$ 387
Grey Highlands	\$ 186	\$ 54	Meaford	\$ 719	\$ 391
Thorold	\$ 96	\$ 96	Kitchener	\$ 395	\$ 395
Sarnia	\$ 256	\$ 101	Minto	\$ 925	\$ 406
Cambridge	\$ 161	\$ 104	Pelham	\$ 483	\$ 411
Saugeen Shores	\$ 896	\$ 116	Milton	\$ 415	\$ 415
Sault Ste Marie	\$ 116	\$ 116	Prince Edward County	\$ 1,329	\$ 416
Brock	\$ 118	\$ 118	Leamington	\$ 1,304	\$ 424
Lincoln	\$ 132	\$ 132	Orillia	\$ 443	\$ 443
Niagara-on-the-Lake	\$ 253	\$ 136	Kincardine	\$ 449	\$ 449
Fort Erie	\$ 291	\$ 136	Huntsville	\$ 464	\$ 464
Woolwich	\$ 151	\$ 138	Ingersoll	\$ 492	\$ 492
Vaughan	\$ 169	\$ 141	Chatham-Kent	\$ 1,055	\$ 492
Mississauga	\$ 144	\$ 144	Port Colborne	\$ 704	\$ 499
Erin	\$ 182	\$ 177	The Blue Mountains	\$ 704	\$ 502
North Dumfries	\$ 190	\$ 185	Oshawa	\$ 516	\$ 516
Strathroy-Caradoc	\$ 382	\$ 185	Middlesex Centre	\$ 1,321	\$ 547
Pickering	\$ 186	\$ 186	Cornwall	\$ 547	\$ 547
Aurora	\$ 201	\$ 201	Halton Hills	\$ 548	\$ 548
Centre Wellington	\$ 994	\$ 203	Niagara Falls	\$ 673	\$ 568
Clarington	\$ 217	\$ 217	Hamilton	\$ 716	\$ 574

2015 Total Debt Outstanding Per Capita (cont'd)

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Guelph	\$ 626	\$ 585
Waterloo	\$ 654	\$ 592
Haldimand	\$ 786	\$ 618
Tillsonburg	\$ 624	\$ 624
Brockville	\$ 861	\$ 627
Owen Sound	\$ 729	\$ 643
Oakville	\$ 648	\$ 648
Whitchurch-Stouffville	\$ 687	\$ 687
North Perth	\$ 1,334	\$ 699
Orangeville	\$ 703	\$ 703
London	\$ 925	\$ 725
St Catharines	\$ 776	\$ 734
Tecumseh	\$ 933	\$ 737
Quinte West	\$ 1,388	\$ 746
Thunder Bay	\$ 1,618	\$ 768
King	\$ 1,021	\$ 771
Innisfil	\$ 776	\$ 776
Lambton Shores	\$ 1,344	\$ 790
Welland	\$ 919	\$ 817
Parry Sound	\$ 2,060	\$ 854
Brant County	\$ 1,180	\$ 916
North Bay	\$ 1,360	\$ 1,010
Peterborough	\$ 1,289	\$ 1,015
Collingwood	\$ 1,574	\$ 1,017
Belleville	\$ 1,564	\$ 1,118
St Marys	\$ 1,471	\$ 1,186
Ottawa	\$ 2,017	\$ 1,590
Stratford	\$ 2,523	\$ 1,632
Kingston	\$ 2,303	\$ 1,659
Gravenhurst	\$ 1,728	\$ 1,728
Toronto	\$ 1,879	\$ 1,879
Greenstone	\$ 3,639	\$ 3,639
Average	\$ 699	\$ 489
Median	\$ 540	\$ 393

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
District Muskoka	\$ 1,291	\$ 213
Region Peel	\$ 992	\$ 215
Region Halton	\$ 629	\$ 220
Region Durham	\$ 306	\$ 246
Region Niagara	\$ 708	\$ 540
Region York	\$ 2,731	\$ 548
Region Waterloo	\$ 1,155	\$ 912
Average	\$ 1,116	\$ 413
Median	\$ 992	\$ 246
Grey County	\$ 32	\$ 32
Simcoe County	\$ 83	\$ 83
Elgin County	\$ 99	\$ 99
Wellington County	\$ 343	\$ 343
Dufferin County	\$ 372	\$ 372
Bruce County	\$ 437	\$ 437
Average	\$ 228	\$ 228
Median	\$ 221	\$ 221

2015 Debt Outstanding Per Own Source Revenues

Municipality	Debt Outstanding as a % of Own Source Revenues
Kenora	0.0%
Whitby	0.0%
Wilmot	0.0%
East Gwillimbury	0.0%
Grimsby	0.1%
Scugog	2.4%
West Lincoln	3.5%
Wainfleet	3.9%
Markham	4.1%
Wellesley	4.1%
Sault Ste Marie	5.0%
Puslinch	7.2%
Thorold	7.5%
Brock	13.4%
Cambridge	14.0%
Aurora	15.0%
Lincoln	15.5%
Grey Highlands	15.6%
Vaughan	15.8%
Mississauga	15.9%
Brampton	16.2%
Niagara-on-the-Lake	16.4%
Sarnia	16.4%
Elliot Lake	17.2%
The Blue Mountains	17.5%
Windsor	18.8%
Orillia	18.9%
Caledon	19.8%
Fort Erie	20.2%
Kincardine	20.6%
Erin	20.9%
Pickering	21.6%
Georgina	22.3%
St Thomas	22.7%
Greater Sudbury	22.8%

Municipality	Debt Outstanding as a % of Own Source Revenues
Woolwich	23.2%
Cornwall	23.8%
Guelph	24.4%
Kitchener	27.1%
Clarington	28.0%
North Dumfries	28.0%
Haldimand	28.3%
Hamilton	30.4%
North Middlesex	30.5%
Bracebridge	31.8%
Strathroy-Caradoc	32.3%
Timmins	32.3%
Burlington	35.4%
Springwater	36.3%
Thunder Bay	37.3%
Owen Sound	37.4%
Brockville	37.6%
Niagara Falls	38.5%
Newmarket	39.0%
Ingersoll	40.5%
Orangeville	42.2%
London	42.7%
Meaford	42.8%
Innisfil	43.5%
Espanola	43.7%
Waterloo	46.6%
Port Colborne	46.7%
Milton	47.7%
Oshawa	49.1%
Guelph-Eramosa	50.0%
Chatham-Kent	50.1%
King	50.2%
Pelham	51.6%
Saugeen Shores	52.7%
Wellington North	53.0%

2015 Debt Outstanding Per Own Source Revenues (cont'd)

Municipality	Debt Outstanding as a % of Own Source Revenues
Oakville	53.7%
Huntsville	53.8%
St Marys	53.9%
Peterborough	54.5%
Tillsonburg	54.7%
Mapleton	56.9%
Toronto	58.5%
Lambton Shores	59.1%
Halton Hills	59.4%
North Bay	60.2%
Tecumseh	63.4%
Welland	65.9%
Belleville	66.9%
Brant County	67.3%
Collingwood	67.4%
St Catharines	67.8%
Kingsville	71.1%
Prince Edward County	71.6%
Minto	72.9%
Parry Sound	74.6%
Whitchurch-Stouffville	75.2%
Leamington	75.9%
Ottawa	76.9%
Kingston	82.6%
North Perth	84.5%
Greenstone	86.1%
Middlesex Centre	86.8%
Quinte West	90.8%
Barrie	93.5%
Stratford	94.8%
Centre Wellington	99.1%
Gravenhurst	137.5%
Average	40.5%
Median	37.5%

Municipality	Debt Outstanding as a % of Own Source Revenues
Region Durham	22.1%
Region Halton	52.5%
Region Niagara	54.2%
District Muskoka	64.4%
Region Waterloo	91.9%
Region Peel	97.9%
Region York	208.5%
Average	84.5%
Median	64.4%
Grey County	4.2%
Elgin County	11.7%
Simcoe County	12.9%
Wellington County	29.7%
Dufferin County	49.2%
Bruce County	50.5%
Average	26.4%
Median	21.3%

Debt To Reserve Ratio—Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74A of the 2015 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2011	2012	2013	2014	2015
Kenora	0.4	0.3	0.3	0.3	-
Whitby	0.0	0.0	0.0	-	-
Wilmot	0.4	0.2	0.0	-	-
East Gwillimbury	0.0	0.0	0.0	0.0	0.0
Grimsby	-	-	-	0.0	0.0
Scugog	-	0.1	0.0	0.0	0.0
West Lincoln	0.0	0.0	0.0	0.0	0.0
Thorold	0.1	0.1	0.1	0.1	0.1
Wainfleet	0.2	0.1	0.1	0.1	0.1
Wellesley	0.2	0.2	0.1	0.1	0.1
Markham	0.1	0.1	0.0	0.1	0.1
Puslinch				0.2	0.1
Brock		0.2	0.2	0.1	0.1
The Blue Mountains	0.1	0.2	0.2	0.2	0.1
Lincoln	0.1	0.1	0.2	0.1	0.1
Kincardine				0.1	0.2
Aurora	0.2	0.2	0.1	0.1	0.2
Grey Highlands			0.3	0.3	0.2
Haldimand					0.3
Vaughan	0.3	0.4	0.3	0.3	0.3
Sault Ste Marie	0.7	0.5	0.4	0.3	0.3
Clarington	0.4	0.3	0.3	0.3	0.3
Mississauga	0.0	0.0	0.2	0.2	0.3
Brampton	0.0	0.0	0.0	0.4	0.3
Cambridge	0.4	0.3	0.3	0.3	0.3
Springwater	0.4	0.3	0.3	0.4	0.3
Elliot Lake			0.1	0.1	0.3
North Middlesex					0.4
Georgina	0.6	0.7	0.6	0.5	0.4
Pickering	0.6	0.5	0.6	0.4	0.4
Woolwich	0.6	0.6	0.5	0.5	0.4
Fort Erie	0.8	0.8	0.8	0.5	0.4
Guelph	0.8	0.7	0.6	0.5	0.5
Erin				0.6	0.5

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Niagara-on-the-Lake	0.6	0.5	0.4	0.3	0.5
Wellington North				0.5	0.5
Cornwall		0.4	0.5	0.5	0.5
Caledon	0.8	0.6	0.5	0.5	0.5
Windsor	1.0	0.8	0.6	0.6	0.5
Greater Sudbury	0.4	0.3	0.2	0.2	0.5
Hamilton	0.5	0.6	0.6	0.6	0.6
Milton	0.8	0.6	0.7	0.6	0.6
Owen Sound	0.8	0.9	0.8	0.6	0.6
Mapleton				0.5	0.6
London	1.1	1.0	0.9	0.7	0.6
Burlington	0.8	0.7	0.7	0.7	0.6
St Thomas	0.8	0.9	0.8	0.8	0.6
Sarnia	2.2	1.3	1.2	0.9	0.6
Oakville	0.5	0.4	0.3	0.2	0.7
Strathroy-Caradoc			0.8	0.8	0.7
Saugeen Shores		0.8	0.7	0.7	0.7
Port Colborne	0.7	0.9		1.0	0.7
Leamington				0.8	0.8
Tecumseh					0.8
Chatham-Kent				1.0	0.8
Parry Sound				0.8	0.8
Innisfil	1.9	1.3	0.9	0.8	0.8
Bracebridge	1.0	0.8	0.7	0.6	0.8
Brant County		1.2	1.3	0.8	0.8
St Marys				1.1	0.8
North Dumfries	1.0	2.4		1.0	0.9
Collingwood			1.1	1.2	0.9
Minto				0.8	0.9
Niagara Falls	1.7	1.4	1.2	-	0.9
Kingsville	1.4	1.3	0.9	0.9	1.0
Guelph-Eramosa				-	1.0
Newmarket	1.5	1.2	1.0	1.0	1.0
Peterborough	0.8	0.8	0.8	0.9	1.0
Lambton Shores	4.2	2.6	2.1	1.4	1.0
King	4.9	1.4	1.2	0.8	1.0

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Centre Wellington				1.1	1.1
Meaford	5.4	3.4	1.6	1.3	1.1
Ingersoll	2.7	1.5	1.5	1.9	1.1
Halton Hills	0.5	1.0	1.2	1.5	1.1
Espanola					1.2
Orillia		(1.4)	(3.3)	5.3	1.2
Whitchurch-Stouffville	2.6	2.2	1.6	1.3	1.3
Kingston	1.1	1.1	1.3	1.3	1.3
Waterloo	1.7	1.4	1.3	1.2	1.3
Orangeville	5.1		3.6	2.1	1.4
Oshawa	2.6	1.8	2.0	2.2	1.5
Timmins	0.6	0.9	0.9	0.7	1.6
Pelham	1.4	1.4	1.3	1.7	1.8
Thunder Bay	1.4	1.3	1.5	1.7	1.8
Kitchener	3.3	3.0	2.5	2.0	1.8
Belleville	0.9	0.9	2.0	1.5	1.9
Welland	1.5	2.2	2.0	2.0	2.0
Huntsville	2.6	2.4	1.9	1.4	2.0
Middlesex Centre	1.8	3.6	2.6	2.4	2.0
North Perth					2.0
St Catharines	0.9	1.0	1.3	1.3	2.1
Brockville	8.1	2.8	2.2	2.3	2.1
Prince Edward County	1.5	3.0	3.1	2.9	2.2
Toronto	2.8	2.3	1.9	2.0	2.2
North Bay	2.9	2.7	2.8	2.3	2.3
Gravenhurst	2.3	2.6	2.4	2.4	2.4
Quinte West	1.1	1.3	1.7	2.0	2.6
Tillsonburg		3.7	3.0	2.5	3.0
Stratford	4.1	3.8	3.3	3.0	3.1
Barrie	1.7	3.3	4.2	4.0	3.2
Greenstone		5.4	5.8	5.0	3.5
Ottawa	4.1	5.3	5.8	4.9	5.2
Average	1.4	1.2	1.1	1.0	1.0
Median	0.8	0.9	0.8	0.7	0.7

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2011	2012	2013	2014	2015
Region Durham	0.2	0.3	0.3	0.3	0.2
Region Halton	0.5	0.5	0.4	0.4	0.4
Region Peel	0.8	1.0	1.0	1.0	0.9
District Muskoka	2.0	1.4	1.2	1.1	0.9
Region Niagara	1.1	0.9	0.8	1.0	1.1
Region York	1.9	2.0	1.7	1.7	1.5
Region Waterloo	1.0	1.3	2.0	2.3	2.5
Average	1.1	1.1	1.1	1.1	1.1
Median	1.0	1.0	1.0	1.0	0.9
Grey County					0.1
Simcoe County					0.3
Wellington County				0.5	0.4
Elgin County					0.8
Bruce County					1.2
Dufferin County					1.3
Average				0.5	0.7
Median				0.5	0.6

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

Municipality	2011	2012	2013	2014	2015
Kenora	\$ 703	\$ 629	\$ 555	\$ 489	\$ -
Whitby	\$ -	\$ -	\$ -	\$ -	\$ -
Wilmot	\$ 40	\$ 27	\$ 2	\$ -	\$ -
East Gwillimbury	\$ 2	\$ 2	\$ 1	\$ 1	\$ 0
Grimsby	\$ -	\$ -	\$ -	\$ 1	\$ 0
Scugog	\$ -	\$ 29	\$ 12	\$ 11	\$ 10
Wellesley	\$ 63	\$ 50	\$ 38	\$ 27	\$ 16
Puslinch	\$ -	\$ -	\$ -	\$ 24	\$ 18
Markham	\$ 23	\$ 21	\$ 18	\$ 22	\$ 20
West Lincoln	\$ -	\$ -	\$ -	\$ 3	\$ 22
Wainfleet	\$ 42	\$ 36	\$ 42	\$ 35	\$ 26
Vaughan	\$ 115	\$ 129	\$ 113	\$ 99	\$ 75
Brock	\$ -	\$ 105	\$ 95	\$ 86	\$ 77
Mississauga	\$ -	\$ -	\$ 42	\$ 64	\$ 84
Thorold	\$ 130	\$ 119	\$ 108	\$ 98	\$ 88
Grey Highlands			\$ 13	\$ 113	\$ 93
Niagara-on-the-Lake	\$ 144	\$ 133	\$ 103	\$ 80	\$ 98
Caledon	\$ 193	\$ 170	\$ 144	\$ 119	\$ 98
Lincoln	\$ 55	\$ 73	\$ 112	\$ 91	\$ 99
Erin				\$ 121	\$ 100
North Dumfries	\$ 160	\$ 144		\$ 116	\$ 102
Aurora	\$ 105		\$ 60	\$ 40	\$ 103
Woolwich	\$ 140	\$ 137	\$ 125	\$ 114	\$ 104
The Blue Mountains	\$ 104	\$ 193	\$ 160	\$ 129	\$ 114
Brampton	\$ -	\$ -	\$ -	\$ 129	\$ 119
Pickering	\$ 162	\$ 143	\$ 144	\$ 149	\$ 123
Cambridge	\$ 149	\$ 129	\$ 111	\$ 97	\$ 143
Sault Ste Marie	\$ 345	\$ 284	\$ 227	\$ 175	\$ 145
Bracebridge	\$ 239	\$ 224	\$ 206	\$ 188	\$ 170
Clarington	\$ 264	\$ 231	\$ 190	\$ 217	\$ 181
Georgina	\$ 270	\$ 261	\$ 238	\$ 208	\$ 182
Guelph-Eramosa				\$ 221	\$ 193
North Middlesex					\$ 207
Burlington	\$ 242	\$ 232	\$ 219	\$ 212	\$ 210
Springwater	\$ 252	\$ 180	\$ 207	\$ 242	\$ 216

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

Municipality	2011	2012	2013	2014	2015
Mapleton				\$ 147	\$ 225
Milton	\$ 252	\$ 215	\$ 212	\$ 169	\$ 234
Kincardine				\$ 170	\$ 237
Huntsville	\$ 364	\$ 340	\$ 312	\$ 283	\$ 256
Fort Erie	\$ 300	\$ 341	\$ 347	\$ 299	\$ 257
Oakville	\$ 189	\$ 157	\$ 135	\$ 108	\$ 275
Newmarket	\$ 464	\$ 414	\$ 362	\$ 319	\$ 281
Sarnia	\$ 632	\$ 534	\$ 420	\$ 361	\$ 283
King	\$ 521	\$ 432	\$ 345	\$ 274	\$ 296
Halton Hills	\$ 123	\$ 298	\$ 279	\$ 370	\$ 321
Kitchener	\$ 473	\$ 504	\$ 481	\$ 417	\$ 360
Pelham	\$ 254	\$ 248	\$ 234	\$ 266	\$ 364
Strathroy-Caradoc			\$ 475	\$ 425	\$ 367
Whitchurch-Stouffville	\$ 511	\$ 448	\$ 427	\$ 1,125	\$ 376
Orillia		\$ 608	\$ 533	\$ 462	\$ 395
Waterloo	\$ 553	\$ 470	\$ 445	\$ 461	\$ 416
Meaford	\$ 628	\$ 682	\$ 598	\$ 523	\$ 455
Wellington North				\$ 517	\$ 468
Innisfil	\$ 757	\$ 685	\$ 577	\$ 515	\$ 471
Guelph	\$ 864	\$ 755	\$ 659	\$ 554	\$ 480
Saugeen Shores		\$ 704	\$ 625	\$ 550	\$ 487
Oshawa	\$ 589	\$ 542	\$ 570	\$ 563	\$ 507
Greater Sudbury	\$ 346	\$ 309	\$ 245	\$ 201	\$ 520
Ingersoll	\$ 513	\$ 446	\$ 547	\$ 615	\$ 536
Niagara Falls	\$ 861	\$ 798	\$ 750		\$ 569
St Thomas	\$ 682	\$ 733	\$ 727	\$ 659	\$ 576
Lambton Shores	\$ 1,117	\$ 865	\$ 740	\$ 656	\$ 586
Orangeville	\$ 598		\$ 625	\$ 636	\$ 596
Elliot Lake			\$ 197	\$ 164	\$ 618
Hamilton	\$ 687	\$ 780	\$ 677	\$ 749	\$ 637
Windsor	\$ 925	\$ 781	\$ 735	\$ 2,773	\$ 642
Haldimand					\$ 642
Tillsonburg		\$ 993	\$ 819	\$ 725	\$ 649
Gravenhurst	\$ 643	\$ 807	\$ 758	\$ 707	\$ 658
Kingsville	\$ 651	\$ 591	\$ 659	\$ 587	\$ 658

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

Municipality	2011	2012	2013	2014	2015
Centre Wellington				\$ 761	\$ 688
Middlesex Centre	\$ 312	\$ 985	\$ 921	\$ 808	\$ 712
Cornwall		\$ 777	\$ 802	\$ 706	\$ 729
Port Colborne	\$ 434	\$ 369		\$ 559	\$ 766
Brant County		\$ 571	\$ 782	\$ 865	\$ 779
St Catharines	\$ 542	\$ 594	\$ 595	\$ 573	\$ 786
Owen Sound	\$ 1,122	\$ 1,259	\$ 1,100	\$ 953	\$ 819
Tecumseh					\$ 829
Minto				\$ 686	\$ 840
North Perth					\$ 855
Brockville	\$ 1,123	\$ 1,147	\$ 978	\$ 1,021	\$ 875
Prince Edward County	\$ 430	\$ 1,015	\$ 1,110	\$ 1,002	\$ 889
London	\$ 1,181	\$ 1,111	\$ 1,052	\$ 973	\$ 910
Collingwood			\$ 1,077	\$ 1,045	\$ 915
Toronto	\$ 949	\$ 981	\$ 935	\$ 929	\$ 957
Chatham-Kent				\$ 1,110	\$ 977
Timmins	\$ 341	\$ 617	\$ 555	\$ 501	\$ 1,027
Welland	\$ 913	\$ 1,315	\$ 1,287	\$ 1,217	\$ 1,150
St Marys				\$ 1,426	\$ 1,288
Peterborough	\$ 1,097	\$ 1,239	\$ 1,199	\$ 1,185	\$ 1,296
Ottawa	\$ 1,277	\$ 1,470	\$ 1,528	\$ 1,362	\$ 1,311
North Bay	\$ 1,358	\$ 1,331	\$ 1,364	\$ 1,214	\$ 1,369
Leamington				\$ 1,537	\$ 1,395
Quinte West	\$ 633	\$ 740	\$ 936	\$ 1,054	\$ 1,505
Espanola					\$ 1,556
Belleville	\$ 385	\$ 387	\$ 1,139	\$ 1,028	\$ 1,587
Barrie	\$ 1,208	\$ 1,576	\$ 1,807	\$ 1,744	\$ 1,666
Parry Sound				\$ 2,078	\$ 1,909
Thunder Bay	\$ 2,428	\$ 2,377	\$ 2,109	\$ 1,984	\$ 1,941
Kingston	\$ 1,618	\$ 1,699	\$ 1,914	\$ 1,813	\$ 1,989
Stratford	\$ 2,852	\$ 2,597	\$ 2,300	\$ 2,061	\$ 2,255
Greenstone		\$ 3,331	\$ 3,515	\$ 3,242	\$ 2,979
Average	\$ 508	\$ 583	\$ 569	\$ 589	\$ 573
Median	\$ 355	\$ 439	\$ 436	\$ 443	\$ 435

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

Municipality	2011	2012	2013	2014	2015
Region Durham	\$ -	\$ 288	\$ 291	\$ 297	\$ 249
Region Halton	\$ 299	\$ 363	\$ 319	\$ 307	\$ 315
District Muskoka	\$ -	\$ -	\$ -	\$ -	\$ 315
Region Niagara	\$ 601	\$ 537	\$ 488	\$ 552	\$ 623
Region Peel	\$ 607	\$ 709	\$ 782	\$ 710	\$ 642
Region Waterloo	\$ 630	\$ 469	\$ 698	\$ 955	\$ 926
Region York	\$ 1,099	\$ 1,176	\$ 1,261	\$ 1,339	\$ 1,333
Average	\$ 462	\$ 506	\$ 549	\$ 594	\$ 629
Median	\$ 601	\$ 469	\$ 488	\$ 552	\$ 623
Grey County					\$ 20
Simcoe County					\$ 48
Elgin County					\$ 79
Bruce County					\$ 204
Wellington County				\$ 242	\$ 208
Dufferin County					\$ 227
Average				\$ 242	\$ 131
Median				\$ 242	\$ 141

Taxes Receivable as a % of Taxes Levied

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

Formula

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

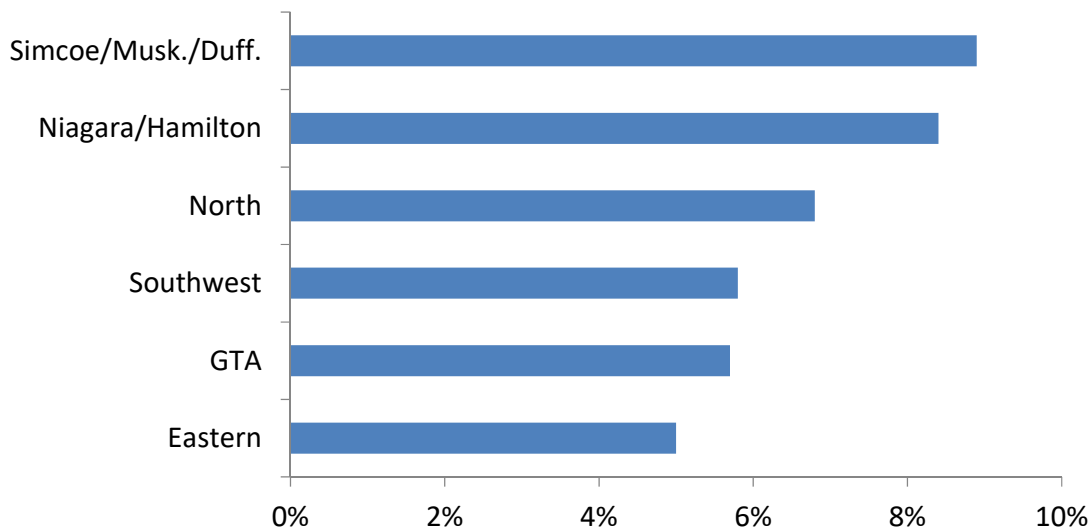
Target

Credit Rating agencies consider over 8% a negative factor.

Interpretations

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

Taxes Receivable as a % of Tax Levied—By Location



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

Municipality	2011	2012	2013	2014	2015
Oshawa	2.9%	2.7%	2.6%	1.8%	2.2%
Mississauga	3.7%	3.3%	2.6%	2.7%	2.7%
Burlington	3.9%	3.6%	3.1%	3.3%	2.8%
Newmarket	4.3%	4.0%	4.0%	3.4%	3.2%
Milton	7.9%	4.6%	3.7%	4.5%	3.2%
Oakville	4.8%	4.5%	3.8%	3.5%	3.8%
Toronto	4.3%	3.9%	4.1%	4.3%	4.0%
Whitby	5.5%	5.3%	4.8%	4.5%	4.4%
Halton Hills	6.5%	5.6%	6.0%	5.2%	4.6%
Markham	5.8%	7.1%	5.4%	4.9%	4.6%
Clarington	7.9%	7.6%	5.4%	4.8%	4.6%
Brampton	7.2%	6.1%	6.0%	6.2%	5.1%
Caledon	10.8%	8.8%	7.9%	6.8%	5.3%
Vaughan	6.3%	5.2%	7.5%	5.1%	5.3%
Aurora	6.6%	6.9%	6.6%	5.7%	5.9%
Georgina	9.7%	8.0%	7.6%	7.9%	6.5%
East Gwillimbury		9.1%	9.1%	7.5%	6.7%
Pickering	9.6%	9.3%	8.4%	7.3%	7.6%
Whitchurch-Stouffville	9.5%	8.1%	7.4%	7.5%	8.4%
Brock		13.8%	12.3%	10.6%	8.7%
Scugog		10.0%	10.4%	9.8%	10.0%
King	12.7%	13.3%	14.3%	15.1%	15.1%
GTA Average	6.8%	6.8%	6.5%	6.0%	5.7%
GTA Median	6.5%	6.5%	6.0%	5.1%	4.9%

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

Municipality	2011	2012	2013	2014	2015
Belleville	5.0%	4.0%	2.7%	3.5%	2.6%
Kingston	4.7%	4.0%	3.6%	2.9%	2.9%
Peterborough	3.0%	3.2%	3.6%	3.7%	3.2%
Cornwall		3.8%	4.0%	3.4%	3.6%
Ottawa	3.7%	3.1%	3.5%	4.3%	4.7%
Quinte West	7.1%	7.1%	7.6%	7.9%	5.7%
Brockville	7.5%	7.0%	4.9%	5.5%	7.5%
Prince Edward County	10.6%	10.1%	11.7%	10.9%	9.8%
Eastern Average	5.9%	5.3%	5.2%	5.3%	5.0%
Eastern Median	5.0%	4.0%	3.8%	4.0%	4.1%

Municipality	2011	2012	2013	2014	2015
Niagara-on-the-Lake	8.2%	6.9%	7.1%	5.8%	4.8%
Grimsby				6.6%	5.4%
Port Colborne				5.8%	5.9%
St Catharines	5.8%	5.8%	6.1%	6.2%	6.4%
Thorold	8.1%	7.0%	8.5%	6.1%	7.3%
Pelham	8.4%	8.6%	8.1%	7.2%	7.7%
Niagara Falls	9.9%	8.5%	8.7%		7.9%
Lincoln	8.6%	8.4%	9.2%	7.4%	8.2%
Hamilton	8.5%	8.5%	8.5%	8.6%	8.4%
Fort Erie	10.4%	11.3%	10.9%	10.0%	9.1%
Wainfleet	11.6%	10.6%	11.8%	11.4%	9.5%
Welland	9.1%	9.9%	12.5%	12.4%	14.0%
West Lincoln	14.5%	15.3%	14.1%	16.4%	14.8%
Niagara/Hamilton Average	9.4%	9.2%	9.6%	8.7%	8.4%
Niagara/Hamilton Median	8.6%	8.5%	8.7%	7.3%	7.9%

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

Municipality	2011	2012	2013	2014	2015
Kenora	1.9%	2.4%	1.9%	2.3%	1.5%
Greater Sudbury	2.5%	2.7%	2.8%	2.3%	2.5%
Elliot Lake			3.4%	3.8%	4.2%
North Bay	4.8%	4.1%	4.2%	4.8%	4.5%
Espanola					5.2%
Timmins	10.5%	8.7%	6.6%	7.2%	6.5%
Parry Sound				6.8%	6.7%
Thunder Bay	4.0%	3.5%	6.3%	5.4%	7.1%
Sault Ste Marie	4.1%	7.1%	12.8%	11.7%	11.0%
Greenstone		19.7%	18.2%	18.3%	18.6%
North Average	4.6%	6.9%	7.0%	6.9%	6.8%
North Median	4.1%	4.1%	5.3%	5.4%	5.8%

Municipality	2011	2012	2013	2014	2015
Orangeville	5.6%		5.2%	3.0%	1.9%
Barrie	7.0%	6.4%	6.0%	6.3%	5.9%
Collingwood			7.9%	8.5%	7.2%
Gravenhurst	6.4%	10.1%	13.7%	11.5%	8.8%
Orillia		12.2%	10.9%	11.4%	10.0%
Innisfil		10.1%	9.0%	9.5%	10.2%
Springwater	11.2%	11.6%	12.5%	11.7%	10.2%
Bracebridge	13.5%	12.9%	13.0%	12.2%	10.3%
Huntsville	8.8%	8.0%	14.1%	15.4%	15.7%
Simcoe/Musk./Duff. Average	8.8%	10.2%	10.3%	9.9%	8.9%
Simcoe/Musk./Duff. Median	7.9%	10.1%	10.9%	11.4%	10.0%

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

Municipality	2011	2012	2013	2014	2015
London	2.3%	1.9%	1.6%	2.1%	1.9%
Sarnia	6.4%	7.2%	5.0%	2.3%	1.9%
Guelph	3.4%	2.2%	1.6%	1.9%	2.2%
North Perth					2.6%
Owen Sound	3.6%	4.9%	4.7%	4.0%	2.6%
Wellesley	3.8%	4.0%	3.9%	3.8%	3.1%
Wilmot	5.4%	5.0%	4.1%	4.7%	3.3%
St Thomas	3.3%	2.3%	2.7%	2.1%	3.4%
Tillsonburg		4.7%	3.9%	4.4%	3.9%
Stratford	5.4%	5.3%	5.1%	4.8%	4.4%
Brant County		6.9%	7.0%	5.2%	4.5%
Saugeen Shores		5.3%	4.8%	4.7%	4.5%
Woolwich	3.9%	4.1%	5.4%	4.2%	4.6%
Puslinch				5.2%	4.6%
Kingsville	6.2%	5.5%	5.5%	5.5%	4.7%
Chatham-Kent				6.8%	4.8%
Centre Wellington				5.5%	4.8%
Ingersoll	5.5%	6.0%	6.0%	5.1%	4.9%
Waterloo	6.0%	3.8%	6.7%	4.8%	4.9%
St Marys				4.8%	4.9%
Kitchener	6.6%	6.3%	5.7%	6.2%	5.2%
Kincardine				6.7%	5.4%
Strathroy-Caradoc			8.3%	8.1%	5.7%
Tecumseh					5.7%
Leamington				6.3%	5.8%
Middlesex Centre	6.5%	5.6%	5.3%	5.4%	5.9%
Mapleton				6.9%	6.3%
North Dumfries	6.5%	6.7%		6.0%	6.3%
Guelph-Eramosa				7.2%	6.6%
North Middlesex					6.9%
Cambridge	8.5%	9.1%	9.0%	9.1%	7.4%
Wellington North				8.7%	7.5%
Meaford	6.1%	6.8%	6.2%	7.9%	8.1%
Lambton Shores	8.6%	8.3%	8.5%	8.0%	8.2%
Windsor	10.8%	10.0%	9.8%	9.7%	8.6%
Minto				10.4%	9.8%
The Blue Mountains	12.0%	13.7%	16.1%	15.3%	9.8%
Erin				13.1%	10.8%
Haldimand					11.3%
Grey Highlands			14.2%	14.6%	15.9%
Southwest Average	6.0%	5.9%	6.3%	6.4%	5.8%
Southwest Median	6.0%	5.5%	5.4%	5.5%	5.1%

Rates Coverage Ratio

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

Municipality	OSR as a % of Total Expenditures
Parry Sound	61.6%
St Thomas	61.9%
Cornwall	62.3%
Wellesley	63.6%
Oakville	64.8%
Peterborough	71.1%
Chatham-Kent	71.4%
Windsor	71.9%
Huntsville	75.0%
Greater Sudbury	75.1%
Elliot Lake	76.9%
Ottawa	77.0%
Scugog	77.0%
Wilmot	77.9%
Stratford	78.4%
Hamilton	79.1%
Puslinch	80.1%
Grey Highlands	80.2%
London	80.3%
Guelph-Eramosa	80.8%
Kingsville	80.9%
Prince Edward County	82.2%
Toronto	82.3%
Gravenhurst	82.5%
Mapleton	82.9%
Timmins	83.5%
Greenstone	83.5%
North Middlesex	83.7%
Quinte West	83.8%
Vaughan	85.4%
Bracebridge	85.5%
Kingston	86.0%
Milton	86.1%
Brant County	86.4%
Brock	86.4%

Municipality	OSR as a % of Total Expenditures
Brampton	86.6%
Guelph	86.6%
Clarington	87.2%
Centre Wellington	87.3%
Minto	87.7%
Saugeen Shores	87.9%
Thunder Bay	88.0%
Springwater	88.4%
Woolwich	88.6%
West Lincoln	88.6%
Burlington	88.6%
Sault Ste Marie	89.0%
Markham	89.2%
Kenora	89.7%
Owen Sound	89.9%
Barrie	90.4%
North Bay	90.5%
Mississauga	90.5%
Halton Hills	90.6%
East Gwillimbury	90.6%
Espanola	90.8%
St Marys	91.1%
Whitchurch-Stouffville	91.3%
Welland	92.5%
Sarnia	92.6%
Cambridge	92.8%
Waterloo	93.0%
Pelham	93.1%
Grimsby	93.4%
Georgina	94.8%
Newmarket	95.1%
St Catharines	95.3%
Tillsonburg	95.7%
Thorold	96.2%
Niagara-on-the-Lake	96.7%

Municipality	OSR as a % of Total Expenditures
Brockville	97.0%
Collingwood	97.3%
Caledon	97.5%
North Perth	97.7%
Strathroy-Caradoc	97.8%
Meaford	98.0%
Belleville	98.9%
Lincoln	99.0%
Wellington North	99.2%
Whitby	99.3%
Wainfleet	99.3%
Leamington	99.4%
Oshawa	99.5%
The Blue Mountains	99.6%
Tecumseh	99.6%
Pickering	100.5%
Erin	101.6%
Port Colborne	102.3%
Middlesex Centre	102.4%
Kitchener	102.5%
Orangeville	103.2%
Fort Erie	103.7%
Orillia	103.9%
Kincardine	105.0%
Aurora	105.4%
Innisfil	107.2%
North Dumfries	107.8%
Haldimand	108.2%
King	109.7%
Lambton Shores	110.0%
Ingersoll	112.0%
Niagara Falls	118.0%
Average	90.1%
Median	90.4%

Rates Coverage Ratio Cont'd

Municipality	OSR as a % of Total Expenditures
Region Niagara	68.8%
Region Peel	72.3%
Region Waterloo	75.4%
District Muskoka	82.3%
Region Durham	83.9%
Region York	87.7%
Region Halton	90.9%
Average	80.2%
Median	82.3%
Simcoe County	50.1%
Wellington County	57.2%
Grey County	58.4%
Elgin County	64.0%
Bruce County	65.6%
Dufferin County	68.2%
Average	60.6%
Median	61.2%

Revenue and Expenditure Analysis



Revenue and Expenditure Analysis

The net per capita operating costs are calculated using schedule 40 FIR expenditures less schedule 12 revenues (excluding Tangible Capital Asset Grants). Changes in per capita expenditures reflect changes in expenditures relative to population (Note: 2015 population figures were used, however, some services may not be available to the total population). Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the resident's collective personal income. If the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity. This section also includes, where appropriate, calculations of the revenue recovery for various services. Staffing levels have also been included in select schedules. Note: The Water and Wastewater has been moved to the Water/WW section of the report.

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

- ***Net Municipal Levy (2016 Levy Bylaw)***
 - ***Per Capita and sorted by Location***
 - ***Per \$100,000 of Unweighted and Weighted Assessment***
- ***General Government***
- ***Protection Services***
 - ***Fire, Police***
 - ***Court Security and Prisoner Transportation***
 - ***Conservation Authority***
 - ***Protective Inspection and Control***
 - ***POA***
- ***Transportation Services***
 - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
 - ***Transit, Parking***
 - ***Streetlights***
 - ***Air Transportation***



- **Environmental Services**
 - **Storm Sewer**
 - **Waste Collection**
 - **Waste Disposal**
 - **Waste Diversion**
- **Health Services**
 - **Public Health Services, Hospitals, Ambulance Services**
 - **Cemeteries**
 - **Emergency Measures**
- **Social and Family Services**
 - **General Assistance, Assistance to Aged**
 - **Child Care**
- **Social Housing**
- **Recreation and Culture**
 - **Parks, Recreation Programs**
 - **Recreation Facilities, Golf Courses, Marina, Ski Hills**
 - **Recreation Facilities Other**
 - **Libraries**
 - **Museums**
 - **Cultural Services**
- **Planning and Development Services**
 - **Planning**
 - **Commercial and Industrial**



Analysis of Net Municipal Levy Per Capita

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

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



As such, this analysis is not an “apples to apples” comparison of services, but rather has been included to provide insight into the net cost of providing municipal services within each municipality. Further analysis would be required to determine the cause of the differences across each spending envelope and within each municipality. This analysis was completed using the most current information available - net municipal levies as per the 2016 municipal levy by-laws and the 2016 estimated populations.

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

Net Municipal Levy Per Capita

- Net levy on a per capita basis ranged across the municipalities from \$949 to \$4,438 (with an average of \$1,499 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.
- 83% 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.



2016 Net Municipal Levy Per Capita

Municipality	2016 Levy per Capita	2016 Net Levy Per Capita
Elliot Lake	\$ 949	low
Quinte West	\$ 984	low
Wellesley	\$ 995	low
Springwater	\$ 1,031	low
Milton	\$ 1,032	low
West Lincoln	\$ 1,050	low
Strathroy-Caradoc	\$ 1,052	low
Wilmot	\$ 1,073	low
Kingsville	\$ 1,085	low
Leamington	\$ 1,135	low
Woolwich	\$ 1,140	low
Whitchurch-Stouffville	\$ 1,150	low
Minto	\$ 1,171	low
Brampton	\$ 1,172	low
Norfolk	\$ 1,176	low
Markham	\$ 1,189	low
North Perth	\$ 1,195	low
St. Thomas	\$ 1,198	low
Halton Hills	\$ 1,224	low
Wellington North	\$ 1,242	low
Kitchener	\$ 1,251	low
Prince Edward County	\$ 1,256	low
Richmond Hill	\$ 1,272	low
Welland	\$ 1,273	low
Newmarket	\$ 1,277	low
Brant	\$ 1,281	low
Haldimand	\$ 1,303	low
Mississauga	\$ 1,311	low
Tillsonburg	\$ 1,313	low
Centre Wellington	\$ 1,314	low
Georgina	\$ 1,333	low
North Middlesex	\$ 1,339	low
Sault Ste. Marie	\$ 1,350	low
Espanola	\$ 1,351	low
Mapleton	\$ 1,367	low

Municipality	2016 Levy per Capita	2016 Net Levy Per Capita
East Gwillimbury	\$ 1,374	mid
London	\$ 1,378	mid
Middlesex Centre	\$ 1,382	mid
Chatham-Kent	\$ 1,387	mid
Clarington	\$ 1,392	mid
Lincoln	\$ 1,395	mid
Burlington	\$ 1,407	mid
Vaughan	\$ 1,408	mid
Cambridge	\$ 1,408	mid
Barrie	\$ 1,408	mid
Sarnia	\$ 1,411	mid
Aurora	\$ 1,413	mid
Grimsby	\$ 1,416	mid
Cornwall	\$ 1,418	mid
Toronto	\$ 1,422	mid
Peterborough	\$ 1,423	mid
Greater Sudbury	\$ 1,433	mid
Tecumseh	\$ 1,433	mid
Parry Sound	\$ 1,438	mid
Huntsville	\$ 1,441	mid
Kenora	\$ 1,447	mid
Pelham	\$ 1,467	mid
North Bay	\$ 1,478	mid
St. Catharines	\$ 1,485	mid
Whitby	\$ 1,488	mid
Innisfil	\$ 1,497	mid
Grey Highlands	\$ 1,501	mid
Thorold	\$ 1,503	mid
Ottawa	\$ 1,507	mid
Hamilton	\$ 1,509	mid
North Dumfries	\$ 1,510	mid
Brockville	\$ 1,515	mid
Port Colborne	\$ 1,516	mid
Ingersoll	\$ 1,524	mid
Saugeen Shores	\$ 1,532	mid

2016 Net Municipal Levy Per Capita (cont'd)

Municipality	2016 Levy per Capita	2016 Net Levy Per Capita
Windsor	\$ 1,540	high
Oshawa	\$ 1,552	high
Guelph-Eramosa	\$ 1,561	high
Timmins	\$ 1,566	high
Orangeville	\$ 1,567	high
Kingston	\$ 1,568	high
Owen Sound	\$ 1,573	high
Caledon	\$ 1,592	high
Thunder Bay	\$ 1,594	high
Scugog	\$ 1,595	high
Fort Erie	\$ 1,602	high
Oakville	\$ 1,617	high
St. Marys	\$ 1,628	high
Wainfleet	\$ 1,640	high
Stratford	\$ 1,644	high
Guelph	\$ 1,645	high
Meaford	\$ 1,649	high
Central Elgin	\$ 1,651	high
Brock	\$ 1,680	high
Niagara Falls	\$ 1,689	high
Kincardine	\$ 1,693	high
Belleville	\$ 1,698	high
Bracebridge	\$ 1,731	high
Orillia	\$ 1,734	high
Pickering	\$ 1,742	high
Waterloo	\$ 1,796	high
Erin	\$ 1,819	high
Collingwood	\$ 1,864	high
Lambton Shores	\$ 1,977	high
Gravenhurst	\$ 2,176	high
Puslinch	\$ 2,250	high
Niagara-on-the-Lake	\$ 2,293	high
King	\$ 2,527	high
Greenstone	\$ 2,963	high
The Blue Mountains	\$ 4,438	high
Average	\$ 1,499	
Median	\$ 1,433	

2016 Net Municipal Levy Per \$100,000 Unweighted Assessment

Net levy on a per \$100,000 of unweighted assessment ranged across the municipalities from \$599 to \$2,413 (with an average of \$1,140). 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.

Municipality	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Unweighted Assessment
Milton	\$ 599	low
Markham	\$ 604	low
Richmond Hill	\$ 630	low
Vaughan	\$ 646	low
North Middlesex	\$ 666	low
Whitchurch-Stouffville	\$ 668	low
Springwater	\$ 668	low
Caledon	\$ 687	low
Oakville	\$ 697	low
Wellesley	\$ 704	low
The Blue Mountains	\$ 715	low
East Gwillimbury	\$ 718	low
Halton Hills	\$ 725	low
Toronto	\$ 730	low
Mapleton	\$ 734	low
King	\$ 734	low
Aurora	\$ 740	low
Wilmot	\$ 748	low
Grey Highlands	\$ 750	low
Middlesex Centre	\$ 752	low
Mississauga	\$ 768	low
Burlington	\$ 773	low
North Perth	\$ 774	low
Newmarket	\$ 793	low
Huntsville	\$ 798	low
Woolwich	\$ 804	low
North Dumfries	\$ 811	low
Gravenhurst	\$ 836	low
Prince Edward County	\$ 838	low
Saugeen Shores	\$ 843	low
Guelph-Eramosa	\$ 847	low
Brant	\$ 850	low
Lambton Shores	\$ 856	low
Puslinch	\$ 863	low
Erin	\$ 877	low

Municipality	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Unweighted Assessment
Bracebridge	\$ 891	mid
Kincardine	\$ 894	mid
Niagara-on-the-Lake	\$ 895	mid
Centre Wellington	\$ 913	mid
Innisfil	\$ 916	mid
Norfolk	\$ 924	mid
West Lincoln	\$ 933	mid
Kingsville	\$ 940	mid
Wellington North	\$ 966	mid
Brampton	\$ 972	mid
Georgina	\$ 980	mid
Scugog	\$ 990	mid
Ottawa	\$ 993	mid
Strathroy-Caradoc	\$ 1,021	mid
Meaford	\$ 1,044	mid
Lincoln	\$ 1,048	mid
Minto	\$ 1,061	mid
Quinte West	\$ 1,068	mid
Haldimand	\$ 1,069	mid
Grimsby	\$ 1,081	mid
Brock	\$ 1,088	mid
Collingwood	\$ 1,103	mid
Pelham	\$ 1,112	mid
Waterloo	\$ 1,143	mid
Kitchener	\$ 1,151	mid
Wainfleet	\$ 1,152	mid
Pickering	\$ 1,160	mid
Clarington	\$ 1,174	mid
Whitby	\$ 1,186	mid
Leamington	\$ 1,211	mid
Central Elgin	\$ 1,217	mid
Barrie	\$ 1,221	mid
Cambridge	\$ 1,269	mid
Guelph	\$ 1,273	mid
Tecumseh	\$ 1,274	mid

2016 Net Municipal Levy Per \$100,000 Unweighted Assessment (cont'd)

Municipality	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Unweighted Assessment
Chatham-Kent	\$ 1,276	high
Orangeville	\$ 1,337	high
Parry Sound	\$ 1,346	high
Hamilton	\$ 1,348	high
London	\$ 1,365	high
Kingston	\$ 1,366	high
Tillsonburg	\$ 1,373	high
Thorold	\$ 1,376	high
Greater Sudbury	\$ 1,405	high
Fort Erie	\$ 1,415	high
St. Marys	\$ 1,428	high
Niagara Falls	\$ 1,431	high
Kenora	\$ 1,440	high
Peterborough	\$ 1,441	high
Stratford	\$ 1,473	high
North Bay	\$ 1,487	high
St. Catharines	\$ 1,502	high
Brockville	\$ 1,537	high
Oshawa	\$ 1,538	high
Orillia	\$ 1,548	high
Sarnia	\$ 1,565	high
Welland	\$ 1,595	high
St. Thomas	\$ 1,601	high
Port Colborne	\$ 1,646	high
Ingersoll	\$ 1,670	high
Sault Ste. Marie	\$ 1,682	high
Belleville	\$ 1,726	high
Owen Sound	\$ 1,766	high
Cornwall	\$ 1,892	high
Thunder Bay	\$ 1,909	high
Espanola	\$ 1,948	high
Elliot Lake	\$ 2,035	high
Timmins	\$ 2,065	high
Windsor	\$ 2,126	high
Greenstone	\$ 2,413	high
Average	\$ 1,140	
Median	\$ 1,068	

2016 Net Municipal Levy Per \$100,000 Weighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$520 to \$2,616 (with an average of \$1,070). 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.

Municipality	2016 Net Levy Per \$100,000 Weighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment
Toronto	\$ 520	low
Milton	\$ 552	low
Markham	\$ 595	low
Richmond Hill	\$ 623	low
Vaughan	\$ 628	low
Oakville	\$ 635	low
Whitchurch-Stouffville	\$ 675	low
Burlington	\$ 683	low
Mississauga	\$ 683	low
Halton Hills	\$ 688	low
Caledon	\$ 695	low
Springwater	\$ 706	low
The Blue Mountains	\$ 723	low
Aurora	\$ 730	low
East Gwillimbury	\$ 739	low
North Dumfries	\$ 753	low
King	\$ 771	low
Wilmot	\$ 771	low
Woolwich	\$ 774	low
Newmarket	\$ 778	low
Huntsville	\$ 795	low
Puslinch	\$ 809	low
Wellesley	\$ 826	low
Gravenhurst	\$ 833	low
Niagara-on-the-Lake	\$ 839	low
Saugeen Shores	\$ 849	low
Ottawa	\$ 849	low
Grey Highlands	\$ 850	low
Prince Edward County	\$ 867	low
Brant	\$ 887	low
Bracebridge	\$ 888	low
Brampton	\$ 896	low
Guelph-Eramosa	\$ 918	low
Erin	\$ 926	low
Innisfil	\$ 928	low

Municipality	2016 Net Levy Per \$100,000 Weighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment
Lambton Shores	\$ 933	mid
Centre Wellington	\$ 943	mid
Middlesex Centre	\$ 944	mid
Kincardine	\$ 956	mid
Quinte West	\$ 963	mid
Waterloo	\$ 969	mid
Kitchener	\$ 978	mid
West Lincoln	\$ 985	mid
Georgina	\$ 993	mid
Norfolk	\$ 1,004	mid
Grimsby	\$ 1,013	mid
Scugog	\$ 1,025	mid
Lincoln	\$ 1,032	mid
Cambridge	\$ 1,040	mid
North Perth	\$ 1,045	mid
Collingwood	\$ 1,048	mid
Guelph	\$ 1,070	mid
Strathroy-Caradoc	\$ 1,076	mid
Pickering	\$ 1,079	mid
Haldimand	\$ 1,096	mid
Whitby	\$ 1,097	mid
Mapleton	\$ 1,098	mid
Kingsville	\$ 1,103	mid
Hamilton	\$ 1,110	mid
Meaford	\$ 1,110	mid
Pelham	\$ 1,115	mid
Greater Sudbury	\$ 1,124	mid
Kingston	\$ 1,132	mid
Tillsonburg	\$ 1,132	mid
Barrie	\$ 1,132	mid
Clarington	\$ 1,142	mid
Niagara Falls	\$ 1,149	mid
Wellington North	\$ 1,169	mid
Parry Sound	\$ 1,171	mid
London	\$ 1,175	mid

2016 Net Municipal Levy Per \$100,000 Weighted Assessment (cont'd)

Municipality	2016 Net Levy Per \$100,000 Weighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment
North Middlesex	\$ 1,184	high
Brock	\$ 1,192	high
Minto	\$ 1,196	high
Stratford	\$ 1,198	high
Tecumseh	\$ 1,214	high
Thorold	\$ 1,218	high
Kenora	\$ 1,221	high
St. Marys	\$ 1,230	high
Orangeville	\$ 1,234	high
Brockville	\$ 1,238	high
Wainfleet	\$ 1,244	high
Peterborough	\$ 1,254	high
North Bay	\$ 1,255	high
St. Catharines	\$ 1,282	high
Orillia	\$ 1,290	high
Fort Erie	\$ 1,304	high
Sault Ste. Marie	\$ 1,305	high
Oshawa	\$ 1,321	high
Sarnia	\$ 1,325	high
Ingersoll	\$ 1,333	high
Belleville	\$ 1,337	high
St. Thomas	\$ 1,340	high
Central Elgin	\$ 1,363	high
Cornwall	\$ 1,412	high
Welland	\$ 1,413	high
Owen Sound	\$ 1,414	high
Leamington	\$ 1,420	high
Port Colborne	\$ 1,454	high
Thunder Bay	\$ 1,510	high
Chatham-Kent	\$ 1,519	high
Espanola	\$ 1,556	high
Windsor	\$ 1,650	high
Timmins	\$ 1,675	high
Elliot Lake	\$ 1,805	high
Greenstone	\$ 2,616	high
Average	\$ 1,070	
Median	\$ 1,076	

2016 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - By Location

Municipality	2016 Levy per Capita	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Ottawa	\$ 1,507	\$ 993	\$ 849	mid	mid	low
Prince Edward County	\$ 1,256	\$ 838	\$ 867	low	low	low
Quinte West	\$ 984	\$ 1,068	\$ 963	low	mid	mid
Kingston	\$ 1,568	\$ 1,366	\$ 1,132	high	high	mid
Brockville	\$ 1,515	\$ 1,537	\$ 1,238	mid	high	high
Peterborough	\$ 1,423	\$ 1,441	\$ 1,254	mid	high	high
Belleville	\$ 1,698	\$ 1,726	\$ 1,337	high	high	high
Cornwall	\$ 1,418	\$ 1,892	\$ 1,412	mid	high	high
Eastern Average	\$ 1,421	\$ 1,358	\$ 1,131			

Municipality	2016 Levy per Capita	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Niagara-on-the-Lake	\$ 2,293	\$ 895	\$ 839	high	mid	low
West Lincoln	\$ 1,050	\$ 933	\$ 985	low	mid	mid
Grimsby	\$ 1,416	\$ 1,081	\$ 1,013	mid	mid	mid
Lincoln	\$ 1,395	\$ 1,048	\$ 1,032	mid	mid	mid
Hamilton	\$ 1,509	\$ 1,348	\$ 1,110	mid	high	mid
Pelham	\$ 1,467	\$ 1,112	\$ 1,115	mid	mid	mid
Niagara Falls	\$ 1,689	\$ 1,431	\$ 1,149	high	high	mid
Thorold	\$ 1,503	\$ 1,376	\$ 1,218	mid	high	high
Wainfleet	\$ 1,640	\$ 1,152	\$ 1,244	high	mid	high
St. Catharines	\$ 1,485	\$ 1,502	\$ 1,282	mid	high	high
Fort Erie	\$ 1,602	\$ 1,415	\$ 1,304	high	high	high
Welland	\$ 1,273	\$ 1,595	\$ 1,413	low	high	high
Port Colborne	\$ 1,516	\$ 1,646	\$ 1,454	mid	high	high
Niagara/Hamilton Avg.	\$ 1,526	\$ 1,272	\$ 1,166			

2016 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

Municipality	2016 Levy per Capita	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Toronto	\$ 1,422	\$ 730	\$ 520	mid	low	low
Milton	\$ 1,032	\$ 599	\$ 552	low	low	low
Markham	\$ 1,189	\$ 604	\$ 595	low	low	low
Richmond Hill	\$ 1,272	\$ 630	\$ 623	low	low	low
Vaughan	\$ 1,408	\$ 646	\$ 628	mid	low	low
Oakville	\$ 1,617	\$ 697	\$ 635	high	low	low
Whitchurch-Stouffville	\$ 1,150	\$ 668	\$ 675	low	low	low
Burlington	\$ 1,407	\$ 773	\$ 683	mid	low	low
Mississauga	\$ 1,311	\$ 768	\$ 683	low	low	low
Halton Hills	\$ 1,224	\$ 725	\$ 688	low	low	low
Caledon	\$ 1,592	\$ 687	\$ 695	high	low	low
Aurora	\$ 1,413	\$ 740	\$ 730	mid	low	low
East Gwillimbury	\$ 1,374	\$ 718	\$ 739	mid	low	low
King	\$ 2,527	\$ 734	\$ 771	high	low	low
Newmarket	\$ 1,277	\$ 793	\$ 778	low	low	low
Brampton	\$ 1,172	\$ 972	\$ 896	low	mid	low
Georgina	\$ 1,333	\$ 980	\$ 993	low	mid	mid
Scugog	\$ 1,595	\$ 990	\$ 1,025	high	mid	mid
Pickering	\$ 1,742	\$ 1,160	\$ 1,079	high	mid	mid
Whitby	\$ 1,488	\$ 1,186	\$ 1,097	mid	mid	mid
Clarington	\$ 1,392	\$ 1,174	\$ 1,142	mid	mid	mid
Brock	\$ 1,680	\$ 1,088	\$ 1,192	high	mid	high
Oshawa	\$ 1,552	\$ 1,538	\$ 1,321	high	high	high
GTA Average	\$ 1,442	\$ 852	\$ 815			

2016 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

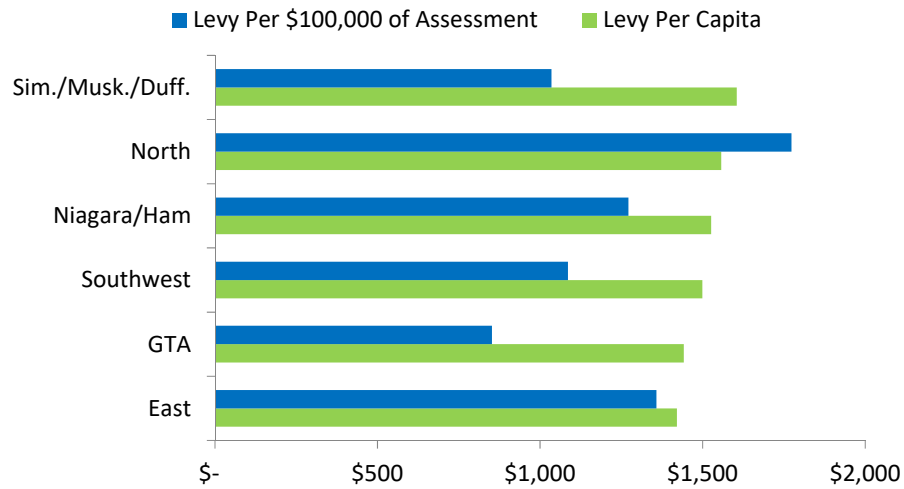
Municipality	2016 Levy per Capita	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Greater Sudbury	\$ 1,433	\$ 1,405	\$ 1,124	mid	high	mid
Parry Sound	\$ 1,438	\$ 1,346	\$ 1,171	mid	high	mid
Kenora	\$ 1,447	\$ 1,440	\$ 1,221	mid	high	high
North Bay	\$ 1,478	\$ 1,487	\$ 1,255	mid	high	high
Sault Ste. Marie	\$ 1,350	\$ 1,682	\$ 1,305	low	high	high
Thunder Bay	\$ 1,594	\$ 1,909	\$ 1,510	high	high	high
Espanola	\$ 1,351	\$ 1,948	\$ 1,556	low	high	high
Timmins	\$ 1,566	\$ 2,065	\$ 1,675	high	high	high
Elliot Lake	\$ 949	\$ 2,035	\$ 1,805	low	high	high
Greenstone	\$ 2,963	\$ 2,413	\$ 2,616	high	high	high
North Average	\$ 1,557	\$ 1,773	\$ 1,524			

Municipality	2016 Levy per Capita	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Springwater	\$ 1,031	\$ 668	\$ 706	low	low	low
Huntsville	\$ 1,441	\$ 798	\$ 795	mid	low	low
Gravenhurst	\$ 2,176	\$ 836	\$ 833	high	low	low
Bracebridge	\$ 1,731	\$ 891	\$ 888	high	mid	low
Innisfil	\$ 1,497	\$ 916	\$ 928	mid	mid	low
Collingwood	\$ 1,864	\$ 1,103	\$ 1,048	high	mid	mid
Barrie	\$ 1,408	\$ 1,221	\$ 1,132	mid	mid	mid
Orangeville	\$ 1,567	\$ 1,337	\$ 1,234	high	high	high
Orillia	\$ 1,734	\$ 1,548	\$ 1,290	high	high	high
Simcoe/Musk./Duff. Avg.	\$ 1,605	\$ 1,035	\$ 984			

2016 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

Municipality	2016 Levy per Capita	2016 Net Levy Per \$100,000 Unweighted Assessment	2016 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
The Blue Mountains	\$ 4,438	\$ 715	\$ 723	high	low	low
North Dumfries	\$ 1,510	\$ 811	\$ 753	mid	low	low
Wilmot	\$ 1,073	\$ 748	\$ 771	low	low	low
Woolwich	\$ 1,140	\$ 804	\$ 774	low	low	low
Puslinch	\$ 2,250	\$ 863	\$ 809	high	low	low
Wellesley	\$ 995	\$ 704	\$ 826	low	low	low
Saugeen Shores	\$ 1,532	\$ 843	\$ 849	mid	low	low
Grey Highlands	\$ 1,501	\$ 750	\$ 850	mid	low	low
Brant	\$ 1,281	\$ 850	\$ 887	low	low	low
Guelph-Eramosa	\$ 1,561	\$ 847	\$ 918	high	low	low
Erin	\$ 1,819	\$ 877	\$ 926	high	low	low
Lambton Shores	\$ 1,977	\$ 856	\$ 933	high	low	mid
Centre Wellington	\$ 1,314	\$ 913	\$ 943	low	mid	mid
Middlesex Centre	\$ 1,382	\$ 752	\$ 944	mid	low	mid
Kincardine	\$ 1,693	\$ 894	\$ 956	high	mid	mid
Waterloo	\$ 1,796	\$ 1,143	\$ 969	high	mid	mid
Kitchener	\$ 1,251	\$ 1,151	\$ 978	low	mid	mid
Norfolk	\$ 1,176	\$ 924	\$ 1,004	low	mid	mid
Cambridge	\$ 1,408	\$ 1,269	\$ 1,040	mid	mid	mid
North Perth	\$ 1,195	\$ 774	\$ 1,045	low	low	mid
Guelph	\$ 1,645	\$ 1,273	\$ 1,070	high	mid	mid
Strathroy-Caradoc	\$ 1,052	\$ 1,021	\$ 1,076	low	mid	mid
Haldimand	\$ 1,303	\$ 1,069	\$ 1,096	low	mid	mid
Mapleton	\$ 1,367	\$ 734	\$ 1,098	low	low	mid
Kingsville	\$ 1,085	\$ 940	\$ 1,103	low	mid	mid
Meaford	\$ 1,649	\$ 1,044	\$ 1,110	high	mid	mid
Tillsonburg	\$ 1,313	\$ 1,373	\$ 1,132	low	high	mid
Wellington North	\$ 1,242	\$ 966	\$ 1,169	low	mid	mid
London	\$ 1,378	\$ 1,365	\$ 1,175	mid	high	mid
North Middlesex	\$ 1,339	\$ 666	\$ 1,184	low	low	high
Minto	\$ 1,171	\$ 1,061	\$ 1,196	low	mid	high
Stratford	\$ 1,644	\$ 1,473	\$ 1,198	high	high	high
Tecumseh	\$ 1,433	\$ 1,274	\$ 1,214	mid	mid	high
St. Marys	\$ 1,628	\$ 1,428	\$ 1,230	high	high	high
Sarnia	\$ 1,411	\$ 1,565	\$ 1,325	mid	high	high
Ingersoll	\$ 1,524	\$ 1,670	\$ 1,333	mid	high	high
St. Thomas	\$ 1,198	\$ 1,601	\$ 1,340	low	high	high
Central Elgin	\$ 1,651	\$ 1,217	\$ 1,363	high	mid	high
Owen Sound	\$ 1,573	\$ 1,766	\$ 1,414	high	high	high
Leamington	\$ 1,135	\$ 1,211	\$ 1,420	low	mid	high
Chatham-Kent	\$ 1,387	\$ 1,276	\$ 1,519	mid	high	high
Windsor	\$ 1,540	\$ 2,126	\$ 1,650	high	high	high
Southwest Average	\$ 1,499	\$ 1,086	\$ 1,079			

Summary—2016 Net Municipal Levy Comparison per Capita vs. \$100,000 Unweighted Assessment - Location



General Government

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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Saugeen Shores	\$ 8	\$ 15	\$ 5	\$ 8
Georgina	\$ 12	\$ 20	\$ 8	\$ 14
Kitchener	\$ 6	\$ 18	\$ 5	\$ 17
St. Thomas	\$ 11	\$ 14	\$ 14	\$ 18
Wellesley	\$ 21	\$ 26	\$ 15	\$ 18
Minto	\$ 19	\$ 22	\$ 17	\$ 20
Grimsby	\$ 17	\$ 27	\$ 13	\$ 20
Wilmot	\$ 25	\$ 31	\$ 17	\$ 21
Niagara Falls	\$ 18	\$ 28	\$ 15	\$ 23
Milton	\$ 34	\$ 54	\$ 19	\$ 31
Woolwich	\$ 36	\$ 45	\$ 25	\$ 31
Chatham-Kent	\$ 28	\$ 35	\$ 26	\$ 32
Newmarket	\$ 48	\$ 55	\$ 29	\$ 34
Mapleton	\$ 60	\$ 64	\$ 32	\$ 34
Pickering	\$ 47	\$ 52	\$ 31	\$ 35
Vaughan	\$ 62	\$ 79	\$ 28	\$ 35
Middlesex Centre	\$ 63	\$ 68	\$ 34	\$ 37
Erin	\$ 65	\$ 68	\$ 36	\$ 37
Mississauga	\$ 45	\$ 65	\$ 26	\$ 38
Niagara-on-the-Lake	\$ 80	\$ 98	\$ 31	\$ 38
Waterloo	\$ 54	\$ 63	\$ 34	\$ 40
Cambridge	\$ 36	\$ 46	\$ 32	\$ 41
Haldimand	\$ 41	\$ 51	\$ 34	\$ 42
Huntsville	\$ 51	\$ 77	\$ 28	\$ 43
St. Catharines	\$ 33	\$ 44	\$ 34	\$ 45
Clarington	\$ 42	\$ 57	\$ 35	\$ 47
Prince Edward County	\$ 65	\$ 72	\$ 44	\$ 48
Quinte West	\$ 32	\$ 45	\$ 34	\$ 49
Puslinch	\$ 129	\$ 132	\$ 49	\$ 50
Markham	\$ 92	\$ 102	\$ 46	\$ 51
Lambton Shores	\$ 110	\$ 117	\$ 48	\$ 51
Aurora	\$ 88	\$ 99	\$ 45	\$ 51

General Government (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
North Perth	\$ 73	\$ 80	\$ 47	\$ 51
Whitchurch-Stouffville	\$ 75	\$ 95	\$ 41	\$ 52
North Dumfries	\$ 90	\$ 98	\$ 48	\$ 52
Innisfil	\$ 75	\$ 87	\$ 45	\$ 53
Ottawa	\$ 84	\$ 85	\$ 55	\$ 55
Ingersoll	\$ 38	\$ 51	\$ 42	\$ 56
Lincoln	\$ 63	\$ 75	\$ 47	\$ 56
Halton Hills	\$ 97	\$ 99	\$ 57	\$ 58
King	\$ 196	\$ 201	\$ 57	\$ 58
Welland	\$ 30	\$ 47	\$ 37	\$ 58
Sarnia	\$ 37	\$ 53	\$ 41	\$ 59
Centre Wellington	\$ 75	\$ 85	\$ 52	\$ 59
Guelph-Eramosa	\$ 105	\$ 110	\$ 56	\$ 59
Bracebridge	\$ 105	\$ 116	\$ 54	\$ 60
The Blue Mountains	\$ 304	\$ 369	\$ 49	\$ 60
Brant County	\$ 78	\$ 91	\$ 52	\$ 60
Kingsville	\$ 67	\$ 71	\$ 58	\$ 61
Caledon	\$ 128	\$ 144	\$ 55	\$ 62
Toronto	\$ 114	\$ 122	\$ 58	\$ 62
Wainfleet	\$ 81	\$ 91	\$ 57	\$ 64
Brock	\$ 91	\$ 100	\$ 60	\$ 66
Scugog	\$ 94	\$ 106	\$ 58	\$ 66
Fort Erie	\$ 66	\$ 75	\$ 58	\$ 66
Whitby	\$ 85	\$ 88	\$ 66	\$ 69
Hamilton	\$ 64	\$ 78	\$ 57	\$ 69
Thorold	\$ 69	\$ 76	\$ 63	\$ 70
East Gwillimbury	\$ 126	\$ 139	\$ 65	\$ 72
Brampton	\$ 76	\$ 90	\$ 61	\$ 73
Belleville	\$ 66	\$ 73	\$ 67	\$ 74
North Bay	\$ 62	\$ 74	\$ 62	\$ 74
Kenora	\$ 69	\$ 78	\$ 68	\$ 78
Strathroy-Caradoc	\$ 77	\$ 81	\$ 74	\$ 78
Peterborough	\$ 56	\$ 77	\$ 56	\$ 78
Timmins	\$ 53	\$ 59	\$ 70	\$ 78
Wellington North	\$ 97	\$ 102	\$ 75	\$ 79
Gravenhurst	\$ 196	\$ 224	\$ 75	\$ 85

General Government (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
North Middlesex	\$ 164	\$ 173	\$ 81	\$ 86
Grey Highlands	\$ 162	\$ 172	\$ 81	\$ 86
Springwater	\$ 132	\$ 135	\$ 85	\$ 87
West Lincoln	\$ 92	\$ 99	\$ 81	\$ 88
Cornwall	\$ 63	\$ 67	\$ 84	\$ 89
Orillia	\$ 89	\$ 102	\$ 79	\$ 91
Kingston	\$ 64	\$ 107	\$ 56	\$ 92
Burlington	\$ 167	\$ 173	\$ 91	\$ 94
Barrie	\$ 91	\$ 110	\$ 78	\$ 94
Meaford	\$ 148	\$ 158	\$ 93	\$ 100
Pelham	\$ 135	\$ 140	\$ 102	\$ 106
Tecumseh	\$ 114	\$ 120	\$ 102	\$ 107
Orangeville	\$ 120	\$ 128	\$ 101	\$ 109
Guelph	\$ 114	\$ 144	\$ 87	\$ 110
Kincardine	\$ 213	\$ 221	\$ 112	\$ 117
Stratford	\$ 117	\$ 132	\$ 105	\$ 118
Collingwood	\$ 194	\$ 205	\$ 113	\$ 119
Oshawa	\$ 113	\$ 125	\$ 111	\$ 123
Windsor	\$ 83	\$ 90	\$ 115	\$ 125
Leamington	\$ 112	\$ 124	\$ 120	\$ 132
Greater Sudbury	\$ 130	\$ 136	\$ 127	\$ 133
London	\$ 114	\$ 139	\$ 112	\$ 137
Brockville	\$ 127	\$ 135	\$ 128	\$ 138
Owen Sound	\$ 118	\$ 124	\$ 132	\$ 140
Tillsonburg	\$ 118	\$ 157	\$ 123	\$ 163
St. Marys	\$ 196	\$ 205	\$ 172	\$ 180
Elliot Lake	\$ 81	\$ 85	\$ 174	\$ 182
Port Colborne	\$ 175	\$ 185	\$ 190	\$ 201
Sault Ste. Marie	\$ 158	\$ 163	\$ 196	\$ 203
Parry Sound	\$ 244	\$ 264	\$ 226	\$ 244
Espanola	\$ 174	\$ 178	\$ 250	\$ 256
Oakville	\$ 632	\$ 647	\$ 268	\$ 275
Thunder Bay	\$ 267	\$ 275	\$ 320	\$ 330
Greenstone	\$ 687	\$ 751	\$ 563	\$ 615
Average	\$ 102	\$ 114	\$ 76	\$ 85
Median	\$ 81	\$ 91	\$ 57	\$ 63

General Government (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Region Peel	\$ 27	\$ 37	\$ 17	\$ 24
District Muskoka	\$ 94	\$ 118	\$ 23	\$ 29
Region Halton	\$ 51	\$ 61	\$ 26	\$ 30
Region Durham	\$ 33	\$ 39	\$ 27	\$ 32
Region York	\$ 56	\$ 69	\$ 27	\$ 34
Region Waterloo	\$ 37	\$ 47	\$ 30	\$ 37
Region Niagara	\$ 34	\$ 45	\$ 30	\$ 39
Average	\$ 47	\$ 59	\$ 26	\$ 32
Median	\$ 37	\$ 47	\$ 27	\$ 32
Simcoe County	\$ 25	\$ 33	\$ 14	\$ 19
Bruce County	\$ 38	\$ 44	\$ 18	\$ 21
Dufferin County	\$ 54	\$ 67	\$ 33	\$ 41
Elgin County	\$ 64	\$ 72	\$ 51	\$ 57
Wellington County	\$ 100	\$ 114	\$ 61	\$ 69
Grey County	\$ 110	\$ 111	\$ 69	\$ 70
Average	\$ 65	\$ 74	\$ 41	\$ 46
Median	\$ 59	\$ 70	\$ 42	\$ 49

Fire

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

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

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

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



Fire (Sorted by Total Costs per Capita)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
St. Marys	\$ 20	\$ 31
Lambton Shores	\$ 27	\$ 48
Grey Highlands	\$ 43	\$ 56
Wellington North	\$ 48	\$ 59
West Lincoln	\$ 51	\$ 61
Ingersoll	\$ 51	\$ 61
Espanola	\$ 56	\$ 61
Mapleton	\$ 52	\$ 62
North Middlesex	\$ 60	\$ 67
Saugeen Shores	\$ 57	\$ 68
Guelph-Eramosa	\$ 57	\$ 69
Meaford	\$ 65	\$ 75
Wellesley	\$ 56	\$ 76
North Perth	\$ 61	\$ 78
Erin	\$ 63	\$ 79
Kincardine	\$ 74	\$ 92
Gravenhurst	\$ 74	\$ 94
North Dumfries	\$ 86	\$ 98
Puslinch	\$ 87	\$ 101
Brock	\$ 83	\$ 103
Wainfleet	\$ 96	\$ 111
Minto	\$ 82	\$ 111
Parry Sound	\$ 92	\$ 113
Greenstone	\$ 143	\$ 165
Elliot Lake	\$ 159	\$ 169
The Blue Mountains	\$ 218	\$ 251
Population < 15,000		
Average	\$ 75	\$ 91
Median	\$ 62	\$ 77

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
St. Marys	\$ 20	\$ 31
Centre Wellington	\$ 46	\$ 54
Strathroy-Caradoc	\$ 45	\$ 56
Bracebridge	\$ 49	\$ 63
Grimsby	\$ 58	\$ 64
Woolwich	\$ 52	\$ 66
Wilmot	\$ 58	\$ 67
Tecumseh	\$ 57	\$ 69
Tillsonburg	\$ 68	\$ 71
Pelham	\$ 52	\$ 72
Kingsville	\$ 63	\$ 72
Springwater	\$ 64	\$ 72
Middlesex Centre	\$ 65	\$ 74
Huntsville	\$ 62	\$ 75
Leamington	\$ 71	\$ 80
Lincoln	\$ 67	\$ 82
Scugog	\$ 79	\$ 87
Orangeville	\$ 88	\$ 94
Prince Edward County	\$ 88	\$ 101
Niagara-on-the-Lake	\$ 86	\$ 111
East Gwillimbury	\$ 107	\$ 126
King	\$ 114	\$ 144
Kenora	\$ 129	\$ 151
Port Colborne	\$ 141	\$ 155
Thorold	\$ 187	\$ 203
Collingwood	\$ 202	\$ 223
Owen Sound	\$ 217	\$ 223
Brockville	\$ 268	\$ 275
Population 15,000 - 29,999		
Average	\$ 96	\$ 108
Median	\$ 68	\$ 80

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Brant County	\$ 68	\$ 81	Milton	\$ 89	\$ 102
Fort Erie	\$ 79	\$ 93	Markham	\$ 104	\$ 108
Quinte West	\$ 92	\$ 101	Brampton	\$ 103	\$ 109
Haldimand	\$ 82	\$ 104	Whitby	\$ 133	\$ 133
Whitchurch-Stouffville	\$ 101	\$ 110	Mississauga	\$ 141	\$ 147
Halton Hills	\$ 109	\$ 123	Greater Sudbury	\$ 139	\$ 149
Innisfil	\$ 121	\$ 135	Kitchener	\$ 145	\$ 151
Clarington	\$ 139	\$ 148	Burlington	\$ 144	\$ 152
Timmins	\$ 144	\$ 152	Vaughan	\$ 151	\$ 156
Caledon	\$ 135	\$ 157	Chatham-Kent	\$ 148	\$ 160
Newmarket	\$ 154	\$ 158	London	\$ 156	\$ 163
Georgina	\$ 159	\$ 165	Toronto	\$ 166	\$ 169
Aurora	\$ 167	\$ 170	Cambridge	\$ 168	\$ 172
Sault Ste Marie	\$ 188	\$ 193	Hamilton	\$ 165	\$ 173
Peterborough	\$ 187	\$ 193	Waterloo	\$ 171	\$ 178
Cornwall	\$ 187	\$ 195	Oakville	\$ 169	\$ 178
Pickering	\$ 194	\$ 200	Oshawa	\$ 175	\$ 181
Welland	\$ 202	\$ 208	Ottawa	\$ 178	\$ 185
Stratford	\$ 211	\$ 218	St Catharines	\$ 183	\$ 191
St Thomas	\$ 218	\$ 224	Kingston	\$ 185	\$ 195
Orillia	\$ 212	\$ 228	Guelph	\$ 195	\$ 204
Belleville	\$ 218	\$ 229	Barrie	\$ 194	\$ 206
Niagara Falls	\$ 222	\$ 233	Windsor	\$ 258	\$ 264
North Bay	\$ 239	\$ 246	Thunder Bay	\$ 265	\$ 273
Sarnia	\$ 250	\$ 256			
Population 30,000 - 99,999			Population > 100,000		
Average	\$ 163	\$ 173	Average	\$ 164	\$ 171
Median	\$ 167	\$ 170	Median	\$ 165	\$ 170

Police

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

The key objectives provided by Police Services include:

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

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

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

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

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



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

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
The Blue Mountains	\$ 69	\$ 70
North Middlesex	\$ 72	\$ 72
Grey Highlands	\$ 88	\$ 88
Kincardine	\$ 94	\$ 94
Meaford	\$ 97	\$ 97
North Perth	\$ 121	\$ 121
Lambton Shores	\$ 124	\$ 124
St. Marys	\$ 156	\$ 156
Saugeen Shores	\$ 154	\$ 156
Ingersoll	\$ 264	\$ 264
Parry Sound	\$ 280	\$ 280
Greenstone	\$ 322	\$ 322
Espanola	\$ 570	\$ 586
Elliot Lake	\$ 650	\$ 652
Population < 15,000		
Average	\$ 219	\$ 220
Median	\$ 139	\$ 140

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Middlesex Centre	\$ 60	\$ 60
Springwater	\$ 68	\$ 68
Prince Edward County	\$ 129	\$ 129
Kingsville	\$ 135	\$ 136
Collingwood	\$ 138	\$ 139
Tecumseh	\$ 163	\$ 164
Tillsonburg	\$ 204	\$ 205
Orangeville	\$ 225	\$ 233
Leamington	\$ 233	\$ 234
Strathroy-Caradoc	\$ 228	\$ 235
Brockville	\$ 314	\$ 321
Owen Sound	\$ 367	\$ 385
Kenora	\$ 426	\$ 426
Population 15,000 - 29,999		
Average	\$ 207	\$ 210
Median	\$ 204	\$ 205

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

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Brant County	\$ 136	\$ 137
Haldimand	\$ 153	\$ 153
Innisfil	\$ 149	\$ 155
Orillia	\$ 230	\$ 231
Quinte West	\$ 241	\$ 243
Peterborough	\$ 283	\$ 294
Stratford	\$ 290	\$ 297
Belleville	\$ 299	\$ 308
North Bay	\$ 309	\$ 317
Sarnia	\$ 323	\$ 329
St Thomas	\$ 363	\$ 364
Sault Ste Marie	\$ 392	\$ 402
Timmins	\$ 425	\$ 441
Cornwall	\$ 474	\$ 486
Population 30,000 - 99,999		
Average	\$ 290	\$ 297
Median	\$ 294	\$ 303

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Ottawa	\$ 179	\$ 183
Toronto	\$ 185	\$ 191
Guelph	\$ 209	\$ 217
Kingston	\$ 224	\$ 236
Hamilton	\$ 253	\$ 258
London	\$ 249	\$ 258
Chatham-Kent	\$ 264	\$ 272
Barrie	\$ 274	\$ 281
Greater Sudbury	\$ 289	\$ 299
Thunder Bay	\$ 427	\$ 434
Windsor	\$ 590	\$ 602
Population > 100,000		
Average	\$ 286	\$ 294
Median	\$ 253	\$ 258

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
District Muskoka	\$ 49	\$ 49
Region Halton	\$ 104	\$ 111
Region York	\$ 118	\$ 123
Region Peel	\$ 154	\$ 159
Region Durham	\$ 209	\$ 218
Region Waterloo	\$ 214	\$ 222
Region Niagara	\$ 277	\$ 286
Average	\$ 161	\$ 167
Median	\$ 154	\$ 159
Wellington County	\$ 111	\$ 115
Average	\$ 111	\$ 115
Median	\$ 111	\$ 115

Court Security Costs

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 Incl Amort
Quinte West	\$ 0	\$ 1
Chatham-Kent	\$ 1	\$ 1
Prince Edward County	\$ 2	\$ 2
Espanola	\$ 2	\$ 3
Greater Sudbury	\$ 3	\$ 3
Ottawa	\$ 5	\$ 3
Guelph	\$ 4	\$ 3
Kingston	\$ 5	\$ 4
Hamilton	\$ 5	\$ 4
Timmins	\$ 5	\$ 7
London	\$ 9	\$ 9
Belleville	\$ 10	\$ 10
Toronto	\$ 20	\$ 10
Sarnia	\$ 11	\$ 12
North Bay	\$ 12	\$ 12
Windsor	\$ 11	\$ 15
Peterborough	\$ 15	\$ 15
Cornwall	\$ 12	\$ 16
St Thomas	\$ 15	\$ 20
Brockville	\$ 20	\$ 21
Owen Sound	\$ 20	\$ 22
Barrie	\$ 27	\$ 23
Average	\$ 10	\$ 10
Median	\$ 10	\$ 10
Region Halton	\$ 3	\$ 2
Region Durham	\$ 3	\$ 2
Region York	\$ 7	\$ 3
Region Waterloo	\$ 6	\$ 5
Region Peel	\$ 7	\$ 5
Region Average	\$ 5	\$ 3
Region Median	\$ 6	\$ 3

Prisoner Transportation

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 Incl Amort
Hamilton	\$ (11)	\$ (10)
Ottawa	\$ 0	\$ 0
Guelph	\$ 1	\$ 0
London	\$ 1	\$ 1
Espanola	\$ 1	\$ 1
Chatham-Kent	\$ 3	\$ 2
North Bay	\$ 3	\$ 3
Windsor	\$ 2	\$ 3
Greater Sudbury	\$ 3	\$ 3
Timmins	\$ 4	\$ 5
Belleville	\$ 6	\$ 6
Kingston	\$ 8	\$ 7
Average	\$ 2	\$ 2
Median	\$ 2	\$ 3
District Muskoka	\$ (1)	\$ (0)
Region Waterloo	\$ 0	\$ 0
Region York	\$ 0	\$ 0
Region Peel	\$ 1	\$ 0
Region Halton	\$ 3	\$ 2
Average	\$ 1	\$ 0
Median	\$ 0	\$ 0

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Tillsonburg	\$ 0	\$ 0
Greater Sudbury	\$ 4	\$ 4
Toronto	\$ 8	\$ 4
Orangeville	\$ 5	\$ 5
Sarnia	\$ 4	\$ 5
Strathroy-Caradoc	\$ 6	\$ 5
Springwater	\$ 10	\$ 6
Erin	\$ 12	\$ 7
Middlesex Centre	\$ 12	\$ 7
The Blue Mountains	\$ 41	\$ 7
St Thomas	\$ 5	\$ 7
Chatham-Kent	\$ 8	\$ 7
Guelph-Eramosa	\$ 13	\$ 7
Innisfil	\$ 12	\$ 7
Brant County	\$ 11	\$ 7
Leamington	\$ 7	\$ 7
Centre Wellington	\$ 11	\$ 7
Ottawa	\$ 12	\$ 8
Peterborough	\$ 8	\$ 8
Brockville	\$ 8	\$ 8
London	\$ 9	\$ 9
Tecumseh	\$ 10	\$ 9
Haldimand	\$ 11	\$ 9
Kingston	\$ 10	\$ 9
Prince Edward County	\$ 14	\$ 9
Wellington North	\$ 12	\$ 9
Meaford	\$ 15	\$ 9
Windsor	\$ 7	\$ 10
Grey Highlands	\$ 20	\$ 10
Barrie	\$ 12	\$ 10
St Marys	\$ 12	\$ 11

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Lambton Shores	\$ 27	\$ 12
Owen Sound	\$ 11	\$ 12
Quinte West	\$ 11	\$ 12
Collingwood	\$ 20	\$ 12
Hamilton	\$ 14	\$ 12
North Perth	\$ 19	\$ 12
North Middlesex	\$ 25	\$ 12
Cornwall	\$ 10	\$ 13
Minto	\$ 15	\$ 14
Belleville	\$ 13	\$ 14
Kincardine	\$ 26	\$ 14
Timmins	\$ 11	\$ 14
Saugeen Shores	\$ 27	\$ 15
North Bay	\$ 16	\$ 16
Thunder Bay	\$ 14	\$ 17
Average	\$ 13	\$ 9
Median	\$ 11	\$ 9

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Region York	\$ 5	\$ 2
Region Halton	\$ 15	\$ 7
Region Waterloo	\$ 11	\$ 9
Region Durham	\$ 11	\$ 9
Region Niagara	\$ 17	\$ 15
Region Peel	\$ 27	\$ 17
Region Average	\$ 14	\$ 10
Region Median	\$ 13	\$ 9

Protective Inspection and Control

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Kincardine	\$ (81)	\$ (43)
Minto	\$ (23)	\$ (21)
Ottawa	\$ (6)	\$ (4)
Meaford	\$ (1)	\$ (1)
Leamington	\$ 1	\$ 1
Mapleton	\$ 2	\$ 1
Wellington North	\$ 1	\$ 1
Caledon	\$ 3	\$ 1
East Gwillimbury	\$ 2	\$ 1
St Marys	\$ 1	\$ 1
Ingersoll	\$ 1	\$ 1
Guelph-Eramosa	\$ 3	\$ 2
Quinte West	\$ 2	\$ 2
Centre Wellington	\$ 3	\$ 2
Niagara-on-the-Lake	\$ 9	\$ 3
Elliot Lake	\$ 2	\$ 4
Whitchurch-Stouffville	\$ 7	\$ 4
Strathroy-Caradoc	\$ 4	\$ 4
Markham	\$ 9	\$ 4
Oakville	\$ 10	\$ 4
Middlesex Centre	\$ 8	\$ 4
Tecumseh	\$ 5	\$ 5
Brockville	\$ 5	\$ 5
Timmins	\$ 4	\$ 5
Pelham	\$ 8	\$ 6
Springwater	\$ 9	\$ 6
Milton	\$ 11	\$ 6
Lincoln	\$ 8	\$ 6
Espanola	\$ 4	\$ 6
North Middlesex	\$ 13	\$ 6
Lambton Shores	\$ 15	\$ 7
Gravenhurst	\$ 18	\$ 7
Grimsby	\$ 9	\$ 7

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Cambridge	\$ 8	\$ 7
Woolwich	\$ 11	\$ 7
Wilmot	\$ 11	\$ 7
Belleville	\$ 7	\$ 7
Innisfil	\$ 12	\$ 7
Burlington	\$ 14	\$ 8
St Catharines	\$ 8	\$ 8
Collingwood	\$ 13	\$ 8
Mississauga	\$ 14	\$ 8
Aurora	\$ 16	\$ 8
Kingston	\$ 9	\$ 8
King	\$ 28	\$ 8
Prince Edward County	\$ 13	\$ 8
Bracebridge	\$ 16	\$ 8
Orangeville	\$ 10	\$ 9
Huntsville	\$ 16	\$ 9
Halton Hills	\$ 15	\$ 9
Chatham-Kent	\$ 10	\$ 9
Peterborough	\$ 10	\$ 10
Owen Sound	\$ 9	\$ 10
The Blue Mountains	\$ 65	\$ 11
Cornwall	\$ 8	\$ 11
Puslinch	\$ 33	\$ 12
Brant County	\$ 19	\$ 12
Greater Sudbury	\$ 13	\$ 13
North Bay	\$ 13	\$ 13
St Thomas	\$ 10	\$ 13
Brock	\$ 20	\$ 13
Toronto	\$ 26	\$ 13
Clarington	\$ 16	\$ 14
Welland	\$ 11	\$ 14
Newmarket	\$ 23	\$ 14
Orillia	\$ 17	\$ 15

Protective Inspection and Control (cont'd)

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Waterloo	\$ 25	\$ 16
Brampton	\$ 19	\$ 16
Whitby	\$ 20	\$ 16
Barrie	\$ 19	\$ 16
London	\$ 16	\$ 16
Tillsonburg	\$ 16	\$ 16
Thunder Bay	\$ 14	\$ 17
Scugog	\$ 27	\$ 17
Vaughan	\$ 38	\$ 17
North Perth	\$ 27	\$ 17
Thorold	\$ 19	\$ 18
Erin	\$ 33	\$ 18
Grey Highlands	\$ 40	\$ 20
Port Colborne	\$ 18	\$ 20
Greenstone	\$ 25	\$ 20
Stratford	\$ 23	\$ 21
Guelph	\$ 28	\$ 21
Kitchener	\$ 24	\$ 22
Hamilton	\$ 25	\$ 22
North Dumfries	\$ 45	\$ 24
Parry Sound	\$ 26	\$ 24
Wainfleet	\$ 35	\$ 25
Sault Ste Marie	\$ 20	\$ 25
Fort Erie	\$ 28	\$ 25
Georgina	\$ 34	\$ 25
Oshawa	\$ 27	\$ 27
Kenora	\$ 29	\$ 28
Niagara Falls	\$ 35	\$ 29
Haldimand	\$ 38	\$ 31
Pickering	\$ 49	\$ 33
Windsor	\$ 25	\$ 34
Average	\$ 15	\$ 11
Median	\$ 13	\$ 9

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Cornwall	\$ (12)	\$ (17)
St Thomas	\$ (6)	\$ (7)
Stratford	\$ (8)	\$ (7)
Greenstone	\$ (7)	\$ (6)
Brockville	\$ (6)	\$ (6)
Middlesex Centre	\$ (10)	\$ (5)
Tecumseh	\$ (6)	\$ (5)
Collingwood	\$ (8)	\$ (5)
Innisfil	\$ (8)	\$ (5)
Springwater	\$ (7)	\$ (4)
Leamington	\$ (4)	\$ (4)
Quinte West	\$ (4)	\$ (4)
Brant County	\$ (6)	\$ (4)
Strathroy-Caradoc	\$ (4)	\$ (4)
Cambridge	\$ (3)	\$ (3)
Belleville	\$ (2)	\$ (2)
North Middlesex	\$ (4)	\$ (2)
Milton	\$ (3)	\$ (2)
Oshawa	\$ (2)	\$ (2)
Pickering	\$ (2)	\$ (1)
Wainfleet	\$ (2)	\$ (1)
Clarington	\$ (2)	\$ (1)
St Catharines	\$ (1)	\$ (1)
West Lincoln	\$ (1)	\$ (1)
Lincoln	\$ (2)	\$ (1)
Thorold	\$ (1)	\$ (1)
Grimsby	\$ (2)	\$ (1)
Scugog	\$ (2)	\$ (1)
Niagara-on-the-Lake	\$ (3)	\$ (1)
Brock	\$ (1)	\$ (1)
Whitchurch-Stouffville	\$ (0)	\$ (0)
Wilmot	\$ (0)	\$ (0)
Mississauga	\$ 5	\$ 3
East Gwillimbury	\$ 7	\$ 4
Hamilton	\$ 7	\$ 6
Greater Sudbury	\$ 7	\$ 7

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Ottawa	\$ 12	\$ 8
Haldimand	\$ 10	\$ 8
Toronto	\$ 16	\$ 8
Brampton	\$ 12	\$ 10
London	\$ 10	\$ 10
Prince Edward County	\$ 16	\$ 11
Caledon	\$ 26	\$ 11
Sault Ste Marie	\$ 9	\$ 11
Kingston	\$ 16	\$ 14
Chatham-Kent	\$ 16	\$ 14
Timmins	\$ 12	\$ 15
Kenora	\$ 16	\$ 16
Guelph	\$ 22	\$ 17
Thunder Bay	\$ 15	\$ 18
Burlington	\$ 42	\$ 23
Peterborough	\$ 25	\$ 26
North Bay	\$ 28	\$ 28
Windsor	\$ 27	\$ 38
Barrie	\$ 53	\$ 46
Parry Sound	\$ 197	\$ 183
Espanola	\$ 158	\$ 227
Average	\$ 11	\$ 11
Median	\$ (1)	\$ (1)
Region Halton	\$ (3)	\$ (2)
District Muskoka	\$ 13	\$ 3
Region York	\$ 11	\$ 6
Region Waterloo	\$ 7	\$ 6
Region Durham	\$ 11	\$ 9
Region Niagara	\$ 14	\$ 13
Region Average	\$ 9	\$ 6
Region Median	\$ 11	\$ 6
Bruce County	\$ (6)	\$ (3)
Wellington County	\$ (2)	\$ (1)
Grey County	\$ 20	\$ 13
Elgin County	\$ 36	\$ 29
County Average	\$ 12	\$ 9
County Median	\$ 9	\$ 6

Roads Services

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

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



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

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

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

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Gravenhurst	\$ 308	\$ 1,681	\$ 10	\$ 55	\$ 4	\$ 21
Mississauga	\$ 998	\$ 6,680	\$ 7	\$ 46	\$ 4	\$ 26
Pickering	\$ 2,328	\$ 5,847	\$ 18	\$ 45	\$ 12	\$ 30
East Gwillimbury	\$ 780	\$ 4,506	\$ 12	\$ 71	\$ 6	\$ 37
Markham	\$ 3,366	\$ 12,642	\$ 20	\$ 75	\$ 10	\$ 37
Wellesley	\$ 3,543	\$ 3,543	\$ 54	\$ 54	\$ 38	\$ 38
Caledon	\$ 1,112	\$ 4,385	\$ 24	\$ 94	\$ 10	\$ 40
Grimsby	\$ 1,200	\$ 4,366	\$ 15	\$ 55	\$ 11	\$ 41
Aurora	\$ 7,197	\$ 12,045	\$ 49	\$ 82	\$ 25	\$ 42
Kitchener	\$ 2,096	\$ 7,631	\$ 13	\$ 47	\$ 12	\$ 42
Leamington	\$ 672	\$ 2,099	\$ 13	\$ 40	\$ 14	\$ 43
North Dumfries	\$ 3,695	\$ 6,045	\$ 52	\$ 85	\$ 28	\$ 45
Niagara-on-the-Lake	\$ 2,287	\$ 4,563	\$ 61	\$ 123	\$ 24	\$ 47
North Perth	\$ 1,009	\$ 2,907	\$ 26	\$ 74	\$ 16	\$ 47
Clarington	\$ 96	\$ 3,595	\$ 2	\$ 61	\$ 1	\$ 51
Vaughan	\$ 7,614	\$ 18,903	\$ 47	\$ 118	\$ 21	\$ 52
Wainfleet	\$ 397	\$ 1,560	\$ 19	\$ 75	\$ 13	\$ 53
Newmarket	\$ 6,826	\$ 14,200	\$ 43	\$ 90	\$ 27	\$ 55
Milton	\$ 2,183	\$ 9,309	\$ 23	\$ 99	\$ 13	\$ 56
Oakville	\$ 10,756	\$ 18,747	\$ 79	\$ 138	\$ 34	\$ 58
Whitchurch-Stouffville	\$ 7,087	\$ 12,433	\$ 61	\$ 108	\$ 34	\$ 59
Brampton	\$ 6,960	\$ 14,905	\$ 35	\$ 75	\$ 28	\$ 60
Collingwood	\$ 2,736	\$ 7,264	\$ 40	\$ 106	\$ 23	\$ 61
Guelph-Eramosa	\$ 589	\$ 4,850	\$ 15	\$ 124	\$ 8	\$ 67
Erin	\$ 2,939	\$ 7,731	\$ 51	\$ 135	\$ 28	\$ 74
Oshawa	\$ 2,241	\$ 10,248	\$ 17	\$ 76	\$ 16	\$ 75
Lincoln	\$ 1,486	\$ 4,050	\$ 38	\$ 103	\$ 28	\$ 77
Waterloo	\$ 5,530	\$ 15,119	\$ 45	\$ 122	\$ 28	\$ 77
Puslinch	\$ 2,196	\$ 5,636	\$ 80	\$ 205	\$ 30	\$ 78
Halton Hills	\$ 841	\$ 10,119	\$ 12	\$ 142	\$ 7	\$ 83
Woolwich	\$ 2,464	\$ 7,812	\$ 39	\$ 124	\$ 27	\$ 85
St. Catharines	\$ 3,964	\$ 10,006	\$ 34	\$ 85	\$ 34	\$ 86
Burlington	\$ 12,821	\$ 19,180	\$ 108	\$ 161	\$ 59	\$ 88
Bracebridge	\$ 788	\$ 7,031	\$ 19	\$ 171	\$ 10	\$ 88

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Springwater	\$ 499	\$ 4,298	\$ 16	\$ 139	\$ 10	\$ 89
Kincardine	\$ 1,264	\$ 3,022	\$ 72	\$ 172	\$ 38	\$ 91
Fort Erie	\$ 1,009	\$ 4,480	\$ 23	\$ 104	\$ 21	\$ 92
Brock	\$ 684	\$ 8,079	\$ 12	\$ 142	\$ 8	\$ 93
Innisfil	\$ 1,955	\$ 8,034	\$ 38	\$ 157	\$ 23	\$ 95
Middlesex Centre	\$ 3,215	\$ 10,283	\$ 56	\$ 179	\$ 30	\$ 96
Georgina	\$ 2,236	\$ 9,379	\$ 32	\$ 133	\$ 23	\$ 98
Strathroy-Caradoc			\$ 16	\$ 103	\$ 15	\$ 99
Niagara Falls	\$ 5,204	\$ 8,317	\$ 76	\$ 121	\$ 64	\$ 103
Lambton Shores	\$ 2,659	\$ 6,246	\$ 101	\$ 237	\$ 44	\$ 103
Centre Wellington	\$ 1,977	\$ 8,565	\$ 34	\$ 149	\$ 24	\$ 103
The Blue Mountains	\$ 22,962	\$ 53,934	\$ 279	\$ 654	\$ 45	\$ 106
King	\$ 9,132	\$ 15,471	\$ 221	\$ 374	\$ 64	\$ 108
Mapleton	\$ (47)	\$ 5,090	\$ (2)	\$ 203	\$ (1)	\$ 109
West Lincoln	\$ 1,890	\$ 3,464	\$ 68	\$ 124	\$ 60	\$ 109
Saugeen Shores	\$ 1,507	\$ 7,077	\$ 43	\$ 202	\$ 23	\$ 110
Cambridge	\$ 11,451	\$ 16,781	\$ 84	\$ 123	\$ 75	\$ 110
Sarnia	\$ 2,091	\$ 8,393	\$ 26	\$ 102	\$ 28	\$ 113
Grey Highlands	\$ 155	\$ 5,930	\$ 7	\$ 269	\$ 4	\$ 134
Port Colborne	\$ 2,280	\$ 4,737	\$ 62	\$ 128	\$ 67	\$ 139
Whitby	\$ 8,601	\$ 23,999	\$ 65	\$ 181	\$ 51	\$ 142
Owen Sound	\$ 4,377	\$ 10,212	\$ 54	\$ 127	\$ 61	\$ 143
Wilmot	\$ 3,550	\$ 10,233	\$ 73	\$ 210	\$ 50	\$ 144
Thorold	\$ 4,365	\$ 10,168	\$ 69	\$ 162	\$ 64	\$ 148
Ingersoll	\$ 6,610	\$ 13,518	\$ 75	\$ 152	\$ 81	\$ 166
Meaford	\$ 5,028	\$ 7,649	\$ 180	\$ 274	\$ 114	\$ 173
Scugog	\$ 7,653	\$ 15,046	\$ 152	\$ 298	\$ 94	\$ 185
Pelham	\$ 3,139	\$ 8,530	\$ 93	\$ 252	\$ 70	\$ 190
Tillsonburg	\$ 7,551	\$ 13,020	\$ 107	\$ 185	\$ 111	\$ 192
Orangeville	\$ 16,744	\$ 28,566	\$ 136	\$ 232	\$ 115	\$ 197
Kingsville	\$ 999	\$ 10,927	\$ 21	\$ 228	\$ 18	\$ 197
North Middlesex	\$ 10,535	\$ 13,284	\$ 319	\$ 402	\$ 158	\$ 200
Huntsville	\$ 5,981	\$ 13,214	\$ 167	\$ 368	\$ 92	\$ 203
Tecumseh	\$ 8,652	\$ 14,361	\$ 141	\$ 234	\$ 125	\$ 208
Welland	\$ 12,582	\$ 16,025	\$ 141	\$ 179	\$ 176	\$ 224
Minto	\$ 4,809	\$ 6,074	\$ 214	\$ 270	\$ 194	\$ 245
Wellington North	\$ 8,751	\$ 17,959	\$ 210	\$ 430	\$ 162	\$ 333
Lower Tier Average	\$ 4,331	\$ 10,086	\$ 66	\$ 159	\$ 43	\$ 103
Lower Tier Median	\$ 2,697	\$ 8,355	\$ 45	\$ 128	\$ 28	\$ 91

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Cornwall	\$ 1,403	\$ 1,403	\$ 17	\$ 17	\$ 23	\$ 23
Toronto	\$ 14,438	\$ 19,846	\$ 78	\$ 107	\$ 40	\$ 55
Peterborough	\$ 1,687	\$ 6,341	\$ 19	\$ 72	\$ 19	\$ 73
Guelph	\$ 5,898	\$ 12,919	\$ 49	\$ 108	\$ 38	\$ 83
St. Thomas	\$ 1,306	\$ 5,531	\$ 15	\$ 64	\$ 20	\$ 85
Ottawa	\$ 5,788	\$ 12,961	\$ 67	\$ 149	\$ 43	\$ 97
Sault Ste. Marie	\$ 3,713	\$ 4,963	\$ 58	\$ 78	\$ 73	\$ 97
Brockville	\$ 3,691	\$ 7,570	\$ 51	\$ 105	\$ 52	\$ 106
Barrie	\$ 6,190	\$ 11,768	\$ 67	\$ 127	\$ 57	\$ 109
Hamilton	\$ 2,899	\$ 11,009	\$ 34	\$ 129	\$ 30	\$ 114
Brant County	\$ 1,696	\$ 4,190	\$ 82	\$ 202	\$ 54	\$ 133
Kingston	\$ 6,234	\$ 11,498	\$ 84	\$ 155	\$ 73	\$ 134
Chatham-Kent	\$ 1,409	\$ 4,926	\$ 46	\$ 161	\$ 43	\$ 149
Orillia	\$ 1,856	\$ 14,659	\$ 22	\$ 172	\$ 19	\$ 153
London	\$ 8,980	\$ 16,676	\$ 84	\$ 156	\$ 83	\$ 154
Windsor	\$ 2,421	\$ 11,155	\$ 26	\$ 121	\$ 37	\$ 168
Stratford	\$ 11,087	\$ 15,513	\$ 136	\$ 190	\$ 121	\$ 170
St. Marys	\$ 8,976	\$ 13,370	\$ 147	\$ 218	\$ 128	\$ 191
Espanola	\$ 2,651	\$ 5,820	\$ 63	\$ 138	\$ 90	\$ 198
Prince Edward County	\$ 1,518	\$ 4,521	\$ 103	\$ 307	\$ 69	\$ 206
North Bay	\$ 5,995	\$ 15,056	\$ 83	\$ 207	\$ 83	\$ 209
Timmins	\$ 7,325	\$ 9,299	\$ 126	\$ 160	\$ 166	\$ 211
Greater Sudbury			\$ 62	\$ 226	\$ 61	\$ 221
Kenora	\$ 5,955	\$ 11,376	\$ 117	\$ 223	\$ 116	\$ 221
Thunder Bay	\$ 3,924	\$ 13,512	\$ 60	\$ 205	\$ 72	\$ 246
Belleville	\$ 4,798	\$ 16,858	\$ 87	\$ 307	\$ 89	\$ 311
Parry Sound	\$ 11,090	\$ 23,537	\$ 173	\$ 368	\$ 161	\$ 341
Haldimand	\$ 3,767	\$ 9,186	\$ 192	\$ 468	\$ 157	\$ 382
Elliot Lake	\$ 7,195	\$ 11,027	\$ 119	\$ 182	\$ 256	\$ 392
Quinte West	\$ 2,262	\$ 11,975	\$ 76	\$ 401	\$ 82	\$ 435
Greenstone	\$ 13,368	\$ 19,833	\$ 481	\$ 714	\$ 394	\$ 584
Single Tier Average	\$ 5,317	\$ 11,277	\$ 91	\$ 201	\$ 89	\$ 195
SingleTier Median	\$ 4,361	\$ 11,437	\$ 76	\$ 161	\$ 72	\$ 168

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Region Halton	\$ 11,239	\$ 20,625	\$ 22	\$ 40	\$ 11	\$ 20
Region York	\$ 6,014	\$ 16,155	\$ 21	\$ 57	\$ 10	\$ 28
Region Niagara			\$ 4	\$ 34	\$ 3	\$ 30
Region Peel	\$ 20,459	\$ 45,999	\$ 23	\$ 52	\$ 15	\$ 34
Region Waterloo	\$ 1,125	\$ 15,779	\$ 4	\$ 50	\$ 3	\$ 40
District Muskoka	\$ 1,299	\$ 7,198	\$ 32	\$ 177	\$ 8	\$ 43
Region Durham	\$ 1,924	\$ 16,455	\$ 7	\$ 59	\$ 6	\$ 48
Region Average	\$ 7,010	\$ 20,369	\$ 16	\$ 67	\$ 8	\$ 35
Region Median	\$ 3,969	\$ 16,305	\$ 21	\$ 52	\$ 8	\$ 34

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Bruce County		\$ 3,248	\$ (1)	\$ 68	\$ (1)	\$ 32
Dufferin County	\$ 3,635	\$ 8,325	\$ 41	\$ 93	\$ 25	\$ 57
Simcoe County	\$ 8,956	\$ 17,371	\$ 58	\$ 112	\$ 33	\$ 65
Wellington County	\$ 4,242	\$ 10,729	\$ 66	\$ 166	\$ 40	\$ 101
Grey County	\$ 3,441	\$ 9,049	\$ 65	\$ 170	\$ 40	\$ 106
Elgin County	\$ 3,680	\$ 9,384	\$ 104	\$ 265	\$ 83	\$ 212
County Average	\$ 4,791	\$ 9,684	\$ 55	\$ 146	\$ 37	\$ 95
County Median	\$ 3,680	\$ 9,216	\$ 61	\$ 139	\$ 37	\$ 83

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Welland	\$ 11,788	\$ 14,040	\$ 0	\$ 1	\$ 1	\$ 1
Niagara Falls	\$ 960	\$ 985	\$ 1	\$ 1	\$ 1	\$ 1
Port Colborne	\$ 221	\$ 276	\$ 1	\$ 1	\$ 1	\$ 1
Whitchurch-Stouffville	\$ 28,526	\$ 36,551	\$ 2	\$ 3	\$ 1	\$ 2
Collingwood	\$ 29,686	\$ 29,686	\$ 3	\$ 3	\$ 2	\$ 2
Leamington	\$ 1,411	\$ 1,799	\$ 1	\$ 2	\$ 1	\$ 2
Owen Sound	\$ 10,935	\$ 10,935	\$ 2	\$ 2	\$ 3	\$ 3
Halton Hills	\$ 9,943	\$ 9,943	\$ 5	\$ 5	\$ 3	\$ 3
Niagara-on-the-Lake	\$ 2,331	\$ 4,638	\$ 4	\$ 8	\$ 2	\$ 3
Gravenhurst	\$ 642	\$ 1,232	\$ 6	\$ 11	\$ 2	\$ 4
Wilmot	\$ 380	\$ 1,174	\$ 2	\$ 6	\$ 1	\$ 4
Kingsville	\$ 1,412	\$ 1,534	\$ 5	\$ 5	\$ 4	\$ 5
Fort Erie	\$ 1,598	\$ 1,598	\$ 6	\$ 6	\$ 5	\$ 5
Caledon	\$ 2,688	\$ 3,064	\$ 10	\$ 12	\$ 4	\$ 5
Pickering	\$ 5,310	\$ 5,373	\$ 11	\$ 11	\$ 7	\$ 8
Woolwich	\$ 1,643	\$ 1,643	\$ 16	\$ 16	\$ 11	\$ 11
Thorold	\$ 16,580	\$ 16,580	\$ 13	\$ 13	\$ 12	\$ 12
Georgina	\$ 55,864	\$ 56,959	\$ 20	\$ 20	\$ 14	\$ 15
Guelph-Eramosa	\$ 2,354	\$ 3,799	\$ 21	\$ 34	\$ 11	\$ 19
Innisfil	\$ 7,952	\$ 12,781	\$ 20	\$ 32	\$ 12	\$ 19
Strathroy-Caradoc			\$ 9	\$ 22	\$ 9	\$ 21
Bracebridge	\$ 2,807	\$ 2,925	\$ 45	\$ 47	\$ 23	\$ 24
Scugog	\$ 2,551	\$ 2,551	\$ 44	\$ 44	\$ 27	\$ 27
Puslinch	\$ 1,764	\$ 5,375	\$ 25	\$ 76	\$ 10	\$ 29
Mapleton	\$ 1,202	\$ 1,751	\$ 39	\$ 56	\$ 21	\$ 30
Saugeen Shores	\$ 4,648	\$ 5,583	\$ 49	\$ 59	\$ 27	\$ 32
Clarington	\$ 1,315	\$ 16,515	\$ 3	\$ 39	\$ 3	\$ 32
Kincardine	\$ 2,121	\$ 2,404	\$ 56	\$ 63	\$ 29	\$ 33
Wainfleet	\$ 1,515	\$ 1,672	\$ 52	\$ 57	\$ 36	\$ 40
Lambton Shores	\$ 3,209	\$ 3,717	\$ 84	\$ 97	\$ 37	\$ 42
Middlesex Centre	\$ 3,911	\$ 5,725	\$ 61	\$ 90	\$ 33	\$ 48
West Lincoln	\$ 3,085	\$ 3,137	\$ 56	\$ 57	\$ 49	\$ 50
Springwater	\$ 2,043	\$ 6,900	\$ 24	\$ 81	\$ 15	\$ 52
Centre Wellington	\$ 3,232	\$ 4,903	\$ 50	\$ 76	\$ 35	\$ 53
Grey Highlands	\$ 1,264	\$ 1,264	\$ 115	\$ 115	\$ 58	\$ 58
Brock	\$ 700	\$ 2,413	\$ 33	\$ 115	\$ 22	\$ 75
Erin	\$ 4,474	\$ 5,465	\$ 138	\$ 169	\$ 76	\$ 93
North Perth	\$ 2,246	\$ 3,193	\$ 103	\$ 147	\$ 66	\$ 94
Wellesley	\$ 11,525	\$ 41,192	\$ 129	\$ 462	\$ 90	\$ 322
Lower Tier Average	\$ 6,469	\$ 8,718	\$ 32	\$ 53	\$ 20	\$ 33
Lower Tier Median	\$ 2,452	\$ 3,758	\$ 20	\$ 32	\$ 11	\$ 19

Roadways—Unpaved (cont'd)

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Windsor	\$ 442	\$ 1,573	\$ 0	\$ 0	\$ 0	\$ 0
Quinte West	\$ 2,372	\$ 2,372	\$ 0	\$ 0	\$ 0	\$ 0
St. Thomas	\$ 1,102	\$ 7,204	\$ 0	\$ 0	\$ 0	\$ 0
Kingston	\$ 1,242	\$ 1,907	\$ 0	\$ 1	\$ 0	\$ 1
Hamilton	\$ 9,429	\$ 9,525	\$ 1	\$ 1	\$ 1	\$ 1
London	\$ 14,142	\$ 14,142	\$ 1	\$ 1	\$ 1	\$ 1
Sault Ste. Marie	\$ 2,887	\$ 5,189	\$ 1	\$ 1	\$ 1	\$ 2
Ottawa	\$ 2,964	\$ 2,964	\$ 3	\$ 3	\$ 2	\$ 2
North Bay	\$ 6,431	\$ 10,505	\$ 3	\$ 5	\$ 3	\$ 5
Thunder Bay	\$ 5,715	\$ 5,715	\$ 10	\$ 10	\$ 11	\$ 11
Prince Edward County	\$ 1,253	\$ 1,253	\$ 18	\$ 18	\$ 12	\$ 12
Greater Sudbury			\$ 11	\$ 13	\$ 11	\$ 13
Brant County	\$ 2,186	\$ 2,783	\$ 31	\$ 39	\$ 20	\$ 26
Timmins	\$ 5,061	\$ 5,540	\$ 21	\$ 23	\$ 28	\$ 30
Espanola	\$ 4,022	\$ 4,085	\$ 23	\$ 23	\$ 32	\$ 33
Kenora	\$ 1,519	\$ 2,130	\$ 34	\$ 48	\$ 34	\$ 48
Chatham-Kent	\$ 1,876	\$ 2,015	\$ 59	\$ 64	\$ 55	\$ 59
Elliot Lake	\$ 1,930	\$ 4,490	\$ 13	\$ 29	\$ 27	\$ 63
Greenstone	\$ 6,725	\$ 6,725	\$ 205	\$ 205	\$ 168	\$ 168
Single Tier Average	\$ 3,961	\$ 5,006	\$ 23	\$ 26	\$ 21	\$ 25
Single Tier Median	\$ 2,630	\$ 4,288	\$ 10	\$ 10	\$ 11	\$ 11

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

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Whitby	13,940	\$ 8	\$ 8	\$ 1	\$ 1	\$ 1	\$ 1
Cornwall	9,454	\$ 4	\$ 4	\$ 1	\$ 1	\$ 1	\$ 1
Newmarket	5,815	\$ 2	\$ 27	\$ 0	\$ 2	\$ 0	\$ 1
Niagara-on-the-Lake	3,507	\$ 14	\$ 16	\$ 3	\$ 3	\$ 1	\$ 1
Aurora	7,289		\$ 24		\$ 3		\$ 1
Toronto	903,740	\$ (2)	\$ 9	\$ (1)	\$ 3	\$ (0)	\$ 2
Sarnia	13,593	\$ 8	\$ 8	\$ 1	\$ 1	\$ 2	\$ 2
Pelham	1,030	\$ 1	\$ 38	\$ 0	\$ 2	\$ 0	\$ 2
Greenstone	7,000	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2
Vaughan	31,881	\$ 10	\$ 41	\$ 1	\$ 4	\$ 0	\$ 2
Puslinch	1,154	\$ 18	\$ 30	\$ 3	\$ 5	\$ 1	\$ 2
Whitchurch-Stouffville	1,657	\$ 19	\$ 106	\$ 1	\$ 3	\$ 0	\$ 2
Oshawa	17,566	\$ 8	\$ 18	\$ 1	\$ 2	\$ 1	\$ 2
Guelph	16,367	\$ 3	\$ 22	\$ 0	\$ 3	\$ 0	\$ 2
Elliot Lake	277		\$ 44		\$ 1		\$ 2
St. Catharines	7,243	\$ 22	\$ 42	\$ 1	\$ 2	\$ 1	\$ 2
Orillia	581	\$ 135	\$ 142	\$ 2	\$ 3	\$ 2	\$ 2
Saugeen Shores	7,130	\$ 1	\$ 9	\$ 1	\$ 5	\$ 0	\$ 3
Oakville	42,122	\$ 4	\$ 30	\$ 1	\$ 6	\$ 0	\$ 3
Stratford	5,080	\$ 1	\$ 19	\$ 0	\$ 3	\$ 0	\$ 3
Thorold	31,500	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3
Prince Edward County	125	\$ 937	\$ 937	\$ 5	\$ 5	\$ 3	\$ 3
Pickering	10,079	\$ 22	\$ 44	\$ 2	\$ 5	\$ 2	\$ 3
Port Colborne	1,623	\$ 29	\$ 36	\$ 3	\$ 3	\$ 3	\$ 3
Brockville	4,640	\$ 7	\$ 16	\$ 2	\$ 3	\$ 2	\$ 3
Mississauga	117,000	\$ 3	\$ 39	\$ 1	\$ 6	\$ 0	\$ 3
Fort Erie	5,561	\$ 9	\$ 21	\$ 2	\$ 4	\$ 1	\$ 3
Burlington	40,927	\$ 16	\$ 31	\$ 4	\$ 7	\$ 2	\$ 4
Kingston	21,432	\$ 2	\$ 26	\$ 0	\$ 4	\$ 0	\$ 4
Welland	6,451	\$ 6	\$ 26	\$ 1	\$ 3	\$ 1	\$ 4
Springwater	1,923	\$ 23	\$ 62	\$ 2	\$ 6	\$ 1	\$ 4
Gravenhurst	835	\$ 93	\$ 161	\$ 6	\$ 11	\$ 2	\$ 4
East Gwillimbury	3,298	\$ 44	\$ 60	\$ 6	\$ 8	\$ 3	\$ 4
Collingwood	4,217	\$ 17	\$ 38	\$ 3	\$ 7	\$ 2	\$ 4
Kitchener	20,149	\$ 45	\$ 57	\$ 4	\$ 5	\$ 3	\$ 4
Clarington	18,155	\$ 15	\$ 29	\$ 3	\$ 6	\$ 2	\$ 5

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Grimsby	2,091	\$ 69	\$ 85	\$ 5	\$ 7	\$ 4	\$ 5
North Middlesex			\$ 0		\$ 10		\$ 5
Owen Sound	3,471	\$ 1	\$ 29	\$ 0	\$ 4	\$ 0	\$ 5
Woolwich		\$ 8	\$ 36	\$ 2	\$ 7	\$ 1	\$ 5
Markham	31,510	\$ 27	\$ 119	\$ 2	\$ 11	\$ 1	\$ 5
Georgina	1,868	\$ 113	\$ 182	\$ 5	\$ 7	\$ 3	\$ 5
Wilmot	5,765	\$ 2	\$ 31	\$ 1	\$ 8	\$ 0	\$ 6
King	7,398	\$ 17	\$ 60	\$ 6	\$ 21	\$ 2	\$ 6
Middlesex Centre	8,129	\$ 11	\$ 25	\$ 5	\$ 12	\$ 3	\$ 6
Peterborough	19,454	\$ 1	\$ 28	\$ 0	\$ 7	\$ 0	\$ 7
Tecumseh	2,386	\$ 31	\$ 79	\$ 3	\$ 8	\$ 3	\$ 7
Grey Highlands	5,602	\$ 25	\$ 25	\$ 14	\$ 14	\$ 7	\$ 7
Wellesley	4,141	\$ 6	\$ 31	\$ 2	\$ 11	\$ 2	\$ 7
Erin	2,999	\$ 11	\$ 56	\$ 3	\$ 14	\$ 2	\$ 8
Halton Hills				\$ 1	\$ 13	\$ 1	\$ 8
Brampton	77,603	\$ 51	\$ 81	\$ 6	\$ 10	\$ 5	\$ 8
St. Marys	3,760	\$ 4	\$ 18	\$ 2	\$ 10	\$ 2	\$ 9
Niagara Falls	11,450	\$ 32	\$ 79	\$ 4	\$ 10	\$ 4	\$ 9
Guelph-Eramosa	2,707	\$ 27	\$ 84	\$ 6	\$ 18	\$ 3	\$ 9
West Lincoln	6,440	\$ 9	\$ 26	\$ 4	\$ 11	\$ 3	\$ 10
Minto	6,663		\$ 14		\$ 11		\$ 10
Scugog	2,174	\$ 167	\$ 167	\$ 16	\$ 16	\$ 10	\$ 10
Innisfil	4,864	\$ 15	\$ 126	\$ 2	\$ 17	\$ 1	\$ 10
North Perth	9,272	\$ 16	\$ 23	\$ 11	\$ 16	\$ 7	\$ 10
Brock	6,330	\$ 12	\$ 29	\$ 7	\$ 16	\$ 4	\$ 11
Mapleton	8,031	\$ 5	\$ 27	\$ 4	\$ 21	\$ 2	\$ 11
Leamington	4,073	\$ 0	\$ 75	\$ 0	\$ 11	\$ 0	\$ 11
Belleville	20,417	\$ 11	\$ 30	\$ 4	\$ 12	\$ 4	\$ 12
St. Thomas	11,201	\$ 29	\$ 33	\$ 8	\$ 9	\$ 11	\$ 12
Barrie	18,080	\$ 63	\$ 116	\$ 8	\$ 14	\$ 7	\$ 12
Ingersoll	4,200	\$ 3	\$ 35	\$ 1	\$ 12	\$ 1	\$ 13
Lambton Shores	1,909	\$ 96	\$ 160	\$ 17	\$ 29	\$ 8	\$ 13
Kingsville	2,122	\$ 43	\$ 154	\$ 4	\$ 15	\$ 4	\$ 13
Caledon	20,422	\$ 80	\$ 95	\$ 26	\$ 31	\$ 11	\$ 13
London	66,822	\$ 37	\$ 78	\$ 6	\$ 13	\$ 6	\$ 13
Espanola				\$ 8	\$ 9	\$ 11	\$ 14

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Meaford	12,011		\$ 21		\$ 21		\$ 14
Haldimand	40,377		\$ 19		\$ 17		\$ 14
Wainfleet	1,412	\$ 73	\$ 94	\$ 16	\$ 21	\$ 11	\$ 15
Bracebridge	2,310	\$ 129	\$ 198	\$ 19	\$ 29	\$ 10	\$ 15
Windsor	52,407	\$ 16	\$ 49	\$ 4	\$ 12	\$ 6	\$ 17
Kincardine	5,612	\$ 22	\$ 65	\$ 11	\$ 32	\$ 6	\$ 17
Lincoln	6,403	\$ 59	\$ 89	\$ 16	\$ 24	\$ 12	\$ 18
Ottawa	311,517	\$ 72	\$ 94	\$ 23	\$ 30	\$ 15	\$ 20
Greater Sudbury				\$ 10	\$ 21	\$ 10	\$ 20
North Bay	10,760	\$ 55	\$ 103	\$ 11	\$ 20	\$ 11	\$ 20
Centre Wellington	12,476	\$ 25	\$ 68	\$ 11	\$ 30	\$ 8	\$ 21
Quinte West	28,563	\$ 12	\$ 31	\$ 8	\$ 20	\$ 8	\$ 22
Brant County	42,114	\$ 9	\$ 30	\$ 11	\$ 33	\$ 7	\$ 22
Hamilton	196,673	\$ 53	\$ 69	\$ 19	\$ 25	\$ 17	\$ 22
Milton	73,600	\$ 55	\$ 62	\$ 39	\$ 44	\$ 22	\$ 25
Sault Ste. Marie	6,007	\$ 214	\$ 264	\$ 17	\$ 21	\$ 21	\$ 26
Parry Sound	2,206	\$ 28	\$ 88	\$ 9	\$ 29	\$ 9	\$ 27
Thunder Bay	35,570	\$ 21	\$ 71	\$ 7	\$ 23	\$ 8	\$ 27
Timmins	15,524	\$ 41	\$ 79	\$ 14	\$ 28	\$ 19	\$ 37
Kenora	10,464	\$ 0	\$ 57	\$ 0	\$ 37	\$ 0	\$ 37
Chatham-Kent	105,330	\$ 16	\$ 41	\$ 17	\$ 42	\$ 15	\$ 39
Average	29,252	\$ 41	\$ 67	\$ 6	\$ 13	\$ 5	\$ 10
Median	7,000	\$ 16	\$ 38	\$ 4	\$ 10	\$ 2	\$ 7
Region Peel	88,931	19	61	\$ 1	\$ 4	\$ 1	2
Region Durham	87,751	13	30	\$ 2	\$ 4	\$ 1	3
Region Halton	73,468	6	51	\$ 1	\$ 7	\$ 0	3
Region York	130,287	49	89	\$ 5	\$ 10	\$ 3	5
Region Waterloo	75,196	9	50	\$ 1	\$ 7	\$ 1	6
Region Niagara				\$ 1	\$ 6	\$ 1	6
District Muskoka	21,000	14	89	\$ 5	\$ 31	\$ 1	8
Region Average	79,439	\$ 18	\$ 61	\$ 2	\$ 10	\$ 1	5
Region Median	81,474	\$ 14	\$ 56	\$ 1	\$ 7	\$ 1	5
Dufferin County	9,458	19	52	\$ 3	\$ 8	\$ 2	5
Bruce County	37,200	20	34	\$ 12	\$ 20	\$ 6	10
Wellington County	35,153	24	80	\$ 9	\$ 31	\$ 6	19
County Average	27,270	\$ 21	\$ 55	\$ 8	\$ 20	\$ 4	11
County Median	35,153	\$ 20	\$ 52	\$ 9	\$ 20	\$ 6	10

Roadways—Traffic Operations

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

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Wellesley	\$ 0	\$ 0	\$ 0	\$ 0
Meaford		\$ 3		\$ 2
Newmarket	\$ 4	\$ 4	\$ 2	\$ 2
Pelham	\$ 2	\$ 4	\$ 2	\$ 3
Wilmot	\$ 5	\$ 5	\$ 3	\$ 3
Aurora	\$ 3	\$ 10	\$ 2	\$ 5
Markham	\$ 9	\$ 13	\$ 4	\$ 6
Waterloo	\$ 13	\$ 13	\$ 8	\$ 8
Puslinch	\$ 11	\$ 22	\$ 4	\$ 9
Welland	\$ 5	\$ 8	\$ 6	\$ 10
Sarnia	\$ 9	\$ 9	\$ 10	\$ 10
Vaughan	\$ 26	\$ 26	\$ 11	\$ 12
Georgina	\$ 16	\$ 16	\$ 12	\$ 12
Whitchurch-Stouffville	\$ 10	\$ 22	\$ 5	\$ 12
Lambton Shores	\$ 17	\$ 30	\$ 7	\$ 13
Mississauga	\$ 19	\$ 26	\$ 11	\$ 15
Burlington	\$ 28	\$ 30	\$ 15	\$ 16
Woolwich	\$ 15	\$ 25	\$ 10	\$ 17
Halton Hills	\$ 25	\$ 30	\$ 14	\$ 18
Pickering	\$ 23	\$ 27	\$ 15	\$ 18
Oakville	\$ 41	\$ 44	\$ 17	\$ 19
North Middlesex		\$ 40		\$ 20
West Lincoln	\$ 20	\$ 26	\$ 18	\$ 23
Thorold	\$ 26	\$ 26	\$ 24	\$ 24
Scugog	\$ 40	\$ 40	\$ 25	\$ 25
Bracebridge	\$ 33	\$ 48	\$ 17	\$ 25
Whitby	\$ 32	\$ 32	\$ 25	\$ 25
Kitchener	\$ 23	\$ 29	\$ 21	\$ 27
Centre Wellington	\$ 38	\$ 40	\$ 26	\$ 28
Niagara-on-the-Lake	\$ 61	\$ 73	\$ 24	\$ 28
St. Catharines	\$ 22	\$ 28	\$ 22	\$ 28
Milton	\$ 38	\$ 50	\$ 21	\$ 28
Oshawa	\$ 31	\$ 32	\$ 30	\$ 31

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita		Per \$100,000		Per \$100,000	
	Excl Amort	Incl Amort	CVA Excl Amort	CVA Incl Amort		
Owen Sound	\$ 26	\$ 30	\$ 30	\$ 34		
Brampton	\$ 33	\$ 42	\$ 26	\$ 34		
Grimsby	\$ 50	\$ 52	\$ 38	\$ 39		
Kincardine	\$ 47	\$ 78	\$ 25	\$ 41		
Springwater	\$ 68	\$ 71	\$ 44	\$ 46		
Gravenhurst	\$ 104	\$ 123	\$ 40	\$ 47		
Saugeen Shores	\$ 78	\$ 88	\$ 42	\$ 48		
Collingwood	\$ 50	\$ 86	\$ 29	\$ 50		
Guelph-Eramosa	\$ 86	\$ 95	\$ 46	\$ 51		
Grey Highlands	\$ 108	\$ 108	\$ 54	\$ 54		
Innisfil	\$ 57	\$ 91	\$ 35	\$ 55		
Caledon	\$ 111	\$ 130	\$ 48	\$ 56		
Mapleton	\$ 104	\$ 105	\$ 56	\$ 56		
Ingersoll	\$ 19	\$ 55	\$ 20	\$ 60		
Kingsville	\$ 65	\$ 71	\$ 56	\$ 61		
Port Colborne	\$ 55	\$ 59	\$ 60	\$ 64		
Lincoln	\$ 68	\$ 90	\$ 51	\$ 67		
Niagara Falls	\$ 76	\$ 81	\$ 64	\$ 69		
Fort Erie	\$ 67	\$ 79	\$ 59	\$ 70		
Strathroy-Caradoc	\$ 63	\$ 76	\$ 61	\$ 73		
East Gwillimbury	\$ 142	\$ 161	\$ 73	\$ 83		
Middlesex Centre	\$ 164	\$ 175	\$ 89	\$ 94		
Clarington	\$ 103	\$ 115	\$ 85	\$ 95		
Wainfleet	\$ 109	\$ 138	\$ 77	\$ 98		
Brock	\$ 127	\$ 150	\$ 83	\$ 98		
Leamington	\$ 90	\$ 98	\$ 96	\$ 105		
Lower Tier Average	\$ 48	\$ 56	\$ 32	\$ 37		
Lower Tier Median	\$ 33	\$ 40	\$ 25	\$ 28		

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
St. Marys	\$ 4	\$ 4	\$ 3	\$ 3
Haldimand		\$ 10		\$ 8
Prince Edward County	\$ 17	\$ 17	\$ 11	\$ 11
Stratford	\$ 9	\$ 21	\$ 8	\$ 19
Toronto	\$ 36	\$ 39	\$ 18	\$ 20
Kenora	\$ 18	\$ 22	\$ 18	\$ 22
North Bay	\$ 22	\$ 25	\$ 22	\$ 25
Barrie	\$ 29	\$ 32	\$ 25	\$ 28
Guelph	\$ 31	\$ 39	\$ 23	\$ 30
London	\$ 26	\$ 33	\$ 25	\$ 33
Brockville	\$ 37	\$ 37	\$ 38	\$ 38
Kingston	\$ 35	\$ 48	\$ 30	\$ 42
Greater Sudbury	\$ 39	\$ 46	\$ 38	\$ 45
Peterborough	\$ 25	\$ 46	\$ 25	\$ 46
Brant County	\$ 63	\$ 71	\$ 41	\$ 47
Hamilton	\$ 50	\$ 59	\$ 44	\$ 52
Elliot Lake	\$ 17	\$ 24	\$ 37	\$ 52
Belleville	\$ 44	\$ 52	\$ 45	\$ 53
Timmins	\$ 36	\$ 40	\$ 48	\$ 53
Quinte West	\$ 53	\$ 56	\$ 58	\$ 61
Orillia	\$ 55	\$ 69	\$ 49	\$ 62
Thunder Bay	\$ 40	\$ 58	\$ 48	\$ 69
Chatham-Kent	\$ 64	\$ 75	\$ 59	\$ 69
St. Thomas	\$ 32	\$ 56	\$ 43	\$ 74
Ottawa	\$ 111	\$ 130	\$ 72	\$ 84
Parry Sound	\$ 53	\$ 100	\$ 49	\$ 92
Windsor	\$ 70	\$ 83	\$ 97	\$ 115
Cornwall	\$ 60	\$ 152	\$ 79	\$ 203
Sault Ste. Marie	\$ 178	\$ 219	\$ 221	\$ 272
Espanola	\$ 238	\$ 240	\$ 341	\$ 344
Single Tier Average	\$ 51	\$ 63	\$ 56	\$ 69
Single Tier Median	\$ 37	\$ 47	\$ 41	\$ 49

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Region Peel	\$ 5	\$ 7	\$ 3	\$ 4
Region Halton	\$ 10	\$ 15	\$ 5	\$ 8
Region York	\$ 15	\$ 17	\$ 7	\$ 8
District Muskoka	\$ 33	\$ 37	\$ 8	\$ 9
Region Waterloo	\$ 19	\$ 21	\$ 15	\$ 17
Region Durham	\$ 33	\$ 37	\$ 27	\$ 30
Region Niagara	\$ 78	\$ 88	\$ 69	\$ 78
Region Average	\$ 28	\$ 32	\$ 19	\$ 22
Region Median	\$ 19	\$ 21	\$ 8	\$ 9
Dufferin County	\$ 10	\$ 12	\$ 6	\$ 8
Bruce County	\$ 32	\$ 40	\$ 15	\$ 19
Wellington County	\$ 27	\$ 32	\$ 17	\$ 19
County Average	\$ 23	\$ 28	\$ 12	\$ 15
County Median	\$ 27	\$ 32	\$ 15	\$ 19

Winter Control—Except Sidewalks, Parking Lots

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Wellesley	\$ 293	\$ 8	\$ 5
Newmarket	\$ 1,606	\$ 10	\$ 6
East Gwillimbury	\$ 783	\$ 12	\$ 6
Wilmot	\$ 431	\$ 10	\$ 7
Niagara-on-the-Lake	\$ 686	\$ 20	\$ 8
Oakville	\$ 2,801	\$ 22	\$ 9
North Middlesex	\$ 148	\$ 19	\$ 10
Whitchurch-Stouffville	\$ 1,516	\$ 18	\$ 10
Pickering	\$ 1,557	\$ 15	\$ 10
North Dumfries	\$ 1,159	\$ 19	\$ 10
Welland	\$ 735	\$ 8	\$ 10
King	\$ 1,095	\$ 36	\$ 11
Burlington	\$ 2,481	\$ 21	\$ 12
Markham	\$ 3,850	\$ 24	\$ 12
Aurora	\$ 3,515	\$ 24	\$ 12
Waterloo	\$ 2,449	\$ 20	\$ 13
Whitby	\$ 1,975	\$ 17	\$ 13
Pelham	\$ 587	\$ 17	\$ 13
Cambridge	\$ 1,996	\$ 15	\$ 13
Vaughan	\$ 4,836	\$ 30	\$ 13
Erin	\$ 514	\$ 25	\$ 14
Woolwich	\$ 795	\$ 20	\$ 14
Mapleton	\$ 398	\$ 27	\$ 14
Caledon	\$ 1,322	\$ 33	\$ 14
Mississauga	\$ 3,569	\$ 25	\$ 14
Scugog	\$ 643	\$ 24	\$ 15
Guelph-Eramosa	\$ 794	\$ 27	\$ 15
Halton Hills	\$ 1,824	\$ 26	\$ 15
Puslinch	\$ 797	\$ 40	\$ 15
Strathroy-Caradoc		\$ 16	\$ 15
Gravenhurst	\$ 1,015	\$ 41	\$ 16
Grey Highlands	\$ 242	\$ 32	\$ 16
Lambton Shores	\$ 579	\$ 37	\$ 16
Tecumseh	\$ 1,143	\$ 19	\$ 17
Sarnia	\$ 1,247	\$ 15	\$ 17
Kitchener	\$ 3,037	\$ 19	\$ 17

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Leamington	\$ 799	\$ 16	\$ 17
Middlesex Centre	\$ 1,057	\$ 35	\$ 19
West Lincoln	\$ 399	\$ 21	\$ 19
The Blue Mountains	\$ 1,595	\$ 118	\$ 19
Kincardine	\$ 538	\$ 38	\$ 20
Clarington	\$ 1,280	\$ 25	\$ 20
Grimsby	\$ 2,152	\$ 27	\$ 20
St. Catharines	\$ 2,184	\$ 21	\$ 21
Saugeen Shores	\$ 1,191	\$ 40	\$ 22
Milton	\$ 3,250	\$ 40	\$ 22
Orangeville	\$ 3,256	\$ 26	\$ 22
Innisfil	\$ 1,746	\$ 39	\$ 23
North Perth	\$ 570	\$ 38	\$ 24
Springwater	\$ 858	\$ 38	\$ 24
Kingsville	\$ 1,190	\$ 29	\$ 25
Brock	\$ 605	\$ 39	\$ 26
Thorold	\$ 1,737	\$ 29	\$ 27
Brampton	\$ 5,412	\$ 33	\$ 27
Niagara Falls	\$ 2,468	\$ 32	\$ 27
Collingwood	\$ 3,048	\$ 48	\$ 28
Wellington North	\$ 624	\$ 37	\$ 28
Lincoln	\$ 1,513	\$ 38	\$ 29
Oshawa	\$ 4,243	\$ 31	\$ 31
Georgina	\$ 2,964	\$ 43	\$ 32
Ingersoll	\$ 2,165	\$ 29	\$ 32
Fort Erie	\$ 1,386	\$ 37	\$ 32
Tillsonburg	\$ 2,053	\$ 31	\$ 33
Port Colborne	\$ 1,171	\$ 32	\$ 34
Wainfleet	\$ 619	\$ 51	\$ 36
Centre Wellington	\$ 1,623	\$ 53	\$ 37
Huntsville	\$ 1,733	\$ 71	\$ 39
Bracebridge	\$ 2,608	\$ 81	\$ 42
Owen Sound	\$ 3,898	\$ 50	\$ 56
Meaford	\$ 1,455	\$ 93	\$ 59
Minto	\$ 3,061	\$ 170	\$ 155
Lower Tier Average	\$ 1,698	\$ 33	\$ 22
Lower Tier Median	\$ 1,421	\$ 29	\$ 17

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Toronto	\$ 5,779	\$ 31	\$ 16
Stratford	\$ 1,921	\$ 24	\$ 21
Belleville	\$ 1,208	\$ 22	\$ 22
Guelph	\$ 3,400	\$ 29	\$ 23
London	\$ 3,173	\$ 30	\$ 30
Barrie	\$ 3,278	\$ 35	\$ 30
St. Marys	\$ 2,504	\$ 41	\$ 36
Windsor	\$ 2,542	\$ 29	\$ 40
Thunder Bay	\$ 2,026	\$ 34	\$ 41
Orillia	\$ 3,941	\$ 46	\$ 41
Kingston	\$ 3,831	\$ 53	\$ 46
Ottawa	\$ 5,475	\$ 71	\$ 46
Espanola	\$ 1,137	\$ 33	\$ 47
North Bay	\$ 3,369	\$ 48	\$ 48
Kenora	\$ 1,275	\$ 51	\$ 50
Hamilton	\$ 4,903	\$ 58	\$ 51
Brant County	\$ 1,265	\$ 78	\$ 52
Brockville	\$ 3,683	\$ 51	\$ 52
Cornwall	\$ 3,660	\$ 44	\$ 59
Quinte West	\$ 1,663	\$ 56	\$ 60
Parry Sound	\$ 4,228	\$ 66	\$ 61
Chatham-Kent	\$ 1,107	\$ 71	\$ 66
Greenstone	\$ 1,280	\$ 83	\$ 68
St. Thomas	\$ 4,496	\$ 52	\$ 69
Elliot Lake	\$ 1,541	\$ 36	\$ 78
Prince Edward County	\$ 1,652	\$ 126	\$ 84
Greater Sudbury		\$ 91	\$ 89
Haldimand	\$ 1,956	\$ 117	\$ 95
Sault Ste. Marie		\$ 97	\$ 120
Timmins	\$ 7,268	\$ 155	\$ 204
Single Tier			
Single Tier Average	\$ 2,984	\$ 59	\$ 58
Single Tier Median	\$ 2,858	\$ 51	\$ 51

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Region Halton	\$ 4,786	\$ 9	\$ 5
Region Peel	\$ 7,166	\$ 8	\$ 5
Region York	\$ 5,273	\$ 19	\$ 9
Region Waterloo	\$ 3,953	\$ 13	\$ 10
Region Durham	\$ 4,319	\$ 15	\$ 13
Region Niagara		\$ 15	\$ 13
District Muskoka	\$ 2,876	\$ 71	\$ 17
Region Average	\$ 4,717	\$ 23	\$ 11
Region Median	\$ 4,319	\$ 15	\$ 11
Simcoe County	\$ 2,638	\$ 17	\$ 10
Grey County	\$ 1,554	\$ 29	\$ 18
Bruce County	\$ 2,104	\$ 46	\$ 21
Dufferin County	\$ 3,055	\$ 35	\$ 22
Wellington County	\$ 4,634	\$ 71	\$ 43
County Average	\$ 2,797	\$ 40	\$ 23
County Median	\$ 2,638	\$ 35	\$ 21

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Niagara-on-the-Lake	\$ 1	\$ 0
Clarington	\$ 1	\$ 1
Pelham	\$ 1	\$ 1
Guelph-Eramosa	\$ 2	\$ 1
Grey Highlands	\$ 2	\$ 1
Strathroy-Caradoc	\$ 1	\$ 1
Minto	\$ 1	\$ 1
Vaughan	\$ 3	\$ 1
Innisfil	\$ 2	\$ 1
Thorold	\$ 2	\$ 1
West Lincoln	\$ 2	\$ 1
Whitby	\$ 2	\$ 2
Burlington	\$ 3	\$ 2
Halton Hills	\$ 3	\$ 2
Woolwich	\$ 3	\$ 2
Milton	\$ 4	\$ 2
Centre Wellington	\$ 3	\$ 2
Mississauga	\$ 4	\$ 2
Whitchurch-Stouffville	\$ 4	\$ 2
Markham	\$ 5	\$ 2
Springwater	\$ 4	\$ 3
Cambridge	\$ 3	\$ 3
Lambton Shores	\$ 7	\$ 3
Gravenhurst	\$ 10	\$ 4
Caledon	\$ 11	\$ 5
Niagara Falls	\$ 6	\$ 5
Kincardine	\$ 9	\$ 5
Grimsby	\$ 7	\$ 6
Collingwood	\$ 12	\$ 7
Oakville	\$ 16	\$ 7
Kitchener	\$ 8	\$ 8
Newmarket	\$ 13	\$ 8
Orangeville	\$ 10	\$ 8
Ingersoll	\$ 9	\$ 10
Bracebridge	\$ 20	\$ 11

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Wilmot	\$ 16	\$ 11
Welland	\$ 11	\$ 13
Oshawa	\$ 15	\$ 15
Owen Sound	\$ 19	\$ 21
Lower Tier Average	\$ 6	\$ 5
Lower Tier Median	\$ 4	\$ 2
Brant County	\$ 5	\$ 3
Chatham-Kent	\$ 3	\$ 3
Quinte West	\$ 3	\$ 4
Hamilton	\$ 4	\$ 4
London	\$ 5	\$ 5
Toronto	\$ 9	\$ 5
North Bay	\$ 6	\$ 6
Windsor	\$ 4	\$ 6
St. Marys	\$ 7	\$ 6
Kingston	\$ 7	\$ 6
St. Thomas	\$ 5	\$ 7
Peterborough	\$ 7	\$ 7
Greater Sudbury	\$ 7	\$ 7
Barrie	\$ 9	\$ 7
Guelph	\$ 10	\$ 7
Orillia	\$ 9	\$ 8
Belleville	\$ 8	\$ 8
Ottawa	\$ 12	\$ 8
Thunder Bay	\$ 7	\$ 8
Sault Ste. Marie	\$ 7	\$ 9
Brockville	\$ 9	\$ 9
Stratford	\$ 10	\$ 9
Timmins	\$ 18	\$ 23
Parry Sound	\$ 30	\$ 28
Espanola	\$ 30	\$ 43
Elliot Lake	\$ 21	\$ 45
Single Tier Average	\$ 9	\$ 10
Single Tier Median	\$ 7	\$ 7

Transit Services—Conventional

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

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

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



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

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

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

Municipality	Revenue as %				
	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Operating Costs Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
The Blue Mountains	\$ 7	\$ 7		\$ 1	\$ 1
Elliot Lake	\$ 49	\$ 62	27%	\$ 104	\$ 132
Population < 15,000					
Average	\$ 28	\$ 34	27%	\$ 53	\$ 67
Median	\$ 28	\$ 34	27%	\$ 53	\$ 67
Niagara-on-the-Lake	\$ 5	\$ 5	78%	\$ 2	\$ 2
Tecumseh	\$ 4	\$ 5	67%	\$ 3	\$ 4
Port Colborne	\$ 6	\$ 6	59%	\$ 7	\$ 7
Huntsville	\$ 13	\$ 13	10%	\$ 7	\$ 7
Leamington	\$ 7	\$ 8		\$ 8	\$ 8
Orangeville	\$ 19	\$ 19	23%	\$ 16	\$ 16
Kenora	\$ 12	\$ 17	37%	\$ 12	\$ 17
Collingwood	\$ 32	\$ 42	41%	\$ 18	\$ 25
Brockville	\$ 24	\$ 28	30%	\$ 24	\$ 28
Thorold	\$ 36	\$ 36	10%	\$ 33	\$ 33
Owen Sound	\$ 37	\$ 38	28%	\$ 42	\$ 43
Population 15,000 - 29,999					
Average	\$ 18	\$ 20	38%	\$ 16	\$ 17
Median	\$ 13	\$ 17	34%	\$ 12	\$ 16

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

Municipality	Net Costs per		Net Costs per		Revenue as %	Net Costs per		Net Costs per	
	Capita Excl	Amort	Capita Incl	Amort	Operating Costs Excl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
Fort Erie	\$	16	\$	16	23%	\$	14	\$	14
Quinte West	\$	23	\$	23		\$	25	\$	25
Orillia	\$	32	\$	39	45%	\$	29	\$	35
St. Thomas	\$	21	\$	35	31%	\$	27	\$	46
Sault Ste. Marie	\$	34	\$	41	57%	\$	42	\$	52
Belleville	\$	50	\$	63	40%	\$	51	\$	64
Welland	\$	45	\$	54	53%	\$	56	\$	68
Sarnia	\$	58	\$	65	29%	\$	64	\$	72
Cornwall	\$	53	\$	60	36%	\$	70	\$	80
North Bay	\$	65	\$	80	45%	\$	65	\$	81
Stratford	\$	80	\$	91	9%	\$	71	\$	82
Timmins	\$	74	\$	89	32%	\$	97	\$	117
Peterborough	\$	114	\$	132	17%	\$	114	\$	132
Niagara Falls	\$	113	\$	160	26%	\$	95	\$	135
Population 30,000 - 99,999									
Average	\$	56	\$	68	34%	\$	59	\$	72
Median	\$	51	\$	62	32%	\$	60	\$	70

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

Municipality	Net Costs per		Revenue as %		Net Costs per		Net Costs per	
	Capita Excl	Capita Incl	Operating	Costs Excl	\$100,000 CVA	\$100,000 CVA	Capita Excl	Capita Incl
	Amort	Amort	Amort	Amort	Excl Amort	Incl Amort		
Vaughan	\$ 0	\$ 0	93%	\$ 0	\$ 0	\$ 0		
Waterloo	\$ 3	\$ 3		\$ 2	\$ 2	\$ 2		
Chatham-Kent	\$ 6	\$ 6	65%	\$ 6	\$ 6	\$ 6		
Milton	\$ 35	\$ 41	23%	\$ 20	\$ 23	\$ 23		
Burlington	\$ 53	\$ 67	34%	\$ 29	\$ 36	\$ 36		
Oakville	\$ 88	\$ 110	30%	\$ 37	\$ 47	\$ 47		
Barrie	\$ 86	\$ 98	31%	\$ 74	\$ 84	\$ 84		
Greater Sudbury	\$ 75	\$ 89	38%	\$ 73	\$ 87	\$ 87		
Mississauga	\$ 126	\$ 153	46%	\$ 73	\$ 89	\$ 89		
St. Catharines	\$ 66	\$ 91	56%	\$ 67	\$ 92	\$ 92		
London	\$ 71	\$ 98	52%	\$ 70	\$ 97	\$ 97		
Kingston	\$ 101	\$ 120	35%	\$ 87	\$ 103	\$ 103		
Hamilton	\$ 108	\$ 128	39%	\$ 96	\$ 114	\$ 114		
Guelph	\$ 130	\$ 157	38%	\$ 100	\$ 121	\$ 121		
Thunder Bay	\$ 92	\$ 108	37%	\$ 111	\$ 129	\$ 129		
Brampton	\$ 133	\$ 167	37%	\$ 107	\$ 134	\$ 134		
Windsor	\$ 110	\$ 127	35%	\$ 153	\$ 176	\$ 176		
Toronto	\$ 302	\$ 410	58%	\$ 154	\$ 209	\$ 209		
Ottawa	\$ 299	\$ 359	38%	\$ 195	\$ 233	\$ 233		
Population > 100,000								
Average	\$ 99	\$ 123	44%	\$ 76	\$ 94	\$ 94		
Median	\$ 88	\$ 108	38%	\$ 73	\$ 92	\$ 92		
Region Niagara	\$ (1)	\$ (1)		\$ (1)	\$ (1)	\$ (1)		
Region Peel	\$ 12	\$ 12		\$ 8	\$ 8	\$ 8		
Region Durham	\$ 58	\$ 71	39%	\$ 47	\$ 58	\$ 58		
Region York	\$ 101	\$ 136	36%	\$ 49	\$ 66	\$ 66		
Region Waterloo	\$ 95	\$ 116	44%	\$ 76	\$ 93	\$ 93		
Average	\$ 53	\$ 67	40%	\$ 36	\$ 45	\$ 45		
Median	\$ 58	\$ 71	39%	\$ 47	\$ 58	\$ 58		

Transit Services—Disabled and Special Needs

Municipality	Net Costs			
	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Espanola	\$ (1)	\$ (0)	\$ (2)	\$ (0)
Parry Sound	\$ 1	\$ 1	\$ 1	\$ 1
Saugeen Shores	\$ 4	\$ 7	\$ 2	\$ 4
Kincardine	\$ 6	\$ 8	\$ 3	\$ 4
Meaford	\$ 6	\$ 7	\$ 4	\$ 4
Ingersoll	\$ 6	\$ 6	\$ 7	\$ 7
St. Marys	\$ 14	\$ 14	\$ 12	\$ 12
Elliot Lake	\$ 7	\$ 10	\$ 15	\$ 22
Population < 15,000				
Average	\$ 5	\$ 7	\$ 5	\$ 7
Median	\$ 6	\$ 7	\$ 4	\$ 4
Leamington	\$ 0	\$ 0	\$ 0	\$ 0
Prince Edward County	\$ 4	\$ 4	\$ 3	\$ 3
Thorold	\$ 4	\$ 4	\$ 4	\$ 4
Kenora	\$ 5	\$ 5	\$ 5	\$ 5
Collingwood	\$ 9	\$ 10	\$ 5	\$ 6
Owen Sound	\$ 10	\$ 10	\$ 11	\$ 11
Brockville	\$ 16	\$ 16	\$ 16	\$ 16
Population 15,000 - 29,999				
Average	\$ 7	\$ 7	\$ 6	\$ 6
Median	\$ 5	\$ 5	\$ 5	\$ 5

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

Municipality	Net Costs			
	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Georgina	\$ 1	\$ 1	\$ 1	\$ 1
Fort Erie	\$ 3	\$ 3	\$ 3	\$ 3
Brant County	\$ 5	\$ 5	\$ 3	\$ 3
Quinte West	\$ 4	\$ 4	\$ 4	\$ 4
Halton Hills	\$ 7	\$ 8	\$ 4	\$ 5
Orillia	\$ 6	\$ 6	\$ 5	\$ 6
Niagara Falls	\$ 8	\$ 8	\$ 6	\$ 7
Belleville	\$ 8	\$ 8	\$ 8	\$ 8
Timmins	\$ 9	\$ 9	\$ 12	\$ 12
St. Thomas	\$ 9	\$ 9	\$ 12	\$ 12
Stratford	\$ 12	\$ 14	\$ 11	\$ 13
Sarnia	\$ 13	\$ 13	\$ 14	\$ 14
North Bay	\$ 13	\$ 14	\$ 13	\$ 14
Peterborough	\$ 14	\$ 15	\$ 14	\$ 15
Welland	\$ 12	\$ 13	\$ 15	\$ 16
Sault Ste. Marie	\$ 14	\$ 15	\$ 18	\$ 19
Cornwall	\$ 29	\$ 31	\$ 38	\$ 41
Population 30,000 - 99,999				
Average	\$ 10	\$ 10	\$ 11	\$ 11
Median	\$ 9	\$ 9	\$ 11	\$ 12

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Milton	\$ 2	\$ 2	\$ 1	\$ 1
Burlington	\$ 6	\$ 7	\$ 3	\$ 4
Oakville	\$ 12	\$ 13	\$ 5	\$ 6
Chatham-Kent	\$ 7	\$ 7	\$ 6	\$ 6
Windsor	\$ 5	\$ 5	\$ 7	\$ 7
Barrie	\$ 10	\$ 10	\$ 9	\$ 9
St. Catharines	\$ 9	\$ 10	\$ 9	\$ 10
Guelph	\$ 13	\$ 14	\$ 10	\$ 11
London	\$ 14	\$ 14	\$ 13	\$ 13
Kingston	\$ 17	\$ 17	\$ 14	\$ 14
Greater Sudbury	\$ 17	\$ 17	\$ 16	\$ 16
Thunder Bay	\$ 13	\$ 15	\$ 16	\$ 18
Ottawa	\$ 30	\$ 30	\$ 19	\$ 19
Hamilton	\$ 33	\$ 36	\$ 29	\$ 32
Population > 100,000				
Average	\$ 13	\$ 14	\$ 11	\$ 12
Median	\$ 12	\$ 13	\$ 10	\$ 11
Region York	\$ 11	\$ 12	\$ 6	\$ 6
Region Niagara	\$ 8	\$ 8	\$ 7	\$ 7
Region Durham	\$ 10	\$ 10	\$ 8	\$ 8
Region Peel	\$ 13	\$ 13	\$ 8	\$ 9
Region Waterloo	\$ 14	\$ 15	\$ 11	\$ 12
Region Average	\$ 11	\$ 12	\$ 8	\$ 8
Region Median	\$ 11	\$ 12	\$ 8	\$ 8

Parking

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



Specific objectives of Parking Services are:

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

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

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

Parking

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

Municipality	Revenue as % of Costs Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Lambton Shores	347%	\$ (43)	\$ (39)	\$ (19)	\$ (17)
Kenora	157%	\$ (13)	\$ (11)	\$ (13)	\$ (11)
Greater Sudbury	197%	\$ (5)	\$ (4)	\$ (5)	\$ (4)
Niagara-on-the-Lake	129%	\$ (13)	\$ (10)	\$ (5)	\$ (4)
Stratford	133%	\$ (5)	\$ (3)	\$ (4)	\$ (3)
Orillia	151%	\$ (6)	\$ (3)	\$ (5)	\$ (3)
Fort Erie	311%	\$ (2)	\$ (2)	\$ (2)	\$ (2)
Belleville	127%	\$ (2)	\$ (1)	\$ (2)	\$ (1)
North Bay	128%	\$ (4)	\$ (1)	\$ (4)	\$ (1)
Newmarket	266%	\$ (2)	\$ (2)	\$ (1)	\$ (1)
Minto		\$ (0)	\$ (0)	\$ (0)	\$ (0)
Timmins	121%	\$ (3)	\$ (0)	\$ (3)	\$ (0)
Kincardine			\$ 0		\$ 0
Lincoln		\$ 0	\$ 0	\$ 0	\$ 0
Haldimand			\$ 0		\$ 0
Whitchurch-Stouffville		\$ 0	\$ 0	\$ 0	\$ 0
Centre Wellington		\$ 0	\$ 0	\$ 0	\$ 0
The Blue Mountains		\$ 0	\$ 2	\$ 0	\$ 0
Kingsville		\$ 0	\$ 0	\$ 0	\$ 0
West Lincoln			\$ 1		\$ 0
Cornwall	98%	\$ 0	\$ 0	\$ 0	\$ 1
Prince Edward County	76%	\$ 1	\$ 1	\$ 1	\$ 1
Brampton	65%	\$ 1	\$ 1	\$ 0	\$ 1
North Perth		\$ 1	\$ 1	\$ 1	\$ 1
Halton Hills		\$ 1	\$ 2	\$ 1	\$ 1
London	87%	\$ 1	\$ 1	\$ 1	\$ 1
Woolwich	4%	\$ 2	\$ 2	\$ 1	\$ 1
Kingston	101%	\$ (0)	\$ 2	\$ (0)	\$ 2
Whitby	58%	\$ 2	\$ 2	\$ 2	\$ 2
Clarington	39%	\$ 2	\$ 2	\$ 2	\$ 2
Port Colborne		\$ 0	\$ 2	\$ 0	\$ 2
Collingwood	94%	\$ 1	\$ 4	\$ 0	\$ 2
Markham		\$ 5	\$ 6	\$ 3	\$ 3
Oshawa	123%	\$ (3)	\$ 3	\$ (3)	\$ 3
Brockville	80%	\$ 3	\$ 3	\$ 3	\$ 3

Parking (cont'd)

Municipality	Revenue as % of Costs Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Caledon		\$ 9	\$ 9	\$ 4	\$ 4
Sault Ste. Marie	68%	\$ 2	\$ 3	\$ 3	\$ 4
Orangeville	11%	\$ 5	\$ 5	\$ 4	\$ 4
Chatham-Kent	30%	\$ 4	\$ 4	\$ 4	\$ 4
Ingersoll	2%	\$ 4	\$ 4	\$ 4	\$ 4
Milton	3%	\$ 7	\$ 7	\$ 4	\$ 4
Oakville	49%	\$ 10	\$ 10	\$ 4	\$ 4
Owen Sound	82%	\$ 3	\$ 4	\$ 3	\$ 5
Brock		\$ 4	\$ 7	\$ 3	\$ 5
Guelph	77%	\$ 5	\$ 7	\$ 4	\$ 5
Mississauga	24%	\$ 8	\$ 9	\$ 5	\$ 5
Ottawa	80%	\$ 4	\$ 8	\$ 3	\$ 5
Gravenhurst		\$ 3	\$ 15	\$ 1	\$ 6
Leamington	16%	\$ 4	\$ 6	\$ 5	\$ 6
Burlington	0%	\$ 11	\$ 12	\$ 6	\$ 6
Thorold	8%	\$ 4	\$ 7	\$ 3	\$ 6
Welland	39%	\$ 6	\$ 6	\$ 7	\$ 7
Niagara Falls	62%	\$ 7	\$ 9	\$ 6	\$ 7
Tillsonburg	2%	\$ 6	\$ 7	\$ 6	\$ 7
Thunder Bay	75%	\$ 4	\$ 7	\$ 5	\$ 8
Hamilton	62%	\$ 8	\$ 10	\$ 7	\$ 9
Parry Sound	40%	\$ 10	\$ 12	\$ 9	\$ 11
Windsor	80%	\$ 4	\$ 8	\$ 5	\$ 12
Elliot Lake		\$	\$ 5	\$	\$ 12
Cambridge	19%	\$ 13	\$ 14	\$ 12	\$ 13
Barrie	44%	\$ 13	\$ 15	\$ 11	\$ 13
St. Thomas	42%	\$ 4	\$ 10	\$ 5	\$ 14
Waterloo	8%	\$ 20	\$ 22	\$ 13	\$ 14
Toronto	2%	\$ 31	\$ 31	\$ 16	\$ 16
Peterborough	31%	\$ 14	\$ 20	\$ 14	\$ 20
St. Catharines	53%	\$ 14	\$ 22	\$ 14	\$ 22
Kitchener	50%	\$ 22	\$ 29	\$ 20	\$ 27
Average	79%	\$ 3	\$ 5	\$ 3	\$ 4
Median	63%	\$ 3	\$ 3	\$ 3	\$ 3

Street Lighting

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Guelph-Eramosa	\$ (0)	\$ (0)
North Perth	\$ 0	\$ 0
North Middlesex	\$ 5	\$ 2
Puslinch	\$ 7	\$ 3
Wellesley	\$ 5	\$ 4
Mapleton	\$ 7	\$ 4
Niagara-on-the-Lake	\$ 11	\$ 4
The Blue Mountains	\$ 27	\$ 4
Wilmot	\$ 6	\$ 4
Lambton Shores	\$ 10	\$ 4
Wainfleet	\$ 7	\$ 5
North Dumfries	\$ 9	\$ 5
Vaughan	\$ 11	\$ 5
Huntsville	\$ 9	\$ 5
King	\$ 18	\$ 5
Gravenhurst	\$ 14	\$ 5
Mississauga	\$ 10	\$ 6
Erin	\$ 10	\$ 6
Grimsby	\$ 8	\$ 6
Pelham	\$ 8	\$ 6
Waterloo	\$ 9	\$ 6
West Lincoln	\$ 7	\$ 6
Middlesex Centre	\$ 12	\$ 6
Markham	\$ 13	\$ 6
Whitchurch-Stouffville	\$ 12	\$ 6
Woolwich	\$ 10	\$ 7
Prince Edward County	\$ 10	\$ 7
Oakville	\$ 15	\$ 7
Kingston	\$ 8	\$ 7
Grey Highlands	\$ 13	\$ 7
Hamilton	\$ 8	\$ 7
Milton	\$ 12	\$ 7
Kitchener	\$ 8	\$ 7
Springwater	\$ 11	\$ 7

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Burlington	\$ 13	\$ 7
Lincoln	\$ 10	\$ 7
Aurora	\$ 15	\$ 8
Centre Wellington	\$ 11	\$ 8
Scugog	\$ 13	\$ 8
Caledon	\$ 20	\$ 9
East Gwillimbury	\$ 17	\$ 9
Kincardine	\$ 17	\$ 9
Toronto	\$ 18	\$ 9
Halton Hills	\$ 15	\$ 9
Quinte West	\$ 9	\$ 10
Newmarket	\$ 16	\$ 10
Ottawa	\$ 15	\$ 10
Strathroy-Caradoc	\$ 10	\$ 10
Collingwood	\$ 17	\$ 10
Barrie	\$ 12	\$ 10
Orangeville	\$ 12	\$ 10
Whitby	\$ 13	\$ 10
Bracebridge	\$ 20	\$ 10
Kingsville	\$ 12	\$ 11
Pickering	\$ 16	\$ 11
Meaford	\$ 17	\$ 11
Saugeen Shores	\$ 20	\$ 11
Owen Sound	\$ 10	\$ 12
Brampton	\$ 15	\$ 12
Innisfil	\$ 20	\$ 12
Clarington	\$ 14	\$ 12
Guelph	\$ 16	\$ 12
Brockville	\$ 12	\$ 12
Georgina	\$ 17	\$ 13
Chatham-Kent	\$ 14	\$ 13
Brant County	\$ 20	\$ 13
Brock	\$ 20	\$ 13
Niagara Falls	\$ 16	\$ 13

Street Lighting (cont'd)

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Leamington	\$ 13	\$ 14
Cambridge	\$ 15	\$ 14
Belleville	\$ 14	\$ 14
Haldimand	\$ 17	\$ 14
Thorold	\$ 16	\$ 15
Oshawa	\$ 16	\$ 15
Espanola	\$ 11	\$ 16
Greater Sudbury	\$ 17	\$ 17
Tecumseh	\$ 19	\$ 17
London	\$ 18	\$ 18
Fort Erie	\$ 21	\$ 18
Timmins	\$ 15	\$ 19
St. Catharines	\$ 19	\$ 20
North Bay	\$ 20	\$ 20
Elliot Lake	\$ 9	\$ 20
Tillsonburg	\$ 19	\$ 20
Port Colborne	\$ 18	\$ 20
Minto	\$ 22	\$ 20
Welland	\$ 16	\$ 21
St. Marys	\$ 24	\$ 21
Stratford	\$ 24	\$ 21
Peterborough	\$ 22	\$ 22
Ingersoll	\$ 21	\$ 22
Kenora	\$ 24	\$ 24
Cornwall	\$ 19	\$ 25
Sarnia	\$ 24	\$ 26
Orillia	\$ 31	\$ 27
St. Thomas	\$ 22	\$ 29
Thunder Bay	\$ 26	\$ 31
Windsor	\$ 27	\$ 38
Parry Sound	\$ 46	\$ 42
Sault Ste. Marie	\$ 36	\$ 44
Average	\$ 15	\$ 12
Median	\$ 15	\$ 10

Air Transportation

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

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Timmins	\$ (30)	\$ (39)
Windsor	\$ (1)	\$ (2)
North Bay	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 0
Wainfleet	\$ 0	\$ 0
Sarnia	\$ 0	\$ 0
Port Colborne	\$ 0	\$ 1
Pelham	\$ 1	\$ 1
Saugeen Shores	\$ 2	\$ 1
St. Catharines	\$ 1	\$ 1
Welland	\$ 1	\$ 1
Kingston	\$ 2	\$ 2
Hamilton	\$ 2	\$ 2
Parry Sound	\$ 2	\$ 2
Chatham-Kent	\$ 3	\$ 3
Cornwall	\$ 3	\$ 3
Niagara Falls	\$ 5	\$ 4
St. Thomas	\$ 3	\$ 4
Oshawa	\$ 5	\$ 5
Brockville	\$ 7	\$ 7
Barrie	\$ 8	\$ 7
Kincardine	\$ 15	\$ 8
Stratford	\$ 9	\$ 8
Collingwood	\$ 17	\$ 10
Tillsonburg	\$ 10	\$ 11
Greater Sudbury	\$ 12	\$ 12
Owen Sound	\$ 11	\$ 12
Elliot Lake	\$ 12	\$ 26
Peterborough	\$ 31	\$ 31
Greenstone	\$ 228	\$ 187
Average	\$ 12	\$ 10
Median	\$ 3	\$ 3
Region Waterloo	\$ 3	\$ 3
District Muskoka	\$ 29	\$ 7
Average	\$ 16	\$ 5
Median	\$ 16	\$ 5

Storm Sewer - Urban

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
London	\$ (55)	\$ (21)	\$ (55)	\$ (21)
Kitchener	\$ (28)	\$ (16)	\$ (25)	\$ (15)
Toronto	\$ (14)	\$ (13)	\$ (7)	\$ (7)
Centre Wellington	\$ 1	\$ 1	\$ 0	\$ 1
Scugog	\$ 2	\$ 2	\$ 1	\$ 1
Grey Highlands	\$ 3	\$ 3	\$ 2	\$ 2
Gravenhurst	\$ 4	\$ 5	\$ 2	\$ 2
Lincoln	\$ 3	\$ 3	\$ 2	\$ 2
Waterloo	\$ (15)	\$ 3	\$ (10)	\$ 2
Prince Edward County	\$ 2	\$ 3	\$ 2	\$ 2
Meaford		\$ 4		\$ 2
Aurora	\$ (28)	\$ 5	\$ (14)	\$ 3
North Middlesex		\$ 7		\$ 4
Thorold	\$ 4	\$ 4	\$ 4	\$ 4
Lambton Shores	\$ 3	\$ 9	\$ 1	\$ 4
Strathroy-Caradoc		\$ 4		\$ 4
Erin		\$ 8		\$ 5
Haldimand	\$ 4	\$ 7	\$ 4	\$ 5
Brant County	\$ 2	\$ 9	\$ 1	\$ 6
Georgina	\$ 1	\$ 10	\$ 1	\$ 7
Tillsonburg	\$ 7	\$ 7	\$ 8	\$ 8
Middlesex Centre		\$ 16		\$ 9
Whitchurch-Stouffville	\$ 4	\$ 16	\$ 2	\$ 9
Greater Sudbury	\$ 8	\$ 9	\$ 8	\$ 9
North Perth	\$ 3	\$ 14	\$ 2	\$ 9
Pelham	\$ 0	\$ 12	\$ 0	\$ 9
East Gwillimbury	\$ 1	\$ 18	\$ 0	\$ 9
Wilmot		\$ 15		\$ 10
Kincardine	\$ 3	\$ 19	\$ 1	\$ 10
Bracebridge	\$ 11	\$ 20	\$ 6	\$ 10
Markham	\$ 4	\$ 21	\$ 2	\$ 10
West Lincoln		\$ 13		\$ 11

Storm Sewer - Urban (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Minto		\$ 12		\$ 11
Mississauga	\$ 7	\$ 20	\$ 4	\$ 11
Milton	\$ 4	\$ 21	\$ 2	\$ 12
Oakville	\$ 9	\$ 28	\$ 4	\$ 12
Quinte West	\$ 5	\$ 11	\$ 5	\$ 12
Halton Hills		\$ 21		\$ 12
Newmarket	\$ 2	\$ 20	\$ 1	\$ 12
St. Catharines	\$ 5	\$ 14	\$ 5	\$ 14
Kingsville	\$ 4	\$ 18	\$ 4	\$ 15
Oshawa	\$ 4	\$ 17	\$ 4	\$ 16
Woolwich	\$ 4	\$ 24	\$ 3	\$ 17
Brockville	\$ 17	\$ 17	\$ 17	\$ 17
Owen Sound	\$ 1	\$ 15	\$ 1	\$ 17
Cornwall	\$ 7	\$ 13	\$ 9	\$ 17
Vaughan	\$ 12	\$ 39	\$ 5	\$ 17
Niagara-on-the-Lake	\$ 4	\$ 45	\$ 2	\$ 18
Burlington	\$ 16	\$ 33	\$ 9	\$ 18
St. Marys	\$ 9	\$ 20	\$ 8	\$ 18
Welland	\$ 6	\$ 14	\$ 7	\$ 18
Whitby	\$ 7	\$ 23	\$ 6	\$ 18
Brampton	\$ 8	\$ 23	\$ 7	\$ 18
Pickering	\$ 6	\$ 28	\$ 4	\$ 18
Kingston	\$ 3	\$ 21	\$ 2	\$ 19
Clarington	\$ 6	\$ 23	\$ 5	\$ 19
Orillia	\$ 7	\$ 23	\$ 7	\$ 21
Port Colborne	\$ 8	\$ 20	\$ 9	\$ 22
Fort Erie	\$ 8	\$ 25	\$ 7	\$ 22
Guelph	\$ 12	\$ 32	\$ 9	\$ 24
Elliot Lake	\$ 11	\$ 11	\$ 23	\$ 24
Cambridge	\$ 14	\$ 29	\$ 13	\$ 26
Peterborough	\$ 14	\$ 26	\$ 14	\$ 26
Sarnia	\$ 6	\$ 24	\$ 6	\$ 26

Storm Sewer - Urban (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Saugeen Shores	\$ 6	\$ 53	\$ 3	\$ 29
Ottawa	\$ 24	\$ 45	\$ 15	\$ 29
Barrie	\$ 18	\$ 35	\$ 16	\$ 30
Grimsby	\$ 1	\$ 40	\$ 1	\$ 30
Hamilton	\$ 22	\$ 34	\$ 19	\$ 30
Kenora	\$ 9	\$ 31	\$ 9	\$ 31
Huntsville	\$ 35	\$ 58	\$ 19	\$ 32
Belleville	\$ 3	\$ 31	\$ 3	\$ 32
Chatham-Kent	\$ 16	\$ 36	\$ 15	\$ 33
North Bay	\$ 15	\$ 34	\$ 15	\$ 34
Timmins	\$ 14	\$ 26	\$ 19	\$ 34
Niagara Falls	\$ 4	\$ 44	\$ 4	\$ 38
Espanola	\$ 12	\$ 27	\$ 18	\$ 38
Parry Sound	\$ 29	\$ 41	\$ 27	\$ 38
Leamington	\$ 16	\$ 36	\$ 17	\$ 39
Sault Ste. Marie	\$ 14	\$ 32	\$ 17	\$ 40
Ingersoll	\$ 14	\$ 37	\$ 16	\$ 41
Stratford	\$ 21	\$ 48	\$ 19	\$ 43
St. Thomas	\$ 13	\$ 39	\$ 17	\$ 52
Tecumseh	\$ 16	\$ 67	\$ 14	\$ 60
Thunder Bay	\$ 24	\$ 58	\$ 29	\$ 69
Windsor	\$ 31	\$ 61	\$ 43	\$ 85
Average	\$ 7	\$ 21	\$ 6	\$ 18
Median	\$ 6	\$ 20	\$ 5	\$ 17
Region Niagara		\$ 1		\$ 0
Region Halton	\$ 0	\$ 3	\$ 0	\$ 1
Region Durham	\$ 1	\$ 3	\$ 0	\$ 2
Region Average	\$ 0	\$ 2	\$ 0	\$ 1
Region Median	\$ 0	\$ 3	\$ 0	\$ 1

Storm Sewer - Rural

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Saugeen Shores	\$ 2	\$ 2	\$ 1	\$ 1
Puslinch	\$ 3	\$ 3	\$ 1	\$ 1
Milton	\$ 2	\$ 2	\$ 1	\$ 1
Halton Hills	\$ 3	\$ 3	\$ 2	\$ 2
Thunder Bay	\$ 1	\$ 1	\$ 2	\$ 2
Cornwall	\$ 1	\$ 1	\$ 2	\$ 2
Ottawa	\$ 4	\$ 4	\$ 3	\$ 3
Thorold	\$ 3	\$ 3	\$ 3	\$ 3
Oshawa	\$ 1	\$ 3	\$ 1	\$ 3
East Gwillimbury	\$ 0	\$ 6	\$ 0	\$ 3
Prince Edward County	\$ 6	\$ 6	\$ 4	\$ 4
Kingston	\$ 5	\$ 5	\$ 4	\$ 4
Greater Sudbury	\$ 4	\$ 5	\$ 4	\$ 4
Caledon	\$ 10	\$ 12	\$ 4	\$ 5
Brockville	\$ 4	\$ 6	\$ 4	\$ 6
Hamilton	\$ 7	\$ 7	\$ 6	\$ 6
Kingsville	\$ 7	\$ 7	\$ 6	\$ 6
Brampton	\$ 1	\$ 8	\$ 1	\$ 7
Pickering	\$ 10	\$ 11	\$ 7	\$ 7
Clarington	\$ 11	\$ 11	\$ 10	\$ 10
Port Colborne	\$ 9	\$ 9	\$ 10	\$ 10
Wainfleet	\$ 14	\$ 14	\$ 10	\$ 10
Fort Erie	\$ 19	\$ 20	\$ 17	\$ 17
Chatham-Kent	\$ 20	\$ 20	\$ 19	\$ 19
West Lincoln	\$ 46	\$ 46	\$ 40	\$ 40
Average	\$ 8	\$ 9	\$ 6	\$ 7
Median	\$ 4	\$ 6	\$ 4	\$ 4
Region Waterloo	\$ 1	\$ 1	\$ 1	\$ 1
District Muskoka	\$ 7	\$ 7	\$ 2	\$ 2
Region Average	\$ 4	\$ 4	\$ 1	\$ 1
Region Median	\$ 4	\$ 4	\$ 1	\$ 1
Dufferin County	\$ 0	\$ 0	\$ 0	\$ 0
Bruce County	\$ 3	\$ 3	\$ 1	\$ 1
County Average	\$ 3	\$ 2	\$ 1	\$ 1
County Median	\$ 3	\$ 2	\$ 1	\$ 1

Waste Management

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

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

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

Waste disposal can be influenced by the following factors:

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



Waste Collection

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Cornwall	184.3%	\$ (16)	\$ (21)
Toronto	507.4%	\$ (30)	\$ (15)
North Perth	240.3%	\$ (16)	\$ (10)
Ottawa	189.3%	\$ (14)	\$ (9)
Owen Sound	128.6%	\$ (5)	\$ (6)
Middlesex Centre	152.0%	\$ (9)	\$ (5)
Saugeen Shores	145.9%	\$ (9)	\$ (5)
Lambton Shores	131.3%	\$ (10)	\$ (4)
Quinte West	115.2%	\$ (3)	\$ (4)
Kincardine	99.5%	\$ 0	\$ 0
Orangeville	25.0%	\$ 1	\$ 1
North Middlesex	92.7%	\$ 1	\$ 1
Kitchener	0.0%	\$ 1	\$ 1
Ingersoll	83.7%	\$ 1	\$ 1
Sault Ste. Marie	95.9%	\$ 2	\$ 2
Markham		\$ 5	\$ 2
East Gwillimbury		\$ 5	\$ 3
Brock		\$ 4	\$ 3
King		\$ 10	\$ 3
Aurora		\$ 9	\$ 4
Kenora	75.1%	\$ 5	\$ 5
Vaughan	2.9%	\$ 14	\$ 6
Barrie	17.4%	\$ 8	\$ 7
The Blue Mountains	5.0%	\$ 45	\$ 7
Orillia		\$ 9	\$ 8
Stratford		\$ 9	\$ 8
Newmarket	9.4%	\$ 14	\$ 8
Georgina		\$ 13	\$ 10
Tillsonburg	62.2%	\$ 10	\$ 11
St. Thomas	56.3%	\$ 9	\$ 12
Grey Highlands	9.3%	\$ 27	\$ 13

Waste Collection (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Belleville	58.5%	\$ 15	\$ 15
Kingston	0.0%	\$ 18	\$ 16
Peterborough	1.9%	\$ 16	\$ 16
Greenstone		\$ 20	\$ 16
Sarnia	2.2%	\$ 15	\$ 16
Prince Edward County		\$ 25	\$ 17
Brant County	0.7%	\$ 25	\$ 17
Tecumseh		\$ 21	\$ 18
Haldimand		\$ 23	\$ 18
Chatham-Kent	0.0%	\$ 20	\$ 19
Kingsville		\$ 22	\$ 19
Strathroy-Caradoc	60.9%	\$ 20	\$ 20
North Bay	0.0%	\$ 20	\$ 20
London	6.2%	\$ 21	\$ 21
Leamington		\$ 20	\$ 21
Parry Sound	13.3%	\$ 27	\$ 25
Oshawa	1.2%	\$ 26	\$ 26
St. Marys		\$ 31	\$ 27
Greater Sudbury	12.6%	\$ 30	\$ 29
Hamilton	0.0%	\$ 36	\$ 32
Brockville	12.8%	\$ 31	\$ 32
Thunder Bay		\$ 32	\$ 39
Guelph	0.2%	\$ 51	\$ 39
Timmins		\$ 33	\$ 43
Espanola		\$ 32	\$ 45
Elliot Lake		\$ 33	\$ 71
Average	63.7%	\$ 13	\$ 13
Median	13.3%	\$ 14	\$ 11

Waste Collection (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Niagara	109.2%	\$ (1)	\$ (1)
Region Durham		\$ 7	\$ 5
Region Halton	4.9%	\$ 21	\$ 10
District Muskoka	0.5%	\$ 52	\$ 13
Region Waterloo		\$ 20	\$ 16
Region Peel	0.9%	\$ 26	\$ 17
Region Average	28.9%	\$ 21	\$ 10
Region Median	2.9%	\$ 20	\$ 12
Simcoe County	94.8%	\$ 1	\$ 0
Wellington County	11.1%	\$ 16	\$ 10
Dufferin County		\$ 21	\$ 13
County Average	53.0%	\$ 13	\$ 8
County Median	53.0%	\$ 16	\$ 10

Waste Disposal

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Kenora	171%	\$ (53)	\$ (53)
Stratford	276%	\$ (55)	\$ (49)
Collingwood		\$ (80)	\$ (46)
Thunder Bay	148%	\$ (12)	\$ (14)
St. Marys	122%	\$ (15)	\$ (13)
Chatham-Kent	148%	\$ (11)	\$ (10)
North Bay	120%	\$ (7)	\$ (7)
Strathroy-Caradoc	451%	\$ (5)	\$ (5)
The Blue Mountains	160%	\$ (23)	\$ (4)
Greenstone	121%	\$ (4)	\$ (3)
Georgina		\$ (4)	\$ (3)
Orangeville		\$ (3)	\$ (3)
Saugeen Shores	117%	\$ (5)	\$ (3)
Vaughan	427%	\$ (0)	\$ (0)
North Perth	95%	\$ 2	\$ 1
Belleville	59%	\$ 1	\$ 1
King		\$ 8	\$ 2
Prince Edward County	83%	\$ 7	\$ 5
Brockville		\$ 5	\$ 5
Grey Highlands	67%	\$ 14	\$ 7
Ottawa	29%	\$ 11	\$ 7
Barrie	30%	\$ 9	\$ 7
Middlesex Centre	1%	\$ 17	\$ 9
Toronto	8%	\$ 21	\$ 10
Thorold		\$ 12	\$ 11
Kingston	17%	\$ 15	\$ 13
Quinte West		\$ 12	\$ 13
Hamilton	30%	\$ 16	\$ 15
Kincardine	46%	\$ 29	\$ 15
Orillia	42%	\$ 19	\$ 17
London	26%	\$ 18	\$ 17
St. Thomas		\$ 14	\$ 18

Waste Disposal (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Owen Sound	35%	\$ 16	\$ 18
Greater Sudbury	62%	\$ 19	\$ 19
Windsor	25%	\$ 17	\$ 23
Kingsville		\$ 31	\$ 26
Meaford	27%	\$ 42	\$ 27
Guelph		\$ 37	\$ 29
Sault Ste. Marie		\$ 24	\$ 30
Tecumseh		\$ 34	\$ 30
Cornwall	7%	\$ 24	\$ 33
Leamington		\$ 31	\$ 33
Brant County	15%	\$ 51	\$ 34
Peterborough	29%	\$ 35	\$ 35
Parry Sound	3%	\$ 57	\$ 53
Timmins		\$ 40	\$ 53
Haldimand	0%	\$ 68	\$ 55
Espanola		\$ 57	\$ 82
Average	91%	\$ 11	\$ 11
Median	46%	\$ 14	\$ 11
Region Halton	10%	\$ 6	\$ 3
Region York	9%	\$ 12	\$ 6
Region Peel		\$ 12	\$ 8
Region Waterloo	55%	\$ 12	\$ 9
District Muskoka	36%	\$ 64	\$ 16
Region Durham	24%	\$ 22	\$ 18
Region Niagara	53%	\$ 25	\$ 22
Region Average	31%	\$ 22	\$ 12
Region Median	30%	\$ 12	\$ 9
Wellington County	110%	\$ (1)	\$ (1)
Dufferin County		\$ 7	\$ 4
Simcoe County	26%	\$ 46	\$ 26
County Average	68%	\$ 17	\$ 10
County Average	68%	\$ 7	\$ 4

Waste Diversion

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Timmins	207%	\$ (25)	\$ (32)
Vaughan	23%	\$ 13	\$ 6
Ingersoll	28%	\$ 5	\$ 6
North Perth		\$ 12	\$ 8
Markham	18%	\$ 17	\$ 9
The Blue Mountains	30%	\$ 53	\$ 9
Kincardine	50%	\$ 17	\$ 9
Whitchurch-Stouffville	17%	\$ 17	\$ 9
King		\$ 33	\$ 10
Saugeen Shores	62%	\$ 18	\$ 10
Grey Highlands	38%	\$ 20	\$ 10
Chatham-Kent	36%	\$ 11	\$ 10
Brockville	40%	\$ 11	\$ 11
Thunder Bay	39%	\$ 9	\$ 11
East Gwillimbury	17%	\$ 21	\$ 11
Meaford	39%	\$ 18	\$ 12
Aurora	15%	\$ 23	\$ 12
North Middlesex	2%	\$ 26	\$ 13
Middlesex Centre	6%	\$ 24	\$ 13
Newmarket	18%	\$ 22	\$ 13
Brant County	33%	\$ 23	\$ 15
Georgina	18%	\$ 21	\$ 15
Espanola	51%	\$ 12	\$ 17
Ottawa	34%	\$ 27	\$ 17
Hamilton	50%	\$ 21	\$ 19
Kenora	34%	\$ 19	\$ 19
Prince Edward County	55%	\$ 29	\$ 19
Lambton Shores	2%	\$ 45	\$ 20
Barrie	32%	\$ 25	\$ 22
Sault Ste. Marie		\$ 17	\$ 22
Stratford		\$ 25	\$ 22
Kingston	46%	\$ 26	\$ 22
London	33%	\$ 23	\$ 22

Waste Diversion (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Peterborough	50%	\$ 23	\$ 23
Haldimand	42%	\$ 29	\$ 24
St. Marys	5%	\$ 28	\$ 24
North Bay	2%	\$ 26	\$ 26
Quinte West	0%	\$ 25	\$ 27
Parry Sound	26%	\$ 29	\$ 27
Toronto	12%	\$ 56	\$ 28
Belleville	46%	\$ 28	\$ 28
Orillia	1%	\$ 32	\$ 29
Owen Sound	31%	\$ 26	\$ 29
Windsor	23%	\$ 22	\$ 30
Cornwall	47%	\$ 24	\$ 32
Sarnia	2%	\$ 31	\$ 34
Elliot Lake		\$ 16	\$ 34
Greater Sudbury	16%	\$ 41	\$ 41
St. Thomas		\$ 35	\$ 46
Guelph	44%	\$ 70	\$ 53
Average	32%	\$ 24	\$ 19
Median	32%	\$ 23	\$ 19
Region Niagara	102%	\$ (1)	\$ (1)
Region York	28%	\$ 21	\$ 10
District Muskoka	27%	\$ 58	\$ 14
Region Halton	27%	\$ 32	\$ 16
Region Waterloo	34%	\$ 26	\$ 21
Region Durham	39%	\$ 28	\$ 22
Region Peel	25%	\$ 37	\$ 24
Region Average	40%	\$ 29	\$ 15
Region Median	28%	\$ 28	\$ 16
Bruce County	45%	\$ 1	\$ 1
Wellington County	59%	\$ 18	\$ 11
Simcoe County	26%	\$ 34	\$ 20
Dufferin County	2%	\$ 62	\$ 38
County Average	33%	\$ 29	\$ 17
County Median	35%	\$ 26	\$ 15

Public Health Services

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Orangeville	\$ 1	\$ 1
Welland	\$ 1	\$ 1
Sarnia	\$ 1	\$ 1
Brock	\$ 5	\$ 3
Mapleton	\$ 8	\$ 4
Stratford	\$ 8	\$ 7
Barrie	\$ 11	\$ 10
Orillia	\$ 12	\$ 11
Saugeen Shores	\$ 19	\$ 11
Kincardine	\$ 23	\$ 12
Guelph	\$ 17	\$ 13
Peterborough	\$ 14	\$ 14
Prince Edward County	\$ 21	\$ 14
Ottawa	\$ 25	\$ 16
Brant County	\$ 24	\$ 16
Haldimand	\$ 20	\$ 16
Greenstone	\$ 20	\$ 16
Windsor	\$ 12	\$ 16
Brockville	\$ 17	\$ 17
London	\$ 18	\$ 17
Toronto	\$ 35	\$ 18
Chatham-Kent	\$ 20	\$ 19
Cornwall	\$ 16	\$ 21
Kingston	\$ 25	\$ 22
St. Marys	\$ 26	\$ 23
Quinte West	\$ 22	\$ 23
St. Thomas	\$ 18	\$ 24
Thunder Bay	\$ 20	\$ 24
Parry Sound	\$ 27	\$ 25
Belleville	\$ 29	\$ 29
North Bay	\$ 29	\$ 30
Greater Sudbury	\$ 35	\$ 34

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Sault Ste. Marie	\$ 30	\$ 37
Hamilton	\$ 42	\$ 37
Timmins	\$ 29	\$ 38
Kenora	\$ 41	\$ 41
Espanola	\$ 33	\$ 47
Elliot Lake	\$ 30	\$ 65
Average	\$ 21	\$ 20
Median	\$ 20	\$ 17
District Muskoka	\$ 23	\$ 6
Region York	\$ 16	\$ 8
Region Peel	\$ 16	\$ 10
Region Halton	\$ 23	\$ 11
Region Waterloo	\$ 17	\$ 14
Region Durham	\$ 20	\$ 17
Region Niagara	\$ 20	\$ 18
Average	\$ 19	\$ 12
Median	\$ 20	\$ 11
Elgin County	\$ 13	\$ 10
Bruce County	\$ 23	\$ 11
Wellington County	\$ 18	\$ 11
Grey County	\$ 19	\$ 12
Simcoe County	\$ 27	\$ 16
Dufferin County	\$ 29	\$ 17
Average	\$ 21	\$ 13
Median	\$ 21	\$ 11

Hospitals

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Niagara Falls	\$ 1	\$ 0
Milton	\$ 5	\$ 3
Meaford	\$ 4	\$ 3
Haldimand	\$ 4	\$ 3
Espanola	\$ 4	\$ 5
Barrie	\$ 7	\$ 6
Oakville	\$ 16	\$ 7
Niagara-on-the-Lake	\$ 17	\$ 7
Stratford	\$ 9	\$ 8
North Bay	\$ 9	\$ 9
Kingston	\$ 12	\$ 11
St. Thomas	\$ 9	\$ 12
Timmins	\$ 10	\$ 13
Thorold	\$ 17	\$ 16
St. Catharines	\$ 16	\$ 17
St. Marys	\$ 51	\$ 45
Average	\$ 12	\$ 10
Median	\$ 9	\$ 8
Region York	\$ 4	\$ 2
District Muskoka	\$ 11	\$ 3
Region Average	\$ 7	\$ 2
Region Median	\$ 7	\$ 2

Ambulance Services

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

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

- Geographic coverage/population density
- Local demographics
- Level of certification
- Specialized services

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Parry Sound	\$ (48)	\$ (44)
Sault Ste. Marie	\$ 2	\$ 3
Toronto	\$ 33	\$ 17
Ottawa	\$ 40	\$ 26
Brant County	\$ 43	\$ 28
London	\$ 32	\$ 32
Guelph	\$ 43	\$ 33
Hamilton	\$ 38	\$ 34
Prince Edward County	\$ 59	\$ 39
Orillia	\$ 45	\$ 40
Barrie	\$ 47	\$ 41
Chatham-Kent	\$ 44	\$ 41
Kingston	\$ 48	\$ 41
North Bay	\$ 45	\$ 45
Brockville	\$ 50	\$ 51
Peterborough	\$ 52	\$ 53
Greater Sudbury	\$ 55	\$ 54
Quinte West	\$ 50	\$ 55
Haldimand	\$ 70	\$ 58
Cornwall	\$ 44	\$ 58
Belleville	\$ 58	\$ 59
Windsor	\$ 45	\$ 62
Kenora	\$ 66	\$ 66
St. Thomas	\$ 51	\$ 68
St. Marys	\$ 78	\$ 68

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Greenstone	\$ 84	\$ 68
Thunder Bay	\$ 69	\$ 83
Timmins	\$ 80	\$ 106
Elliot Lake	\$ 80	\$ 171
Average	\$ 48	\$ 50
Median	\$ 48	\$ 51
Region Halton	\$ 24	\$ 12
Region York	\$ 27	\$ 13
Region Peel	\$ 25	\$ 16
Region Waterloo	\$ 21	\$ 17
District Muskoka	\$ 80	\$ 20
Region Durham	\$ 29	\$ 24
Region Niagara	\$ 43	\$ 38
Region Average	\$ 36	\$ 20
Region Median	\$ 27	\$ 17
Wellington County	\$ 43	\$ 26
Dufferin County	\$ 50	\$ 30
Simcoe County	\$ 55	\$ 32
Bruce County	\$ 82	\$ 38
Elgin County	\$ 48	\$ 38
Grey County	\$ 68	\$ 42
County Average	\$ 58	\$ 35
County Median	\$ 52	\$ 35

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Greenstone	166%	\$ (2)	\$ (1)
Waterloo	111%	\$ (2)	\$ (1)
Halton Hills	119%	\$ (1)	\$ (0)
Wilmot	121%	\$ (1)	\$ (0)
Georgina	115%	\$ (0)	\$ (0)
King	112%	\$ (0)	\$ (0)
Orangeville	101%	\$ (0)	\$ (0)
Vaughan	84%	\$ 0	\$ 0
Markham	47%	\$ 0	\$ 0
Springwater	94%	\$ 0	\$ 0
Grey Highlands	98%	\$ 0	\$ 0
Whitby	93%	\$ 0	\$ 0
Whitchurch-Stouffville	86%	\$ 0	\$ 0
Milton		\$ 1	\$ 0
Woolwich	75%	\$ 0	\$ 0
Lambton Shores	86%	\$ 1	\$ 0
Mississauga	24%	\$ 1	\$ 0
Middlesex Centre	15%	\$ 1	\$ 0
Oakville	83%	\$ 1	\$ 0
Wellington North	76%	\$ 1	\$ 1
Strathroy-Caradoc	88%	\$ 1	\$ 1
Quinte West	62%	\$ 1	\$ 1
Burlington	20%	\$ 1	\$ 1
Brampton	13%	\$ 1	\$ 1
Welland	72%	\$ 1	\$ 1
Brock	10%	\$ 1	\$ 1
North Middlesex	61%	\$ 2	\$ 1
Erin	22%	\$ 2	\$ 1
Bracebridge	48%	\$ 3	\$ 2
St. Thomas		\$ 1	\$ 2
Mapleton	27%	\$ 3	\$ 2
Greater Sudbury	81%	\$ 2	\$ 2
Port Colborne	59%	\$ 2	\$ 2
Oshawa	32%	\$ 2	\$ 2
Clarington	48%	\$ 3	\$ 2
Centre Wellington	53%	\$ 4	\$ 3
The Blue Mountains	26%	\$ 16	\$ 3
Pelham	38%	\$ 4	\$ 3
Meaford	61%	\$ 4	\$ 3

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Kitchener	69%	\$ 3	\$ 3
Leamington	12%	\$ 3	\$ 3
Saugeen Shores	39%	\$ 5	\$ 3
Minto	65%	\$ 3	\$ 3
Niagara-on-the-Lake	57%	\$ 8	\$ 3
Lincoln	48%	\$ 4	\$ 3
Kingsville	37%	\$ 4	\$ 3
Hamilton	51%	\$ 4	\$ 3
Gravenhurst	24%	\$ 9	\$ 3
Cambridge	62%	\$ 4	\$ 3
West Lincoln	9%	\$ 4	\$ 4
Prince Edward County	18%	\$ 6	\$ 4
Kincardine	43%	\$ 8	\$ 4
Haldimand	29%	\$ 5	\$ 4
Huntsville	33%	\$ 8	\$ 4
Chatham-Kent	57%	\$ 5	\$ 5
Thunder Bay	26%	\$ 4	\$ 5
Elliot Lake	66%	\$ 2	\$ 5
Grimsby	34%	\$ 7	\$ 5
North Perth	43%	\$ 9	\$ 6
St. Catharines	59%	\$ 6	\$ 6
Espanola	48%	\$ 4	\$ 6
Owen Sound	53%	\$ 7	\$ 7
Ingersoll	19%	\$ 7	\$ 8
Fort Erie	24%	\$ 10	\$ 9
Brant County	31%	\$ 14	\$ 9
St. Marys	53%	\$ 11	\$ 10
Timmins	45%	\$ 8	\$ 10
Kenora	47%	\$ 10	\$ 10
Tillsonburg	45%	\$ 10	\$ 10
Niagara Falls	31%	\$ 13	\$ 11
Wainfleet	49%	\$ 20	\$ 14
Stratford	10%	\$ 16	\$ 14
Brockville	26%	\$ 15	\$ 15
Sault Ste. Marie	49%	\$ 12	\$ 15
Parry Sound	23%	\$ 25	\$ 23
Thorold	18%	\$ 31	\$ 29
Average	52%	\$ 5	\$ 4
Median	48%	\$ 3	\$ 3

Emergency Measures

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl
Lambton Shores	\$ (7)	\$ (3)
Saugeen Shores	\$ (3)	\$ (2)
Timmins	\$ 0	\$ 0
Hamilton	\$ 0	\$ 0
Gravenhurst	\$ 0	\$ 0
Aurora	\$ 0	\$ 0
Orillia	\$ 0	\$ 0
Tecumseh	\$ 0	\$ 0
Brant County	\$ 0	\$ 0
Clarington	\$ 0	\$ 0
Stratford	\$ 0	\$ 0
Haldimand	\$ 1	\$ 1
Espanola	\$ 0	\$ 1
London	\$ 1	\$ 1
Parry Sound	\$ 1	\$ 1
Toronto	\$ 1	\$ 1
Wellesley	\$ 1	\$ 1
Kenora	\$ 1	\$ 1
Vaughan	\$ 2	\$ 1
Greater Sudbury	\$ 1	\$ 1
Scugog	\$ 2	\$ 1
Minto	\$ 1	\$ 1
Huntsville	\$ 2	\$ 1
Pickering	\$ 2	\$ 1
Belleville	\$ 1	\$ 1
Brampton	\$ 2	\$ 2

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl
Guelph	\$ 2	\$ 2
Sarnia	\$ 2	\$ 2
The Blue Mountains	\$ 16	\$ 3
Fort Erie	\$ 3	\$ 3
Peterborough	\$ 4	\$ 4
Ottawa	\$ 8	\$ 5
Kincardine	\$ 11	\$ 6
Sault Ste. Marie	\$ 5	\$ 6
North Bay	\$ 13	\$ 13
Chatham-Kent	\$ 26	\$ 24
Average	\$ 3	\$ 2
Median	\$ 1	\$ 1
Region Waterloo	\$ 0	\$ 0
Region Peel	\$ 1	\$ 1
District Muskoka	\$ 5	\$ 1
Region Durham	\$ 3	\$ 3
Region Niagara	\$ 4	\$ 3
Region Halton	\$ 12	\$ 6
Region Average	\$ 4	\$ 2
Region Median	\$ 3	\$ 2
Elgin County	\$ 1	\$ 1
Bruce County	\$ 1	\$ 1
Simcoe County	\$ 2	\$ 1
Grey County	\$ 2	\$ 1
Dufferin County	\$ 4	\$ 3
Wellington County	\$ 7	\$ 4
County Average	\$ 3	\$ 2
County Median	\$ 2	\$ 1

General Assistance

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

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

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Brant County	\$ 10	\$ 7
St. Marys	\$ 12	\$ 10
Haldimand	\$ 30	\$ 24
Guelph	\$ 33	\$ 25
Kenora	\$ 27	\$ 27
Prince Edward County	\$ 41	\$ 28
Barrie	\$ 36	\$ 31
Stratford	\$ 35	\$ 31
Parry Sound	\$ 38	\$ 35
Orillia	\$ 48	\$ 42
Kingston	\$ 50	\$ 44
Timmins	\$ 37	\$ 49
Ottawa	\$ 79	\$ 51
North Bay	\$ 52	\$ 53
Greater Sudbury	\$ 54	\$ 53
Quinte West	\$ 53	\$ 57
London	\$ 61	\$ 60
Hamilton	\$ 69	\$ 62
Belleville	\$ 61	\$ 62
Brockville	\$ 61	\$ 62
St. Thomas	\$ 48	\$ 63
Chatham-Kent	\$ 75	\$ 69
Cornwall	\$ 56	\$ 75
Peterborough	\$ 80	\$ 81
Elliot Lake	\$ 45	\$ 96

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Windsor	\$ 82	\$ 113
Toronto	\$ 260	\$ 133
Greenstone	\$ 217	\$ 178
Thunder Bay	\$ 166	\$ 199
Sault Ste. Marie	\$ 211	\$ 262
Average	\$ 71	\$ 69
Median	\$ 53	\$ 55
Region York	\$ 19	\$ 9
Region Halton	\$ 21	\$ 11
District Muskoka	\$ 48	\$ 12
Region Peel	\$ 42	\$ 27
Region Durham	\$ 35	\$ 29
Region Waterloo	\$ 46	\$ 37
Region Niagara	\$ 52	\$ 45
Region Average	\$ 38	\$ 24
Region Median	\$ 42	\$ 27
Wellington County	\$ 17	\$ 11
Bruce County	\$ 26	\$ 12
Elgin County	\$ 18	\$ 14
Simcoe County	\$ 33	\$ 19
Dufferin County	\$ 33	\$ 20
Grey County	\$ 33	\$ 21
County Average	\$ 27	\$ 16
County Median	\$ 29	\$ 17

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).

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

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

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



Assistance to the Aged

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Stratford	\$ (4)	\$ (3)
Mississauga	\$ 0	\$ 0
Markham	\$ 0	\$ 0
Tecumseh	\$ 1	\$ 1
Huntsville	\$ 1	\$ 1
Wainfleet	\$ 1	\$ 1
Espanola	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Fort Erie	\$ 2	\$ 2
Vaughan	\$ 3	\$ 2
Mapleton	\$ 3	\$ 2
Brampton	\$ 3	\$ 2
St. Catharines	\$ 2	\$ 2
Lincoln	\$ 3	\$ 2
Sarnia	\$ 2	\$ 3
Grimsby	\$ 5	\$ 4
Whitby	\$ 5	\$ 4
Pickering	\$ 6	\$ 4
Waterloo	\$ 7	\$ 4
Georgina	\$ 6	\$ 4
Niagara Falls	\$ 5	\$ 5
Thorold	\$ 5	\$ 5
Centre Wellington	\$ 8	\$ 6
Guelph	\$ 9	\$ 7
Cambridge	\$ 8	\$ 7
Barrie	\$ 8	\$ 7
Halton Hills	\$ 13	\$ 8
Kitchener	\$ 11	\$ 10
Oshawa	\$ 11	\$ 10
Welland	\$ 9	\$ 11
Sault Ste. Marie	\$ 9	\$ 11
Greenstone	\$ 14	\$ 11
Elliot Lake	\$ 5	\$ 11
Peterborough	\$ 12	\$ 12
Toronto	\$ 28	\$ 14
Ottawa	\$ 23	\$ 15
Parry Sound	\$ 19	\$ 17
London	\$ 19	\$ 19

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Greater Sudbury	\$ 23	\$ 22
Brant County	\$ 35	\$ 23
Quinte West	\$ 22	\$ 24
Hamilton	\$ 29	\$ 26
Orillia	\$ 30	\$ 27
Belleville	\$ 30	\$ 30
St. Marys	\$ 35	\$ 31
Cornwall	\$ 26	\$ 34
Prince Edward County	\$ 59	\$ 39
Chatham-Kent	\$ 46	\$ 42
North Bay	\$ 46	\$ 46
Haldimand	\$ 66	\$ 54
Thunder Bay	\$ 47	\$ 57
Kingston	\$ 66	\$ 57
Brockville	\$ 67	\$ 68
Windsor	\$ 59	\$ 81
St. Thomas	\$ 68	\$ 91
Kenora	\$ 92	\$ 91
Timmins	\$ 115	\$ 151
Average	\$ 22	\$ 21
Median	\$ 9	\$ 10
District Muskoka	\$ 11	\$ 3
Region York	\$ 13	\$ 6
Region Peel	\$ 19	\$ 12
Region Halton	\$ 25	\$ 13
Region Waterloo	\$ 16	\$ 13
Region Niagara	\$ 31	\$ 27
Region Durham	\$ 63	\$ 51
Region Average	\$ 25	\$ 18
Region Median	\$ 19	\$ 13
Dufferin County	\$ 35	\$ 21
Simcoe County	\$ 39	\$ 23
Grey County	\$ 44	\$ 27
Bruce County	\$ 71	\$ 33
Wellington County	\$ 60	\$ 36
Elgin County	\$ 116	\$ 93
County Average	\$ 61	\$ 39
County Median	\$ 52	\$ 30

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

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

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



Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Haldimand	\$ 3	\$ 2
Brant County	\$ 5	\$ 3
Parry Sound	\$ 8	\$ 7
Thunder Bay	\$ 7	\$ 8
Sault Ste. Marie	\$ 7	\$ 9
Brockville	\$ 9	\$ 9
Kenora	\$ 10	\$ 10
Ottawa	\$ 18	\$ 12
Hamilton	\$ 13	\$ 12
Barrie	\$ 14	\$ 12
Guelph	\$ 16	\$ 13
Stratford	\$ 14	\$ 13
Kingston	\$ 15	\$ 13
Orillia	\$ 15	\$ 14
Greater Sudbury	\$ 14	\$ 14
Cornwall	\$ 11	\$ 14
Chatham-Kent	\$ 17	\$ 16
St. Marys	\$ 18	\$ 16
North Perth	\$ 25	\$ 16
Timmins	\$ 13	\$ 18
Peterborough	\$ 18	\$ 18
Toronto	\$ 38	\$ 19
Espanola	\$ 14	\$ 20
North Bay	\$ 21	\$ 21
London	\$ 27	\$ 26

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
St. Thomas	\$ 22	\$ 29
Elliot Lake	\$ 15	\$ 31
Windsor	\$ 25	\$ 35
Greenstone	\$ 121	\$ 99
Average	\$ 19	\$ 18
Median	\$ 15	\$ 14
District Muskoka	\$ 12	\$ 3
Region York	\$ 9	\$ 4
Region Peel	\$ 12	\$ 7
Region Halton	\$ 18	\$ 9
Region Durham	\$ 15	\$ 12
Region Waterloo	\$ 16	\$ 13
Region Niagara	\$ 18	\$ 16
Region Average	\$ 14	\$ 9
Region Median	\$ 15	\$ 9
Elgin County	\$ 4	\$ 3
Wellington County	\$ 9	\$ 5
Simcoe County	\$ 12	\$ 7
Bruce County	\$ 19	\$ 9
Dufferin County	\$ 19	\$ 12
Grey County	\$ 45	\$ 28
County Average	\$ 18	\$ 11
County Median	\$ 15	\$ 8

Social Housing

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

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

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

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

Social Housing

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

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit Co-op Housing Net Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort	Total Housing Net Costs per Capita Excl Amort
Oshawa		\$ 1			\$ 1
Parry Sound	\$ 5				\$ 5
Strathroy-Caradoc		\$ 6			\$ 6
Sault Ste. Marie	\$ 11				\$ 11
Collingwood			\$ 12		\$ 12
Toronto	\$ 12				\$ 12
Haldimand	\$ 24				\$ 24
Brockville	\$ 45				\$ 45
Prince Edward County		\$ 45			\$ 45
Orillia	\$ 46				\$ 46
Barrie	\$ 47				\$ 47
Brant County		\$ 49			\$ 49
Elliot Lake	\$ 50				\$ 50
Peterborough	\$ 84	\$ 14	\$ (46)		\$ 52
St. Marys	\$ 52				\$ 52
Chatham-Kent	\$ 15	\$ 31	\$ 0	\$ 10	\$ 57
St. Thomas	\$ (22)	\$ 82	\$ 7		\$ 68
Quinte West	\$ 68				\$ 68
Cornwall	\$ 83	\$ (2)	\$ (19)	\$ 7	\$ 69
Kingston	\$ 14	\$ 31	\$ 24		\$ 69
Belleville	\$ 79				\$ 79
London	\$ 39	\$ 23	\$ 13	\$ 4	\$ 81
Kenora	\$ 87				\$ 87
North Bay	\$ 88				\$ 88
Espanola	\$ 88			\$ 2	\$ 89
Timmins		\$ 102			\$ 102
Greater Sudbury	\$ 47	\$ 53	\$ (5)	\$ 8	\$ 103
Ottawa	\$ 48	\$ 64	\$ 28	\$ (21)	\$ 119
Guelph	\$ 118			\$ 4	\$ 121
Windsor	\$ 77	\$ 36	\$ 9	\$ 3	\$ 125
Hamilton	\$ 43	\$ 101	\$ 6	\$ 3	\$ 154
Stratford	\$ 157				\$ 157
Average	\$ 54	\$ 42	\$ 3	\$ 2	\$ 65
Median	\$ 48	\$ 36	\$ 7	\$ 4	\$ 62

Social Housing (cont'd)

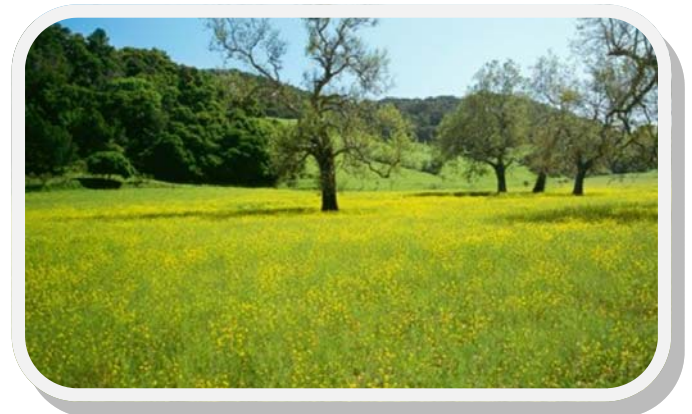
(Sorted by Total Net Costs per \$100,000 CVA, excluding Amortization)

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit Co- op Housing Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort	Total Housing Net Costs per Capita Excl Amort
Oshawa		\$ 1			\$ 1
District Muskoka	\$ 28	\$ 8	\$ 0		\$ 36
Region York	\$ 1	\$ 21	\$ 2	\$ 14	\$ 39
Region Peel	\$ (24)	\$ 46	\$ 25		\$ 47
Region Durham	\$ 8	\$ 36	\$ 4	\$ 4	\$ 52
Region Halton	\$ 12	\$ 31	\$ 8	\$ 6	\$ 57
Region Waterloo	\$ 17	\$ 40	\$ 7	\$ 9	\$ 74
Region Niagara				\$ 92	\$ 92
Region Average	\$ 7	\$ 30	\$ 8	\$ 25	\$ 56
Region Median	\$ 10	\$ 33	\$ 6	\$ 9	\$ 52
Bruce County	\$ 20	\$ 8	\$ 1		\$ 29
Elgin County	\$ 34				\$ 34
Simcoe County	\$ 68				\$ 68
Dufferin County	\$ 57	\$ 19	\$ 7	\$ 1	\$ 84
Wellington County	\$ 83	\$ 13	\$ 1		\$ 97
Grey County	\$ 99				\$ 99
County Average	\$ 60	\$ 13	\$ 3	\$ 1	\$ 68
County Median	\$ 63	\$ 13	\$ 1	\$ 1	\$ 76

Parks

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

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



Parks

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Meaford	\$ (11)	\$ (7)
Grey Highlands	\$ 5	\$ 2
Puslinch	\$ 6	\$ 2
Wellington North	\$ 9	\$ 7
Woolwich	\$ 11	\$ 8
Centre Wellington	\$ 17	\$ 12
North Perth	\$ 19	\$ 12
Middlesex Centre	\$ 23	\$ 13
Strathroy-Caradoc	\$ 13	\$ 13
Halton Hills	\$ 22	\$ 13
North Middlesex	\$ 27	\$ 13
Bracebridge	\$ 26	\$ 13
Mapleton	\$ 25	\$ 13
Caledon	\$ 32	\$ 14
Pelham	\$ 19	\$ 14
Brant County	\$ 22	\$ 15
Prince Edward County	\$ 23	\$ 16
Whitchurch-Stouffville	\$ 29	\$ 16
Innisfil	\$ 28	\$ 17
Scugog	\$ 28	\$ 17
Espanola	\$ 12	\$ 17
King	\$ 61	\$ 18
North Dumfries	\$ 33	\$ 18
Brock	\$ 29	\$ 19
Milton	\$ 33	\$ 19
The Blue Mountains	\$ 118	\$ 19
Vaughan	\$ 43	\$ 19
Mississauga	\$ 34	\$ 20
West Lincoln	\$ 23	\$ 20
Markham	\$ 42	\$ 21
Saugeen Shores	\$ 40	\$ 22
Niagara-on-the-Lake	\$ 57	\$ 22
Haldimand	\$ 27	\$ 22
Guelph-Eramosa	\$ 42	\$ 23

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Springwater	\$ 35	\$ 23
Orangeville	\$ 27	\$ 23
Minto	\$ 25	\$ 23
Lambton Shores	\$ 54	\$ 24
Clarington	\$ 28	\$ 24
Gravenhurst	\$ 63	\$ 24
Burlington	\$ 45	\$ 24
Wilmot	\$ 36	\$ 25
Huntsville	\$ 46	\$ 25
Tillsonburg	\$ 25	\$ 26
Whitby	\$ 34	\$ 27
Aurora	\$ 53	\$ 27
Kingsville	\$ 32	\$ 27
Lincoln	\$ 37	\$ 28
London	\$ 29	\$ 28
Kincardine	\$ 56	\$ 29
East Gwillimbury	\$ 57	\$ 29
Leamington	\$ 28	\$ 30
Kitchener	\$ 33	\$ 30
Thorold	\$ 34	\$ 31
Chatham-Kent	\$ 34	\$ 32
Niagara Falls	\$ 38	\$ 32
Grimsby	\$ 43	\$ 33
Pickering	\$ 49	\$ 33
Toronto	\$ 66	\$ 34
Ottawa	\$ 53	\$ 34
Oakville	\$ 82	\$ 35
Waterloo	\$ 58	\$ 37
Stratford	\$ 42	\$ 38
Kenora	\$ 38	\$ 38
Greenstone	\$ 48	\$ 39
Timmins	\$ 30	\$ 40
Peterborough	\$ 39	\$ 40
Quinte West	\$ 37	\$ 40

Parks (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Fort Erie	\$ 46	\$ 40
Newmarket	\$ 66	\$ 41
Barrie	\$ 48	\$ 41
Ingersoll	\$ 41	\$ 44
Hamilton	\$ 50	\$ 45
Cambridge	\$ 53	\$ 48
Kingston	\$ 57	\$ 49
Parry Sound	\$ 53	\$ 49
Guelph	\$ 64	\$ 49
Brampton	\$ 63	\$ 51
St. Marys	\$ 58	\$ 51
Georgina	\$ 70	\$ 51
Collingwood	\$ 89	\$ 52
Greater Sudbury	\$ 53	\$ 52
Oshawa	\$ 58	\$ 57
Orillia	\$ 64	\$ 57
St. Catharines	\$ 59	\$ 59
Brockville	\$ 63	\$ 64
Sault Ste. Marie	\$ 51	\$ 64
Belleville	\$ 64	\$ 65
Owen Sound	\$ 58	\$ 65
St. Thomas	\$ 51	\$ 68
Sarnia	\$ 65	\$ 72
North Bay	\$ 77	\$ 78
Port Colborne	\$ 72	\$ 78
Tecumseh	\$ 88	\$ 79
Cornwall	\$ 64	\$ 85
Welland	\$ 75	\$ 94
Thunder Bay	\$ 91	\$ 110
Windsor	\$ 83	\$ 115
Elliot Lake	\$ 66	\$ 143
Average	\$ 44	\$ 36
Median	\$ 42	\$ 29

Sports and Recreation Services

The three main types of programming are:

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

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

- Recreation facilities: Number of facilities, mix of facility types and age of facilities
- Programming: Variety of recreation program types offered, number and extent of age groups with targeted programming; frequency and times of program offerings; class length; mix of instructional vs. drop-in vs. permitted programming
- Transportation: Access and the number of program locations
- Collective agreements: Differences in wage rates and staffing structures



Recreation Programming

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

Municipality	Revenue as %	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	Gross Expenditures Excl Amort		
North Dumfries	1273%	\$ (50)	\$ (27)
Leamington	109%	\$ (2)	\$ (2)
Orangeville	106%	\$ (2)	\$ (1)
Tecumseh	130%	\$ (1)	\$ (1)
Timmins	140%	\$ (0)	\$ (0)
Sault Ste. Marie	100%	\$ 0	\$ 0
Wellesley	92%	\$ 0	\$ 0
Lambton Shores	72%	\$ 0	\$ 0
Milton	100%	\$ 0	\$ 0
Scugog	95%	\$ 1	\$ 0
Caledon	95%	\$ 2	\$ 1
North Perth	75%	\$ 3	\$ 2
Haldimand	53%	\$ 2	\$ 2
Centre Wellington	36%	\$ 3	\$ 2
Thorold	1%	\$ 3	\$ 2
Brock	74%	\$ 4	\$ 3
Woolwich	38%	\$ 4	\$ 3
Niagara-on-the-Lake	28%	\$ 7	\$ 3
Belleville	82%	\$ 3	\$ 3
Huntsville	83%	\$ 6	\$ 3
Halton Hills	85%	\$ 5	\$ 3
West Lincoln	56%	\$ 4	\$ 3
Quinte West	19%	\$ 3	\$ 4
Guelph-Eramosa		\$ 7	\$ 4
Port Colborne	29%	\$ 4	\$ 4
Sarnia	30%	\$ 4	\$ 4
Brampton	39%	\$ 6	\$ 5
Innisfil	41%	\$ 9	\$ 5
Whitchurch-Stouffville	72%	\$ 10	\$ 6
Springwater	52%	\$ 9	\$ 6
Kingsville	15%	\$ 7	\$ 6
Strathroy-Caradoc	35%	\$ 6	\$ 6

Recreation Programming (cont'd)

Municipality	Revenue as %		
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Kenora	40%	\$ 6	\$ 6
Niagara Falls	5%	\$ 7	\$ 6
Brockville	1%	\$ 6	\$ 6
Espanola	91%	\$ 5	\$ 7
St. Catharines	13%	\$ 7	\$ 7
Guelph	64%	\$ 9	\$ 7
Grimsby	53%	\$ 9	\$ 7
Kincardine	72%	\$ 14	\$ 8
Bracebridge	80%	\$ 15	\$ 8
Whitby	15%	\$ 10	\$ 8
Owen Sound	59%	\$ 7	\$ 8
Vaughan	63%	\$ 22	\$ 10
Collingwood	39%	\$ 17	\$ 10
Greater Sudbury	28%	\$ 10	\$ 10
Mississauga	55%	\$ 18	\$ 10
Brant County	51%	\$ 16	\$ 10
Prince Edward County	2%	\$ 16	\$ 11
Meaford	35%	\$ 18	\$ 12
King	33%	\$ 42	\$ 12
Oakville	54%	\$ 31	\$ 13
Stratford	29%	\$ 16	\$ 14
Barrie	61%	\$ 17	\$ 14
Peterborough	33%	\$ 15	\$ 15
Chatham-Kent	30%	\$ 16	\$ 15
Burlington	47%	\$ 30	\$ 16
Aurora	57%	\$ 32	\$ 17
North Bay	25%	\$ 17	\$ 17
Fort Erie	-2%	\$ 19	\$ 17
Saugeen Shores	4%	\$ 32	\$ 17
East Gwillimbury	33%	\$ 34	\$ 18
Gravenhurst	10%	\$ 47	\$ 18
Newmarket	67%	\$ 30	\$ 18

Recreation Programming (cont'd)

Municipality	Revenue as %		Net Costs per	
	Gross Excl	Amort	Capita Excl	Amort
St. Thomas			\$ 14	\$ 19
Orillia	47%		\$ 22	\$ 19
Pelham	23%		\$ 26	\$ 20
Waterloo	54%		\$ 33	\$ 21
Kingston	24%		\$ 25	\$ 21
Pickering	34%		\$ 32	\$ 21
Wilmot	10%		\$ 31	\$ 21
London	41%		\$ 22	\$ 22
Georgina	18%		\$ 31	\$ 23
Lincoln	22%		\$ 31	\$ 23
Clarington	18%		\$ 30	\$ 25
Markham	38%		\$ 51	\$ 25
Welland	30%		\$ 21	\$ 26
Cambridge	4%		\$ 31	\$ 28
Parry Sound	12%		\$ 31	\$ 29
Toronto	18%		\$ 59	\$ 30
Oshawa	48%		\$ 32	\$ 31
Tillsonburg	70%		\$ 31	\$ 32
Minto	34%		\$ 36	\$ 33
Hamilton	18%		\$ 39	\$ 35
Thunder Bay	19%		\$ 30	\$ 36
Cornwall	51%		\$ 27	\$ 37
Greenstone	13%		\$ 45	\$ 37
Windsor	13%		\$ 28	\$ 39
Kitchener	11%		\$ 44	\$ 40
St. Marys	50%		\$ 68	\$ 60
Elliot Lake	29%		\$ 28	\$ 61
Ingersoll	42%		\$ 67	\$ 73
Ottawa	25%		\$ 112	\$ 73
Average	58%	\$	19	\$ 15
Median	39%	\$	16	\$ 10

Recreation Facilities—Golf, Marina, Ski Hill
(Sorted by Net Costs per Capita, Excluding Amortization)

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Penetanguishene	120.1%	\$ (3)	\$ (3)
Meaford	113.2%	\$ (2)	\$ (2)
Port Colborne	100.4%	\$ (0)	\$ (0)
Orillia	102.9%	\$ (0)	\$ (0)
Gravenhurst		\$ 0	\$ 0
Brampton	70.8%	\$ 0	\$ 0
Burlington	88.6%	\$ 1	\$ 0
Hamilton	87.0%	\$ 1	\$ 1
Chatham-Kent		\$ 1	\$ 1
Barrie	76.9%	\$ 1	\$ 1
Belleville	88.7%	\$ 1	\$ 1
Brockville	87.7%	\$ 1	\$ 1
Brock	58.1%	\$ 1	\$ 1
Kingsville	80.0%	\$ 1	\$ 1
Markham		\$ 2	\$ 1
Sault Ste. Marie	51.8%	\$ 2	\$ 2
Oakville	69.9%	\$ 2	\$ 1
Kitchener	82.7%	\$ 2	\$ 2
Quinte West	5.3%	\$ 2	\$ 2
Kingston	83.1%	\$ 2	\$ 2
Leamington	89.5%	\$ 3	\$ 3
Mississauga	59.3%	\$ 3	\$ 2
London	70.5%	\$ 3	\$ 3
Ottawa	0.3%	\$ 3	\$ 2

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Prince Edward County	63.9%	\$ 3	\$ 2
Cornwall	24.6%	\$ 3	\$ 5
Toronto	58.5%	\$ 3	\$ 2
St. Catharines	41.7%	\$ 3	\$ 4
Peterborough		\$ 4	\$ 4
Saugeen Shores	88.5%	\$ 5	\$ 3
North Bay	11.4%	\$ 5	\$ 5
Strathroy-Caradoc		\$ 5	\$ 5
Windsor	68.7%	\$ 6	\$ 9
Elliot Lake		\$ 7	\$ 15
Waterloo	6.1%	\$ 8	\$ 5
Greater Sudbury	19.8%	\$ 8	\$ 8
The Blue Mountains	88.4%	\$ 10	\$ 2
Thunder Bay	60.6%	\$ 11	\$ 14
Georgina	41.3%	\$ 13	\$ 10
Huntsville		\$ 14	\$ 8
Kincardine	39.1%	\$ 16	\$ 9
Parry Sound	0.3%	\$ 18	\$ 17
Lambton Shores	40.0%	\$ 32	\$ 15
Average	62.2%	\$ 5	\$ 4
Median	69.3%	\$ 3	\$ 2

Recreation Facilities—Other

(sorted by net costs per Capita Including Amortization)

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
The Blue Mountains	39%	\$	48	\$	66	\$ 8
Markham		\$	10	\$	30	\$ 5
Grimsby	59%	\$	24	\$	25	\$ 18
Springwater	64%	\$	12	\$	30	\$ 8
Puslinch	0%	\$	49	\$	63	\$ 19
King	58%	\$	61	\$	83	\$ 18
Ottawa		\$	26	\$	37	\$ 17
Vaughan	6%	\$	45	\$	57	\$ 20
Kingsville	33%	\$	26	\$	31	\$ 22
East Gwillimbury	41%	\$	45	\$	51	\$ 23
Mapleton	38%	\$	38	\$	50	\$ 20
West Lincoln	32%	\$	28	\$	31	\$ 25
Scugog	46%	\$	50	\$	50	\$ 31
Sarnia	57%	\$	29	\$	29	\$ 32
Grey Highlands	39%	\$	51	\$	66	\$ 25
Guelph-Eramosa	3%	\$	51	\$	61	\$ 28
Toronto	5%	\$	59	\$	66	\$ 30
Brockville	62%	\$	20	\$	34	\$ 21
North Middlesex	58%	\$	49	\$	70	\$ 24
Tecumseh	63%	\$	25	\$	39	\$ 22
Pelham	10%	\$	45	\$	49	\$ 34
Oakville	2%	\$	71	\$	90	\$ 30
St. Thomas	61%	\$	18	\$	29	\$ 24
Mississauga	17%	\$	52	\$	67	\$ 30
Lincoln	40%	\$	32	\$	52	\$ 24
Meaford	30%	\$	48	\$	63	\$ 30
Hamilton	39%	\$	33	\$	46	\$ 29
Whitby	64%	\$	37	\$	52	\$ 29
Erin	48%	\$	59	\$	75	\$ 32
Brock	40%	\$	54	\$	64	\$ 35
Burlington	30%	\$	55	\$	84	\$ 30
Whitchurch-Stouffville	43%	\$	53	\$	85	\$ 29
Pickering	40%	\$	56	\$	71	\$ 37
Kitchener	46%	\$	41	\$	53	\$ 37
Guelph	30%	\$	53	\$	65	\$ 41

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

Municipality	Revenue as %					
	Gross	Net Costs per	Net Costs per	Net Costs per	Net Costs per	
	Expenditures	Capita Excl	Capita Incl	\$100,000 CVA	\$100,000 CVA	
	Excl Amort	Amort	Amort	Excl Amort	Incl Amort	
Milton	49%	\$ 48	\$ 89	\$ 27	\$ 50	
Chatham-Kent	42%	\$ 45	\$ 56	\$ 42	\$ 52	
Thorold	35%	\$ 48	\$ 57	\$ 44	\$ 53	
Peterborough	73%	\$ 31	\$ 54	\$ 31	\$ 55	
Cambridge	35%	\$ 47	\$ 61	\$ 42	\$ 55	
Huntsville	36%	\$ 63	\$ 102	\$ 35	\$ 56	
Greater Sudbury	43%	\$ 48	\$ 58	\$ 47	\$ 57	
Quinte West	24%	\$ 39	\$ 53	\$ 42	\$ 58	
Niagara-on-the-Lake	11%	\$ 115	\$ 150	\$ 45	\$ 58	
Wainfleet	28%	\$ 67	\$ 82	\$ 48	\$ 58	
London	7%	\$ 46	\$ 61	\$ 45	\$ 60	
Halton Hills	35%	\$ 75	\$ 104	\$ 44	\$ 61	
Saugeen Shores	36%	\$ 97	\$ 113	\$ 53	\$ 61	
Caledon	25%	\$ 87	\$ 144	\$ 37	\$ 62	
Aurora	31%	\$ 81	\$ 121	\$ 42	\$ 62	
Wilmot	50%	\$ 62	\$ 92	\$ 43	\$ 63	
Orillia	54%	\$ 38	\$ 71	\$ 34	\$ 64	
Innisfil	34%	\$ 78	\$ 107	\$ 48	\$ 65	
Collingwood	11%	\$ 74	\$ 112	\$ 43	\$ 65	
Wellesley	45%	\$ 72	\$ 94	\$ 50	\$ 66	
Minto	66%	\$ 43	\$ 72	\$ 39	\$ 66	
Barrie	31%	\$ 56	\$ 78	\$ 48	\$ 67	
North Bay	32%	\$ 49	\$ 67	\$ 49	\$ 67	
Brant County	31%	\$ 76	\$ 103	\$ 50	\$ 68	
Prince Edward County	10%	\$ 82	\$ 102	\$ 55	\$ 68	
North Perth	41%	\$ 87	\$ 107	\$ 56	\$ 69	
Gravenhurst	17%	\$ 112	\$ 182	\$ 43	\$ 69	
Kingston	47%	\$ 53	\$ 82	\$ 46	\$ 71	
Strathroy-Caradoc	63%	\$ 32	\$ 74	\$ 30	\$ 71	
Fort Erie	23%	\$ 59	\$ 81	\$ 53	\$ 71	
Wellington North	47%	\$ 65	\$ 93	\$ 50	\$ 72	
Parry Sound	34%	\$ 52	\$ 78	\$ 49	\$ 73	
Haldimand	27%	\$ 68	\$ 93	\$ 56	\$ 76	
Georgina	30%	\$ 80	\$ 104	\$ 58	\$ 76	
Woolwich	43%	\$ 78	\$ 112	\$ 54	\$ 77	

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

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Newmarket	2.6%	\$ 107	\$ 130	\$ 66	\$ 80
Waterloo	36.3%	\$ 106	\$ 133	\$ 67	\$ 84
Brampton	19.3%	\$ 90	\$ 110	\$ 72	\$ 88
Lambton Shores	1.9%	\$ 141	\$ 202	\$ 61	\$ 88
North Dumfries	4.5%	\$ 115	\$ 166	\$ 61	\$ 89
Niagara Falls	50.2%	\$ 66	\$ 105	\$ 56	\$ 89
Thunder Bay	35.7%	\$ 68	\$ 76	\$ 82	\$ 92
Bracebridge	13.6%	\$ 138	\$ 179	\$ 71	\$ 93
Windsor	54.3%	\$ 38	\$ 67	\$ 52	\$ 93
Centre Wellington	16.6%	\$ 118	\$ 135	\$ 82	\$ 93
Clarington	17.6%	\$ 99	\$ 119	\$ 82	\$ 99
Ingersoll	24.3%	\$ 65	\$ 91	\$ 71	\$ 100
Leamington	30.1%	\$ 77	\$ 95	\$ 83	\$ 102
Timmins	33.7%	\$ 71	\$ 78	\$ 93	\$ 103
Kincardine	10.0%	\$ 149	\$ 198	\$ 79	\$ 104
Sault Ste. Marie	23.2%	\$ 69	\$ 87	\$ 86	\$ 109
Middlesex Centre		\$ 173	\$ 206	\$ 93	\$ 111
St. Catharines	28.2%	\$ 80	\$ 111	\$ 81	\$ 112
Orangeville	37.1%	\$ 92	\$ 137	\$ 78	\$ 116
Oshawa	40.7%	\$ 94	\$ 125	\$ 92	\$ 123
Belleville	28.7%	\$ 93	\$ 124	\$ 95	\$ 126
Tillsonburg	3.5%	\$ 113	\$ 134	\$ 117	\$ 140
Cornwall	36.8%	\$ 74	\$ 107	\$ 99	\$ 143
Owen Sound	5.3%	\$ 75	\$ 129	\$ 84	\$ 145
Stratford	3.6%	\$ 135	\$ 167	\$ 121	\$ 149
Kenora	33.8%	\$ 144	\$ 157	\$ 144	\$ 156
Port Colborne	28.9%	\$ 76	\$ 151	\$ 83	\$ 164
Elliot Lake	32.8%	\$ 73	\$ 77	\$ 156	\$ 166
Welland	8.2%	\$ 110	\$ 140	\$ 138	\$ 175
St. Marys	37.3%	\$ 157	\$ 235	\$ 137	\$ 206
Espanola	13.5%	\$ 166	\$ 167	\$ 237	\$ 238
Greenstone	3.4%	\$ 302	\$ 361	\$ 248	\$ 296
Average	32.3%	\$ 70	\$ 94	\$ 55	\$ 73
Median	33.7%	\$ 62	\$ 83	\$ 45	\$ 63

Library

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

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



Municipality	Net Costs per Capita Excl Amort		Net Costs per Capita Incl Amort		Net Costs per \$100,000 CVA Excl Amort		Net Costs per \$100,000 CVA Incl Amort	
Puslinch	\$	1	\$	1	\$	0	\$	0
North Middlesex	\$	2	\$	2	\$	1	\$	1
Wellesley	\$	0	\$	2	\$	0	\$	1
Kincardine	\$	2	\$	4	\$	1	\$	2
Lambton Shores	\$	2	\$	5	\$	1	\$	2
Saugeen Shores	\$	6	\$	9	\$	3	\$	5
Grey Highlands	\$	24	\$	30	\$	12	\$	15
The Blue Mountains	\$	91	\$	110	\$	15	\$	18
Gravenhurst	\$	46	\$	53	\$	17	\$	20
West Lincoln	\$	18	\$	23	\$	16	\$	21
North Perth	\$	43	\$	45	\$	28	\$	29
Parry Sound	\$	27	\$	31	\$	25	\$	29
Meaford	\$	50	\$	52	\$	31	\$	33
Brock	\$	51	\$	56	\$	33	\$	36
Wainfleet	\$	54	\$	60	\$	38	\$	43
St. Marys	\$	63	\$	74	\$	55	\$	65
Greenstone	\$	72	\$	81	\$	59	\$	66
Espanola	\$	53	\$	54	\$	76	\$	77
Elliot Lake	\$	38	\$	42	\$	82	\$	89
Population < 15,000								
Average	\$	34	\$	39	\$	26	\$	29
Median	\$	38	\$	42	\$	17	\$	21

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Middlesex Centre	\$ (91)	\$ (90)	\$ (49)	\$ (49)
Strathroy-Caradoc	\$ (9)	\$ (7)	\$ (9)	\$ (7)
Leamington		\$ 0		\$ 1
Tecumseh	\$ 0	\$ 1	\$ 0	\$ 1
Kingsville		\$ 2		\$ 2
Niagara-on-the-Lake	\$ 38	\$ 45	\$ 15	\$ 17
Springwater	\$ 26	\$ 29	\$ 17	\$ 18
King	\$ 66	\$ 74	\$ 19	\$ 21
Scugog	\$ 33	\$ 36	\$ 21	\$ 23
East Gwillimbury	\$ 47	\$ 47	\$ 24	\$ 24
Bracebridge	\$ 45	\$ 51	\$ 23	\$ 26
Huntsville	\$ 42	\$ 49	\$ 23	\$ 27
Prince Edward County	\$ 37	\$ 42	\$ 25	\$ 28
Grimsby	\$ 32	\$ 37	\$ 24	\$ 28
Thorold	\$ 29	\$ 33	\$ 26	\$ 30
Brockville	\$ 33	\$ 36	\$ 34	\$ 37
Lincoln	\$ 41	\$ 50	\$ 31	\$ 38
Port Colborne	\$ 31	\$ 35	\$ 33	\$ 39
Pelham	\$ 47	\$ 52	\$ 36	\$ 40
Kenora	\$ 39	\$ 44	\$ 39	\$ 43
Owen Sound	\$ 29	\$ 39	\$ 32	\$ 44
Orangeville	\$ 44	\$ 53	\$ 38	\$ 45
Collingwood	\$ 70	\$ 93	\$ 41	\$ 54
Population 15,000 - 29,999				
Average	\$ 30	\$ 33	\$ 21	\$ 23
Median	\$ 37	\$ 39	\$ 24	\$ 27

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Sarnia	\$ 3	\$ 4	\$ 4	\$ 4
Whitchurch-Stouffville	\$ 30	\$ 33	\$ 16	\$ 18
Caledon	\$ 48	\$ 52	\$ 20	\$ 22
Newmarket	\$ 33	\$ 38	\$ 20	\$ 23
Clarington	\$ 28	\$ 33	\$ 23	\$ 28
Haldimand	\$ 30	\$ 35	\$ 25	\$ 29
Quinte West	\$ 24	\$ 29	\$ 26	\$ 32
Brant County	\$ 41	\$ 49	\$ 27	\$ 32
Aurora	\$ 57	\$ 65	\$ 29	\$ 33
Georgina	\$ 42	\$ 48	\$ 31	\$ 35
Peterborough	\$ 33	\$ 39	\$ 33	\$ 39
Halton Hills	\$ 56	\$ 72	\$ 33	\$ 42
North Bay	\$ 38	\$ 42	\$ 38	\$ 42
Pickering	\$ 59	\$ 66	\$ 39	\$ 44
Fort Erie	\$ 44	\$ 50	\$ 39	\$ 44
Belleville	\$ 35	\$ 44	\$ 35	\$ 45
Niagara Falls	\$ 50	\$ 57	\$ 43	\$ 48
Cornwall	\$ 29	\$ 36	\$ 39	\$ 48
Sault Ste. Marie	\$ 37	\$ 41	\$ 46	\$ 51
Timmins	\$ 36	\$ 40	\$ 48	\$ 53
Welland	\$ 39	\$ 43	\$ 49	\$ 53
Innisfil	\$ 86	\$ 101	\$ 52	\$ 61
St. Thomas	\$ 58	\$ 59	\$ 77	\$ 78
Stratford	\$ 90	\$ 99	\$ 81	\$ 88
Orillia	\$ 78	\$ 110	\$ 69	\$ 98
Population 30,000 - 99,999				
Average	\$ 44	\$ 51	\$ 38	\$ 44
Median	\$ 39	\$ 44	\$ 35	\$ 42

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Whitby	\$ (3)	\$ 5	\$ (2)	\$ 4
Oakville	\$ 44	\$ 48	\$ 19	\$ 21
Markham	\$ 35	\$ 43	\$ 17	\$ 21
Vaughan	\$ 43	\$ 49	\$ 19	\$ 22
Brampton	\$ 23	\$ 29	\$ 18	\$ 23
Milton	\$ 37	\$ 47	\$ 21	\$ 26
Mississauga	\$ 44	\$ 52	\$ 26	\$ 30
Burlington	\$ 51	\$ 61	\$ 28	\$ 33
Toronto	\$ 60	\$ 72	\$ 31	\$ 37
Ottawa	\$ 56	\$ 57	\$ 36	\$ 37
St. Catharines	\$ 31	\$ 38	\$ 31	\$ 38
Waterloo	\$ 48	\$ 62	\$ 30	\$ 39
Chatham-Kent	\$ 38	\$ 43	\$ 35	\$ 40
Wellington County	\$ 14	\$ 18	\$ 33	\$ 43
Kingston	\$ 42	\$ 53	\$ 36	\$ 45
Cambridge	\$ 49	\$ 51	\$ 44	\$ 46
Barrie	\$ 45	\$ 54	\$ 38	\$ 47
Kitchener	\$ 43	\$ 53	\$ 39	\$ 49
Greater Sudbury	\$ 41	\$ 50	\$ 40	\$ 49
Guelph	\$ 58	\$ 65	\$ 45	\$ 50
Hamilton	\$ 49	\$ 59	\$ 44	\$ 53
London	\$ 48	\$ 57	\$ 48	\$ 56
Windsor	\$ 35	\$ 42	\$ 48	\$ 58
Oshawa	\$ 53	\$ 61	\$ 52	\$ 60
Thunder Bay	\$ 51	\$ 57	\$ 61	\$ 69
Population > 100,000				
Average	\$ 41	\$ 49	\$ 33	\$ 40
Median	\$ 44	\$ 52	\$ 35	\$ 40

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

Municipality	Revenue as %		Net Costs per		Net Costs per		Net Costs per		Net Costs per	
	Gross Expenditures	Excl Amort	Capita Excl Amort		Capita Incl Amort		\$100,000 CVA Excl Amort		\$100,000 CVA Incl Amort	
Wellesley	92%	\$	0	\$	0	\$	0	\$	0	
Burlington		\$	(0)	\$	0	\$	(0)	\$	0	
London	8%	\$	1	\$	1	\$	1	\$	1	
Mississauga	12%	\$	2	\$	2	\$	1	\$	1	
Greater Sudbury	15%	\$	1	\$	1	\$	1	\$	1	
Oakville	15%	\$	3	\$	3	\$	1	\$	1	
Minto		\$	1	\$	1	\$	1	\$	1	
Oshawa				\$	1			\$	1	
North Bay		\$	0	\$	2	\$	0	\$	2	
Toronto	9%	\$	4	\$	4	\$	2	\$	2	
The Blue Mountains	0%	\$	12	\$	12	\$	2	\$	2	
Markham	28%	\$	4	\$	4	\$	2	\$	2	
Newmarket	4%	\$	4	\$	4	\$	3	\$	3	
Ottawa	7%	\$	4	\$	4	\$	3	\$	3	
Waterloo	3%	\$	4	\$	5	\$	2	\$	3	
Kingston	15%	\$	4	\$	4	\$	3	\$	3	
Windsor	6%	\$	2	\$	2	\$	3	\$	3	
King	21%	\$	11	\$	11	\$	3	\$	3	
Clarington	14%	\$	4	\$	4	\$	3	\$	4	
Owen Sound		\$	3	\$	3	\$	4	\$	4	
Barrie		\$	4	\$	5	\$	3	\$	4	
Parry Sound		\$	5	\$	5	\$	4	\$	4	
Scugog	30%	\$	8	\$	8	\$	5	\$	5	
Chatham-Kent	15%	\$	6	\$	6	\$	5	\$	5	
Hamilton	16%	\$	6	\$	6	\$	5	\$	5	
Whitchurch-Stouffville	24%	\$	7	\$	12	\$	4	\$	6	
Strathroy-Caradoc	20%	\$	6	\$	7	\$	6	\$	7	
Meaford	21%	\$	11	\$	12	\$	7	\$	7	
Grimsby	17%	\$	10	\$	10	\$	7	\$	8	
Pickering	14%	\$	12	\$	12	\$	8	\$	8	

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

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Belleville		\$ 8	\$ 8	\$ 8	\$ 8
Lincoln	23%	\$ 10	\$ 11	\$ 8	\$ 8
Collingwood	16%	\$ 12	\$ 14	\$ 7	\$ 8
Huntsville	36%	\$ 13	\$ 15	\$ 7	\$ 8
Peterborough	22%	\$ 9	\$ 9	\$ 9	\$ 9
Guelph	17%	\$ 9	\$ 12	\$ 7	\$ 9
Ingersoll	17%	\$ 10	\$ 11	\$ 11	\$ 12
Prince Edward County	17%	\$ 15	\$ 18	\$ 10	\$ 12
Brockville	17%	\$ 12	\$ 13	\$ 13	\$ 13
Niagara Falls	8%	\$ 12	\$ 16	\$ 10	\$ 14
St. Catharines		\$ 14	\$ 15	\$ 14	\$ 15
Cornwall		\$ 11	\$ 11	\$ 15	\$ 15
Timmins	19%	\$ 11	\$ 12	\$ 15	\$ 16
Port Colborne	20%	\$ 15	\$ 17	\$ 17	\$ 18
Tillsonburg	29%	\$ 18	\$ 19	\$ 19	\$ 20
Kenora	26%	\$ 22	\$ 23	\$ 22	\$ 23
Elliot Lake	10%	\$ 15	\$ 15	\$ 33	\$ 33
St. Marys	13%	\$ 34	\$ 38	\$ 30	\$ 33
Average	18%	\$ 8	\$ 9	\$ 7	\$ 8
Median	17%	\$ 8	\$ 8	\$ 5	\$ 5
Region Halton	14%	\$ 2	\$ 2	\$ 1	\$ 1
Region Waterloo	8%	\$ 13	\$ 16	\$ 11	\$ 13
Region Average	11%	\$ 8	\$ 9	\$ 6	\$ 7
Region Median	11%	\$ 8	\$ 9	\$ 6	\$ 7
Elgin County	18%	\$ 4	\$ 4	\$ 3	\$ 3
Simcoe County	15%	\$ 7	\$ 7	\$ 4	\$ 4
Dufferin County	8%	\$ 17	\$ 18	\$ 11	\$ 11
Wellington County	7%	\$ 19	\$ 21	\$ 11	\$ 12
Bruce County	12%	\$ 32	\$ 40	\$ 15	\$ 19
County Average	12%	\$ 16	\$ 18	\$ 9	\$ 10
County Median	12%	\$ 17	\$ 18	\$ 11	\$ 11

Cultural Services

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

Municipality	Revenue as %		Net Costs per		Net Costs per		Net Costs per		Net Costs per	
	Gross Expenditures	Excl Amort	Capita Excl Amort		Capita Incl Amort		\$100,000 CVA Excl Amort		\$100,000 CVA Incl Amort	
Belleville	177%	\$	(2)	\$	(2)	\$	(2)	\$	(2)	
East Gwillimbury		\$	0	\$	0	\$	0	\$	0	
Pickering		\$	0	\$	0	\$	0	\$	0	
Saugeen Shores	3%	\$	0	\$	0	\$	0	\$	0	
Sarnia		\$	0	\$	0	\$	0	\$	0	
Niagara Falls		\$	0	\$	0	\$	0	\$	0	
Whitby	6%	\$	0	\$	1	\$	0	\$	0	
Springwater	2%	\$	1	\$	1	\$	0	\$	0	
Bracebridge		\$	2	\$	2	\$	1	\$	1	
Kingsville	24%	\$	1	\$	1	\$	1	\$	1	
Stratford		\$	2	\$	2	\$	2	\$	2	
Grey Highlands	35%	\$	5	\$	5	\$	2	\$	2	
Brant County		\$	4	\$	4	\$	2	\$	2	
Clarington	31%	\$	3	\$	4	\$	3	\$	3	
Vaughan	11%	\$	8	\$	8	\$	3	\$	4	
Minto	95%	\$	1	\$	4	\$	1	\$	4	
Thorold	11%	\$	3	\$	4	\$	3	\$	4	
Halton Hills	31%	\$	6	\$	7	\$	3	\$	4	
Pelham		\$	6	\$	6	\$	4	\$	4	
Orangeville	18%	\$	5	\$	5	\$	4	\$	4	
Markham	47%	\$	8	\$	9	\$	4	\$	5	
Whitchurch-Stouffville	40%	\$	6	\$	9	\$	3	\$	5	
Leamington	4%	\$	3	\$	4	\$	4	\$	5	
St. Thomas	2%	\$	2	\$	4	\$	2	\$	5	
Newmarket	30%	\$	8	\$	8	\$	5	\$	5	
Cornwall		\$	4	\$	4	\$	5	\$	5	
Ingersoll		\$	5	\$	5	\$	5	\$	5	
Mississauga	12%	\$	7	\$	10	\$	4	\$	6	
Wilmot	24%	\$	10	\$	10	\$	7	\$	7	
Tecumseh	33%	\$	8	\$	8	\$	7	\$	7	
Waterloo	7%	\$	11	\$	11	\$	7	\$	7	
Greater Sudbury	5%	\$	7	\$	8	\$	7	\$	7	
Centre Wellington	4%	\$	10	\$	11	\$	7	\$	8	
Grimsby	25%	\$	10	\$	11	\$	8	\$	8	
Quinte West	1%	\$	8	\$	8	\$	9	\$	9	
Kincardine	1%	\$	15	\$	17	\$	8	\$	9	
Georgina	21%	\$	13	\$	13	\$	9	\$	9	

Cultural Services (cont'd)

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

Municipality	Revenue as %		Net Costs per		Net Costs per		Net Costs per		Net Costs per	
	Gross Expenditures	Excl Amort	Capita Excl Amort		Capita Incl Amort		\$100,000 CVA Excl Amort		\$100,000 CVA Incl Amort	
Oakville	32%	\$	22	\$	22	\$	9	\$	9	
Welland		\$	8	\$	8	\$	10	\$	10	
Oshawa		\$	11	\$	11	\$	10	\$	10	
North Bay		\$	10	\$	10	\$	10	\$	10	
Huntsville	29%	\$	19	\$	20	\$	10	\$	11	
Brampton	27%	\$	11	\$	14	\$	8	\$	11	
St. Marys		\$	13	\$	13	\$	11	\$	11	
Milton	34%	\$	15	\$	22	\$	9	\$	12	
Chatham-Kent	41%	\$	10	\$	14	\$	9	\$	13	
Hamilton	30%	\$	14	\$	15	\$	13	\$	13	
Collingwood	51%	\$	23	\$	23	\$	13	\$	13	
Espanola	9%	\$	9	\$	9	\$	13	\$	13	
Kitchener	70%	\$	12	\$	15	\$	11	\$	14	
St. Catharines	50%	\$	12	\$	14	\$	12	\$	14	
Burlington	34%	\$	20	\$	26	\$	11	\$	14	
Greenstone		\$	17	\$	17	\$	14	\$	14	
Toronto	46%	\$	29	\$	31	\$	15	\$	16	
Cambridge	16%	\$	16	\$	17	\$	14	\$	16	
London	15%	\$	13	\$	16	\$	13	\$	16	
Barrie	11%	\$	16	\$	18	\$	14	\$	16	
Port Colborne	24%	\$	10	\$	15	\$	11	\$	17	
Brockville	57%	\$	16	\$	17	\$	16	\$	17	
Fort Erie	10%	\$	17	\$	19	\$	15	\$	17	
Haldimand	6%	\$	22	\$	22	\$	18	\$	18	
Gravenhurst	29%	\$	49	\$	56	\$	18	\$	21	
Ottawa	7%	\$	31	\$	34	\$	20	\$	22	
Windsor	0%	\$	18	\$	19	\$	25	\$	26	
Guelph	25%	\$	29	\$	34	\$	22	\$	26	
Sault Ste. Marie	16%	\$	21	\$	21	\$	26	\$	26	
Owen Sound	37%	\$	23	\$	26	\$	26	\$	29	
Meaford	48%	\$	44	\$	48	\$	28	\$	30	
Kingston	31%	\$	36	\$	41	\$	31	\$	36	
Peterborough	2%	\$	30	\$	40	\$	31	\$	40	
Thunder Bay	43%	\$	41	\$	44	\$	50	\$	53	
Orillia	24%	\$	52	\$	62	\$	46	\$	55	
Elliot Lake	43%	\$	33	\$	40	\$	70	\$	86	
Parry Sound	44%	\$	109	\$	156	\$	101	\$	144	
Average	28%	\$	14	\$	17	\$	12	\$	14	
Median	25%	\$	10	\$	11	\$	9	\$	9	

Planning

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

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



Planning

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

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Aurora	134%	\$ (12)	\$ (6)
Lambton Shores	398%	\$ (6)	\$ (3)
Brock	102%	\$ (0)	\$ (0)
East Gwillimbury	101%	\$ (0)	\$ (0)
Wellington North	106%	\$ (0)	\$ (0)
Whitchurch-Stouffville	95%	\$ 1	\$ 1
Sarnia	89%	\$ 1	\$ 2
Puslinch	71%	\$ 7	\$ 3
Scugog	67%	\$ 5	\$ 3
Mapleton	40%	\$ 6	\$ 3
Kitchener	69%	\$ 4	\$ 3
Wilmot	49%	\$ 5	\$ 3
Saugeen Shores	31%	\$ 7	\$ 4
Grey Highlands	50%	\$ 8	\$ 4
Tillsonburg	17%	\$ 5	\$ 5
Minto	2%	\$ 6	\$ 5
North Dumfries	40%	\$ 12	\$ 6
Wellesley	22%	\$ 10	\$ 7
Newmarket	12%	\$ 12	\$ 7
North Perth		\$ 11	\$ 7
Strathroy-Caradoc	33%	\$ 8	\$ 7
Middlesex Centre	62%	\$ 15	\$ 8
Guelph-Eramosa	25%	\$ 15	\$ 8
North Middlesex	54%	\$ 16	\$ 8
The Blue Mountains	52%	\$ 51	\$ 8
Markham	51%	\$ 17	\$ 8
Mississauga	23%	\$ 14	\$ 8
Woolwich	44%	\$ 12	\$ 8
Centre Wellington	30%	\$ 12	\$ 9
Niagara Falls	28%	\$ 11	\$ 9
King	45%	\$ 32	\$ 9
Milton	65%	\$ 17	\$ 10
Kincardine	21%	\$ 18	\$ 10
Grimsby	43%	\$ 13	\$ 10
Whitby	47%	\$ 13	\$ 10
Springwater	39%	\$ 16	\$ 10
Meaford	24%	\$ 17	\$ 11

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Burlington	36%	\$ 20	\$ 11
Kingsville	17%	\$ 13	\$ 11
Orangeville	15%	\$ 13	\$ 11
Niagara-on-the-Lake	37%	\$ 31	\$ 12
Cambridge	21%	\$ 13	\$ 12
Vaughan	38%	\$ 28	\$ 12
St. Catharines	20%	\$ 12	\$ 13
Oakville	45%	\$ 30	\$ 13
Owen Sound	21%	\$ 11	\$ 13
Gravenhurst	30%	\$ 36	\$ 14
Georgina	27%	\$ 19	\$ 14
Erin	18%	\$ 25	\$ 14
Bracebridge	23%	\$ 29	\$ 15
Oshawa		\$ 16	\$ 16
Collingwood	25%	\$ 28	\$ 16
Huntsville	0%	\$ 30	\$ 16
Pickering	21%	\$ 25	\$ 17
Lincoln	29%	\$ 23	\$ 17
Halton Hills	25%	\$ 30	\$ 17
Pelham	20%	\$ 24	\$ 18
Brampton	15%	\$ 23	\$ 19
Wainfleet	13%	\$ 27	\$ 19
Waterloo	23%	\$ 31	\$ 20
Welland	21%	\$ 16	\$ 20
Fort Erie	35%	\$ 24	\$ 21
West Lincoln	48%	\$ 24	\$ 21
Clarington	15%	\$ 27	\$ 22
Tecumseh	8%	\$ 25	\$ 23
Port Colborne	14%	\$ 21	\$ 23
Thorold	14%	\$ 26	\$ 24
Leamington	10%	\$ 24	\$ 25
Caledon	16%	\$ 77	\$ 33
Innisfil	46%	\$ 56	\$ 34
Lower Tier			
Average	43%	\$ 18	\$ 11
Median	30%	\$ 16	\$ 10

Planning (cont'd)

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

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	Gross Expenditures Excl Amort			
Greenstone	179%	\$	(12)	\$ (10)
Chatham-Kent	42%	\$	5	\$ 5
Stratford		\$	9	\$ 8
Ottawa	43%	\$	13	\$ 8
Elliot Lake		\$	4	\$ 8
Prince Edward County	38%	\$	17	\$ 11
Sault Ste. Marie	39%	\$	10	\$ 13
Hamilton	48%	\$	16	\$ 14
St. Thomas	33%	\$	11	\$ 14
Barrie	14%	\$	17	\$ 15
Toronto	25%	\$	30	\$ 15
Belleville	19%	\$	15	\$ 15
Guelph	17%	\$	21	\$ 16
Quinte West	20%	\$	15	\$ 16
London	17%	\$	17	\$ 17
North Bay	9%	\$	17	\$ 17
Espanola	9%	\$	12	\$ 18
Brockville	7%	\$	19	\$ 19
Kingston	25%	\$	23	\$ 20
Parry Sound	9%	\$	22	\$ 20
Greater Sudbury	15%	\$	22	\$ 21
Kenora	16%	\$	22	\$ 22
Thunder Bay	14%	\$	18	\$ 22
Cornwall	15%	\$	17	\$ 23
Brant County	0%	\$	35	\$ 23
Orillia	17%	\$	26	\$ 23
Peterborough	8%	\$	24	\$ 25
Windsor	17%	\$	18	\$ 25
Timmins	17%	\$	22	\$ 29
St. Marys	10%	\$	34	\$ 29
Haldimand	15%	\$	52	\$ 43
Single Tier				
Average	25%	\$	18	\$ 18
Median	17%	\$	17	\$ 17

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	Gross Expenditures Excl Amort			
Region York	12%	\$	4	\$ 2
Region Peel	8%	\$	4	\$ 2
District Muskoka	11%	\$	19	\$ 5
Region Durham	12%	\$	7	\$ 6
Region Waterloo	10%	\$	8	\$ 7
Region Halton	6%	\$	18	\$ 9
Region Niagara	7%	\$	13	\$ 12
Region Average				
Region Median				
Dufferin County		\$	1	\$ 0
Elgin County	17%	\$	4	\$ 3
Simcoe County	21%	\$	6	\$ 4
Grey County	13%	\$	7	\$ 5
Wellington County	18%	\$	16	\$ 10
Bruce County	11%	\$	27	\$ 12
County Average				
County Median				

Commercial and Industrial

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Toronto	122%	\$ (1)	\$ (1)
Markham		\$ (0)	\$ (0)
Sarnia		\$ 1	\$ 1
Newmarket	12%	\$ 3	\$ 2
North Perth		\$ 3	\$ 2
Vaughan	18%	\$ 5	\$ 2
Lambton Shores		\$ 5	\$ 2
Lincoln		\$ 4	\$ 3
Halton Hills	1%	\$ 6	\$ 3
Grimsby	7%	\$ 5	\$ 3
Wellington North		\$ 5	\$ 4
St. Thomas		\$ 3	\$ 4
Mississauga	2%	\$ 7	\$ 4
Kitchener	7%	\$ 4	\$ 4
Caledon	11%	\$ 9	\$ 4
Strathroy-Caradoc	20%	\$ 4	\$ 4
Whitby	2%	\$ 6	\$ 5
Burlington	12%	\$ 9	\$ 5
Huntsville	4%	\$ 9	\$ 5
Tecumseh	7%	\$ 6	\$ 5
Scugog		\$ 8	\$ 5
Oakville	13%	\$ 12	\$ 5
East Gwillimbury		\$ 10	\$ 5
Whitchurch-Stouffville	6%	\$ 11	\$ 6
Milton	4%	\$ 11	\$ 6
Thorold	2%	\$ 7	\$ 6
Mapleton		\$ 14	\$ 7
Espanola	4%	\$ 5	\$ 8
The Blue Mountains		\$ 48	\$ 8
Innisfil		\$ 13	\$ 8
Owen Sound	71%	\$ 7	\$ 8
Waterloo	46%	\$ 14	\$ 9
Collingwood	17%	\$ 17	\$ 10
Welland	0%	\$ 8	\$ 10
Kenora		\$ 10	\$ 10
Brampton	4%	\$ 13	\$ 10
Oshawa	34%	\$ 11	\$ 11
Centre Wellington	5%	\$ 16	\$ 11
Woolwich	8%	\$ 16	\$ 11
Quinte West	1%	\$ 10	\$ 11
Georgina		\$ 15	\$ 11
Barrie	17%	\$ 13	\$ 11

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Cambridge	6%	\$ 13	\$ 11
Meaford		\$ 19	\$ 12
Leamington	2%	\$ 11	\$ 12
Clarington	0%	\$ 16	\$ 14
Gravenhurst	23%	\$ 37	\$ 14
St. Catharines	11%	\$ 14	\$ 14
Haldimand	3%	\$ 18	\$ 15
Chatham-Kent	19%	\$ 17	\$ 16
Brant County	1%	\$ 25	\$ 17
Saugeen Shores	21%	\$ 35	\$ 19
Ottawa	7%	\$ 29	\$ 19
Windsor	1%	\$ 15	\$ 20
North Bay	10%	\$ 21	\$ 21
Hamilton	11%	\$ 24	\$ 22
Orangeville	25%	\$ 26	\$ 22
Peterborough	29%	\$ 22	\$ 23
Tillsonburg	9%	\$ 22	\$ 23
Guelph	5%	\$ 30	\$ 23
Fort Erie	4%	\$ 26	\$ 23
Ingersoll	5%	\$ 22	\$ 24
London	37%	\$ 28	\$ 28
Greater Sudbury	26%	\$ 29	\$ 28
Kingston	4%	\$ 34	\$ 29
Bracebridge	26%	\$ 58	\$ 30
Thunder Bay	44%	\$ 26	\$ 32
Prince Edward County	11%	\$ 50	\$ 34
Cornwall	14%	\$ 26	\$ 35
Minto	27%	\$ 40	\$ 36
Niagara Falls	1%	\$ 43	\$ 36
Sault Ste. Marie		\$ 30	\$ 37
St. Marys	11%	\$ 48	\$ 42
Kincardine	3%	\$ 81	\$ 43
Belleville	2%	\$ 46	\$ 46
Orillia	4%	\$ 54	\$ 48
Brockville	26%	\$ 51	\$ 52
Parry Sound	5%	\$ 61	\$ 57
Timmins	31%	\$ 44	\$ 59
Port Colborne	37%	\$ 60	\$ 66
Stratford	3%	\$ 104	\$ 93
Elliot Lake	62%	\$ 48	\$ 102
Average	15%	\$ 22	\$ 19
Median	8%	\$ 15	\$ 11

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region York	10%	\$ 2	\$ 1
District Muskoka		\$ 5	\$ 1
Region Halton	12%	\$ 4	\$ 2
Region Durham	5%	\$ 5	\$ 4
Region Niagara		\$ 5	\$ 5
Average	9%	\$ 4	\$ 3
Median	10%	\$ 5	\$ 2
Simcoe County	9%	\$ 2	\$ 1
Bruce County	14%	\$ 4	\$ 2
Dufferin County		\$ 5	\$ 3
Grey County	1%	\$ 14	\$ 12
Elgin County	9%	\$ 19	\$ 15
Average	8%	\$ 9	\$ 7
Median	9%	\$ 5	\$ 3

Building Permit and Inspection Services

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
King	\$ (20)	\$ (71)
Newmarket	\$ (2)	\$ (4)
Middlesex Centre	\$ (2)	\$ (4)
Whitby	\$ (1)	\$ (2)
Erin	\$ (1)	\$ (1)
Markham	\$ (1)	\$ (1)
Strathroy-Caradoc	\$ 0	\$ 0
Quinte West	\$ 1	\$ 1
Port Colborne	\$ 2	\$ 1
Sault Ste. Marie	\$ 2	\$ 2
Niagara-on-the-Lake	\$ 1	\$ 2
Thorold	\$ 4	\$ 5
Welland	\$ 8	\$ 6
Owen Sound	\$ 9	\$ 8
Brock	\$ 6	\$ 9
Wilmot	\$ 6	\$ 9
Sarnia	\$ 10	\$ 9
Cambridge	\$ 10	\$ 11
London	\$ 11	\$ 11
Greenstone	\$ 9	\$ 11
St. Thomas	\$ 16	\$ 12
Grimsby	\$ 10	\$ 13
Thunder Bay	\$ 16	\$ 13
Orillia	\$ 13	\$ 14
Wellington North	\$ 11	\$ 14
Chatham-Kent	\$ 13	\$ 14
North Bay	\$ 15	\$ 15
Burlington	\$ 8	\$ 15
Mississauga	\$ 9	\$ 15
Clarington	\$ 13	\$ 15
Stratford	\$ 14	\$ 15
Tecumseh	\$ 14	\$ 15

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Kenora	\$ 16	\$ 16
Timmins	\$ 21	\$ 16
Oshawa	\$ 16	\$ 16
Ingersoll	\$ 18	\$ 16
Belleville	\$ 17	\$ 17
Pickering	\$ 11	\$ 17
Ottawa	\$ 11	\$ 17
Huntsville	\$ 9	\$ 17
Fort Erie	\$ 15	\$ 17
Brampton	\$ 14	\$ 17
St. Catharines	\$ 17	\$ 17
Tillsonburg	\$ 18	\$ 18
Peterborough	\$ 18	\$ 18
Brockville	\$ 18	\$ 18
Kitchener	\$ 17	\$ 18
Windsor	\$ 26	\$ 19
Prince Edward County	\$ 13	\$ 19
Barrie	\$ 16	\$ 19
Hamilton	\$ 17	\$ 19
Woolwich	\$ 13	\$ 19
Lincoln	\$ 15	\$ 20
Pelham	\$ 15	\$ 21
Toronto	\$ 10	\$ 21
Greater Sudbury	\$ 21	\$ 21
Wainfleet	\$ 16	\$ 22
Guelph	\$ 17	\$ 22
St. Marys	\$ 19	\$ 22
Springwater	\$ 15	\$ 24
Whitchurch-Stouffville	\$ 13	\$ 24
Wellesley	\$ 17	\$ 24
Centre Wellington	\$ 17	\$ 25
Collingwood	\$ 15	\$ 25

Building Permit and Inspection Services (cont'd)

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Guelph-Eramosa	\$ 14	\$ 25
West Lincoln	\$ 23	\$ 26
Parry Sound	\$ 24	\$ 26
Kingsville	\$ 23	\$ 27
Cornwall	\$ 36	\$ 27
Kingston	\$ 24	\$ 27
Waterloo	\$ 18	\$ 28
Lambton Shores	\$ 12	\$ 28
Bracebridge	\$ 15	\$ 29
Elliot Lake	\$ 65	\$ 30
Brant County	\$ 20	\$ 30
Georgina	\$ 22	\$ 30
Oakville	\$ 13	\$ 30
Leamington	\$ 33	\$ 31
Minto	\$ 31	\$ 35
Saugeen Shores	\$ 19	\$ 35
Halton Hills	\$ 21	\$ 35
Meaford	\$ 23	\$ 36
Caledon	\$ 16	\$ 37
Milton	\$ 22	\$ 39
Aurora	\$ 20	\$ 40
Mapleton	\$ 21	\$ 40
Innisfil	\$ 27	\$ 45
Espanola	\$ 62	\$ 43
Puslinch	\$ 17	\$ 45
Gravenhurst	\$ 18	\$ 46
East Gwillimbury	\$ 29	\$ 55
The Blue Mountains	\$ 17	\$ 105
Average	\$ 15	\$ 20
Median	\$ 15	\$ 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***

Fees are addressed in Part XII, section 391 of the Municipal Act. The Act states that a municipality may pass by-laws imposing fees or charges on any class of persons:

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

Development Charges

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

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

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

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

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

Comparison of Development Charges

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

The tables on the next few pages summarize the total development charges in each municipality, including upper, lower and education charges.

2016 Total Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	\$ 67,944	\$ 57,874	\$ 57,874	\$ 42,135	\$ 29,873	\$ 44.34	\$ 24.91
Barrie	\$ 43,889	\$ 33,254	\$ 33,254	\$ 27,735	\$ 20,333	\$ 28.78	\$ 19.91
Belleville	\$ 10,201	\$ 7,367	\$ 7,367	\$ 7,171	\$ 4,006	\$ 4.30	
Bracebridge	\$ 12,904	\$ 11,474	\$ 11,474	\$ 8,676	\$ 6,048	\$ 1.53	\$ 1.53
Brampton	\$ 82,332	\$ 68,013	\$ 68,013	\$ 50,906	\$ 34,604	\$ 29.15	\$ 17.97
Brant	\$ 21,888	\$ 15,408	\$ 15,408	\$ 12,744	\$ 10,006	\$ 6.11	\$ 6.11
Brock	\$ 39,551	\$ 32,335	\$ 32,335	\$ 24,343	\$ 18,897	\$ 15.96	\$ 13.39
Brockville	\$ 3,552	\$ 2,681	\$ 2,681	\$ 2,247	\$ 1,417	\$ 1.01	\$ 1.01
Burlington	\$ 41,608	\$ 31,982	\$ 30,727	\$ 23,735	\$ 22,666	\$ 35.11	\$ 18.18
Caledon	\$ 77,482	\$ 64,796	\$ 64,796	\$ 51,247	\$ 34,168	\$ 23.11	\$ 16.96
Cambridge	\$ 31,074	\$ 26,573	\$ 26,573	\$ 18,899	\$ 18,899	\$ 14.30	\$ 9.38
Central Elgin	\$ 8,066	\$ 7,421	\$ 7,421	\$ 6,873	\$ 6,873	\$ 4.67	\$ 4.67
Centre Wellington	\$ 23,652	\$ 19,151	\$ 19,151	\$ 15,302	\$ 10,963	\$ 8.76	\$ 8.76
Chatham-Kent	\$ 3,708	\$ 2,994	\$ 2,994	\$ 2,710	\$ 1,855	\$ 2.52	
Clarington	\$ 44,467	\$ 35,637	\$ 35,637	\$ 24,949	\$ 19,503	\$ 20.09	\$ 14.71
Collingwood	\$ 30,129	\$ 27,398	\$ 27,398	\$ 22,304	\$ 15,348	\$ 9.14	\$ 9.14
Cornwall	none	none	none	none	none	none	none
East Gwillimbury	\$ 68,147	\$ 59,504	\$ 59,504	\$ 44,100	\$ 31,864	\$ 48.43	\$ 23.51
Elliot Lake	none	none	none	none	none	none	none
Erin	\$ 18,247	\$ 14,491	\$ 14,491	\$ 11,185	\$ 9,485	\$ 7.22	\$ 7.22
Espanola	none	none	none	none	none	none	none
Fort Erie	\$ 22,169	\$ 15,854	\$ 15,854	\$ 13,249	\$ 9,872	\$ 17.57	\$ 5.43
Georgina	\$ 54,080	\$ 48,745	\$ 48,745	\$ 35,728	\$ 25,701	\$ 40.91	\$ 21.48
Gravenhurst	\$ 11,540	\$ 10,474	\$ 10,474	\$ 7,880	\$ 5,288	\$ 1.53	\$ 1.53
Greater Sudbury	\$ 15,036	\$ 9,415	\$ 9,415	\$ 9,415	\$ 9,415	\$ 8.98	\$ 4.40
Greenstone	none	none	none	none	none	none	none
Grey Highlands	\$ 7,125	\$ 5,408	\$ 5,408	\$ 5,199	\$ 5,199	\$ 0.44	\$ 0.44
Grimsby	\$ 24,535	\$ 15,441	\$ 15,441	\$ 13,173	\$ 10,317	\$ 17.80	\$ 11.11
Guelph	\$ 30,021	\$ 23,076	\$ 23,076	\$ 18,819	\$ 13,693	\$ 9.39	\$ 9.39
Guelph-Eramosa	\$ 19,778	\$ 15,006	\$ 15,006	\$ 12,080	\$ 8,783	\$ 8.17	\$ 8.17
Haldimand	\$ 11,485	\$ 9,959	\$ 9,959	\$ 7,851	\$ 5,414	\$ 2.93	\$ 2.93
Halton Hills	\$ 47,448	\$ 35,854	\$ 35,854	\$ 26,122	\$ 26,122	\$ 28.86	\$ 13.21
Hamilton	\$ 37,781	\$ 27,837	\$ 27,837	\$ 23,819	\$ 17,152	\$ 19.82	\$ 12.54
Huntsville	\$ 11,822	\$ 9,997	\$ 9,997	\$ 7,884	\$ 5,305	\$ 2.17	\$ 2.17
Ingersoll	\$ 18,277	\$ 13,396	\$ 13,396	\$ 9,858	\$ 7,390	\$ 6.43	\$ 6.43
Innisfil	\$ 46,094	\$ 42,554	\$ 42,554	\$ 29,850	\$ 24,245	\$ 21.00	\$ 21.00
Kenora	none	none	none	none	none	none	none

2016 Total Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kincardine	\$ 8,826	\$ 6,134	\$ 6,134	\$ 4,504	\$ 4,504	\$ 3.38	\$ 3.38
King	\$ 79,901	\$ 70,096	\$ 70,096	\$ 49,999	\$ 35,949	\$ 49.09	\$ 29.66
Kingston	\$ 18,698	\$ 14,319	\$ 14,319	\$ 11,965	\$ 8,303	\$ 15.93	\$ 7.84
Kingsville	\$ 8,552	\$ 6,406	\$ 6,406	\$ 8,552	\$ 4,019	\$ 0.71	\$ 0.71
Kitchener	\$ 31,308	\$ 23,703	\$ 23,703	\$ 18,312	\$ 18,312	\$ 16.66	\$ 9.20
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
Leamington	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Lincoln	\$ 25,195	\$ 17,059	\$ 17,059	\$ 14,214	\$ 11,108	\$ 20.06	\$ 13.37
London	\$ 28,633	\$ 21,476	\$ 21,476	\$ 17,978	\$ 13,323	\$ 22.11	
Mapleton	\$ 16,737	\$ 12,290	\$ 12,290	\$ 8,915	\$ 7,596	\$ 5.54	\$ 5.54
Markham	\$ 68,874	\$ 58,628	\$ 58,628	\$ 45,128	\$ 32,959	\$ 41.47	\$ 21.96
Meaford	\$ 15,776	\$ 11,158	\$ 11,158	\$ 11,158	\$ 11,158	\$ 6.95	\$ 3.76
Middlesex Centre	\$ 16,086	\$ 11,272	\$ 11,272	\$ 8,983	\$ 6,663	\$ 4.56	\$ 1.82
Milton	\$ 51,776	\$ 40,851	\$ 35,012	\$ 30,956	\$ 23,650	\$ 31.18	\$ 14.37
Minto	\$ 10,662	\$ 8,926	\$ 8,926	\$ 6,728	\$ 5,728	\$ 4.12	\$ 4.12
Mississauga	\$ 81,546	\$ 72,633	\$ 72,633	\$ 53,196	\$ 37,062	\$ 29.08	\$ 21.20
Newmarket	\$ 67,688	\$ 58,069	\$ 58,069	\$ 43,579	\$ 32,680	\$ 45.61	\$ 26.18
Niagara Falls	\$ 22,055	\$ 12,521	\$ 12,521	\$ 10,229	\$ 10,229	\$ 15.73	\$ 5.43
Niagara-on-the-Lake	\$ 20,311	\$ 13,450	\$ 13,450	\$ 10,868	\$ 8,738	\$ 18.75	\$ 12.06
Norfolk	\$ 13,249	\$ 7,748	\$ 7,748	\$ 5,767	\$ 4,805	\$ 5.46	\$ 5.46
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.90	
North Dumfries	\$ 25,874	\$ 19,642	\$ 19,642	\$ 14,790	\$ 14,790	\$ 12.36	\$ 7.66
North Middlesex	\$ 10,592	\$ 8,255	\$ 8,255	\$ 4,703	\$ 4,703	\$ 1.46	\$ 1.46
North Perth	\$ 14,297	\$ 9,458	\$ 9,458	\$ 7,943	\$ 5,330	\$ 3.00	\$ 1.78
Oakville	\$ 58,098	\$ 45,763	\$ 39,924	\$ 35,476	\$ 27,360	\$ 34.78	\$ 21.58
Orangeville	\$ 26,997	\$ 20,168	\$ 20,168	\$ 15,644	\$ 10,853	\$ 8.82	\$ 0.58
Orillia	\$ 16,155	\$ 14,100	\$ 14,100	\$ 12,043	\$ 9,473	\$ 6.92	\$ 0.47
Oshawa	\$ 41,046	\$ 33,198	\$ 33,198	\$ 26,634	\$ 17,406	\$ 19.25	\$ 16.37
Ottawa	\$ 25,187	\$ 20,226	\$ 20,226	\$ 15,786	\$ 12,240	\$ 21.78	\$ 10.31
Owen Sound	\$ 11,344	\$ 9,225	\$ 9,225	\$ 7,097	\$ 7,097	\$ 2.14	
Parry Sound	none	none	none	none	none	none	none
Pelham	\$ 24,140	\$ 15,912	\$ 15,912	\$ 13,474	\$ 10,607	\$ 18.57	\$ 11.88
Peterborough	\$ 25,816	\$ 20,845	\$ 20,845	\$ 15,046	\$ 15,046	\$ 7.69	
Pickering	\$ 42,654	\$ 34,723	\$ 34,723	\$ 25,264	\$ 17,964	\$ 17.42	\$ 14.85
Port Colborne	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Prince Edward County	\$ 6,169	\$ 5,481	\$ 5,481	\$ 4,954	\$ 3,418	\$ 3.76	\$ 3.76
Puslinch	\$ 9,644	\$ 7,713	\$ 7,713	\$ 6,482	\$ 4,992	\$ 4.10	\$ 4.10

2016 Total Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Quinte West	\$ 8,381	\$ 5,380	\$ 5,380	\$ 5,022	\$ 3,535	\$ 4.11	\$ 4.11
Richmond Hill	\$ 64,305	\$ 55,709	\$ 55,709	\$ 42,133	\$ 28,926	\$ 46.70	\$ 25.83
Sarnia	\$ 7,428	\$ 5,571	\$ 5,571	\$ 4,681	\$ 3,332	\$ 4.78	\$ 4.78
Saugeen Shores	\$ 14,799	\$ 11,056	\$ 11,056	\$ 9,550	\$ 6,087	\$ 4.24	
Sault Ste. Marie	none	none	none	none	none	none	none
Scugog	\$ 39,727	\$ 32,724	\$ 32,724	\$ 24,288	\$ 18,842	\$ 19.76	\$ 13.77
Springwater	\$ 21,444	\$ 18,214	\$ 18,214	\$ 14,547	\$ 11,363	\$ 7.98	\$ 7.98
St. Catharines	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
St. Marys	\$ 7,334	\$ 5,410	\$ 5,410	\$ 4,557	\$ 2,962	none	none
St. Thomas	\$ 10,080	\$ 8,653	\$ 8,653	\$ 6,321	\$ 4,375	\$ 4.58	\$ 3.01
Stratford	\$ 13,804	\$ 10,390	\$ 10,390	\$ 8,957	\$ 5,945	\$ 2.85	
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
Tecumseh (Essex)	\$ 13,325	\$ 8,389	\$ 8,389	\$ 7,246	\$ 5,568	\$ 3.99	\$ 3.99
The Blue Mountains	\$ 23,571	\$ 22,703	\$ 22,703	\$ 3,468	\$ 3,468	\$ 8.04	\$ 8.04
Thorold	\$ 22,723	\$ 14,814	\$ 14,814	\$ 12,208	\$ 9,754	\$ 16.34	\$ 7.27
Thunder Bay	none	none	none	none	none	none	none
Tillsonburg	\$ 16,604	\$ 14,969	\$ 14,969	\$ 11,001	\$ 8,247	\$ 6.03	
Timmins	none	none	none	none	none	none	none
Toronto	\$ 40,301	\$ 34,177	\$ 34,177	\$ 25,357	\$ 18,092	\$ 19.75	\$ 1.07
Vaughan	\$ 70,475	\$ 61,653	\$ 61,653	\$ 45,150	\$ 32,597	\$ 45.53	\$ 26.10
Wainfleet	\$ 16,613	\$ 10,040	\$ 10,040	\$ 8,185	\$ 7,134	\$ 15.15	\$ 8.46
Waterloo	\$ 32,748	\$ 24,132	\$ 24,132	\$ 19,581	\$ 17,931	\$ 17.86	\$ 12.94
Welland	\$ 17,679	\$ 12,015	\$ 12,015	\$ 9,454	\$ 7,853	\$ 17.62	\$ 10.93
Wellesley	\$ 27,885	\$ 21,513	\$ 21,513	\$ 16,319	\$ 16,319	\$ 13.55	\$ 8.85
Wellington North	\$ 20,084	\$ 16,703	\$ 16,703	\$ 13,398	\$ 9,675	\$ 7.03	\$ 4.43
West Lincoln	\$ 18,444	\$ 11,207	\$ 11,207	\$ 8,885	\$ 7,443	\$ 15.07	\$ 8.38
Whitby	\$ 42,187	\$ 34,119	\$ 34,119	\$ 26,671	\$ 17,529	\$ 16.47	\$ 13.90
Whitchurch-Stouffville	\$ 60,514	\$ 52,308	\$ 52,308	\$ 39,794	\$ 28,694	\$ 44.58	\$ 25.15
Wilmot	\$ 27,015	\$ 21,226	\$ 21,226	\$ 16,210	\$ 14,916	\$ 14.30	\$ 7.90
Windsor	\$ 23,281	\$ 16,510	\$ 16,510	\$ 11,490	\$ 11,490	\$ 8.92	
Woolwich	\$ 26,920	\$ 21,044	\$ 21,044	\$ 16,050	\$ 15,030	\$ 12.94	\$ 8.24
Average	\$ 27,613	\$ 22,083	\$ 21,949	\$ 16,885	\$ 13,021	\$ 14.93	\$ 9.88
Median	\$ 21,972	\$ 15,425	\$ 15,425	\$ 12,144	\$ 9,939	\$ 12.12	\$ 8.11
Minimum	\$ 305.00	\$ 305.00	\$ 305.00	\$ 305.00	\$ 305.00	\$ 0.44	\$ 0.44
Maximum	\$ 82,332	\$ 72,633	\$ 72,633	\$ 53,196	\$ 37,062	\$ 49.09	\$ 29.66

2016 Lower/Single Tier Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	\$ 20,977	\$ 16,242	\$ 16,242	\$ 11,387	\$ 7,609	\$ 3.83	\$ 3.83
Barrie	\$ 42,130	\$ 31,495	\$ 31,495	\$ 25,976	\$ 18,574	\$ 28.31	\$ 19.44
Belleville	\$ 10,201	\$ 7,367	\$ 7,367	\$ 7,171	\$ 4,006	\$ 4.30	
Bracebridge	\$ 3,572	\$ 3,140	\$ 3,140	\$ 2,426	\$ 1,881		
Brampton	\$ 27,956	\$ 22,550	\$ 22,550	\$ 15,802	\$ 9,890	\$ 9.33	\$ 4.30
Brant	\$ 21,888	\$ 15,408	\$ 15,408	\$ 12,744	\$ 10,006	\$ 6.11	\$ 6.11
Brock	\$ 10,072	\$ 8,059	\$ 8,059	\$ 6,044	\$ 6,044	\$ 2.41	\$ 2.41
Brockville	\$ 3,552	\$ 2,681	\$ 2,681	\$ 2,247	\$ 1,417	\$ 1.01	\$ 1.01
Burlington	\$ 8,359	\$ 6,019	\$ 4,764	\$ 4,153	\$ 3,084	\$ 10.94	\$ 7.00
Caledon	\$ 23,574	\$ 19,717	\$ 19,717	\$ 16,431	\$ 9,644	\$ 3.41	\$ 3.41
Cambridge	\$ 10,411	\$ 10,411	\$ 10,411	\$ 6,462	\$ 6,462	\$ 2.73	\$ 2.73
Central Elgin	\$ 8,066	\$ 7,421	\$ 7,421	\$ 6,873	\$ 6,873	\$ 4.67	\$ 4.67
Centre Wellington	\$ 18,912	\$ 15,166	\$ 15,166	\$ 11,790	\$ 7,981	\$ 6.95	\$ 6.95
Chatham-Kent	\$ 3,708	\$ 2,994	\$ 2,994	\$ 2,710	\$ 1,855	\$ 2.52	
Clarington	\$ 15,985	\$ 12,358	\$ 12,358	\$ 7,647	\$ 7,647	\$ 6.14	\$ 3.33
Collingwood	\$ 21,973	\$ 20,325	\$ 20,325	\$ 16,112	\$ 9,156	\$ 5.71	\$ 5.71
Cornwall	none	none	none	none	none	none	none
East Gwillimbury	\$ 21,180	\$ 17,872	\$ 17,872	\$ 13,352	\$ 9,600	\$ 7.92	\$ 2.43
Elliot Lake	none	none	none	none	none	none	none
Erin	\$ 13,507	\$ 10,506	\$ 10,506	\$ 7,673	\$ 6,503	\$ 5.41	\$ 5.41
Espanola	none	none	none	none	none	none	none
Fort Erie	\$ 11,685	\$ 9,479	\$ 9,479	\$ 8,598	\$ 5,221	\$ 5.45	
Georgina	\$ 7,113	\$ 7,113	\$ 7,113	\$ 4,980	\$ 3,437	\$ 0.40	\$ 0.40
Gravenhurst	\$ 2,208	\$ 2,140	\$ 2,140	\$ 1,630	\$ 1,121		
Greater Sudbury	\$ 15,036	\$ 9,415	\$ 9,415	\$ 9,415	\$ 9,415	\$ 8.98	\$ 4.40
Greenstone	none	none	none	none	none	none	none
Grey Highlands	\$ 2,711	\$ 1,877	\$ 1,877	\$ 1,668	\$ 1,668	\$ 0.44	\$ 0.44
Grimsby	\$ 14,051	\$ 9,066	\$ 9,066	\$ 8,522	\$ 5,666	\$ 5.68	\$ 5.68
Guelph	\$ 28,137	\$ 21,192	\$ 21,192	\$ 16,935	\$ 11,809	\$ 9.39	\$ 9.39
Guelph-Eramosa	\$ 15,038	\$ 11,021	\$ 11,021	\$ 8,568	\$ 5,801	\$ 6.36	\$ 6.36
Haldimand	\$ 11,485	\$ 9,959	\$ 9,959	\$ 7,851	\$ 5,414	\$ 2.93	\$ 2.93
Halton Hills	\$ 13,731	\$ 9,548	\$ 9,548	\$ 6,305	\$ 6,305	\$ 4.32	\$ 1.87
Hamilton	\$ 35,857	\$ 25,913	\$ 25,913	\$ 21,895	\$ 15,228	\$ 19.09	\$ 11.81
Huntsville	\$ 2,490	\$ 1,663	\$ 1,663	\$ 1,634	\$ 1,138	\$ 0.64	\$ 0.64
Ingersoll	\$ 3,547	\$ 2,624	\$ 2,624	\$ 1,909	\$ 1,431		
Innisfil	\$ 37,938	\$ 35,481	\$ 35,481	\$ 23,658	\$ 18,053	\$ 17.57	\$ 17.57
Kenora	none	none	none	none	none	none	none

2016 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kincardine	\$ 8,826	\$ 6,134	\$ 6,134	\$ 4,504	\$ 4,504	\$ 3.38	\$ 3.38
King	\$ 32,934	\$ 28,464	\$ 28,464	\$ 19,251	\$ 13,685	\$ 8.58	\$ 8.58
Kingston	\$ 18,698	\$ 14,319	\$ 14,319	\$ 11,965	\$ 8,303	\$ 15.93	\$ 7.84
Kingsville	\$ 8,247	\$ 6,101	\$ 6,101	\$ 8,247	\$ 3,714	\$ 0.71	\$ 0.71
Kitchener	\$ 10,645	\$ 7,541	\$ 7,541	\$ 5,875	\$ 5,875	\$ 5.09	\$ 2.55
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
Leamington	none	none	none	none	none	none	none
Lincoln	\$ 14,711	\$ 10,684	\$ 10,684	\$ 9,563	\$ 6,457	\$ 7.94	\$ 7.94
London	\$ 28,633	\$ 21,476	\$ 21,476	\$ 17,978	\$ 13,323	\$ 22.11	
Mapleton	\$ 11,997	\$ 8,305	\$ 8,305	\$ 5,403	\$ 4,614	\$ 3.73	\$ 3.73
Markham	\$ 21,907	\$ 16,996	\$ 16,996	\$ 14,380	\$ 10,695	\$ 0.96	\$ 0.88
Meaford	\$ 11,440	\$ 7,690	\$ 7,690	\$ 7,690	\$ 7,690	\$ 6.95	\$ 3.76
Middlesex Centre	\$ 16,086	\$ 11,272	\$ 11,272	\$ 8,983	\$ 6,663	\$ 4.56	\$ 1.82
Milton	\$ 18,059	\$ 12,933	\$ 12,933	\$ 9,704	\$ 6,521	\$ 6.64	\$ 3.03
Minto	\$ 5,922	\$ 4,941	\$ 4,941	\$ 3,216	\$ 2,746	\$ 2.31	\$ 2.31
Mississauga	\$ 27,170	\$ 27,170	\$ 27,170	\$ 18,092	\$ 12,348	\$ 9.26	\$ 7.53
Newmarket	\$ 20,721	\$ 16,437	\$ 16,437	\$ 12,831	\$ 10,416	\$ 5.10	\$ 5.10
Niagara Falls	\$ 11,571	\$ 6,146	\$ 6,146	\$ 5,578	\$ 5,578	\$ 3.61	
Niagara-on-the-Lake	\$ 9,827	\$ 7,075	\$ 7,075	\$ 6,217	\$ 4,087	\$ 6.63	\$ 6.63
Norfolk	\$ 13,249	\$ 7,748	\$ 7,748	\$ 5,767	\$ 4,805	\$ 5.46	\$ 5.46
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.90	
North Dumfries	\$ 5,793	\$ 3,917	\$ 3,917	\$ 2,670	\$ 2,670	\$ 1.23	\$ 1.23
North Middlesex	\$ 10,592	\$ 8,255	\$ 8,255	\$ 4,703	\$ 4,703	\$ 1.46	\$ 1.46
North Perth	\$ 14,297	\$ 9,458	\$ 9,458	\$ 7,943	\$ 5,330	\$ 3.00	\$ 1.78
Oakville	\$ 24,381	\$ 17,845	\$ 17,845	\$ 14,224	\$ 10,231	\$ 10.24	\$ 10.24
Orangeville	\$ 23,518	\$ 17,104	\$ 17,104	\$ 12,828	\$ 8,037	\$ 8.24	
Orillia	\$ 14,396	\$ 12,341	\$ 12,341	\$ 10,284	\$ 7,714	\$ 6.45	
Oshawa	\$ 11,567	\$ 8,922	\$ 8,922	\$ 8,335	\$ 4,553	\$ 5.70	\$ 5.39
Ottawa	\$ 22,857	\$ 17,896	\$ 17,896	\$ 13,456	\$ 9,910	\$ 20.17	\$ 8.70
Owen Sound	\$ 7,008	\$ 5,757	\$ 5,757	\$ 3,629	\$ 3,629	\$ 2.14	
Parry Sound	none	none	none	none	none	none	none
Pelham	\$ 13,656	\$ 9,537	\$ 9,537	\$ 8,823	\$ 5,956	\$ 6.45	\$ 6.45
Peterborough	\$ 25,816	\$ 20,845	\$ 20,845	\$ 15,046	\$ 15,046	\$ 7.69	
Pickering	\$ 13,175	\$ 10,447	\$ 10,447	\$ 6,965	\$ 5,111	\$ 3.87	\$ 3.87
Port Colborne	none	none	none	none	none	none	none
Prince Edward County	\$ 6,169	\$ 5,481	\$ 5,481	\$ 4,954	\$ 3,418	\$ 3.76	\$ 3.76
Puslinch	\$ 4,904	\$ 3,728	\$ 3,728	\$ 2,970	\$ 2,010	\$ 2.29	\$ 2.29

2016 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Quinte West	\$ 8,381	\$ 5,380	\$ 5,380	\$ 5,022	\$ 3,535	\$ 4.11	\$ 4.11
Richmond Hill	\$ 17,338	\$ 14,077	\$ 14,077	\$ 11,385	\$ 6,662	\$ 6.19	\$ 4.75
Sarnia	\$ 7,428	\$ 5,571	\$ 5,571	\$ 4,681	\$ 3,332	\$ 4.78	\$ 4.78
Saugeen Shores	\$ 14,799	\$ 11,056	\$ 11,056	\$ 9,550	\$ 6,087	\$ 4.24	
Sault Ste. Marie	none	none	none	none	none	none	none
Scugog	\$ 10,248	\$ 8,448	\$ 8,448	\$ 5,989	\$ 5,989	\$ 6.21	\$ 2.79
Springwater	\$ 13,288	\$ 11,141	\$ 11,141	\$ 8,355	\$ 5,171	\$ 4.55	\$ 4.55
St. Catharines	none	none	none	none	none	none	none
St. Marys	\$ 7,334	\$ 5,410	\$ 5,410	\$ 4,557	\$ 2,962		
St. Thomas	\$ 10,080	\$ 8,653	\$ 8,653	\$ 6,321	\$ 4,375	\$ 4.58	\$ 3.01
Stratford	\$ 13,804	\$ 10,390	\$ 10,390	\$ 8,957	\$ 5,945	\$ 2.85	
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
Tecumseh	\$ 13,020	\$ 8,084	\$ 8,084	\$ 6,941	\$ 5,263	\$ 3.99	\$ 3.99
The Blue Mountains	\$ 19,235	\$ 19,235	\$ 19,235			\$ 8.04	\$ 8.04
Thorold	\$ 12,239	\$ 8,439	\$ 8,439	\$ 7,557	\$ 5,103	\$ 4.22	\$ 1.84
Thunder Bay	none	none	none	none	none	none	none
Tillsonburg	\$ 3,564	\$ 3,358	\$ 3,358	\$ 2,443	\$ 1,831		
Timmins	none	none	none	none	none	none	none
Toronto	\$ 38,808	\$ 32,684	\$ 32,684	\$ 23,864	\$ 16,599	\$ 18.68	
Vaughan	\$ 23,508	\$ 20,021	\$ 20,021	\$ 14,402	\$ 10,333	\$ 5.02	\$ 5.02
Wainfleet	\$ 6,129	\$ 3,665	\$ 3,665	\$ 3,534	\$ 2,483	\$ 3.03	\$ 3.03
Waterloo	\$ 12,085	\$ 7,970	\$ 7,970	\$ 7,144	\$ 5,494	\$ 6.29	\$ 6.29
Welland	\$ 7,195	\$ 5,640	\$ 5,640	\$ 4,803	\$ 3,202	\$ 5.50	\$ 5.50
Wellesley	\$ 7,804	\$ 5,788	\$ 5,788	\$ 4,199	\$ 4,199	\$ 2.42	\$ 2.42
Wellington North	\$ 15,344	\$ 12,718	\$ 12,718	\$ 9,886	\$ 6,693	\$ 5.22	\$ 2.62
West Lincoln	\$ 7,960	\$ 4,832	\$ 4,832	\$ 4,234	\$ 2,792	\$ 2.95	\$ 2.95
Whitby	\$ 12,708	\$ 9,843	\$ 9,843	\$ 8,372	\$ 4,676	\$ 2.92	\$ 2.92
Whitchurch-Stouffville	\$ 13,547	\$ 10,676	\$ 10,676	\$ 9,046	\$ 6,430	\$ 4.07	\$ 4.07
Wilmot	\$ 6,934	\$ 5,501	\$ 5,501	\$ 4,090	\$ 2,796	\$ 3.17	\$ 1.47
Windsor	\$ 22,976	\$ 16,205	\$ 16,205	\$ 11,185	\$ 11,185	\$ 8.92	
Woolwich	\$ 6,839	\$ 5,319	\$ 5,319	\$ 3,930	\$ 2,910	\$ 1.81	\$ 1.81
Average	\$ 14,413	\$ 11,213	\$ 11,199	\$ 8,688	\$ 6,422	\$ 6.03	\$ 4.57
Median	\$ 12,708	\$ 9,458	\$ 9,458	\$ 7,660	\$ 5,734	\$ 4.96	\$ 3.80
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 42,130	\$ 35,481	\$ 35,481	\$ 25,976	\$ 18,574	\$ 28.31	\$ 19.44

2016 Upper Tier Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Barrie							
Belleville							
Bracebridge (Muskoka)	\$ 9,332	\$ 8,334	\$ 8,334	\$ 6,250	\$ 4,167	\$ 1.53	\$ 1.53
Brampton (Peel)	\$ 49,809	\$ 40,896	\$ 40,896	\$ 30,537	\$ 20,147	\$ 18.81	\$ 12.66
Brant							
Brock (Durham)	\$ 26,744	\$ 21,541	\$ 21,541	\$ 15,564	\$ 10,118	\$ 13.55	\$ 10.98
Brockville							
Burlington (Halton)	\$ 27,500	\$ 20,214	\$ 20,214	\$ 13,833	\$ 13,833	\$ 22.73	\$ 9.74
Caledon (Peel)	\$ 49,341	\$ 40,512	\$ 40,512	\$ 30,249	\$ 19,957	\$ 18.69	\$ 12.54
Cambridge (Waterloo)	\$ 18,062	\$ 13,561	\$ 13,561	\$ 9,836	\$ 9,836	\$ 9.84	\$ 4.92
Central Elgin							
Centre Wellington (Wellington)	\$ 2,856	\$ 2,101	\$ 2,101	\$ 1,628	\$ 1,098	\$ 1.81	\$ 1.81
Chatham-Kent							
Clarington (Durham)	\$ 26,744	\$ 21,541	\$ 21,541	\$ 15,564	\$ 10,118	\$ 13.55	\$ 10.98
Collingwood (Simcoe)	\$ 6,397	\$ 5,314	\$ 5,314	\$ 4,433	\$ 4,433	\$ 2.96	\$ 2.96
Cornwall							
East Gwillimbury (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Elliot Lake							
Erin (Wellington)	\$ 2,856	\$ 2,101	\$ 2,101	\$ 1,628	\$ 1,098	\$ 1.81	\$ 1.81
Espanola							
Fort Erie (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Georgina (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Gravenhurst (Muskoka)	\$ 9,332	\$ 8,334	\$ 8,334	\$ 6,250	\$ 4,167	\$ 1.53	\$ 1.53
Greater Sudbury							
Greenstone							
Grey Highlands (Grey)	\$ 4,414	\$ 3,531	\$ 3,531	\$ 3,531	\$ 3,531		
Grimsby (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Guelph							
Guelph-Eramosa (Wellington)	\$ 2,856	\$ 2,101	\$ 2,101	\$ 1,628	\$ 1,098	\$ 1.81	\$ 1.81
Haldimand							
Halton Hills (Halton)	\$ 27,968	\$ 20,557	\$ 20,557	\$ 14,068	\$ 14,068	\$ 23.10	\$ 9.90
Hamilton							
Huntsville (Muskoka)	\$ 9,332	\$ 8,334	\$ 8,334	\$ 6,250	\$ 4,167	\$ 1.53	\$ 1.53
Ingersoll (Oxford)	\$ 14,730	\$ 10,772	\$ 10,772	\$ 7,949	\$ 5,959	\$ 6.43	\$ 6.43
Innisfil (Simcoe)	\$ 6,397	\$ 5,314	\$ 5,314	\$ 4,433	\$ 4,433	\$ 2.96	\$ 2.96
Kenora							

2016 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kincardine							
King (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Kingston							
Kingsville							
Kitchener (Waterloo)	\$ 18,062	\$ 13,561	\$ 13,561	\$ 9,836	\$ 9,836	\$ 9.84	\$ 4.92
Lambton Shores							
Leamington							
Lincoln (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
London							
Mapleton (Wellington)	\$ 2,856	\$ 2,101	\$ 2,101	\$ 1,628	\$ 1,098	\$ 1.81	\$ 1.81
Markham (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Meaford (Grey)	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Middlesex Centre							
Milton (Halton)	\$ 27,968	\$ 22,169	\$ 16,330	\$ 15,503	\$ 11,380	\$ 23.10	\$ 9.90
Minto (Wellington)	\$ 2,856	\$ 2,101	\$ 2,101	\$ 1,628	\$ 1,098	\$ 1.81	\$ 1.81
Mississauga (Peel)	\$ 40,896	\$ 40,896	\$ 40,896	\$ 30,537	\$ 20,147	\$ 18.81	\$ 12.66
Newmarket (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Niagara Falls (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Niagara-on-the-Lake (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Norfolk							
North Bay							
North Dumfries (Waterloo)	\$ 17,480	\$ 13,124	\$ 13,124	\$ 9,519	\$ 9,519	\$ 9.40	\$ 4.70
North Middlesex							
North Perth							
Oakville (Halton)	\$ 27,968	\$ 22,169	\$ 16,330	\$ 15,503	\$ 11,380	\$ 23.10	\$ 9.90
Orangeville (Dufferin)	\$ 2,647	\$ 2,232	\$ 2,232	\$ 1,984	\$ 1,984	\$ 0.58	\$ 0.58
Orillia							
Oshawa (Durham)	\$ 26,744	\$ 21,541	\$ 21,541	\$ 15,564	\$ 10,118	\$ 13.55	\$ 10.98
Ottawa							
Owen Sound (Grey)	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Parry Sound							
Pelham (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Peterborough							
Pickering (Durham)	\$ 26,744	\$ 21,541	\$ 21,541	\$ 15,564	\$ 10,118	\$ 13.55	\$ 10.98
Port Colborne (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Prince Edward County							
Puslinch (Wellington)	\$ 2,856	\$ 2,101	\$ 2,101	\$ 1,628	\$ 1,098	\$ 1.81	\$ 1.81

2016 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Quinte West							
Richmond Hill (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Scugog (Durham)	\$ 26,744	\$ 21,541	\$ 21,541	\$ 15,564	\$ 10,118	\$ 13.55	\$ 10.98
Springwater (Simcoe)	\$ 6,397	\$ 5,314	\$ 5,314	\$ 4,433	\$ 4,433	\$ 2.96	\$ 2.96
St. Catharines (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
St. Marys							
St. Thomas							
Stratford							
Strathroy-Caradoc							
Tecumseh							
The Blue Mountains (Grey)	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Thorold (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Thunder Bay							
Tillsonburg (Oxford)	\$ 13,040	\$ 11,611	\$ 11,611	\$ 8,558	\$ 6,416	\$ 6.03	
Timmins							
Toronto							
Vaughan (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Wainfleet (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Waterloo (Waterloo)	\$ 18,062	\$ 13,561	\$ 13,561	\$ 9,836	\$ 9,836	\$ 9.84	\$ 4.92
Welland (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Wellesley (Waterloo)	\$ 17,480	\$ 13,124	\$ 13,124	\$ 9,519	\$ 9,519	\$ 9.40	\$ 4.70
Wellington North (Wellington)	\$ 2,856	\$ 2,101	\$ 2,101	\$ 1,628	\$ 1,098	\$ 1.81	\$ 1.81
West Lincoln (Niagara)	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Whitby (Durham)	\$ 26,744	\$ 21,541	\$ 21,541	\$ 15,564	\$ 10,118	\$ 13.55	\$ 10.98
Whitchurch-Stouffville (York)	\$ 42,627	\$ 37,292	\$ 37,292	\$ 26,408	\$ 17,924	\$ 39.76	\$ 20.33
Wilmot (Waterloo)	\$ 17,480	\$ 13,124	\$ 13,124	\$ 9,519	\$ 9,519	\$ 9.40	\$ 4.70
Windsor							
Woolwich (Waterloo)	\$ 17,480	\$ 13,124	\$ 13,124	\$ 9,519	\$ 9,519	\$ 9.40	\$ 4.70
Average	\$ 19,171	\$ 15,347	\$ 15,156	\$ 11,157	\$ 8,494	\$ 14.72	\$ 8.18
Median	\$ 13,040	\$ 10,772	\$ 10,772	\$ 7,949	\$ 5,959	\$ 12.12	\$ 5.43
Minimum	\$ 2,647	\$ 2,101	\$ 2,101	\$ 1,628	\$ 1,098	\$ -	\$ -
Maximum	\$ 49,809	\$ 40,896	\$ 40,896	\$ 30,537	\$ 20,147	\$ 39.76	\$ 20.33

2016 Education Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Barrie (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Belleville							
Bracebridge							
Brampton (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Brant							
Brock (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Brockville							
Burlington (Halton)	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 1.44	\$ 1.44
Caledon (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Cambridge (Waterloo)	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Central Elgin							
Centre Wellington (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Chatham-Kent							
Clarington (Durham)	\$ 1,738	\$ 1,738	\$ 1,738	\$ 1,738	\$ 1,738	\$ 0.40	\$ 0.40
Collingwood (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Cornwall							
East Gwillimbury (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Elliot Lake							
Erin (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Espanola							
Fort Erie							
Georgina (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Gravenhurst							
Greater Sudbury							
Greenstone							
Grey Highlands							
Grimsby							
Guelph (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Guelph-Eramosa (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Haldimand							
Halton Hills (Halton)	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 1.44	\$ 1.44
Hamilton	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 0.73	\$ 0.73
Huntsville							
Ingersoll							
Innisfil (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Kenora							

2016 Education Development Charges (cont'd)—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kincardine							
King (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Kingston							
Kingsville (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Kitchener (Waterloo)	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Lambton Shores							
Leamington (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Lincoln							
London							
Mapleton (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Markham (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Meaford							
Middlesex Centre							
Milton (Halton)	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 1.44	\$ 1.44
Minto (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Mississauga (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Newmarket (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Niagara Falls							
Niagara-on-the-Lake							
Norfolk							
North Bay							
North Dumfries (Waterloo)	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
North Middlesex							
North Perth							
Oakville (Halton)	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 1.44	\$ 1.44
Orangeville (Dufferin)	\$ 832	\$ 832	\$ 832	\$ 832	\$ 832		
Orillia (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Oshawa (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Ottawa	\$ 2,330	\$ 2,330	\$ 2,330	\$ 2,330	\$ 2,330	\$ 1.61	\$ 1.61
Owen Sound							
Parry Sound							
Pelham							
Peterborough							
Pickering (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Port Colborne							
Prince Edward County							
Puslinch (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		

2016 Education Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Quinte West							
Richmond Hill (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Scugog (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Springwater (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
St. Catharines							
St. Marys							
St. Thomas							
Stratford							
Strathroy-Caradoc							
Tecumseh (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
The Blue Mountains							
Thorold							
Thunder Bay							
Tillsonburg							
Timmins							
Toronto	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1.07	\$ 1.07
Vaughan (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Wainfleet							
Waterloo (Waterloo)	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Welland							
Wellesley (Waterloo)	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Wellington North (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
West Lincoln							
Whitby (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Whitchurch-Stouffville (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Wilmot (Waterloo)	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Windsor	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Woolwich (Waterloo)	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Average	\$ 2,821	\$ 2,821	\$ 2,821	\$ 2,821	\$ 2,821	\$ 1.06	\$ 1.06
Median	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 0.88	\$ 0.88
Minimum	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	\$ -	\$ -
Maximum	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 5,749	\$ 1.73	\$ 1.73

2016 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.
Cornwall	none	none	none	none	none	none	none
Brockville	\$ 3,552	\$ 2,681	\$ 2,681	\$ 2,247	\$ 1,417	\$ 1.01	\$ 1.01
Prince Edward County	\$ 6,169	\$ 5,481	\$ 5,481	\$ 4,954	\$ 3,418	\$ 3.76	\$ 3.76
Quinte West	\$ 8,381	\$ 5,380	\$ 5,380	\$ 5,022	\$ 3,535	\$ 4.11	\$ 4.11
Belleville	\$ 10,201	\$ 7,367	\$ 7,367	\$ 7,171	\$ 4,006	\$ 4.30	
Kingston	\$ 18,698	\$ 14,319	\$ 14,319	\$ 11,965	\$ 8,303	\$ 15.93	\$ 7.84
Ottawa	\$ 25,187	\$ 20,226	\$ 20,226	\$ 15,786	\$ 12,240	\$ 21.78	\$ 10.31
Peterborough	\$ 25,816	\$ 20,845	\$ 20,845	\$ 15,046	\$ 15,046	\$ 7.69	
Eastern Average	\$ 14,001	\$ 10,900	\$ 10,900	\$ 8,884	\$ 6,852	\$ 8.37	\$ 5.41
Eastern Median	\$ 10,201	\$ 7,367	\$ 7,367	\$ 7,171	\$ 4,006	\$ 4.30	\$ 4.11

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.
Brock	\$ 39,551	\$ 32,335	\$ 32,335	\$ 24,343	\$ 18,897	\$ 15.96	\$ 13.39
Scugog	\$ 39,727	\$ 32,724	\$ 32,724	\$ 24,288	\$ 18,842	\$ 19.76	\$ 13.77
Toronto	\$ 40,301	\$ 34,177	\$ 34,177	\$ 25,357	\$ 18,092	\$ 19.75	\$ 1.07
Oshawa	\$ 41,046	\$ 33,198	\$ 33,198	\$ 26,634	\$ 17,406	\$ 19.25	\$ 16.37
Burlington	\$ 41,608	\$ 31,982	\$ 30,727	\$ 23,735	\$ 22,666	\$ 35.11	\$ 18.18
Whitby	\$ 42,187	\$ 34,119	\$ 34,119	\$ 26,671	\$ 17,529	\$ 16.47	\$ 13.90
Pickering	\$ 42,654	\$ 34,723	\$ 34,723	\$ 25,264	\$ 17,964	\$ 17.42	\$ 14.85
Clarington	\$ 44,467	\$ 35,637	\$ 35,637	\$ 24,949	\$ 19,503	\$ 20.09	\$ 14.71
Halton Hills	\$ 47,448	\$ 35,854	\$ 35,854	\$ 26,122	\$ 26,122	\$ 28.86	\$ 13.21
Milton	\$ 51,776	\$ 40,851	\$ 35,012	\$ 30,956	\$ 23,650	\$ 31.18	\$ 14.37
Georgina	\$ 54,080	\$ 48,745	\$ 48,745	\$ 35,728	\$ 25,701	\$ 40.91	\$ 21.48
Oakville	\$ 58,098	\$ 45,763	\$ 39,924	\$ 35,476	\$ 27,360	\$ 34.78	\$ 21.58
Whitchurch-Stouffville	\$ 60,514	\$ 52,308	\$ 52,308	\$ 39,794	\$ 28,694	\$ 44.58	\$ 25.15
Richmond Hill	\$ 64,305	\$ 55,709	\$ 55,709	\$ 42,133	\$ 28,926	\$ 46.70	\$ 25.83
Newmarket	\$ 67,688	\$ 58,069	\$ 58,069	\$ 43,579	\$ 32,680	\$ 45.61	\$ 26.18
Aurora	\$ 67,944	\$ 57,874	\$ 57,874	\$ 42,135	\$ 29,873	\$ 44.34	\$ 24.91
East Gwillimbury	\$ 68,147	\$ 59,504	\$ 59,504	\$ 44,100	\$ 31,864	\$ 48.43	\$ 23.51
Markham	\$ 68,874	\$ 58,628	\$ 58,628	\$ 45,128	\$ 32,959	\$ 41.47	\$ 21.96
Vaughan	\$ 70,475	\$ 61,653	\$ 61,653	\$ 45,150	\$ 32,597	\$ 45.53	\$ 26.10
Mississauga	\$ 81,546	\$ 72,633	\$ 72,633	\$ 53,196	\$ 37,062	\$ 29.08	\$ 21.20
Caledon	\$ 77,482	\$ 64,796	\$ 64,796	\$ 51,247	\$ 34,168	\$ 23.11	\$ 16.96
King	\$ 79,901	\$ 70,096	\$ 70,096	\$ 49,999	\$ 35,949	\$ 49.09	\$ 29.66
Brampton	\$ 82,332	\$ 68,013	\$ 68,013	\$ 50,906	\$ 34,604	\$ 29.15	\$ 17.97
GTA Average	\$ 57,920	\$ 48,669	\$ 48,107	\$ 36,387	\$ 26,657	\$ 32.46	\$ 18.97
GTA Median	\$ 58,098	\$ 48,745	\$ 48,745	\$ 35,728	\$ 27,360	\$ 31.18	\$ 18.18

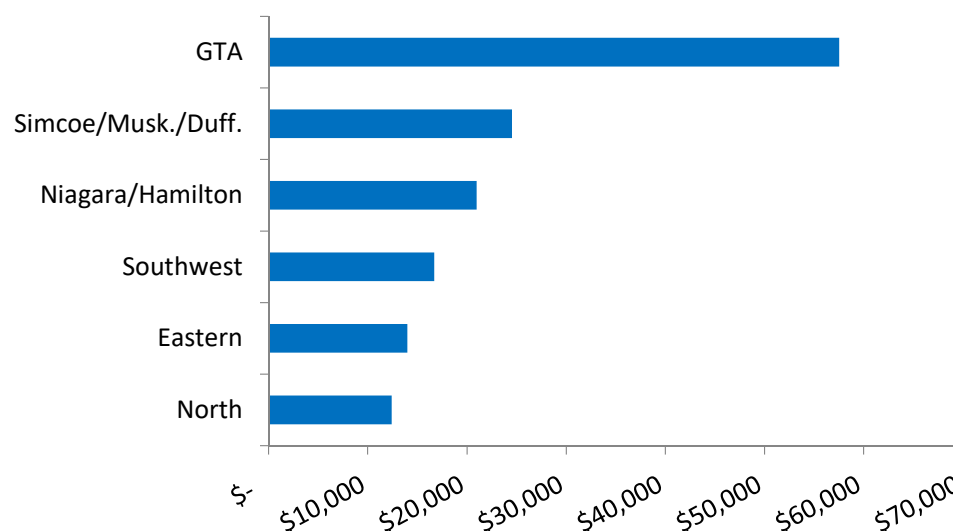
2016 Development Charges—Grouped by Location (cont'd)

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.
Port Colborne	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
St. Catharines	\$ 10,484	\$ 6,375	\$ 6,375	\$ 4,651	\$ 4,651	\$ 12.12	\$ 5.43
Wainfleet	\$ 16,613	\$ 10,040	\$ 10,040	\$ 8,185	\$ 7,134	\$ 15.15	\$ 8.46
Welland	\$ 17,679	\$ 12,015	\$ 12,015	\$ 9,454	\$ 7,853	\$ 17.62	\$ 10.93
West Lincoln	\$ 18,444	\$ 11,207	\$ 11,207	\$ 8,885	\$ 7,443	\$ 15.07	\$ 8.38
Niagara-on-the-Lake	\$ 20,311	\$ 13,450	\$ 13,450	\$ 10,868	\$ 8,738	\$ 18.75	\$ 12.06
Niagara Falls	\$ 22,055	\$ 12,521	\$ 12,521	\$ 10,229	\$ 10,229	\$ 15.73	\$ 5.43
Fort Erie	\$ 22,169	\$ 15,854	\$ 15,854	\$ 13,249	\$ 9,872	\$ 17.57	\$ 5.43
Thorold	\$ 22,723	\$ 14,814	\$ 14,814	\$ 12,208	\$ 9,754	\$ 16.34	\$ 7.27
Pelham	\$ 24,140	\$ 15,912	\$ 15,912	\$ 13,474	\$ 10,607	\$ 18.57	\$ 11.88
Grimsby	\$ 24,535	\$ 15,441	\$ 15,441	\$ 13,173	\$ 10,317	\$ 17.80	\$ 11.11
Lincoln	\$ 25,195	\$ 17,059	\$ 17,059	\$ 14,214	\$ 11,108	\$ 20.06	\$ 13.37
Hamilton	\$ 37,781	\$ 27,837	\$ 27,837	\$ 23,819	\$ 17,152	\$ 19.82	\$ 12.54
Niagara/Hamilton Avg.	\$ 20,970	\$ 13,762	\$ 13,762	\$ 11,312	\$ 9,193	\$ 16.67	\$ 9.06
Niagara/Hamilton Median	\$ 22,055	\$ 13,450	\$ 13,450	\$ 10,868	\$ 9,754	\$ 17.57	\$ 8.46
Elliot Lake	none	none	none	none	none	none	none
Espanola	none	none	none	none	none	none	none
Greenstone	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Parry Sound	none	none	none	none	none	none	none
Sault Ste. Marie	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	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.90	
Greater Sudbury	\$ 15,036	\$ 9,415	\$ 9,415	\$ 9,415	\$ 9,415	\$ 8.98	\$ 4.40
North Average	\$ 12,425	\$ 7,127	\$ 7,127	\$ 6,106	\$ 6,106	\$ 6.94	\$ 4.40
North Median	\$ 12,425	\$ 7,127	\$ 7,127	\$ 6,106	\$ 6,106	\$ 6.94	\$ 4.40
Gravenhurst	\$ 11,540	\$ 10,474	\$ 10,474	\$ 7,880	\$ 5,288	\$ 1.53	\$ 1.53
Huntsville	\$ 11,822	\$ 9,997	\$ 9,997	\$ 7,884	\$ 5,305	\$ 2.17	\$ 2.17
Bracebridge	\$ 12,904	\$ 11,474	\$ 11,474	\$ 8,676	\$ 6,048	\$ 1.53	\$ 1.53
Orillia	\$ 16,155	\$ 14,100	\$ 14,100	\$ 12,043	\$ 9,473	\$ 6.92	\$ 0.47
Springwater	\$ 21,444	\$ 18,214	\$ 18,214	\$ 14,547	\$ 11,363	\$ 7.98	\$ 7.98
Orangeville	\$ 26,997	\$ 20,168	\$ 20,168	\$ 15,644	\$ 10,853	\$ 8.82	\$ 0.58
Collingwood	\$ 30,129	\$ 27,398	\$ 27,398	\$ 22,304	\$ 15,348	\$ 9.14	\$ 9.14
Barrie	\$ 43,889	\$ 33,254	\$ 33,254	\$ 27,735	\$ 20,333	\$ 28.78	\$ 19.91
Innisfil	\$ 46,094	\$ 42,554	\$ 42,554	\$ 29,850	\$ 24,245	\$ 21.00	\$ 21.00
Simcoe/Musk./Duff. Avg.	\$ 24,553	\$ 20,848	\$ 20,848	\$ 16,285	\$ 12,028	\$ 9.76	\$ 7.15
Simcoe/Musk./Duff. Median	\$ 21,444	\$ 18,214	\$ 18,214	\$ 14,547	\$ 10,853	\$ 7.98	\$ 2.17

2016 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.
Leamington	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Chatham-Kent	\$ 3,708	\$ 2,994	\$ 2,994	\$ 2,710	\$ 1,855	\$ 2.52	
Grey Highlands	\$ 7,125	\$ 5,408	\$ 5,408	\$ 5,199	\$ 5,199	\$ 0.44	\$ 0.44
Central Elgin	\$ 8,066	\$ 7,421	\$ 7,421	\$ 6,873	\$ 6,873	\$ 4.67	\$ 4.67
St. Marys	\$ 7,334	\$ 5,410	\$ 5,410	\$ 4,557	\$ 2,962		
Sarnia	\$ 7,428	\$ 5,571	\$ 5,571	\$ 4,681	\$ 3,332	\$ 4.78	\$ 4.78
Kingsville	\$ 8,552	\$ 6,406	\$ 6,406	\$ 8,552	\$ 4,019	\$ 0.71	\$ 0.71
Kincardine	\$ 8,826	\$ 6,134	\$ 6,134	\$ 4,504	\$ 4,504	\$ 3.38	\$ 3.38
Puslinch	\$ 9,644	\$ 7,713	\$ 7,713	\$ 6,482	\$ 4,992	\$ 4.10	\$ 4.10
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
St. Thomas	\$ 10,080	\$ 8,653	\$ 8,653	\$ 6,321	\$ 4,375	\$ 4.58	\$ 3.01
North Middlesex	\$ 10,592	\$ 8,255	\$ 8,255	\$ 4,703	\$ 4,703	\$ 1.46	\$ 1.46
Minto	\$ 10,662	\$ 8,926	\$ 8,926	\$ 6,728	\$ 5,728	\$ 4.12	\$ 4.12
Owen Sound	\$ 11,344	\$ 9,225	\$ 9,225	\$ 7,097	\$ 7,097	\$ 2.14	
Haldimand	\$ 11,485	\$ 9,959	\$ 9,959	\$ 7,851	\$ 5,414	\$ 2.93	\$ 2.93
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
Norfolk	\$ 13,249	\$ 7,748	\$ 7,748	\$ 5,767	\$ 4,805	\$ 5.46	\$ 5.46
Tecumseh	\$ 13,325	\$ 8,389	\$ 8,389	\$ 7,246	\$ 5,568	\$ 3.99	\$ 3.99
Stratford	\$ 13,804	\$ 10,390	\$ 10,390	\$ 8,957	\$ 5,945	\$ 2.85	
North Perth	\$ 14,297	\$ 9,458	\$ 9,458	\$ 7,943	\$ 5,330	\$ 3.00	\$ 1.78
Saugeen Shores	\$ 14,799	\$ 11,056	\$ 11,056	\$ 9,550	\$ 6,087	\$ 4.24	
Meaford	\$ 15,776	\$ 11,158	\$ 11,158	\$ 11,158	\$ 11,158	\$ 6.95	\$ 3.76
Middlesex Centre	\$ 16,086	\$ 11,272	\$ 11,272	\$ 8,983	\$ 6,663	\$ 4.56	\$ 1.82
Tillsonburg	\$ 16,604	\$ 14,969	\$ 14,969	\$ 11,001	\$ 8,247	\$ 6.03	
Mapleton	\$ 16,737	\$ 12,290	\$ 12,290	\$ 8,915	\$ 7,596	\$ 5.54	\$ 5.54
Erin	\$ 18,247	\$ 14,491	\$ 14,491	\$ 11,185	\$ 9,485	\$ 7.22	\$ 7.22
Ingersoll	\$ 18,277	\$ 13,396	\$ 13,396	\$ 9,858	\$ 7,390	\$ 6.43	\$ 6.43
Guelph-Eramosa	\$ 19,778	\$ 15,006	\$ 15,006	\$ 12,080	\$ 8,783	\$ 8.17	\$ 8.17
Wellington North	\$ 20,084	\$ 16,703	\$ 16,703	\$ 13,398	\$ 9,675	\$ 7.03	\$ 4.43
Brant	\$ 21,888	\$ 15,408	\$ 15,408	\$ 12,744	\$ 10,006	\$ 6.11	\$ 6.11
Windsor	\$ 23,281	\$ 16,510	\$ 16,510	\$ 11,490	\$ 11,490	\$ 8.92	
The Blue Mountains	\$ 23,571	\$ 22,703	\$ 22,703	\$ 3,468	\$ 3,468	\$ 8.04	\$ 8.04
Centre Wellington	\$ 23,652	\$ 19,151	\$ 19,151	\$ 15,302	\$ 10,963	\$ 8.76	\$ 8.76
North Dumfries	\$ 25,874	\$ 19,642	\$ 19,642	\$ 14,790	\$ 14,790	\$ 12.36	\$ 7.66
Woolwich	\$ 26,920	\$ 21,044	\$ 21,044	\$ 16,050	\$ 15,030	\$ 12.94	\$ 8.24
Wilmot	\$ 27,015	\$ 21,226	\$ 21,226	\$ 16,210	\$ 14,916	\$ 14.30	\$ 7.90
Wellesley	\$ 27,885	\$ 21,513	\$ 21,513	\$ 16,319	\$ 16,319	\$ 13.55	\$ 8.85
London	\$ 28,633	\$ 21,476	\$ 21,476	\$ 17,978	\$ 13,323	\$ 22.11	
Guelph	\$ 30,021	\$ 23,076	\$ 23,076	\$ 18,819	\$ 13,693	\$ 9.39	\$ 9.39
Cambridge	\$ 31,074	\$ 26,573	\$ 26,573	\$ 18,899	\$ 18,899	\$ 14.30	\$ 9.38
Kitchener	\$ 31,308	\$ 23,703	\$ 23,703	\$ 18,312	\$ 18,312	\$ 16.66	\$ 9.20
Waterloo	\$ 32,748	\$ 24,132	\$ 24,132	\$ 19,581	\$ 17,931	\$ 17.86	\$ 12.94
Southwest Average	\$ 16,721	\$ 12,941	\$ 12,941	\$ 9,905	\$ 8,309	\$ 7.01	\$ 5.45
Southwest Median	\$ 15,288	\$ 11,107	\$ 11,107	\$ 8,936	\$ 6,768	\$ 5.50	\$ 4.78

**Summary—2016 Development Charges Residential Single Detached Dwelling
Average By Location**



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

2016 Development Charges	Residential	Multiples Dwelling 3+	Apartment units >=2	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
North	\$ 12,425	\$ 7,127	\$ 6,106	\$ 6,106	\$ 6.94	\$ 4.40
Eastern	\$ 14,001	\$ 10,900	\$ 8,884	\$ 6,852	\$ 8.37	\$ 5.41
Southwest	\$ 16,721	\$ 12,941	\$ 9,905	\$ 8,309	\$ 7.01	\$ 5.45
Niagara/Hamilton	\$ 20,970	\$ 13,762	\$ 11,312	\$ 9,193	\$ 16.67	\$ 9.06
Simcoe/Musk./Duff.	\$ 24,553	\$ 20,848	\$ 16,285	\$ 12,028	\$ 9.76	\$ 7.15
GTA	\$ 57,920	\$ 48,669	\$ 36,387	\$ 26,657	\$ 32.46	\$ 18.97
Survey Average	\$ 27,613	\$ 22,083	\$ 16,885	\$ 13,021	\$ 14.93	\$ 9.88
Survey Median	\$ 21,972	\$ 15,425	\$ 12,144	\$ 9,939	\$ 12.12	\$ 8.11
Survey Minimum	\$ 305	\$ 305	\$ 305	\$ 305	\$ 0.44	\$ 0.44
Survey Maximum	\$ 82,332	\$ 72,633	\$ 53,196	\$ 37,062	\$ 49.09	\$ 29.66

Building Permit Fees

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

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

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

In addition, the amendments also require municipalities to:

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

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

BMA Calculations

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

2016 Building Permit Fees (sorted alphabetically)

Municipality	Residential (m ² unless otherwise indicated)	Retail / m ² (finished)	Industrial / m ² (finished)
Aurora	\$12.00	\$9.50	\$8.00
Barrie	\$13.00	\$16.00	\$10.00
Belleville	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
Bracebridge	\$11.30/\$1,000	\$11.30/\$1000	\$11.30/\$1,000
Brampton	\$13.58	\$15.75	\$10.33
Brant	\$14.00/\$1,000	\$14.00/\$1,000	\$14.00/\$1,000
Brock	\$11.30	\$12.37	\$10.22
Brockville	\$10.54	\$8.07	\$8.07
Burlington	up to 300 m ² \$10.72 /m ² , then \$13.81 /m ²	\$15.29	up to 4650 m ² \$8.38, then \$5.73 /m ²
Caledon	\$13.20	\$16.00	> 600 m ² \$7.10 /m ²
Cambridge	\$14.42	\$16.03	\$10.01
Central Elgin	\$8.50	\$8.29	\$8.29
Centre Wellington	\$13.13	\$12.81	\$9.90
Chatham-Kent	\$15.35/\$1,000	\$15.35/\$1,000	\$15.35/\$1,000
Clarington	\$12.31	\$15.99	\$13.12
Collingwood	\$100, 1st \$1,000 + \$10/\$1,000	\$10.76	\$7.53
Cornwall	\$12.50/\$1,000	\$12.50/\$1,000	\$12.50/\$1,000
East Gwillimbury	\$15.39	\$11.62	\$10.22
Elliot Lake	\$15.71 > 1,500 ft ²	\$10.76 /m ² > 2,500 ft ²	\$10.76 /m ² > 2,500 ft ²
Erin	\$2,200 up to 2,550 sq. ft.	\$3.23	\$3.23
Espanola	\$38 + \$17/\$1,000	\$38 + \$17/\$1,000	\$38 + \$17/\$1,000
Fort Erie	\$11.84	\$11.51	\$9.15
Georgina	\$13.77	\$12.91	\$10.65
Gravenhurst	\$15.60	\$11.25/\$1000	\$11.25/\$1000
Greater Sudbury	\$108, 1st \$9,000 + \$10.70/\$1,000	\$108, 1st \$9,000 + \$10.70/\$1,000	\$108, 1st \$9,000 + \$10.70/\$1,000
Greenstone	\$10, 1st \$1,000 + \$3.00/\$1,000	\$10, 1st \$1,000 + \$3.00/\$1,000	\$10, 1st \$1,000 + \$3.00/\$1,000
Grey Highlands	\$4.30	\$9.00/\$1000	\$9.00/\$1000
Grimsby	\$12.37	\$11.84	\$8.07
Guelph	\$13.45	\$14.96	\$9.36
Guelph-Eramosa	\$11.46/\$1,000	\$11.46/\$1,000	\$11.46/\$1,000
Haldimand	1st \$3,000, \$75; each additional \$1,000, \$13	1st \$3,000, \$75; each additional \$1,000, \$13	1st \$3,000, \$75; each additional \$1,000, \$13
Halton Hills	\$16.91	\$15.80	\$10.06
Hamilton	\$14.35	\$15.72	\$11.03/m ² < 4,650 m ² , \$7.75/m ² > 4,650m ²
Huntsville	\$10/\$1,000	\$10.00/\$1000	\$10.00/\$1000
Ingersoll	\$2,000 + \$.62/sq.ft > 2,000 sq.ft	\$4,000 base fee + \$.76/sq. ft. > 2,500 sq. ft.	\$2,900 base fee + \$.76 sq. ft. > 2,500 sq. ft.
Innisfil	\$20.24	\$13.85	\$9.22

2016 Building Permit Fees (sorted alphabetically) (cont'd)

Municipality	Residential (m2 unless otherwise indicated)	Retail / m2 (finished)	Industrial / m2 (finished)
Kenora	\$5.38	\$5.92	\$4.84
Kincardine	\$7.53	\$7.53	\$7.53
King	\$3,500/ dwelling up to 5,500 sq. ft.	\$2,750 up to 232 m ² or \$11.84 /m ²	\$2,750 up to 232 m ² or \$11.84 /m ²
Kingston	\$12.00/\$1,000	\$12.00/\$1,000	\$12.00/\$1,000
Kingsville	\$10.22	\$11/\$1,000	\$11/\$1,000
Kitchener	\$13.45	\$15.49	\$8.82
Lambton Shores	\$9.00	\$9.00	\$9.00
Leamington	\$8.61	\$11/\$1,000	\$11/\$1,000
Lincoln	\$12.81	\$11.84	\$7.53
London	\$8.80	\$9.60	\$7.00
Mapleton	\$300 + \$0.60 sq. ft.	\$300 + \$.55 sq. ft.	\$300 + \$.55 sq. ft.
Markham	\$14.09	\$13.23	\$10.82
Meaford	\$13.13	\$11.30	\$7.32
Middlesex Centre	\$14.18	\$9.47	\$10.96
Milton	\$11.60	\$10.62	\$7.08
Minto	\$200 + \$6.99/m2	\$200 + \$6.99/m2	\$200 + \$4.84/m2
Mississauga	\$15.50	\$16.25	\$11.60 /m ² , < 10,000 m ² ; \$11.00 > 10,000 m ²
Newmarket	\$14.65	\$12.39	\$10.06
Niagara Falls	\$11.74	\$14.69	\$7.15
Niagara-on-the-Lake	\$14.53	\$18.94	\$9.58
Norfolk	1st \$3,000, \$75; each additional \$1,000, \$13	1st \$3,000, \$75; each additional \$1,000, \$13	1st \$3,000, \$75; each additional \$1,000, \$13
North Bay	\$14.63	\$11.23/\$1,000	\$11.23/\$1,000
North Dumfries	\$12.05	\$11.84	\$11.84
North Middlesex	\$75 + \$11.30	\$75 + \$7.00/\$1000	\$75 + \$7.00/\$1000
North Perth	\$100 + \$.67 sq. ft.	\$100 + \$.60 sq. ft.	\$100 + \$.60 sq. ft.
Oakville	\$16.00	\$22.25	\$13.30 /m ² > 15,000 m2
Orangeville	\$13.03	\$13.03	\$8.50
Orillia	\$11.08	\$11.08	\$5.70
Oshawa	\$12.29	\$14.20	\$11.91
Ottawa	\$11.52	\$12.16	\$9.58
Owen Sound	\$9.10	\$10.25/\$1000	\$10.25/\$1000
Parry Sound	\$50 + \$9/\$1,000	\$50 + \$9/\$1,000	\$50 + \$9/\$1,000
Pelham	\$14.21	\$16.80	\$16.80
Peterborough	\$17.32	\$18.91	\$18.91
Pickering	\$12.00	\$12.50	\$8.00
Port Colborne	\$11.30	\$11.30	\$7.32
Prince Edward County	\$100 + \$7.50/m2	\$100 + \$8.00/m2	\$100 + \$4.50/m2
Puslinch	\$15.39	\$11/\$1000	11/\$1000

2016 Building Permit Fees (sorted alphabetically) (cont'd)

Municipality	Residential (m2 unless otherwise indicated)	Retail / m2 (finished)	Industrial / m2 (finished)
Quinte West	\$9.90	\$9.90	\$4.80
Richmond Hill	\$14.10	\$15.10	\$13.80
Sarnia	\$9.50	\$9.50	\$9.50
Saugeen Shores	\$9.00	\$10.00	\$7.50
Sault Ste. Marie	\$19.07	\$17.98	\$15.04 /m2 < 7,500 m2,> 7,500 m2, \$13.12 m2
Scugog	\$11.43	\$11.43	\$7.07
Springwater	\$10.54	\$10.22	\$4.73
St. Catharines	\$12.91	\$13.99	\$10.76
St. Mary's	\$1,700 up to 2,000 sq. ft.	\$8.57/\$1,000	\$8.57/\$1,000
St. Thomas	\$25 first \$1,000, plus \$7/ \$1,000	\$25 first \$1,000, plus \$7/ \$1,000	\$25 first \$1,000, plus \$7/\$1,000
Stratford	\$12.05	\$11.51	\$10.22
Strathroy-Caradoc	\$1,736 1st 1,500 sq. ft. + \$1.15 > 1,500 sq. ft.	\$4,740 1st 2,500 sq. ft + \$1.01 > 2,500 sq. ft.	\$4,660 1st 2,500 sq. ft + \$1.01 > 2,500 sq. ft.
Tecumseh	\$9.68	\$9.15	\$7.53
The Blue Mountains	\$16.00	\$12.37	\$6.62
Thorold	\$11.84	\$12.05	\$7.75
Thunder Bay	\$10 /\$1000	\$10 /\$1000	\$10 /\$1000 value
Tillsonburg	\$45 1st \$1,000 + \$10 per \$1000	\$45 1st \$1,000 + \$10 per \$1000	\$45 1st \$1,000 + \$10 per \$1000
Timmins	\$55 + \$11/\$1000	\$55 + \$11/\$1000	\$55 + \$11/\$1000
Toronto	\$50.94 + \$16.79 /m2	\$18.78	\$13.59
Vaughan	\$10.80	\$13.00	\$8.90
Wainfleet	up to 115 m ² \$1,533.16, + \$13.07 m ² > 115 m ²	\$12.89	\$9.60
Waterloo	\$8.61	\$10.22	\$5.92
Welland	\$12.80	\$12.80	\$8.18
Wellesley	\$11.73	\$13.99	\$7.75
Wellington North	\$255 + \$.89 sq. ft.	\$255 + \$.89 sq. ft.	\$255 + \$.51 sq. ft.
West Lincoln	\$11.92	\$11.61	\$8.65
Whitby	\$11.47	\$13.25	\$9.51
Whitchurch-Stouffville	\$9.15	\$9.15	\$7.53
Wilmot	\$12.91	\$16.14	\$8.61
Windsor	\$11.73 m ² + \$450	\$22.17	\$10.76
Woolwich	\$12.37	\$16.57	\$8.61

2016 Building Permit Fees (sorted by Location)

Municipality	Residential 167 m ² property - \$270,000 Value
Prince Edward County	\$ 1,353
Quinte West	\$ 1,653
Brockville	\$ 1,760
Ottawa	\$ 1,924
Belleville	\$ 2,700
Peterborough	\$ 2,892
Kingston	\$ 3,240
Cornwall	\$ 3,375
Eastern Average	\$ 2,362
Eastern Median	\$ 2,312

Whitchurch-Stouffville	\$ 1,528
Vaughan	\$ 1,754
Burlington	\$ 1,790
Brock	\$ 1,887
Scugog	\$ 1,909
Whitby	\$ 1,915
Milton	\$ 1,937
Aurora	\$ 2,004
Pickering	\$ 2,004
Oshawa	\$ 2,052
Clarington	\$ 2,056
Caledon	\$ 2,204
Brampton	\$ 2,268
Georgina	\$ 2,300
Markham	\$ 2,353
Richmond Hill	\$ 2,355
Newmarket	\$ 2,551
East Gwillimbury	\$ 2,570
Mississauga	\$ 2,589
Oakville	\$ 2,672
Halton Hills	\$ 2,824
Toronto	\$ 2,855
King	\$ 3,500
GTA Average	\$ 2,256
GTA Median	\$ 2,204

Municipality	Residential 167 m ² property - \$270,000 Value
Port Colborne	\$ 1,887
Niagara Falls	\$ 1,961
Thorold	\$ 1,977
Fort Erie	\$ 1,977
West Lincoln	\$ 1,991
Grimsby	\$ 2,066
Welland	\$ 2,138
Lincoln	\$ 2,139
St. Catharines	\$ 2,156
Wainfleet	\$ 2,213
Pelham	\$ 2,373
Hamilton	\$ 2,396
Niagara-on-the-Lake	\$ 2,427
Niagara/Hamilton Average	\$ 2,131
Niagara/Hamilton Median	\$ 2,138

Greenstone	\$ 817
Kenora	\$ 898
North Bay	\$ 2,443
Parry Sound	\$ 2,480
Elliot Lake	\$ 2,624
Thunder Bay	\$ 2,700
Greater Sudbury	\$ 2,901
Timmins	\$ 3,025
Sault Ste. Marie	\$ 3,185
Espanola	\$ 4,628
Northern Average	\$ 2,570
Northern Median	\$ 2,662

2016 Building Permit Fees (sorted by Location)

Municipality	Residential 167 m2 property - \$270,000 Value
Springwater	\$ 1,760
Orillia	\$ 1,850
Barrie	\$ 2,171
Orangeville	\$ 2,176
Gravenhurst	\$ 2,605
Huntsville	\$ 2,700
Collingwood	\$ 2,790
Bracebridge	\$ 3,051
Innisfil	\$ 3,380
Simcoe/Musk/Duff Average	\$ 2,498
Simcoe/Musk/Duff Median	\$ 2,605

Municipality	Residential 167 m2 property - \$270,000 Value
Grey Highlands	\$ 718
Kincardine	\$ 1,258
North Perth	\$ 1,305
Minto	\$ 1,367
Mapleton	\$ 1,378
Central Elgin	\$ 1,420
Waterloo	\$ 1,438
Leamington	\$ 1,438
London	\$ 1,470
Saugeen Shores	\$ 1,503
Lambton Shores	\$ 1,503
Owen Sound	\$ 1,520
Sarnia	\$ 1,587
Tecumseh	\$ 1,617
St. Marys	\$ 1,700
Kingsville	\$ 1,707
Wellington North	\$ 1,855
St. Thomas	\$ 1,908
Wellesley	\$ 1,959
North Middlesex	\$ 1,962
Ingersoll	\$ 2,000
Stratford	\$ 2,012
North Dumfries	\$ 2,012
Woolwich	\$ 2,066
Strathroy-Caradoc	\$ 2,079
Wilmot	\$ 2,156
Centre Wellington	\$ 2,193
Meaford	\$ 2,193
Erin	\$ 2,200
Kitchener	\$ 2,246
Guelph	\$ 2,246
Middlesex Centre	\$ 2,368
Cambridge	\$ 2,408
Windsor	\$ 2,409
Puslinch	\$ 2,570
The Blue Mountains	\$ 2,672
Tillsonburg	\$ 2,735
Guelph-Eramosa	\$ 3,094
Norfolk	\$ 3,546
Brant	\$ 3,780
Chatham-Kent	\$ 4,145
Haldimand	\$ 6,471
Southwest Average	\$ 2,148
Southwest Median	\$ 2,006

2016 Commercial Solid Waste Tipping Fees

(Sorted by 2016 Fee per Tonne)

Municipality or Region	2011 Per Tonne	2012 Per Tonne	2013 Per Tonne	2014 Per Tonne	2015 Per Tonne	2016 Per Tonne
Essex County	\$ 56	\$ 57	\$ 63	\$ 64	\$ 59	\$ 59
Elliot Lake	N/A	N/A	N/A	\$ 60	\$ 60	\$ 60
Windsor	\$ 61	\$ 62	\$ 58	\$ 64	\$ 64	\$ 64
Cornwall	\$ 60	\$ 62	\$ 64	\$ 64	\$ 70	\$ 70
Oxford County	\$ 62	\$ 64	\$ 65	\$ 66	\$ 69	\$ 70
Sault Ste. Marie	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70
Thunder Bay	\$ 50	\$ 53	\$ 56	\$ 60	\$ 64	\$ 70
Greater Sudbury	\$ 63	\$ 63	\$ 63	\$ 71	\$ 73	\$ 73
Guelph	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 75
London	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Quinte West			\$ 75	\$ 75	\$ 75	\$ 75
Timmins	\$ 50	\$ 50	\$ 65	\$ 75	\$ 75	\$ 75
Wellington County	N/A	N/A	N/A	N/A	\$ 75	\$ 75
Stratford	\$ 72	\$ 72	\$ 75	\$ 75	\$ 76	\$ 76
Waterloo Region	\$ 72	\$ 74	\$ 75	\$ 75	\$ 75	\$ 77
Brant	N/A	N/A	\$ 82	\$ 82	\$ 85	\$ 85
Kenora	N/A	\$ 80	\$ 80	\$ 80	\$ 90	\$ 90
North Bay	\$ 75	\$ 53	\$ 81	\$ 84	\$ 87	\$ 90
Peterborough	\$ 85	\$ 85	\$ 85	\$ 90	\$ 90	\$ 90
Chatham-Kent	\$ 60	N/A	N/A	N/A	\$ 100	\$ 100
Niagara Region	\$ 90	\$ 90	\$ 90	\$ 90	\$ 87	\$ 100
Peel Region	\$ 80	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
York Region	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Kincardine	N/A	N/A	N/A	N/A	\$ 100	\$ 105
Ottawa	\$ 96	\$ 98	\$ 100	\$ 102	\$ 104	\$ 106
Toronto	\$ 100	\$ 100	\$ 100	\$ 103	\$ 106	\$ 109
Hamilton	\$ 118	\$ 118	\$ 118	\$ 118	\$ 118	\$ 118
Norfolk	N/A	N/A	N/A	N/A	N/A	\$ 118
Haldimand	N/A	N/A	N/A	N/A	N/A	\$ 119
The Blue Mountains	N/A	N/A	N/A	N/A	\$ 120	\$ 120
Durham Region	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120
Muskoka	\$ 121	\$ 121	\$ 121	\$ 127	\$ 127	\$ 130
Barrie	\$ 122	\$ 125	\$ 140	\$ 145	\$ 145	\$ 145
Orillia	N/A	N/A	\$ 130	\$ 140	\$ 150	\$ 155
Simcoe County	\$ 115	\$ 115	\$ 121	\$ 155	\$ 155	\$ 155
Halton Region	\$ 143	\$ 143	\$ 152	\$ 154	\$ 157	\$ 165
Grey Highlands	N/A	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Average	\$ 85	\$ 91	\$ 94	\$ 96	\$ 98	\$ 101
Median	\$ 75	\$ 83	\$ 82	\$ 83	\$ 89	\$ 95

2016 Transit Fares

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Barrie	\$ 3.00	\$ 3.00	\$ 3.00	\$ 86.00	\$ 66.00	\$ 56.00
Belleville	\$ 2.50	\$ 2.25	\$ 2.25	\$ 70.00	\$ 57.00	\$ 57.00
Brampton	\$ 3.75	\$ 2.50	\$ 1.00	\$ 120.00	\$ 105.00	\$ 52.00
Brockville	\$ 2.25	\$ 2.25	\$ 2.25	\$ 64.00	\$ 64.00	\$ 64.00
Burlington	\$ 3.50	\$ 3.50	\$ 3.50	\$ 97.00	\$ 71.00	\$ 59.25
Chatham-Kent	\$ 2.00	\$ 2.00	\$ 2.00	\$ 65.00	\$ 50.00	\$ 50.00
Collingwood	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Cornwall	\$ 2.90	\$ 2.90	\$ 2.90	\$ 64.00	\$ 52.00	\$ 44.00
Durham Region	\$ 3.50	\$ 3.50	\$ 2.25	\$ 112.00	\$ 91.00	\$ 45.00
Elliot Lake	\$ 2.50	\$ 2.25	\$ 2.25	\$ 62.00	\$ 52.00	\$ 52.00
Fort Erie	\$ 2.50	\$ 2.50	\$ 2.50	\$ 80.00	\$ 80.00	\$ 80.00
Greater Sudbury	\$ 3.10	\$ 3.10	\$ 2.25	\$ 84.00	\$ 78.00	\$ 50.00
Guelph	\$ 3.00	\$ 3.00	\$ 3.00	\$ 80.00	\$ 68.00	\$ 68.00
Hamilton	\$ 3.00	\$ 3.00	\$ 3.00	\$ 101.20	\$ 83.60	\$ 26.50
Huntsville	\$ 2.00	\$ 1.00	\$ 2.00	\$ 50.00	\$ 25.00	\$ 50.00
Kenora	\$ 2.00	\$ 2.00	\$ 2.00	\$ 50.00	\$ 50.00	\$ 50.00
Kingston	\$ 2.75	\$ 2.50	\$ 2.50	\$ 72.00	\$ 53.50	\$ 53.50
Leamington	\$ 2.00	\$ 1.50	\$ 1.75	\$ 35.00	N/A	\$ 30.00
London	\$ 2.75	\$ 2.75	\$ 2.75	\$ 81.00	\$ 70.00	\$ 57.50
Milton	\$ 3.50	\$ 3.50	\$ 3.50	\$ 77.00	\$ 50.00	\$ 50.00
Mississauga	\$ 3.50	\$ 3.50	\$ 1.00	\$ 130.00	N/A	\$ 61.00
Niagara Falls	\$ 2.75	\$ 2.50	\$ 2.50	\$ 75.00	\$ 58.00	\$ 58.00
Norfolk	\$ 2.00	\$ 2.00	\$ 2.00	\$ 25.00	\$ 25.00	\$ 25.00
North Bay	\$ 3.00	\$ 3.00	\$ 3.00	\$ 86.00	\$ 71.00	\$ 61.00
Oakville	\$ 3.50	\$ 3.50	\$ 3.50	\$ 115.00	\$ 70.00	\$ 50.00
Orangeville	\$ 2.00	\$ 1.50	\$ 1.50	\$ 55.00	\$ 45.00	\$ 45.00
Orillia	\$ 2.00	\$ 2.00	\$ 2.00	\$ 47.00	\$ 47.00	\$ 47.00
Ottawa	\$ 3.65	\$ 3.65	\$ 2.75	\$ 105.75	\$ 84.25	\$ 42.75
Owen Sound	\$ 3.00	\$ 2.50	\$ 3.00	\$ 70.00	\$ 45.00	\$ 55.00
Peterborough	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	\$ 55.00	\$ 40.00
Port Colborne	\$ 2.75	\$ 2.75	\$ 2.75	\$ 78.00	\$ 68.00	\$ 59.00
Quinte West	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Sarnia	\$ 2.75	\$ 2.75	\$ 2.75	\$ 69.00	\$ 69.00	\$ 69.00

2016 Transit Fares (cont'd)

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Sault Ste. Marie	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	\$ 25.00	\$ 50.00
St. Catharines	\$ 3.00	\$ 3.00	\$ 3.00	\$ 92.00	\$ 62.00	\$ 57.00
St. Thomas	\$ 2.50	\$ 2.50	\$ 2.50	\$ 65.00	\$ 55.00	\$ 55.00
Stratford	\$ 3.00	\$ 2.75	\$ 2.75	\$ 59.00	\$ 48.50	\$ 48.50
Tecumseh	\$ 2.00	\$ 1.00	\$ 1.50	\$ 35.00	\$ 30.00	\$ 25.00
Thorold	\$ 3.00	\$ 3.00	\$ 3.00	\$ 92.00	\$ 62.00	\$ 57.00
Thunder Bay	\$ 2.75	\$ 2.75	\$ 2.75	\$ 77.00	\$ 55.00	\$ 55.00
Timmins	\$ 3.00	\$ 2.50	\$ 2.50	\$ 72.00	\$ 57.00	\$ 55.00
Toronto	\$ 3.25	\$ 2.00	\$ 2.00	\$ 141.50	\$ 112.00	\$ 112.00
Waterloo Region	\$ 3.25	\$ 3.25	\$ 3.25	\$ 82.00	\$ 70.00	\$ 70.00
Welland	\$ 2.75	\$ 2.75	\$ 2.75	\$ 78.00	\$ 68.00	\$ 58.00
Windsor	\$ 3.00	\$ 3.00	\$ 3.00	\$ 95.70	\$ 66.00	\$ 48.40
York Region	\$ 4.00	\$ 4.00	\$ 4.00	\$ 140.00	\$ 105.00	\$ 59.00
Average	\$ 2.78	\$ 2.59	\$ 2.49	\$ 76.85	\$ 60.88	\$ 52.55
Median	\$ 2.75	\$ 2.63	\$ 2.50	\$ 76.00	\$ 60.00	\$ 52.75

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 2015 tax policies that impact the relative tax position was completed and has been summarized to include the following:

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

Comparison of Tax Ratios

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

Delegation

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

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

Summary of Optional Property Classes

Municipalities have the option of establishing any of the optional property classes allowed in the legislation. Use of optional classes provides additional flexibility to adopt different tax ratios for different types of property within the broader commercial, industrial and multi-residential property classes:

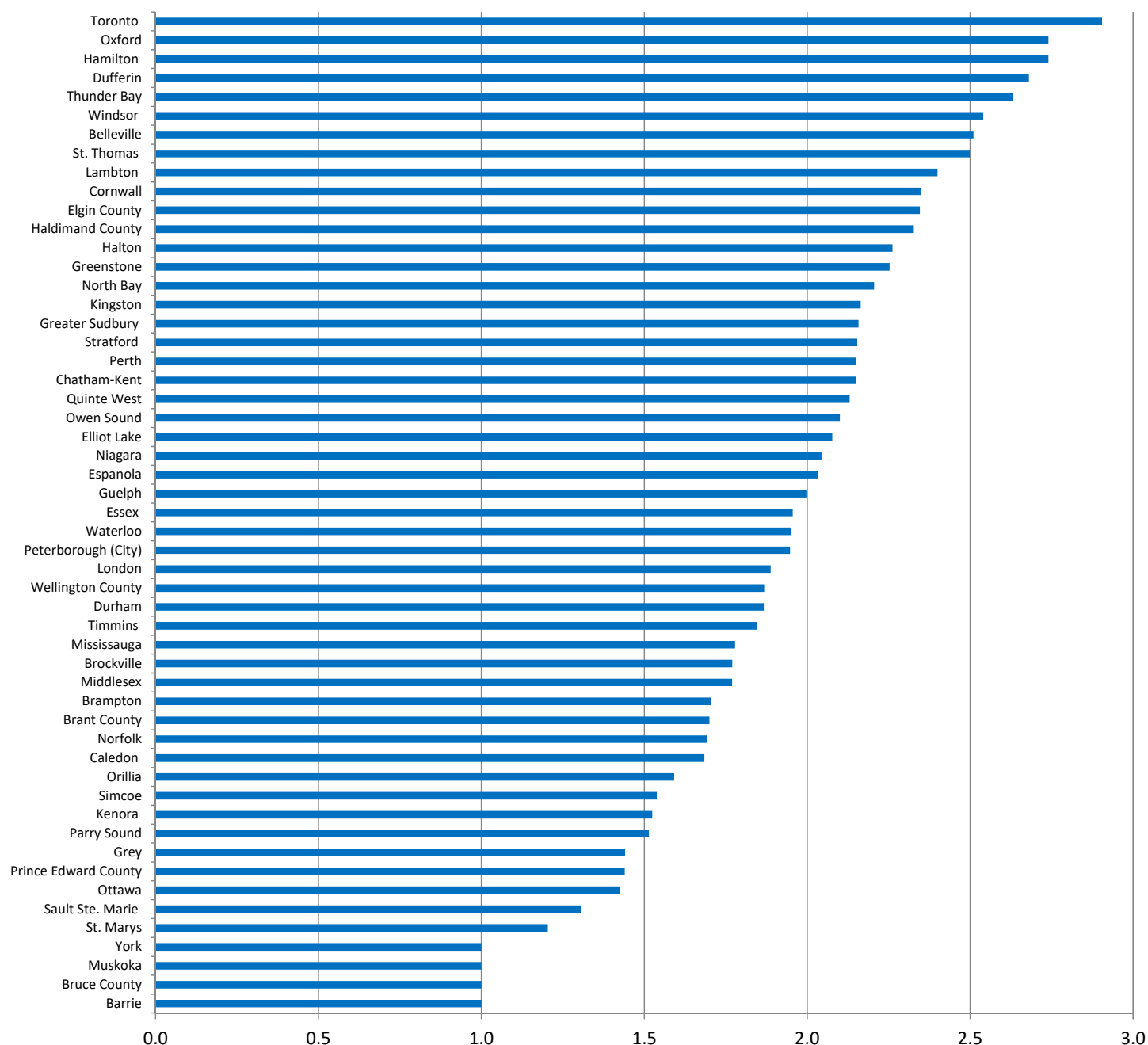
- New Multi-residential
- Shopping Centres
- Office Buildings
- Parking Lots
- Large Industrial

2016 Tax Ratios

Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)
Barrie	1.0000	1.4331	1.5163
Belleville	2.5102	1.9191	2.4000
Brampton	1.7050	1.2971	1.4700
Brant County	1.7000	1.9100	2.5700
Brockville	1.7700	1.9482	2.6131
Bruce County	1.0000	1.2331	1.7477
Caledon	1.6843	1.3124	1.5805
Chatham-Kent	2.1488	1.9504	2.1610
Cornwall	2.3492	1.9407	2.6300
Dufferin	2.6802	1.2200	2.1984
Durham	1.8665	1.4500	2.2598
Elgin County	2.3458	1.6376	2.2251
Elliot Lake	2.0770	1.6790	1.6790
Espanola	2.0329	1.6846	2.0025
Essex	1.9554	1.0820	1.9425
Greater Sudbury	2.1574	2.1432	3.1412
Greenstone	2.2526	1.3298	2.0599
Grey	1.4412	1.3069	1.8582
Guelph	1.9979	1.8400	2.2048
Haldimand County	2.3274	1.6929	2.3274
Halton	2.2619	1.4565	2.3599
Hamilton	2.7400	1.9800	3.0900
Kenora	1.5248	1.9695	2.1859
Kingston	2.1639	1.9800	2.6300
Lambton	2.4000	1.6271	2.0476
London	1.8880	1.9500	1.9500
Middlesex	1.7697	1.1449	1.7451
Mississauga	1.7788	1.4098	1.5708
Muskoka	1.0000	1.1000	1.1000
Niagara	2.0440	1.7586	2.6300

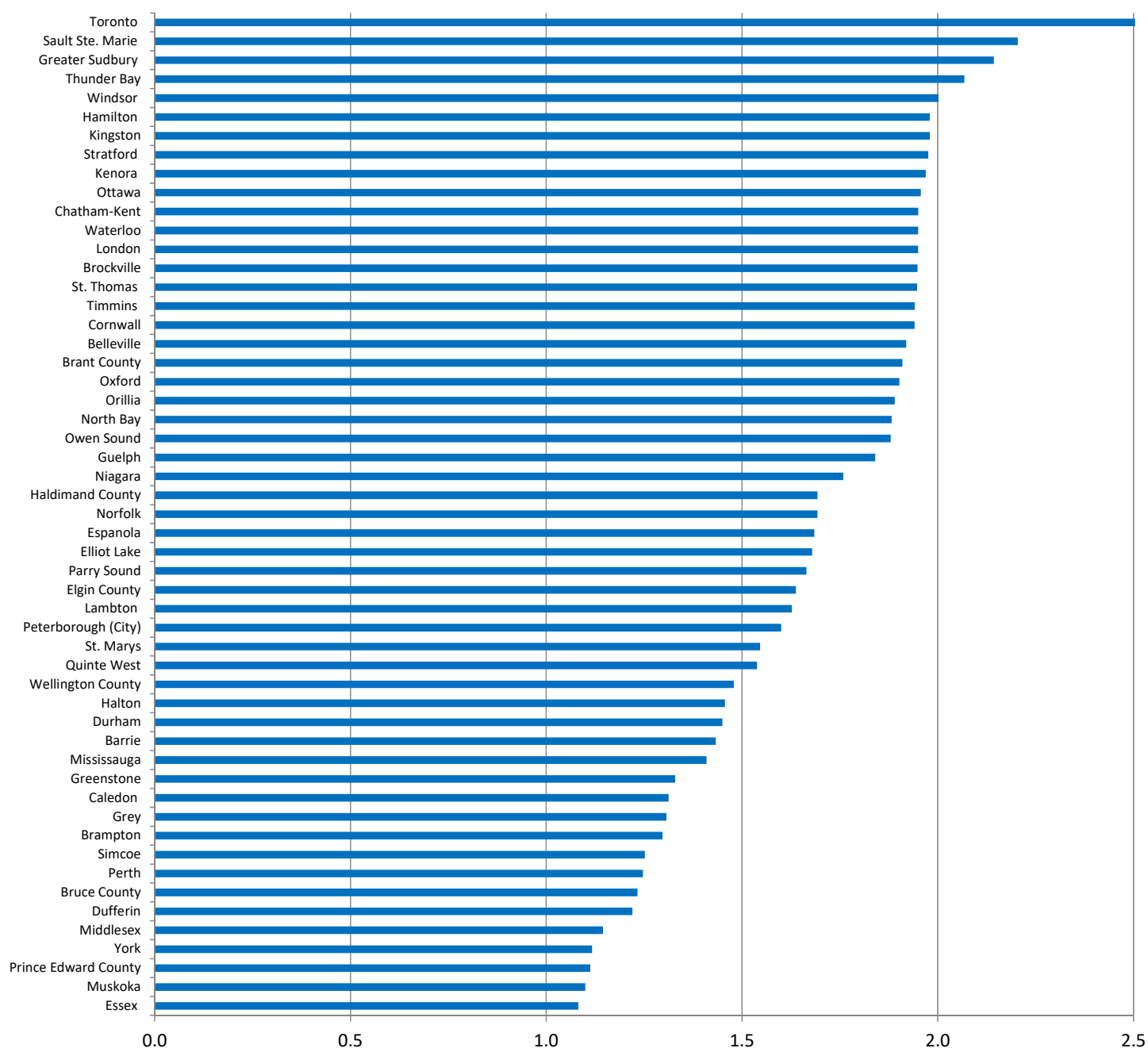
Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)
Norfolk	1.6929	1.6929	1.6929
North Bay	2.2054	1.8822	1.4000
Orillia	1.5918	1.8901	1.8392
Ottawa	1.4245	1.9570	2.6625
Owen Sound	2.1000	1.8800	2.2433
Oxford	2.7400	1.9018	2.6300
Parry Sound	1.5145	1.6646	1.5162
Perth County	2.1505	1.2469	1.9692
Peterborough (City)	1.9472	1.6001	1.8430
Prince Edward County	1.4402	1.1125	1.3895
Quinte West	2.1300	1.5385	2.4460
Sault Ste. Marie	1.3048	2.2042	3.1030
Simcoe	1.5385	1.2521	1.5385
St. Marys	1.2042	1.5463	2.4812
St. Thomas	2.4987	1.9475	2.2281
Stratford	2.1539	1.9759	2.8389
Thunder Bay	2.6310	2.0677	2.4453
Timmins	1.8452	1.9413	2.4196
Toronto	2.9044	2.5042	2.9044
Waterloo	1.9500	1.9500	1.9500
Wellington County	1.8680	1.4790	2.4000
Windsor	2.5403	2.0020	2.3384
York	1.0000	1.1172	1.3124
Average	1.9424	1.6743	2.1413
Median	1.9554	1.6929	2.1984
Minimum	1.0000	1.0820	1.1000
Maximum	2.9044	2.5042	3.1412
Provincial Threshold	2.7400	1.9800	2.6300

Multi-Residential Tax Ratios



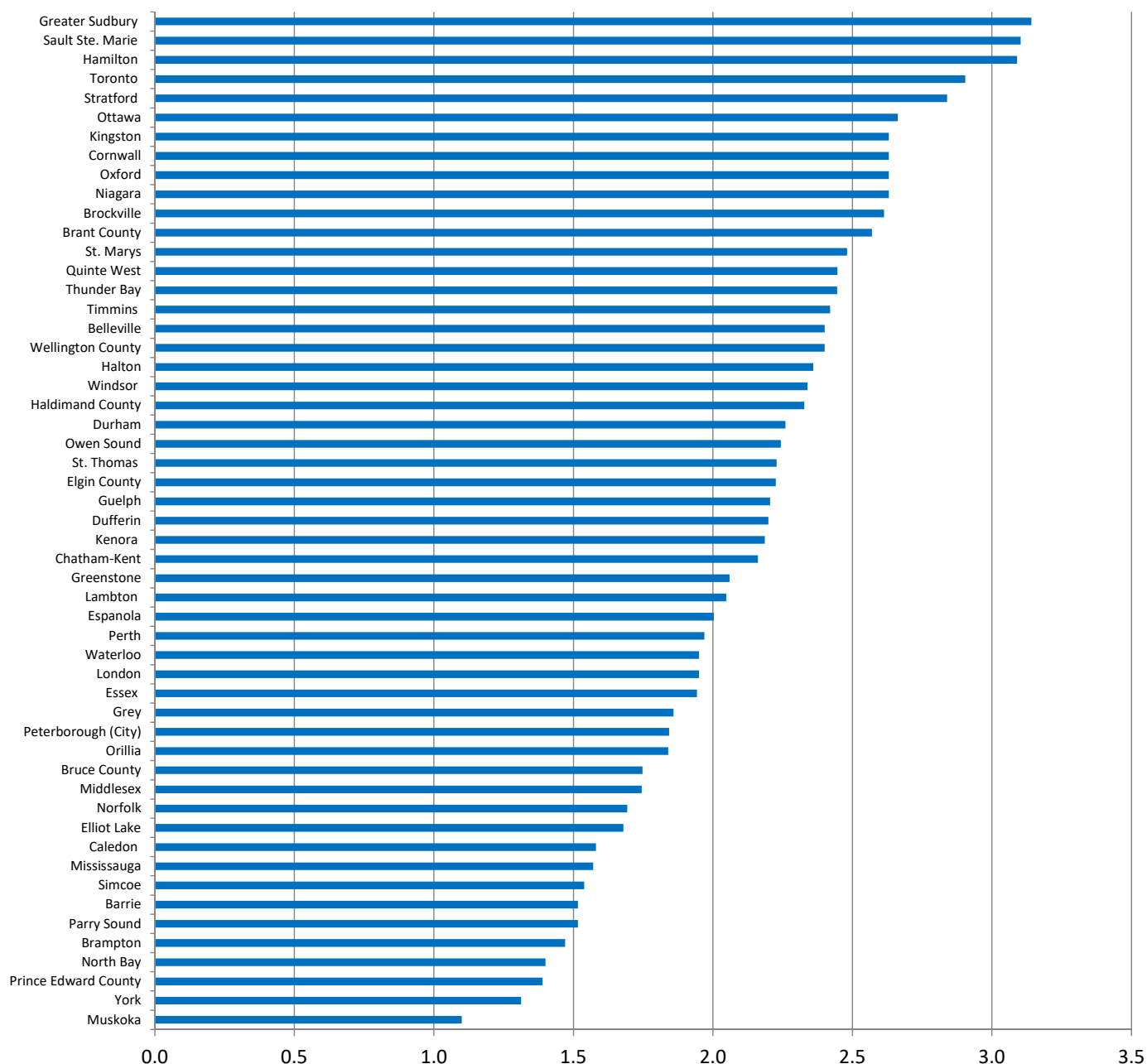
- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Muskoka, Barrie, Bruce, and York are the only municipalities within the Provincial Range of Fairness (1.00 to 1.10).
- 10 of the 53 municipal entities decreased their Multi-Residential Tax Rate in 2016 including: Greater Sudbury, Guelph, Kenora, Kingston, London, Ottawa, Orillia, Thunder Bay, Toronto and Wellington County.
- All other factors being equal, Multi-Residential property class in municipalities with a higher tax ratio will have higher relative tax burdens.

Commercial (residual) Tax Ratios



- With the exception of Greater Sudbury, Sault Ste. Marie, Thunder Bay, Toronto and Windsor all municipalities have a residual Commercial Tax Ratio at or below the Provincial Threshold of 1.98.
- The County of Essex and the District of Muskoka are the only municipalities that fall within the Provincial Range of Fairness.
- 6 of the 53 municipal entities reduced their Commercial Tax Ratio in 2016 including Brant, Kenora, Orillia, Owen Sound, Peterborough, and Windsor.

Industrial (residual) Tax Ratios



- With the exception of Greater Sudbury, Hamilton, Ottawa, Sault Ste. Marie, 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 municipalities that falls within the Provincial Range of Fairness.
- 9 of the 53 municipal entities decreased their Industrial Tax Ratio in 2016 including, Chatham-Kent, Guelph, Hamilton, Orillia, Owen Sound, Peterborough, Stratford, Thunder Bay and Toronto.

Summary of Optional Classes

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

New Multi-Residential Property Class

Municipality	Multi-Residential	New Multi-Residential
Belleville	2.5102	1.0000
Brockville	1.7700	1.0000
Caledon	1.6843	1.0000
Greater Sudbury	2.1574	1.0000
Grey	1.4412	1.0000
Guelph	1.9979	1.0000
Halton	2.2619	2.0000
Hamilton	2.7400	1.0000
Kingston	2.1639	1.0000
Lambton	2.4000	1.0000
Niagara	2.0440	1.0000
Orillia	1.5918	1.1000
Ottawa	1.4245	1.0000
Owen Sound	2.1000	1.0000
Parry Sound	1.5145	1.0000
Peterborough (City)	1.9472	1.0000
Stratford	2.1539	1.0000
Thunder Bay	2.6310	1.0000
Timmins	1.8952	1.0000
Toronto	2.9044	1.0000
Waterloo	1.9500	1.0000

Large Industrial Class

Municipality	Industrial (Residual)	Industrial (Large)
Central Elgin	2.2251	2.8318
Espanola	2.0025	4.2726
Essex	1.9425	2.6861
Greater Sudbury	3.1412	3.5604
Hamilton	3.0999	3.6234
Kenora	2.1859	2.8432
Lambton	2.0476	3.0035
Ottawa	2.6625	2.2864
Owen Sound	2.2433	2.9350
Quinte West	2.4460	2.6147
Sault Ste. Marie	3.1030	5.5109
St. Thomas	2.2281	2.6774
Thunder Bay	2.4453	3.3762
Timmins	2.4196	3.0118
Windsor	2.3384	2.8666

Optional Commercial Classes

Municipality	Commercial (Residual)	Commercial (Office)	Commercial (Shopping)	Commercial (Parking)
Chatham-Kent	1.9504	1.5718	2.2512	1.3052
Espanola	1.6846	1.6846	2.3464	1.6846
Essex	1.0820	1.1640	1.0820	0.5620
Kenora	1.9695	2.3801	2.7982	1.6190
Lambton	1.6271	1.5358	2.0835	1.0912
Ottawa	1.9570	2.3643	1.6279	1.2823
Sault Ste. Marie	2.2042	3.2194	2.3399	1.6297
Windsor	2.0020	2.0190	2.0606	1.0829

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
- 5 of the 53 municipal entities in the survey have a ratio in the Commercial Class that exceeds the Provincial Threshold of 1.98
- 6 of the 53 municipal entities in the survey have a ratio in the Industrial Class that exceeds the Provincial Threshold of 2.63

Range of Fairness

- 9 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, Bruce County, Region of York, (Multi-Residential)
 - County of Essex (Commercial)
 - District of Muskoka (Multi-Residential, Commercial, Industrial)

Optional Classes

- 23 of the 53 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 43% of the municipal entities have a New Multi-Residential optional class to encourage development of rental housing.
 - Approximately 26% of the municipal entities have a Large Industrial class.
 - Approximately 13% of the municipal entities have Optional Commercial classes.

Comparison of Relative Taxes



Comparison of Relative Taxes

The purpose of this section of the report is to undertake “like” property comparisons across each municipality and across various property types. In total, 12 property types were defined based on those property types that were of most interest to the participating municipalities and that represented all potential optional classes. The Residential, Multi-Residential, Commercial, and Industrial classes are represented in the study.

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

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

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

Notes

Urban rates were used in each municipality where there is area rating. The City of Toronto, due to the size and current value assessment differentials across the City, has been divided into four areas; North, South, East and West. For some property types, municipalities are not represented due to the lack of comparable properties available or a decision by the municipality not to include a particular category in the analysis.

Description of Comparable Properties Used in the Analysis

- ***Residential - Single Family Detached Home*** - A detached three-bedroom single storey home with 1.5 bathrooms and a one car garage. Total area of the house is approximately 1,200 sq. ft. and the property is situated on a lot that is approximately 5,500 sq. ft. In smaller more rural municipalities it was sometimes necessary to use larger lot sizes. Comparison of taxes on a per household basis.
- ***Residential—2 Storey*** - A two storey, three bedroom home with 2.5 bathrooms, two car garage. Total area of the house is approximately 2,000 sq. ft. on a lot approximately 4,000—5,000 sq. ft. Comparison of taxes on a per household basis.
- ***Residential – Senior Executive*** - A two-storey, four or five bedroom home with three bathrooms, main floor family room plus atrium or library. A full unfinished basement and an attached two car garage. The house is approximately 3,000 sq. ft., with an approximate lot size of 6,700 sq. ft. Comparison of taxes on a per household basis.
- ***Multi-Residential - Walk-up Apartment*** - Multi-residential, more than six self-contained units but does not include row housing. Typically this type of property is older construction, two to four storeys high. Comparison of taxes on a per unit basis.
- ***Multi-Residential - Mid/High-Rise Apartment*** - Multi-residential, more than six self-contained units and four + storeys but does not include row housing. Comparison of taxes on a per unit basis.
- ***Commercial - Neighbourhood Shopping Centre*** - A neighbourhood shopping centre is typically the smallest type of center comprised of retail tenants that cater to everyday needs such as drugstores, convenience stores and hardware stores. Size varies from 4,000 to 100,000 square feet. Comparison of taxes on a per square foot of floor area.
- ***Commercial - Office Building Class*** - Selection was focused on buildings in prime locations within the municipality. Comparison of taxes on a per square foot of gross leasable area basis.
- ***Commercial - Hotel*** - Typically over 100 rooms. Comparison of taxes on a per suite basis.
- ***Commercial - Motel*** - Typically newer construction, franchised. Comparison of taxes on a per suite basis.
- ***Industrial - Vacant Land*** - Selection of properties were based on serviced land under 5 acres. Comparison of taxes on a per acre basis.
- ***Industrial - Large Industrial*** - Greater than 125,000 sq. ft. Comparison of taxes on a per square foot of floor area basis.
- ***Industrial - Standard Industrial*** - Under 125,000 sq. ft. in size typically characterized by newer construction and flexible design. Comparison of taxes on a per square foot of floor area basis.

2016 Total Property Tax Rates (Municipal and Education)

2016 Total Property Tax Rates (Municipal & Education—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.9203%	0.9203%	1.8270%	1.8270%	1.8270%	2.1411%	2.1411%
Barrie	1.3380%	1.3380%	2.8062%	2.8062%	2.8062%	2.9789%	2.9789%
Belleville	1.5814%	3.6857%	4.0741%	4.0741%	4.0741%	4.8442%	4.8442%
Bracebridge	1.2741%	1.2741%	1.8357%	1.8357%	1.8357%	1.9458%	1.9458%
Brampton	1.1030%	1.7481%	2.2443%	2.2443%	2.2443%	2.6380%	2.6380%
Brant	1.0776%	1.7003%	3.0991%	3.0991%	3.0991%	3.7862%	3.7862%
Brock	1.3924%	2.4360%	2.8818%	2.8818%	2.8818%	4.2216%	4.2216%
Brockville	1.4378%	2.4002%	3.8349%	3.8349%	3.8349%	4.7659%	4.7659%
Burlington	0.8710%	1.7329%	1.8644%	1.8644%	1.8644%	3.0450%	3.0450%
Caledon	0.8830%	1.3585%	1.9694%	1.9694%	1.9694%	2.3913%	2.3913%
Cambridge	1.2295%	2.2189%	3.4309%	3.4309%	3.4309%	3.5309%	3.5309%
Central Elgin	1.5747%	3.4409%	3.4508%	3.4508%	3.4508%	4.5855%	5.4268%
Centre Wellington	1.1350%	1.9571%	2.4273%	2.4273%	2.4273%	3.7729%	3.7729%
Chatham-Kent	1.8908%	3.8469%	4.7211%	3.8564%	5.2333%	5.1797%	5.1797%
Clarington	1.3297%	2.3190%	2.7909%	2.7909%	2.7909%	4.0800%	4.0800%
Collingwood	1.2424%	1.8102%	2.5002%	2.5002%	2.5002%	3.1222%	3.1222%
Cornwall	1.5970%	3.4980%	4.1344%	4.1344%	4.1344%	5.2056%	5.2056%
East Gwillimbury	0.9304%	0.9304%	1.8383%	1.8383%	1.8383%	2.1544%	2.1544%
Elliot Lake	2.0838%	4.1255%	4.3630%	4.3630%	4.3630%	4.3630%	4.3630%
Erin	1.1159%	1.9213%	2.3990%	2.3990%	2.3990%	3.7270%	3.7270%
Espanola	1.7436%	3.3503%	3.8005%	3.8005%	3.8005%	4.2951%	7.8264%
Fort Erie	1.4915%	2.8524%	3.4723%	3.4723%	3.4723%	4.9282%	4.9282%
Georgina	1.1835%	1.1835%	2.1214%	2.1214%	2.1214%	2.4869%	2.4869%
Gravenhurst	1.2277%	1.2277%	1.7847%	1.7847%	1.7847%	1.8947%	1.8947%
Greater Sudbury	1.3888%	2.7786%	3.7059%	3.7059%	3.7059%	4.8821%	5.3762%
Greenstone	2.8043%	6.0814%	4.6593%	4.6593%	4.6593%	6.5695%	6.5695%
Grey Highlands	1.0381%	1.4132%	2.5111%	2.5111%	2.5111%	3.0797%	3.0797%
Grimsby	1.2257%	2.3091%	3.0049%	3.0049%	3.0049%	4.2292%	4.2292%
Guelph	1.2411%	2.2919%	3.2684%	3.2684%	3.2684%	3.8218%	3.8218%
Guelph-Eramosa	1.1035%	1.8982%	2.3807%	2.3807%	2.3807%	3.6972%	3.6972%
Haldimand	1.2786%	2.7264%	3.1511%	3.1511%	3.1511%	4.0384%	4.0384%
Halton Hills	0.8812%	1.7561%	1.8793%	1.8793%	1.8793%	3.0692%	3.0692%
Hamilton	1.3668%	3.4180%	3.5729%	3.5729%	3.5729%	4.9240%	5.5528%
Huntsville	1.1655%	1.1655%	1.7163%	1.7163%	1.7163%	1.8264%	1.8264%
Ingersoll	1.5221%	3.8434%	3.9372%	3.9372%	3.9372%	5.0086%	5.0086%
Innisfil	1.1224%	1.6255%	2.3499%	2.3499%	2.3499%	2.9375%	2.9375%

2016 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kenora	1.4576%	2.1239%	3.6804%	4.2017%	4.7325%	3.9551%	4.7897%
Kincardine	1.1439%	1.1439%	2.2967%	2.2967%	2.2967%	3.1706%	3.1706%
King	0.9268%	0.9268%	1.8343%	1.8343%	1.8343%	2.1496%	2.1496%
Kingston	1.3840%	2.7460%	3.7406%	3.7406%	3.7406%	4.6090%	4.6090%
Kingsville	1.2934%	2.3496%	2.5519%	2.5519%	2.5519%	3.6473%	4.4693%
Kitchener	1.1690%	2.1010%	3.3130%	3.3130%	3.3130%	3.4130%	3.4130%
Lambton Shores	1.1551%	2.5091%	2.9736%	2.8853%	3.4150%	3.4802%	4.4047%
Leamington	1.7860%	3.3128%	3.0849%	3.0401%	3.0849%	4.6042%	5.7924%
Lincoln	1.2297%	2.3173%	3.0120%	3.0120%	3.0120%	4.2397%	4.2397%
London	1.3626%	2.4057%	3.6905%	3.6905%	3.6905%	3.7905%	3.7905%
Mapleton	1.2857%	2.2385%	2.6502%	2.6502%	2.6502%	4.1345%	4.1345%
Markham	0.7828%	0.7828%	1.6734%	1.6734%	1.6734%	1.9606%	1.9606%
Meaford	1.2983%	1.7882%	2.8511%	2.8511%	2.8511%	3.5632%	3.5632%
Middlesex Centre	1.1316%	1.8579%	2.4672%	2.4672%	2.4672%	3.1467%	3.1467%
Milton	0.7449%	1.4476%	1.6807%	1.6807%	1.6807%	2.7474%	2.7474%
Minto	1.4242%	2.4972%	2.8550%	2.8550%	2.8550%	4.4669%	4.4669%
Mississauga	0.8743%	1.4089%	2.0250%	2.0250%	2.0250%	2.3710%	2.3710%
Newmarket	0.9701%	0.9701%	1.8826%	1.8826%	1.8826%	2.2064%	2.2064%
Niagara Falls	1.3805%	2.6255%	3.2772%	3.2772%	3.2772%	4.6363%	4.6363%
Niagara-on-the-Lake	1.0021%	1.8520%	2.6117%	2.6117%	2.6117%	3.6411%	3.6411%
Norfolk	1.2052%	1.9100%	3.1220%	3.1220%	3.1220%	3.2220%	3.2220%
North Bay	1.4434%	2.9567%	3.5429%	3.5429%	3.5429%	2.9376%	2.9376%
North Dumfries	0.9404%	1.6552%	2.8672%	2.8672%	2.8672%	2.9672%	2.9672%
North Middlesex	1.3671%	2.2746%	2.7368%	2.7368%	2.7368%	3.5576%	3.5576%
North Perth	1.2354%	2.4405%	2.4860%	2.4860%	2.4860%	3.5626%	3.5626%
Oakville	0.8273%	1.6341%	1.8008%	1.8008%	1.8008%	2.9420%	2.9420%
Orangeville	1.4264%	3.5071%	2.5355%	2.5355%	2.5355%	4.2225%	4.2225%
Orillia *	1.3862%	2.0953%	3.1815%	3.1815%	3.1815%	3.7038%	3.7038%
Oshawa	1.5611%	2.7509%	3.1265%	3.1265%	3.1265%	4.6029%	4.6029%
Ottawa	1.0522%	1.4192%	2.8628%	3.4330%	2.3869%	3.8010%	3.4760%
Owen Sound	1.6019%	3.1572%	4.0581%	4.0581%	4.0581%	4.6719%	5.6498%
Parry Sound	1.3661%	1.9722%	2.7385%	2.7385%	2.7385%	2.3970%	2.3970%
Pelham	1.3026%	2.4662%	3.1401%	3.1401%	3.1401%	4.4313%	4.4313%
Peterborough	1.4425%	2.6307%	3.3958%	3.3958%	3.3958%	3.8120%	3.8120%
Pickering	1.2661%	2.2004%	2.6988%	2.6988%	2.6988%	3.9364%	3.9364%
Port Colborne	1.6550%	3.1865%	3.7598%	3.7598%	3.7598%	5.3581%	5.3581%

Note: * tax rate for Orillia is the Low Band

2016 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Prince Edward County	1.0716%	1.4605%	1.6880%	1.6880%	1.6880%	2.7277%	2.7277%
Puslinch	0.9974%	1.6999%	2.2237%	2.2237%	2.2237%	3.4425%	3.4425%
Quinte West	1.3388%	2.6391%	3.1345%	3.1345%	3.1345%	4.3148%	4.5089%
Richmond Hill	0.8109%	0.8109%	1.7048%	1.7048%	1.7048%	1.9975%	1.9975%
Sarnia	1.5209%	3.3870%	3.5688%	3.4471%	4.1772%	4.2293%	5.5034%
Saugeen Shores	1.0410%	1.0410%	2.1699%	2.1699%	2.1699%	2.9909%	2.9909%
Sault Ste. Marie	1.5503%	1.9654%	4.1584%	5.5301%	4.1584%	5.3727%	8.6264%
Scugog	1.2127%	2.1449%	2.6213%	2.6213%	2.6213%	3.8156%	3.8156%
Springwater	0.8327%	1.1799%	1.9873%	1.9873%	1.9873%	2.4919%	2.4919%
St. Catharines	1.4823%	2.8337%	3.4562%	3.4562%	3.4562%	4.9042%	4.9042%
St. Marys	1.4184%	1.6696%	3.0826%	3.0826%	3.0826%	4.5528%	4.5528%
St. Thomas	1.5280%	3.5362%	4.0096%	4.0096%	4.0096%	4.4856%	5.0877%
Stratford	1.4030%	2.8050%	3.5807%	3.5807%	3.5807%	4.9019%	4.9019%
Strathroy-Caradoc	1.2533%	2.0733%	2.6066%	2.6066%	2.6066%	3.3591%	3.3591%
Tecumseh	1.3912%	2.5407%	2.6576%	2.5805%	2.6576%	3.8371%	4.7318%
The Blue Mountains	0.9107%	1.2296%	2.3445%	2.3445%	2.3445%	2.8429%	2.8429%
Thorold	1.4855%	2.8401%	3.4618%	3.4618%	3.4618%	4.9124%	4.9124%
Thunder Bay	1.7198%	4.2182%	4.2868%	4.2868%	4.2868%	4.8542%	6.2530%
Tillsonburg	1.3519%	3.3770%	3.6134%	3.6134%	3.6134%	4.5609%	4.5609%
Timmins	1.8660%	3.2844%	4.4375%	4.4375%	4.4375%	5.1585%	6.1322%
Toronto **	0.6880%	1.6401%	2.4320%	2.4320%	2.4320%	2.7057%	2.7057%
Vaughan	0.8159%	0.8159%	1.7103%	1.7103%	1.7103%	2.0040%	2.0040%
Wainfleet	1.4322%	2.7311%	3.3680%	3.3680%	3.3680%	4.7722%	4.7722%
Waterloo	1.1464%	2.0570%	3.2690%	3.2690%	3.2690%	3.3690%	3.3690%
Welland	1.6064%	3.0872%	3.6744%	3.6744%	3.6744%	5.2304%	5.2304%
Wellesley	1.0147%	1.8001%	3.0121%	3.0121%	3.0121%	3.1121%	3.1121%
Wellington North	1.3573%	2.3723%	2.7561%	2.7561%	2.7561%	4.3064%	4.3064%
West Lincoln	1.1960%	2.2484%	2.9527%	2.9527%	2.9527%	4.1511%	4.1511%
Whitby	1.2941%	2.2525%	2.7393%	2.7393%	2.7393%	3.9995%	3.9995%
Whitchurch-Stouffville	0.8626%	0.8626%	1.7625%	1.7625%	1.7625%	2.0653%	2.0653%
Wilmot	0.9597%	1.6928%	2.9048%	2.9048%	2.9048%	3.0048%	3.0048%
Windsor	1.8364%	4.3756%	4.7003%	4.7282%	4.7969%	5.3547%	6.2254%
Woolwich	0.9605%	1.6944%	2.9064%	2.9064%	2.9064%	3.0064%	3.0064%
Average	1.2765%	2.2534%	2.9238%	2.9361%	2.9451%	3.7244%	3.9090%
Median	1.2741%	2.2004%	2.8818%	2.8853%	2.8818%	3.7862%	3.7905%
Minimum	0.6880%	0.7828%	1.6734%	1.6734%	1.6734%	1.8264%	1.8264%
Maximum	2.8043%	6.0814%	4.7211%	5.5301%	5.2333%	6.5695%	8.6264%

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

2016 Education Tax Rates



2016 Education Rates (sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Barrie	0.1880%	0.1880%	1.1581%	1.1581%	1.1581%	1.2351%	1.2351%
Belleville	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Bracebridge	0.1880%	0.1880%	0.6410%	0.6410%	0.6410%	0.7511%	0.7511%
Brampton	0.1880%	0.1880%	1.0574%	1.0574%	1.0574%	1.2929%	1.2929%
Brant	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Brock	0.1880%	0.1880%	1.1355%	1.1355%	1.1355%	1.5000%	1.5000%
Brockville	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Burlington	0.1880%	0.1880%	0.8696%	0.8696%	0.8696%	1.4332%	1.4332%
Caledon	0.1880%	0.1880%	1.0574%	1.0574%	1.0574%	1.2929%	1.2929%
Cambridge	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Central Elgin	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Centre Wellington	0.1880%	0.1880%	1.0266%	1.0266%	1.0266%	1.5000%	1.5000%
Chatham-Kent	0.1880%	0.1880%	1.4000%	1.1800%	1.4000%	1.5000%	1.5000%
Clarington	0.1880%	0.1880%	1.1355%	1.1355%	1.1355%	1.5000%	1.5000%
Collingwood	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Cornwall	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
East Gwillimbury	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Elliot Lake	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
Erin	0.1880%	0.1880%	1.0266%	1.0266%	1.0266%	1.5000%	1.5000%
Espanola	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
Fort Erie	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Georgina	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Gravenhurst	0.1880%	0.1880%	0.6410%	0.6410%	0.6410%	0.7511%	0.7511%
Greater Sudbury	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
Greenstone	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
Grey Highlands	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Grimsby	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Guelph	0.1880%	0.1880%	1.3308%	1.3308%	1.3308%	1.5000%	1.5000%
Guelph-Eramosa	0.1880%	0.1880%	1.0266%	1.0266%	1.0266%	1.5000%	1.5000%
Haldimand	0.1880%	0.1880%	1.3048%	1.3048%	1.3048%	1.5000%	1.5000%
Halton Hills	0.1880%	0.1880%	0.8696%	0.8696%	0.8696%	1.4332%	1.4332%
Hamilton	0.1880%	0.1880%	1.2389%	1.2389%	1.2389%	1.2814%	1.2814%
Huntsville	0.1880%	0.1880%	0.6410%	0.6410%	0.6410%	0.7511%	0.7511%
Ingersoll	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Innisfil	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%

2016 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kenora	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
Kincardine	0.1880%	0.1880%	1.1180%	1.1180%	1.1180%	1.5000%	1.5000%
King	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Kingston	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Kingsville	0.1880%	0.1880%	1.3557%	1.3557%	1.3557%	1.5000%	1.5000%
Kitchener	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Lambton Shores	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Leamington	0.1880%	0.1880%	1.3557%	1.1800%	1.3557%	1.5000%	1.5000%
Lincoln	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
London	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Mapleton	0.1880%	0.1880%	1.0266%	1.0266%	1.0266%	1.5000%	1.5000%
Markham	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Meaford	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Middlesex Centre	0.1880%	0.1880%	1.3869%	1.3869%	1.3869%	1.5000%	1.5000%
Milton	0.1880%	0.1880%	0.8696%	0.8696%	0.8696%	1.4332%	1.4332%
Minto	0.1880%	0.1880%	1.0266%	1.0266%	1.0266%	1.5000%	1.5000%
Mississauga	0.1880%	0.1880%	1.0574%	1.0574%	1.0574%	1.2929%	1.2929%
Newmarket	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Niagara Falls	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Niagara-on-the-Lake	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Norfolk	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
North Bay	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
North Dumfries	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
North Middlesex	0.1880%	0.1880%	1.3869%	1.3869%	1.3869%	1.5000%	1.5000%
North Perth	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Oakville	0.1880%	0.1880%	0.8696%	0.8696%	0.8696%	1.4332%	1.4332%
Orangeville	0.1880%	0.1880%	1.0247%	1.0247%	1.0247%	1.5000%	1.5000%
Orillia	0.1880%	0.1880%	1.2491%	1.2491%	1.2491%	1.5000%	1.5000%
Oshawa	0.1880%	0.1880%	1.1355%	1.1355%	1.1355%	1.5000%	1.5000%
Ottawa	0.1880%	0.1880%	1.1800%	1.4000%	0.9871%	1.5000%	1.5000%
Owen Sound	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Parry Sound	0.1880%	0.1880%	0.7774%	0.7774%	0.7774%	0.6107%	0.6107%
Pelham	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Peterborough	0.1880%	0.1880%	1.3884%	1.3884%	1.3884%	1.5000%	1.5000%
Pickering	0.1880%	0.1880%	1.1355%	1.1355%	1.1355%	1.5000%	1.5000%
Port Colborne	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%

2016 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Prince Edward County	0.1880%	0.1880%	0.7050%	0.7050%	0.7050%	1.5000%	1.5000%
Puslinch	0.1880%	0.1880%	1.0266%	1.0266%	1.0266%	1.5000%	1.5000%
Quinte West	0.1880%	0.1880%	1.3641%	1.3641%	1.3641%	1.5000%	1.5000%
Richmond Hill	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Sarnia	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Saugeen Shores	0.1880%	0.1880%	1.1180%	1.1180%	1.1180%	1.5000%	1.5000%
Sault Ste. Marie	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
Scugog	0.1880%	0.1880%	1.1355%	1.1355%	1.1355%	1.5000%	1.5000%
Springwater	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
St. Catharines	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
St. Marys	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
St. Thomas	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Stratford	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Strathroy-Caradoc	0.1880%	0.1880%	1.3869%	1.3869%	1.3869%	1.5000%	1.5000%
Tecumseh	0.1880%	0.1880%	1.3557%	1.1800%	1.3557%	1.5000%	1.5000%
The Blue Mountains	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Thorold	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Thunder Bay	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
Tillsonburg	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Timmins	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%
Toronto	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.2536%	1.2536%
Vaughan	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Wainfleet	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Waterloo	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Welland	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Wellesley	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Wellington North	0.1880%	0.1880%	1.0266%	1.0266%	1.0266%	1.5000%	1.5000%
West Lincoln	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Whitby	0.1880%	0.1880%	1.1355%	1.1355%	1.1355%	1.5000%	1.5000%
Whitchurch-Stouffville	0.1880%	0.1880%	1.0089%	1.0089%	1.0089%	1.1800%	1.1800%
Wilmot	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Windsor	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Woolwich	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%
Average	0.1880%	0.1880%	1.1815%	1.1782%	1.1797%	1.3999%	1.3999%
Median	0.1880%	0.1880%	1.1800%	1.1800%	1.1800%	1.5000%	1.5000%
Minimum	0.1880%	0.1880%	0.6410%	0.6410%	0.6410%	0.6107%	0.6107%
Maximum	0.1880%	0.1880%	1.4000%	1.4000%	1.4000%	1.5000%	1.5000%

2016 Upper and Lower Tier Tax Rates

2016 Municipal Rates (Upper and Lower Tier—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.7323%	0.7323%	0.8182%	0.8182%	0.8182%	0.9611%	0.9611%
Barrie	1.1500%	1.1500%	1.6481%	1.6481%	1.6481%	1.7438%	1.7438%
Belleville	1.3934%	3.4977%	2.6741%	2.6741%	2.6741%	3.3442%	3.3442%
Bracebridge	1.0861%	1.0861%	1.1947%	1.1947%	1.1947%	1.1947%	1.1947%
Brampton	0.9150%	1.5601%	1.1869%	1.1869%	1.1869%	1.3451%	1.3451%
Brant	0.8896%	1.5123%	1.6991%	1.6991%	1.6991%	2.2862%	2.2862%
Brock	1.2044%	2.2480%	1.7463%	1.7463%	1.7463%	2.7216%	2.7216%
Brockville	1.2498%	2.2122%	2.4349%	2.4349%	2.4349%	3.2659%	3.2659%
Burlington	0.6830%	1.5449%	0.9948%	0.9948%	0.9948%	1.6118%	1.6118%
Caledon	0.6950%	1.1705%	0.9120%	0.9120%	0.9120%	1.0984%	1.0984%
Cambridge	1.0415%	2.0309%	2.0309%	2.0309%	2.0309%	2.0309%	2.0309%
Central Elgin	1.3867%	3.2529%	2.2708%	2.2708%	2.2708%	3.0855%	3.9268%
Centre Wellington	0.9470%	1.7691%	1.4007%	1.4007%	1.4007%	2.2729%	2.2729%
Chatham-Kent	1.7028%	3.6589%	3.3211%	2.6764%	3.8333%	3.6797%	3.6797%
Clarington	1.1417%	2.1310%	1.6554%	1.6554%	1.6554%	2.5800%	2.5800%
Collingwood	1.0544%	1.6222%	1.3202%	1.3202%	1.3202%	1.6222%	1.6222%
Cornwall	1.4090%	3.3100%	2.7344%	2.7344%	2.7344%	3.7056%	3.7056%
East Gwillimbury	0.7424%	0.7424%	0.8294%	0.8294%	0.8294%	0.9744%	0.9744%
Elliot Lake	1.8958%	3.9375%	3.1830%	3.1830%	3.1830%	3.1830%	3.1830%
Erin	0.9279%	1.7333%	1.3724%	1.3724%	1.3724%	2.2270%	2.2270%
Espanola	1.5556%	3.1623%	2.6205%	2.6205%	2.6205%	3.1151%	6.6464%
Fort Erie	1.3035%	2.6644%	2.2923%	2.2923%	2.2923%	3.4282%	3.4282%
Georgina	0.9955%	0.9955%	1.1125%	1.1125%	1.1125%	1.3069%	1.3069%
Gravenhurst	1.0397%	1.0397%	1.1436%	1.1436%	1.1436%	1.1436%	1.1436%
Greater Sudbury	1.2008%	2.5906%	2.5259%	2.5259%	2.5259%	3.7021%	4.1962%
Greenstone	2.6163%	5.8934%	3.4793%	3.4793%	3.4793%	5.3895%	5.3895%
Grey Highlands	0.8501%	1.2252%	1.1111%	1.1111%	1.1111%	1.5797%	1.5797%
Grimsby	1.0377%	2.1211%	1.8249%	1.8249%	1.8249%	2.7292%	2.7292%
Guelph	1.0531%	2.1039%	1.9376%	1.9376%	1.9376%	2.3218%	2.3218%
Guelph-Eramosa	0.9155%	1.7102%	1.3541%	1.3541%	1.3541%	2.1972%	2.1972%
Haldimand	1.0906%	2.5384%	1.8463%	1.8463%	1.8463%	2.5384%	2.5384%
Halton Hills	0.6932%	1.5681%	1.0097%	1.0097%	1.0097%	1.6360%	1.6360%
Hamilton	1.1788%	3.2300%	2.3341%	2.3341%	2.3341%	3.6425%	4.2713%
Huntsville	0.9775%	0.9775%	1.0753%	1.0753%	1.0753%	1.0753%	1.0753%
Ingersoll	1.3341%	3.6554%	2.5372%	2.5372%	2.5372%	3.5086%	3.5086%
Innisfil	0.9344%	1.4375%	1.1699%	1.1699%	1.1699%	1.4375%	1.4375%

2016 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kenora	1.2696%	1.9359%	2.5004%	3.0217%	3.5525%	2.7751%	3.6097%
Kincardine	0.9559%	0.9559%	1.1787%	1.1787%	1.1787%	1.6706%	1.6706%
King	0.7388%	0.7388%	0.8254%	0.8254%	0.8254%	0.9696%	0.9696%
Kingston	1.1960%	2.5580%	2.3406%	2.3406%	2.3406%	3.1090%	3.1090%
Kingsville	1.1054%	2.1616%	1.1961%	1.1961%	1.1961%	2.1473%	2.9693%
Kitchener	0.9810%	1.9130%	1.9130%	1.9130%	1.9130%	1.9130%	1.9130%
Lambton Shores	0.9671%	2.3211%	1.5736%	1.4853%	2.0150%	1.9802%	2.9047%
Leamington	1.5980%	3.1248%	1.7291%	1.8601%	1.7291%	3.1042%	4.2924%
Lincoln	1.0417%	2.1293%	1.8320%	1.8320%	1.8320%	2.7397%	2.7397%
London	1.1746%	2.2177%	2.2905%	2.2905%	2.2905%	2.2905%	2.2905%
Mapleton	1.0977%	2.0505%	1.6235%	1.6235%	1.6235%	2.6345%	2.6345%
Markham	0.5948%	0.5948%	0.6645%	0.6645%	0.6645%	0.7806%	0.7806%
Meaford	1.1103%	1.6002%	1.4511%	1.4511%	1.4511%	2.0632%	2.0632%
Middlesex Centre	0.9436%	1.6699%	1.0803%	1.0803%	1.0803%	1.6467%	1.6467%
Milton	0.5569%	1.2596%	0.8111%	0.8111%	0.8111%	1.3142%	1.3142%
Minto	1.2362%	2.3092%	1.8284%	1.8284%	1.8284%	2.9669%	2.9669%
Mississauga	0.6863%	1.2209%	0.9676%	0.9676%	0.9676%	1.0781%	1.0781%
Newmarket	0.7821%	0.7821%	0.8737%	0.8737%	0.8737%	1.0264%	1.0264%
Niagara Falls	1.1925%	2.4375%	2.0972%	2.0972%	2.0972%	3.1363%	3.1363%
Niagara-on-the-Lake	0.8141%	1.6640%	1.4317%	1.4317%	1.4317%	2.1411%	2.1411%
Norfolk	1.0172%	1.7220%	1.7220%	1.7220%	1.7220%	1.7220%	1.7220%
North Bay	1.2554%	2.7687%	2.3629%	2.3629%	2.3629%	1.7576%	1.7576%
North Dumfries	0.7524%	1.4672%	1.4672%	1.4672%	1.4672%	1.4672%	1.4672%
North Middlesex	1.1791%	2.0866%	1.3499%	1.3499%	1.3499%	2.0576%	2.0576%
North Perth	1.0474%	2.2525%	1.3060%	1.3060%	1.3060%	2.0626%	2.0626%
Oakville	0.6393%	1.4461%	0.9312%	0.9312%	0.9312%	1.5088%	1.5088%
Orangeville	1.2384%	3.3191%	1.5108%	1.5108%	1.5108%	2.7225%	2.7225%
Orillia	1.1982%	1.9073%	1.9324%	1.9324%	1.9324%	2.2038%	2.2038%
Oshawa	1.3731%	2.5629%	1.9910%	1.9910%	1.9910%	3.1029%	3.1029%
Ottawa	0.8642%	1.2312%	1.6828%	2.0330%	1.3998%	2.3010%	1.9760%
Owen Sound	1.4139%	2.9692%	2.6581%	2.6581%	2.6581%	3.1719%	4.1498%
Parry Sound	1.1781%	1.7842%	1.9611%	1.9611%	1.9611%	1.7863%	1.7863%
Pelham	1.1146%	2.2782%	1.9601%	1.9601%	1.9601%	2.9313%	2.9313%
Peterborough	1.2545%	2.4427%	2.0073%	2.0073%	2.0073%	2.3120%	2.3120%
Pickering	1.0781%	2.0124%	1.5633%	1.5633%	1.5633%	2.4364%	2.4364%
Port Colborne	1.4670%	2.9985%	2.5798%	2.5798%	2.5798%	3.8581%	3.8581%

2016 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Prince Edward County	0.8836%	1.2725%	0.9830%	0.9830%	0.9830%	1.2277%	1.2277%
Puslinch	0.8094%	1.5119%	1.1970%	1.1970%	1.1970%	1.9425%	1.9425%
Quinte West	1.1508%	2.4511%	1.7704%	1.7704%	1.7704%	2.8148%	3.0089%
Richmond Hill	0.6229%	0.6229%	0.6959%	0.6959%	0.6959%	0.8175%	0.8175%
Sarnia	1.3329%	3.1990%	2.1688%	2.0471%	2.7772%	2.7293%	4.0034%
Saugeen Shores	0.8530%	0.8530%	1.0519%	1.0519%	1.0519%	1.4909%	1.4909%
Sault Ste. Marie	1.3623%	1.7774%	2.9784%	4.3501%	2.9784%	4.1927%	7.4464%
Scugog	1.0247%	1.9569%	1.4858%	1.4858%	1.4858%	2.3156%	2.3156%
Springwater	0.6447%	0.9919%	0.8073%	0.8073%	0.8073%	0.9919%	0.9919%
St. Catharines	1.2943%	2.6457%	2.2762%	2.2762%	2.2762%	3.4042%	3.4042%
St. Marys	1.2304%	1.4816%	1.9026%	1.9026%	1.9026%	3.0528%	3.0528%
St. Thomas	1.3400%	3.3482%	2.6096%	2.6096%	2.6096%	2.9856%	3.5877%
Stratford	1.2150%	2.6170%	2.4007%	2.4007%	2.4007%	3.4019%	3.4019%
Strathroy-Caradoc	1.0653%	1.8853%	1.2197%	1.2197%	1.2197%	1.8591%	1.8591%
Tecumseh	1.2032%	2.3527%	1.3019%	1.4005%	1.3019%	2.3371%	3.2318%
The Blue Mountains	0.7227%	1.0416%	0.9445%	0.9445%	0.9445%	1.3429%	1.3429%
Thorold	1.2975%	2.6521%	2.2818%	2.2818%	2.2818%	3.4124%	3.4124%
Thunder Bay	1.5318%	4.0302%	3.1068%	3.1068%	3.1068%	3.6742%	5.0730%
Tillsonburg	1.1639%	3.1890%	2.2134%	2.2134%	2.2134%	3.0609%	3.0609%
Timmins	1.6780%	3.0964%	3.2575%	3.2575%	3.2575%	3.9785%	4.9522%
Toronto	0.5000%	1.4521%	1.2520%	1.2520%	1.2520%	1.4521%	1.4521%
Vaughan	0.6279%	0.6279%	0.7014%	0.7014%	0.7014%	0.8240%	0.8240%
Wainfleet	1.2442%	2.5431%	2.1880%	2.1880%	2.1880%	3.2722%	3.2722%
Waterloo	0.9584%	1.8690%	1.8690%	1.8690%	1.8690%	1.8690%	1.8690%
Welland	1.4184%	2.8992%	2.4944%	2.4944%	2.4944%	3.7304%	3.7304%
Wellesley	0.8267%	1.6121%	1.6121%	1.6121%	1.6121%	1.6121%	1.6121%
Wellington North	1.1693%	2.1843%	1.7295%	1.7295%	1.7295%	2.8064%	2.8064%
West Lincoln	1.0080%	2.0604%	1.7727%	1.7727%	1.7727%	2.6511%	2.6511%
Whitby	1.1061%	2.0645%	1.6038%	1.6038%	1.6038%	2.4995%	2.4995%
Whitchurch-Stouffville	0.6746%	0.6746%	0.7537%	0.7537%	0.7537%	0.8853%	0.8853%
Wilmot	0.7717%	1.5048%	1.5048%	1.5048%	1.5048%	1.5048%	1.5048%
Windsor	1.6484%	4.1876%	3.3003%	3.3282%	3.3969%	3.8547%	4.7254%
Woolwich	0.7725%	1.5064%	1.5064%	1.5064%	1.5064%	1.5064%	1.5064%
Average	1.0885%	2.0654%	1.7423%	1.7579%	1.7654%	2.3245%	2.5091%
Median	1.0861%	2.0124%	1.6828%	1.6991%	1.6991%	2.2862%	2.2905%
Minimum	0.5000%	0.5948%	0.6645%	0.6645%	0.6645%	0.7806%	0.7806%
Maximum	2.6163%	5.8934%	3.4793%	4.3501%	3.8333%	5.3895%	7.4464%

Residential Comparisons



Residential Comparisons - Detached Bungalow (sorted lowest to highest)

2016 Property Taxes		Ranking
Greenstone	\$ 1,402	Low
Springwater	\$ 1,846	Low
Lambton Shores	\$ 1,975	Low
Kingsville	\$ 1,992	Low
Grey Highlands	\$ 2,056	Low
Prince Edward County	\$ 2,128	Low
Norfolk	\$ 2,170	Low
Leamington	\$ 2,254	Low
The Blue Mountains	\$ 2,342	Low
Saugeen Shores	\$ 2,414	Low
Huntsville	\$ 2,523	Low
Quinte West	\$ 2,547	Low
Elliot Lake	\$ 2,603	Low
Wellington North	\$ 2,611	Low
Woolwich	\$ 2,657	Low
Kenora	\$ 2,669	Low
Meaford	\$ 2,673	Low
Gravenhurst	\$ 2,701	Low
North Dumfries	\$ 2,711	Low
Bracebridge	\$ 2,720	Low
Toronto (East)	\$ 2,728	Low
Strathroy-Caradoc	\$ 2,738	Low
Tillsonburg	\$ 2,741	Low
Wilmot	\$ 2,749	Low
Minto	\$ 2,758	Low
Brant	\$ 2,763	Low
Cornwall	\$ 2,781	Low
Sault Ste. Marie	\$ 2,846	Low
Parry Sound	\$ 2,893	Low
North Middlesex	\$ 2,916	Low
Sarnia	\$ 2,934	Low
Fort Erie	\$ 2,940	Low
St. Thomas	\$ 2,955	Low
Milton	\$ 2,982	Low
Port Colborne	\$ 3,003	Low
Kincardine	\$ 3,003	Low

2016 Property Taxes		Ranking
Brock	\$ 3,020	Mid
Pelham	\$ 3,026	Mid
Chatham-Kent	\$ 3,039	Mid
Innisfil	\$ 3,048	Mid
Greater Sudbury	\$ 3,053	Mid
Mapleton	\$ 3,060	Mid
Wellesley	\$ 3,062	Mid
Tecumseh	\$ 3,063	Mid
East Gwillimbury	\$ 3,087	Mid
Windsor	\$ 3,092	Mid
Thorold	\$ 3,100	Mid
Haldimand	\$ 3,112	Mid
Orillia	\$ 3,139	Mid
West Lincoln	\$ 3,140	Mid
St. Marys	\$ 3,162	Mid
Cambridge	\$ 3,171	Mid
Niagara Falls	\$ 3,186	Mid
Brockville	\$ 3,205	Mid
Kitchener	\$ 3,213	Mid
Ingersoll	\$ 3,227	Mid
Middlesex Centre	\$ 3,230	Mid
Centre Wellington	\$ 3,230	Mid
Central Elgin	\$ 3,242	Mid
London	\$ 3,254	Mid
Wainfleet	\$ 3,277	Mid
Georgina	\$ 3,280	Mid
Belleville	\$ 3,283	Mid
Clarington	\$ 3,288	Mid
Collingwood	\$ 3,332	Mid
Waterloo	\$ 3,345	Mid
Barrie	\$ 3,353	Mid
Whitchurch-Stouffville	\$ 3,355	Mid
Guelph	\$ 3,363	Mid
Stratford	\$ 3,370	Mid
Halton Hills	\$ 3,378	Mid

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

2016 Property Taxes		Ranking
Niagara-on-the-Lake	\$ 3,387	High
Welland	\$ 3,404	High
Kingston	\$ 3,406	High
Peterborough	\$ 3,406	High
Lincoln	\$ 3,453	High
Toronto (West)	\$ 3,503	High
Caledon	\$ 3,507	High
Guelph-Eramosa	\$ 3,550	High
Burlington	\$ 3,573	High
Grimsby	\$ 3,575	High
Owen Sound	\$ 3,595	High
Thunder Bay	\$ 3,606	High
St. Catharines	\$ 3,618	High
North Bay	\$ 3,632	High
Scugog	\$ 3,639	High
Newmarket	\$ 3,643	High
Richmond Hill	\$ 3,696	High
Aurora	\$ 3,738	High
Oakville	\$ 3,754	High
Timmins	\$ 3,754	High
Brampton	\$ 3,890	High
Hamilton	\$ 3,898	High
Ottawa	\$ 3,920	High
Erin	\$ 3,924	High
Toronto (North)	\$ 4,017	High
Espanola	\$ 4,032	High
Whitby	\$ 4,041	High
Oshawa	\$ 4,123	High
Orangeville	\$ 4,175	High
Mississauga	\$ 4,277	High
Vaughan	\$ 4,490	High
Pickering	\$ 4,737	High
King	\$ 4,892	High
Toronto (South)	\$ 4,903	High
Markham	\$ 5,305	High
Average		\$ 3,213
Median		\$ 3,195

Residential Comparisons - Detached Bungalow—by Population Group

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

2016 Property Taxes		Ranking
Greenstone	\$ 1,402	Low
Lambton Shores	\$ 1,975	Low
Grey Highlands	\$ 2,056	Low
The Blue Mountains	\$ 2,342	Low
Saugeen Shores	\$ 2,414	Low
Elliot Lake	\$ 2,603	Low
Wellington North	\$ 2,611	Low
Meaford	\$ 2,673	Low
Gravenhurst	\$ 2,701	Low
North Dumfries	\$ 2,711	Low
Minto	\$ 2,758	Low
Parry Sound	\$ 2,893	Low
North Middlesex	\$ 2,916	Low
Kincardine	\$ 3,003	Low
Brock	\$ 3,020	Mid
Mapleton	\$ 3,060	Mid
Wellesley	\$ 3,062	Mid
West Lincoln	\$ 3,140	Mid
St. Marys	\$ 3,162	Mid
Ingersoll	\$ 3,227	Mid
Central Elgin	\$ 3,242	Mid
Wainfleet	\$ 3,277	Mid
Guelph-Eramosa	\$ 3,550	High
Erin	\$ 3,924	High
Espanola	\$ 4,032	High
Average		\$ 2,870
Median		\$ 2,916

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

2016 Property Taxes		Ranking
Springwater	\$ 1,846	Low
Kingsville	\$ 1,992	Low
Prince Edward County	\$ 2,128	Low
Leamington	\$ 2,254	Low
Huntsville	\$ 2,523	Low
Woolwich	\$ 2,657	Low
Kenora	\$ 2,669	Low
Bracebridge	\$ 2,720	Low
Strathroy-Caradoc	\$ 2,738	Low
Tillsonburg	\$ 2,741	Low
Wilmot	\$ 2,749	Low
Port Colborne	\$ 3,003	Low
Pelham	\$ 3,026	Mid
Tecumseh	\$ 3,063	Mid
East Gwillimbury	\$ 3,087	Mid
Thorold	\$ 3,100	Mid
Brockville	\$ 3,205	Mid
Middlesex Centre	\$ 3,230	Mid
Centre Wellington	\$ 3,230	Mid
Collingwood	\$ 3,332	Mid
Niagara-on-the-Lake	\$ 3,387	High
Lincoln	\$ 3,453	High
Grimsby	\$ 3,575	High
Owen Sound	\$ 3,595	High
Scugog	\$ 3,639	High
Orangeville	\$ 4,175	High
King	\$ 4,892	High
Average		\$ 3,037
Median		\$ 3,063

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

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

2016 Property Taxes		Ranking
Norfolk	\$ 2,170	Low
Quinte West	\$ 2,547	Low
Brant	\$ 2,763	Low
Cornwall	\$ 2,781	Low
Sault Ste. Marie	\$ 2,846	Low
Sarnia	\$ 2,934	Low
Fort Erie	\$ 2,940	Low
St. Thomas	\$ 2,955	Low
Innisfil	\$ 3,048	Mid
Haldimand	\$ 3,112	Mid
Orillia	\$ 3,139	Mid
Niagara Falls	\$ 3,186	Mid
Georgina	\$ 3,280	Mid
Belleville	\$ 3,283	Mid
Clarington	\$ 3,288	Mid
Whitchurch-Stouffville	\$ 3,355	Mid
Stratford	\$ 3,370	Mid
Halton Hills	\$ 3,378	Mid
Welland	\$ 3,404	High
Peterborough	\$ 3,406	High
Caledon	\$ 3,507	High
North Bay	\$ 3,632	High
Newmarket	\$ 3,643	High
Aurora	\$ 3,738	High
Timmins	\$ 3,754	High
Pickering	\$ 4,737	High
Average		\$ 3,238
Median		\$ 3,281

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

2016 Property Taxes		Ranking
Toronto (East)	\$ 2,728	Low
Milton	\$ 2,982	Low
Chatham-Kent	\$ 3,039	Mid
Greater Sudbury	\$ 3,053	Mid
Windsor	\$ 3,092	Mid
Cambridge	\$ 3,171	Mid
Kitchener	\$ 3,213	Mid
London	\$ 3,254	Mid
Waterloo	\$ 3,345	Mid
Barrie	\$ 3,353	Mid
Guelph	\$ 3,363	Mid
Kingston	\$ 3,406	High
Toronto (West)	\$ 3,503	High
Burlington	\$ 3,573	High
Thunder Bay	\$ 3,606	High
St. Catharines	\$ 3,618	High
Richmond Hill	\$ 3,696	High
Oakville	\$ 3,754	High
Brampton	\$ 3,890	High
Hamilton	\$ 3,898	High
Ottawa	\$ 3,920	High
Toronto (North)	\$ 4,017	High
Whitby	\$ 4,041	High
Oshawa	\$ 4,123	High
Mississauga	\$ 4,277	High
Vaughan	\$ 4,490	High
Toronto (South)	\$ 4,903	High
Markham	\$ 5,305	High
Average		\$ 3,665
Median		\$ 3,590

Residential Comparisons - Detached Bungalow — by Location

2016 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2,128	Low
Quinte West	\$ 2,547	Low
Cornwall	\$ 2,781	Low
Brockville	\$ 3,205	Mid
Belleville	\$ 3,283	Mid
Kingston	\$ 3,406	High
Peterborough	\$ 3,406	High
Ottawa	\$ 3,920	High
Average	\$ 3,084	
Median	\$ 3,244	

2016 Property Taxes - Niagara/Hamilton		Ranking
Fort Erie	\$ 2,940	Low
Port Colborne	\$ 3,003	Low
Pelham	\$ 3,026	Mid
Thorold	\$ 3,100	Mid
West Lincoln	\$ 3,140	Mid
Niagara Falls	\$ 3,186	Mid
Wainfleet	\$ 3,277	Mid
Niagara-on-the-Lake	\$ 3,387	High
Welland	\$ 3,404	High
Lincoln	\$ 3,453	High
Grimsby	\$ 3,575	High
St. Catharines	\$ 3,618	High
Hamilton	\$ 3,898	High
Average	\$ 3,308	
Median	\$ 3,277	

2016 Property Taxes - GTA		Ranking
Toronto (East)	\$ 2,728	Low
Milton	\$ 2,982	Low
Brock	\$ 3,020	Mid
East Gwillimbury	\$ 3,087	Mid
Georgina	\$ 3,280	Mid
Clarington	\$ 3,288	Mid
Whitchurch-Stouffville	\$ 3,355	Mid
Halton Hills	\$ 3,378	Mid
Toronto (West)	\$ 3,503	High
Caledon	\$ 3,507	High
Burlington	\$ 3,573	High
Scugog	\$ 3,639	High
Newmarket	\$ 3,643	High
Richmond Hill	\$ 3,696	High
Aurora	\$ 3,738	High
Oakville	\$ 3,754	High
Brampton	\$ 3,890	High
Toronto (North)	\$ 4,017	High
Whitby	\$ 4,041	High
Oshawa	\$ 4,123	High
Mississauga	\$ 4,277	High
Vaughan	\$ 4,490	High
Pickering	\$ 4,737	High
King	\$ 4,892	High
Toronto (South)	\$ 4,903	High
Markham	\$ 5,305	High
Average	\$ 3,802	
Median	\$ 3,669	

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

2016 Property Taxes - North		Ranking
Greenstone	\$ 1,402	Low
Elliot Lake	\$ 2,603	Low
Kenora	\$ 2,669	Low
Sault Ste. Marie	\$ 2,846	Low
Parry Sound	\$ 2,893	Low
Greater Sudbury	\$ 3,053	Mid
Thunder Bay	\$ 3,606	High
North Bay	\$ 3,632	High
Timmins	\$ 3,754	High
Espanola	\$ 4,032	High
Average	\$ 3,049	
Median	\$ 2,973	

2016 Property Taxes - Simcoe/Duff/Musk.		Ranking
Springwater	\$ 1,846	Low
Huntsville	\$ 2,523	Low
Gravenhurst	\$ 2,701	Low
Bracebridge	\$ 2,720	Low
Innisfil	\$ 3,048	Mid
Orillia	\$ 3,139	Mid
Collingwood	\$ 3,332	Mid
Barrie	\$ 3,353	Mid
Orangeville	\$ 4,175	High
Average	\$ 2,982	
Median	\$ 3,048	

2016 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 1,975	Low
Kingsville	\$ 1,992	Low
Grey Highlands	\$ 2,056	Low
Norfolk	\$ 2,170	Low
Leamington	\$ 2,254	Low
The Blue Mountains	\$ 2,342	Low
Saugeen Shores	\$ 2,414	Low
Wellington North	\$ 2,611	Low
Woolwich	\$ 2,657	Low
Meaford	\$ 2,673	Low
North Dumfries	\$ 2,711	Low
Strathroy-Caradoc	\$ 2,738	Low
Tillsonburg	\$ 2,741	Low
Wilmot	\$ 2,749	Low
Minto	\$ 2,758	Low
Brant	\$ 2,763	Low
North Middlesex	\$ 2,916	Low
Sarnia	\$ 2,934	Low
St. Thomas	\$ 2,955	Low
Kincardine	\$ 3,003	Low
Chatham-Kent	\$ 3,039	Mid
Mapleton	\$ 3,060	Mid
Wellesley	\$ 3,062	Mid
Tecumseh	\$ 3,063	Mid
Windsor	\$ 3,092	Mid
Haldimand	\$ 3,112	Mid
St. Marys	\$ 3,162	Mid
Cambridge	\$ 3,171	Mid
Kitchener	\$ 3,213	Mid
Ingersoll	\$ 3,227	Mid
Middlesex Centre	\$ 3,230	Mid
Centre Wellington	\$ 3,230	Mid
Central Elgin	\$ 3,242	Mid
London	\$ 3,254	Mid
Waterloo	\$ 3,345	Mid
Guelph	\$ 3,363	Mid
Stratford	\$ 3,370	Mid
Guelph-Eramosa	\$ 3,550	High
Owen Sound	\$ 3,595	High
Erin	\$ 3,924	High
Average	\$ 2,918	
Median	\$ 3,021	

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

2016 Property Taxes		Ranking
Springwater	\$ 2,522	Low
Greenstone	\$ 2,627	Low
Grey Highlands	\$ 2,671	Low
Lambton Shores	\$ 3,046	Low
Niagara-on-the-Lake	\$ 3,148	Low
North Dumfries	\$ 3,454	Low
Toronto (East)	\$ 3,459	Low
Woolwich	\$ 3,512	Low
Strathroy-Caradoc	\$ 3,521	Low
Kingsville	\$ 3,571	Low
Milton	\$ 3,601	Low
Wilmot	\$ 3,627	Low
Innisfil	\$ 3,658	Low
Wellesley	\$ 3,662	Low
Norfolk	\$ 3,672	Low
Huntsville	\$ 3,681	Low
Tecumseh	\$ 3,704	Low
Tillsonburg	\$ 3,713	Low
Mapleton	\$ 3,734	Low
Minto	\$ 3,746	Low
Wellington North	\$ 3,757	Low
East Gwillimbury	\$ 3,761	Low
Middlesex Centre	\$ 3,896	Low
North Middlesex	\$ 3,937	Low
The Blue Mountains	\$ 3,939	Low
Brant	\$ 3,948	Low
Saugeen Shores	\$ 3,955	Low
Georgina	\$ 3,995	Low
Quinte West	\$ 3,998	Low
Collingwood	\$ 4,027	Low
Kincardine	\$ 4,046	Low
Orillia	\$ 4,083	Low
West Lincoln	\$ 4,083	Low
Haldimand	\$ 4,134	Low

2016 Property Taxes		Ranking
Caledon	\$ 4,176	Mid
Barrie	\$ 4,207	Mid
Gravenhurst	\$ 4,226	Mid
Bracebridge	\$ 4,233	Mid
Lincoln	\$ 4,245	Mid
Pelham	\$ 4,259	Mid
Cambridge	\$ 4,269	Mid
Clarington	\$ 4,295	Mid
London	\$ 4,326	Mid
Espanola	\$ 4,337	Mid
Ingersoll	\$ 4,353	Mid
Centre Wellington	\$ 4,377	Mid
Kenora	\$ 4,380	Mid
Burlington	\$ 4,401	Mid
Fort Erie	\$ 4,418	Mid
Scugog	\$ 4,428	Mid
Niagara Falls	\$ 4,429	Mid
Halton Hills	\$ 4,429	Mid
King	\$ 4,462	Mid
Guelph-Eramosa	\$ 4,470	Mid
St. Thomas	\$ 4,483	Mid
Sarnia	\$ 4,505	Mid
Ottawa	\$ 4,528	Mid
Chatham-Kent	\$ 4,572	Mid
Peterborough	\$ 4,593	Mid
Grimsby	\$ 4,598	Mid
Waterloo	\$ 4,605	Mid
Kitchener	\$ 4,607	Mid
Brock	\$ 4,609	Mid
Newmarket	\$ 4,622	Mid
Aurora	\$ 4,660	Mid
Brampton	\$ 4,660	Mid
Cornwall	\$ 4,674	Mid
Oakville	\$ 4,676	Mid

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

2016 Property Taxes		Ranking
Central Elgin	\$ 4,698	High
Toronto (West)	\$ 4,712	High
Markham	\$ 4,716	High
Kingston	\$ 4,727	High
Meaford	\$ 4,755	High
Brockville	\$ 4,766	High
St. Catharines	\$ 4,783	High
North Bay	\$ 4,799	High
Vaughan	\$ 4,821	High
Richmond Hill	\$ 4,833	High
Guelph	\$ 4,836	High
Thorold	\$ 4,854	High
Greater Sudbury	\$ 4,857	High
Hamilton	\$ 4,858	High
Welland	\$ 4,881	High
Sault Ste. Marie	\$ 4,895	High
Whitby	\$ 4,917	High
Belleville	\$ 4,975	High
Erin	\$ 4,984	High
Oshawa	\$ 5,037	High
Toronto (North)	\$ 5,061	High
Mississauga	\$ 5,074	High
St. Marys	\$ 5,078	High
Parry Sound	\$ 5,113	High
Owen Sound	\$ 5,260	High
Orangeville	\$ 5,275	High
Leamington	\$ 5,276	High
Stratford	\$ 5,324	High
Windsor	\$ 5,340	High
Pickering	\$ 5,380	High
Port Colborne	\$ 5,495	High
Thunder Bay	\$ 5,725	High
Timmins	\$ 6,259	High
Toronto (South)	\$ 6,967	High
Average	\$ 4,395	
Median	\$ 4,429	

Residential Comparisons - 2 Storey Home—by Population Group

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

2016 Property Taxes		Ranking
Greenstone	\$ 2,627	Low
Grey Highlands	\$ 2,671	Low
Lambton Shores	\$ 3,046	Low
North Dumfries	\$ 3,454	Low
Wellesley	\$ 3,662	Low
Mapleton	\$ 3,734	Low
Minto	\$ 3,746	Low
Wellington North	\$ 3,757	Low
North Middlesex	\$ 3,937	Low
The Blue Mountains	\$ 3,939	Low
Saugeen Shores	\$ 3,955	Low
Kincardine	\$ 4,046	Low
West Lincoln	\$ 4,083	Low
Gravenhurst	\$ 4,226	Mid
Espanola	\$ 4,337	Mid
Ingersoll	\$ 4,353	Mid
Guelph-Eramosa	\$ 4,470	Mid
Brock	\$ 4,609	Mid
Central Elgin	\$ 4,698	High
Meaford	\$ 4,755	High
Erin	\$ 4,984	High
St. Marys	\$ 5,078	High
Parry Sound	\$ 5,113	High
Average	\$ 4,056	
Median	\$ 4,046	

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

2016 Property Taxes		Ranking
Springwater	\$ 2,522	Low
Niagara-on-the-Lake	\$ 3,148	Low
Woolwich	\$ 3,512	Low
Strathroy-Caradoc	\$ 3,521	Low
Kingsville	\$ 3,571	Low
Wilmot	\$ 3,627	Low
Huntsville	\$ 3,681	Low
Tecumseh	\$ 3,704	Low
Tillsonburg	\$ 3,713	Low
East Gwillimbury	\$ 3,761	Low
Middlesex Centre	\$ 3,896	Low
Collingwood	\$ 4,027	Low
Bracebridge	\$ 4,233	Mid
Lincoln	\$ 4,245	Mid
Pelham	\$ 4,259	Mid
Centre Wellington	\$ 4,377	Mid
Kenora	\$ 4,380	Mid
Scugog	\$ 4,428	Mid
King	\$ 4,462	Mid
Grimsby	\$ 4,598	Mid
Brockville	\$ 4,766	High
Thorold	\$ 4,854	High
Owen Sound	\$ 5,260	High
Orangeville	\$ 5,275	High
Leamington	\$ 5,276	High
Port Colborne	\$ 5,495	High
Average	\$ 4,177	
Median	\$ 4,239	

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

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

2016 Property Taxes		Ranking
Innisfil	\$ 3,658	Low
Norfolk	\$ 3,672	Low
Brant	\$ 3,948	Low
Georgina	\$ 3,995	Low
Quinte West	\$ 3,998	Low
Orillia	\$ 4,083	Low
Haldimand	\$ 4,134	Low
Caledon	\$ 4,176	Mid
Clarington	\$ 4,295	Mid
Fort Erie	\$ 4,418	Mid
Niagara Falls	\$ 4,429	Mid
Halton Hills	\$ 4,429	Mid
St. Thomas	\$ 4,483	Mid
Sarnia	\$ 4,505	Mid
Peterborough	\$ 4,593	Mid
Newmarket	\$ 4,622	Mid
Aurora	\$ 4,660	Mid
Cornwall	\$ 4,674	Mid
North Bay	\$ 4,799	High
Welland	\$ 4,881	High
Sault Ste. Marie	\$ 4,895	High
Belleville	\$ 4,975	High
Stratford	\$ 5,324	High
Pickering	\$ 5,380	High
Timmins	\$ 6,259	High
Average	\$ 4,531	
Median	\$ 4,483	

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

2016 Property Taxes		Ranking
Toronto (East)	\$ 3,459	Low
Milton	\$ 3,601	Low
Barrie	\$ 4,207	Mid
Cambridge	\$ 4,269	Mid
London	\$ 4,326	Mid
Burlington	\$ 4,401	Mid
Ottawa	\$ 4,528	Mid
Chatham-Kent	\$ 4,572	Mid
Waterloo	\$ 4,605	Mid
Kitchener	\$ 4,607	Mid
Brampton	\$ 4,660	Mid
Oakville	\$ 4,676	Mid
Toronto (West)	\$ 4,712	High
Markham	\$ 4,716	High
Kingston	\$ 4,727	High
St. Catharines	\$ 4,783	High
Vaughan	\$ 4,821	High
Richmond Hill	\$ 4,833	High
Guelph	\$ 4,836	High
Greater Sudbury	\$ 4,857	High
Hamilton	\$ 4,858	High
Whitby	\$ 4,917	High
Oshawa	\$ 5,037	High
Toronto (North)	\$ 5,061	High
Mississauga	\$ 5,074	High
Windsor	\$ 5,340	High
Thunder Bay	\$ 5,725	High
Toronto (South)	\$ 6,967	High
Average	\$ 4,756	
Median	\$ 4,722	

Residential Comparisons - 2 Storey Home—by Location

2016 Property Taxes - Eastern		Ranking
Quinte West	\$ 3,998	Low
Ottawa	\$ 4,528	Mid
Peterborough	\$ 4,593	Mid
Cornwall	\$ 4,674	Mid
Kingston	\$ 4,727	High
Brockville	\$ 4,766	High
Belleville	\$ 4,975	High
Average	\$ 4,609	
Median	\$ 4,674	

2016 Property Taxes - Niagara/Hamilton		Ranking
Niagara-on-the-Lake	\$ 3,148	Low
West Lincoln	\$ 4,083	Low
Lincoln	\$ 4,245	Mid
Pelham	\$ 4,259	Mid
Fort Erie	\$ 4,418	Mid
Niagara Falls	\$ 4,429	Mid
Grimsby	\$ 4,598	Mid
St. Catharines	\$ 4,783	High
Thorold	\$ 4,854	High
Hamilton	\$ 4,858	High
Welland	\$ 4,881	High
Port Colborne	\$ 5,495	High
Average	\$ 4,504	
Median	\$ 4,513	

2016 Property Taxes - GTA		Ranking
Toronto (East)	\$ 3,459	Low
Milton	\$ 3,601	Low
East Gwillimbury	\$ 3,761	Low
Georgina	\$ 3,995	Low
Caledon	\$ 4,176	Mid
Clarington	\$ 4,295	Mid
Burlington	\$ 4,401	Mid
Scugog	\$ 4,428	Mid
Halton Hills	\$ 4,429	Mid
King	\$ 4,462	Mid
Brock	\$ 4,609	Mid
Newmarket	\$ 4,622	Mid
Aurora	\$ 4,660	Mid
Brampton	\$ 4,660	Mid
Oakville	\$ 4,676	Mid
Toronto (West)	\$ 4,712	High
Markham	\$ 4,716	High
Vaughan	\$ 4,821	High
Richmond Hill	\$ 4,833	High
Whitby	\$ 4,917	High
Oshawa	\$ 5,037	High
Toronto (North)	\$ 5,061	High
Mississauga	\$ 5,074	High
Pickering	\$ 5,380	High
Toronto (South)	\$ 6,967	High
Average	\$ 4,630	
Median	\$ 4,660	

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

2016 Property Taxes - North		Ranking
Greenstone	\$ 2,627	Low
Espanola	\$ 4,337	Mid
Kenora	\$ 4,380	Mid
North Bay	\$ 4,799	High
Greater Sudbury	\$ 4,857	High
Sault Ste. Marie	\$ 4,895	High
Parry Sound	\$ 5,113	High
Thunder Bay	\$ 5,725	High
Timmins	\$ 6,259	High
Average	\$ 4,777	
Median	\$ 4,857	

2016 Property Taxes - Simcoe/Musk. Duff.		Ranking
Springwater	\$ 2,522	Low
Innisfil	\$ 3,658	Low
Huntsville	\$ 3,681	Low
Collingwood	\$ 4,027	Low
Orillia	\$ 4,083	Low
Barrie	\$ 4,207	Mid
Gravenhurst	\$ 4,226	Mid
Bracebridge	\$ 4,233	Mid
Orangeville	\$ 5,275	High
Average	\$ 3,990	
Median	\$ 4,083	

2016 Property Taxes - Southwest		Ranking
Grey Highlands	\$ 2,671	Low
Lambton Shores	\$ 3,046	Low
North Dumfries	\$ 3,454	Low
Woolwich	\$ 3,512	Low
Strathroy-Caradoc	\$ 3,521	Low
Kingsville	\$ 3,571	Low
Wilmot	\$ 3,627	Low
Wellesley	\$ 3,662	Low
Norfolk	\$ 3,672	Low
Tecumseh	\$ 3,704	Low
Tillsonburg	\$ 3,713	Low
Mapleton	\$ 3,734	Low
Minto	\$ 3,746	Low
Wellington North	\$ 3,757	Low
Middlesex Centre	\$ 3,896	Low
North Middlesex	\$ 3,937	Low
The Blue Mountains	\$ 3,939	Low
Brant	\$ 3,948	Low
Saugeen Shores	\$ 3,955	Low
Kincardine	\$ 4,046	Low
Haldimand	\$ 4,134	Low
Cambridge	\$ 4,269	Mid
London	\$ 4,326	Mid
Ingersoll	\$ 4,353	Mid
Centre Wellington	\$ 4,377	Mid
Guelph-Eramosa	\$ 4,470	Mid
St. Thomas	\$ 4,483	Mid
Sarnia	\$ 4,505	Mid
Chatham-Kent	\$ 4,572	Mid
Waterloo	\$ 4,605	Mid
Kitchener	\$ 4,607	Mid
Central Elgin	\$ 4,698	High
Meaford	\$ 4,755	High
Guelph	\$ 4,836	High
Erin	\$ 4,984	High
St. Marys	\$ 5,078	High
Owen Sound	\$ 5,260	High
Leamington	\$ 5,276	High
Stratford	\$ 5,324	High
Windsor	\$ 5,340	High
Average	\$ 4,184	
Median	\$ 4,090	

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

2016 Property Taxes		Ranking
Springwater	\$ 4,372	Low
Saugeen Shores	\$ 4,389	Low
Milton	\$ 4,551	Low
Toronto (East)	\$ 4,734	Low
Norfolk	\$ 4,765	Low
Caledon	\$ 4,803	Low
Sault Ste. Marie	\$ 4,863	Low
Sarnia	\$ 4,953	Low
Innisfil	\$ 5,039	Low
Woolwich	\$ 5,059	Low
Orillia	\$ 5,121	Low
Brant	\$ 5,162	Low
Clarington	\$ 5,216	Low
Gravenhurst	\$ 5,254	Low
Niagara-on-the-Lake	\$ 5,257	Low
Prince Edward County	\$ 5,272	Low
Huntsville	\$ 5,319	Low
North Bay	\$ 5,320	Low
Grimsby	\$ 5,426	Low
Wellesley	\$ 5,439	Low
Niagara Falls	\$ 5,443	Low
Tecumseh	\$ 5,446	Low
Tillsonburg	\$ 5,478	Low
Kincardine	\$ 5,498	Low
Bracebridge	\$ 5,529	Low
Kingsville	\$ 5,601	Low
Ingersoll	\$ 5,662	Low
Barrie	\$ 5,677	Low

2016 Property Taxes		Ranking
Cambridge	\$ 5,683	Mid
Chatham-Kent	\$ 5,691	Mid
Kitchener	\$ 5,725	Mid
Georgina	\$ 5,756	Mid
Peterborough	\$ 5,758	Mid
Collingwood	\$ 5,799	Mid
Centre Wellington	\$ 5,806	Mid
Welland	\$ 5,831	Mid
Parry Sound	\$ 5,833	Mid
Quinte West	\$ 5,837	Mid
Pelham	\$ 5,843	Mid
Newmarket	\$ 5,876	Mid
North Dumfries	\$ 5,881	Mid
Greater Sudbury	\$ 5,897	Mid
Wilmot	\$ 5,902	Mid
Brampton	\$ 5,944	Mid
Leamington	\$ 5,947	Mid
Stratford	\$ 5,985	Mid
Aurora	\$ 6,007	Mid
Cornwall	\$ 6,021	Mid
Brockville	\$ 6,032	Mid
East Gwillimbury	\$ 6,035	Mid
Mississauga	\$ 6,077	Mid
Scugog	\$ 6,082	Mid
Burlington	\$ 6,083	Mid
Thorold	\$ 6,091	Mid

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

2016 Property Taxes		Ranking
Richmond Hill	\$ 6,116	High
Haldimand	\$ 6,179	High
Halton Hills	\$ 6,181	High
London	\$ 6,184	High
Kingston	\$ 6,220	High
St. Catharines	\$ 6,228	High
Whitby	\$ 6,237	High
Middlesex Centre	\$ 6,238	High
Oshawa	\$ 6,242	High
Vaughan	\$ 6,246	High
Hamilton	\$ 6,333	High
Guelph	\$ 6,391	High
Central Elgin	\$ 6,401	High
Oakville	\$ 6,411	High
Belleville	\$ 6,492	High
Windsor	\$ 6,577	High
St. Marys	\$ 6,603	High
Orangeville	\$ 6,606	High
Whitchurch-Stouffville	\$ 6,685	High
Markham	\$ 6,708	High
Waterloo	\$ 6,716	High
Pickering	\$ 6,796	High
Owen Sound	\$ 6,812	High
Toronto (West)	\$ 7,272	High
Toronto (North)	\$ 7,438	High
Thunder Bay	\$ 7,748	High
King	\$ 7,750	High
Ottawa	\$ 7,937	High
Timmins	\$ 9,424	High
Toronto (South)	\$ 12,621	High
Average	\$ 6,042	
Median	\$ 5,902	

Residential Comparisons - Senior Executive — by Population Group

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

2016 Property Taxes		Ranking
Saugeen Shores	\$ 4,389	Low
Gravenhurst	\$ 5,254	Low
Wellesley	\$ 5,439	Low
Kincardine	\$ 5,498	Low
Ingersoll	\$ 5,662	Low
Parry Sound	\$ 5,833	Mid
North Dumfries	\$ 5,881	Mid
Central Elgin	\$ 6,401	High
St. Marys	\$ 6,603	High
Average	\$ 5,662	
Median	\$ 5,662	

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

2016 Property Taxes		Ranking
Springwater	\$ 4,372	Low
Woolwich	\$ 5,059	Low
Niagara-on-the-Lake	\$ 5,257	Low
Prince Edward County	\$ 5,272	Low
Huntsville	\$ 5,319	Low
Grimsby	\$ 5,426	Low
Tecumseh	\$ 5,446	Low
Tillsonburg	\$ 5,478	Low
Bracebridge	\$ 5,529	Low
Kingsville	\$ 5,601	Low
Collingwood	\$ 5,799	Mid
Centre Wellington	\$ 5,806	Mid
Pelham	\$ 5,843	Mid
Wilmot	\$ 5,902	Mid
Leamington	\$ 5,947	Mid
Brockville	\$ 6,032	Mid
East Gwillimbury	\$ 6,035	Mid
Scugog	\$ 6,082	Mid
Thorold	\$ 6,091	Mid
Middlesex Centre	\$ 6,238	High
Orangeville	\$ 6,606	High
Owen Sound	\$ 6,812	High
King	\$ 7,750	High
Average	\$ 5,813	
Median	\$ 5,806	

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

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

2016 Property Taxes		Ranking
Norfolk	\$ 4,765	Low
Caledon	\$ 4,803	Low
Sault Ste. Marie	\$ 4,863	Low
Sarnia	\$ 4,953	Low
Innisfil	\$ 5,039	Low
Orillia	\$ 5,121	Low
Brant	\$ 5,162	Low
Clarington	\$ 5,216	Low
North Bay	\$ 5,320	Low
Niagara Falls	\$ 5,443	Low
Georgina	\$ 5,756	Mid
Peterborough	\$ 5,758	Mid
Welland	\$ 5,831	Mid
Quinte West	\$ 5,837	Mid
Newmarket	\$ 5,876	Mid
Stratford	\$ 5,985	Mid
Aurora	\$ 6,007	Mid
Cornwall	\$ 6,021	Mid
Haldimand	\$ 6,179	High
Halton Hills	\$ 6,181	High
Belleville	\$ 6,492	High
Whitchurch-Stouffville	\$ 6,685	High
Pickering	\$ 6,796	High
Timmins	\$ 9,424	High
Average		\$ 5,813
Median		\$ 5,794

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

2016 Property Taxes		Ranking
Milton	\$ 4,551	Low
Toronto (East)	\$ 4,734	Low
Barrie	\$ 5,677	Low
Cambridge	\$ 5,683	Mid
Chatham-Kent	\$ 5,691	Mid
Kitchener	\$ 5,725	Mid
Greater Sudbury	\$ 5,897	Mid
Brampton	\$ 5,944	Mid
Mississauga	\$ 6,077	Mid
Burlington	\$ 6,083	Mid
Richmond Hill	\$ 6,116	High
London	\$ 6,184	High
Kingston	\$ 6,220	High
St. Catharines	\$ 6,228	High
Whitby	\$ 6,237	High
Oshawa	\$ 6,242	High
Vaughan	\$ 6,246	High
Hamilton	\$ 6,333	High
Guelph	\$ 6,391	High
Oakville	\$ 6,411	High
Windsor	\$ 6,577	High
Markham	\$ 6,708	High
Waterloo	\$ 6,716	High
Toronto (West)	\$ 7,272	High
Toronto (North)	\$ 7,438	High
Thunder Bay	\$ 7,748	High
Ottawa	\$ 7,937	High
Toronto (South)	\$ 12,621	High
Average		\$ 6,489
Median		\$ 6,233

Residential Comparisons - Senior Executive — by Location

2016 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 5,272	Low
Peterborough	\$ 5,758	Mid
Quinte West	\$ 5,837	Mid
Cornwall	\$ 6,021	Mid
Brockville	\$ 6,032	Mid
Kingston	\$ 6,220	High
Belleville	\$ 6,492	High
Ottawa	\$ 7,937	High
Average		\$ 6,196
Median		\$ 6,026

2016 Property Taxes - Niagara/Hamilton		Ranking
Niagara-on-the-Lake	\$ 5,257	Low
Grimsby	\$ 5,426	Low
Niagara Falls	\$ 5,443	Low
Welland	\$ 5,831	Mid
Pelham	\$ 5,843	Mid
Thorold	\$ 6,091	Mid
St. Catharines	\$ 6,228	High
Hamilton	\$ 6,333	High
Average		\$ 5,807
Median		\$ 5,837

2016 Property Taxes - GTA		Ranking
Milton	\$ 4,551	Low
Toronto (East)	\$ 4,734	Low
Caledon	\$ 4,803	Low
Clarington	\$ 5,216	Low
Georgina	\$ 5,756	Mid
Newmarket	\$ 5,876	Mid
Brampton	\$ 5,944	Mid
Aurora	\$ 6,007	Mid
East Gwillimbury	\$ 6,035	Mid
Mississauga	\$ 6,077	Mid
Scugog	\$ 6,082	Mid
Burlington	\$ 6,083	Mid
Richmond Hill	\$ 6,116	High
Halton Hills	\$ 6,181	High
Whitby	\$ 6,237	High
Oshawa	\$ 6,242	High
Vaughan	\$ 6,246	High
Oakville	\$ 6,411	High
Whitchurch-Stouffville	\$ 6,685	High
Markham	\$ 6,708	High
Pickering	\$ 6,796	High
Toronto (West)	\$ 7,272	High
Toronto (North)	\$ 7,438	High
King	\$ 7,750	High
Toronto (South)	\$ 12,621	High
Average		\$ 6,395
Median		\$ 6,116

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

2016 Property Taxes - North		Ranking
Sault Ste. Marie	\$ 4,863	Low
North Bay	\$ 5,320	Low
Parry Sound	\$ 5,833	Mid
Greater Sudbury	\$ 5,897	Mid
Thunder Bay	\$ 7,748	High
Timmins	\$ 9,424	High
Average		\$ 6,514
Median		\$ 5,865

2016 Property Taxes - Simcoe/Musk/Duff.		Ranking
Springwater	\$ 4,372	Low
Innisfil	\$ 5,039	Low
Orillia	\$ 5,121	Low
Gravenhurst	\$ 5,254	Low
Huntsville	\$ 5,319	Low
Bracebridge	\$ 5,529	Low
Barrie	\$ 5,677	Low
Collingwood	\$ 5,799	Mid
Orangeville	\$ 6,606	High
Average		\$ 5,413
Median		\$ 5,319

2016 Property Taxes - Southwest		Ranking
Saugeen Shores	\$ 4,389	Low
Norfolk	\$ 4,765	Low
Sarnia	\$ 4,953	Low
Woolwich	\$ 5,059	Low
Brant	\$ 5,162	Low
Wellesley	\$ 5,439	Low
Tecumseh	\$ 5,446	Low
Tillsonburg	\$ 5,478	Low
Kincardine	\$ 5,498	Low
Kingsville	\$ 5,601	Low
Ingersoll	\$ 5,662	Low
Cambridge	\$ 5,683	Mid
Chatham-Kent	\$ 5,691	Mid
Kitchener	\$ 5,725	Mid
Centre Wellington	\$ 5,806	Mid
North Dumfries	\$ 5,881	Mid
Wilmot	\$ 5,902	Mid
Leamington	\$ 5,947	Mid
Stratford	\$ 5,985	Mid
Haldimand	\$ 6,179	High
London	\$ 6,184	High
Middlesex Centre	\$ 6,238	High
Guelph	\$ 6,391	High
Central Elgin	\$ 6,401	High
Windsor	\$ 6,577	High
St. Marys	\$ 6,603	High
Waterloo	\$ 6,716	High
Owen Sound	\$ 6,812	High
Average		\$ 5,792
Median		\$ 5,765

Residential Comparisons - Summary

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

Multi-Residential Comparisons



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

	2016 Property Taxes	Ranking
The Blue Mountains	\$ 535	Low
Saugeen Shores	\$ 642	Low
Huntsville	\$ 674	Low
Springwater	\$ 774	Low
Prince Edward County	\$ 787	Low
East Gwillimbury	\$ 833	Low
King	\$ 840	Low
Elliot Lake	\$ 885	Low
Newmarket	\$ 887	Low
Richmond Hill	\$ 897	Low
Kenora	\$ 901	Low
Sault Ste. Marie	\$ 936	Low
Greenstone	\$ 940	Low
Bracebridge	\$ 964	Low
Aurora	\$ 985	Low
Strathroy-Caradoc	\$ 993	Low
Tecumseh	\$ 999	Low
Brant	\$ 1,003	Low
Norfolk	\$ 1,016	Low
Innisfil	\$ 1,017	Low
North Dumfries	\$ 1,038	Low
Espanola	\$ 1,040	Low
Kingsville	\$ 1,064	Low
Mapleton	\$ 1,109	Low
Caledon	\$ 1,160	Low
Georgina	\$ 1,165	Low
North Middlesex	\$ 1,176	Low
Meaford	\$ 1,182	Low
Barrie	\$ 1,211	Low
Wellington North	\$ 1,232	Low

	2016 Property Taxes	Ranking
Windsor	\$ 1,237	Mid
Centre Wellington	\$ 1,260	Mid
Collingwood	\$ 1,267	Mid
Lambton Shores	\$ 1,282	Mid
Brockville	\$ 1,286	Mid
West Lincoln	\$ 1,319	Mid
Wellesley	\$ 1,334	Mid
Brock	\$ 1,362	Mid
Mississauga	\$ 1,366	Mid
Woolwich	\$ 1,371	Mid
Haldimand	\$ 1,402	Mid
Parry Sound	\$ 1,410	Mid
Orillia	\$ 1,410	Mid
Guelph-Eramosa	\$ 1,412	Mid
Greater Sudbury	\$ 1,446	Mid
Wilmot	\$ 1,472	Mid
Erin	\$ 1,482	Mid
Kitchener	\$ 1,489	Mid
St. Marys	\$ 1,505	Mid
Ottawa	\$ 1,530	Mid
Wainfleet	\$ 1,557	Mid
Minto	\$ 1,562	Mid
North Bay	\$ 1,568	Mid
Timmins	\$ 1,577	Mid
Pickering	\$ 1,593	Mid
Quinte West	\$ 1,597	Mid
Niagara Falls	\$ 1,597	Mid
Guelph	\$ 1,603	Mid
Brampton	\$ 1,612	Mid
Clarington	\$ 1,623	Mid
Lincoln	\$ 1,625	Mid

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

	2016 Property Taxes	Ranking
Fort Erie	\$ 1,632	High
Grimsby	\$ 1,642	High
Tillsonburg	\$ 1,673	High
St. Thomas	\$ 1,687	High
Kingston	\$ 1,721	High
Cambridge	\$ 1,722	High
Milton	\$ 1,725	High
Waterloo	\$ 1,728	High
Chatham-Kent	\$ 1,756	High
Whitby	\$ 1,780	High
Halton Hills	\$ 1,790	High
Burlington	\$ 1,800	High
Stratford	\$ 1,810	High
Pelham	\$ 1,817	High
London	\$ 1,848	High
Welland	\$ 1,874	High
Cornwall	\$ 1,907	High
Thunder Bay	\$ 1,916	High
Port Colborne	\$ 1,933	High
Sarnia	\$ 1,947	High
Hamilton	\$ 1,955	High
Thorold	\$ 2,030	High
Oakville	\$ 2,036	High
Owen Sound	\$ 2,053	High
Peterborough	\$ 2,082	High
Oshawa	\$ 2,117	High
St. Catharines	\$ 2,129	High
Belleville	\$ 2,240	High
Ingersoll	\$ 2,403	High
Orangeville	\$ 2,698	High
Average	\$ 1,445	
Median	\$ 1,472	

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

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

2016 Property Taxes		Ranking
The Blue Mountains	\$ 535	Low
Saugeen Shores	\$ 642	Low
Elliot Lake	\$ 885	Low
Greenstone	\$ 940	Low
North Dumfries	\$ 1,038	Low
Espanola	\$ 1,040	Low
Mapleton	\$ 1,109	Low
North Middlesex	\$ 1,176	Low
Meaford	\$ 1,182	Low
Wellington North	\$ 1,232	Low
Lambton Shores	\$ 1,282	Mid
West Lincoln	\$ 1,319	Mid
Wellesley	\$ 1,334	Mid
Brock	\$ 1,362	Mid
Parry Sound	\$ 1,410	Mid
Guelph-Eramosa	\$ 1,412	Mid
Erin	\$ 1,482	Mid
St. Marys	\$ 1,505	Mid
Wainfleet	\$ 1,557	Mid
Minto	\$ 1,562	Mid
Ingersoll	\$ 2,403	High
Average	\$ 1,257	
Median	\$ 1,282	

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

2016 Property Taxes		Ranking
Huntsville	\$ 674	Low
Springwater	\$ 774	Low
Prince Edward County	\$ 787	Low
East Gwillimbury	\$ 833	Low
King	\$ 840	Low
Kenora	\$ 901	Low
Bracebridge	\$ 964	Low
Strathroy-Caradoc	\$ 993	Low
Tecumseh	\$ 999	Low
Kingsville	\$ 1,064	Low
Centre Wellington	\$ 1,260	Mid
Collingwood	\$ 1,267	Mid
Brockville	\$ 1,286	Mid
Woolwich	\$ 1,371	Mid
Wilmot	\$ 1,472	Mid
Lincoln	\$ 1,625	Mid
Grimsby	\$ 1,642	High
Tillsonburg	\$ 1,673	High
Pelham	\$ 1,817	High
Port Colborne	\$ 1,933	High
Thorold	\$ 2,030	High
Owen Sound	\$ 2,053	High
Orangeville	\$ 2,698	High
Average	\$ 1,346	
Median	\$ 1,267	

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

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

2016 Property Taxes		Ranking
Newmarket	\$ 887	Low
Sault Ste. Marie	\$ 936	Low
Aurora	\$ 985	Low
Brant	\$ 1,003	Low
Norfolk	\$ 1,016	Low
Innisfil	\$ 1,017	Low
Caledon	\$ 1,160	Low
Georgina	\$ 1,165	Low
Haldimand	\$ 1,402	Mid
Orillia	\$ 1,410	Mid
North Bay	\$ 1,568	Mid
Timmins	\$ 1,577	Mid
Pickering	\$ 1,593	Mid
Quinte West	\$ 1,597	Mid
Niagara Falls	\$ 1,597	Mid
Clarington	\$ 1,623	Mid
Fort Erie	\$ 1,632	High
St. Thomas	\$ 1,687	High
Halton Hills	\$ 1,790	High
Stratford	\$ 1,810	High
Welland	\$ 1,874	High
Cornwall	\$ 1,907	High
Sarnia	\$ 1,947	High
Peterborough	\$ 2,082	High
Belleville	\$ 2,240	High
Average		\$ 1,500
Median		\$ 1,593

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

2016 Property Taxes		Ranking
Richmond Hill	\$ 897	Low
Barrie	\$ 1,211	Low
Windsor	\$ 1,237	Mid
Mississauga	\$ 1,366	Mid
Greater Sudbury	\$ 1,446	Mid
Kitchener	\$ 1,489	Mid
Ottawa	\$ 1,530	Mid
Guelph	\$ 1,603	Mid
Brampton	\$ 1,612	Mid
Kingston	\$ 1,721	High
Cambridge	\$ 1,722	High
Milton	\$ 1,725	High
Waterloo	\$ 1,728	High
Chatham-Kent	\$ 1,756	High
Whitby	\$ 1,780	High
Burlington	\$ 1,800	High
London	\$ 1,848	High
Thunder Bay	\$ 1,916	High
Hamilton	\$ 1,955	High
Oakville	\$ 2,036	High
St. Catharines	\$ 2,129	High
Oshawa	\$ 2,117	High
Average		\$ 1,665
Median		\$ 1,724

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

2016 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 787	Low
Brockville	\$ 1,286	Mid
Ottawa	\$ 1,530	Mid
Quinte West	\$ 1,597	Mid
Kingston	\$ 1,721	High
Cornwall	\$ 1,907	High
Peterborough	\$ 2,082	High
Belleville	\$ 2,240	High
Average	\$ 1,644	
Median	\$ 1,659	

2016 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	\$ 1,319	Mid
Wainfleet	\$ 1,557	Mid
Niagara Falls	\$ 1,597	Mid
Lincoln	\$ 1,625	Mid
Fort Erie	\$ 1,632	High
Grimsby	\$ 1,642	High
Pelham	\$ 1,817	High
Welland	\$ 1,874	High
Port Colborne	\$ 1,933	High
Hamilton	\$ 1,955	High
Thorold	\$ 2,030	High
St. Catharines	\$ 2,129	High
Average	\$ 1,759	
Median	\$ 1,729	

2016 Property Taxes - GTA		Ranking
East Gwillimbury	\$ 833	Low
King	\$ 840	Low
Newmarket	\$ 887	Low
Richmond Hill	\$ 897	Low
Aurora	\$ 985	Low
Caledon	\$ 1,160	Low
Georgina	\$ 1,165	Low
Brock	\$ 1,362	Mid
Mississauga	\$ 1,366	Mid
Pickering	\$ 1,593	Mid
Brampton	\$ 1,612	Mid
Clarington	\$ 1,623	Mid
Milton	\$ 1,725	High
Whitby	\$ 1,780	High
Halton Hills	\$ 1,790	High
Burlington	\$ 1,800	High
Oakville	\$ 2,036	High
Oshawa	\$ 2,117	High
Average	\$ 1,421	
Median	\$ 1,480	

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

2016 Property Taxes - North		Ranking
Elliot Lake	\$ 885	Low
Kenora	\$ 901	Low
Sault Ste. Marie	\$ 936	Low
Greenstone	\$ 940	Low
Espanola	\$ 1,040	Low
Parry Sound	\$ 1,410	Mid
Greater Sudbury	\$ 1,446	Mid
North Bay	\$ 1,568	Mid
Timmins	\$ 1,577	Mid
Thunder Bay	\$ 1,916	High
Average	\$ 1,262	
Median	\$ 1,225	

2016 Property Taxes - Simcoe/Duff/Musk.		Ranking
Huntsville	\$ 674	Low
Springwater	\$ 774	Low
Bracebridge	\$ 964	Low
Innisfil	\$ 1,017	Low
Barrie	\$ 1,211	Low
Collingwood	\$ 1,267	Mid
Orillia	\$ 1,410	Mid
Orangeville	\$ 2,698	High
Average	\$ 1,252	
Median	\$ 1,114	

2016 Property Taxes - Southwest		Ranking
The Blue Mountains	\$ 535	Low
Saugeen Shores	\$ 642	Low
Strathroy-Caradoc	\$ 993	Low
Tecumseh	\$ 999	Low
Brant	\$ 1,003	Low
Norfolk	\$ 1,016	Low
North Dumfries	\$ 1,038	Low
Kingsville	\$ 1,064	Low
Mapleton	\$ 1,109	Low
North Middlesex	\$ 1,176	Low
Meaford	\$ 1,182	Low
Wellington North	\$ 1,232	Low
Windsor	\$ 1,237	Mid
Centre Wellington	\$ 1,260	Mid
Lambton Shores	\$ 1,282	Mid
Wellesley	\$ 1,334	Mid
Woolwich	\$ 1,371	Mid
Haldimand	\$ 1,402	Mid
Guelph-Eramosa	\$ 1,412	Mid
Wilmot	\$ 1,472	Mid
Erin	\$ 1,482	Mid
Kitchener	\$ 1,489	Mid
St. Marys	\$ 1,505	Mid
Minto	\$ 1,562	Mid
Guelph	\$ 1,603	Mid
Tillsonburg	\$ 1,673	High
St. Thomas	\$ 1,687	High
Cambridge	\$ 1,722	High
Waterloo	\$ 1,728	High
Chatham-Kent	\$ 1,756	High
Stratford	\$ 1,810	High
London	\$ 1,848	High
Sarnia	\$ 1,947	High
Owen Sound	\$ 2,053	High
Ingersoll	\$ 2,403	High
Average	\$ 1,401	
Median	\$ 1,402	

Multi-Residential Comparisons - High-Rise Apartment

	2016 Property Taxes	Ranking
King	\$ 869	Low
Markham	\$ 903	Low
Vaughan	\$ 912	Low
Whitchurch-Stouffville	\$ 968	Low
Newmarket	\$ 970	Low
Richmond Hill	\$ 1,012	Low
Aurora	\$ 1,024	Low
Parry Sound	\$ 1,031	Low
Norfolk	\$ 1,050	Low
Sault Ste. Marie	\$ 1,117	Low
Georgina	\$ 1,123	Low
Timmins	\$ 1,280	Low
Pelham	\$ 1,290	Low
Lincoln	\$ 1,320	Low
Barrie	\$ 1,325	Low
Brockville	\$ 1,353	Low
Collingwood	\$ 1,389	Low
Centre Wellington	\$ 1,420	Low
Tecumseh	\$ 1,450	Low
Grimsby	\$ 1,497	Low
Mississauga	\$ 1,554	Low
North Bay	\$ 1,641	Mid
Quinte West	\$ 1,664	Mid
Clarington	\$ 1,690	Mid
London	\$ 1,694	Mid
Milton	\$ 1,695	Mid
Orillia	\$ 1,705	Mid
Windsor	\$ 1,707	Mid
Greater Sudbury	\$ 1,708	Mid
Halton Hills	\$ 1,722	Mid
Chatham-Kent	\$ 1,774	Mid
Kingston	\$ 1,803	Mid

	2016 Property Taxes	Ranking
Leamington	\$ 1,808	Mid
Ottawa	\$ 1,835	Mid
Niagara Falls	\$ 1,889	Mid
Thorold	\$ 1,894	Mid
Whitby	\$ 1,919	Mid
Waterloo	\$ 1,950	Mid
Guelph	\$ 1,968	Mid
Kitchener	\$ 1,987	Mid
Brampton	\$ 2,018	Mid
Tillsonburg	\$ 2,022	Mid
Cornwall	\$ 2,070	High
St. Catharines	\$ 2,079	High
Oshawa	\$ 2,081	High
Cambridge	\$ 2,097	High
Oakville	\$ 2,104	High
Hamilton	\$ 2,109	High
Burlington	\$ 2,121	High
Stratford	\$ 2,172	High
Fort Erie	\$ 2,195	High
Owen Sound	\$ 2,225	High
Ingersoll	\$ 2,299	High
Welland	\$ 2,323	High
Thunder Bay	\$ 2,359	High
Sarnia	\$ 2,368	High
Peterborough	\$ 2,374	High
Port Colborne	\$ 2,389	High
Pickering	\$ 2,416	High
St. Thomas	\$ 2,419	High
Belleville	\$ 2,531	High
Orangeville	\$ 3,151	High
Average	\$ 1,770	
Median	\$ 1,803	

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

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

2016 Property Taxes		Ranking
Parry Sound	\$ 1,031	Low
Ingersoll	\$ 2,299	High
Average	\$ 1,665	
Median	\$ 1,665	

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

2016 Property Taxes		Ranking
King	\$ 869	Low
Pelham	\$ 1,290	Low
Lincoln	\$ 1,320	Low
Brockville	\$ 1,353	Low
Collingwood	\$ 1,389	Low
Centre Wellington	\$ 1,420	Low
Tecumseh	\$ 1,450	Low
Grimsby	\$ 1,497	Low
Leamington	\$ 1,808	Mid
Thorold	\$ 1,894	Mid
Tillsonburg	\$ 2,022	Mid
Owen Sound	\$ 2,225	High
Port Colborne	\$ 2,389	High
Orangeville	\$ 3,151	High
Average	\$ 1,720	
Median	\$ 1,473	

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

2016 Property Taxes		Ranking
Whitchurch-Stouffville	\$ 968	Low
Newmarket	\$ 970	Low
Aurora	\$ 1,024	Low
Norfolk	\$ 1,050	Low
Sault Ste. Marie	\$ 1,117	Low
Georgina	\$ 1,123	Low
Timmins	\$ 1,280	Low
North Bay	\$ 1,641	Mid
Quinte West	\$ 1,664	Mid
Clarington	\$ 1,690	Mid
Orillia	\$ 1,705	Mid
Halton Hills	\$ 1,722	Mid
Niagara Falls	\$ 1,889	Mid
Cornwall	\$ 2,070	High
Stratford	\$ 2,172	High
Fort Erie	\$ 2,195	High
Welland	\$ 2,323	High
Sarnia	\$ 2,368	High
Peterborough	\$ 2,374	High
Pickering	\$ 2,416	High
St. Thomas	\$ 2,419	High
Belleville	\$ 2,531	High
Average	\$ 1,760	
Median	\$ 1,713	

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

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

2016 Property Taxes		Ranking
Markham	\$ 903	Low
Vaughan	\$ 912	Low
Richmond Hill	\$ 1,012	Low
Barrie	\$ 1,325	Low
Mississauga	\$ 1,554	Low
London	\$ 1,694	Mid
Milton	\$ 1,695	Mid
Windsor	\$ 1,707	Mid
Greater Sudbury	\$ 1,708	Mid
Chatham-Kent	\$ 1,774	Mid
Kingston	\$ 1,803	Mid
Ottawa	\$ 1,835	Mid
Whitby	\$ 1,919	Mid
Waterloo	\$ 1,950	Mid
Guelph	\$ 1,968	Mid
Kitchener	\$ 1,987	Mid
Brampton	\$ 2,018	Mid
St. Catharines	\$ 2,079	High
Oshawa	\$ 2,081	High
Cambridge	\$ 2,097	High
Oakville	\$ 2,104	High
Hamilton	\$ 2,109	High
Burlington	\$ 2,121	High
Thunder Bay	\$ 2,359	High
Average	\$ 1,780	
Median	\$ 1,877	

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

2016 Property Taxes - Eastern		Ranking
Brockville	\$ 1,353	Low
Quinte West	\$ 1,664	Mid
Kingston	\$ 1,803	Mid
Ottawa	\$ 1,835	Mid
Cornwall	\$ 2,070	High
Peterborough	\$ 2,374	High
Belleville	\$ 2,531	High
Average	\$ 1,947	
Median	\$ 1,835	

2016 Property Taxes - Niagara/Hamilton		Ranking
Pelham	\$ 1,290	Low
Lincoln	\$ 1,320	Low
Grimsby	\$ 1,497	Low
Niagara Falls	\$ 1,889	Mid
Thorold	\$ 1,894	Mid
St. Catharines	\$ 2,079	High
Hamilton	\$ 2,109	High
Fort Erie	\$ 2,195	High
Welland	\$ 2,323	High
Port Colborne	\$ 2,389	High
Average	\$ 1,899	
Median	\$ 1,986	

2016 Property Taxes - GTA		Ranking
King	\$ 869	Low
Markham	\$ 903	Low
Vaughan	\$ 912	Low
Whitchurch-Stouffville	\$ 968	Low
Newmarket	\$ 970	Low
Richmond Hill	\$ 1,012	Low
Aurora	\$ 1,024	Low
Georgina	\$ 1,123	Low
Mississauga	\$ 1,554	Low
Clarington	\$ 1,690	Mid
Milton	\$ 1,695	Mid
Halton Hills	\$ 1,722	Mid
Whitby	\$ 1,919	Mid
Brampton	\$ 2,018	Mid
Oshawa	\$ 2,081	High
Oakville	\$ 2,104	High
Burlington	\$ 2,121	High
Pickering	\$ 2,416	High
Average	\$ 1,506	
Median	\$ 1,622	

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

2016 Property Taxes - North		Ranking
Parry Sound	\$ 1,031	Low
Sault Ste. Marie	\$ 1,117	Low
Timmins	\$ 1,280	Low
North Bay	\$ 1,641	Mid
Greater Sudbury	\$ 1,708	Mid
Thunder Bay	\$ 2,359	High
Average	\$ 1,523	
Median	\$ 1,461	

2016 Property Taxes - Simcoe/Musk./Duff.		Ranking
Barrie	\$ 1,325	Low
Collingwood	\$ 1,389	Low
Orillia	\$ 1,705	Mid
Orangeville	\$ 3,151	High
Average	\$ 1,892	
Median	\$ 1,547	

2016 Property Taxes - Southwest		Ranking
Norfolk	\$ 1,050	Low
Centre Wellington	\$ 1,420	Low
Tecumseh	\$ 1,450	Low
London	\$ 1,694	Mid
Windsor	\$ 1,707	Mid
Chatham-Kent	\$ 1,774	Mid
Leamington	\$ 1,808	Mid
Waterloo	\$ 1,950	Mid
Guelph	\$ 1,968	Mid
Kitchener	\$ 1,987	Mid
Tillsonburg	\$ 2,022	Mid
Cambridge	\$ 2,097	High
Stratford	\$ 2,172	High
Owen Sound	\$ 2,225	High
Ingersoll	\$ 2,299	High
Sarnia	\$ 2,368	High
St. Thomas	\$ 2,419	High
Average	\$ 1,906	
Median	\$ 1,968	

Multi-Residential Comparisons - Summary

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

Commercial Comparisons



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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Centre Wellington	\$ 0.77	\$ 0.56	\$ 1.33	Low
Espanola	\$ 0.96	\$ 0.43	\$ 1.39	Low
Leamington	\$ 1.00	\$ 0.68	\$ 1.68	Low
Wellington North	\$ 1.10	\$ 0.65	\$ 1.75	Low
Welland	\$ 1.19	\$ 0.56	\$ 1.75	Low
Prince Edward County	\$ 1.07	\$ 0.77	\$ 1.85	Low
Norfolk	\$ 1.04	\$ 0.84	\$ 1.88	Low
Timmins	\$ 1.48	\$ 0.54	\$ 2.02	Low
Sarnia	\$ 1.22	\$ 0.81	\$ 2.03	Low
Windsor	\$ 1.59	\$ 0.57	\$ 2.17	Low
Quinte West	\$ 1.23	\$ 0.95	\$ 2.18	Low
Belleville	\$ 1.45	\$ 0.76	\$ 2.22	Low
Orillia	\$ 1.36	\$ 0.88	\$ 2.24	Low
Haldimand	\$ 1.36	\$ 0.96	\$ 2.33	Low
London	\$ 1.48	\$ 0.90	\$ 2.38	Low
Milton	\$ 1.15	\$ 1.23	\$ 2.39	Low
St. Catharines	\$ 1.59	\$ 0.82	\$ 2.41	Low
Halton Hills	\$ 1.30	\$ 1.11	\$ 2.42	Low
Kitchener	\$ 1.40	\$ 1.02	\$ 2.42	Low
North Bay	\$ 1.62	\$ 0.81	\$ 2.44	Low
Parry Sound	\$ 1.76	\$ 0.70	\$ 2.46	Low
Central Elgin	\$ 1.63	\$ 0.85	\$ 2.48	Low
Niagara-on-the-Lake	\$ 1.36	\$ 1.12	\$ 2.48	Low
Sault Ste. Marie	\$ 1.91	\$ 0.62	\$ 2.53	Low

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
St. Thomas	\$ 1.66	\$ 0.89	\$ 2.54	Mid
Hamilton	\$ 1.68	\$ 0.89	\$ 2.58	Mid
Whitchurch-Stouffville	\$ 1.12	\$ 1.50	\$ 2.61	Mid
Greenstone	\$ 1.97	\$ 0.67	\$ 2.64	Mid
St. Marys	\$ 1.76	\$ 0.88	\$ 2.64	Mid
Brockville	\$ 1.69	\$ 0.97	\$ 2.67	Mid
Waterloo	\$ 1.55	\$ 1.16	\$ 2.70	Mid
Fort Erie	\$ 1.79	\$ 0.92	\$ 2.71	Mid
Orangeville	\$ 1.65	\$ 1.12	\$ 2.77	Mid
Grimsby	\$ 1.69	\$ 1.09	\$ 2.78	Mid
Newmarket	\$ 1.30	\$ 1.50	\$ 2.81	Mid
Tecumseh	\$ 1.39	\$ 1.44	\$ 2.83	Mid
Oshawa	\$ 1.82	\$ 1.04	\$ 2.85	Mid
Collingwood	\$ 1.52	\$ 1.36	\$ 2.88	Mid
Owen Sound	\$ 1.94	\$ 1.02	\$ 2.97	Mid
Erin	\$ 1.76	\$ 1.31	\$ 3.07	Mid
Scugog	\$ 1.87	\$ 1.20	\$ 3.07	Mid
Stratford	\$ 2.07	\$ 1.02	\$ 3.09	Mid
Brampton	\$ 1.64	\$ 1.46	\$ 3.11	Mid
Markham	\$ 1.23	\$ 1.87	\$ 3.11	Mid
Richmond Hill	\$ 1.29	\$ 1.87	\$ 3.16	Mid
Georgina	\$ 1.66	\$ 1.51	\$ 3.17	Mid
Thorold	\$ 2.09	\$ 1.08	\$ 3.18	Mid
Port Colborne	\$ 2.19	\$ 1.00	\$ 3.19	Mid

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Cornwall	\$ 2.12	\$ 1.09	\$ 3.21	High
Innisfil	\$ 1.63	\$ 1.64	\$ 3.27	High
Greater Sudbury	\$ 2.25	\$ 1.05	\$ 3.31	High
Caledon	\$ 1.54	\$ 1.78	\$ 3.32	High
Clarington	\$ 1.99	\$ 1.37	\$ 3.36	High
Peterborough	\$ 1.99	\$ 1.37	\$ 3.36	High
Tillsonburg	\$ 2.40	\$ 0.97	\$ 3.38	High
Vaughan	\$ 1.39	\$ 1.99	\$ 3.38	High
Guelph	\$ 2.00	\$ 1.38	\$ 3.38	High
North Perth	\$ 1.78	\$ 1.61	\$ 3.39	High
Barrie	\$ 2.06	\$ 1.45	\$ 3.51	High
Burlington	\$ 1.89	\$ 1.65	\$ 3.54	High
Mississauga	\$ 1.72	\$ 1.88	\$ 3.60	High
Kenora	\$ 2.50	\$ 1.16	\$ 3.65	High
Chatham-Kent	\$ 2.62	\$ 1.11	\$ 3.73	High
Niagara Falls	\$ 2.46	\$ 1.39	\$ 3.85	High
Aurora	\$ 1.78	\$ 2.20	\$ 3.98	High
Oakville	\$ 2.09	\$ 1.95	\$ 4.05	High
Cambridge	\$ 2.54	\$ 1.75	\$ 4.30	High
King	\$ 1.94	\$ 2.37	\$ 4.31	High
Whitby	\$ 2.57	\$ 1.82	\$ 4.39	High
Thunder Bay	\$ 3.26	\$ 1.24	\$ 4.50	High
Pickering	\$ 2.69	\$ 1.96	\$ 4.65	High
Kingston	\$ 3.05	\$ 1.82	\$ 4.87	High
Ottawa	\$ 3.24	\$ 2.24	\$ 5.48	High
Average	\$ 1.75	\$ 1.21	\$ 2.96	
Median	\$ 1.68	\$ 1.11	\$ 2.85	

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

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

2016 Property Taxes		Ranking
Espanola	\$ 1.39	Low
Wellington North	\$ 1.75	Low
Parry Sound	\$ 2.46	Low
Central Elgin	\$ 2.48	Low
Greenstone	\$ 2.64	Mid
St. Marys	\$ 2.64	Mid
Erin	\$ 3.07	Mid
North Perth	\$ 3.39	High
Average		\$ 2.48
Median		\$ 2.56

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

2016 Property Taxes		Ranking
Centre Wellington	\$ 1.33	Low
Leamington	\$ 1.68	Low
Prince Edward County	\$ 1.85	Low
Niagara-on-the-Lake	\$ 2.48	Low
Brockville	\$ 2.67	Mid
Orangeville	\$ 2.77	Mid
Grimsby	\$ 2.78	Mid
Tecumseh	\$ 2.83	Mid
Collingwood	\$ 2.88	Mid
Owen Sound	\$ 2.97	Mid
Scugog	\$ 3.07	Mid
Thorold	\$ 3.18	Mid
Port Colborne	\$ 3.19	Mid
Tillsonburg	\$ 3.38	High
Kenora	\$ 3.65	High
King	\$ 4.31	High
Average		\$ 2.81
Median		\$ 2.86

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

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

2016 Property Taxes		Ranking
Welland	\$ 1.75	Low
Norfolk	\$ 1.88	Low
Timmins	\$ 2.02	Low
Sarnia	\$ 2.03	Low
Quinte West	\$ 2.18	Low
Belleville	\$ 2.22	Low
Orillia	\$ 2.24	Low
Haldimand	\$ 2.33	Low
Halton Hills	\$ 2.42	Low
North Bay	\$ 2.44	Low
Sault Ste. Marie	\$ 2.53	Low
St. Thomas	\$ 2.54	Mid
Whitchurch-Stouffville	\$ 2.61	Mid
Whitchurch-Stouffville	\$ 2.61	Mid
Fort Erie	\$ 2.71	Mid
Stratford	\$ 3.09	Mid
Georgina	\$ 3.17	Mid
Cornwall	\$ 3.21	High
Innisfil	\$ 3.27	High
Caledon	\$ 3.32	High
Clarington	\$ 3.36	High
Peterborough	\$ 3.36	High
Niagara Falls	\$ 3.85	High
Aurora	\$ 3.98	High
Pickering	\$ 4.65	High
Average		\$ 2.79
Median		\$ 2.61

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

2016 Property Taxes		Ranking
Windsor	\$ 2.17	Low
London	\$ 2.38	Low
Milton	\$ 2.39	Low
St. Catharines	\$ 2.41	Low
Kitchener	\$ 2.42	Low
Hamilton	\$ 2.58	Mid
Waterloo	\$ 2.70	Mid
Oshawa	\$ 2.85	Mid
Brampton	\$ 3.11	Mid
Markham	\$ 3.11	Mid
Richmond Hill	\$ 3.16	Mid
Greater Sudbury	\$ 3.31	High
Vaughan	\$ 3.38	High
Guelph	\$ 3.38	High
Barrie	\$ 3.51	High
Burlington	\$ 3.54	High
Mississauga	\$ 3.60	High
Chatham-Kent	\$ 3.73	High
Oakville	\$ 4.05	High
Cambridge	\$ 4.30	High
Whitby	\$ 4.39	High
Thunder Bay	\$ 4.50	High
Kingston	\$ 4.87	High
Ottawa	\$ 5.48	High
Average		\$ 3.39
Median		\$ 3.34

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

2016 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 1.85	Low
Quinte West	\$ 2.18	Low
Belleville	\$ 2.22	Low
Brockville	\$ 2.67	Mid
Cornwall	\$ 3.21	High
Peterborough	\$ 3.36	High
Kingston	\$ 4.87	High
Ottawa	\$ 5.48	High
Average		\$ 3.23
Median		\$ 2.94

2016 Property Taxes - Niagara/Hamilton		Ranking
Welland	\$ 1.75	Low
St. Catharines	\$ 2.41	Low
Niagara-on-the-Lake	\$ 2.48	Low
Hamilton	\$ 2.58	Mid
Fort Erie	\$ 2.71	Mid
Grimsby	\$ 2.78	Mid
Thorold	\$ 3.18	Mid
Port Colborne	\$ 3.19	Mid
Niagara Falls	\$ 3.85	High
Average		\$ 2.77
Median		\$ 2.71

2016 Property Taxes - GTA		Ranking
Milton	\$ 2.39	Low
Halton Hills	\$ 2.42	Low
Whitchurch-Stouffville	\$ 2.61	Mid
Newmarket	\$ 2.81	Mid
Oshawa	\$ 2.85	Mid
Scugog	\$ 3.07	Mid
Brampton	\$ 3.11	Mid
Markham	\$ 3.11	Mid
Richmond Hill	\$ 3.16	Mid
Georgina	\$ 3.17	Mid
Caledon	\$ 3.32	High
Clarington	\$ 3.36	High
Vaughan	\$ 3.38	High
Burlington	\$ 3.54	High
Mississauga	\$ 3.60	High
Aurora	\$ 3.98	High
Oakville	\$ 4.05	High
King	\$ 4.31	High
Whitby	\$ 4.39	High
Pickering	\$ 4.65	High
Average		\$ 3.36
Median		\$ 3.25

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

2016 Property Taxes - North		Ranking
Espanola	\$ 1.39	Low
Timmins	\$ 2.02	Low
North Bay	\$ 2.44	Low
Parry Sound	\$ 2.46	Low
Sault Ste. Marie	\$ 2.53	Low
Greenstone	\$ 2.64	Mid
Greater Sudbury	\$ 3.31	High
Kenora	\$ 3.65	High
Thunder Bay	\$ 4.50	High
Average	\$ 2.77	
Median	\$ 2.53	

2016 Property Taxes - Simcoe/Musk./Duff.		Ranking
Orillia	\$ 2.24	Low
Orangeville	\$ 2.77	Mid
Collingwood	\$ 2.88	Mid
Innisfil	\$ 3.27	High
Barrie	\$ 3.51	High
Average	\$ 2.94	
Median	\$ 2.88	

2016 Property Taxes - Southwest		Ranking
Centre Wellington	\$ 1.33	Low
Leamington	\$ 1.68	Low
Wellington North	\$ 1.75	Low
Sarnia	\$ 2.03	Low
Windsor	\$ 2.17	Low
Haldimand	\$ 2.33	Low
London	\$ 2.38	Low
Kitchener	\$ 2.42	Low
Central Elgin	\$ 2.48	Low
St. Thomas	\$ 2.54	Mid
St. Marys	\$ 2.64	Mid
Waterloo	\$ 2.70	Mid
Tecumseh	\$ 2.83	Mid
Owen Sound	\$ 2.97	Mid
Erin	\$ 3.07	Mid
Stratford	\$ 3.09	Mid
Tillsonburg	\$ 3.38	High
Guelph	\$ 3.38	High
North Perth	\$ 3.39	High
Chatham-Kent	\$ 3.73	High
Cambridge	\$ 4.30	High
Average	\$ 2.66	
Median	\$ 2.59	

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Saugeen Shores	\$ 0.51	\$ 0.54	\$ 1.05	Low
Gravenhurst	\$ 0.82	\$ 0.46	\$ 1.29	Low
Elliot Lake	\$ 1.06	\$ 0.39	\$ 1.46	Low
Puslinch	\$ 0.82	\$ 0.71	\$ 1.53	Low
Greenstone	\$ 1.23	\$ 0.42	\$ 1.65	Low
Stratford	\$ 1.11	\$ 0.54	\$ 1.65	Low
North Perth	\$ 0.89	\$ 0.81	\$ 1.70	Low
Springwater	\$ 0.74	\$ 1.08	\$ 1.81	Low
The Blue Mountains	\$ 0.73	\$ 1.09	\$ 1.82	Low
Meaford	\$ 0.95	\$ 0.91	\$ 1.86	Low
Wellington North	\$ 1.21	\$ 0.72	\$ 1.93	Low
Wellesley	\$ 1.10	\$ 0.95	\$ 2.05	Low
St. Marys	\$ 1.29	\$ 0.80	\$ 2.09	Low
Kingsville	\$ 0.99	\$ 1.12	\$ 2.11	Low
Kincardine	\$ 1.11	\$ 1.05	\$ 2.17	Low
North Middlesex	\$ 1.07	\$ 1.10	\$ 2.17	Low
Middlesex Centre	\$ 0.96	\$ 1.23	\$ 2.19	Low
Timmins	\$ 1.66	\$ 0.60	\$ 2.26	Low
Minto	\$ 1.46	\$ 0.82	\$ 2.28	Low
Prince Edward County	\$ 1.33	\$ 0.95	\$ 2.28	Low
Strathroy-Caradoc	\$ 1.12	\$ 1.27	\$ 2.39	Low
Lambton Shores	\$ 1.29	\$ 1.15	\$ 2.45	Low
East Gwillimbury	\$ 1.11	\$ 1.35	\$ 2.47	Low
West Lincoln	\$ 1.50	\$ 1.00	\$ 2.50	Low
Mapleton	\$ 1.58	\$ 1.00	\$ 2.57	Low
Parry Sound	\$ 1.91	\$ 0.76	\$ 2.67	Low
Wilmot	\$ 1.41	\$ 1.29	\$ 2.70	Low
Erin	\$ 1.56	\$ 1.16	\$ 2.72	Low
Kenora	\$ 1.85	\$ 0.87	\$ 2.72	Low
Leamington	\$ 1.54	\$ 1.21	\$ 2.75	Low
Espanola	\$ 1.92	\$ 0.86	\$ 2.78	Low
King	\$ 1.26	\$ 1.54	\$ 2.80	Low
Georgina	\$ 1.50	\$ 1.36	\$ 2.86	Low
Centre Wellington	\$ 1.66	\$ 1.22	\$ 2.88	Low
Huntsville	\$ 1.82	\$ 1.06	\$ 2.88	Low

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Bracebridge	\$ 1.89	\$ 1.01	\$ 2.90	Mid
Norfolk	\$ 1.63	\$ 1.33	\$ 2.96	Mid
Guelph-Eramosa	\$ 1.69	\$ 1.28	\$ 2.97	Mid
Central Elgin	\$ 1.98	\$ 1.03	\$ 3.01	Mid
Innisfil	\$ 1.50	\$ 1.52	\$ 3.02	Mid
North Bay	\$ 2.02	\$ 1.01	\$ 3.04	Mid
North Dumfries	\$ 1.56	\$ 1.49	\$ 3.06	Mid
Tecumseh	\$ 1.52	\$ 1.58	\$ 3.10	Mid
Orillia	\$ 1.89	\$ 1.22	\$ 3.11	Mid
Niagara-on-the-Lake	\$ 1.70	\$ 1.40	\$ 3.11	Mid
Belleville	\$ 2.09	\$ 1.08	\$ 3.17	Mid
Tillsonburg	\$ 1.95	\$ 1.23	\$ 3.18	Mid
Grimsby	\$ 1.99	\$ 1.20	\$ 3.19	Mid
Thorold	\$ 2.11	\$ 1.09	\$ 3.20	Mid
Brock	\$ 1.94	\$ 1.26	\$ 3.21	Mid
Fort Erie	\$ 2.17	\$ 1.12	\$ 3.28	Mid
Niagara Falls	\$ 2.17	\$ 1.22	\$ 3.38	Mid
Windsor	\$ 2.39	\$ 1.01	\$ 3.40	Mid
Whitchurch-Stouffville	\$ 1.46	\$ 1.95	\$ 3.41	Mid
Newmarket	\$ 1.58	\$ 1.83	\$ 3.41	Mid
Richmond Hill	\$ 1.42	\$ 2.06	\$ 3.48	Mid
Quinte West	\$ 1.99	\$ 1.53	\$ 3.53	Mid
Whitby	\$ 2.08	\$ 1.47	\$ 3.55	Mid
Collingwood	\$ 1.87	\$ 1.68	\$ 3.55	Mid
Halton Hills	\$ 1.91	\$ 1.65	\$ 3.56	Mid
Milton	\$ 1.74	\$ 1.87	\$ 3.61	Mid
Haldimand	\$ 2.13	\$ 1.50	\$ 3.63	Mid
Ingersoll	\$ 2.35	\$ 1.30	\$ 3.64	Mid
Brant	\$ 2.02	\$ 1.66	\$ 3.68	Mid
Waterloo	\$ 2.11	\$ 1.58	\$ 3.69	Mid
Scugog	\$ 2.16	\$ 1.59	\$ 3.74	Mid
St. Catharines	\$ 2.47	\$ 1.28	\$ 3.75	Mid
Kingston	\$ 2.37	\$ 1.42	\$ 3.79	Mid
Markham	\$ 1.52	\$ 2.30	\$ 3.82	Mid
Chatham-Kent	\$ 2.69	\$ 1.13	\$ 3.82	Mid
Owen Sound	\$ 2.50	\$ 1.32	\$ 3.82	Mid
Welland	\$ 2.60	\$ 1.23	\$ 3.82	Mid

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Lincoln	\$ 2.35	\$ 1.51	\$ 3.87	High
Oshawa	\$ 2.49	\$ 1.42	\$ 3.90	High
Kitchener	\$ 2.27	\$ 1.66	\$ 3.93	High
Port Colborne	\$ 2.71	\$ 1.24	\$ 3.94	High
Pelham	\$ 2.48	\$ 1.49	\$ 3.97	High
Sault Ste. Marie	\$ 2.85	\$ 1.13	\$ 3.98	High
Woolwich	\$ 2.08	\$ 1.93	\$ 4.01	High
Sarnia	\$ 2.50	\$ 1.51	\$ 4.01	High
Pickering	\$ 2.43	\$ 1.77	\$ 4.20	High
Barrie	\$ 2.48	\$ 1.75	\$ 4.23	High
Greater Sudbury	\$ 2.93	\$ 1.37	\$ 4.30	High
Burlington	\$ 2.31	\$ 2.02	\$ 4.33	High
St. Thomas	\$ 2.84	\$ 1.52	\$ 4.36	High
Vaughan	\$ 1.80	\$ 2.59	\$ 4.40	High
London	\$ 2.74	\$ 1.67	\$ 4.41	High
Oakville	\$ 2.29	\$ 2.14	\$ 4.43	High
Guelph	\$ 2.65	\$ 1.82	\$ 4.46	High
Orangeville	\$ 2.66	\$ 1.81	\$ 4.47	High
Aurora	\$ 2.00	\$ 2.47	\$ 4.47	High
Peterborough	\$ 2.72	\$ 1.88	\$ 4.59	High
Thunder Bay	\$ 3.34	\$ 1.27	\$ 4.60	High
Cambridge	\$ 2.80	\$ 1.93	\$ 4.73	High
Mississauga	\$ 2.28	\$ 2.49	\$ 4.77	High
Clarington	\$ 3.34	\$ 1.50	\$ 4.84	High
Brampton	\$ 2.57	\$ 2.29	\$ 4.87	High
Caledon	\$ 2.30	\$ 2.67	\$ 4.97	High
Hamilton	\$ 3.31	\$ 1.76	\$ 5.07	High
Brockville	\$ 3.26	\$ 1.88	\$ 5.14	High
Cornwall	\$ 3.56	\$ 1.82	\$ 5.38	High
Ottawa	\$ 3.45	\$ 2.42	\$ 5.87	High
Average	\$ 1.93	\$ 1.38	\$ 3.31	
Median	\$ 1.93	\$ 1.29	\$ 3.33	

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

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

2016 Property Taxes		Ranking
Saugeen Shores	\$ 1.05	Low
Gravenhurst	\$ 1.29	Low
Elliot Lake	\$ 1.46	Low
Puslinch	\$ 1.53	Low
Greenstone	\$ 1.65	Low
North Perth	\$ 1.70	Low
The Blue Mountains	\$ 1.82	Low
Meaford	\$ 1.86	Low
Wellington North	\$ 1.93	Low
Wellesley	\$ 2.05	Low
St. Marys	\$ 2.09	Low
Kincardine	\$ 2.17	Low
North Middlesex	\$ 2.17	Low
Minto	\$ 2.28	Low
Lambton Shores	\$ 2.45	Low
West Lincoln	\$ 2.50	Low
Mapleton	\$ 2.57	Low
Parry Sound	\$ 2.67	Low
Erin	\$ 2.72	Low
Espanola	\$ 2.78	Low
Guelph-Eramosa	\$ 2.97	Mid
Central Elgin	\$ 3.01	Mid
North Dumfries	\$ 3.06	Mid
Brock	\$ 3.21	Mid
Ingersoll	\$ 3.64	Mid
Average	\$ 2.26	
Median	\$ 2.17	

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

2016 Property Taxes		Ranking
Springwater	\$ 1.81	Low
Kingsville	\$ 2.11	Low
Middlesex Centre	\$ 2.19	Low
Prince Edward County	\$ 2.28	Low
Strathroy-Caradoc	\$ 2.39	Low
East Gwillimbury	\$ 2.47	Low
Wilmot	\$ 2.70	Low
Kenora	\$ 2.72	Low
Leamington	\$ 2.75	Low
King	\$ 2.80	Low
Centre Wellington	\$ 2.88	Low
Huntsville	\$ 2.88	Low
Bracebridge	\$ 2.90	Mid
Tecumseh	\$ 3.10	Mid
Niagara-on-the-Lake	\$ 3.11	Mid
Tillsonburg	\$ 3.18	Mid
Grimsby	\$ 3.19	Mid
Thorold	\$ 3.20	Mid
Collingwood	\$ 3.55	Mid
Scugog	\$ 3.74	Mid
Owen Sound	\$ 3.82	Mid
Lincoln	\$ 3.87	High
Port Colborne	\$ 3.94	High
Pelham	\$ 3.97	High
Woolwich	\$ 4.01	High
Orangeville	\$ 4.47	High
Brockville	\$ 5.14	High
Average	\$ 3.16	
Median	\$ 3.10	

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

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

2016 Property Taxes		Ranking
Stratford	\$ 1.65	Low
Timmins	\$ 2.26	Low
Georgina	\$ 2.86	Low
Norfolk	\$ 2.96	Mid
North Bay	\$ 3.04	Mid
Orillia	\$ 3.11	Mid
Belleville	\$ 3.17	Mid
Fort Erie	\$ 3.28	Mid
Niagara Falls	\$ 3.38	Mid
Whitchurch-Stouffville	\$ 3.41	Mid
Whitchurch-Stouffville	\$ 3.41	Mid
Newmarket	\$ 3.41	Mid
Quinte West	\$ 3.53	Mid
Halton Hills	\$ 3.56	Mid
Haldimand	\$ 3.63	Mid
Brant	\$ 3.68	Mid
Welland	\$ 3.82	Mid
Sault Ste. Marie	\$ 3.98	High
Sarnia	\$ 4.01	High
Pickering	\$ 4.20	High
St. Thomas	\$ 4.36	High
Aurora	\$ 4.47	High
Peterborough	\$ 4.59	High
Clarington	\$ 4.84	High
Caledon	\$ 4.97	High
Cornwall	\$ 5.38	High
Average	\$ 3.65	
Median	\$ 3.54	

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

2016 Property Taxes		Ranking
Windsor	\$ 3.40	Mid
Richmond Hill	\$ 3.48	Mid
Whitby	\$ 3.55	Mid
Milton	\$ 3.61	Mid
Waterloo	\$ 3.69	Mid
St. Catharines	\$ 3.75	Mid
Kingston	\$ 3.79	Mid
Markham	\$ 3.82	Mid
Chatham-Kent	\$ 3.82	Mid
Oshawa	\$ 3.90	High
Kitchener	\$ 3.93	High
Barrie	\$ 4.23	High
Greater Sudbury	\$ 4.30	High
Burlington	\$ 4.33	High
Vaughan	\$ 4.40	High
London	\$ 4.41	High
Oakville	\$ 4.43	High
Guelph	\$ 4.46	High
Thunder Bay	\$ 4.60	High
Cambridge	\$ 4.73	High
Mississauga	\$ 4.77	High
Brampton	\$ 4.87	High
Hamilton	\$ 5.07	High
Ottawa	\$ 5.87	High
Average	\$ 4.22	
Median	\$ 4.27	

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

2016 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2.28	Low
Belleville	\$ 3.17	Mid
Quinte West	\$ 3.53	Mid
Kingston	\$ 3.79	Mid
Peterborough	\$ 4.59	High
Brockville	\$ 5.14	High
Cornwall	\$ 5.38	High
Ottawa	\$ 5.87	High
Average		\$ 4.22
Median		\$ 4.19

2016 Property Taxes - Niagara/Hamilton		Ranking
Welland	\$ 3.82	Mid
Niagara-on-the-Lake	\$ 3.11	Mid
Grimsby	\$ 3.19	Mid
Thorold	\$ 3.20	Mid
Fort Erie	\$ 3.28	Mid
Niagara Falls	\$ 3.38	Mid
West Lincoln	\$ 2.50	Low
St. Catharines	\$ 3.75	Mid
Lincoln	\$ 3.87	High
Port Colborne	\$ 3.94	High
Pelham	\$ 3.97	High
Hamilton	\$ 5.07	High
Average		\$ 3.59
Median		\$ 3.57

2016 Property Taxes - GTA		Ranking
East Gwillimbury	\$ 2.47	Low
King	\$ 2.80	Low
Georgina	\$ 2.86	Low
Brock	\$ 3.21	Mid
Whitchurch-Stouffville	\$ 3.41	Mid
Newmarket	\$ 3.41	Mid
Richmond Hill	\$ 3.48	Mid
Whitby	\$ 3.55	Mid
Halton Hills	\$ 3.56	Mid
Milton	\$ 3.61	Mid
Scugog	\$ 3.74	Mid
Markham	\$ 3.82	Mid
Oshawa	\$ 3.90	High
Pickering	\$ 4.20	High
Burlington	\$ 4.33	High
Vaughan	\$ 4.40	High
Oakville	\$ 4.43	High
Aurora	\$ 4.47	High
Mississauga	\$ 4.77	High
Clarington	\$ 4.84	High
Brampton	\$ 4.87	High
Caledon	\$ 4.97	High
Average		\$ 3.87
Median		\$ 3.78

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

2016 Property Taxes - North		Ranking
Elliot Lake	\$ 1.46	Low
Greenstone	\$ 1.65	Low
Timmins	\$ 2.26	Low
Parry Sound	\$ 2.67	Low
Kenora	\$ 2.72	Low
Espanola	\$ 2.78	Low
North Bay	\$ 3.04	Mid
Sault Ste. Marie	\$ 3.98	High
Greater Sudbury	\$ 4.30	High
Thunder Bay	\$ 4.60	High
Average	\$ 2.95	
Median	\$ 2.75	

2016 Property Taxes - Simcoe/Musk./Duff.		Ranking
Gravenhurst	\$ 1.29	Low
Springwater	\$ 1.81	Low
Huntsville	\$ 2.88	Low
Bracebridge	\$ 2.90	Mid
Innisfil	\$ 3.02	Mid
Orillia	\$ 3.11	Mid
Collingwood	\$ 3.55	Mid
Barrie	\$ 4.23	High
Orangeville	\$ 4.47	High
Average	\$ 3.03	
Median	\$ 3.02	

2016 Property Taxes - Southwest		Ranking
Saugeen Shores	\$ 1.05	Low
Puslinch	\$ 1.53	Low
Stratford	\$ 1.65	Low
North Perth	\$ 1.70	Low
The Blue Mountains	\$ 1.82	Low
Meaford	\$ 1.86	Low
Wellington North	\$ 1.93	Low
Wellesley	\$ 2.05	Low
St. Marys	\$ 2.09	Low
Kingsville	\$ 2.11	Low
Kincardine	\$ 2.17	Low
North Middlesex	\$ 2.17	Low
Middlesex Centre	\$ 2.19	Low
Minto	\$ 2.28	Low
Strathroy-Caradoc	\$ 2.39	Low
Lambton Shores	\$ 2.45	Low
Mapleton	\$ 2.57	Low
Wilmot	\$ 2.70	Low
Erin	\$ 2.72	Low
Leamington	\$ 2.75	Low
Centre Wellington	\$ 2.88	Low
Norfolk	\$ 2.96	Mid
Guelph-Eramosa	\$ 2.97	Mid
Central Elgin	\$ 3.01	Mid
North Dumfries	\$ 3.06	Mid
Tecumseh	\$ 3.10	Mid
Tillsonburg	\$ 3.18	Mid
Windsor	\$ 3.40	Mid
Haldimand	\$ 3.63	Mid
Ingersoll	\$ 3.64	Mid
Brant	\$ 3.68	Mid
Waterloo	\$ 3.69	Mid
Chatham-Kent	\$ 3.82	Mid
Owen Sound	\$ 3.82	Mid
Kitchener	\$ 3.93	High
Woolwich	\$ 4.01	High
Sarnia	\$ 4.01	High
St. Thomas	\$ 4.36	High
London	\$ 4.41	High
Guelph	\$ 4.46	High
Cambridge	\$ 4.73	High
Average	\$ 2.90	
Median	\$ 2.88	

Commercial Comparisons—Hotels (per suite)

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Lambton Shores	\$ 277	214	\$ 491	Low
Halton Hills	\$ 485	417	\$ 902	Low
Chatham-Kent	\$ 639	270	\$ 909	Low
Clarington	\$ 545	374	\$ 919	Low
Lincoln	\$ 585	377	\$ 962	Low
Ingersoll	\$ 635	351	\$ 986	Low
Fort Erie	\$ 682	351	\$ 1,033	Low
Norfolk	\$ 605	492	\$ 1,097	Low
Kenora	\$ 769	358	\$ 1,127	Low
Sarnia	\$ 688	444	\$ 1,131	Low
Whitby	\$ 675	478	\$ 1,153	Low
Windsor	\$ 839	356	\$ 1,194	Low
Oakville	\$ 623	582	\$ 1,206	Low
Mississauga	\$ 577	630	\$ 1,207	Low
Richmond Hill	\$ 496	720	\$ 1,216	Low
Quinte West	\$ 703	542	\$ 1,245	Low
Brockville	\$ 802	461	\$ 1,263	Low
Newmarket	\$ 591	683	\$ 1,274	Low
St. Catharines	\$ 845	438	\$ 1,284	Mid
Oshawa	\$ 847	483	\$ 1,329	Mid
Markham	\$ 559	849	\$ 1,408	Mid
Guelph	\$ 844	578	\$ 1,422	Mid
Burlington	\$ 763	667	\$ 1,429	Mid
Grimsby	\$ 898	580	\$ 1,478	Mid
Orillia	\$ 945	611	\$ 1,555	Mid
Kitchener	\$ 904	662	\$ 1,566	Mid
Timmins	\$ 1,153	418	\$ 1,571	Mid
Barrie	\$ 926	650	\$ 1,576	Mid
Welland	\$ 1,073	507	\$ 1,580	Mid
Brampton	\$ 837	746	\$ 1,583	Mid
Milton	\$ 772	827	\$ 1,599	Mid
Cornwall	\$ 1,075	550	\$ 1,625	Mid
London	\$ 1,020	623	\$ 1,643	Mid
Owen Sound	\$ 1,081	569	\$ 1,651	Mid
Parry Sound	\$ 1,198	475	\$ 1,674	Mid
Caledon	\$ 793	889	\$ 1,682	Mid

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Sault Ste. Marie	\$ 1,232	488	\$ 1,720	High
Thorold	\$ 1,138	589	\$ 1,727	High
Cambridge	\$ 1,026	707	\$ 1,734	High
Collingwood	\$ 966	864	\$ 1,830	High
Kincardine	\$ 952	903	\$ 1,855	High
Stratford	\$ 1,279	587	\$ 1,865	High
Greater Sudbury	\$ 1,276	596	\$ 1,872	High
Thunder Bay	\$ 1,384	526	\$ 1,910	High
Ottawa	\$ 1,201	814	\$ 2,015	High
North Bay	\$ 1,402	626	\$ 2,028	High
Vaughan	\$ 833	1197	\$ 2,030	High
Belleville	\$ 1,348	706	\$ 2,054	High
Hamilton	\$ 1,398	742	\$ 2,140	High
Niagara Falls	\$ 1,454	818	\$ 2,272	High
Kingston	\$ 1,557	931	\$ 2,488	High
Waterloo	\$ 1,639	1227	\$ 2,866	High
Niagara-on-the-Lake	\$ 1,706	1406	\$ 3,111	High
Orangeville	\$ 1,990	1350	\$ 3,340	High
Average	\$ 954	\$ 635	\$ 1,589	
Median	\$ 872	\$ 588	\$ 1,573	

Commercial Comparisons - Hotel by Population Group
Taxes per Suite

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

2016 Property Taxes		Ranking
Lambton Shores	\$ 491	Low
Ingersoll	\$ 986	Low
Parry Sound	\$ 1,674	Mid
Kincardine	\$ 1,855	High
Average	\$ 1,251	
Median	\$ 1,330	

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

2016 Property Taxes		Ranking
Lincoln	\$ 962	Low
Kenora	\$ 1,127	Low
Brockville	\$ 1,263	Low
Grimsby	\$ 1,478	Mid
Owen Sound	\$ 1,651	Mid
Thorold	\$ 1,727	High
Collingwood	\$ 1,830	High
Niagara-on-the-Lake	\$ 3,111	High
Orangeville	\$ 3,340	High
Average	\$ 1,832	
Median	\$ 1,651	

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

2016 Property Taxes		Ranking
Halton Hills	\$ 902	Low
Clarington	\$ 919	Low
Fort Erie	\$ 1,033	Low
Norfolk	\$ 1,097	Low
Sarnia	\$ 1,131	Low
Quinte West	\$ 1,245	Low
Newmarket	\$ 1,274	Low
Orillia	\$ 1,555	Mid
Timmins	\$ 1,571	Mid
Welland	\$ 1,580	Mid
Cornwall	\$ 1,625	Mid
Caledon	\$ 1,682	Mid
Sault Ste. Marie	\$ 1,720	High
Stratford	\$ 1,865	High
North Bay	\$ 2,028	High
Belleville	\$ 2,054	High
Niagara Falls	\$ 2,272	High
Average	\$ 1,503	
Median	\$ 1,571	

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

Municipalities with populations greater than 100,000

2016 Property Taxes		Ranking
Chatham-Kent	\$ 909	Low
Whitby	\$ 1,153	Low
Windsor	\$ 1,194	Low
Oakville	\$ 1,206	Low
Mississauga	\$ 1,207	Low
Richmond Hill	\$ 1,216	Low
St. Catharines	\$ 1,284	Mid
Oshawa	\$ 1,329	Mid
Markham	\$ 1,408	Mid
Guelph	\$ 1,422	Mid
Burlington	\$ 1,429	Mid
Kitchener	\$ 1,566	Mid
Barrie	\$ 1,576	Mid
Brampton	\$ 1,583	Mid
Milton	\$ 1,599	Mid
London	\$ 1,643	Mid
Cambridge	\$ 1,734	High
Greater Sudbury	\$ 1,872	High
Thunder Bay	\$ 1,910	High
Ottawa	\$ 2,015	High
Vaughan	\$ 2,030	High
Hamilton	\$ 2,140	High
Kingston	\$ 2,488	High
Waterloo	\$ 2,866	High
Average	\$ 1,616	
Median	\$ 1,571	

Commercial Comparisons - Hotel—by Location
Taxes per Suite

2016 Property Taxes - Eastern		Ranking
Quinte West	\$ 1,245	Low
Brockville	\$ 1,263	Low
Cornwall	\$ 1,625	Mid
Ottawa	\$ 2,015	High
Belleville	\$ 2,054	High
Kingston	\$ 2,488	High
Average	\$ 1,782	
Median	\$ 1,820	

2016 Property Taxes - Niagara/Hamilton		Ranking
Lincoln	\$ 962	Low
Fort Erie	\$ 1,033	Low
West Lincoln	N/A	High
St. Catharines	\$ 1,284	Mid
Grimsby	\$ 1,478	Mid
Thorold	\$ 1,727	High
Hamilton	\$ 2,140	High
Niagara Falls	\$ 2,272	High
Niagara-on-the-Lake	\$ 3,111	High
Average	\$ 1,732	
Median	\$ 1,580	

2016 Property Taxes - Simcoe/Musk./Duff.		Ranking
Orillia	\$ 1,555	Mid
Barrie	\$ 1,576	Mid
Collingwood	\$ 1,830	High
Orangeville	\$ 3,340	High
Average	\$ 2,075	
Median	\$ 1,703	

2016 Property Taxes - GTA		Ranking
Halton Hills	\$ 902	Low
Clarington	\$ 919	Low
Whitby	\$ 1,153	Low
Oakville	\$ 1,206	Low
Mississauga	\$ 1,207	Low
Richmond Hill	\$ 1,216	Low
Newmarket	\$ 1,274	Low
Oshawa	\$ 1,329	Mid
Markham	\$ 1,408	Mid
Burlington	\$ 1,429	Mid
Brampton	\$ 1,583	Mid
Milton	\$ 1,599	Mid
Caledon	\$ 1,682	Mid
Vaughan	\$ 2,030	High
Average	\$ 1,353	
Median	\$ 1,302	

2016 Property Taxes - North		Ranking
Kenora	\$ 1,127	Low
Timmins	\$ 1,571	Mid
Parry Sound	\$ 1,674	Mid
Sault Ste. Marie	\$ 1,720	High
Greater Sudbury	\$ 1,872	High
Thunder Bay	\$ 1,910	High
North Bay	\$ 2,028	High
Average	\$ 1,700	
Median	\$ 1,720	

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

2016 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 491	Low
Chatham-Kent	\$ 909	Low
Ingersoll	\$ 986	Low
Norfolk	\$ 1,097	Low
Sarnia	\$ 1,131	Low
Windsor	\$ 1,194	Low
Guelph	\$ 1,422	Mid
Kitchener	\$ 1,566	Mid
London	\$ 1,643	Mid
Owen Sound	\$ 1,651	Mid
Cambridge	\$ 1,734	High
Kincardine	\$ 1,855	High
Stratford	\$ 1,865	High
Waterloo	\$ 2,866	High
Average	\$ 1,458	
Median	\$ 1,494	

Commercial Comparisons—Motel (taxes per suite)

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Kingsville	\$ 209	\$ 222	\$ 432	Low
Gravenhurst	\$ 425	\$ 77	\$ 502	Low
Brant	\$ 319	\$ 245	\$ 564	Low
North Perth	\$ 317	\$ 258	\$ 575	Low
Thorold	\$ 397	\$ 181	\$ 578	Low
Huntsville	\$ 411	\$ 235	\$ 645	Low
Fort Erie	\$ 482	\$ 241	\$ 722	Low
Haldimand	\$ 455	\$ 272	\$ 728	Low
Kincardine	\$ 392	\$ 356	\$ 748	Low
Wainfleet	\$ 507	\$ 265	\$ 773	Low
Greenstone	\$ 584	\$ 192	\$ 776	Low
Sault Ste. Marie	\$ 638	\$ 243	\$ 881	Low
Richmond Hill	\$ 366	\$ 518	\$ 885	Low
Lambton Shores	\$ 483	\$ 418	\$ 901	Low
Prince Edward County	\$ 549	\$ 375	\$ 923	Low
Grey Highlands	\$ 416	\$ 524	\$ 939	Low
Port Colborne	\$ 656	\$ 285	\$ 941	Low
Clarington	\$ 684	\$ 266	\$ 951	Low
Tillsonburg	\$ 560	\$ 391	\$ 951	Low
Pickering	\$ 554	\$ 402	\$ 956	Low
Parry Sound	\$ 701	\$ 273	\$ 974	Low
Mississauga	\$ 468	\$ 511	\$ 979	Low
Orillia	\$ 647	\$ 351	\$ 998	Low
Grimsby	\$ 614	\$ 397	\$ 1,012	Low
Innisfil	\$ 524	\$ 500	\$ 1,024	Mid
Stratford	\$ 719	\$ 343	\$ 1,062	Mid
Espanola	\$ 769	\$ 302	\$ 1,070	Mid
Quinte West	\$ 631	\$ 486	\$ 1,117	Mid
Bracebridge	\$ 731	\$ 392	\$ 1,123	Mid
Pelham	\$ 875	\$ 276	\$ 1,152	Mid
Welland	\$ 785	\$ 371	\$ 1,156	Mid
Leamington	\$ 666	\$ 491	\$ 1,156	Mid
Oshawa	\$ 800	\$ 367	\$ 1,167	Mid
Chatham-Kent	\$ 828	\$ 345	\$ 1,173	Mid
North Bay	\$ 796	\$ 381	\$ 1,176	Mid
Sarnia	\$ 730	\$ 468	\$ 1,198	Mid

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Thunder Bay	\$ 838	\$ 361	\$ 1,198	Mid
Caledon	\$ 613	\$ 594	\$ 1,207	Mid
Wellington North	\$ 770	\$ 441	\$ 1,211	Mid
Meaford	\$ 647	\$ 574	\$ 1,220	Mid
Vaughan	\$ 508	\$ 719	\$ 1,227	Mid
Brampton	\$ 669	\$ 582	\$ 1,252	Mid
Burlington	\$ 689	\$ 567	\$ 1,256	Mid
Cambridge	\$ 757	\$ 517	\$ 1,274	Mid
Brockville	\$ 828	\$ 475	\$ 1,303	Mid
Milton	\$ 642	\$ 679	\$ 1,321	Mid
Orangeville	\$ 809	\$ 523	\$ 1,332	Mid
Owen Sound	\$ 897	\$ 460	\$ 1,357	Mid
Niagara Falls	\$ 870	\$ 489	\$ 1,359	High
Barrie	\$ 815	\$ 561	\$ 1,375	High
Hamilton	\$ 908	\$ 477	\$ 1,385	High
Windsor	\$ 990	\$ 417	\$ 1,406	High
Ottawa	\$ 842	\$ 588	\$ 1,430	High
Whitby	\$ 839	\$ 594	\$ 1,432	High
Saugeen Shores	\$ 714	\$ 758	\$ 1,472	High
St. Catharines	\$ 992	\$ 511	\$ 1,504	High
London	\$ 1,012	\$ 615	\$ 1,628	High
Guelph	\$ 967	\$ 662	\$ 1,629	High
Belleville	\$ 1,088	\$ 549	\$ 1,637	High
Scugog	\$ 942	\$ 706	\$ 1,648	High
Greater Sudbury	\$ 1,137	\$ 522	\$ 1,659	High
Cornwall	\$ 1,104	\$ 565	\$ 1,669	High
Kitchener	\$ 974	\$ 698	\$ 1,672	High
Kingston	\$ 1,126	\$ 672	\$ 1,797	High
Niagara-on-the-Lake	\$ 1,034	\$ 844	\$ 1,878	High
Kenora	\$ 1,328	\$ 627	\$ 1,954	High
Timmins	\$ 1,452	\$ 526	\$ 1,978	High
Peterborough	\$ 1,239	\$ 857	\$ 2,096	High
Collingwood	\$ 1,134	\$ 983	\$ 2,117	High
Norfolk	\$ 1,206	\$ 942	\$ 2,148	High
Waterloo	\$ 1,624	\$ 1,216	\$ 2,840	High
Average	\$ 756	\$ 480	\$ 1,236	
Median	\$ 730	\$ 477	\$ 1,198	

Commercial Comparisons—Motel Taxes per suite— sorted by Population

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

2016 Property Taxes		Ranking
Gravenhurst	\$ 502	Low
North Perth	\$ 575	Low
Kincardine	\$ 748	Low
Wainfleet	\$ 773	Low
Greenstone	\$ 776	Low
Lambton Shores	\$ 901	Low
Grey Highlands	\$ 939	Low
Parry Sound	\$ 974	Low
Espanola	\$ 1,070	Mid
Wellington North	\$ 1,211	Mid
Meaford	\$ 1,220	Mid
Saugeen Shores	\$ 1,472	High
Average	\$ 930	
Median	\$ 920	

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

2016 Property Taxes		Ranking
Kingsville	\$ 432	Low
Thorold	\$ 578	Low
Huntsville	\$ 645	Low
Prince Edward County	\$ 923	Low
Port Colborne	\$ 941	Low
Tillsonburg	\$ 951	Low
Grimsby	\$ 1,012	Low
Bracebridge	\$ 1,123	Mid
Pelham	\$ 1,152	Mid
Leamington	\$ 1,156	Mid
Brockville	\$ 1,303	Mid
Orangeville	\$ 1,332	Mid
Owen Sound	\$ 1,357	Mid
Scugog	\$ 1,648	High
Niagara-on-the-Lake	\$ 1,878	High
Kenora	\$ 1,954	High
Collingwood	\$ 2,117	High
Average	\$ 1,206	
Median	\$ 1,152	

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

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

2016 Property Taxes		Ranking
Brant	\$ 564	Low
Fort Erie	\$ 722	Low
Haldimand	\$ 728	Low
Sault Ste. Marie	\$ 881	Low
Clarington	\$ 951	Low
Pickering	\$ 956	Low
Orillia	\$ 998	Low
Innisfil	\$ 1,024	Mid
Stratford	\$ 1,062	Mid
Quinte West	\$ 1,117	Mid
Welland	\$ 1,156	Mid
North Bay	\$ 1,176	Mid
Sarnia	\$ 1,198	Mid
Caledon	\$ 1,207	Mid
Niagara Falls	\$ 1,359	High
Belleville	\$ 1,637	High
Cornwall	\$ 1,669	High
Timmins	\$ 1,978	High
Peterborough	\$ 2,096	High
Norfolk	\$ 2,148	High
Average	\$ 1,231	
Median	\$ 1,136	

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

2016 Property Taxes		Ranking
Richmond Hill	\$ 885	Low
Mississauga	\$ 979	Low
Oshawa	\$ 1,167	Mid
Chatham-Kent	\$ 1,173	Mid
Thunder Bay	\$ 1,198	Mid
Vaughan	\$ 1,227	Mid
Brampton	\$ 1,252	Mid
Burlington	\$ 1,256	Mid
Cambridge	\$ 1,274	Mid
Milton	\$ 1,321	Mid
Barrie	\$ 1,375	High
Hamilton	\$ 1,385	High
Windsor	\$ 1,406	High
Ottawa	\$ 1,430	High
Whitby	\$ 1,432	High
St. Catharines	\$ 1,504	High
London	\$ 1,628	High
Guelph	\$ 1,629	High
Greater Sudbury	\$ 1,659	High
Kitchener	\$ 1,672	High
Kingston	\$ 1,797	High
Waterloo	\$ 2,840	High
Average	\$ 1,431	
Median	\$ 1,380	

Commercial Comparisons - Motel—by Location

2016 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 923	Low
Quinte West	\$ 1,117	Mid
Brockville	\$ 1,303	Mid
Ottawa	\$ 1,430	High
Belleville	\$ 1,637	High
Cornwall	\$ 1,669	High
Kingston	\$ 1,797	High
Peterborough	\$ 2,096	High
Average		\$ 1,497
Median		\$ 1,533

2016 Property Taxes - Niagara/Hamilton		Ranking
Thorold	\$ 578	Low
Fort Erie	\$ 722	Low
Wainfleet	\$ 773	Low
Port Colborne	\$ 941	Low
Grimsby	\$ 1,012	Low
Pelham	\$ 1,152	Mid
Welland	\$ 1,156	Mid
Niagara Falls	\$ 1,359	High
Hamilton	\$ 1,385	High
St. Catharines	\$ 1,504	High
Niagara-on-the-Lake	\$ 1,878	High
Average		\$ 1,133
Median		\$ 1,152

2016 Property Taxes - GTA		Ranking
Richmond Hill	\$ 885	Low
Clarington	\$ 951	Low
Pickering	\$ 956	Low
Mississauga	\$ 979	Low
Oshawa	\$ 1,167	Mid
Caledon	\$ 1,207	Mid
Vaughan	\$ 1,227	Mid
Brampton	\$ 1,252	Mid
Burlington	\$ 1,256	Mid
Milton	\$ 1,321	Mid
Whitby	\$ 1,432	High
Scugog	\$ 1,648	High
Average		\$ 1,190
Median		\$ 1,217

2016 Property Taxes - North		Ranking
Greenstone	\$ 776	Low
Sault Ste. Marie	\$ 881	Low
Parry Sound	\$ 974	Low
Espanola	\$ 1,070	Mid
North Bay	\$ 1,176	Mid
Thunder Bay	\$ 1,198	Mid
Greater Sudbury	\$ 1,659	High
Kenora	\$ 1,954	High
Timmins	\$ 1,978	High
Average		\$ 1,296
Median		\$ 1,176

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

2016 Property Taxes - Simcoe/Musk./Duff.		Ranking
Gravenhurst	\$ 502	Low
Huntsville	\$ 645	Low
Orillia	\$ 998	Low
Innisfil	\$ 1,024	Mid
Bracebridge	\$ 1,123	Mid
Orangeville	\$ 1,332	Mid
Barrie	\$ 1,375	High
Collingwood	\$ 2,117	High
Average		\$ 1,140
Median		\$ 1,073

2016 Property Taxes - Southwest		Ranking
Kingsville	\$ 432	Low
Brant	\$ 564	Low
North Perth	\$ 575	Low
Haldimand	\$ 728	Low
Kincardine	\$ 748	Low
Lambton Shores	\$ 901	Low
Grey Highlands	\$ 939	Low
Tillsonburg	\$ 951	Low
Stratford	\$ 1,062	Mid
Leamington	\$ 1,156	Mid
Chatham-Kent	\$ 1,173	Mid
Sarnia	\$ 1,198	Mid
Wellington North	\$ 1,211	Mid
Meaford	\$ 1,220	Mid
Cambridge	\$ 1,274	Mid
Owen Sound	\$ 1,357	Mid
Windsor	\$ 1,406	High
Saugeen Shores	\$ 1,472	High
London	\$ 1,628	High
Guelph	\$ 1,629	High
Kitchener	\$ 1,672	High
Norfolk	\$ 2,148	High
Waterloo	\$ 2,840	High
Average		\$ 1,230
Median		\$ 1,198

Industrial Comparisons



Industrial Comparisons - Standard Industrial

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Meaford	\$ 0.22	\$ 0.17	\$ 0.39	Low
North Middlesex	\$ 0.33	\$ 0.24	\$ 0.58	Low
Middlesex Centre	\$ 0.27	\$ 0.31	\$ 0.58	Low
Grey Highlands	\$ 0.30	\$ 0.29	\$ 0.59	Low
Quinte West	\$ 0.49	\$ 0.26	\$ 0.76	Low
St. Thomas	\$ 0.63	\$ 0.32	\$ 0.95	Low
North Perth	\$ 0.55	\$ 0.40	\$ 0.95	Low
Port Colborne	\$ 0.70	\$ 0.28	\$ 0.98	Low
Owen Sound	\$ 0.68	\$ 0.32	\$ 1.01	Low
Kincardine	\$ 0.53	\$ 0.48	\$ 1.01	Low
Wellington North	\$ 0.66	\$ 0.36	\$ 1.02	Low
Orillia	\$ 0.61	\$ 0.41	\$ 1.02	Low
North Bay	\$ 0.63	\$ 0.42	\$ 1.05	Low
Huntsville	\$ 0.66	\$ 0.45	\$ 1.11	Low
Pelham	\$ 0.75	\$ 0.39	\$ 1.14	Low
Brant	\$ 0.69	\$ 0.47	\$ 1.15	Low
Parry Sound	\$ 0.87	\$ 0.30	\$ 1.16	Low
Bracebridge	\$ 0.75	\$ 0.42	\$ 1.17	Low
Brockville	\$ 0.80	\$ 0.37	\$ 1.17	Low
Cornwall	\$ 0.83	\$ 0.35	\$ 1.18	Low
Brock	\$ 0.78	\$ 0.43	\$ 1.21	Low
Tillsonburg	\$ 0.82	\$ 0.40	\$ 1.22	Low
St. Marys	\$ 0.83	\$ 0.41	\$ 1.23	Low
Wilmot	\$ 0.63	\$ 0.61	\$ 1.24	Low
Barrie	\$ 0.74	\$ 0.52	\$ 1.26	Low
Leamington	\$ 0.86	\$ 0.42	\$ 1.28	Low
London	\$ 0.79	\$ 0.51	\$ 1.29	Low
Strathroy-Caradoc	\$ 0.73	\$ 0.59	\$ 1.32	Low
Gravenhurst	\$ 0.84	\$ 0.50	\$ 1.34	Low
Central Elgin	\$ 0.95	\$ 0.46	\$ 1.41	Low
Halton Hills	\$ 0.76	\$ 0.66	\$ 1.42	Low
Kitchener	\$ 0.81	\$ 0.64	\$ 1.45	Low
Minto	\$ 0.97	\$ 0.49	\$ 1.46	Low
Norfolk	\$ 0.79	\$ 0.68	\$ 1.46	Low

Industrial Comparisons - Standard Industrial (cont'd)

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Stratford	\$ 1.02	\$ 0.45	\$ 1.47	Mid
Windsor	\$ 1.07	\$ 0.42	\$ 1.48	Mid
Kingsville	\$ 0.88	\$ 0.61	\$ 1.49	Mid
Tecumseh	\$ 0.92	\$ 0.61	\$ 1.52	Mid
Lambton Shores	\$ 0.87	\$ 0.65	\$ 1.53	Mid
Greenstone	\$ 1.26	\$ 0.28	\$ 1.54	Mid
Innisfil	\$ 0.77	\$ 0.79	\$ 1.56	Mid
Woolwich	\$ 0.79	\$ 0.78	\$ 1.56	Mid
Peterborough	\$ 0.95	\$ 0.62	\$ 1.58	Mid
Guelph-Eramosa	\$ 0.78	\$ 0.80	\$ 1.58	Mid
Mapleton	\$ 1.01	\$ 0.58	\$ 1.59	Mid
Chatham-Kent	\$ 1.14	\$ 0.47	\$ 1.61	Mid
Welland	\$ 1.17	\$ 0.45	\$ 1.62	Mid
The Blue Mountains	\$ 0.68	\$ 0.94	\$ 1.63	Mid
Cambridge	\$ 0.95	\$ 0.69	\$ 1.65	Mid
Vaughan	\$ 0.69	\$ 0.99	\$ 1.68	Mid
Elliot Lake	\$ 1.23	\$ 0.46	\$ 1.69	Mid
Lincoln	\$ 1.10	\$ 0.60	\$ 1.70	Mid
Niagara-on-the-Lake	\$ 1.01	\$ 0.71	\$ 1.71	Mid
Grimsby	\$ 1.11	\$ 0.61	\$ 1.72	Mid
Sarnia	\$ 1.11	\$ 0.61	\$ 1.72	Mid
North Dumfries	\$ 0.85	\$ 0.87	\$ 1.72	Mid
Orangeville	\$ 1.11	\$ 0.61	\$ 1.73	Mid
Niagara Falls	\$ 1.17	\$ 0.56	\$ 1.74	Mid
Belleville	\$ 1.20	\$ 0.54	\$ 1.74	Mid
Thorold	\$ 1.23	\$ 0.54	\$ 1.77	Mid
Fort Erie	\$ 1.26	\$ 0.55	\$ 1.81	Mid
Haldimand	\$ 0.90	\$ 0.92	\$ 1.82	Mid
St. Catharines	\$ 1.29	\$ 0.57	\$ 1.86	Mid
Kingston	\$ 1.26	\$ 0.61	\$ 1.87	Mid
West Lincoln	\$ 1.19	\$ 0.69	\$ 1.88	Mid
Thunder Bay	\$ 1.42	\$ 0.46	\$ 1.88	Mid
Centre Wellington	\$ 1.15	\$ 0.76	\$ 1.91	Mid
East Gwillimbury	\$ 0.86	\$ 1.05	\$ 1.91	Mid

Industrial Comparisons - Standard Industrial (cont'd)

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Aurora	\$ 0.86	\$ 1.06	\$ 1.92	High
Collingwood	\$ 1.00	\$ 0.92	\$ 1.92	High
Newmarket	\$ 0.92	\$ 1.06	\$ 1.97	High
Springwater	\$ 0.79	\$ 1.20	\$ 1.99	High
Whitchurch-Stouffville	\$ 0.86	\$ 1.15	\$ 2.01	High
Waterloo	\$ 1.11	\$ 0.89	\$ 2.01	High
Pickering	\$ 1.24	\$ 0.77	\$ 2.01	High
Wainfleet	\$ 1.39	\$ 0.63	\$ 2.01	High
Richmond Hill	\$ 0.82	\$ 1.19	\$ 2.02	High
Kenora	\$ 1.43	\$ 0.61	\$ 2.03	High
Timmins	\$ 1.54	\$ 0.50	\$ 2.04	High
Puslinch	\$ 1.15	\$ 0.89	\$ 2.05	High
Oshawa	\$ 1.40	\$ 0.68	\$ 2.08	High
Sault Ste. Marie	\$ 1.62	\$ 0.46	\$ 2.08	High
Guelph	\$ 1.28	\$ 0.83	\$ 2.11	High
Clarington	\$ 1.33	\$ 0.78	\$ 2.12	High
Milton	\$ 1.06	\$ 1.15	\$ 2.21	High
Mississauga	\$ 1.03	\$ 1.21	\$ 2.24	High
King	\$ 1.03	\$ 1.25	\$ 2.27	High
Georgina	\$ 1.27	\$ 1.07	\$ 2.34	High
Markham	\$ 0.94	\$ 1.42	\$ 2.36	High
Ingersoll	\$ 1.66	\$ 0.71	\$ 2.37	High
Burlington	\$ 1.26	\$ 1.12	\$ 2.39	High
Erin	\$ 1.51	\$ 1.01	\$ 2.52	High
Brampton	\$ 1.31	\$ 1.26	\$ 2.57	High
Whitby	\$ 1.63	\$ 0.98	\$ 2.61	High
Hamilton	\$ 1.88	\$ 0.76	\$ 2.64	High
Scugog	\$ 1.66	\$ 1.07	\$ 2.73	High
Greater Sudbury	\$ 2.12	\$ 0.68	\$ 2.80	High
Oakville	\$ 1.50	\$ 1.43	\$ 2.93	High
Caledon	\$ 1.35	\$ 1.59	\$ 2.94	High
Ottawa	\$ 1.79	\$ 1.17	\$ 2.96	High
Average	\$ 1.00	\$ 0.68	\$ 1.68	
Median	\$ 0.95	\$ 0.61	\$ 1.68	

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

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

2016 Property Taxes		Ranking
Meaford	\$ 0.39	Low
North Middlesex	\$ 0.58	Low
Grey Highlands	\$ 0.59	Low
North Perth	\$ 0.95	Low
Kincardine	\$ 1.01	Low
Wellington North	\$ 1.02	Low
Parry Sound	\$ 1.16	Low
Brock	\$ 1.21	Low
St. Marys	\$ 1.23	Low
Gravenhurst	\$ 1.34	Low
Central Elgin	\$ 1.41	Low
Minto	\$ 1.46	Low
Lambton Shores	\$ 1.53	Mid
Greenstone	\$ 1.54	Mid
Guelph-Eramosa	\$ 1.58	Mid
Mapleton	\$ 1.59	Mid
The Blue Mountains	\$ 1.63	Mid
Elliot Lake	\$ 1.69	Mid
North Dumfries	\$ 1.72	Mid
West Lincoln	\$ 1.88	Mid
Wainfleet	\$ 2.01	High
Puslinch	\$ 2.05	High
Ingersoll	\$ 2.37	High
Erin	\$ 2.52	High
Average	\$ 1.44	
Median	\$ 1.49	

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

2016 Property Taxes		Ranking
Middlesex Centre	\$ 0.58	Low
Port Colborne	\$ 0.98	Low
Owen Sound	\$ 1.01	Low
Huntsville	\$ 1.11	Low
Pelham	\$ 1.14	Low
Bracebridge	\$ 1.17	Low
Brockville	\$ 1.17	Low
Tillsonburg	\$ 1.22	Low
Wilmot	\$ 1.24	Low
Leamington	\$ 1.28	Low
Strathroy-Caradoc	\$ 1.32	Low
Kingsville	\$ 1.49	Mid
Tecumseh	\$ 1.52	Mid
Woolwich	\$ 1.56	Mid
Lincoln	\$ 1.70	Mid
Niagara-on-the-Lake	\$ 1.71	Mid
Grimsby	\$ 1.72	Mid
Orangeville	\$ 1.73	Mid
Thorold	\$ 1.77	Mid
Centre Wellington	\$ 1.91	Mid
East Gwillimbury	\$ 1.91	Mid
Collingwood	\$ 1.92	High
Springwater	\$ 1.99	High
Kenora	\$ 2.03	High
King	\$ 2.27	High
Scugog	\$ 2.73	High
Average	\$ 1.55	
Median	\$ 1.54	

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

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

2016 Property Taxes		Ranking
Quinte West	\$ 0.76	Low
St. Thomas	\$ 0.95	Low
Orillia	\$ 1.02	Low
North Bay	\$ 1.05	Low
Brant	\$ 1.15	Low
Cornwall	\$ 1.18	Low
Halton Hills	\$ 1.42	Low
Norfolk	\$ 1.46	Low
Stratford	\$ 1.47	Mid
Innisfil	\$ 1.56	Mid
Peterborough	\$ 1.58	Mid
Welland	\$ 1.62	Mid
Sarnia	\$ 1.72	Mid
Niagara Falls	\$ 1.74	Mid
Belleville	\$ 1.74	Mid
Fort Erie	\$ 1.81	Mid
Haldimand	\$ 1.82	Mid
Aurora	\$ 1.92	High
Newmarket	\$ 1.97	High
Whitchurch-Stouffville	\$ 2.01	High
Pickering	\$ 2.01	High
Timmins	\$ 2.04	High
Sault Ste. Marie	\$ 2.08	High
Clarington	\$ 2.12	High
Georgina	\$ 2.34	High
Caledon	\$ 2.94	High
Average	\$ 1.67	
Median	\$ 1.73	

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

2016 Property Taxes		Ranking
Barrie	\$ 1.26	Low
London	\$ 1.29	Low
Kitchener	\$ 1.45	Low
Windsor	\$ 1.48	Mid
Chatham-Kent	\$ 1.61	Mid
Cambridge	\$ 1.65	Mid
Vaughan	\$ 1.68	Mid
St. Catharines	\$ 1.86	Mid
Kingston	\$ 1.87	Mid
Thunder Bay	\$ 1.88	Mid
Waterloo	\$ 2.01	High
Richmond Hill	\$ 2.02	High
Oshawa	\$ 2.08	High
Guelph	\$ 2.11	High
Milton	\$ 2.21	High
Mississauga	\$ 2.24	High
Markham	\$ 2.36	High
Burlington	\$ 2.39	High
Brampton	\$ 2.57	High
Whitby	\$ 2.61	High
Hamilton	\$ 2.64	High
Greater Sudbury	\$ 2.80	High
Oakville	\$ 2.93	High
Ottawa	\$ 2.96	High
Average	\$ 2.08	
Median	\$ 2.05	

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

2016 Property Taxes - Eastern		Ranking
Quinte West	\$ 0.76	Low
Brockville	\$ 1.17	Low
Cornwall	\$ 1.18	Low
Peterborough	\$ 1.58	Mid
Belleville	\$ 1.74	Mid
Kingston	\$ 1.87	Mid
Ottawa	\$ 2.96	High
Average	\$ 1.61	
Median	\$ 1.58	

2016 Property Taxes - Niagara/Hamilton		Ranking
Port Colborne	\$ 0.98	Low
Pelham	\$ 1.14	Low
Welland	\$ 1.62	Mid
Lincoln	\$ 1.70	Mid
Niagara-on-the-Lake	\$ 1.71	Mid
Grimsby	\$ 1.72	Mid
Niagara Falls	\$ 1.74	Mid
Thorold	\$ 1.77	Mid
Fort Erie	\$ 1.81	Mid
St. Catharines	\$ 1.86	Mid
West Lincoln	\$ 1.88	Mid
Wainfleet	\$ 2.01	High
Hamilton	\$ 2.64	High
Average	\$ 1.74	
Median	\$ 1.74	

2016 Property Taxes - GTA		Ranking
Brock	\$ 1.21	Low
Halton Hills	\$ 1.42	Low
Vaughan	\$ 1.68	Mid
East Gwillimbury	\$ 1.91	Mid
Aurora	\$ 1.92	High
Newmarket	\$ 1.97	High
Whitchurch-Stouffville	\$ 2.01	High
Pickering	\$ 2.01	High
Richmond Hill	\$ 2.02	High
Oshawa	\$ 2.08	High
Clarington	\$ 2.12	High
Milton	\$ 2.21	High
Mississauga	\$ 2.24	High
King	\$ 2.27	High
Georgina	\$ 2.34	High
Markham	\$ 2.36	High
Burlington	\$ 2.39	High
Brampton	\$ 2.57	High
Whitby	\$ 2.61	High
Scugog	\$ 2.73	High
Oakville	\$ 2.93	High
Caledon	\$ 2.94	High
Average	\$ 2.18	
Median	\$ 2.16	

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

2016 Property Taxes - North		Ranking
North Bay	\$ 1.05	Low
Parry Sound	\$ 1.16	Low
Greenstone	\$ 1.54	Mid
Elliot Lake	\$ 1.69	Mid
Thunder Bay	\$ 1.88	Mid
Kenora	\$ 2.03	High
Timmins	\$ 2.04	High
Sault Ste. Marie	\$ 2.08	High
Greater Sudbury	\$ 2.80	High
Average	\$ 1.81	
Median	\$ 1.88	

2016 Property Taxes - Simcoe/Musk./Duff.		Ranking
Orillia	\$ 1.02	Low
Huntsville	\$ 1.11	Low
Bracebridge	\$ 1.17	Low
Barrie	\$ 1.26	Low
Gravenhurst	\$ 1.34	Low
Innisfil	\$ 1.56	Mid
Orangeville	\$ 1.73	Mid
Collingwood	\$ 1.92	High
Springwater	\$ 1.99	High
Average	\$ 1.46	
Median	\$ 1.34	

2016 Property Taxes - Southwest		Ranking
Meaford	\$ 0.39	Low
North Middlesex	\$ 0.58	Low
Middlesex Centre	\$ 0.58	Low
Grey Highlands	\$ 0.59	Low
St. Thomas	\$ 0.95	Low
North Perth	\$ 0.95	Low
Owen Sound	\$ 1.01	Low
Kincardine	\$ 1.01	Low
Wellington North	\$ 1.02	Low
Brant	\$ 1.15	Low
Tillsonburg	\$ 1.22	Low
St. Marys	\$ 1.23	Low
Wilmot	\$ 1.24	Low
Leamington	\$ 1.28	Low
London	\$ 1.29	Low
Strathroy-Caradoc	\$ 1.32	Low
Central Elgin	\$ 1.41	Low
Kitchener	\$ 1.45	Low
Minto	\$ 1.46	Low
Norfolk	\$ 1.46	Low
Stratford	\$ 1.47	Mid
Windsor	\$ 1.48	Mid
Kingsville	\$ 1.49	Mid
Tecumseh	\$ 1.52	Mid
Lambton Shores	\$ 1.53	Mid
Woolwich	\$ 1.56	Mid
Guelph-Eramosa	\$ 1.58	Mid
Mapleton	\$ 1.59	Mid
Chatham-Kent	\$ 1.61	Mid
The Blue Mountains	\$ 1.63	Mid
Cambridge	\$ 1.65	Mid
Sarnia	\$ 1.72	Mid
North Dumfries	\$ 1.72	Mid
Haldimand	\$ 1.82	Mid
Centre Wellington	\$ 1.91	Mid
Waterloo	\$ 2.01	High
Puslinch	\$ 2.05	High
Guelph	\$ 2.11	High
Ingersoll	\$ 2.37	High
Erin	\$ 2.52	High
Average	\$ 1.42	
Median	\$ 1.47	

Large Industrial Comparisons (taxes per sq. ft.)

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Norfolk	\$ 0.13	\$ 0.11	\$ 0.25	Low
West Lincoln	\$ 0.23	\$ 0.13	\$ 0.36	Low
North Bay	\$ 0.27	\$ 0.18	\$ 0.45	Low
Clarington	\$ 0.31	\$ 0.18	\$ 0.50	Low
Welland	\$ 0.39	\$ 0.16	\$ 0.55	Low
Stratford	\$ 0.42	\$ 0.18	\$ 0.60	Low
Kitchener	\$ 0.34	\$ 0.27	\$ 0.61	Low
Chatham-Kent	\$ 0.51	\$ 0.21	\$ 0.71	Low
North Perth	\$ 0.43	\$ 0.31	\$ 0.75	Low
Collingwood	\$ 0.39	\$ 0.36	\$ 0.75	Low
Fort Erie	\$ 0.55	\$ 0.24	\$ 0.79	Low
Brant	\$ 0.51	\$ 0.33	\$ 0.84	Low
Orangeville	\$ 0.55	\$ 0.30	\$ 0.85	Low
Thorold	\$ 0.63	\$ 0.28	\$ 0.91	Low
Tillsonburg	\$ 0.62	\$ 0.30	\$ 0.93	Low
Strathroy-Caradoc	\$ 0.53	\$ 0.43	\$ 0.96	Low
Barrie	\$ 0.57	\$ 0.41	\$ 0.98	Low
Owen Sound	\$ 0.73	\$ 0.27	\$ 1.00	Low
Cambridge	\$ 0.58	\$ 0.43	\$ 1.01	Low
Kingsville	\$ 0.68	\$ 0.34	\$ 1.02	Low
St. Thomas	\$ 0.72	\$ 0.30	\$ 1.03	Low
Ingersoll	\$ 0.73	\$ 0.31	\$ 1.04	Mid
Grey Highlands	\$ 0.54	\$ 0.51	\$ 1.05	Mid
Central Elgin	\$ 0.78	\$ 0.29	\$ 1.07	Mid
London	\$ 0.65	\$ 0.42	\$ 1.07	Mid
St. Catharines	\$ 0.75	\$ 0.33	\$ 1.08	Mid
Windsor	\$ 0.83	\$ 0.26	\$ 1.09	Mid
East Gwillimbury	\$ 0.50	\$ 0.60	\$ 1.10	Mid
Tecumseh	\$ 0.75	\$ 0.36	\$ 1.11	Mid
Niagara Falls	\$ 0.75	\$ 0.37	\$ 1.12	Mid
Cornwall	\$ 0.80	\$ 0.32	\$ 1.12	Mid
Kingston	\$ 0.77	\$ 0.37	\$ 1.15	Mid

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Hamilton	\$ 0.89	\$ 0.28	\$ 1.17	Mid
Waterloo	\$ 0.67	\$ 0.53	\$ 1.20	Mid
Sault Ste. Marie	\$ 1.04	\$ 0.17	\$ 1.21	Mid
Aurora	\$ 0.55	\$ 0.68	\$ 1.23	Mid
Peterborough	\$ 0.76	\$ 0.50	\$ 1.26	Mid
Brockville	\$ 0.86	\$ 0.40	\$ 1.26	Mid
St. Marys	\$ 0.85	\$ 0.42	\$ 1.27	Mid
Caledon	\$ 0.58	\$ 0.69	\$ 1.27	Mid
Guelph	\$ 0.77	\$ 0.50	\$ 1.27	Mid
Woolwich	\$ 0.65	\$ 0.65	\$ 1.30	Mid
Whitchurch-Stouffville	\$ 0.56	\$ 0.74	\$ 1.30	Mid
Brampton	\$ 0.67	\$ 0.64	\$ 1.31	High
Markham	\$ 0.55	\$ 0.83	\$ 1.38	High
Orillia	\$ 0.82	\$ 0.56	\$ 1.38	High
Thunder Bay	\$ 1.10	\$ 0.27	\$ 1.38	High
Newmarket	\$ 0.65	\$ 0.75	\$ 1.40	High
Belleville	\$ 1.03	\$ 0.47	\$ 1.50	High
Port Colborne	\$ 1.08	\$ 0.43	\$ 1.51	High
Vaughan	\$ 0.63	\$ 0.90	\$ 1.52	High
Halton Hills	\$ 0.82	\$ 0.72	\$ 1.55	High
Grimsby	\$ 1.03	\$ 0.57	\$ 1.59	High
Whitby	\$ 1.00	\$ 0.60	\$ 1.60	High
Burlington	\$ 0.91	\$ 0.81	\$ 1.71	High
Oshawa	\$ 1.17	\$ 0.57	\$ 1.73	High
Ottawa	\$ 1.03	\$ 0.78	\$ 1.80	High
Pickering	\$ 1.23	\$ 0.76	\$ 1.98	High
Greater Sudbury	\$ 1.62	\$ 0.45	\$ 2.07	High
Mississauga	\$ 0.96	\$ 1.15	\$ 2.11	High
Oakville	\$ 1.29	\$ 1.23	\$ 2.52	High
Milton	\$ 1.22	\$ 1.34	\$ 2.56	High
Average	\$ 0.72	\$ 0.47	\$ 1.20	
Median	\$ 0.70	\$ 0.41	\$ 1.14	

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

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

2016 Property Taxes		Ranking
West Lincoln	\$ 0.36	Low
North Perth	\$ 0.75	Low
Ingersoll	\$ 1.04	Mid
Grey Highlands	\$ 1.05	Mid
Central Elgin	\$ 1.07	Mid
St. Marys	\$ 1.27	Mid
Average	\$ 0.92	
Median	\$ 1.04	

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

2016 Property Taxes		Ranking
Collingwood	\$ 0.75	Low
Orangeville	\$ 0.85	Low
Thorold	\$ 0.91	Low
Tillsonburg	\$ 0.93	Low
Strathroy-Caradoc	\$ 0.96	Low
Owen Sound	\$ 1.00	Low
Kingsville	\$ 1.02	Low
East Gwillimbury	\$ 1.10	Mid
Tecumseh	\$ 1.11	Mid
Brockville	\$ 1.26	Mid
Woolwich	\$ 1.30	Mid
Port Colborne	\$ 1.51	High
Grimsby	\$ 1.59	High
Average	\$ 1.10	
Median	\$ 1.02	

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

2016 Property Taxes		Ranking
Norfolk	\$ 0.25	Low
North Bay	\$ 0.45	Low
Clarington	\$ 0.50	Low
Welland	\$ 0.55	Low
Stratford	\$ 0.60	Low
Fort Erie	\$ 0.79	Low
Brant	\$ 0.84	Low
St. Thomas	\$ 1.03	Low
Niagara Falls	\$ 1.12	Mid
Cornwall	\$ 1.12	Mid
Sault Ste. Marie	\$ 1.21	Mid
Aurora	\$ 1.23	Mid
Peterborough	\$ 1.26	Mid
Caledon	\$ 1.27	Mid
Whitchurch-Stouffville	\$ 1.30	Mid
Orillia	\$ 1.38	High
Newmarket	\$ 1.40	High
Belleville	\$ 1.50	High
Halton Hills	\$ 1.55	High
Pickering	\$ 1.98	High
Average	\$ 1.07	
Median	\$ 1.17	

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

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

2016 Property Taxes		Ranking
Kitchener	\$ 0.61	Low
Chatham-Kent	\$ 0.71	Low
Barrie	\$ 0.98	Low
Cambridge	\$ 1.01	Low
London	\$ 1.07	Mid
St. Catharines	\$ 1.08	Mid
Windsor	\$ 1.09	Mid
Kingston	\$ 1.15	Mid
Hamilton	\$ 1.17	Mid
Waterloo	\$ 1.20	Mid
Guelph	\$ 1.27	Mid
Brampton	\$ 1.31	High
Markham	\$ 1.38	High
Thunder Bay	\$ 1.38	High
Vaughan	\$ 1.52	High
Whitby	\$ 1.60	High
Burlington	\$ 1.71	High
Oshawa	\$ 1.73	High
Ottawa	\$ 1.80	High
Greater Sudbury	\$ 2.07	High
Mississauga	\$ 2.11	High
Oakville	\$ 2.52	High
Milton	\$ 2.56	High
Average	\$ 1.44	
Median	\$ 1.31	

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

2016 Property Taxes - Eastern		Ranking
Cornwall	\$ 1.12	Mid
Kingston	\$ 1.15	Mid
Peterborough	\$ 1.26	Mid
Brockville	\$ 1.26	Mid
Belleville	\$ 1.50	High
Ottawa	\$ 1.80	High
Average		\$ 1.35
Median		\$ 1.26

2016 Property Taxes - GTA		Ranking
Clarington	\$ 0.50	Low
East Gwillimbury	\$ 1.10	Mid
Aurora	\$ 1.23	Mid
Caledon	\$ 1.27	Mid
Whitchurch-Stouffville	\$ 1.30	Mid
Brampton	\$ 1.31	High
Markham	\$ 1.38	High
Newmarket	\$ 1.40	High
Vaughan	\$ 1.52	High
Halton Hills	\$ 1.55	High
Whitby	\$ 1.60	High
Burlington	\$ 1.71	High
Oshawa	\$ 1.73	High
Pickering	\$ 1.98	High
Mississauga	\$ 2.11	High
Oakville	\$ 2.52	High
Milton	\$ 2.56	High
Average		\$ 1.58
Median		\$ 1.52

2016 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	\$ 0.36	Low
Welland	\$ 0.55	Low
Fort Erie	\$ 0.79	Low
Thorold	\$ 0.91	Low
St. Catharines	\$ 1.08	Mid
Niagara Falls	\$ 1.12	Mid
Hamilton	\$ 1.17	Mid
Port Colborne	\$ 1.51	High
Grimsby	\$ 1.59	High
Average		\$ 1.09
Median		\$ 1.10

2016 Property Taxes - North		Ranking
North Bay	\$ 0.45	Low
Sault Ste. Marie	\$ 1.21	Mid
Thunder Bay	\$ 1.38	High
Greater Sudbury	\$ 2.07	High
Average		\$ 1.28
Median		\$ 1.29

2016 Property Taxes - Simcoe/Musk./Duff.		Ranking
Collingwood	\$ 0.75	Low
Orangeville	\$ 0.85	Low
Barrie	\$ 0.98	Low
Orillia	\$ 1.38	High
Average		\$ 0.99
Median		\$ 0.91

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

2016 Property Taxes - Southwest		Ranking
Norfolk	\$ 0.25	Low
Stratford	\$ 0.60	Low
Kitchener	\$ 0.61	Low
Chatham-Kent	\$ 0.71	Low
North Perth	\$ 0.75	Low
Brant	\$ 0.84	Low
Tillsonburg	\$ 0.93	Low
Strathroy-Caradoc	\$ 0.96	Low
Owen Sound	\$ 1.00	Low
Cambridge	\$ 1.01	Low
Kingsville	\$ 1.02	Low
St. Thomas	\$ 1.03	Low
Ingersoll	\$ 1.04	Mid
Grey Highlands	\$ 1.05	Mid
Central Elgin	\$ 1.07	Mid
London	\$ 1.07	Mid
Windsor	\$ 1.09	Mid
Tecumseh	\$ 1.11	Mid
Waterloo	\$ 1.20	Mid
St. Marys	\$ 1.27	Mid
Guelph	\$ 1.27	Mid
Woolwich	\$ 1.30	Mid
Average	\$ 0.96	
Median	\$ 1.03	

Industrial Comparisons - Industrial Vacant Land (taxes per acre)

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
North Middlesex	\$ 121	\$ 88	\$ 209	Low
Kincardine	\$ 174	\$ 156	\$ 330	Low
Grey Highlands	\$ 174	\$ 165	\$ 338	Low
Middlesex Centre	\$ 209	\$ 190	\$ 400	Low
Lambton Shores	\$ 266	\$ 201	\$ 467	Low
Minto	\$ 417	\$ 211	\$ 628	Low
Wellington North	\$ 409	\$ 219	\$ 628	Low
Strathroy-Caradoc	\$ 349	\$ 282	\$ 631	Low
North Perth	\$ 380	\$ 276	\$ 656	Low
Port Colborne	\$ 580	\$ 225	\$ 805	Low
Cornwall	\$ 637	\$ 258	\$ 894	Low
Brockville	\$ 616	\$ 283	\$ 898	Low
Brock	\$ 581	\$ 320	\$ 901	Low
Meaford	\$ 527	\$ 383	\$ 910	Low
Springwater	\$ 369	\$ 558	\$ 926	Low
Bracebridge	\$ 583	\$ 367	\$ 950	Low
Owen Sound	\$ 675	\$ 319	\$ 994	Low
Kingsville	\$ 601	\$ 420	\$ 1,021	Low
Gravenhurst	\$ 619	\$ 407	\$ 1,026	Low
Chatham-Kent	\$ 736	\$ 300	\$ 1,036	Low
Huntsville	\$ 612	\$ 428	\$ 1,040	Low
St. Thomas	\$ 716	\$ 360	\$ 1,076	Low
Ingersoll	\$ 782	\$ 334	\$ 1,117	Low
Stratford	\$ 815	\$ 359	\$ 1,175	Low
Centre Wellington	\$ 742	\$ 490	\$ 1,231	Low
Brant	\$ 761	\$ 500	\$ 1,261	Low
Tillsonburg	\$ 847	\$ 415	\$ 1,261	Low
Belleville	\$ 888	\$ 398	\$ 1,286	Low
Fort Erie	\$ 927	\$ 406	\$ 1,333	Low
Welland	\$ 967	\$ 389	\$ 1,356	Low
Mapleton	\$ 878	\$ 500	\$ 1,378	Low

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
West Lincoln	\$ 929	\$ 525	\$ 1,454	Mid
Norfolk	\$ 816	\$ 711	\$ 1,527	Mid
Quinte West	\$ 1,051	\$ 560	\$ 1,610	Mid
Orillia	\$ 985	\$ 670	\$ 1,655	Mid
Timmins	\$ 1,279	\$ 379	\$ 1,658	Mid
Sault Ste. Marie	\$ 1,311	\$ 369	\$ 1,680	Mid
St. Marys	\$ 1,165	\$ 572	\$ 1,737	Mid
North Bay	\$ 1,064	\$ 714	\$ 1,778	Mid
Tecumseh	\$ 1,094	\$ 702	\$ 1,796	Mid
Parry Sound	\$ 1,413	\$ 483	\$ 1,897	Mid
Sarnia	\$ 1,225	\$ 673	\$ 1,899	Mid
Haldimand	\$ 1,391	\$ 534	\$ 1,926	Mid
Leamington	\$ 1,327	\$ 641	\$ 1,967	Mid
Peterborough	\$ 1,195	\$ 775	\$ 1,970	Mid
Kingston	\$ 1,331	\$ 642	\$ 1,974	Mid
London	\$ 1,229	\$ 805	\$ 2,034	Mid
Wilmot	\$ 1,024	\$ 1,020	\$ 2,044	Mid
Thorold	\$ 1,427	\$ 627	\$ 2,055	Mid
Innisfil	\$ 1,014	\$ 1,058	\$ 2,071	Mid
Scugog	\$ 1,357	\$ 879	\$ 2,236	Mid
Elliot Lake	\$ 1,659	\$ 615	\$ 2,274	Mid
Kenora	\$ 1,656	\$ 704	\$ 2,361	Mid
Barrie	\$ 1,466	\$ 1,039	\$ 2,505	Mid
North Dumfries	\$ 1,258	\$ 1,286	\$ 2,544	Mid
Greater Sudbury	\$ 1,965	\$ 626	\$ 2,591	Mid
Erin	\$ 1,560	\$ 1,065	\$ 2,624	Mid
Woolwich	\$ 1,321	\$ 1,315	\$ 2,636	Mid
East Gwillimbury	\$ 1,209	\$ 1,464	\$ 2,673	Mid
Guelph-Eramosa	\$ 1,995	\$ 885	\$ 2,881	Mid
Windsor	\$ 2,077	\$ 808	\$ 2,886	Mid
Clarington	\$ 1,858	\$ 1,081	\$ 2,939	Mid
Georgina	\$ 1,580	\$ 1,426	\$ 3,006	Mid

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

	2016 Municipal Taxes	2016 Education Taxes	2016 Property Taxes	Ranking
Collingwood	\$ 1,644	\$ 1,520	\$ 3,165	High
Lincoln	\$ 2,065	\$ 1,130	\$ 3,195	High
Niagara Falls	\$ 2,384	\$ 1,140	\$ 3,524	High
Puslinch	\$ 2,076	\$ 1,603	\$ 3,680	High
Grimsby	\$ 2,395	\$ 1,316	\$ 3,711	High
Thunder Bay	\$ 2,822	\$ 906	\$ 3,729	High
King	\$ 1,726	\$ 2,101	\$ 3,827	High
Niagara-on-the-Lake	\$ 2,275	\$ 1,594	\$ 3,869	High
Guelph	\$ 2,456	\$ 1,587	\$ 4,043	High
Newmarket	\$ 1,939	\$ 2,229	\$ 4,169	High
Kitchener	\$ 2,414	\$ 1,893	\$ 4,307	High
Cambridge	\$ 2,786	\$ 2,058	\$ 4,844	High
Waterloo	\$ 2,763	\$ 2,218	\$ 4,981	High
Oshawa	\$ 3,555	\$ 1,718	\$ 5,273	High
Whitby	\$ 3,567	\$ 2,141	\$ 5,708	High
Whitchurch-Stouffville	\$ 2,525	\$ 3,365	\$ 5,890	High
Aurora	\$ 2,695	\$ 3,308	\$ 6,003	High
St. Catharines	\$ 4,254	\$ 1,875	\$ 6,129	High
Orangeville	\$ 4,183	\$ 2,305	\$ 6,488	High
Pickering	\$ 4,378	\$ 2,696	\$ 7,074	High
Hamilton	\$ 5,910	\$ 2,079	\$ 7,990	High
Halton Hills	\$ 4,475	\$ 3,920	\$ 8,395	High
Caledon	\$ 4,024	\$ 4,737	\$ 8,761	High
Burlington	\$ 4,800	\$ 4,268	\$ 9,067	High
Milton	\$ 5,286	\$ 5,765	\$ 11,051	High
Markham	\$ 4,425	\$ 6,689	\$ 11,114	High
Richmond Hill	\$ 4,564	\$ 6,588	\$ 11,153	High
Ottawa	\$ 6,814	\$ 4,442	\$ 11,256	High
Oakville	\$ 7,019	\$ 6,667	\$ 13,686	High
Mississauga	\$ 6,527	\$ 7,827	\$ 14,354	High
Vaughan	\$ 6,175	\$ 8,844	\$ 15,019	High
Average	\$ 1,874	\$ 1,451	\$ 3,325	
Median	\$ 1,316	\$ 708	\$ 2,039	

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

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

2016 Property Taxes		Ranking
North Middlesex	\$ 209	Low
Kincardine	\$ 330	Low
Grey Highlands	\$ 338	Low
Lambton Shores	\$ 467	Low
Minto	\$ 628	Low
Wellington North	\$ 628	Low
North Perth	\$ 656	Low
Brock	\$ 901	Low
Meaford	\$ 910	Low
Gravenhurst	\$ 1,026	Low
Ingersoll	\$ 1,117	Low
Mapleton	\$ 1,378	Low
West Lincoln	\$ 1,454	Mid
St. Marys	\$ 1,737	Mid
Parry Sound	\$ 1,897	Mid
Elliot Lake	\$ 2,274	Mid
North Dumfries	\$ 2,544	Mid
Erin	\$ 2,624	Mid
Guelph-Eramosa	\$ 2,881	Mid
Puslinch	\$ 3,680	High
Average	\$ 1,384	
Median	\$ 1,071	

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

2016 Property Taxes		Ranking
Middlesex Centre	\$ 400	Low
Strathroy-Caradoc	\$ 631	Low
Port Colborne	\$ 805	Low
Brockville	\$ 898	Low
Springwater	\$ 926	Low
Bracebridge	\$ 950	Low
Owen Sound	\$ 994	Low
Kingsville	\$ 1,021	Low
Huntsville	\$ 1,040	Low
Centre Wellington	\$ 1,231	Low
Tillsonburg	\$ 1,261	Low
Tecumseh	\$ 1,796	Mid
Leamington	\$ 1,967	Mid
Wilmot	\$ 2,044	Mid
Thorold	\$ 2,055	Mid
Scugog	\$ 2,236	Mid
Kenora	\$ 2,361	Mid
Woolwich	\$ 2,636	Mid
East Gwillimbury	\$ 2,673	Mid
Collingwood	\$ 3,165	High
Lincoln	\$ 3,195	High
Grimsby	\$ 3,711	High
King	\$ 3,827	High
Niagara-on-the-Lake	\$ 3,869	High
Orangeville	\$ 6,488	High
Average	\$ 2,087	
Median	\$ 1,967	

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

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

2016 Property Taxes		Ranking
Cornwall	\$ 894	Low
St. Thomas	\$ 1,076	Low
Stratford	\$ 1,175	Low
Brant	\$ 1,261	Low
Belleville	\$ 1,286	Low
Fort Erie	\$ 1,333	Low
Welland	\$ 1,356	Low
Norfolk	\$ 1,527	Mid
Quinte West	\$ 1,610	Mid
Orillia	\$ 1,655	Mid
Timmins	\$ 1,658	Mid
Sault Ste. Marie	\$ 1,680	Mid
North Bay	\$ 1,778	Mid
Sarnia	\$ 1,899	Mid
Haldimand	\$ 1,926	Mid
Peterborough	\$ 1,970	Mid
Innisfil	\$ 2,071	Mid
Clarington	\$ 2,939	Mid
Georgina	\$ 3,006	Mid
Niagara Falls	\$ 3,524	High
Newmarket	\$ 4,169	High
Whitchurch-Stouffville	\$ 5,890	High
Aurora	\$ 6,003	High
Pickering	\$ 7,074	High
Halton Hills	\$ 8,395	High
Caledon	\$ 8,761	High
Average		\$ 2,920
Median		\$ 1,838

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

2016 Property Taxes		Ranking
Chatham-Kent	\$ 1,036	Low
Kingston	\$ 1,974	Mid
London	\$ 2,034	Mid
Barrie	\$ 2,505	Mid
Greater Sudbury	\$ 2,591	Mid
Windsor	\$ 2,886	Mid
Thunder Bay	\$ 3,729	High
Guelph	\$ 4,043	High
Kitchener	\$ 4,307	High
Cambridge	\$ 4,844	High
Waterloo	\$ 4,981	High
Oshawa	\$ 5,273	High
Whitby	\$ 5,708	High
St. Catharines	\$ 6,129	High
Hamilton	\$ 7,990	High
Burlington	\$ 9,067	High
Milton	\$ 11,051	High
Markham	\$ 11,114	High
Richmond Hill	\$ 11,153	High
Ottawa	\$ 11,256	High
Oakville	\$ 13,686	High
Mississauga	\$ 14,354	High
Vaughan	\$ 15,019	High
Average		\$ 6,814
Median		\$ 5,273

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

2016 Property Taxes - Eastern		Ranking
Cornwall	\$ 894	Low
Brockville	\$ 898	Low
Belleville	\$ 1,286	Low
Quinte West	\$ 1,610	Mid
Peterborough	\$ 1,970	Mid
Kingston	\$ 1,974	Mid
Ottawa	\$ 11,256	High
Average	\$ 2,841	
Median	\$ 1,610	

2016 Property Taxes - Niagara/Hamilton		Ranking
Port Colborne	\$ 805	Low
Fort Erie	\$ 1,333	Low
Welland	\$ 1,356	Low
West Lincoln	\$ 1,454	Mid
Thorold	\$ 2,055	Mid
Lincoln	\$ 3,195	High
Niagara Falls	\$ 3,524	High
Grimsby	\$ 3,711	High
Niagara-on-the-Lake	\$ 3,869	High
St. Catharines	\$ 6,129	High
Hamilton	\$ 7,990	High
Average	\$ 3,220	
Median	\$ 3,195	

2016 Property Taxes - GTA		Ranking
Brock	\$ 901	Low
Scugog	\$ 2,236	Mid
East Gwillimbury	\$ 2,673	Mid
Clarington	\$ 2,939	Mid
Georgina	\$ 3,006	Mid
King	\$ 3,827	High
Newmarket	\$ 4,169	High
Oshawa	\$ 5,273	High
Whitby	\$ 5,708	High
Whitchurch-Stouffville	\$ 5,890	High
Aurora	\$ 6,003	High
Pickering	\$ 7,074	High
Halton Hills	\$ 8,395	High
Caledon	\$ 8,761	High
Burlington	\$ 9,067	High
Milton	\$ 11,051	High
Markham	\$ 11,114	High
Richmond Hill	\$ 11,153	High
Oakville	\$ 13,686	High
Mississauga	\$ 14,354	High
Vaughan	\$ 15,019	High
Average	\$ 7,252	
Median	\$ 6,003	

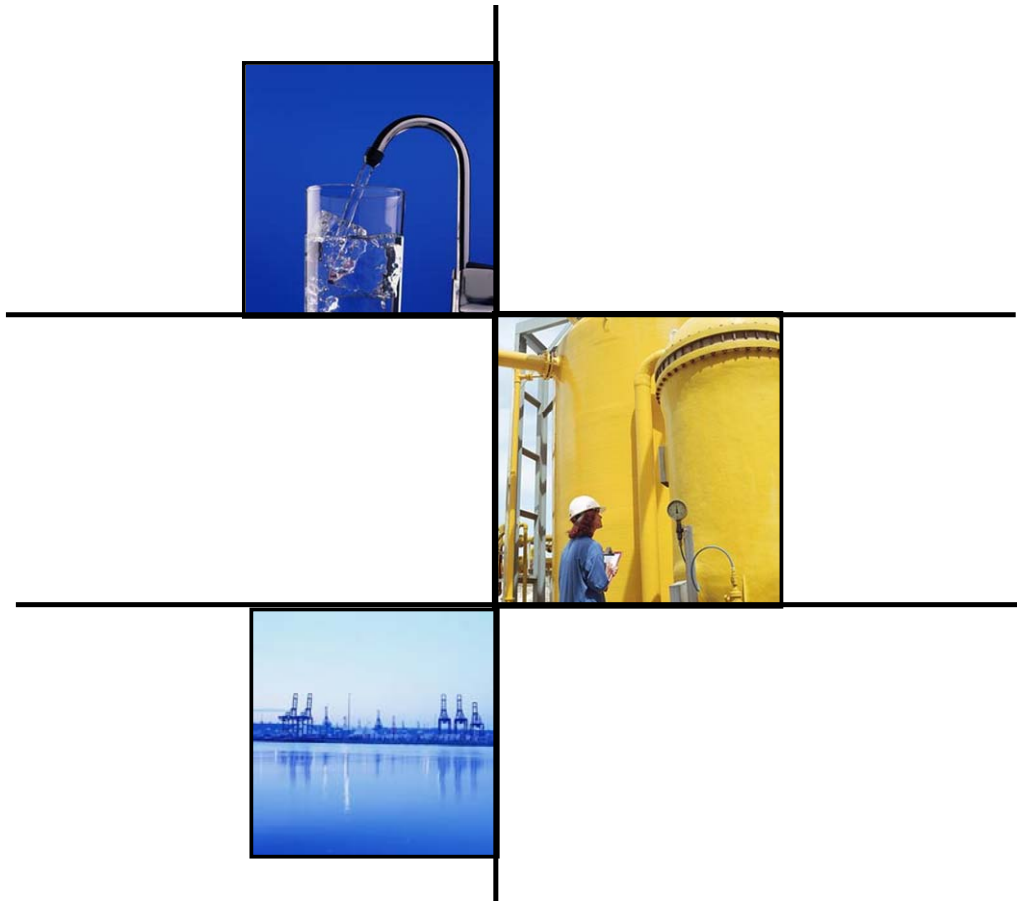
Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)
Taxes per acre

2016 Property Taxes - North		Ranking
Timmins	\$ 1,658	Mid
Sault Ste. Marie	\$ 1,680	Mid
North Bay	\$ 1,778	Mid
Parry Sound	\$ 1,897	Mid
Elliot Lake	\$ 2,274	Mid
Kenora	\$ 2,361	Mid
Greater Sudbury	\$ 2,591	Mid
Thunder Bay	\$ 3,729	High
Average	\$ 2,246	
Median	\$ 2,085	

2016 Property Taxes - Simcoe/Musk./Duff.		Ranking
Springwater	\$ 926	Low
Bracebridge	\$ 950	Low
Gravenhurst	\$ 1,026	Low
Huntsville	\$ 1,040	Low
Orillia	\$ 1,655	Mid
Innisfil	\$ 2,071	Mid
Barrie	\$ 2,505	Mid
Collingwood	\$ 3,165	High
Orangeville	\$ 6,488	High
Average	\$ 2,203	
Median	\$ 1,655	

2016 Property Taxes - Southwest		Ranking
North Middlesex	\$ 209	Low
Kincardine	\$ 330	Low
Grey Highlands	\$ 338	Low
Middlesex Centre	\$ 400	Low
Lambton Shores	\$ 467	Low
Minto	\$ 628	Low
Wellington North	\$ 628	Low
Strathroy-Caradoc	\$ 631	Low
North Perth	\$ 656	Low
Meaford	\$ 910	Low
Owen Sound	\$ 994	Low
Kingsville	\$ 1,021	Low
Chatham-Kent	\$ 1,036	Low
St. Thomas	\$ 1,076	Low
Ingersoll	\$ 1,117	Low
Stratford	\$ 1,175	Low
Centre Wellington	\$ 1,231	Low
Brant	\$ 1,261	Low
Tillsonburg	\$ 1,261	Low
Mapleton	\$ 1,378	Low
Norfolk	\$ 1,527	Mid
St. Marys	\$ 1,737	Mid
Tecumseh	\$ 1,796	Mid
Sarnia	\$ 1,899	Mid
Haldimand	\$ 1,926	Mid
Leamington	\$ 1,967	Mid
London	\$ 2,034	Mid
Wilmot	\$ 2,044	Mid
North Dumfries	\$ 2,544	Mid
Erin	\$ 2,624	Mid
Woolwich	\$ 2,636	Mid
Guelph-Eramosa	\$ 2,881	Mid
Windsor	\$ 2,886	Mid
Puslinch	\$ 3,680	High
Guelph	\$ 4,043	High
Kitchener	\$ 4,307	High
Cambridge	\$ 4,844	High
Waterloo	\$ 4,981	High
Average	\$ 1,766	
Median	\$ 1,320	

Water/Wastewater



Water and Wastewater Financial Information and Analysis

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

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



Water and Wastewater Rate Structure

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

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

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

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

- Identify Evaluation Criteria/Objectives
- Identify Revenue Requirements for each Service
- Allocate Costs—Capital, Operating & Maintenance
- Calculate Unit Costs—Allocate Fixed and Volumetric Costs
- Design the Rate Structure—Inclining, Declining, Uniform, # of Blocks, etc.
- Assess the Effectiveness in meeting the Objectives
- Assess the Impact on Various Classes and Types of Users

Fixed Costs

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

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 200 m³. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

The following summarizes the findings based on the survey of 103 municipalities (2 municipalities do not have water and 3 municipalities do not have wastewater services):

- 93 of the 103 municipalities, charge a monthly fixed charge to their customers to recover customer related costs.
- The extent to which fixed monthly charges as a percentage of the total residential bill varies from a low of 0% to a high of 100%.

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

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Aurora	\$ -	0%
Brampton	\$ -	0%
Caledon	\$ -	0%
Kitchener	\$ -	0%
Markham	\$ -	0%
Mississauga	\$ -	0%
Richmond Hill	\$ -	0%
Toronto	\$ -	0%
Vaughan	\$ -	0%
Whitchurch-Stouffville	\$ -	0%
Waterloo	\$ 36	4%
Ottawa	\$ 42	5%
Georgina	\$ 58	6%
Stratford	\$ 48	7%
Lincoln	\$ 73	7%
North Dumfries	\$ 168	16%
Wellesley	\$ 168	16%
Cambridge	\$ 186	19%
Erin	\$ 185	19%
Orangeville	\$ 186	19%
Wilmot	\$ 180	19%
Guelph-Eramosa	\$ 240	20%
Centre Wellington	\$ 252	22%
Orillia	\$ 171	23%
Guelph	\$ 209	24%
St. Thomas	\$ 198	24%
Lambton Shores	\$ 312	24%
Welland	\$ 310	26%
Woolwich	\$ 312	28%
St. Catharines	\$ 227	28%
Mapleton	\$ 318	28%
Bracebridge	\$ 358	30%
Gravenhurst	\$ 358	30%
Huntsville	\$ 358	30%
Central Elgin	\$ 435	30%

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Newmarket	\$ 336	33%
Minto	\$ 456	33%
East Gwillimbury	\$ 432	34%
Brock	\$ 280	34%
Clarington	\$ 280	34%
Oshawa	\$ 280	34%
Pickering	\$ 280	34%
Scugog	\$ 280	34%
Whitby	\$ 280	34%
Hamilton	\$ 227	36%
Innisfil	\$ 423	38%
Pelham	\$ 292	39%
Tecumseh	\$ 303	40%
Barrie	\$ 343	40%
St. Marys	\$ 373	42%
London	\$ 338	42%
King	\$ 395	42%
Burlington	\$ 326	42%
Halton Hills	\$ 326	42%
Milton	\$ 326	42%
Oakville	\$ 326	42%
Thorold	\$ 396	42%
Greater Sudbury	\$ 443	43%
Windsor	\$ 483	44%
Springwater	\$ 567	44%
West Lincoln	\$ 429	45%
Thunder Bay	\$ 487	45%
Prince Edward County	\$ 804	47%
Belleville	\$ 523	48%
Norfolk	\$ 521	48%
Peterborough	\$ 461	48%
North Perth	\$ 466	49%
Saugeen Shores	\$ 443	50%
Owen Sound	\$ 600	51%
Haldimand	\$ 542	52%

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

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Niagara Falls	\$ 497	53%
Chatham-Kent	\$ 504	53%
Meaford	\$ 821	54%
The Blue Mountains	\$ 595	55%
Niagara-on-the-Lake	\$ 567	56%
Tillsonburg	\$ 456	56%
Quinte West	\$ 558	57%
Fort Erie	\$ 785	59%
Brant	\$ 757	59%
Kingston	\$ 634	60%
Port Colborne	\$ 729	61%
Middlesex Centre	\$ 1,049	61%
Kenora	\$ 868	64%
North Bay	\$ 658	64%
Kingsville	\$ 362	67%
Brockville	\$ 484	67%
Sault Ste. Marie	\$ 468	68%
Ingersoll	\$ 789	69%
North Middlesex	\$ 743	69%
Parry Sound	\$ 891	72%
Collingwood	\$ 834	75%
Strathroy-Caradoc	\$ 627	76%
Elliot Lake	\$ 574	81%
Kincardine	\$ 758	82%
Leamington	\$ 759	83%
Grey Highlands	\$ 868	84%
Sarnia	\$ 900	91%
Cornwall	\$ 713	100%
Espanola	\$ 1,184	100%
Greenstone	\$ 1,510	100%
Timmins	\$ 805	100%
Wellington North	\$ 1,222	100%
Average	\$ 426	42%
Median	\$ 368	42%

Water Fixed Costs

	Water			Fixed as a %
	Annual	Annual	Total	of Total
	Fixed	Volumetric		Residential
Aurora	\$ -	\$ 428	\$ 428	0%
Brampton	\$ -	\$ 252	\$ 252	0%
Caledon	\$ -	\$ 252	\$ 252	0%
Kitchener	\$ -	\$ 417	\$ 417	0%
Markham	\$ -	\$ 358	\$ 358	0%
Mississauga	\$ -	\$ 252	\$ 252	0%
Richmond Hill	\$ -	\$ 376	\$ 376	0%
Toronto	\$ -	\$ 345	\$ 345	0%
Vaughan	\$ -	\$ 316	\$ 316	0%
Whitchurch-Stouffville	\$ -	\$ 332	\$ 332	0%
Georgina	\$ 29	\$ 386	\$ 415	7%
Lincoln	\$ 37	\$ 420	\$ 457	8%
Stratford	\$ 24	\$ 257	\$ 281	9%
Waterloo	\$ 36	\$ 340	\$ 376	10%
Ottawa	\$ 42	\$ 360	\$ 403	11%
North Dumfries	\$ 96	\$ 474	\$ 570	17%
Wellesley	\$ 96	\$ 474	\$ 570	17%
Erin	\$ 185	\$ 798	\$ 983	19%
Orangeville	\$ 93	\$ 398	\$ 491	19%
Wilmot	\$ 90	\$ 362	\$ 452	20%
Cambridge	\$ 110	\$ 407	\$ 517	21%
Centre Wellington	\$ 125	\$ 438	\$ 563	22%
Guelph	\$ 94	\$ 318	\$ 412	23%
Guelph-Eramosa	\$ 120	\$ 398	\$ 518	23%
Lambton Shores	\$ 152	\$ 492	\$ 644	24%
Orillia	\$ 86	\$ 262	\$ 348	25%
Welland	\$ 128	\$ 355	\$ 484	27%
Kingsville	\$ 68	\$ 180	\$ 248	27%
Central Elgin	\$ 206	\$ 536	\$ 742	28%
St. Catharines	\$ 112	\$ 276	\$ 388	29%
North Middlesex	\$ 143	\$ 328	\$ 471	30%
Mapleton	\$ 159	\$ 350	\$ 509	31%
Woolwich	\$ 156	\$ 342	\$ 498	31%
East Gwillimbury	\$ 216	\$ 456	\$ 672	32%
Pelham	\$ 134	\$ 266	\$ 399	33%

Water Fixed Costs (cont'd)

	Water			Fixed as a %
	Annual Fixed	Annual Volumetric	Total	of Total Residential
West Lincoln	\$ 130	\$ 234	\$ 364	36%
Newmarket	\$ 168	\$ 299	\$ 467	36%
St. Marys	\$ 165	\$ 292	\$ 457	36%
Innisfil	\$ 240	\$ 416	\$ 656	37%
Hamilton	\$ 112	\$ 193	\$ 305	37%
Minto	\$ 228	\$ 376	\$ 604	38%
Springwater	\$ 214	\$ 329	\$ 543	39%
St. Thomas	\$ 198	\$ 303	\$ 500	39%
Tecumseh	\$ 151	\$ 226	\$ 378	40%
King	\$ 178	\$ 260	\$ 438	41%
Barrie	\$ 146	\$ 212	\$ 358	41%
Burlington	\$ 150	\$ 204	\$ 354	42%
Halton Hills	\$ 150	\$ 204	\$ 354	42%
Milton	\$ 150	\$ 204	\$ 354	42%
Oakville	\$ 150	\$ 204	\$ 354	42%
Thorold	\$ 186	\$ 253	\$ 439	42%
Greater Sudbury	\$ 205	\$ 273	\$ 478	43%
London	\$ 191	\$ 251	\$ 442	43%
Thunder Bay	\$ 256	\$ 311	\$ 568	45%
Bracebridge	\$ 279	\$ 337	\$ 617	45%
Gravenhurst	\$ 279	\$ 337	\$ 617	45%
Huntsville	\$ 279	\$ 337	\$ 617	45%
Prince Edward County	\$ 330	\$ 396	\$ 726	45%
Quinte West	\$ 198	\$ 232	\$ 430	46%
Norfolk	\$ 239	\$ 263	\$ 503	48%
Peterborough	\$ 237	\$ 257	\$ 494	48%
Belleville	\$ 326	\$ 330	\$ 656	50%
Brock	\$ 201	\$ 199	\$ 400	50%
Clarington	\$ 201	\$ 199	\$ 400	50%
Oshawa	\$ 201	\$ 199	\$ 400	50%
Pickering	\$ 201	\$ 199	\$ 400	50%
Scugog	\$ 201	\$ 199	\$ 400	50%
Whitby	\$ 201	\$ 199	\$ 400	50%
North Perth	\$ 239	\$ 236	\$ 475	50%
Niagara-on-the-Lake	\$ 269	\$ 265	\$ 534	50%

Water Fixed Costs (cont'd)

	Water			Fixed as a %
	Annual Fixed	Annual Volumetric	Total	of Total Residential
Chatham-Kent	\$ 240	\$ 232	\$ 472	51%
Owen Sound	\$ 297	\$ 280	\$ 577	52%
Fort Erie	\$ 297	\$ 264	\$ 562	53%
The Blue Mountains	\$ 324	\$ 271	\$ 594	54%
Kingston	\$ 267	\$ 222	\$ 490	55%
Haldimand	\$ 258	\$ 211	\$ 469	55%
Meaford	\$ 450	\$ 368	\$ 818	55%
Niagara Falls	\$ 252	\$ 192	\$ 444	57%
Saugeen Shores	\$ 211	\$ 158	\$ 369	57%
Tillsonburg	\$ 247	\$ 167	\$ 414	60%
Port Colborne	\$ 343	\$ 229	\$ 572	60%
Leamington	\$ 253	\$ 158	\$ 411	62%
Middlesex Centre	\$ 489	\$ 295	\$ 784	62%
Kenora	\$ 434	\$ 244	\$ 678	64%
North Bay	\$ 388	\$ 206	\$ 594	65%
Windsor	\$ 293	\$ 151	\$ 444	66%
Ingersoll	\$ 335	\$ 167	\$ 502	67%
Collingwood	\$ 257	\$ 127	\$ 384	67%
Brockville	\$ 213	\$ 103	\$ 316	67%
Kincardine	\$ 367	\$ 170	\$ 537	68%
Brant	\$ 513	\$ 236	\$ 749	69%
Sault Ste. Marie	\$ 289	\$ 130	\$ 419	69%
Strathroy-Caradoc	\$ 328	\$ 106	\$ 435	76%
Elliot Lake	\$ 287	\$ 67	\$ 354	81%
Grey Highlands	\$ 521	\$ 101	\$ 622	84%
Parry Sound	\$ 418	\$ 52	\$ 470	89%
Sarnia	\$ 416	\$ 44	\$ 460	91%
Cornwall	\$ 319	\$ -	\$ 319	100%
Espanola	\$ 775	\$ -	\$ 775	100%
Greenstone	\$ 786	\$ -	\$ 786	100%
Timmins	\$ 398	\$ -	\$ 398	100%
Wellington North	\$ 548	\$ -	\$ 548	100%
Average	\$ 214	\$ 267	\$ 480	42%
Median	\$ 201	\$ 259	\$ 457	43%

Wastewater Fixed Costs

	WW				Fixed as a %
	Annual	Annual	Total		of Total
	Fixed	Volumetric			Residential
Brampton	\$ -	\$ 191	\$ 191		0%
Caledon	\$ -	\$ 191	\$ 191		0%
Mississauga	\$ -	\$ 191	\$ 191		0%
St. Thomas	\$ -	\$ 322	\$ 322		0%
Toronto	\$ -	\$ 345	\$ 345		0%
Markham	\$ -	\$ 358	\$ 358		0%
Richmond Hill	\$ -	\$ 376	\$ 376		0%
Aurora	\$ -	\$ 378	\$ 378		0%
Whitchurch-Stouffville	\$ -	\$ 419	\$ 419		0%
Ottawa	\$ -	\$ 421	\$ 421		0%
Vaughan	\$ -	\$ 429	\$ 429		0%
Waterloo	\$ -	\$ 434	\$ 434		0%
Kitchener	\$ -	\$ 482	\$ 482		0%
Stratford	\$ 24	\$ 410	\$ 434		6%
Georgina	\$ 29	\$ 455	\$ 484		6%
Lincoln	\$ 37	\$ 498	\$ 535		7%
Bracebridge	\$ 79	\$ 495	\$ 574		14%
Gravenhurst	\$ 79	\$ 495	\$ 574		14%
Huntsville	\$ 79	\$ 495	\$ 574		14%
Cambridge	\$ 76	\$ 407	\$ 483		16%
North Dumfries	\$ 72	\$ 380	\$ 452		16%
Wellesley	\$ 72	\$ 380	\$ 452		16%
Guelph-Eramosa	\$ 120	\$ 560	\$ 680		18%
Wilmot	\$ 90	\$ 403	\$ 493		18%
Orangeville	\$ 93	\$ 400	\$ 493		19%
Brock	\$ 79	\$ 335	\$ 414		19%
Clarington	\$ 79	\$ 335	\$ 414		19%
Oshawa	\$ 79	\$ 335	\$ 414		19%
Pickering	\$ 79	\$ 335	\$ 414		19%
Scugog	\$ 79	\$ 335	\$ 414		19%
Whitby	\$ 79	\$ 335	\$ 414		19%
Orillia	\$ 86	\$ 316	\$ 402		21%
Centre Wellington	\$ 127	\$ 452	\$ 579		22%
Woolwich	\$ 156	\$ 480	\$ 636		25%
Guelph	\$ 115	\$ 346	\$ 461		25%

Wastewater Fixed Costs (cont'd)

	WW			Fixed as a %
	Annual Fixed	Annual Volumetric	Total	of Total Residential
Lambton Shores	\$ 159	\$ 478	\$ 637	25%
Mapleton	\$ 159	\$ 452	\$ 611	26%
Welland	\$ 181	\$ 512	\$ 693	26%
St. Catharines	\$ 115	\$ 296	\$ 411	28%
Windsor	\$ 190	\$ 470	\$ 660	29%
Minto	\$ 228	\$ 556	\$ 784	29%
Newmarket	\$ 168	\$ 394	\$ 562	30%
Central Elgin	\$ 229	\$ 464	\$ 693	33%
East Gwillimbury	\$ 216	\$ 394	\$ 610	35%
Hamilton	\$ 115	\$ 207	\$ 322	36%
Tecumseh	\$ 151	\$ 233	\$ 384	39%
London	\$ 147	\$ 223	\$ 370	40%
Barrie	\$ 197	\$ 296	\$ 493	40%
Innisfil	\$ 183	\$ 272	\$ 455	40%
Burlington	\$ 176	\$ 242	\$ 418	42%
Halton Hills	\$ 176	\$ 242	\$ 418	42%
Milton	\$ 176	\$ 242	\$ 418	42%
Oakville	\$ 176	\$ 242	\$ 418	42%
Thorold	\$ 210	\$ 286	\$ 496	42%
Greater Sudbury	\$ 237	\$ 315	\$ 553	43%
King	\$ 217	\$ 286	\$ 503	43%
Belleville	\$ 197	\$ 248	\$ 445	44%
Thunder Bay	\$ 231	\$ 280	\$ 511	45%
Saugeen Shores	\$ 232	\$ 280	\$ 512	45%
Pelham	\$ 158	\$ 182	\$ 340	46%
Brant	\$ 243	\$ 280	\$ 523	46%
St. Marys	\$ 208	\$ 232	\$ 440	47%
Springwater	\$ 353	\$ 390	\$ 742	48%
Norfolk	\$ 282	\$ 309	\$ 591	48%
Prince Edward County	\$ 474	\$ 520	\$ 994	48%
North Perth	\$ 227	\$ 247	\$ 475	48%
Peterborough	\$ 225	\$ 245	\$ 469	48%
Niagara Falls	\$ 245	\$ 249	\$ 495	50%
Haldimand	\$ 285	\$ 286	\$ 571	50%
West Lincoln	\$ 300	\$ 298	\$ 598	50%

Wastewater Fixed Costs (cont'd)

	WW			Fixed as a %
	Annual Fixed	Annual Volumetric	Total	of Total Residential
Owen Sound	\$ 302	\$ 285	\$ 588	51%
Meaford	\$ 370	\$ 334	\$ 704	53%
Tillsonburg	\$ 209	\$ 184	\$ 394	53%
The Blue Mountains	\$ 272	\$ 224	\$ 496	55%
Chatham-Kent	\$ 264	\$ 210	\$ 474	56%
Middlesex Centre	\$ 559	\$ 381	\$ 940	60%
Port Colborne	\$ 386	\$ 246	\$ 633	61%
Niagara-on-the-Lake	\$ 298	\$ 187	\$ 485	61%
Parry Sound	\$ 473	\$ 293	\$ 766	62%
North Bay	\$ 270	\$ 158	\$ 428	63%
Fort Erie	\$ 488	\$ 280	\$ 768	64%
Kenora	\$ 434	\$ 244	\$ 678	64%
Kingston	\$ 367	\$ 201	\$ 568	65%
Quinte West	\$ 360	\$ 194	\$ 554	65%
Sault Ste. Marie	\$ 179	\$ 87	\$ 266	67%
Brockville	\$ 271	\$ 131	\$ 401	67%
Ingersoll	\$ 454	\$ 184	\$ 638	71%
Strathroy-Caradoc	\$ 298	\$ 94	\$ 393	76%
Collingwood	\$ 577	\$ 144	\$ 721	80%
Elliot Lake	\$ 287	\$ 67	\$ 354	81%
Grey Highlands	\$ 348	\$ 68	\$ 415	84%
Sarnia	\$ 484	\$ 51	\$ 535	91%
Kingsville	\$ 294	\$ -	\$ 294	100%
Kincardine	\$ 391	\$ -	\$ 391	100%
Cornwall	\$ 393	\$ -	\$ 393	100%
Timmins	\$ 406	\$ -	\$ 406	100%
Espanola	\$ 410	\$ -	\$ 410	100%
Leamington	\$ 506	\$ -	\$ 506	100%
North Middlesex	\$ 600	\$ -	\$ 600	100%
Wellington North	\$ 674	\$ -	\$ 674	100%
Greenstone	\$ 723	\$ -	\$ 723	100%
Average	\$ 214	\$ 286	\$ 500	41%
Median	\$ 190	\$ 286	\$ 482	42%

Frequency of Billing

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

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

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

Frequency of Billing (cont'd)

	Residential	ICI
Pickering	Quarterly	Bi-Monthly
Port Colborne	Quarterly	Monthly
Prince Edward County	Bi-Monthly	Monthly
Puslinch	N/A	N/A
Quinte West	Bi-Monthly	Monthly
Richmond Hill	Quarterly	Bi-Monthly
Sarnia	Bi-Monthly	Monthly
Saugeen Shores	Bi-Monthly	Bi-Monthly
Sault Ste. Marie	Monthly	Monthly
Scugog	Quarterly	Bi-Monthly
Springwater	Monthly	Monthly
St. Catharines	Quarterly	Quarterly
St. Marys	Bi-Monthly	Bi-Monthly
St. Thomas	Monthly	Monthly
Stratford	Monthly	Monthly
Strathroy-Caradoc	Monthly	Monthly
Tecumseh	Monthly	Monthly
The Blue Mountains	Bi-Monthly	Bi-Monthly
Thorold	Quarterly	Quarterly
Thunder Bay	Quarterly	Quarterly
Tillsonburg	Monthly	Monthly
Timmins	Quarterly	Quarterly
Toronto	Every 4 months	Monthly
Vaughan	Bi-Monthly	Monthly
Wainfleet	N/A	N/A
Waterloo	Bi-Monthly	Monthly
Welland	Quarterly	Monthly
Wellesley	Bi-Monthly	Bi-Monthly
Wellington North	Monthly	Monthly
West Lincoln	Quarterly	Quarterly
Whitby	Quarterly	Bi-Monthly
Whitchurch-Stouffville	Quarterly	Quarterly
Wilmot	Bi-Monthly	Bi-Monthly
Windsor	Monthly	Monthly
Woolwich	Bi-Monthly	Bi-Monthly

The following table summarizes the whole survey:

	Residential	ICI
Monthly	33	56
Bi-Monthly	33	28
Quarterly	33	17
Every 4 months	3	1
Twice Yearly	1	1
Total	103	103

Volumetric Rate Structure

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

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

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

Municipality	Water Rate Structure	Water Rate Structure - Non-Res.	WW Rate Structure	WW Rate Structure - Non-Res.
	- Res.		- Res.	
Uniform	64%	65%	66%	67%
Declining	13%	15%	12%	13%
Inclining	9%	7%	7%	6%
Humpback	11%	11%	11%	11%
Flat	4%	3%	4%	3%
Total	100%	100%	100%	100%

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
Barrie	I	I	I	I
Belleville	D	D	D	D
Bracebridge	U	U	U	U
Brampton	U	U	U	U
Brant	U	U	U	U
Brock	D	D	D	D
Brockville	D	D	D	D
Burlington	H	H	H	H
Caledon	U	U	U	U
Cambridge	U	U	U	U
Central Elgin	U	U	U	U
Centre Wellington	U	U	U	U
Chatham-Kent	D	D	D	D
Clarington	D	D	D	D
Collingwood	U	U	U	U
Cornwall	F	F	F	F
East Gwillimbury	I	I	U	U
Elliot Lake	H	H	H	H
Erin	U	U	N/A	N/A
Espanola	F	F	F	F
Fort Erie	U	U	U	U
Georgina	U	U	U	U
Gravenhurst	U	U	U	U
Greater Sudbury	U	U	U	U
Greenstone	F	U	F	U
Grey Highlands	I	I	I	I
Grimsby	U	U	N/A	N/A
Guelph	U	U	U	U
Guelph-Eramosa	U	U	U	U
Haldimand	U	U	U	U
Halton Hills	H	H	H	H
Hamilton	I	I	I	I
Huntsville	U	U	U	U
Ingersoll	H	H	H	H
Innisfil	U	U	U	U
Kenora	U	U	U	U
Kincardine	U	U	U	U
King	I	I	I	I
Kingston	I	D	U	U
Kingsville	U	U	U	U
Kitchener	U	U	U	U
Lambton Shores	U	U	U	U
Leamington	U	U	U	U
Lincoln	U	U	U	U
London	H	H	H	H
Mapleton	U	U	U	U
Markham	U	U	U	U
Meaford	U	U	U	U
Middlesex Centre	U	U	U	U
Milton	H	H	H	H
Minto	U	U	U	U

Municipality	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
Mississauga	U	U	U	U
Newmarket	U	U	U	U
Niagara Falls	U	U	U	U
Niagara-on-the-Lake	U	U	U	U
Norfolk	U	U	U	U
North Bay	U	U	U	U
North Dumfries	U	U	U	U
North Middlesex	U	U	U	U
North Perth	D	D	D	D
Oakville	H	H	H	H
Orangeville	U	U	U	U
Orillia	U	U	U	U
Oshawa	D	D	D	D
Ottawa	U	U	U	U
Owen Sound	I	I	I	I
Parry Sound	H	H	H	H
Pelham	U	U	U	U
Peterborough	H	H	H	H
Pickering	D	D	D	D
Port Colborne	U	U	U	U
Prince Edward County	U	U	U	U
Puslinch	N/A	N/A	N/A	N/A
Quinte West	U	U	U	U
Richmond Hill	U	U	U	U
Sarnia	U	U	U	U
Saugeen Shores	U	U	U	U
Sault Ste. Marie	H	H	H	H
Scugog	D	D	D	D
Springwater	I	U	I	U
St. Catharines	U	U	U	U
St. Marys	D	D	D	D
St. Thomas	U	U	U	U
Stratford	D	D	D	D
Strathroy-Caradoc	U	D	U	D
Tecumseh	D	D	U	U
The Blue Mountains	I	I	I	I
Thorold	U	U	U	U
Thunder Bay	U	U	U	U
Tillsonburg	H	H	H	H
Timmins	U	U	U	U
Toronto	U	U	U	U
Vaughan	U	U	U	U
Wainfleet	N/A	N/A	N/A	N/A
Waterloo	U	U	U	U
Welland	U	U	U	U
Wellesley	U	U	U	U
Wellington North	F	F	F	F
West Lincoln	U	U	U	U
Whitby	D	D	D	D
Whitchurch-Stouffville	U	U	U	U
Wilmot	U	U	U	U
Windsor	U	U	U	U
Woolwich	U	U	U	U

Comparison of Water and Wastewater Costs (sorted alphabetically)

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Aurora	\$ 806	\$ 40,300	\$ 120,900	\$ 403,000	\$ 2,015,000
Barrie	\$ 851	\$ 37,703	\$ 111,299	\$ 361,767	\$ 1,779,640
Belleville	\$ 1,101	\$ 26,914	\$ 71,291	\$ 226,024	\$ 873,611
Bracebridge	\$ 1,191	\$ 43,028	\$ 129,391	\$ 422,092	\$ 2,081,700
Brampton	\$ 442	\$ 22,120	\$ 66,359	\$ 221,196	\$ 1,105,980
Brant	\$ 1,273	\$ 31,655	\$ 85,930	N/A	N/A
Brock	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Brockville	\$ 717	\$ 23,901	\$ 51,676	\$ 150,743	\$ 482,172
Burlington	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971
Caledon	\$ 442	\$ 22,120	\$ 66,359	\$ 221,196	\$ 1,105,980
Cambridge	\$ 1,000	\$ 42,184	\$ 125,368	\$ 412,733	\$ 2,047,700
Central Elgin	\$ 1,435	\$ 50,435	\$ 150,435	\$ 500,435	\$ 2,500,435
Centre Wellington	\$ 1,142	\$ 45,438	\$ 134,708	\$ 446,658	\$ 2,228,388
Chatham-Kent	\$ 946	\$ 23,468	\$ 62,243	\$ 144,701	\$ 613,949
Clarington	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Collingwood	\$ 1,105	\$ 15,889	\$ 44,155	\$ 140,794	\$ 685,465
Cornwall	\$ 713	\$ 10,057	\$ 30,172	\$ 100,573	\$ 502,867
East Gwillimbury	\$ 1,282	\$ 56,580	\$ 170,780	\$ 570,480	\$ 2,854,480
Elliot Lake	\$ 708	\$ 8,385	\$ 19,185	N/A	N/A
Erin	N/A	N/A	N/A	N/A	N/A
Espanola	\$ 1,184	N/A	N/A	N/A	N/A
Fort Erie	\$ 1,329	\$ 29,487	\$ 90,265	\$ 283,091	\$ 1,376,986
Georgina	\$ 899	\$ 42,100	\$ 126,184	\$ 420,478	\$ 2,102,158
Gravenhurst	\$ 1,191	\$ 43,028	\$ 129,391	\$ 422,092	\$ 2,081,700
Greater Sudbury	\$ 1,031	\$ 32,952	\$ 95,312	\$ 305,154	\$ 1,505,833
Greenstone	\$ 1,510	\$ 54,528	\$ 163,584	\$ 545,280	\$ 2,726,400
Grey Highlands	\$ 1,037	\$ 9,679	\$ 27,369	\$ 89,284	\$ 443,084
Grimsby	N/A	N/A	N/A	N/A	N/A
Guelph	\$ 873	\$ 35,029	\$ 103,373	\$ 338,653	\$ 1,672,488
Guelph-Eramosa	\$ 1,198	\$ 48,140	\$ 143,940	\$ 479,240	\$ 2,395,240
Haldimand	\$ 1,040	\$ 31,533	\$ 86,338	\$ 272,033	\$ 1,286,966
Halton Hills	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971
Hamilton	\$ 627	\$ 30,414	\$ 89,429	\$ 291,670	\$ 1,441,340
Huntsville	\$ 1,191	\$ 43,028	\$ 129,391	\$ 422,092	\$ 2,081,700
Ingersoll	\$ 1,140	\$ 25,322	\$ 73,959	\$ 224,027	\$ 1,073,553
Innisfil	\$ 1,111	\$ 35,195	\$ 105,155	\$ 345,955	\$ 1,721,955
Kenora	\$ 1,356	\$ 26,916	\$ 82,741	\$ 256,143	\$ 1,238,214

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

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Kincardine	\$ 928	\$ 17,561	\$ 50,139	\$ 160,058	\$ 779,129
King	\$ 941	\$ 42,950	\$ 130,820	\$ 428,134	\$ 2,122,957
Kingston	\$ 1,057	\$ 21,528	\$ 61,157	\$ 195,342	\$ 954,554
Kingsville	\$ 542	\$ 20,768	\$ 62,168	\$ 207,068	\$ 1,035,068
Kitchener	\$ 899	\$ 44,942	\$ 134,826	\$ 449,420	\$ 2,247,100
Lambton Shores	\$ 1,282	\$ 50,885	\$ 148,243	\$ 489,583	\$ 2,432,557
Leamington	\$ 917	\$ 29,128	\$ 86,928	\$ 289,228	\$ 1,445,228
Lincoln	\$ 992	\$ 46,330	\$ 138,357	\$ 459,983	\$ 2,297,310
London	\$ 812	\$ 23,775	\$ 66,832	\$ 208,042	\$ 950,533
Mapleton	\$ 1,120	\$ 41,023	\$ 123,801	\$ 405,455	\$ 2,011,683
Markham	\$ 715	\$ 35,751	\$ 107,253	\$ 357,510	\$ 1,787,550
Meaford	\$ 1,523	\$ 43,121	\$ 127,721	\$ 423,821	\$ 2,115,821
Middlesex Centre	\$ 1,725	\$ 68,191	N/A	N/A	N/A
Milton	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971
Minto	\$ 1,388	\$ 37,300	\$ 97,560	\$ 172,119	N/A
Mississauga	\$ 442	\$ 22,120	\$ 66,359	\$ 221,196	\$ 1,105,980
Newmarket	\$ 1,030	\$ 35,016	\$ 104,376	\$ 347,136	\$ 1,734,336
Niagara Falls	\$ 938	\$ 25,047	\$ 72,158	\$ 231,578	\$ 1,124,081
Niagara-on-the-Lake	\$ 1,019	\$ 24,243	\$ 74,069	\$ 234,047	\$ 1,142,456
Norfolk	\$ 1,094	\$ 32,291	\$ 90,132	\$ 294,647	\$ 1,446,811
North Bay	\$ 1,022	\$ 23,663	\$ 65,526	\$ 199,047	\$ 944,094
North Dumfries	\$ 1,022	\$ 42,868	\$ 128,268	\$ 427,168	\$ 2,135,168
North Middlesex	\$ 1,071	\$ 35,663	\$ 106,463	\$ 354,263	\$ 1,770,263
North Perth	\$ 950	\$ 20,062	\$ 50,282	\$ 157,044	N/A
Oakville	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971
Orangeville	\$ 984	\$ 40,459	\$ 120,353	\$ 399,932	\$ 1,995,000
Orillia	\$ 749	\$ 29,707	\$ 89,761	\$ 292,896	\$ 1,450,844
Oshawa	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Ottawa	\$ 824	\$ 39,553	\$ 118,305	\$ 392,701	\$ 1,958,324
Owen Sound	\$ 1,165	\$ 33,985	\$ 99,225	\$ 323,677	\$ 1,596,025
Parry Sound	\$ 1,237	\$ 56,569	\$ 168,971	\$ 557,391	\$ 1,961,174
Pelham	\$ 740	\$ 23,561	\$ 70,100	N/A	N/A
Peterborough	\$ 963	\$ 17,273	\$ 46,357	\$ 129,175	\$ 513,277
Pickering	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Port Colborne	\$ 1,205	\$ 25,904	\$ 79,388	\$ 248,104	\$ 1,204,806
Prince Edward County	\$ 1,720	\$ 49,818	\$ 144,633	\$ 469,251	\$ 2,306,073

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

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 984	\$ 23,692	\$ 68,683	\$ 221,251	\$ 1,080,546
Richmond Hill	\$ 753	\$ 37,649	\$ 112,947	\$ 376,490	\$ 1,882,450
Sarnia	\$ 995	\$ 12,948	\$ 29,986	\$ 71,887	\$ 287,087
Saugeen Shores	\$ 881	\$ 23,317	\$ 67,826	\$ 221,834	\$ 1,099,251
Sault Ste. Marie	\$ 685	\$ 28,538	\$ 79,455	\$ 256,332	\$ 1,264,712
Scugog	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Springwater	\$ 1,286	\$ 36,568	\$ 108,108	\$ 358,498	\$ 1,789,298
St. Catharines	\$ 799	\$ 30,080	\$ 89,429	\$ 291,670	\$ 1,441,340
St. Marys	\$ 897	\$ 29,992	\$ 74,392	\$ 229,792	\$ 1,117,792
St. Thomas	\$ 822	\$ 32,260	\$ 95,368	\$ 315,643	\$ 1,567,551
Stratford	\$ 715	\$ 26,739	\$ 79,687	\$ 264,840	\$ 1,322,628
Strathroy-Caradoc	\$ 828	\$ 30,306	\$ 85,564	\$ 186,961	\$ 754,698
Tecumseh	\$ 762	\$ 24,481	\$ 71,413	\$ 233,606	\$ 1,036,193
The Blue Mountains	\$ 1,090	\$ 45,656	\$ 138,579	\$ 454,039	\$ 2,252,741
Thorold	\$ 935	\$ 27,336	\$ 81,216	\$ 269,796	\$ 1,347,396
Thunder Bay	\$ 1,079	\$ 23,581	\$ 64,007	\$ 196,788	\$ 940,173
Tillsonburg	\$ 808	\$ 24,187	\$ 70,356	\$ 220,139	\$ 1,071,365
Timmins	\$ 805	\$ 27,641	\$ 82,922	\$ 276,406	\$ 1,382,028
Toronto	\$ 690	\$ 29,325	\$ 77,623	\$ 246,666	\$ 1,212,626
Vaughan	\$ 745	\$ 37,241	\$ 111,723	\$ 372,410	\$ 1,862,050
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 810	\$ 38,865	\$ 116,446	\$ 387,761	\$ 1,936,116
Welland	\$ 1,177	\$ 44,745	\$ 135,574	\$ 444,895	\$ 2,209,302
Wellesley	\$ 1,022	\$ 42,868	\$ 128,268	\$ 427,168	\$ 2,135,168
Wellington North	\$ 1,222	\$ 45,004	\$ 134,604	\$ 448,204	\$ 2,240,204
West Lincoln	\$ 961	\$ 28,747	\$ 83,235	\$ 272,871	\$ 1,340,736
Whitby	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Whitchurch-Stouffville	\$ 751	\$ 37,529	\$ 112,587	\$ 375,290	\$ 1,876,450
Wilmot	\$ 945	\$ 39,806	\$ 117,522	\$ 386,602	\$ 1,920,300
Windsor	\$ 1,104	\$ 21,451	\$ 57,346	\$ 174,794	\$ 815,126
Woolwich	\$ 1,134	\$ 42,612	\$ 124,812	\$ 417,060	\$ 2,065,620
Average	\$ 976	\$ 32,430	\$ 93,489	\$ 304,460	\$ 1,496,337
Median	\$ 950	\$ 30,036	\$ 86,338	\$ 279,748	\$ 1,411,684

Comparison of Water/Wastewater Costs (sorted by location)

	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m ³	10,000 m ³	30,000 m ³	100,000 m ³	500,000 m ³
Meter Size	5/8"	2"	3"	4"	6"
Belleville	\$ 1,101	\$ 26,914	\$ 71,291	\$ 226,024	\$ 873,611
Brockville	\$ 717	\$ 23,901	\$ 51,676	\$ 150,743	\$ 482,172
Cornwall	\$ 713	\$ 10,057	\$ 30,172	\$ 100,573	\$ 502,867
Kingston	\$ 1,057	\$ 21,528	\$ 61,157	\$ 195,342	\$ 954,554
Ottawa	\$ 824	\$ 39,553	\$ 118,305	\$ 392,701	\$ 1,958,324
Peterborough	\$ 963	\$ 17,273	\$ 46,357	\$ 129,175	\$ 513,277
Prince Edward County	\$ 1,720	\$ 49,818	\$ 144,633	\$ 469,251	\$ 2,306,073
Quinte West	\$ 984	\$ 23,692	\$ 68,683	\$ 221,251	\$ 1,080,546
Eastern Average	\$ 1,010	\$ 26,592	\$ 74,034	\$ 235,633	\$ 1,083,928
Eastern Median	\$ 974	\$ 23,796	\$ 64,920	\$ 208,297	\$ 914,082
Aurora	\$ 806	\$ 40,300	\$ 120,900	\$ 403,000	\$ 2,015,000
Brampton	\$ 442	\$ 22,120	\$ 66,359	\$ 221,196	\$ 1,105,980
Brock	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Burlington	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971
Caledon	\$ 442	\$ 22,120	\$ 66,359	\$ 221,196	\$ 1,105,980
Clarington	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
East Gwillimbury	\$ 1,282	\$ 56,580	\$ 170,780	\$ 570,480	\$ 2,854,480
Georgina	\$ 899	\$ 42,100	\$ 126,184	\$ 420,478	\$ 2,102,158
Halton Hills	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971
King	\$ 941	\$ 42,950	\$ 130,820	\$ 428,134	\$ 2,122,957
Markham	\$ 715	\$ 35,751	\$ 107,253	\$ 357,510	\$ 1,787,550
Milton	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971
Mississauga	\$ 442	\$ 22,120	\$ 66,359	\$ 221,196	\$ 1,105,980
Newmarket	\$ 1,030	\$ 35,016	\$ 104,376	\$ 347,136	\$ 1,734,336
Oakville	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971
Oshawa	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Pickering	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Richmond Hill	\$ 753	\$ 37,649	\$ 112,947	\$ 376,490	\$ 1,882,450
Scugog	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Toronto	\$ 690	\$ 29,325	\$ 77,623	\$ 246,666	\$ 1,212,626
Vaughan	\$ 745	\$ 37,241	\$ 111,723	\$ 372,410	\$ 1,862,050
Whitby	\$ 814	\$ 25,331	\$ 73,154	\$ 223,752	\$ 1,037,946
Whitchurch-Stouffville	\$ 751	\$ 37,529	\$ 112,587	\$ 375,290	\$ 1,876,450
GTA Average	\$ 779	\$ 31,393	\$ 91,860	\$ 297,699	\$ 1,459,981
GTA Median	\$ 772	\$ 27,311	\$ 74,898	\$ 235,846	\$ 1,145,971

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

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Fort Erie	\$ 1,329	\$ 29,487	\$ 90,265	\$ 283,091	\$1,376,986
Hamilton	\$ 627	\$ 30,414	\$ 89,429	\$ 291,670	\$1,441,340
Lincoln	\$ 992	\$ 46,330	\$ 138,357	\$ 459,983	\$ 2,297,310
Niagara Falls	\$ 938	\$ 25,047	\$ 72,158	\$ 231,578	\$ 1,124,081
Niagara-on-the-Lake	\$ 1,019	\$ 24,243	\$ 74,069	\$ 234,047	\$1,142,456
Pelham	\$ 740	\$ 23,561	\$ 70,100	N/A	N/A
Port Colborne	\$ 1,205	\$ 25,904	\$ 79,388	\$ 248,104	\$1,204,806
St. Catharines	\$ 799	\$ 30,080	\$ 89,429	\$ 291,670	\$ 1,441,340
Thorold	\$ 935	\$ 27,336	\$ 81,216	\$ 269,796	\$1,347,396
Welland	\$ 1,177	\$ 44,745	\$ 135,574	\$ 444,895	\$ 2,209,302
West Lincoln	\$ 961	\$ 28,747	\$ 83,235	\$ 272,871	\$ 1,340,736
Niagara/Hamilton Avg.	\$ 975	\$ 30,536	\$ 91,202	\$ 302,770	\$1,492,575
Niagara/Hamilton Med.	\$ 961	\$ 28,747	\$ 83,235	\$ 277,981	\$1,362,191

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Elliot Lake	\$ 708	\$ 8,385	\$ 19,185	N/A	N/A
Espanola	\$ 1,184	N/A	N/A	N/A	N/A
Greater Sudbury	\$ 1,031	\$ 32,952	\$ 95,312	\$ 305,154	\$1,505,833
Greenstone	\$ 1,510	\$ 54,528	\$ 163,584	\$ 545,280	\$ 2,726,400
Kenora	\$ 1,356	\$ 26,916	\$ 82,741	\$ 256,143	\$ 1,238,214
North Bay	\$ 1,022	\$ 23,663	\$ 65,526	\$ 199,047	\$ 944,094
Parry Sound	\$ 1,237	\$ 56,569	\$ 168,971	\$ 557,391	\$1,961,174
Sault Ste. Marie	\$ 685	\$ 28,538	\$ 79,455	\$ 256,332	\$1,264,712
Thunder Bay	\$ 1,079	\$ 23,581	\$ 64,007	\$ 196,788	\$ 940,173
Timmins	\$ 805	\$ 27,641	\$ 82,922	\$ 276,406	\$ 1,382,028
North Average	\$ 1,062	\$ 31,419	\$ 91,300	\$ 324,068	\$1,495,329
North Median	\$ 1,055	\$ 27,641	\$ 82,741	\$ 266,369	\$1,323,370

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

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Barrie	\$ 851	\$ 37,703	\$ 111,299	\$ 361,767	\$ 1,779,640
Bracebridge	\$ 1,191	\$ 43,028	\$ 129,391	\$ 422,092	\$ 2,081,700
Collingwood	\$ 1,105	\$ 15,889	\$ 44,155	\$ 140,794	\$ 685,465
Gravenhurst	\$ 1,191	\$ 43,028	\$ 129,391	\$ 422,092	\$ 2,081,700
Huntsville	\$ 1,191	\$ 43,028	\$ 129,391	\$ 422,092	\$ 2,081,700
Innisfil	\$ 1,111	\$ 35,195	\$ 105,155	\$ 345,955	\$ 1,721,955
Orangeville	\$ 984	\$ 40,459	\$ 120,353	\$ 399,932	\$ 1,995,000
Orillia	\$ 749	\$ 29,707	\$ 89,761	\$ 292,896	\$ 1,450,844
Springwater	\$ 1,286	\$ 36,568	\$ 108,108	\$ 358,498	\$ 1,789,298
Sim./Musk./Duff. Avg.	\$ 1,073	\$ 36,067	\$ 107,445	\$ 351,791	\$ 1,740,811
Sim./Musk./Duff. Med.	\$ 1,111	\$ 37,703	\$ 111,299	\$ 361,767	\$ 1,789,298

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

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Brant	\$ 1,273	\$ 31,655	\$ 85,930	N/A	N/A
Cambridge	\$ 1,000	\$ 42,184	\$ 125,368	\$ 412,733	\$ 2,047,700
Central Elgin	\$ 1,435	\$ 50,435	\$ 150,435	\$ 500,435	\$ 2,500,435
Centre Wellington	\$ 1,142	\$ 45,438	\$ 134,708	\$ 446,658	\$ 2,228,388
Chatham-Kent	\$ 946	\$ 23,468	\$ 62,243	\$ 144,701	\$ 613,949
Grey Highlands	\$ 1,037	\$ 9,679	\$ 27,369	\$ 89,284	\$ 443,084
Guelph	\$ 873	\$ 35,029	\$ 103,373	\$ 338,653	\$ 1,672,488
Guelph-Eramosa	\$ 1,198	\$ 48,140	\$ 143,940	\$ 479,240	\$ 2,395,240
Haldimand	\$ 1,040	\$ 31,533	\$ 86,338	\$ 272,033	\$ 1,286,966
Ingersoll	\$ 1,140	\$ 25,322	\$ 73,959	\$ 224,027	\$ 1,073,553
Kincardine	\$ 928	\$ 17,561	\$ 50,139	\$ 160,058	\$ 779,129
Kingsville	\$ 542	\$ 20,768	\$ 62,168	\$ 207,068	\$ 1,035,068
Kitchener	\$ 899	\$ 44,942	\$ 134,826	\$ 449,420	\$ 2,247,100
Lambton Shores	\$ 1,282	\$ 50,885	\$ 148,243	\$ 489,583	\$ 2,432,557
Leamington	\$ 917	\$ 29,128	\$ 86,928	\$ 289,228	\$ 1,445,228
London	\$ 812	\$ 23,775	\$ 66,832	\$ 208,042	\$ 950,533
Mapleton	\$ 1,120	\$ 41,023	\$ 123,801	\$ 405,455	\$ 2,011,683
Meaford	\$ 1,523	\$ 43,121	\$ 127,721	\$ 423,821	\$ 2,115,821
Middlesex Centre	\$ 1,725	\$ 68,191	N/A	N/A	N/A
Minto	\$ 1,388	\$ 37,300	\$ 97,560	\$ 172,119	N/A
Norfolk	\$ 1,094	\$ 32,291	\$ 90,132	\$ 294,647	\$ 1,446,811
North Dumfries	\$ 1,022	\$ 42,868	\$ 128,268	\$ 427,168	\$ 2,135,168
North Middlesex	\$ 1,071	\$ 35,663	\$ 106,463	\$ 354,263	\$ 1,770,263
North Perth	\$ 950	\$ 20,062	\$ 50,282	\$ 157,044	N/A
Owen Sound	\$ 1,165	\$ 33,985	\$ 99,225	\$ 323,677	\$ 1,596,025
Sarnia	\$ 995	\$ 12,948	\$ 29,986	\$ 71,887	\$ 287,087
Saugeen Shores	\$ 881	\$ 23,317	\$ 67,826	\$ 221,834	\$ 1,099,251
St. Marys	\$ 897	\$ 29,992	\$ 74,392	\$ 229,792	\$ 1,117,792
St. Thomas	\$ 822	\$ 32,260	\$ 95,368	\$ 315,643	\$ 1,567,551
Stratford	\$ 715	\$ 26,739	\$ 79,687	\$ 264,840	\$ 1,322,628
Strathroy-Caradoc	\$ 828	\$ 30,306	\$ 85,564	\$ 186,961	\$ 754,698
Tecumseh	\$ 762	\$ 24,481	\$ 71,413	\$ 233,606	\$ 1,036,193
The Blue Mountains	\$ 1,090	\$ 45,656	\$ 138,579	\$ 454,039	\$ 2,252,741
Tillsonburg	\$ 808	\$ 24,187	\$ 70,356	\$ 220,139	\$ 1,071,365
Waterloo	\$ 810	\$ 38,865	\$ 116,446	\$ 387,761	\$ 1,936,116
Wellesley	\$ 1,022	\$ 42,868	\$ 128,268	\$ 427,168	\$ 2,135,168
Wellington North	\$ 1,222	\$ 45,004	\$ 134,604	\$ 448,204	\$ 2,240,204
Wilmot	\$ 945	\$ 39,806	\$ 117,522	\$ 386,602	\$ 1,920,300
Windsor	\$ 1,104	\$ 21,451	\$ 57,346	\$ 174,794	\$ 815,126
Woolwich	\$ 1,134	\$ 42,612	\$ 124,812	\$ 417,060	\$ 2,065,620
Southwest Average	\$ 1,039	\$ 34,123	\$ 96,370	\$ 308,150	\$ 1,551,362
Southwest Median	\$ 1,022	\$ 33,138	\$ 95,368	\$ 305,145	\$ 1,581,788

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

Volume Meter Size	Residential 200 m ³ 5/8"	Residential 200 m ³ Ranking
Mississauga	\$ 442	Low
Brampton	\$ 442	Low
Caledon	\$ 442	Low
Kingsville	\$ 542	Low
Hamilton	\$ 627	Low
Sault Ste. Marie	\$ 685	Low
Toronto	\$ 690	Low
Elliot Lake	\$ 708	Low
Cornwall	\$ 713	Low
Stratford	\$ 715	Low
Markham	\$ 715	Low
Brockville	\$ 717	Low
Pelham	\$ 740	Low
Vaughan	\$ 745	Low
Orillia	\$ 749	Low
Whitchurch-Stouffville	\$ 751	Low
Richmond Hill	\$ 753	Low
Tecumseh	\$ 762	Low
Burlington	\$ 772	Low
Oakville	\$ 772	Low
Milton	\$ 772	Low
Halton Hills	\$ 772	Low
St. Catharines	\$ 799	Low
Timmins	\$ 805	Low
Aurora	\$ 806	Low
Tillsonburg	\$ 808	Low
Waterloo	\$ 810	Low
London	\$ 812	Low
Scugog	\$ 814	Low
Oshawa	\$ 814	Low
Clarington	\$ 814	Low
Whitby	\$ 814	Low
Brock	\$ 814	Low
Pickering	\$ 814	Low

Volume Meter Size	Residential 200 m ³ 5/8"	Residential 200 m ³ Ranking
St. Thomas	\$ 822	Mid
Ottawa	\$ 824	Mid
Strathroy-Caradoc	\$ 828	Mid
Barrie	\$ 851	Mid
Guelph	\$ 873	Mid
Saugeen Shores	\$ 881	Mid
St. Marys	\$ 897	Mid
Kitchener	\$ 899	Mid
Georgina	\$ 899	Mid
Leamington	\$ 917	Mid
Kincardine	\$ 928	Mid
Thorold	\$ 935	Mid
Niagara Falls	\$ 938	Mid
King	\$ 941	Mid
Wilmot	\$ 945	Mid
Chatham-Kent	\$ 946	Mid
North Perth	\$ 950	Mid
Peterborough	\$ 963	Mid
Quinte West	\$ 984	Mid
Orangeville	\$ 984	Mid
Lincoln	\$ 992	Mid
Sarnia	\$ 995	Mid
Cambridge	\$ 1,000	Mid
Niagara-on-the-Lake	\$ 1,019	Mid
North Dumfries	\$ 1,022	Mid
Wellesley	\$ 1,022	Mid
North Bay	\$ 1,022	Mid
Newmarket	\$ 1,030	Mid
Greater Sudbury	\$ 1,031	Mid
Grey Highlands	\$ 1,037	Mid
Haldimand	\$ 1,040	Mid
Kingston	\$ 1,057	Mid
North Middlesex	\$ 1,071	Mid
Thunder Bay	\$ 1,079	Mid

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

Volume Meter Size	Residential 200 m ³ 5/8"	Residential 200 m ³ Ranking
The Blue Mountains	\$ 1,090	High
Norfolk	\$ 1,094	High
Belleville	\$ 1,101	High
Windsor	\$ 1,104	High
Collingwood	\$ 1,105	High
Innisfil	\$ 1,111	High
Mapleton	\$ 1,120	High
Woolwich	\$ 1,134	High
Ingersoll	\$ 1,140	High
Centre Wellington	\$ 1,142	High
Owen Sound	\$ 1,165	High
Welland	\$ 1,177	High
Espanola	\$ 1,184	High
Huntsville	\$ 1,191	High
Bracebridge	\$ 1,191	High
Gravenhurst	\$ 1,191	High
Guelph-Eramosa	\$ 1,198	High
Port Colborne	\$ 1,205	High
Wellington North	\$ 1,222	High
Parry Sound	\$ 1,237	High
Brant	\$ 1,273	High
Lambton Shores	\$ 1,282	High
East Gwillimbury	\$ 1,282	High
Springwater	\$ 1,286	High
Fort Erie	\$ 1,329	High
Kenora	\$ 1,356	High
Minto	\$ 1,388	High
Central Elgin	\$ 1,435	High
Greenstone	\$ 1,510	High
Meaford	\$ 1,523	High
Prince Edward County	\$ 1,720	High
Middlesex Centre	\$ 1,725	High
Average	\$ 976	
Median	\$ 950	

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

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
Elliot Lake	\$ 8,385	Low
Grey Highlands	\$ 9,679	Low
Cornwall	\$ 10,057	Low
Sarnia	\$ 12,948	Low
Collingwood	\$ 15,889	Low
Peterborough	\$ 17,273	Low
Kincardine	\$ 17,561	Low
North Perth	\$ 20,062	Low
Kingsville	\$ 20,768	Low
Windsor	\$ 21,451	Low
Kingston	\$ 21,528	Low
Mississauga	\$ 22,120	Low
Brampton	\$ 22,120	Low
Caledon	\$ 22,120	Low
Saugeen Shores	\$ 23,317	Low
Chatham-Kent	\$ 23,468	Low
Pelham	\$ 23,561	Low
Thunder Bay	\$ 23,581	Low
North Bay	\$ 23,663	Low
Quinte West	\$ 23,692	Low
London	\$ 23,775	Low
Brockville	\$ 23,901	Low
Tillsonburg	\$ 24,187	Low
Niagara-on-the-Lake	\$ 24,243	Low
Tecumseh	\$ 24,481	Low
Niagara Falls	\$ 25,047	Low
Ingersoll	\$ 25,322	Low
Pickering	\$ 25,331	Low
Brock	\$ 25,331	Low
Whitby	\$ 25,331	Low
Oshawa	\$ 25,331	Low
Scugog	\$ 25,331	Low
Clarington	\$ 25,331	Low
Port Colborne	\$ 25,904	Low
Stratford	\$ 26,739	Low

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
Belleville	\$ 26,914	Mid
Kenora	\$ 26,916	Mid
Oakville	\$ 27,311	Mid
Burlington	\$ 27,311	Mid
Halton Hills	\$ 27,311	Mid
Milton	\$ 27,311	Mid
Thorold	\$ 27,336	Mid
Timmins	\$ 27,641	Mid
Sault Ste. Marie	\$ 28,538	Mid
West Lincoln	\$ 28,747	Mid
Leamington	\$ 29,128	Mid
Toronto	\$ 29,325	Mid
Fort Erie	\$ 29,487	Mid
Orillia	\$ 29,707	Mid
St. Marys	\$ 29,992	Mid
St. Catharines	\$ 30,080	Mid
Strathroy-Caradoc	\$ 30,306	Mid
Hamilton	\$ 30,414	Mid
Haldimand	\$ 31,533	Mid
Brant	\$ 31,655	Mid
St. Thomas	\$ 32,260	Mid
Norfolk	\$ 32,291	Mid
Greater Sudbury	\$ 32,952	Mid
Owen Sound	\$ 33,985	Mid
Newmarket	\$ 35,016	Mid
Guelph	\$ 35,029	Mid
Innisfil	\$ 35,195	Mid
North Middlesex	\$ 35,663	Mid
Markham	\$ 35,751	Mid
Springwater	\$ 36,568	Mid
Vaughan	\$ 37,241	Mid
Minto	\$ 37,300	Mid
Whitchurch-Stouffville	\$ 37,529	Mid
Richmond Hill	\$ 37,649	Mid

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

Volume Meter Size	Commercial 10,000 m³ 2"	Commercial 10,000 m³ Ranking
Barrie	\$ 37,703	High
Waterloo	\$ 38,865	High
Ottawa	\$ 39,553	High
Wilmot	\$ 39,806	High
Aurora	\$ 40,300	High
Orangeville	\$ 40,459	High
Mapleton	\$ 41,023	High
Georgina	\$ 42,100	High
Cambridge	\$ 42,184	High
Woolwich	\$ 42,612	High
Wellesley	\$ 42,868	High
North Dumfries	\$ 42,868	High
King	\$ 42,950	High
Huntsville	\$ 43,028	High
Bracebridge	\$ 43,028	High
Gravenhurst	\$ 43,028	High
Meaford	\$ 43,121	High
Welland	\$ 44,745	High
Kitchener	\$ 44,942	High
Wellington North	\$ 45,004	High
Centre Wellington	\$ 45,438	High
The Blue Mountains	\$ 45,656	High
Lincoln	\$ 46,330	High
Guelph-Eramosa	\$ 48,140	High
Prince Edward County	\$ 49,818	High
Central Elgin	\$ 50,435	High
Lambton Shores	\$ 50,885	High
Greenstone	\$ 54,528	High
Parry Sound	\$ 56,569	High
East Gwillimbury	\$ 56,580	High
Middlesex Centre	\$ 68,191	High
Average	\$ 32,430	
Median	\$ 30,036	

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
Pelham	\$ 70,100	Low	N/A	Low
Elliot Lake	\$ 19,185	Low	N/A	Low
Sarnia	\$ 29,986	Low	\$ 71,887	Low
Grey Highlands	\$ 27,369	Low	\$ 89,284	Low
Cornwall	\$ 30,172	Low	\$ 100,573	Low
Peterborough	\$ 46,357	Low	\$ 129,175	Low
Collingwood	\$ 44,155	Low	\$ 140,794	Low
Chatham-Kent	\$ 62,243	Low	\$ 144,701	Low
Brockville	\$ 51,676	Low	\$ 150,743	Low
North Perth	\$ 50,282	Low	\$ 157,044	Low
Kincardine	\$ 50,139	Low	\$ 160,058	Low
Minto	\$ 97,560	Mid	\$ 172,119	Low
Windsor	\$ 57,346	Low	\$ 174,794	Low
Strathroy-Caradoc	\$ 85,564	Mid	\$ 186,961	Low
Kingston	\$ 61,157	Low	\$ 195,342	Low
Thunder Bay	\$ 64,007	Low	\$ 196,788	Low
North Bay	\$ 65,526	Low	\$ 199,047	Low
Kingsville	\$ 62,168	Low	\$ 207,068	Low
London	\$ 66,832	Low	\$ 208,042	Low
Tillsonburg	\$ 70,356	Low	\$ 220,139	Low
Mississauga	\$ 66,359	Low	\$ 221,196	Low
Caledon	\$ 66,359	Low	\$ 221,196	Low
Brampton	\$ 66,359	Low	\$ 221,196	Low
Quinte West	\$ 68,683	Low	\$ 221,251	Low
Saugeen Shores	\$ 67,826	Low	\$ 221,834	Low
Brock	\$ 73,154	Low	\$ 223,752	Low
Oshawa	\$ 73,154	Low	\$ 223,752	Low
Whitby	\$ 73,154	Low	\$ 223,752	Low
Pickering	\$ 73,154	Low	\$ 223,752	Low
Clarington	\$ 73,154	Low	\$ 223,752	Low
Scugog	\$ 73,154	Low	\$ 223,752	Low
Ingersoll	\$ 73,959	Low	\$ 224,027	Low
Belleville	\$ 71,291	Low	\$ 226,024	Low
St. Marys	\$ 74,392	Mid	\$ 229,792	Low

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

Volume Meter Size	Industrial 30,000 m ³ 3"	Industrial 30,000 m ³ Ranking	Industrial 100,000 m ³ 4"	Industrial 100,000 m ³ Ranking
Niagara Falls	\$ 72,158	Low	\$ 231,578	Mid
Tecumseh	\$ 71,413	Low	\$ 233,606	Mid
Niagara-on-the-Lake	\$ 74,069	Mid	\$ 234,047	Mid
Burlington	\$ 74,898	Mid	\$ 235,846	Mid
Halton Hills	\$ 74,898	Mid	\$ 235,846	Mid
Oakville	\$ 74,898	Mid	\$ 235,846	Mid
Milton	\$ 74,898	Mid	\$ 235,846	Mid
Toronto	\$ 77,623	Mid	\$ 246,666	Mid
Port Colborne	\$ 79,388	Mid	\$ 248,104	Mid
Kenora	\$ 82,741	Mid	\$ 256,143	Mid
Sault Ste. Marie	\$ 79,455	Mid	\$ 256,332	Mid
Stratford	\$ 79,687	Mid	\$ 264,840	Mid
Thorold	\$ 81,216	Mid	\$ 269,796	Mid
Haldimand	\$ 86,338	Mid	\$ 272,033	Mid
West Lincoln	\$ 83,235	Mid	\$ 272,871	Mid
Timmins	\$ 82,922	Mid	\$ 276,406	Mid
Brant	\$ 85,930	Mid	N/A	N/A
Fort Erie	\$ 90,265	Mid	\$ 283,091	Mid
Leamington	\$ 86,928	Mid	\$ 289,228	Mid
St. Catharines	\$ 89,429	Mid	\$ 291,670	Mid
Hamilton	\$ 89,429	Mid	\$ 291,670	Mid
Orillia	\$ 89,761	Mid	\$ 292,896	Mid
Norfolk	\$ 90,132	Mid	\$ 294,647	Mid
Greater Sudbury	\$ 95,312	Mid	\$ 305,154	Mid
St. Thomas	\$ 95,368	Mid	\$ 315,643	Mid
Owen Sound	\$ 99,225	Mid	\$ 323,677	Mid
Guelph	\$ 103,373	Mid	\$ 338,653	Mid
Innisfil	\$ 105,155	Mid	\$ 345,955	Mid
Newmarket	\$ 104,376	Mid	\$ 347,136	Mid
North Middlesex	\$ 106,463	Mid	\$ 354,263	Mid
Markham	\$ 107,253	Mid	\$ 357,510	Mid
Springwater	\$ 108,108	Mid	\$ 358,498	Mid
Barrie	\$ 111,299	Mid	\$ 361,767	Mid
Vaughan	\$ 111,723	High	\$ 372,410	Mid

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

Volume Meter Size	Industrial 30,000 m ³ 3"	Industrial 30,000 m ³ Ranking	Industrial 100,000 m ³ 4"	Industrial 100,000 m ³ Ranking
Whitchurch-Stouffville	\$ 112,587	High	\$ 375,290	High
Richmond Hill	\$ 112,947	High	\$ 376,490	High
Wilmot	\$ 117,522	High	\$ 386,602	High
Waterloo	\$ 116,446	High	\$ 387,761	High
Ottawa	\$ 118,305	High	\$ 392,701	High
Orangeville	\$ 120,353	High	\$ 399,932	High
Aurora	\$ 120,900	High	\$ 403,000	High
Mapleton	\$ 123,801	High	\$ 405,455	High
Cambridge	\$ 125,368	High	\$ 412,733	High
Woolwich	\$ 124,812	High	\$ 417,060	High
Georgina	\$ 126,184	High	\$ 420,478	High
Gravenhurst	\$ 129,391	High	\$ 422,092	High
Bracebridge	\$ 129,391	High	\$ 422,092	High
Huntsville	\$ 129,391	High	\$ 422,092	High
Meaford	\$ 127,721	High	\$ 423,821	High
North Dumfries	\$ 128,268	High	\$ 427,168	High
Wellesley	\$ 128,268	High	\$ 427,168	High
King	\$ 130,820	High	\$ 428,134	High
Welland	\$ 135,574	High	\$ 444,895	High
Centre Wellington	\$ 134,708	High	\$ 446,658	High
Wellington North	\$ 134,604	High	\$ 448,204	High
Kitchener	\$ 134,826	High	\$ 449,420	High
The Blue Mountains	\$ 138,579	High	\$ 454,039	High
Lincoln	\$ 138,357	High	\$ 459,983	High
Prince Edward County	\$ 144,633	High	\$ 469,251	High
Guelph-Eramosa	\$ 143,940	High	\$ 479,240	High
Lambton Shores	\$ 148,243	High	\$ 489,583	High
Central Elgin	\$ 150,435	High	\$ 500,435	High
Greenstone	\$ 163,584	High	\$ 545,280	High
Parry Sound	\$ 168,971	High	\$ 557,391	High
East Gwillimbury	\$ 170,780	High	\$ 570,480	High
Average	\$ 93,489		\$ 304,460	
Median	\$ 86,338		\$ 279,748	

Water/Wastewater Costs as a Percentage of Household Income

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking	2016 Residential Water/WW Costs 200 m ³	2016 Residential Water/WW as % of Household Income	2016 Water/WW Ranking
Caledon	\$ 132,945	high	\$ 442	0.3%	low
Mississauga	\$ 103,858	mid	\$ 442	0.4%	low
Brampton	\$ 95,249	mid	\$ 442	0.5%	low
Oakville	\$ 159,596	high	\$ 772	0.5%	low
King	\$ 192,368	high	\$ 941	0.5%	low
Aurora	\$ 146,160	high	\$ 806	0.6%	low
Whitchurch-Stouffville	\$ 133,922	high	\$ 751	0.6%	low
Vaughan	\$ 126,726	high	\$ 745	0.6%	low
Pelham	\$ 125,575	high	\$ 740	0.6%	low
Markham	\$ 119,535	high	\$ 715	0.6%	low
Kingsville	\$ 89,482	mid	\$ 542	0.6%	low
Halton Hills	\$ 126,480	high	\$ 772	0.6%	low
Richmond Hill	\$ 121,723	high	\$ 753	0.6%	low
Milton	\$ 123,222	high	\$ 772	0.6%	low
Whitby	\$ 123,661	high	\$ 814	0.7%	low
Burlington	\$ 116,367	high	\$ 772	0.7%	low
Pickering	\$ 120,438	high	\$ 814	0.7%	low
Tecumseh	\$ 109,110	high	\$ 762	0.7%	low
Toronto	\$ 98,033	mid	\$ 690	0.7%	low
Saugeen Shores	\$ 125,081	high	\$ 881	0.7%	low
Hamilton	\$ 88,120	mid	\$ 627	0.7%	low
Waterloo	\$ 113,182	high	\$ 810	0.7%	low
Erin	\$ 137,021	high	\$ 983	0.7%	low
Scugog	\$ 113,203	high	\$ 814	0.7%	low
Clarington	\$ 107,888	high	\$ 814	0.8%	low
Ottawa	\$ 107,226	high	\$ 824	0.8%	low
Kincardine	\$ 117,522	high	\$ 928	0.8%	low
Wilmot	\$ 113,395	high	\$ 945	0.8%	low
Sault Ste. Marie	\$ 81,493	low	\$ 685	0.8%	low
Woolwich	\$ 134,560	high	\$ 1,134	0.8%	low
North Dumfries	\$ 119,042	high	\$ 1,022	0.9%	low
Timmins	\$ 92,414	mid	\$ 805	0.9%	low
Stratford	\$ 81,613	low	\$ 715	0.9%	low
Newmarket	\$ 116,210	high	\$ 1,030	0.9%	low
Wellesley	\$ 112,961	high	\$ 1,022	0.9%	low
Guelph-Eramosa	\$ 130,247	high	\$ 1,198	0.9%	low
Guelph	\$ 94,101	mid	\$ 873	0.9%	low
Barrie	\$ 91,293	mid	\$ 851	0.9%	low
Niagara-on-the-Lake	\$ 108,022	high	\$ 1,019	0.9%	low
Brock	\$ 86,265	mid	\$ 814	0.9%	low
Oshawa	\$ 85,762	mid	\$ 814	0.9%	low

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

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking	2016 Residential Water/WW Costs 200 m ³	2016 Residential Water/WW as % of Household Income	2016 Water/WW Ranking
Lincoln	\$ 103,539	mid	\$ 992	1.0%	mid
Springwater	\$ 132,391	high	\$ 1,286	1.0%	mid
West Lincoln	\$ 98,926	mid	\$ 961	1.0%	mid
London	\$ 82,649	low	\$ 812	1.0%	mid
Georgina	\$ 90,454	mid	\$ 899	1.0%	mid
St. Catharines	\$ 77,903	low	\$ 799	1.0%	mid
Orangeville	\$ 95,545	mid	\$ 984	1.0%	mid
East Gwillimbury	\$ 124,298	high	\$ 1,282	1.0%	mid
Strathroy-Caradoc	\$ 80,205	low	\$ 828	1.0%	mid
The Blue Mountains	\$ 105,312	mid	\$ 1,090	1.0%	mid
St. Marys	\$ 86,545	mid	\$ 897	1.0%	mid
Kitchener	\$ 86,168	mid	\$ 899	1.0%	mid
Orillia	\$ 71,747	low	\$ 749	1.0%	mid
Brockville	\$ 67,898	low	\$ 717	1.1%	mid
Centre Wellington	\$ 106,922	high	\$ 1,142	1.1%	mid
Tillsonburg	\$ 73,618	low	\$ 808	1.1%	mid
Cambridge	\$ 90,504	mid	\$ 1,000	1.1%	mid
Sarnia	\$ 89,698	mid	\$ 995	1.1%	mid
St. Thomas	\$ 73,900	low	\$ 822	1.1%	mid
North Perth	\$ 84,976	low	\$ 950	1.1%	mid
Greater Sudbury	\$ 90,837	mid	\$ 1,031	1.1%	mid
Haldimand	\$ 91,023	mid	\$ 1,040	1.1%	mid
Thorold	\$ 80,982	low	\$ 935	1.2%	mid
Brant	\$ 109,777	high	\$ 1,273	1.2%	mid
Elliot Lake	\$ 60,587	low	\$ 708	1.2%	mid
Cornwall	\$ 60,902	low	\$ 713	1.2%	mid
Mapleton	\$ 94,714	mid	\$ 1,120	1.2%	mid
Innisfil	\$ 92,741	mid	\$ 1,111	1.2%	mid
Kingston	\$ 87,259	mid	\$ 1,057	1.2%	mid
Quinte West	\$ 81,208	low	\$ 984	1.2%	mid
Leamington	\$ 74,313	low	\$ 917	1.2%	mid
Niagara Falls	\$ 76,033	low	\$ 938	1.2%	mid
North Middlesex	\$ 86,002	mid	\$ 1,071	1.2%	mid

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

Municipality	2015 Est. Avg. Household Income	2015 Income Ranking	2016 Residential Water/WW Costs 200 m ³	2016 Residential Water/WW as % of Household Income	2016 Water/WW Ranking
Grey Highlands	\$ 82,231	low	\$ 1,037	1.3%	high
Peterborough	\$ 75,685	low	\$ 963	1.3%	high
North Bay	\$ 80,167	low	\$ 1,022	1.3%	high
Collingwood	\$ 86,585	mid	\$ 1,105	1.3%	high
Middlesex Centre	\$ 131,119	high	\$ 1,725	1.3%	high
Chatham-Kent	\$ 71,542	low	\$ 946	1.3%	high
Ingersoll	\$ 86,165	mid	\$ 1,140	1.3%	high
Huntsville	\$ 89,418	mid	\$ 1,191	1.3%	high
Thunder Bay	\$ 80,607	low	\$ 1,079	1.3%	high
Espanola	\$ 87,547	mid	\$ 1,184	1.4%	high
Norfolk	\$ 79,826	low	\$ 1,094	1.4%	high
Bracebridge	\$ 86,911	mid	\$ 1,191	1.4%	high
Central Elgin	\$ 96,454	mid	\$ 1,435	1.5%	high
Lambton Shores	\$ 85,483	mid	\$ 1,282	1.5%	high
Belleville	\$ 73,285	low	\$ 1,101	1.5%	high
Wellington North	\$ 79,186	low	\$ 1,222	1.5%	high
Gravenhurst	\$ 76,787	low	\$ 1,191	1.6%	high
Port Colborne	\$ 75,982	low	\$ 1,205	1.6%	high
Kenora	\$ 84,097	low	\$ 1,356	1.6%	high
Owen Sound	\$ 71,845	low	\$ 1,165	1.6%	high
Windsor	\$ 67,695	low	\$ 1,104	1.6%	high
Welland	\$ 72,003	low	\$ 1,177	1.6%	high
Minto	\$ 78,452	low	\$ 1,388	1.8%	high
Greenstone	\$ 85,235	low	\$ 1,510	1.8%	high
Fort Erie	\$ 74,590	low	\$ 1,329	1.8%	high
Meaford	\$ 82,922	low	\$ 1,523	1.8%	high
Prince Edward County	\$ 90,878	mid	\$ 1,720	1.9%	high
Parry Sound	\$ 65,270	low	\$ 1,237	1.9%	high
Average	\$ 97,825		\$ 976	1.1%	
Median	\$ 90,504		\$ 950	1.0%	

Water and Wastewater Financial Indicators

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

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

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

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

- **Principle #7:** Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.
- **Principle #8:** Financial Plans are “living” documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.
- **Principle #9:** Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

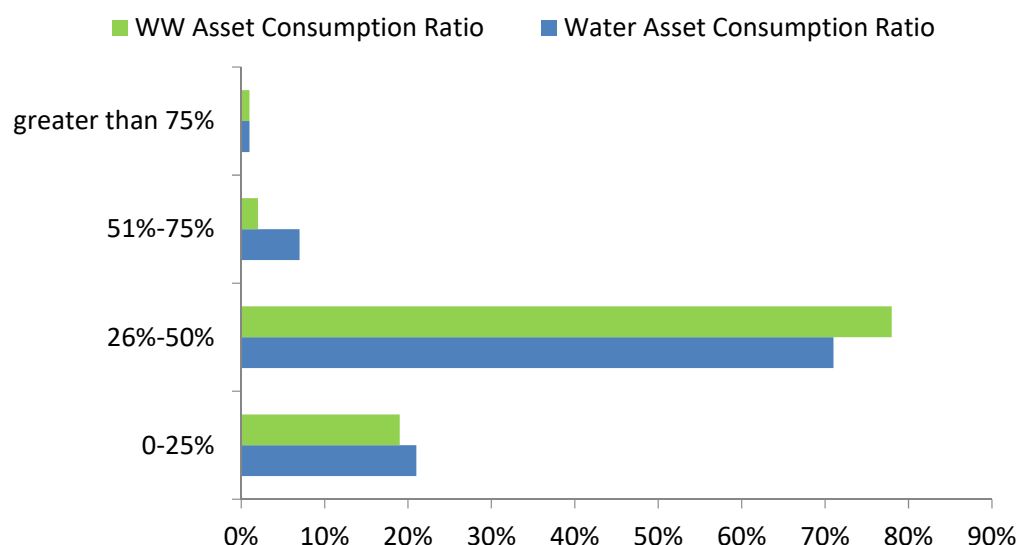
Monitoring of the financial indicators guide planning and decision making will help ensure that:

- Assets are protected and maintained
- Rates are stable and predictable
- There is a fair sharing in the distribution of future and current ratepayers
- There are sustainable cash flows
- There is financial flexibility
- Financial vulnerability is minimized

Past financial performance should be assessed relative to the financial indicators. This will reveal any areas of a municipality’s financial strategies that require particular focus in order to secure ongoing financial sustainability.

Asset Consumption Ratio

This ratio shows the value of the tangible capital assets that have been consumed. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern. The Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to be relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old.



Water Asset Consumption Ratio

Municipalities	2011	2012	2013	2014	2015
Whitchurch-Stouffville	16.6%	15.0%	16.0%	14.7%	14.7%
Middlesex Centre	11.8%	13.1%	14.2%	15.7%	15.6%
Barrie	8.8%	10.9%	13.1%	14.8%	17.2%
Kitchener	19.7%	20.3%	18.9%	19.2%	18.9%
Innisfil	18.5%	19.5%	19.0%	19.3%	19.4%
Woolwich	18.6%	18.1%	18.5%	18.9%	19.7%
Niagara-on-the-Lake	17.7%	18.6%	19.5%	20.3%	21.1%
Lambton Shores	14.5%	15.6%	16.6%	20.1%	21.4%
Georgina	16.7%	18.0%	19.3%	20.6%	21.8%
West Lincoln	18.0%	19.1%	20.5%	20.8%	21.8%
St Catharines	23.8%	23.9%	23.7%	22.7%	22.6%
Wilmot	25.2%	26.6%	28.3%	29.9%	22.7%
King	28.5%	29.1%	30.0%	30.2%	24.6%
Vaughan	22.3%	23.2%	24.0%	24.7%	24.6%
Springwater	20.0%	21.2%	22.4%	23.6%	24.8%
St Marys				23.5%	25.2%
Brant County		24.0%	23.0%	23.1%	25.3%
Ottawa	25.8%	25.8%	26.2%	25.8%	25.9%
Lincoln	24.9%	25.9%	25.5%	25.9%	26.9%
Centre Wellington				26.1%	27.0%
Grimsby				26.9%	27.4%
Minto				26.8%	27.9%
North Bay	24.4%	25.2%	27.0%	27.7%	28.0%
Aurora	25.7%		27.0%	27.7%	28.1%
Mapleton				26.3%	28.2%
Saugeen Shores		24.6%	25.8%	27.3%	28.3%
Markham	24.6%	25.3%	26.4%	27.6%	28.5%
Tecumseh					28.7%
Cambridge	31.0%	31.0%	31.0%	30.1%	29.1%
North Middlesex					29.4%
Fort Erie	26.6%	26.6%	27.7%	28.5%	29.6%
Strathroy-Caradoc			28.1%	29.9%	29.7%
Windsor	36.3%	6.7%	16.6%	23.3%	30.0%
Hamilton	31.4%	29.6%	30.5%	30.8%	30.6%

Water Asset Consumption Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
Leamington				30.2%	30.8%
Orangeville	30.3%		32.6%	31.4%	30.9%
Parry Sound				29.6%	31.2%
The Blue Mountains	25.7%	27.4%	28.8%	30.1%	31.4%
Erin				30.4%	31.7%
London	29.8%	30.1%	31.5%	31.4%	32.0%
Thorold	30.9%	32.4%	30.1%	31.0%	32.2%
Waterloo	29.4%	30.4%	30.6%	31.5%	32.2%
Port Colborne		33.7%		33.4%	32.3%
Toronto	36.7%	33.8%	33.4%	33.0%	32.4%
Kingston	29.7%	30.3%	31.2%	31.3%	32.5%
Espanola					32.6%
Belleville	32.9%	33.1%	31.2%	31.8%	32.9%
North Perth					33.1%
Greater Sudbury	31.2%	31.7%	32.6%	33.5%	34.7%
Welland	29.5%	30.9%	32.6%	33.8%	35.1%
Prince Edward County	28.2%	30.1%	31.8%	33.6%	35.3%
Wellington North				34.2%	35.6%
Kenora	32.5%	33.7%	34.4%	34.9%	35.9%
Pelham	30.7%	31.4%	33.0%	34.7%	36.5%
Guelph-Eramosa				34.7%	36.7%
Cornwall		37.7%	37.3%	37.5%	37.3%
Chatham-Kent				36.7%	37.8%
Sarnia	33.2%	34.0%	35.4%	36.5%	38.1%
Kingsville	31.8%	33.2%	34.4%	36.5%	38.1%
Sault Ste Marie	37.2%	37.5%	37.9%	37.8%	38.4%
Kincardine				37.4%	38.8%
Niagara Falls	37.0%	38.3%	39.8%		38.9%
Quinte West	39.1%	40.3%	40.8%	41.7%	39.4%
Newmarket	37.0%	38.5%	39.0%	38.7%	39.6%
Orillia		35.8%	37.1%	38.8%	40.0%
Haldimand					41.0%
Guelph	40.9%	38.1%	39.3%	40.8%	41.3%
Timmins	36.3%	37.1%	39.1%	40.8%	41.6%

Water Asset Consumption Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
Peterborough	44.1%	43.2%	44.4%	45.7%	43.3%
Stratford	43.5%	44.0%	44.3%	45.7%	45.7%
Grey Highlands			47.4%	46.3%	46.7%
East Gwillimbury	40.0%	41.9%	43.7%	45.6%	47.5%
Brockville	47.2%	46.4%	47.1%	47.2%	48.1%
Collingwood			48.2%	49.9%	51.1%
St Thomas	49.9%	48.6%	50.1%	51.3%	52.0%
Owen Sound	44.3%	34.8%	54.6%	53.3%	54.4%
Thunder Bay	53.2%	54.1%	54.3%	54.6%	55.2%
Greenstone		59.4%	50.9%	53.2%	55.7%
Meaford	47.7%	51.0%	54.9%	59.0%	60.3%
Elliot Lake			79.8%	81.5%	83.6%
Average	27.9%	30.5%	32.8%	33.0%	33.7%
Median	29.5%	30.4%	31.2%	31.2%	32.1%
Region Peel	21.3%	22.1%	20.4%	20.3%	20.5%
Region Halton	18.8%	20.9%	20.5%	21.7%	22.4%
Region York	24.1%	23.1%	23.6%	23.5%	24.2%
Region Durham	24.1%	24.9%	26.2%	26.2%	27.2%
District Muskoka	32.8%	0.0%	35.3%	37.8%	40.0%
Region Niagara	45.4%	46.6%	47.0%	45.5%	46.1%
Region Waterloo	46.2%	46.0%	46.8%	47.9%	47.8%
Average	30.4%	26.2%	31.4%	31.8%	32.6%
Median	24.1%	23.1%	26.2%	26.2%	27.2%

Wastewater Asset Consumption Ratio

Municipalities	2011	2012	2013	2014	2015
King	11.1%	12.3%	13.4%	5.6%	4.0%
Tillsonburg		33.2%	4.1%	4.1%	4.1%
Whitchurch-Stouffville	11.6%	8.5%	9.9%	11.4%	12.4%
Strathroy-Caradoc			15.7%	16.4%	16.0%
Brockville	62.4%	10.0%	12.3%	14.6%	16.9%
Woolwich	16.3%	16.6%	16.6%	17.3%	17.4%
North Middlesex					19.6%
Middlesex Centre	19.7%	15.6%	17.4%	19.4%	21.0%
Prince Edward County	13.0%	15.3%	17.6%	18.9%	21.1%
Aurora	21.2%		18.4%	21.3%	21.6%
Georgina	17.7%	18.9%	20.1%	21.4%	22.5%
Vaughan	19.9%	21.0%	22.2%	22.9%	23.1%
Thorold	23.2%	22.8%	23.9%	22.5%	23.7%
St Marys				22.8%	23.7%
Niagara-on-the-Lake	19.9%	21.1%	22.3%	23.6%	24.8%
Wilmot	25.1%	26.9%	28.8%	30.6%	25.3%
Wellington North				24.1%	26.0%
Ottawa	24.2%	24.7%	25.1%	25.6%	26.2%
Centre Wellington				25.0%	26.5%
The Blue Mountains	22.3%	23.9%	25.2%	25.8%	27.1%
Welland	26.0%	27.1%	27.2%	26.5%	27.6%
Springwater	23.6%	24.8%	26.0%	27.2%	27.9%
Lincoln	24.4%	25.4%	25.8%	26.6%	28.0%
Kitchener	29.5%	30.9%	28.3%	28.9%	28.5%
Innisfil	26.7%	27.9%	27.9%	28.5%	28.6%
Fort Erie	27.1%	25.1%	26.6%	27.9%	28.7%
Belleville	26.0%	26.8%	26.9%	28.1%	28.8%
Grimsby				28.1%	29.0%
Parry Sound				27.2%	29.0%
Guelph-Eramosa				27.8%	29.3%
Saugeen Shores	0.0%	24.2%	25.9%	27.5%	29.4%
Waterloo	30.3%	30.6%	29.8%	29.3%	29.6%
Brant County		29.5%	29.6%	31.1%	29.8%
Owen Sound	37.1%	75.4%	53.9%	46.5%	30.0%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
West Lincoln	24.3%	25.7%	27.4%	28.6%	30.2%
Orangeville	33.7%	0.0%	38.3%	28.9%	30.6%
Tecumseh					30.9%
Markham	27.5%	28.2%	29.3%	30.5%	31.6%
Peterborough	40.5%	36.1%	35.6%	31.1%	31.8%
Haldimand					33.0%
Hamilton	34.1%	32.4%	31.3%	32.2%	33.1%
North Bay	34.5%	35.6%	36.0%	36.4%	34.1%
Barrie	26.5%	29.0%	30.9%	33.2%	34.4%
Timmins	36.7%	38.1%	37.6%	38.5%	34.9%
St Catharines	32.4%	32.4%	33.4%	34.1%	35.0%
Kingston	28.6%	30.9%	32.0%	33.6%	35.9%
North Perth					36.2%
Kingsville	29.3%	30.7%	33.0%	34.3%	36.3%
Espanola					36.9%
Cornwall		55.4%	55.5%	53.9%	37.0%
Leamington				35.4%	37.3%
Cambridge	42.3%	42.6%	43.1%	41.9%	37.6%
Kenora	35.0%	36.7%	37.0%	37.4%	37.9%
Lambton Shores	31.9%	33.2%	34.8%	36.4%	38.0%
Windsor	38.3%	33.5%	35.0%	36.6%	38.1%
Stratford	29.2%	29.8%	37.0%	37.6%	38.5%
Newmarket	37.5%	38.7%	38.7%	38.5%	39.5%
Collingwood			36.2%	37.4%	39.6%
Minto				38.5%	39.6%
Meaford	36.3%	37.3%	38.4%	39.5%	39.8%
London	36.0%	37.6%	37.9%	39.6%	41.2%
Greater Sudbury	42.4%	44.1%	45.3%	46.8%	41.3%
Sault Ste Marie	38.4%	39.0%	40.8%	41.2%	42.4%
Kincardine				41.6%	42.6%
Orillia		39.1%	40.4%	41.9%	43.2%
Quinte West	44.6%	44.0%	43.1%	42.7%	43.9%
Port Colborne		42.3%		44.5%	46.3%
Toronto	43.5%	44.9%	45.5%	46.5%	46.7%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
Sarnia	39.3%	41.0%	42.7%	44.9%	47.2%
St Thomas	41.6%	42.9%	44.6%	46.1%	47.3%
East Gwillimbury	40.2%	42.0%	43.8%	45.6%	47.5%
Pelham	42.7%	44.1%	45.5%	47.2%	47.5%
Greenstone		46.1%	48.9%	45.8%	47.9%
Niagara Falls	47.7%	48.7%	49.9%		49.0%
Guelph	48.6%	48.9%	48.2%	48.5%	49.5%
Chatham-Kent				47.8%	49.7%
Grey Highlands			47.9%	50.0%	51.4%
Thunder Bay	59.7%	61.7%	62.9%	62.2%	63.5%
Elliot Lake			80.2%	81.4%	80.7%
Average	31.1%	32.4%	33.5%	33.5%	33.7%
Median	29.9%	30.9%	33.0%	32.2%	33.0%
Region York	17.8%	18.9%	18.5%	19.1%	15.8%
Region Peel	23.0%	24.0%	24.7%	25.7%	26.6%
Region Halton	27.6%	27.3%	28.4%	28.8%	27.0%
Region Durham	28.0%	29.2%	30.5%	29.9%	31.4%
District Muskoka	32.9%	34.7%	37.3%	39.9%	39.5%
Region Niagara	42.9%	48.1%	46.0%	46.8%	48.5%
Region Waterloo	57.3%	55.2%	52.0%	48.3%	49.9%
Average	32.8%	33.9%	33.9%	34.1%	34.1%
Median	28.0%	29.2%	30.5%	29.9%	31.4%

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

Municipalities	2015 Water Reserves as % Total Water Own Source Revenues	2015 Water Reserves as % Closing Amortization Water
Kitchener	-4.4%	-8.7%
Innisfil	-9.8%	-4.4%
King	-3.3%	-3.3%
Elliot Lake	0.0%	0.0%
Espanola	0.0%	0.0%
Sault Ste Marie	0.0%	0.0%
Timmins	0.0%	0.0%
Waterloo	0.0%	0.0%
Welland	0.0%	0.0%
Wellington North	0.0%	0.0%
Fort Erie	0.0%	0.0%
Thunder Bay	0.3%	0.1%
Greenstone	1.0%	0.2%
Meaford	8.4%	0.9%
Middlesex Centre	3.3%	1.1%
Ottawa	9.2%	2.1%
Owen Sound	13.9%	2.8%
Chatham-Kent	15.7%	3.4%
Aurora	8.8%	3.6%
North Middlesex	13.0%	5.0%
Niagara Falls	23.8%	5.1%
Peterborough	42.4%	6.4%
Hamilton	26.7%	8.0%
Kenora	33.6%	8.9%
Prince Edward County	49.1%	9.0%
St Thomas	77.6%	9.2%
Sarnia	36.2%	9.4%
Saugeen Shores	59.4%	10.2%
West Lincoln	33.9%	10.9%
Greater Sudbury	51.0%	11.2%
North Perth	37.0%	11.9%
Quinte West	76.0%	13.6%

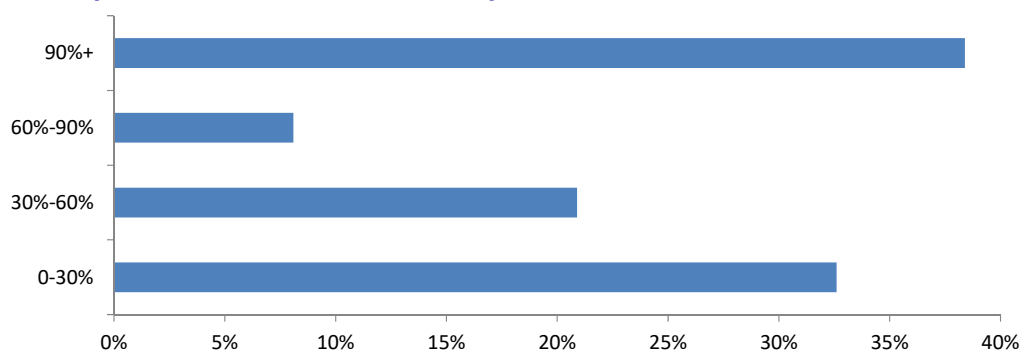
Municipalities	2015 Water Reserves as % Total Water Own Source Revenues	2015 Water Reserves as % Closing Amortization Water
Cornwall	51.2%	14.4%
Cambridge	12.3%	14.6%
Georgina	120.9%	15.2%
Grimsby	43.6%	16.1%
East Gwillimbury	50.4%	17.4%
Collingwood	98.0%	17.4%
Orangeville	50.9%	17.5%
North Bay	55.7%	18.9%
Orillia	120.9%	19.6%
Niagara-on-the-Lake	50.8%	21.1%
Brockville	52.0%	22.2%
London	83.1%	22.6%
Lambton Shores	146.3%	23.6%
Guelph-Eramosa	138.5%	24.0%
Kingston	112.2%	24.2%
St Catharines	60.5%	25.9%
Minto	123.9%	26.4%
Stratford	86.6%	27.7%
Erin	110.4%	27.8%
Barrie	76.5%	28.0%
Wilmot	67.0%	30.4%
Leamington	94.8%	30.6%
Belleville	110.4%	31.5%
Pelham	94.1%	34.3%
Markham	103.4%	35.0%
Port Colborne	162.8%	36.9%
Parry Sound	155.7%	37.7%
Kingsville	141.2%	38.5%
Strathroy-Caradoc	167.7%	39.0%
The Blue Mountains	188.9%	42.7%
Mapleton	251.9%	43.4%
Brant County	107.5%	43.6%

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

Municipalities	2015 Water Reserves as % Total Water Own Source Revenues	2015 Water Reserves as % Closing Amortization Water
Toronto	126.2%	47.6%
Guelph	188.6%	49.2%
Vaughan	91.6%	51.3%
St Marys	112.7%	52.1%
Springwater	189.2%	56.1%
Grey Highlands	201.6%	57.8%
Tecumseh	191.7%	58.6%
Lincoln	178.4%	58.9%
Centre Wellington	202.2%	60.4%
Thorold	136.0%	61.3%
Kincardine	319.1%	63.8%
Haldimand	277.6%	64.7%
Whitchurch-Stouffville	57.4%	70.4%
Woolwich	123.5%	77.0%
Newmarket	154.3%	79.6%
Average	81.6%	24.0%
Median	60.5%	18.9%

Municipalities	2015 Water Reserves as % Total Water Own Source Revenues	2015 Water Reserves as % Closing Amortization Water
District Muskoka	135.5%	12.5%
Region Waterloo	66.8%	13.7%
Region Peel	81.7%	14.9%
Region Durham	80.8%	20.6%
Region Halton	116.5%	24.3%
Region York	76.2%	39.1%
Region Niagara	176.2%	39.6%
Average	104.8%	23.5%
Median	81.7%	20.6%

Summary—Water Reserves as a % of Own Source Revenues—Total Survey



- 33% of the municipalities surveyed have a water reserve balance as a percentage of own source revenues 30% or lower
- 21% have a ratio of 30-60%
- 8% have a ratio of 60-90%
- 38% have a ratio of 90%+

WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amortization

Municipalities	2015 WW Reserves as % Total WW Own Source Revenues	2015 WW Reserves as % Closing Amortization Wastewater	Municipalities	2015 WW Reserves as % Total WW Own Source Revenues	2015 WW Reserves as % Closing Amortization Wastewater
Stratford	-66.0%	-21.8%	Owen Sound	32.3%	10.1%
North Perth	-44.0%	-11.3%	Sarnia	39.4%	10.2%
Tecumseh	-20.5%	-8.1%	Quinte West	54.1%	10.7%
Kingsville	-17.7%	-2.2%	Belleville	68.5%	11.8%
Greenstone	0.0%	0.0%	Pelham	38.8%	12.0%
Markham	0.0%	0.0%	Elliot Lake	102.0%	14.1%
Prince Edward County	0.0%	0.0%	Parry Sound	69.3%	15.9%
Timmins	0.0%	0.0%	Port Colborne	214.1%	16.2%
Waterloo	0.0%	0.0%	Guelph-Eramosa	96.2%	17.1%
Ottawa	0.6%	0.1%	East Gwillimbury		17.7%
Sault Ste Marie	3.3%	0.9%	Georgina	260.2%	19.7%
Chatham-Kent	6.1%	0.9%	West Lincoln	48.3%	20.3%
Welland	0.9%	1.1%	Espanola	129.9%	21.4%
Thunder Bay	9.3%	1.3%	Orillia	95.4%	21.4%
Toronto	8.6%	1.7%	London	172.8%	23.9%
North Middlesex	11.3%	2.2%	St Thomas	149.0%	25.5%
St Marys	8.3%	2.8%	Wilmot	62.6%	26.2%
Kitchener	3.6%	3.1%	Meaford	94.6%	26.3%
Middlesex Centre	12.1%	3.3%	Leamington	158.5%	26.7%
Niagara Falls	37.0%	4.1%	Cambridge	39.6%	27.1%
Barrie	29.2%	4.7%	Brockville	54.1%	28.3%
Saugeen Shores	30.1%	5.8%	Kingston	128.8%	28.5%
Aurora	10.0%	5.8%	Orangeville	72.6%	31.7%
North Bay	23.8%	6.4%	Grey Highlands	170.4%	34.0%
Cornwall	52.1%	6.7%	Haldimand	149.2%	35.2%
Windsor	19.8%	6.7%	Fort Erie	57.6%	36.0%
Greater Sudbury	52.2%	7.1%	Thorold	84.1%	36.4%
Kenora	28.8%	7.9%	Minto	227.2%	37.3%
Niagara-on-the-Lake	26.6%	8.6%	Centre Wellington	162.9%	40.4%
Lambton Shores	46.6%	9.4%	Guelph	199.2%	42.2%
St Catharines	57.7%	9.4%	Hamilton	205.2%	44.3%

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

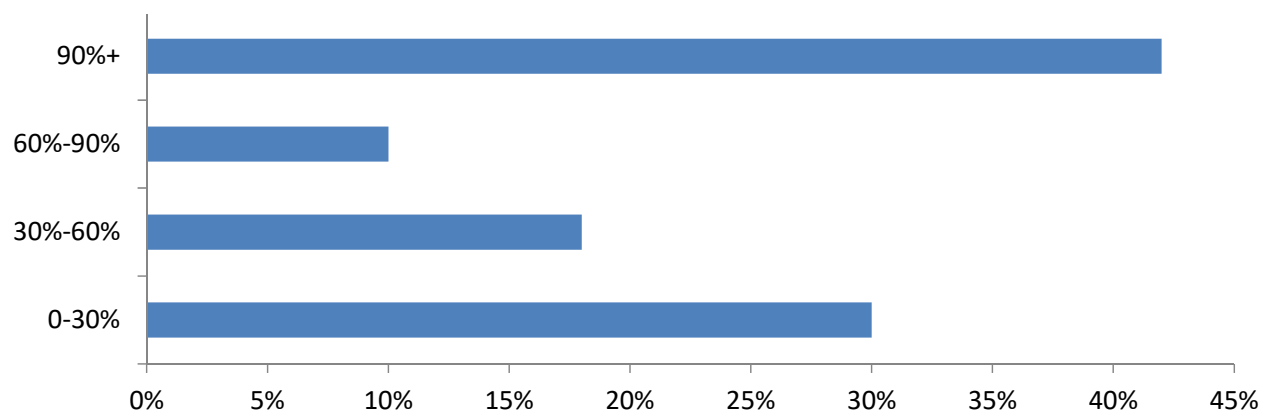
Municipalities	2015 WW Reserves as % Total WW Own Source Revenues	2015 WW Reserves as % Closing Amortization Wastewater
Vaughan	70.7%	47.0%
Brant County	148.4%	47.1%
Newmarket	116.3%	47.6%
Strathroy-Caradoc	125.6%	50.3%
Innisfil	229.4%	53.0%
Collingwood	189.0%	57.8%
Kincardine	380.0%	59.4%
Wellington North	232.6%	62.0%
Springwater	263.5%	63.7%
The Blue Mountains	554.4%	77.1%
Whitchurch-Stouffville	65.0%	89.6%
Peterborough	192.3%	94.9%
Lincoln	475.1%	101.7%
King	128.7%	114.2%
Woolwich	189.8%	125.0%
Mapleton	265.2%	
Average	96.0%	24.9%
Median	57.7%	16.2%

Municipalities	2015 WW Reserves as % Total WW Own Source Revenues	2015 WW Reserves as % Closing Amortization Wastewater
Region Waterloo	25.1%	5.5%
District Muskoka	148.7%	8.5%
Region Niagara	76.2%	15.5%
Region York	39.4%	16.4%
Region Halton	97.6%	19.9%
Region Durham	114.1%	28.4%
Region Peel	245.5%	30.9%
Average	106.7%	17.9%
Median	97.6%	16.4%

As shown below:

- 30% of the municipalities surveyed have a water reserve balance as a percentage of own source revenues 30% or lower
- 18% have a ratio of 30-60%
- 10% have a ratio of 60-90%
- 42% have a ratio of 90%+

Summary—Wastewater Reserves as a % of Own Source Revenues—Total Survey



Water Reserves Per Capita

Municipality	Water Reserves Per Capita
Innisfil	\$ (30)
Kitchener	\$ (7)
King	\$ (5)
North Dumfries	\$ (1)
Elliot Lake	\$ -
Espanola	\$ -
Sault Ste Marie	\$ -
Timmins	\$ -
Waterloo	\$ -
Welland	\$ -
Wellington North	\$ -
Fort Erie	\$ 0
Thunder Bay	\$ 1
Greenstone	\$ 4
Middlesex Centre	\$ 5
Aurora	\$ 14
Ottawa	\$ 14
Meaford	\$ 16
Cambridge	\$ 27
Niagara Falls	\$ 27
West Lincoln	\$ 28
North Middlesex	\$ 30
Chatham-Kent	\$ 32
Owen Sound	\$ 35
Hamilton	\$ 44
North Perth	\$ 48
Georgina	\$ 53
St Catharines	\$ 54
Whitchurch-Stouffville	\$ 58
Prince Edward County	\$ 72
Sarnia	\$ 73

Municipality	Water Reserves Per Capita
Peterborough	\$ 76
Kenora	\$ 77
Wilmot	\$ 82
Cornwall	\$ 82
Guelph-Eramosa	\$ 86
Greater Sudbury	\$ 88
Grimsby	\$ 93
Brockville	\$ 93
Orangeville	\$ 97
Woolwich	\$ 104
Mapleton	\$ 108
Stratford	\$ 108
Quinte West	\$ 110
Saugeen Shores	\$ 122
Pelham	\$ 123
Barrie	\$ 129
North Bay	\$ 130
East Gwillimbury	\$ 132
Erin	\$ 137
Vaughan	\$ 139
London	\$ 155
Niagara-on-the-Lake	\$ 157
Markham	\$ 157
Port Colborne	\$ 169
Brant County	\$ 171
Toronto	\$ 178
Grey Highlands	\$ 188
Kingston	\$ 213
Lincoln	\$ 216
Orillia	\$ 217
Minto	\$ 224

Municipality	Water Reserves Per Capita
Springwater	\$ 227
Thorold	\$ 245
St Thomas	\$ 251
Collingwood	\$ 252
St Marys	\$ 267
Belleville	\$ 268
Newmarket	\$ 269
Centre Wellington	\$ 288
Kingsville	\$ 322
Strathroy-Caradoc	\$ 344
Guelph	\$ 374
Tecumseh	\$ 394
Leamington	\$ 404
Parry Sound	\$ 553
Lambton Shores	\$ 566
Haldimand	\$ 579
Kincardine	\$ 672
The Blue Mountains	\$ 1,139
Average	\$ 152
Median	\$ 100
Region Waterloo	\$ 66
Region York	\$ 73
Region Peel	\$ 111
Region Durham	\$ 114
Region Niagara	\$ 165
Region Halton	\$ 176
District Muskoka	\$ 179
Average	\$ 126
Median	\$ 114

Wastewater Reserves Per Capita

Municipality	WW Reserves Per Capita
Stratford	\$ (132)
North Perth	\$ (97)
Tecumseh	\$ (33)
Kingsville	\$ (14)
Greenstone	\$ -
Markham	\$ -
Prince Edward County	\$ -
Timmins	\$ -
Waterloo	\$ -
Ottawa	\$ 1
Welland	\$ 2
Kitchener	\$ 6
Sault Ste Marie	\$ 7
Erin	\$ 9
Chatham-Kent	\$ 10
North Middlesex	\$ 11
Toronto	\$ 14
Aurora	\$ 14
Middlesex Centre	\$ 16
Thunder Bay	\$ 18
St Marys	\$ 19
St Catharines	\$ 31
North Bay	\$ 35
Pelham	\$ 35
Niagara Falls	\$ 36
West Lincoln	\$ 45
Niagara-on-the-Lake	\$ 53
East Gwillimbury	\$ 53
Windsor	\$ 57
Barrie	\$ 61

Municipality	WW Reserves Per Capita
Wilmot	\$ 61
Whitchurch-Stouffville	\$ 61
Saugeen Shores	\$ 64
Kenora	\$ 64
Lambton Shores	\$ 65
Quinte West	\$ 66
Guelph-Eramosa	\$ 67
Owen Sound	\$ 74
Cambridge	\$ 77
Sarnia	\$ 83
King	\$ 88
Cornwall	\$ 93
Georgina	\$ 94
Port Colborne	\$ 95
Greater Sudbury	\$ 97
Belleville	\$ 109
Meaford	\$ 111
Brockville	\$ 117
Mapleton	\$ 124
Woolwich	\$ 125
Springwater	\$ 127
Brant County	\$ 128
Vaughan	\$ 134
Orangeville	\$ 140
Grey Highlands	\$ 143
Elliot Lake	\$ 163
Thorold	\$ 164
Fort Erie	\$ 168
Strathroy-Caradoc	\$ 185
Grimsby	\$ 194
Newmarket	\$ 213
Espanola	\$ 216

Municipality	WW Reserves Per Capita
Orillia	\$ 217
St Thomas	\$ 225
Haldimand	\$ 228
Centre Wellington	\$ 236
London	\$ 240
Lincoln	\$ 275
Kingston	\$ 277
Parry Sound	\$ 282
Innisfil	\$ 307
Leamington	\$ 325
Hamilton	\$ 356
Peterborough	\$ 358
Guelph	\$ 457
Minto	\$ 463
Wellington North	\$ 495
Kincardine	\$ 682
Collingwood	\$ 750
The Blue Mountains	\$ 2,467
Average	\$ 158
Median	\$ 85
Region Waterloo	\$ 25
Region York	\$ 49
Region Niagara	\$ 115
Region Halton	\$ 159
District Muskoka	\$ 163
Region Durham	\$ 208
Region Peel	\$ 218
Average	\$ 134
Median	\$ 159

Water Debt Interest Cover Ratio

This ratio indicates the extent to which rate revenues are committed to interest expenses and is calculated as Debt Interest as a percentage of water revenues. It is important to monitor this trend to help ensure that debt interest does not overly reduce flexibility.

Municipalities	2011	2012	2013	2014	2015
Aurora	0.0%		0.0%	0.0%	0.0%
Cornwall	0.0%	0.0%	0.0%	0.0%	0.0%
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Elliot Lake				0.0%	0.0%
Greenstone			0.0%	0.0%	0.0%
Grimsby	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph-Eramosa				0.0%	0.0%
Haldimand					0.0%
Innisfil	0.7%	0.0%	0.0%	0.0%	0.0%
Kenora		0.8%	0.6%	0.5%	0.0%
King	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Mapleton				0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Niagara Falls	0.1%	0.0%	0.0%		0.0%
North Middlesex					0.0%
Orangeville	0.4%		0.0%	0.0%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%	0.0%
Timmins	0.0%	0.0%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
Waterloo	0.3%	0.2%	0.1%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitchurch-Stouffville	0.0%	0.0%	0.5%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
Kincardine				0.9%	0.0%
Stratford	0.0%	0.0%	0.0%	0.0%	0.0%
Tecumseh					0.1%
Vaughan	0.1%	0.1%	0.1%	0.1%	0.1%
Strathroy-Caradoc			0.3%	0.3%	0.2%

Water Debt Interest Cover Ratio (cont'd)

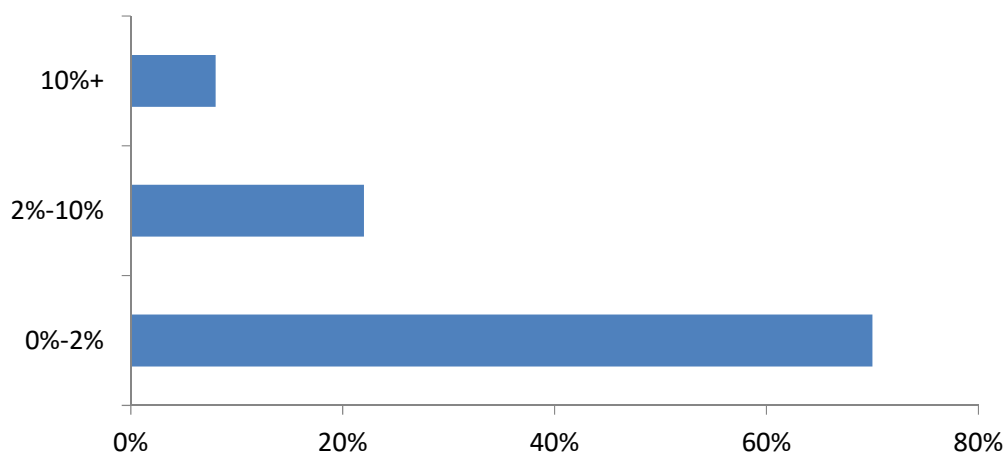
Municipalities	2011	2012	2013	2014	2015
Erin				0.4%	0.2%
Cambridge	0.0%	0.4%	0.4%	0.3%	0.3%
Wellington North				0.4%	0.4%
Woolwich	0.7%	0.7%	0.6%	0.5%	0.5%
North Perth					0.5%
Fort Erie	1.3%	1.0%	0.8%	0.6%	0.5%
Guelph	1.0%	0.9%	0.8%	0.7%	0.5%
Greater Sudbury	1.2%	0.7%	0.7%	0.6%	0.6%
London	0.4%	0.5%	0.6%	0.6%	0.6%
Brockville	1.3%	1.2%	1.2%	1.0%	0.8%
Sault Ste Marie	0.0%	0.0%	0.8%	0.7%	0.9%
Springwater	7.4%	6.1%	1.2%	1.1%	1.0%
St Thomas	1.3%	1.4%	0.0%	1.2%	1.0%
Niagara-on-the-Lake	1.6%	1.4%	1.4%	1.2%	1.1%
Collingwood			1.7%	1.1%	1.1%
Welland	2.5%	2.3%	2.1%	2.9%	1.2%
St Catharines	2.0%	1.6%	1.6%	1.5%	1.3%
Owen Sound	2.3%	2.0%	1.6%	1.1%	1.3%
Hamilton	0.1%	1.0%	1.1%	1.2%	1.5%
Pelham	0.0%	0.8%	1.4%	1.6%	1.6%
Kingston	0.9%	0.8%	0.7%	1.8%	1.6%
St Marys			0.0%	3.0%	1.7%
The Blue Mountains	2.7%	2.9%	2.5%	1.9%	1.8%
Port Colborne	1.6%	1.2%		1.0%	1.8%
Newmarket	2.5%	2.4%	2.2%	2.0%	1.9%
Grey Highlands				0.6%	1.9%
Peterborough	1.8%	1.9%	2.7%	2.2%	2.2%
Sarnia	7.4%	4.8%	4.2%	3.1%	2.3%
Minto			0.0%	2.4%	2.5%
North Bay	3.7%	3.3%	3.0%	3.3%	3.3%
Belleville	4.9%	4.0%	4.4%	4.5%	3.8%
Chatham-Kent				5.3%	4.4%
Lambton Shores	8.8%	7.0%	5.9%	5.2%	4.6%
Quinte West	1.5%	3.3%	4.6%	5.7%	4.7%

Water Debt Interest Cover Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
Centre Wellington				5.5%	4.9%
Middlesex Centre	0.9%	7.8%	6.8%	6.2%	5.4%
Ottawa	4.6%	5.2%	5.9%	5.7%	5.7%
Parry Sound			0.0%	6.6%	5.8%
Brant County	0.0%	7.0%	7.0%	6.8%	6.1%
Espanola					6.5%
Prince Edward County	8.4%	8.2%	9.8%	9.0%	7.6%
Leamington				8.2%	7.6%
Meaford	12.0%	11.1%	10.2%	9.4%	7.7%
Thunder Bay	10.1%	8.9%	9.0%	8.8%	8.4%
Georgina	16.4%	15.3%	13.7%	15.5%	10.4%
Kingsville	13.1%	14.2%	14.9%	13.0%	11.5%
Saugeen Shores	0.0%	16.6%	15.1%	14.1%	12.4%
Barrie	14.4%	24.6%	30.4%	26.7%	25.6%
Average	2.5%	3.1%	2.7%	2.7%	2.3%
Median	0.7%	1.0%	0.7%	0.9%	0.6%

Municipalities	2011	2012	2013	2014	2015
Region Durham	0.8%	0.4%	0.2%	0.1%	0.1%
Region Waterloo	1.4%	1.4%	1.2%	0.9%	0.7%
Region Niagara	1.4%	1.4%	1.4%	1.4%	1.4%
Region Halton	4.8%	5.9%	5.6%	5.1%	4.6%
District Muskoka	18.4%	16.2%	15.4%	14.6%	13.3%
Region Peel	9.8%	11.5%	14.9%	17.1%	16.0%
Region York	24.8%	33.3%	35.6%	37.6%	35.0%
Average	8.8%	10.0%	10.6%	11.0%	10.2%
Median	4.8%	5.9%	5.6%	5.1%	4.6%

Summary—Water Debt Interest Cover Ratio— Total Survey



- 70% of the municipalities surveyed have a debt interest ratio of 2% or less
- 22% have a ratio between 2%-10%
- 8% have a ratio that exceeds 10%

Wastewater Debt Interest Cover Ratio

Municipalities	2011	2012	2013	2014	2015
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Aurora	0.0%	0.0%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
Cambridge	0.0%	0.0%	0.0%	0.0%	0.0%
Elliot Lake	0.0%	0.0%	0.0%	0.0%	0.0%
Kenora	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.0%
Pelham	0.0%	0.0%	0.0%	0.0%	0.0%
Sault Ste Marie	0.0%	0.0%	0.0%	0.0%	0.0%
St Thomas	0.0%	0.0%	2.6%	0.0%	0.0%
Strathroy-Caradoc	0.0%	0.0%	4.3%	3.4%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%	0.0%
Timmins	0.0%	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitchurch-Stouffville	0.0%	0.0%	0.5%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
Innisfil	0.2%	0.0%	0.0%	0.0%	0.0%
Orangeville	0.2%		0.0%	0.0%	0.0%
Port Colborne	0.6%	0.0%	0.0%	0.0%	0.0%
Springwater	0.7%	0.0%	0.0%	0.0%	0.0%
Lincoln	2.0%	0.0%	0.0%	0.0%	0.0%
The Blue Mountains	4.0%	2.9%	1.8%	1.2%	0.0%
Guelph-Eramosa				0.0%	0.0%
Haldimand					0.0%
Kincardine			0.0%	0.0%	0.0%
Vaughan	0.2%	0.1%	0.1%	0.1%	0.1%
Woolwich	0.7%	0.5%	0.6%	0.5%	0.4%
Cornwall	0.0%	0.0%	0.3%	1.5%	0.4%
North Bay	0.0%	0.4%	0.4%	0.3%	0.4%

Wastewater Debt Interest Cover Ratio (cont'd)

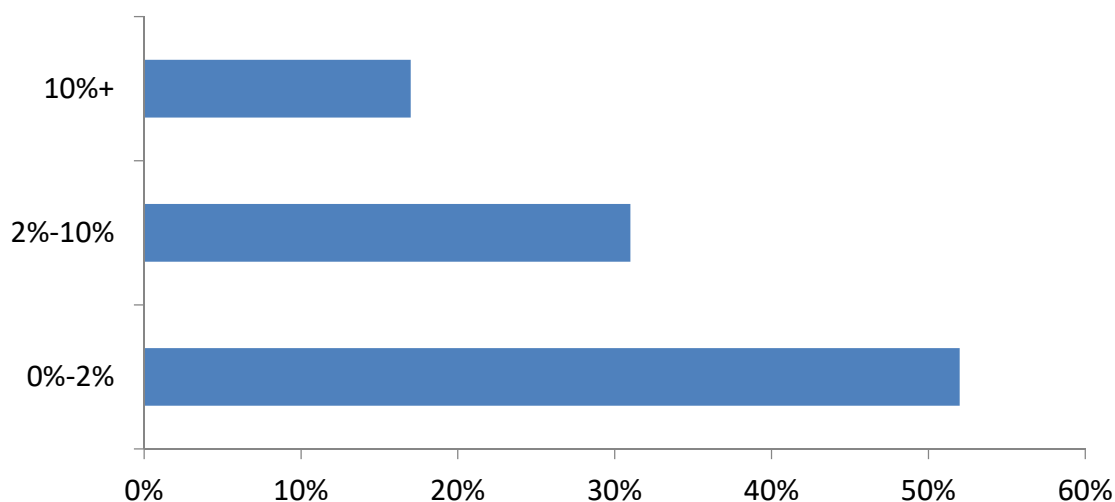
Municipalities	2011	2012	2013	2014	2015
Guelph	0.9%	0.7%	0.6%	0.6%	0.4%
Niagara-on-the-Lake	0.8%	0.8%	0.7%	0.6%	0.5%
Welland	0.6%	0.7%	0.7%	0.8%	0.6%
Waterloo	0.1%	0.0%	0.0%	0.5%	0.8%
Hamilton	0.1%	0.8%	0.9%	1.0%	1.2%
Windsor	1.6%	1.5%	1.4%	1.4%	1.3%
Belleville	5.0%	2.5%	0.7%	1.3%	1.4%
Fort Erie	1.3%	1.7%	2.3%	2.0%	1.7%
North Perth					1.8%
St Catharines	4.5%	3.2%	3.1%	2.3%	1.8%
Newmarket	2.8%	2.5%	2.2%	2.0%	1.8%
Lambton Shores	3.2%	3.2%	2.7%	2.3%	1.8%
Meaford	6.0%	5.1%	3.7%	2.3%	2.0%
Brockville	1.4%	0.9%	0.8%	0.6%	2.4%
Sarnia	0.4%	0.8%	3.6%	3.1%	2.5%
Grey Highlands	0.0%	0.0%	1.0%	3.0%	2.7%
Peterborough	1.7%	1.8%	2.2%	3.0%	2.9%
London	0.0%	3.8%	3.4%	3.7%	3.2%
Greater Sudbury	0.0%	0.0%	0.0%	0.0%	3.9%
St Marys			0.0%	4.8%	4.0%
Thunder Bay	6.6%	5.8%	5.8%	5.2%	4.2%
Niagara Falls	6.1%	5.8%	6.8%		4.8%
Saugeen Shores	0.0%	8.8%	7.7%	6.4%	5.3%
Ottawa	4.8%	4.9%	5.3%	5.0%	5.3%
Tecumseh					5.7%
Collingwood			7.0%	7.3%	6.1%
Wellington North				7.4%	6.1%
Minto				6.0%	6.8%
Chatham-Kent				6.7%	6.9%
Brant County		8.9%	8.3%	8.1%	7.3%

Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2011	2012	2013	2014	2015
Quinte West	3.3%	6.0%	8.0%	8.0%	8.4%
Leamington				8.4%	8.5%
Owen Sound	5.2%	7.0%	5.4%	4.6%	8.6%
Kingsville	6.6%	9.5%	8.1%	7.9%	8.7%
North Middlesex					8.7%
Parry Sound				10.3%	9.8%
Kingston	14.0%	12.6%	11.7%	11.2%	10.5%
Centre Wellington				6.8%	10.9%
Mapleton				15.0%	11.9%
Espanola					12.0%
Stratford	20.0%	17.5%	16.6%	14.1%	13.1%
Barrie	17.5%	14.3%	16.3%	14.5%	13.7%
Middlesex Centre	6.0%	2.8%	9.9%	15.9%	15.7%
Prince Edward County	0.0%	17.6%	15.6%	20.1%	15.7%
Georgina	29.9%	29.1%	27.5%	26.2%	19.0%
Greenstone			0.0%	33.0%	29.3%
King	72.1%	59.9%	56.7%	34.1%	50.2%
Average	3.9%	4.1%	4.0%	4.6%	4.6%
Median	0.4%	0.7%	0.7%	1.4%	1.8%

Municipalities	2011	2012	2013	2014	2015
Region Durham	3.0%	2.7%	2.3%	2.1%	2.0%
Region Niagara	5.9%	5.5%	5.3%	5.2%	5.0%
Region Halton	4.1%	6.0%	6.1%	5.6%	5.1%
Region Waterloo	0.0%	0.0%	4.2%	6.9%	8.4%
Region Peel	10.2%	13.7%	19.0%	19.1%	17.9%
District Muskoka	38.0%	34.9%	33.4%	31.6%	29.9%
Region York	37.5%	38.2%	45.5%	48.5%	45.4%
Average	14.1%	14.4%	16.5%	17.0%	16.2%
Median	5.9%	6.0%	6.1%	6.9%	8.4%

Summary—Wastewater Debt Interest Cover Ratio—Total Survey



- 52% of the municipalities surveyed have a debt interest ratio of 2% or less
- 31% have a ratio between 2%-10%
- 17% have a ratio that exceeds 10%

Water Debt Outstanding Per Capita

Municipality	2015 Water Debt Outstanding Per Capita
Aurora	\$ -
Cornwall	\$ -
East Gwillimbury	\$ -
Elliot Lake	\$ -
Greenstone	\$ -
Innisfil	\$ -
Kenora	\$ -
Kitchener	\$ -
Lincoln	\$ -
Mapleton	\$ -
Markham	\$ -
Niagara Falls	\$ -
Orangeville	\$ -
Orillia	\$ -
Sault Ste Marie	\$ -
Thorold	\$ -
Timmins	\$ -
Toronto	\$ -
Waterloo	\$ -
West Lincoln	\$ -
Whitchurch-Stouffville	\$ -
Wilmot	\$ -
Windsor	\$ -
Grimsby	\$ -
Kincardine	\$ -
King	\$ -
North Middlesex	\$ -
Owen Sound	\$ -

Municipality	2015 Water Debt Outstanding Per Capita
Tecumseh	\$ -
Stratford	\$ 1
Erin	\$ 5
North Dumfries	\$ 5
Woolwich	\$ 13
Wellington North	\$ 16
Greater Sudbury	\$ 18
Guelph	\$ 21
St Catharines	\$ 25
North Perth	\$ 27
Vaughan	\$ 28
Fort Erie	\$ 28
Strathroy-Caradoc	\$ 32
Haldimand	\$ 33
Brockville	\$ 38
Springwater	\$ 40
London	\$ 43
Collingwood	\$ 49
Sarnia	\$ 49
Welland	\$ 52
Cambridge	\$ 56
Guelph-Eramosa	\$ 57
Grey Highlands	\$ 61
Newmarket	\$ 62
Pelham	\$ 72
Niagara-on-the-Lake	\$ 76
St Thomas	\$ 77
Hamilton	\$ 78

Water Debt Outstanding Per Capita (cont'd)

Municipality	2015 Water Debt Outstanding Per Capita
St Marys	\$ 81
Georgina	\$ 93
Peterborough	\$ 105
Brant County	\$ 149
Centre Wellington	\$ 160
Kingston	\$ 185
Minto	\$ 194
The Blue Mountains	\$ 202
Port Colborne	\$ 205
Middlesex Centre	\$ 206
Ottawa	\$ 213
Meaford	\$ 230
Kingsville	\$ 241
Prince Edward County	\$ 252
Quinte West	\$ 265
Chatham-Kent	\$ 267
North Bay	\$ 273
Leamington	\$ 297
Belleville	\$ 322
Parry Sound	\$ 437
Lambton Shores	\$ 465
Thunder Bay	\$ 506
Saugeen Shores	\$ 520
Barrie	\$ 958
Espanola	\$ 1,086
Average	\$ 111
Median	\$ 32

Municipality	2015 Water Debt Outstanding Per Capita
Region Durham	\$ -
Region Waterloo	\$ 13
Region Niagara	\$ 23
Region Halton	\$ 183
District Muskoka	\$ 377
Region Peel	\$ 444
Region York	\$ 855
Average	\$ 271
Median	\$ 183

Wastewater Debt Outstanding Per Capita

Municipality	Wastewater Debt Outstanding Per Capita
Aurora	\$ -
Cambridge	\$ -
Cornwall	\$ -
East Gwillimbury	\$ -
Elliot Lake	\$ -
Espanola	\$ -
Greenstone	\$ -
Grimsby	\$ -
Guelph-Eramosa	\$ -
Innisfil	\$ -
Kenora	\$ -
Kincardine	\$ -
Kitchener	\$ -
Lincoln	\$ -
Markham	\$ -
Orangeville	\$ -
Orillia	\$ -
Pelham	\$ -
Port Colborne	\$ -
Sault Ste Marie	\$ -
Springwater	\$ -
St Thomas	\$ -
The Blue Mountains	\$ -
Thorold	\$ -
Tillsonburg	\$ -
Toronto	\$ -
Wainfleet	\$ -
West Lincoln	\$ -
Whitchurch-Stouffville	\$ -

Municipality	Wastewater Debt Outstanding Per Capita
Wilmot	\$ -
Woolwich	\$ -
Vaughan	\$ 1
Wellesley	\$ 1
St Catharines	\$ 18
Guelph	\$ 19
Niagara-on-the-Lake	\$ 41
Welland	\$ 50
Newmarket	\$ 62
Waterloo	\$ 63
Hamilton	\$ 65
Grey Highlands	\$ 71
North Bay	\$ 77
Owen Sound	\$ 86
Lambton Shores	\$ 88
Meaford	\$ 98
Niagara Falls	\$ 105
Sarnia	\$ 105
Brant County	\$ 115
Belleville	\$ 124
Fort Erie	\$ 127
Windsor	\$ 133
Haldimand	\$ 135
Georgina	\$ 140
North Middlesex	\$ 142
London	\$ 156
Kingsville	\$ 156
Strathroy-Caradoc	\$ 164
Peterborough	\$ 169
Mapleton	\$ 171

Wastewater Debt Outstanding Per Capita (cont'd)

Municipality	Wastewater Debt Outstanding Per Capita
Tecumseh	\$ 195
Brockville	\$ 196
St Marys	\$ 204
Ottawa	\$ 213
King	\$ 249
Wellington North	\$ 256
Saugeen Shores	\$ 261
Greater Sudbury	\$ 276
Chatham-Kent	\$ 296
Minto	\$ 325
Thunder Bay	\$ 343
Quinte West	\$ 376
Timmins	\$ 435
Kingston	\$ 459
Collingwood	\$ 508
Middlesex Centre	\$ 568
Leamington	\$ 582
North Perth	\$ 608
Barrie	\$ 617
Centre Wellington	\$ 631
Prince Edward County	\$ 660
Parry Sound	\$ 769
Stratford	\$ 890
Average	\$ 152
Median	\$ 71

Municipality	Wastewater Debt Outstanding Per Capita
Region Durham	\$ 59
Region Niagara	\$ 145
Region Halton	\$ 227
Region Waterloo	\$ 229
Region Peel	\$ 333
District Muskoka	\$ 701
Region York	\$ 1,328
Average	\$ 432
Median	\$ 229

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	2014 Water Net Financial Liability Ratio	2015 Water Net Financial Liability Ratio	Municipalities	2014 Water Net Financial Liability Ratio	2015 Water Net Financial Liability Ratio
Kincardine	(1.5)	(3.2)	St Thomas	(0.1)	(0.5)
Haldimand		(2.6)	Cornwall	(0.5)	(0.5)
Mapleton	(2.6)	(2.5)	Orangeville	(0.3)	(0.5)
Tecumseh		(1.9)	East Gwillimbury	(0.4)	(0.5)
Lincoln	(2.1)	(1.8)	Guelph-Eramosa	(0.4)	(0.5)
Guelph	(1.6)	(1.8)	Grimsby	(0.5)	(0.4)
Springwater	0.4	(1.6)	Greater Sudbury	(0.4)	(0.4)
The Blue Mountains	(1.3)	(1.6)	Pelham	(0.4)	(0.4)
Strathroy-Caradoc	(2.1)	(1.5)	Kingsville	(0.3)	(0.4)
Grey Highlands	(0.9)	(1.4)	West Lincoln	(0.5)	(0.3)
Thorold	(1.1)	(1.4)	Kenora	(0.2)	(0.3)
Toronto	(0.9)	(1.3)	St Catharines	(0.2)	(0.3)
Orillia	(0.9)	(1.2)	Parry Sound	0.0	(0.3)
Newmarket	(1.1)	(1.2)	Brockville	(0.3)	(0.3)
Woolwich	(0.6)	(1.1)	Lambton Shores	0.1	(0.3)
Erin	(0.8)	(1.1)	Niagara-on-the-Lake	(0.3)	(0.3)
Markham	(1.0)	(1.0)	Leamington	(0.3)	(0.3)
Centre Wellington	(0.8)	(0.9)	Niagara Falls		(0.2)
Stratford	(1.1)	(0.9)	Minto	(0.2)	(0.2)
Collingwood	0.2	(0.8)	North Perth		(0.2)
St Marys	(0.4)	(0.8)	Kingston	(0.5)	(0.1)
Vaughan	(0.7)	(0.7)	Owen Sound	(0.2)	(0.1)
Wilmot	(0.6)	(0.7)	Brant County	(0.2)	(0.1)
London	(0.5)	(0.6)	North Middlesex		(0.1)
Whitchurch-Stouffville	(0.5)	(0.6)	Sarnia	0.0	(0.1)

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2014 Water Net Financial Liability Ratio	2015 Water Net Financial Liability Ratio
Aurora	0.1	(0.1)
Greenstone	(0.0)	(0.0)
Elliot Lake	-	-
Timmins	-	-
Sault Ste Marie	-	-
Waterloo	-	-
King	0.5	0.0
Kitchener	(0.2)	0.0
Wellington North	0.1	0.1
Innisfil	(0.3)	0.1
Fort Erie	(0.1)	0.1
Cambridge	0.0	0.1
Peterborough	0.2	0.2
Hamilton	0.2	0.2
Belleville	0.1	0.2
Welland	0.4	0.3
Port Colborne	(1.1)	0.4
North Bay	0.8	0.6
Georgina	2.0	0.9
Quinte West	0.9	1.1
Meaford	1.3	1.2
Chatham-Kent	1.4	1.2
Prince Edward County	(0.3)	1.2
Ottawa	1.2	1.3
Middlesex Centre	1.3	1.3
Saugeen Shores	2.1	1.9
Thunder Bay	2.0	2.1
Espanola		3.5
Barrie	5.3	4.9
Average	(0.1)	(0.2)
Median	(0.3)	(0.3)

Municipalities	2014 Water Net Financial Liability Ratio	2015 Water Net Financial Liability Ratio
Region Niagara	(1.6)	(1.5)
Region Durham	(0.7)	(0.8)
Region Waterloo	(0.3)	(0.5)
Region Halton	0.3	0.0
District Muskoka	2.1	1.5
Region Peel	2.7	2.5
Region York	9.0	8.1
Average	1.6	1.3
Median	0.3	0.0

Wastewater Net Financial Liabilities Ratio

Municipalities	2014 Wastewater Net Financial Liability Ratio	2015 Wastewater Net Financial Liability Ratio
The Blue Mountains	(5.2)	(5.5)
Lincoln	(4.2)	(4.8)
Kincardine	(3.6)	(3.8)
Springwater	-	(2.6)
Innisfil	(2.2)	(2.3)
Port Colborne	(1.7)	(2.1)
Guelph	(1.8)	(1.9)
Woolwich	(1.9)	(1.9)
Hamilton	(1.5)	(1.7)
St Thomas	(1.6)	(1.5)
Espanola		(1.3)
Wellington North	(1.0)	(1.1)
Elliot Lake	-	(1.0)
Peterborough	(1.5)	(1.0)
Guelph-Eramosa	(1.1)	(1.0)
Orillia	(0.7)	(1.0)
Grey Highlands	(0.6)	(0.9)
Thorold	(0.7)	(0.8)
Newmarket	(0.7)	(0.8)
Orangeville	(0.5)	(0.7)
Vaughan	(0.7)	(0.7)
Minto	(0.3)	(0.7)
Whitchurch-Stouffville	(0.6)	(0.7)
Wilmot	(0.5)	(0.6)
Haldimand		(0.6)
Collingwood	(0.5)	(0.6)
London	(0.3)	(0.6)
Cornwall	(0.5)	(0.5)
West Lincoln	(0.5)	(0.5)
Cambridge	0.4	(0.4)
Pelham	(0.4)	(0.4)
Kenora	(0.1)	(0.3)

Municipalities	2014 Wastewater Net Financial Liability Ratio	2015 Wastewater Net Financial Liability Ratio
St Catharines	0.0	(0.2)
Brant County	(0.2)	(0.2)
Strathroy-Caradoc	0.1	(0.1)
Fort Erie	0.0	(0.1)
Meaford	0.3	(0.1)
Aurora	(0.1)	(0.1)
Toronto	(0.1)	(0.1)
Niagara-on-the-Lake	(0.3)	(0.1)
Kitchener	0.1	(0.0)
Sault Ste Marie	(0.0)	(0.0)
Greenstone	-	-
Markham	-	-
Owen Sound	0.8	0.1
Belleville	(0.1)	0.1
Sarnia	0.3	0.1
Lambton Shores	0.3	0.2
Welland	0.2	0.2
Windsor	0.3	0.3
North Bay	(0.1)	0.3
Waterloo	0.3	0.3
Brockville	0.5	0.4
Niagara Falls		0.7
St Marys	-	0.8
Kingston	1.0	0.8
Saugeen Shores	1.1	0.9
Greater Sudbury	0.4	1.0
Mapleton	1.4	1.0
Parry Sound	1.3	1.2
Leamington	1.5	1.3
Georgina	2.1	1.3
North Middlesex		1.3
Ottawa	1.2	1.3

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2014 Wastewater Net Financial Liability Ratio	2015 Wastewater Net Financial Liability Ratio
Tecumseh		1.4
Thunder Bay	1.8	1.7
Chatham-Kent	1.8	1.8
Timmins	-	2.2
Kingsville	1.7	2.2
King	(1.1)	2.4
Quinte West	2.2	2.6
Barrie	3.3	2.7
Centre Wellington	2.8	2.7
North Perth		3.2
Middlesex Centre	4.5	4.2
Prince Edward County	2.2	4.8
Stratford	5.5	5.1
Average	0.1	0.1
Median	(0.1)	(0.1)

Municipalities	2014 Wastewater Net Financial Liability Ratio	2015 Wastewater Net Financial Liability Ratio
Region Durham	(0.6)	(0.8)
Region Niagara	0.1	0.2
Region Halton	0.6	0.4
Region Peel	1.6	1.3
Region Waterloo	1.8	2.0
District Muskoka	5.3	4.9
Region York	11.6	10.3
Average	2.9	2.6
Median	1.6	1.3

Average Municipal Burden as a % of Income



Taxes and Water and Wastewater Costs as a Percentage of Income

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

The approach used to calculate taxes as a percentage of income was to compare the average income in a municipality from the 2016 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted median dwelling values and applying the 2016 residential tax rates for each municipality.

A comparison was also made with the inclusion of water and wastewater costs on a typical Residential property. This assumed an average annual consumption of 200 m³.

Average Household Income and Dwelling Value

Municipality	2016 Weighted Median Value of Dwelling	2016 Weighted Median Value of Dwelling	2015 Est. Avg. Household Income	2015 Income Ranking
Elliot Lake	\$ 95,277	low	\$ 60,587	low
Cornwall	\$ 155,930	low	\$ 60,902	low
Parry Sound	\$ 203,836	low	\$ 65,270	low
Windsor	\$ 139,469	low	\$ 67,695	low
Brockville	\$ 190,051	low	\$ 67,898	low
Chatham-Kent	\$ 142,647	low	\$ 71,542	low
Orillia	\$ 242,254	mid	\$ 71,747	low
Owen Sound	\$ 196,563	low	\$ 71,845	low
Welland	\$ 181,758	low	\$ 72,003	low
Belleville	\$ 192,308	low	\$ 73,285	low
Tillsonburg	\$ 201,667	low	\$ 73,618	low
St. Thomas	\$ 179,930	low	\$ 73,900	low
Leamington	\$ 157,972	low	\$ 74,313	low
Fort Erie	\$ 208,464	low	\$ 74,590	low
Peterborough	\$ 226,099	mid	\$ 75,685	low
Port Colborne	\$ 178,082	low	\$ 75,982	low
Niagara Falls	\$ 191,907	low	\$ 76,033	low
Gravenhurst	\$ 331,291	high	\$ 76,787	low
St. Catharines	\$ 208,590	low	\$ 77,903	low
Minto	\$ 182,072	low	\$ 78,452	low
Wellington North	\$ 201,965	low	\$ 79,186	low
Norfolk	\$ 223,948	low	\$ 79,826	low
North Bay	\$ 229,577	mid	\$ 80,167	low
Strathroy-Caradoc	\$ 212,962	low	\$ 80,205	low
Thunder Bay	\$ 173,522	low	\$ 80,607	low
Thorold	\$ 205,017	low	\$ 80,982	low
Quinte West	\$ 195,449	low	\$ 81,208	low
Sault Ste. Marie	\$ 176,578	low	\$ 81,493	low
Stratford	\$ 235,732	mid	\$ 81,613	low
Grey Highlands	\$ 262,387	mid	\$ 82,231	low
London	\$ 201,113	low	\$ 82,649	low
Meaford	\$ 276,337	mid	\$ 82,922	low
Kenora	\$ 192,294	low	\$ 84,097	low
North Perth	\$ 208,811	low	\$ 84,976	low
Greenstone	\$ 50,749	low	\$ 85,235	low

Average Household Income and Dwelling Value (cont'd)

Municipality	2016 Weighted Median Value of Dwelling	2016 Weighted Median Value of Dwelling	2015 Est. Avg. Household Income	2015 Income Ranking
Lambton Shores	\$ 233,673	mid	\$ 85,483	mid
Oshawa	\$ 245,744	mid	\$ 85,762	mid
North Middlesex	\$ 205,758	low	\$ 86,002	mid
Ingersoll	\$ 201,227	low	\$ 86,165	mid
Kitchener	\$ 266,378	mid	\$ 86,168	mid
Brock	\$ 258,779	mid	\$ 86,265	mid
St. Marys	\$ 226,326	mid	\$ 86,545	mid
Collingwood	\$ 255,431	mid	\$ 86,585	mid
Bracebridge	\$ 279,649	mid	\$ 86,911	mid
Kingston	\$ 259,570	mid	\$ 87,259	mid
Espanola	\$ 135,114	low	\$ 87,547	mid
Hamilton	\$ 275,304	mid	\$ 88,120	mid
Wainfleet	\$ 266,261	mid	\$ 88,518	mid
Huntsville	\$ 285,219	mid	\$ 89,418	mid
Kingsville	\$ 196,947	low	\$ 89,482	mid
Sarnia	\$ 174,872	low	\$ 89,698	mid
Georgina	\$ 298,876	mid	\$ 90,454	mid
Cambridge	\$ 266,156	mid	\$ 90,504	mid
Greater Sudbury	\$ 237,225	mid	\$ 90,837	mid
Prince Edward County	\$ 251,783	mid	\$ 90,878	mid
Haldimand	\$ 237,080	mid	\$ 91,023	mid
Barrie	\$ 267,272	mid	\$ 91,293	mid
Timmins	\$ 169,635	low	\$ 92,414	mid
Innisfil	\$ 336,539	high	\$ 92,741	mid
Guelph	\$ 296,436	mid	\$ 94,101	mid
Mapleton	\$ 299,344	mid	\$ 94,714	mid
Brampton	\$ 394,145	high	\$ 95,249	mid
Orangeville	\$ 298,834	mid	\$ 95,545	mid
Central Elgin	\$ 247,492	mid	\$ 96,454	mid
Toronto	\$ 447,253	high	\$ 98,033	mid
West Lincoln	\$ 281,417	mid	\$ 98,926	mid
Lincoln	\$ 294,666	mid	\$ 103,539	mid
Mississauga	\$ 443,761	high	\$ 103,858	mid
The Blue Mountains	\$ 412,239	high	\$ 105,312	mid
Grimsby	\$ 308,031	mid	\$ 105,443	mid

Average Household Income and Dwelling Value (cont'd)

Municipality	2016 Weighted Median Value of Dwelling	2016 Weighted Median Value of Dwelling	2015 Est. Avg. Household Income	2015 Income Ranking
Centre Wellington	\$ 312,959	high	\$ 106,922	high
Ottawa	\$ 350,442	high	\$ 107,226	high
Clarington	\$ 286,347	mid	\$ 107,888	high
Niagara-on-the-Lake	\$ 392,792	high	\$ 108,022	high
Tecumseh	\$ 224,132	low	\$ 109,110	high
Brant	\$ 291,108	mid	\$ 109,777	high
Wellesley	\$ 364,991	high	\$ 112,961	high
Waterloo	\$ 328,888	high	\$ 113,182	high
Scugog	\$ 341,356	high	\$ 113,203	high
Wilmot	\$ 347,830	high	\$ 113,395	high
Newmarket	\$ 427,135	high	\$ 116,210	high
Burlington	\$ 404,886	high	\$ 116,367	high
Kincardine	\$ 260,602	mid	\$ 117,522	high
North Dumfries	\$ 365,455	high	\$ 119,042	high
Markham	\$ 550,798	high	\$ 119,535	high
Pickering	\$ 369,845	high	\$ 120,438	high
Richmond Hill	\$ 589,681	high	\$ 121,723	high
Milton	\$ 428,965	high	\$ 123,222	high
Whitby	\$ 353,561	high	\$ 123,661	high
East Gwillimbury	\$ 411,500	high	\$ 124,298	high
Saugeen Shores	\$ 310,090	mid	\$ 125,081	high
Pelham	\$ 309,942	mid	\$ 125,575	high
Halton Hills	\$ 431,664	high	\$ 126,480	high
Vaughan	\$ 576,771	high	\$ 126,726	high
Guelph-Eramosa	\$ 430,918	high	\$ 130,247	high
Middlesex Centre	\$ 356,458	high	\$ 131,119	high
Springwater	\$ 336,711	high	\$ 132,391	high
Caledon	\$ 495,752	high	\$ 132,945	high
Whitchurch-Stouffville	\$ 473,597	high	\$ 133,922	high
Woolwich	\$ 339,426	high	\$ 134,560	high
Erin	\$ 468,428	high	\$ 137,021	high
Aurora	\$ 486,953	high	\$ 146,160	high
Puslinch	\$ 632,197	high	\$ 149,079	high
Oakville	\$ 557,959	high	\$ 159,596	high
King	\$ 672,149	high	\$ 192,368	high
Average	\$ 292,279		\$ 97,825	
Median	\$ 266,261		\$ 90,504	

Property Taxes as a Percentage of Income

Municipality	2015 Est. Avg. Household Income	2016 Average Residential Taxes	2016 Property Taxes as a % of Household Income	2016 Property Taxes as a % of Household Income
Greenstone	\$ 85,235	\$ 1,423	1.7%	low
Springwater	\$ 132,391	\$ 2,804	2.1%	low
Woolwich	\$ 134,560	\$ 3,260	2.4%	low
Kincardine	\$ 117,522	\$ 2,981	2.5%	low
Saugeen Shores	\$ 125,081	\$ 3,228	2.6%	low
Milton	\$ 123,222	\$ 3,195	2.6%	low
Espanola	\$ 87,547	\$ 2,356	2.7%	low
Kingsville	\$ 89,482	\$ 2,547	2.8%	low
Brant	\$ 109,777	\$ 3,137	2.9%	low
Tecumseh	\$ 109,110	\$ 3,118	2.9%	low
North Dumfries	\$ 119,042	\$ 3,437	2.9%	low
Oakville	\$ 159,596	\$ 4,616	2.9%	low
Wilmot	\$ 113,395	\$ 3,338	2.9%	low
Sarnia	\$ 89,698	\$ 2,660	3.0%	low
Prince Edward County	\$ 90,878	\$ 2,698	3.0%	low
Halton Hills	\$ 126,480	\$ 3,804	3.0%	low
Burlington	\$ 116,367	\$ 3,527	3.0%	low
North Perth	\$ 84,976	\$ 2,580	3.0%	low
Whitchurch-Stouffville	\$ 133,922	\$ 4,085	3.1%	low
Aurora	\$ 146,160	\$ 4,482	3.1%	low
Middlesex Centre	\$ 131,119	\$ 4,034	3.1%	low
East Gwillimbury	\$ 124,298	\$ 3,829	3.1%	low
Toronto	\$ 98,033	\$ 3,077	3.1%	low
Lambton Shores	\$ 85,483	\$ 2,699	3.2%	low
Pelham	\$ 125,575	\$ 4,037	3.2%	low
Quinte West	\$ 81,208	\$ 2,617	3.2%	low
King	\$ 192,368	\$ 6,230	3.2%	low
North Middlesex	\$ 86,002	\$ 2,813	3.3%	low
Elliot Lake	\$ 60,587	\$ 1,985	3.3%	low
Wellesley	\$ 112,961	\$ 3,704	3.3%	low
Caledon	\$ 132,945	\$ 4,377	3.3%	low
Minto	\$ 78,452	\$ 2,593	3.3%	low
Grey Highlands	\$ 82,231	\$ 2,724	3.3%	low
London	\$ 82,649	\$ 2,740	3.3%	low
Centre Wellington	\$ 106,922	\$ 3,552	3.3%	low
Strathroy-Caradoc	\$ 80,205	\$ 2,669	3.3%	low
Haldimand	\$ 91,023	\$ 3,031	3.3%	low
Waterloo	\$ 113,182	\$ 3,771	3.3%	low
Kenora	\$ 84,097	\$ 2,803	3.3%	low

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

Municipality	2015 Est. Avg. Household Income	2016 Average Residential Taxes	2016 Property Taxes as a % of Household Income	2016 Property Taxes as a % of Household Income
Sault Ste. Marie	\$ 81,493	\$ 2,737	3.4%	mid
Norfolk	\$ 79,826	\$ 2,699	3.4%	mid
West Lincoln	\$ 98,926	\$ 3,366	3.4%	mid
Timmins	\$ 92,414	\$ 3,165	3.4%	mid
Ottawa	\$ 107,226	\$ 3,688	3.4%	mid
Wellington North	\$ 79,186	\$ 2,741	3.5%	mid
Niagara Falls	\$ 76,033	\$ 2,649	3.5%	mid
Lincoln	\$ 103,539	\$ 3,624	3.5%	mid
Clarington	\$ 107,888	\$ 3,808	3.5%	mid
Ingersoll	\$ 86,165	\$ 3,063	3.6%	mid
The Blue Mountains	\$ 105,312	\$ 3,754	3.6%	mid
Newmarket	\$ 116,210	\$ 4,143	3.6%	mid
Grimsby	\$ 105,443	\$ 3,776	3.6%	mid
Markham	\$ 119,535	\$ 4,311	3.6%	mid
Kitchener	\$ 86,168	\$ 3,114	3.6%	mid
Cambridge	\$ 90,504	\$ 3,272	3.6%	mid
Greater Sudbury	\$ 90,837	\$ 3,295	3.6%	mid
Niagara-on-the-Lake	\$ 108,022	\$ 3,936	3.6%	mid
Guelph-Eramosa	\$ 130,247	\$ 4,755	3.7%	mid
Scugog	\$ 113,203	\$ 4,140	3.7%	mid
Collingwood	\$ 86,585	\$ 3,173	3.7%	mid
Whitby	\$ 123,661	\$ 4,575	3.7%	mid
Thunder Bay	\$ 80,607	\$ 2,984	3.7%	mid
Tillsonburg	\$ 73,618	\$ 2,726	3.7%	mid
St. Marys	\$ 86,545	\$ 3,210	3.7%	mid
Vaughan	\$ 126,726	\$ 4,706	3.7%	mid
Huntsville	\$ 89,418	\$ 3,324	3.7%	mid
St. Thomas	\$ 73,900	\$ 2,749	3.7%	mid
Mississauga	\$ 103,858	\$ 3,880	3.7%	mid
Thorold	\$ 80,982	\$ 3,046	3.8%	mid
Chatham-Kent	\$ 71,542	\$ 2,697	3.8%	mid
Windsor	\$ 67,695	\$ 2,561	3.8%	mid
Leamington	\$ 74,313	\$ 2,821	3.8%	mid
Erin	\$ 137,021	\$ 5,227	3.8%	mid
Port Colborne	\$ 75,982	\$ 2,947	3.9%	mid
Pickering	\$ 120,438	\$ 4,683	3.9%	mid
Guelph	\$ 94,101	\$ 3,679	3.9%	mid
Georgina	\$ 90,454	\$ 3,537	3.9%	mid
Barrie	\$ 91,293	\$ 3,576	3.9%	mid
Richmond Hill	\$ 121,723	\$ 4,782	3.9%	mid

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

Municipality	2015 Est. Avg. Household Income	2016 Average Residential Taxes	2016 Property Taxes as a % of Household Income	2016 Property Taxes as a % of Household Income
St. Catharines	\$ 77,903	\$ 3,092	4.0%	high
Brockville	\$ 67,898	\$ 2,733	4.0%	high
Central Elgin	\$ 96,454	\$ 3,897	4.0%	high
Stratford	\$ 81,613	\$ 3,307	4.1%	high
Welland	\$ 72,003	\$ 2,920	4.1%	high
Mapleton	\$ 94,714	\$ 3,849	4.1%	high
Innisfil	\$ 92,741	\$ 3,777	4.1%	high
Cornwall	\$ 60,902	\$ 2,490	4.1%	high
Bracebridge	\$ 86,911	\$ 3,563	4.1%	high
Kingston	\$ 87,259	\$ 3,593	4.1%	high
North Bay	\$ 80,167	\$ 3,314	4.1%	high
Belleville	\$ 73,285	\$ 3,041	4.1%	high
Fort Erie	\$ 74,590	\$ 3,109	4.2%	high
Brock	\$ 86,265	\$ 3,603	4.2%	high
Puslinch	\$ 149,079	\$ 6,305	4.2%	high
Parry Sound	\$ 65,270	\$ 2,785	4.3%	high
Hamilton	\$ 88,120	\$ 3,763	4.3%	high
Wainfleet	\$ 88,518	\$ 3,813	4.3%	high
Peterborough	\$ 75,685	\$ 3,261	4.3%	high
Meaford	\$ 82,922	\$ 3,588	4.3%	high
Owen Sound	\$ 71,845	\$ 3,149	4.4%	high
Orangeville	\$ 95,545	\$ 4,263	4.5%	high
Oshawa	\$ 85,762	\$ 3,836	4.5%	high
Brampton	\$ 95,249	\$ 4,348	4.6%	high
Orillia	\$ 71,747	\$ 3,358	4.7%	high
Gravenhurst	\$ 76,787	\$ 4,067	5.3%	high
Average	\$ 97,825	\$ 3,431	3.6%	
Median	\$ 90,504	\$ 3,307	3.6%	

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	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Relative Ranking % of Income
Springwater	\$ 2,804	\$ 1,286	\$ 4,090	3.1%	low
Milton	\$ 3,195	\$ 772	\$ 3,967	3.2%	low
Woolwich	\$ 3,260	\$ 1,134	\$ 4,394	3.3%	low
Saugeen Shores	\$ 3,228	\$ 881	\$ 4,109	3.3%	low
Kincardine	\$ 2,981	\$ 928	\$ 3,909	3.3%	low
Oakville	\$ 4,616	\$ 772	\$ 5,388	3.4%	low
Greenstone	\$ 1,423	\$ 1,510	\$ 2,933	3.4%	low
Kingsville	\$ 2,547	\$ 542	\$ 3,090	3.5%	low
Tecumseh	\$ 3,118	\$ 762	\$ 3,880	3.6%	low
Whitchurch-Stouffville	\$ 4,085	\$ 751	\$ 4,836	3.6%	low
Aurora	\$ 4,482	\$ 806	\$ 5,288	3.6%	low
Halton Hills	\$ 3,804	\$ 772	\$ 4,576	3.6%	low
Caledon	\$ 4,377	\$ 442	\$ 4,820	3.6%	low
Burlington	\$ 3,527	\$ 772	\$ 4,298	3.7%	low
King	\$ 6,230	\$ 941	\$ 7,170	3.7%	low
North Dumfries	\$ 3,437	\$ 1,022	\$ 4,459	3.7%	low
Wilmot	\$ 3,338	\$ 945	\$ 4,283	3.8%	low
Pelham	\$ 4,037	\$ 740	\$ 4,777	3.8%	low
Toronto	\$ 3,077	\$ 690	\$ 3,767	3.8%	low
Brant	\$ 3,137	\$ 1,273	\$ 4,410	4.0%	low
Espanola	\$ 2,356	\$ 1,184	\$ 3,540	4.0%	low
Waterloo	\$ 3,771	\$ 810	\$ 4,580	4.0%	low
Sarnia	\$ 2,660	\$ 995	\$ 3,654	4.1%	low
East Gwillimbury	\$ 3,829	\$ 1,282	\$ 5,111	4.1%	low
North Perth	\$ 2,580	\$ 950	\$ 3,530	4.2%	low
Mississauga	\$ 3,880	\$ 442	\$ 4,322	4.2%	low
Wellesley	\$ 3,704	\$ 1,022	\$ 4,726	4.2%	low
Sault Ste. Marie	\$ 2,737	\$ 685	\$ 3,423	4.2%	low
Markham	\$ 4,311	\$ 715	\$ 5,026	4.2%	low
Ottawa	\$ 3,688	\$ 824	\$ 4,512	4.2%	low
Clarington	\$ 3,808	\$ 814	\$ 4,621	4.3%	low
Timmins	\$ 3,165	\$ 805	\$ 3,970	4.3%	low
London	\$ 2,740	\$ 812	\$ 3,552	4.3%	low
Vaughan	\$ 4,706	\$ 745	\$ 5,450	4.3%	low

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

Municipality	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Relative Ranking % of Income
Whitby	\$ 4,575	\$ 814	\$ 5,389	4.4%	mid
Strathroy-Caradoc	\$ 2,669	\$ 828	\$ 3,497	4.4%	mid
West Lincoln	\$ 3,366	\$ 961	\$ 4,327	4.4%	mid
Scugog	\$ 4,140	\$ 814	\$ 4,954	4.4%	mid
Centre Wellington	\$ 3,552	\$ 1,142	\$ 4,694	4.4%	mid
Middlesex Centre	\$ 4,034	\$ 1,725	\$ 5,758	4.4%	mid
Quinte West	\$ 2,617	\$ 984	\$ 3,601	4.4%	mid
Elliot Lake	\$ 1,985	\$ 708	\$ 2,693	4.4%	mid
Newmarket	\$ 4,143	\$ 1,030	\$ 5,173	4.5%	mid
Lincoln	\$ 3,624	\$ 992	\$ 4,615	4.5%	mid
Haldimand	\$ 3,031	\$ 1,040	\$ 4,071	4.5%	mid
North Middlesex	\$ 2,813	\$ 1,071	\$ 3,884	4.5%	mid
Erin	\$ 5,227	\$ 983	\$ 6,210	4.5%	mid
Richmond Hill	\$ 4,782	\$ 753	\$ 5,535	4.5%	mid
Pickering	\$ 4,683	\$ 814	\$ 5,497	4.6%	mid
Guelph-Eramosa	\$ 4,755	\$ 1,198	\$ 5,953	4.6%	mid
Grey Highlands	\$ 2,724	\$ 1,037	\$ 3,761	4.6%	mid
Niagara-on-the-Lake	\$ 3,936	\$ 1,019	\$ 4,955	4.6%	mid
The Blue Mountains	\$ 3,754	\$ 1,090	\$ 4,844	4.6%	mid
Kitchener	\$ 3,114	\$ 899	\$ 4,013	4.7%	mid
Lambton Shores	\$ 2,699	\$ 1,282	\$ 3,981	4.7%	mid
Niagara Falls	\$ 2,649	\$ 938	\$ 3,588	4.7%	mid
Cambridge	\$ 3,272	\$ 1,000	\$ 4,272	4.7%	mid
St. Marys	\$ 3,210	\$ 897	\$ 4,108	4.7%	mid
Norfolk	\$ 2,699	\$ 1,094	\$ 3,793	4.8%	mid
Greater Sudbury	\$ 3,295	\$ 1,031	\$ 4,326	4.8%	mid
Tillsonburg	\$ 2,726	\$ 808	\$ 3,534	4.8%	mid
St. Thomas	\$ 2,749	\$ 822	\$ 3,572	4.8%	mid
Guelph	\$ 3,679	\$ 873	\$ 4,552	4.8%	mid
Barrie	\$ 3,576	\$ 851	\$ 4,427	4.8%	mid
Prince Edward County	\$ 2,698	\$ 1,720	\$ 4,418	4.9%	mid
Ingersoll	\$ 3,063	\$ 1,140	\$ 4,203	4.9%	mid
Georgina	\$ 3,537	\$ 899	\$ 4,436	4.9%	mid
Thorold	\$ 3,046	\$ 935	\$ 3,981	4.9%	mid
Stratford	\$ 3,307	\$ 715	\$ 4,022	4.9%	mid
Collingwood	\$ 3,173	\$ 1,105	\$ 4,278	4.9%	mid
Kenora	\$ 2,803	\$ 1,356	\$ 4,158	4.9%	mid

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

Municipality	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Relative Ranking % of Income
Hamilton	\$ 3,763	\$ 627	\$ 4,390	5.0%	high
St. Catharines	\$ 3,092	\$ 799	\$ 3,891	5.0%	high
Wellington North	\$ 2,741	\$ 1,222	\$ 3,963	5.0%	high
Brampton	\$ 4,348	\$ 442	\$ 4,790	5.0%	high
Leamington	\$ 2,821	\$ 917	\$ 3,738	5.0%	high
Thunder Bay	\$ 2,984	\$ 1,079	\$ 4,063	5.0%	high
Huntsville	\$ 3,324	\$ 1,191	\$ 4,515	5.0%	high
Minto	\$ 2,593	\$ 1,388	\$ 3,981	5.1%	high
Brockville	\$ 2,733	\$ 717	\$ 3,450	5.1%	high
Chatham-Kent	\$ 2,697	\$ 946	\$ 3,643	5.1%	high
Brock	\$ 3,603	\$ 814	\$ 4,417	5.1%	high
Mapleton	\$ 3,849	\$ 1,120	\$ 4,969	5.2%	high
Cornwall	\$ 2,490	\$ 713	\$ 3,203	5.3%	high
Innisfil	\$ 3,777	\$ 1,111	\$ 4,889	5.3%	high
Kingston	\$ 3,593	\$ 1,057	\$ 4,650	5.3%	high
Windsor	\$ 2,561	\$ 1,104	\$ 3,665	5.4%	high
Oshawa	\$ 3,836	\$ 814	\$ 4,650	5.4%	high
North Bay	\$ 3,314	\$ 1,022	\$ 4,336	5.4%	high
Port Colborne	\$ 2,947	\$ 1,205	\$ 4,152	5.5%	high
Bracebridge	\$ 3,563	\$ 1,191	\$ 4,754	5.5%	high
Orangeville	\$ 4,263	\$ 984	\$ 5,247	5.5%	high
Central Elgin	\$ 3,897	\$ 1,435	\$ 5,332	5.5%	high
Peterborough	\$ 3,261	\$ 963	\$ 4,225	5.6%	high
Belleville	\$ 3,041	\$ 1,101	\$ 4,142	5.7%	high
Welland	\$ 2,920	\$ 1,177	\$ 4,096	5.7%	high
Orillia	\$ 3,358	\$ 749	\$ 4,107	5.7%	high
Fort Erie	\$ 3,109	\$ 1,329	\$ 4,438	6.0%	high
Owen Sound	\$ 3,149	\$ 1,165	\$ 4,313	6.0%	high
Parry Sound	\$ 2,785	\$ 1,237	\$ 4,021	6.2%	high
Meaford	\$ 3,588	\$ 1,523	\$ 5,110	6.2%	high
Gravenhurst	\$ 4,067	\$ 1,191	\$ 5,258	6.8%	high
Average	\$ 3,431	\$ 976	\$ 4,372	4.6%	
Median	\$ 3,307	\$ 950	\$ 4,318	4.6%	

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

Municipality	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Total Municipal Tax Burden Ranking	2016 Relative Ranking % of Income
Ottawa	\$ 3,688	\$ 824	\$ 4,512	4.2%	mid	low
Quinte West	\$ 2,617	\$ 984	\$ 3,601	4.4%	low	mid
Prince Edward County	\$ 2,698	\$ 1,720	\$ 4,418	4.9%	mid	mid
Brockville	\$ 2,733	\$ 717	\$ 3,450	5.1%	low	high
Cornwall	\$ 2,490	\$ 713	\$ 3,203	5.3%	low	high
Kingston	\$ 3,593	\$ 1,057	\$ 4,650	5.3%	high	high
Peterborough	\$ 3,261	\$ 963	\$ 4,225	5.6%	mid	high
Belleville	\$ 3,041	\$ 1,101	\$ 4,142	5.7%	mid	high
Eastern Average	\$ 3,015	\$ 1,010	\$ 4,025	5.1%		
Eastern Median	\$ 2,887	\$ 974	\$ 4,183	5.2%		

Municipality	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Total Municipal Tax Burden Ranking	2016 Relative Ranking % of Income
Pelham	\$ 4,037	\$ 740	\$ 4,777	3.8%	high	low
West Lincoln	\$ 3,366	\$ 961	\$ 4,327	4.4%	mid	mid
Lincoln	\$ 3,624	\$ 992	\$ 4,615	4.5%	high	mid
Niagara-on-the-Lake	\$ 3,936	\$ 1,019	\$ 4,955	4.6%	high	mid
Niagara Falls	\$ 2,649	\$ 938	\$ 3,588	4.7%	low	mid
Thorold	\$ 3,046	\$ 935	\$ 3,981	4.9%	low	mid
Hamilton	\$ 3,763	\$ 627	\$ 4,390	5.0%	mid	high
St. Catharines	\$ 3,092	\$ 799	\$ 3,891	5.0%	low	high
Port Colborne	\$ 2,947	\$ 1,205	\$ 4,152	5.5%	mid	high
Welland	\$ 2,920	\$ 1,177	\$ 4,096	5.7%	mid	high
Fort Erie	\$ 3,109	\$ 1,329	\$ 4,438	6.0%	mid	high
Niagara/Hamilton Avg.	\$ 3,317	\$ 975	\$ 4,292	4.9%		
Niagara/Hamilton Med.	\$ 3,109	\$ 961	\$ 4,327	4.9%		

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

Municipality	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Total Municipal Tax Burden Ranking	2016 Relative Ranking % of Income
Milton	\$ 3,195	\$ 772	\$ 3,967	3.2%	low	low
Oakville	\$ 4,616	\$ 772	\$ 5,388	3.4%	high	low
Whitchurch-Stouffville	\$ 4,085	\$ 751	\$ 4,836	3.6%	high	low
Aurora	\$ 4,482	\$ 806	\$ 5,288	3.6%	high	low
Halton Hills	\$ 3,804	\$ 772	\$ 4,576	3.6%	mid	low
Caledon	\$ 4,377	\$ 442	\$ 4,820	3.6%	high	low
Burlington	\$ 3,527	\$ 772	\$ 4,298	3.7%	mid	low
King	\$ 6,230	\$ 941	\$ 7,170	3.7%	high	low
Toronto	\$ 3,077	\$ 690	\$ 3,767	3.8%	low	low
East Gwillimbury	\$ 3,829	\$ 1,282	\$ 5,111	4.1%	high	low
Mississauga	\$ 3,880	\$ 442	\$ 4,322	4.2%	mid	low
Markham	\$ 4,311	\$ 715	\$ 5,026	4.2%	high	low
Clarington	\$ 3,808	\$ 814	\$ 4,621	4.3%	high	low
Vaughan	\$ 4,706	\$ 745	\$ 5,450	4.3%	high	low
Whitby	\$ 4,575	\$ 814	\$ 5,389	4.4%	high	mid
Scugog	\$ 4,140	\$ 814	\$ 4,954	4.4%	high	mid
Newmarket	\$ 4,143	\$ 1,030	\$ 5,173	4.5%	high	mid
Richmond Hill	\$ 4,782	\$ 753	\$ 5,535	4.5%	high	mid
Pickering	\$ 4,683	\$ 814	\$ 5,497	4.6%	high	mid
Georgina	\$ 3,537	\$ 899	\$ 4,436	4.9%	mid	mid
Brampton	\$ 4,348	\$ 442	\$ 4,790	5.0%	high	high
Brock	\$ 3,603	\$ 814	\$ 4,417	5.1%	mid	high
Oshawa	\$ 3,836	\$ 814	\$ 4,650	5.4%	high	high
GTA Average	\$ 4,155	\$ 779	\$ 4,934	4.2%		
GTA Median	\$ 4,140	\$ 772	\$ 4,836	4.2%		

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

Municipality	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Total Municipal Tax Burden Ranking	2016 Relative Ranking % of Income
Greenstone	\$ 1,423	\$ 1,510	\$ 2,933	3.4%	low	low
Espanola	\$ 2,356	\$ 1,184	\$ 3,540	4.0%	low	low
Sault Ste. Marie	\$ 2,737	\$ 685	\$ 3,423	4.2%	low	low
Timmins	\$ 3,165	\$ 805	\$ 3,970	4.3%	low	low
Elliot Lake	\$ 1,985	\$ 708	\$ 2,693	4.4%	low	mid
Greater Sudbury	\$ 3,295	\$ 1,031	\$ 4,326	4.8%	mid	mid
Kenora	\$ 2,803	\$ 1,356	\$ 4,158	4.9%	mid	mid
Thunder Bay	\$ 2,984	\$ 1,079	\$ 4,063	5.0%	mid	high
North Bay	\$ 3,314	\$ 1,022	\$ 4,336	5.4%	mid	high
Parry Sound	\$ 2,785	\$ 1,237	\$ 4,021	6.2%	low	high
North Average	\$ 2,685	\$ 1,062	\$ 3,746	4.7%		
North Median	\$ 2,794	\$ 1,055	\$ 3,996	4.6%		

Municipality	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Total Municipal Tax Burden Ranking	2016 Relative Ranking % of Income
Springwater	\$ 2,804	\$ 1,286	\$ 4,090	3.1%	mid	low
Barrie	\$ 3,576	\$ 851	\$ 4,427	4.8%	mid	mid
Collingwood	\$ 3,173	\$ 1,105	\$ 4,278	4.9%	mid	mid
Huntsville	\$ 3,324	\$ 1,191	\$ 4,515	5.0%	mid	high
Innisfil	\$ 3,777	\$ 1,111	\$ 4,889	5.3%	high	high
Bracebridge	\$ 3,563	\$ 1,191	\$ 4,754	5.5%	high	high
Orangeville	\$ 4,263	\$ 984	\$ 5,247	5.5%	high	high
Orillia	\$ 3,358	\$ 749	\$ 4,107	5.7%	mid	high
Gravenhurst	\$ 4,067	\$ 1,191	\$ 5,258	6.8%	high	high
Sim./Musk./Duff. Avg.	\$ 3,545	\$ 1,073	\$ 4,618	5.2%		
Sim./Musk./Duff. Med.	\$ 3,563	\$ 1,111	\$ 4,515	5.3%		

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

Municipality	2016 Average Residential Taxes	2016 Residential Water/WW Costs 200 m ³	2016 Total Municipal Tax Burden	2016 Total Municipal Burden as a % of Household Income	2016 Total Municipal Tax Burden Ranking	2016 Relative Ranking % of Income
Woolwich	\$ 3,260	\$ 1,134	\$ 4,394	3.3%	mid	low
Saugeen Shores	\$ 3,228	\$ 881	\$ 4,109	3.3%	mid	low
Kincardine	\$ 2,981	\$ 928	\$ 3,909	3.3%	low	low
Kingsville	\$ 2,547	\$ 542	\$ 3,090	3.5%	low	low
Tecumseh	\$ 3,118	\$ 762	\$ 3,880	3.6%	low	low
North Dumfries	\$ 3,437	\$ 1,022	\$ 4,459	3.7%	mid	low
Wilmot	\$ 3,338	\$ 945	\$ 4,283	3.8%	mid	low
Brant	\$ 3,137	\$ 1,273	\$ 4,410	4.0%	mid	low
Waterloo	\$ 3,771	\$ 810	\$ 4,580	4.0%	high	low
Sarnia	\$ 2,660	\$ 995	\$ 3,654	4.1%	low	low
North Perth	\$ 2,580	\$ 950	\$ 3,530	4.2%	low	low
Wellesley	\$ 3,704	\$ 1,022	\$ 4,726	4.2%	high	low
London	\$ 2,740	\$ 812	\$ 3,552	4.3%	low	low
Strathroy-Caradoc	\$ 2,669	\$ 828	\$ 3,497	4.4%	low	mid
Centre Wellington	\$ 3,552	\$ 1,142	\$ 4,694	4.4%	high	mid
Middlesex Centre	\$ 4,034	\$ 1,725	\$ 5,758	4.4%	high	mid
Haldimand	\$ 3,031	\$ 1,040	\$ 4,071	4.5%	mid	mid
North Middlesex	\$ 2,813	\$ 1,071	\$ 3,884	4.5%	low	mid
Erin	\$ 5,227	\$ 983	\$ 6,210	4.5%	high	mid
Guelph-Eramosa	\$ 4,755	\$ 1,198	\$ 5,953	4.6%	high	mid
Grey Highlands	\$ 2,724	\$ 1,037	\$ 3,761	4.6%	low	mid
The Blue Mountains	\$ 3,754	\$ 1,090	\$ 4,844	4.6%	high	mid
Kitchener	\$ 3,114	\$ 899	\$ 4,013	4.7%	low	mid
Lambton Shores	\$ 2,699	\$ 1,282	\$ 3,981	4.7%	low	mid
Cambridge	\$ 3,272	\$ 1,000	\$ 4,272	4.7%	mid	mid
St. Marys	\$ 3,210	\$ 897	\$ 4,108	4.7%	mid	mid
Norfolk	\$ 2,699	\$ 1,094	\$ 3,793	4.8%	low	mid
Tillsonburg	\$ 2,726	\$ 808	\$ 3,534	4.8%	low	mid
St. Thomas	\$ 2,749	\$ 822	\$ 3,572	4.8%	low	mid
Guelph	\$ 3,679	\$ 873	\$ 4,552	4.8%	mid	mid
Ingersoll	\$ 3,063	\$ 1,140	\$ 4,203	4.9%	mid	mid
Stratford	\$ 3,307	\$ 715	\$ 4,022	4.9%	low	mid
Wellington North	\$ 2,741	\$ 1,222	\$ 3,963	5.0%	low	high
Leamington	\$ 2,821	\$ 917	\$ 3,738	5.0%	low	high
Minto	\$ 2,593	\$ 1,388	\$ 3,981	5.1%	low	high
Chatham-Kent	\$ 2,697	\$ 946	\$ 3,643	5.1%	low	high
Mapleton	\$ 3,849	\$ 1,120	\$ 4,969	5.2%	high	high
Windsor	\$ 2,561	\$ 1,104	\$ 3,665	5.4%	low	high
Central Elgin	\$ 3,897	\$ 1,435	\$ 5,332	5.5%	high	high
Owen Sound	\$ 3,149	\$ 1,165	\$ 4,313	6.0%	mid	high
Meaford	\$ 3,588	\$ 1,523	\$ 5,110	6.2%	high	high
Southwest Average	\$ 3,207	\$ 1,037	\$ 4,244	4.5%		
Southwest Median	\$ 3,118	\$ 1,022	\$ 4,071	4.6%		

Economic Development Programs



Economic Development Programs

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

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

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 in order to recover some or all of the capital costs of new municipal infrastructure requirements resulting from new development. The services eligible to be funded from this source include transportation (roads and transit), sewer, water and other services that must be provided to serve residential and non-residential growth.

Paragraph 10 of subsection 5(1) of the *Development Charges Act, 1997* permits municipalities to give full or partial exemption for some types of development.

In the interest of economic competitiveness and job creation or preservation, many Ontario municipalities have chosen to use this section to wholly or partially exempt new industrial development and larger expansions of existing industrial buildings from the imposition of local development charges.

Under subsection 2(7) of the *Development Charges Act, 1997*, municipalities may exempt areas of the municipality from the application of a development charges bylaw. Such areas could include a downtown or development area, including community improvement project areas under the *Planning Act*. Municipalities may also adopt area by-laws not including a specific area.

Bill 56—Brownfield Statute Amendment Act

Brownfields are defined by the Province as derelict, dysfunctional or under-used industrial and commercial facilities where expansion or redevelopment is complicated by real or perceived contamination. Despite the complexity of developing these properties, they are often in desirable and strategic locations. Redeveloping brownfields means transforming environmentally challenged properties into productive properties. Brownfields are lands on which industrial or commercial activity took place in the past. They may be vacant, underused or abandoned. Brownfields are usually located in strategic areas of the community, with existing transportation, infrastructure and facilities and close to or in the downtown core.

The Act removes the main barriers to brownfield cleanup and redevelopment. It sets out clear rules for the cleanup of contaminated brownfield sites to ensure that environmental liability standards are met and public health protected. It would limit future environmental liability for municipalities, developers and owners of brownfield properties. In addition, it streamlines the planning process to expedite brownfield projects and help municipalities provide financial support for brownfield clean up costs.

Business Retention & Expansion Programs

Aurora

The Town of Aurora has implemented a number of initiatives to promote economic development which include, but are not limited to, the following:

- **Business Networking/Information Seminars**—Town staff host these sessions semi-annually, some in conjunction with the Aurora Chamber of Commerce.
- **Business Newsletter**— Semi-annual publication
- **Aurora Business Ambassadors Program**— Ambassadors provide important feedback to Town staff on a variety of business issues as well as contacts with national and international companies.
- **Corporate Visitation Program** —On a monthly basis, a team of Town officials visit a local business in order to meet company representatives, tour facilities and discuss issues of importance.
- **Investment Retention & Attraction Strategy**—The EDO gathers community intelligence, prepares economic market information and provides a liaison between municipal government and local businesses.
- **Development Coordination Role**—The Economic Development Division staff undertake a ‘One-Point-Of-Contact’ role, working closely with the development community to assist non-residential investors in navigating the municipal approvals process.

Barrie

- **Corporate Visitation Program**—City officials visit businesses with the purpose and intent of gathering information and data to further support the growth and development of local businesses. Services include providing connections to programs, services and resources, internal support through municipal process and connections to local businesses.
- **An Investment Readiness Team**—A dedicated team of professionals ready to provide customized one-on-one service to new investors, new and expanding businesses
- **Business Seminars and Events**—The City of Barrie partners with a variety of government and non-government business support organizations to deliver specialized programming to targeted business sectors, in addition to the business community at large. Events have included SR&ED and funding programs for manufacturers, government procurement and the annual Mayor’s Business Progress Breakfast.
- **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 municipal approvals process.
- **Dedicated Entrepreneurial Services** —The City provides support and services to both start-up businesses and main street entrepreneurs through the Small Business Centre of Barrie, Simcoe County and Orillia and Invest Barrie. Through events, training and engaging with start-ups, Invest Barrie is working to foster a robust start-up ecosystem. The Small Business Centre also supports entrepreneurs through the provision of consulting services, education through seminars and workshops, mentorship programs, youth funding programs and other support services in-person and online.

Business Retention & Expansion Programs (cont'd)

Barrie (cont.)

- **Business Ambassador Program**—A newly revamped business ambassador program was launched in 2013 as a business-led, city-supported program focused on advancing economic growth in Barrie by showcasing local business champions. The Ambassadors continue to focus on lead generation and business development for the City.
- **Community Partner Support & Liaison**—The City of Barrie works with a number of community partners including Georgian College, The Royal Victoria Regional Health Centre, The Greater Barrie Chamber of Commerce, Downtown Business Improvement Association, and Tourism Barrie.

Bracebridge

Through a Community Improvement Plan, the Town of Bracebridge developed a comprehensive financial redevelopment in key areas of the Town. **Financial Incentive Programs:**

- Tax Increment Equivalent Grant
- Housing Rehabilitation Grant/Loan Program
- Building Improvement Grant/Loan

Brampton

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

Business Retention & Expansion Programs (cont'd)

Brockville

- The **Leeds and Grenville Small Business Enterprise Centre**—Offers information and advice to anyone starting or managing a business. Working in partnership with the local **Community Futures Development Corporations** provides expertise and start-up capital.
- Economic Development programming includes: Investment attraction initiatives, outbound and inbound promotional missions/trade shows, Aftercare Programming including corporate call programs/BR&E, residential relocation programs, community register, local and regional partnerships, public relations and community communications and image building, newsletters/media releases, website development, data base management, industrial park management, advocacy, festival coordination, tourism investment and investment attraction, waterfront development, anchor attraction development, Investment/Market Readiness Initiatives, Award Recognitions Program, Direct Marketing, Infrastructure Assessment and Strategy, Professional Training, Ambassador Program/Speaking Engagements, Economic Impact Analysis, Advisory Board Participation and Facilitation, Branding, Performance Measurement and Tracking, Sector Development, Special Projects, Print Advertising, Gateway Signage.

Burlington

- The **Burlington Economic Development Corporation (BEDC)** is a public/private partnership providing economic development services for Burlington. They provide a company calling program to assist business retention and growth. Burlington has a “Jobs Burlington Campaign” which includes a website for high tech businesses to link to labour and workforce development.
- Tourism Burlington operates active programs to support tourism and has a destination marketing fund in operation with local hoteliers.

Caledon

- The BR & E program for the Town of Caledon in addition to site selection, business research and development process facilitation includes:
- **Tourism Action Plan** – 2014 Caledon Tourism Strategy – visitor and business attraction
- **Caledon Small Business Enterprise Centre** – Support for small business, entrepreneurship and innovation
- **ICI – Retention and Attraction** - 2016 Competitive Analysis: construction; manufacturing; finance & insurance and professional and scientific and technical services as target sectors
- **Partnerships** – Bolton BIA, Brampton Transit, Caledon Chamber of Commerce, Headwaters Tourism, Peel Federation of Agriculture, Small Business Summit, Global Toronto, Excellence in Manufacturing Consortium and Research Innovation and Commercialization (RIC) Centre
- **Networking** - Mayor’s Business Breakfasts and Lunches held semi-annually
- **Caledon Employment Business Survey** – In partnership with Region of Peel - update of business directory and employment data
- **Workforce Development** – The Town is a partner with Peel Industry Education Council and Peel Halton Workforce Development Group
- **Publications** - Monthly economic development newsletter, electronic business directory, community and investment profiles

Business Retention & Expansion Programs (cont'd)

Caledon (cont)

- **Eco-business Program** – The Town in partnership with Partners in Project Green provide businesses access to programming that improves financial and environmental performance
- **Green Development Program** – development charge discounts for new green commercial and industrial buildings/technologies

Cambridge

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

Centre Wellington

- **Business Retention and Expansion Program 2013**—Actively continuing to implement the Action Plan resulting from this program
- **Pre-Development Consultation Process**—Seeks to make the developer/property owner aware of their requirements of the development and building process
- **Partnership** with the Chamber of Commerce, BIA's and others to assist and support local businesses
- **Economic Development Task Force**—which recommends action to Council to improve and support the local business community
- **Financial Incentives**—Second Storey Housing Rehab, Tax Increment Grants

Clarington

- **Visitation Program** surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies
- **BR&E Implementation Program** sets out to implement the actions to help businesses become more competitive
- In partnership with the Board of Trade, the municipality is working on a “shop local” program.
- The Municipality has a contract with the Clarington Board of Trade for the purpose of providing **Economic Development and Physician Recruitment** services.

Cornwall

- **Development Assistance** with site selection and development approvals
- **Development Charges**—Cornwall does not levy development charges
- **Business Directory** and quarterly **Newsletter**
- **Cornwall Business Enterprise**—The CBEC offers a wide variety of seminars, workshops, and networking opportunities.
- **Strategic partnerships**—The City of Cornwall maintains strategic partnerships with a variety of organizations including the Cornwall and Area Chamber of Commerce, the Eastern Ontario Training Board, S, D and G Community Futures Development Corporation and St. Lawrence College.
- **Team Cornwall**—The City teams with an innovative group of more than 300 business and community leaders who have banded together to promote Cornwall both locally and abroad.
- **Doctor Recruitment**—The City spearheads a Medical Recruitment Task Force which works to attract physicians to Cornwall.

Business Retention & Expansion Programs (cont'd)

East Gwillimbury

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

Fort Erie

- Company Visitation Program.

Georgina

- The Economic Development Division has been working to assist with the promotion of local businesses and partners with a number of local organizations to leverage additional funds from South Lake Community Futures for a number of initiatives.

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. 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.
- Greater Sudbury Economic Development & the Greater Sudbury Economic Development Corporation work in conjunction with local partners to deliver a number of business development and business retention programs across the community.

Grimsby

- The Town conducts a **Business Visitation Program**
- Hosts business breakfasts to provide the opportunity for the local Chamber of Commerce in this regard.

Guelph

- **Foreign Direct Investment (FDI)**—In 2013 the City developed a multi-year FDI strategy which has been implemented through the City's participation in partnership with other Ontario municipalities.
- **Business Retention and Expansion (BRE)**—Interviewing local businesses and industries and drawing up an action plan to address matters that were identified in this process. Objectives were also to provide business assistance outreach services and to better understand the local business needs.
- **Business Capacity**—Business Development and Enterprise Services plays a number of roles to help build the local capacity that is required to attract new investment to the City.

Business Retention & Expansion Programs (cont'd)

Guelph Cont'd

- **Partnerships**—Where possible, Enterprise Services leverages funding and resources with a wide range of local, regional, provincial and national partners.
- **Community Energy**—The Community Energy Office focuses on building Guelph's capacity for investment in the clean energy sector.

Guelph-Eramosa

- In the process of completing a Comprehensive Zoning By-Law Review to streamline the process, modernize the regulations and make the Township more business friendly
- The Township completed a Business Retention and Expansion Project in 2014.
- In 2015 the Council of the Township of Guelph-Eramosa established an Economic Development Committee.
- With the exception of area specific development charges for water and wastewater, the Township does not impose Municipal-Wide Development Charges for Non-Residential Development

Haldimand

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

Key program features

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

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

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

Business Retention & Expansion Programs (cont'd)

Haldimand (cont'd)

Business Directory

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

Halton Hills

- Proactive company calling program
- New industrial areas are being developed along Highway 401
- Tourism support and an active “shop local” small business support program

Halton Region

- One-window access to government programs and services, information on Halton’s business environment and services to help establish, expand or consolidate a business within Halton’s borders
- Export and import resources
- Site selection resources and assistance
- Access to market research, financing sources and training programs
- Provides a full service Business Enterprise Centre with Small Business and Business Start-Up assistance, including resources, one-on-one consultations, workshops and seminars
- Networks in the field of real estate, industry, government, business associations and community groups
- Support for all business sectors including Tourism and Agriculture
- Publications and reports

Hamilton

Hamilton’s Investment & Expansion Programs consist of the following sections:

- Becoming an Investment Ready Community
- Identifying and targeting the prospects
- Marketing Hamilton for investment
- Tracking, working with and securing the investment
- After sales service—extension of our BR&E Program

Business Retention and Expansion within the City of Hamilton

- Program “**Hamilton Calling**” focuses on establishing long-term relationships with existing companies in order to address their needs and concerns.

One-Stop—Provides key planning and economic development functions into one area of City Hall

Business Retention & Expansion Programs (cont'd)

Hamilton Cont'd

- The **Hamilton Small Business Enterprise Centre (SBEC)** has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, and community outreach to both new and existing small and medium businesses.
- The **Hamilton Technology Centre**—The Centre's mission is to maximize the success of emerging companies.
- **Hamilton's Regional Innovation Centre—The Innovation Factory**
 - The Innovation factory relies on public and private sector contributions to address six key areas:
 - Clustering of business resources
 - Accessing university research, colleges and key researchers
 - Providing business infrastructure support to grow businesses
 - Accessing business mentorship networks
 - Assisting with access to capital
 - Providing a Business Centre which will facilitate meetings in-person or online

Innisfil

- **Care Initiative**—The Town is actively working with partners to attract and retain new physicians, medical professionals and facilities to the area.
- **BR & E Study**—The Town of Innisfil is currently working with the Ministry of Agriculture, Food and Rural Affairs on the introduction of a BR&E Study. The Study will look at the key sectors in Innisfil to determine how the Town can support these businesses to help them succeed in Innisfil.

Kenora

- **SBEC—Northwest Business Centre**
- **New Business Welcome Project**
- **Kenora Business Partners Group**—Chamber, CFDC, BIA and Economic Development
- **No Development Charges**

King

- **Economic Development Strategy**—Implementation of 38 actions is progressing
- **Spotlight on Business Profiles**—Profiles, acknowledges and awards innovation and successful businesses in King that shares the community values
- **Cultivating Business Retention + Expansion**—A five year Action Plan with 33 actionable items is underway. This program has formed the basis for on-going business visitation efforts.
- **2016 Business and Community Directory**—Fifth consecutive year, distributed to every household within King with 2,000 copies available for responding to inquiries.
- **Community Tourism Plan**—Progress is being made on 16 action items, including a substantial digital and on-line social media marketing campaign branded as www.experienceKing.ca
- **Spotlight on Business Profiles**—A two page profile is researched, developed and published electronically as testimonials and is used for business and investment attraction efforts.

Business Retention & Expansion Programs (cont'd)

Kingston

The Kingston Economic Development Corporation (KEDCO) supports the community through:

- **Investment Attraction Program**—Promoting Kingston as a premier investment and business location including Foreign Direct Investment marketing in key sectors
- **Business Growth and Retention Program**—Building relationships with local businesses through company visits, events and grant writing support
- **Labour Relations**—Support through online job board, partnerships, events and company visits
- **KEDCO's Small Business Office**
- **Tourism Kingston**—(A division of KEDCO) is the region's destination marketing organization (DMO) which manages the visitor services, leisure, conference and travel trade, and sport and entertainment tourism initiatives

Kingsville

- Marketing initiatives, attendance at tourism trade shows, advertising annual tourism promotion materials, in partnership with our tourism and commerce stakeholders.

Kitchener

- **Corporate Calling Program**—The purpose of which is to connect with the local business community, offer any appropriate services, and update our business data base. The corporate visits are conducted by business specialists aligned with particular clusters or groups of like businesses.
- **Small Business Enterprise Centre.**

Lambton Shores

- Economic Development, especially Industrial/Commercial land is promoted by the Sarnia-Lambton Economic Partnership on behalf of Lambton Shores.

Leamington

BR&E and Planning for 5 Key Sectors in the Municipality:

- Agri Business
- Manufacturing
- Healthcare
- Small Business
- Tourism

Community Development Plan focusing on Key Initiatives including:

- Community Partner Engagement
- Poverty Reduction
- Workforce Development
- Cultural Diversity
- Urban Renewal

Business Retention & Expansion Programs (cont'd)

London

- **London Economic Development Corporation (LEDC)** is a partnership between the City and the private sector.
- Business retention activities include providing site selection data, information on government programs, providing advice and assistance, and acting as a liaison with the municipal government.
- The LEDC also partners with a host of local service providers to assist companies with financial, regulatory, taxation and legal issues.
- Some Development Charge exemptions

Markham

- **Innovation Synergy Centre in Markham (ISCM)**—A business advisory “hub” designed to accelerate the development of thriving enterprises with 10 to 50 employees. It is not an incubator but will partner with qualified companies to support their development into larger, more prosperous organizations.
- **Markham Small Business Centre**
- **Investment and Attraction Programs**
- **International Economic Alliances** with Hong Kong Trade Development Council, Haidan District (Beijing), China, Town of Cary, North Carolina and Wuhan Hubei Province, China
- **Markham Convergence Centre**
- **International Trade Missions**
- **Markham Business Directory**—Interactive online Business Directory listing and map with customizable search criteria

Middlesex Centre

- Business Newsletter, Visitation Program, Small Business Help Centre.

Milton

- The City operates a proactive visitation and company calling program.
- **Milton Economic Development Advisory Committee**— (MEDAC) was established in order to obtain strategic advice from the business community.
- The Economic Development Office works closely with the development community and the major landowners in the 401 Industrial Park to ensure that economic development prospects are serviced.

Minto

- **Creative Business Incubator (Launchit)** —In conjunction with the Minto Chamber of Commerce
- **Pitchit**—Annual business plan competition for new and expanding businesses
- **Specialized websites**—Mintoed.com and MintoChamber.on.ca plus Creative Worker videos, Alumni Attraction program.

Business Retention & Expansion Programs (cont'd)

Mississauga

- **Business Outreach Program:** The Economic Development Office (EDO) and senior executives of Mississauga companies discuss current operations, future plans and assistance needed to do business in Mississauga. Elected officials and senior staff from the City visit major new companies to the city each year to develop a rapport with the business community, determine the level of satisfaction with City services and address issues.
- **International Investment Attraction Missions:** In order to attract foreign direct investment and to build Mississauga's global awareness, the EDO participates in a number of investment missions across key target markets.
- **Sector Development:** The EDO works with partners to address challenges and opportunities in order to facilitate a supportive business environment. The EDO has recently welcomed two sector specialists: the Life Sciences Business Consultant and the Advanced Manufacturing Business Integrator. Through collaboration with industry and partners, these sector specialists will develop and implement initiatives to advance the city's key sectors.
- **Mississauga Business Enterprise Centre (MBEC):** EDO through its Mississauga Business Enterprise Centre (MBEC) offers programs such as seminars, online training, in person consultation and general information and guidance to small businesses and entrepreneurs.
- **Encouraging Youth Entrepreneurship:** MBEC offers the Summer Company and Starter Company programs which provides students with the opportunity to turn their ideas into business opportunities while developing professional skills.
- **Facilitation Services:** The City supplies partnership options and offers seminars for small and medium sized companies. EDO sponsors and supports industry initiatives and events as well as association events, conferences and trade shows.

Muskoka

- **Muskoka Enterprise Centre** servicing all of Muskoka

Niagara Falls

- The City operates a proactive **Visitation Program**.

North Bay

- **The Business Centre**—Nipissing, Parry Sound, a partnership between the City, the Province of Ontario and various community stakeholders
- Incentive and grant initiatives specific to Northern Ontario such as the Northern Ontario Young Entrepreneurs, Emerging Technology, Infrastructure and Community Development programs offered through the Northern Ontario Heritage Fund and those available through FedNor and their Community Futures Development Corporations assist with the expansion of existing companies and the attraction of new investment to the region
- **Airport Community Improvement Plan**, which provides a combination of financial incentives, including: Municipal Fee Rebate Program, Tax Assistance Program, Landfill Tipping Fee Reduction.

Business Retention & Expansion Programs (cont'd)

Oakville

- The Oakville Economic Development Department provides a proactive company visitation program. In addition, the Department provides site information, economic data and acts as the lead advisor to the Oakville Council, Chamber of Commerce and developers on expansion opportunities/constraints.

Orangeville

- **Economic Development Services**—Full range of community economic development services including: detailed site selection research and information, economic data, statistics on Orangeville's business environment. Referral and liaison services for government, industrial and community-based associations and organizations exist to support businesses.
- **Orangeville & Area Small Business Enterprise Centre (SBEC) and a Visitor Information Services**
- **Development Charge Exemption**—To encourage industrial development and employment in Orangeville, a 100 percent exemption of non-residential development charges for certain industrial use exists.
- **Dedicated Business and Tourism Sites**—These provide up-to-date, industry specific information in a user-friendly, interactive format. The business site features current property listings, an interactive community profile, an interactive mapping function and community and business sector videos.
- **Publications**—Current publications include a community profile, industrial directory, quick facts sheet, tourist guide, the monthly Arts, Culture and Tourism newsletter and the quarterly Orangeville Business Connections.
- **Municipal Cultural Plan and Cultural Map (2014)**—The project raises awareness of the importance of arts and culture locally and sets direction and strategy for the development of cultural policies, programs, partnerships, and initiatives.
- **ArtsVest**—A program designed to assist small to medium-sized arts and culture organizations in developing new and mutually beneficial partnerships with local businesses.
- **Orangeville Directional Way-Finding Master Plan**—Promote economic growth from cultural tourism, support the growth of arts and culture, enhance the environment and contribute to a safe and secure environment.

Business Retention & Expansion Programs (cont'd)

Orillia

- **Site Plan Streamlining Initiative**—The goal is to reduce the red-tape, time and costs associated with site plan applications.
- **Business Enterprise Resource Network (BERN)**—The Network assists small business owners and entrepreneurs with establishing new businesses within the community.
- **Orillia Area Community Development Corp. (Orillia Area CDC)**—Assists businesses with business plans, marketing plans, loans, grants and business counselling. The CDC also features a strong professional development series of business workshops.
- **Orillia & Area Online Business Directory**—Promoted by the City and community partners as a source for local products, businesses and services
- **Moratorium on Industrial Development Charges**—Initiated in 2011, and proven to be successful, has been extended until June 2017
- **Regional Business Retention & Expansion Study**—The City of Orillia recently partnered with its surrounding municipal partners to undertake a Regional Business Retention & Expansion Study. This project resulted in 10 Priority Actions whose implementation began in June 2016.
- **Economic Development Partnership Development**—The Economic Development Office partners with other community organizations to assist in the development of partnerships throughout the community.
- **Orillia and Area Physician Recruitment**—The City provides annual funding and EDO staff assist with marketing initiatives.
- **Orillia & Lake Country Business Expo**—Strives to promote local businesses and services
- **Ontario's Lake Country Tourism Organization**—Focuses efforts on promoting local tourism attractions and events, while attracting visitors to the area
- **Business Information Seminars**—The EDO partners with other community organizations to offer workshops, job training seminars, industry specific speakers.
- **Explore the Trades**—The City of Orillia Economic Development Office supports the trades, in partnership with the Orillia Manufacturers' Association and the Orillia District Construction Association. The annual Explore the Trades event showcases career opportunities in the trades, both regionally and in the Orillia area.

Oshawa

- **Cluster Development Strategy**—Oshawa has identified five priority growth sectors (Advanced Manufacturing, Health & BioScience, Energy, Multimodal Transportation & Logistics, and IT).
- **Innovation Support**—Oshawa is home to a Regional Innovation Centre called SPARK. SPARK offers support for technology-based businesses to grow from an idea through various stages of growth. The City provides financial support for "The Loft", an incubator centre within SPARK's facility that provides low cost space for fledgling entrepreneurs.
- **Fast Tracking Development Approvals Process**—The City's Development Services Team offers a fast tracking development approvals process to accommodate approvals when timelines are tight.

Business Retention & Expansion Programs (cont'd)

Oshawa Cont'd

- **Partnerships**—Oshawa partners with a number of local, regional and provincial partners both from the public and private sector to promote our area's business opportunities and make those strategic connections. Partnerships include: the Greater Oshawa Chamber of Commerce, the Greater Toronto Marketing Alliance, Durham Economic Development Partnership and Durham Workforce Authority in addition to others.
- **Site Selection Tools**—Location assistance, navigating the development approvals process, access to critical information, and connections with other relevant organizations
- **Business Connections**—Regular contact with local businesses to provide support for a variety of issues including support for expansion, hiring, financing, access to other levels of government, etc.
- **Development Charge Exemption**—There are no City development charges for industrial development.
- **Workforce Development**—The City works closely with its local post-secondary institutions, Durham College and the University of Ontario Institute of Technology (UOIT), that develop leading-edge programs to train the workforce that employers need.
- **Publications**—Online Business Directory, a quarterly e-newsletter, as well as a Consolidated Community Profile and Development Insider annually
- **Networking and Business Education**—Economic Development and Staff bring a variety of workshops and networking opportunities to businesses.

Ottawa

- **Invest Ottawa**—Delivers programs and initiatives in the areas of entrepreneurial mentorship, start-up development, business incubation services, commercialization, targeted sector development, investment attraction, business retention, expansion and global trade development
- **Innovation Pilot Program**—A formal program that pilots goods and services, that have yet to be commercialized, within various City departments. The City will provide feedback to entrepreneurs and businesses once the pilot project is complete.
- **Capital Investment Track**—Guides development investments deemed to be a priority by the Economic Development and Innovation Department through all aspects of City approvals and requirements in order to ensure timely and customer-sensitive service
- **Innovation Centre at Bayview Yards**—This is scheduled to open fall 2016; approximately 46,000 square feet of old, empty municipal public works space will be transformed into a complex that will house early-stage companies, anchor companies, professional service firms, government and non-profit entrepreneurial support agencies, equipped with training rooms, meeting rooms, boardrooms, event and network space, a digital media lab and a maker space.
- **Locate Ottawa**—an online tool to search for available commercial buildings and sites as well as generate site-specific demographic and business analysis reports

Business Retention & Expansion Programs (cont'd)

Peterborough

- Proactive business retention and expansion program, including business visitation programs, government funding programs, and acting as a government liaison
- Maintain economic data, statistics and information
- Develop partnerships to promote, support and sustain growth
- Mediate conflicts and advocate for business concerns
- Market Peterborough to prospective businesses
- The **Business Advisory Centre** has consultants to advise both prospective and established business owners on key aspects of start-up and the maintaining of successful businesses.
- The City has a **Physician Recruitment Program**, which is funded by the Federal Government.
- **Skilled Labour Recruitment Program**, which is funded by the province to attract new manufacturing companies to the community and help retain a skilled labour force in existing companies
- The City of Peterborough also has a comprehensive **Affordable Housing Program** which provides incentives to developers including the waiving of DC's, Planning Fees and Building Permit Fees.
- **Central Area Revitalization Grant** (Tax Increment Based)
- **Municipal Incentive Program**—Planning application fees, including cash-in-lieu of parkland can simply be waived

Pickering

- **Corporate Calling Program**
- The Economic Development Office partners with local, regional and provincial groups as a means to enhancing and protecting the interests of our local businesses.
- **Publications**—Publish an Available Land & Space Directory, View on Business Newsletter, Economic & Community Profile, Business Start-Up Directory and Business Directory listing over 2400 local businesses by size and sector
- The City also maintains a business website providing statistics, news, and economic development program details, film permit access, land and space inventories with aerial mapping, development news and images, links to all manner of local and regional business interests and much more.
- Seminars **and Business Start-Up Consultations** are also offered to anyone interested in business matters.

Port Colborne

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

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 (cont'd)

Puslinch

- The Township completed a BR&E Project in 2014. The Township also completed a Community Improvement Plan in March 2016 to support revitalization, beautification, renewal, and economic activity in the Township's key urban corridor. This key urban corridor is made up of the Urban Centres of Aberfoyle and Morriston, as well as the Brock Road mixed-use industrial area.

Richmond Hill

- **Corporate Calling Program**—This program responds to leads from within the local business community.
- **Small Business Coordinator**—Seminars, queries, etc.
- The **Office of Economic Development (OED)**—This Office facilitates strategic alliances to promote increased opportunities for Richmond Hill companies, which would result in diversification, expansion, and job creation.
- **Film and Conference Attraction.**

Sarnia

- Sarnia supports financially the activities and programs of the **Sarnia-Lambton Economic Partnership (SLEP)**, which has the responsibility to undertake initiatives on behalf of all the municipalities in Sarnia-Lambton, focused on promotion, lead generation activities, and economic sector development meant to sustain and expand the economic base of all of Sarnia-Lambton.
- On-going EDCP activities include advertising, marketing and promoting the City of Sarnia, the development and management of the Sarnia 402 Business Park and Sarnia Business and Research Park, the Sarnia Harbour and associated waterfront area, the Sarnia Chris Hadfield Airport, and the provision of administrative support for the UWO Research Park.

Sault Ste. Marie

Sault Ste. Marie Economic Development Corporation offers programs, services and government program facilitation for small to large business as it relates to:

- Business, Retention, Expansion and Investment
- Economic Development, Investment, Trade and Business Development networks
- Youth Entrepreneurial Mentoring, Business Consulting and Client Development
- Educational Workshops, Seminars and Regional Outreach
- Entrepreneurship and Enterprise Services
- Tourism Promotion, Sports Tourism/Event Management, Conference Attraction and Development

St. Catharines

- Corporate 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 (cont'd)

St. Thomas

- The St. Thomas EDC—Operates under a Board of Directors comprised of City Council and representatives from business and industry in St. Thomas.
- **Company Visitation Program**
- **Site Selection Services**—Full array of services to businesses wishing to expand or re-locate in St. Thomas or the Municipality of Central Elgin.
- **Investment Attraction**—The St. Thomas EDC is a founding member of the Southwestern Ontario Marketing Alliance (SOMA), an association which includes the municipalities of Aylmer, Ingersoll, St. Marys, Stratford, Tillsonburg and Woodstock.
- **Free Employment Assistance**—St. Thomas provides the services of Employment Services Elgin (ESE), a unique partnership with Fanshawe College and the Youth Employment Counselling Centre. ESE assists new companies with administrative tasks associated with start-up and staffing. Free services include pre-screening of potential employees, use of computers, office space, and other communication equipment, recruiting services, aptitude testing, and the provision of labour market information. ESE provides information on funding programs for employers.
- **Publications**—The Economic Development Corporation publishes an annual Industrial and Business Directory, a comprehensive Community Profile and a periodic newsletter.
- **Elgin Business Resource Centre (EBRC)**—As a Federal Community Futures Development Corporation, the EBRC finances new businesses and expansion, oversees the Small Business Enterprise Centre (SBEC) and the Innovation Centre for Entrepreneurs (ICE) business incubator, provides business services and referrals and funds economic development projects in St. Thomas and Elgin County.
- There are no Industrial Development Charges in the City of St. Thomas and Building Permit fees are capped at \$25,000.

Stratford

- **Stratford Economic Enterprise Development Corporation (SEED Co.)**—SEED provides a professional value-added business service to keep and grow Stratford business and attract new investment. SEED Co. operates in partnership with business, education and government sectors.
- **Stratford Municipal Development Incentives**—The City has no industrial development charges or levies.
- **Festival Hydro Retrofit Program**—Created in partnership with Ontario Power Authority to assist business owners to become more energy efficient and create operational cost savings.
- **Stratford Perth Centre for Business**—Offers free one-on-one confidential business consulting services. Also offered are entrepreneurial training and support through lunch and learn sessions, special events, breakfast networking group, women's mentoring program, business plan development and referrals to business funding sources.
- **Business Calling Program**—A partnership project with the Mayor's Office and SEED Co. to promote dialogue with major employers and manufacturers.

Business Retention & Expansion Programs (cont'd)

Stratford Cont'd

- **Opportunity Lives Here**—The City of Stratford, the Town of St. Mary's and the County of Perth have partnered to launch a new online resource aimed at attracting skilled labour and talent to the region.
- **Investment Attraction**—SEED Co. and the City of Stratford are founding members of the Southwestern Ontario Marketing Alliance (SOMA), an association which leverages the City of Stratford on an international level.

Thunder Bay

- The **Thunder Bay Community Economic Development Commission (CEDC)**—Promotes business development, retention and expansion, entrepreneurial support, opportunity promotion and collection and assessment of key business data
- The **Thunder Bay & District Entrepreneur Centre**—Located within CEDC's administration office provides seminars, workshops and free and confidential business counselling services for new and existing small businesses
- **Community Futures Development Corporation (CFDC)**—Finances new businesses and expansions, provides business services and referrals and funds economic development projects in the Thunder Bay Census Metropolitan Area
- **Physician Recruitment**—The Thunder Bay Physician Recruitment and Retention program is a partnership of community, medical, government and academic institutions.

Timmins

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs. There is a **Business Enterprise Centre (BEC)**.
- The City has formed a **Community Development Committee** which is comprised of a team of senior staff who meet weekly to deal with matters relating to land acquisitions/purchases, development proposals, special projects and are available to meet face-to-face with residents and business people to discuss issues and proposals relating to community development.
- **Timmins and Area Business Self-Help Office** offers a walk-in resource library of business information with a knowledgeable Business Consultant. Council has eliminated development charges in the City for all classes of development.

Toronto

- Economic Development manages **Enterprise Toronto** www.enterprisetoronto.com—A public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto's Economic Development team provides specialized business knowledge and information on Toronto's [key industry clusters](#)

Business Retention & Expansion Programs (cont'd)

Vaughan

- Corporate Calling Program
- Economic Cluster Development
- Vacant employment lands directory
- Business Roundtables
- Economic Gardening Initiatives through the Vaughan Business Enterprise centre
- Ambassador Program
- Economic & Market Research Services
- Corporate Branding
- Marketing & Communications Services (e.g. website; collateral materials; newsletters)
- Vaughan International Commercialization Centre (assisting small and medium-sized enterprises (SMEs) localize international technologies to create and commercialize new, innovative products in addition to assisting local companies with the expertise required to modify or adapt their products for international export).

Waterloo (Region)

The Office of Economic Development provides corporate and community based services including:

- The dissemination of data and analytics on the regional economy
- Implementation of the Regional Economic Development Strategy (WREDS)
- Providing strategic support to the Waterloo Region Economic Development Corporation (WREDC)
- Supporting business development at the Region of Waterloo International Airport
- Facilitating stakeholder engagement relating to business development within the Region
- Coordinating with Area Municipalities and community partners
- Development of the data portal that includes community and sector profiles
- Administering grants and supporting incentive programs
- Facilitating strategic investment opportunities that require Regional approval

Industrial Use Strategy

- Reduced rates for a new industrial building or an enlargement of more than 50% of the gross floor area of an existing industrial building.

Welland

- Welland offers Site Location, Business Facilitation, Venture Niagara, Club 2000 services.

Wellesley

- **Wellesley and District Board of Trade** has a Township staff liaison to provide or obtain information regarding business activities in the community.

Business Retention & Expansion Programs (cont'd)

County of Wellington

The County established a Business Retention and Expansion Programme, working with seven member municipalities towards building relationships with local enterprises and understanding their needs and concerns.

- **Wellington Job Portal** and “**Live and Work Wellington**” - webpage to be launched in September 2016 to attract new residents to jobs in Wellington County
- **Investment Attraction**—hosting collaboration with the City of Guelph and the University of Guelph hosting events such as the Guelph Wellington Agri-Food Mission to France (October 2106). Also, the County of Wellington became a member of the Ontario Food Cluster (OFC) in 2016. The OFC is a cost-sharing partnership of government and economic development organizations in southern Ontario pooling their resources to attract agri-food company investments to the participating Ontario municipalities.
- **Monthly Wellington ED** meeting
- **Sector Investment Profiles**—highlights Wellington’s value proposition in four key sectors: Agriculture, Manufacturing, Health and Wellness, Creative Professionals).

Whitby

- Information on available development sites, industrial and office properties
- Demographics and statistics relevant to businesses and investors
- An online Business Directory
- Corporate calls with the local business communities to learn about their products/services and their markets to assist in promoting them
- Staff also provide local businesses with information about financial incentives, new developments and upcoming events
- Organizing investment and trade support programs

Whitchurch-Stouffville

- **Visitation Program**
- **Rural Development Consultations** – These are used to identify appropriate and realistic ways in which rural areas can participate in the Town’s overall economic growth.
- General promotion for both business and tourism attraction. Continuous data collection and revisions to facilitate investment decisions in favour of Whitchurch-Stouffville.

Business Retention & Expansion Programs (cont'd)**Windsor****Economic Revitalization Community Improvement Plan (City-wide)**

- Offers financial incentives in the form of a tax increment-based grants to new, existing and small businesses.
- Grants may be approved by City Council for up to 100% of the municipal property tax increase created by the project for up to 10 years after project completion

Windsor Essex Economic Development Corporation (WEEDC) is the lead economic development agency representing the Windsor-Essex Region and works to positively impact the Region by providing services including business attraction, retention, and expansion, small business and entrepreneurial development, and community development activities. WEEDC provides Regional Economic Data, Site Selection Property Search, Assisting Windsor -Essex Region Companies to Expand Locally and Internationally, Development Charges Exemptions. There are no Industrial Development Charges in the City of Windsor, **Windsor Essex Small Business Centre**.

Downtown/Area Specific Programs

Barrie

Loans, Grants, DC Exemptions, Tax Incremental Increases, Planning and Building fee reductions

- The Georgian College CIP surrounds the Georgian College campus and focuses on improvements to the interface between the College and the surrounding neighbourhoods. The CIP areas can benefit from a range of incentives including loans, grants for building façade improvements, signage and artwork. Funding is also provided for businesses to install safe energy efficient lighting to increase the safety of these CIP areas. Planning application and building permit fees are reduced. A development charge exemption is also in place in certain areas within the Downtown CIP and the Allandale CIP Property tax increases can be incremental for a period of up to five years.
- There are three Community Improvement Plans (CIP) in place within the City of Barrie: Downtown Barrie, Allandale Centre Community and Georgian College.

Bracebridge

Through a Community Improvement Plan, the Town of Bracebridge has developed a comprehensive financial redevelopment in key areas of the Town.

Financial Incentive Plans:

- Tax Increment Equivalent Grant
- Façade Improvement Grant/Loan Program
- Signage Improvement Grant/Loan
- Building Improvement Grant/Loan
- Property Improvement Grant/Loan

Brampton

Downtown Development Corporation

- The Brampton Downtown Development Corporation (BDDC): a financially sustainable funded, semi-autonomous organization that has evolved from the existing Brampton Downtown Business Association (BDBA)
- It is a new development tool that will have the capacity to undertake considerably more than the existing BIA is able to currently undertake as a Part III Corporation. This includes undertaking a program of grant making, and other promotion, improvement, development and redevelopment programs.
- Downtown and Queen Street Corridor CIP and Incentive Program
- DC Discounts on targeted non-retail ICI
- Cash in Lieu of Parking Waiver in the Downtown

Downtown/Area Specific Programs

Brockville

- **Tax Increment Equivalent for Rehabilitation and Redevelopment (TIERR) Grant Program:** The program provides a grant to owners of lands and buildings who undertake improvements or redevelopment that would result in an increased property assessment. The amount of the grant provided depends on the increase in the municipal portion of property taxes resulting from the improvements. The program offers a grant of 100% of the increase in municipal realty taxes paid annually for a maximum period of five (5) years.
- **Residential and/or Commercial Conversion/Rehabilitation (RCCR) Grant Program:** This program provides a grant to owners or tenants of buildings who choose to upgrade existing space on upper floors to create new or improved residential and/or commercial space in keeping with the original goals of the Downtown CIP. The program will provide the property owner or tenant with a grant equal to 50% of the costs for space converted or rehabilitated up to \$20,000 per property subject to the approval of the Planning Department.
- **Façade Improvement Grant Program:** This program provides a grant to owners or tenants of buildings who undertake restoration and/or rehabilitation of Program Area buildings in a fashion consistent with the original design or with the City's Urban Design Guidelines and the requirements of the Ontario Building Code.

The Façade Improvement Grant Program offers a grant of up to 50% of the total cost of façade improvements where a project has a value of more than \$2,000, to a maximum of \$10,000 per annum, per property, per façade. The number of front facades eligible for grant purposes is based on the number of "distinct facades".

Caledon

- Exemption of development charges for the Caledon East Commercial Core Area and the Bolton Business Improvement Area
- **Community Improvement Plans (CIP)** for Alton, Bolton, Caledon East, Caledon Village, Cheltenham, Inglewood, Mono Mills and Palgrave. The CIP outlines a series of proposed improvements to sidewalks, pedestrian connections, streetscapes, parks and other spaces. The CIP also outlines financial incentives - grants - made available to private property owners and tenants. The purpose of the grants is to encourage investments in commercial and mixed use properties, and contribute towards the revitalization and beautification of each of the CIP areas

Downtown/Area Specific Programs

Cambridge

- **Building Revitalization Program**—The City offers interest-free and partially forgivable loans (on a matching-share basis) for property improvements that focus on improving the street appearance of buildings and encourage structural and weather/waterproofing repairs. The City will lend up to \$20,000 per building, with partial loan forgiveness of up to 35% available. (A maximum of \$60,000 per property owner is available).
- Instead of entering into a loan arrangement with the City, the program can also be arranged so that the partially forgivable portion can be given as a grant.
- **Design Guide Program**—This program offers grants for owners to retain professional assistance in designing property improvements. The City offers a \$750 grant for design assistance in the downtown core.
- **Realty Tax Rebate Program**—A three year program that provides a rebate of a percentage of the City's portion of the increase in City property taxes as a result of building improvements and/or new development. All properties in the core are eligible where the property improvements result in an increase in the City property taxes.
- **Development Application Fee Waiver**—No fees for applications under the Planning Act (Site Plan, Zone Change, Official Plan Amendment, Subdivision) for new residential development in the downtown core
- **Building Permit and Sign Permit Fee Exemption**—All properties in the core areas do not pay a fee for obtaining a building permit or permits for signs.

Centre Wellington

- **Business Retention and Expansion Program 2015**—actively engaged in a BR&E Program targeting downtown and retail businesses
- **Financial Incentives**—for Façade, Building and Property Improvement

Chatham-Kent

Financial incentive programs include the following:

- CME Smart
- Commercial Community Improvement Plan
- Employment Incentives
- Growing Forward 2
- New Yves Landry Foundation
- Ontario/Federal Utility Program
- Rural Economic Development Program
- Scientific Research and Employment Development Incentives
- Southern Ontario Prosperity Initiatives Program (SOPI)
- Southwestern Ontario Development Fund

Downtown/Area Specific Programs

Clarington

- **Upgrade to Building Code Grant Program**—Intended to assist property owners with the financing of building improvements required to bring existing older buildings into compliance with the current Ontario Building Code. It will provide a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.
- **Signage Program**—Assist business owners with financing the design and installation of new signage within the Community Improvement Plan area. Provides a grant equivalent to 50% of the cost, up to a maximum of \$2,000
- **Façade Improvement Grant Program**—Provides a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.
- **Building Permit Grant Program**—Provides a one-time grant to offset the amount of the building permit fee to a maximum of \$3,000
- **Infill Project Grant Program**—Assist property owners within the Community Improvement Plan area with financing the cost of the development process. The program allows the Municipality of Clarington to provide a one-time grant to offset the cost of the construction to a maximum of \$10,000 per property.
- **Revitalization Area Incentives**—For existing commercial buildings or multi-story mixed-use building, there may be development charge exemption or 50% reduction.

Cornwall

- **Rehabilitation Tax Increment Grant Program**—Reimbursement of part or all of the increase in municipal taxes paid as a result of improvements made to a building
- **Building Restoration & Improvement Program**—Loan to help with interior improvements to buildings
- **Project Design Grant**—Grant for such things as feasibility studies or concept drawings/architectural plans
- **Façade Improvement/Sign Grant, Discretionary Municipal Tipping Fees Grant, Parking and Landscape Enhancement Program**
- **Municipal Planning/Development Fees Grant**—A landowner upgrading or re-developing a property can receive full reimbursement for such things as an Official Plan/Zoning Amendments and Building Permit fees.

Greater Sudbury

- 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.
- Elimination of development charges in the downtown core
- Permits the conversion of vacant commercial or retail space to residential uses without the requirement of providing parking. There are no zoning requirements for parking for commercial uses.

Downtown/Area Specific Programs

Guelph

- **Minor Downtown Activation Grant**—Up to 30% cost share in renovation or small additions to vacant or under-utilized space—up to \$120,000 per address

Guelph/Eramosa

Economic Development Committee—The mandate of the Committee is to take actions which would retain and expand business investment and generate employment within appropriate areas of the Township. Specifically the Committee will identify and address problems or barriers to business growth, discuss ways that the Township can support, retain or attract business investment in the community.

Haldimand

Downtown Revitalization Incentive Program - features:

- Tax increase-based equivalent rebate program for large scale capital projects
- Façade improvement grant program
- Application and permit fees refund program
- Downtown housing grant program
- Heritage improvement grant program
- Building restoration, renovation and improvement grant

Halton

- All of the local municipalities in Halton have active partnerships with Downtown Business Improvement Area Associations (BIA's) to maintain and improve Downtown areas. Burlington, Milton and Oakville have specific urban areas designated as Urban Growth Centres under the Provincial "Place to Grow" legislation and plans.

Hamilton

- The City of Hamilton offers financial incentive programs in the form of loans and grants to assist with various costs associated with the development/redevelopment of the downtown. Downtown development is exempt from development charges within a defined area. Additionally, there is a program to provide assistance to property owners within the 11 Citywide Business Improvement Areas for commercial property façade improvements.
- **Hamilton Downtown Multi-Residential Property Investment Program**—Offers an interest free loan based on 25% of the costs-to-construct budget to a maximum of \$5 million per development
- **The Gore Building Improvement Grant Program**—Available to owners and authorized tenants of properties fronting on King Street East between James and Catharine Street around Gore Park. It offers a matching grant to a maximum of \$50,000 for building improvements.
- **Development Charges**—90% of City and Go Transit Development Charges are waived in the Downtown Hamilton Community Improvement Project Area otherwise payable, after all other credits and exemptions are considered.

Downtown/Area Specific Programs

Hamilton Cont'd

Other Programs

- **Hamilton Tax Increment Grant Program**
- **Office Tenancy Assistance Program**
- **Commercial Corridor Housing Loan and Grant Program**
- **Commercial Façade Property Improvement Grant Program**
- **Hamilton Heritage Property Grant Program**
- **Hamilton Community Heritage Fund Loan Program**
- **Business Improvement Area Commercial Property Improvement Grant Program**
- **Hamilton Heritage Conservation Grant Program**

Innisfil

The Town of Innisfil has recently launched a Community Improvement Plan for the neighbourhood of Cookstown.

- **Façade, Building and Signage Improvement Grant**
- **Accessibility Improvement Grant**
- **Building Code Compliance Grant**
- **Landscaping and Property Improvement Grant**
- **Building Permit and Planning Application Fee Rebate Program**
- **Tax Increment Equivalent Grant Program**

Kenora

- **Harbourtown Centre Community Improvement Plan (CIP) - Facade improvement, Signage, landscaping**
- **Former Mill Site CIP— Tax program, building improvements**
- **Keewatin CIP— Façade improvement, landscaping, tax program, affordable housing**

Kitchener

- **Startup Landing Pad Program-Leasehold Improvements**
- **Startup Landing Pad Program— Accessibility Improvements**
- **Façade Improvement Grant Program**
- **Grants in Lieu of Building Fees**

Downtown/Area Specific Programs

King

Community Improvement Plan (CIP)—The Plan outlines financial incentives for property owners and tenants to invest in their property and outlines other actions, projects and strategies that the township will undertake to implement the plan. Financial incentives are offered for the following improvements:

- **Signage Improvements**— 50% of project cost or \$2500 whichever is less
- **Façade Improvements**—50% of project cost or \$10,000 whichever is less
- **Landscaping Improvements**—50% of project cost or \$5000 whichever is less
- **Building Accessibility**—50% of project cost or \$3000 whichever is less
- **Motor Vehicle and Bicycle Parking**—50% of project cost or \$5000 whichever is less
- **Property Conversion, Reuse and Repurposing**—50% of project cost or \$10,000 whichever is less
- **Planning and Building Permit Fee Rebate**—100% up to \$5000
- **Tax Increment Equivalent Grant**—For major redevelopments, additions, etc.; 100% of assessed value increase amount paid annually in decreasing amounts for up to 10 years
- **Beautification**— A five year Streetscaping and Beautification Plan for commercial cores promoting King City, Nobleton and Schomberg as attractive places in which to invest and do business
- **Grants**—The Economic Development function provided financial assistance and guidance to the three Village/ Business Associations with marketing and promotional efforts.

London

- **Façade Improvement Loan Program** – Assists Downtown property owners interested in improving their building façade. May be eligible for a ten-year interest-free loan up to a maximum of \$25,000 or half the value of the façade improvements being proposed.
- **Upgrade to Building Code Loan Program** – Assists Downtown property owners with interior improvements that relate to Fire and Building Code requirements. May be eligible for a ten-year interest-free loan up to a maximum of \$50,000, or half the value of the work proposed.
- **Rehabilitation and Redevelopment (Tax)) Grant Program**—Provides grants to property owners in defined areas of the Downtown and Old East Village who undertake renovation or redevelopment projects, which result in a reassessment of their property. The annual grant amount is calculated based upon the increase in the municipal portion of property tax directly related to the redevelopment project. Annual grants are provided on a declining scale over a 10-year period.
- **Community Improvement Plan (CIP) Development Charge Incentives**—Provides funding under CIPs for the full value of DCs for the following development: Industrial buildings as defined by the CIP and residential units constructed in defined areas of the Downtown or Old East Village. The value of the CIP grants are automatically applied when DCs are payable, without a payment required by the applicant.
- **Last Mile / Fibre Optic Connection Grant Program (Pilot Project)** - assist Downtown property owners and multi-year tenants with the installation and connection of fibre optic broadband services to eligible premises and users

Downtown/Area Specific Programs

Meaford

- **Façade Improvement Grant & Loan Programs**—These programs are intended to assist property owners of lands and buildings within the CIP area with the financing of building façade improvements; provides 50% matching funds up to \$7,500 per project.

Minto

- **Community Improvement Plan**—Increased financial assistance for façade, signage and possible structural improvements
- **Downtown Revitalization Committee**—Active in Clifford, Harriston, and Palmerston

Mississauga

- **Community Improvement Plan (CIP)**—Community Improvement Project Area for the Exchange District in the Downtown, which will include incentives to attract office development.
- **BIAS:** Mississauga is home to 4 Business Improvement Areas (BIAS), including Clarkson, Malton, Port Credit and Streetsville, providing business promotion and improvement functions within their set BIA boundaries.

Newmarket

- **Façade Improvements & Restoration Program**—The grant program will see property owners receive a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property, except for corner and laneway properties which shall be eligible to receive a matching grant of up to 50% of eligible costs to a maximum of \$20,000 per property.
- 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.
- The grant program will see property owners receive matching grants of up to 50% of eligible costs to a maximum of \$10,000 per property.
- 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. Grant program provides property owners with a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property.
- The **Business Sign Program**—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.

Downtown/Area Specific Programs

Newmarket Cont'd

- The **Redevelopment and Rehabilitation Tax Incremental Program** is intended to provide financial incentives in the form of grants to property owners who undertake appropriate redevelopment of properties that increases property assessment resulting in increased Town property taxes. This program will function as an annual grant for up to 10 years equivalent to a portion of the tax increase the property will experience as a result of the improvement/redevelopment.
- **Residential Conversion and Intensification Program**—The loan program will provide property owners with an interest-free loan to pay for up to 50% of eligible costs to a maximum of \$100,000 of the conversion of commercial/industrial space to residential units and construction of new units on vacant land or as part of an existing structure along Main Street.
- **Parking Requirement Program**—Allows for relief or reduction or waiving of standard parking requirements.

Niagara Falls

- **Development Charge Exemption Program**—This will provide a financial incentive in the form of an exemption from payment of 75% of the City development charge on residential, commercial and mixed use development and redevelopment projects that create additional residential units and/or commercial space.
- **Residential Loan Program** – 0% interest loan based on \$20 per sq. ft. of habitable residential space constructed to a maximum of \$20,000 per residential unit created
- **Commercial Building Loan and Façade Grant**—0% interest loan equal to 50% of the cost of building maintenance and improvements to a maximum loan of \$15,000 per property
- **Revitalization Grant Program** – Annual grant equivalent to 80% of the increase in City property taxes for first 5 years, 60% in years 6 and 7, 40% in year 8, and 20% in years 9 and 10. Building renovations, additions and new construction

Norfolk

- **Building Façade Improvement Program**—to assist property owners of existing buildings to maintain their long-term viability and to assist property owners of vacant properties/spaces in increasing the marketability of their property in order to secure tenants.

North Bay

- **Downtown Community Improvement Plan**—Provides funding to business and property owners to support investment and revitalization in the downtown. This includes grants to support the completion of professional studies (to a maximum of \$3,750) and building renovations (to a maximum of \$30,000).
- **Municipal Tax Assistance**—The Downtown Community Improvement Program also provides rebates of municipal fees and incremental tax increases (100% of increase of assessed value as a result of improvements in the first five years, 80% in Year 6, 60% in Year 7, 40% in Year 8 and 20% in Year 9)
- **Airport Community Improvement Plan (ACIP)** – Municipal Fee Rebate Program including those related to Planning, Legal and Building permits, a Municipal Tax assistance Program providing 100% relief in year one of the increased assessed value of the improvement, 66% in year two and 33% in year three, and a 50% Landfill Tipping Fee reduction to \$10/tonne

Downtown/Area Specific Programs

Orillia

- **Downtown Façade Improvement Programme**—This grant encourages the improvement of downtown facades to beautify and attract shoppers to the downtown core.
- **Downtown Orillia Management Board (DOMB) (BIA)**—Over 200 merchants work with community partners to advocate on behalf of members, and develop new events and programs
- **Downtown Heritage Sign Grant Program**—Assists new business owners to purchase a main sign

Oshawa

- **Façade Improvement Loan Program**—Designed to help property owners finance building façade improvements, this interest-free loan program provides funding up to \$15,000 per municipal address, to a maximum of \$45,000 per property owner.
- **Residential Development Charge Grant Program**—The City of Oshawa may provide a grant towards the amount of the applicable City of Oshawa Development Charges payable for residential development within the Downtown Shoulder Area Renaissance Community Improvement Area.
- **City of Oshawa University and College Area Renaissance Community Improvement Increased Assessment Grant**—The City may provide a grant, on a sliding scale for part or all of the increase in City taxes attributable to the improvement of a building and/or redevelopment of a property located within this area.

Ottawa

The City of Ottawa offers the following incentives:

- No development charges for residential construction in the Central Area and Centretown
- Reduced parking requirements for mixed use development on selected downtown streets
- Expedited development approval process
- Community Improvement Plans (CIPs) - tax incentives to commercial property owners in specific areas to improve and upgrade their properties

Peterborough

- All properties in the Downtown commercial core and the waterfront commercial sub areas. DC's are also waived for the re-development of existing buildings in the City's Central Area.
- Properties in the Central Area that are designated under the Ontario Heritage Act qualify, as of right, under the Heritage Tax Rebate Program (20% rebate for Commercial and 40% for Residential)
- The **Façade Improvement Grant Program** would provide grants to property owners who rehabilitate and improve the facades (including signs) of buildings within the Central Area Target Area. Façades will include rear facing facades where it has high public visibility.

Pickering

- Direct marketing to promote specific developments and targeted sectors.

Downtown/Area Specific Programs

Port Colborne

- Refunds of the taxes for up to 10 years for City municipal purposes on all improved residential and commercial properties in the Community Improvement Plan Areas
- Loans of up to \$1,000 per project for design projects and up to \$10,000 per project for improvement projects for commercial facades
- Exemptions for the creation of new residential or commercial units of building and planning fees as well as an exemption of parkland dedication fees and parking and loading space requirements

Quinte West

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

Richmond Hill

- The City provides a façade matching interest free program of up to \$10,000 for downtown properties.

Sarnia

- The City provides grants to property owners who undertake renovations/rehabilitation to their properties that result in an increase in their assessment and a corresponding increase in their taxes. The grant is equal to any increase in taxes paid as a result of the work being done. The grant is available for a period of 10 years for non-heritage properties. The grant is 100% of actual tax increases as a result of increased assessment in years 1-8, decreasing to 75% in year 9 and 50% in year 10.
- Loans are available to a maximum of \$20,000 per storefront or the total cost per storefront of the proposed eligible improvements, whichever is the less, to a maximum of \$60,000 per property. Interest will be charged at one half the prime rate of the City's banker at the time of the application. Term is open not to exceed 10 years

Downtown/Area Specific Programs

Sault Ste. Marie

- **No City Development Charges.**
- **Economic Development Fund**—(\$500,000/year) sector specific industry infrastructure and community projects.
- **Façade Improvement Grant (FIG), Building Improvement Grant (BIG), Professional Design Grant (PDG)**—Matching funds for façade improvements, interior renovations, and analysis designed to increase site-specific development.
- **Municipal Tax Increment Rebate Program (MTIR)**—Grant to cover a part of tax increase for property rehabilitation

St. Thomas

- The City operates a **Community Improvement Program** whereby grants, interest-free loans, financial aid for façade and residential improvements and the waiving of building permit fees are offered to pre-approved applicants.

Tecumseh

The Town offers a variety of Community Improvement Plans to guide the redevelopment, improvement or rehabilitation of s defined area such as:

- Planning, Design, and Architecture Grants
- Planning Application and Permit Fee Grant Program
- Development Charges Grant Program
- Building Façade Improvement Grant Program (BFIP)
- Building and Property Improvement Grant Program (BPIG)
- Building Rehabilitation Loan Program (BRLP)
- Parking Area Improvement Program (PAIP)
- Sidewalk Café Grant Program
- Mural/Public Art Program

Thorold

- **Façade Improvement Grant Program** – Grants will be available for the Downtown Thorold Area equal to 50% of the eligible costs to a maximum of \$10,000 per building.

Thunder Bay

- **Core Area Rehabilitation & Redevelopment Grant Program** – Eligible property owners can receive a grant equal to 100% of any increase in municipal taxes that result from the re-assessment of improved property for a ten-year period.
- **Core Area Façade Loan Improvement Program**—Eligible property owners can receive interest-free loans, amortized over 10 years for 50% of the cost to improve the exterior facades of buildings to a maximum of \$15,000 per loan.
- Amendments to the Central Business District Zones (CBD) now allow for an increased number of uses within the City's downtown areas. It also alters various standards such as yard, frontage and parking requirements in an effort to facilitate positive development.

Downtown/Area Specific Programs

Timmins

A Community Improvement Plan for the downtown core areas of the City is currently underway and will identify a variety of incentive programs to encourage investment and improvements.

Toronto

- Supplementary programs in Streetscape Improvement, Commercial Facade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.

Vaughan

- Kleinburg/Area Specific Programs (KEDS)—Completed in June 2011 to assist Kleinburg-area merchants and the Business Improvement Area (BIA) to revitalize main street.

Waterloo (City)

- The City has a façade program that provides up to \$15,000 in interest free loans.

Waterloo (Region)

Revitalization Area Incentives

- The Region provides an RDC exemption in the downtown cores provided the lower tier municipality also provides the exemption. At the present time, only Cambridge and Kitchener have such an exemption. The Region's downtown core exemption is set to expire on March 1, 2019.

Welland

- **Facade 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.
- Residential DC exemptions in the downtown
- Refunding most planning and building permit fees and parkland dedication fees. Assistance will be 50% for projects other than those creating new residential units and 100% for new residential rentals.
- Interest free loans to pay for conversion of existing commercial space to residential units and the construction of new units on vacant land. The maximum loan amount is to be calculated based on \$10 per square foot of habitable space, with a maximum term of 10 years.
- 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.

Downtown/Area Specific Programs

County of Wellington

- **Community Improvement Plans (CIP)**—four approved, one underway in 2016
- **Two Business Improvement areas and five Chambers**
- **Shop Local Programmes**
- **Countywide business directory**

Wellington North

- **Wellington North Simply Jobs and Housing**—A portal developed and implemented as a one stop location to match job seekers and potential home buyers with local job openings and housing opportunities.
- **Renew Northern Wellington**—A program connecting talented entrepreneurs with vacant storefront owners.

Whitby

- **Façade Grant Program** in place since 2005 – A minimum investment of \$10,000 will result in a \$5,000 grant for approved items. Applicants can also receive a grant for up to \$1,500 for architectural, engineering and design fees associated with an approved façade grant.
- The Town of Whitby offers a **Heritage Tax Rebate Program**. This applies to the heritage portion of properties that are designated as having cultural heritage value or interest under Part IV of the Ontario Heritage Act (an individual property designation).
- Properties that are designated within a heritage conservation district designated under Part V of the Ontario Heritage Act, such as Brooklin's Heritage Conservation District, and rated as having excellent, very good, or good heritage value in the heritage district inventory are also eligible for the heritage property tax rebate.
- The amount of the annual property tax rebate is 40 percent on the eligible portion of the property (historical portion) for the Town and school board share of the property taxes. The Region of Durham is not currently participating in this program.

Whitchurch-Stouffville

- **Downtown Community Improvement Program** – Aims to revitalize the downtown area restoring the 'country town' feel and centrality to the community. The program has been designed to brand the downtown area, and create an atmosphere that encourages the consumer to visit and stay longer in downtown Stouffville.

Downtown/Area Specific Programs**Windsor**

- Development Feasibility Rebate Program—Eligible projects, grant of up to 50% to max. of \$20,000 per property
- Parkland Dedication Fee Rebate Program – 100 % grant
- Property Improvement Rebate Grant Program—Tax rebates of up to \$200,00 are available
- Commercial Façade Improvement Program—Grant of 50% to maximum of \$15,000
- Development Charges and Building Fee Rebate Grant Program—Rebate of up to 100% of eligible costs for development charges and building fees
- Sale of City Land at Less Than Market Value—Sold to developers at less than market value
- Downtown Windsor BIA—Façade Improvement Grant —Grant of up to 50% of eligible costs to a maximum of \$10,000 or \$15,000 for corner properties
- Downtown Windsor Business Improvement Area Broken Window Program—Reimburse members for 50% of cost of glass repairs/replacement to a maximum of \$500

Brownfield Redevelopment

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

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

Brownfield Redevelopment

Barrie

- In 2012 Council adopted amendments to the Official Plan to support Brownfield development within the City to promote intensification and infill in areas with existing municipal infrastructure and services to improve the condition of these otherwise vacant and underused sites.

Brockville

- **Tax Increment Equivalent Grant (TIEG)**—The grant is equivalent to 70% of the municipal portion of the increase in property tax which is generated through redevelopment, payable for a maximum of ten (10) years, or until the grant equals total eligible costs.
- **Brownfield Financial Tax Incentive program (BFTIP)**—Brownfields property tax cancellation may include both the municipal portion of property tax as well as the provincial education portion of property taxes. The application of this program is limited to cancellation of the increase in property tax arising from the remediation and redevelopment of major development sites.
- **Environmental Site Assessment (ESA) Grant Program**—The aim of the program is to provide assistance to further specify the extent and nature of environmental contamination through part-funding of Phase II ESA and Phase III ESA (Remedial Action Plan). The program will reimburse the owner for costs associated with eligible studies with a maximum individual grant of \$15,000 or 50% of the cost of ESA, whichever is less, and a maximum assistance per property of 2 studies per property, to a maximum of \$25,000 per property.
- **Brownfield Building Permit Fees Grant Program**—Assistance is in the form of a grant paid against building permit fees payable for each project. The grant may be less than 100% and in all cases is limited by the 100% cap or total eligible cost, whichever is less.

Caledon

Environmental Study Grant Program offers grants to eligible property owners for the completion of Phase II Environmental Site Assessment (ESA), a Phase III ESA, Remedial Work Plan, and/or Risk Assessment Plan for properties that are within the designated **Community Improvement Project Area for Bolton**.

Cambridge

Opportunities are available to potential purchasers of contaminated sites to cancel a portion of all outstanding taxes. It may be possible to receive a Development Charges credit equal to the restoration costs of the property (not to exceed the total development Charges payable to the City on the project)

Centre Wellington

Contaminated Site Assessment Grant, Brownfield Grants

Chatham-Kent

Brownfield Bluefield—Financial incentive program

Clarington

No development charge shall be imposed with respect to developments or portions of developments that result in the addition of a single unit within the existing footprint.

Brownfield credits are available equal to the costs of assessment and cleanup

Brownfield Redevelopment

Cornwall

- **Brownfields Rehabilitation Tax Increment Grant**—The City will reimburse the developer an annula grant equivalent to all or part of the municipal tax increase
- **Environmental Site Assessment and Project Feasibility Study**—Assistance is provided to specify the extent of contamination through partial funding of an Environmental Site Assessment
- **Municipal Planning/Development Fees Grant**—A program to assist developers by rebating up to 100% of municipal planning and development fees
- **Discretionary Municipal Tipping Fees Grant**—Reduction of tipping fees related to removal and disposal of non-hazardous material at the City landfill site

Greater Sudbury

The CGS Brownfield Strategy and Community Improvement Plan is designed to help overcome barriers to redevelopment by:

- Implementing a new failed tax sale procedure to address arrears and ownership
- Making four financial incentive programs available to help reduce upfront costs
- Calling for a brownfield marketing strategy to better attract interest and investment
- Setting the stage for continued local awareness and capacity building

Four financial incentive programs are available under the Brownfield Strategy and Community Improvement Plan to help reduce upfront costs associated with remediation, reuse and redevelopment. These are the Tax Assistance Program, the Landfill Tipping Fee Rebate Program, the Planning and Building Permit Fee Rebate Program, and the Tax Increment Equivalent Grant Program.

Guelph

- City of Guelph Brownfield Strategy and Brownfield Redevelopment Community Improvement Plan
- Environmental Study Grant Program
- Tax Increment-Based Grant Application Program
- Tax Assistance and Tax Arrears Cancellation Policy

Hamilton

Environmental Programs—The **Environmental Remediation and Site Enhancement (ERASE) Community Improvement Plan** is a comprehensive set of programs designed to encourage and promote brownfield redevelopment. Most ERASE programs are available in the entire urban area of the City of Hamilton.

- ERASE Redevelopment Grant Program (ERG)
- ERASE Development Charge Reduction Option
- ERASE Education Tax Assistance Program
- ERASE Municipal Acquisition and Partnership Program
- ERASE Study Grant Program
- LEED Grant Program
- Downtown/West Harbourfront Remediation Loan Program

Brownfield Redevelopment

Innisfil

- **Barrie Road Community Improvement Plan**—Developed to stimulate high quality redevelopment along the Barrie Road corridor, this CIP features a property improvement tax grant program.

Kitchener

The City in conjunction with the Region of Waterloo have a Brownfield Financial Incentive Program. They include a series of financial incentives that will assist property owners and developers with costs associated with the environmental investigation, remediation and ultimate redevelopment of brownfield sites

London

Community Improvement Plan for Brownfield Incentives offers four programs to assist property owners with remediating and redeveloping brownfield sites:

- **Contamination Assessment Study Grant**—The amount of the grant will be 50% of the cost of the environmental study, up to a maximum of \$10,000 per property.
- **Tax Increment Equivalent Grant**—Supports new development on brownfield sites that have been through the environmental site assessment and site restoration process. Grants for the municipal portion of property taxes will be paid over a three-year period.
- **Development Charge Rebate**—This rebate recognizes that the majority of brownfield sites have full municipal services. Reducing the development charges will provide an incentive to the owners after site remediation has been undertaken and prior to the commencement of the development.
- **Property Tax Assistance Program**—This program provides for tax relief through the cancellation of 25% of current property taxes for up to three years during which rehabilitation and development activity is taking place.

Meaford

- **Environmental Study Grant**—This program is intended to assist owners with financing the cost of undertaking environmental studies in order to generate more and better information with respect to the type of contamination, environmental risks and potential remediation costs on brownfield properties. Grant is available as 50% matching funds towards the cost of a: 1) phase II Environmental Site Assessment, 2) Remedial Work Plan and 3) Risk Assessment

Niagara Falls

- **Brownfields Development Charge Exemption Program** – Region's Development Charge Waiver/Exemption Program exempts a development from 75% of the Regional development charge if it is in a downtown, surrounding built-up urban area or brownfield area. Up to an additional 25% development charge exemption is provided depending on the Inclusion of Smart Growth principles into the proposed development.

Brownfield Redevelopment

Norfolk

- **Environmental Site Assessment Grant**—The purpose is to promote the undertaking of Environmental Site Assessment (ESAs) so that more and better information is available with respect to the type of contamination and potential remediation costs on eligible properties. The program is designed for Phase II and Phase III ESAs.

North Bay

Brownfield Redevelopment—Provides funding to property owners to support the redevelopment of important brownfield sites throughout the community . This includes grants to support the completion of environmental studies, rebates of municipal fees and incremental tax increases (100% of increase of assessed value in Year 1, 66% in Year 2 and 33% in Year 3).

Oakville

- The Town of Oakville is preparing a Brownfield Community Redevelopment Strategy and Brownfield Community Improvement Plan (CIP). The preparation of the Strategy and CIP is contingent on the consultant preparing a successful application for funding through the Federation of Canadian Municipalities' (FCM) Green Municipal Fund.

Orillia

The **Barrie Road Improvement Corridor CIP** was developed to stimulate high quality redevelopment along the Barrie Road corridor. This CIP features a property improvement tax grant program.

Oshawa

- **Brownfields Property Tax Cancellation Program**—This is intended to provide incentives to encourage the rehabilitation of brownfield sites by utilizing the tax cancellation provisions under section 365.1 of the Municipal Act, 2001. The City may also apply to the Region of Durham for regional property tax assistance, and to the Province for matching education property tax assistance.
- **City of Oshawa Brownfields Redevelopment Grant Program**—Starts after the Brownfields Tax Cancellation Program ends and will provide an annual City grant to property owners who undertake redevelopment of their properties in the Community Improvement Project Area that will result in an increase in assessment. The program also serves to encourage re-development that may not otherwise occur on lands that have undergone or require site remediation as confirmed in a Phase II Environmental Site Assessment.

Brownfield Redevelopment

Thorold

- A property tax assistance that provides for the exemption of up to 100% of taxes levied, subject to budget consideration, for the period immediately following the approval of the Property Tax Assistance By-Law and continuing during the Rehabilitation Period and Development Period.

Waterloo (Region)

- **Joint Tax Increment Grants** (with City of Cambridge, City of Kitchener, City of Waterloo)
- A grant to assist property owners with the remediation of brownfield sites throughout the three cities Cambridge, Kitchener, and Waterloo. Payments are made after the site has been remediated, redeveloped and reassessed.
- Total amount is generally based on eligible remediation costs. Yearly payments are made to successful applicants (each application for a maximum of 10 years) based on post-development tax assessment increases.
- **Phase II Environmental Site Assessment Grants**
- Phase Two ESA Grants provide funding towards completion of Phase Two Environmental Site Assessments that address environmental impacts on groundwater. Funding covers 50 per cent of one Phase Two ESA per site to a maximum of \$40,000
- **Redevelopment Allowances**
- New development replacing existing development may be entitled to a credit. This credit may only be applied against Regional development charges otherwise payable. Redevelopment allowances are given in accordance with Schedule A, Part III of By-law 14-046 in recognition of the value of services previously provided to the site. These allowances are valid for up to seven (7) years from the date of issuance of demolition permit.

County of Wellington

- Some tax increment based on grant applications

Windsor

- **Feasibility Study Grant Program** – 50% of cost of study, maximum \$7,500
- **Environmental Site Assessment Grant Program** – 50% to maximum \$15,000 per study, maximum 2 studies per property/project, maximum \$25,000 per property/project
- **Brownfields Tax Assistance Program** – Cancellation of municipal and education property tax increase for up to 3 years
- **Brownfields Rehabilitation Grant Program** – 70% (no LEED certification) or 100% (any LEED certification) of the municipal property tax increase for up to 10 years after project completion.
- **Brownfields Development Charge Exemption Program** – Up to 60% reduction of development charge payable on a brownfield site approved under the Brownfields Rehabilitation Program.

Industrial Parks

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
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	17	\$ 280,000	\$ 260,000	Public
	South Industrial Park (easterly)	14	\$ 190,000	\$ 135,000	Public
Belleville	North-East	150	\$ 40,000	\$ 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	45	\$ 60,000	\$ 30,000	Public
	private	35	\$ 100,000	\$ 60,000	Private
Burlington	Burlington QEW East	N/A	\$ 570,000	\$ 570,000	N/A
	Burlington QEW West	N/A	\$ 325,000	\$ 325,000	N/A
	Burloak Employment Area	N/A	\$ 500,000	\$ 500,000	N/A
	Burlington North (Alton)	N/A	\$ 810,000	\$ 810,000	N/A
Caledon	Bolton Industrial Park	100	\$1,100,000	\$ 680,000	Private
	Coleraine West Industrial Area	350	\$ 400,000	\$ 250,000	Private
	Tullamore Industrial Park	60	\$1,200,000	\$ 472,000	Private
	Mayfield West - Kennedy Road	200	\$ 588,000	\$ 500,000	Private
	Victoria Business Park	79	\$ 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	80	\$ 50,000	\$ 50,000	Public
	Blenhelm Industrial Park	30	\$ 29,000	\$ 29,000	Public
	Ridgetown Industrial Park	27	\$ 15,000	\$ 15,000	Public
	Wallaceburg Industrial Park	78	N/A	N/A	Private
Clarington	Clarington Science Park	352	N/A	N/A	Private
	Clarington Energy Park	318	N/A	N/A	Private
East Gwillimbury	Bales Drive Industrial Park	100	N/A	N/A	Private
	Mount Albert	48	N/A	N/A	Public/Private
	Holland Landing South	212	N/A	N/A	Private
	Green Lane East	94	N/A	N/A	Private
	Queensville	954	N/A	N/A	Private
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 (cont'd)

Municipality	Industrial Park	Size	Price Per Acre		Ownership
		Acres	High	Low	
Guelph	Hanlon Creek Business Park Ph. 1	60	\$ 324,000	\$ 275,000	Public/Private
	Hanlon Creek Business Park Ph. 2	118	\$ 475,000	\$ 325,000	Public/Private
	Rona (Southgate) Business Park	48	\$ 285,000	\$ 285,000	Private
	Industrial Equities (Southgate) Ph. 1	24	\$ 260,000	\$ 260,000	Private
Halton Hills	Halton Hills 401/407 Gateway Business Park	N/A	\$ 330,000	\$ 330,000	N/A
	Acton Employment Area	61	N/A	N/A	N/A
	Georgetown Employment Area	7	N/A	N/A	N/A
Hamilton	Ancaster Industrial Park	660	N/A	N/A	Public/Private
	Airport Business Park	735	N/A	N/A	Public/Private
	Bayfront Industrial Park	3,700	N/A	N/A	Public/Private
	East Hamilton Industrial Park	560	N/A	N/A	Private
	Flamborough Business Park	630	N/A	N/A	Private
	Redhill North Business Park	710	N/A	N/A	Private
	Redhill South Business Park	980	N/A	N/A	Public/Private
	Stoney Creek Industrial Business Park	1,856	N/A	N/A	Private
Innisfil	Innisfil Heights	320	N/A	N/A	Private
King	27-9 Business Park - Schomberg	10	\$ 500,000	\$ 450,000	Private
Kingsville		36	N/A	N/A	Private
Kingston	Cataraqui Estate Business Park	61	\$ 130,000	\$ 90,000	Public
	Clyde and Alcan Industrial Parks	9	\$ 65,000	\$ 65,000	Public
	St. Lawrence Business Park	53	\$ 110,000	\$ 85,000	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	201	\$ 75,000	\$ 75,000	Public
	Trafalgar Industrial Park	12	\$ 75,000	\$ 65,000	Public
	Skyway Industrial - Phase II	36	\$ 75,000	\$ 65,000	Public
	River Road	14	\$ 75,000	\$ 65,000	Public
	serviced and market ready - industrial 601 acres, commercial 299 acres	601	\$ 575,000	\$ 726,000	Private
Meaford		1	\$ 80,000	\$ 80,000	Public
Milton	Milton 401 Industrial/Business Park	N/A	\$ 665,000	\$ 665,000	N/A
Mississauga	Northeast Business District	555	N/A	N/A	Private
	Airport Corporate Centre	110	N/A	N/A	Private
	Gateway Business District	552	N/A	N/A	Private
	Western Business Park	130	N/A	N/A	Private
	Meadowvale Business Park	648	N/A	N/A	Private
Newmarket	Newmarket Industrial Business	48	N/A	N/A	Private
	Mulock Drive/Harry Walker Parkway	9	\$ 450,000	\$ 400,000	Public

Industrial Parks (cont'd)

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
Niagara Falls	Montrose Business Park	100	\$ 40,000	\$ 20,000	Public
	Muller	62	\$ 100,000	\$ 50,000	Private
	Stanley Industrial	15	N/A	\$ 35,000	Private
North Bay	Gateway Business Park	53	\$ 20,000	\$ 8,000	Public
	Airport Industrial Park	120	N/A	N/A	Public
Oakville	Oakville Midtown Employment Area	N/A	\$ 795,000	\$ 795,000	N/A
	Oakville QEW East Employment District	N/A	\$ 950,000	\$ 950,000	N/A
	Oakville QEW West Employment District	N/A	\$ 960,000	\$ 960,000	N/A
	Winston Park Employment District	N/A	\$ 885,000	\$ 885,000	N/A
Orillia	Horne Industrial Park	42	N/A	\$ 115,000	Public
	Drinkwater Industrial Park	1	N/A	\$ 30,000	Public
	Inch Employment Lands	9	N/A	N/A	Public
Oshawa	Northwoods Industrial Park	100	N/A	N/A	Private
	Colonel Sam Business Park	28	N/A	N/A	Private
Ottawa	Orleans Industrial Parks	1,100	\$ 100,000	\$ 50,000	Public/Private
	Kanata South Business Park	300	\$ 120,000	\$ 75,000	Public/Private
	Hawthorne Business Park	200	\$ 110,000	\$ 80,000	Public/Private
Peterborough	Major Bennett Industrial Park	100	\$ 40,000	N/A	Public
	Peterborough Industrial Park	50	\$ 40,000	N/A	Public
Pickering	Brock Road Industrial Area	400	Avg. \$300k - \$350k - \$400k		Private
	White Road Prestige Industrial Park	N/A			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
Saugeen Shores			\$ 50,000	\$ 50,000	Public
Sault Ste. Marie	Yates Industrial Park	60	\$ 25,000	\$ 25,000	Public
	Base Line Industrial Park	35	\$ 25,000	\$ 25,000	Public
	Great Northern Industrial Park	N/A	\$ 80,000	\$ 60,000	Private
	GNR/Sargin	75	\$ 75,000	\$ 75,000	Private
	Essar Steel Algoma	70	N/A	N/A	Private

Industrial Parks (cont'd)

Municipality	Industrial Park	Size	Price Per Acre		Ownership
		Acres	High	Low	
St. Catharines	Bunting East Industrial	320	N/A	N/A	Private
	Port Weller Industrial	219	N/A	N/A	Private
	Louth Industrial	451	N/A	N/A	Private
	Bunting Industrial Park	260	N/A	N/A	Private
	Glendale Industrial Park	222	N/A	N/A	Private
St. Thomas	Highbury Industrial Park	96	\$ 45,000	\$ 35,000	Public
	Other Lands	54	\$ 45,000	\$ 35,000	Public
Stratford	City owned	130	\$ 100,000	\$ 75,000	Public
	Privately owned	150	\$ 175,000	\$ 100,000	Private
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	442	\$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