

# BMA

Management Consulting Inc.

## Municipal Study - 2013



**Table of Contents**

TAB	DESCRIPTION	PAGE #
<b>EXECUTIVE SUMMARY</b>		
<b>1</b>	<b>INTRODUCTION</b>	<b>1</b>
<b>2</b>	<b>SOCIO ECONOMIC INDICATORS</b>	<b>6</b>
	<ul style="list-style-type: none"> <li>· <i>Population Statistics (2001-2013)</i></li> <li>· <i>Population Growth Projections</i></li> <li>· <i>Age Demographics</i></li> <li>· <i>Average Household Income</i></li> <li>· <i>Land Area and Density</i></li> <li>· <i>Assessment Per Capita</i></li> <li>· <i>Change in Unweighted Assessment 2009-2013</i></li> <li>· <i>Assessment Composition By Class</i></li> <li>· <i>Consolidated Unweighted Assessment (Residential vs. Non-Residential)</i></li> <li>· <i>Shift in Tax Burden—Unweighted to Weighted Residential Assessment</i></li> <li>· <i>Residential Properties by Property Type</i></li> <li>· <i>Residential Properties Median Assessed Values</i></li> <li>· <i>Building Construction Activity (Residential, Non-Residential)</i></li> </ul>	
<b>3</b>	<b>MUNICIPAL FINANCIAL INDICATORS</b>	<b>73</b>
	<ul style="list-style-type: none"> <li>· <i>Financial Position</i></li> <li>· <i>Operating Surplus and Operating Surplus Ratio</i></li> <li>· <i>Asset Consumption Ratio</i></li> <li>· <i>Tax Discretionary Reserves as a % of Taxation</i></li> <li>· <i>Discretionary Reserves as a % of Own Source Revenues</i></li> <li>· <i>Tax Debt Interest as a % of Own Source Revenues</i></li> <li>· <i>Debt to Reserve Ratio</i></li> <li>· <i>Tax Debt Outstanding as a % of Unweighted Assessment</i></li> <li>· <i>Net Financial Liabilities Ratio</i></li> <li>· <i>Taxes Receivable as a % of Tax Levies</i></li> </ul>	

**Table of Contents (cont'd)**

TAB	DESCRIPTION	PAGE #
4	<b>REVENUE AND EXPENDITURE ANALYSIS &amp; MPMP</b>	113
	<ul style="list-style-type: none"> <li>· Net Municipal Levy</li> <li>· General Government</li> <li>· Protective Services - Fire, Police, Court Security and Transportation, Conservation Authority, Protective Inspecti</li> <li>· Transportation- Roads, Bridges &amp; Culverts, Traffic Operations, Winter, Transit, Parking, Street Lighting, Air Trc</li> <li>· Environmental - Storm Sewer, Waste Collection, Disposal, Diversion</li> <li>· Health Services - Public Health, Ambulance Services, Cemeteries, Emergency Measures</li> <li>· Social and Family Services - General Assistance, Assistance to the Aged, Child Care</li> <li>· Social Housing - Non-Profit Co-op Housing, Rent Supplement</li> <li>· Recreation and Culture _ - Parks, Recreation and Programs, Facilities, Library, Museums, Cultural Services</li> <li>· Planning and Development - Planning and Zoning, Commercial/Industrial</li> <li>· Building Permit and Inspection Services</li> </ul>	
5	<b>SELECT USER FEES AND REVENUE INFORMATION</b>	241
	<ul style="list-style-type: none"> <li>· Development Charges</li> <li>· Building Permit Fees</li> <li>· Commercial Solid Waste Tipping Fees</li> <li>· Transit Fares</li> </ul>	
6	<b>TAX POLICIES</b>	257
	<ul style="list-style-type: none"> <li>· Comparison of Tax Ratios</li> <li>· Delegation</li> <li>· Summary of Optional Classes</li> </ul>	
7	<b>COMPARISON OF RELATIVE TAXES</b>	266
	<ul style="list-style-type: none"> <li>· Tax Rates</li> <li>· Residential</li> <li>· Multi-Residential</li> <li>· Commercial</li> <li>· Industrial</li> </ul>	

**Table of Contents (cont'd)**

TAB	DESCRIPTION	PAGE #
<b>8</b>	<b>COMPARISON OF WATER/SEWER COSTS</b>	<b>345</b>
	<ul style="list-style-type: none"><li>· <i>Comparison of Residential Water/WW Fixed Costs as a % of Total Water/WW Costs</i></li><li>· <i>Comparison of Type of Rate Structure</i></li><li>· <i>Comparison of Water/WW Type of Rate Structure</i></li><li>· <i>Comparison of Water/Wastewater Costs</i></li><li>· <i>Water/WW Operating Surplus and Operating Surplus Ratio</i></li><li>· <i>Water/WW Asset Consumption Ratio</i></li><li>· <i>Water/WW Reserves as a % of Own Source Revenues</i></li><li>· <i>Water/WW Reserves as a % of Accumulated Amortization</i></li><li>· <i>Water/WW Debt Interest Cover Ratio</i></li><li>· <i>Water/WW Net Financial Liabilities Ratio</i></li><li>· <i>Water/WW MPMPs</i></li></ul>	
<b>9</b>	<b>TAXES AS A % OF INCOME</b>	<b>396</b>
	<ul style="list-style-type: none"><li>· <i>Average Household Income and Dwelling Value</i></li><li>· <i>Taxes as a % of Income</i></li><li>· <i>Total Municipal Burden</i></li></ul>	
<b>10</b>	<b>ECONOMIC DEVELOPMENT PROGRAMS</b>	<b>408</b>
	<ul style="list-style-type: none"><li>· <i>Downtown Retention &amp; Expansion Programs</i></li><li>· <i>Downtown/Area Specific Programs</i></li><li>· <i>Brownfield Redevelopment</i></li><li>· <i>Industrial Parks</i></li></ul>	

**Executive Summary—City of Sarnia**

**Socio-Economic Factors**

This section of the report includes information on population changes land area, density, household incomes, age demographics, assessment information, age and condition of private dwellings and building permit activity to assist in understanding some of the basic facts about each municipality and the overall growth patterns. The executive summary includes excerpts of the socio-economic factors. The results have been presented to show a comparison to the overall survey average of 98 Ontario municipalities as well as a comparison to the average within the geographic location.

	<b>Sarnia</b>	<b>Survey Average</b>	<b>Southwest Average</b>
2013 Population Density per sq. km.	453	578	467
2011-2013 Population Increase	3.1%	5.2%	3.5%
2012 Building Construction Value per Capita	\$ 931	\$ 2,082	\$ 2,131
2012 Estimated Average Household Income	\$ 93,283	\$ 96,130	\$ 93,952
2013 Unweighted Taxable Assessment per Capita	\$ 85,299	\$ 128,968	\$ 132,309
2012 - 2013 Change in Unweighted Assessment	-0.5%	4.5%	4.2%
2013 % of Residential Assessment	77.9%	77.6%	72.6%
2013 Median Residential Value per Property (000's)	\$ 169	\$ 286	\$ 253

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

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

**Financial Indicators**

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

	Sarnia	Survey Average
Financial Position per Capita	\$ 167	\$ 182
Operating Surplus Ratio	5%	-5%
Asset Consumption Ratio	36.4%	33.0%
Taxes Receivable as a % of Taxes Levied	7.2%	7.0%

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

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

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

	Sarnia	Survey Average
Tax Reserves (less WWW) as a % of Taxation	29%	68%
Tax Reserves as a % of Own Source Revenues	23%	47%
Tax Debt Interest as a % of Own Source Revenues	1.5%	1.6%
Debt to Reserve Ratio	1.3	1.2
Debt O/S per \$100,000 Unweighted Assessment	\$ 534	\$ 561
Net Financial Liabilities Ratio	-11%	-28%

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

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

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

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

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

**Net Financial Liabilities Ratio** indicates the extent to which financial liabilities could be met by its operating revenue.

**Expenditures Analysis and MPMPs**

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

2013	Sarnia	Average	Median	Minimum	Maximum
Net Municipal Levy per Capita	\$ 1,294	\$ 1,348	\$ 1,327	\$ 855	\$ 3,868
Net Municipal Levy per \$100,000 Unweighted CVA	\$ 1,517	\$ 1,153	\$ 1,132	\$ 615	\$ 2,215

**Taxes and Comparison of Relative Taxes**

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

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

Municipality	Detached Bungalow	Senior Executive	Walk Up Apartment per Unit	Mid/High Rise per Unit	Neigh. Shopping per sq. ft.	Office Building per sq. ft.
Sarnia	\$ 2,865	\$ 4,833	\$ 1,529	\$ 2,128	\$ 4.06	\$ 2.06
Survey Average	\$ 3,013	\$ 5,745	\$ 1,368	\$ 1,637	\$ 3.36	\$ 2.93
Southwest Average	\$ 2,661	\$ 5,579	\$ 1,283	\$ 1,775	\$ 3.05	\$ 2.70

Municipality	Hotels per Suite	Motels per Suite	Industrial Standard per sq.ft.	Industrial Large per sq.ft	Industrial Vacant Land per Acre
Sarnia	\$ 978	\$ 1,126	\$ 1.60	N/A	\$ 1,639
Survey Average	\$ 1,590	\$ 1,181	\$ 1.63	\$ 1.22	\$ 3,400
Southwest Average	\$ 1,540	\$ 1,217	\$ 1.33	\$ 1.06	\$ 1,960



***2013 Comparison of Water and Sewer User Costs***

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

<b>Water/Sewer</b>	<b>Sarnia</b>	<b>Survey Average</b>
Residential - 200 m <sup>3</sup>	\$ 924	\$ 841
Commercial - 10,000 m <sup>3</sup>	\$ 12,020	\$ 27,772
Industrial - 30,000 m <sup>3</sup>	\$ 27,832	\$ 80,985
Industrial - 100,000 m <sup>3</sup>	\$ 66,702	\$ 263,403
Industrial - 500,000 m <sup>3</sup>	\$ 266,306	\$ 1,293,169

***2013 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.

	<b>Sarnia</b>	<b>Survey Average</b>	<b>Southwest Average</b>
Property Taxes as a % of Household Income	2.7%	3.7%	3.4%
Water/Sewer + Taxes as a % of Household Income	3.7%	4.6%	4.4%

***Economic Development Programs***

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

*Executive Summary*

**SECTION 1: Introduction**

The Executive Summary provides an overview of the analysis contained in the comprehensive 400+ page report. The following table provides a summary of the 98 Ontario municipalities included in the study. Populations range from 4,700 in population to 2.7 million. The following provides a summary of the number of municipalities by population range and by geographic location:

<b>Populations 15,000 or less</b>	<b>Populations 15,000 – 29,999</b>	<b>Populations 30,000 – 99,999</b>	<b>Populations &gt;100,000</b>
Greenstone	Bracebridge	Fort Erie	Waterloo
Wainfleet	Kenora	Orillia	Thunder Bay
The Blue Mountains	Tillsonburg	Stratford	Ajax
North Middlesex	Niagara-on-the-Lake	Innisfil	Guelph
St. Marys	Pelham	Brant	Kingston
East Zorra-Tavistock	Middlesex Centre	Woodstock	Whitby
Blandford-Blenheim	Thorold	St. Thomas	Cambridge
South-West Oxford	Port Colborne	Timmins	St. Catharines
Central Huron	Springwater	Quinte West	Barrie
Hanover	Huntsville	Whitchurch-Stouffville	Oshawa
Zorra	King	Georgina	Greater Sudbury
Penetanguishene	Wilmot	Cornwall	Burlington
North Dumfries	Kingsville	Belleville	Oakville
Georgian Bluffs	Scugog	Welland	Richmond Hill
Lambton Shores	Owen Sound	North Bay	Windsor
Norwich	Brockville	Aurora	Kitchener
Wellesley	Lincoln	Caledon	Vaughan
Brock	East Gwillimbury	Halton Hills	Markham
Meaford	Tecumseh	Kawartha Lakes	London
Gravenhurst	Woolwich	Sarnia	Hamilton
Ingersoll	Prince Edward County	Sault Ste. Marie	Brampton
Central Elgin	Grimsby	Peterborough	Mississauga
Saugeen Shores	Orangeville	Newmarket	Ottawa
West Lincoln		Niagara Falls	Toronto
		Clarington	
		Pickering	
		Milton	

<b># of Municipalities</b>	<b>Geographic Location</b>
9	Eastern
24	GTA
13	Niagara/Hamilton
7	North
9	Simcoe/Muskoka/Dufferin
36	Southwest
<b>98</b>	<b>Total</b>

**SECTION 2: Socio Economic Factors**

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

**Population Growth**

As shown in the table, the GTA municipalities experienced the largest population growth from 2011-2013, while all other areas were below the total survey average.

<b>2011-2013 Population Growth</b>	
GTA	6.7%
Simcoe/Muskoka/Dufferin	3.7%
Southwest	3.5%
Eastern	3.3%
Niagara/Hamilton	3.2%
North	2.5%
Survey Average	5.2%

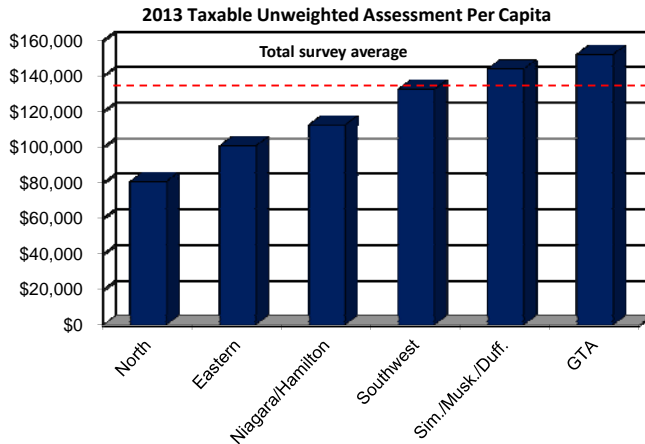
**Household Income**

Personal income is one measure of a community’s ability to pay. A higher gross household income will usually mean a lower dependency on governmental services, recreation, and social assistance. Also, credit rating firms use household income as an important measure of a municipality’s ability to repay debt. As shown below, the 2012 average household income across the 98 Ontario municipalities was \$96,130. The average household income varies by geographic location. For example, the average household income in Eastern municipalities was \$78,112 compared with \$115,517 in the GTA.

<b>2012 Est. Avg. Household Income</b>	
Eastern	\$ 78,112
North	\$ 83,713
Niagara/Hamilton	\$ 89,535
Simcoe/Musk./Duff.	\$ 90,342
Southwest	\$ 93,952
GTA	\$ 115,517
Survey Average	\$ 96,130
Median	\$ 91,515
Minimum	\$ 61,415
Maximum	\$ 156,669

**Assessment**

Unweighted assessment per capita which is a measure of the “richness” of the assessment base ranged significantly across the survey of 98 municipalities, from \$60,034 to \$512,533 (survey average of \$128,898, median \$120,118). The following graph reflects the average within each of the geographic locations.

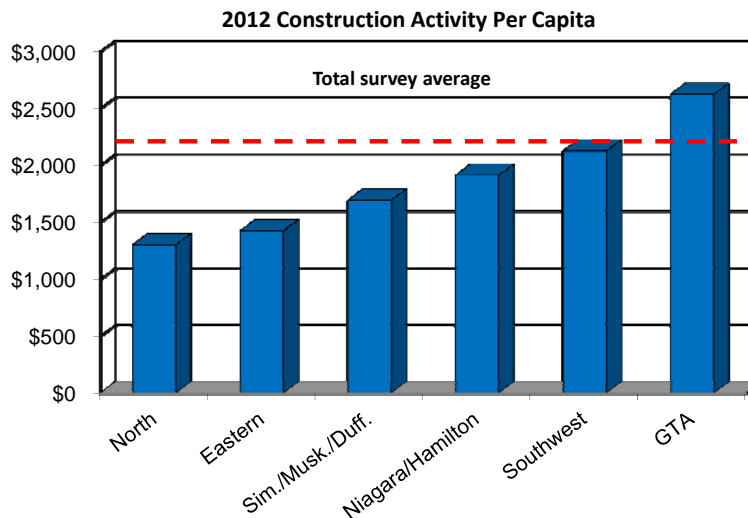


<b>% Change in Unweighted Assessment 2012 - 2013</b>	
Simcoe/Muskoka/Dufferin	1.6%
Niagara/Hamilton	2.9%
Eastern	4.1%
Southwest	4.2%
North	6.1%
GTA	6.7%
<b>Survey Average</b>	<b>4.5%</b>

Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2012—2013, the assessment increased by 4.5% on average across the 98 Ontario municipalities. The GTA geographic area experienced the largest increase at 6.7%.

**Construction Activity**

Building permits per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The range in activity for 2012 across the entire survey of 98 municipalities was \$107 per capita to \$7,321 per capita, with an average of \$2,059.



**SECTION 3: Municipal Financial Indicators**

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

**Financial Position**

A municipality’s financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long term liabilities. A comparison was made of each municipality’s overall financial position (assets less liabilities) over time. As shown in the table, there is a significant range in municipal financial position across Ontario from a low of negative \$3,658 to a high of \$2,234 per capita.

Financial Position Per Capita	
Eastern	\$ (411)
North	\$ (187)
Simcoe/Muskoka/Dufferin	\$ (74)
Southwest	\$ 134
Niagara/Hamilton	\$ 508
GTA	\$ 524
Survey Average	\$ 182
Survey Median	\$ 335
Survey Minimum	\$ (3,658)
Survey Maximum	\$ 2,234

**Operating Surplus Ratio**

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

	2012 Tax Operating Surplus Ratio	2012 Water Surplus Ratio	2012 Wastewater Surplus Ratio
Average	-5%	5%	2%
Median	-6%	6%	5%
Minimum	-77%	-52%	-85%
Maximum	49%	43%	47%

***Asset Consumption Ratio***

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

	<b>Tax Ratio</b>	<b>Water Ratio</b>	<b>Wastewater Ratio</b>
Average	33%	30%	32%
Median	35%	30%	31%
Minimum	10%	7%	6%
Maximum	65%	59%	75%

***Reserves***

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

	<b>2012 Tax Reserves %</b>	<b>2012 Water Reserves %</b>	<b>2012 Wastewater Reserves %</b>
Average	47%	46%	106%
Median	45%	33%	41%
Minimum	-29%	-2%	-83%
Maximum	152%	180%	1681%

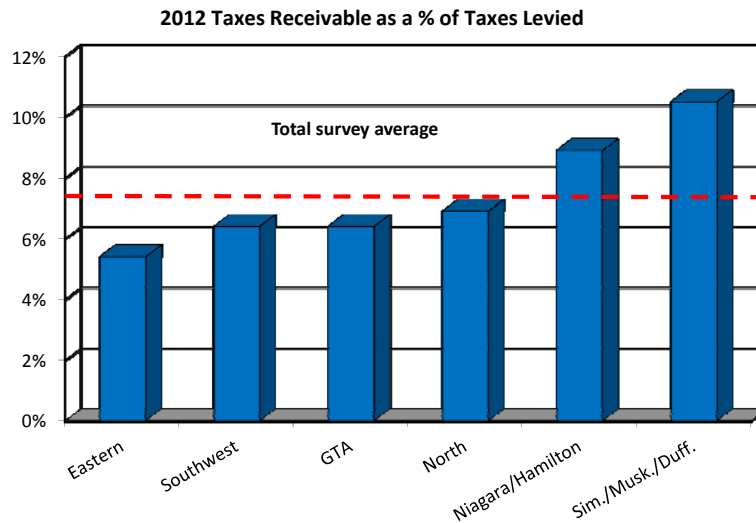
***Debt to Reserve Ratio***

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

<b>Debt to Reserve Ratio</b>	
Average	1.2
Median	0.9
Minimum	-1.4
Maximum	5.4

**Taxes Receivable**

Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality’s economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, the municipality should try to identify the causes and devise action strategies. As shown in the graph, there is a significant range by geographic area. Across the survey of 98 Ontario municipalities, taxes receivable as a percentage of taxes levied ranged from 5.4% to 10.5%, with the overall survey average of 7%.



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

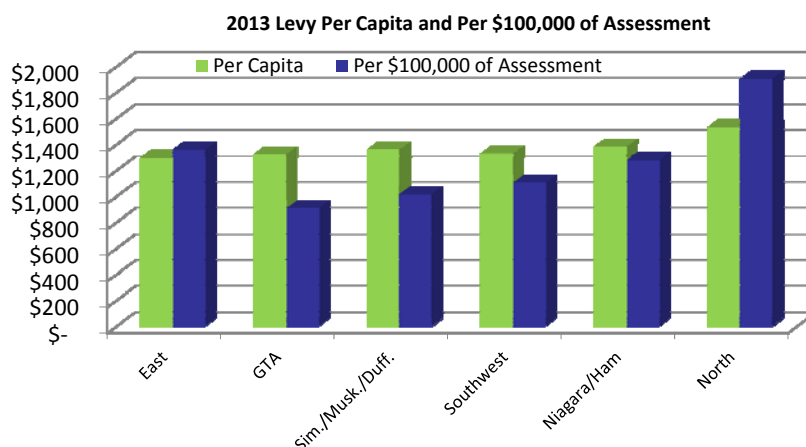
**Net Municipal Levy per Capita and per \$100,000 of assessment**

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

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



Net municipal levy per capita was calculated using Manifold Data Mining 2013 estimated population and the 2013 municipal levies. The net levy on a per capita basis ranged across the 98 Ontario municipalities from \$855 to \$3,868 (with an average of \$1,348 per capita). Net levy per \$100,000 of assessment is also provided. With a relatively low assessment base, the net levy per \$100,000 of assessment in Northern municipalities is considerably higher than the other geographic locations. The net levy on a per \$100,000 of assessment basis ranged across the municipalities from \$615 to \$2,215 (with an average of \$1,153 per \$100,000 of assessment).



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

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

#### ***Development Charges***

The following table summarizes the 2013 development charges. Note: some municipalities do not charge development charges.

2013 Development Charges	Residential	Multiples Dwelling 3+	Apartments Units >=2	Non-Residential Commercial Sq. Ft.	Non-Residential Industrial Sq. Ft.
North	\$ 11,653	\$ 8,128	\$ 6,658	\$ 6.55	\$ 4.34
Eastern	\$ 11,050	\$ 8,412	\$ 6,984	\$ 7.97	\$ 7.28
Southwest	\$ 14,418	\$ 11,166	\$ 8,754	\$ 6.64	\$ 6.64
Niagara/Hamilton	\$ 18,892	\$ 12,610	\$ 10,364	\$ 16.34	\$ 7.96
Simcoe/Muskoka/Dufferin	\$ 24,016	\$ 20,311	\$ 15,696	\$ 7.96	\$ 6.41
GTA	\$ 48,795	\$ 41,258	\$ 30,685	\$ 29.98	\$ 15.13
Survey Average	\$ 25,106	\$ 20,234	\$ 15,572	\$ 14.96	\$ 9.65
Survey Median	\$ 20,122	\$ 15,073	\$ 12,128	\$ 12.31	\$ 9.13
Survey Minimum	\$ 4,183	\$ 3,347	\$ 2,882	\$ 0.53	\$ 0.43
Survey Maximum	\$ 64,798	\$ 59,620	\$ 45,340	\$ 47.57	\$ 24.95

**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 2013 tax policies that impact the relative tax position was completed. This section of the report includes an analysis of the tax ratios, identification of optional classes and also an identification of which municipalities increased or decreased their tax ratios from 2012-2013. The following table summarizes the range of 2013 tax ratios across the survey.

2013 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	2.0026	1.9797	1.0000	3.2235
Commercial	1.6790	1.7586	1.0820	2.9970
Industrial	2.1847	2.2598	1.1000	3.2078

**SECTION 7: Comparison of Relative Taxes**

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

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

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

**Residential**

**Commercial**

Location	Detached Bungalow	Senior Executive
Eastern	\$ 2,861	\$ 5,804
GTA	\$ 3,574	\$ 6,012
Niagara/Hamilton	\$ 3,215	\$ 5,633
North	\$ 2,769	\$ 6,282
Simcoe/Musk./Duff.	\$ 2,792	\$ 5,128
Southwest	\$ 2,661	\$ 5,579
<b>Average</b>	<b>\$ 3,013</b>	<b>\$ 5,745</b>
<b>Median</b>	<b>\$ 3,045</b>	<b>\$ 5,640</b>
<b>Minimum</b>	<b>\$ 1,270</b>	<b>\$ 4,263</b>
<b>Maximum</b>	<b>\$ 4,646</b>	<b>\$ 12,161</b>

Location	Neigh.			
	Office per sq.ft.	Shopping per sq.ft.	Hotel per suite	Motel per suite
Eastern	\$ 2.94	\$ 3.83	\$ 1,730	\$ 1,283
GTA	\$ 3.33	\$ 3.84	\$ 1,312	\$ 1,215
Niagara/Hamilton	\$ 2.67	\$ 3.55	\$ 1,786	\$ 1,057
North	\$ 2.89	\$ 3.14	\$ 1,802	\$ 1,305
Simcoe/Musk./Duff.	\$ 2.49	\$ 2.66	\$ 1,974	\$ 953
Southwest	\$ 2.70	\$ 3.05	\$ 1,540	\$ 1,217
<b>Survey Average</b>	<b>\$ 2.93</b>	<b>\$ 3.36</b>	<b>\$ 1,590</b>	<b>\$ 1,181</b>
<b>Median</b>	<b>\$ 2.82</b>	<b>\$ 3.43</b>	<b>\$ 1,583</b>	<b>\$ 1,188</b>
<b>Minimum</b>	<b>\$ 1.37</b>	<b>\$ 1.04</b>	<b>\$ 555</b>	<b>\$ 406</b>
<b>Maximum</b>	<b>\$ 5.31</b>	<b>\$ 5.76</b>	<b>\$ 3,225</b>	<b>\$ 2,805</b>

**Multi-Residential**

**Industrial**

Location	Walk-Up per Unit	High-Rise per Unit
Eastern	\$ 1,521	\$ 1,725
GTA	\$ 1,433	\$ 1,517
Niagara/Hamilton	\$ 1,557	\$ 1,702
North	\$ 1,187	\$ 1,511
Simcoe/Musk./Duff.	\$ 1,208	\$ 1,627
Southwest	\$ 1,283	\$ 1,775
<b>Average</b>	<b>\$ 1,368</b>	<b>\$ 1,637</b>
<b>Median</b>	<b>\$ 1,412</b>	<b>\$ 1,730</b>
<b>Minimum</b>	<b>\$ 504</b>	<b>\$ 761</b>
<b>Maximum</b>	<b>\$ 2,257</b>	<b>\$ 2,963</b>

Location	Vacant Land		
	Standard per sq.ft.	Large per sq.ft.	per acre
Eastern	\$ 1.41	\$ 1.25	\$ 2,130
GTA	\$ 2.16	\$ 1.50	\$ 6,247
Niagara/Hamilton	\$ 1.72	\$ 1.08	\$ 2,794
North	\$ 1.73	\$ 1.26	\$ 1,926
Simcoe/Musk./Duff.	\$ 1.29	\$ 1.03	\$ 2,548
Southwest	\$ 1.33	\$ 1.06	\$ 1,960
<b>Survey Average</b>	<b>\$ 1.63</b>	<b>\$ 1.22</b>	<b>\$ 3,400</b>
<b>Median</b>	<b>\$ 1.61</b>	<b>\$ 1.24</b>	<b>\$ 2,427</b>
<b>Minimum</b>	<b>\$ 0.37</b>	<b>\$ 0.33</b>	<b>\$ 403</b>
<b>Maximum</b>	<b>\$ 3.11</b>	<b>\$ 2.56</b>	<b>\$ 11,400</b>

**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	Commercial	Industrial	Industrial	Industrial
	Residential 200 m3 5/8"	Commercial 10,000 m3 2"	Industrial 30,000 m3 3"	Industrial 100,000 m3 4"	Industrial 500,000 m3 6"
Average	\$ 841	\$ 27,772	\$ 80,985	\$ 263,403	\$ 1,293,169
Median	\$ 809	\$ 25,528	\$ 75,490	\$ 246,489	\$ 1,208,764
Minimum	\$ 328	\$ 9,313	\$ 27,386	\$ 66,702	\$ 266,306
Maximum	\$ 1,669	\$ 54,700	\$ 164,100	\$ 547,000	\$ 2,735,000

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

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

The following table summarizes the use of various rate structures across the survey of 98 municipalities.

	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
Uniform	63%	66%	65%	67%
Declining	13%	15%	13%	14%
Inclining	9%	4%	7%	4%
Humpback	12%	13%	12%	13%
Flat	2%	1%	2%	1%

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

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

	<b>Property Taxes as a % of Household Income</b>	<b>Total Municipal Burden as a % of Household Income</b>
Eastern	4.0%	5.0%
North	3.6%	4.7%
Simcoe/Musk./Duff.	3.8%	4.9%
Niagara/Hamilton	3.7%	4.7%
Southwest	3.4%	4.4%
GTA	3.8%	4.4%
<hr/>		
Survey Average	3.7%	4.6%
Median	3.6%	4.6%
Minimum	1.2%	2.4%
Maximum	5.1%	6.7%

***SECTION 10: Economic Development Programs***

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

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

*Introduction*

**Introduction**

For the past thirteen 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:

- 2013 current value assessment
- 2013 tax policies
- 2013 levy by-laws
- 2013 development charges
- 2013 water/sewer rates
- 2012 FIRs (as available)
- 2012 MPMP Reports
- 2013 User Fees
- Economic development programs

**98 Ontario municipalities, representing in excess of 83% of the population.**

<b>Populations</b>	<b>Number of Municipalities</b>
100,000 or greater	24
30,000 - 99,999	27
15,000 - 29,999	23
less than 15,000	24
<b>Total</b>	<b>98</b>

To facilitate the analysis, given the significant volume of information included in the report, the information is also accessible through BMA’s online password protected database. This provides the participating municipalities with the ability to select only those municipalities that are of interest and to focus on specific areas of interest. The database also provides the ability to analyze trends, with data available from 2003—2013. 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

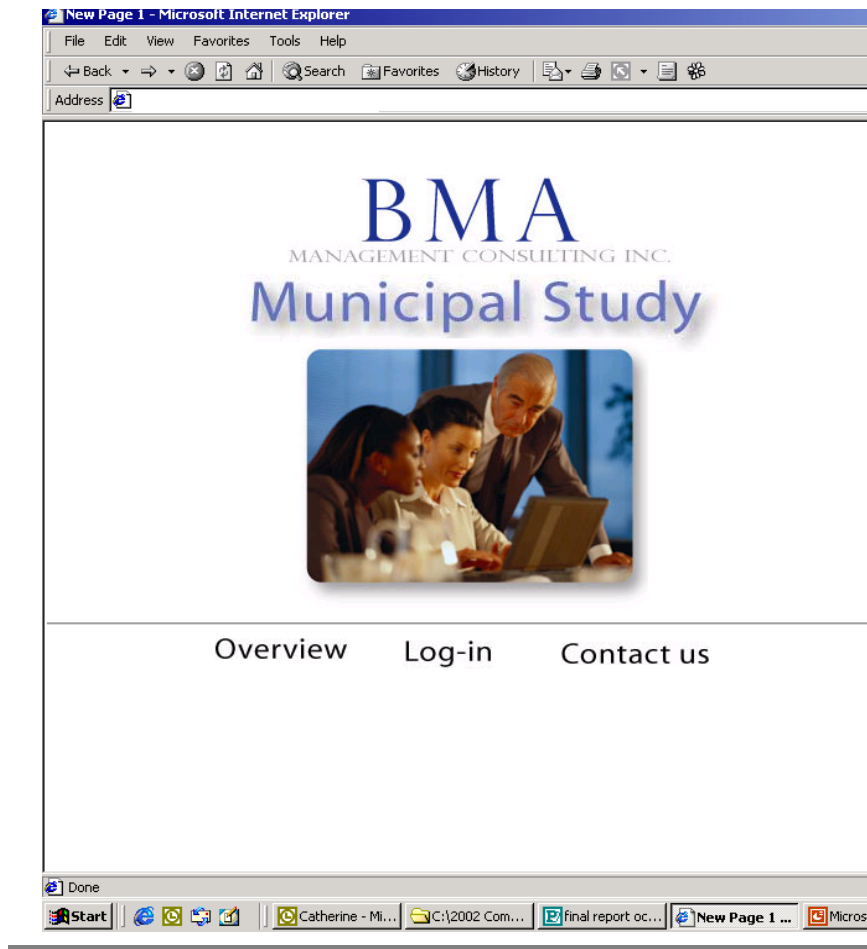
Phone (905) 528-3206

Fax (905) 528-3210

bma@on.aibn.com

Contacts: Jim Bruzzese or Catherine Minshull

**Municipal Study Database**



**municipal study** User Name: BMA

**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: 2012    Municipalities: All

View In Excel

Municipality	2012 Residential	2012 Multi-Res.	2012 Commercial	2012 Industrial	2012 Pipelines	2012 Farmlands	2012 M. Forests
Ajax	86.3%	1.5%	9.9%	1.9%	0.2%	0.2%	0.0%
Aurora	84.6%	1.1%	11.7%	2.3%	0.1%	0.2%	0.0%
Barrie	77.2%	3.2%	16.9%	2.3%	0.2%	0.1%	0.0%
Belleville	70.2%	5.6%	19.9%	2.8%	0.4%	1.0%	0.0%
Bracebridge	88.3%	1.0%	8.8%	1.0%	0.6%	0.1%	0.3%
Brampton	77.3%	2.2%	15.3%	4.7%	0.2%	0.3%	0.0%
Brockville	72.7%	5.4%	18.3%	3.3%	0.3%	0.0%	0.0%
Burlington	78.4%	3.2%	14.4%	3.4%	0.2%	0.3%	0.0%
Caledon	80.1%	0.2%	9.5%	4.8%	0.1%	4.8%	0.4%
Cambridge	75.0%	3.9%	14.6%	6.1%	0.2%	0.2%	0.0%
Central Elgin	80.8%	0.1%	3.3%	0.6%	0.4%	14.6%	0.1%
Chatham-Kent	60.6%	2.1%	9.7%	2.1%	0.9%	24.5%	0.0%



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

The study identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. Additional context can come from comparing a municipality's own experience with the experience of other municipalities. While the study includes 98 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 mirror approaches used by credit rating agencies and are also used by the International City/County Management Association (ICMA). The information contained in this report can help local municipalities analyze and interpret financial, economic and demographic trends. Trend analysis is critical to truly understand and evaluate a municipality's financial condition and to provide early warning signals of potential or emerging financial problems.

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

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

***Municipalities Represented in the Study***

Given the size of the survey, it is difficult to graphically present 98 municipalities. The following summarizes the municipalities by population range:

<b><i>Populations 15,000 or less</i></b>	<b><i>Populations 15,000 – 29,999</i></b>	<b><i>Populations 30,000 – 99,999</i></b>	<b><i>Populations &gt;100,000</i></b>
Blandford-Blenheim	Bracebridge	Aurora	Ajax
Brock	Brockville	Belleville	Barrie
Central Elgin	East Gwillimbury	Brant	Brampton
Central Huron	Grimsby	Caledon	Burlington
East Zorra-Tavistock	Huntsville	Clarington	Cambridge
Georgian Bluffs	Kenora	Cornwall	Greater Sudbury
Gravenhurst	King	Fort Erie	Guelph
Greenstone	Kingsville	Georgina	Hamilton
Hanover	Lincoln	Halton Hills	Kingston
Ingersoll	Middlesex Centre	Innisfil	Kitchener
Lambton Shores	Niagara-on-the-Lake	Kawartha Lakes	London
Meaford	Orangeville	Milton	Markham
North Dumfries	Owen Sound	Newmarket	Mississauga
North Middlesex	Pelham	Niagara Falls	Oakville
Norwich	Port Colborne	North Bay	Oshawa
Penetanguishene	Prince Edward County	Orillia	Ottawa
Saugeen Shores	Scugog	Peterborough	Richmond Hill
South-West Oxford	Springwater	Pickering	St. Catharines
St. Marys	Tecumseh	Quinte West	Thunder Bay
The Blue Mountains	Thorold	Sarnia	Toronto
Wainfleet	Tillsonburg	Sault Ste. Marie	Vaughan
Wellesley	Wilmot	St. Thomas	Waterloo
West Lincoln	Woolwich	Stratford	Whitby
Zorra		Timmins	Windsor
		Welland	
		Whitchurch-Stouffville	
		Woodstock	

*Socio-Economic Indicators*



### ***Socio-Economic Indicators***

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

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

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

- ***Population Statistics (2006-2013)***
- ***Population Growth Projections***
- ***Age Demographics***
- ***Average Household Income***
- ***Land Area and Density***
- ***Assessment Per Capita***
- ***Change in Unweighted Assessment (2009-2013 )***
- ***Assessment Composition By Class***
- ***Consolidated Unweighted Assessment (Residential vs. Non-Residential)***
- ***Shift in Tax Burden—Unweighted to Weighted Residential Assessment***
- ***Residential Properties by Type (NEW)***
- ***Building Construction Activity (Residential, Non-Residential)***

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

Municipality	2006 Population	2011 Population	2012 Population	2013 Population	% Change 2006 - 2011	% Change 2011 - 2013
Toronto	2,503,281	2,615,060	2,704,287	2,727,047	4.5%	4.3%
Ottawa	812,129	883,391	920,753	935,665	8.8%	5.9%
Mississauga	668,549	713,443	740,851	750,111	6.7%	5.1%
Brampton	433,806	523,911	557,299	577,695	20.8%	10.3%
Hamilton	504,559	519,949	536,161	539,373	3.1%	3.7%
London	352,395	366,151	378,246	381,038	3.9%	4.1%
Markham	261,573	301,709	318,073	326,844	15.3%	8.3%
Vaughan	238,866	288,301	306,634	317,816	20.7%	10.2%
Kitchener	204,668	219,153	227,727	230,726	7.1%	5.3%
Windsor	216,473	210,891	215,142	214,093	-2.6%	1.5%
Richmond Hill	162,704	185,541	195,176	200,126	14.0%	7.9%
Oakville	165,613	182,520	190,724	194,296	10.2%	6.5%
Burlington	164,415	175,779	182,597	184,945	6.9%	5.2%
Greater Sudbury	157,857	160,274	164,825	165,315	1.5%	3.1%
Oshawa	141,590	149,607	155,057	156,701	5.7%	4.7%
Barrie	128,430	135,711	140,653	142,145	5.7%	4.7%
St. Catharines	131,989	131,400	134,617	134,514	-0.4%	2.4%
Cambridge	120,371	126,748	131,275	132,580	5.3%	4.6%
Whitby	111,184	122,022	127,403	129,686	9.7%	6.3%
Kingston	117,207	123,363	127,759	129,019	5.3%	4.6%
Guelph	114,943	121,688	126,163	127,545	5.9%	4.8%
Ajax	90,167	109,600	116,729	121,148	21.6%	10.5%
Thunder Bay	109,140	108,359	110,951	110,805	-0.7%	2.3%
Waterloo	97,475	98,780	101,547	101,812	1.3%	3.1%
Milton	53,889	84,362	92,856	99,519	56.5%	18.0%
Pickering	87,838	88,721	91,151	91,333	1.0%	2.9%
Clarington	77,820	84,548	88,100	89,505	8.6%	5.9%
Niagara Falls	82,184	82,997	85,267	85,435	1.0%	2.9%
Newmarket	74,295	79,978	83,192	84,372	7.6%	5.5%
Peterborough	74,898	78,698	81,368	82,038	5.1%	4.2%
Sault Ste. Marie	74,948	75,141	77,088	77,133	0.3%	2.7%
Sarnia	71,419	72,366	74,391	74,583	1.3%	3.1%
Kawartha Lakes	74,561	73,214	74,804	74,551	-1.8%	1.8%
Halton Hills	55,289	59,008	61,277	62,045	6.7%	5.1%
Caledon	57,050	59,460	61,462	61,953	4.2%	4.2%
Aurora	47,629	53,203	55,741	56,931	11.7%	7.0%
North Bay	53,966	53,651	54,950	54,893	-0.6%	2.3%
Welland	50,331	50,631	51,975	52,038	0.6%	2.8%
Belleville	48,821	49,454	50,836	50,964	1.3%	3.1%
Cornwall	45,965	46,340	47,591	47,669	0.8%	2.9%
Georgina	42,346	43,517	44,858	45,094	2.8%	3.6%
Whitchurch-Stouffville	24,390	37,628	41,441	44,440	54.3%	18.1%
Quinte West	42,697	43,086	44,257	44,337	0.9%	2.9%
Timmins	42,997	43,165	44,294	44,331	0.4%	2.7%
St. Thomas	36,110	37,905	39,234	39,600	5.0%	4.5%
Woodstock	35,822	37,754	39,108	39,053	5.4%	3.4%
Brant	34,415	35,638	36,792	37,040	3.6%	3.9%
Innisfil	31,175	33,079	34,310	34,701	6.1%	4.9%
Stratford	30,461	30,886	31,744	31,819	1.4%	3.0%
Orillia	30,259	30,586	31,427	31,494	1.1%	3.0%

Source: Stats Canada, Manifold Data Mining

**Population Statistics (cont'd)**

<b>Municipality</b>	<b>2006 Population</b>	<b>2011 Population</b>	<b>2012 Population</b>	<b>2013 Population</b>	<b>% Change 2006 - 2011</b>	<b>% Change 2011 - 2013</b>
Fort Erie	29,925	29,960	30,727	30,736	0.1%	2.6%
Orangeville	26,925	27,975	28,898	29,111	3.9%	4.1%
Grimsby	23,937	25,325	26,253	26,537	5.8%	4.8%
Prince Edward County	25,496	25,258	25,851	25,807	-0.9%	2.2%
Woolwich	19,658	23,145	24,499	25,273	17.7%	9.2%
Tecumseh	24,224	23,610	24,089	23,974	-2.5%	1.5%
East Gwillimbury	21,069	22,473	23,333	23,623	6.7%	5.1%
Lincoln	21,722	22,487	23,213	23,368	3.5%	3.9%
Brockville	21,957	21,870	22,408	22,392	-0.4%	2.4%
Owen Sound	21,753	21,688	22,226	22,215	-0.3%	2.4%
Scugog	21,439	21,569	22,142	22,169	0.6%	2.8%
Kingsville	20,908	21,362	21,996	22,087	2.2%	3.4%
Wilmot	17,097	19,223	20,164	20,620	12.4%	7.3%
King	19,487	19,899	20,487	20,570	2.1%	3.4%
Huntsville	18,280	19,056	19,698	19,856	4.2%	4.2%
Springwater	17,456	18,223	18,842	18,997	4.4%	4.2%
Port Colborne	18,599	18,424	18,857	18,825	-0.9%	2.2%
Thorold	18,224	17,931	18,328	18,273	-1.6%	1.9%
Middlesex Centre	15,589	16,487	17,089	17,273	5.8%	4.8%
Pelham	16,155	16,598	17,109	17,198	2.7%	3.6%
Niagara-on-the-Lake	14,587	15,400	15,957	16,124	5.6%	4.7%
Tillsonburg	14,822	15,301	15,787	15,884	3.2%	3.8%
Kenora	15,177	15,348	15,772	15,806	1.1%	3.0%
Bracebridge	15,652	15,409	15,751	15,705	-1.6%	1.9%
West Lincoln	13,167	13,837	14,325	14,462	5.1%	4.5%
Saugeen Shores	11,720	12,661	13,178	13,373	8.0%	5.6%
Central Elgin	12,723	12,743	13,070	13,075	0.2%	2.6%
Ingersoll	11,760	12,146	12,533	12,611	3.3%	3.8%
Gravenhurst	11,046	11,640	12,058	12,179	5.4%	4.6%
Meaford	10,948	11,100	11,412	11,443	1.4%	3.1%
Brock	11,979	11,341	11,506	11,388	-5.3%	0.4%
Wellesley	9,789	10,713	11,179	11,373	9.4%	6.2%
Norwich	10,481	10,721	11,042	11,090	2.3%	3.4%
Lambton Shores	11,150	10,656	10,831	10,739	-4.4%	0.8%
Georgian Bluffs	10,506	10,404	10,648	10,629	-1.0%	2.2%
North Dumfries	9,063	9,334	9,626	9,680	3.0%	3.7%
Penetanguishene	9,354	9,111	9,294	9,248	-2.6%	1.5%
Zorra	8,125	8,058	8,249	8,237	-0.8%	2.2%
Hanover	7,147	7,490	7,750	7,819	4.8%	4.4%
Central Huron	7,641	7,591	7,774	7,765	-0.7%	2.3%
South-West Oxford	7,589	7,544	7,727	7,719	-0.6%	2.3%
Blandford-Blenheim	7,149	7,359	7,588	7,631	2.9%	3.7%
East Zorra-Tavistock	7,008	6,836	6,975	6,943	-2.5%	1.6%
St. Marys	6,617	6,655	6,831	6,838	0.6%	2.7%
North Middlesex	6,740	6,658	6,811	6,795	-1.2%	2.1%
The Blue Mountains	6,825	6,453	6,545	6,476	-5.5%	0.4%
Wainfleet	6,601	6,356	6,470	6,424	-3.7%	1.1%
Greenstone	4,906	4,724	4,812	4,781	-3.7%	1.2%
<b>Survey Total</b>	<b>10,091,131</b>	<b>10,754,519</b>	<b>11,167,873</b>	<b>11,309,057</b>	<b>6.6%</b>	<b>5.2%</b>
<b>Provincial Average</b>	<b>12,851,821</b>	<b>13,366,300</b>	<b>13,505,900</b>	<b>13,640,959</b>	<b>4.0%</b>	<b>2.1%</b>

Source: Stats Canada, and Manifold Data Mining

**Population Statistics (cont'd)**

<b>Municipality</b>	<b>2006 Population</b>	<b>2011 Population</b>	<b>2012 Population</b>	<b>2013 Population</b>	<b>% Change 2006 - 2011</b>	<b>% Change 2011 - 2013</b>
Region Durham	561,258	608,124	633,838	643,680	8.4%	5.8%
Region Halton	439,256	501,669	527,454	540,805	14.2%	7.8%
Region Niagara	427,421	431,346	443,098	443,934	0.9%	2.9%
Region Peel	1,159,405	1,296,814	1,359,612	1,389,759	11.9%	7.2%
Region Waterloo	478,121	507,096	526,017	532,064	6.1%	4.9%
Region York	892,712	1,032,524	1,088,935	1,119,816	15.7%	8.5%
District Muskoka	57,563	58,047	59,413	59,528	0.8%	2.6%
Oxford County	102,756	105,719	109,009	109,168	2.9%	3.3%
<b>Average</b>	<b>4,118,492</b>	<b>4,541,339</b>	<b>4,747,376</b>	<b>4,838,754</b>	<b>10.3%</b>	<b>6.5%</b>

Source: Stats Canada 2006-2011, Manifold Data Mining 2102-2013

**Summary of Population Change by Geographic Area**

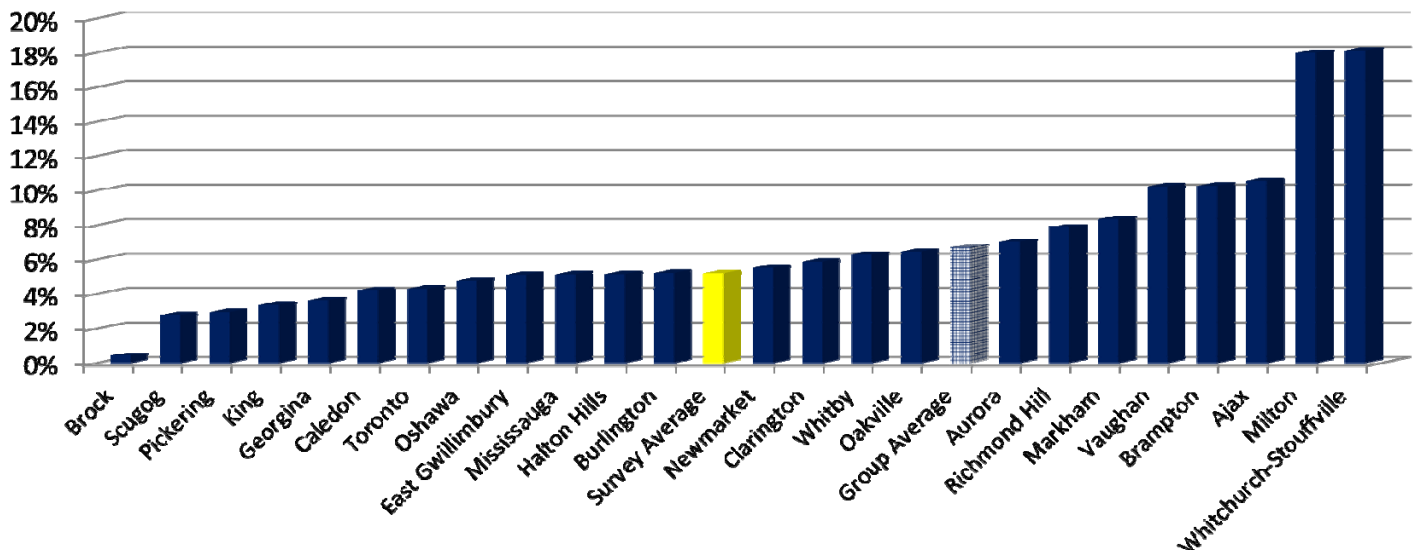
The following table summarizes the average population change in each of the geographic areas:

<b>Municipality</b>	<b>% Change 2006 - 2011</b>	<b>% Change 2011 - 2013</b>
<b>Eastern Average</b>	<b>2.1%</b>	<b>3.3%</b>
<b>GTA Average</b>	<b>12.2%</b>	<b>6.7%</b>
<b>Niagara/Hamilton Avg.</b>	<b>1.6%</b>	<b>3.2%</b>
<b>North Average</b>	<b>-0.2%</b>	<b>2.5%</b>
<b>Simcoe/Musk./Duff. Avg.</b>	<b>3.0%</b>	<b>3.7%</b>
<b>Southwest Average</b>	<b>2.6%</b>	<b>3.5%</b>
<b>Survey Average</b>	<b>6.6%</b>	<b>5.2%</b>

**GTA Municipalities—% change 2006-2013**

Municipality	% Change 2006 - 2011	% Change 2011 - 2013
Brock	-5.3%	0.4%
Scugog	0.6%	2.8%
Pickering	1.0%	2.9%
King	2.1%	3.4%
Georgina	2.8%	3.6%
Caledon	4.2%	4.2%
Toronto	4.5%	4.3%
Oshawa	5.7%	4.7%
East Gwillimbury	6.7%	5.1%
Mississauga	6.7%	5.1%
Halton Hills	6.7%	5.1%
Burlington	6.9%	5.2%
Newmarket	7.6%	5.5%
Clarington	8.6%	5.9%
Whitby	9.7%	6.3%
Oakville	10.2%	6.5%
Aurora	11.7%	7.0%
Richmond Hill	14.0%	7.9%
Markham	15.3%	8.3%
Vaughan	20.7%	10.2%
Brampton	20.8%	10.3%
Ajax	21.6%	10.5%
Milton	56.5%	18.0%
Whitchurch-Stouffville	54.3%	18.1%
<b>GTA Average</b>	<b>12.2%</b>	<b>6.7%</b>
<b>Survey Average</b>	<b>6.6%</b>	<b>5.2%</b>

**GTA Municipalities—% change 2011-2013**

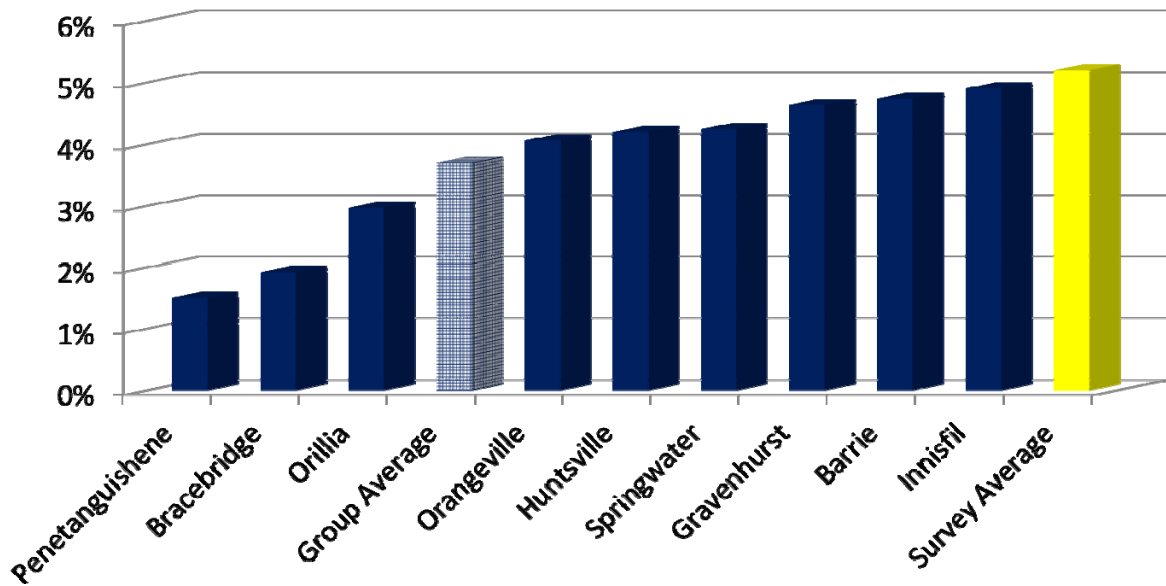




**Simcoe/Muskoka/Dufferin—% change in population 2006-2013**

Municipality	% Change 2006 - 2011	% Change 2011 - 2013
Penetanguishene	-2.6%	1.5%
Bracebridge	-1.6%	1.9%
Orillia	1.1%	3.0%
Orangeville	3.9%	4.1%
Huntsville	4.2%	4.2%
Springwater	4.4%	4.2%
Gravenhurst	5.4%	4.6%
Barrie	5.7%	4.7%
Innisfil	6.1%	4.9%
<b>Simcoe/Musk./Duff. Avg.</b>	<b>3.0%</b>	<b>3.7%</b>
<b>Survey Average</b>	<b>6.6%</b>	<b>5.2%</b>

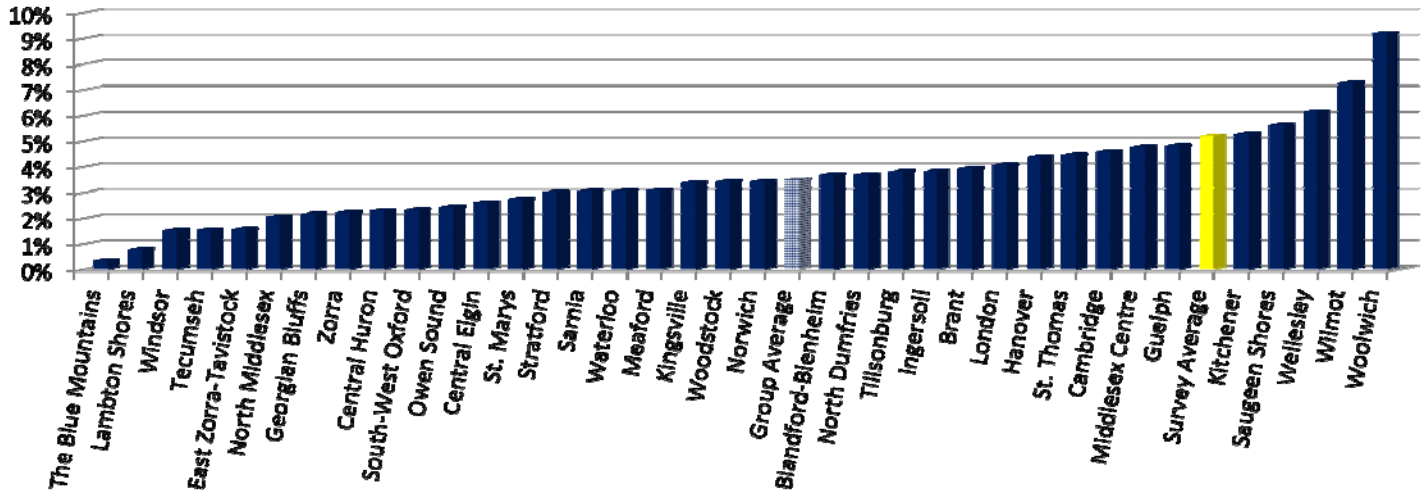
**Simcoe/Muskoka/Dufferin—% change in population between 2011-2013**



**Southwest—% change in population 2006-2013**

<b>Municipality</b>	<b>% Change 2006 - 2011</b>	<b>% Change 2011 - 2013</b>
The Blue Mountains	-5.5%	0.4%
Lambton Shores	-4.4%	0.8%
Windsor	-2.6%	1.5%
Tecumseh	-2.5%	1.5%
East Zorra-Tavistock	-2.5%	1.6%
North Middlesex	-1.2%	2.1%
Georgian Bluffs	-1.0%	2.2%
Zorra	-0.8%	2.2%
Central Huron	-0.7%	2.3%
South-West Oxford	-0.6%	2.3%
Owen Sound	-0.3%	2.4%
Central Elgin	0.2%	2.6%
St. Marys	0.6%	2.7%
Stratford	1.4%	3.0%
Sarnia	1.3%	3.1%
Waterloo	1.3%	3.1%
Meaford	1.4%	3.1%
Kingsville	2.2%	3.4%
Woodstock	5.4%	3.4%
Norwich	2.3%	3.4%
Blandford-Blenheim	2.9%	3.7%
North Dumfries	3.0%	3.7%
Tillsonburg	3.2%	3.8%
Ingersoll	3.3%	3.8%
Brant	3.6%	3.9%
London	3.9%	4.1%
Hanover	4.8%	4.4%
St. Thomas	5.0%	4.5%
Cambridge	5.3%	4.6%
Middlesex Centre	5.8%	4.8%
Guelph	5.9%	4.8%
Kitchener	7.1%	5.3%
Saugeen Shores	8.0%	5.6%
Wellesley	9.4%	6.2%
Wilmot	12.4%	7.3%
Woolwich	17.7%	9.2%
<b>Southwest Average</b>	<b>2.6%</b>	<b>3.5%</b>
<b>Survey Average</b>	<b>6.6%</b>	<b>5.2%</b>

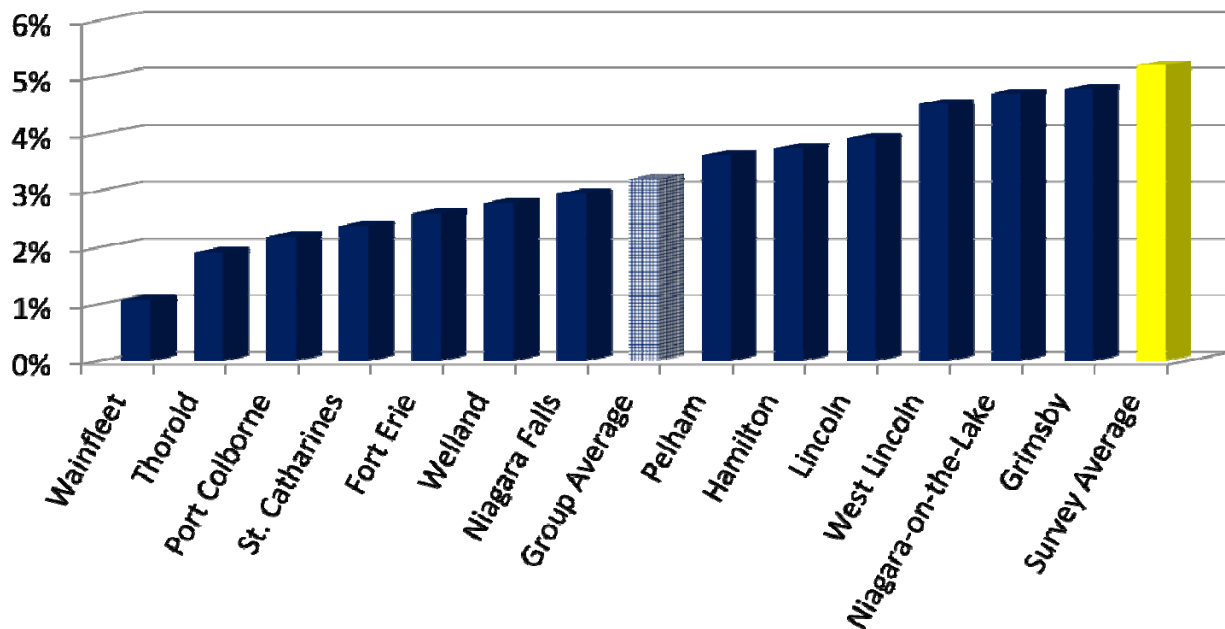
Southwest—% change in population 2011-2013



***Niagara/Hamilton—% change in population 2006-2013***

<b>Municipality</b>	<b>% Change 2006 - 2011</b>	<b>% Change 2011 - 2013</b>
Wainfleet	-3.7%	1.1%
Thorold	-1.6%	1.9%
Port Colborne	-0.9%	2.2%
St. Catharines	-0.4%	2.4%
Fort Erie	0.1%	2.6%
Welland	0.6%	2.8%
Niagara Falls	1.0%	2.9%
Pelham	2.7%	3.6%
Hamilton	3.1%	3.7%
Lincoln	3.5%	3.9%
West Lincoln	5.1%	4.5%
Niagara-on-the-Lake	5.6%	4.7%
Grimsby	5.8%	4.8%
<b>Niagara/Hamilton Avg.</b>	<b>1.6%</b>	<b>3.2%</b>
<b>Survey Average</b>	<b>6.6%</b>	<b>5.2%</b>

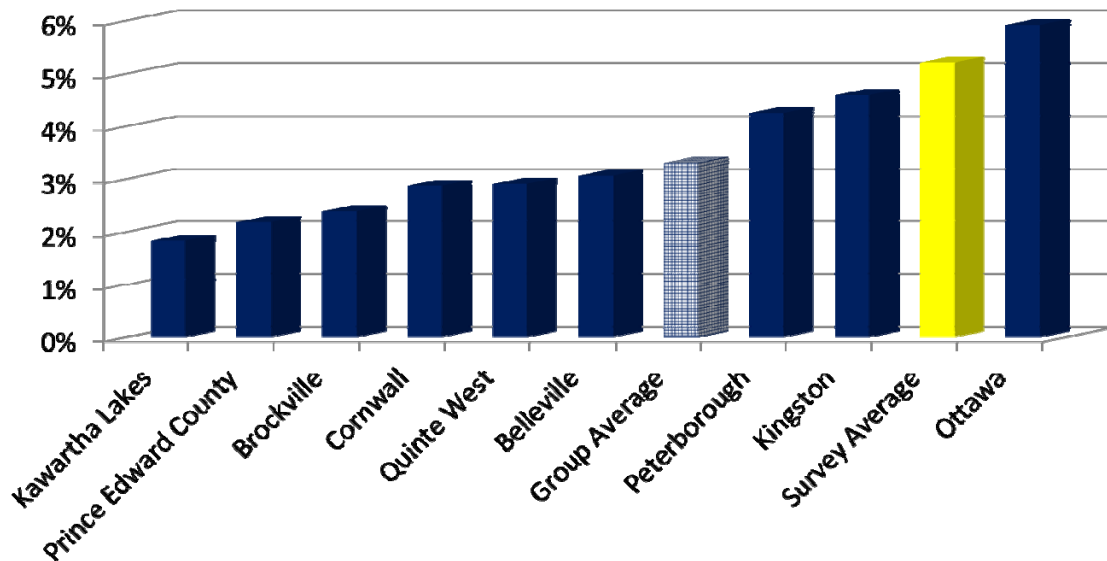
***Niagara/Hamilton—% change in population between 2011-2013***



**Eastern—% change in population 2006-2013**

Municipality	% Change 2006 - 2011	% Change 2011 - 2013
Kawartha Lakes	-1.8%	1.8%
Prince Edward County	-0.9%	2.2%
Brockville	-0.4%	2.4%
Cornwall	0.8%	2.9%
Quinte West	0.9%	2.9%
Belleville	1.3%	3.1%
Peterborough	5.1%	4.2%
Kingston	5.3%	4.6%
Ottawa	8.8%	5.9%
<b>Eastern Average</b>	<b>2.1%</b>	<b>3.3%</b>
<b>Survey Average</b>	<b>6.6%</b>	<b>5.2%</b>

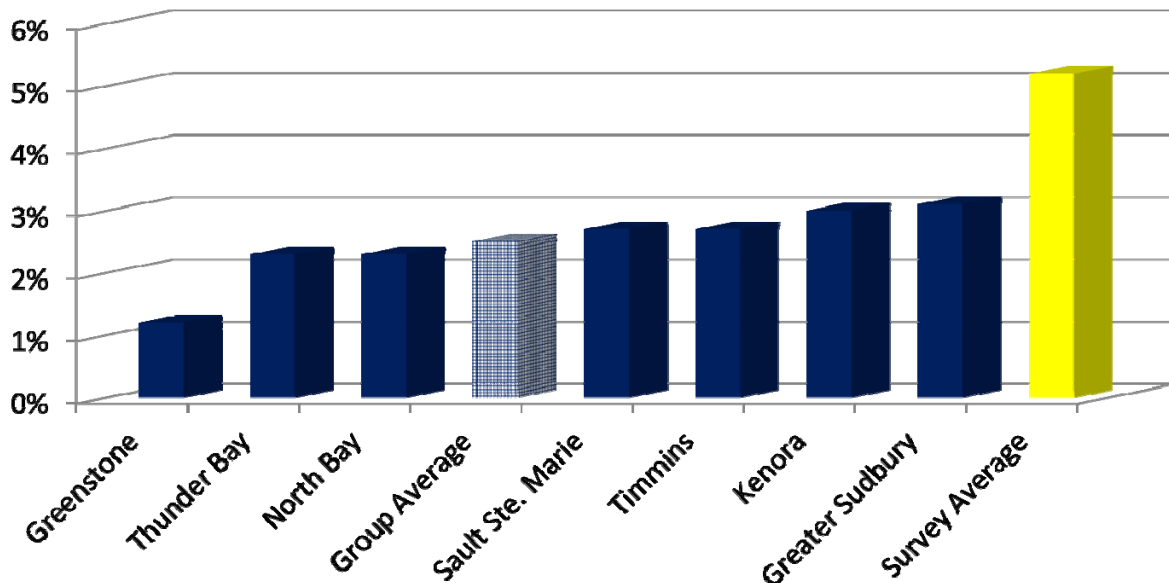
**Eastern—% change in population between 2011-2013**



**North—% change in population 2006-2013**

Municipality	% Change 2006 - 2011	% Change 2011 - 2013
Greenstone	-3.7%	1.2%
Thunder Bay	-0.7%	2.3%
North Bay	-0.6%	2.3%
Sault Ste. Marie	0.3%	2.7%
Timmins	0.4%	2.7%
Kenora	1.1%	3.0%
Greater Sudbury	1.5%	3.1%
<b>North Average</b>	<b>-0.2%</b>	<b>2.5%</b>
<b>Survey Average</b>	<b>6.6%</b>	<b>5.2%</b>

**North—% change in population between 2011-2013**



**High Growth Municipalities**

Municipality	Location	% Change 2011 - 2013
Whitchurch-Stouffville	GTA	18.1%
Milton	GTA	18.0%
Ajax	GTA	10.5%
Brampton	GTA	10.3%
Vaughan	GTA	10.2%
Woolwich	Southwest	9.2%
Markham	GTA	8.3%
Richmond Hill	GTA	7.9%
Wilmot	Southwest	7.3%
Aurora	GTA	7.0%
Oakville	GTA	6.5%
Whitby	GTA	6.3%
Wellesley	Southwest	6.2%
Ottawa	Eastern	5.9%
Clarington	GTA	5.9%
Saugeen Shores	Southwest	5.6%
Newmarket	GTA	5.5%
Kitchener	Southwest	5.3%
Burlington	GTA	5.2%
Halton Hills	GTA	5.1%
Mississauga	GTA	5.1%
East Gwillimbury	GTA	5.1%
Innisfil	Simcoe/Musk./Duff.	4.9%
Guelph	Southwest	4.8%
Grimsby	Niagara/Hamilton	4.8%
Middlesex Centre	Southwest	4.8%
Oshawa	GTA	4.7%
Barrie	Simcoe/Musk./Duff.	4.7%
Niagara-on-the-Lake	Niagara/Hamilton	4.7%
Gravenhurst	Simcoe/Musk./Duff.	4.6%
Cambridge	Southwest	4.6%
Kingston	Eastern	4.6%
West Lincoln	Niagara/Hamilton	4.5%
St. Thomas	Southwest	4.5%
Hanover	Southwest	4.4%
Toronto	GTA	4.3%
Springwater	Simcoe/Musk./Duff.	4.2%
Peterborough	Eastern	4.2%
Huntsville	Simcoe/Musk./Duff.	4.2%
Caledon	GTA	4.2%
London	Southwest	4.1%
Orangeville	Simcoe/Musk./Duff.	4.1%

The table above reflects the municipalities that experienced an increase of 4% or greater in population between 2011 and 2013.

**Slow Growth Municipalities**

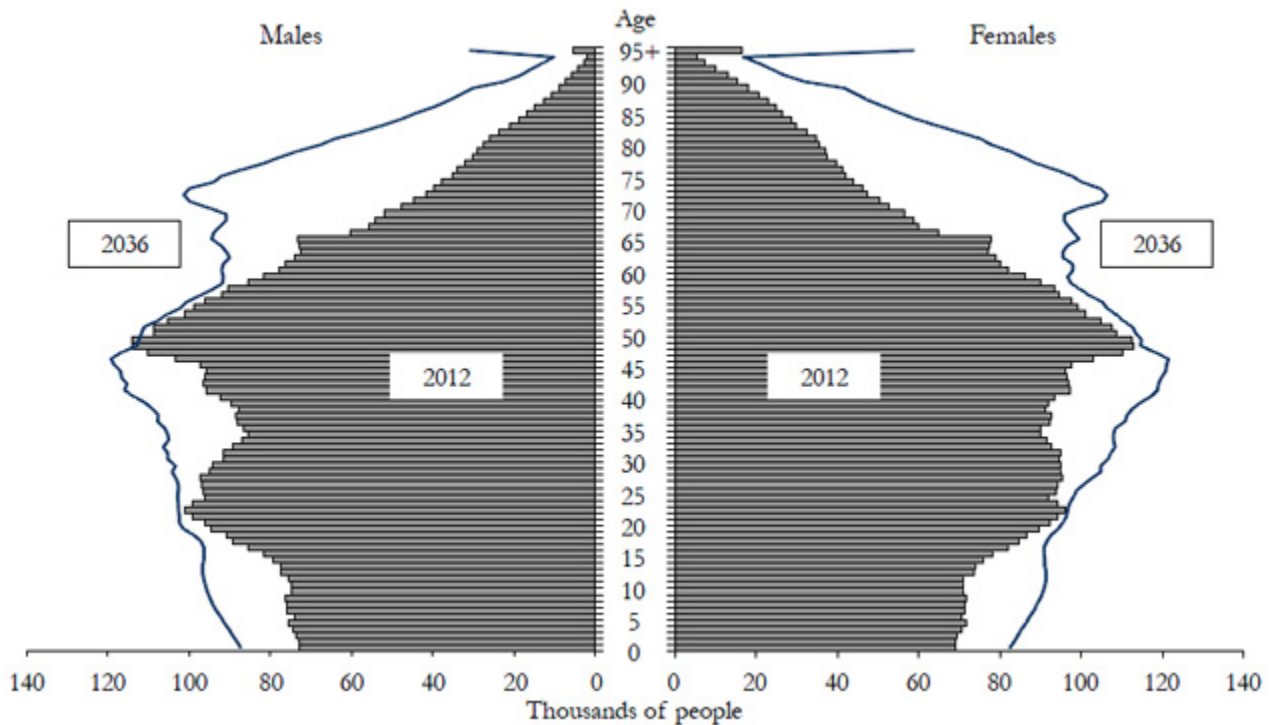
Municipality	Location	% Change 2011 - 2013
Pickering	GTA	2.9%
Niagara Falls	Niagara/Hamilton	2.9%
Quinte West	Eastern	2.9%
Cornwall	Eastern	2.9%
Scugog	GTA	2.8%
Welland	Niagara/Hamilton	2.8%
St. Marys	Southwest	2.7%
Timmins	North	2.7%
Sault Ste. Marie	North	2.7%
Central Elgin	Southwest	2.6%
Fort Erie	Niagara/Hamilton	2.6%
Owen Sound	Southwest	2.4%
Brockville	Eastern	2.4%
St. Catharines	Niagara/Hamilton	2.4%
South-West Oxford	Southwest	2.3%
North Bay	North	2.3%
Central Huron	Southwest	2.3%
Thunder Bay	North	2.3%
Zorra	Southwest	2.2%
Port Colborne	Niagara/Hamilton	2.2%
Prince Edward County	Eastern	2.2%
Georgian Bluffs	Southwest	2.2%
North Middlesex	Southwest	2.1%
Bracebridge	Simcoe/Musk./Duff.	1.9%
Thorold	Niagara/Hamilton	1.9%
Kawartha Lakes	Eastern	1.8%
East Zorra-Tavistock	Southwest	1.6%
Tecumseh	Southwest	1.5%
Windsor	Southwest	1.5%
Penetanguishene	Simcoe/Musk./Duff.	1.5%
Greenstone	North	1.2%
Wainfleet	Niagara/Hamilton	1.1%
Lambton Shores	Southwest	0.8%
Brock	GTA	0.4%
The Blue Mountains	Southwest	0.4%

The table above includes municipalities with population increases less than 3%, from 2011-2013.

***Ontario Population Projections Update 2012-2036—Excerpts from Ministry of Finance***

- Ontario’s population is projected to grow by 28.6%, or almost 3.9 million over the next 24 years. The annual rate of growth of Ontario’s population is projected to remain close to 1.0 per cent for most of the projection period.
- Over the projection period, net migration will account for 71% of total population growth.
- The population aged 65 and over is projected to more than double from 2.0 million, or 14.6 per cent of the population in 2012 to 4.2 million, or 24.0 per cent, in 2036.

**Age pyramid of Ontario’s population, 2012 and 2036**



Sources: Statistics Canada, 2012, and Ontario Ministry of Finance projections.

- The growth in seniors’ share of the population will accelerate after 2011 as baby boomers begin to turn age 65. After 2031, the growth in seniors will slow significantly.
- The number of children under age 15 is projected to increase gradually over the projection period. The children’s share of the population is projected to fall from 16.3 per cent in 2012 to 15.9 per cent by 2016, and to rise slightly over the 2021-2029 period as the baby boom echo generation (children of baby boomers) have children. Thereafter, the share is projected to resume declining, falling to 15.7 per cent by 2036.



- The number of Ontarians aged 15–64, is projected to grow from 9.3 million in 2012 to almost 10.5 million by 2036. This age group is projected to decline as a share of total population, falling from 69.1 per cent in 2012 to 60.4 per cent by 2036.
- Regions of Ontario are projected to experience varying rates of population growth. The Greater Toronto Area (GTA), comprised of the City of Toronto and the regional municipalities of Durham, Halton, Peel and York, will grow significantly faster than the Ontario average, with the addition of almost 1.9 million people to the suburban GTA. Peel alone is projected to see its population increase 630,000 over 2012–2036, Halton is projected to be the fastest-growing census division in Ontario over the projection period, with growth of 67.2 per cent to 2036.
- Migration is the most important determinant of population growth for Ontario as a whole and for most regions. Net migration gains, whether from international sources, other parts of Canada, or other regions of Ontario, are projected to continue to be the major source of population growth for almost all census divisions.
- Large urban areas, especially the GTA, which receive most of the international migration to Ontario are projected to grow strongly. For other regions such as Central Ontario, the continuation of migration gains from other parts of the province will be a key source of growth. Some census divisions of Northern Ontario receive only a small share of international migration and have been experiencing net out-migration mostly among youth, which reduces both current and future population growth.
- The population of Central Ontario is projected to grow by 722,000 or 24.8 per cent, from 2.91 million in 2012 to 3.63 million in 2036. The region’s share of provincial population will decline slightly from 21.5 to 20.9 per cent. Three census divisions surrounding the GTA will continue to experience population growth significantly above the provincial average; they are Simcoe at 36.5 per cent, Waterloo at 36.4 per cent and Dufferin at 32.7 per cent.
- The population of Eastern Ontario is projected to grow 26.1 per cent over the projection period, from 1.75 million to 2.21 million. Ottawa is projected to grow fastest (42.8 per cent) from 920,000 in 2012 to over 1.3 million in 2036. Most other Eastern Ontario census divisions will also grow, but below the provincial average, with Frontenac and Prescott & Russell growing at 27.0 and 15.1 per cent respectively. The census divisions of Hastings and Stormont, Dundas and Glengarry are projected to experience population decline over 2012–2036.
- The population of Southwestern Ontario is projected to grow from 1.61 million in 2012 to 1.78 million in 2036, or by 10.4 per cent. Growth rates within Southwestern Ontario will vary, with Middlesex and Elgin growing fastest (28.7 and 11.8 per cent respectively). The populations of Huron, Chatham-Kent and Perth are projected to decline over the 2012–2036 period.

- The population of Northern Ontario is projected to be relatively stable over the projection horizon, with a slight increase of 0.5 per cent, from 803,200 in 2012 to 807,100 by 2036. Within the North, the Northeast is projected to see a population decline of 5,600 or 1.0 per cent, from 562,200 to 556,600. The Northwest is projected to grow by 9,400 people, or 3.9 per cent, from 241,000 to 250,500.
- In the past, Northern Ontario's positive natural increase offset part of the losses it experienced through net migration. However, natural increase in the North as a whole is now negative and it is projected to remain so as population aging accelerates.
- All regions will see a shift to an older age structure. Regions where natural increase and net migration are projected to become or remain negative will see the largest shifts in age structure. The GTA is expected to remain the region with the youngest age structure as a result of strong international migration and positive natural increase. The Northeast will remain the region with the oldest age structure.
- In 2012, the share of seniors aged 65 and over in regional population ranged from a low of 12.8 per cent in the GTA to a high of 18.4 per cent in the Northeast. Among census divisions, it ranged from 10.7 per cent in Peel to 27.5 per cent in Haliburton.
- By 2036, the share of seniors in regions is projected to range from 21.3 per cent in the GTA to 30.5 per cent in the Northeast. Among census divisions, it is projected to range from 19.9 per cent in Peel to 43.8 per cent in Prince Edward.
- The suburban GTA census divisions, along with Ottawa, are projected to record the highest growth in number of children aged 0–14 over the 2012–2036 period, with Halton seeing the most growth at 60.4 per cent. Conversely, most rural and northern census divisions are projected to have significantly fewer children by 2036, with the largest declines in the North. However, most census divisions are projected to see only a slight decrease in the share of children in their population. In 2012, the highest share of children was found in Kenora at 21.4 per cent and the lowest share in Haliburton at 10.9 per cent. By 2036, Kenora is projected to still have the highest share of children at 20.8 per cent while Prince Edward will have the lowest at 10.3 per cent.

**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%
Kawartha Lakes	20%	58%	22%
Kingston	21%	62%	16%
Ottawa	23%	63%	13%
Peterborough	21%	59%	20%
Prince Edward County	18%	57%	25%
Quinte West	23%	60%	17%
<b>Eastern Avg</b>	<b>21%</b>	<b>59%</b>	<b>20%</b>
Ajax	29%	62%	9%
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%
<b>GTA Avg</b>	<b>26%</b>	<b>62%</b>	<b>12%</b>

Source—Stats Canada Census 2011

**Age Demographics (cont'd)**

<b>Municipality</b>	<b>0-19</b>	<b>20-64</b>	<b>65+</b>
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%
<b>Niagara/Hamilton Avg</b>	<b>23%</b>	<b>59%</b>	<b>18%</b>
Greater Sudbury	22%	62%	16%
Greenstone	25%	61%	14%
Kenora	23%	60%	17%
North Bay	22%	61%	17%
Sault Ste. Marie	20%	60%	20%
Thunder Bay	21%	61%	18%
Timmins	24%	62%	14%
<b>North Avg</b>	<b>22%</b>	<b>61%</b>	<b>17%</b>
Barrie	27%	61%	12%
Bracebridge	21%	58%	21%
Gravenhurst	17%	60%	23%
Huntsville	22%	58%	20%
Innisfil	25%	61%	14%
Orangeville	28%	60%	12%
Orillia	21%	58%	21%
Penetanguishene	20%	59%	21%
Springwater	26%	61%	13%
<b>Simcoe/Musk./Duff. Avg</b>	<b>23%</b>	<b>60%</b>	<b>17%</b>

Source—Stats Canada Census 2011

**Age Demographics (cont'd)**

<b>Municipality</b>	<b>0-19</b>	<b>20-64</b>	<b>65+</b>
Blandford-Blenheim	26%	61%	13%
Brant	25%	60%	16%
Cambridge	26%	62%	12%
Central Elgin	24%	61%	15%
Central Huron	22%	56%	21%
East Zorra-Tavistock	25%	57%	18%
Georgian Bluffs	17%	65%	18%
Guelph	24%	63%	13%
Hanover	21%	55%	24%
Ingersoll	26%	60%	14%
Kingsville	24%	60%	16%
Kitchener	24%	64%	12%
Lambton Shores	17%	57%	26%
London	23%	62%	15%
Meaford	19%	57%	24%
Middlesex Centre	27%	58%	15%
North Dumfries	27%	60%	13%
North Middlesex	28%	57%	16%
Norwich	32%	56%	12%
Owen Sound	20%	57%	22%
Sarnia	21%	59%	19%
Saugeen Shores	18%	60%	21%
South-West Oxford	29%	59%	12%
St. Marys	23%	57%	20%
St. Thomas	25%	59%	16%
Stratford	22%	60%	18%
Tecumseh	24%	61%	15%
The Blue Mountains	17%	55%	28%
Tillsonburg	20%	54%	25%
Waterloo	24%	63%	13%
Wellesley	36%	54%	10%
Wilmot	26%	58%	16%
Windsor	24%	60%	16%
Woodstock	24%	60%	17%
Woolwich	27%	58%	15%
Zorra	21%	64%	15%
<b>Southwest Avg</b>	<b>24%</b>	<b>59%</b>	<b>17%</b>
Average	24%	60%	16%
Median	24%	60%	16%
Minimum	17%	54%	8%
Maximum	36%	65%	28%

Source—Stats Canada Census 2011

***Average Household Income***

Household income is one measure of a community’s ability to pay for services in a municipality. A higher gross household income will usually mean a lower dependency on governmental services, recreation, and social assistance. The following table provides the estimated average household income in 2012 for each of the municipalities.

<b>Municipality</b>	<b>2012 Est. Avg. Household Income</b>	<b>Income Ranking</b>
Cornwall	\$ 61,415	low
Owen Sound	\$ 61,587	low
Brockville	\$ 64,127	low
Hanover	\$ 65,909	low
Orillia	\$ 66,424	low
Belleville	\$ 70,960	low
Welland	\$ 70,987	low
North Bay	\$ 71,204	low
Windsor	\$ 71,906	low
Fort Erie	\$ 72,511	low
Gravenhurst	\$ 73,708	low
Port Colborne	\$ 73,786	low
Penetanguishene	\$ 74,570	low
Tillsonburg	\$ 74,778	low
Niagara Falls	\$ 75,013	low
Peterborough	\$ 75,015	low
Meaford	\$ 75,835	low
Lambton Shores	\$ 75,896	low
Thunder Bay	\$ 76,320	low
Quinte West	\$ 76,571	low
St. Thomas	\$ 76,758	low
Stratford	\$ 77,343	low
St. Catharines	\$ 77,881	low
Kenora	\$ 78,853	low
Woodstock	\$ 79,771	low
North Middlesex	\$ 80,241	low
Sault Ste. Marie	\$ 80,751	low
Ingersoll	\$ 81,050	low
St. Marys	\$ 81,137	low
Brock	\$ 82,634	low
Norwich	\$ 82,854	low
Kitchener	\$ 83,026	low
Kawartha Lakes	\$ 84,465	low

Source—Manifold Data Mining

**Average Household Income (cont'd)**

Municipality	2012 Est. Avg. Household Income	Income Ranking
Kingston	\$ 84,510	mid
London	\$ 85,068	mid
Thorold	\$ 85,244	mid
Wainfleet	\$ 85,350	mid
Central Huron	\$ 85,391	mid
Oshawa	\$ 85,817	mid
Prince Edward County	\$ 85,869	mid
Georgina	\$ 85,921	mid
East Zorra-Tavistock	\$ 87,677	mid
Timmins	\$ 88,157	mid
Barrie	\$ 88,498	mid
Hamilton	\$ 88,582	mid
Cambridge	\$ 88,646	mid
Bracebridge	\$ 90,490	mid
Greater Sudbury	\$ 90,910	mid
Orangeville	\$ 91,439	mid
Huntsville	\$ 91,591	mid
South-West Oxford	\$ 92,806	mid
Brampton	\$ 93,030	mid
Sarnia	\$ 93,283	mid
Toronto	\$ 93,427	mid
Georgian Bluffs	\$ 93,555	mid
Kingsville	\$ 94,225	mid
West Lincoln	\$ 95,012	mid
Guelph	\$ 95,133	mid
Innisfil	\$ 95,339	mid
Zorra	\$ 99,755	mid
Greenstone	\$ 99,798	mid
Lincoln	\$ 99,831	mid
Mississauga	\$ 99,939	mid
Brant	\$ 99,947	mid
Ottawa	\$ 100,073	mid
Central Elgin	\$ 104,616	mid

Municipality	2012 Est. Avg. Household Income	Income Ranking
The Blue Mountains	\$ 105,597	high
Clarington	\$ 107,262	high
Grimsby	\$ 107,315	high
Ajax	\$ 107,326	high
Burlington	\$ 108,781	high
Pickering	\$ 110,507	high
Wilmot	\$ 110,743	high
Waterloo	\$ 111,948	high
Niagara-on-the-Lake	\$ 112,206	high
Blandford-Blenheim	\$ 112,661	high
Scugog	\$ 112,721	high
Halton Hills	\$ 114,206	high
Wellesley	\$ 114,272	high
Richmond Hill	\$ 114,771	high
North Dumfries	\$ 117,528	high
Markham	\$ 117,721	high
Whitby	\$ 118,047	high
Newmarket	\$ 118,581	high
Pelham	\$ 120,239	high
Tecumseh	\$ 120,274	high
Milton	\$ 122,375	high
Saugeen Shores	\$ 125,704	high
East Gwillimbury	\$ 126,548	high
Vaughan	\$ 126,828	high
Middlesex Centre	\$ 128,846	high
Caledon	\$ 134,107	high
Springwater	\$ 141,018	high
Whitchurch-Stouffville	\$ 141,885	high
Oakville	\$ 144,260	high
Woolwich	\$ 146,517	high
Aurora	\$ 149,054	high
King	\$ 156,669	high
<b>Average</b>	<b>\$ 96,130</b>	
<b>Median</b>	<b>\$ 91,515</b>	
<b>Minimum</b>	<b>\$ 61,415</b>	
<b>Maximum</b>	<b>\$ 156,669</b>	

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

The following table provides the estimated average household income in 2012 for each of the municipalities. Source—Manifold Data Mining 2013, summarized by geographic area.

Municipality	2012 Est. Avg. Household Income	2012 Household Income Ranking
Cornwall	\$ 61,415	low
Brockville	\$ 64,127	low
Belleville	\$ 70,960	low
Peterborough	\$ 75,015	low
Quinte West	\$ 76,571	low
Kawartha Lakes	\$ 84,465	low
Kingston	\$ 84,510	mid
Prince Edward County	\$ 85,869	mid
Ottawa	\$ 100,073	mid
<b>Eastern Average</b>	<b>\$ 78,112</b>	
Brock	\$ 82,634	low
Oshawa	\$ 85,817	mid
Georgina	\$ 85,921	mid
Brampton	\$ 93,030	mid
Toronto	\$ 93,427	mid
Mississauga	\$ 99,939	mid
Clarington	\$ 107,262	high
Ajax	\$ 107,326	high
Burlington	\$ 108,781	high
Pickering	\$ 110,507	high
Scugog	\$ 112,721	high
Halton Hills	\$ 114,206	high
Richmond Hill	\$ 114,771	high
Markham	\$ 117,721	high
Whitby	\$ 118,047	high
Newmarket	\$ 118,581	high
Milton	\$ 122,375	high
East Gwillimbury	\$ 126,548	high
Vaughan	\$ 126,828	high
Caledon	\$ 134,107	high
Whitchurch-Stouffville	\$ 141,885	high
Oakville	\$ 144,260	high
Aurora	\$ 149,054	high
King	\$ 156,669	high
<b>GTA Average</b>	<b>\$ 115,517</b>	

Municipality	2012 Est. Avg. Household Income	2012 Household Income Ranking
Welland	\$ 70,987	low
Fort Erie	\$ 72,511	low
Port Colborne	\$ 73,786	low
Niagara Falls	\$ 75,013	low
St. Catharines	\$ 77,881	low
Thorold	\$ 85,244	mid
Wainfleet	\$ 85,350	mid
Hamilton	\$ 88,582	mid
West Lincoln	\$ 95,012	mid
Lincoln	\$ 99,831	mid
Grimsby	\$ 107,315	high
Niagara-on-the-Lake	\$ 112,206	high
Pelham	\$ 120,239	high
<b>Niagara/Hamilton Avg.</b>	<b>\$ 89,535</b>	
North Bay	\$ 71,204	low
Thunder Bay	\$ 76,320	low
Kenora	\$ 78,853	low
Sault Ste. Marie	\$ 80,751	low
Timmins	\$ 88,157	mid
Greater Sudbury	\$ 90,910	mid
Greenstone	\$ 99,798	mid
<b>North Average</b>	<b>\$ 83,713</b>	
Orillia	\$ 66,424	low
Gravenhurst	\$ 73,708	low
Penetanguishene	\$ 74,570	low
Barrie	\$ 88,498	mid
Bracebridge	\$ 90,490	mid
Orangeville	\$ 91,439	mid
Huntsville	\$ 91,591	mid
Innisfil	\$ 95,339	mid
Springwater	\$ 141,018	high
<b>Simcoe/Musk./Duff. Avg.</b>	<b>\$ 90,342</b>	



***Average Household Income by Geographic Location (cont'd)***

<b>Municipality</b>	<b>2012 Est. Avg. Household Income</b>	<b>2012 Household Income Ranking</b>
Owen Sound	\$ 61,587	low
Hanover	\$ 65,909	low
Windsor	\$ 71,906	low
Tillsonburg	\$ 74,778	low
Meaford	\$ 75,835	low
Lambton Shores	\$ 75,896	low
St. Thomas	\$ 76,758	low
Stratford	\$ 77,343	low
Woodstock	\$ 79,771	low
North Middlesex	\$ 80,241	low
Ingersoll	\$ 81,050	low
St. Marys	\$ 81,137	low
Norwich	\$ 82,854	low
Kitchener	\$ 83,026	low
London	\$ 85,068	mid
Central Huron	\$ 85,391	mid
East Zorra-Tavistock	\$ 87,677	mid
Cambridge	\$ 88,646	mid
South-West Oxford	\$ 92,806	mid
Sarnia	\$ 93,283	mid
Georgian Bluffs	\$ 93,555	mid
Kingsville	\$ 94,225	mid
Guelph	\$ 95,133	mid
Zorra	\$ 99,755	mid
Brant	\$ 99,947	mid
Central Elgin	\$ 104,616	mid
The Blue Mountains	\$ 105,597	high
Wilmot	\$ 110,743	high
Waterloo	\$ 111,948	high
Blandford-Blenheim	\$ 112,661	high
Wellesley	\$ 114,272	high
North Dumfries	\$ 117,528	high
Tecumseh	\$ 120,274	high
Saugeen Shores	\$ 125,704	high
Middlesex Centre	\$ 128,846	high
Woolwich	\$ 146,517	high
<b>Southwest Average</b>	<b>\$ 93,952</b>	

***Land Area and Density***

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

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

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

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

Municipality	2013	
	Land Area (Square Km)	Population Density per Sq. Kilometre
Greater Sudbury	3,227	51
Kawartha Lakes	3,083	24
Timmins	2,979	15
Ottawa	2,790	335
Greenstone	2,768	2
Hamilton	1,117	483
Prince Edward County	1,050	25
Brant	843	44
Huntsville	711	28
Caledon	688	90
Toronto	630	4,327
Bracebridge	626	25
Clarington	611	146
Georgian Bluffs	604	18

The table on the next page is sorted by population density per sq. km. For every square kilometre, Greenstone has 2 residents compared with the City of Toronto that has 4,327. Greenstone has the fifth largest land area in the survey but has the lowest density.

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

	2013		
	Land Area	Population	
	(Square	Density per	Density
	Km)	Sq.	Ranking
		Kilometre	
Greenstone	2,768	2	<b>low</b>
North Middlesex	598	11	<b>low</b>
Timmins	2,979	15	<b>low</b>
Zorra	529	16	<b>low</b>
Central Huron	450	17	<b>low</b>
Georgian Bluffs	604	18	<b>low</b>
Meaford	589	19	<b>low</b>
Blandford-Blenheim	382	20	<b>low</b>
South-West Oxford	370	21	<b>low</b>
The Blue Mountains	287	23	<b>low</b>
Gravenhurst	519	23	<b>low</b>
Kawartha Lakes	3,083	24	<b>low</b>
Prince Edward County	1,050	25	<b>low</b>
Bracebridge	626	25	<b>low</b>
Norwich	431	26	<b>low</b>
Brock	423	27	<b>low</b>
Huntsville	711	28	<b>low</b>
East Zorra-Tavistock	242	29	<b>low</b>
Middlesex Centre	588	29	<b>low</b>
Wainfleet	217	30	<b>low</b>
Lambton Shores	331	32	<b>low</b>
Springwater	536	35	<b>low</b>
West Lincoln	388	37	<b>low</b>
Wellesley	278	41	<b>low</b>
Brant	843	44	<b>low</b>
Central Elgin	280	47	<b>low</b>
Scugog	475	47	<b>low</b>
Greater Sudbury	3,227	51	<b>low</b>
North Dumfries	187	52	<b>low</b>
King	333	62	<b>low</b>
Kenora	212	75	<b>low</b>
Woolwich	326	77	<b>low</b>
Wilmot	264	78	<b>low</b>
Saugeen Shores	171	78	<b>low</b>

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

2013				2013			
	Land Area (Square Km)	Population Density per Sq. Kilometre	Density Ranking		Land Area (Square Km)	Population Density per Sq. Kilometre	Density Ranking
Kingsville	247	89	mid	Cornwall	62	769	high
Quinte West	494	90	mid	Woodstock	49	797	high
Caledon	688	90	mid	Hanover	10	797	high
East Gwillimbury	245	96	mid	Whitby	147	885	high
Niagara-on-the-Lake	133	121	mid	London	421	906	high
Innisfil	284	122	mid	Owen Sound	24	917	high
Pelham	126	136	mid	Ingersoll	13	978	high
Lincoln	163	143	mid	Burlington	186	996	high
Clarington	611	146	mid	Brockville	21	1,071	high
Port Colborne	122	154	mid	Oshawa	146	1,076	high
Georgina	288	157	mid	Orillia	29	1,086	high
North Bay	319	172	mid	St. Thomas	36	1,115	high
Fort Erie	166	185	mid	Aurora	50	1,143	high
Belleville	247	206	mid	Vaughan	274	1,162	high
Whitchurch-Stouffville	207	215	mid	Cambridge	113	1,175	high
Thorold	83	220	mid	Stratford	27	1,178	high
Halton Hills	276	225	mid	Peterborough	64	1,286	high
Tecumseh	95	252	mid	Oakville	139	1,399	high
Milton	363	274	mid	St. Catharines	96	1,400	high
Kingston	451	286	mid	Windsor	147	1,456	high
Ottawa	2,790	335	mid	Guelph	87	1,472	high
Thunder Bay	328	338	mid	Markham	213	1,538	high
Sault Ste. Marie	223	345	mid	Waterloo	64	1,590	high
Penetanguishene	26	362	mid	Kitchener	137	1,687	high
Grimsby	69	385	mid	Ajax	67	1,806	high
Pickering	232	394	mid	Barrie	77	1,837	high
Niagara Falls	210	407	mid	Orangeville	16	1,865	high
Sarnia	165	453	mid	Richmond Hill	101	1,984	high
Hamilton	1,117	483	mid	Brampton	266	2,169	high
St. Marys	12	548	mid	Newmarket	38	2,201	high
Welland	81	642	mid	Mississauga	292	2,565	high
Tillsonburg	22	722	mid	Toronto	630	4,327	high
				<b>Average</b>	<b>410</b>	<b>578</b>	
				<b>Median</b>	<b>244</b>	<b>218</b>	
				<b>Minimum</b>	<b>10</b>	<b>2</b>	
				<b>Maximum</b>	<b>3,227</b>	<b>4,327</b>	

**Land Area and Density by Geographic Location**

	2013		
	Land Area (Square Km)	Population Density per Sq. Kilometre	Density Ranking
Kawartha Lakes	3,083	24	low
Prince Edward County	1,050	25	low
Quinte West	494	90	mid
Belleville	247	206	mid
Kingston	451	286	mid
Ottawa	2,790	335	mid
Cornwall	62	769	high
Brockville	21	1,071	high
Peterborough	64	1,286	high
<b>Eastern Average</b>	<b>918</b>	<b>455</b>	
Brock	423	27	low
Scugog	475	47	low
King	333	62	low
Caledon	688	90	mid
East Gwillimbury	245	96	mid
Clarington	611	146	mid
Georgina	288	157	mid
Whitchurch-Stouffville	207	215	mid
Halton Hills	276	225	mid
Milton	363	274	mid
Pickering	232	394	mid
Whitby	147	885	high
Burlington	186	996	high
Oshawa	146	1,076	high
Aurora	50	1,143	high
Vaughan	274	1,162	high
Oakville	139	1,399	high
Markham	213	1,538	high
Ajax	67	1,806	high
Richmond Hill	101	1,984	high
Brampton	266	2,169	high
Newmarket	38	2,201	high
Mississauga	292	2,565	high
Toronto	630	4,327	high
<b>GTA Average</b>	<b>279</b>	<b>1,041</b>	
Wainfleet	217	30	low
West Lincoln	388	37	low
Niagara-on-the-Lake	133	121	mid
Pelham	126	136	mid
Lincoln	163	143	mid
Port Colborne	122	154	mid
Fort Erie	166	185	mid
Thorold	83	220	mid
Grimsby	69	385	mid
Niagara Falls	210	407	mid
Hamilton	1,117	483	mid
Welland	81	642	mid
St. Catharines	96	1,400	high
<b>Niagara/Hamilton Avg.</b>	<b>229</b>	<b>334</b>	

	2013		
	Land Area (Square Km)	Population Density per Sq. Kilometre	Density Ranking
Greenstone	2,768	2	low
Timmins	2,979	15	low
Greater Sudbury	3,227	51	low
Kenora	212	75	low
North Bay	319	172	mid
Thunder Bay	328	338	mid
Sault Ste. Marie	223	345	mid
<b>North Average</b>	<b>1,437</b>	<b>143</b>	
Gravenhurst	519	23	low
Bracebridge	626	25	low
Huntsville	711	28	low
Springwater	536	35	low
Innisfil	284	122	mid
Penetanguishene	26	362	mid
Orillia	29	1,086	high
Barrie	77	1,837	high
Orangeville	16	1,865	high
<b>Simcoe/Musk./Duff. Avg.</b>	<b>314</b>	<b>598</b>	
North Middlesex	598	11	low
Zorra	529	16	low
Central Huron	450	17	low
Georgian Bluffs	604	18	low
Meaford	589	19	low
Blandford-Blenheim	382	20	low
South-West Oxford	370	21	low
The Blue Mountains	287	23	low
Norwich	431	26	low
East Zorra-Tavistock	242	29	low
Middlesex Centre	588	29	low
Lambton Shores	331	32	low
Wellesley	278	41	low
Brant	843	44	low
Central Elgin	280	47	low
North Dumfries	187	52	low
Woolwich	326	77	low
Wilmot	264	78	low
Saugeen Shores	171	78	low
Kingsville	247	89	mid
Tecumseh	95	252	mid
Sarnia	165	453	mid
St. Marys	12	548	mid
Tillsonburg	22	722	mid
Woodstock	49	797	high
Hanover	10	797	high
London	421	906	high
Owen Sound	24	917	high
Ingersoll	13	978	high
St. Thomas	36	1,115	high
Cambridge	113	1,175	high
Stratford	27	1,178	high
Windsor	147	1,456	high
Guelph	87	1,472	high
Waterloo	64	1,590	high
Kitchener	137	1,687	high
<b>Southwest Average</b>	<b>262</b>	<b>467</b>	

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

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

Municipality	2013 Unweighted CVA/Capita	2013 Weighted CVA/Capita	Unweighted CVA/Capita Ranking	Weighted CVA/Capita Ranking
Cornwall	\$ 60,034	\$ 77,988	low	low
Timmins	\$ 62,997	\$ 75,758	low	low
Sault Ste. Marie	\$ 66,461	\$ 84,381	low	low
Thunder Bay	\$ 67,434	\$ 84,668	low	low
Windsor	\$ 68,704	\$ 89,965	low	low
St. Thomas	\$ 70,857	\$ 85,731	low	low
Welland	\$ 74,255	\$ 83,857	low	low
Quinte West	\$ 83,286	\$ 92,119	low	low
Hanover	\$ 79,975	\$ 94,354	low	low
Owen Sound	\$ 82,352	\$ 106,495	low	low
Kenora	\$ 83,795	\$ 99,373	low	low
Ingersoll	\$ 84,664	\$ 105,721	low	low
North Bay	\$ 84,789	\$ 100,377	low	low
Port Colborne	\$ 84,799	\$ 95,805	low	low
Greater Sudbury	\$ 85,226	\$ 107,869	low	low
Sarnia	\$ 85,299	\$ 100,923	low	low
Brockville	\$ 85,413	\$ 107,441	low	low
Tillsonburg	\$ 88,615	\$ 107,930	low	low
Belleville	\$ 89,774	\$ 115,612	low	mid
St. Catharines	\$ 90,898	\$ 105,796	low	low
London	\$ 91,878	\$ 109,700	low	low
Peterborough	\$ 92,494	\$ 107,347	low	low
Woodstock	\$ 93,436	\$ 118,929	low	mid
Oshawa	\$ 93,505	\$ 105,323	low	low
Penetanguishene	\$ 94,683	\$ 97,644	low	low
Kitchener	\$ 95,624	\$ 113,724	low	mid
Thorold	\$ 97,088	\$ 111,704	low	mid
Stratford	\$ 98,458	\$ 120,577	low	mid
Hamilton	\$ 99,654	\$ 121,955	low	mid
Kingsville	\$ 101,490	\$ 89,183	low	low
West Lincoln	\$ 101,617	\$ 96,452	low	low

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

Municipality	2013 Unweighted CVA/Capita	2013 Weighted CVA/Capita	Unweighted CVA/Capita Ranking	Weighted CVA/Capita Ranking
Niagara Falls	\$ 101,753	\$ 124,274	low	mid
Cambridge	\$ 101,856	\$ 124,288	low	mid
St. Marys	\$ 102,493	\$ 119,869	mid	mid
Ajax	\$ 102,574	\$ 109,979	mid	low
Orillia	\$ 104,587	\$ 125,484	mid	mid
Kingston	\$ 105,104	\$ 129,940	mid	mid
Tecumseh	\$ 105,423	\$ 111,412	mid	mid
Orangeville	\$ 105,722	\$ 114,727	mid	mid
Clarington	\$ 105,755	\$ 107,554	mid	low
Fort Erie	\$ 107,180	\$ 117,645	mid	mid
Brampton	\$ 107,538	\$ 115,205	mid	mid
Barrie	\$ 108,683	\$ 116,828	mid	mid
Greenstone	\$ 113,332	\$ 104,203	mid	low
Whitby	\$ 115,602	\$ 125,404	mid	mid
Guelph	\$ 115,730	\$ 140,639	mid	high
Central Elgin	\$ 117,223	\$ 107,204	mid	low
Grimsby	\$ 119,787	\$ 127,860	mid	mid
Georgina	\$ 119,810	\$ 118,304	mid	mid
Lincoln	\$ 120,427	\$ 122,732	mid	mid
Pelham	\$ 120,664	\$ 120,696	mid	mid
Norwich	\$ 121,328	\$ 93,119	mid	low
Wellesley	\$ 125,530	\$ 109,454	mid	low
Wainfleet	\$ 128,087	\$ 119,131	mid	mid
Ottawa	\$ 129,085	\$ 152,897	mid	high
Prince Edward County	\$ 129,562	\$ 124,534	mid	mid
Brant	\$ 130,258	\$ 126,730	mid	mid
Wilmot	\$ 130,802	\$ 127,382	mid	mid
Waterloo	\$ 132,371	\$ 157,083	mid	high
Brock	\$ 133,937	\$ 122,691	mid	mid
Woolwich	\$ 134,616	\$ 139,452	mid	high
Pickering	\$ 136,004	\$ 147,087	mid	high
Kawartha Lakes	\$ 136,673	\$ 134,145	mid	high
Meaford	\$ 137,044	\$ 130,300	mid	mid
Georgian Bluffs	\$ 137,938	\$ 133,147	mid	mid
Newmarket	\$ 138,102	\$ 141,174	mid	high
Springwater	\$ 138,911	\$ 131,959	high	mid

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

Municipality	2013 Unweighted CVA/Capita	2013 Weighted CVA/Capita	Unweighted CVA/Capita Ranking	Weighted CVA/Capita Ranking
Central Huron	\$ 142,303	\$ 106,454	high	low
Halton Hills	\$ 144,774	\$ 153,143	high	high
Innisfil	\$ 144,837	\$ 142,451	high	high
Milton	\$ 146,036	\$ 159,788	high	high
South-West Oxford	\$ 146,392	\$ 111,050	high	mid
Scugog	\$ 147,011	\$ 142,037	high	high
Mississauga	\$ 150,814	\$ 170,542	high	high
Blandford-Blenheim	\$ 151,475	\$ 123,629	high	mid
East Zorra-Tavistock	\$ 151,979	\$ 119,487	high	mid
Middlesex Centre	\$ 154,340	\$ 126,333	high	mid
North Middlesex	\$ 158,031	\$ 92,633	high	low
Burlington	\$ 160,061	\$ 182,700	high	high
Saugeen Shores	\$ 160,747	\$ 159,877	high	high
Aurora	\$ 161,427	\$ 163,721	high	high
Toronto	\$ 164,713	\$ 254,320	high	high
East Gwillimbury	\$ 165,047	\$ 159,954	high	high
Markham	\$ 166,141	\$ 169,002	high	high
North Dumfries	\$ 169,424	\$ 183,016	high	high
Whitchurch-Stouffville	\$ 171,551	\$ 169,770	high	high
Richmond Hill	\$ 171,563	\$ 173,733	high	high
Huntsville	\$ 171,566	\$ 172,384	high	high
Bracebridge	\$ 178,279	\$ 178,870	high	high
Lambton Shores	\$ 189,874	\$ 179,248	high	high
Zorra	\$ 192,067	\$ 137,907	high	high
Caledon	\$ 193,602	\$ 194,248	high	high
Vaughan	\$ 195,918	\$ 202,041	high	high
Oakville	\$ 198,962	\$ 218,976	high	high
Niagara-on-the-Lake	\$ 213,901	\$ 220,895	high	high
Gravenhurst	\$ 245,811	\$ 246,552	high	high
King	\$ 256,652	\$ 242,273	high	high
The Blue Mountains	\$ 512,533	\$ 509,360	high	high
<b>Average</b>	<b>\$ 128,968</b>	<b>\$ 134,241</b>		
<b>Median</b>	<b>\$ 120,118</b>	<b>\$ 121,325</b>		
<b>Minimum</b>	<b>\$ 60,034</b>	<b>\$ 75,758</b>		
<b>Maximum</b>	<b>\$ 512,533</b>	<b>\$ 509,360</b>		



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

<b>Municipality</b>	<b>2013 Unweighted CVA/Capita</b>	<b>2013 Weighted CVA/Capita</b>	<b>% Change Unweighted/ Weighted</b>	<b>Unweighted CVA/Capita Ranking</b>
Cornwall	\$ 60,034	\$ 77,988	29.9%	low
Quinte West	\$ 83,286	\$ 92,119	10.6%	low
Brockville	\$ 85,413	\$ 107,441	25.8%	low
Belleville	\$ 89,774	\$ 115,612	28.8%	low
Peterborough	\$ 92,494	\$ 107,347	16.1%	low
Kingston	\$ 105,104	\$ 129,940	23.6%	mid
Ottawa	\$ 129,085	\$ 152,897	18.4%	mid
Prince Edward County	\$ 129,562	\$ 124,534	-3.9%	mid
Kawartha Lakes	\$ 136,673	\$ 134,145	-1.9%	mid
<b>Eastern Average</b>	<b>\$ 101,269</b>	<b>\$ 115,780</b>		
Oshawa	\$ 93,505	\$ 105,323	12.6%	low
Ajax	\$ 102,574	\$ 109,979	7.2%	mid
Clarington	\$ 105,755	\$ 107,554	1.7%	mid
Brampton	\$ 107,538	\$ 115,205	7.1%	mid
Whitby	\$ 115,602	\$ 125,404	8.5%	mid
Georgina	\$ 119,810	\$ 118,304	-1.3%	mid
Brock	\$ 133,937	\$ 122,691	-8.4%	mid
Pickering	\$ 136,004	\$ 147,087	8.1%	mid
Newmarket	\$ 138,102	\$ 141,174	2.2%	mid
Halton Hills	\$ 144,774	\$ 153,143	5.8%	high
Milton	\$ 146,036	\$ 159,788	9.4%	high
Scugog	\$ 147,011	\$ 142,037	-3.4%	high
Mississauga	\$ 150,814	\$ 170,542	13.1%	high
Burlington	\$ 160,061	\$ 182,700	14.1%	high
Aurora	\$ 161,427	\$ 163,721	1.4%	high
Toronto	\$ 164,713	\$ 254,320	54.4%	high
East Gwillimbury	\$ 165,047	\$ 159,954	-3.1%	high
Markham	\$ 166,141	\$ 169,002	1.7%	high
Whitchurch-Stouffville	\$ 171,551	\$ 169,770	-1.0%	high
Richmond Hill	\$ 171,563	\$ 173,733	1.3%	high
Caledon	\$ 193,602	\$ 194,248	0.3%	high
Vaughan	\$ 195,918	\$ 202,041	3.1%	high
Oakville	\$ 198,962	\$ 218,976	10.1%	high
King	\$ 256,652	\$ 242,273	-5.6%	high
<b>GTA Average</b>	<b>\$ 151,962</b>	<b>\$ 160,374</b>		

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

<b>Municipality</b>	<b>2013 Unweighted CVA/Capita</b>	<b>2013 Weighted CVA/Capita</b>	<b>% Change Unweighted/ Weighted</b>	<b>Unweighted CVA/Capita Ranking</b>
Welland	\$ 74,255	\$ 83,857	12.9%	low
Port Colborne	\$ 84,799	\$ 95,805	13.0%	low
St. Catharines	\$ 90,898	\$ 105,796	16.4%	low
Thorold	\$ 97,088	\$ 111,704	15.1%	low
Hamilton	\$ 99,654	\$ 121,955	22.4%	low
West Lincoln	\$ 101,617	\$ 96,452	-5.1%	low
Niagara Falls	\$ 101,753	\$ 124,274	22.1%	low
Fort Erie	\$ 107,180	\$ 117,645	9.8%	mid
Grimsby	\$ 119,787	\$ 127,860	6.7%	mid
Lincoln	\$ 120,427	\$ 122,732	1.9%	mid
Pelham	\$ 120,664	\$ 120,696	0.0%	mid
Wainfleet	\$ 128,087	\$ 119,131	-7.0%	mid
Niagara-on-the-Lake	\$ 213,901	\$ 220,895	3.3%	high
<b>Niagara/Hamilton Avg.</b>	<b>\$ 112,316</b>	<b>\$ 120,677</b>		
Timmins	\$ 62,997	\$ 75,758	20.3%	low
Sault Ste. Marie	\$ 66,461	\$ 84,381	27.0%	low
Thunder Bay	\$ 67,434	\$ 84,668	25.6%	low
Kenora	\$ 83,795	\$ 99,373	18.6%	low
North Bay	\$ 84,789	\$ 100,377	18.4%	low
Greater Sudbury	\$ 85,226	\$ 107,869	26.6%	low
Greenstone	\$ 113,332	\$ 104,203	-8.1%	mid
<b>North Average</b>	<b>\$ 80,576</b>	<b>\$ 93,804</b>		
Penetanguishene	\$ 94,683	\$ 97,644	3.1%	low
Orillia	\$ 104,587	\$ 125,484	20.0%	mid
Orangeville	\$ 105,722	\$ 114,727	8.5%	mid
Barrie	\$ 108,683	\$ 116,828	7.5%	mid
Springwater	\$ 138,911	\$ 131,959	-5.0%	high
Innisfil	\$ 144,837	\$ 142,451	-1.6%	high
Huntsville	\$ 171,566	\$ 172,384	0.5%	high
Bracebridge	\$ 178,279	\$ 178,870	0.3%	high
Gravenhurst	\$ 245,811	\$ 246,552	0.3%	high
<b>Simcoe/Musk./Duff. Avg.</b>	<b>\$ 143,676</b>	<b>\$ 147,433</b>		

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

<b>Municipality</b>	<b>2013 Unweighted CVA/Capita</b>	<b>2013 Weighted CVA/Capita</b>	<b>% Change Unweighted/ Weighted</b>	<b>Unweighted CVA/Capita Ranking</b>
Windsor	\$ 68,704	\$ 89,965	30.9%	low
St. Thomas	\$ 70,857	\$ 85,731	21.0%	low
Hanover	\$ 79,975	\$ 94,354	18.0%	low
Owen Sound	\$ 82,352	\$ 106,495	29.3%	low
Ingersoll	\$ 84,664	\$ 105,721	24.9%	low
Sarnia	\$ 85,299	\$ 100,923	18.3%	low
Tillsonburg	\$ 88,615	\$ 107,930	21.8%	low
London	\$ 91,878	\$ 109,700	19.4%	low
Woodstock	\$ 93,436	\$ 118,929	27.3%	low
Kitchener	\$ 95,624	\$ 113,724	18.9%	low
Stratford	\$ 98,458	\$ 120,577	22.5%	low
Kingsville	\$ 101,490	\$ 89,183	-12.1%	low
Cambridge	\$ 101,856	\$ 124,288	22.0%	low
St. Marys	\$ 102,493	\$ 119,869	17.0%	mid
Tecumseh	\$ 105,423	\$ 111,412	5.7%	mid
Guelph	\$ 115,730	\$ 140,639	21.5%	mid
Central Elgin	\$ 117,223	\$ 107,204	-8.5%	mid
Norwich	\$ 121,328	\$ 93,119	-23.2%	mid
Wellesley	\$ 125,530	\$ 109,454	-12.8%	mid
Brant	\$ 130,258	\$ 126,730	-2.7%	mid
Wilmot	\$ 130,802	\$ 127,382	-2.6%	mid
Waterloo	\$ 132,371	\$ 157,083	18.7%	mid
Woolwich	\$ 134,616	\$ 139,452	3.6%	mid
Meaford	\$ 137,044	\$ 130,300	-4.9%	mid
Georgian Bluffs	\$ 137,938	\$ 133,147	-3.5%	mid
Central Huron	\$ 142,303	\$ 106,454	-25.2%	high
South-West Oxford	\$ 146,392	\$ 111,050	-24.1%	high
Blandford-Blenheim	\$ 151,475	\$ 123,629	-18.4%	high
East Zorra-Tavistock	\$ 151,979	\$ 119,487	-21.4%	high
Middlesex Centre	\$ 154,340	\$ 126,333	-18.1%	high
North Middlesex	\$ 158,031	\$ 92,633	-41.4%	high
Saugeen Shores	\$ 160,747	\$ 159,877	-0.5%	high
North Dumfries	\$ 169,424	\$ 183,016	8.0%	high
Lambton Shores	\$ 189,874	\$ 179,248	-5.6%	high
Zorra	\$ 192,067	\$ 137,907	-28.2%	high
The Blue Mountains	\$ 512,533	\$ 509,360	-0.6%	high
<b>Southwest Average</b>	<b>\$ 132,309</b>	<b>\$ 130,897</b>		

***Unweighted Assessment—Trend***

The tables on the next several pages reflect the change in unweighted assessment from 2009-2013. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2012-2013 % 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	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	Ranking % increase 2012-2013
Windsor	0.9%	0.8%	1.5%	-3.9%	low
Springwater	N/A	N/A	N/A	-0.7%	low
Sarnia	6.4%	7.2%	5.6%	-0.5%	low
Fort Erie	7.0%	6.2%	5.8%	0.2%	low
Niagara Falls	14.0%	-1.9%	5.6%	0.4%	low
Gravenhurst	8.6%	9.4%	6.0%	0.5%	low
Huntsville	8.0%	7.4%	6.0%	0.6%	low
Port Colborne	5.6%	4.2%	5.8%	1.2%	low
Bracebridge	8.6%	7.8%	6.6%	1.4%	low
Wainfleet	7.2%	6.4%	5.9%	1.6%	low
Kawartha Lakes	6.7%	6.5%	6.3%	1.7%	low
Penetanguishene	N/A	N/A	4.8%	1.9%	low
Brockville	6.8%	5.1%	5.7%	2.0%	low
St. Catharines	6.0%	4.2%	4.8%	2.4%	low
Welland	6.2%	6.6%	5.7%	2.4%	low
Barrie	7.1%	11.8%	6.0%	2.5%	low
St. Thomas	5.9%	5.4%	5.3%	2.6%	low
Oshawa	5.0%	5.9%	4.6%	2.7%	low
Orangeville	7.2%	7.4%	7.1%	2.9%	low
Owen Sound	N/A	N/A	N/A	2.9%	low
Clarington	5.9%	6.1%	6.2%	3.1%	low
Prince Edward County	7.0%	8.2%	7.8%	3.2%	low
St. Marys	N/A	4.8%	5.6%	3.2%	low
Pelham	7.6%	6.0%	5.5%	3.4%	low
Stratford	5.7%	5.3%	5.5%	3.4%	low
Ingersoll	N/A	N/A	N/A	3.6%	low
Kingsville	2.9%	3.5%	3.2%	3.6%	low
The Blue Mountains	N/A	8.8%	5.8%	3.6%	low

**Unweighted Assessment—Trend (cont'd)**

Municipality	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	Ranking % increase 2012-2013
Belleville	7.7%	7.1%	6.6%	3.7%	mid
Innisfil	N/A	N/A	6.8%	3.8%	mid
Peterborough	6.1%	7.0%	5.6%	3.9%	mid
Thorold	6.5%	5.0%	6.1%	3.9%	mid
London	5.8%	6.3%	5.8%	3.9%	mid
Cambridge	6.6%	6.7%	6.2%	4.0%	mid
Hamilton	7.8%	6.7%	6.5%	4.1%	mid
Lincoln	8.6%	7.1%	6.9%	4.2%	mid
North Dumfries	6.7%	7.2%	6.7%	4.3%	mid
Quinte West	7.5%	6.8%	7.5%	4.4%	mid
West Lincoln	8.0%	8.1%	6.3%	4.5%	mid
Middlesex Centre	4.3%	5.5%	8.0%	4.6%	mid
Georgina	6.6%	5.3%	5.3%	4.6%	mid
Central Elgin	5.0%	5.4%	4.2%	4.6%	mid
Niagara-on-the-Lake	8.0%	6.8%	6.0%	4.7%	mid
Whitby	5.5%	5.6%	5.5%	4.7%	mid
Grimsby	8.0%	8.2%	6.6%	4.8%	mid
Lambton Shores	N/A	6.6%	5.2%	4.9%	mid
Hanover	N/A	N/A	N/A	5.1%	mid
Ajax	5.6%	6.2%	5.5%	5.2%	mid
Halton Hills	6.3%	7.0%	5.4%	5.4%	mid
Guelph	5.8%	7.5%	6.8%	5.4%	mid
Mississauga	7.1%	6.5%	6.1%	5.5%	mid
North Bay	7.3%	7.7%	7.0%	5.5%	mid
Pickering	3.5%	4.6%	4.5%	5.5%	mid
Kingston	3.2%	6.7%	6.3%	5.6%	mid
Meaford	N/A	N/A	5.2%	5.7%	high
Caledon	6.8%	8.5%	7.5%	5.7%	high
Burlington	7.1%	8.2%	6.1%	5.7%	high
Timmins	8.2%	7.7%	3.9%	5.9%	high
Greater Sudbury	10.3%	12.1%	12.1%	5.9%	high
Sault Ste. Marie	7.9%	7.3%	9.9%	5.9%	high
Waterloo	6.7%	7.6%	6.4%	6.0%	high
Kenora	N/A	N/A	3.3%	6.0%	high
North Middlesex	N/A	N/A	N/A	6.0%	high
Kitchener	7.1%	7.6%	6.4%	6.3%	high
Toronto	7.1%	7.0%	7.0%	6.4%	high
Newmarket	6.3%	5.6%	5.8%	6.6%	high

***Unweighted Assessment—Trend (cont'd)***

<b>Municipality</b>	<b>2009 - 2010</b>	<b>2010 - 2011</b>	<b>2011 - 2012</b>	<b>2012 - 2013</b>	<b>Ranking % increase 2012-2013</b>
Wellesley	8.6%	8.4%	9.9%	6.6%	high
Oakville	8.4%	8.1%	6.1%	6.6%	high
Aurora	8.3%	7.4%	7.0%	6.8%	high
Thunder Bay	3.1%	2.6%	2.7%	7.2%	high
Wilmot	8.2%	9.2%	7.7%	7.3%	high
Woolwich	9.7%	9.1%	7.9%	7.9%	high
East Gwillimbury	7.7%	7.0%	6.0%	8.0%	high
Brampton	6.6%	7.0%	6.7%	8.2%	high
Ottawa	5.8%	5.8%	5.8%	8.3%	high
Vaughan	9.3%	8.1%	8.5%	8.4%	high
Richmond Hill	7.0%	7.1%	6.8%	9.2%	high
Markham	7.6%	9.0%	6.9%	9.6%	high
King	8.1%	9.3%	7.9%	9.7%	high
Milton	13.9%	14.5%	9.2%	9.9%	high
Whitchurch Stouffville	9.9%	11.4%	12.1%	10.0%	high
<b>Average</b>	<b>7.0%</b>	<b>6.9%</b>	<b>6.3%</b>	<b>4.5%</b>	
<b>Median</b>	<b>7.0%</b>	<b>7.0%</b>	<b>6.1%</b>	<b>4.6%</b>	
<b>Minimum</b>	<b>0.9%</b>	<b>-1.9%</b>	<b>1.5%</b>	<b>-3.9%</b>	
<b>Maximum</b>	<b>14.0%</b>	<b>14.5%</b>	<b>12.1%</b>	<b>10.0%</b>	

***Unweighted Assessment—Trend (Grouped by Location, sorted by 2012-13)***

<b>Municipality</b>	<b>2009 - 2010</b>	<b>2010 - 2011</b>	<b>2011 - 2012</b>	<b>2012 - 2013</b>	<b>Ranking % increase 2012-2013</b>
Kawartha Lakes	6.7%	6.5%	6.3%	1.7%	low
Brockville	6.8%	5.1%	5.7%	2.0%	low
Prince Edward County	7.0%	8.2%	7.8%	3.2%	low
Belleville	7.7%	7.1%	6.6%	3.7%	mid
Peterborough	6.1%	7.0%	5.6%	3.9%	mid
Quinte West	7.5%	6.8%	7.5%	4.4%	mid
Kingston	3.2%	6.7%	6.3%	5.6%	mid
Ottawa	5.8%	5.8%	5.8%	8.3%	high
<b>Eastern Average</b>	<b>6.3%</b>	<b>6.6%</b>	<b>6.4%</b>	<b>4.1%</b>	
Oshawa	5.0%	5.9%	4.6%	2.7%	low
Clarington	5.9%	6.1%	6.2%	3.1%	low
Georgina	6.6%	5.3%	5.3%	4.6%	mid
Whitby	5.5%	5.6%	5.5%	4.7%	mid
Ajax	5.6%	6.2%	5.5%	5.2%	mid
Halton Hills	6.3%	7.0%	5.4%	5.4%	mid
Mississauga	7.1%	6.5%	6.1%	5.5%	mid
Pickering	3.5%	4.6%	4.5%	5.5%	mid
Caledon	6.8%	8.5%	7.5%	5.7%	high
Burlington	7.1%	8.2%	6.1%	5.7%	high
Toronto	7.1%	7.0%	7.0%	6.4%	high
Newmarket	6.3%	5.6%	5.8%	6.6%	high
Oakville	8.4%	8.1%	6.1%	6.6%	high
Aurora	8.3%	7.4%	7.0%	6.8%	high
East Gwillimbury	7.7%	7.0%	6.0%	8.0%	high
Brampton	6.6%	7.0%	6.7%	8.2%	high
Vaughan	9.3%	8.1%	8.5%	8.4%	high
Richmond Hill	7.0%	7.1%	6.8%	9.2%	high
Markham	7.6%	9.0%	6.9%	9.6%	high
King	8.1%	9.3%	7.9%	9.7%	high
Milton	13.9%	14.5%	9.2%	9.9%	high
Whitchurch Stouffville	9.9%	11.4%	12.1%	10.0%	high
<b>GTA Average</b>	<b>7.3%</b>	<b>7.5%</b>	<b>6.7%</b>	<b>6.7%</b>	

**Unweighted Assessment—Trend (Grouped by Location, sorted by 2012-13) (cont'd)**

Municipality	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	Ranking % increase 2012-2013
Fort Erie	7.0%	6.2%	5.8%	0.2%	low
Niagara Falls	14.0%	-1.9%	5.6%	0.4%	low
Port Colborne	5.6%	4.2%	5.8%	1.2%	low
Wainfleet	7.2%	6.4%	5.9%	1.6%	low
St. Catharines	6.0%	4.2%	4.8%	2.4%	low
Welland	6.2%	6.6%	5.7%	2.4%	low
Pelham	7.6%	6.0%	5.5%	3.4%	low
Thorold	6.5%	5.0%	6.1%	3.9%	mid
Hamilton	7.8%	6.7%	6.5%	4.1%	mid
Lincoln	8.6%	7.1%	6.9%	4.2%	mid
West Lincoln	8.0%	8.1%	6.3%	4.5%	mid
Niagara-on-the-Lake	8.0%	6.8%	6.0%	4.7%	mid
Grimsby	8.0%	8.2%	6.6%	4.8%	mid
<b>Niagara/Hamilton Avg.</b>	<b>7.7%</b>	<b>5.7%</b>	<b>6.0%</b>	<b>2.9%</b>	
North Bay	7.3%	7.7%	7.0%	5.5%	mid
Timmins	8.2%	7.7%	3.9%	5.9%	high
Greater Sudbury	10.3%	12.1%	12.1%	5.9%	high
Sault Ste. Marie	7.9%	7.3%	9.9%	5.9%	high
Kenora	N/A	N/A	3.3%	6.0%	high
Thunder Bay	3.1%	2.6%	2.7%	7.2%	high
<b>North Average</b>	<b>7.3%</b>	<b>7.5%</b>	<b>6.5%</b>	<b>6.1%</b>	
Springwater	N/A	N/A	N/A	-0.7%	low
Gravenhurst	8.6%	9.4%	6.0%	0.5%	low
Huntsville	8.0%	7.4%	6.0%	0.6%	low
Bracebridge	8.6%	7.8%	6.6%	1.4%	low
Penetanguishene	N/A	N/A	4.8%	1.9%	low
Barrie	7.1%	11.8%	6.0%	2.5%	low
Orangeville	7.2%	7.4%	7.1%	2.9%	low
Innisfil	N/A	N/A	6.8%	3.8%	mid
<b>Simcoe/Musk./Duff. Avg.</b>	<b>7.9%</b>	<b>8.7%</b>	<b>6.2%</b>	<b>1.6%</b>	



**Unweighted Assessment—Trend (Grouped by Location, sorted by 2012-13) (cont'd)**

<b>Municipality</b>	<b>2009 - 2010</b>	<b>2010 - 2011</b>	<b>2011 - 2012</b>	<b>2012 - 2013</b>	<b>Ranking % increase 2012-2013</b>
Windsor	0.9%	0.8%	1.5%	-3.9%	low
Sarnia	6.4%	7.2%	5.6%	-0.5%	low
St. Thomas	5.9%	5.4%	5.3%	2.6%	low
Owen Sound	N/A	N/A	N/A	2.9%	low
St. Marys	N/A	4.8%	5.6%	3.2%	low
Stratford	5.7%	5.3%	5.5%	3.4%	low
Ingersoll	N/A	N/A	N/A	3.6%	low
Kingsville	2.9%	3.5%	3.2%	3.6%	low
The Blue Mountains	N/A	8.8%	5.8%	3.6%	low
London	5.8%	6.3%	5.8%	3.9%	mid
Cambridge	6.6%	6.7%	6.2%	4.0%	mid
North Dumfries	6.7%	7.2%	6.7%	4.3%	mid
Middlesex Centre	4.3%	5.5%	8.0%	4.6%	mid
Central Elgin	5.0%	5.4%	4.2%	4.6%	mid
Lambton Shores	N/A	6.6%	5.2%	4.9%	mid
Hanover	N/A	N/A	N/A	5.1%	mid
Guelph	5.8%	7.5%	6.8%	5.4%	mid
Meaford	N/A	N/A	5.2%	5.7%	high
Waterloo	6.7%	7.6%	6.4%	6.0%	high
North Middlesex	N/A	N/A	N/A	6.0%	high
Kitchener	7.1%	7.6%	6.4%	6.3%	high
Wellesley	8.6%	8.4%	9.9%	6.6%	high
Wilmot	8.2%	9.2%	7.7%	7.3%	high
Woolwich	9.7%	9.1%	7.9%	7.9%	high
<b>Southwest Average</b>	<b>6.0%</b>	<b>6.5%</b>	<b>5.9%</b>	<b>4.2%</b>	

***Unweighted Assessment Composition (Sorted Alphabetically)***

<b>Municipality</b>	<b>Residential</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Pipelines</b>	<b>Farmlands</b>	<b>Forests</b>
Ajax	87.0%	1.5%	9.3%	1.8%	0.2%	0.2%	0.0%
Aurora	85.2%	1.1%	11.2%	2.1%	0.1%	0.2%	0.0%
Barrie	77.2%	3.2%	16.9%	2.3%	0.2%	0.1%	0.0%
Belleville	70.7%	5.5%	19.7%	2.7%	0.4%	1.0%	0.0%
Blandford-Blenheim	54.8%	0.2%	3.9%	0.8%	6.6%	33.6%	0.1%
Bracebridge	88.2%	1.1%	8.7%	1.0%	0.5%	0.1%	0.3%
Brampton	78.4%	2.1%	14.7%	4.3%	0.2%	0.3%	0.0%
Brant	74.5%	0.5%	5.4%	2.7%	0.4%	16.3%	0.1%
Brock	78.0%	0.9%	4.7%	0.9%	0.3%	15.1%	0.2%
Brockville	74.2%	5.6%	16.5%	3.3%	0.3%	0.0%	0.0%
Burlington	78.7%	3.3%	14.2%	3.3%	0.2%	0.4%	0.0%
Caledon	80.2%	0.2%	9.3%	4.3%	0.1%	5.4%	0.5%
Cambridge	75.2%	3.9%	14.5%	5.9%	0.2%	0.2%	0.0%
Central Elgin	78.9%	0.1%	3.8%	0.7%	0.4%	16.0%	0.1%
Central Huron	58.3%	0.8%	5.4%	0.8%	0.6%	33.9%	0.3%
Clarington	87.1%	0.7%	6.0%	1.6%	0.5%	4.0%	0.2%
Cornwall	71.4%	5.4%	20.8%	2.0%	0.3%	0.1%	0.0%
East Gwillimbury	83.5%	0.3%	8.6%	1.8%	0.2%	5.4%	0.2%
East Zorra-Tavistock	52.7%	0.6%	3.8%	1.1%	3.9%	38.0%	0.0%
Fort Erie	87.4%	1.3%	7.9%	1.8%	0.4%	1.1%	0.0%
Georgian Bluffs	85.4%	0.1%	5.5%	0.8%	0.5%	7.3%	0.4%
Georgina	90.1%	1.2%	5.9%	0.4%	0.2%	2.3%	0.1%
Gravenhurst	90.4%	0.7%	7.6%	0.4%	0.7%	0.1%	0.2%
Greater Sudbury	80.5%	4.2%	11.6%	3.2%	0.3%	0.1%	0.1%
Greenstone	24.3%	0.6%	15.3%	1.6%	58.2%	0.0%	0.0%
Grimsby	89.1%	0.7%	7.1%	1.3%	0.2%	1.6%	0.0%
Guelph	78.3%	4.3%	12.4%	4.8%	0.2%	0.0%	0.0%
Halton Hills	85.1%	1.1%	7.6%	3.0%	0.2%	2.9%	0.1%
Hamilton	80.4%	4.6%	10.8%	2.1%	0.4%	1.6%	0.0%
Hanover	74.6%	6.5%	16.7%	1.4%	0.3%	0.4%	0.0%
Huntsville	85.4%	0.8%	11.3%	1.3%	0.9%	0.1%	0.4%
Ingersoll	79.6%	1.8%	10.4%	7.8%	0.3%	0.1%	0.0%
Innisfil	87.6%	0.3%	5.9%	0.8%	0.4%	4.8%	0.1%
Kawartha Lakes	86.3%	1.4%	5.2%	0.6%	0.1%	6.1%	0.3%
Kenora	79.6%	1.5%	14.1%	2.4%	2.3%	0.1%	0.0%

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

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
King	87.4%	0.3%	3.2%	0.9%	0.3%	7.7%	0.3%
Kingston	75.8%	6.2%	16.2%	1.1%	0.3%	0.3%	0.0%
Kingsville	70.6%	0.8%	6.1%	1.7%	0.5%	20.3%	0.0%
Kitchener	78.5%	7.0%	12.4%	2.0%	0.0%	0.1%	0.0%
Lambton Shores	78.3%	0.6%	6.4%	0.3%	0.3%	14.1%	0.0%
Lincoln	78.8%	0.5%	6.4%	2.9%	0.6%	10.8%	0.0%
London	80.1%	5.0%	12.7%	1.4%	0.3%	0.5%	0.0%
Markham	81.2%	1.2%	15.0%	2.3%	0.1%	0.2%	0.0%
Meaford	81.5%	1.5%	6.1%	0.3%	0.5%	9.6%	0.5%
Middlesex Centre	66.2%	0.3%	3.2%	0.6%	3.8%	25.8%	0.0%
Milton	80.5%	0.9%	12.4%	3.8%	0.5%	1.7%	0.1%
Mississauga	71.2%	3.1%	21.1%	4.5%	0.1%	0.0%	0.0%
Newmarket	81.6%	1.7%	13.6%	2.9%	0.1%	0.0%	0.0%
Niagara Falls	70.8%	2.8%	24.3%	1.1%	0.4%	0.5%	0.0%
Niagara-on-the-Lake	77.7%	0.4%	11.2%	0.9%	0.4%	2.9%	0.0%
North Bay	78.3%	4.2%	14.5%	1.6%	1.3%	0.0%	0.0%
North Dumfries	72.2%	0.3%	8.4%	6.4%	4.3%	8.4%	0.1%
North Middlesex	39.5%	0.4%	2.1%	0.5%	1.0%	56.2%	0.3%
Norwich	57.9%	0.1%	3.2%	1.0%	0.6%	37.1%	0.0%
Oakville	83.9%	2.0%	11.6%	2.2%	0.1%	0.2%	0.0%
Orangeville	82.0%	2.2%	13.7%	1.8%	0.2%	0.0%	0.0%
Orillia	75.7%	4.9%	17.6%	1.5%	0.3%	0.0%	0.0%
Oshawa	77.9%	4.8%	14.1%	2.5%	0.2%	0.5%	0.0%
Ottawa	77.0%	5.9%	15.3%	1.0%	0.2%	0.6%	0.0%
Owen Sound	74.5%	6.2%	17.1%	1.8%	0.3%	0.1%	0.0%
Pelham	90.6%	0.8%	2.9%	0.1%	0.7%	4.8%	0.1%
Penetanguishene	90.7%	1.7%	5.3%	1.9%	0.2%	0.1%	0.1%
Peterborough	78.1%	6.4%	13.8%	1.5%	0.2%	0.1%	0.0%
Pickering	81.5%	0.6%	13.1%	2.8%	0.2%	1.8%	0.0%
Port Colborne	84.1%	2.8%	6.0%	4.3%	0.6%	2.2%	0.0%
Prince Edward County	87.3%	1.0%	4.5%	0.6%	0.1%	6.5%	0.1%
Quinte West	82.5%	2.8%	9.0%	1.9%	0.9%	2.9%	0.0%
Richmond Hill	86.4%	1.3%	10.3%	1.7%	0.1%	0.1%	0.0%
Sarnia	77.9%	3.8%	13.1%	3.1%	0.7%	1.4%	0.0%
Saugeen Shores	89.5%	1.3%	6.2%	0.1%	0.2%	2.6%	0.0%

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

<b>Municipality</b>	<b>Residential</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Pipelines</b>	<b>Farmlands</b>	<b>Forests</b>
Sault Ste. Marie	77.0%	4.5%	15.3%	2.8%	0.4%	0.0%	0.0%
Scugog	82.0%	0.5%	6.6%	1.0%	0.3%	9.3%	0.3%
South-West Oxford	49.5%	0.0%	3.7%	3.0%	0.5%	43.2%	0.0%
Springwater	85.0%	0.2%	4.1%	1.1%	0.7%	8.5%	0.4%
St. Catharines	79.9%	4.8%	12.9%	1.5%	0.2%	0.7%	0.0%
St. Marys	80.1%	2.0%	9.4%	7.6%	0.3%	0.6%	0.0%
St. Thomas	81.2%	4.1%	10.2%	3.9%	0.3%	0.3%	0.0%
Stratford	80.2%	4.5%	11.1%	3.7%	0.2%	0.2%	0.0%
Tecumseh	77.0%	0.7%	11.3%	7.1%	0.5%	3.4%	0.0%
The Blue Mountains	91.5%	0.1%	5.0%	0.3%	0.2%	2.8%	0.3%
Thorold	81.1%	1.9%	8.8%	4.9%	1.2%	2.0%	0.0%
Thunder Bay	77.3%	3.7%	15.8%	2.8%	0.4%	0.0%	0.0%
Tillsonburg	81.0%	3.4%	11.0%	4.0%	0.3%	0.3%	0.0%
Timmins	77.7%	2.1%	15.5%	4.0%	0.5%	0.2%	0.0%
Toronto	73.2%	6.6%	18.4%	1.8%	0.1%	0.0%	0.0%
Vaughan	75.6%	0.3%	16.9%	6.8%	0.1%	0.3%	0.0%
Wainfleet	84.4%	0.0%	1.8%	0.5%	0.5%	12.6%	0.1%
Waterloo	78.9%	5.0%	13.1%	2.8%	0.2%	0.0%	0.0%
Welland	85.2%	3.9%	8.2%	1.9%	0.4%	0.3%	0.0%
Wellesley	66.7%	0.1%	2.6%	4.4%	0.2%	25.8%	0.1%
West Lincoln	77.2%	0.4%	3.9%	1.4%	1.5%	15.5%	0.1%
Whitby	84.1%	1.9%	11.0%	2.2%	0.2%	0.5%	0.0%
Whitchurch-Stouffville	88.4%	0.6%	6.2%	2.1%	0.2%	2.5%	0.1%
Wilmot	81.4%	0.9%	4.2%	1.5%	0.3%	11.5%	0.1%
Windsor	73.2%	4.0%	18.4%	3.9%	0.4%	0.2%	0.0%
Woodstock	76.6%	2.3%	12.6%	7.9%	0.3%	0.4%	0.0%
Woolwich	73.1%	0.8%	9.8%	3.5%	0.4%	12.3%	0.0%
Zorra	44.0%	0.2%	1.7%	2.7%	4.3%	47.0%	0.2%
<b>Average</b>	<b>77.6%</b>	<b>2.2%</b>	<b>10.1%</b>	<b>2.4%</b>	<b>1.2%</b>	<b>6.3%</b>	<b>0.1%</b>
<b>Median</b>	<b>79.2%</b>	<b>1.4%</b>	<b>10.2%</b>	<b>1.9%</b>	<b>0.3%</b>	<b>0.8%</b>	<b>0.0%</b>
<b>Minimum</b>	<b>24.3%</b>	<b>0.0%</b>	<b>1.7%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Maximum</b>	<b>91.5%</b>	<b>7.0%</b>	<b>24.3%</b>	<b>7.9%</b>	<b>58.2%</b>	<b>56.2%</b>	<b>0.5%</b>

***Unweighted Assessment Composition by Geographic Area***

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Belleville	70.7%	5.5%	19.7%	2.7%	0.4%	1.0%	0.0%
Brockville	74.2%	5.6%	16.5%	3.3%	0.3%	0.0%	0.0%
Cornwall	71.4%	5.4%	20.8%	2.0%	0.3%	0.1%	0.0%
Kawartha Lakes	86.3%	1.4%	5.2%	0.6%	0.1%	6.1%	0.3%
Kingston	75.8%	6.2%	16.2%	1.1%	0.3%	0.3%	0.0%
Ottawa	77.0%	5.9%	15.3%	1.0%	0.2%	0.6%	0.0%
Peterborough	78.1%	6.4%	13.8%	1.5%	0.2%	0.1%	0.0%
Prince Edward County	87.3%	1.0%	4.5%	0.6%	0.1%	6.5%	0.1%
Quinte West	82.5%	2.8%	9.0%	1.9%	0.9%	2.9%	0.0%
<b>Eastern Average</b>	<b>78.1%</b>	<b>4.5%</b>	<b>13.4%</b>	<b>1.6%</b>	<b>0.3%</b>	<b>2.0%</b>	<b>0.0%</b>
Ajax	87.0%	1.5%	9.3%	1.8%	0.2%	0.2%	0.0%
Aurora	85.2%	1.1%	11.2%	2.1%	0.1%	0.2%	0.0%
Brampton	78.4%	2.1%	14.7%	4.3%	0.2%	0.3%	0.0%
Brock	78.0%	0.9%	4.7%	0.9%	0.3%	15.1%	0.2%
Burlington	78.7%	3.3%	14.2%	3.3%	0.2%	0.4%	0.0%
Caledon	80.2%	0.2%	9.3%	4.3%	0.1%	5.4%	0.5%
Clarington	87.1%	0.7%	6.0%	1.6%	0.5%	4.0%	0.2%
East Gwillimbury	83.5%	0.3%	8.6%	1.8%	0.2%	5.4%	0.2%
Georgina	90.1%	1.2%	5.9%	0.4%	0.2%	2.3%	0.1%
Halton Hills	85.1%	1.1%	7.6%	3.0%	0.2%	2.9%	0.1%
King	87.4%	0.3%	3.2%	0.9%	0.3%	7.7%	0.3%
Markham	81.2%	1.2%	15.0%	2.3%	0.1%	0.2%	0.0%
Milton	80.5%	0.9%	12.4%	3.8%	0.5%	1.7%	0.1%
Mississauga	71.2%	3.1%	21.1%	4.5%	0.1%	0.0%	0.0%
Newmarket	81.6%	1.7%	13.6%	2.9%	0.1%	0.0%	0.0%
Oakville	83.9%	2.0%	11.6%	2.2%	0.1%	0.2%	0.0%
Oshawa	77.9%	4.8%	14.1%	2.5%	0.2%	0.5%	0.0%
Pickering	81.5%	0.6%	13.1%	2.8%	0.2%	1.8%	0.0%
Richmond Hill	86.4%	1.3%	10.3%	1.7%	0.1%	0.1%	0.0%
Scugog	82.0%	0.5%	6.6%	1.0%	0.3%	9.3%	0.3%
Toronto	73.2%	6.6%	18.4%	1.8%	0.1%	0.0%	0.0%
Vaughan	75.6%	0.3%	16.9%	6.8%	0.1%	0.3%	0.0%
Whitby	84.1%	1.9%	11.0%	2.2%	0.2%	0.5%	0.0%
Whitchurch-Stouffville	88.4%	0.6%	6.2%	2.1%	0.2%	2.5%	0.1%
<b>GTA Average</b>	<b>82.0%</b>	<b>1.6%</b>	<b>11.0%</b>	<b>2.5%</b>	<b>0.2%</b>	<b>2.5%</b>	<b>0.1%</b>

***Unweighted Assessment Composition by Geographic Area—(cont'd)***

<b>Municipality</b>	<b>Residential</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Pipelines</b>	<b>Farmlands</b>	<b>Forests</b>
Fort Erie	87.4%	1.3%	7.9%	1.8%	0.4%	1.1%	0.0%
Grimsby	89.1%	0.7%	7.1%	1.3%	0.2%	1.6%	0.0%
Hamilton	80.4%	4.6%	10.8%	2.1%	0.4%	1.6%	0.0%
Lincoln	78.8%	0.5%	6.4%	2.9%	0.6%	10.8%	0.0%
Niagara Falls	70.8%	2.8%	24.3%	1.1%	0.4%	0.5%	0.0%
Niagara-on-the-Lake	77.7%	0.4%	11.2%	0.9%	0.4%	2.9%	0.0%
Pelham	90.6%	0.8%	2.9%	0.1%	0.7%	4.8%	0.1%
Port Colborne	84.1%	2.8%	6.0%	4.3%	0.6%	2.2%	0.0%
St. Catharines	79.9%	4.8%	12.9%	1.5%	0.2%	0.7%	0.0%
Thorold	81.1%	1.9%	8.8%	4.9%	1.2%	2.0%	0.0%
Wainfleet	84.4%	0.0%	1.8%	0.5%	0.5%	12.6%	0.1%
Welland	85.2%	3.9%	8.2%	1.9%	0.4%	0.3%	0.0%
West Lincoln	77.2%	0.4%	3.9%	1.4%	1.5%	15.5%	0.1%
<b>Niagara/Hamilton Avg.</b>	<b>82.1%</b>	<b>1.9%</b>	<b>8.6%</b>	<b>1.9%</b>	<b>0.6%</b>	<b>4.4%</b>	<b>0.0%</b>
Greater Sudbury	80.5%	4.2%	11.6%	3.2%	0.3%	0.1%	0.1%
Greenstone	24.3%	0.6%	15.3%	1.6%	58.2%	0.0%	0.0%
Kenora	79.6%	1.5%	14.1%	2.4%	2.3%	0.1%	0.0%
North Bay	78.3%	4.2%	14.5%	1.6%	1.3%	0.0%	0.0%
Sault Ste. Marie	77.0%	4.5%	15.3%	2.8%	0.4%	0.0%	0.0%
Thunder Bay	77.3%	3.7%	15.8%	2.8%	0.4%	0.0%	0.0%
Timmins	77.7%	2.1%	15.5%	4.0%	0.5%	0.2%	0.0%
<b>North Average</b>	<b>70.7%</b>	<b>3.0%</b>	<b>14.6%</b>	<b>2.6%</b>	<b>9.1%</b>	<b>0.1%</b>	<b>0.0%</b>
Barrie	77.2%	3.2%	16.9%	2.3%	0.2%	0.1%	0.0%
Bracebridge	88.2%	1.1%	8.7%	1.0%	0.5%	0.1%	0.3%
Gravenhurst	90.4%	0.7%	7.6%	0.4%	0.7%	0.1%	0.2%
Huntsville	85.4%	0.8%	11.3%	1.3%	0.9%	0.1%	0.4%
Innisfil	87.6%	0.3%	5.9%	0.8%	0.4%	4.8%	0.1%
Orangeville	82.0%	2.2%	13.7%	1.8%	0.2%	0.0%	0.0%
Orillia	75.7%	4.9%	17.6%	1.5%	0.3%	0.0%	0.0%
Penetanguishene	90.7%	1.7%	5.3%	1.9%	0.2%	0.1%	0.1%
Springwater	85.0%	0.2%	4.1%	1.1%	0.7%	8.5%	0.4%
<b>Simcoe/Musk./Duff. Avg.</b>	<b>84.7%</b>	<b>1.7%</b>	<b>10.1%</b>	<b>1.3%</b>	<b>0.5%</b>	<b>1.5%</b>	<b>0.2%</b>

***Unweighted Assessment Composition by Geographic Area—(cont'd)***

<b>Municipality</b>	<b>Residential</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Pipelines</b>	<b>Farmlands</b>	<b>Forests</b>
Blandford-Blenheim	54.8%	0.2%	3.9%	0.8%	6.6%	33.6%	0.1%
Brant	74.5%	0.5%	5.4%	2.7%	0.4%	16.3%	0.1%
Cambridge	75.2%	3.9%	14.5%	5.9%	0.2%	0.2%	0.0%
Central Elgin	78.9%	0.1%	3.8%	0.7%	0.4%	16.0%	0.1%
Central Huron	58.3%	0.8%	5.4%	0.8%	0.6%	33.9%	0.3%
East Zorra-Tavistock	52.7%	0.6%	3.8%	1.1%	3.9%	38.0%	0.0%
Georgian Bluffs	85.4%	0.1%	5.5%	0.8%	0.5%	7.3%	0.4%
Guelph	78.3%	4.3%	12.4%	4.8%	0.2%	0.0%	0.0%
Hanover	74.6%	6.5%	16.7%	1.4%	0.3%	0.4%	0.0%
Ingersoll	79.6%	1.8%	10.4%	7.8%	0.3%	0.1%	0.0%
Kingsville	70.6%	0.8%	6.1%	1.7%	0.5%	20.3%	0.0%
Kitchener	78.5%	7.0%	12.4%	2.0%	0.0%	0.1%	0.0%
Lambton Shores	78.3%	0.6%	6.4%	0.3%	0.3%	14.1%	0.0%
London	80.1%	5.0%	12.7%	1.4%	0.3%	0.5%	0.0%
Meaford	81.5%	1.5%	6.1%	0.3%	0.5%	9.6%	0.5%
Middlesex Centre	66.2%	0.3%	3.2%	0.6%	3.8%	25.8%	0.0%
North Dumfries	72.2%	0.3%	8.4%	6.4%	4.3%	8.4%	0.1%
North Middlesex	39.5%	0.4%	2.1%	0.5%	1.0%	56.2%	0.3%
Norwich	57.9%	0.1%	3.2%	1.0%	0.6%	37.1%	0.0%
Owen Sound	74.5%	6.2%	17.1%	1.8%	0.3%	0.1%	0.0%
Sarnia	77.9%	3.8%	13.1%	3.1%	0.7%	1.4%	0.0%
Saugeen Shores	89.5%	1.3%	6.2%	0.1%	0.2%	2.6%	0.0%
South-West Oxford	49.5%	0.0%	3.7%	3.0%	0.5%	43.2%	0.0%
St. Marys	80.1%	2.0%	9.4%	7.6%	0.3%	0.6%	0.0%
St. Thomas	81.2%	4.1%	10.2%	3.9%	0.3%	0.3%	0.0%
Stratford	80.2%	4.5%	11.1%	3.7%	0.2%	0.2%	0.0%
Tecumseh	77.0%	0.7%	11.3%	7.1%	0.5%	3.4%	0.0%
The Blue Mountains	91.5%	0.1%	5.0%	0.3%	0.2%	2.8%	0.3%
Tillsonburg	81.0%	3.4%	11.0%	4.0%	0.3%	0.3%	0.0%
Waterloo	78.9%	5.0%	13.1%	2.8%	0.2%	0.0%	0.0%
Wellesley	66.7%	0.1%	2.6%	4.4%	0.2%	25.8%	0.1%
Wilmot	81.4%	0.9%	4.2%	1.5%	0.3%	11.5%	0.1%
Windsor	73.2%	4.0%	18.4%	3.9%	0.4%	0.2%	0.0%
Woodstock	76.6%	2.3%	12.6%	7.9%	0.3%	0.4%	0.0%
Woolwich	73.1%	0.8%	9.8%	3.5%	0.4%	12.3%	0.0%
Zorra	44.0%	0.2%	1.7%	2.7%	4.3%	47.0%	0.2%
<b>Southwest Average</b>	<b>72.6%</b>	<b>2.1%</b>	<b>8.4%</b>	<b>2.8%</b>	<b>0.9%</b>	<b>13.1%</b>	<b>0.1%</b>

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

Municipality	Residential
The Blue Mountains	91.5%
Penetanguishene	90.7%
Pelham	90.6%
Gravenhurst	90.4%
Georgina	90.1%
Saugeen Shores	89.5%
Grimsby	89.1%
Whitchurch-Stouffville	88.4%
Bracebridge	88.2%
Innisfil	87.6%

Municipality	Multi-Residential
Kitchener	7.0%
Toronto	6.6%
Hanover	6.5%
Peterborough	6.4%
Kingston	6.2%
Owen Sound	6.2%
Ottawa	5.9%
Brockville	5.6%
Belleville	5.5%
Cornwall	5.4%

Municipality	Commercial
Niagara Falls	24.3%
Mississauga	21.1%
Cornwall	20.8%
Belleville	19.7%
Windsor	18.4%
Toronto	18.4%
Orillia	17.6%
Owen Sound	17.1%
Vaughan	16.9%
Barrie	16.9%

Municipality	Industrial
Woodstock	7.9%
Ingersoll	7.8%
St. Marys	7.6%
Tecumseh	7.1%
Vaughan	6.8%
North Dumfries	6.4%
Cambridge	5.9%
Thorold	4.9%
Guelph	4.8%
Mississauga	4.5%

Municipality	Farmlands
North Middlesex	56.2%
Zorra	47.0%
South-West Oxford	43.2%
East Zorra-Tavistock	38.0%
Norwich	37.1%
Central Huron	33.9%
Blandford-Blenheim	33.6%
Wellesley	25.8%
Middlesex Centre	25.8%
Kingsville	20.3%



***2013 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 67% 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.

<b>Municipality</b>	<b>Residential Unweighted Assessment</b>	<b>Residential Weighted Assessment</b>	<b>Change % Unweighted to Weighted</b>
Toronto	73.2%	47.4%	-35.2%
Windsor	73.2%	55.9%	-23.6%
Cornwall	71.4%	55.0%	-23.0%
Owen Sound	74.5%	57.6%	-22.7%
Belleville	70.7%	54.9%	-22.3%
Woodstock	76.6%	60.2%	-21.4%
Sault Ste. Marie	77.0%	60.6%	-21.2%
Greater Sudbury	80.5%	63.6%	-21.0%
Brockville	74.2%	59.0%	-20.5%
Thunder Bay	77.3%	61.5%	-20.4%
Ingersoll	79.6%	63.7%	-19.9%
Kingston	75.8%	61.3%	-19.1%
Stratford	80.2%	65.5%	-18.3%
Hamilton	80.4%	65.7%	-18.3%
Niagara Falls	70.8%	58.0%	-18.1%
Cambridge	75.2%	61.6%	-18.1%
Tillsonburg	81.0%	66.5%	-17.9%
Guelph	78.3%	64.4%	-17.7%
St. Thomas	81.2%	67.0%	-17.5%
Timmins	77.7%	64.6%	-16.8%
Orillia	75.7%	63.1%	-16.7%
London	80.1%	67.1%	-16.2%
Kitchener	78.5%	66.0%	-16.0%
Waterloo	78.9%	66.5%	-15.7%
Kenora	79.6%	67.1%	-15.7%
Ottawa	77.0%	65.0%	-15.6%
Sarnia	77.9%	65.8%	-15.5%
North Bay	78.3%	66.1%	-15.5%
Hanover	74.6%	63.3%	-15.2%

**2013 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)**

<b>Municipality</b>	<b>Residential Unweighted Assessment</b>	<b>Residential Weighted Assessment</b>	<b>Change % Unweighted to Weighted</b>
St. Marys	80.1%	68.5%	-14.5%
St. Catharines	79.9%	68.7%	-14.1%
Peterborough	78.1%	67.3%	-13.8%
Thorold	81.1%	70.5%	-13.1%
Burlington	78.7%	69.0%	-12.4%
Mississauga	71.2%	63.0%	-11.6%
Port Colborne	84.1%	74.4%	-11.5%
Welland	85.2%	75.4%	-11.5%
Oshawa	77.9%	69.2%	-11.2%
Oakville	83.9%	76.3%	-9.1%
Quinte West	78.4%	70.8%	-9.7%
Fort Erie	87.4%	79.6%	-8.9%
Milton	80.5%	73.6%	-8.6%
Orangeville	82.0%	75.6%	-7.8%
Whitby	84.1%	77.5%	-7.8%
Pickering	81.5%	75.4%	-7.5%
North Dumfries	72.2%	66.8%	-7.4%
Barrie	77.2%	71.8%	-7.0%
Ajax	87.0%	81.1%	-6.7%
Brampton	78.4%	73.2%	-6.7%
Grimsby	89.1%	83.5%	-6.3%
Halton Hills	85.1%	80.5%	-5.5%
Tecumseh	77.0%	72.9%	-5.4%
Woolwich	73.1%	70.6%	-3.5%
Niagara-on-the-Lake	77.7%	75.3%	-3.2%
Penetanguishene	90.7%	87.9%	-3.0%
Vaughan	75.6%	73.3%	-3.0%
Newmarket	81.6%	79.9%	-2.2%
Lincoln	78.8%	77.3%	-1.9%
Markham	81.2%	79.9%	-1.7%
Clarington	87.1%	85.6%	-1.7%
Aurora	85.2%	84.1%	-1.4%
Richmond Hill	86.4%	85.4%	-1.2%
Huntsville	85.4%	85.0%	-0.5%

**2013 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)**

<b>Municipality</b>	<b>Residential Unweighted Assessment</b>	<b>Residential Weighted Assessment</b>	<b>Change % Unweighted to Weighted</b>
Caledon	80.2%	79.9%	-0.3%
Bracebridge	88.2%	87.9%	-0.3%
Gravenhurst	90.4%	90.1%	-0.3%
Pelham	90.6%	90.6%	0.0%
Saugeen Shores	89.5%	89.9%	0.5%
The Blue Mountains	91.5%	92.1%	0.6%
Whitchurch-Stouffville	88.4%	89.3%	1.0%
Georgina	90.1%	91.2%	1.3%
Innisfil	87.6%	89.1%	1.7%
Kawartha Lakes	86.3%	87.9%	1.9%
Wilmot	81.4%	83.6%	2.7%
Brant	74.5%	76.6%	2.8%
East Gwillimbury	83.5%	86.2%	3.2%
Scugog	82.0%	84.9%	3.5%
Georgian Bluffs	85.4%	88.5%	3.6%
Prince Edward County	87.3%	90.8%	4.0%
Meaford	81.5%	85.8%	5.2%
Springwater	85.0%	89.5%	5.3%
West Lincoln	77.2%	81.3%	5.3%
Lambton Shores	78.3%	82.9%	5.9%
King	87.4%	92.5%	5.9%
Wainfleet	84.4%	90.8%	7.5%
Greenstone	24.3%	26.5%	8.8%
Brock	78.0%	85.2%	9.2%
Central Elgin	78.9%	86.3%	9.3%
Kingsville	70.6%	80.3%	13.7%
Wellesley	66.7%	76.5%	14.6%
Middlesex Centre	66.2%	80.9%	22.2%
Blandford-Blenheim	54.8%	67.1%	22.5%
East Zorra-Tavistock	52.7%	67.0%	27.2%
Norwich	57.9%	75.4%	30.3%
South-West Oxford	49.5%	65.3%	31.8%
Central Huron	58.3%	77.8%	33.6%
Zorra	44.0%	61.3%	39.3%
North Middlesex	39.5%	67.4%	70.6%
<b>Average</b>	<b>77.6%</b>	<b>73.6%</b>	<b>-4.1%</b>
<b>Median</b>	<b>78.9%</b>	<b>73.5%</b>	<b>-6.5%</b>
<b>Minimum</b>	<b>24.3%</b>	<b>26.5%</b>	<b>-35.2%</b>
<b>Maximum</b>	<b>91.5%</b>	<b>92.5%</b>	<b>70.6%</b>

***Residential Properties***

Residential properties were broken down by property type to provide an indication of the housing mix in each municipality. (Source MPAC) The following chart shows the percentage of each residential property type.

	Single Family	Link	Freehold Townhouse / Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational
Ajax	73.5%	2.1%	9.8%	6.3%	0.0%	8.2%	0.0%
Aurora	69.4%	1.0%	11.9%	7.9%	0.0%	9.9%	0.0%
Barrie	76.6%	1.6%	7.7%	4.4%	0.2%	9.5%	0.1%
Belleville	83.6%	0.0%	2.0%	1.4%	2.1%	10.8%	0.1%
Blandford-Blenheim	96.5%	0.0%	0.0%	3.5%	0.0%	0.0%	0.0%
Bracebridge	55.1%	0.7%	1.8%	1.1%	11.0%	5.4%	25.0%
Brampton	65.9%	2.3%	5.6%	16.2%	0.1%	9.9%	0.0%
Brant	87.6%	0.1%	0.9%	6.9%	1.8%	2.7%	0.0%
Brock	85.3%	0.2%	0.6%	0.6%	5.2%	2.7%	5.3%
Brockville	71.6%	0.2%	4.0%	9.1%	1.4%	13.4%	0.3%
Burlington	60.5%	2.1%	7.0%	4.6%	0.5%	25.3%	0.0%
Caledon	39.3%	7.4%	19.5%	26.1%	0.0%	7.2%	0.3%
Cambridge	76.4%	0.8%	4.3%	9.6%	0.0%	9.0%	0.0%
Central Elgin	92.7%	0.0%	0.0%	0.3%	2.8%	3.5%	0.8%
Central Huron	83.7%	0.0%	0.0%	0.9%	2.8%	1.4%	11.2%
Clarington	64.1%	20.7%	6.4%	3.1%	0.4%	5.0%	0.1%
Cornwall	83.6%	0.0%	2.7%	9.9%	0.4%	3.4%	0.0%
East Gwillimbury	88.8%	0.0%	7.2%	2.5%	1.1%	0.4%	0.0%
East Zorra-Tavistock	54.5%	0.8%	0.0%	30.1%	0.0%	14.6%	0.0%
Fort Erie	90.4%	0.0%	0.7%	1.2%	3.1%	0.7%	3.8%
Georgian Bluffs	73.8%	0.0%	0.0%	0.0%	12.0%	0.5%	13.8%
Georgina	83.0%	0.8%	3.4%	1.6%	9.3%	1.4%	0.5%
Gravenhurst	43.6%	0.0%	1.0%	0.4%	8.0%	3.5%	43.4%
Greater Sudbury	84.9%	0.0%	0.3%	4.9%	5.5%	1.5%	2.8%
Greenstone	82.3%	0.0%	0.0%	0.2%	5.9%	0.0%	11.6%
Grimsby	74.7%	2.6%	9.9%	1.6%	1.8%	9.3%	0.0%
Guelph	73.4%	0.4%	3.6%	6.0%	0.0%	16.6%	0.0%
Halton Hills	82.9%	1.0%	5.1%	4.1%	0.0%	6.9%	0.0%
Hamilton	78.3%	0.8%	4.1%	4.1%	0.2%	12.5%	0.0%
Hanover	94.6%	0.0%	0.2%	1.5%	0.0%	3.7%	0.0%
Huntsville	65.9%	0.0%	0.1%	0.4%	10.1%	8.0%	15.4%
Ingersoll	86.2%	0.0%	1.9%	6.8%	0.0%	5.1%	0.0%

**Residential Properties (cont'd)**

	Freehold						
	Single Family	Link	Townhouse / Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational
Innisfil	83.9%	1.2%	4.3%	0.0%	3.9%	0.0%	6.6%
Kawartha Lakes	62.2%	0.0%	0.3%	1.3%	14.2%	1.7%	20.3%
Kenora	74.3%	0.0%	0.0%	1.5%	13.5%	3.0%	7.8%
King	94.4%	1.3%	1.8%	0.3%	0.0%	2.1%	0.0%
Kingston	72.3%	0.5%	4.3%	10.6%	1.8%	10.4%	0.2%
Kingsville	83.7%	0.0%	4.6%	2.4%	6.5%	1.0%	1.9%
Kitchener	70.6%	0.1%	4.7%	8.2%	0.0%	16.4%	0.0%
Lambton Shores	80.2%	0.0%	0.1%	0.2%	4.3%	5.3%	9.9%
Lincoln	73.1%	0.8%	8.1%	9.4%	2.2%	6.4%	0.0%
London	63.6%	0.2%	0.3%	3.9%	0.0%	32.0%	0.0%
Markham	56.8%	14.5%	7.2%	5.8%	0.0%	15.7%	0.0%
Meaford	81.5%	0.0%	0.0%	0.5%	6.0%	3.4%	8.5%
Middlesex Centre	97.8%	0.0%	0.0%	0.0%	0.0%	2.2%	0.0%
Milton	62.0%	3.7%	17.2%	10.4%	0.0%	6.7%	0.0%
Mississauga	48.2%	1.1%	2.9%	15.9%	0.1%	31.8%	0.0%
Newmarket	72.2%	0.2%	8.3%	11.0%	0.0%	8.3%	0.0%
Niagara Falls	84.3%	0.1%	0.7%	6.4%	0.6%	7.8%	0.0%
Niagara-on-the-Lake	83.1%	0.1%	5.1%	2.1%	3.3%	6.1%	0.2%
North Bay	69.3%	0.8%	0.4%	13.1%	6.0%	9.4%	1.0%
North Dumfries	92.4%	0.0%	0.0%	5.1%	0.0%	2.4%	0.0%
North Middlesex	99.7%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
Norwich	97.2%	0.0%	0.0%	1.2%	0.0%	1.6%	0.0%
Oakville	69.6%	1.6%	11.7%	3.7%	0.4%	13.0%	0.0%
Orangeville	70.9%	0.9%	4.9%	14.1%	0.0%	9.2%	0.0%
Orillia	76.8%	2.1%	3.1%	0.6%	5.5%	10.8%	1.0%
Oshawa	73.9%	3.2%	2.4%	12.1%	0.1%	8.3%	0.0%
Ottawa	56.9%	0.8%	14.5%	5.9%	0.9%	20.9%	0.1%
Owen Sound	79.4%	0.3%	3.7%	7.4%	2.8%	6.3%	0.1%
Pelham	90.5%	0.0%	4.2%	1.1%	0.1%	4.0%	0.0%
Penetanguishene	83.4%	1.4%	0.5%	3.0%	3.7%	5.4%	2.5%
Peterborough	87.0%	0.1%	2.8%	1.9%	1.1%	7.1%	0.0%
Pickering	67.4%	3.5%	6.4%	8.0%	0.1%	14.6%	0.0%
Port Colborne	92.1%	0.0%	1.4%	1.3%	1.6%	1.3%	2.3%
Prince Edward County	67.5%	0.0%	0.0%	0.6%	21.1%	1.8%	9.0%

**Residential Properties (cont'd)**

	Freehold						
	Single Family	Link	Townhouse / Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational
Quinte West	91.0%	0.0%	0.5%	1.2%	4.7%	1.2%	1.5%
Richmond Hill	67.7%	1.9%	11.2%	4.4%	0.1%	14.5%	0.0%
Sarnia	82.1%	0.6%	1.2%	4.5%	1.5%	10.0%	0.1%
Saugeen Shores	79.3%	0.2%	0.6%	3.3%	2.3%	6.5%	7.7%
Sault Ste. Marie	88.7%	0.0%	0.9%	6.5%	1.4%	2.1%	0.4%
Scugog	82.9%	1.6%	0.0%	1.7%	9.8%	1.3%	2.6%
South-West Oxford	99.8%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
Springwater	94.7%	0.1%	0.0%	0.1%	1.6%	0.4%	3.1%
St. Catharines	78.4%	0.2%	1.5%	7.0%	0.5%	12.4%	0.0%
St. Marys	87.9%	0.0%	0.6%	9.2%	0.0%	2.3%	0.0%
St. Thomas	90.0%	0.0%	0.3%	7.1%	0.0%	2.6%	0.0%
Stratford	78.5%	0.2%	2.5%	14.2%	0.0%	4.6%	0.0%
Tecumseh	84.2%	0.0%	2.6%	5.1%	2.8%	5.2%	0.1%
The Blue Mountains	57.4%	0.0%	3.4%	2.9%	5.0%	20.8%	10.5%
Thorold	84.8%	1.0%	2.3%	11.5%	0.0%	0.4%	0.0%
Thunder Bay	90.4%	0.0%	0.9%	3.9%	0.0%	4.7%	0.1%
Tillsonburg	86.7%	2.0%	1.5%	1.6%	0.0%	8.2%	0.0%
Timmins	86.7%	0.1%	0.0%	6.3%	3.1%	3.8%	0.0%
Toronto	44.6%	0.8%	3.6%	13.0%	0.0%	38.1%	0.0%
Vaughan	68.3%	2.6%	8.5%	8.5%	0.0%	12.1%	0.0%
Wainfleet	69.2%	0.0%	0.0%	0.0%	16.6%	0.0%	14.2%
Waterloo	71.9%	0.7%	5.2%	5.9%	0.0%	16.2%	0.0%
Welland	86.8%	0.0%	1.6%	8.3%	0.3%	3.1%	0.0%
Wellesley	94.0%	0.0%	0.0%	2.7%	0.2%	2.6%	0.5%
West Lincoln	86.1%	0.0%	3.1%	4.5%	0.9%	5.4%	0.0%
Whitby	67.4%	13.2%	10.2%	2.8%	0.0%	6.3%	0.0%
Whitchurch-Stouffville	83.6%	0.5%	8.5%	6.3%	0.6%	0.5%	0.0%
Wilmot	80.1%	0.1%	0.7%	9.4%	0.3%	9.0%	0.4%
Windsor	81.2%	0.3%	2.7%	4.2%	0.7%	10.9%	0.0%
Woodstock	69.5%	0.4%	1.8%	8.1%	0.0%	20.3%	0.0%
Woolwich	86.9%	0.7%	4.1%	6.6%	0.0%	1.6%	0.0%
Zorra	97.5%	0.0%	0.6%	0.2%	0.0%	0.6%	1.2%
Average	78.0%	1.1%	3.4%	5.3%	2.4%	7.3%	2.5%
Median	80.7%	0.2%	1.9%	4.2%	0.5%	5.4%	0.0%

**Residential Properties by Location**

	Single Family	Link	Townhouse / Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational
Belleville	83.6%	0.0%	2.0%	1.4%	2.1%	10.8%	0.07%
Brockville	71.6%	0.2%	4.0%	9.1%	1.4%	13.4%	0.26%
Cornwall	83.6%	0.0%	2.7%	9.9%	0.4%	3.4%	0.00%
Kawartha Lakes	62.2%	0.0%	0.3%	1.3%	14.2%	1.7%	20.27%
Kingston	72.3%	0.5%	4.3%	10.6%	1.8%	10.4%	0.17%
Ottawa	56.9%	0.8%	14.5%	5.9%	0.9%	20.9%	0.15%
Peterborough	87.0%	0.1%	2.8%	1.9%	1.1%	7.1%	0.02%
Prince Edward County	67.5%	0.0%	0.0%	0.6%	21.1%	1.8%	8.99%
Quinte West	91.0%	0.0%	0.5%	1.2%	4.7%	1.2%	1.54%
<b>Eastern Average</b>	<b>75.1%</b>	<b>0.2%</b>	<b>3.5%</b>	<b>4.6%</b>	<b>5.3%</b>	<b>7.9%</b>	<b>3.5%</b>
<b>Eastern Median</b>	<b>72.3%</b>	<b>0.0%</b>	<b>2.7%</b>	<b>1.9%</b>	<b>1.8%</b>	<b>7.1%</b>	<b>0.2%</b>
Ajax	73.5%	2.1%	9.8%	6.3%	0.0%	8.2%	0.0%
Aurora	69.4%	1.0%	11.9%	7.9%	0.0%	9.9%	0.0%
Brampton	65.9%	2.3%	5.6%	16.2%	0.1%	9.9%	0.0%
Brock	85.3%	0.2%	0.6%	0.6%	5.2%	2.7%	5.3%
Burlington	60.5%	2.1%	7.0%	4.6%	0.5%	25.3%	0.0%
Caledon	39.3%	7.4%	19.5%	26.1%	0.0%	7.2%	0.3%
Clarington	64.1%	20.7%	6.4%	3.1%	0.4%	5.0%	0.1%
East Gwillimbury	88.8%	0.0%	7.2%	2.5%	1.1%	0.4%	0.0%
Georgina	83.0%	0.8%	3.4%	1.6%	9.3%	1.4%	0.5%
Halton Hills	82.9%	1.0%	5.1%	4.1%	0.0%	6.9%	0.0%
King	94.4%	1.3%	1.8%	0.3%	0.0%	2.1%	0.0%
Markham	56.8%	14.5%	7.2%	5.8%	0.0%	15.7%	0.0%
Milton	62.0%	3.7%	17.2%	10.4%	0.0%	6.7%	0.0%
Mississauga	48.2%	1.1%	2.9%	15.9%	0.1%	31.8%	0.0%
Newmarket	72.2%	0.2%	8.3%	11.0%	0.0%	8.3%	0.0%
Oakville	69.6%	1.6%	11.7%	3.7%	0.4%	13.0%	0.0%
Oshawa	73.9%	3.2%	2.4%	12.1%	0.1%	8.3%	0.0%
Pickering	67.4%	3.5%	6.4%	8.0%	0.1%	14.6%	0.0%
Richmond Hill	67.7%	1.9%	11.2%	4.4%	0.1%	14.5%	0.0%
Scugog	82.9%	1.6%	0.0%	1.7%	9.8%	1.3%	2.6%
Toronto	44.6%	0.8%	3.6%	13.0%	0.0%	38.1%	0.0%
Vaughan	68.3%	2.6%	8.5%	8.5%	0.0%	12.1%	0.0%
Whitby	67.4%	13.2%	10.2%	2.8%	0.0%	6.3%	0.0%
Whitchurch-Stouffville	83.6%	0.5%	8.5%	6.3%	0.6%	0.5%	0.0%
<b>GTA Average</b>	<b>69.7%</b>	<b>3.6%</b>	<b>7.4%</b>	<b>7.4%</b>	<b>1.2%</b>	<b>10.4%</b>	<b>0.4%</b>
<b>GTA Median</b>	<b>68.9%</b>	<b>1.8%</b>	<b>7.1%</b>	<b>6.0%</b>	<b>0.1%</b>	<b>8.3%</b>	<b>0.0%</b>

***Residential Properties by Location (cont'd)***

	Single Family	Link	Townhouse / Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational
Fort Erie	90.4%	0.0%	0.7%	1.2%	3.1%	0.7%	3.8%
Grimsby	74.7%	2.6%	9.9%	1.6%	1.8%	9.3%	0.0%
Hamilton	78.3%	0.8%	4.1%	4.1%	0.2%	12.5%	0.0%
Lincoln	73.1%	0.8%	8.1%	9.4%	2.2%	6.4%	0.0%
Niagara Falls	84.3%	0.1%	0.7%	6.4%	0.6%	7.8%	0.0%
Niagara-on-the-Lake	83.1%	0.1%	5.1%	2.1%	3.3%	6.1%	0.2%
Pelham	90.5%	0.0%	4.2%	1.1%	0.1%	4.0%	0.0%
Port Colborne	92.1%	0.0%	1.4%	1.3%	1.6%	1.3%	2.3%
St. Catharines	78.4%	0.2%	1.5%	7.0%	0.5%	12.4%	0.0%
Thorold	84.8%	1.0%	2.3%	11.5%	0.0%	0.4%	0.0%
Wainfleet	69.2%	0.0%	0.0%	0.0%	16.6%	0.0%	14.2%
Welland	86.8%	0.0%	1.6%	8.3%	0.3%	3.1%	0.0%
West Lincoln	86.1%	0.0%	3.1%	4.5%	0.9%	5.4%	0.0%
<b>Niagara/Hamilton Avg.</b>	<b>82.4%</b>	<b>0.4%</b>	<b>3.3%</b>	<b>4.5%</b>	<b>2.4%</b>	<b>5.3%</b>	<b>1.6%</b>
<b>Niagara/Hamilton Median</b>	<b>84.3%</b>	<b>0.1%</b>	<b>2.3%</b>	<b>4.1%</b>	<b>0.9%</b>	<b>5.4%</b>	<b>0.0%</b>
Greater Sudbury	84.9%	0.0%	0.3%	4.9%	5.5%	1.5%	2.8%
Greenstone	82.3%	0.0%	0.0%	0.2%	5.9%	0.0%	11.6%
Kenora	74.3%	0.0%	0.0%	1.5%	13.5%	3.0%	7.8%
North Bay	69.3%	0.8%	0.4%	13.1%	6.0%	9.4%	1.0%
Sault Ste. Marie	88.7%	0.0%	0.9%	6.5%	1.4%	2.1%	0.4%
Thunder Bay	90.4%	0.0%	0.9%	3.9%	0.0%	4.7%	0.1%
Timmins	86.7%	0.1%	0.0%	6.3%	3.1%	3.8%	0.0%
<b>North Average</b>	<b>82.4%</b>	<b>0.1%</b>	<b>0.4%</b>	<b>5.2%</b>	<b>5.1%</b>	<b>3.5%</b>	<b>3.4%</b>
<b>North Median</b>	<b>84.9%</b>	<b>0.0%</b>	<b>0.3%</b>	<b>4.9%</b>	<b>5.5%</b>	<b>3.0%</b>	<b>1.0%</b>
Barrie	76.6%	1.6%	7.7%	4.4%	0.2%	9.5%	0.1%
Bracebridge	55.1%	0.7%	1.8%	1.1%	11.0%	5.4%	25.0%
Gravenhurst	43.6%	0.0%	1.0%	0.4%	8.0%	3.5%	43.4%
Huntsville	65.9%	0.0%	0.1%	0.4%	10.1%	8.0%	15.4%
Innisfil	83.9%	1.2%	4.3%	0.0%	3.9%	0.0%	6.6%
Orangeville	70.9%	0.9%	4.9%	14.1%	0.0%	9.2%	0.0%
Orillia	76.8%	2.1%	3.1%	0.6%	5.5%	10.8%	1.0%
Penetanguishene	83.4%	1.4%	0.5%	3.0%	3.7%	5.4%	2.5%
Springwater	94.7%	0.1%	0.0%	0.1%	1.6%	0.4%	3.1%
<b>Simcoe/Musk./Duff. Avg.</b>	<b>72.3%</b>	<b>0.9%</b>	<b>2.6%</b>	<b>2.7%</b>	<b>4.9%</b>	<b>5.8%</b>	<b>10.8%</b>
<b>Simcoe/Musk./Duff. Median</b>	<b>76.6%</b>	<b>0.9%</b>	<b>1.8%</b>	<b>0.6%</b>	<b>3.9%</b>	<b>5.4%</b>	<b>3.1%</b>



**Residential Properties by Location (cont'd)**

	Single Family	Link	Townhouse / Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational
Blandford-Blenheim	96.5%	0.0%	0.0%	3.5%	0.0%	0.0%	0.0%
Brant	87.6%	0.1%	0.9%	6.9%	1.8%	2.7%	0.0%
Cambridge	76.4%	0.8%	4.3%	9.6%	0.0%	9.0%	0.0%
Central Elgin	92.7%	0.0%	0.0%	0.3%	2.8%	3.5%	0.8%
Central Huron	83.7%	0.0%	0.0%	0.9%	2.8%	1.4%	11.2%
East Zorra-Tavistock	54.5%	0.8%	0.0%	30.1%	0.0%	14.6%	0.0%
Georgian Bluffs	73.8%	0.0%	0.0%	0.0%	12.0%	0.5%	13.8%
Guelph	73.4%	0.4%	3.6%	6.0%	0.0%	16.6%	0.0%
Hanover	94.6%	0.0%	0.2%	1.5%	0.0%	3.7%	0.0%
Ingersoll	86.2%	0.0%	1.9%	6.8%	0.0%	5.1%	0.0%
Kingsville	83.7%	0.0%	4.6%	2.4%	6.5%	1.0%	1.9%
Kitchener	70.6%	0.1%	4.7%	8.2%	0.0%	16.4%	0.0%
Lambton Shores	80.2%	0.0%	0.1%	0.2%	4.3%	5.3%	9.9%
London	63.6%	0.2%	0.3%	3.9%	0.0%	32.0%	0.0%
Meaford	81.5%	0.0%	0.0%	0.5%	6.0%	3.4%	8.5%
Middlesex Centre	97.8%	0.0%	0.0%	0.0%	0.0%	2.2%	0.0%
North Dumfries	92.4%	0.0%	0.0%	5.1%	0.0%	2.4%	0.0%
North Middlesex	99.7%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
Norwich	97.2%	0.0%	0.0%	1.2%	0.0%	1.6%	0.0%
Owen Sound	79.4%	0.3%	3.7%	7.4%	2.8%	6.3%	0.1%
Sarnia	82.1%	0.6%	1.2%	4.5%	1.5%	10.0%	0.1%
Saugeen Shores	79.3%	0.2%	0.6%	3.3%	2.3%	6.5%	7.7%
South-West Oxford	99.8%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
St. Marys	87.9%	0.0%	0.6%	9.2%	0.0%	2.3%	0.0%
St. Thomas	90.0%	0.0%	0.3%	7.1%	0.0%	2.6%	0.0%
Stratford	78.5%	0.2%	2.5%	14.2%	0.0%	4.6%	0.0%
Tecumseh	84.2%	0.0%	2.6%	5.1%	2.8%	5.2%	0.1%
The Blue Mountains	57.4%	0.0%	3.4%	2.9%	5.0%	20.8%	10.5%
Tillsonburg	86.7%	2.0%	1.5%	1.6%	0.0%	8.2%	0.0%
Waterloo	71.9%	0.7%	5.2%	5.9%	0.0%	16.2%	0.0%
Wellesley	94.0%	0.0%	0.0%	2.7%	0.2%	2.6%	0.5%
Wilmot	80.1%	0.1%	0.7%	9.4%	0.3%	9.0%	0.4%
Windsor	81.2%	0.3%	2.7%	4.2%	0.7%	10.9%	0.0%
Woodstock	69.5%	0.4%	1.8%	8.1%	0.0%	20.3%	0.0%
Woolwich	86.9%	0.7%	4.1%	6.6%	0.0%	1.6%	0.0%
Zorra	97.5%	0.0%	0.6%	0.2%	0.0%	0.6%	1.2%
<b>Southwest Average</b>	<b>83.1%</b>	<b>0.2%</b>	<b>1.4%</b>	<b>5.0%</b>	<b>1.4%</b>	<b>6.9%</b>	<b>1.9%</b>
<b>Southwest Median</b>	<b>83.7%</b>	<b>0.0%</b>	<b>0.6%</b>	<b>4.1%</b>	<b>0.0%</b>	<b>4.2%</b>	<b>0.0%</b>

***Residential Properties—Median Assessed Values (000's)***

	Freehold							Median
	Single Family	Link	Townhouse/ Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational	
Ajax	\$ 377	\$ 282	\$ 287	\$ 295	\$ 627	\$ 209	\$ -	\$ 341
Aurora	\$ 540	\$ 464	\$ 382	\$ 375	\$ -	\$ 301	\$ -	\$ 488
Barrie	\$ 285	\$ 234	\$ 210	\$ 211	\$ 843	\$ 182	\$ 649	\$ 268
Belleville	\$ 197	\$ 221	\$ 210	\$ 150	\$ 234	\$ 139	\$ 124	\$ 194
Blandford-Blenheim	\$ 299	\$ -	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ 294
Bracebridge	\$ 248	\$ 174	\$ 213	\$ 177	\$ 329	\$ 229	\$ 340	\$ 263
Brampton	\$ 440	\$ 321	\$ 321	\$ 332	\$ 633	\$ 218	\$ -	\$ 380
Brant	\$ 297	\$ 214	\$ 182	\$ 192	\$ 340	\$ 228	\$ 528	\$ 284
Brock	\$ 234	\$ 284	\$ 188	\$ 153	\$ 504	\$ 215	\$ 421	\$ 241
Brockville	\$ 195	\$ 160	\$ 201	\$ 157	\$ 599	\$ 133	\$ 256	\$ 189
Burlington	\$ 471	\$ 338	\$ 348	\$ 335	\$ 1,839	\$ 269	\$ -	\$ 401
Caledon	\$ 507	\$ 366	\$ 342	\$ 359	\$ -	\$ 423	\$ 281	\$ 488
Cambridge	\$ 284	\$ 236	\$ 232	\$ 209	\$ -	\$ 190	\$ 134	\$ 264
Central Elgin	\$ 241	\$ -	\$ -	\$ 155	\$ 387	\$ 234	\$ 278	\$ 243
Central Huron	\$ 191	\$ -	\$ -	\$ 131	\$ 459	\$ 231	\$ 348	\$ 208
Clarington	\$ 310	\$ 252	\$ 216	\$ 199	\$ 519	\$ 172	\$ 345	\$ 274
Cornwall	\$ 158	\$ -	\$ 112	\$ 145	\$ 261	\$ 169	\$ -	\$ 155
East Gwillimbury	\$ 420	\$ -	\$ 299	\$ 357	\$ 387	\$ 183	\$ -	\$ 405
East Zorra-Tavistock	\$ 281	\$ 262	\$ -	\$ 218	\$ -	\$ 152	\$ -	\$ 273
Fort Erie	\$ 180	\$ -	\$ 230	\$ 133	\$ 442	\$ 203	\$ 638	\$ 187
Georgian Bluffs	\$ 254	\$ -	\$ -	\$ 637	\$ 403	\$ 339	\$ 263	\$ 269
Georgina	\$ 280	\$ 290	\$ 239	\$ 253	\$ 454	\$ 177	\$ 512	\$ 284
Gravenhurst	\$ 218	\$ 173	\$ 233	\$ 184	\$ 477	\$ 309	\$ 418	\$ 302
Greater Sudbury	\$ 223	\$ -	\$ 128	\$ 172	\$ 518	\$ 184	\$ 222	\$ 223
Greenstone	\$ 43	\$ -	\$ -	\$ 44	\$ 141	\$ -	\$ 53	\$ 46
Grimsby	\$ 327	\$ 257	\$ 256	\$ 221	\$ 550	\$ 202	\$ -	\$ 303
Guelph	\$ 322	\$ 269	\$ 274	\$ 248	\$ -	\$ 209	\$ -	\$ 295
Halton Hills	\$ 455	\$ 331	\$ 349	\$ 318	\$ -	\$ 239	\$ -	\$ 421
Hamilton	\$ 288	\$ 274	\$ 258	\$ 216	\$ 708	\$ 183	\$ 470	\$ 269
Hanover	\$ 193	\$ -	\$ 121	\$ 162	\$ -	\$ 130	\$ -	\$ 189
Huntsville	\$ 233	\$ 206	\$ 303	\$ 195	\$ 478	\$ 245	\$ 379	\$ 255
Ingersoll	\$ 206	\$ -	\$ 146	\$ 160	\$ -	\$ 136	\$ -	\$ 198
Innisfil	\$ 294	\$ 268	\$ 225	\$ 244	\$ 689	\$ -	\$ 711	\$ 298
Kawartha Lakes	\$ 221	\$ 246	\$ 196	\$ 170	\$ 330	\$ 185	\$ 299	\$ 239

**Residential Properties—Median Assessed Values (cont'd) (000's)**

	Freehold							Seasonal Recreational	Median
	Single Family	Link	Townhouse/ Rowhouse	Semi- Detached	Single on Water	Condo			
Kenora	\$ 153	\$ -	\$ -	\$ 89	\$ 337	\$ 265	\$ 277	\$ 174	
King	\$ 628	\$ 422	\$ 385	\$ 378	\$ -	\$ 330	\$ -	\$ 619	
Kingston	\$ 271	\$ 233	\$ 220	\$ 197	\$ 635	\$ 166	\$ 366	\$ 255	
Kingsville	\$ 187	\$ -	\$ 176	\$ 151	\$ 323	\$ 214	\$ 210	\$ 189	
Kitchener	\$ 327	\$ 260	\$ 257	\$ 232	\$ 1,124	\$ 176	\$ 291	\$ 291	
Lambton Shores	\$ 203	\$ -	\$ 220	\$ 154	\$ 407	\$ 185	\$ 425	\$ 219	
Lincoln	\$ 307	\$ 238	\$ 229	\$ 221	\$ 557	\$ 194	\$ -	\$ 280	
London	\$ 242	\$ 207	\$ 202	\$ 161	\$ 369	\$ 126	\$ -	\$ 205	
Markham	\$ 666	\$ 483	\$ 437	\$ 452	\$ -	\$ 322	\$ -	\$ 565	
Meaford	\$ 243	\$ -	\$ 124	\$ 138	\$ 550	\$ 204	\$ 417	\$ 253	
Middlesex Centre	\$ 351	\$ -	\$ -	\$ 358	\$ -	\$ 285	\$ -	\$ 349	
Milton	\$ 492	\$ 375	\$ 345	\$ 372	\$ -	\$ 241	\$ -	\$ 426	
Mississauga	\$ 571	\$ 445	\$ 405	\$ 407	\$ 2,419	\$ 276	\$ -	\$ 438	
Newmarket	\$ 462	\$ 375	\$ 341	\$ 330	\$ -	\$ 267	\$ -	\$ 424	
Niagara Falls	\$ 201	\$ 212	\$ 295	\$ 155	\$ 395	\$ 142	\$ 129	\$ 193	
Niagara-on-the-Lake	\$ 379	\$ 305	\$ 382	\$ 241	\$ 823	\$ 323	\$ 496	\$ 380	
North Bay	\$ 227	\$ 196	\$ 175	\$ 202	\$ 433	\$ 142	\$ 292	\$ 220	
North Dumfries	\$ 376	\$ -	\$ 211	\$ 220	\$ -	\$ 195	\$ 600	\$ 367	
North Middlesex	\$ 203	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ 202	
Norwich	\$ 228	\$ -	\$ -	\$ 156	\$ -	\$ 119	\$ -	\$ 225	
Oakville	\$ 627	\$ 424	\$ 403	\$ 399	\$ 2,917	\$ 305	\$ -	\$ 554	
Orangeville	\$ 325	\$ 278	\$ 254	\$ 237	\$ -	\$ 188	\$ -	\$ 300	
Orillia	\$ 226	\$ 230	\$ 208	\$ 177	\$ 531	\$ 164	\$ 270	\$ 226	
Oshawa	\$ 261	\$ 228	\$ 215	\$ 192	\$ 334	\$ 150	\$ -	\$ 240	
Ottawa	\$ 408	\$ 280	\$ 300	\$ 316	\$ 648	\$ 225	\$ 288	\$ 353	
Owen Sound	\$ 201	\$ 208	\$ 197	\$ 157	\$ 269	\$ 154	\$ 285	\$ 196	
Pelham	\$ 317	\$ -	\$ 245	\$ 208	\$ 258	\$ 184	\$ -	\$ 309	
Penetanguishene	\$ 210	\$ 220	\$ 203	\$ 153	\$ 620	\$ 235	\$ 587	\$ 213	
Peterborough	\$ 227	\$ 204	\$ 207	\$ 171	\$ 296	\$ 212	\$ 122	\$ 225	
Pickering	\$ 416	\$ 293	\$ 293	\$ 301	\$ 526	\$ 227	\$ 517	\$ 366	
Port Colborne	\$ 163	\$ -	\$ 242	\$ 117	\$ 582	\$ 114	\$ 525	\$ 165	
Prince Edward County	\$ 203	\$ 157	\$ -	\$ 123	\$ 392	\$ 225	\$ 266	\$ 232	
Quinte West	\$ 189	\$ -	\$ 147	\$ 142	\$ 275	\$ 175	\$ 164	\$ 189	
Richmond Hill	\$ 682	\$ 502	\$ 474	\$ 455	\$ 887	\$ 299	\$ -	\$ 613	

**Residential Properties—Median Assessed Values (cont'd) (000's)**

	Freehold							Seasonal Recreational	Median
	Single Family	Link	Townhouse/ Rowhouse	Semi- Detached	Single on Water	Condo			
Sarnia	\$ 176	\$ 162	\$ 85	\$ 120	\$ 695	\$ 110	\$ 481	\$ 169	
Saugeen Shores	\$ 278	\$ 225	\$ 269	\$ 196	\$ 674	\$ 204	\$ 592	\$ 279	
Sault Ste. Marie	\$ 175	\$ 180	\$ 226	\$ 117	\$ 352	\$ 165	\$ 219	\$ 171	
Scugog	\$ 336	\$ 266	\$ -	\$ 225	\$ 419	\$ 322	\$ 255	\$ 336	
South-West Oxford	\$ 243	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ 243	
Springwater	\$ 334	\$ 219	\$ -	\$ 178	\$ 327	\$ 245	\$ 250	\$ 329	
St. Catharines	\$ 221	\$ 251	\$ 222	\$ 170	\$ 695	\$ 131	\$ 441	\$ 209	
St. Marys	\$ 230	\$ -	\$ 155	\$ 194	\$ -	\$ 147	\$ -	\$ 222	
St. Thomas	\$ 182	\$ -	\$ 113	\$ 158	\$ -	\$ 112	\$ -	\$ 177	
Stratford	\$ 245	\$ 190	\$ 210	\$ 197	\$ -	\$ 192	\$ -	\$ 231	
Tecumseh	\$ 225	\$ -	\$ 139	\$ 148	\$ 485	\$ 166	\$ 381	\$ 220	
The Blue Mountains	\$ 375	\$ -	\$ 425	\$ 414	\$ 732	\$ 223	\$ 803	\$ 392	
Thorold	\$ 209	\$ 161	\$ 216	\$ 165	\$ 462	\$ 90	\$ -	\$ 201	
Thunder Bay	\$ 177	\$ -	\$ 73	\$ 113	\$ 63	\$ 153	\$ 86	\$ 172	
Tillsonburg	\$ 207	\$ 182	\$ 183	\$ 160	\$ -	\$ 126	\$ -	\$ 201	
Timmins	\$ 173	\$ 231	\$ -	\$ 124	\$ 273	\$ 88	\$ 103	\$ 163	
Toronto	\$ 557	\$ 408	\$ 485	\$ 463	\$ -	\$ 321	\$ -	\$ 439	
Vaughan	\$ 648	\$ 487	\$ 449	\$ 464	\$ -	\$ 355	\$ -	\$ 586	
Wainfleet	\$ 233	\$ -	\$ -	\$ 345	\$ -	\$ 305	\$ -	\$ 195	
Waterloo	\$ 363	\$ 233	\$ 265	\$ 242	\$ 1,063	\$ 221	\$ 262	\$ 326	
Welland	\$ 184	\$ 140	\$ 224	\$ 149	\$ 414	\$ 104	\$ -	\$ 178	
Wellesley	\$ 365	\$ -	\$ -	\$ 263	\$ 444	\$ 219	\$ 245	\$ 358	
West Lincoln	\$ 287	\$ -	\$ 192	\$ 225	\$ 249	\$ 194	\$ -	\$ 274	
Whitby	\$ 388	\$ 313	\$ 272	\$ 269	\$ 556	\$ 216	\$ -	\$ 345	
Whitchurch-Stouffville	\$ 489	\$ 370	\$ 364	\$ 379	\$ 558	\$ 218	\$ 345	\$ 471	
Wilmot	\$ 358	\$ 299	\$ 243	\$ 232	\$ 345	\$ 360	\$ 256	\$ 344	
Windsor	\$ 145	\$ 130	\$ 172	\$ 132	\$ 429	\$ 74	\$ -	\$ 138	
Woodstock	\$ 210	\$ 212	\$ 166	\$ 153	\$ -	\$ 125	\$ -	\$ 192	
Woolwich	\$ 349	\$ 469	\$ 238	\$ 226	\$ 701	\$ 154	\$ 405	\$ 332	
Zorra	\$ 255	\$ -	\$ 248	\$ 180	\$ -	\$ 200	\$ 164	\$ 254	
Average	\$ 301	\$ 273	\$ 248	\$ 226	\$ 571	\$ 206	\$ 348	\$ 286	
Median	\$ 258	\$ 252	\$ 229	\$ 196	\$ 470	\$ 200	\$ 296	\$ 264	

Source: MPAC, Municipal Status Report 2013 First Quarter Report

**Residential Properties—Median Assessed Values—by Location (000's)**

	Single Family	Link	Townhouse / Rowhouse	Semi- Detached	Single on Water	Condo	Seasonal Recreational	Median
Belleville	\$ 197	\$ 221	\$ 210	\$ 150	\$ 234	\$ 139	\$ 124	\$ 194
Brockville	\$ 195	\$ 160	\$ 201	\$ 157	\$ 599	\$ 133	\$ 256	\$ 189
Cornwall	\$ 158	\$ -	\$ 112	\$ 145	\$ 261	\$ 169	\$ -	\$ 155
Kawartha Lakes	\$ 221	\$ 246	\$ 196	\$ 170	\$ 330	\$ 185	\$ 299	\$ 239
Kingston	\$ 271	\$ 233	\$ 220	\$ 197	\$ 635	\$ 166	\$ 366	\$ 255
Ottawa	\$ 408	\$ 280	\$ 300	\$ 316	\$ 648	\$ 225	\$ 288	\$ 353
Peterborough	\$ 227	\$ 204	\$ 207	\$ 171	\$ 296	\$ 212	\$ 122	\$ 225
Prince Edward County	\$ 203	\$ 157	\$ -	\$ 123	\$ 392	\$ 225	\$ 266	\$ 232
Quinte West	\$ 189	\$ -	\$ 147	\$ 142	\$ 275	\$ 175	\$ 164	\$ 189
<b>Eastern Average</b>	\$ 230	\$ 214	\$ 199	\$ 175	\$ 408	\$ 181	\$ 235	\$ 226
<b>Eastern Median</b>	\$ 203	\$ 221	\$ 204	\$ 157	\$ 330	\$ 175	\$ 261	\$ 225
Ajax	\$ 377	\$ 282	\$ 287	\$ 295	\$ 627	\$ 209	\$ -	\$ 341
Aurora	\$ 540	\$ 464	\$ 382	\$ 375	\$ -	\$ 301	\$ -	\$ 488
Brampton	\$ 440	\$ 321	\$ 321	\$ 332	\$ 633	\$ 218	\$ -	\$ 380
Brock	\$ 234	\$ 284	\$ 188	\$ 153	\$ 504	\$ 215	\$ 421	\$ 241
Burlington	\$ 471	\$ 338	\$ 348	\$ 335	\$ 1,839	\$ 269	\$ -	\$ 401
Caledon	\$ 507	\$ 366	\$ 342	\$ 359	\$ -	\$ 423	\$ 281	\$ 488
Clarington	\$ 310	\$ 252	\$ 216	\$ 199	\$ 519	\$ 172	\$ 345	\$ 274
East Gwillimbury	\$ 420	\$ -	\$ 299	\$ 357	\$ 387	\$ 183	\$ -	\$ 405
Georgina	\$ 280	\$ 290	\$ 239	\$ 253	\$ 454	\$ 177	\$ 512	\$ 284
Halton Hills	\$ 455	\$ 331	\$ 349	\$ 318	\$ -	\$ 239	\$ -	\$ 421
King	\$ 628	\$ 422	\$ 385	\$ 378	\$ -	\$ 330	\$ -	\$ 619
Markham	\$ 666	\$ 483	\$ 437	\$ 452	\$ -	\$ 322	\$ -	\$ 565
Milton	\$ 492	\$ 375	\$ 345	\$ 372	\$ -	\$ 241	\$ -	\$ 426
Mississauga	\$ 571	\$ 445	\$ 405	\$ 407	\$ 2,419	\$ 276	\$ -	\$ 438
Newmarket	\$ 462	\$ 375	\$ 341	\$ 330	\$ -	\$ 267	\$ -	\$ 424
Oakville	\$ 627	\$ 424	\$ 403	\$ 399	\$ 2,917	\$ 305	\$ -	\$ 554
Oshawa	\$ 261	\$ 228	\$ 215	\$ 192	\$ 334	\$ 150	\$ -	\$ 240
Pickering	\$ 416	\$ 293	\$ 293	\$ 301	\$ 526	\$ 227	\$ 517	\$ 366
Richmond Hill	\$ 682	\$ 502	\$ 474	\$ 455	\$ 887	\$ 299	\$ -	\$ 613
Scugog	\$ 336	\$ 266	\$ -	\$ 225	\$ 419	\$ 322	\$ 255	\$ 336
Toronto	\$ 557	\$ 408	\$ 485	\$ 463	\$ -	\$ 321	\$ -	\$ 439
Vaughan	\$ 648	\$ 487	\$ 449	\$ 464	\$ -	\$ 355	\$ -	\$ 586
Whitby	\$ 388	\$ 313	\$ 272	\$ 269	\$ 556	\$ 216	\$ -	\$ 345
Whitchurch-Stouffville	\$ 489	\$ 370	\$ 364	\$ 379	\$ 558	\$ 218	\$ 345	\$ 471
<b>GTA Average</b>	\$ 469	\$ 362	\$ 341	\$ 336	\$ 905	\$ 261	\$ 382	\$ 423
<b>GTA Median</b>	\$ 467	\$ 366	\$ 345	\$ 346	\$ 556	\$ 254	\$ 345	\$ 423

**Residential Properties- Median Assessed Values by Location (cont'd) (000's)**

	Single Family	Link	Townhouse / Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational	Median
Fort Erie	\$ 180	\$ -	\$ 230	\$ 133	\$ 442	\$ 203	\$ 638	\$ 187
Grimsby	\$ 327	\$ 257	\$ 256	\$ 221	\$ 550	\$ 202	\$ -	\$ 303
Hamilton	\$ 288	\$ 274	\$ 258	\$ 216	\$ 708	\$ 183	\$ 470	\$ 269
Lincoln	\$ 307	\$ 238	\$ 229	\$ 221	\$ 557	\$ 194	\$ -	\$ 280
Niagara Falls	\$ 201	\$ 212	\$ 295	\$ 155	\$ 395	\$ 142	\$ 129	\$ 193
Niagara-on-the-Lake	\$ 379	\$ 305	\$ 382	\$ 241	\$ 823	\$ 323	\$ 496	\$ 380
Pelham	\$ 317	\$ -	\$ 245	\$ 208	\$ 258	\$ 184	\$ -	\$ 309
Port Colborne	\$ 163	\$ -	\$ 242	\$ 117	\$ 582	\$ 114	\$ 525	\$ 165
St. Catharines	\$ 221	\$ 251	\$ 222	\$ 170	\$ 695	\$ 131	\$ 441	\$ 209
Thorold	\$ 209	\$ 161	\$ 216	\$ 165	\$ 462	\$ 90	\$ -	\$ 201
Wainfleet	\$ 233	\$ -	\$ -	\$ 345	\$ -	\$ 305	\$ -	\$ 195
Welland	\$ 184	\$ 140	\$ 224	\$ 149	\$ 414	\$ 104	\$ -	\$ 178
West Lincoln	\$ 287	\$ -	\$ 192	\$ 225	\$ 249	\$ 194	\$ -	\$ 274
<b>Niagara/Hamilton Avg.</b>	\$ 254	\$ 230	\$ 249	\$ 197	\$ 511	\$ 182	\$ 450	\$ 242
<b>Niagara/Hamilton Median</b>	\$ 233	\$ 245	\$ 236	\$ 208	\$ 506	\$ 184	\$ 483	\$ 209
Greater Sudbury	\$ 223	\$ -	\$ 128	\$ 172	\$ 518	\$ 184	\$ 222	\$ 223
Greenstone	\$ 43	\$ -	\$ -	\$ 44	\$ 141	\$ -	\$ 53	\$ 46
Kenora	\$ 153	\$ -	\$ -	\$ 89	\$ 337	\$ 265	\$ 277	\$ 174
North Bay	\$ 227	\$ 196	\$ 175	\$ 202	\$ 433	\$ 142	\$ 292	\$ 220
Sault Ste. Marie	\$ 175	\$ 180	\$ 226	\$ 117	\$ 352	\$ 165	\$ 219	\$ 171
Thunder Bay	\$ 177	\$ -	\$ 73	\$ 113	\$ 63	\$ 153	\$ 86	\$ 172
Timmins	\$ 173	\$ 231	\$ -	\$ 124	\$ 273	\$ 88	\$ 103	\$ 163
<b>North Average</b>	\$ 167	\$ 202	\$ 150	\$ 123	\$ 302	\$ 166	\$ 179	\$ 167
<b>North Median</b>	\$ 175	\$ 196	\$ 151	\$ 117	\$ 337	\$ 159	\$ 219	\$ 172
Barrie	\$ 285	\$ 234	\$ 210	\$ 211	\$ 843	\$ 182	\$ 649	\$ 268
Bracebridge	\$ 248	\$ 174	\$ 213	\$ 177	\$ 329	\$ 229	\$ 340	\$ 263
Gravenhurst	\$ 218	\$ 173	\$ 233	\$ 184	\$ 477	\$ 309	\$ 418	\$ 302
Huntsville	\$ 233	\$ 206	\$ 303	\$ 195	\$ 478	\$ 245	\$ 379	\$ 255
Innisfil	\$ 294	\$ 268	\$ 225	\$ 244	\$ 689	\$ -	\$ 711	\$ 298
Orangeville	\$ 325	\$ 278	\$ 254	\$ 237	\$ -	\$ 188	\$ -	\$ 300
Orillia	\$ 226	\$ 230	\$ 208	\$ 177	\$ 531	\$ 164	\$ 270	\$ 226
Penetanguishene	\$ 210	\$ 220	\$ 203	\$ 153	\$ 620	\$ 235	\$ 587	\$ 213
Springwater	\$ 334	\$ 219	\$ -	\$ 178	\$ 327	\$ 245	\$ 250	\$ 329
<b>Simcoe/Musk./Duff. Avg.</b>	\$ 264	\$ 222	\$ 231	\$ 195	\$ 537	\$ 225	\$ 450	\$ 273
<b>Simcoe/Musk./Duff. Median</b>	\$ 248	\$ 220	\$ 219	\$ 184	\$ 505	\$ 232	\$ 399	\$ 268

**Residential Properties- Median Assessed Values by Location (cont'd) (000's)**

	Single Family	Link	Townhouse / Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal Recreational	Median
Blandford-Blenheim	\$ 299	\$ -	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ 294
Brant	\$ 297	\$ 214	\$ 182	\$ 192	\$ 340	\$ 228	\$ 528	\$ 284
Cambridge	\$ 284	\$ 236	\$ 232	\$ 209	\$ -	\$ 190	\$ 134	\$ 264
Central Elgin	\$ 241	\$ -	\$ -	\$ 155	\$ 387	\$ 234	\$ 278	\$ 243
Central Huron	\$ 191	\$ -	\$ -	\$ 131	\$ 459	\$ 231	\$ 348	\$ 208
East Zorra-Tavistock	\$ 281	\$ 262	\$ -	\$ 218	\$ -	\$ 152	\$ -	\$ 273
Georgian Bluffs	\$ 254	\$ -	\$ -	\$ 637	\$ 403	\$ 339	\$ 263	\$ 269
Guelph	\$ 322	\$ 269	\$ 274	\$ 248	\$ -	\$ 209	\$ -	\$ 295
Hanover	\$ 193	\$ -	\$ 121	\$ 162	\$ -	\$ 130	\$ -	\$ 189
Ingersoll	\$ 206	\$ -	\$ 146	\$ 160	\$ -	\$ 136	\$ -	\$ 198
Kingsville	\$ 187	\$ -	\$ 176	\$ 151	\$ 323	\$ 214	\$ 210	\$ 189
Kitchener	\$ 327	\$ 260	\$ 257	\$ 232	\$ 1,124	\$ 176	\$ 291	\$ 291
Lambton Shores	\$ 203	\$ -	\$ 220	\$ 154	\$ 407	\$ 185	\$ 425	\$ 219
London	\$ 242	\$ 207	\$ 202	\$ 161	\$ 369	\$ 126	\$ -	\$ 205
Meaford	\$ 243	\$ -	\$ 124	\$ 138	\$ 550	\$ 204	\$ 417	\$ 253
Middlesex Centre	\$ 351	\$ -	\$ -	\$ 358	\$ -	\$ 285	\$ -	\$ 349
North Dumfries	\$ 376	\$ -	\$ 211	\$ 220	\$ -	\$ 195	\$ 600	\$ 367
North Middlesex	\$ 203	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ 202
Norwich	\$ 228	\$ -	\$ -	\$ 156	\$ -	\$ 119	\$ -	\$ 225
Owen Sound	\$ 201	\$ 208	\$ 197	\$ 157	\$ 269	\$ 154	\$ 285	\$ 196
Sarnia	\$ 176	\$ 162	\$ 85	\$ 120	\$ 695	\$ 110	\$ 481	\$ 169
Saugeen Shores	\$ 278	\$ 225	\$ 269	\$ 196	\$ 674	\$ 204	\$ 592	\$ 279
South-West Oxford	\$ 243	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ 243
St. Marys	\$ 230	\$ -	\$ 155	\$ 194	\$ -	\$ 147	\$ -	\$ 222
St. Thomas	\$ 182	\$ -	\$ 113	\$ 158	\$ -	\$ 112	\$ -	\$ 177
Stratford	\$ 245	\$ 190	\$ 210	\$ 197	\$ -	\$ 192	\$ -	\$ 231
Tecumseh	\$ 225	\$ -	\$ 139	\$ 148	\$ 485	\$ 166	\$ 381	\$ 220
The Blue Mountains	\$ 375	\$ -	\$ 425	\$ 414	\$ 732	\$ 223	\$ 803	\$ 392
Tillsonburg	\$ 207	\$ 182	\$ 183	\$ 160	\$ -	\$ 126	\$ -	\$ 201
Waterloo	\$ 363	\$ 233	\$ 265	\$ 242	\$ 1,063	\$ 221	\$ 262	\$ 326
Wellesley	\$ 365	\$ -	\$ -	\$ 263	\$ 444	\$ 219	\$ 245	\$ 358
Wilmot	\$ 358	\$ 299	\$ 243	\$ 232	\$ 345	\$ 360	\$ 256	\$ 344
Windsor	\$ 145	\$ 130	\$ 172	\$ 132	\$ 429	\$ 74	\$ -	\$ 138
Woodstock	\$ 210	\$ 212	\$ 166	\$ 153	\$ -	\$ 125	\$ -	\$ 192
Woolwich	\$ 349	\$ 469	\$ 238	\$ 226	\$ 701	\$ 154	\$ 405	\$ 332
Zorra	\$ 255	\$ -	\$ 248	\$ 180	\$ -	\$ 200	\$ 164	\$ 254
<b>Southwest Average</b>	\$ 259	\$ 235	\$ 202	\$ 204	\$ 537	\$ 186	\$ 368	\$ 253
<b>Southwest Median</b>	\$ 243	\$ 219	\$ 199	\$ 172	\$ 444	\$ 190	\$ 320	\$ 243

***Building Permit Activity (sorted from lowest to highest 2012 activity per capita)***

The table summarizes the 2012 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 2012.

<b>Municipality</b>	<b>2012 per Capita</b>	<b>% Residential 2012</b>	<b>% Non-Residential 2012</b>
King	\$ 108	76%	24%
Greenstone	\$ 362	100%	0%
Cornwall	\$ 456	92%	8%
Hanover	\$ 686	85%	15%
St. Catharines	\$ 711	50%	50%
Scugog	\$ 870	51%	49%
Niagara Falls	\$ 882	100%	0%
Orillia	\$ 911	40%	60%
Brock	\$ 920	40%	60%
Sarnia	\$ 931	46%	54%
Kenora	\$ 971	68%	32%
Belleville	\$ 1,066	57%	43%
Central Elgin	\$ 1,112	78%	22%
Kawartha Lakes	\$ 1,113	71%	29%
Mississauga	\$ 1,157	53%	47%
Sault Ste. Marie	\$ 1,169	46%	54%
Tillsonburg	\$ 1,202	55%	45%
Port Colborne	\$ 1,204	7%	93%
Owen Sound	\$ 1,217	44%	56%
North Bay	\$ 1,277	32%	68%
Meaford	\$ 1,279	71%	29%
Barrie	\$ 1,303	57%	43%
West Lincoln	\$ 1,305	45%	55%
Pelham	\$ 1,340	75%	25%
Welland	\$ 1,346	50%	50%
Tecumseh	\$ 1,365	67%	33%
Cambridge	\$ 1,371	36%	64%
Bracebridge	\$ 1,399	83%	17%
Ingersoll	\$ 1,407	62%	38%
Central Huron	\$ 1,415	49%	51%
North Middlesex	\$ 1,465	73%	27%
Springwater	\$ 1,482	82%	18%
Greater Sudbury	\$ 1,502	48%	52%
Windsor	\$ 1,505	25%	75%
Fort Erie	\$ 1,507	51%	49%
Georgina	\$ 1,524	89%	11%
Brockville	\$ 1,542	35%	65%



***Building Permit Activity (sorted from lowest to highest 2012 activity per capita) (cont'd)***

<b>Municipality</b>	<b>2012 per Capita</b>	<b>% Residential 2012</b>	<b>% Non-Residential 2012</b>
Huntsville	\$ 1,567	81%	19%
Brant	\$ 1,593	48%	52%
Quinte West	\$ 1,597	51%	49%
Lincoln	\$ 1,606	72%	28%
South-West Oxford	\$ 1,654	53%	47%
Aurora	\$ 1,693	71%	29%
Kingston	\$ 1,698	35%	65%
Orangeville	\$ 1,749	69%	31%
Peterborough	\$ 1,758	49%	51%
St. Thomas	\$ 1,759	69%	31%
St. Marys	\$ 1,820	81%	19%
Kitchener	\$ 1,824	61%	39%
Georgian Bluffs	\$ 1,874	64%	36%
Timmins	\$ 1,875	26%	74%
Richmond Hill	\$ 1,880	64%	36%
Wellesley	\$ 1,882	68%	32%
Ajax	\$ 1,941	76%	24%
Wainfleet	\$ 1,945	52%	48%
Thunder Bay	\$ 1,949	27%	73%
Wilmot	\$ 1,967	87%	13%
Stratford	\$ 1,975	40%	60%
Oshawa	\$ 2,001	67%	33%
London	\$ 2,047	63%	37%
Whitby	\$ 2,066	57%	43%
Caledon	\$ 2,103	96%	4%
Guelph	\$ 2,178	60%	40%
Middlesex Centre	\$ 2,212	91%	9%
Ottawa	\$ 2,217	47%	53%
Innisfil	\$ 2,260	89%	11%
Thorold	\$ 2,307	77%	23%
Burlington	\$ 2,334	53%	47%
Norwich	\$ 2,354	56%	44%
Waterloo	\$ 2,507	56%	44%
Vaughan	\$ 2,537	61%	39%
East Zorra-Tavistock	\$ 2,549	51%	49%
Blandford-Blenheim	\$ 2,550	63%	37%
Newmarket	\$ 2,586	71%	29%
Toronto	\$ 2,694	45%	55%
Woolwich	\$ 2,723	57%	43%
Saugeen Shores	\$ 2,745	98%	2%
Lambton Shores	\$ 2,753	78%	22%

***Building Permit Activity (sorted from lowest to highest 2012 activity per capita) (cont'd)***

<b>Municipality</b>	<b>2012 per Capita</b>	<b>% Residential 2012</b>	<b>% Non-Residential 2012</b>
Hamilton	\$ 2,797	44%	56%
Zorra	\$ 2,829	29%	71%
Gravenhurst	\$ 2,950	81%	19%
North Dumfries	\$ 2,974	67%	33%
Clarington	\$ 3,286	56%	44%
Woodstock	\$ 3,351	65%	35%
Pickering	\$ 3,427	48%	52%
Whitchurch-Stouffville	\$ 4,003	92%	8%
Halton Hills	\$ 4,022	48%	52%
Kingsville	\$ 4,378	27%	73%
Brampton	\$ 4,412	87%	13%
Oakville	\$ 4,939	29%	71%
Markham	\$ 4,960	69%	31%
Niagara-on-the-Lake	\$ 6,053	69%	31%
Milton	\$ 6,396	55%	45%
The Blue Mountains	\$ 7,244	100%	0%
<b>Average</b>	<b>\$ 2,082</b>	<b>61%</b>	<b>39%</b>
<b>Median</b>	<b>\$ 1,789</b>	<b>60%</b>	<b>40%</b>
<b>Maximum</b>	<b>\$ 7,244</b>	<b>100%</b>	<b>93%</b>
<b>Minimum</b>	<b>\$ 108</b>	<b>7%</b>	<b>0%</b>

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

The table has been sorted by 2012 building construction value per capita by location. The low, medium and high is a ranking for the entire database. This provides an indication within each geographic area of the relative rankings across the entire survey.

Municipality	2010 (\$000)	2011 (\$000)	2012 \$000)	2012 per Capita	2012 per Capita Ranking
Cornwall	\$ 50,272		\$ 21,685	\$ 456	low
Belleville	\$ 99,544	\$ 152,787	\$ 54,166	\$ 1,066	low
Kawartha Lakes	\$ 87,586	\$ 102,369	\$ 83,272	\$ 1,113	low
Brockville	\$ 35,502	\$ 61,679	\$ 34,553	\$ 1,542	mid
Quinte West	\$ 71,747	\$ 54,759	\$ 70,676	\$ 1,597	mid
Kingston	\$ 219,922	\$ 217,579	\$ 216,996	\$ 1,698	mid
Peterborough	\$ 124,664	\$ 121,854	\$ 143,062	\$ 1,758	mid
Ottawa	\$ 1,919,015	\$ 1,819,232	\$ 2,040,861	\$ 2,217	mid
Prince Edward County	\$ 55,521	\$ 52,404	N/A	N/A	
<b>Eastern Average</b>				<b>\$ 1,431</b>	
King	\$ 85,550	\$ 111,774	\$ 2,206	\$ 108	low
Scugog			\$ 19,256	\$ 870	low
Brock			\$ 10,587	\$ 920	low
Mississauga	\$ 451,806	\$ 806,127	\$ 856,857	\$ 1,157	low
Georgina	\$ 73,537	\$ 57,372	\$ 68,357	\$ 1,524	mid
Aurora	\$ 89,527	\$ 131,720	\$ 94,364	\$ 1,693	mid
Richmond Hill	\$ 393,751	\$ 305,219	\$ 366,988	\$ 1,880	mid
Ajax	\$ 224,922	\$ 314,888	\$ 226,615	\$ 1,941	mid
Oshawa	\$ 297,005	\$ 222,048	\$ 310,210	\$ 2,001	mid
Whitby	\$ 252,669	\$ 281,970	\$ 263,189	\$ 2,066	mid
Caledon	\$ 158,229	\$ 247,610	\$ 129,271	\$ 2,103	mid
Burlington	\$ 358,665	\$ 451,357	\$ 426,219	\$ 2,334	high
Vaughan	\$ 1,406,798	\$ 1,039,000	\$ 777,900	\$ 2,537	high
Newmarket	\$ 54,544	\$ 164,683	\$ 215,102	\$ 2,586	high
Toronto	\$ 10,167,238	\$ 8,514,926	\$ 7,286,017	\$ 2,694	high
Clarington	\$ 203,038	\$ 327,302	\$ 289,538	\$ 3,286	high
Pickering	\$ 158,494	\$ 194,584	\$ 312,351	\$ 3,427	high
Whitchurch-Stouffville	\$ 138,794	\$ 53,158	\$ 165,885	\$ 4,003	high
Halton Hills	\$ 70,273	\$ 84,345	\$ 246,429	\$ 4,022	high
Brampton	\$ 1,268,876	\$ 1,609,741	\$ 2,458,744	\$ 4,412	high
Oakville	\$ 383,598	\$ 805,742	\$ 942,064	\$ 4,939	high
Markham	\$ 758,903	\$ 1,147,400	\$ 1,577,511	\$ 4,960	high
Milton	\$ 425,736	\$ 454,728	\$ 593,928	\$ 6,396	high
East Gwillimbury	\$ 70,000	\$ 68,000	N/A	N/A	
<b>GTA Average</b>				<b>\$ 2,689</b>	

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

<b>Municipality</b>	<b>2010 (\$000)</b>	<b>2011 (\$000)</b>	<b>2012 \$000)</b>	<b>2012 per Capita</b>	<b>2012 per Capita Ranking</b>
St. Catharines	\$ 721,930	\$ 90,559	\$ 95,757	\$ 711	low
Niagara Falls	\$ 141,795	\$ 69,310	\$ 75,238	\$ 882	low
Port Colborne	\$ 18,456	\$ 57,518	\$ 22,701	\$ 1,204	low
West Lincoln	\$ 24,125	\$ 24,634	\$ 18,690	\$ 1,305	low
Pelham	\$ 20,366	\$ 21,511	\$ 22,926	\$ 1,340	low
Welland	\$ 86,510	\$ 40,920	\$ 69,952	\$ 1,346	low
Fort Erie	\$ 36,935	\$ 34,815	\$ 46,319	\$ 1,507	mid
Lincoln	\$ 42,723	\$ 36,366	\$ 37,271	\$ 1,606	mid
Wainfleet	\$ 9,839	\$ 7,752	\$ 12,582	\$ 1,945	mid
Thorold	\$ 9,101	\$ 16,060	\$ 42,284	\$ 2,307	high
Hamilton	\$ 1,096,299	\$ 731,020	\$ 1,499,628	\$ 2,797	high
Niagara-on-the-Lake	\$ 62,300	\$ 61,072	\$ 96,586	\$ 6,053	high
<b>Niagara/Hamilton Avg.</b>				<b>\$ 1,917</b>	
Greenstone			\$ 1,740	\$ 362	low
Kenora	\$ 28,700	\$ 21,474	\$ 15,315	\$ 971	low
Sault Ste. Marie	\$ 143,339	\$ 169,810	\$ 90,119	\$ 1,169	low
North Bay	\$ 83,550	\$ 86,312	\$ 70,163	\$ 1,277	low
Greater Sudbury	\$ 285,664	\$ 324,755	\$ 247,525	\$ 1,502	low
Timmins	\$ 49,001	\$ 50,179	\$ 83,065	\$ 1,875	mid
Thunder Bay	\$ 151,314	\$ 127,598	\$ 216,206	\$ 1,949	mid
<b>North Average</b>				<b>\$ 1,301</b>	
Orillia			\$ 28,625	\$ 911	low
Barrie	\$ 244,108	\$ 407,074	\$ 183,211	\$ 1,303	low
Bracebridge	\$ 44,019	\$ 25,531	\$ 22,041	\$ 1,399	low
Springwater		\$ 33,670	\$ 27,916	\$ 1,482	low
Huntsville	\$ 47,684	\$ 36,190	\$ 30,868	\$ 1,567	mid
Orangeville	\$ 39,547	\$ 27,750	\$ 50,549	\$ 1,749	mid
Innisfil	\$ 57,801	\$ 68,092	\$ 77,532	\$ 2,260	mid
Gravenhurst	\$ 49,854	\$ 30,914	\$ 35,575	\$ 2,950	high
<b>Simcoe/Musk./Duff. Avg.</b>				<b>\$ 1,703</b>	

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

Municipality	2010 (\$000)	2011 (\$000)	2012 \$000)	2012 per Capita	2012 per Capita Ranking
Hanover		\$ 15,621	\$ 5,316	\$ 686	low
Sarnia	\$ 90,292	\$ 68,820	\$ 69,261	\$ 931	low
Central Elgin	\$ 14,023	\$ 154,492	\$ 14,532	\$ 1,112	low
Tillsonburg	\$ 12,596		\$ 18,982	\$ 1,202	low
Owen Sound		\$ 15,842	\$ 27,049	\$ 1,217	low
Meaford	\$ 21,338	\$ 11,331	\$ 14,600	\$ 1,279	low
Tecumseh	\$ 41,155		\$ 32,875	\$ 1,365	low
Cambridge	\$ 307,020	\$ 328,809	\$ 179,990	\$ 1,371	low
Ingersoll	\$ 43,312	\$ 14,978	\$ 17,636	\$ 1,407	low
Central Huron			\$ 11,004	\$ 1,415	low
North Middlesex		\$ 13,768	\$ 9,978	\$ 1,465	low
Windsor	\$ 238,712	\$ 183,402	\$ 323,792	\$ 1,505	mid
Brant			\$ 58,619	\$ 1,593	mid
South-West Oxford			\$ 12,781	\$ 1,654	mid
St. Thomas	\$ 58,333	\$ 140,969	\$ 69,005	\$ 1,759	mid
St. Marys	\$ 13,490	\$ 11,998	\$ 12,433	\$ 1,820	mid
Kitchener	\$ 495,346	\$ 666,026	\$ 415,329	\$ 1,824	mid
Georgian Bluffs			\$ 19,950	\$ 1,874	mid
Wellesley	\$ 4,135	\$ 20,646	\$ 21,037	\$ 1,882	mid
Wilmot	\$ 69,314	\$ 58,444	\$ 39,670	\$ 1,967	mid
Stratford	\$ 236,503	\$ 48,353	\$ 62,679	\$ 1,975	mid
London	\$ 711,931	\$ 1,008,654	\$ 774,287	\$ 2,047	mid
Guelph	\$ 491,554	\$ 264,510	\$ 274,821	\$ 2,178	mid
Middlesex Centre	\$ 81,670	\$ 27,986	\$ 37,804	\$ 2,212	mid
Norwich			\$ 25,993	\$ 2,354	high
Waterloo	\$ 814,714	\$ 392,351	\$ 254,547	\$ 2,507	high
East Zorra-Tavistock			\$ 17,778	\$ 2,549	high
Blandford-Blenheim			\$ 19,352	\$ 2,550	high
Woolwich	\$ 109,093	\$ 88,631	\$ 66,722	\$ 2,723	high
Saugeen Shores			\$ 36,171	\$ 2,745	high
Lambton Shores	\$ 25,697	\$ 16,316	\$ 29,819	\$ 2,753	high
Zorra			\$ 23,340	\$ 2,829	high
North Dumfries	\$ 30,110	\$ 26,991	\$ 28,632	\$ 2,974	high
Woodstock			\$ 131,053	\$ 3,351	high
Kingsville	\$ 128,831	\$ 93,272	\$ 96,291	\$ 4,378	high
The Blue Mountains	\$ 58,983	\$ 50,412	\$ 47,414	\$ 7,244	high
<b>Southwest Average</b>				<b>\$ 2,131</b>	

*Municipal Financial Indicators*



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

The ***Municipal Financial Indicators*** section of the report includes a number of indicators to assist municipalities in understanding the financial aspects of each municipality included in the study. It should be noted that all Water and Wastewater indicators have been included in the Water/Wastewater section of the report.

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

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

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

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

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

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

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

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



***Financial Position Per Capita—Trend***

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

Municipality	2009	2010	2011	2012
Greenstone				\$ (3,658)
Stratford	\$ (1,790)	\$ (1,959)	\$ (2,004)	\$ (1,943)
Barrie	\$ (834)	\$ (1,244)	\$ (1,568)	\$ (1,579)
Toronto	\$ (1,430)	\$ (1,612)	\$ (1,687)	\$ (1,570)
Brockville	\$ (862)	\$ (1,118)	\$ (1,504)	\$ (1,393)
Prince Edward County	\$ (709)	\$ (1,380)	\$ (1,477)	\$ (1,343)
Ottawa	\$ (1,020)	\$ (1,173)	\$ (1,243)	\$ (1,282)
Gravenhurst	\$ (383)	\$ (937)	\$ (1,238)	\$ (1,228)
Lambton Shores			\$ (1,405)	\$ (1,110)
Middlesex Centre	\$ 150	\$ (775)	\$ (1,253)	\$ (1,068)
Owen Sound			\$ (900)	\$ (1,032)
Kawartha Lakes	\$ (746)	\$ (686)	\$ (787)	\$ (906)
St. Marys	\$ (1,374)	\$ (1,338)	\$ (1,129)	\$ (868)
Kingston	\$ (775)	\$ (758)	\$ (916)	\$ (838)
Meaford		\$ (1,242)	\$ (1,052)	\$ (809)
Thunder Bay	\$ (405)	\$ (964)	\$ (898)	\$ (764)
King	\$ (1,010)	\$ (1,278)	\$ (1,349)	\$ (603)
Port Colborne	\$ 60	\$ 74	\$ (131)	\$ (587)
Orangeville	\$ (694)	\$ (572)	\$ (522)	N/A
Oshawa	\$ (591)	\$ (615)	\$ (643)	\$ (522)
Timmins	\$ (435)	\$ (521)	\$ (644)	\$ (488)
Brant County				\$ (487)
Whitchurch-Stouffville	\$ (28)	\$ (758)	\$ (599)	\$ (434)
Central Elgin	\$ (425)	\$ (400)	\$ (388)	\$ (418)
Zorra				\$ (357)
Central Huron	N/A	N/A	N/A	\$ (309)
Quinte West	\$ 66	\$ 2	\$ (89)	\$ (235)
Tillsonburg	N/A	N/A	N/A	\$ (218)
Huntsville	\$ 161	\$ (178)	\$ (169)	\$ (117)
Pelham	N/A	N/A	\$ (169)	\$ (91)
Penetanguishene	N/A	\$ 59	\$ 71	\$ (12)
Ingersoll	N/A	N/A	\$ 263	\$ (12)
Kingsville	\$ 184	\$ (172)	\$ (158)	\$ (7)
Welland	\$ 345	\$ 312	\$ 311	\$ (6)

**Financial Position Per Capita—Trend (cont'd)**

Municipality	2009	2010	2011	2012
Georgina	\$ (89)	\$ (67)	\$ 10	\$ 59
Blandford-Blenheim	N/A	N/A	N/A	\$ 87
South-West Oxford	N/A	N/A	N/A	\$ 89
London	\$ (95)	\$ (87)	\$ (24)	\$ 98
Tecumseh	N/A	N/A	N/A	\$ 114
North Middlesex	N/A	N/A	\$ (161)	\$ 146
East Zorra-Tavistock	N/A	N/A	N/A	\$ 158
Sarnia	\$ (254)	\$ (126)	\$ (3)	\$ 167
Wainfleet	\$ (7)	\$ 149	\$ 161	\$ 174
Georgian Bluffs	N/A	N/A	N/A	\$ 198
Innisfil	N/A	\$ 36	\$ 103	\$ 224
North Bay	\$ 118	\$ 157	\$ 220	\$ 227
Saugeen Shores	N/A	N/A	N/A	\$ 298
Fort Erie	\$ 318	\$ 255	\$ 341	\$ 324
Hamilton	\$ 322	\$ 360	\$ 369	\$ 335
St. Catharines	\$ 527	\$ 430	\$ 231	\$ 348
Guelph	\$ 127	\$ 214	\$ 314	\$ 371
East Gwillimbury	\$ 412	\$ 419	\$ 383	\$ 419
Scugog	N/A	N/A	N/A	\$ 420
Caledon	\$ 273	\$ 220	\$ 352	\$ 422
Springwater	N/A	N/A	\$ 411	\$ 430
Belleville	N/A	N/A	\$ 529	\$ 440
Norwich	N/A	N/A	N/A	\$ 486
Windsor	\$ (373)	\$ 290	\$ 380	\$ 489
Hanover	N/A	N/A	\$ 765	\$ 541
Brock	N/A	N/A	N/A	\$ 561
Sault Ste. Marie	\$ 738	\$ 536	\$ 587	\$ 584
Newmarket	\$ 401	\$ 392	\$ 520	\$ 611
Orillia	N/A	N/A	N/A	\$ 621
Cornwall	N/A	N/A	N/A	\$ 645
Cambridge	\$ 606	\$ 537	\$ 630	\$ 653
Clarington	\$ 384	\$ 398	\$ 480	\$ 666
Kitchener	\$ 700	\$ 661	\$ 731	\$ 705
Mississauga	\$ 899	\$ 815	\$ 781	\$ 710
St. Thomas	\$ 765	\$ 738	\$ 693	\$ 718

**Financial Position Per Capita—Trend (cont'd)**

Municipality	2009	2010	2011	2012
Halton Hills	\$ 845	\$ 823	\$ 891	\$ 744
Ajax	\$ 764	\$ 799	\$ 808	\$ 751
Milton	\$ 879	\$ 837	\$ 879	\$ 841
Thorold	\$ 1,372	\$ 907	\$ 957	\$ 848
Niagara Falls	\$ 893	\$ 549	\$ 708	\$ 858
Brampton	\$ 966	\$ 966	\$ 822	\$ 862
Wellesley	\$ 898	\$ 842	\$ 886	\$ 882
Woolwich	\$ 781	\$ 802	\$ 857	\$ 932
Whitby	\$ 876	\$ 841	\$ 930	\$ 949
Aurora	\$ 788	\$ 919	\$ 958	N/A
Burlington	\$ 905	\$ 885	\$ 943	\$ 955
Pickering	\$ 876	\$ 888	\$ 1,011	\$ 967
North Dumfries	\$ 1,283	\$ 1,131	\$ 895	\$ 980
Waterloo	\$ 576	\$ 633	\$ 898	\$ 981
Wilmot	\$ 1,011	\$ 822	\$ 900	\$ 999
Vaughan	\$ 921	\$ 785	\$ 831	\$ 1,025
Bracebridge	\$ 972	\$ 821	\$ 959	\$ 1,069
Woodstock	N/A	N/A	N/A	\$ 1,079
Greater Sudbury	\$ 677	\$ 776	\$ 912	\$ 1,143
West Lincoln	\$ 1,068	\$ 1,015	\$ 1,081	\$ 1,186
Peterborough	\$ 1,067	\$ 1,155	\$ 1,184	\$ 1,210
Markham	\$ 1,250	\$ 1,201	\$ 1,260	\$ 1,295
Lincoln	\$ 1,142	\$ 1,299	\$ 1,320	\$ 1,351
Niagara-on-the-Lake	\$ 1,322	\$ 1,235	\$ 1,414	\$ 1,353
Richmond Hill	N/A	N/A	N/A	\$ 1,426
Oakville	\$ 994	\$ 1,356	\$ 1,557	\$ 1,492
Kenora	N/A	\$ 1,324	\$ 1,429	\$ 1,645
The Blue Mountains	N/A	\$ 1,591	\$ 1,835	\$ 2,234
Average	\$ 263	\$ 188	\$ 160	\$ 182
Median	\$ 384	\$ 376	\$ 352	\$ 335
Minimum	\$ (1,790)	\$ (1,959)	\$ (2,004)	\$ (3,658)
Maximum	\$ 1,372	\$ 1,591	\$ 1,835	\$ 2,234

***Financial Position Per Capita—Trend (cont'd)***

<b>Municipality</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Region York	\$ (641)	\$ (839)	\$ (973)	\$ (953)
Muskoka	\$ (1,079)	\$ (922)	\$ (974)	\$ (573)
Region Waterloo	\$ (278)	\$ (301)	\$ (343)	\$ (505)
Region Niagara	\$ 6	\$ (50)	\$ 37	\$ (33)
Region Peel	\$ 426	\$ 187	\$ 62	\$ (12)
Oxford County	N/A	N/A	N/A	\$ 156
Region Durham	\$ 735	\$ 836	\$ 1,020	\$ 1,115
Region Halton	\$ 1,041	\$ 1,173	\$ 1,370	\$ 1,330
<b>Average</b>	\$ 30	\$ 12	\$ 28	\$ 66
<b>Median</b>	\$ 6	\$ (50)	\$ 37	\$ (23)
<b>Minimum</b>	\$ (1,079)	\$ (922)	\$ (974)	\$ (953)
<b>Maximum</b>	\$ 1,041	\$ 1,173	\$ 1,370	\$ 1,330

**Financial Position Per Capita By Geographic Location—Trend**

Municipality	2009	2010	2011	2012
Brockville	\$ (862)	\$ (1,118)	\$ (1,504)	\$ (1,393)
Prince Edward County	\$ (709)	\$ (1,380)	\$ (1,477)	\$ (1,343)
Ottawa	\$ (1,020)	\$ (1,173)	\$ (1,243)	\$ (1,282)
Kawartha Lakes	\$ (746)	\$ (686)	\$ (787)	\$ (906)
Kingston	\$ (775)	\$ (758)	\$ (916)	\$ (838)
Quinte West	\$ 66	\$ 2	\$ (89)	\$ (235)
Belleville			\$ 529	\$ 440
Cornwall		\$ 890		\$ 645
Peterborough	\$ 1,067	\$ 1,155	\$ 1,184	\$ 1,210
Eastern Average	\$ (426)	\$ (384)	\$ (538)	\$ (411)
Eastern Median	\$ (746)	\$ (722)	\$ (852)	\$ (838)
Toronto	\$ (1,430)	\$ (1,612)	\$ (1,687)	\$ (1,570)
King	\$ (1,010)	\$ (1,278)	\$ (1,349)	\$ (603)
Oshawa	\$ (591)	\$ (615)	\$ (643)	\$ (522)
Whitchurch-Stouffville	\$ (28)	\$ (758)	\$ (599)	\$ (434)
Georgina	\$ (89)	\$ (67)	\$ 10	\$ 59
East Gwillimbury	\$ 412	\$ 419	\$ 383	\$ 419
Scugog				\$ 420
Caledon	\$ 273	\$ 220	\$ 352	\$ 422
Brock				\$ 561
Newmarket	\$ 401	\$ 392	\$ 520	\$ 611
Clarington	\$ 384	\$ 398	\$ 480	\$ 666
Mississauga	\$ 899	\$ 815	\$ 781	\$ 710
Halton Hills	\$ 845	\$ 823	\$ 891	\$ 744
Ajax	\$ 764	\$ 799	\$ 808	\$ 751
Milton	\$ 879	\$ 837	\$ 879	\$ 841
Brampton	\$ 966	\$ 966	\$ 822	\$ 862
Whitby	\$ 876	\$ 841	\$ 930	\$ 949
Burlington	\$ 905	\$ 885	\$ 943	\$ 955
Pickering	\$ 876	\$ 888	\$ 1,011	\$ 967
Vaughan	\$ 921	\$ 785	\$ 831	\$ 1,025
Markham	\$ 1,250	\$ 1,201	\$ 1,260	\$ 1,295
Richmond Hill				\$ 1,426
Oakville	\$ 994	\$ 1,356	\$ 1,557	\$ 1,492
Aurora	\$ 788	\$ 919	\$ 958	N/A
GTA Average	\$ 442	\$ 391	\$ 435	\$ 524
GTA Median	\$ 788	\$ 799	\$ 808	\$ 710

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

Municipality	2009	2010	2011	2012
Port Colborne	\$ 60	\$ 74	\$ (131)	\$ (587)
Grimsby	\$ 1,294	\$ 1,235		N/A
Pelham			\$ (169)	\$ (91)
Welland	\$ 345	\$ 312	\$ 311	\$ (6)
Wainfleet	\$ (7)	\$ 149	\$ 161	\$ 174
Fort Erie	\$ 318	\$ 255	\$ 341	\$ 324
Hamilton	\$ 322	\$ 360	\$ 369	\$ 335
St. Catharines	\$ 527	\$ 430	\$ 231	\$ 348
Thorold	\$ 1,372	\$ 907	\$ 957	\$ 848
Niagara Falls	\$ 893	\$ 549	\$ 708	\$ 858
West Lincoln	\$ 1,068	\$ 1,015	\$ 1,081	\$ 1,186
Lincoln	\$ 1,142	\$ 1,299	\$ 1,320	\$ 1,351
Niagara-on-the-Lake	\$ 1,322	\$ 1,235	\$ 1,414	\$ 1,353
<b>Niagara/Hamilton Average</b>	\$ 721	\$ 652	\$ 549	\$ 508
<b>Niagara/Hamilton Median</b>	\$ 710	\$ 490	\$ 355	\$ 342
<b>Greenstone</b>				\$ (3,658)
Thunder Bay	\$ (405)	\$ (964)	\$ (898)	\$ (764)
Timmins	\$ (435)	\$ (521)	\$ (644)	\$ (488)
North Bay	\$ 118	\$ 157	\$ 220	\$ 227
Sault Ste. Marie	\$ 738	\$ 536	\$ 587	\$ 584
Greater Sudbury	\$ 677	\$ 776	\$ 912	\$ 1,143
Kenora		\$ 1,324	\$ 1,429	\$ 1,645
<b>North Average</b>	\$ 139	\$ 218	\$ 268	\$ (187)
<b>North Median</b>	\$ 118	\$ 347	\$ 404	\$ 227
Barrie	\$ (834)	\$ (1,244)	\$ (1,568)	\$ (1,579)
Gravenhurst	\$ (383)	\$ (937)	\$ (1,238)	\$ (1,228)
Orangeville	\$ (694)	\$ (572)	\$ (522)	N/A
Huntsville	\$ 161	\$ (178)	\$ (169)	\$ (117)
Penetanguishene		\$ 59	\$ 71	\$ (12)
Innisfil		\$ 36	\$ 103	\$ 224
Springwater			\$ 411	\$ 430
Orillia	\$ 1,507			\$ 621
Bracebridge	\$ 972	\$ 821	\$ 959	\$ 1,069
<b>Simcoe/Musk./Duff. Average</b>	\$ 122	\$ (288)	\$ (244)	\$ (74)
<b>Simcoe/Musk./Duff. Median</b>	\$ (111)	\$ (178)	\$ (49)	\$ 106

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

Municipality	2009	2010	2011	2012
Stratford	\$ (1,790)	\$ (1,959)	\$ (2,004)	\$ (1,943)
Lambton Shores			\$ (1,405)	\$ (1,110)
Middlesex Centre	\$ 150	\$ (775)	\$ (1,253)	\$ (1,068)
Owen Sound			\$ (900)	\$ (1,032)
St. Marys	\$ (1,374)	\$ (1,338)	\$ (1,129)	\$ (868)
Meaford		\$ (1,242)	\$ (1,052)	\$ (809)
Brant County				\$ (430)
Central Elgin	\$ (425)	\$ (400)	\$ (388)	\$ (418)
Zorra				\$ (357)
Central Huron				\$ (309)
Tillsonburg		\$ (659)		\$ (218)
Ingersoll			\$ 263	\$ (12)
Kingsville	\$ 184	\$ (172)	\$ (158)	\$ (7)
Blandford-Blenheim				\$ 87
South-West Oxford				\$ 89
London	\$ (95)	\$ (87)	\$ (24)	\$ 98
Tecumseh		\$ (489)		\$ 114
North Middlesex			\$ (161)	\$ 146
East Zorra-Tavistock				\$ 158
Sarnia	\$ (254)	\$ (126)	\$ (3)	\$ 167
Georgian Bluffs				\$ 198
Saugeen Shores	\$ (276)			\$ 298
Guelph	\$ 127	\$ 214	\$ 314	\$ 371
Norwich				\$ 486
Windsor	\$ (373)	\$ 290	\$ 380	\$ 489
Hanover			\$ 765	\$ 541
Cambridge	\$ 606	\$ 537	\$ 630	\$ 653
Kitchener	\$ 700	\$ 661	\$ 731	\$ 705
St. Thomas	\$ 765	\$ 738	\$ 693	\$ 718
Wellesley	\$ 898	\$ 842	\$ 886	\$ 882
Woolwich	\$ 781	\$ 802	\$ 857	\$ 932
North Dumfries	\$ 1,283	\$ 1,131	\$ 895	\$ 980
Waterloo	\$ 576	\$ 633	\$ 898	\$ 981
Wilmot	\$ 1,011	\$ 822	\$ 900	\$ 999
Woodstock				\$ 1,079
The Blue Mountains		\$ 1,591	\$ 1,835	\$ 2,234
Southwest Average	\$ 139	\$ 48	\$ 65	\$ 134
Southwest Median	\$ 167	\$ 214	\$ 289	\$ 152

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

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

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

#### Operating Surplus

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

#### Operating Surplus Ratio

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of Own Source Revenues. A negative ratio indicates the percentage increase that would be required to achieve a break-even operating result. A positive ratio indicates the percentage of Own Source Revenue to help fund capital expenditures. Municipalities consistently achieving operating surpluses, having regard to asset management and meeting service level needs, are a good indication of financial sustainability.



**2012 Operating Surplus and Operating Surplus Ratio**

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Wellesley	\$ (3,922,745)	\$ 5,093,196	-77%
Quinte West	\$ (22,196,531)	\$ 48,886,706	-45%
Huntsville	\$ (5,307,975)	\$ 15,274,306	-35%
Kingsville	\$ (3,598,928)	\$ 15,229,914	-24%
Brampton	\$ (96,877,052)	\$ 453,688,417	-21%
Woolwich	\$ (2,530,895)	\$ 12,167,427	-21%
Barrie	\$ (46,130,433)	\$ 223,966,425	-21%
Brant County	\$ (10,132,497)	\$ 54,862,042	-18%
Ajax	\$ (14,685,540)	\$ 85,141,084	-17%
Wilmot	\$ (1,769,606)	\$ 10,410,826	-17%
East Gwillimbury	\$ (2,765,836)	\$ 16,864,103	-16%
Mississauga	\$ (102,134,906)	\$ 632,332,602	-16%
Caledon	\$ (9,205,157)	\$ 58,798,147	-16%
Middlesex Centre	\$ (2,196,989)	\$ 14,306,160	-15%
Richmond Hill	\$ (24,180,928)	\$ 168,555,802	-14%
Markham	\$ (43,948,506)	\$ 325,584,485	-13%
Whitchurch-Stouffville	\$ (4,100,060)	\$ 30,899,498	-13%
Brock	\$ (1,157,803)	\$ 8,892,280	-13%
Springwater	\$ (1,622,848)	\$ 13,985,409	-12%
Georgina	\$ (4,302,075)	\$ 38,728,421	-11%
Milton	\$ (8,974,530)	\$ 82,060,121	-11%
Vaughan	\$ (24,010,632)	\$ 231,819,437	-10%
Whitby	\$ (10,036,878)	\$ 97,399,931	-10%
Halton Hills	\$ (4,726,165)	\$ 49,394,609	-10%
Belleville	\$ (8,364,798)	\$ 87,871,226	-10%
The Blue Mountains	\$ (1,392,350)	\$ 14,851,179	-9%
Hanover	\$ (786,968)	\$ 8,515,047	-9%
Gravenhurst	\$ (1,131,507)	\$ 12,280,727	-9%
Prince Edward County	\$ (3,163,535)	\$ 34,448,559	-9%
Windsor	\$ (38,718,797)	\$ 430,339,431	-9%
Stratford	\$ (6,034,922)	\$ 68,130,617	-9%
South-West Oxford	\$ (388,842)	\$ 4,445,145	-9%
Tecumseh	\$ (2,104,549)	\$ 24,108,636	-9%
Waterloo	\$ (7,903,572)	\$ 94,844,164	-8%
Oshawa	\$ (11,620,802)	\$ 144,901,072	-8%
Pickering	\$ (5,324,496)	\$ 68,759,255	-8%
North Dumfries	\$ (459,292)	\$ 6,013,014	-8%

**2012 Operating Surplus and Operating Surplus Ratio (cont'd)**

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Oakville	\$ (16,514,304)	\$ 217,759,657	-8%
Cornwall	\$ (6,216,899)	\$ 82,711,475	-8%
Scugog	\$ (1,094,091)	\$ 14,580,017	-8%
St. Catharines	\$ (8,333,768)	\$ 114,762,542	-7%
Ottawa	\$ (146,482,958)	\$ 2,093,191,766	-7%
Innisfil	\$ (2,671,841)	\$ 38,963,870	-7%
Guelph	\$ (16,349,835)	\$ 243,176,074	-7%
King	\$ (2,489,770)	\$ 38,399,364	-6%
Owen Sound	\$ (1,875,963)	\$ 30,501,283	-6%
Orillia	\$ (3,176,991)	\$ 54,339,114	-6%
Hamilton	\$ (54,473,483)	\$ 988,805,352	-6%
St. Thomas	\$ (3,078,274)	\$ 56,181,402	-5%
Pelham	\$ (563,799)	\$ 11,302,304	-5%
Georgian Bluffs	\$ (368,824)	\$ 7,462,549	-5%
North Bay	\$ (4,859,707)	\$ 98,696,790	-5%
Lincoln	\$ (690,855)	\$ 14,147,040	-5%
Toronto	\$ (354,903,378)	\$ 7,341,918,096	-5%
Kawartha Lakes	\$ (4,942,631)	\$ 110,259,177	-4%
Welland	\$ (1,532,132)	\$ 42,515,786	-4%
Newmarket	\$ (2,359,407)	\$ 66,567,889	-4%
Woodstock	\$ (1,483,792)	\$ 49,468,635	-3%
Greenstone	\$ (494,535)	\$ 17,476,476	-3%
Sault Ste. Marie	\$ (3,844,312)	\$ 138,663,879	-3%
Kitchener	\$ (6,112,662)	\$ 252,613,807	-2%
Niagara-on-the-Lake	\$ (273,047)	\$ 14,698,069	-2%
West Lincoln	\$ (127,089)	\$ 7,098,721	-2%
Ingersoll	\$ (193,721)	\$ 13,465,805	-1%
Thorold	\$ (188,561)	\$ 15,031,941	-1%
Niagara Falls	\$ (1,119,072)	\$ 104,384,882	-1%
St. Marys	\$ (92,642)	\$ 14,011,151	-1%
Central Elgin	\$ (24,049)	\$ 13,730,961	0%
Thunder Bay	\$ 446,650	\$ 391,828,440	0%
Lambton Shores	\$ 98,570	\$ 12,996,708	1%

**2012 Operating Surplus and Operating Surplus Ratio (cont'd)**

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
London	\$ 5,768,465	\$ 658,532,052	1%
Peterborough	\$ 1,959,182	\$ 151,087,373	1%
Greater Sudbury	\$ 4,774,658	\$ 315,002,562	2%
Penetanguishene	\$ 217,887	\$ 9,621,258	2%
Saugeen Shores	\$ 377,806	\$ 15,821,948	2%
Kingston	\$ 8,102,438	\$ 294,270,896	3%
Brockville	\$ 1,459,853	\$ 38,001,670	4%
Kenora	\$ 1,222,580	\$ 30,679,376	4%
Tillsonburg	\$ 736,554	\$ 17,727,980	4%
Meaford	\$ 660,231	\$ 14,705,067	4%
Bracebridge	\$ 782,977	\$ 15,791,651	5%
Sarnia	\$ 4,050,321	\$ 80,802,695	5%
Blandford-Blenheim	\$ 347,246	\$ 5,711,155	6%
East Zorra-Tavistock	\$ 352,366	\$ 5,007,267	7%
Timmins	\$ 6,365,989	\$ 82,673,133	8%
Burlington	\$ 15,236,738	\$ 188,250,300	8%
Central Huron	\$ 690,867	\$ 7,117,033	10%
Norwich	\$ 766,674	\$ 7,265,999	11%
Cambridge	\$ 11,986,675	\$ 100,720,419	12%
Wainfleet	\$ 617,532	\$ 5,103,520	12%
Fort Erie	\$ 4,395,162	\$ 26,762,768	16%
Zorra	\$ 1,019,888	\$ 6,165,124	17%
Clarington	\$ 16,582,585	\$ 65,912,515	25%
North Middlesex	\$ 1,937,214	\$ 5,886,591	33%
Port Colborne	\$ 11,335,460	\$ 23,362,524	49%
<b>Average</b>			<b>-5%</b>
<b>Median</b>			<b>-6%</b>

**2012 Operating Surplus and Operating Surplus Ratio (cont'd)**

	<b>Tax Surplus</b>	<b>Tax Own Source Revenues</b>	<b>Tax Operating Surplus Ratio</b>
Region Niagara	\$ (40,393,508)	\$ 439,440,461	-9%
Region Waterloo	\$ (31,149,822)	\$ 525,075,135	-6%
Region Peel	\$ (50,383,324)	\$ 1,036,763,383	-5%
Region Durham	\$ 30,933,330	\$ 632,056,956	5%
Oxford County	\$ 5,310,600	\$ 77,940,356	7%
District Muskoka	\$ 7,562,915	\$ 99,493,008	8%
Region York	\$ 96,753,173	\$ 1,037,447,191	9%
Region Halton	\$ 83,996,607	\$ 469,047,918	18%
<b>Region Average</b>			<b>3%</b>
<b>Region Median</b>			<b>6%</b>

**Asset Consumption Ratio**

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

Municipalities	2009	2010	2011	2012
Vaughan	8.1%		10.0%	10.4%
Mississauga	14.3%	14.9%	15.5%	16.5%
Markham	13.6%	17.0%	17.5%	17.5%
North Dumfries	35.2%		16.8%	18.8%
Whitchurch-Stouffville	26.1%	22.9%	22.6%	22.4%
East Zorra-Tavistock				22.9%
Barrie	23.8%	24.6%	21.7%	23.0%
Georgina	22.2%	21.0%	21.8%	23.6%
Woolwich	21.9%	21.5%	23.4%	24.7%
Hanover			23.3%	24.7%
Lambton Shores			23.3%	24.8%
Niagara-on-the-Lake	29.1%	24.1%	24.9%	25.5%
Brampton	25.0%	24.9%	25.2%	26.1%
Ajax	21.7%	26.4%	26.6%	26.3%
Central Elgin	29.0%		26.5%	26.4%
Ottawa	26.2%	25.7%	26.1%	26.7%
Middlesex Centre	35.6%	29.0%	26.2%	26.8%
St. Marys	25.8%	24.3%	25.8%	27.7%
Springwater			26.7%	28.0%
North Middlesex			26.6%	28.1%
Georgian Bluffs				28.9%
Innisfil			27.9%	28.9%
Milton	31.3%	31.6%	29.3%	29.0%
Oakville	29.2%	29.6%	29.7%	30.0%
Gravenhurst	35.2%	35.6%	37.8%	31.2%
Woodstock				31.6%
Penetanguishene		29.3%	30.5%	31.8%
Burlington	32.2%	32.5%	31.6%	32.3%
Whitby	28.5%	29.6%	31.8%	32.8%
Tecumseh	N/A	31.5%	N/A	32.9%
London	33.0%	32.8%	32.4%	33.0%
The Blue Mountains	30.5%	31.4%	31.9%	33.5%

**Asset Consumption Ratio (cont'd)**

Municipalities	2009	2010	2011	2012
Zorra				33.6%
Kitchener	35.5%	34.7%	33.2%	33.7%
Waterloo	27.4%	31.4%	32.6%	33.7%
Saugeen Shores				33.8%
Welland	35.9%	34.3%	34.4%	33.8%
West Lincoln	38.7%	31.1%	32.8%	34.3%
Orillia	36.1%			34.3%
Stratford	32.8%	32.9%	33.6%	34.6%
Newmarket	31.2%	32.2%	33.6%	34.7%
Niagara Falls	34.2%	36.9%	34.6%	34.9%
Fort Erie	37.6%	35.1%	36.0%	35.5%
Hamilton	36.4%	36.0%	35.9%	35.6%
Kingston	38.8%	34.9%	35.0%	35.7%
Brockville	48.4%		49.5%	35.9%
Thorold	44.0%	35.2%	35.3%	35.9%
Kenora		34.3%	33.8%	35.9%
Clarington	32.7%	34.1%	34.9%	36.1%
Owen Sound			36.0%	36.2%
Central Huron				36.3%
Sarnia	34.1%	34.8%	35.3%	36.4%
Ingersoll			35.2%	36.5%
Sault Ste. Marie	36.2%	36.3%	36.4%	36.9%
Oshawa	33.9%	35.7%	35.7%	37.0%
Richmond Hill	37.3%			37.4%
Windsor	32.4%	37.4%	38.2%	37.6%
East Gwillimbury	33.2%	34.6%	35.7%	37.9%
Huntsville	29.2%	30.2%	34.1%	38.0%
Peterborough	40.0%	40.3%	39.4%	38.0%
Tillsonburg		35.0%		38.7%
Pelham	38.1%		37.4%	38.9%
Prince Edward County	40.7%		37.0%	38.9%
Scugog				39.0%
Brant County				39.0%
Cambridge	38.1%	39.1%	38.2%	39.3%
St. Catharines	43.5%	40.4%	40.8%	39.9%
Belleville			40.8%	40.2%

**Asset Consumption Ratio (cont'd)**

Municipalities	2009	2010	2011	2012
Guelph	42.0%	42.9%	40.8%	40.3%
North Bay	43.3%	39.8%	39.0%	40.3%
Blandford-Blenheim				40.4%
Wilmot	44.4%	40.4%	42.3%	41.4%
Bracebridge			39.3%	41.7%
Toronto	39.1%	40.9%	41.4%	42.0%
Lincoln	48.7%	41.9%	42.2%	42.5%
Port Colborne			41.0%	42.5%
Brock				42.6%
King	43.8%	43.5%	42.0%	43.6%
Halton Hills	42.5%	43.0%	42.5%	44.1%
St. Thomas	42.9%	43.8%	44.0%	44.2%
Cornwall		46.9%		44.7%
Wainfleet	46.3%	46.2%	45.8%	45.4%
Kingsville			45.1%	46.8%
Timmins	51.0%	45.4%	46.1%	47.1%
Greenstone				47.7%
Greater Sudbury	50.9%	46.2%	46.5%	48.0%
Meaford		43.9%	46.4%	48.0%
Pickering	47.9%	49.2%	49.5%	50.2%
Kawartha Lakes	55.2%	49.0%	50.5%	51.2%
Caledon	42.4%	48.6%	49.5%	51.3%
Thunder Bay	51.2%	53.3%	52.2%	53.3%
Norwich				53.7%
South-West Oxford				56.6%
Wellesley	53.0%	53.5%	56.5%	59.4%
Quinte West	60.7%	59.7%	62.3%	64.7%
<b>Average</b>	<b>35.6%</b>	<b>35.6%</b>	<b>34.9%</b>	<b>33.0%</b>
<b>Median</b>	<b>35.6%</b>	<b>34.8%</b>	<b>35.2%</b>	<b>35.3%</b>
Region Halton	24.8%	23.4%	23.7%	24.9%
Region Peel	28.8%	25.4%	24.6%	25.4%
Region Durham	30.4%	27.8%	29.3%	30.4%
Region York	37.7%	29.9%	30.9%	32.0%
Oxford County				34.1%
Muskoka	41.2%	37.8%	37.3%	39.2%
Region Niagara	36.3%	41.7%	40.9%	41.3%
Region Waterloo	34.5%	40.7%	42.0%	42.1%
<b>Average</b>	<b>33.4%</b>	<b>32.4%</b>	<b>32.7%</b>	<b>30.3%</b>
<b>Median</b>	<b>34.5%</b>	<b>29.9%</b>	<b>30.9%</b>	<b>31.9%</b>

### ***Reserves***

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

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

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

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



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

<b>Municipality</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Orillia		48%			-36%
Brockville	48%	39%	11%	9%	11%
Meaford			4%	9%	19%
Kawartha Lakes	27%	30%	17%	21%	20%
Pelham	39%			26%	21%
Ottawa	28%	21%	22%	21%	22%
Belleville	16%			22%	22%
St. Thomas	46%	38%	25%	27%	25%
Brant County					25%
Penetanguishene			23%	33%	27%
Sault Ste. Marie	25%	49%	28%	26%	27%
Greenstone					27%
Newmarket	69%	66%	67%	25%	27%
North Bay	40%	27%	28%	27%	28%
North Dumfries				82%	28%
Kitchener		25%	21%	26%	29%
Ingersoll				23%	29%
Sarnia	19%	31%	29%	27%	29%
Tillsonburg			14%		31%
Kingsville	54%		37%	37%	31%
Port Colborne	69%		71%	60%	32%
Prince Edward County	47%		30%	31%	32%
Timmins	35%	29%	27%	28%	32%
Lambton Shores				26%	33%
Barrie	73%	72%	71%	53%	35%
Oshawa	28%	31%	33%	30%	39%
Quinte West	63%	50%	49%	49%	41%
Guelph	38%	35%	52%	49%	42%
Georgian Bluffs					43%
Toronto	38%	41%	38%	37%	44%
Huntsville		46%	51%	46%	45%
Fort Erie	51%	48%	41%	46%	46%
Windsor	40%	39%	43%	49%	47%
South-West Oxford					48%
Central Elgin	60%	48%	44%	53%	48%
King	101%	95%	58%	43%	49%
Wilmot	130%	108%	81%	34%	49%

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

<b>Municipality</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Stratford	63%	48%	53%	55%	51%
Woodstock		62%			51%
Georgina	38%	53%	57%	60%	53%
Wainfleet	46%	40%	47%	48%	54%
Cambridge	66%	61%	56%	59%	54%
Greater Sudbury	51%	39%	41%	46%	56%
London	45%	49%	51%	53%	56%
Niagara-on-the-Lake	82%	55%	47%	57%	58%
Whitchurch-Stouffville	95%	75%	60%	62%	61%
Pickering	58%	60%	61%	66%	61%
East Gwillimbury	60%	76%	77%	65%	62%
Woolwich	159%	87%	67%	69%	64%
Niagara Falls	117%	102%	65%	57%	65%
Innisfil			46%	61%	66%
Peterborough	70%	71%	64%	63%	67%
Hamilton	69%	63%	64%	70%	68%
St. Marys	67%	66%	65%	71%	68%
Bracebridge	93%		61%	62%	68%
Middlesex Centre	101%	83%	65%	45%	68%
Waterloo	75%	69%	57%	67%	73%
Cornwall	93%				73%
Kingston	55%	66%	69%	73%	74%
Welland	81%	77%	76%	79%	74%
Brampton	106%	100%	84%	78%	75%
Burlington	67%	72%	72%	74%	76%
Thunder Bay	67%	55%	68%	74%	77%
St. Catharines	106%	93%	93%	80%	78%
Halton Hills	47%	31%	50%	68%	78%
East Zorra-Tavistock					81%
Caledon	158%	87%	71%	76%	82%
Central Huron					82%
The Blue Mountains			100%	93%	83%
Zorra					84%
Mississauga	183%	145%	117%	94%	88%
Scugog					89%
Blandford-Blenheim					92%
Oakville	57%	64%	99%	94%	94%
Gravenhurst	119%	88%	85%	93%	95%
Lincoln	85%	90%	92%	95%	97%

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

<b>Municipality</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Owen Sound				113%	103%
Wellesley	195%	116%	84%	99%	105%
Vaughan	139%	115%	117%	114%	106%
Norwich					106%
Ajax	77%	94%	83%	104%	107%
Kenora			94%	98%	107%
Whitby	102%	102%	93%	101%	108%
Tecumseh					113%
Brock					114%
North Middlesex				49%	119%
Springwater				129%	124%
Milton	159%	149%	126%	122%	126%
Hanover				156%	129%
West Lincoln	135%	118%	93%	117%	134%
Markham	109%	121%	141%	153%	149%
Clarington	158%	138%	132%	133%	160%
Saugeen Shores		143%			168%
Thorold	232%	224%	220%	200%	189%
Richmond Hill					256%
<b>Average</b>	<b>81%</b>	<b>74%</b>	<b>64%</b>	<b>65%</b>	<b>68%</b>
<b>Median</b>	<b>67%</b>	<b>66%</b>	<b>61%</b>	<b>60%</b>	<b>62%</b>
<b>Region Niagara</b>	<b>59%</b>	<b>51%</b>	<b>46%</b>	<b>45%</b>	<b>41%</b>
<b>Region Waterloo</b>	<b>50%</b>	<b>36%</b>	<b>44%</b>	<b>48%</b>	<b>42%</b>
<b>Muskoka</b>	<b>53%</b>	<b>52%</b>	<b>57%</b>	<b>51%</b>	<b>63%</b>
<b>Region Durham</b>	<b>83%</b>	<b>93%</b>	<b>100%</b>	<b>106%</b>	<b>106%</b>
<b>Region Peel</b>	<b>120%</b>	<b>117%</b>	<b>115%</b>	<b>113%</b>	<b>111%</b>
<b>Oxford County</b>					<b>118%</b>
<b>Region York</b>	<b>104%</b>	<b>110%</b>	<b>124%</b>	<b>129%</b>	<b>136%</b>
<b>Region Halton</b>	<b>100%</b>	<b>110%</b>	<b>103%</b>	<b>120%</b>	<b>153%</b>
<b>Average</b>	<b>81%</b>	<b>81%</b>	<b>84%</b>	<b>87%</b>	<b>96%</b>
<b>Median</b>	<b>83%</b>	<b>93%</b>	<b>100%</b>	<b>106%</b>	<b>108%</b>

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

Municipality	2010	2011	2012
Orillia			-29%
Brockville	9%	7%	9%
Kitchener	8%	10%	12%
Kawartha Lakes	13%	16%	15%
Ottawa	15%	15%	16%
Meaford	3%	7%	16%
North Dumfries	90%	40%	16%
Pelham		22%	18%
Port Colborne	50%	44%	18%
St. Thomas	20%	21%	18%
Belleville		19%	18%
Brant County			19%
Greenstone			19%
Newmarket	47%	18%	19%
Sault Ste. Marie	20%	18%	20%
Tillsonburg			21%
North Bay	21%	20%	21%
Sarnia	22%	19%	23%
Penetanguishene	19%	27%	23%
King	36%	28%	23%
Timmins	20%	21%	23%
Toronto	19%	18%	23%
Lambton Shores		19%	24%
Ingersoll		17%	24%
Kingsville	28%	28%	24%
Prince Edward County	23%	24%	26%
Barrie	55%	42%	28%
Oshawa	26%	23%	30%
Huntsville	36%	31%	31%
Thunder Bay	30%	29%	31%
Guelph	38%	37%	32%
Wilmot	52%	22%	32%
Georgian Bluffs			33%
Windsor	29%	33%	34%
Stratford	33%	36%	34%
Fort Erie	31%	36%	35%
Niagara-on-the-Lake	27%	33%	35%

Municipality	2010	2011	2012
South-West Oxford			36%
Quinte West	42%	42%	36%
Cambridge	37%	37%	37%
Niagara Falls	46%	38%	39%
Greater Sudbury	29%	33%	39%
Central Elgin	36%	45%	40%
Woodstock			41%
Whitchurch-Stouffville	35%	30%	41%
London	38%	37%	41%
Woolwich	36%	37%	44%
Wainfleet	37%	40%	45%
Georgina	48%	50%	45%
Peterborough	43%	42%	45%
Bracebridge	43%	45%	47%
East Gwillimbury	51%	45%	47%
Pickering	43%	47%	47%
Innisfil	35%	44%	48%
Waterloo	35%	37%	48%
St. Marys	47%	50%	48%
Cornwall	52%		49%
Hamilton	46%	50%	50%
Kingston	45%	48%	50%
Brampton	63%	53%	51%
Middlesex Centre	50%	36%	51%
Burlington	48%	47%	51%
Mississauga	67%	54%	51%
Welland	56%	51%	52%
Halton Hills	34%	45%	55%
Markham	82%	89%	56%
Caledon	44%	52%	56%
East Zorra-Tavistock			57%
St. Catharines	67%	58%	58%
Milton	60%	62%	59%
Blandford-Blenheim			60%
Central Huron			60%
Scugog			63%
Ajax	52%	65%	64%
The Blue Mountains	78%	68%	64%

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

Municipality	2010	2011	2012
Oakville	48%	61%	65%
Zorra			67%
Vaughan	77%	76%	71%
Hanover		89%	74%
Whitby	59%	70%	75%
Gravenhurst	69%	69%	76%
Owen Sound		82%	77%
Lincoln	73%	75%	78%
Kenora	66%	70%	78%
Wellesley	56%	64%	78%
Norwich			82%
Tecumseh			84%
West Lincoln	67%	82%	93%
Brock			94%
North Middlesex		38%	95%
Saugeen Shores			103%
Springwater		97%	103%
Clarington	93%	90%	110%
Richmond Hill			126%
Thorold	172%	159%	152%
Aurora	111%	101%	N/A
Orangeville	11%	11%	N/A
Average	45%	44%	47%
Median	43%	40%	45%
Region Niagara	33%	31%	29%
Region Waterloo	35%	37%	33%
Muskoka	48%	43%	53%
Oxford County			81%
Region Durham	87%	89%	92%
Region Peel	85%	93%	92%
Region York	100%	107%	111%
Region Halton	81%	93%	114%
Average	67%	70%	76%
Median	81%	89%	87%

## ***Debt***

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

Measures of the tax and revenue base, such as

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

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

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

Debt service obligations such as:

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

Measures of debt burden on the community such as

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

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

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

Municipality	2009	2010	2011	2012
Brock				-0.1%
Brampton	0.0%	0.0%	0.0%	0.0%
Mississauga	0.0%	0.0%	0.0%	0.0%
Richmond Hill	0.0%	0.0%		0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%
Whitby	0.8%	0.5%	0.0%	0.0%
East Gwillimbury	3.0%	1.9%	0.1%	0.0%
Georgina	0.4%	0.2%	0.2%	0.1%
Markham	0.0%	0.0%	0.0%	0.1%
Belleville			0.1%	0.2%
Orillia	0.0%			0.2%
Blandford-Blenheim				0.2%
Central Elgin	0.2%	0.4%	0.3%	0.3%
Wainfleet	0.2%	0.2%	0.3%	0.3%
Lincoln	0.7%	0.8%	0.6%	0.3%
Greater Sudbury	0.5%	0.6%	0.5%	0.3%
The Blue Mountains		0.1%	0.0%	0.4%
Cambridge	0.0%	0.0%	0.3%	0.4%
Georgian Bluffs				0.4%
North Middlesex			2.1%	0.6%
Saugeen Shores	0.1%			0.6%
Woodstock	0.5%			0.6%
Kingsville		1.0%	0.9%	0.6%
Sault Ste. Marie	0.9%	0.8%	0.7%	0.6%
Thorold	0.6%	0.6%	0.5%	0.6%
Ajax	0.8%	1.0%	0.7%	0.6%
Fort Erie	0.3%	0.7%	0.8%	0.7%
South-West Oxford				0.7%
Barrie	0.7%	1.0%	0.8%	0.7%
Niagara-on-the-Lake	1.1%	1.0%	0.8%	0.7%
Middlesex Centre	0.3%	0.3%	0.2%	0.8%
Brant County				0.8%
Kenora		0.0%	0.0%	0.8%
Scugog				0.8%
Wellesley	1.0%	0.9%	0.8%	0.8%
Cornwall				0.8%
Halton Hills	0.6%	0.6%	0.4%	0.8%

Municipality	2009	2010	2011	2012
Quinte West	0.7%	0.6%	1.3%	0.9%
Penetanguishene		0.0%	1.1%	0.9%
Thunder Bay	1.5%	1.3%	1.0%	1.0%
Kawartha Lakes	2.1%	1.2%	1.2%	1.0%
Port Colborne		1.6%	1.6%	1.0%
Springwater			1.0%	1.1%
Vaughan	0.7%	1.1%	1.0%	1.1%
Pickering	1.2%	1.0%	1.0%	1.1%
Timmins	0.7%	0.7%	0.6%	1.1%
Oakville	0.7%	0.6%	1.2%	1.1%
King	1.7%	2.1%	1.9%	1.3%
St. Thomas	1.8%	1.7%	1.6%	1.3%
London	1.8%	1.8%	1.1%	1.4%
Windsor	1.6%	1.5%	1.5%	1.5%
Sarnia	1.7%	2.4%	1.7%	1.5%
Pelham	1.3%		1.3%	1.5%
Woolwich	0.0%	1.4%	1.3%	1.5%
Hamilton	1.9%	1.8%	1.7%	1.5%
Burlington	1.3%	1.8%	1.6%	1.5%
Kitchener	1.1%	1.3%	1.3%	1.5%
Milton	1.2%	1.6%	1.9%	1.6%
Ingersoll			1.7%	1.6%
Wilmot	2.0%	1.9%	1.8%	1.7%
North Dumfries		2.2%	1.6%	1.7%
Clarington	0.5%	0.8%	2.2%	1.7%
Guelph	2.1%	1.8%	1.7%	1.7%
East Zorra-Tavistock				1.8%
Prince Edward County		2.1%	1.8%	1.8%
Norwich				1.8%
Meaford		2.2%	2.0%	1.9%
North Bay	2.4%	2.2%	2.1%	2.0%
Owen Sound			2.0%	2.0%
Bracebridge		2.5%	2.4%	2.0%
Peterborough	2.1%	2.4%	2.3%	2.1%
Hanover			2.3%	2.1%
St. Catharines	1.9%	2.1%	2.1%	2.2%
Kingston	1.7%	2.5%	2.2%	2.3%
Caledon	2.8%	2.6%	2.6%	2.3%

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

Municipality	2009	2010	2011	2012
Brockville	3.5%	3.1%	2.7%	2.4%
Greenstone				2.6%
Lambton Shores			3.0%	2.7%
Niagara Falls	1.7%	1.7%	2.9%	2.7%
Ottawa	2.8%	2.8%	2.7%	2.8%
Newmarket	3.8%	3.5%	3.2%	2.8%
Stratford	2.7%	3.7%	2.1%	2.8%
Welland	3.0%	3.1%	2.7%	2.9%
Oshawa	3.7%	3.6%	3.3%	3.0%
Central Huron				3.2%
Tecumseh		2.0%		3.5%
Huntsville	2.2%	2.8%	3.8%	3.5%
St. Marys	4.6%	4.3%	3.8%	3.5%
Toronto	3.3%	3.8%	3.6%	3.9%
Tillsonburg		4.9%		4.0%
Innisfil		5.1%	4.8%	4.3%
Waterloo	5.6%	4.9%	4.4%	4.8%
Whitchurch-Stouffville	0.1%	0.0%	2.4%	4.9%
Zorra				6.5%
Gravenhurst	3.9%	5.3%	4.3%	7.0%
Average	1.4%	1.6%	1.5%	1.6%
Median	1.1%	1.3%	1.3%	1.3%
Region York	2.0%	1.9%	1.7%	0.0%
Muskoka	1.2%	1.1%	1.0%	0.6%
Region Halton	0.5%	0.4%	0.3%	0.8%
Region Durham	1.0%	0.9%	0.8%	0.8%
Region Peel	1.8%	1.6%	1.7%	1.5%
Region Niagara	2.1%	2.1%	2.1%	1.8%
Region Waterloo	2.1%	2.1%	2.2%	1.9%
Oxford County				2.1%
Average	1.5%	1.4%	1.4%	1.2%
Median	1.8%	1.6%	1.7%	1.2%



***Debt To Reserve Ratio—Trend***

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74 of the 2012 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2008	2009	2010	2011	2012
Orillia		0.0			-1.4
Brampton	0.0	0.0	0.0	0.0	0.0
Mississauga	0.0	0.0	0.0	0.0	0.0
Richmond Hill	0.0	0.0	0.0		0.0
West Lincoln	0.0	0.0	0.0	0.0	0.0
Whitby	0.3	0.3	0.2	0.0	0.0
East Gwillimbury	0.1	0.0	0.0	0.0	0.0
Markham	0.0	0.0	0.1	0.1	0.1
Blandford-Blenheim					0.1
Thorold	0.1	0.1	0.1	0.1	0.1
Scugog					0.1
Lincoln	0.2	0.1	0.1	0.1	0.1
Wainfleet	0.1	0.0	0.2	0.2	0.1
Aurora	0.3	0.3	0.2	0.2	
Wilmot	0.5	0.7	0.8	0.4	0.2
Wellesley	0.1	0.3	0.3	0.2	0.2
Brock					0.2
Ajax	0.6	0.4	0.4	0.2	0.2
The Blue Mountains			0.2	0.1	0.2
Greater Sudbury	0.4	0.5	0.4	0.4	0.3
Clarington	0.6	0.6	0.5	0.4	0.3
Kenora			0.0	0.4	0.3
Cambridge	0.0	0.0	0.2	0.4	0.3
Springwater				0.4	0.3
Woodstock		0.2			0.3
Vaughan	0.3	0.3	0.3	0.3	0.4
Grimsby	0.0	0.0	0.0		
Cornwall		0.0			0.4
Hanover				0.4	0.4
Oakville	0.5	0.4	0.3	0.5	0.4
Norwich					0.4
Niagara-on-the-Lake	0.8	0.9	0.9	0.6	0.5
Georgian Bluffs					0.5
Sault Ste. Marie	1.3	0.5	0.7	0.7	0.5
Pickering	0.7	0.6	0.6	0.6	0.5
Woolwich	0.0	0.5	0.6	0.6	0.6
North Middlesex				2.1	0.6

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

Municipality	2008	2009	2010	2011	2012
Caledon	0.7	0.7	1.0	0.8	0.6
Hamilton	0.8	0.8	0.7	0.5	0.6
Milton	0.6	0.6	0.7	0.8	0.6
Georgina	1.3	0.9	0.7	0.6	0.7
Burlington	0.7	0.9	0.8	0.8	0.7
Guelph	1.0	1.1	0.7	0.8	0.7
Windsor	1.4	1.2	1.1	1.0	0.8
Saugeen Shores		1.2			0.8
Peterborough	0.7	0.6	0.9	0.8	0.8
Fort Erie	0.6	0.8	0.9	0.8	0.8
Bracebridge	0.9		1.1	1.0	0.8
Port Colborne	0.9		0.8	0.7	0.9
East Zorra-Tavistock					0.9
St. Thomas	1.3	0.8	0.9	0.8	0.9
Owen Sound				0.8	0.9
Timmins	0.5	0.6	0.6	0.6	0.9
Penetanguishene			0.0	0.7	0.9
Belleville				0.9	0.9
St. Catharines	0.7	0.7	0.8	0.9	1.0
Halton Hills	0.6	0.7	0.3	0.5	1.0
Tecumseh					1.0
London	1.2	1.0	1.0	1.1	1.0
Kingston	1.1	1.2	1.2	1.1	1.1
Newmarket	1.8	2.1	1.9	1.5	1.2
Brant County					1.2
Central Huron					1.2
Quinte West	0.3	0.7	1.0	1.1	1.3
South-West Oxford					1.3
Thunder Bay	1.9	2.0	1.6	1.4	1.3
Sarnia	4.3	2.7	2.4	2.2	1.3
Innisfil			2.3	1.9	1.3
Kingsville	0.8		1.2	1.4	1.3
Pelham	0.7	0.9		1.4	1.4
Niagara Falls	0.4	0.5	1.0	1.7	1.4
Waterloo	1.7	1.9	2.4	1.7	1.4
King	1.0	1.7	2.8	4.9	1.4
Ingersoll				2.7	1.5
St. Marys	1.4	2.4	1.9	1.8	1.7

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

Municipality	2008	2009	2010	2011	2012
Oshawa	3.4	2.8	2.5	2.6	1.8
Central Elgin	1.5	1.7	2.5	2.0	2.1
Welland	1.4	1.4	1.5	1.5	2.2
Zorra					2.2
Whitchurch-Stouffville	0.0	1.3	2.3	2.6	2.2
Toronto	2.3	2.3	2.6	2.8	2.3
North Dumfries	0.0	0.0	0.0	1.0	2.4
Huntsville		1.3	2.6	2.6	2.4
Gravenhurst	1.2	1.6	1.4	2.3	2.6
Lambton Shores				4.2	2.6
North Bay	2.0	2.9	2.7	2.9	2.7
Brockville	2.1	2.4	7.7	8.1	2.8
Prince Edward County	1.5		2.2	1.5	3.0
Kitchener		3.0	3.8	3.3	3.0
Barrie	0.1	0.4	0.9	1.7	3.3
Kawartha Lakes	2.1	2.7	3.8	3.3	3.3
Meaford			12.3	5.4	3.4
Middlesex Centre	0.1	0.3	0.3	1.8	3.6
Tillsonburg	0.0	0.0	0.0		3.7
Stratford	2.1	4.5	3.5	4.1	3.8
Orangeville			5.8	5.1	
Ottawa	2.2	3.4	3.2	4.1	5.3
Greenstone					5.4
Average	0.9	1.0	1.4	1.4	1.2
Median	0.7	0.7	0.8	0.8	0.9
Region Durham	0.4	0.3	0.2	0.2	0.3
Region Halton	0.5	0.4	0.4	0.5	0.5
Oxford County					0.7
Region Niagara	0.6	0.7	1.1	1.1	0.9
Region Peel	0.3	0.3	0.5	0.8	1.0
Region Waterloo	0.7	0.9	0.9	1.0	1.3
Muskoka	2.2	2.1	1.8	2.0	1.4
Region York	1.4	1.6	1.6	1.9	2.0
Average	0.9	0.9	0.9	1.1	1.0
Median	0.6	0.7	0.9	1.0	1.0

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

Municipality	2009	2010	2011	2012
Brampton	\$ -	\$ -	\$ -	\$ -
Grimsby		\$ 112		\$ -
Mississauga	\$ -	\$ -	\$ -	\$ -
Orangeville		\$ 686	\$ 598	\$ -
Richmond Hill				\$ -
West Lincoln	\$ -	\$ -	\$ -	\$ -
Whitby	\$ 163	\$ 76	\$ -	\$ -
East Gwillimbury	\$ 6	\$ 1	\$ 2	\$ 2
Markham	\$ -	\$ 26	\$ 23	\$ 21
Blandford-Blenheim				\$ 22
Wilmot	\$ 201	\$ 177	\$ 40	\$ 27
Scugog				\$ 29
Wainfleet	\$ -	\$ 36	\$ 42	\$ 36
Wellesley	\$ 89	\$ 73	\$ 63	\$ 50
Lincoln	\$ 77	\$ 49	\$ 55	\$ 73
Ajax	\$ 165	\$ 144	\$ 103	\$ 91
Brock				\$ 105
Aurora		\$ 130	\$ 105	
Thorold	\$ 103	\$ 94	\$ 130	\$ 119
Georgian Bluffs				\$ 121
Cambridge	\$ -	\$ 90	\$ 149	\$ 129
Vaughan	\$ 124	\$ 104	\$ 115	\$ 129
Niagara-on-the-Lake	\$ 161	\$ 180	\$ 144	\$ 133
Woolwich	\$ 159	\$ 142	\$ 140	\$ 137
Pickering	\$ 161	\$ 147	\$ 162	\$ 143
North Dumfries		\$ 182	\$ 160	\$ 144
Oakville	\$ 92	\$ 117	\$ 189	\$ 157
Caledon	\$ 194	\$ 217	\$ 193	\$ 170
Springwater			\$ 252	\$ 180
Woodstock				\$ 184
South-West Oxford				\$ 185
The Blue Mountains		\$ 133	\$ 104	\$ 193
Norwich				\$ 195
Milton	\$ 236	\$ 256	\$ 252	\$ 215
Bracebridge		\$ 262	\$ 239	\$ 224
Clarington	\$ 397	\$ 342	\$ 264	\$ 231
Burlington	\$ 291	\$ 263	\$ 242	\$ 232
East Zorra-Tavistock				\$ 240

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

Municipality	2009	2010	2011	2012
Pelham	\$ 251		\$ 254	\$ 248
Georgina	\$ 351	\$ 309	\$ 270	\$ 261
Sault Ste. Marie	\$ 498	\$ 407	\$ 345	\$ 284
Penetanguishene		\$ -	\$ 336	\$ 288
Halton Hills	\$ 84	\$ 61	\$ 123	\$ 298
Greater Sudbury	\$ 399	\$ 325	\$ 346	\$ 309
North Middlesex			\$ 462	\$ 315
Huntsville	\$ 189	\$ 419	\$ 364	\$ 340
Fort Erie	\$ 267	\$ 307	\$ 300	\$ 341
Port Colborne		\$ 535	\$ 434	\$ 369
Belleville			\$ 385	\$ 387
Newmarket	\$ 545	\$ 494	\$ 464	\$ 414
King	\$ 572	\$ 524	\$ 521	\$ 432
Ingersoll			\$ 513	\$ 446
Stouffville	\$ 294	\$ 444	\$ 511	\$ 448
Waterloo	\$ 633	\$ 655	\$ 553	\$ 470
Kitchener	\$ 398	\$ 417	\$ 473	\$ 504
Sarnia	\$ 958	\$ 761	\$ 632	\$ 534
Oshawa	\$ 726	\$ 655	\$ 589	\$ 542
Central Huron				\$ 559
Zorra				\$ 571
Brant County				\$ 571
Kingsville		\$ 624	\$ 651	\$ 591
St. Catharines	\$ 496	\$ 529	\$ 542	\$ 594
Orillia				\$ 608
Kawartha Lakes	\$ 689	\$ 646	\$ 625	\$ 610
Timmins	\$ 411	\$ 368	\$ 341	\$ 617
Kenora			\$ 703	\$ 629
Hanover			\$ 771	\$ 671
Meaford		\$ 695	\$ 628	\$ 682
Innisfil		\$ 875	\$ 757	\$ 685
Saugeen Shores	\$ 979			\$ 704
St. Thomas	\$ 889	\$ 782	\$ 682	\$ 733
Quinte West	\$ 430	\$ 582	\$ 633	\$ 740
Guelph	\$ 781	\$ 728	\$ 864	\$ 755
Cornwall	\$ -	\$ -		\$ 777
Hamilton	\$ 886	\$ 819	\$ 687	\$ 780
Windsor	\$ 1,017	\$ 1,003	\$ 925	\$ 781

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

Municipality	2009	2010	2011	2012
Niagara Falls	\$ 360	\$ 520	\$ 861	\$ 798
Central Elgin		\$ 958	\$ 869	\$ 799
Gravenhurst	\$ 418	\$ 367	\$ 643	\$ 807
Lambton Shores			\$ 1,117	\$ 865
Toronto	\$ 977	\$ 928	\$ 949	\$ 981
Middlesex Centre	\$ 118	\$ 81	\$ 312	\$ 985
Tillsonburg				\$ 993
Prince Edward County		\$ 554	\$ 430	\$ 1,015
London	\$ 1,067	\$ 1,038	\$ 1,181	\$ 1,111
Brockville		\$ 1,319	\$ 1,123	\$ 1,147
Tecumseh				\$ 1,150
Peterborough	\$ 829	\$ 1,270	\$ 1,097	\$ 1,239
Owen Sound			\$ 1,122	\$ 1,259
Welland	\$ 933	\$ 928	\$ 913	\$ 1,315
North Bay	\$ 1,446	\$ 1,363	\$ 1,358	\$ 1,331
Ottawa	\$ 940	\$ 1,119	\$ 1,277	\$ 1,470
Barrie	\$ 349	\$ 766	\$ 1,208	\$ 1,576
Kingston	\$ 1,816	\$ 1,797	\$ 1,618	\$ 1,699
St. Marys	\$ 2,244	\$ 1,794	\$ 1,898	\$ 1,745
Thunder Bay	\$ 2,754	\$ 2,506	\$ 2,428	\$ 2,377
Stratford	\$ 2,657	\$ 2,399	\$ 2,852	\$ 2,597
Greenstone				\$ 3,331
Average	\$ 530	\$ 524	\$ 553	\$ 561
Median	\$ 351	\$ 388	\$ 434	\$ 414
Region Durham	\$ 277	\$ 279		\$ 288
Region Halton	\$ 243	\$ 218	\$ 299	\$ 363
Muskoka	\$ 529	\$ 472	\$ 490	\$ 407
Region Waterloo	\$ 514	\$ 593	\$ 630	\$ 469
Oxford County				\$ 502
Region Niagara	\$ 417	\$ 706	\$ 601	\$ 537
Region Peel	\$ 219	\$ 376	\$ 607	\$ 709
Region York	\$ 883	\$ 902	\$ 1,099	\$ 1,176
Average	\$ 440	\$ 507	\$ 621	\$ 556
Median	\$ 417	\$ 472	\$ 604	\$ 485

***Net Financial Liabilities Ratio—Trend***

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

Municipality	2009	2010	2011	2012
Wellesley	-203%	-175%	-168%	-194%
Lincoln	-139%	-182%	-180%	-182%
West Lincoln	-167%	-144%	-158%	-178%
North Dumfries	-301%	-238%	-126%	-157%
Woolwich	-106%	-106%	-117%	-145%
Wilmot	-158%	-118%	-129%	-142%
Oakville	-97%	-95%	-132%	-131%
Pickering	-121%	-125%	-124%	-128%
Richmond Hill				-127%
Whitby	-85%	-104%	-123%	-124%
Bracebridge	-100%	-96%	-104%	-107%
Brampton	-93%	-124%	-103%	-106%
Ajax	-72%	-109%	-115%	-103%
Markham	-117%	-142%	-135%	-101%
Niagara-on-the-Lake	-94%	-88%	-99%	-97%
Vaughan	-58%	-75%	-78%	-96%
Milton	-85%	-101%	-107%	-95%
Burlington	-85%	-93%	-87%	-93%
Halton Hills	-93%	-122%	-108%	-92%
Clarington	-55%	-58%	-64%	-89%
Woodstock				-85%
Mississauga	-115%	-111%	-91%	-83%
Waterloo	-52%	-53%	-62%	-75%
Norwich				-74%
Thorold	-128%	-90%	-86%	-73%
Brock				-73%
Kenora		-61%	-62%	-72%
The Blue Mountains		-61%	-59%	-71%
Scugog				-64%

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

Municipality	2009	2010	2011	2012
Niagara Falls	-76%	-46%	-52%	-60%
Cambridge	-60%	-51%	-54%	-58%
Newmarket	-44%	-43%	-49%	-55%
Peterborough	-51%	-53%	-52%	-54%
Greater Sudbury	-32%	-37%	-42%	-51%
Kitchener	-45%	-45%	-47%	-49%
Springwater			-42%	-48%
Caledon	-37%	-27%	-37%	-44%
East Gwillimbury	-54%	-53%	-42%	-44%
St. Thomas	-44%	-43%	-41%	-41%
Hanover			-50%	-36%
St. Catharines	-60%	-47%	-24%	-35%
Cornwall				-31%
Orillia	-80%			-30%
Sault Ste. Marie	-39%	-26%	-28%	-27%
Georgian Bluffs			0%	-25%
Fort Erie	-27%	-21%	-26%	-23%
Wainfleet	1%	-21%	-21%	-22%
East Zorra-Tavistock			0%	-22%
Windsor	17%	-13%	-16%	-21%
Belleville			-25%	-21%
Saugeen Shores	0%	0%		-19%
Guelph	-6%	-10%	-14%	-16%
Innisfil		-3%	-8%	-16%
Hamilton	17%	-13%	-17%	-16%
South-West Oxford			0%	-15%
North Middlesex			14%	-12%
Blandford-Blenheim			0%	-12%
Sarnia	19%	9%	0%	-11%
North Bay	-6%	-8%	-10%	-11%
Tecumseh				-8%
Georgina	12%	8%	-1%	-6%
London	5%	4%	1%	-5%
Welland	-32%	-27%	-24%	0%
Kingsville	-9%	17%	16%	1%
Penetanguishene		-5%	-5%	1%
Ingersoll			-29%	1%
Pelham			19%	10%



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

Municipality	2009	2010	2011	2012
Huntsville	-21%	24%	22%	15%
Quinte West	-6%	0%	7%	18%
Tillsonburg	0%	0%		19%
Thunder Bay	13%	29%	23%	20%
Timmins	22%	26%	30%	22%
Central Huron			0%	26%
Brant County			0%	28%
King	95%	109%	94%	30%
Kingston	31%	30%	34%	31%
Central Elgin	37%	33%	31%	33%
St. Marys	64%	63%	49%	36%
Port Colborne	-9%	-7%	12%	41%
Whitchurch-Stouffville	1%	62%	48%	47%
Zorra			0%	48%
Ottawa	41%	48%	48%	50%
Toronto	49%	55%	54%	51%
Meaford		99%	76%	53%
Kawartha Lakes	53%	44%	48%	54%
Oshawa	65%	70%	66%	56%
Owen Sound			51%	58%
Lambton Shores			88%	66%
Brockville	49%	61%	74%	68%
Stratford	83%	81%	81%	79%
Barrie	49%	72%	83%	82%
Prince Edward County	54%	101%	97%	87%
Greenstone			0%	94%
Middlesex Centre	-16%	86%	135%	98%
Gravenhurst	43%	105%	118%	121%
Average	-35%	-28%	-23%	-28%
Median	-32%	-24%	-17%	-22%
Region York	60%	77%	86%	83%
Region Waterloo	27%	28%	29%	43%
Muskoka	61%	53%	51%	30%
Region Niagara	-1%	4%	-3%	3%
Region Peel	-46%	-19%	-6%	1%
Oxford County			0%	-14%
Region Durham	-58%	-68%	-76%	-86%
Region Halton	-98%	-111%	-117%	-112%
Average	-8%	-5%	-5%	-6%
Median	-1%	4%	-1%	2%

***Taxes Receivable as a % of Tax Levies—Trend***

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

Municipality	2008	2009	2010	2011	2012
Oshawa	3.7%	4.6%	3.4%	2.9%	2.7%
Mississauga	5.2%	4.7%	5.0%	3.7%	3.3%
Burlington	3.2%	3.8%	3.6%	3.9%	3.6%
Toronto	4.6%	5.7%	5.4%	4.3%	3.9%
Newmarket	4.6%	5.5%	4.7%	4.3%	4.0%
Oakville	4.6%	6.1%	5.4%	4.8%	4.5%
Milton	6.2%	8.5%	6.0%	7.9%	4.6%
Vaughan	6.0%	8.2%	7.5%	6.3%	5.2%
Whitby	6.1%	6.7%	7.4%	5.5%	5.3%
Ajax	5.4%	5.9%	6.0%	5.8%	5.6%
Halton Hills	6.2%	6.7%	7.1%	6.5%	5.6%
Richmond Hill					6.1%
Brampton	6.6%	7.1%	6.5%	7.2%	6.1%
Markham	7.8%	8.8%	7.7%	5.8%	7.1%
Clarington	8.1%	9.2%	9.2%	7.9%	7.6%
Georgina	8.0%	9.1%	7.3%	9.7%	8.0%
Whitchurch-Stouffville	5.9%	7.5%	7.7%	9.5%	8.1%
Caledon	12.5%	10.8%	11.0%	10.8%	8.8%
East Gwillimbury	8.7%	10.8%	10.0%		9.1%
Pickering	8.3%	9.4%	9.2%	9.6%	9.3%
Scugog					10.0%
King	11.6%	11.8%	11.4%	12.7%	13.3%
Brock					13.8%
Aurora	7.9%	7.6%	6.9%	6.6%	
GTA Average	6.7%	7.5%	7.1%	6.8%	6.8%
GTA Median	6.2%	7.5%	7.1%	6.4%	6.1%

***Taxes Receivable as a % of Tax Levies—Trend (cont'd)***

Municipality	2008	2009	2010	2011	2012
Ottawa	3.5%	4.1%	3.4%	3.7%	3.1%
Peterborough	3.1%	2.0%	3.5%	3.0%	3.2%
Cornwall	4.1%				3.8%
Belleville	4.8%			5.0%	4.0%
Kingston	4.5%	5.1%	5.5%	4.7%	4.0%
Kawartha Lakes	8.2%	7.6%	6.2%	6.3%	5.9%
Brockville	4.6%	4.8%	7.0%	7.5%	7.0%
Quinte West	8.2%	7.6%	5.8%	7.1%	7.1%
Prince Edward County	6.6%	11.2%	9.3%	10.6%	10.1%
Eastern Average	5.3%	6.1%	5.8%	6.0%	5.4%
Eastern Median	4.6%	5.1%	5.8%	5.6%	4.0%
Port Colborne	6.9%	5.6%	6.1%	6.0%	5.7%
St. Catharines	5.2%	5.7%	6.0%	5.8%	5.8%
Niagara-on-the-Lake	10.0%	10.1%	8.7%	8.2%	6.9%
Thorold	6.6%	7.7%	6.9%	8.1%	7.0%
Lincoln	8.7%	10.0%	7.6%	8.6%	8.4%
Niagara Falls	10.8%	10.3%	10.8%	9.9%	8.5%
Hamilton	7.2%	8.2%	8.2%	8.5%	8.5%
Pelham	4.9%	7.0%		8.4%	8.6%
Welland	8.4%	9.3%	9.2%	9.1%	9.9%
Wainfleet	9.9%	10.9%	12.5%	11.6%	10.6%
Fort Erie	7.9%	8.8%	9.8%	10.4%	11.3%
West Lincoln	9.1%	10.8%	15.1%	14.5%	15.3%
Grimsby	6.9%		7.4%		
Niagara/Hamilton Average	7.9%	8.7%	9.0%	9.1%	8.9%
Niagara/Hamilton Median	7.9%	9.1%	8.5%	8.5%	8.5%

***Taxes Receivable as a % of Tax Levies—Trend (cont'd)***

Municipality	2008	2009	2010	2011	2012
Kenora			2.7%	1.9%	2.4%
Greater Sudbury	3.4%	4.1%	4.3%	2.5%	2.7%
Thunder Bay	8.7%	7.8%	5.0%	4.0%	3.5%
North Bay	4.1%	3.1%	4.6%	4.8%	4.1%
Sault Ste. Marie	6.3%	7.8%	6.3%	4.1%	7.1%
Timmins	8.7%	11.1%	9.9%	10.5%	8.7%
Greenstone					19.7%
North Average	6.2%	6.8%	5.5%	4.6%	6.9%
North Median	6.3%	7.8%	4.8%	4.1%	4.1%
Barrie	7.8%	8.3%	8.2%	7.0%	6.4%
Huntsville		10.0%	12.8%	8.8%	8.0%
Penetanguishene			7.3%	8.5%	9.1%
Gravenhurst	3.0%	4.0%	7.1%	6.4%	10.1%
Innisfil			8.8%		10.1%
Springwater				11.2%	11.6%
Orillia		11.0%			12.2%
Bracebridge	12.4%	13.6%	10.8%	13.5%	12.9%
Orangeville			5.6%		
Simcoe/Musk./Duff. Average	7.7%	9.4%	8.7%	9.2%	10.0%
Simcoe/Musk./Duff. Median	7.8%	10.0%	8.2%	8.7%	10.1%

***Taxes Receivable as a % of Tax Levies—Trend (cont'd)***

Municipality	2008	2009	2010	2011	2012
London	2.4%	3.1%	2.7%	2.3%	1.9%
Guelph	3.4%	3.5%	3.3%	3.4%	2.2%
St. Thomas	1.1%			3.3%	2.3%
Hanover				3.1%	2.8%
Waterloo	5.2%	4.7%	5.0%	6.0%	3.8%
Wellesley	5.3%	4.1%	3.8%	3.8%	4.0%
Woolwich	3.8%	4.5%	3.8%	3.9%	4.1%
St. Marys	3.9%	3.1%	3.0%	3.5%	4.3%
Tillsonburg	4.6%		5.5%		4.7%
East Zorra-Tavistock					4.9%
Owen Sound				3.6%	4.9%
Wilmot	5.7%	4.9%	5.4%	5.4%	5.0%
Zorra					5.2%
Stratford	5.8%	4.9%	5.8%	5.4%	5.3%
Saugeen Shores		5.2%			5.3%
Kingsville	9.2%	7.7%	6.7%	6.2%	5.5%
Middlesex Centre	5.8%	6.2%	5.9%	6.5%	5.6%
North Middlesex				5.7%	6.0%
Ingersoll				5.5%	6.0%
Kitchener		6.0%	6.2%	6.6%	6.3%
Woodstock		5.8%			6.6%
North Dumfries	6.9%	7.6%	8.2%	6.1%	6.7%
Meaford				6.1%	6.8%
Brant County					6.9%
Sarnia	5.5%	6.2%	6.8%	6.4%	7.2%
Central Huron				0.0%	7.6%
Blandford-Blenheim					8.0%
Lambton Shores				8.6%	8.3%
Tecumseh			9.4%		8.9%
Cambridge	5.3%	6.6%	7.1%	8.5%	9.1%
Central Elgin	9.7%	7.5%	8.9%	9.1%	9.3%
Georgian Bluffs					9.6%
South-West Oxford					9.8%
Windsor	8.4%	10.7%	11.3%	10.8%	10.0%
Norwich					11.0%
The Blue Mountains		15.2%	12.3%	12.0%	13.7%
Southwest Average	5.4%	6.2%	6.4%	5.7%	6.4%
Southwest Median	5.3%	5.8%	5.9%	5.7%	6.0%

*Revenue and Expenditure Analysis & MPMPs*



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

The net per capita operating costs are calculated using schedule 40 FIR expenditures less schedule 12 revenues (excluding Tangible Capital Asset Grants). Changes in per capita expenditures reflect changes in expenditures relative to population (2012 population figures were used). Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the resident's collective personal income. If the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity. This section also includes, where appropriate, calculations of the revenue recovery for various services. Staffing levels have also been included in select schedules. Note: The Water and Wastewater has been moved to the Water/WW section of the report. The Municipal Performance Measurement Program (MPMP) is an initiative designed to provide taxpayers with useful information on service delivery and municipalities with tools to improve those services over time. This section of the report also includes MPMPs.

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

- ***Net Municipal Levy (2013 Levy Bylaw)***
  - ***Per Capita and sorted by Location***
  - ***Upper Tier, Lower Tier and Single Tier Splits***
  - ***Per \$100,000 of Assessment and sorted by Location***
- ***General Government***
- ***Protection Services (FIRs, MPMPs)***
  - ***Fire, Police***
  - ***Court Security and Prisoner Transportation***
  - ***Conservation Authority***
  - ***Protective Inspection and Control***
  - ***POA***
- ***Transportation Services (FIRs, MPMPs)***
  - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
  - ***Transit, Parking***
  - ***Streetlights***
  - ***Air Transportation***

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



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

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

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

As such, this analysis is not an “apples to apples” comparison of services, but rather has been included to provide insight into the net cost of providing municipal services within each municipality. Further analysis would be required to determine the cause of the differences across each spending envelope and within each municipality. This analysis was completed using the most current information available - net municipal levies as per the 2013 municipal levy by-laws and the 2013 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 \$855 to \$3,868 (with an average of \$1,348 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.
- 15 of the municipalities that ranked as a low levy per capita also had a low density ranking.
- 85% 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.

**2013 Net Municipal Levy Per Capita**

Municipality	2013 Levy per Capita	2013 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Springwater	\$ 855	low	high	low
Kingsville	\$ 902	low	low	mid
South-West Oxford	\$ 917	low	high	low
Norwich	\$ 934	low	mid	low
Milton	\$ 941	low	high	mid
Wellesley	\$ 946	low	mid	low
West Lincoln	\$ 967	low	low	low
Hanover	\$ 980	low	low	high
Quinte West	\$ 1,014	low	low	mid
Wilmot	\$ 1,033	low	mid	low
Blandford-Blenheim	\$ 1,044	low	high	low
North Middlesex	\$ 1,069	low	high	low
East Zorra-Tavistock	\$ 1,072	low	high	low
Prince Edward County	\$ 1,074	low	mid	low
Brampton	\$ 1,083	low	mid	high
St. Thomas	\$ 1,090	low	low	high
Halton Hills	\$ 1,101	low	high	mid
Markham	\$ 1,107	low	high	high
Woolwich	\$ 1,124	low	mid	low
Georgian Bluffs	\$ 1,135	low	mid	low
Kawartha Lakes	\$ 1,136	low	mid	low
Middlesex Centre	\$ 1,148	low	high	low
Brant	\$ 1,151	low	mid	low
Kitchener	\$ 1,158	low	low	high
Welland	\$ 1,177	low	low	mid
Richmond Hill	\$ 1,182	low	high	high
Newmarket	\$ 1,182	low	mid	high
Cornwall	\$ 1,183	low	low	high
Penetanguishene	\$ 1,192	low	low	mid
Georgina	\$ 1,209	low	mid	mid
Mississauga	\$ 1,213	low	high	high
Whitchurch-Stouffville	\$ 1,223	low	high	mid
East Gwillimbury	\$ 1,229	low	high	mid
Ajax	\$ 1,234	mid	mid	high
Zorra	\$ 1,240	mid	high	low
Central Huron	\$ 1,245	mid	high	low
Tillsonburg	\$ 1,259	mid	low	mid
London	\$ 1,263	mid	low	high
Peterborough	\$ 1,265	mid	low	high
Clarington	\$ 1,268	mid	mid	mid
Sault Ste. Marie	\$ 1,275	mid	low	mid
Innisfil	\$ 1,280	mid	high	mid
Lincoln	\$ 1,287	mid	mid	mid
Barrie	\$ 1,288	mid	mid	high
Tecumseh	\$ 1,288	mid	mid	mid
Aurora	\$ 1,293	mid	high	high
Sarnia	\$ 1,294	mid	low	mid

**2013 Net Municipal Levy Per Capita (cont'd)**

Municipality	2013 Levy per Capita	2013 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Cambridge	\$ 1,312	mid	low	high
Burlington	\$ 1,326	mid	high	high
Huntsville	\$ 1,328	mid	high	low
St. Catharines	\$ 1,333	mid	low	high
Thorold	\$ 1,342	mid	low	mid
Pelham	\$ 1,345	mid	mid	mid
Greater Sudbury	\$ 1,345	mid	low	low
Grimsby	\$ 1,354	mid	mid	mid
Saugeen Shores	\$ 1,357	mid	high	mid
Toronto	\$ 1,362	mid	high	high
Timmins	\$ 1,362	mid	low	low
Orangeville	\$ 1,363	mid	mid	high
Hamilton	\$ 1,367	mid	low	mid
North Bay	\$ 1,373	mid	low	mid
North Dumfries	\$ 1,380	mid	high	low
Port Colborne	\$ 1,380	mid	low	mid
Caledon	\$ 1,386	mid	high	mid
Vaughan	\$ 1,386	mid	high	high
Kenora	\$ 1,408	mid	low	low
Brockville	\$ 1,415	high	low	high
Whitby	\$ 1,420	high	mid	high
Ottawa	\$ 1,437	high	mid	mid
Owen Sound	\$ 1,443	high	low	high
Stratford	\$ 1,443	high	low	high
Ingersoll	\$ 1,445	high	low	high
Thunder Bay	\$ 1,450	high	low	mid
Guelph	\$ 1,452	high	mid	high
St. Marys	\$ 1,453	high	mid	mid
Oshawa	\$ 1,454	high	low	high
Fort Erie	\$ 1,459	high	mid	mid
Central Elgin	\$ 1,463	high	mid	low
Windsor	\$ 1,488	high	low	high
Wainfleet	\$ 1,501	high	mid	low
Scugog	\$ 1,512	high	high	low
Bracebridge	\$ 1,516	high	high	low
Brock	\$ 1,518	high	mid	low
Oakville	\$ 1,531	high	high	high
Niagara Falls	\$ 1,538	high	low	mid
Woodstock	\$ 1,548	high	low	high
Belleville	\$ 1,552	high	low	mid
Orillia	\$ 1,573	high	mid	high
Kingston	\$ 1,581	high	mid	mid
Waterloo	\$ 1,586	high	mid	high
Meaford	\$ 1,598	high	mid	low
Pickering	\$ 1,632	high	mid	mid
Lambton Shores	\$ 1,682	high	high	low
Gravenhurst	\$ 1,849	high	high	low
Niagara-on-the-Lake	\$ 1,919	high	high	mid
King	\$ 1,930	high	high	low
Greenstone	\$ 2,511	high	mid	low
The Blue Mountains	\$ 3,868	high	high	low
<b>Average</b>	<b>\$ 1,348</b>			
<b>Median</b>	<b>\$ 1,327</b>			

**2013 Net Municipal Levy Per Capita (by Location)**

Municipal Levies	2013 Levy per Capita	2013 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Quinte West	\$ 1,014	low	low	mid
Prince Edward County	\$ 1,074	low	mid	low
Kawartha Lakes	\$ 1,136	low	mid	low
Cornwall	\$ 1,183	low	low	high
Peterborough	\$ 1,265	mid	low	high
Brockville	\$ 1,415	high	low	high
Ottawa	\$ 1,437	high	mid	mid
Belleville	\$ 1,552	high	low	mid
Kingston	\$ 1,581	high	mid	mid
<b>Eastern Average</b>	<b>\$ 1,295</b>			
Milton	\$ 941	low	high	mid
Brampton	\$ 1,083	low	mid	high
Halton Hills	\$ 1,101	low	high	mid
Markham	\$ 1,107	low	high	high
Richmond Hill	\$ 1,182	low	high	high
Newmarket	\$ 1,182	low	mid	high
Georgina	\$ 1,209	low	mid	mid
Mississauga	\$ 1,213	low	high	high
Whitchurch-Stouffville	\$ 1,223	low	high	mid
East Gwillimbury	\$ 1,229	low	high	mid
Ajax	\$ 1,234	mid	mid	high
Clarington	\$ 1,268	mid	mid	mid
Aurora	\$ 1,293	mid	high	high
Burlington	\$ 1,326	mid	high	high
Toronto	\$ 1,362	mid	high	high
Caledon	\$ 1,386	mid	high	mid
Vaughan	\$ 1,386	mid	high	high
Whitby	\$ 1,420	high	mid	high
Oshawa	\$ 1,454	high	low	high
Scugog	\$ 1,512	high	high	low
Brock	\$ 1,518	high	mid	low
Oakville	\$ 1,531	high	high	high
Pickering	\$ 1,632	high	mid	mid
King	\$ 1,930	high	high	low
<b>GTA Average</b>	<b>\$ 1,322</b>			

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

<b>Municipal Levies</b>	<b>2013 Levy per Capita</b>	<b>2013 Net Levy Per Capita</b>	<b>Unweighted Assessment per Capita Ranking</b>	<b>Density Ranking</b>
West Lincoln	\$ 967	low	low	low
Welland	\$ 1,177	low	low	mid
Lincoln	\$ 1,287	mid	mid	mid
St. Catharines	\$ 1,333	mid	low	high
Thorold	\$ 1,342	mid	low	mid
Pelham	\$ 1,345	mid	mid	mid
Grimsby	\$ 1,354	mid	mid	mid
Hamilton	\$ 1,367	mid	low	mid
Port Colborne	\$ 1,380	mid	low	mid
Fort Erie	\$ 1,459	high	mid	mid
Wainfleet	\$ 1,501	high	mid	low
Niagara Falls	\$ 1,538	high	low	mid
Niagara-on-the-Lake	\$ 1,919	high	high	mid
<b>Niagara/Hamilton Average</b>	<b>\$ 1,382</b>			
Sault Ste. Marie	\$ 1,275	mid	low	mid
Greater Sudbury	\$ 1,345	mid	low	low
Timmins	\$ 1,362	mid	low	low
North Bay	\$ 1,373	mid	low	mid
Kenora	\$ 1,408	mid	low	low
Thunder Bay	\$ 1,450	high	low	mid
Greenstone	\$ 2,511	high	mid	low
<b>North Average</b>	<b>\$ 1,532</b>			
Springwater	\$ 855	low	high	low
Penetanguishene	\$ 1,192	low	low	mid
Innisfil	\$ 1,280	mid	high	mid
Barrie	\$ 1,288	mid	mid	high
Huntsville	\$ 1,328	mid	high	low
Orangeville	\$ 1,363	mid	mid	high
Bracebridge	\$ 1,516	high	high	low
Orillia	\$ 1,573	high	mid	high
Gravenhurst	\$ 1,849	high	high	low
<b>Simcoe/Musk./Duff. Avg.</b>	<b>\$ 1,360</b>			

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

Municipal Levies	2013 Levy per Capita	2013 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Kingsville	\$ 902	low	low	mid
South-West Oxford	\$ 917	low	high	low
Norwich	\$ 934	low	mid	low
Wellesley	\$ 946	low	mid	low
Hanover	\$ 980	low	low	high
Wilmot	\$ 1,033	low	mid	low
Blandford-Blenheim	\$ 1,044	low	high	low
North Middlesex	\$ 1,069	low	high	low
East Zorra-Tavistock	\$ 1,072	low	high	low
St. Thomas	\$ 1,090	low	low	high
Woolwich	\$ 1,124	low	mid	low
Georgian Bluffs	\$ 1,135	low	mid	low
Middlesex Centre	\$ 1,148	low	high	low
Brant	\$ 1,151	low	mid	low
Kitchener	\$ 1,158	low	low	high
Zorra	\$ 1,240	mid	high	low
Central Huron	\$ 1,245	mid	high	low
Tillsonburg	\$ 1,259	mid	low	mid
London	\$ 1,263	mid	low	high
Tecumseh	\$ 1,288	mid	mid	mid
Sarnia	\$ 1,294	mid	low	mid
Cambridge	\$ 1,312	mid	low	high
Saugeen Shores	\$ 1,357	mid	high	mid
North Dumfries	\$ 1,380	mid	high	low
Owen Sound	\$ 1,443	high	low	high
Stratford	\$ 1,443	high	low	high
Ingersoll	\$ 1,445	high	low	high
Guelph	\$ 1,452	high	mid	high
St. Marys	\$ 1,453	high	mid	mid
Central Elgin	\$ 1,463	high	mid	low
Windsor	\$ 1,488	high	low	high
Woodstock	\$ 1,548	high	low	high
Waterloo	\$ 1,586	high	mid	high
Meaford	\$ 1,598	high	mid	low
Lambton Shores	\$ 1,682	high	high	low
The Blue Mountains	\$ 3,868	high	high	low
<b>Southwest Average</b>	<b>\$ 1,328</b>			

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

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

Municipal Levies	Region/County/ District	2013 Lower Tier Levy per Capita	2013 Upper Tier Levy per Capita	2013 Levy per Capita	2013 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Saugeen Shores	Bruce	\$ 737	\$ 620	\$ 1,357	mid	high	mid
Orangeville	Dufferin	\$ 907	\$ 456	\$ 1,363	mid	mid	high
Ajax	Durham	\$ 425	\$ 808	\$ 1,234	mid	mid	high
Clarington	Durham	\$ 477	\$ 791	\$ 1,268	mid	mid	mid
Whitby	Durham	\$ 529	\$ 892	\$ 1,420	high	mid	high
Oshawa	Durham	\$ 712	\$ 743	\$ 1,454	high	low	high
Scugog	Durham	\$ 474	\$ 1,038	\$ 1,512	high	high	low
Brock	Durham	\$ 626	\$ 892	\$ 1,518	high	mid	low
Pickering	Durham	\$ 551	\$ 1,081	\$ 1,632	high	mid	mid
Central Elgin	Elgin	\$ 841	\$ 621	\$ 1,463	high	mid	low
Kingsville	Essex	\$ 510	\$ 392	\$ 902	low	low	mid
Tecumseh	Essex	\$ 800	\$ 489	\$ 1,288	mid	mid	mid
Hanover	Grey	\$ 635	\$ 345	\$ 980	low	low	high
Georgian Bluffs	Grey	\$ 613	\$ 523	\$ 1,135	low	mid	low
Owen Sound	Grey	\$ 1,086	\$ 357	\$ 1,443	high	low	high
Meaford	Grey	\$ 1,081	\$ 517	\$ 1,598	high	mid	low
The Blue Mountains	Grey	\$ 1,861	\$ 2,008	\$ 3,868	high	high	low
Milton	Halton	\$ 396	\$ 545	\$ 941	low	high	mid
Halton Hills	Halton	\$ 570	\$ 530	\$ 1,101	low	high	mid
Burlington	Halton	\$ 695	\$ 631	\$ 1,326	mid	high	high
Oakville	Halton	\$ 784	\$ 747	\$ 1,531	high	high	high
Central Huron	Huron	\$ 672	\$ 573	\$ 1,245	mid	high	low
Sarnia	Lambton	\$ 834	\$ 460	\$ 1,294	mid	low	mid
Lambton Shores	Lambton	\$ 897	\$ 784	\$ 1,682	high	high	low
North Middlesex	Middlesex	\$ 711	\$ 358	\$ 1,069	low	high	low
Middlesex Centre	Middlesex	\$ 661	\$ 488	\$ 1,148	low	high	low
Huntsville	Muskoka	\$ 558	\$ 770	\$ 1,328	mid	high	low
Bracebridge	Muskoka	\$ 704	\$ 812	\$ 1,516	high	high	low
Gravenhurst	Muskoka	\$ 809	\$ 1,041	\$ 1,849	high	high	low



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

Municipal Levies	Region/County/ District	2013 Lower Tier Levy per Capita	2013 Upper Tier Levy per Capita	2013 Levy per Capita	2013 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
West Lincoln	Niagara	\$ 333	\$ 634	\$ 967	low	low	low
Welland	Niagara	\$ 597	\$ 580	\$ 1,177	low	low	mid
Lincoln	Niagara	\$ 492	\$ 795	\$ 1,287	mid	mid	mid
St. Catharines	Niagara	\$ 617	\$ 715	\$ 1,333	mid	low	high
Thorold	Niagara	\$ 602	\$ 740	\$ 1,342	mid	low	mid
Pelham	Niagara	\$ 553	\$ 792	\$ 1,345	mid	mid	mid
Grimsby	Niagara	\$ 529	\$ 825	\$ 1,354	mid	mid	mid
Port Colborne	Niagara	\$ 707	\$ 674	\$ 1,380	mid	low	mid
Fort Erie	Niagara	\$ 674	\$ 785	\$ 1,459	high	mid	mid
Wainfleet	Niagara	\$ 701	\$ 800	\$ 1,501	high	mid	low
Niagara Falls	Niagara	\$ 716	\$ 822	\$ 1,538	high	low	mid
Niagara-on-the-Lake	Niagara	\$ 511	\$ 1,409	\$ 1,919	high	high	mid
South-West Oxford	Oxford	\$ 438	\$ 480	\$ 917	low	high	low
Norwich	Oxford	\$ 519	\$ 415	\$ 934	low	mid	low
Blandford-Blenheim	Oxford	\$ 495	\$ 550	\$ 1,044	low	high	low
East Zorra-Tavistock	Oxford	\$ 541	\$ 531	\$ 1,072	low	high	low
Zorra	Oxford	\$ 628	\$ 611	\$ 1,240	mid	high	low
Tillsonburg	Oxford	\$ 780	\$ 479	\$ 1,259	mid	low	mid
Ingersoll	Oxford	\$ 975	\$ 470	\$ 1,445	high	low	high
Woodstock	Oxford	\$ 1,067	\$ 482	\$ 1,548	high	low	high
Brampton	Peel	\$ 573	\$ 510	\$ 1,083	low	mid	high
Mississauga	Peel	\$ 493	\$ 720	\$ 1,213	low	high	high
Caledon	Peel	\$ 710	\$ 676	\$ 1,386	mid	high	mid
Springwater	Simcoe	\$ 456	\$ 399	\$ 855	low	high	low
Penetanguishene	Simcoe	\$ 692	\$ 500	\$ 1,192	low	low	mid
Innisfil	Simcoe	\$ 846	\$ 434	\$ 1,280	mid	high	mid
Cornwall	Stormont, Dundas	\$ 1,183		\$ 1,183	low	low	high
Wellesley	Waterloo	\$ 333	\$ 613	\$ 946	low	mid	low
Wilmot	Waterloo	\$ 319	\$ 714	\$ 1,033	low	mid	low
Woolwich	Waterloo	\$ 325	\$ 799	\$ 1,124	low	mid	low
Kitchener	Waterloo	\$ 442	\$ 716	\$ 1,158	low	low	high
Cambridge	Waterloo	\$ 535	\$ 777	\$ 1,312	mid	low	high
North Dumfries	Waterloo	\$ 354	\$ 1,026	\$ 1,380	mid	high	low
Waterloo	Waterloo	\$ 580	\$ 1,007	\$ 1,586	high	mid	high

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

Municipal Levies	Region/County/ District	2013 Lower Tier Levy per Capita	2013 Upper Tier Levy per Capita	2013 Levy per Capita	2013 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Markham	York	\$ 371	\$ 736	\$ 1,107	low	high	high
Richmond Hill	York	\$ 426	\$ 756	\$ 1,182	low	high	high
Newmarket	York	\$ 568	\$ 614	\$ 1,182	low	mid	high
Georgina	York	\$ 696	\$ 513	\$ 1,209	low	mid	mid
Whitchurch-Stouffville	York	\$ 485	\$ 739	\$ 1,223	low	high	mid
East Gwillimbury	York	\$ 532	\$ 697	\$ 1,229	low	high	mid
Aurora	York	\$ 580	\$ 713	\$ 1,293	mid	high	high
Vaughan	York	\$ 505	\$ 880	\$ 1,386	mid	high	high
King	York	\$ 855	\$ 1,075	\$ 1,930	high	high	low
Quinte West	Single Tier	\$ 1,014		\$ 1,014	low	low	mid
Prince Edward County	Single Tier	\$ 1,074		\$ 1,074	low	mid	low
St. Thomas	Single Tier	\$ 1,090		\$ 1,090	low	low	high
Kawartha Lakes	Single Tier	\$ 1,136		\$ 1,136	low	mid	low
Brant	Single Tier	\$ 1,151		\$ 1,151	low	mid	low
London	Single Tier	\$ 1,263		\$ 1,263	mid	low	high
Peterborough	Single Tier	\$ 1,265		\$ 1,265	mid	low	high
Sault Ste. Marie	Single Tier	\$ 1,275		\$ 1,275	mid	low	mid
Barrie	Single Tier	\$ 1,288		\$ 1,288	mid	mid	high
Greater Sudbury	Single Tier	\$ 1,345		\$ 1,345	mid	low	low
Toronto	Single Tier	\$ 1,362		\$ 1,362	mid	high	high
Timmins	Single Tier	\$ 1,362		\$ 1,362	mid	low	low
Hamilton	Single Tier	\$ 1,367		\$ 1,367	mid	low	mid
North Bay	Single Tier	\$ 1,373		\$ 1,373	mid	low	mid
Kenora	Single Tier	\$ 1,408		\$ 1,408	mid	low	low
Brockville	Single Tier	\$ 1,415		\$ 1,415	high	low	high
Ottawa	Single Tier	\$ 1,437		\$ 1,437	high	mid	mid
Stratford	Single Tier	\$ 1,443		\$ 1,443	high	low	high
Thunder Bay	Single Tier	\$ 1,450		\$ 1,450	high	low	mid
Guelph	Single Tier	\$ 1,452		\$ 1,452	high	mid	high
St. Marys	Single Tier	\$ 1,453		\$ 1,453	high	mid	mid
Windsor	Single Tier	\$ 1,488		\$ 1,488	high	low	high
Belleville	Single Tier	\$ 1,552		\$ 1,552	high	low	mid
Orillia	Single Tier	\$ 1,573		\$ 1,573	high	mid	high
Kingston	Single Tier	\$ 1,581		\$ 1,581	high	mid	mid
Greenstone	Single Tier	\$ 2,511		\$ 2,511	high	mid	low

**2013 Net Municipal Levy Per \$100,000 Unweighted Assessment**

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$615 to \$2,215 (with an average of \$1,154). 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.

Municipalities	2013 Net Levy Per \$100,000 Unweighted Assessment	2013 Net Levy Per \$100,000 Unweighted Assessment	Unweighted Assessment per Capita Ranking	Density Ranking
Springwater	\$ 615	low	high	low
South-West Oxford	\$ 626	low	high	low
Milton	\$ 644	low	high	mid
Zorra	\$ 645	low	high	low
Markham	\$ 666	low	high	high
North Middlesex	\$ 676	low	high	low
Richmond Hill	\$ 689	low	high	high
Blandford-Blenheim	\$ 689	low	high	low
East Zorra-Tavistock	\$ 705	low	high	low
Vaughan	\$ 707	low	high	high
Whitchurch-Stouffville	\$ 713	low	high	mid
Caledon	\$ 716	low	high	mid
Middlesex Centre	\$ 744	low	high	low
East Gwillimbury	\$ 745	low	high	mid
King	\$ 752	low	high	low
Gravenhurst	\$ 752	low	high	low
Wellesley	\$ 754	low	mid	low
The Blue Mountains	\$ 755	low	high	low
Halton Hills	\$ 760	low	high	mid
Oakville	\$ 769	low	high	high
Norwich	\$ 770	low	mid	low
Huntsville	\$ 774	low	high	low
Wilmot	\$ 790	low	mid	low
Aurora	\$ 801	low	high	high
Mississauga	\$ 804	low	high	high
North Dumfries	\$ 814	low	high	low
Georgian Bluffs	\$ 823	low	mid	low
Toronto	\$ 827	low	high	high
Burlington	\$ 828	low	high	high
Prince Edward County	\$ 829	low	mid	low
Kawartha Lakes	\$ 831	low	mid	low
Woolwich	\$ 835	low	mid	low
Saugeen Shores	\$ 844	low	high	mid
Bracebridge	\$ 850	mid	high	low
Newmarket	\$ 856	mid	mid	high
Central Huron	\$ 875	mid	high	low
Brant	\$ 884	mid	mid	low
Innisfil	\$ 884	mid	high	mid
Lambton Shores	\$ 886	mid	high	low
Kingsville	\$ 888	mid	low	mid
Niagara-on-the-Lake	\$ 897	mid	high	mid
West Lincoln	\$ 951	mid	low	low
Brampton	\$ 1,007	mid	mid	high

**2013 Net Municipal Levy Per \$100,000 Unweighted Assessment (cont'd)**

Municipal Levies	2013 Net Levy Per \$100,000 Unweighted Assessment	2013 Net Levy Per \$100,000 Unweighted Assessment	Unweighted Assessment per Capita Ranking	Density Ranking
Georgina	\$ 1,009	mid	mid	mid
Scugog	\$ 1,029	mid	high	low
Lincoln	\$ 1,069	mid	mid	mid
Ottawa	\$ 1,113	mid	mid	mid
Pelham	\$ 1,115	mid	mid	mid
Grimsby	\$ 1,130	mid	mid	mid
Brock	\$ 1,133	mid	mid	low
Meaford	\$ 1,166	mid	mid	low
Wainfleet	\$ 1,172	mid	mid	low
Barrie	\$ 1,185	mid	mid	high
Waterloo	\$ 1,198	mid	mid	high
Clarington	\$ 1,199	mid	mid	mid
Pickering	\$ 1,200	mid	mid	mid
Ajax	\$ 1,203	mid	mid	high
Kitchener	\$ 1,211	mid	low	high
Tecumseh	\$ 1,222	mid	mid	mid
Hanover	\$ 1,226	mid	low	high
Whitby	\$ 1,229	mid	mid	high
Central Elgin	\$ 1,248	mid	mid	low
Guelph	\$ 1,255	mid	mid	high
Penetanguishene	\$ 1,259	mid	low	mid
Cambridge	\$ 1,288	mid	low	high
Orangeville	\$ 1,289	mid	mid	high
Quinte West	\$ 1,218	mid	low	mid
Fort Erie	\$ 1,361	high	mid	mid
Peterborough	\$ 1,368	high	low	high
Hamilton	\$ 1,372	high	low	mid
London	\$ 1,375	high	low	high
Thorold	\$ 1,382	high	low	mid
St. Marys	\$ 1,418	high	mid	mid
Tillsonburg	\$ 1,420	high	low	mid
Stratford	\$ 1,465	high	low	high
St. Catharines	\$ 1,466	high	low	high
Kingston	\$ 1,504	high	mid	mid
Orillia	\$ 1,504	high	mid	high
Niagara Falls	\$ 1,511	high	low	mid
Sarnia	\$ 1,517	high	low	mid
St. Thomas	\$ 1,539	high	low	high
Oshawa	\$ 1,556	high	low	high
Greater Sudbury	\$ 1,578	high	low	low
Welland	\$ 1,586	high	low	mid
North Bay	\$ 1,620	high	low	mid
Port Colborne	\$ 1,627	high	low	mid
Brockville	\$ 1,657	high	low	high
Woodstock	\$ 1,657	high	low	high
Kenora	\$ 1,681	high	low	low
Ingersoll	\$ 1,706	high	low	high
Belleville	\$ 1,729	high	low	mid
Owen Sound	\$ 1,752	high	low	high
Sault Ste. Marie	\$ 1,918	high	low	mid
Cornwall	\$ 1,970	high	low	high
Thunder Bay	\$ 2,151	high	low	mid
Timmins	\$ 2,162	high	low	low
Windsor	\$ 2,166	high	low	high
Greenstone	\$ 2,215	high	mid	low
<b>Average</b>	<b>\$ 1,153</b>			
<b>Median</b>	<b>\$ 1,132</b>			

**2013 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - By Location**

Municipal Levies	2013 Levy per Capita	2013 Net Levy Per Capita	2013 Net Levy Per \$100,000 Unweighted Assessment	2013 Net Levy Per \$100,000 Unweighted Assessment
Prince Edward County	\$ 1,074	low	\$ 829	low
Kawartha Lakes	\$ 1,136	low	\$ 831	low
Ottawa	\$ 1,437	high	\$ 1,113	mid
Quinte West	\$ 1,014	low	\$ 1,327	mid
Peterborough	\$ 1,265	mid	\$ 1,368	high
Kingston	\$ 1,581	high	\$ 1,504	high
Brockville	\$ 1,415	high	\$ 1,657	high
Belleville	\$ 1,552	high	\$ 1,729	high
Cornwall	\$ 1,183	low	\$ 1,970	high
<b>Eastern Average</b>	<b>\$ 1,295</b>		<b>\$ 1,370</b>	
Milton	\$ 941	low	\$ 644	low
Markham	\$ 1,107	low	\$ 666	low
Richmond Hill	\$ 1,182	low	\$ 689	low
Vaughan	\$ 1,386	mid	\$ 707	low
Whitchurch-Stouffville	\$ 1,223	low	\$ 713	low
Caledon	\$ 1,386	mid	\$ 716	low
East Gwillimbury	\$ 1,229	low	\$ 745	low
King	\$ 1,930	high	\$ 752	low
Halton Hills	\$ 1,101	low	\$ 760	low
Oakville	\$ 1,531	high	\$ 769	low
Aurora	\$ 1,293	mid	\$ 801	low
Mississauga	\$ 1,213	low	\$ 804	low
Toronto	\$ 1,362	mid	\$ 827	low
Burlington	\$ 1,326	mid	\$ 828	low
Newmarket	\$ 1,182	low	\$ 856	mid
Brampton	\$ 1,083	low	\$ 1,007	mid
Georgina	\$ 1,209	low	\$ 1,009	mid
Scugog	\$ 1,512	high	\$ 1,029	mid
Brock	\$ 1,518	high	\$ 1,133	mid
Clarington	\$ 1,268	mid	\$ 1,199	mid
Pickering	\$ 1,632	high	\$ 1,200	mid
Ajax	\$ 1,234	mid	\$ 1,203	mid
Whitby	\$ 1,420	high	\$ 1,229	mid
Oshawa	\$ 1,454	high	\$ 1,556	high
<b>GTA Average</b>	<b>\$ 1,322</b>		<b>\$ 910</b>	

**2013 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)**

Municipal Levies	2013 Levy per Capita	2013 Net Levy Per Capita	2013 Net Levy Per \$100,000 Unweighted Assessment	2013 Net Levy Per \$100,000 Unweighted Assessment
Niagara-on-the-Lake	\$ 1,919	high	\$ 897	mid
West Lincoln	\$ 967	low	\$ 951	mid
Lincoln	\$ 1,287	mid	\$ 1,069	mid
Pelham	\$ 1,345	mid	\$ 1,115	mid
Grimsby	\$ 1,354	mid	\$ 1,130	mid
Wainfleet	\$ 1,501	high	\$ 1,172	mid
Fort Erie	\$ 1,459	high	\$ 1,361	high
Hamilton	\$ 1,367	mid	\$ 1,372	high
Thorold	\$ 1,342	mid	\$ 1,382	high
St. Catharines	\$ 1,333	mid	\$ 1,466	high
Niagara Falls	\$ 1,538	high	\$ 1,511	high
Welland	\$ 1,177	low	\$ 1,586	high
Port Colborne	\$ 1,380	mid	\$ 1,627	high
<b>Niagara/Hamilton Average</b>	<b>\$ 1,382</b>		<b>\$ 1,280</b>	
Greater Sudbury	\$ 1,345	mid	\$ 1,578	high
North Bay	\$ 1,373	mid	\$ 1,620	high
Kenora	\$ 1,408	mid	\$ 1,681	high
Sault Ste. Marie	\$ 1,275	mid	\$ 1,918	high
Thunder Bay	\$ 1,450	high	\$ 2,151	high
Timmins	\$ 1,362	mid	\$ 2,162	high
Greenstone	\$ 2,511	high	\$ 2,215	high
<b>North Average</b>	<b>\$ 1,532</b>		<b>\$ 1,904</b>	
Springwater	\$ 855	low	\$ 615	low
Gravenhurst	\$ 1,849	high	\$ 752	low
Huntsville	\$ 1,328	mid	\$ 774	low
Bracebridge	\$ 1,516	high	\$ 850	mid
Innisfil	\$ 1,280	mid	\$ 884	mid
Barrie	\$ 1,288	mid	\$ 1,185	mid
Penetanguishene	\$ 1,192	low	\$ 1,259	mid
Orangeville	\$ 1,363	mid	\$ 1,289	mid
Orillia	\$ 1,573	high	\$ 1,504	high
<b>Simcoe/Musk./Duff. Avg.</b>	<b>\$ 1,360</b>		<b>\$ 1,013</b>	

**2013 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)**

Municipal Levies	2013 Levy per Capita	2013 Net Levy Per Capita	2013 Net Levy Per \$100,000 Unweighted Assessment	2013 Net Levy Per \$100,000 Unweighted Assessment
South-West Oxford	\$ 917	low	\$ 626	low
Zorra	\$ 1,240	mid	\$ 645	low
North Middlesex	\$ 1,069	low	\$ 676	low
Blandford-Blenheim	\$ 1,044	low	\$ 689	low
East Zorra-Tavistock	\$ 1,072	low	\$ 705	low
Middlesex Centre	\$ 1,148	low	\$ 744	low
Wellesley	\$ 946	low	\$ 754	low
The Blue Mountains	\$ 3,868	high	\$ 755	low
Norwich	\$ 934	low	\$ 770	low
Wilmot	\$ 1,033	low	\$ 790	low
North Dumfries	\$ 1,380	mid	\$ 814	low
Georgian Bluffs	\$ 1,135	low	\$ 823	low
Woolwich	\$ 1,124	low	\$ 835	low
Saugeen Shores	\$ 1,357	mid	\$ 844	low
Central Huron	\$ 1,245	mid	\$ 875	mid
Brant	\$ 1,151	low	\$ 884	mid
Lambton Shores	\$ 1,682	high	\$ 886	mid
Kingsville	\$ 902	low	\$ 888	mid
Meaford	\$ 1,598	high	\$ 1,166	mid
Waterloo	\$ 1,586	high	\$ 1,198	mid
Kitchener	\$ 1,158	low	\$ 1,211	mid
Tecumseh	\$ 1,288	mid	\$ 1,222	mid
Hanover	\$ 980	low	\$ 1,226	mid
Central Elgin	\$ 1,463	high	\$ 1,248	mid
Guelph	\$ 1,452	high	\$ 1,255	mid
Cambridge	\$ 1,312	mid	\$ 1,288	mid
London	\$ 1,263	mid	\$ 1,375	high
St. Marys	\$ 1,453	high	\$ 1,418	high
Tillsonburg	\$ 1,259	mid	\$ 1,420	high
Stratford	\$ 1,443	high	\$ 1,465	high
Sarnia	\$ 1,294	mid	\$ 1,517	high
St. Thomas	\$ 1,090	low	\$ 1,539	high
Woodstock	\$ 1,548	high	\$ 1,657	high
Ingersoll	\$ 1,445	high	\$ 1,706	high
Owen Sound	\$ 1,443	high	\$ 1,752	high
Windsor	\$ 1,488	high	\$ 2,166	high
<b>Southwest Average</b>	<b>\$ 1,328</b>		<b>\$ 1,106</b>	

**General Government**

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

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

Municipality	Efficiency Measure based on Operating Costs	Efficiency Measure based on Total Costs	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 Incl Amort
Clarington	7.3%	5.6%	\$ (76)	\$ (68)	\$ (71)	\$ (63)
Saugeen Shores	1.0%	0.7%	\$ 5	\$ 11	\$ 3	\$ 7
Georgina	1.3%	1.0%	\$ 5	\$ 13	\$ 4	\$ 11
St. Thomas	0.5%	0.4%	\$ 8	\$ 9	\$ 11	\$ 12
Bracebridge	4.7%	3.4%	\$ 32	\$ 39	\$ 18	\$ 22
Mississauga	2.9%	2.4%	\$ 18	\$ 35	\$ 12	\$ 23
Wilmot	4.0%	2.9%	\$ 31	\$ 36	\$ 23	\$ 27
Cambridge	3.7%	3.4%	\$ 23	\$ 29	\$ 23	\$ 29
Richmond Hill	6.1%	6.6%	\$ 42	\$ 57	\$ 24	\$ 32
Niagara-on-the-Lake	6.0%	5.2%	\$ 60	\$ 70	\$ 28	\$ 33
Norwich	6.5%	5.9%	\$ 37	\$ 40	\$ 30	\$ 33
Waterloo	3.1%	3.9%	\$ 27	\$ 44	\$ 20	\$ 33
Pickering	6.6%	5.6%	\$ 41	\$ 47	\$ 30	\$ 35
Woolwich	8.5%	7.4%	\$ 41	\$ 50	\$ 29	\$ 36
Vaughan	7.3%	7.3%	\$ 59	\$ 76	\$ 29	\$ 37
Milton	6.7%	5.3%	\$ 37	\$ 59	\$ 24	\$ 38
Newmarket	5.4%	4.4%	\$ 45	\$ 54	\$ 32	\$ 38
Halton Hills	9.1%	6.7%	\$ 52	\$ 59	\$ 36	\$ 40
Peterborough	0.7%	1.1%	\$ 25	\$ 38	\$ 27	\$ 41
Belleville	1.7%	1.3%	\$ 34	\$ 39	\$ 38	\$ 43
Wellesley	11.9%	7.0%	\$ 52	\$ 57	\$ 41	\$ 45
Niagara Falls	3.7%	3.2%	\$ 32	\$ 48	\$ 32	\$ 47
St. Catharines	4.6%	3.9%	\$ 35	\$ 44	\$ 38	\$ 48
Oakville	9.2%	7.5%	\$ 83	\$ 98	\$ 41	\$ 49
North Dumfries	20.7%	18.3%	\$ 84	\$ 86	\$ 49	\$ 51
Lincoln	10.1%	9.3%	\$ 53	\$ 64	\$ 44	\$ 53
Quinte West	0.3%	0.2%	\$ 29	\$ 41	\$ 37	\$ 53
Burlington	10.6%	9.2%	\$ 81	\$ 88	\$ 50	\$ 54
Zorra	14.5%	11.8%	\$ 103	\$ 105	\$ 54	\$ 55
Innisfil	5.5%	4.4%	\$ 71	\$ 81	\$ 48	\$ 55
Kingsville	6.9%	4.8%	\$ 54	\$ 57	\$ 53	\$ 56



**General Government (cont'd)**

Municipality	Efficiency Measure based on Operating Costs	Efficiency Measure based on Total Costs	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 Incl Amort
Caledon	11.6%	12.4%	\$ 92	\$ 110	\$ 47	\$ 56
Brant County	3.1%	3.2%	\$ 64	\$ 75	\$ 49	\$ 57
Tillsonburg	11.3%	13.0%	\$ 13	\$ 52	\$ 14	\$ 58
Pelham	9.8%	7.8%	\$ 66	\$ 70	\$ 54	\$ 58
Brampton	9.0%	7.8%	\$ 57	\$ 65	\$ 51	\$ 58
East Zorra-Tavistock	13.7%	11.5%	\$ 86	\$ 89	\$ 57	\$ 59
Blandford-Blenheim	14.1%	11.7%	\$ 86	\$ 90	\$ 57	\$ 59
Scugog	15.6%	13.4%	\$ 81	\$ 94	\$ 55	\$ 64
Sarnia	3.5%	3.9%	\$ 41	\$ 55	\$ 47	\$ 64
Cornwall	1.6%	1.5%	\$ 35	\$ 39	\$ 58	\$ 65
East Gwillimbury	12.2%	10.3%	\$ 98	\$ 109	\$ 59	\$ 65
Huntsville	8.2%	5.4%	\$ 69	\$ 113	\$ 40	\$ 65
Woodstock	5.6%	4.9%	\$ 60	\$ 63	\$ 64	\$ 67
Fort Erie	7.4%	6.2%	\$ 62	\$ 73	\$ 58	\$ 68
Thorold	5.7%	5.4%	\$ 60	\$ 67	\$ 62	\$ 69
King	N/A	N/A	\$ 180	\$ 185	\$ 70	\$ 72
Brockville	2.9%	2.6%	\$ 54	\$ 62	\$ 64	\$ 72
Kitchener	5.4%	5.8%	\$ 59	\$ 71	\$ 61	\$ 73
Brock	13.6%	10.7%	\$ 89	\$ 97	\$ 67	\$ 73
Welland	2.7%	2.4%	\$ 39	\$ 55	\$ 52	\$ 74
Ottawa	3.3%	3.0%	\$ 97	\$ 98	\$ 74	\$ 75
Whitby	14.5%	11.9%	\$ 85	\$ 89	\$ 73	\$ 75
Hamilton	1.9%	2.0%	\$ 63	\$ 76	\$ 63	\$ 76
The Blue Mountains	11.4%	10.4%	\$ 319	\$ 387	\$ 63	\$ 76
Middlesex Centre	11.6%	9.2%	\$ 114	\$ 119	\$ 73	\$ 77
Central Huron	13.5%	10.3%	\$ 109	\$ 112	\$ 77	\$ 79
Windsor	4.0%	3.8%	\$ 49	\$ 55	\$ 71	\$ 80
Springwater	13.6%	11.2%	\$ 110	\$ 113	\$ 79	\$ 81
Gravenhurst	18.5%	16.9%	\$ 178	\$ 201	\$ 72	\$ 81
West Lincoln	13.1%	11.4%	\$ 78	\$ 84	\$ 76	\$ 82
Whitchurch-Stouffville	15.8%	14.8%	\$ 132	\$ 152	\$ 72	\$ 83
Kenora	2.4%	2.1%	\$ 61	\$ 70	\$ 73	\$ 83
South-West Oxford	20.1%	15.9%	\$ 123	\$ 124	\$ 84	\$ 85
Tecumseh	8.6%	6.9%	\$ 86	\$ 92	\$ 82	\$ 88
Central Elgin	7.9%	7.6%	\$ 104	\$ 104	\$ 89	\$ 89

**General Government (cont'd)**

Municipality	Efficiency Measure based on Operating Costs	Efficiency Measure based on Total Costs	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 Incl Amort
Georgian Bluffs	15.8%	13.8%	\$ 124	\$ 125	\$ 90	\$ 91
Wainfleet	15.4%	14.2%	\$ 107	\$ 116	\$ 84	\$ 92
Owen Sound	3.4%	3.1%	\$ 74	\$ 77	\$ 89	\$ 93
Prince Edward County	6.2%	5.3%	\$ 116	\$ 122	\$ 90	\$ 94
Oshawa	8.6%	8.2%	\$ 81	\$ 92	\$ 86	\$ 97
North Middlesex	12.7%	10.7%	\$ 152	\$ 154	\$ 96	\$ 98
Orillia	4.8%	4.6%	\$ 90	\$ 107	\$ 86	\$ 102
Kingston	4.0%	4.0%	\$ 84	\$ 109	\$ 80	\$ 103
Barrie	4.7%	3.9%	\$ 95	\$ 113	\$ 86	\$ 103
North Bay	3.6%	3.5%	\$ 76	\$ 89	\$ 89	\$ 105
Kawartha Lakes	6.1%	6.1%	\$ 139	\$ 146	\$ 102	\$ 107
Toronto	5.0%	4.5%	\$ 179	\$ 187	\$ 108	\$ 113
Guelph	4.3%	5.0%	\$ 115	\$ 141	\$ 98	\$ 121
Penetanguishene	9.7%	9.0%	\$ 111	\$ 119	\$ 118	\$ 126
Ingersoll	10.5%	9.9%	\$ 101	\$ 114	\$ 119	\$ 134
Stratford	4.3%	4.4%	\$ 126	\$ 138	\$ 128	\$ 140
London	4.2%	3.7%	\$ 104	\$ 130	\$ 113	\$ 140
Timmins	4.0%	3.8%	\$ 88	\$ 91	\$ 139	\$ 145
Lambton Shores	21.0%	16.1%	\$ 272	\$ 277	\$ 144	\$ 147
Greater Sudbury	4.5%	4.2%	\$ 121	\$ 126	\$ 142	\$ 148
Markham	9.5%	26.3%	\$ 76	\$ 261	\$ 44	\$ 153
Meaford	17.4%	13.9%	\$ 217	\$ 226	\$ 158	\$ 164
Port Colborne	14.0%	12.1%	\$ 134	\$ 142	\$ 158	\$ 168
St. Marys	6.6%	6.1%	\$ 160	\$ 173	\$ 156	\$ 168
Sault Ste. Marie	4.7%	4.6%	\$ 105	\$ 112	\$ 158	\$ 169
Hanover	9.3%	8.5%	\$ 136	\$ 148	\$ 168	\$ 183
Ajax	N/A	N/A	\$ 190	\$ 200	\$ 178	\$ 187
Thunder Bay	5.9%	5.2%	\$ 163	\$ 170	\$ 242	\$ 253
Greenstone	13.2%	13.6%	\$ 751	\$ 804	\$ 667	\$ 714
<b>Average</b>	<b>8.0%</b>	<b>7.2%</b>	<b>\$ 91</b>	<b>\$ 103</b>	<b>\$ 75</b>	<b>\$ 85</b>
<b>Median</b>	<b>6.6%</b>	<b>5.8%</b>	<b>\$ 81</b>	<b>\$ 89</b>	<b>\$ 62</b>	<b>\$ 72</b>

**General Government (cont'd)**

Municipality	Efficiency Measure based on Operating Costs	Efficiency Measure based on Total Costs	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 Incl Amort
Region York	0.4%	0.7%	\$ 26	\$ 37	\$ 14	\$ 20
Region Peel	1.9%	1.7%	\$ 26	\$ 34	\$ 18	\$ 23
Region Halton	2.1%	1.7%	\$ 44	\$ 54	\$ 24	\$ 29
District of Muskoka	2.3%	1.7%	\$ 90	\$ 116	\$ 23	\$ 30
Region Durham	1.8%	1.6%	\$ 38	\$ 46	\$ 32	\$ 38
Oxford County	1.2%	2.1%	\$ 41	\$ 51	\$ 35	\$ 44
Region Waterloo	1.4%	1.3%	\$ 46	\$ 55	\$ 40	\$ 48
Region Niagara	1.5%	1.5%	\$ 58	\$ 68	\$ 55	\$ 65
<b>Average</b>	<b>1.6%</b>	<b>1.5%</b>	<b>\$ 46</b>	<b>\$ 58</b>	<b>\$ 30</b>	<b>\$ 37</b>
<b>Median</b>	<b>1.6%</b>	<b>1.7%</b>	<b>\$ 42</b>	<b>\$ 52</b>	<b>\$ 28</b>	<b>\$ 34</b>

## ***Fire***

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

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

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

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

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	MPMP Operating Costs per \$100,000 Assessment	MPMP Total Costs per \$100,000 Assessment
Gravenhurst	\$ 55	\$ 70	\$ 220	\$ 280
Lambton Shores	\$ 37	\$ 56	\$ 206	\$ 306
St. Marys	\$ 23	\$ 35	\$ 235	\$ 344
Georgian Bluffs	\$ 42	\$ 49	\$ 313	\$ 364
Zorra	\$ 52	\$ 67	\$ 290	\$ 372
Saugeen Shores	\$ 52	\$ 61	\$ 324	\$ 379
North Middlesex	\$ 49	\$ 56	\$ 337	\$ 386
The Blue Mountains	\$ 177	\$ 208	\$ 360	\$ 424
Meaford	\$ 46	\$ 54	\$ 369	\$ 441
Central Huron	\$ 63	\$ 74	\$ 465	\$ 548
West Lincoln	\$ 46	\$ 57	\$ 450	\$ 558
Wellesley	\$ 52	\$ 73	\$ 411	\$ 587
North Dumfries	\$ 86	\$ 94	\$ 562	\$ 610
Hanover	\$ 38	\$ 52	\$ 475	\$ 642
Wainfleet	\$ 73	\$ 85	\$ 580	\$ 681
Norwich	\$ 61	\$ 81	\$ 508	\$ 712
South-West Oxford	\$ 66	\$ 87	\$ 576	\$ 727
Blandford-Blenheim	\$ 75	\$ 89	\$ 624	\$ 728
East Zorra-Tavistock	\$ 85	\$ 103	\$ 624	\$ 757
Brock	\$ 97	\$ 116	\$ 704	\$ 885
Penetanguishene	\$ 93	\$ 107	\$ 766	\$ 984
Ingersoll	\$ 75	\$ 84	\$ 907	\$ 1,013
Greenstone	\$ 114	\$ 135	\$ 931	\$ 1,102
Central Elgin	\$ 131	\$ 131	\$ 1,204	\$ 1,204
<b>&lt;15,000 Average</b>	<b>\$ 70</b>	<b>\$ 84</b>	<b>\$ 519</b>	<b>\$ 626</b>
<b>&lt;15,000 Median</b>	<b>\$ 62</b>	<b>\$ 78</b>	<b>\$ 470</b>	<b>\$ 598</b>
Bracebridge	\$ 46	\$ 53	\$ 256	\$ 292
Wilmot	\$ 45	\$ 55	\$ 374	\$ 447
Huntsville	\$ 68	\$ 82	\$ 383	\$ 469
Woolwich	\$ 49	\$ 63	\$ 384	\$ 487
Niagara-on-the-Lake	\$ 84	\$ 107	\$ 388	\$ 521
Springwater	\$ 61	\$ 70	\$ 458	\$ 535
Middlesex Centre	\$ 68	\$ 77	\$ 479	\$ 542
Scugog	\$ 66	\$ 76	\$ 493	\$ 562
Tecumseh	\$ 50	\$ 62	\$ 461	\$ 566
Lincoln	\$ 58	\$ 69	\$ 497	\$ 592
Pelham	\$ 57	\$ 76	\$ 478	\$ 639
Prince Edward County	\$ 76	\$ 85	\$ 582	\$ 655
East Gwillimbury	\$ 85	\$ 103	\$ 559	\$ 676
Kingsville	\$ 58	\$ 69	\$ 587	\$ 691
Tillsonburg	\$ 49	\$ 52	\$ 767	\$ 796
Port Colborne	\$ 129	\$ 142	\$ 1,394	\$ 1,619
Kenora	\$ 129	\$ 153	\$ 1,408	\$ 1,778
Thorold	\$ 167	\$ 183	\$ 1,722	\$ 1,890
Owen Sound	\$ 205	\$ 211	\$ 2,327	\$ 2,397
Brockville	\$ 211	\$ 218	\$ 2,403	\$ 2,496
<b>15,000 - 29,999 Average</b>	<b>\$ 89</b>	<b>\$ 102</b>	<b>\$ 820</b>	<b>\$ 932</b>
<b>15,000 - 29,999 Median</b>	<b>\$ 68</b>	<b>\$ 77</b>	<b>\$ 495</b>	<b>\$ 615</b>

**Fire (cont'd)**

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	MPMP Operating Costs per \$100,000 Assessment	MPMP Total Costs per \$100,000 Assessment
Milton	\$ 81	\$ 91	\$ 550	\$ 620
Brant County	\$ 65	\$ 77	\$ 520	\$ 620
Whitchurch-Stouffville	\$ 99	\$ 111	\$ 596	\$ 680
Fort Erie	\$ 67	\$ 81	\$ 600	\$ 730
Caledon	\$ 115	\$ 137	\$ 616	\$ 732
Halton Hills	\$ 96	\$ 110	\$ 650	\$ 760
Innisfil	\$ 105	\$ 115	\$ 720	\$ 790
Kawartha Lakes	\$ 119	\$ 136	\$ 873	\$ 996
Quinte West	\$ 78	\$ 86	\$ 948	\$ 1,042
Newmarket	\$ 154	\$ 157	\$ 1,163	\$ 1,170
Clarington	\$ 122	\$ 129	\$ 1,133	\$ 1,200
Georgina	\$ 133	\$ 140	\$ 1,154	\$ 1,216
Pickering	\$ 181	\$ 189	\$ 1,364	\$ 1,429
Orillia	\$ 169	\$ 177	\$ 1,567	\$ 1,637
Peterborough	\$ 175	\$ 180	\$ 1,797	\$ 1,850
Stratford	\$ 198	\$ 206	\$ 1,980	\$ 2,053
Welland	\$ 159	\$ 164	\$ 2,024	\$ 2,103
Niagara Falls	\$ 229	\$ 239	\$ 2,072	\$ 2,191
Timmins	\$ 127	\$ 134	\$ 2,187	\$ 2,313
Woodstock	\$ 202	\$ 209	\$ 2,239	\$ 2,321
Sarnia	\$ 229	\$ 234	\$ 2,514	\$ 2,579
Sault Ste. Marie	\$ 179	\$ 184	\$ 2,591	\$ 2,663
North Bay	\$ 228	\$ 235	\$ 2,585	\$ 2,672
Belleville	\$ 229	\$ 238	\$ 2,640	\$ 2,757
St. Thomas	\$ 200	\$ 206	\$ 2,724	\$ 2,812
Cornwall	\$ 180	\$ 185	\$ 2,850	\$ 2,950
<b>30,000 - 99,999 Average</b>	<b>\$ 151</b>	<b>\$ 160</b>	<b>\$ 1,564</b>	<b>\$ 1,649</b>
<b>30,000 - 99,999 Median</b>	<b>\$ 156</b>	<b>\$ 160</b>	<b>\$ 1,465</b>	<b>\$ 1,533</b>
Richmond Hill	\$ 105	\$ 111	\$ 649	\$ 683
Markham	\$ 116	\$ 116	\$ 718	\$ 718
Vaughan	\$ 139	\$ 144	\$ 724	\$ 745
Oakville	\$ 151	\$ 158	\$ 753	\$ 789
Mississauga	\$ 128	\$ 133	\$ 898	\$ 931
Toronto	\$ 145	\$ 148	\$ 944	\$ 966
Burlington	\$ 143	\$ 150	\$ 933	\$ 981
Brampton	\$ 101	\$ 108	\$ 933	\$ 992
Waterloo	\$ 149	\$ 155	\$ 1,105	\$ 1,151
Whitby	\$ 129	\$ 136	\$ 1,150	\$ 1,218
Ajax	\$ 128	\$ 137	\$ 1,220	\$ 1,320
Ottawa	\$ 172	\$ 178	\$ 1,361	\$ 1,412
Cambridge	\$ 150	\$ 154	\$ 1,463	\$ 1,496
Kitchener	\$ 135	\$ 141	\$ 1,430	\$ 1,508
Barrie	\$ 161	\$ 173	\$ 1,441	\$ 1,553
Greater Sudbury	\$ 127	\$ 135	\$ 1,464	\$ 1,557
Guelph	\$ 174	\$ 185	\$ 1,480	\$ 1,590
London	\$ 155	\$ 161	\$ 1,596	\$ 1,643
Hamilton	\$ 152	\$ 159	\$ 1,574	\$ 1,651
St. Catharines	\$ 164	\$ 169	\$ 1,730	\$ 1,783
Kingston	\$ 183	\$ 189	\$ 1,817	\$ 1,873
Oshawa	\$ 185	\$ 190	\$ 1,873	\$ 1,921
Windsor	\$ 204	\$ 209	\$ 2,663	\$ 2,724
Thunder Bay	\$ 233	\$ 238	\$ 3,416	\$ 3,493
<b>&gt; 100,000 Average</b>	<b>\$ 150</b>	<b>\$ 157</b>	<b>\$ 1,389</b>	<b>\$ 1,446</b>
<b>&gt; 100,000 Median</b>	<b>\$ 149</b>	<b>\$ 154</b>	<b>\$ 1,396</b>	<b>\$ 1,454</b>

**Fire Statistics—(Sorted alphabetically by size population group)**

Municipality	2012 population Density per sq. km	# of Full Time Staff	# of Part Time Staff	2012 # of Residential Structural Fires/1,000 Households
Blandford-Blenheim	19	1		2.14
Brock	27	2	74	0.78
Central Elgin	45	1		2.29
Central Huron	17		3	0.48
East Zorra-Tavistock	28	1	57	4.85
Georgian Bluffs	17			3.48
Gravenhurst	22	3	45	1.54
Greenstone	2	1		2.95
Hanover	764	1		0.59
Ingersoll	942	4		2.18
Lambton Shores	32		111	1.22
Meaford	19	2	28	2.63
North Dumfries	50	1		
North Middlesex	11		53	1.15
Norwich	25	2	69	
Penetanguishene	356	2	1	0.27
Saugeen Shores	74	2	52	0.80
South-West Oxford	20		54	1.44
St. Marys	533	1		
The Blue Mountains	22	8		0.55
Wainfleet	29		1	4.93
Wellesley	39	2		
West Lincoln	36	2	47	1.64
Zorra	15	1	56	1.20
<b>&lt; 15,000 Average</b>	<b>131</b>	<b>2</b>	<b>47</b>	<b>1.86</b>
<b>&lt; 15,000 Median</b>	<b>28</b>	<b>2</b>	<b>53</b>	<b>1.49</b>
Bracebridge	25	3	2	0.94
Brockville	1,046	39	2	9.93
East Gwillimbury	92	10	79	0.47
Grimsby	367			
Huntsville	27	6		2.28
Kenora	72	13	46	2.56
King	60	5	117	
Kingsville	87	3	1	1.22
Lincoln	138	3		1.75
Middlesex Centre	28	1	1	1.33
Niagara-on-the-Lake	116	5		1.89
Owen Sound	895	29	3	1.41
Pelham	131	3		0.30
Port Colborne	151	16	1	2.10
Prince Edward County	24	9		0.92
Scugog	45	7	53	0.70
Springwater	34	4	1	0.42
Tecumseh	249	4		1.59
Thorold	216	20		2.66
Tillsonburg	685	5	3	1.13
Wilmot	73	2	2	0.80
Woolwich	71	3		0.12
<b>15,000 - 29,999 Average</b>	<b>279</b>	<b>9</b>	<b>24</b>	<b>1.73</b>
<b>15,000 - 29,999 Median</b>	<b>92</b>	<b>5</b>	<b>2</b>	<b>1.28</b>

**Fire Statistics (cont'd)**

Municipality	2012 population Density per sq. km	# of Full Time Staff	# of Part Time Staff	2012 # of Residential Structural Fires/1,000 Households
Belleville	200	69	56	1.17
Brant County	42	10	8	2.31
Caledon	86	29	2	1.37
Clarington	138	63	129	1.12
Cornwall	753	64		0.79
Fort Erie	180	3		2.30
Georgina	151	41		1.78
Halton Hills	214	33	12	0.79
Innisfil	116	16		1.29
Kawartha Lakes	24	28	419	1.46
Milton	212	53	66	1.09
Newmarket	2,087	135		2.15
Niagara Falls	396	136		1.25
North Bay	168	88		2.45
Orillia	1,069	47	2	1.82
Peterborough	1,234	97	1	1.30
Pickering	383	101		0.86
Quinte West	87	18		0.88
Sarnia	439	130		1.80
Sault Ste. Marie	337	104		1.61
St. Thomas	1,067	58		1.46
Stratford	1,235	51		0.50
Timmins	14	35		1.23
Welland	624	52	1	1.63
Whitchurch-Stouffville	182	30		1.47
Woodstock	771	55		1.15
<b>30,000 - 99,999 Average</b>	<b>492</b>	<b>59</b>	<b>70</b>	<b>1.42</b>
<b>30,000 - 99,999 Median</b>	<b>214</b>	<b>53</b>	<b>10</b>	<b>1.33</b>
Ajax	1,634	111	1	1.03
Barrie	1,754	177	2	0.67
Brampton	1,967	417		1.01
Burlington	947	202	5	1.29
Cambridge	1,123	138	1	0.94
Greater Sudbury	50	129		1.19
Guelph	1,404	170		1.15
Hamilton	465	551	40	1.22
Kingston	273	155		1.52
Kitchener	1,602	232	1	1.59
London	871	409		0.99
Markham	1,419	278		0.50
Mississauga	2,440	692		0.92
Oakville	1,314	212		0.77
Oshawa	1,027	204		1.55
Ottawa	317	1,036	3	0.90
Richmond Hill	1,839	163		0.73
St. Catharines	1,367	166		1.41
Thunder Bay	330	214		1.49
Toronto	4,150	3,025		0.89
Vaughan	1,054	291		0.98
Waterloo	1,543	141	3	0.94
Whitby	833	115	2	0.96
Windsor	1,435	285		1.50
<b>&gt; 100,000 Average</b>	<b>1,298</b>	<b>396</b>	<b>6</b>	<b>1.09</b>
<b>&gt; 100,000 Median</b>	<b>1,341</b>	<b>208</b>	<b>2</b>	<b>1.00</b>



## ***Police***

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

The key objectives provided by Police Services include:

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

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

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

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

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

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

Municipality	# of Full-Time Positions	# of Part-Time Positions	MPMP Operating Cost Services Per Person	MPMP Total Operating Costs Per Person	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Zorra			\$ 130	\$ 130	\$ 59	\$ 59
South-West Oxford			\$ 99	\$ 99	\$ 66	\$ 66
Georgian Bluffs			\$ 98	\$ 98	\$ 70	\$ 70
The Blue Mountains			\$ 369	\$ 375	\$ 72	\$ 73
North Middlesex			\$ 143	\$ 143	\$ 82	\$ 82
Blandford-Blenheim			\$ 147	\$ 147	\$ 85	\$ 85
Lambton Shores			\$ 196	\$ 196	\$ 102	\$ 102
Norwich			\$ 132	\$ 132	\$ 103	\$ 103
East Zorra-Tavistock			\$ 180	\$ 180	\$ 103	\$ 103
Central Huron	1		\$ 163	\$ 163	\$ 111	\$ 111
Meaford			\$ 161	\$ 161	\$ 111	\$ 111
Central Elgin			\$ 177	\$ 177	\$ 138	\$ 138
Saugeen Shores	25	11	\$ 297	\$ 302	\$ 167	\$ 170
Penetanguishene			\$ 208	\$ 208	\$ 211	\$ 211
St. Marys			\$ 245	\$ 245	\$ 217	\$ 217
Ingersoll			\$ 232	\$ 233	\$ 253	\$ 254
Greenstone			\$ 332	\$ 332	\$ 294	\$ 294
Hanover	23	5	\$ 453	\$ 460	\$ 517	\$ 526
<b>&lt; 15,000 Average</b>			<b>\$ 209</b>	<b>\$ 210</b>	<b>\$ 153</b>	<b>\$ 154</b>
<b>&lt; 15,000 Median</b>			<b>\$ 179</b>	<b>\$ 179</b>	<b>\$ 107</b>	<b>\$ 107</b>
Middlesex Centre			\$ 126	\$ 126	\$ 70	\$ 70
Springwater			\$ 105	\$ 105	\$ 73	\$ 73
Prince Edward County			\$ 195	\$ 195	\$ 146	\$ 146
Kingsville			\$ 169	\$ 170	\$ 151	\$ 152
Tecumseh			\$ 211	\$ 212	\$ 190	\$ 191
Tillsonburg	1		\$ 209	\$ 213	\$ 199	\$ 201
Brockville	59	6	\$ 376	\$ 384	\$ 372	\$ 381
Owen Sound	64	28	\$ 336	\$ 359	\$ 364	\$ 390
Kenora			\$ 425	\$ 426	\$ 464	\$ 465
<b>15,000 - 29,999 Average</b>			<b>\$ 239</b>	<b>\$ 243</b>	<b>\$ 225</b>	<b>\$ 230</b>
<b>15,000 - 29,999 Median</b>			<b>\$ 209</b>	<b>\$ 212</b>	<b>\$ 190</b>	<b>\$ 191</b>

**Police—(cont'd)**

Municipality	# of Full-Time Positions	# of Part-Time Positions	MPMP Operating Cost Services Per Person	MPMP Total Operating Costs Per Person	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Kawartha Lakes	58	3	\$ 183	\$ 185	\$ 125	\$ 127
Brant County			\$ 222	\$ 222	\$ 141	\$ 142
Innisfil			\$ 270	\$ 284	\$ 173	\$ 182
Orillia	1		\$ 267	\$ 267	\$ 242	\$ 242
Peterborough	167	8	\$ 277	\$ 286	\$ 273	\$ 281
Quinte West			\$ 229	\$ 232	\$ 290	\$ 292
Stratford	75	3	\$ 311	\$ 321	\$ 296	\$ 305
Sarnia	153	16	\$ 285	\$ 290	\$ 313	\$ 318
Woodstock	86	11	\$ 383	\$ 394	\$ 311	\$ 318
North Bay	134	28	\$ 295	\$ 303	\$ 313	\$ 322
Belleville	130	6	\$ 338	\$ 345	\$ 352	\$ 360
St. Thomas	89	2	\$ 290	\$ 290	\$ 369	\$ 369
Timmins	119	14	\$ 297	\$ 318	\$ 425	\$ 444
Sault Ste. Marie	176	17	\$ 337	\$ 344	\$ 467	\$ 477
Cornwall	125	11	\$ 357	\$ 366	\$ 549	\$ 562
<b>30,000 - 99,999 Average</b>			<b>\$ 289</b>	<b>\$ 296</b>	<b>\$ 309</b>	<b>\$ 316</b>
<b>30,000 - 99,999 Median</b>			<b>\$ 290</b>	<b>\$ 290</b>	<b>\$ 311</b>	<b>\$ 318</b>
Ottawa	1,935		\$ 281	\$ 287	\$ 203	\$ 206
Toronto	7,664	205	\$ 346	\$ 364	\$ 208	\$ 217
Guelph	273	11	\$ 272	\$ 282	\$ 214	\$ 222
Kingston	249	14	\$ 264	\$ 286	\$ 232	\$ 244
London	842		\$ 266	\$ 276	\$ 266	\$ 275
Hamilton	1,033	37	\$ 276	\$ 281	\$ 271	\$ 276
Barrie	391		\$ 312	\$ 325	\$ 276	\$ 288
Greater Sudbury	356	17	\$ 293	\$ 303	\$ 310	\$ 323
Thunder Bay	337	26	\$ 325	\$ 330	\$ 478	\$ 487
Windsor	611	15	\$ 434	\$ 449	\$ 582	\$ 595
<b>&gt; 100,000 Average</b>			<b>\$ 307</b>	<b>\$ 318</b>	<b>\$ 304</b>	<b>\$ 313</b>
<b>&gt; 100,000 Median</b>			<b>\$ 287</b>	<b>\$ 295</b>	<b>\$ 269</b>	<b>\$ 276</b>
District of Muskoka			\$ 164	\$ 164	\$ 43	\$ 43
Region Halton	927	27	\$ 235	\$ 245	\$ 122	\$ 127
Region York	1,991		\$ 233	\$ 247	\$ 125	\$ 131
Region Peel	2,673	38	\$ 257	\$ 265	\$ 169	\$ 174
Region Durham	1,138	200	\$ 249	\$ 257	\$ 210	\$ 216
Region Waterloo	1,004		\$ 238	\$ 248	\$ 216	\$ 224
Region Niagara	1,023				\$ 268	\$ 280
<b>Region Average</b>			<b>\$ 229</b>	<b>\$ 237</b>	<b>\$ 165</b>	<b>\$ 171</b>
<b>Region Median</b>			<b>\$ 236</b>	<b>\$ 247</b>	<b>\$ 169</b>	<b>\$ 174</b>

**Police Statistics—Crime by Population Group**

Municipality	Police Crime Rate				Police Youth Crime Rate/1000 Youths
	Police Violent crime Rate/1000 Persons	Police Property Crime Rate /1000 Persons	Police Crime Rate For Other Criminal Code Offences/1000 Persons	Police Total Crime Rate/1000 Person (excluding Traffic)	
Blandford-Blenheim	4.01	18.41	1.34	23.75	
Central Elgin	5.53	13.23	3.43	22.20	17.10
Central Huron	10.28	34.65	5.40	50.32	57.02
East Zorra-Tavistock	5.12	25.78	5.12	36.03	3.32
Georgian Bluffs	3.43	14.28	1.62	19.32	2.89
Greenstone	55.80	82.24	15.62	153.65	58.35
Hanover	13.89	34.05	11.08	59.01	72.73
Ingersoll	9.30	32.03	5.52	46.85	13.82
Lambton Shores	6.85	21.02	5.91	33.78	56.41
Norwich	3.26	15.58	1.12	19.96	8.96
Penetanguishene	12.73	25.13	3.62	41.49	92.90
Saugeen Shores	9.40	27.56	4.27	41.23	7.30
South-West Oxford	5.17	16.57	3.58	25.32	14.29
St. Marys	11.41	29.90	2.41	43.72	48.61
The Blue Mountains	6.82	50.05	5.27	62.14	8.53
Zorra	3.59	21.00	1.93	26.53	1.67
<b>&lt; 15,000 Average</b>	<b>10.41</b>	<b>28.84</b>	<b>4.83</b>	<b>44.08</b>	<b>30.93</b>
<b>&lt; 15,000 Median</b>	<b>6.83</b>	<b>25.46</b>	<b>3.94</b>	<b>38.63</b>	<b>14.29</b>
Brockville	8.87	30.82	35.21	74.90	131.58
Kenora	24.76	50.89	46.06	121.71	96.61
Kingsville	3.84	17.74	1.92	23.50	11.45
Owen Sound	18.12	38.18	19.41	75.71	132.63
Prince Edward County	9.38	24.39	4.51	38.28	50.00
Springwater	3.02	22.11	1.43	26.56	4.86
Tecumseh	3.64	14.27	1.36	19.27	10.55
Tillsonburg	9.35	21.31	6.14	36.79	40.95
<b>15,000 - 29,999 Average</b>	<b>10.12</b>	<b>27.46</b>	<b>14.51</b>	<b>52.09</b>	<b>59.83</b>
<b>15,000 - 29,999 Median</b>	<b>9.11</b>	<b>23.25</b>	<b>5.33</b>	<b>37.54</b>	<b>45.48</b>

**Police Statistics—Crime by Population Group (cont'd)**

Municipality	Police Crime Rate					Police Youth Crime Rate/1000 Youths
	Police Violent crime Rate/1000 Persons	Police Property Crime Rate /1000 Persons	Police Crime Rate For Other Criminal Code Offences/1000 Persons	Police Total Crime Rate/1000 Person (excluding Traffic)		
Belleville	27.88	54.70	108.87	191.45		
Brant County	6.30	25.57	2.68	34.55	17.89	
Cornwall	20.11	43.74	17.72	81.57	42.67	
Innisfil	4.72	19.31	10.98	35.01	24.55	
Kawartha Lakes	14.90	30.75	9.33	54.98	57.69	
North Bay	12.80	46.13	5.61	64.55	79.81	
Orillia	18.27	43.18	13.73	75.18	80.48	
Peterborough	9.91	39.72	9.43	59.06	65.15	
Quinte West	8.45	27.29	5.13	40.87	29.84	
Sarnia	15.53	35.56	22.15	73.24	44.86	
Sault Ste. Marie	9.21	45.21	6.78	61.20	78.06	
St. Thomas	8.89	25.77	5.38	40.05	61.59	
Stratford	7.77	32.86	7.51	48.14	79.65	
Timmins	20.55	43.48	12.09	76.13	29.25	
Woodstock	10.15	50.25	10.58	70.99	64.38	
<b>30,000 - 99,999 Average</b>	<b>13.03</b>	<b>37.57</b>	<b>16.53</b>	<b>67.13</b>	<b>53.99</b>	
<b>30,000 - 99,999 Median</b>	<b>10.15</b>	<b>39.72</b>	<b>9.43</b>	<b>61.20</b>	<b>59.64</b>	
Barrie	8.79	31.15	10.62	50.55	27.28	
Greater Sudbury	10.43	33.01	7.76	51.21	70.40	
Guelph	9.66	29.64	7.91	47.21	66.14	
Hamilton	10.35	34.92	4.50	49.77	39.91	
Kingston	11.36	38.81	7.29	58.46	28.04	
London	10.03	42.14	14.12	66.29	51.40	
Ottawa	5.42	29.26	4.50	39.18	21.29	
Thunder Bay	14.49	41.74	14.85	71.73	75.91	
Toronto	10.95	24.61	2.62	38.18	21.48	
Windsor	13.20	43.81	7.90	64.92	39.43	
<b>&gt; 100,000 Average</b>	<b>10.47</b>	<b>34.91</b>	<b>8.21</b>	<b>53.75</b>	<b>44.13</b>	
<b>&gt; 100,000 Average</b>	<b>10.39</b>	<b>33.97</b>	<b>7.83</b>	<b>50.88</b>	<b>39.67</b>	
District of Muskoka	7.19	24.49	4.53	36.22	25.73	
Region Durham	6.95	20.03	3.96	30.94	41.78	
Region Halton	4.16	17.97	1.89	24.02	30.83	
Region Peel	5.56	17.41	2.70	25.67	28.96	
Region Waterloo	9.05	29.21	5.60	43.86	57.52	
Region York	5.27	15.25	1.57	22.09	25.00	
<b>Region Average</b>	<b>6.37</b>	<b>20.73</b>	<b>3.38</b>	<b>30.47</b>	<b>34.97</b>	
<b>Region Median</b>	<b>6.26</b>	<b>19.00</b>	<b>3.33</b>	<b>28.31</b>	<b>29.90</b>	

**Court Security Costs**

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Ottawa	\$ 4	\$ 3
Kingston	\$ 4	\$ 3
Prince Edward County	\$ 6	\$ 5
Guelph	\$ 8	\$ 7
Hamilton	\$ 9	\$ 9
London	\$ 9	\$ 9
Toronto	\$ 17	\$ 10
Sarnia	\$ 9	\$ 11
Greater Sudbury	\$ 10	\$ 12
Timmins	\$ 9	\$ 14
Woodstock	\$ 14	\$ 15
North Bay	\$ 15	\$ 17
Peterborough	\$ 18	\$ 19
Windsor	\$ 13	\$ 19
Owen Sound	\$ 16	\$ 19
Barrie	\$ 22	\$ 20
Cornwall	\$ 18	\$ 31
Brockville	\$ 28	\$ 33
<b>Average</b>	<b>\$ 13</b>	<b>\$ 14</b>
<b>Median</b>	<b>\$ 11</b>	<b>\$ 13</b>
Region Halton	\$ 3	\$ 2
Region York	\$ 4	\$ 2
Region Peel	\$ 8	\$ 5
Region Durham	\$ 7	\$ 6
Region Waterloo	\$ 9	\$ 8
Region Niagara	\$ 11	\$ 10
<b>Region Average</b>	<b>\$ 7</b>	<b>\$ 6</b>
<b>Region Median</b>	<b>\$ 8</b>	<b>\$ 6</b>

**Prisoner Transportation**

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Hamilton	\$ (14)	\$ (14)
Tillsonburg	\$ (0)	\$ (0)
Woodstock	\$ (3)	\$ (3)
Ottawa	\$ 0	\$ 0
Guelph	\$ 1	\$ 1
London	\$ 1	\$ 1
Toronto	\$ 2	\$ 1
Windsor	\$ 2	\$ 3
Greater Sudbury	\$ 3	\$ 4
Kingston	\$ 6	\$ 6
Timmins	\$ 8	\$ 12
<b>Average</b>	<b>\$ 0</b>	<b>\$ 1</b>
<b>Median</b>	<b>\$ 1</b>	<b>\$ 1</b>
Region York	\$ (0)	\$ (0)
Region Waterloo	\$ 0	\$ 0
Region Peel	\$ 1	\$ 1
Region Durham	\$ 1	\$ 1
Region Halton	\$ 5	\$ 3
Region Niagara	\$ 5	\$ 5
<b>Region Average</b>	<b>\$ 2</b>	<b>\$ 2</b>
<b>Region Median</b>	<b>\$ 1</b>	<b>\$ 1</b>

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Zorra	\$ 1	\$ 0
Tillsonburg	\$ 0	\$ 1
Toronto	\$ 6	\$ 4
Sarnia	\$ 3	\$ 4
Greater Sudbury	\$ 4	\$ 4
Penetanguishene	\$ 5	\$ 5
Springwater	\$ 9	\$ 6
Innisfil	\$ 10	\$ 6
St. Thomas	\$ 5	\$ 7
Barrie	\$ 8	\$ 7
Middlesex Centre	\$ 11	\$ 7
The Blue Mountains	\$ 37	\$ 7
Central Elgin	\$ 9	\$ 8
Ottawa	\$ 10	\$ 8
Brant County	\$ 10	\$ 8
Peterborough	\$ 8	\$ 8
Prince Edward County	\$ 11	\$ 8
Kawartha Lakes	\$ 12	\$ 8
Brockville	\$ 7	\$ 9
London	\$ 8	\$ 9
Kingston	\$ 9	\$ 9
Tecumseh	\$ 9	\$ 9
Georgian Bluffs	\$ 14	\$ 10
Windsor	\$ 7	\$ 10
Meaford	\$ 14	\$ 10
St. Marys	\$ 11	\$ 11
Quinte West	\$ 10	\$ 13
Hamilton	\$ 13	\$ 13
Lambton Shores	\$ 26	\$ 14
Central Huron	\$ 20	\$ 14
Belleville	\$ 13	\$ 14
Timmins	\$ 10	\$ 15

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
North Middlesex	\$ 24	\$ 15
Cornwall	\$ 9	\$ 15
Saugeen Shores	\$ 28	\$ 17
North Bay	\$ 15	\$ 17
Hanover	\$ 14	\$ 18
Thunder Bay	\$ 12	\$ 18
<b>Average</b>	<b>\$ 11</b>	<b>\$ 10</b>
<b>Median</b>	<b>\$ 10</b>	<b>\$ 9</b>
Region York	\$ 6	\$ 3
Region Halton	\$ 15	\$ 8
Oxford County	\$ 10	\$ 9
Region Waterloo	\$ 11	\$ 9
Region Durham	\$ 11	\$ 10
Region Niagara	\$ 16	\$ 15
Region Peel	\$ 24	\$ 17
<b>Region Average</b>	<b>\$ 13</b>	<b>\$ 10</b>
<b>Region Median</b>	<b>\$ 11</b>	<b>\$ 9</b>

**Protective Inspection and Control**

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization	Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Tillsonburg	\$ (4)	\$ (5)	Milton	\$ 11	\$ 7
Ottawa	\$ (1)	\$ (0)	Kingston	\$ 8	\$ 7
Zorra	\$ (1)	\$ (0)	Cambridge	\$ 7	\$ 7
Pelham	\$ 0	\$ 0	Peterborough	\$ 7	\$ 7
East Zorra-Tavistock	\$ 2	\$ 1	Oakville	\$ 15	\$ 8
Hanover	\$ 1	\$ 1	Mississauga	\$ 12	\$ 8
Norwich	\$ 2	\$ 1	Whitby	\$ 9	\$ 8
Kingsville	\$ 2	\$ 2	Halton Hills	\$ 12	\$ 8
St. Marys	\$ 2	\$ 2	St. Catharines	\$ 7	\$ 8
Quinte West	\$ 2	\$ 3	Central Elgin	\$ 10	\$ 8
Whitchurch-Stouffville	\$ 6	\$ 3	Wilmot	\$ 11	\$ 8
Central Huron	\$ 5	\$ 3	Bracebridge	\$ 15	\$ 9
South-West Oxford	\$ 5	\$ 3	King	\$ 23	\$ 9
Blandford-Blenheim	\$ 5	\$ 4	Innisfil	\$ 14	\$ 9
Caledon	\$ 7	\$ 4	Owen Sound	\$ 8	\$ 10
Woolwich	\$ 6	\$ 4	North Middlesex	\$ 16	\$ 10
Markham	\$ 8	\$ 4	Brant County	\$ 13	\$ 10
Meaford	\$ 7	\$ 5	The Blue Mountains	\$ 52	\$ 10
Niagara-on-the-Lake	\$ 10	\$ 5	Newmarket	\$ 15	\$ 10
Middlesex Centre	\$ 8	\$ 5	Cornwall	\$ 6	\$ 11
Tecumseh	\$ 5	\$ 5	Lambton Shores	\$ 21	\$ 11
Brockville	\$ 5	\$ 6	Sault Ste. Marie	\$ 8	\$ 11
Springwater	\$ 8	\$ 6	Penetanguishene	\$ 12	\$ 13
Sarnia	\$ 5	\$ 6	Brock	\$ 18	\$ 13
Timmins	\$ 4	\$ 6	Welland	\$ 10	\$ 13
East Gwillimbury	\$ 10	\$ 6	Clarington	\$ 15	\$ 14
Lincoln	\$ 7	\$ 6	Ajax	\$ 15	\$ 14
Gravenhurst	\$ 16	\$ 6	Greater Sudbury	\$ 12	\$ 14
Belleville	\$ 6	\$ 7	Huntsville	\$ 26	\$ 15
Burlington	\$ 11	\$ 7	Orillia	\$ 16	\$ 15
Woodstock	\$ 7	\$ 7	Kawartha Lakes	\$ 23	\$ 17



***Protective Inspection and Control (cont'd)***

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

<b>Municipality</b>	<b>Net Costs per Capita Including Amortization</b>	<b>Net Costs per \$100,000 Including Amortization</b>
Barrie	\$ 18	\$ 17
Thunder Bay	\$ 11	\$ 17
Waterloo	\$ 24	\$ 18
Scugog	\$ 28	\$ 19
Brampton	\$ 21	\$ 19
London	\$ 19	\$ 20
Kitchener	\$ 20	\$ 21
Vaughan	\$ 42	\$ 21
Richmond Hill	\$ 38	\$ 21
Georgina	\$ 26	\$ 22
Hamilton	\$ 22	\$ 22
Kenora	\$ 19	\$ 23
North Dumfries	\$ 39	\$ 23
Ingersoll	\$ 20	\$ 23
Toronto	\$ 39	\$ 23
Thorold	\$ 23	\$ 24
Stratford	\$ 24	\$ 24
St. Thomas	\$ 18	\$ 25
Guelph	\$ 30	\$ 26
Port Colborne	\$ 22	\$ 26
Prince Edward County	\$ 35	\$ 27
Fort Erie	\$ 29	\$ 27
North Bay	\$ 24	\$ 28
Wainfleet	\$ 37	\$ 29
Oshawa	\$ 28	\$ 30
Greenstone	\$ 34	\$ 30
Georgian Bluffs	\$ 42	\$ 31
Niagara Falls	\$ 31	\$ 31
Wellesley	\$ 43	\$ 33
Pickering	\$ 48	\$ 35
Windsor	\$ 24	\$ 35
<b>Average</b>	<b>\$ 16</b>	<b>\$ 13</b>
<b>Median</b>	<b>\$ 12</b>	<b>\$ 10</b>

**POA**

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Cornwall	\$ (15)	\$ (26)
Greenstone	\$ (14)	\$ (13)
Brockville	\$ (9)	\$ (11)
Brant County	\$ (11)	\$ (8)
Quinte West	\$ (5)	\$ (7)
Central Elgin	\$ (8)	\$ (7)
St. Thomas	\$ (5)	\$ (7)
Tecumseh	\$ (6)	\$ (6)
Stratford	\$ (6)	\$ (6)
Innisfil	\$ (9)	\$ (6)
Springwater	\$ (8)	\$ (6)
Orillia	\$ (5)	\$ (5)
Belleville	\$ (4)	\$ (4)
St. Marys	\$ (4)	\$ (4)
St. Catharines	\$ (3)	\$ (4)
Wainfleet	\$ (5)	\$ (4)
Thorold	\$ (4)	\$ (4)
West Lincoln	\$ (4)	\$ (4)
Middlesex Centre	\$ (5)	\$ (3)
Lincoln	\$ (3)	\$ (2)
North Middlesex	\$ (3)	\$ (2)
Niagara-on-the-Lake	\$ (5)	\$ (2)
Brock	\$ (2)	\$ (2)
Clarington	\$ (2)	\$ (2)
Oshawa	\$ (2)	\$ (2)
Ajax	\$ (2)	\$ (1)
Halton Hills	\$ (2)	\$ (1)
Pickering	\$ (2)	\$ (1)
Milton	\$ (2)	\$ (1)
Scugog	\$ (2)	\$ (1)
Richmond Hill	\$ (0)	\$ (0)
Wilmot	\$ 0	\$ 0
Mississauga	\$ 5	\$ 3
East Gwillimbury	\$ 9	\$ 5

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Cambridge	\$ 5	\$ 5
Hamilton	\$ 7	\$ 7
Kingston	\$ 8	\$ 8
Prince Edward County	\$ 10	\$ 8
Ottawa	\$ 11	\$ 8
Greater Sudbury	\$ 7	\$ 8
Toronto	\$ 16	\$ 10
Caledon	\$ 21	\$ 11
London	\$ 11	\$ 12
Brampton	\$ 13	\$ 12
Timmins	\$ 9	\$ 14
Kawartha Lakes	\$ 21	\$ 15
Kenora	\$ 14	\$ 17
Sault Ste. Marie	\$ 12	\$ 18
Thunder Bay	\$ 14	\$ 21
Guelph	\$ 26	\$ 22
Burlington	\$ 37	\$ 23
Peterborough	\$ 25	\$ 27
North Bay	\$ 27	\$ 32
Windsor	\$ 30	\$ 44
Barrie	\$ 53	\$ 48
<b>Average</b>	<b>\$ 4</b>	<b>\$ 4</b>
<b>Median</b>	<b>\$ (2)</b>	<b>\$ (1)</b>
Region Halton	\$ (3)	\$ (1)
District of Muskoka	\$ 12	\$ 3
Region York	\$ 12	\$ 6
Oxford County	\$ 8	\$ 7
Region Waterloo	\$ 8	\$ 7
Region Durham	\$ 12	\$ 10
Region Niagara	\$ 16	\$ 15
<b>Region Average</b>	<b>\$ 9</b>	<b>\$ 7</b>
<b>Region Median</b>	<b>\$ 12</b>	<b>\$ 7</b>

## ***Roads Services***

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

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

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

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

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

**Roadways—Paved**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Whitby	\$ 4	\$ 4	\$ 3	\$ 3
Markham	\$ 25	\$ 25	\$ 15	\$ 15
Wainfleet	\$ (19)	\$ 27	\$ (15)	\$ 21
Gravenhurst	\$ 15	\$ 58	\$ 6	\$ 23
Richmond Hill	\$ 2	\$ 43	\$ 1	\$ 24
Pickering	\$ 15	\$ 42	\$ 11	\$ 31
Central Elgin	\$ 38	\$ 38	\$ 32	\$ 32
Mississauga	\$ 10	\$ 50	\$ 7	\$ 33
East Gwillimbury	\$ 12	\$ 67	\$ 7	\$ 40
Norwich	\$ 28	\$ 56	\$ 23	\$ 46
Newmarket	\$ 21	\$ 70	\$ 15	\$ 50
Blandford-Blenheim	\$ 42	\$ 78	\$ 27	\$ 51
Burlington	\$ 32	\$ 86	\$ 20	\$ 53
Clarington	\$ 5	\$ 57	\$ 5	\$ 53
Vaughan	\$ 36	\$ 108	\$ 18	\$ 53
Whitchurch-Stouffville	\$ 73	\$ 99	\$ 40	\$ 54
Oakville	\$ 62	\$ 118	\$ 31	\$ 58
Kitchener	\$ 24	\$ 58	\$ 25	\$ 60
Niagara-on-the-Lake	\$ 90	\$ 137	\$ 41	\$ 63
Lambton Shores	\$ 25	\$ 121	\$ 13	\$ 64
Brampton	\$ 37	\$ 75	\$ 33	\$ 68
Milton	\$ 32	\$ 109	\$ 20	\$ 70
Waterloo	\$ 23	\$ 94	\$ 18	\$ 70
Ajax	\$ 30	\$ 76	\$ 28	\$ 72
Zorra	\$ 109	\$ 150	\$ 57	\$ 78
Woolwich	\$ 29	\$ 109	\$ 21	\$ 78
Central Huron	\$ (12)	\$ 121	\$ (8)	\$ 85
The Blue Mountains	\$ 234	\$ 434	\$ 46	\$ 86
Lincoln	\$ 47	\$ 106	\$ 39	\$ 87
Oshawa	\$ 21	\$ 83	\$ 22	\$ 88
Scugog	\$ 75	\$ 133	\$ 51	\$ 91
Owen Sound	\$ 44	\$ 75	\$ 53	\$ 91
North Dumfries	\$ 147	\$ 159	\$ 86	\$ 93
Brock	\$ 8	\$ 127	\$ 6	\$ 96

**Roadways—Paved (cont'd)**

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>	<b>Net Costs per \$100,000 Including Amortization</b>
Georgina	\$ 25	\$ 115	\$ 21	\$ 96
Niagara Falls	\$ 59	\$ 99	\$ 58	\$ 97
Fort Erie	\$ 17	\$ 105	\$ 16	\$ 98
Springwater	\$ 29	\$ 140	\$ 21	\$ 100
Innisfil	\$ 33	\$ 147	\$ 23	\$ 100
Cambridge	\$ 74	\$ 103	\$ 72	\$ 101
St. Catharines	\$ 35	\$ 92	\$ 39	\$ 101
East Zorra-Tavistock	\$ 86	\$ 153	\$ 57	\$ 101
Caledon	\$ 28	\$ 200	\$ 14	\$ 102
Georgian Bluffs	\$ 94	\$ 149	\$ 68	\$ 108
Middlesex Centre	\$ 47	\$ 170	\$ 30	\$ 109
Woodstock	\$ 33	\$ 102	\$ 35	\$ 109
King	\$ 168	\$ 298	\$ 65	\$ 116
Meaford	\$ 60	\$ 160	\$ 44	\$ 116
Halton Hills	\$ 46	\$ 175	\$ 31	\$ 119
Saugeen Shores	\$ 31	\$ 195	\$ 19	\$ 120
Sarnia	\$ 30	\$ 103	\$ 35	\$ 121
Bracebridge	\$ 63	\$ 215	\$ 36	\$ 121
Thorold	\$ 63	\$ 119	\$ 65	\$ 123
Hanover	\$ 34	\$ 100	\$ 43	\$ 124
West Lincoln	\$ 66	\$ 128	\$ 65	\$ 124
Penetanguishene	\$ 68	\$ 132	\$ 73	\$ 140
Wilmot	\$ 76	\$ 192	\$ 57	\$ 144
Port Colborne	\$ 70	\$ 144	\$ 83	\$ 170
Wellesley	\$ 79	\$ 219	\$ 62	\$ 171
Kingsville	\$ (43)	\$ 176	\$ (42)	\$ 172
Tillsonburg	\$ 87	\$ 163	\$ 98	\$ 183
Huntsville	\$ 132	\$ 341	\$ 76	\$ 197
Pelham	\$ 102	\$ 258	\$ 84	\$ 212
South-West Oxford	\$ 195	\$ 332	\$ 134	\$ 227
Welland	\$ 131	\$ 174	\$ 176	\$ 234
Tecumseh	\$ 164	\$ 250	\$ 157	\$ 238
Ingersoll	\$ 147	\$ 207	\$ 172	\$ 243
North Middlesex	\$ 339	\$ 413	\$ 215	\$ 262
<b>Lower Tier Average</b>	<b>\$ 59</b>	<b>\$ 136</b>	<b>\$ 44</b>	<b>\$ 101</b>
<b>Lower Tier Median</b>	<b>\$ 37</b>	<b>\$ 119</b>	<b>\$ 33</b>	<b>\$ 96</b>

**Roadways—Paved (cont'd)**

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>	<b>Net Costs per \$100,000 Including Amortization</b>
Cornwall	\$ 14	\$ 14	\$ 24	\$ 24
Toronto	\$ 57	\$ 86	\$ 34	\$ 52
Ottawa	\$ 22	\$ 71	\$ 17	\$ 54
Guelph	\$ 24	\$ 75	\$ 21	\$ 64
Brockville	\$ 51	\$ 58	\$ 60	\$ 68
Kawartha Lakes	\$ 51	\$ 100	\$ 38	\$ 73
Peterborough	\$ 21	\$ 74	\$ 22	\$ 79
Sault Ste. Marie	\$ 50	\$ 75	\$ 76	\$ 113
Kingston	\$ 65	\$ 129	\$ 62	\$ 122
London	\$ 49	\$ 113	\$ 53	\$ 123
Barrie	\$ 74	\$ 142	\$ 67	\$ 129
Brant County	\$ 87	\$ 194	\$ 67	\$ 148
St. Thomas	\$ 50	\$ 109	\$ 69	\$ 152
Windsor	\$ 1	\$ 105	\$ 2	\$ 153
Orillia	\$ 19	\$ 170	\$ 18	\$ 162
Hamilton	\$ 60	\$ 173	\$ 60	\$ 173
Stratford	\$ 136	\$ 189	\$ 137	\$ 192
Kenora	\$ 76	\$ 173	\$ 91	\$ 206
St. Marys	\$ 147	\$ 216	\$ 144	\$ 211
Timmins	\$ 99	\$ 137	\$ 158	\$ 217
Greater Sudbury	\$ 57	\$ 216	\$ 66	\$ 253
North Bay	\$ 106	\$ 221	\$ 126	\$ 260
Prince Edward County	\$ 173	\$ 362	\$ 134	\$ 280
Thunder Bay	\$ 53	\$ 196	\$ 79	\$ 290
Belleville	\$ 83	\$ 324	\$ 92	\$ 360
Greenstone	\$ 582	\$ 807	\$ 517	\$ 717
Quinte West	\$ 119	\$ 666	\$ 156	\$ 870
<b>Single Tier Average</b>	<b>\$ 86</b>	<b>\$ 192</b>	<b>\$ 88</b>	<b>\$ 205</b>
<b>Single Tier Median</b>	<b>\$ 57</b>	<b>\$ 142</b>	<b>\$ 67</b>	<b>\$ 153</b>
Region Peel	\$ 17	\$ 44	\$ 12	\$ 30
Region Niagara	\$ 3	\$ 33	\$ 3	\$ 31
Region Halton	\$ 40	\$ 59	\$ 22	\$ 32
Region York	\$ 32	\$ 66	\$ 17	\$ 35
Region Waterloo	\$ (10)	\$ 45	\$ (9)	\$ 39
District of Muskoka	\$ 44	\$ 176	\$ 11	\$ 45
Region Durham	\$ 21	\$ 72	\$ 18	\$ 60
Oxford County	\$ 72	\$ 142	\$ 62	\$ 121
<b>Region Average</b>	<b>\$ 27</b>	<b>\$ 79</b>	<b>\$ 17</b>	<b>\$ 49</b>
<b>Region Median</b>	<b>\$ 27</b>	<b>\$ 63</b>	<b>\$ 14</b>	<b>\$ 37</b>

**Roadways—Paved**

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

Municipality	Paved Lane km where condition is rated good/very good	Operating Costs per Paved Lane km Excluding Amortization	Total Costs per lane km Including Amortization
Whitby	69.9%	\$ 428	\$ 428
Central Elgin	60.8%	\$ 1,146	\$ 1,146
Wainfleet	28.6%	\$ 354	\$ 1,354
Gravenhurst	78.6%	\$ 365	\$ 1,368
Norwich	39.0%	\$ 702	\$ 1,418
Fort Erie	92.0%	\$ 615	\$ 2,518
Lambton Shores	87.0%	\$ 717	\$ 3,321
South-West Oxford	33.9%	\$ 2,124	\$ 3,552
West Lincoln	79.0%	\$ 1,899	\$ 3,656
Blandford-Blenheim	66.5%	\$ 2,166	\$ 3,693
Clarington	57.0%	\$ 874	\$ 3,870
Lincoln	25.8%	\$ 1,817	\$ 4,093
Springwater	76.4%	\$ 878	\$ 4,256
Meaford	33.6%	\$ 1,436	\$ 4,370
Middlesex Centre	70.3%	\$ 1,369	\$ 4,974
Niagara-on-the-Lake	75.3%	\$ 3,302	\$ 5,047
Georgian Bluffs	N/A	\$ 3,261	\$ 5,077
Central Huron	100.0%	\$ 1,446	\$ 5,211
Pickering	87.1%	\$ 1,479	\$ 5,293
Owen Sound	20.3%	\$ 3,554	\$ 5,987
Port Colborne	34.7%	\$ 2,928	\$ 6,069
Richmond Hill	95.4%	\$ 581	\$ 6,272
Woolwich	76.4%	\$ 2,135	\$ 6,568
Scugog	38.5%	\$ 3,811	\$ 6,788
Markham	87.1%	\$ 6,886	\$ 6,886
Penetanguishene	46.9%	\$ 3,816	\$ 7,170
Wilmot	70.6%	\$ 2,951	\$ 7,289
East Zorra-Tavistock	95.3%	\$ 3,825	\$ 7,371
Innisfil	41.1%	\$ 1,704	\$ 7,493
Zorra	44.1%	\$ 3,921	\$ 7,587
Mississauga	76.5%	\$ 1,881	\$ 7,590
Niagara Falls	66.5%	\$ 4,437	\$ 7,618

**Roadways—Paved (cont'd)**

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

Municipality	Paved Lane km where condition is rated good/very good	Operating Costs per Paved Lane km Excluding Amortization	Total Costs per lane km Including Amortization
Thorold	71.6%	\$ 4,352	\$ 7,722
Saugeen Shores	100.0%	\$ 2,467	\$ 8,008
Georgina	56.5%	\$ 1,745	\$ 8,060
Brock	48.4%	\$ 705	\$ 8,096
Huntsville	65.9%	\$ 3,059	\$ 8,152
Pelham	81.7%	\$ 3,251	\$ 8,416
East Gwillimbury	85.1%	\$ 2,246	\$ 8,641
Woodstock	59.1%	\$ 2,750	\$ 8,876
Bracebridge	22.2%	\$ 2,725	\$ 8,952
Kitchener	40.2%	\$ 3,432	\$ 9,169
Caledon	49.3%	\$ 1,255	\$ 9,674
Hanover	53.0%	\$ 3,623	\$ 9,769
Milton	79.3%	\$ 2,470	\$ 9,773
Kingsville	66.1%	\$ 270	\$ 10,034
Sarnia	61.0%	\$ 3,939	\$ 10,067
Whitchurch-Stouffville	65.5%	\$ 7,009	\$ 10,302
The Blue Mountains	56.7%	\$ 5,726	\$ 10,600
St. Catharines	71.3%	\$ 3,903	\$ 10,894
Oshawa	83.9%	\$ 2,817	\$ 11,151
Newmarket	82.1%	\$ 3,221	\$ 11,155
Oakville	64.0%	\$ 6,304	\$ 11,311
Ajax	63.0%	\$ 4,927	\$ 11,668
Tillsonburg	68.9%	\$ 5,920	\$ 12,267
Waterloo	69.9%	\$ 4,038	\$ 12,765
Halton Hills	76.7%	\$ 3,818	\$ 12,887
Brampton	81.0%	\$ 6,816	\$ 13,587
Cambridge	67.9%	\$ 9,764	\$ 13,864
Wellesley	53.4%	\$ 5,102	\$ 14,047
Burlington	44.0%	\$ 8,607	\$ 15,531
Tecumseh	80.3%	\$ 9,339	\$ 15,627
Welland	35.5%	\$ 11,471	\$ 15,903
Vaughan	100.0%	\$ 5,693	\$ 17,038
Ingersoll	50.7%	\$ 11,690	\$ 18,303
<b>Lower Tier Average</b>	<b>64.4%</b>	<b>\$ 3,435</b>	<b>\$ 8,118</b>
<b>Lower Tier Median</b>	<b>66.5%</b>	<b>\$ 2,951</b>	<b>\$ 7,722</b>



**Roadways—Paved (cont'd)**

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

Municipality	Paved Lane km where condition is rated good/very good	Operating Costs per Paved Lane km Excluding Amortization	Total Costs per lane km Including Amortization
Cornwall	56.8%	\$ 1,286	\$ 1,286
Kawartha Lakes	73.0%	\$ 1,184	\$ 2,204
Brant County	46.2%	\$ 1,729	\$ 4,045
Sault Ste. Marie	25.7%	\$ 3,253	\$ 4,832
Brockville	54.9%	\$ 4,243	\$ 5,273
Prince Edward County	60.0%	\$ 2,438	\$ 5,413
Ottawa	71.3%	\$ 2,160	\$ 6,425
Timmins	78.9%	\$ 5,700	\$ 7,783
Peterborough	31.7%	\$ 2,893	\$ 7,818
Guelph	12.7%	\$ 2,620	\$ 8,723
Kenora	37.0%	\$ 3,668	\$ 8,764
Kingston	69.1%	\$ 3,883	\$ 9,336
St. Thomas	70.9%	\$ 4,497	\$ 9,876
Windsor	50.2%	\$ 1,968	\$ 11,557
London	61.5%	\$ 4,634	\$ 11,815
Greater Sudbury	51.0%	\$ 3,234	\$ 11,975
North Bay	20.1%	\$ 5,335	\$ 12,333
Thunder Bay	51.0%	\$ 3,551	\$ 13,366
Orillia	37.6%	\$ 1,632	\$ 14,581
St. Marys	78.9%	\$ 10,141	\$ 14,710
Barrie	67.3%	\$ 7,661	\$ 14,775
Hamilton	64.6%	\$ 4,074	\$ 14,811
Stratford	74.6%	\$ 10,726	\$ 15,595
Toronto	82.4%	\$ 9,852	\$ 17,628
Quinte West	100.0%	\$ 3,325	\$ 18,508
Belleville	28.7%	\$ 5,483	\$ 19,613
<b>Single Tier Average</b>	<b>56.7%</b>	<b>\$ 4,276</b>	<b>\$ 10,502</b>
<b>Single Tier Median</b>	<b>60.0%</b>	<b>\$ 3,609</b>	<b>\$ 10,717</b>
District of Muskoka	50.0%	\$ 1,819	\$ 6,780
Region Niagara	63.3%	\$ 851	\$ 8,540
Oxford County	79.5%	\$ 6,029	\$ 11,790
Region Waterloo	50.6%	\$ 2,740	\$ 19,194
Region York	82.8%	\$ 9,814	\$ 20,769
Region Durham	37.0%	\$ 6,241	\$ 20,824
Region Peel	84.8%	\$ 13,884	\$ 28,608
Region Halton	73.8%	\$ 22,447	\$ 32,887
<b>Region Average</b>	<b>65.2%</b>	<b>\$ 7,978</b>	<b>\$ 18,674</b>
<b>Region Median</b>	<b>68.6%</b>	<b>\$ 6,135</b>	<b>\$ 19,981</b>

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

Municipality	2012 Total Unpaved Lane km	Operating Costs per Unpaved Lane		Total Costs per Lane 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
		km	Excl Amort					
Kitchener	4	\$ 1,658	\$ 1,658	\$ 0	\$ 0	\$ 0	\$ 0	
Vaughan	5	\$ 8,618	\$ 8,618	\$ 0	\$ 0	\$ 0	\$ 0	
Richmond Hill	6	\$ 5,338	\$ 5,338	\$ 0	\$ 0	\$ 0	\$ 0	
Newmarket	1	\$ 13,000	\$ 13,000	\$ 0	\$ 0	\$ 0	\$ 0	
Ajax	8	\$ 3,958	\$ 5,561	\$ 0	\$ 0	\$ 0	\$ 0	
Whitby	12	\$ 6,121	\$ 6,121	\$ 1	\$ 1	\$ 0	\$ 0	
Whitchurch-Stouffville	4	\$ 3,526	\$ 10,395	\$ 0	\$ 1	\$ 0	\$ 1	
East Gwillimbury	173	\$ 135	\$ 135	\$ 1	\$ 1	\$ 1	\$ 1	
Waterloo	11	N/A	\$ 9,808	\$ (0)	\$ 1	\$ (0)	\$ 1	
Oshawa	8	\$ 11,290	\$ 11,290	\$ 1	\$ 1	\$ 1	\$ 1	
Port Colborne	60	\$ 282	\$ 338	\$ 1	\$ 1	\$ 1	\$ 1	
Woodstock	6	\$ 4,860	\$ 8,601	\$ 1	\$ 1	\$ 1	\$ 1	
Niagara Falls	61	\$ 2,620	\$ 2,651	\$ 2	\$ 2	\$ 2	\$ 2	
Owen Sound	5	\$ 7,030	\$ 7,030	\$ 2	\$ 2	\$ 2	\$ 2	
Welland	2	\$ 25,032	\$ 37,985	\$ 1	\$ 1	\$ 1	\$ 2	
North Middlesex	830	N/A	\$ 28		\$ 3		\$ 2	
Penetanguishene	20	\$ 1,218	\$ 1,218	\$ 3	\$ 3	\$ 3	\$ 3	
Fort Erie	107	\$ 1,126	\$ 1,126	\$ 4	\$ 4	\$ 4	\$ 4	
Niagara-on-the-Lake	25	\$ 4,256	\$ 6,505	\$ 7	\$ 10	\$ 3	\$ 5	
Thorold	14	\$ 6,996	\$ 7,169	\$ 5	\$ 5	\$ 6	\$ 6	
Gravenhurst	172	\$ 403	\$ 991	\$ 6	\$ 14	\$ 2	\$ 6	
Halton Hills	46	\$ 6,650	\$ 11,222	\$ 5	\$ 8	\$ 3	\$ 6	
Wilmot	90	\$ 716	\$ 2,899	\$ 3	\$ 13	\$ 2	\$ 10	
Meaford	360	N/A	\$ 443		\$ 14		\$ 10	
Woolwich	240	\$ 1,726	\$ 1,726	\$ 15	\$ 15	\$ 11	\$ 11	
Pickering	213	\$ 6,992	\$ 7,049	\$ 16	\$ 16	\$ 12	\$ 12	
Bracebridge	250	\$ 1,447	\$ 1,447	\$ 23	\$ 23	\$ 13	\$ 13	
Georgina	11	\$ 65,728	\$ 67,412	\$ 16	\$ 16	\$ 13	\$ 14	
Kingsville	78	\$ 1,654	\$ 4,160	\$ 6	\$ 15	\$ 6	\$ 14	
Caledon	241	\$ 3,484	\$ 7,388	\$ 14	\$ 29	\$ 7	\$ 15	
Georgian Bluffs	80	\$ 3,709	\$ 3,709	\$ 23	\$ 23	\$ 16	\$ 16	
The Blue Mountains	254	\$ 42	\$ 2,691	\$ 2	\$ 104	\$ 0	\$ 21	
Innisfil	96	\$ 6,537	\$ 11,071	\$ 18	\$ 31	\$ 12	\$ 21	
Lambton Shores	269	\$ 1,326	\$ 1,857	\$ 33	\$ 46	\$ 17	\$ 24	
Central Elgin	99	\$ 4,387	\$ 4,387	\$ 33	\$ 33	\$ 28	\$ 28	
Saugeen Shores	145	\$ 3,582	\$ 4,329	\$ 38	\$ 47	\$ 24	\$ 29	
East Zorra-Tavistock	267	\$ 1,136	\$ 1,136	\$ 43	\$ 43	\$ 29	\$ 29	
Norwich	293	\$ 1,284	\$ 1,673	\$ 34	\$ 44	\$ 28	\$ 36	
Clarington	216	\$ 2,066	\$ 16,600	\$ 5	\$ 41	\$ 5	\$ 38	
Wainfleet	215	\$ 1,698	\$ 1,837	\$ 56	\$ 61	\$ 44	\$ 48	
West Lincoln	286	\$ 2,674	\$ 2,736	\$ 53	\$ 55	\$ 52	\$ 53	
Springwater	226	\$ 2,309	\$ 6,626	\$ 28	\$ 79	\$ 20	\$ 57	
Middlesex Centre	569	\$ 2,114	\$ 2,934	\$ 70	\$ 98	\$ 45	\$ 63	
Zorra	821	\$ 965	\$ 1,259	\$ 96	\$ 125	\$ 50	\$ 65	
Central Huron	417	\$ 951	\$ 1,756	\$ 51	\$ 94	\$ 36	\$ 66	
Scugog	383	\$ 3,745	\$ 6,073	\$ 65	\$ 105	\$ 44	\$ 71	
Brock	511	\$ 815	\$ 2,488	\$ 36	\$ 111	\$ 27	\$ 83	
Blandford-Blenheim	427	\$ 2,490	\$ 3,284	\$ 140	\$ 185	\$ 92	\$ 121	
Wellesley	246	\$ 5,367	\$ 14,858	\$ 107	\$ 315	\$ 83	\$ 247	
<b>Lower Tier Average</b>	<b>176</b>	<b>\$ 5,284</b>	<b>\$ 6,951</b>	<b>\$ 23</b>	<b>\$ 38</b>	<b>\$ 16</b>	<b>\$ 26</b>	
<b>Lower Tier Median</b>	<b>103</b>	<b>\$ 2,647</b>	<b>\$ 4,160</b>	<b>\$ 6</b>	<b>\$ 15</b>	<b>\$ 6</b>	<b>\$ 11</b>	

**Roadways—Unpaved (cont'd)**

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

Municipality	2012 Total Unpaved Lane km	Operating		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
		Costs per Unpaved Lane km Excl Amort	Total Costs per Lane km Incl Amort				
St. Marys	1		\$ 451		\$ 0		\$ 0
Peterborough	2	N/A	\$ 4,518		\$ 0		\$ 0
Windsor	14	\$ 400	\$ 1,404	\$ 0	\$ 0	\$ 0	\$ 0
St. Thomas	5	\$ 2,976	\$ 2,976	\$ 0	\$ 0	\$ 1	\$ 1
London	24	\$ 14,913	\$ 14,913	\$ 1	\$ 1	\$ 1	\$ 1
Kingston	51	\$ 2,516	\$ 3,129	\$ 1	\$ 1	\$ 1	\$ 1
Hamilton	53	\$ 10,933	\$ 13,573	\$ 1	\$ 1	\$ 1	\$ 1
Sault Ste. Marie	22	\$ 2,541	\$ 5,441	\$ 1	\$ 2	\$ 1	\$ 2
North Bay	34	\$ 1,543	\$ 4,419	\$ 1	\$ 3	\$ 1	\$ 3
Ottawa	1,150	\$ 4,252	\$ 4,252	\$ 5	\$ 5	\$ 4	\$ 4
Prince Edward County	368	\$ 498	\$ 507	\$ 7	\$ 7	\$ 5	\$ 6
Greenstone	N/A	N/A	N/A	\$ 7	\$ 7	\$ 6	\$ 6
Thunder Bay	183	\$ 4,202	\$ 4,202	\$ 7	\$ 7	\$ 10	\$ 10
Greater Sudbury	614	\$ 3,101	\$ 6,405	\$ 11	\$ 23	\$ 13	\$ 27
Brant County	560	\$ 2,538	\$ 3,096	\$ 37	\$ 46	\$ 28	\$ 35
Timmins	178	\$ 8,043	\$ 8,499	\$ 30	\$ 32	\$ 48	\$ 51
Kawartha Lakes	1,691	\$ 1,993	\$ 3,710	\$ 41	\$ 80	\$ 30	\$ 59
Kenora	358	\$ 2,029	\$ 2,720	\$ 46	\$ 62	\$ 55	\$ 73
<b>Single Tier Average</b>	<b>266</b>	<b>\$ 4,165</b>	<b>\$ 4,954</b>	<b>\$ 12</b>	<b>\$ 15</b>	<b>\$ 13</b>	<b>\$ 16</b>
<b>Single Tier Median</b>	<b>43</b>	<b>\$ 2,541</b>	<b>\$ 4,202</b>	<b>\$ 6</b>	<b>\$ 4</b>	<b>\$ 5</b>	<b>\$ 4</b>

**Roadways—Bridges and Culverts**

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

Municipality	Total Costs			Brid. & Culv. Total m2 Surface Area	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
	Op. Costs per m2 Surface Area	per m2 Surface Area	Adequacy of Bridges			
Waterloo	\$ 1	\$ 1	69.4%	10,146	\$ 0	\$ 0
Cambridge	N/A	N/A	69.4%	N/A	\$ 0	\$ 0
Richmond Hill	\$ 1	\$ 13	98.2%	13,873	\$ 1	\$ 1
Sarnia	\$ 4	\$ 4	92.6%	14,299	\$ 1	\$ 1
South-West Oxford	N/A	N/A	91.1%	N/A	\$ 1	\$ 1
Niagara-on-the-Lake	\$ 22	\$ 23	100.0%	3,507	\$ 2	\$ 1
Markham	\$ 14	\$ 14	83.2%	42,900	\$ 2	\$ 1
Newmarket	N/A	\$ 26	91.7%	5,815	\$ 2	\$ 1
Pickering	N/A	\$ 20	54.1%	9,763	\$ 2	\$ 2
St. Catharines	\$ 12	\$ 34	68.2%	5,830	\$ 1	\$ 2
North Dumfries	N/A	N/A	N/A	N/A	\$ 3	\$ 2
Fort Erie	\$ 1	\$ 13	72.6%	4,674	\$ 2	\$ 2
Whitchurch-Stouffville		\$ 76	100.0%	1,885	\$ 3	\$ 2
Kitchener	\$ 10	\$ 18	88.5%	26,496	\$ 2	\$ 2
Zorra	\$ 3	\$ 4	95.9%	9,276	\$ 4	\$ 2
Vaughan	\$ 10	\$ 40	84.7%	35,475	\$ 5	\$ 2
Welland	\$ 12	\$ 12	84.6%	7,837	\$ 2	\$ 2
Oshawa	\$ 25	\$ 39	59.2%	9,929	\$ 2	\$ 3
Woodstock	\$ 6	\$ 26	90.9%	4,025	\$ 3	\$ 3
East Gwillimbury	\$ 19	\$ 34	100.0%	3,288	\$ 5	\$ 3
Ajax	\$ 3	\$ 33	96.0%	N/A	\$ 3	\$ 3
The Blue Mountains	\$ 1	\$ 37	62.5%	2,863	\$ 16	\$ 3
Port Colborne	\$ 24	\$ 32	100.0%	1,623	\$ 3	\$ 3
Gravenhurst	\$ 85	\$ 118	83.3%	835	\$ 8	\$ 3
Burlington	\$ 17	\$ 27	61.5%	38,530	\$ 6	\$ 4
Scugog	\$ 39	\$ 55	52.2%	2,174	\$ 5	\$ 4
Mississauga	\$ 4	\$ 39	81.6%	108,469	\$ 6	\$ 4
Brampton	\$ 7	\$ 35	100.0%	66,541	\$ 4	\$ 4
Saugeen Shores	\$ 8	\$ 20	95.8%	5,156	\$ 8	\$ 5
Whitby	\$ 9	\$ 65	87.8%	10,777	\$ 5	\$ 5
Oakville	\$ 7	\$ 45	94.9%	41,783	\$ 10	\$ 5
Caledon	\$ 18	\$ 29	54.5%	20,422	\$ 10	\$ 5
Woolwich	\$ 6	\$ 33	66.7%	5,525	\$ 8	\$ 5
Georgina	\$ 205	\$ 322	100.0%	914	\$ 7	\$ 5

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

Municipality	Total Costs			Brid. & Culv. Total m2 Surface Area	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
	Op. Costs per m2 Surface Area	per m2 Surface Area	Adequacy of Bridges			
Bracebridge	\$ 42	\$ 71	52.6%	2,209	\$ 10	\$ 6
Central Huron	\$ 5	\$ 13	95.3%	5,420	\$ 8	\$ 6
Tecumseh	\$ 10	\$ 64	70.6%	2,386	\$ 6	\$ 6
Milton	\$ 68	\$ 114	92.0%	7,660	\$ 9	\$ 6
North Middlesex	\$ 1	\$ 137	91.7%	486	\$ 10	\$ 6
Middlesex Centre	\$ 8	\$ 21	97.2%	8,129	\$ 10	\$ 6
King	N/A	N/A	N/A	N/A	\$ 18	\$ 7
Lambton Shores	\$ 45	\$ 77	95.7%	1,909	\$ 14	\$ 7
Wellesley	\$ 2	\$ 25	73.1%	4,141	\$ 9	\$ 7
Clarington	\$ 13	\$ 46	75.4%	17,813	\$ 9	\$ 8
Springwater	\$ 86	\$ 123	96.6%	1,823	\$ 12	\$ 9
Brock	\$ 10	\$ 22	66.7%	6,105	\$ 12	\$ 9
Niagara Falls	\$ 19	\$ 48	74.0%	16,356	\$ 9	\$ 9
Owen Sound	\$ 180	\$ 583	20.0%	285	\$ 7	\$ 9
East Zorra-Tavistock	\$ 5	\$ 20	97.9%	5,011	\$ 14	\$ 9
Central Elgin	\$ 47	\$ 47	93.5%	3,061	\$ 11	\$ 9
Halton Hills	\$ 12	\$ 58	49.5%	15,411	\$ 15	\$ 10
Georgian Bluffs	\$ 63	\$ 63	N/A	2,352	\$ 14	\$ 10
West Lincoln	\$ 6	\$ 16	14.4%	9,448	\$ 11	\$ 11
Ingersoll	N/A	\$ 299	67.7%	394	\$ 9	\$ 11
Norwich	\$ 8	\$ 25	93.0%	6,187	\$ 14	\$ 12
Innisfil	\$ 4	\$ 125	83.3%	4,864	\$ 18	\$ 12
Lincoln	\$ 30	\$ 58	74.8%	6,403	\$ 16	\$ 13
Kingsville	\$ 24	\$ 154	78.4%	2,122	\$ 15	\$ 15
Penetanguishene	\$ 197	\$ 197	73.9%	690	\$ 15	\$ 16
Meaford	N/A	\$ 21	83.3%	12,011	\$ 22	\$ 16
Wainfleet	\$ 233	\$ 292	33.3%	450	\$ 20	\$ 16
Thorold	\$ 15	\$ 20	71.4%	31,500	\$ 34	\$ 35
<b>Lower Tier Average</b>	<b>\$ 33</b>	<b>\$ 70</b>	<b>78.3%</b>	<b>11,703</b>	<b>\$ 8</b>	<b>\$ 6</b>
<b>Lower Tier Median</b>	<b>\$ 12</b>	<b>\$ 35</b>	<b>83.3%</b>	<b>5,670</b>	<b>\$ 8</b>	<b>\$ 5</b>

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

Municipality	Op. Costs	Total Costs	Adequacy of Bridges	Brid. & Culv.	Net Costs	Net Costs per
	per m2	per m2		Total m2	per Capita	\$100,000 CVA
	Surface Area	Surface Area		Surface Area	Incl Amort	Incl Amort
Prince Edward County	\$ 4	\$ 4	17.4%	3,440	\$ 1	\$ 0
Cornwall	\$ 4	\$ 4	77.3%	9,227	\$ 1	\$ 1
Orillia	\$ 121	\$ 128	100.0%	581	\$ 2	\$ 2
Toronto	\$ 1	\$ 12	47.5%	864,810	\$ 4	\$ 2
Guelph	\$ 8	\$ 24	93.3%	16,297	\$ 3	\$ 3
Stratford	\$ 1	\$ 17	88.6%	5,000	\$ 3	\$ 3
Brockville	\$ 6	\$ 13	68.3%	4,640	\$ 3	\$ 3
Barrie	\$ 80	\$ 80	88.0%	8,571	\$ 4	\$ 4
Kingston	\$ 2	\$ 30	92.1%	19,317	\$ 5	\$ 4
St. Marys	\$ 1	\$ 13	86.3%	4,374	\$ 8	\$ 8
Ottawa	\$ 18	\$ 28	69.6%	378,005	\$ 11	\$ 9
Windsor	\$ 3	\$ 29	56.8%	69,108	\$ 6	\$ 9
St. Thomas	\$ 13	\$ 23	51.9%	11,096	\$ 6	\$ 9
Peterborough	N/A	\$ 40	26.3%	18,035	\$ 9	\$ 9
London	\$ 21	\$ 53	80.0%	66,822	\$ 9	\$ 10
Hamilton	\$ 15	\$ 31	61.4%	190,241	\$ 11	\$ 11
Belleville	\$ 264	\$ 657	N/A	879	\$ 11	\$ 13
Greenstone	N/A	N/A	69.5%	N/A	\$ 17	\$ 15
Kawartha Lakes	\$ 34	\$ 49	53.1%	35,535	\$ 29	\$ 21
Sault Ste. Marie	\$ 138	\$ 202	52.2%	5,971	\$ 16	\$ 23
Greater Sudbury	\$ 33	\$ 72	74.7%	46,856	\$ 20	\$ 24
North Bay	\$ 133	\$ 216	84.4%	5,607	\$ 22	\$ 26
Thunder Bay	\$ 11	\$ 66	75.5%	30,087	\$ 18	\$ 27
Kenora	\$ 9	\$ 35	1.5%	10,464	\$ 23	\$ 27
Brant County	\$ 16	\$ 32	80.8%	41,560	\$ 36	\$ 27
Quinte West	\$ 12	\$ 53	84.3%	28,563	\$ 34	\$ 45
Timmins	\$ 46	\$ 91	88.9%	15,524	\$ 32	\$ 51
<b>Single Tier Average</b>	<b>\$ 40</b>	<b>\$ 77</b>	<b>68.1%</b>	<b>72,716</b>	<b>\$ 13</b>	<b>\$ 14</b>
<b>Single Tier Median</b>	<b>\$ 13</b>	<b>\$ 33</b>	<b>75.1%</b>	<b>15,911</b>	<b>\$ 9</b>	<b>\$ 9</b>
Region Durham	\$ 7	\$ 22	77.1%	82,917	\$ 3	\$ 3
Region Peel	\$ 17	\$ 61	95.3%	82,380	\$ 4	\$ 3
Region Waterloo	\$ 7	\$ 26	68.6%	75,641	\$ 4	\$ 3
Region Halton	\$ 2	\$ 45	98.6%	69,015	\$ 6	\$ 3
Region York	\$ 35	\$ 78	85.4%	112,497	\$ 8	\$ 5
Region Niagara	\$ 3	\$ 31	63.1%	69,338	\$ 5	\$ 5
Oxford County	\$ 10	\$ 26	71.9%	26,490	\$ 6	\$ 6
District of Muskoka	\$ 18	\$ 88	63.9%	21,000	\$ 32	\$ 8
<b>Region Average</b>	<b>\$ 13</b>	<b>\$ 47</b>	<b>78.0%</b>	<b>67,410</b>	<b>\$ 9</b>	<b>\$ 4</b>
<b>Region Median</b>	<b>\$ 9</b>	<b>\$ 38</b>	<b>74.5%</b>	<b>72,490</b>	<b>\$ 6</b>	<b>\$ 4</b>

**Roadways—Traffic Operations**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Wilmot	\$ 2	\$ 2	\$ 1	\$ 1
The Blue Mountains	\$ 1	\$ 16	\$ 0	\$ 3
Newmarket	\$ 7	\$ 7	\$ 5	\$ 5
Markham	\$ 10	\$ 10	\$ 6	\$ 6
Whitchurch-Stouffville	\$ 7	\$ 13	\$ 4	\$ 7
East Zorra-Tavistock		\$ 16		\$ 10
Sarnia	\$ 9	\$ 9	\$ 10	\$ 10
West Lincoln	\$ 7	\$ 12	\$ 7	\$ 12
Woodstock	\$ 8	\$ 11	\$ 8	\$ 12
Zorra	\$ 23	\$ 30	\$ 12	\$ 15
Ajax	\$ 13	\$ 17	\$ 13	\$ 16
Vaughan	\$ 30	\$ 31	\$ 15	\$ 15
Hanover	\$ 13	\$ 13	\$ 16	\$ 16
Georgina	\$ 20	\$ 20	\$ 16	\$ 16
Lambton Shores	\$ 20	\$ 33	\$ 11	\$ 17
Woolwich	\$ 15	\$ 24	\$ 11	\$ 18
Mississauga	\$ 20	\$ 26	\$ 13	\$ 17
Welland	\$ 8	\$ 14	\$ 10	\$ 19
Pickering	\$ 23	\$ 28	\$ 17	\$ 20
Scugog	\$ 27	\$ 32	\$ 19	\$ 21
Burlington	\$ 33	\$ 34	\$ 20	\$ 21
Central Elgin	\$ 27	\$ 27	\$ 23	\$ 23
St. Catharines	\$ 16	\$ 22	\$ 18	\$ 24
North Middlesex		\$ 41		\$ 26
Ingersoll		\$ 22		\$ 26
Niagara-on-the-Lake	\$ 47	\$ 57	\$ 22	\$ 26
Halton Hills	\$ 36	\$ 41	\$ 25	\$ 28
Thorold	\$ 18	\$ 28	\$ 19	\$ 29
Milton	\$ 35	\$ 46	\$ 22	\$ 30
Oakville	\$ 68	\$ 70	\$ 33	\$ 35
Brampton	\$ 34	\$ 44	\$ 31	\$ 39
Richmond Hill	\$ 72	\$ 75	\$ 41	\$ 42
Kitchener	\$ 38	\$ 42	\$ 39	\$ 44
Owen Sound	\$ 20	\$ 37	\$ 24	\$ 45
Penetanguishene	\$ 43	\$ 43	\$ 46	\$ 46
Springwater	\$ 56	\$ 59	\$ 40	\$ 42
Caledon	\$ 74	\$ 87	\$ 38	\$ 45
Gravenhurst	\$ 104	\$ 122	\$ 42	\$ 49
Central Huron	\$ 61	\$ 75	\$ 43	\$ 52

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

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>	<b>Net Costs per \$100,000 CVA Including Amortization</b>
Saugeen Shores	\$ 78	\$ 87	\$ 48	\$ 54
Innisfil	\$ 50	\$ 72	\$ 34	\$ 49
Oshawa	\$ 54	\$ 54	\$ 57	\$ 58
Port Colborne	\$ 49	\$ 52	\$ 57	\$ 61
East Gwillimbury	\$ 104	\$ 123	\$ 63	\$ 74
Niagara Falls	\$ 69	\$ 75	\$ 68	\$ 74
Fort Erie	\$ 71	\$ 82	\$ 67	\$ 77
Norwich	\$ 80	\$ 92	\$ 65	\$ 76
Lincoln	\$ 81	\$ 101	\$ 67	\$ 83
Meaford	\$ 113	\$ 116	\$ 82	\$ 84
Clarington	\$ 83	\$ 94	\$ 77	\$ 87
Wainfleet	\$ 94	\$ 123	\$ 74	\$ 97
Middlesex Centre	\$ 137	\$ 147	\$ 88	\$ 94
Brock	\$ 158	\$ 175	\$ 119	\$ 132
Whitby	\$ 101	\$ 204	\$ 86	\$ 173
Kingsville	\$ 184	\$ 191	\$ 181	\$ 188
<b>Lower Tier Average</b>	<b>\$ 49</b>	<b>\$ 57</b>	<b>\$ 38</b>	<b>\$ 43</b>
<b>Lower Tier Median</b>	<b>\$ 36</b>	<b>\$ 41</b>	<b>\$ 24</b>	<b>\$ 29</b>
St. Marys	\$ 8	\$ 8	\$ 8	\$ 8
Prince Edward County	\$ 15	\$ 16	\$ 11	\$ 12
Toronto	\$ 27	\$ 31	\$ 16	\$ 19
Stratford	\$ 7	\$ 19	\$ 7	\$ 19
Barrie	\$ 30	\$ 33	\$ 27	\$ 30
North Bay	\$ 18	\$ 26	\$ 21	\$ 31
London	\$ 22	\$ 29	\$ 24	\$ 31
Kenora	\$ 19	\$ 30	\$ 22	\$ 36
Kawartha Lakes	\$ 25	\$ 49	\$ 18	\$ 36
Brant County	\$ 53	\$ 56	\$ 41	\$ 43
Kingston	\$ 34	\$ 46	\$ 32	\$ 43
Peterborough	\$ 21	\$ 41	\$ 23	\$ 44
Belleville	\$ 41	\$ 48	\$ 46	\$ 54
Hamilton	\$ 44	\$ 52	\$ 44	\$ 52
St. Thomas	\$ 33	\$ 40	\$ 46	\$ 56



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

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>	<b>Net Costs per \$100,000 CVA Including Amortization</b>
Greater Sudbury	\$ 41	\$ 48	\$ 48	\$ 56
Timmins	\$ 31	\$ 36	\$ 50	\$ 57
Orillia	\$ 50	\$ 61	\$ 48	\$ 58
Guelph	\$ 62	\$ 68	\$ 53	\$ 58
Quinte West	\$ 43	\$ 49	\$ 56	\$ 64
Thunder Bay	\$ 42	\$ 59	\$ 62	\$ 87
Brockville	\$ 38	\$ 86	\$ 45	\$ 101
Ottawa	\$ 108	\$ 124	\$ 82	\$ 95
Windsor	\$ 70	\$ 82	\$ 102	\$ 120
Sault Ste. Marie	\$ 111	\$ 163	\$ 167	\$ 245
Cornwall	\$ 58	\$ 149	\$ 97	\$ 247
<b>Single Tier Average</b>	<b>\$ 40</b>	<b>\$ 56</b>	<b>\$ 46</b>	<b>\$ 65</b>
<b>Single Tier Median</b>	<b>\$ 36</b>	<b>\$ 48</b>	<b>\$ 44</b>	<b>\$ 53</b>
Region Peel	\$ 5	\$ 6	\$ 3	\$ 4
Region Halton	\$ 8	\$ 14	\$ 4	\$ 7
District of Muskoka	\$ 34	\$ 37	\$ 9	\$ 9
Region York	\$ 16	\$ 20	\$ 8	\$ 11
Region Waterloo	\$ 18	\$ 19	\$ 16	\$ 17
Region Durham	\$ 32	\$ 36	\$ 27	\$ 31
Region Niagara	\$ 59	\$ 68	\$ 56	\$ 65
<b>Region Average</b>	<b>\$ 24</b>	<b>\$ 29</b>	<b>\$ 18</b>	<b>\$ 21</b>
<b>Region Median</b>	<b>\$ 18</b>	<b>\$ 20</b>	<b>\$ 9</b>	<b>\$ 11</b>

**Winter Control—Except Sidewalks, Parking Lots**

<b>Municipality</b>	<b>Operating Costs per Lane km Excluding Amortization</b>	<b>Total Costs per Lane km Including Amortization</b>	<b>Net Costs per Capita Including Amortization</b>	<b>Net Costs per \$100,000 CVA Including Amortization</b>
North Middlesex	N/A	N/A	\$ 3	\$ 2
Niagara-on-the-Lake	\$ 298	\$ 298	\$ 9	\$ 4
Tecumseh	\$ 307	\$ 333	\$ 5	\$ 5
Oakville	\$ 1,061	\$ 1,061	\$ 10	\$ 5
East Gwillimbury	\$ 570	\$ 570	\$ 9	\$ 5
North Dumfries	N/A	N/A	\$ 11	\$ 6
Newmarket	\$ 1,616	\$ 1,620	\$ 10	\$ 7
Ajax	\$ 932	\$ 1,138	\$ 8	\$ 8
East Zorra-Tavistock	\$ 222	\$ 222	\$ 13	\$ 8
Burlington	\$ 1,574	\$ 1,584	\$ 14	\$ 8
Whitchurch-Stouffville	\$ 1,160	\$ 1,160	\$ 16	\$ 9
Pickering	\$ 1,155	\$ 1,155	\$ 12	\$ 9
Richmond Hill	\$ 1,973	\$ 2,244	\$ 16	\$ 9
Woodstock	\$ 755	\$ 791	\$ 9	\$ 10
Lambton Shores	\$ 301	\$ 301	\$ 19	\$ 10
Markham	\$ 2,280	\$ 2,280	\$ 17	\$ 10
Welland	\$ 669	\$ 669	\$ 7	\$ 10
King	N/A	N/A	\$ 27	\$ 11
Waterloo	\$ 1,725	\$ 1,725	\$ 14	\$ 11
Kingsville	\$ 440	\$ 440	\$ 11	\$ 11
St. Catharines	\$ 1,195	\$ 1,245	\$ 10	\$ 11
Vaughan	\$ 3,638	\$ 3,638	\$ 23	\$ 11
Wilmot	\$ 664	\$ 664	\$ 15	\$ 12
Halton Hills	\$ 1,293	\$ 1,293	\$ 18	\$ 13
Hanover	\$ 968	\$ 968	\$ 10	\$ 13
Georgian Bluffs	\$ 769	\$ 769	\$ 18	\$ 13
Kitchener	\$ 1,971	\$ 2,007	\$ 13	\$ 13
South-West Oxford	\$ 217	\$ 217	\$ 20	\$ 13
Middlesex Centre	\$ 317	\$ 317	\$ 21	\$ 14
Whitby	\$ 2,005	\$ 2,013	\$ 16	\$ 14
Norwich	\$ 276	\$ 276	\$ 17	\$ 14
Cambridge	\$ 1,269	\$ 1,672	\$ 15	\$ 15
Woolwich	\$ 757	\$ 757	\$ 21	\$ 15
Lincoln	\$ 710	\$ 710	\$ 18	\$ 15
Mississauga	\$ 3,285	\$ 3,297	\$ 23	\$ 15

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

Municipality	Operating Costs per Lane km Excluding Amortization	Total Costs per Lane km Including Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Scugog	\$ 452	\$ 606	\$ 23	\$ 15
Sarnia	\$ 1,083	\$ 1,083	\$ 13	\$ 16
Thorold	\$ 969	\$ 969	\$ 16	\$ 17
Saugeen Shores	\$ 781	\$ 781	\$ 27	\$ 17
Zorra	\$ 207	\$ 270	\$ 33	\$ 17
Port Colborne	\$ 700	\$ 705	\$ 17	\$ 20
Milton	\$ 2,204	\$ 2,274	\$ 31	\$ 20
Gravenhurst	\$ 692	\$ 911	\$ 51	\$ 20
Oshawa	\$ 2,344	\$ 2,625	\$ 20	\$ 21
Pelham	\$ 847	\$ 847	\$ 25	\$ 21
Clarington	\$ 980	\$ 1,218	\$ 23	\$ 22
The Blue Mountains	\$ 1,308	\$ 1,587	\$ 114	\$ 22
Tillsonburg	N/A	N/A	\$ 21	\$ 23
Brock	\$ 512	\$ 512	\$ 31	\$ 23
Fort Erie	\$ 961	\$ 961	\$ 25	\$ 24
Wainfleet	\$ 382	\$ 382	\$ 30	\$ 24
West Lincoln	\$ 433	\$ 451	\$ 25	\$ 24
Georgina	\$ 1,702	\$ 2,011	\$ 29	\$ 24
Innisfil	\$ 1,375	\$ 1,598	\$ 36	\$ 24
Springwater	\$ 745	\$ 775	\$ 35	\$ 25
Ingersoll	\$ 1,306	\$ 1,507	\$ 21	\$ 25
Brampton	\$ 4,414	\$ 4,438	\$ 28	\$ 25
Bracebridge	\$ 1,386	\$ 1,386	\$ 45	\$ 25
Caledon	\$ 2,606	\$ 2,606	\$ 55	\$ 28
Niagara Falls	\$ 2,050	\$ 2,215	\$ 31	\$ 30
Central Huron	\$ 446	\$ 498	\$ 44	\$ 31
Penetanguishene	\$ 1,495	\$ 1,495	\$ 32	\$ 34
Blandford-Blenheim	\$ 143	\$ 691	\$ 55	\$ 36
Meaford	\$ 859	\$ 859	\$ 58	\$ 42
Huntsville	\$ 1,190	\$ 1,190	\$ 80	\$ 46
Central Elgin	\$ 942	\$ 942	\$ 56	\$ 48
Owen Sound	\$ 3,427	\$ 3,427	\$ 46	\$ 56
<b>Lower Tier Average</b>	<b>\$ 1,200</b>	<b>\$ 1,260</b>	<b>\$ 25</b>	<b>\$ 18</b>
<b>Lower Tier Median</b>	<b>\$ 968</b>	<b>\$ 968</b>	<b>\$ 20</b>	<b>\$ 15</b>

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

Municipality	Total Costs per		Net Costs per	
	Operating Costs per Lane km Excluding Amortization	Lane km Including Amortization	Net Costs per Capita Including Amortization	\$100,000 CVA Including Amortization
St. Thomas	\$ 817	\$ 817	\$ 9	\$ 13
Guelph	\$ 2,133	\$ 2,133	\$ 18	\$ 16
Toronto	\$ 4,815	\$ 4,815	\$ 26	\$ 16
Stratford	\$ 1,294	\$ 1,294	\$ 16	\$ 16
Belleville	\$ 1,066	\$ 1,108	\$ 19	\$ 21
Peterborough	\$ 1,836	\$ 1,841	\$ 21	\$ 23
London	\$ 2,318	\$ 2,319	\$ 22	\$ 24
St. Marys	\$ 1,551	\$ 1,708	\$ 26	\$ 25
Barrie	\$ 3,320	\$ 3,334	\$ 32	\$ 29
Windsor	\$ 1,784	\$ 1,851	\$ 21	\$ 30
Kingston	\$ 2,536	\$ 2,536	\$ 36	\$ 34
Hamilton	\$ 2,586	\$ 2,847	\$ 34	\$ 34
Orillia	\$ 3,091	\$ 3,230	\$ 38	\$ 36
Brockville	\$ 2,517	\$ 2,814	\$ 34	\$ 39
Quinte West	\$ 952	\$ 952	\$ 34	\$ 45
Brant County	\$ 1,011	\$ 1,011	\$ 64	\$ 49
Kawartha Lakes	\$ 1,009	\$ 1,009	\$ 73	\$ 54
Ottawa	\$ 5,510	\$ 5,584	\$ 70	\$ 54
Thunder Bay	\$ 2,237	\$ 2,242	\$ 38	\$ 57
North Bay	\$ 2,738	\$ 2,738	\$ 50	\$ 59
Kenora	\$ 1,326	\$ 1,326	\$ 53	\$ 63
Prince Edward County	\$ 1,065	\$ 1,096	\$ 83	\$ 64
Greenstone	N/A	N/A	\$ 75	\$ 67
Cornwall	\$ 3,821	\$ 3,876	\$ 47	\$ 78
Greater Sudbury	\$ 3,505	\$ 3,552	\$ 77	\$ 90
Sault Ste. Marie	\$ 5,388	\$ 5,738	\$ 91	\$ 137
Timmins	\$ 6,346	\$ 6,564	\$ 145	\$ 229
<b>Single Tier Average</b>	<b>\$ 2,560</b>	<b>\$ 2,628</b>	<b>\$ 46</b>	<b>\$ 52</b>
<b>Single Tier Average</b>	<b>\$ 2,278</b>	<b>\$ 2,280</b>	<b>\$ 36</b>	<b>\$ 39</b>
Region Halton	\$ 3,317	\$ 3,338	\$ 7	\$ 4
Region Peel	\$ 5,751	\$ 5,751	\$ 7	\$ 5
Region York	\$ 4,410	\$ 4,469	\$ 15	\$ 8
Region Niagara	\$ 2,453	\$ 2,474	\$ 10	\$ 9
Region Waterloo	\$ 3,320	\$ 3,320	\$ 11	\$ 10
Oxford County	\$ 983	\$ 988	\$ 12	\$ 10
Region Durham	\$ 3,811	\$ 3,820	\$ 13	\$ 11
District of Muskoka	\$ 2,314	\$ 2,323	\$ 59	\$ 15
<b>Region Average</b>	<b>\$ 3,295</b>	<b>\$ 3,310</b>	<b>\$ 17</b>	<b>\$ 9</b>
<b>Region Median</b>	<b>\$ 3,319</b>	<b>\$ 3,329</b>	<b>\$ 12</b>	<b>\$ 9</b>

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Niagara-on-the-Lake	\$ 1	\$ 0
St. Catharines	\$ 0	\$ 0
Kingsville	\$ 0	\$ 0
South-West Oxford	\$ 1	\$ 1
Welland	\$ 0	\$ 1
Milton	\$ 1	\$ 1
Woodstock	\$ 1	\$ 1
Burlington	\$ 2	\$ 1
Vaughan	\$ 2	\$ 1
West Lincoln	\$ 1	\$ 1
Scugog	\$ 2	\$ 1
Halton Hills	\$ 2	\$ 1
Whitby	\$ 1	\$ 1
Ajax	\$ 1	\$ 1
Springwater	\$ 2	\$ 1
Norwich	\$ 2	\$ 2
Cambridge	\$ 2	\$ 2
Mississauga	\$ 3	\$ 2
Lambton Shores	\$ 3	\$ 2
Clarington	\$ 2	\$ 2
Woolwich	\$ 3	\$ 2
Innisfil	\$ 4	\$ 2
Central Huron	\$ 4	\$ 3
Markham	\$ 5	\$ 3
Gravenhurst	\$ 9	\$ 3
Wilmot	\$ 5	\$ 4
Ingersoll	\$ 4	\$ 4
Caledon	\$ 9	\$ 4
Hanover	\$ 4	\$ 5
Niagara Falls	\$ 5	\$ 5

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Oakville	\$ 12	\$ 6
Kitchener	\$ 5	\$ 5
Bracebridge	\$ 11	\$ 6
Penetanguishene	\$ 6	\$ 6
Owen Sound	\$ 5	\$ 6
Oshawa	\$ 9	\$ 10
Newmarket	\$ 15	\$ 11
<b>Lower Tier Average</b>	<b>\$ 4</b>	<b>\$ 3</b>
<b>Lower Tier Median</b>	<b>\$ 2</b>	<b>\$ 2</b>
Hamilton	\$ 2	\$ 2
St. Thomas	\$ 2	\$ 2
Guelph	\$ 3	\$ 3
Quinte West	\$ 2	\$ 3
Brant County	\$ 4	\$ 3
Windsor	\$ 2	\$ 3
Toronto	\$ 8	\$ 5
London	\$ 4	\$ 5
Stratford	\$ 5	\$ 5
Kingston	\$ 5	\$ 5
St. Marys	\$ 5	\$ 5
Belleville	\$ 5	\$ 5
Peterborough	\$ 5	\$ 6
Barrie	\$ 6	\$ 6
Sault Ste. Marie	\$ 5	\$ 8
Orillia	\$ 8	\$ 8
Brockville	\$ 7	\$ 8
Greater Sudbury	\$ 8	\$ 9
Ottawa	\$ 13	\$ 10
North Bay	\$ 9	\$ 11
Cornwall	\$ 8	\$ 14
Timmins	\$ 24	\$ 38
<b>Single Tier Average</b>	<b>\$ 6</b>	<b>\$ 7</b>
<b>Single Tier Median</b>	<b>\$ 5</b>	<b>\$ 5</b>

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

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

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

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

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

- Size and urban form within the service area: service and costs are affected by the type of development, topography and density
- Demographics and socio-economic factors: auto ownership rates, population age, immigrant levels and household incomes will impact transit market share
- Nature of transit service design and delivery: number of routes, proximity and frequency of service, service coverage and hours of operation can vary significantly 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**

Municipality	Passenger Trips per Person in Service Area	Operating Cost per Regular Service Passenger trip	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Niagara-on-the-Lake	0.8	\$ 48.58	\$ 6	\$ 6	63.1%	\$ 3	\$ 3
Tecumseh	1.7	\$ 8.52	\$ 4	\$ 4	65.0%	\$ 3	\$ 4
Port Colborne	1.9	\$ 6.93	\$ 4	\$ 4	70.0%	\$ 5	\$ 5
Huntsville	2.1	\$ 13.08	\$ 11	\$ 11	38.5%	\$ 6	\$ 6
Kenora	8.5	\$ 4.88	\$ 9	\$ 13	45.7%	\$ 11	\$ 16
Brockville	5.1	\$ 6.36	\$ 14	\$ 16	57.0%	\$ 16	\$ 19
Thorold	15.6	\$ 2.47	\$ 19	\$ 19	49.8%	\$ 20	\$ 20
Owen Sound	16.1	\$ 3.40	\$ 36	\$ 44	31.7%	\$ 44	\$ 54
<b>Average</b>	<b>6.5</b>	<b>\$ 11.78</b>	<b>\$ 11</b>	<b>\$ 13</b>	<b>56.0%</b>	<b>\$ 12</b>	<b>\$ 14</b>
<b>Median</b>	<b>3.6</b>	<b>\$ 6.65</b>	<b>\$ 9</b>	<b>\$ 11</b>	<b>57.0%</b>	<b>\$ 6</b>	<b>\$ 6</b>
Quinte West	0.9	\$ 3.85	\$ (8)	\$ (8)	333.9%	\$ (10)	\$ (10)
Caledon	0.0	\$ 1.93	\$ 0	\$ 0	59.4%	\$ 0	\$ 0
Fort Erie	2.0	\$ 8.97	\$ 12	\$ 12	27.3%	\$ 12	\$ 12
Kawartha Lakes	3.9	\$ 16.90	\$ 15	\$ 17	9.6%	\$ 11	\$ 13
Milton	3.5	\$ 11.61	\$ 28	\$ 32	19.9%	\$ 18	\$ 21
St. Thomas	5.5	\$ 6.08	\$ 13	\$ 19	59.4%	\$ 18	\$ 27
Orillia	17.9	\$ 3.02	\$ 28	\$ 35	46.1%	\$ 27	\$ 33
Woodstock	10.0	\$ 5.49	\$ 33	\$ 39	26.7%	\$ 36	\$ 41
Belleville	18.4	\$ 4.30	\$ 43	\$ 55	44.3%	\$ 48	\$ 62
Welland	15.9	\$ 5.24	\$ 37	\$ 46	54.1%	\$ 50	\$ 62
Sarnia	16.1	\$ 4.66	\$ 50	\$ 57	34.3%	\$ 58	\$ 66
Peterborough	43.0	\$ 2.96	\$ 54	\$ 69	56.5%	\$ 58	\$ 74
North Bay	39.7	\$ 2.99	\$ 50	\$ 66	57.1%	\$ 59	\$ 77
Cornwall	16.1	\$ 4.79	\$ 43	\$ 51	42.9%	\$ 71	\$ 84
Stratford	18.8	\$ 4.22	\$ 68	\$ 85	12.7%	\$ 69	\$ 86
Niagara Falls	N/A	\$ 6.34	\$ 89	\$ 121	29.8%	\$ 88	\$ 119
Sault Ste. Marie	28.3	\$ 4.83	\$ 76	\$ 84	38.7%	\$ 114	\$ 126
Timmins	22.6	\$ 4.95	\$ 74	\$ 92	32.5%	\$ 117	\$ 146
<b>30,000 - 99,999 Avg</b>	<b>15.4</b>	<b>\$ 5.73</b>	<b>\$ 39</b>	<b>\$ 48</b>	<b>54.7%</b>	<b>\$ 47</b>	<b>\$ 58</b>
<b>30,000 - 99,999 Med</b>	<b>16.1</b>	<b>\$ 4.81</b>	<b>\$ 40</b>	<b>\$ 48</b>	<b>40.8%</b>	<b>\$ 49</b>	<b>\$ 62</b>

**Transit Services—Conventional (cont'd)**

Municipality	Passenger Trips per Person in Service Area	Operating Cost per Regular Service Passenger trip	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Waterloo			\$ 2	\$ 2	18.9%	\$ 2	\$ 2
Burlington	12.9	\$ 6.67	\$ 40	\$ 52	51.9%	\$ 24	\$ 32
Oakville	15.8	\$ 7.57	\$ 79	\$ 100	32.1%	\$ 39	\$ 49
Barrie	20.4	\$ 4.85	\$ 49	\$ 58	46.6%	\$ 45	\$ 53
Kingston	32.1	\$ 4.05	\$ 69	\$ 82	41.1%	\$ 65	\$ 77
St. Catharines	36.5	\$ 2.82	\$ 53	\$ 75	57.4%	\$ 59	\$ 83
London	63.5	\$ 2.27	\$ 50	\$ 79	64.8%	\$ 54	\$ 85
Mississauga	46.8	\$ 4.42	\$ 107	\$ 136	48.6%	\$ 70	\$ 89
Hamilton	45.1	\$ 3.76	\$ 71	\$ 90	53.4%	\$ 71	\$ 90
Greater Sudbury	32.2	\$ 4.18	\$ 67	\$ 78	40.6%	\$ 78	\$ 91
Guelph	58.5	\$ 3.22	\$ 104	\$ 130	42.8%	\$ 89	\$ 111
Toronto	184.2	\$ 2.77	\$ 191	\$ 200	66.5%	\$ 115	\$ 121
Brampton	34.7	\$ 5.93	\$ 120	\$ 150	38.6%	\$ 108	\$ 135
Windsor	30.4	\$ 4.86	\$ 82	\$ 98	43.2%	\$ 120	\$ 144
Thunder Bay	33.8	\$ 4.32	\$ 87	\$ 102	38.8%	\$ 130	\$ 152
Ottawa	108.0	\$ 3.88	\$ 206	\$ 263	52.9%	\$ 157	\$ 201
<b>&gt; 100,000 Avg</b>	<b>50.3</b>	<b>\$ 4.37</b>	<b>\$ 86</b>	<b>\$ 106</b>	<b>46.1%</b>	<b>\$ 77</b>	<b>\$ 95</b>
<b>&gt; 100,000 Med</b>	<b>34.7</b>	<b>\$ 4.18</b>	<b>\$ 75</b>	<b>\$ 94</b>	<b>44.9%</b>	<b>\$ 70</b>	<b>\$ 89</b>
Region Durham	19.1	\$ 5.93	\$ 59	\$ 68	41.0%	\$ 50	\$ 57
Region York	20.0	\$ 7.18	\$ 112	\$ 140	29.1%	\$ 60	\$ 75
Region Waterloo	42.1	\$ 3.64	\$ 82	\$ 99	47.1%	\$ 71	\$ 86
<b>Region Average</b>	<b>20.4</b>	<b>\$ 9.01</b>	<b>\$ 50</b>	<b>\$ 59</b>	<b>39.1%</b>	<b>\$ 35</b>	<b>\$ 42</b>
<b>Region Median</b>	<b>19.5</b>	<b>\$ 6.56</b>	<b>\$ 46</b>	<b>\$ 50</b>	<b>41.0%</b>	<b>\$ 36</b>	<b>\$ 40</b>



**Transit Services—Disabled and Special Needs**

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Saugeen Shores	\$ 1	\$ 1	\$ 1	\$ 1
Ingersoll	\$ 3	\$ 3	\$ 3	\$ 3
Meaford	\$ 5	\$ 5	\$ 4	\$ 4
St. Marys	\$ 15	\$ 15	\$ 14	\$ 14
Hanover	\$ 12	\$ 20	\$ 15	\$ 25
<b>&lt; 15,000 Average</b>	<b>\$ 7</b>	<b>\$ 9</b>	<b>\$ 7</b>	<b>\$ 9</b>
<b>&lt; 15,000 Median</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 4</b>	<b>\$ 4</b>
Prince Edward County	\$ 1	\$ 1	\$ 1	\$ 1
Thorold	\$ 3	\$ 3	\$ 3	\$ 3
Kenora	\$ 5	\$ 5	\$ 6	\$ 6
Owen Sound	\$ 6	\$ 6	\$ 8	\$ 8
Brockville	\$ 13	\$ 13	\$ 15	\$ 15
<b>15,000 - 29,999 Average</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 7</b>	<b>\$ 7</b>
<b>15,000 - 29,999 Median</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 6</b>	<b>\$ 6</b>
Fort Erie	\$ 1	\$ 1	\$ 1	\$ 1
Milton	\$ 2	\$ 2	\$ 1	\$ 1
Georgina	\$ 1	\$ 1	\$ 1	\$ 1
Orillia	\$ 3	\$ 3	\$ 3	\$ 3
Brant County	\$ 5	\$ 5	\$ 4	\$ 4
Halton Hills	\$ 6	\$ 6	\$ 4	\$ 4
Belleville	\$ 5	\$ 5	\$ 5	\$ 5
Niagara Falls	\$ 6	\$ 6	\$ 6	\$ 6
Stratford	\$ 7	\$ 7	\$ 7	\$ 7
St. Thomas	\$ 7	\$ 7	\$ 10	\$ 10
Peterborough	\$ 10	\$ 10	\$ 11	\$ 11
Woodstock	\$ 10	\$ 10	\$ 10	\$ 11
Sarnia	\$ 12	\$ 12	\$ 14	\$ 14
Welland	\$ 11	\$ 11	\$ 15	\$ 15
North Bay	\$ 11	\$ 13	\$ 13	\$ 15
Timmins	\$ 9	\$ 11	\$ 15	\$ 18
Sault Ste. Marie	\$ 12	\$ 12	\$ 18	\$ 18
Quinte West	\$ 15	\$ 15	\$ 20	\$ 20
Cornwall	\$ 24	\$ 25	\$ 39	\$ 42
<b>30,000 - 99,999 Average</b>	<b>\$ 8</b>	<b>\$ 9</b>	<b>\$ 10</b>	<b>\$ 11</b>
<b>30,000 - 99,999 Median</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>\$ 10</b>	<b>\$ 7</b>

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

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>	<b>Net Costs per \$100,000 CVA Including Amortization</b>
Oakville	\$ 8	\$ 8	\$ 4	\$ 4
Burlington	\$ 6	\$ 7	\$ 4	\$ 4
Windsor	\$ 5	\$ 5	\$ 8	\$ 8
Barrie	\$ 10	\$ 10	\$ 9	\$ 9
St. Catharines	\$ 8	\$ 9	\$ 9	\$ 10
Guelph	\$ 11	\$ 12	\$ 9	\$ 10
London	\$ 10	\$ 10	\$ 11	\$ 11
Kingston	\$ 15	\$ 15	\$ 14	\$ 14
Greater Sudbury	\$ 16	\$ 16	\$ 19	\$ 19
Thunder Bay	\$ 14	\$ 14	\$ 21	\$ 21
Ottawa	\$ 28	\$ 29	\$ 22	\$ 22
Toronto	\$ 37	\$ 37	\$ 22	\$ 22
Hamilton	\$ 25	\$ 27	\$ 25	\$ 27
<b>&gt; 100,000 Average</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>\$ 14</b>	<b>\$ 14</b>
<b>&gt; 100,000 Average</b>	<b>\$ 11</b>	<b>\$ 12</b>	<b>\$ 11</b>	<b>\$ 11</b>
Region Niagara	\$ 0	\$ 1	\$ 0	\$ 1
Region York	\$ 12	\$ 13	\$ 6	\$ 7
Region Durham	\$ 9	\$ 9	\$ 8	\$ 8
Region Peel	\$ 12	\$ 13	\$ 8	\$ 9
Region Waterloo	\$ 14	\$ 15	\$ 12	\$ 13
<b>Region Average</b>	<b>\$ 9</b>	<b>\$ 10</b>	<b>\$ 7</b>	<b>\$ 7</b>
<b>Region Median</b>	<b>\$ 12</b>	<b>\$ 13</b>	<b>\$ 8</b>	<b>\$ 8</b>

## ***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 Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Lambton Shores	294.1%	\$ (39)	\$ (33)	\$ (21)	\$ (18)
Kenora	157.5%	\$ (12)	\$ (11)	\$ (14)	\$ (13)
Kitchener	297.9%	\$ (13)	\$ (9)	\$ (13)	\$ (10)
Niagara-on-the-Lake	165.0%	\$ (23)	\$ (18)	\$ (11)	\$ (8)
Stratford	138.9%	\$ (4)	\$ (3)	\$ (4)	\$ (3)
Greater Sudbury	152.4%	\$ (4)	\$ (2)	\$ (4)	\$ (3)
Cornwall	117.2%	\$ (2)	\$ (1)	\$ (3)	\$ (2)
Fort Erie	311.1%	\$ (2)	\$ (2)	\$ (2)	\$ (2)
North Bay	116.8%	\$ (2)	\$ (1)	\$ (3)	\$ (1)
Guelph	119.0%	\$ (2)	\$ (1)	\$ (2)	\$ (1)
Newmarket	221.1%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
London	103.7%	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Belleville	123.9%	\$ (2)	\$ 0	\$ (2)	\$ 0
The Blue Mountains		\$ 1	\$ 2	\$ 0	\$ 0
West Lincoln		\$ 0	\$ 1	\$ 0	\$ 1
Prince Edward County	89.2%	\$ 0	\$ 1	\$ 0	\$ 1
Brampton	62.7%	\$ 1	\$ 1	\$ 1	\$ 1
Bracebridge	5.6%	\$ 2	\$ 2	\$ 1	\$ 1
Kingsville		\$ 1	\$ 1	\$ 1	\$ 1
Clarington	41.9%	\$ 1	\$ 2	\$ 1	\$ 2
Ajax		\$ 1	\$ 2	\$ 1	\$ 2
Kawartha Lakes	82.4%	\$ 0	\$ 2	\$ 0	\$ 2
Caledon		\$ 4	\$ 4	\$ 2	\$ 2
Woolwich		\$ 3	\$ 3	\$ 2	\$ 2
Woodstock	41.8%	\$ 2	\$ 2	\$ 2	\$ 2
Orillia	118.0%	\$ (2)	\$ 2	\$ (2)	\$ 2
Halton Hills	13.1%	\$ 2	\$ 3	\$ 1	\$ 2
Whitby	60.0%	\$ 2	\$ 3	\$ 2	\$ 2
Ottawa	92.5%	\$ 1	\$ 3	\$ 1	\$ 2
Port Colborne	83.9%	\$ 0	\$ 2	\$ 0	\$ 2
Sarnia	76.9%	\$ 2	\$ 2	\$ 2	\$ 2
Markham		\$ 5	\$ 5	\$ 3	\$ 3
St. Thomas	38.8%	\$ 2	\$ 2	\$ 3	\$ 3
Peterborough	114.8%	\$ (3)	\$ 3	\$ (3)	\$ 3
Oakville	60.3%	\$ 6	\$ 7	\$ 3	\$ 3
Milton	0.0%	\$ 5	\$ 5	\$ 3	\$ 3
Brockville	73.2%	\$ 3	\$ 4	\$ 4	\$ 4

**Parking (cont'd)**

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

Municipality	Revenue as % of Costs Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Welland	61.2%	\$ 3	\$ 3	\$ 4	\$ 4
Whitchurch-Stouffville		\$ 8	\$ 8	\$ 4	\$ 4
Hanover	36.3%	\$ 4	\$ 4	\$ 4	\$ 4
Brock		\$ 3	\$ 7	\$ 2	\$ 5
Mississauga	21.0%	\$ 7	\$ 8	\$ 5	\$ 5
Sault Ste. Marie	63.3%	\$ 3	\$ 4	\$ 4	\$ 5
Burlington	0.0%	\$ 9	\$ 9	\$ 5	\$ 6
Barrie	67.5%	\$ 3	\$ 6	\$ 3	\$ 6
Ingersoll		\$ 5	\$ 5	\$ 6	\$ 6
Gravenhurst		\$ 4	\$ 15	\$ 1	\$ 6
Timmins	87.3%	\$ 2	\$ 4	\$ 3	\$ 6
Thorold		\$ 5	\$ 8	\$ 5	\$ 8
Tillsonburg	1.9%	\$ 5	\$ 7	\$ 5	\$ 8
Kingston	93.3%	\$ 3	\$ 9	\$ 3	\$ 8
Oshawa	95.6%	\$ 1	\$ 8	\$ 1	\$ 8
Niagara Falls	49.4%	\$ 8	\$ 9	\$ 8	\$ 9
Hamilton	60.6%	\$ 8	\$ 10	\$ 8	\$ 10
Owen Sound	60.9%	\$ 8	\$ 9	\$ 10	\$ 11
Cambridge	11.9%	\$ 10	\$ 12	\$ 10	\$ 11
Windsor	72.5%	\$ 5	\$ 10	\$ 7	\$ 14
Toronto	2.7%	\$ 24	\$ 24	\$ 14	\$ 14
Waterloo	15.9%	\$ 22	\$ 24	\$ 17	\$ 18
Thunder Bay	46.1%	\$ 14	\$ 16	\$ 21	\$ 24
St. Catharines	41.8%	\$ 19	\$ 23	\$ 21	\$ 26
<b>Average</b>	<b>87.0%</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>
<b>Median</b>	<b>72.5%</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 2</b>

**Street Lighting**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Kenora	\$ (2)	\$ (2)
Kawartha Lakes	\$ 0	\$ 0
Georgian Bluffs	\$ 3	\$ 2
Whitchurch-Stouffville	\$ 6	\$ 3
Middlesex Centre	\$ 5	\$ 3
Wainfleet	\$ 5	\$ 4
Wellesley	\$ 6	\$ 4
Lambton Shores	\$ 8	\$ 4
North Dumfries	\$ 8	\$ 5
King	\$ 12	\$ 5
Zorra	\$ 9	\$ 5
The Blue Mountains	\$ 24	\$ 5
Gravenhurst	\$ 12	\$ 5
East Zorra-Tavistock	\$ 7	\$ 4
Springwater	\$ 8	\$ 5
Burlington	\$ 9	\$ 6
Prince Edward County	\$ 7	\$ 6
Huntsville	\$ 10	\$ 6
Vaughan	\$ 12	\$ 6
Lincoln	\$ 8	\$ 6
West Lincoln	\$ 7	\$ 6
Woolwich	\$ 9	\$ 6
Milton	\$ 10	\$ 6
Waterloo	\$ 8	\$ 6
Scugog	\$ 10	\$ 7
Oakville	\$ 13	\$ 7
South-West Oxford	\$ 10	\$ 7
Meaford	\$ 9	\$ 7
Kitchener	\$ 7	\$ 7
North Middlesex	\$ 12	\$ 8
Caledon	\$ 15	\$ 8
Mississauga	\$ 12	\$ 8
East Gwillimbury	\$ 13	\$ 8
Wilmot	\$ 11	\$ 8
Norwich	\$ 10	\$ 9
Markham	\$ 14	\$ 8
Halton Hills	\$ 13	\$ 9
Pickering	\$ 13	\$ 9
Clarington	\$ 10	\$ 9
Pelham	\$ 11	\$ 9
Ottawa	\$ 12	\$ 9
Niagara-on-the-Lake	\$ 21	\$ 10
Ajax	\$ 10	\$ 10
Georgina	\$ 12	\$ 10
Central Huron	\$ 14	\$ 10
Toronto	\$ 16	\$ 10
Whitby	\$ 12	\$ 10

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Guelph	\$ 12	\$ 11
Bracebridge	\$ 19	\$ 11
Kingston	\$ 12	\$ 11
Innisfil	\$ 16	\$ 11
Hamilton	\$ 12	\$ 12
Brockville	\$ 10	\$ 12
Brant County	\$ 16	\$ 12
Brampton	\$ 14	\$ 12
Newmarket	\$ 18	\$ 13
Barrie	\$ 14	\$ 13
Brock	\$ 18	\$ 13
Tecumseh	\$ 14	\$ 13
Cambridge	\$ 14	\$ 14
Quinte West	\$ 11	\$ 14
Belleville	\$ 13	\$ 14
Penetanguishene	\$ 13	\$ 14
Thorold	\$ 14	\$ 15
Niagara Falls	\$ 16	\$ 16
Owen Sound	\$ 13	\$ 16
Peterborough	\$ 16	\$ 17
Tillsonburg	\$ 15	\$ 17
Stratford	\$ 17	\$ 17
Saugeen Shores	\$ 29	\$ 18
Hanover	\$ 14	\$ 18
London	\$ 16	\$ 18
Woodstock	\$ 17	\$ 18
Fort Erie	\$ 20	\$ 19
North Bay	\$ 16	\$ 19
St. Catharines	\$ 17	\$ 19
St. Marys	\$ 19	\$ 19
Greater Sudbury	\$ 16	\$ 19
Oshawa	\$ 18	\$ 19
Port Colborne	\$ 17	\$ 20
Timmins	\$ 13	\$ 21
St. Thomas	\$ 17	\$ 24
Orillia	\$ 27	\$ 26
Sarnia	\$ 22	\$ 26
Welland	\$ 20	\$ 26
Ingersoll	\$ 28	\$ 33
Cornwall	\$ 20	\$ 34
Windsor	\$ 24	\$ 35
Thunder Bay	\$ 27	\$ 40
Sault Ste. Marie	\$ 27	\$ 41
Central Elgin	\$ 191	\$ 163
<b>Average</b>	<b>\$ 15</b>	<b>\$ 14</b>
<b>Median</b>	<b>\$ 13</b>	<b>\$ 10</b>

**Air Transportation**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Timmins	\$ (44)	\$ (70)
Tillsonburg	\$ (1)	\$ (1)
Hamilton	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 0	\$ 0
Sarnia	\$ 0	\$ 0
Wainfleet	\$ 1	\$ 1
Pelham	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Saugeen Shores	\$ 2	\$ 1
Cornwall	\$ 1	\$ 1
Kawartha Lakes	\$ 2	\$ 1
Niagara Falls	\$ 2	\$ 2
Welland	\$ 1	\$ 2
St. Catharines	\$ 2	\$ 2
Kingston	\$ 3	\$ 3
Penetanguishene	\$ 3	\$ 3
Hanover	\$ 4	\$ 5
Windsor	\$ 3	\$ 5
Owen Sound	\$ 5	\$ 6
North Bay	\$ 5	\$ 6
Oshawa	\$ 6	\$ 7
Brockville	\$ 7	\$ 8
Barrie	\$ 9	\$ 9
Georgian Bluffs	\$ 12	\$ 9
Stratford	\$ 10	\$ 10
Greater Sudbury	\$ 9	\$ 11
Peterborough	\$ 17	\$ 19
St. Thomas	\$ 21	\$ 30
Greenstone	\$ 578	\$ 513
<b>Average</b>	<b>\$ 23</b>	<b>\$ 20</b>
<b>Median</b>	<b>\$ 3</b>	<b>\$ 3</b>
Oxford County	\$ 0	\$ 0
Region Waterloo	\$ 6	\$ 6
District of Muskoka	\$ 41	\$ 10
<b>Region Average</b>	<b>\$ 16</b>	<b>\$ 5</b>
<b>Region Median</b>	<b>\$ 6</b>	<b>\$ 6</b>

**Storm Sewer - Urban**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Greenstone	\$ (212)	\$ (208)	\$ (188)	\$ (185)
London	\$ (36)	\$ (5)	\$ (39)	\$ (5)
Kitchener	\$ (11)	\$ (2)	\$ (12)	\$ (2)
St. Thomas	\$ (32)	\$ (1)	\$ (45)	\$ (1)
The Blue Mountains	\$ 0	\$ 1	\$ 0	\$ 0
Central Huron		\$ 1		\$ 0
Gravenhurst	\$ 3	\$ 3	\$ 1	\$ 1
Markham	\$ 3	\$ 3	\$ 2	\$ 2
Prince Edward County	\$ 2	\$ 3	\$ 2	\$ 2
Lincoln	\$ 3	\$ 3	\$ 2	\$ 2
East Zorra-Tavistock		\$ 4		\$ 2
Meaford		\$ 4		\$ 3
Hanover	\$ 2	\$ 2	\$ 3	\$ 3
Quinte West	\$ 3	\$ 3	\$ 4	\$ 4
Central Elgin	\$ 5	\$ 5	\$ 4	\$ 4
Lambton Shores	\$ 2	\$ 8	\$ 1	\$ 4
Kawartha Lakes	\$ 3	\$ 6	\$ 2	\$ 4
North Middlesex		\$ 7		\$ 5
Bracebridge	\$ 2	\$ 9	\$ 1	\$ 5
Scugog	\$ 2	\$ 9	\$ 1	\$ 6
Whitchurch-Stouffville		\$ 12		\$ 7
Brant County	\$ 2	\$ 9	\$ 2	\$ 7
Georgina	\$ 1	\$ 10	\$ 1	\$ 8
Richmond Hill	\$ 1	\$ 15	\$ 0	\$ 8
Tillsonburg	\$ 8	\$ 8	\$ 9	\$ 9
St. Catharines	\$ 4	\$ 9	\$ 4	\$ 10
Toronto	\$ 16	\$ 17	\$ 9	\$ 10
Greater Sudbury	\$ 8	\$ 9	\$ 9	\$ 10
Middlesex Centre		\$ 16		\$ 10
Milton	\$ 2	\$ 17	\$ 1	\$ 11
Mississauga	\$ 4	\$ 17	\$ 2	\$ 11
West Lincoln		\$ 12		\$ 11
Wilmot		\$ 15		\$ 12
Kingsville		\$ 12		\$ 12
East Gwillimbury	\$ 3	\$ 20	\$ 2	\$ 12
Waterloo	\$ (2)	\$ 17	\$ (1)	\$ 13
Whitby	\$ 3	\$ 15	\$ 3	\$ 13
Halton Hills	\$ (0)	\$ 19	\$ (0)	\$ 13
Newmarket	\$ 0	\$ 19	\$ 0	\$ 13
Brampton	\$ 2	\$ 15	\$ 2	\$ 14
Thorold	\$ 3	\$ 13	\$ 3	\$ 14
Penetanguishene	\$ 6	\$ 13	\$ 7	\$ 14
Burlington	\$ 5	\$ 23	\$ 3	\$ 14
St. Marys	\$ 4	\$ 15	\$ 4	\$ 15
Clarington	\$ 6	\$ 17	\$ 5	\$ 15



**Storm Sewer - Urban (cont'd)**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Ajax	\$ (0)	\$ 17	\$ (0)	\$ 16
Kingston	\$ 2	\$ 18	\$ 1	\$ 17
Woodstock	\$ 8	\$ 16	\$ 9	\$ 17
Cornwall	\$ 4	\$ 10	\$ 6	\$ 17
Oshawa	\$ 5	\$ 17	\$ 6	\$ 18
Vaughan	\$ 8	\$ 36	\$ 4	\$ 18
Woolwich	\$ 6	\$ 26	\$ 4	\$ 18
Pickering	\$ 5	\$ 26	\$ 3	\$ 19
Cambridge	\$ 9	\$ 21	\$ 8	\$ 20
Niagara-on-the-Lake	\$ 5	\$ 45	\$ 2	\$ 21
Brockville	\$ 16	\$ 18	\$ 19	\$ 21
Hamilton	\$ 10	\$ 21	\$ 10	\$ 21
Orillia	\$ 7	\$ 23	\$ 7	\$ 22
Guelph	\$ 6	\$ 26	\$ 5	\$ 22
Fort Erie	\$ 8	\$ 24	\$ 7	\$ 23
Port Colborne	\$ 8	\$ 19	\$ 9	\$ 23
Oakville	\$ 30	\$ 49	\$ 15	\$ 24
Ingersoll		\$ 21		\$ 25
Ottawa	\$ 16	\$ 32	\$ 12	\$ 25
Huntsville	\$ 23	\$ 46	\$ 13	\$ 27
Peterborough	\$ 14	\$ 25	\$ 15	\$ 27
Timmins	\$ 8	\$ 18	\$ 12	\$ 29
Belleville	\$ 4	\$ 26	\$ 4	\$ 29
Saugeen Shores	\$ 3	\$ 52	\$ 2	\$ 32
Kenora	\$ 8	\$ 30	\$ 9	\$ 36
Barrie	\$ 20	\$ 41	\$ 18	\$ 37
Niagara Falls	\$ 3	\$ 41	\$ 3	\$ 41
North Bay	\$ 19	\$ 36	\$ 23	\$ 43
Stratford	\$ 16	\$ 43	\$ 16	\$ 43
Sarnia	\$ 21	\$ 39	\$ 25	\$ 45
Owen Sound	\$ 37	\$ 41	\$ 45	\$ 50
Tecumseh	\$ 11	\$ 53	\$ 10	\$ 51
Thunder Bay	\$ 13	\$ 45	\$ 19	\$ 67
Windsor	\$ 28	\$ 53	\$ 41	\$ 77
Sault Ste. Marie	\$ 35	\$ 55	\$ 52	\$ 83
<b>Average</b>	<b>\$ 3</b>	<b>\$ 17</b>	<b>\$ 3</b>	<b>\$ 16</b>
<b>Median</b>	<b>\$ 4</b>	<b>\$ 17</b>	<b>\$ 4</b>	<b>\$ 14</b>
Region Peel	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Region Waterloo	\$ 0	\$ 0	\$ 0	\$ 0
Region Halton	\$ 0	\$ 2	\$ 0	\$ 1
Region Durham	\$ 1	\$ 4	\$ 1	\$ 3
<b>Region Average</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 1</b>
<b>Region Median</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 1</b>

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

Municipality	Total km of Urban Drainage System + 0.005 km Times # of Catch Basins	Operating Costs Urban Storm Sewer per km Drainage System	Total Costs Urban Storm Sewer per km Drainage System
Hanover	122	\$ 155	\$ 155
Lincoln	128	\$ 542	\$ 542
The Blue Mountains	3	\$ 16	\$ 1,004
Quinte West	113	\$ 1,193	\$ 1,193
Meaford	33	N/A	\$ 1,251
Lambton Shores	43	\$ 612	\$ 1,960
Woodstock	290	\$ 1,095	\$ 2,113
Tillsonburg	58	\$ 2,051	\$ 2,284
North Middlesex	21	N/A	\$ 2,361
Orillia	291	\$ 778	\$ 2,435
St. Catharines	416	\$ 788	\$ 2,661
St. Marys	36	\$ 834	\$ 2,851
Brant County	112	\$ 787	\$ 3,079
Greater Sudbury	463	\$ 2,894	\$ 3,094
Kingsville	81	N/A	\$ 3,277
Cornwall	128	\$ 1,421	\$ 3,831
Penetanguishene	30	\$ 1,925	\$ 4,065
Whitby	441	\$ 1,023	\$ 4,360
Timmins	182	\$ 1,861	\$ 4,399
Thorold	53	\$ 882	\$ 4,641
Kawartha Lakes	93	\$ 2,589	\$ 4,818
Oakville	1,939	\$ 2,992	\$ 4,843
Guelph	664	\$ 1,124	\$ 4,851
Fort Erie	172	\$ 1,623	\$ 5,057
West Lincoln	32	N/A	\$ 5,264
Kingston	425	\$ 465	\$ 5,323
Richmond Hill	571	\$ 719	\$ 5,395
Middlesex Centre	50	N/A	\$ 5,482
Mississauga	2,250	\$ 1,297	\$ 5,541
Woolwich	111	\$ 1,279	\$ 5,651
Cambridge	475	\$ 2,395	\$ 5,757
Newmarket	264	\$ 6	\$ 5,891
Scugog	32	\$ 1,486	\$ 5,942
Peterborough	345	\$ 3,377	\$ 5,981
Oshawa	425	\$ 1,979	\$ 6,045
Brampton	1,417	\$ 846	\$ 6,046
East Gwillimbury	76	\$ 825	\$ 6,140
Burlington	680	\$ 1,501	\$ 6,191
Clarington	226	\$ 2,273	\$ 6,489
Owen Sound	138	\$ 5,999	\$ 6,595

**Storm Sewer - Urban (cont'd)**

(Sorted by Total Costs per km)

Municipality	Total km of Urban Drainage System + 0.005 km Times # of Catch Basins	Operating Costs Urban Storm Sewer per km Drainage System	Total Costs Urban Storm Sewer per km Drainage System
Ajax	306	\$ 618	\$ 6,969
Halton Hills	174	\$ 286	\$ 7,145
Georgina	58	\$ 715	\$ 7,608
Saugeen Shores	89	\$ 475	\$ 7,711
Waterloo	402	\$ 2,926	\$ 7,717
Windsor	1,482	\$ 4,198	\$ 7,744
Tecumseh	166	\$ 1,566	\$ 7,756
Ottawa	3,810	\$ 3,801	\$ 7,926
Thunder Bay	635	\$ 2,178	\$ 7,930
Stratford	193	\$ 1,532	\$ 7,932
Pickering	301	\$ 1,166	\$ 7,992
Milton	196	\$ 832	\$ 7,994
Sarnia	341	\$ 2,899	\$ 8,529
Hamilton	1,332	\$ 4,001	\$ 8,715
North Bay	226	\$ 4,579	\$ 8,849
Port Colborne	41	\$ 3,672	\$ 9,064
Toronto	4,943	\$ 8,564	\$ 9,119
Whitchurch-Stouffville	49	N/A	\$ 10,154
St. Thomas	155	\$ 2,937	\$ 10,877
Niagara-on-the-Lake	65	\$ 1,609	\$ 11,458
Niagara Falls	296	\$ 559	\$ 11,905
Barrie	458	\$ 6,040	\$ 12,466
Kitchener	1,001	\$ 10,408	\$ 12,736
Belleville	102	\$ 1,965	\$ 13,056
Kenora	36	\$ 3,294	\$ 13,160
Vaughan	833	\$ 2,857	\$ 13,202
Sault Ste. Marie	321	\$ 8,340	\$ 13,219
Gravenhurst	3	\$ 12,219	\$ 13,458
London	1,439	\$ 6,809	\$ 15,702
Huntsville	57	\$ 7,821	\$ 15,869
Prince Edward County	2	\$ 30,971	\$ 35,092
<b>Average</b>	<b>464</b>	<b>\$ 2,946</b>	<b>\$ 7,097</b>
<b>Median</b>	<b>182</b>	<b>\$ 1,609</b>	<b>\$ 6,046</b>
Region Durham	431	\$ 2,085	\$ 5,308
Region Halton	115	\$ 1,186	\$ 8,780
<b>Rgeion Average</b>	<b>273</b>	<b>\$ 1,636</b>	<b>\$ 7,044</b>
<b>Region Median</b>	<b>273</b>	<b>\$ 1,636</b>	<b>\$ 7,044</b>

**Storm Sewer - Rural**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Kingsville	\$ (21)	\$ (21)	\$ (20)	\$ (20)
Woodstock		\$ 0		\$ 0
Niagara Falls	\$ 0	\$ 0	\$ 0	\$ 0
London	\$ 0	\$ 0	\$ 0	\$ 0
Hamilton	\$ 0	\$ 0	\$ 0	\$ 0
Brant County		\$ 1		\$ 1
Richmond Hill	\$ 1	\$ 1	\$ 1	\$ 1
Oshawa	\$ 1	\$ 1	\$ 1	\$ 1
Saugeen Shores	\$ 2	\$ 2	\$ 1	\$ 1
Milton	\$ 3	\$ 3	\$ 2	\$ 2
Whitby	\$ 2	\$ 2	\$ 2	\$ 2
Halton Hills	\$ 4	\$ 4	\$ 2	\$ 2
Thorold	\$ 3	\$ 3	\$ 3	\$ 3
Cornwall	\$ 2	\$ 2	\$ 3	\$ 3
Thunder Bay	\$ 2	\$ 2	\$ 3	\$ 3
St. Catharines	\$ 1	\$ 3	\$ 1	\$ 4
East Gwillimbury	\$ 0	\$ 6	\$ 0	\$ 4
Caledon	\$ 8	\$ 9	\$ 4	\$ 4
Brockville	\$ 4	\$ 4	\$ 5	\$ 5
Penetanguishene	\$ 6	\$ 6	\$ 6	\$ 6
Ottawa	\$ 9	\$ 9	\$ 6	\$ 7
Kingston	\$ 8	\$ 8	\$ 7	\$ 7
Brampton	\$ 2	\$ 8	\$ 2	\$ 8
Greater Sudbury	\$ 7	\$ 7	\$ 9	\$ 9
Clarington	\$ 10	\$ 11	\$ 9	\$ 10
Port Colborne	\$ 9	\$ 9	\$ 10	\$ 10
Wainfleet	\$ 14	\$ 14	\$ 11	\$ 11
Pickering	\$ 15	\$ 15	\$ 11	\$ 11
Welland	\$ (0)	\$ 8	\$ (0)	\$ 11
Central Elgin	\$ 15	\$ 15	\$ 13	\$ 13
Kawartha Lakes	\$ 12	\$ 23	\$ 9	\$ 17
Fort Erie	\$ 20	\$ 20	\$ 19	\$ 19
<b>Average</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 4</b>	<b>\$ 5</b>
<b>Median</b>	<b>\$ 3</b>	<b>\$ 4</b>	<b>\$ 3</b>	<b>\$ 4</b>
Region Halton	\$ 0	\$ 1	\$ 0	\$ 0
Region Waterloo	\$ 1	\$ 1	\$ 1	\$ 1
District of Muskoka	\$ 6	\$ 6	\$ 1	\$ 1
<b>Region Average</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>Region Median</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>

### ***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 results are influenced to varying degrees by a number of factors, including:

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

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

**Waste Collection**

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

Municipality	Operating Collection Costs per Tonne	Operating Collection Costs per Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Stratford	\$ 86		\$ (84)	\$ (85)
Cornwall	\$ 57		\$ (17)	\$ (28)
Ottawa	\$ 91		\$ (13)	\$ (10)
Saugeen Shores	\$ 109		\$ (13)	\$ (8)
Hanover		\$ 21	\$ (4)	\$ (4)
Prince Edward County		\$ 43	\$ (5)	\$ (4)
Middlesex Centre		\$ 42	\$ (5)	\$ (3)
Woodstock	N/A		\$ (3)	\$ (3)
South-West Oxford		\$ 39	\$ (3)	\$ (2)
Quinte West	\$ 160		\$ (1)	\$ (2)
Kenora	\$ 247		\$ 0	\$ 0
North Middlesex		\$ 50	\$ 1	\$ 1
Kitchener	N/A		\$ 1	\$ 1
King	N/A		\$ 6	\$ 2
Brock		\$ 10	\$ 4	\$ 3
East Gwillimbury		\$ 16	\$ 6	\$ 3
Whitchurch-Stouffville		\$ 20	\$ 7	\$ 4
Meaford	\$ 107		\$ 5	\$ 4
Markham	\$ 24		\$ 7	\$ 4
Richmond Hill	\$ 121		\$ 7	\$ 4
Lambton Shores		\$ 57	\$ 9	\$ 5
Central Huron	N/A		\$ 9	\$ 6
Tillsonburg		\$ 48	\$ 6	\$ 7
Georgina	\$ 21		\$ 8	\$ 7
Vaughan	\$ 179		\$ 15	\$ 8
The Blue Mountains		\$ 39	\$ 42	\$ 8
Orillia	\$ 70		\$ 10	\$ 9
Toronto	N/A		\$ 17	\$ 10
Newmarket	\$ 42		\$ 15	\$ 11
Ingersoll	N/A		\$ 10	\$ 11
Central Elgin		\$ 34	\$ 13	\$ 11
Barrie	\$ 112		\$ 13	\$ 12
Owen Sound	\$ 435		\$ 10	\$ 13
Peterborough	\$ 69		\$ 13	\$ 14
St. Marys		\$ 36	\$ 15	\$ 14

**Waste Collection (cont'd)**

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

Municipality	Operating Collection Costs per Tonne	Operating Collection Costs per Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Sault Ste. Marie	\$ 53		\$ 11	\$ 16
Kingston	\$ 124		\$ 17	\$ 16
Georgian Bluffs		\$ 59	\$ 22	\$ 16
Belleville	\$ 367		\$ 16	\$ 17
Tecumseh		\$ 52	\$ 19	\$ 18
Sarnia	\$ 62		\$ 16	\$ 19
Kawartha Lakes	\$ 170		\$ 29	\$ 21
Kingsville		\$ 59	\$ 22	\$ 21
Hamilton	\$ 145		\$ 22	\$ 22
North Bay	\$ 25		\$ 19	\$ 23
Whitby		\$ 83	\$ 27	\$ 23
Windsor	\$ 73		\$ 16	\$ 23
London	\$ 98		\$ 22	\$ 24
St. Thomas	\$ 111		\$ 18	\$ 26
Oshawa		\$ 66	\$ 26	\$ 27
Brockville	\$ 191		\$ 25	\$ 29
Brant County		\$ 110	\$ 41	\$ 31
Guelph	\$ 183		\$ 37	\$ 32
Greater Sudbury	\$ 127		\$ 30	\$ 36
Springwater		\$ 164	\$ 62	\$ 44
Timmins		\$ 68	\$ 30	\$ 47
Thunder Bay	\$ 138		\$ 36	\$ 53
<b>Average</b>	<b>\$ 127</b>	<b>\$ 53</b>	<b>\$ 12</b>	<b>\$ 11</b>
<b>Median</b>	<b>\$ 110</b>	<b>\$ 48</b>	<b>\$ 13</b>	<b>\$ 11</b>
Region Niagara	\$ 101		\$ (2)	\$ (2)
Region Durham	\$ 86		\$ 7	\$ 6
Oxford County	\$ 250		\$ 12	\$ 10
District of Muskoka	\$ 236		\$ 50	\$ 13
Region Halton	\$ 158		\$ 25	\$ 14
Region Peel	\$ 110		\$ 20	\$ 14
Region Waterloo	\$ 119		\$ 21	\$ 18
<b>Region Average</b>	<b>\$ 151</b>		<b>\$ 19</b>	<b>\$ 10</b>
<b>Region Median</b>	<b>\$ 119</b>		<b>\$ 20</b>	<b>\$ 13</b>

**Waste Disposal**

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

Municipality	Operating Costs per Tonne	Operating Costs per Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Kenora	\$ 52		\$ (24)	\$ (29)
Sault Ste. Marie	\$ 63		\$ (15)	\$ (23)
Thunder Bay	\$ 32		\$ (14)	\$ (21)
North Bay	\$ 43		\$ (12)	\$ (14)
Georgian Bluffs		\$ 58	\$ (13)	\$ (9)
Saugeen Shores	\$ 86		\$ (8)	\$ (5)
Hanover		\$ 58	\$ (3)	\$ (4)
Georgina	N/A		\$ (4)	\$ (4)
Clarington	N/A		\$ (1)	\$ (1)
Innisfil	N/A		\$ (1)	\$ (0)
Zorra	N/A		\$ (1)	\$ (0)
Vaughan	\$ 1		\$ (0)	\$ (0)
Woodstock		\$ 1	\$ 1	\$ 1
Belleville	\$ 33		\$ 1	\$ 1
Greater Sudbury	\$ 51		\$ 3	\$ 3
Ottawa	\$ 46		\$ 6	\$ 5
Brockville	\$ 26		\$ 4	\$ 5
Middlesex Centre		\$ 24	\$ 8	\$ 5
North Middlesex		\$ 22	\$ 8	\$ 5
Meaford	\$ 84		\$ 8	\$ 6
Kingston	\$ 53		\$ 9	\$ 8
Thorold	N/A		\$ 9	\$ 10
Peterborough	\$ 59		\$ 10	\$ 11
Owen Sound	\$ 6		\$ 9	\$ 11
Toronto	N/A		\$ 21	\$ 13
King	N/A		\$ 33	\$ 13
St. Marys		\$ 147	\$ 13	\$ 13
The Blue Mountains		\$ 103	\$ 68	\$ 13
Barrie	\$ 86		\$ 17	\$ 16
London	\$ 43		\$ 15	\$ 16
Hamilton	\$ 111		\$ 17	\$ 17
St. Thomas	\$ 103		\$ 14	\$ 19
Quinte West	\$ 108		\$ 15	\$ 20
Greenstone	N/A		\$ 23	\$ 20
Prince Edward County		\$ 74	\$ 29	\$ 22
Central Elgin		\$ 72	\$ 26	\$ 22
Brant County		\$ 122	\$ 31	\$ 23
Kingsville		\$ 75	\$ 28	\$ 27
Kawartha Lakes	\$ 118		\$ 38	\$ 28
Guelph	\$ 94		\$ 33	\$ 28
Stratford	\$ 37		\$ 28	\$ 29
Tecumseh		\$ 82	\$ 30	\$ 29
Windsor	\$ 91		\$ 30	\$ 44
Timmins		\$ 76	\$ 34	\$ 53
Orillia	\$ 375		\$ 65	\$ 62
Cornwall	\$ 50		\$ 42	\$ 70
<b>Average</b>	<b>\$ 71</b>	<b>\$ 70</b>	<b>\$ 14</b>	<b>\$ 12</b>
<b>Median</b>	<b>\$ 53</b>	<b>\$ 74</b>	<b>\$ 10</b>	<b>\$ 11</b>



**Waste Disposal (cont'd)**

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

Municipality	Operating Costs per Tonne	Operating Costs per Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Oxford County	\$ 27		\$ (14)	\$ (12)
Region Halton	\$ 76		\$ 8	\$ 4
Region York		\$ 31	\$ 8	\$ 4
District of Muskoka	\$ 190		\$ 69	\$ 18
Region Peel	\$ 141		\$ 26	\$ 18
Region Durham	\$ 154		\$ 24	\$ 20
Region Waterloo	\$ 128		\$ 29	\$ 25
Region Niagara	\$ 324		\$ 59	\$ 57
<b>Region Average</b>	<b>\$ 149</b>	<b>\$ 31</b>	<b>\$ 26</b>	<b>\$ 17</b>
<b>Region Median</b>	<b>\$ 141</b>	<b>\$ 31</b>	<b>\$ 25</b>	<b>\$ 18</b>

Waste disposal can be influenced by the following factors:

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

**Waste Diversion**

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

Municipality	Operating Costs per Tonne	Operating Costs per Household	% Residential Waste Diverted for Recycling	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Timmins		\$ 44	14%	\$ (18)	\$ (29)
South-West Oxford		\$ 26	43%	\$ (3)	\$ (2)
Innisfil	N/A		N/A	\$ (0)	\$ (0)
Niagara Falls	N/A		N/A	\$ 0	\$ 0
Kitchener	N/A		N/A	\$ 0	\$ 0
Clarington		\$ 0	N/A	\$ 0	\$ 0
Woodstock		\$ 4	N/A	\$ 2	\$ 2
Vaughan	\$ 81		68%	\$ 14	\$ 7
Saugeen Shores	\$ 152		N/A	\$ 11	\$ 7
Georgian Bluffs		\$ 54	N/A	\$ 11	\$ 8
Owen Sound	\$ 72		N/A	\$ 7	\$ 8
Thunder Bay	\$ 82		30%	\$ 6	\$ 9
Kawartha Lakes	\$ 187		37%	\$ 13	\$ 10
The Blue Mountains		\$ 65	45%	\$ 52	\$ 10
Central Elgin		\$ 35	N/A	\$ 12	\$ 11
East Gwillimbury		\$ 65	68%	\$ 18	\$ 11
Newmarket	\$ 88		59%	\$ 15	\$ 11
Markham	\$ 110		72%	\$ 19	\$ 11
Hanover		\$ 37	49%	\$ 9	\$ 11
King	N/A		N/A	\$ 29	\$ 11
Prince Edward County		\$ 88	36%	\$ 15	\$ 11
Richmond Hill	\$ 102		69%	\$ 20	\$ 11
Brockville	\$ 129		44%	\$ 11	\$ 13
Whitchurch-Stouffville		\$ 67	N/A	\$ 23	\$ 13
Barrie	\$ 149		47%	\$ 15	\$ 13
Belleville	N/A		N/A	\$ 13	\$ 14
Middlesex Centre		\$ 69	38%	\$ 23	\$ 15
North Middlesex		\$ 65	45%	\$ 25	\$ 16
Georgina	\$ 102		N/A	\$ 20	\$ 16
Brant County		\$ 83	N/A	\$ 22	\$ 17
Lambton Shores		\$ 61	73%	\$ 39	\$ 21
Central Huron	N/A		33%	\$ 30	\$ 21
Kingston	\$ 163		58%	\$ 23	\$ 21
Quinte West	\$ 188		N/A	\$ 16	\$ 21
Peterborough	\$ 124		56%	\$ 20	\$ 21
Ottawa	\$ 258		39%	\$ 29	\$ 22
St. Marys		\$ 57	53%	\$ 23	\$ 23
London	\$ 101		44%	\$ 21	\$ 23
North Bay	\$ 203		N/A	\$ 20	\$ 24

**Waste Diversion (cont'd)**

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

Municipality	Operating Costs per Tonne	Operating Costs per Household	% Residential Waste Diverted for Recycling	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Windsor	\$ 110		38%	\$ 17	\$ 26
Stratford	\$ 66		43%	\$ 28	\$ 29
Kenora	\$ 192		25%	\$ 25	\$ 30
Orillia	\$ 92		N/A	\$ 31	\$ 30
Hamilton	\$ 208		48%	\$ 30	\$ 30
Cornwall	\$ 48		N/A	\$ 18	\$ 30
Sarnia	\$ 193		38%	\$ 29	\$ 34
Toronto	N/A		52%	\$ 61	\$ 37
Greater Sudbury	\$ 171		41%	\$ 34	\$ 40
Meaford	\$ 377		N/A	\$ 57	\$ 41
St. Thomas	\$ 222		46%	\$ 33	\$ 46
Sault Ste. Marie	\$ 172		40%	\$ 33	\$ 49
Guelph	\$ 164		68%	\$ 62	\$ 53
<b>Average</b>	<b>\$ 148</b>	<b>\$ 51</b>	<b>47%</b>	<b>\$ 20</b>	<b>\$ 17</b>
<b>Median</b>	<b>\$ 149</b>	<b>\$ 59</b>	<b>45%</b>	<b>\$ 20</b>	<b>\$ 14</b>
Region Niagara	\$ 127		52%	\$ (9)	\$ (8)
Region Halton	\$ 130		55%	\$ 20	\$ 11
Region York		\$ 109	N/A	\$ 26	\$ 14
District of Muskoka	\$ 297		48%	\$ 57	\$ 14
Oxford County	\$ 132		61%	\$ 20	\$ 17
Region Waterloo	\$ 113		53%	\$ 24	\$ 21
Region Durham	\$ 169		54%	\$ 25	\$ 21
Region Peel	\$ 223		51%	\$ 38	\$ 26
<b>Region Average</b>	<b>\$ 170</b>	<b>\$ 109</b>	<b>53%</b>	<b>\$ 25</b>	<b>\$ 15</b>
<b>Region Median</b>	<b>\$ 132</b>	<b>\$ 109</b>	<b>53%</b>	<b>\$ 24</b>	<b>\$ 16</b>

**Waste Diversion Integrated Service**

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

Municipality	Solid Waste Management Integrated Costs per Tonne	Solid Waste Management Integrated Costs per Household
Owen Sound	\$ 48	
Stratford	\$ 54	
Cornwall	\$ 61	
Thunder Bay	\$ 68	
Kenora	\$ 73	
London	\$ 86	
North Bay	\$ 89	
Peterborough	\$ 95	
Markham	\$ 102	
Greater Sudbury	\$ 109	
Vaughan	\$ 110	
Saugeen Shores	\$ 137	
Sault Ste. Marie	\$ 138	
Windsor	\$ 143	
Barrie	\$ 154	
Kingston	\$ 169	
Brockville	\$ 170	
Kawartha Lakes	\$ 173	
Guelph	\$ 178	
Ottawa	\$ 183	
Hamilton	\$ 214	
St. Thomas	\$ 217	
Orillia	\$ 220	
Quinte West	\$ 238	
Meaford	\$ 371	
Hanover		\$ 116
Middlesex Centre		\$ 135
North Middlesex		\$ 136
Central Elgin		\$ 140
Georgian Bluffs		\$ 171
Timmins		\$ 188
Prince Edward County		\$ 204
The Blue Mountains		\$ 207
St. Marys		\$ 240
Brant County		\$ 315
<b>Average</b>	<b>\$ 144</b>	<b>\$ 185</b>
<b>Median</b>	<b>\$ 138</b>	<b>\$ 180</b>

Municipality	Solid Waste Management Integrated Costs per Tonne	Solid Waste Management Integrated Costs per Household
Oxford County	\$ 91	
Region Waterloo	\$ 160	
Region Halton	\$ 171	
Region Peel	\$ 236	
Region Niagara	\$ 242	
District of Muskoka	\$ 283	
<b>Region Average</b>	<b>\$ 197</b>	
<b>Region Median</b>	<b>\$ 204</b>	

**Public Health Services**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
St. Marys	\$ (5)	\$ (5)	District of Muskoka	\$ 24	\$ 6
Halton Hills	\$ 0	\$ 0	Region York	\$ 15	\$ 8
Sarnia	\$ 1	\$ 1	Region Halton	\$ 20	\$ 11
Central Elgin	\$ 3	\$ 2	Region Waterloo	\$ 13	\$ 12
Brock	\$ 5	\$ 4	Region Peel	\$ 18	\$ 12
Guelph	\$ 9	\$ 8	Region Durham	\$ 17	\$ 15
Barrie	\$ 11	\$ 10	Oxford County	\$ 21	\$ 18
Orillia	\$ 12	\$ 11	Region Niagara	\$ 20	\$ 19
Prince Edward County	\$ 20	\$ 15			
Windsor	\$ 11	\$ 16	<b>Region Average</b>	<b>\$ 18</b>	<b>\$ 13</b>
Toronto	\$ 28	\$ 17	<b>Region Median</b>	<b>\$ 19</b>	<b>\$ 12</b>
Ottawa	\$ 23	\$ 17			
Peterborough	\$ 17	\$ 18			
Greenstone	\$ 21	\$ 19			
Kawartha Lakes	\$ 25	\$ 19			
Brant County	\$ 25	\$ 19			
London	\$ 18	\$ 20			
Hamilton	\$ 21	\$ 21			
Kingston	\$ 23	\$ 21			
Norwich	\$ 26	\$ 21			
Brockville	\$ 18	\$ 22			
Stratford	\$ 22	\$ 22			
Cornwall	\$ 14	\$ 24			
Saugeen Shores	\$ 42	\$ 26			
St. Thomas	\$ 20	\$ 27			
Quinte West	\$ 22	\$ 29			
Thunder Bay	\$ 19	\$ 29			
North Bay	\$ 28	\$ 33			
Belleville	\$ 35	\$ 39			
Greater Sudbury	\$ 34	\$ 40			
Sault Ste. Marie	\$ 27	\$ 41			
Timmins	\$ 28	\$ 44			
Kenora	\$ 40	\$ 48			
<b>Average</b>	<b>\$ 19</b>	<b>\$ 21</b>			
<b>Median</b>	<b>\$ 21</b>	<b>\$ 20</b>			

**Hospitals**

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

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>
Hamilton	\$ 0	\$ 0
Sarnia	\$ 0	\$ 0
Kawartha Lakes	\$ 0	\$ 0
Niagara Falls	\$ 1	\$ 1
Halton Hills	\$ 1	\$ 1
Ajax	\$ 1	\$ 1
Timmins	\$ 1	\$ 2
Quinte West	\$ 3	\$ 4
Meaford	\$ 7	\$ 5
Niagara-on-the-Lake	\$ 18	\$ 8
Kingston	\$ 13	\$ 12
North Bay	\$ 11	\$ 13
St. Marys	\$ 15	\$ 14
Stratford	\$ 16	\$ 16
Thorold	\$ 16	\$ 17
St. Catharines	\$ 16	\$ 18
Sault Ste. Marie	\$ 27	\$ 41
Cornwall	\$ 30	\$ 49
Barrie	\$ 84	\$ 77
<b>Average</b>	<b>\$ 14</b>	<b>\$ 15</b>
<b>Median</b>	<b>\$ 11</b>	<b>\$ 8</b>
District of Muskoka	\$ 7	\$ 2
Region York	\$ 4	\$ 2
Oxford County	\$ 7	\$ 6
<b>Region Average</b>	<b>\$ 6</b>	<b>\$ 3</b>
<b>Region Median</b>	<b>\$ 7</b>	<b>\$ 2</b>

**Ambulance Services**

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

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

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Niagara Falls	\$ 0	\$ 0
Sault Ste. Marie	\$ 2	\$ 4
Toronto	\$ 24	\$ 14
Brant County	\$ 36	\$ 27
Guelph	\$ 35	\$ 30
London	\$ 28	\$ 30
Barrie	\$ 34	\$ 31
Hamilton	\$ 32	\$ 32
Ottawa	\$ 45	\$ 34
Orillia	\$ 40	\$ 38
Prince Edward County	\$ 51	\$ 39
Kawartha Lakes	\$ 57	\$ 42
Kingston	\$ 45	\$ 42
North Bay	\$ 41	\$ 49
Peterborough	\$ 47	\$ 51
Quinte West	\$ 41	\$ 54
Brockville	\$ 46	\$ 54
Belleville	\$ 50	\$ 55
Greater Sudbury	\$ 50	\$ 59

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Windsor	\$ 40	\$ 59
St. Thomas	\$ 46	\$ 64
Cornwall	\$ 39	\$ 65
St. Marys	\$ 70	\$ 68
Greenstone	\$ 87	\$ 77
Kenora	\$ 70	\$ 84
Timmins	\$ 62	\$ 99
Thunder Bay	\$ 68	\$ 101
<b>Average</b>	<b>\$ 44</b>	<b>\$ 48</b>
<b>Median</b>	<b>\$ 45</b>	<b>\$ 49</b>
Region Halton	\$ 23	\$ 13
Region York	\$ 27	\$ 14
Region Peel	\$ 25	\$ 17
Region Waterloo	\$ 20	\$ 18
District of Muskoka	\$ 81	\$ 21
Region Durham	\$ 31	\$ 26
Region Niagara	\$ 34	\$ 32
Oxford County	\$ 41	\$ 35
<b>Region Average</b>	<b>\$ 35</b>	<b>\$ 22</b>
<b>Region Median</b>	<b>\$ 29</b>	<b>\$ 19</b>

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

Municipality	Revenue as % of Expenditures Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Norwich	530%	\$ (4)	\$ (4)
Greenstone	193%	\$ (2)	\$ (2)
Kitchener	130%	\$ (2)	\$ (2)
Quinte West	372%	\$ (1)	\$ (1)
Waterloo	104%	\$ (1)	\$ (0)
Wilmot	111%	\$ (0)	\$ (0)
Springwater	110%	\$ (0)	\$ (0)
Mississauga	144%	\$ (0)	\$ (0)
Whitchurch-Stouffville	100%	\$ (0)	\$ (0)
Kingston		\$ 0	\$ 0
Markham	85%	\$ 0	\$ 0
Vaughan	62%	\$ 0	\$ 0
East Zorra-Tavistock		\$ 0	\$ 0
Milton		\$ 0	\$ 0
King	39%	\$ 1	\$ 0
Middlesex Centre	48%	\$ 0	\$ 0
Whitby	83%	\$ 0	\$ 0
Woolwich	74%	\$ 1	\$ 0
Port Colborne	81%	\$ 0	\$ 1
Georgina	63%	\$ 1	\$ 1
Belleville		\$ 1	\$ 1
Brampton	14%	\$ 1	\$ 1
Halton Hills	79%	\$ 1	\$ 1
Welland	58%	\$ 1	\$ 1
Burlington	16%	\$ 2	\$ 1
Oakville	72%	\$ 2	\$ 1
Blandford-Blenheim	73%	\$ 2	\$ 1
Greater Sudbury	90%	\$ 1	\$ 1
Kawartha Lakes	54%	\$ 2	\$ 1
Lambton Shores	67%	\$ 2	\$ 1
The Blue Mountains	36%	\$ 6	\$ 1
Georgian Bluffs	68%	\$ 2	\$ 1
Clarington	56%	\$ 2	\$ 1
Central Elgin		\$ 2	\$ 1
Prince Edward County	36%	\$ 2	\$ 1
Tillsonburg	85%	\$ 2	\$ 2
Bracebridge	46%	\$ 3	\$ 2
South-West Oxford	59%	\$ 3	\$ 2



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

Municipality	Revenue as % of Expenditures Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
St. Thomas		\$ 2	\$ 2
Niagara-on-the-Lake	72%	\$ 5	\$ 2
Oshawa	28%	\$ 2	\$ 2
Gravenhurst	48%	\$ 6	\$ 2
Kingsville	45%	\$ 3	\$ 3
Zorra	24%	\$ 5	\$ 3
Meaford	68%	\$ 4	\$ 3
North Middlesex	46%	\$ 4	\$ 3
Brock		\$ 4	\$ 3
West Lincoln	13%	\$ 4	\$ 4
Hanover	69%	\$ 4	\$ 5
Saugeen Shores	38%	\$ 8	\$ 5
Lincoln	37%	\$ 6	\$ 5
Thunder Bay	23%	\$ 3	\$ 5
Ingersoll	44%	\$ 5	\$ 5
Hamilton	41%	\$ 6	\$ 5
Cambridge	48%	\$ 6	\$ 6
Huntsville	33%	\$ 10	\$ 6
St. Catharines	57%	\$ 6	\$ 6
Pelham	20%	\$ 8	\$ 7
Central Huron	21%	\$ 10	\$ 7
Fort Erie	28%	\$ 8	\$ 8
Brockville	42%	\$ 8	\$ 9
Brant County	27%	\$ 12	\$ 9
Kenora	56%	\$ 8	\$ 9
St. Marys	54%	\$ 11	\$ 11
Niagara Falls	26%	\$ 13	\$ 13
Owen Sound	37%	\$ 11	\$ 13
Wainfleet	45%	\$ 18	\$ 14
Sault Ste. Marie	62%	\$ 10	\$ 15
Stratford		\$ 15	\$ 16
Timmins	30%	\$ 15	\$ 23
Thorold	28%	\$ 25	\$ 26
<b>Average</b>	<b>63%</b>	<b>\$ 4</b>	<b>\$ 4</b>
<b>Median</b>	<b>54%</b>	<b>\$ 2</b>	<b>\$ 2</b>

### ***Emergency Measures***

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

The objectives of EMS are:

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

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

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

**Emergency Measures**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Timmins	\$ (0)	\$ (0)
Gravenhurst	\$ (0)	\$ (0)
Kitchener	\$ 0	\$ 0
South-West Oxford	\$ 0	\$ 0
Brampton	\$ 0	\$ 0
Vaughan	\$ 0	\$ 0
St. Marys	\$ 0	\$ 0
Milton	\$ 0	\$ 0
Oakville	\$ 0	\$ 0
Newmarket	\$ 0	\$ 0
Bracebridge	\$ 0	\$ 0
Niagara Falls	\$ 0	\$ 0
Hanover	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 0	\$ 0
Halton Hills	\$ 0	\$ 0
Middlesex Centre	\$ 0	\$ 0
Innisfil	\$ 0	\$ 0
Blandford-Blenheim	\$ 0	\$ 0
King	\$ 0	\$ 0
Lambton Shores	\$ 0	\$ 0
Central Huron	\$ 0	\$ 0
Tecumseh	\$ 0	\$ 0
Saugeen Shores	\$ 0	\$ 0
Brant County	\$ 0	\$ 0
Stratford	\$ 0	\$ 0
Clarington	\$ 0	\$ 0
Orillia	\$ 0	\$ 0
Georgian Bluffs	\$ 1	\$ 0
Kawartha Lakes	\$ 1	\$ 0
Toronto	\$ 1	\$ 1
Sarnia	\$ 0	\$ 1
St. Catharines	\$ 1	\$ 1
Wainfleet	\$ 1	\$ 1
London	\$ 1	\$ 1
Barrie	\$ 1	\$ 1
St. Thomas	\$ 1	\$ 1
Wellesley	\$ 1	\$ 1
Scugog	\$ 1	\$ 1
Huntsville	\$ 2	\$ 1

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Belleville	\$ 1	\$ 1
Central Elgin	\$ 1	\$ 1
Kenora	\$ 1	\$ 1
Greater Sudbury	\$ 1	\$ 2
Pickering	\$ 2	\$ 2
Greenstone	\$ 2	\$ 2
Guelph	\$ 2	\$ 2
The Blue Mountains	\$ 10	\$ 2
East Zorra-Tavistock	\$ 4	\$ 3
Fort Erie	\$ 3	\$ 3
Peterborough	\$ 4	\$ 4
Ottawa	\$ 6	\$ 5
North Bay	\$ 12	\$ 14
<b>Average</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>Median</b>	<b>\$ 0</b>	<b>\$ 0</b>
Region Waterloo	\$ 0	\$ 0
Region Peel	\$ 2	\$ 1
District of Muskoka	\$ 6	\$ 2
Region Niagara	\$ 4	\$ 4
Region Durham	\$ 5	\$ 4
<b>Region Average</b>	<b>\$ 3</b>	<b>\$ 2</b>
<b>Region Median</b>	<b>\$ 4</b>	<b>\$ 2</b>

**General Assistance**

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

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

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

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

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>
Brant County	\$ 15	\$ 11
St. Marys	\$ 12	\$ 12
Prince Edward County	\$ 43	\$ 33
Kenora	\$ 31	\$ 38
Guelph	\$ 46	\$ 39
Barrie	\$ 55	\$ 50
Kawartha Lakes	\$ 65	\$ 48
Orillia	\$ 69	\$ 65
Kingston	\$ 67	\$ 63
Timmins	\$ 43	\$ 68
North Bay	\$ 61	\$ 72
Greater Sudbury	\$ 63	\$ 74
Brockville	\$ 64	\$ 75
Ottawa	\$ 100	\$ 76
Toronto	\$ 129	\$ 78
Cornwall	\$ 49	\$ 82
Hamilton	\$ 89	\$ 89

**General Assistance (cont'd)**

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

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>
Brant County	\$ 15	\$ 11
St. Marys	\$ 12	\$ 12
Prince Edward County	\$ 43	\$ 33
Kenora	\$ 31	\$ 38
St. Thomas	\$ 65	\$ 90
London	\$ 87	\$ 94
Quinte West	\$ 73	\$ 95
Belleville	\$ 88	\$ 97
Peterborough	\$ 109	\$ 117
Windsor	\$ 97	\$ 143
Greenstone	\$ 243	\$ 216
Thunder Bay	\$ 167	\$ 248
Sault Ste. Marie	\$ 219	\$ 330
<b>Average</b>	<b>\$ 83</b>	<b>\$ 92</b>
<b>Median</b>	<b>\$ 66</b>	<b>\$ 76</b>
Region York	\$ 32	\$ 17
District of Muskoka	\$ 68	\$ 17
Region Halton	\$ 34	\$ 19
Region Peel	\$ 59	\$ 41
Region Durham	\$ 51	\$ 43
Oxford County	\$ 35	\$ 30
Region Niagara	\$ 62	\$ 59
Region Waterloo	\$ 68	\$ 59
<b>Region Average</b>	<b>\$ 51</b>	<b>\$ 36</b>
<b>Region Median</b>	<b>\$ 55</b>	<b>\$ 36</b>

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

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

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

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

Specific objectives include:

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

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

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

**Assistance to the Aged**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
St. Marys	\$ (9)	\$ (9)
Huntsville	\$ 0	\$ 0
East Zorra-Tavistock	\$ 0	\$ 0
Ajax	\$ 0	\$ 0
Mississauga	\$ 0	\$ 0
Markham	\$ 1	\$ 0
Caledon	\$ 1	\$ 0
Tecumseh	\$ 0	\$ 0
Vaughan	\$ 1	\$ 0
Thorold	\$ 1	\$ 1
Stratford	\$ 1	\$ 1
Wainfleet	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Fort Erie	\$ 2	\$ 2
St. Catharines	\$ 2	\$ 2
Woodstock	\$ 2	\$ 2
Waterloo	\$ 3	\$ 2
Brampton	\$ 3	\$ 3
Sarnia	\$ 2	\$ 3
Lincoln	\$ 3	\$ 3
Georgina	\$ 4	\$ 3
Pickering	\$ 5	\$ 4
Halton Hills	\$ 6	\$ 4
Whitby	\$ 5	\$ 4
Guelph	\$ 6	\$ 5
Niagara Falls	\$ 5	\$ 5
Cambridge	\$ 7	\$ 7
Greenstone	\$ 8	\$ 7
Barrie	\$ 8	\$ 8
Kitchener	\$ 9	\$ 9
Oshawa	\$ 10	\$ 10
Welland	\$ 8	\$ 11
Peterborough	\$ 10	\$ 11
Sault Ste. Marie	\$ 9	\$ 14

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Toronto	\$ 24	\$ 14
Kawartha Lakes	\$ 22	\$ 16
Ottawa	\$ 22	\$ 17
Prince Edward County	\$ 23	\$ 18
London	\$ 19	\$ 21
Quinte West	\$ 18	\$ 23
Hamilton	\$ 28	\$ 28
Orillia	\$ 30	\$ 28
Greater Sudbury	\$ 25	\$ 29
Belleville	\$ 27	\$ 30
Cornwall	\$ 25	\$ 41
North Bay	\$ 45	\$ 54
Kingston	\$ 67	\$ 63
St. Thomas	\$ 47	\$ 66
Brant County	\$ 88	\$ 67
Thunder Bay	\$ 59	\$ 88
Brockville	\$ 81	\$ 95
Windsor	\$ 68	\$ 100
Timmins	\$ 65	\$ 103
Kenora	\$ 88	\$ 105
<b>Average</b>	<b>\$ 18</b>	<b>\$ 21</b>
<b>Median</b>	<b>\$ 7</b>	<b>\$ 7</b>
District of Muskoka	\$ 10	\$ 3
Region York	\$ 15	\$ 8
Region Waterloo	\$ 14	\$ 12
Region Halton	\$ 27	\$ 15
Region Peel	\$ 23	\$ 16
Region Niagara	\$ 22	\$ 21
Region Durham	\$ 56	\$ 47
Oxford County	\$ 56	\$ 47
<b>Region Average</b>	<b>\$ 28</b>	<b>\$ 21</b>
<b>Region Median</b>	<b>\$ 23</b>	<b>\$ 15</b>

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

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

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

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

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

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Wainfleet	\$ 0	\$ 0
Woodstock	\$ 0	\$ 0
Brant County	\$ 5	\$ 4
Thunder Bay	\$ 6	\$ 9
Sault Ste. Marie	\$ 6	\$ 10
Brockville	\$ 10	\$ 12
Barrie	\$ 13	\$ 12
Kawartha Lakes	\$ 18	\$ 13
Hamilton	\$ 13	\$ 13
Cornwall	\$ 9	\$ 15
Guelph	\$ 18	\$ 16



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

<b>Municipality</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per \$100,000 CVA Excluding Amortization</b>
Kingston	\$ 17	\$ 16
Orillia	\$ 18	\$ 17
Peterborough	\$ 16	\$ 18
Greater Sudbury	\$ 16	\$ 19
Ottawa	\$ 25	\$ 19
Timmins	\$ 14	\$ 22
Toronto	\$ 36	\$ 22
North Bay	\$ 21	\$ 24
London	\$ 23	\$ 25
St. Thomas	\$ 19	\$ 27
Kenora	\$ 23	\$ 27
Windsor	\$ 26	\$ 37
St. Marys	\$ 39	\$ 38
Greenstone	\$ 161	\$ 143
<b>Average</b>	<b>\$ 22</b>	<b>\$ 22</b>
<b>Median</b>	<b>\$ 17</b>	<b>\$ 17</b>
District of Muskoka	\$ 13	\$ 3
Region York	\$ 15	\$ 8
Oxford County	\$ 7	\$ 6
Region Durham	\$ 13	\$ 11
Region Halton	\$ 22	\$ 12
Region Niagara	\$ 16	\$ 15
Region Peel	\$ 21	\$ 14
Region Waterloo	\$ 20	\$ 18
<b>Region Average</b>	<b>\$ 16</b>	<b>\$ 11</b>
<b>Region Median</b>	<b>\$ 16</b>	<b>\$ 11</b>

### ***Social Housing***

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

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

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

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

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

**Social Housing**

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

Municipality	Public Housing Net Costs per \$100,000 CVA Excluding Amortization	Non-Profit Co-op Housing Costs per \$100,000 CVA Excluding Amortization	Rent Supplement Net Costs per \$100,000 CVA Excluding Amortization	Other Housing Net Costs per \$100,000 CVA Excluding Amortization	Total Housing Net Costs per \$100,000 CVA Excluding Amortization
Sault Ste. Marie	\$ 2			\$ -	\$ 2
Oshawa		\$ 3		\$ -	\$ 3
Central Elgin	\$ 12			\$ -	\$ 12
Kawartha Lakes	\$ 20			\$ -	\$ 20
Prince Edward County	\$ 28			\$ -	\$ 28
Barrie	\$ 31			\$ -	\$ 31
Orillia	\$ 34			\$ -	\$ 34
Brant County		\$ 34		\$ -	\$ 34
Brockville	\$ 47			\$ -	\$ 47
St. Marys	\$ 68			\$ -	\$ 68
Quinte West	\$ 70			\$ -	\$ 70
Belleville	\$ 71			\$ -	\$ 71
Peterborough	\$ 88	\$ 52	\$ (63)	\$ -	\$ 77
Ottawa	\$ 58	\$ 26	\$ 18	\$ (24)	\$ 78
London	\$ 38	\$ 25	\$ 11	\$ 5	\$ 79
Kenora	\$ 82			\$ -	\$ 82
Kingston	\$ 24	\$ 41	\$ 23	\$ -	\$ 87
Toronto	\$ 89		\$ (0)	\$ -	\$ 88
North Bay	\$ 97			\$ -	\$ 97
Guelph	\$ 28	\$ 61	\$ 4	\$ 4	\$ 97
Cornwall	\$ 68	\$ 14	\$ 31	\$ (1)	\$ 112
Greater Sudbury	\$ 60	\$ 60	\$ (7)	\$ 10	\$ 123
St. Thomas	\$ 144			\$ -	\$ 144
Timmins		\$ 145		\$ -	\$ 145
Hamilton	\$ 50	\$ 93	\$ 6	\$ (3)	\$ 146
Windsor	\$ 98	\$ 62	\$ 10	\$ (25)	\$ 146
Stratford	\$ 172		\$ (3)	\$ -	\$ 169
<b>Average</b>	<b>\$ 61</b>	<b>\$ 51</b>	<b>\$ 3</b>	<b>\$ (1)</b>	<b>\$ 77</b>
<b>Median</b>	<b>\$ 59</b>	<b>\$ 47</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ 78</b>
District of Muskoka	\$ 7	\$ 3	\$ 0	\$ -	\$ 10
Region York	\$ (3)	\$ 16	\$ 1	\$ 6	\$ 20
Region Peel		\$ 36	\$ 8	\$ (8)	\$ 36
Region Halton	\$ 7	\$ 19	\$ 3	\$ 7	\$ 37
Oxford County	\$ 18	\$ 18	\$ 1	\$ 1	\$ 39
Region Durham	\$ 6	\$ 34	\$ 3	\$ 4	\$ 47
Region Waterloo	\$ 6	\$ 46	\$ 8	\$ 7	\$ 67
Region Niagara				\$ 85	\$ 85
<b>Region Average</b>	<b>\$ 7</b>	<b>\$ 25</b>	<b>\$ 3</b>	<b>\$ 13</b>	<b>\$ 42</b>
<b>Region Median</b>	<b>\$ 7</b>	<b>\$ 19</b>	<b>\$ 3</b>	<b>\$ 5</b>	<b>\$ 38</b>

**Social Housing**

(Sorted by Total Net Costs per Capita Including Amortization)

Municipality	Public Housing Net Costs per Capita Including Amortization	Non-Profit Co-op Housing Costs per Capita Including Amortization	Rent Supplement Net Costs per Capital Including Amortiation	Other Housing Net Costs per Capita Including Amortization	Total Housing Net Costs per Capita Including Amortization
Sault Ste. Marie	\$ 1			\$ -	\$ 1
Oshawa		\$ 3		\$ -	\$ 3
Central Elgin	\$ 14			\$ -	\$ 14
Barrie	\$ 34			\$ -	\$ 34
Orillia	\$ 36			\$ -	\$ 36
Prince Edward County	\$ 36			\$ -	\$ 36
Brockville	\$ 40			\$ -	\$ 40
Kawartha Lakes	\$ 41			\$ -	\$ 41
Brant County		\$ 45		\$ -	\$ 45
Quinte West	\$ 53			\$ -	\$ 53
Belleville	\$ 64			\$ -	\$ 64
Kenora	\$ 68			\$ -	\$ 68
St. Marys	\$ 69			\$ -	\$ 69
London	\$ 39	\$ 23	\$ 11	\$ 4	\$ 77
North Bay	\$ 82			\$ -	\$ 82
Peterborough	\$ 95	\$ 49	\$ (59)	\$ -	\$ 85
Cornwall	\$ 58	\$ 13	\$ 21	\$ (0)	\$ 91
Timmins		\$ 92		\$ -	\$ 92
Kingston	\$ 34	\$ 43	\$ 24	\$ -	\$ 101
St. Thomas	\$ 109			\$ -	\$ 109
Guelph	\$ 33	\$ 72	\$ 5	\$ 4	\$ 113
Ottawa	\$ 96	\$ 34	\$ 24	\$ (32)	\$ 122
Greater Sudbury	\$ 73	\$ 51	\$ (6)	\$ 9	\$ 127
Windsor	\$ 89	\$ 47	\$ 9	\$ (17)	\$ 129
Hamilton	\$ 58	\$ 94	\$ 6	\$ (3)	\$ 154
Stratford	\$ 176		\$ (3)	\$ -	\$ 173
Toronto	\$ 194		\$ (1)	\$ -	\$ 193
<b>Average</b>	<b>\$ 66</b>	<b>\$ 47</b>	<b>\$ 3</b>	<b>\$ (1)</b>	<b>\$ 80</b>
<b>Median</b>	<b>\$ 58</b>	<b>\$ 46</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ 77</b>
Region York	\$ (1)	\$ 29	\$ 2	\$ 13	\$ 43
Oxford County	\$ 23	\$ 21	\$ 1	\$ 2	\$ 47
District of Muskoka	\$ 29	\$ 20	\$ 0	\$ -	\$ 49
Region Durham	\$ 8	\$ 40	\$ 4	\$ 4	\$ 57
Region Peel		\$ 53	\$ 12	\$ (4)	\$ 61
Region Halton	\$ 20	\$ 39	\$ 5	\$ 16	\$ 80
Region Waterloo	\$ 17	\$ 53	\$ 9	\$ 8	\$ 87
Region Niagara				\$ 102	\$ 102
<b>Region Average</b>	<b>\$ 16</b>	<b>\$ 36</b>	<b>\$ 5</b>	<b>\$ 17</b>	<b>\$ 66</b>
<b>Region Median</b>	<b>\$ 19</b>	<b>\$ 39</b>	<b>\$ 4</b>	<b>\$ 6</b>	<b>\$ 59</b>

### ***Parks***

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

The objectives of Parks Services include the provision of:

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

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

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

**Parks**

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

Municipality	2012 MPMP Open Space Hectares per 1,000 Population	2012 MPMP Trails km. per 1,000 Population	2012 MPMP Parks Operating Costs per Person	2012 MPMP Parks Total Costs per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Norwich	5.6	N/A	\$ 14	\$ 20	\$ 3	\$ 2
Georgian Bluffs	0.6	1.6	\$ 9	\$ 10	\$ 5	\$ 4
Woolwich	5.8	1.9	\$ 17	\$ 19	\$ 12	\$ 8
Meaford	7.8	20.5	\$ 12	\$ 15	\$ 12	\$ 9
Pelham	4.4	0.6	\$ 16	\$ 23	\$ 13	\$ 11
Central Huron	3.0	N/A	\$ 17	\$ 20	\$ 15	\$ 11
Blandford-Blenheim	3.1	N/A	\$ 20	\$ 24	\$ 16	\$ 11
Middlesex Centre	8.4	0.3	\$ 20	\$ 30	\$ 17	\$ 11
East Zorra-Tavistock	0.5	2.9	\$ 23	\$ 23	\$ 17	\$ 11
North Middlesex	5.2	0.3	\$ 21	\$ 21	\$ 19	\$ 12
Caledon	5.9	2.8	\$ 29	\$ 35	\$ 27	\$ 14
Bracebridge	14.8	3.3	\$ 26	\$ 32	\$ 26	\$ 15
Vaughan	3.1	0.2	\$ 31	\$ 58	\$ 31	\$ 15
Brant County	3.0	2.5	\$ 24	\$ 30	\$ 21	\$ 16
Whitchurch-Stouffville	3.4	42.0	\$ 33	\$ 55	\$ 33	\$ 18
Niagara-on-the-Lake	3.8	1.6	\$ 40	\$ 46	\$ 38	\$ 18
Markham	3.6	0.4	\$ 30	\$ 30	\$ 30	\$ 18
The Blue Mountains	11.2	61.5	\$ 106	\$ 142	\$ 97	\$ 19
King	N/A	N/A	N/A	N/A	\$ 49	\$ 19
Prince Edward County	5.8	2.1	\$ 27	\$ 35	\$ 25	\$ 20
Burlington	2.7	1.3	\$ 40	\$ 54	\$ 32	\$ 20
Brock	2.6	2.6	\$ 35	\$ 40	\$ 26	\$ 20
Milton	3.8	0.2	\$ 39	\$ 58	\$ 32	\$ 20
North Dumfries	N/A	N/A	\$ 38	\$ 44	\$ 36	\$ 21
West Lincoln	5.4	N/A	\$ 25	\$ 27	\$ 22	\$ 21
Saugeen Shores	6.6	3.0	\$ 44	\$ 56	\$ 35	\$ 21
Zorra	3.9	N/A	\$ 49	\$ 50	\$ 41	\$ 22
Springwater	10.8	2.2	\$ 36	\$ 41	\$ 31	\$ 22
Kawartha Lakes	56.8	1.5	\$ 33	\$ 37	\$ 30	\$ 22
Scugog	8.3	11.1	\$ 35	\$ 43	\$ 33	\$ 22
Lambton Shores	4.0	1.2	\$ 47	\$ 81	\$ 46	\$ 24
Mississauga	4.0	0.4	\$ 39	\$ 49	\$ 38	\$ 25
Clarington	6.2	0.2	\$ 29	\$ 37	\$ 28	\$ 26
Innisfil	6.8	0.4	\$ 44	\$ 54	\$ 38	\$ 26
Gravenhurst	4.5	3.6	\$ 61	\$ 134	\$ 65	\$ 26
Halton Hills	11.1	0.4	\$ 47	\$ 64	\$ 40	\$ 27
Richmond Hill	4.8	0.6	\$ 49	\$ 68	\$ 48	\$ 27
Kingsville	6.0	0.8	\$ 29	\$ 39	\$ 28	\$ 28
Whitby	3.4	0.2	\$ 33	\$ 42	\$ 33	\$ 28
East Gwillimbury	8.4	0.8	\$ 54	\$ 60	\$ 47	\$ 28
Wilmot	2.9	0.1	\$ 42	\$ 50	\$ 38	\$ 28

**Parks (cont'd)**

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

Municipality	2012 MPMP Open Space Hectares per 1,000 Population	2012 MPMP Trails km. per 1,000 Population	2012 MPMP Parks Operating Costs per Person	2012 MPMP Parks Total Costs per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Huntsville	18.6	3.6	\$ 51	\$ 67	\$ 50	\$ 29
London	6.9	0.6	\$ 27	\$ 38	\$ 27	\$ 29
Lincoln	4.8	2.2	\$ 45	\$ 51	\$ 38	\$ 31
Tillsonburg	5.2	0.7	\$ 26	\$ 30	\$ 28	\$ 32
Waterloo	6.1	1.0	\$ 37	\$ 41	\$ 42	\$ 32
Ajax	2.5	0.8	40	54	\$ 36	\$ 34
Thorold	4.7	1.5	\$ 35	\$ 58	\$ 33	\$ 34
Toronto	2.9	0.1	\$ 57	\$ 61	\$ 58	\$ 35
Ottawa	3.3	0.3	\$ 45	\$ 50	\$ 46	\$ 35
Kitchener	8.1	1.3	\$ 37	\$ 42	\$ 34	\$ 35
Pickering	2.3	0.2	\$ 48	\$ 57	\$ 48	\$ 36
Hanover	6.8	1.5	\$ 34	\$ 34	\$ 29	\$ 36
Hamilton	4.9	0.1	\$ 36	\$ 48	\$ 36	\$ 36
Peterborough	5.2	0.4	\$ 40	\$ 49	\$ 36	\$ 39
Ingersoll	5.0	0.4	\$ 37	\$ 45	\$ 33	\$ 39
Timmins	2.1	1.0	\$ 27	\$ 30	\$ 26	\$ 41
Stratford	6.0	0.6	\$ 45	\$ 47	\$ 41	\$ 42
Quinte West	3.9	1.2	\$ 34	\$ 41	\$ 32	\$ 42
Cambridge	3.4	0.5	\$ 47	\$ 50	\$ 45	\$ 44
Kingston	4.3	0.4	\$ 50	\$ 58	\$ 47	\$ 45
Fort Erie	3.8	0.7	\$ 50	\$ 69	\$ 49	\$ 45
Greenstone	11.0	9.2	\$ 81	\$ 98	\$ 51	\$ 46
Woodstock	12.4	0.9	\$ 53	\$ 57	\$ 43	\$ 46
Barrie	9.3	0.4	\$ 51	\$ 62	\$ 50	\$ 46
Oakville	7.8	1.7	\$ 94	\$ 142	\$ 93	\$ 46
Newmarket	4.2	0.6	\$ 64	\$ 81	\$ 65	\$ 47
Guelph	5.4	0.8	\$ 60	\$ 74	\$ 55	\$ 47
Penetanguishene	7.1	1.1	\$ 54	\$ 57	\$ 45	\$ 47
Kenora	37.3	5.9	\$ 43	\$ 60	\$ 40	\$ 48
Georgina	3.3	0.4	\$ 59	\$ 73	\$ 58	\$ 48
Niagara Falls	5.0	0.1	\$ 54	\$ 61	\$ 53	\$ 52
Central Elgin	2.5	N/A	\$ 68	\$ 68	\$ 61	\$ 52
Brampton	3.9	0.6	\$ 64	\$ 77	\$ 61	\$ 54
Orillia	9.6	1.0	\$ 69	\$ 91	\$ 60	\$ 57
Oshawa	7.0	0.2	\$ 63	\$ 73	\$ 54	\$ 57
St. Thomas	17.2	2.0	\$ 43	\$ 58	\$ 41	\$ 57
Brockville	10.0	0.4	\$ 58	\$ 62	\$ 51	\$ 60
Greater Sudbury	24.0	1.1	\$ 55	\$ 63	\$ 52	\$ 60
St. Marys	4.8	0.8	\$ 66	\$ 74	\$ 62	\$ 61
St. Catharines	3.3	0.7	\$ 62	\$ 72	\$ 59	\$ 65
Owen Sound	4.6	7.4	\$ 68	\$ 83	\$ 56	\$ 68
Sarnia	6.9	0.6	\$ 62	\$ 78	\$ 59	\$ 69
Belleville	4.4	0.5	\$ 65	\$ 84	\$ 65	\$ 72
Tecumseh	3.3	0.3	\$ 72	\$ 108	\$ 87	\$ 83

**Parks (cont'd)**

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

Municipality	2012 MPMP Open Space Hectares per 1,000 Population	2012 MPMP Trails km. per 1,000 Population	2012 MPMP Parks Operating Costs per Person	2012 MPMP Parks Total Costs per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
North Bay	17.4	0.4	\$ 69	\$ 87	\$ 71	\$ 83
Cornwall	10.7	1.3	\$ 53	\$ 55	\$ 51	\$ 84
Sault Ste. Marie	4.2	1.2	\$ 59	\$ 61	\$ 57	\$ 86
Welland	5.0	0.6	\$ 90	\$ 113	\$ 73	\$ 98
Port Colborne	9.2	1.4	\$ 88	\$ 100	\$ 83	\$ 98
Windsor	4.5	0.6	\$ 79	\$ 88	\$ 76	\$ 111
Thunder Bay	18.8	0.4	\$ 88	\$ 110	\$ 78	\$ 116
<b>Average</b>	<b>7.1</b>	<b>2.9</b>	<b>\$ 46</b>	<b>\$ 57</b>	<b>\$ 42</b>	<b>\$ 38</b>
<b>Median</b>	<b>5.0</b>	<b>0.8</b>	<b>\$ 44</b>	<b>\$ 55</b>	<b>\$ 40</b>	<b>\$ 33</b>



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

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

The three main types of programming are:

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

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

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

**Recreation Programming**
*(Sorted by Net Costs per Capita Assessment, Including Amortization)*

Municipality	MPMP Total Participant Hours per 1,000 population	MPMP Operating Costs Excluding Amortization per Person	MPMP Total Costs Including Amortization per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Meaford	7,868	\$ 6	\$ 6	\$ (28)	\$ (28)
South-West Oxford	N/A	N/A	N/A	\$ (19)	\$ (19)
Kawartha Lakes	17,244	\$ 4	\$ 4	\$ (10)	\$ (10)
Whitchurch-Stouffville	20,336	\$ 10	\$ 10	\$ (8)	\$ (8)
St. Thomas	7,478	\$ 15	\$ 15	\$ (8)	\$ (8)
Markham	13,653	\$ 22	\$ 22	\$ (4)	\$ (4)
East Zorra-Tavistock	24,383	\$ 5	\$ 5	\$ (3)	\$ (3)
Tecumseh	20,454	\$ 2	\$ 2	\$ (1)	\$ (1)
North Dumfries	N/A	\$ 17	\$ 17	\$ (0)	\$ (0)
Woolwich	9,558	\$ 2	\$ 2	\$ 0	\$ 0
Scugog	32,085	\$ 4	\$ 4	\$ 0	\$ 0
Middlesex Centre	435	\$ 0	\$ 0	\$ 0	\$ 0
Timmins	35	\$ 0	\$ 1	\$ (0)	\$ 0
Thorold	369	\$ 1	\$ 1	\$ 1	\$ 1
Brockville	N/A	\$ 2	\$ 2	\$ 2	\$ 2
Brock	27	\$ 4	\$ 4	\$ 2	\$ 2
Woodstock	179	\$ 6	\$ 6	\$ 2	\$ 2
Sault Ste. Marie	19,203	\$ 7	\$ 8	\$ 2	\$ 3
Belleville	2,283	\$ 9	\$ 9	\$ 3	\$ 3
Niagara-on-the-Lake	483	\$ 8	\$ 8	\$ 3	\$ 3
West Lincoln	1,033	\$ 7	\$ 7	\$ 3	\$ 3
Tillsonburg	1,331	\$ 89	\$ 91	\$ 4	\$ 4
Quinte West	6,217	\$ 5	\$ 5	\$ 5	\$ 5
Lambton Shores	N/A	\$ 6	\$ 6	\$ 5	\$ 5
Sarnia	22,504	\$ 7	\$ 7	\$ 5	\$ 5
St. Catharines	9,176	\$ 6	\$ 6	\$ 6	\$ 6
Springwater	15,168	\$ 15	\$ 15	\$ 6	\$ 6
Niagara Falls	2,615	\$ 8	\$ 8	\$ 8	\$ 8
Pelham	14,683	\$ 39	\$ 39	\$ 9	\$ 9
Kenora	24,236	\$ 15	\$ 16	\$ 8	\$ 9
Innisfil	27,049	\$ 15	\$ 15	\$ 10	\$ 10
Peterborough	20,326	\$ 18	\$ 18	\$ 11	\$ 11

**Recreation Programming (cont'd)**

<b>Municipality</b>	<b>MPMP Total Participant Hours per 1,000 population</b>	<b>MPMP Operating Costs Excluding Amortization per Person</b>	<b>MPMP Total Costs Including Amortization per Person</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>
Whitby	20,453	\$ 11	\$ 12	\$ 10	\$ 12
Brampton	11,419	\$ 18	\$ 19	\$ 12	\$ 12
Kingsville	5,180	\$ 14	\$ 17	\$ 10	\$ 13
Greater Sudbury	N/A	\$ 16	\$ 17	\$ 13	\$ 13
Brant County	3,952	\$ 29	\$ 30	\$ 13	\$ 14
Guelph	18,042	\$ 28	\$ 28	\$ 14	\$ 14
Prince Edward County	11,166	\$ 15	\$ 15	\$ 15	\$ 15
Stratford	17,807	\$ 21	\$ 21	\$ 15	\$ 15
Mississauga	10,312	\$ 34	\$ 35	\$ 15	\$ 15
Owen Sound	12,116	\$ 24	\$ 24	\$ 16	\$ 16
Penetanguishene	2,132	\$ 23	\$ 23	\$ 16	\$ 16
North Bay	14,259	\$ 25	\$ 25	\$ 17	\$ 17
Milton	48,744	\$ 46	\$ 46	\$ 17	\$ 17
Barrie	15,504	\$ 43	\$ 44	\$ 18	\$ 18
London	13,181	\$ 33	\$ 33	\$ 19	\$ 19
Huntsville	11,606	\$ 45	\$ 45	\$ 21	\$ 21
Clarington	9,184	\$ 26	\$ 26	\$ 21	\$ 21
Richmond Hill	28,070	\$ 51	\$ 51	\$ 21	\$ 21
Orillia	18,675	\$ 40	\$ 40	\$ 22	\$ 22
Ajax	N/A	N/A	N/A	\$ 22	\$ 22
Caledon	32,243	\$ 53	\$ 53	\$ 22	\$ 22
Newmarket	841	\$ 80	\$ 80	\$ 22	\$ 22
Kingston	13,642	\$ 31	\$ 31	\$ 22	\$ 22
Central Huron	823	\$ 24	\$ 24	\$ 23	\$ 23
Halton Hills	22,576	\$ 55	\$ 55	\$ 24	\$ 24
Vaughan	43,104	\$ 59	\$ 60	\$ 23	\$ 24
Cambridge	12,552	\$ 23	\$ 26	\$ 23	\$ 25
Fort Erie	5,395	\$ 32	\$ 32	\$ 26	\$ 26
Lincoln	33,069	\$ 37	\$ 37	\$ 26	\$ 26
Welland	25,360	\$ 32	\$ 32	\$ 27	\$ 27
Wilmot	14,652	\$ 28	\$ 28	\$ 28	\$ 28

***Recreation Programming (cont'd)***

<b>Municipality</b>	<b>MPMP Total Participant Hours per 1,000 population</b>	<b>MPMP Operating Costs Excluding Amortization per Person</b>	<b>MPMP Total Costs Including Amortization per Person</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>
East Gwillimbury	2,326	\$ 41	\$ 42	\$ 27	\$ 28
Oakville	21,510	\$ 63	\$ 63	\$ 29	\$ 29
Greenstone	1,280	\$ 33	\$ 33	\$ 29	\$ 29
Thunder Bay	13,951	\$ 36	\$ 36	\$ 29	\$ 29
Cornwall	26,351	\$ 59	\$ 59	\$ 30	\$ 30
Norwich	641	\$ 32	\$ 32	\$ 31	\$ 31
Georgina	1,514	\$ 23	\$ 31	\$ 23	\$ 31
Saugeen Shores	52,236	\$ 34	\$ 34	\$ 31	\$ 31
King	N/A	N/A	N/A	\$ 32	\$ 32
Gravenhurst	9,596	\$ 46	\$ 46	\$ 33	\$ 33
Windsor	42,854	\$ 36	\$ 36	\$ 34	\$ 34
Pickering	21,493	\$ 51	\$ 51	\$ 36	\$ 36
Burlington	20,597	\$ 67	\$ 67	\$ 37	\$ 37
Oshawa	30,284	\$ 64	\$ 64	\$ 38	\$ 38
Hamilton	10,872	\$ 50	\$ 50	\$ 41	\$ 41
Waterloo	20,188	\$ 63	\$ 63	\$ 41	\$ 41
Kitchener	10,102	\$ 45	\$ 47	\$ 42	\$ 44
Hanover	30,942	\$ 89	\$ 89	\$ 49	\$ 49
Toronto	11,268	\$ 71	\$ 75	\$ 60	\$ 63
Bracebridge	18,429	\$ 112	\$ 112	\$ 65	\$ 65
Ingersoll	108,562	\$ 131	\$ 131	\$ 67	\$ 67
Georgian Bluffs	N/A	\$ 69	\$ 69	\$ 68	\$ 68
St. Marys	22,778	\$ 130	\$ 130	\$ 89	\$ 89
Ottawa	14,248	\$ 135	\$ 137	\$ 104	\$ 105
<b>Average</b>	<b>15,774</b>	<b>\$ 34</b>	<b>\$ 34</b>	<b>\$ 19</b>	<b>\$ 20</b>
<b>Median</b>	<b>13,653</b>	<b>\$ 27</b>	<b>\$ 28</b>	<b>\$ 17</b>	<b>\$ 17</b>

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Kitchener	\$ (5)	\$ (3)
Sarnia	\$ (1)	\$ (1)
Meaford	\$ (3)	\$ (0)
Timmins	\$ 0	\$ 0
Vaughan	\$ 0	\$ 0
Kingsville	\$ 0	\$ 0
Orillia	\$ (1)	\$ 1
Scugog	\$ 1	\$ 1
Wellesley	\$ 1	\$ 1
Brock	\$ 1	\$ 1
Hamilton	\$ 0	\$ 1
Barrie	\$ 1	\$ 1
Gravenhurst	\$ 0	\$ 2
Burlington	\$ 1	\$ 2
Windsor	\$ 1	\$ 2
Brampton	\$ 1	\$ 2
Cornwall	\$ 2	\$ 2
Greater Sudbury	\$ 2	\$ 3
London	\$ 2	\$ 3
Saugeen Shores	\$ (2)	\$ 3
St. Catharines	\$ 3	\$ 3
Sault Ste. Marie	\$ 2	\$ 3
Quinte West	\$ 3	\$ 3
Ottawa	\$ 0	\$ 4
North Bay	\$ 4	\$ 4
Peterborough	\$ 4	\$ 4
Brockville	\$ 4	\$ 5
Belleville	\$ 3	\$ 6
Oakville	\$ 5	\$ 7
Prince Edward County	\$ 4	\$ 7
Mississauga	\$ 7	\$ 7
Kingston	\$ 7	\$ 7
Thunder Bay	\$ 3	\$ 8
Waterloo	\$ 8	\$ 9
Penetanguishene	\$ 2	\$ 11
Toronto	\$ 6	\$ 12
Port Colborne	\$ (1)	\$ 13
The Blue Mountains	\$ 7	\$ 19
Georgina	\$ 16	\$ 23
Lambton Shores	\$ 48	\$ 56
<b>Average</b>	<b>\$ 3</b>	<b>\$ 6</b>
<b>Median</b>	<b>\$ 2</b>	<b>\$ 3</b>

**Recreation Facilities—Other**

(sorted by net costs per Capita Including Amortization)

Municipality	Indoor Rec. Facilities sq. Metres per 1,000 Population	Recreation Facilities Operating Cost per Person	Recreation Facilities Total Cost per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Port Colborne	483	\$ 58	\$ 71	\$ (258)	\$ (245)
Huntsville	2,034	\$ 12	\$ 51	\$ (23)	\$ 15
Kingsville	117	\$ 35	\$ 36	\$ 18	\$ 18
Sarnia	472	\$ 34	\$ 39	\$ 18	\$ 18
Lincoln	281	\$ 40	\$ 48	\$ 17	\$ 23
Hamilton	257	\$ 36	\$ 44	\$ 19	\$ 27
Georgian Bluffs	351	\$ 40	\$ 48	\$ 20	\$ 28
Brockville	351	\$ 51	\$ 60	\$ 19	\$ 28
West Lincoln	302	\$ 43	\$ 47	\$ 25	\$ 29
Springwater	296	\$ 37	\$ 52	\$ 15	\$ 30
Tecumseh	439	\$ 60	\$ 74	\$ 17	\$ 31
Ottawa	402	\$ 22	\$ 32	\$ 24	\$ 32
Toronto	152	\$ 35	\$ 35	\$ 35	\$ 35
Kitchener	477	\$ 64	\$ 75	\$ 31	\$ 41
Windsor	405	\$ 61	\$ 81	\$ 21	\$ 42
Quinte West	389	\$ 37	\$ 55	\$ 30	\$ 42
Pelham	218	\$ 40	\$ 46	\$ 41	\$ 43
Welland	667	\$ 42	\$ 56	\$ 32	\$ 43
Blandford-Blenheim	616	\$ 64	\$ 78	\$ 32	\$ 45
Whitby	403	\$ 103	\$ 119	\$ 30	\$ 47
North Bay	242	\$ 59	\$ 72	\$ 36	\$ 48
Ajax	N/A	N/A	N/A	\$ 37	\$ 48
Penetanguishene	713	\$ 79	\$ 83	\$ 45	\$ 49
South-West Oxford	N/A	\$ 41	\$ 50	\$ 40	\$ 49
East Zorra-Tavistock	1,093	\$ 102	\$ 118	\$ 35	\$ 49
Thorold	312	\$ 72	\$ 79	\$ 45	\$ 52
Cambridge	370	\$ 60	\$ 76	\$ 38	\$ 52
Peterborough	710	\$ 109	\$ 142	\$ 27	\$ 53
Meaford	478	\$ 55	\$ 68	\$ 41	\$ 53
St. Thomas	329	\$ 42	\$ 55	\$ 43	\$ 53
Kawartha Lakes	684	\$ 77	\$ 82	\$ 49	\$ 55
Markham	349	\$ 54	\$ 54	\$ 55	\$ 55
Norwich	4,688	\$ 67	\$ 86	\$ 45	\$ 55
The Blue Mountains	576	\$ 75	\$ 91	\$ 40	\$ 57
Guelph	481	\$ 63	\$ 82	\$ 43	\$ 57

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

Municipality	Indoor Rec. Facilities sq. Metres per 1,000 Population	Recreation Facilities Operating Cost per Person	Recreation Facilities Total Cost per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Central Elgin	494	\$ 94	\$ 94	\$ 57	\$ 57
London	225	\$ 44	\$ 62	\$ 42	\$ 57
Scugog	459	\$ 83	\$ 103	\$ 38	\$ 57
Halton Hills	353	\$ 78	\$ 98	\$ 40	\$ 58
Brock	625	\$ 91	\$ 96	\$ 48	\$ 58
Greater Sudbury	702	\$ 90	\$ 100	\$ 48	\$ 59
Vaughan	260	\$ 49	\$ 62	\$ 46	\$ 60
Wainfleet	614	\$ 89	\$ 98	\$ 53	\$ 61
King	N/A	N/A	N/A	\$ 40	\$ 63
Mississauga	279	\$ 57	\$ 71	\$ 49	\$ 63
Milton	385	\$ 80	\$ 106	\$ 40	\$ 64
Wellesley	1	\$ 97	\$ 120	\$ 43	\$ 64
Pickering	437	\$ 86	\$ 100	\$ 52	\$ 64
Zorra	841	\$ 130	\$ 153	\$ 44	\$ 65
Kingston	479	\$ 59	\$ 110	\$ 45	\$ 67
Orillia	514	\$ 75	\$ 113	\$ 31	\$ 68
Thunder Bay	525	\$ 100	\$ 108	\$ 62	\$ 69
Richmond Hill	337	\$ 56	\$ 77	\$ 50	\$ 71
Burlington	381	\$ 73	\$ 101	\$ 49	\$ 73
Fort Erie	394	\$ 72	\$ 96	\$ 50	\$ 73
Prince Edward County	329	\$ 86	\$ 108	\$ 55	\$ 74
North Middlesex	545	\$ 127	\$ 146	\$ 58	\$ 75
Timmins	1,050	\$ 103	\$ 110	\$ 69	\$ 76
Georgina	1,621	\$ 83	\$ 98	\$ 60	\$ 77
Sault Ste. Marie	487	\$ 71	\$ 95	\$ 63	\$ 78
Barrie	410	\$ 77	\$ 103	\$ 58	\$ 79
St. Catharines	356	\$ 70	\$ 89	\$ 68	\$ 80
Middlesex Centre	1,148	\$ 146	\$ 183	\$ 48	\$ 80
Oakville	451	\$ 58	\$ 85	\$ 62	\$ 80
Belleville	1,039	\$ 102	\$ 119	\$ 64	\$ 81
Brant County	758	\$ 98	\$ 136	\$ 56	\$ 81
Innisfil	1,031	\$ 83	\$ 133	\$ 66	\$ 86
Woodstock	462	\$ 114	\$ 144	\$ 66	\$ 87
East Gwillimbury	806	\$ 78	\$ 131	\$ 41	\$ 89
Cornwall	1,091	\$ 104	\$ 141	\$ 62	\$ 95
Wilmot	2,337	\$ 130	\$ 157	\$ 68	\$ 96

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

Municipality	Indoor Rec. Facilities sq. Metres per 1,000 Population	Recreation Facilities Operating Cost per Person	Recreation Facilities Total Cost per Person	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
Brampton	251	\$ 104	\$ 127	\$ 82	\$ 104
Niagara Falls	N/A	\$ 57	\$ 128	\$ 61	\$ 104
Woolwich	553	\$ 132	\$ 176	\$ 71	\$ 106
North Dumfries	N/A	\$ 62	\$ 118	\$ 64	\$ 108
Saugeen Shores	702	\$ 154	\$ 169	\$ 97	\$ 112
Owen Sound	623	\$ 75	\$ 118	\$ 72	\$ 113
Gravenhurst	1,623	\$ 101	\$ 138	\$ 99	\$ 114
Oshawa	342	\$ 101	\$ 156	\$ 91	\$ 121
Clarington	363	\$ 118	\$ 151	\$ 103	\$ 124
Ingersoll	442	\$ 127	\$ 156	\$ 99	\$ 126
Waterloo	472	\$ 92	\$ 143	\$ 109	\$ 135
Niagara-on-the-Lake	582	\$ 122	\$ 162	\$ 101	\$ 139
Tillsonburg	740	\$ 112	\$ 150	\$ 117	\$ 139
Kenora	796	\$ 207	\$ 215	\$ 132	\$ 140
Caledon	530	\$ 84	\$ 142	\$ 79	\$ 141
Newmarket	504	\$ 97	\$ 137	\$ 120	\$ 142
Bracebridge	689	\$ 111	\$ 173	\$ 109	\$ 150
Whitchurch-Stouffville	275	\$ 113	\$ 175	\$ 120	\$ 161
Central Huron	1,488	\$ 97	\$ 181	\$ 118	\$ 175
Stratford	1,306	\$ 121	\$ 187	\$ 144	\$ 179
Hanover	1,136	\$ 174	\$ 257	\$ 114	\$ 179
Lambton Shores	1,264	\$ 131	\$ 218	\$ 132	\$ 198
St. Marys	1,632	\$ 276	\$ 426	\$ 184	\$ 261
Greenstone	4,182	\$ 301	\$ 345	\$ 293	\$ 335
<b>Average</b>	<b>698</b>	<b>\$ 86</b>	<b>\$ 113</b>	<b>\$ 57</b>	<b>\$ 77</b>
<b>Median</b>	<b>480</b>	<b>\$ 78</b>	<b>\$ 101</b>	<b>\$ 49</b>	<b>\$ 64</b>



**Recreation Facilities and Programming**  
(sorted by net costs per Capita, Including Amortization)

Municipality	Operating Costs		Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization
	Excluding Amortization per Person	Total Costs Including Amortization per Person		
Port Colborne	\$ 58	\$ 71	\$ (258)	\$ (245)
Huntsville	\$ 57	\$ 96	\$ (23)	\$ 15
Kingsville	\$ 49	\$ 52	\$ 18	\$ 18
Sarnia	\$ 41	\$ 46	\$ 18	\$ 18
Lincoln	\$ 77	\$ 85	\$ 17	\$ 23
Hamilton	\$ 86	\$ 95	\$ 19	\$ 27
Georgian Bluffs	\$ 109	\$ 117	\$ 20	\$ 28
Brockville	\$ 53	\$ 62	\$ 19	\$ 28
West Lincoln	\$ 50	\$ 54	\$ 25	\$ 29
Springwater	\$ 52	\$ 67	\$ 15	\$ 30
Tecumseh	\$ 62	\$ 76	\$ 17	\$ 31
Ottawa	\$ 157	\$ 169	\$ 24	\$ 32
Toronto	\$ 106	\$ 110	\$ 35	\$ 35
Kitchener	\$ 109	\$ 121	\$ 31	\$ 41
Windsor	\$ 97	\$ 118	\$ 21	\$ 42
Quinte West	\$ 42	\$ 60	\$ 30	\$ 42
Pelham	\$ 78	\$ 85	\$ 41	\$ 43
Welland	\$ 74	\$ 88	\$ 32	\$ 43
Blandford-Blenheim	\$ 64	\$ 78	\$ 32	\$ 45
Whitby	\$ 113	\$ 131	\$ 30	\$ 47
North Bay	\$ 84	\$ 98	\$ 36	\$ 48
Ajax	\$ 155	\$ 181	\$ 37	\$ 48
Penetanguishene	\$ 102	\$ 105	\$ 45	\$ 49
South-West Oxford	\$ 41	\$ 50	\$ 40	\$ 49
East Zorra-Tavistock	\$ 107	\$ 123	\$ 35	\$ 49
Thorold	\$ 73	\$ 80	\$ 45	\$ 52
Cambridge	\$ 84	\$ 102	\$ 38	\$ 52
Peterborough	\$ 127	\$ 160	\$ 27	\$ 53
Meaford	\$ 61	\$ 74	\$ 41	\$ 53
St. Thomas	\$ 57	\$ 70	\$ 43	\$ 53
Kawartha Lakes	\$ 81	\$ 86	\$ 49	\$ 55
Markham	\$ 76	\$ 76	\$ 55	\$ 55

**Recreation Facilities and Programming (cont'd)**

*(sorted by net costs per Capita, Including Amortization)*

<b>Municipality</b>	<b>Operating Costs Excluding Amortization per Person</b>	<b>Total Costs Including Amortization per Person</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>
Norwich	\$ 98	\$ 118	\$ 45	\$ 55
The Blue Mountains	\$ 75	\$ 91	\$ 40	\$ 57
Guelph	\$ 92	\$ 110	\$ 43	\$ 57
Central Elgin	\$ 94	\$ 94	\$ 57	\$ 57
London	\$ 77	\$ 95	\$ 42	\$ 57
Scugog	\$ 87	\$ 107	\$ 38	\$ 57
Halton Hills	\$ 134	\$ 154	\$ 40	\$ 58
Brock	\$ 95	\$ 99	\$ 48	\$ 58
Greater Sudbury	\$ 106	\$ 117	\$ 48	\$ 59
Vaughan	\$ 108	\$ 122	\$ 46	\$ 60
Wainfleet	\$ 89	\$ 98	\$ 53	\$ 61
King	N/A	N/A	\$ 40	\$ 63
Mississauga	\$ 91	\$ 106	\$ 49	\$ 63
Milton	\$ 126	\$ 153	\$ 40	\$ 64
Wellesley	\$ 97	\$ 120	\$ 43	\$ 64
Pickering	\$ 137	\$ 151	\$ 52	\$ 64
Zorra	\$ 130	\$ 153	\$ 44	\$ 65
Kingston	\$ 90	\$ 141	\$ 45	\$ 67
Orillia	\$ 115	\$ 154	\$ 31	\$ 68
Thunder Bay	\$ 136	\$ 144	\$ 62	\$ 69
Richmond Hill	\$ 106	\$ 128	\$ 50	\$ 71
Burlington	\$ 140	\$ 168	\$ 49	\$ 73
Fort Erie	\$ 104	\$ 127	\$ 50	\$ 73
Prince Edward County	\$ 101	\$ 123	\$ 55	\$ 74
North Middlesex	\$ 127	\$ 146	\$ 58	\$ 75
Timmins	\$ 104	\$ 111	\$ 69	\$ 76
Georgina	\$ 106	\$ 129	\$ 60	\$ 77
Sault Ste. Marie	\$ 79	\$ 103	\$ 63	\$ 78
Barrie	\$ 120	\$ 147	\$ 58	\$ 79
St. Catharines	\$ 76	\$ 95	\$ 68	\$ 80
Middlesex Centre	\$ 146	\$ 183	\$ 48	\$ 80
Oakville	\$ 122	\$ 148	\$ 62	\$ 80
Belleville	\$ 111	\$ 128	\$ 64	\$ 81

**Recreation Facilities and Programming (cont'd)**

*(sorted by net costs per Capita, Including Amortization)*

<b>Municipality</b>	<b>Operating Costs Excluding Amortization per Person</b>	<b>Total Costs Including Amortization per Person</b>	<b>Net Costs per Capita Excluding Amortization</b>	<b>Net Costs per Capita Including Amortization</b>
Brant County	\$ 128	\$ 166	\$ 56	\$ 81
Innisfil	\$ 98	\$ 148	\$ 66	\$ 86
Woodstock	\$ 120	\$ 150	\$ 66	\$ 87
East Gwillimbury	\$ 120	\$ 173	\$ 41	\$ 89
Cornwall	\$ 164	\$ 200	\$ 62	\$ 95
Wilmot	\$ 157	\$ 185	\$ 68	\$ 96
Brampton	\$ 123	\$ 146	\$ 82	\$ 104
Niagara Falls	\$ 65	\$ 135	\$ 61	\$ 104
Woolwich	\$ 134	\$ 178	\$ 71	\$ 106
North Dumfries	\$ 79	\$ 135	\$ 64	\$ 108
Saugeen Shores	\$ 188	\$ 204	\$ 97	\$ 112
Owen Sound	\$ 99	\$ 142	\$ 72	\$ 113
Gravenhurst	\$ 147	\$ 184	\$ 99	\$ 114
Oshawa	\$ 164	\$ 219	\$ 91	\$ 121
Clarington	\$ 144	\$ 177	\$ 103	\$ 124
Ingersoll	\$ 258	\$ 287	\$ 99	\$ 126
Waterloo	\$ 155	\$ 205	\$ 109	\$ 135
Niagara-on-the-Lake	\$ 129	\$ 170	\$ 101	\$ 139
Tillsonburg	\$ 201	\$ 241	\$ 117	\$ 139
Kenora	\$ 222	\$ 231	\$ 132	\$ 140
Caledon	\$ 136	\$ 195	\$ 79	\$ 141
Newmarket	\$ 177	\$ 217	\$ 120	\$ 142
Bracebridge	\$ 223	\$ 285	\$ 109	\$ 150
Whitchurch-Stouffville	\$ 123	\$ 185	\$ 120	\$ 161
Central Huron	\$ 121	\$ 205	\$ 118	\$ 175
Stratford	\$ 142	\$ 208	\$ 144	\$ 179
Hanover	\$ 263	\$ 346	\$ 114	\$ 179
Lambton Shores	\$ 137	\$ 224	\$ 132	\$ 198
St. Marys	\$ 406	\$ 556	\$ 184	\$ 261
Greenstone	\$ 334	\$ 378	\$ 293	\$ 335
<b>Average</b>	<b>\$ 116</b>	<b>\$ 143</b>	<b>\$ 57</b>	<b>\$ 77</b>
<b>Median</b>	<b>\$ 106</b>	<b>\$ 128</b>	<b>\$ 49</b>	<b>\$ 64</b>

### *Library*

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

Library Services meet these objectives through the provision of:

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

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

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

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

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

Municipality	MPMP Operating Costs/Use	MPMP Operating Costs/ Person	Net Costs 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 Dumfries	N/A	N/A	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Wellesley	N/A	N/A	\$ 0	\$ 1	\$ 0	\$ 1
Norwich	N/A	N/A	\$ 1	\$ 1	\$ 1	\$ 1
North Middlesex	N/A	N/A	\$ 2	\$ 2	\$ 1	\$ 1
Central Elgin	N/A	N/A	\$ 2	\$ 2	\$ 2	\$ 2
Central Huron	N/A	N/A	\$ 3	\$ 3	\$ 2	\$ 2
Lambton Shores	N/A	N/A	\$ 2	\$ 5	\$ 1	\$ 3
Saugeen Shores	N/A	\$ 6	\$ 7	\$ 9	\$ 4	\$ 6
Gravenhurst	N/A	N/A	\$ 30	\$ 38	\$ 12	\$ 15
Georgian Bluffs	\$ 123	\$ 26	\$ 24	\$ 24	\$ 18	\$ 18
West Lincoln	\$ 3	\$ 17	\$ 14	\$ 19	\$ 13	\$ 19
The Blue Mountains	\$ 2	\$ 92	\$ 84	\$ 110	\$ 17	\$ 22
Brock	\$ 3	\$ 45	\$ 40	\$ 44	\$ 30	\$ 34
Meaford	\$ 3	\$ 51	\$ 46	\$ 48	\$ 33	\$ 35
Wainfleet	\$ 3	\$ 54	\$ 46	\$ 52	\$ 36	\$ 41
Penetanguishene	\$ 3	\$ 38	\$ 31	\$ 39	\$ 33	\$ 41
St. Marys	\$ 2	\$ 85	\$ 53	\$ 64	\$ 51	\$ 63
Greenstone	\$ 3	\$ 73	\$ 64	\$ 72	\$ 57	\$ 64
Hanover	\$ 3	\$ 72	\$ 62	\$ 67	\$ 76	\$ 83
<b>&lt;15,000 Average</b>	<b>\$ 15</b>	<b>\$ 51</b>	<b>\$ 27</b>	<b>\$ 32</b>	<b>\$ 20</b>	<b>\$ 24</b>
<b>&lt;15,000 Median</b>	<b>\$ 3</b>	<b>\$ 51</b>	<b>\$ 24</b>	<b>\$ 24</b>	<b>\$ 13</b>	<b>\$ 18</b>
Wilmot				\$ 0		\$ 0
Middlesex Centre	N/A	N/A	\$ 0	\$ 1	\$ 0	\$ 0
Woolwich	N/A	N/A	\$ 1	\$ 1	\$ 1	\$ 1
Tecumseh	N/A	N/A	\$ 0	\$ 1	\$ 0	\$ 1
Kingsville	N/A	N/A	N/A	\$ 2		\$ 2
Springwater	\$ 2	\$ 27	\$ 24	\$ 27	\$ 17	\$ 19
Niagara-on-the-Lake	\$ 2	\$ 44	\$ 38	\$ 46	\$ 18	\$ 22
Tillsonburg	\$ 21	\$ 21	\$ 17	\$ 21	\$ 19	\$ 23
King	N/A	N/A	\$ 52	\$ 62	\$ 20	\$ 24
Bracebridge	\$ 2	\$ 49	\$ 40	\$ 44	\$ 22	\$ 25
East Gwillimbury	\$ 2	\$ 49	\$ 42	\$ 46	\$ 25	\$ 28
Scugog	\$ 1	\$ 34	\$ 28	\$ 41	\$ 19	\$ 28
Prince Edward County	\$ 2	\$ 43	\$ 36	\$ 40	\$ 28	\$ 31
Lincoln	\$ 2	\$ 41	\$ 33	\$ 39	\$ 27	\$ 32
Thorold	\$ 1	\$ 31	\$ 27	\$ 31	\$ 28	\$ 32
Huntsville	\$ 1	\$ 52	\$ 47	\$ 60	\$ 27	\$ 35
Brockville	\$ 1	\$ 38	\$ 33	\$ 33	\$ 39	\$ 39
Port Colborne	N/A	N/A	\$ 30	\$ 35	\$ 35	\$ 41
Pelham	\$ 2	\$ 58	\$ 51	\$ 56	\$ 42	\$ 46
Owen Sound	\$ 2	\$ 37	\$ 30	\$ 42	\$ 37	\$ 52
Kenora	\$ 2	\$ 49	\$ 43	\$ 48	\$ 51	\$ 57
<b>15,000 - 29,999 Average</b>	<b>\$ 3</b>	<b>\$ 41</b>	<b>\$ 30</b>	<b>\$ 32</b>	<b>\$ 24</b>	<b>\$ 26</b>
<b>15,000 - 29,999 Median</b>	<b>\$ 2</b>	<b>\$ 42</b>	<b>\$ 33</b>	<b>\$ 39</b>	<b>\$ 25</b>	<b>\$ 28</b>

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

Municipality	MPMP Operating Costs/Use	MPMP Operating Costs/ Person	Net Costs per Capita 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	N/A	N/A	\$ 3	\$ 4	\$ 4	\$ 4
Whitchurch-Stouffville	\$ 2	\$ 31	\$ 30	\$ 34	\$ 16	\$ 18
Kawartha Lakes	\$ 2	\$ 29	\$ 25	\$ 25	\$ 18	\$ 19
Newmarket	\$ 2	\$ 34	\$ 33	\$ 38	\$ 23	\$ 27
Caledon	\$ 3	\$ 51	\$ 50	\$ 55	\$ 25	\$ 28
Peterborough	\$ 1	\$ 28	\$ 24	\$ 29	\$ 25	\$ 31
Brant County	N/A	N/A	\$ 33	\$ 43	\$ 26	\$ 32
Milton	N/A	N/A	\$ 36	\$ 51	\$ 23	\$ 33
Georgina	\$ 2	\$ 36	\$ 37	\$ 41	\$ 31	\$ 34
Clarington	\$ 2	\$ 33	\$ 32	\$ 41	\$ 30	\$ 38
Quinte West	\$ 2	\$ 30	\$ 26	\$ 31	\$ 33	\$ 40
Halton Hills	\$ 3	\$ 54	\$ 52	\$ 60	\$ 35	\$ 41
Fort Erie	\$ 3	\$ 41	\$ 40	\$ 45	\$ 37	\$ 42
Welland	\$ 2	\$ 33	\$ 29	\$ 32	\$ 39	\$ 43
North Bay	\$ 0	\$ 38	\$ 35	\$ 39	\$ 41	\$ 46
Pickering	\$ 2	\$ 58	\$ 58	\$ 64	\$ 42	\$ 47
Belleville	N/A	N/A	\$ 35	\$ 45	\$ 39	\$ 50
Timmins	\$ 3	\$ 35	\$ 31	\$ 34	\$ 49	\$ 55
Sault Ste. Marie	\$ 2	\$ 41	\$ 33	\$ 37	\$ 50	\$ 55
Niagara Falls	\$ 0	N/A	N/A	\$ 58	\$ 50	\$ 57
Woodstock	\$ 2	\$ 63	\$ 49	\$ 56	\$ 52	\$ 60
Innisfil	\$ 2	\$ 78	\$ 78	\$ 91	\$ 54	\$ 62
St. Thomas	\$ 2	\$ 56	\$ 51	\$ 52	\$ 72	\$ 73
Cornwall	N/A	N/A	\$ 36	\$ 44	\$ 59	\$ 73
Stratford	\$ 2	\$ 75	\$ 65	\$ 72	\$ 65	\$ 73
Orillia	\$ 2	\$ 57	\$ 56	\$ 77	\$ 54	\$ 73
<b>30,000 - 99,999 Average</b>	<b>\$ 2</b>	<b>\$ 45</b>	<b>\$ 39</b>	<b>\$ 46</b>	<b>\$ 38</b>	<b>\$ 44</b>
<b>30,000 - 99,999 Median</b>	<b>\$ 2</b>	<b>\$ 39</b>	<b>\$ 35</b>	<b>\$ 43</b>	<b>\$ 38</b>	<b>\$ 43</b>

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

Municipality	MPMP					
	MPMP Operating Costs/Use	MPMP Operating Costs/Person	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Markham	\$ 1	\$ 35	\$ 33	\$ 33	\$ 19	\$ 19
Brampton	\$ 1	\$ 20	\$ 19	\$ 24	\$ 17	\$ 21
Oakville	\$ 2	\$ 47	\$ 44	\$ 49	\$ 22	\$ 24
Vaughan	\$ 2	\$ 44	\$ 44	\$ 51	\$ 21	\$ 25
Burlington	\$ 1	\$ 41	\$ 38	\$ 48	\$ 24	\$ 29
Richmond Hill	\$ 1	\$ 48	\$ 45	\$ 59	\$ 26	\$ 33
Ajax	\$ 2	\$ 33	\$ 31	\$ 36	\$ 29	\$ 34
Mississauga	\$ 2	\$ 48	\$ 46	\$ 54	\$ 30	\$ 35
Toronto	\$ 2	\$ 58	\$ 57	\$ 68	\$ 34	\$ 41
Barrie	\$ 2	\$ 40	\$ 39	\$ 46	\$ 35	\$ 41
St. Catharines	\$ 2	\$ 35	\$ 32	\$ 38	\$ 35	\$ 42
Whitby	\$ 2	\$ 40	\$ 38	\$ 50	\$ 32	\$ 43
Ottawa	\$ 2	\$ 56	\$ 55	\$ 56	\$ 42	\$ 43
Cambridge	\$ 2	\$ 46	\$ 42	\$ 44	\$ 41	\$ 43
Kingston	\$ 2	\$ 44	\$ 38	\$ 48	\$ 36	\$ 45
Hamilton	\$ 1	\$ 47	\$ 45	\$ 54	\$ 45	\$ 54
Guelph	N/A	N/A	\$ 58	\$ 63	\$ 49	\$ 54
Kitchener	\$ 2	\$ 48	\$ 47	\$ 54	\$ 49	\$ 56
Greater Sudbury	\$ 2	\$ 44	\$ 40	\$ 49	\$ 47	\$ 58
London	\$ 1	\$ 50	\$ 47	\$ 56	\$ 51	\$ 61
Oshawa	\$ 2	\$ 56	\$ 54	\$ 62	\$ 57	\$ 65
Waterloo	\$ 2	\$ 65	\$ 77	\$ 91	\$ 58	\$ 69
Windsor	\$ 2	\$ 43	\$ 40	\$ 47	\$ 59	\$ 69
Thunder Bay	\$ 2	\$ 50	\$ 46	\$ 52	\$ 69	\$ 78
<b>&gt;100,000 Average</b>	<b>\$ 2</b>	<b>\$ 45</b>	<b>\$ 44</b>	<b>\$ 51</b>	<b>\$ 39</b>	<b>\$ 45</b>
<b>&gt;100,000 Median</b>	<b>\$ 2</b>	<b>\$ 46</b>	<b>\$ 44</b>	<b>\$ 50</b>	<b>\$ 36</b>	<b>\$ 43</b>

**Museums**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Norwich		\$ 0		\$ 0
London	\$ 0	\$ 0	\$ 0	\$ 0
Mississauga	\$ 1	\$ 1	\$ 1	\$ 1
St. Thomas	\$ 1	\$ 1	\$ 1	\$ 1
Greater Sudbury	\$ 1	\$ 1	\$ 1	\$ 1
Oshawa		\$ 2		\$ 2
Oakville	\$ 3	\$ 3	\$ 2	\$ 2
King	\$ 5	\$ 5	\$ 2	\$ 2
Toronto	\$ 3	\$ 3	\$ 2	\$ 2
Waterloo	\$ 2	\$ 3	\$ 2	\$ 2
Newmarket	\$ 3	\$ 3	\$ 2	\$ 2
Kingston	\$ 3	\$ 3	\$ 3	\$ 3
The Blue Mountains	\$ 14	\$ 15	\$ 3	\$ 3
Windsor	\$ 2	\$ 2	\$ 3	\$ 3
Markham	\$ 5	\$ 5	\$ 3	\$ 3
North Bay	\$ 0	\$ 3	\$ 0	\$ 3
Ottawa	\$ 5	\$ 5	\$ 3	\$ 4
Clarington	\$ 5	\$ 5	\$ 4	\$ 5
Owen Sound	\$ 4	\$ 4	\$ 5	\$ 5
Pickering	\$ 7	\$ 7	\$ 5	\$ 5
Welland	\$ 4	\$ 4	\$ 5	\$ 5
Hamilton	\$ 5	\$ 5	\$ 5	\$ 5
Whitchurch-Stouffville	\$ 11	\$ 11	\$ 6	\$ 6
Scugog	\$ 9	\$ 9	\$ 6	\$ 6
Barrie	\$ 6	\$ 7	\$ 6	\$ 7
Peterborough	\$ 7	\$ 7	\$ 8	\$ 8
Guelph	\$ 7	\$ 10	\$ 6	\$ 9
Lincoln	\$ 10	\$ 11	\$ 9	\$ 9
Meaford	\$ 12	\$ 13	\$ 9	\$ 9
Belleville	\$ 9	\$ 9	\$ 10	\$ 10
Prince Edward County	\$ 13	\$ 15	\$ 10	\$ 12
Niagara Falls	\$ 11	\$ 13	\$ 11	\$ 13
Brockville	\$ 11	\$ 12	\$ 13	\$ 13
Tillsonburg	\$ 12	\$ 13	\$ 13	\$ 14
Woodstock	\$ 13	\$ 13	\$ 14	\$ 14
Burlington	\$ 18	\$ 25	\$ 11	\$ 16
Port Colborne	\$ 12	\$ 14	\$ 15	\$ 16
St. Catharines	\$ 15	\$ 16	\$ 16	\$ 17
Timmins	\$ 10	\$ 11	\$ 16	\$ 18
Penetanguishene	\$ 17	\$ 18	\$ 18	\$ 19
Kenora	\$ 21	\$ 21	\$ 25	\$ 25
St. Marys	\$ 27	\$ 30	\$ 26	\$ 29
<b>Average</b>	<b>\$ 8</b>	<b>\$ 9</b>	<b>\$ 7</b>	<b>\$ 8</b>
<b>Median</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>\$ 5</b>	<b>\$ 5</b>
Region Halton	\$ 2	\$ 2	\$ 1	\$ 1
Region Waterloo	\$ 11	\$ 12	\$ 10	\$ 10
<b>Average</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>\$ 5</b>	<b>\$ 6</b>
<b>Median</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>\$ 5</b>	<b>\$ 6</b>



### ***Cultural Services***

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

Culture Services endeavours to:

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

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

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

**Cultural Services**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Penetanguishene	\$ 1	\$ 1	\$ 1	\$ 1
Blandford-Blenheim	\$ 1	\$ 1	\$ 1	\$ 1
St. Marys	\$ 2	\$ 2	\$ 2	\$ 2
Hanover	\$ 3	\$ 4	\$ 4	\$ 5
Greenstone	\$ 13	\$ 13	\$ 12	\$ 12
Ingersoll	\$ 12	\$ 13	\$ 14	\$ 15
Gravenhurst	\$ 36	\$ 42	\$ 15	\$ 17
Meaford	\$ 43	\$ 45	\$ 31	\$ 33
<b>&lt; 15,000 Average</b>	<b>\$ 11</b>	<b>\$ 12</b>	<b>\$ 8</b>	<b>\$ 9</b>
<b>&lt; 15,000 Median</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 4</b>
Scugog	\$ (2)	\$ (2)	\$ (1)	\$ (1)
Springwater	\$ 1	\$ 1	\$ 0	\$ 0
Bracebridge	\$ 3	\$ 3	\$ 2	\$ 2
Thorold	\$ 1	\$ 2	\$ 1	\$ 2
Tecumseh	\$ 7	\$ 7	\$ 6	\$ 6
Wilmot	\$ 10	\$ 11	\$ 8	\$ 8
Port Colborne	\$ 10	\$ 15	\$ 11	\$ 18
Brockville	\$ 18	\$ 18	\$ 21	\$ 21
Huntsville	\$ 37	\$ 43	\$ 22	\$ 25
Owen Sound	\$ 19	\$ 22	\$ 24	\$ 27
<b>15,000 - 29,999 Average</b>	<b>\$ 9</b>	<b>\$ 11</b>	<b>\$ 8</b>	<b>\$ 10</b>
<b>15,000 - 29,999 Median</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>\$ 6</b>	<b>\$ 6</b>

**Cultural Services (cont'd)**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Timmins	\$ (2)	\$ (2)	\$ (3)	\$ (3)
Sarnia	\$ 0	\$ 0	\$ 1	\$ 1
Pickering	\$ 1	\$ 1	\$ 1	\$ 1
St. Thomas	\$ 1	\$ 1	\$ 1	\$ 2
Clarington	\$ 3	\$ 3	\$ 2	\$ 3
Halton Hills	\$ 4	\$ 4	\$ 3	\$ 3
Brant County	\$ 4	\$ 4	\$ 3	\$ 3
Whitchurch-Stouffville	\$ 8	\$ 8	\$ 4	\$ 4
Welland	\$ 4	\$ 4	\$ 5	\$ 5
Quinte West	\$ 5	\$ 5	\$ 7	\$ 7
Newmarket	\$ 9	\$ 9	\$ 7	\$ 7
Cornwall	\$ 7	\$ 7	\$ 11	\$ 11
Georgina	\$ 14	\$ 14	\$ 11	\$ 11
Kawartha Lakes	\$ 20	\$ 20	\$ 15	\$ 15
Fort Erie	\$ 16	\$ 16	\$ 15	\$ 15
Milton	\$ 18	\$ 25	\$ 12	\$ 16
North Bay	\$ 15	\$ 15	\$ 17	\$ 17
Stratford	\$ 20	\$ 20	\$ 21	\$ 21
Woodstock	\$ 18	\$ 25	\$ 20	\$ 27
Sault Ste. Marie	\$ 18	\$ 19	\$ 27	\$ 28
Peterborough	\$ 22	\$ 28	\$ 23	\$ 30
Orillia	\$ 62	\$ 69	\$ 59	\$ 65
<b>30,000 - 99,999 Average</b>	<b>\$ 12</b>	<b>\$ 13</b>	<b>\$ 12</b>	<b>\$ 13</b>
<b>30,000 - 99,999 Median</b>	<b>\$ 9</b>	<b>\$ 9</b>	<b>\$ 9</b>	<b>\$ 9</b>

**Cultural Services (cont'd)**

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Burlington	\$ (6)	\$ (6)	\$ (3)	\$ (3)
Toronto	\$ (6)	\$ (4)	\$ (3)	\$ (2)
Ajax	\$ 2	\$ 3	\$ 1	\$ 2
Greater Sudbury	\$ 2	\$ 3	\$ 3	\$ 3
Vaughan	\$ 8	\$ 9	\$ 4	\$ 4
Markham	\$ 8	\$ 8	\$ 5	\$ 5
Richmond Hill	\$ 4	\$ 10	\$ 2	\$ 5
Waterloo	\$ 9	\$ 9	\$ 7	\$ 7
Cambridge	\$ 8	\$ 8	\$ 7	\$ 8
Oakville	\$ 17	\$ 17	\$ 8	\$ 8
Oshawa	\$ 9	\$ 9	\$ 9	\$ 9
Mississauga	\$ 14	\$ 16	\$ 9	\$ 10
Brampton	\$ 13	\$ 16	\$ 11	\$ 14
Windsor	\$ 10	\$ 10	\$ 15	\$ 15
Barrie	\$ 16	\$ 18	\$ 15	\$ 16
Kitchener	\$ 13	\$ 16	\$ 14	\$ 17
London	\$ 14	\$ 17	\$ 15	\$ 18
Hamilton	\$ 19	\$ 19	\$ 19	\$ 19
St. Catharines	\$ 18	\$ 19	\$ 20	\$ 21
Ottawa	\$ 29	\$ 31	\$ 22	\$ 24
Guelph	\$ 23	\$ 29	\$ 20	\$ 25
Kingston	\$ 31	\$ 39	\$ 30	\$ 36
Thunder Bay	\$ 28	\$ 30	\$ 41	\$ 45
<b>&gt; 100,000 Average</b>	<b>\$ 12</b>	<b>\$ 14</b>	<b>\$ 12</b>	<b>\$ 13</b>
<b>&gt; 100,000 Median</b>	<b>\$ 13</b>	<b>\$ 16</b>	<b>\$ 9</b>	<b>\$ 10</b>

## ***Planning***

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

Planning Services may include:

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

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

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

**Planning**

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

Municipality	Revenue as % Gross Expend. Incl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Stouffville	164%	\$ (11)	\$ (6)
Zorra	166%	\$ (1)	\$ (0)
East Zorra-Tavistock	113%	\$ (0)	\$ (0)
Woodstock	94%	\$ 0	\$ 0
Norwich	81%	\$ 0	\$ 0
South-West Oxford		\$ 2	\$ 1
Georgian Bluffs	83%	\$ 2	\$ 1
Saugeen Shores	84%	\$ 2	\$ 1
Lambton Shores	68%	\$ 3	\$ 1
Brock	76%	\$ 2	\$ 2
Newmarket	71%	\$ 2	\$ 2
Wilmot	66%	\$ 3	\$ 2
Sarnia	77%	\$ 3	\$ 3
North Middlesex	47%	\$ 6	\$ 4
Central Huron	23%	\$ 6	\$ 4
Kitchener	55%	\$ 5	\$ 5
Oshawa	58%	\$ 5	\$ 6
Markham	66%	\$ 11	\$ 6
Vaughan	70%	\$ 14	\$ 7
Scugog	18%	\$ 10	\$ 7
Wellesley	15%	\$ 9	\$ 7
King	51%	\$ 19	\$ 8
Mississauga	26%	\$ 13	\$ 8
Springwater	31%	\$ 13	\$ 9
Kingsville	29%	\$ 10	\$ 10
North Dumfries	22%	\$ 16	\$ 10
Middlesex Centre	30%	\$ 15	\$ 10
Milton	65%	\$ 16	\$ 10
Caledon	72%	\$ 20	\$ 10
Hanover	17%	\$ 9	\$ 11
Lincoln	47%	\$ 14	\$ 11
Gravenhurst	36%	\$ 29	\$ 12
Burlington	31%	\$ 19	\$ 12
Whitby	33%	\$ 14	\$ 12
Owen Sound	39%	\$ 11	\$ 13

Municipality	Revenue as % Gross Expend. Incl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Niagara Falls	23%	\$ 14	\$ 13
Penetanguishene	23%	\$ 13	\$ 14
The Blue Mountains	30%	\$ 69	\$ 14
Oakville	44%	\$ 30	\$ 15
Wainfleet	36%	\$ 19	\$ 15
Meaford	15%	\$ 23	\$ 17
Brampton	31%	\$ 19	\$ 17
St. Catharines	10%	\$ 15	\$ 17
Georgina	21%	\$ 21	\$ 18
Waterloo	37%	\$ 23	\$ 18
Ajax	40%	\$ 19	\$ 18
Niagara-on-the-Lake	30%	\$ 39	\$ 18
Halton Hills	25%	\$ 27	\$ 18
Pickering	17%	\$ 25	\$ 18
Pelham	24%	\$ 23	\$ 19
Welland	13%	\$ 14	\$ 19
Huntsville	4%	\$ 34	\$ 20
Central Elgin		\$ 23	\$ 20
Thorold	25%	\$ 21	\$ 21
Fort Erie	14%	\$ 23	\$ 22
Cambridge	18%	\$ 23	\$ 22
West Lincoln	41%	\$ 23	\$ 22
Tecumseh	6%	\$ 24	\$ 23
Clarington	16%	\$ 26	\$ 24
Port Colborne	17%	\$ 20	\$ 24
Bracebridge	27%	\$ 43	\$ 24
Woolwich	14%	\$ 34	\$ 24
Richmond Hill		\$ 46	\$ 26
Innisfil	13%	\$ 44	\$ 30
East Gwillimbury	7%	\$ 58	\$ 35
Tillsonburg	25%	\$ 35	\$ 39
<b>Lower Tier</b>	<b>42%</b>	<b>\$ 18</b>	<b>\$ 13</b>

**Planning (cont'd)**

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

Municipality	Revenue as % Gross Expend. Incl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Stratford		\$ 1	\$ 1
Toronto	35%	\$ 14	\$ 9
St. Marys	46%	\$ 10	\$ 10
County	47%	\$ 13	\$ 10
Sault Ste. Marie	22%	\$ 7	\$ 11
Guelph	26%	\$ 15	\$ 13
Hamilton	40%	\$ 14	\$ 14
St. Thomas	32%	\$ 10	\$ 14
Ottawa	41%	\$ 19	\$ 15
Kingston	28%	\$ 18	\$ 17
Quinte West	22%	\$ 13	\$ 17
Kenora	21%	\$ 15	\$ 18
Belleville	15%	\$ 17	\$ 19
London	11%	\$ 19	\$ 20
Brant County	3%	\$ 28	\$ 21
Barrie	7%	\$ 25	\$ 22
North Bay	0%	\$ 19	\$ 23
Orillia	16%	\$ 24	\$ 23
Peterborough	9%	\$ 23	\$ 25
Brockville	10%	\$ 22	\$ 26
Windsor	9%	\$ 18	\$ 26
Greater Sudbury	18%	\$ 23	\$ 27
Kawartha Lakes	0%	\$ 43	\$ 31
Cornwall	5%	\$ 20	\$ 33
Thunder Bay	7%	\$ 27	\$ 40
Greenstone		\$ 47	\$ 41
Timmins	8%	\$ 48	\$ 76
<b>Single Tier Avg</b>	<b>19%</b>	<b>\$ 20</b>	<b>\$ 22</b>

Municipality	Revenue as % Gross Expend. Incl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Peel	1%	\$ 3	\$ 2
Region York	5%	\$ 5	\$ 2
Region Halton	8%	\$ 11	\$ 6
District of Muskoka	9%	\$ 24	\$ 6
Region Durham	9%	\$ 8	\$ 7
Oxford County	24%	\$ 11	\$ 9
Region Waterloo	2%	\$ 15	\$ 13
Region Niagara	2%	\$ 44	\$ 42
<b>Upper Tier Average</b>	<b>6%</b>	<b>\$ 11</b>	<b>\$ 7</b>

**Commercial and Industrial**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Georgian Bluffs	\$ 0	\$ 0
Springwater	\$ 0	\$ 0
West Lincoln	\$ 0	\$ 0
Richmond Hill	\$ 1	\$ 0
Central Elgin	\$ 1	\$ 1
Markham	\$ 2	\$ 1
Norwich	\$ 2	\$ 1
Lambton Shores	\$ 4	\$ 2
Vaughan	\$ 4	\$ 2
Lincoln	\$ 3	\$ 2
Mississauga	\$ 4	\$ 2
East Gwillimbury	\$ 4	\$ 3
Halton Hills	\$ 4	\$ 3
Sarnia	\$ 3	\$ 3
Newmarket	\$ 4	\$ 3
Middlesex Centre	\$ 5	\$ 3
Kawartha Lakes	\$ 6	\$ 4
St. Thomas	\$ 3	\$ 4
Scugog	\$ 7	\$ 5
Huntsville	\$ 8	\$ 5
Ajax	\$ 5	\$ 5
Caledon	\$ 10	\$ 5
Whitby	\$ 6	\$ 5
Owen Sound	\$ 4	\$ 5
Oakville	\$ 12	\$ 6
Burlington	\$ 10	\$ 6
Innisfil	\$ 9	\$ 6
Tecumseh	\$ 7	\$ 7
The Blue Mountains	\$ 34	\$ 7
Brampton	\$ 8	\$ 7
Thorold	\$ 8	\$ 8
Milton	\$ 13	\$ 8
Barrie	\$ 9	\$ 9

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Oshawa	\$ 9	\$ 9
Cambridge	\$ 9	\$ 9
Penetanguishene	\$ 9	\$ 10
Toronto	\$ 17	\$ 10
Waterloo	\$ 16	\$ 12
Welland	\$ 9	\$ 12
Quinte West	\$ 10	\$ 13
North Bay	\$ 12	\$ 14
Meaford	\$ 22	\$ 16
Gravenhurst	\$ 40	\$ 16
St. Catharines	\$ 15	\$ 16
Clarington	\$ 18	\$ 17
Tillsonburg	\$ 15	\$ 17
Hamilton	\$ 17	\$ 17
Woolwich	\$ 24	\$ 17
Ottawa	\$ 23	\$ 17
Prince Edward County	\$ 23	\$ 17
Kenora	\$ 15	\$ 18
Saugeen Shores	\$ 31	\$ 19
Peterborough	\$ 18	\$ 19
Kitchener	\$ 21	\$ 22
Fort Erie	\$ 24	\$ 22
Belleville	\$ 20	\$ 22
Woodstock	\$ 23	\$ 25
Georgina	\$ 30	\$ 25
London	\$ 24	\$ 26
Guelph	\$ 31	\$ 26
Kingston	\$ 31	\$ 29
Bracebridge	\$ 52	\$ 29
Hanover	\$ 27	\$ 33
Niagara Falls	\$ 35	\$ 34
Cornwall	\$ 23	\$ 37
Windsor	\$ 27	\$ 39



**Commercial and Industrial (cont'd)**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Greater Sudbury	\$ 36	\$ 42
Thunder Bay	\$ 28	\$ 42
Ingersoll	\$ 36	\$ 42
Brockville	\$ 38	\$ 44
Orillia	\$ 54	\$ 51
St. Marys	\$ 54	\$ 53
Sault Ste. Marie	\$ 37	\$ 56
Timmins	\$ 38	\$ 61
Port Colborne	\$ 58	\$ 68
Brant County	\$ 201	\$ 153
Stratford	\$ 258	\$ 262
<b>Average</b>	<b>\$ 23</b>	<b>\$ 22</b>
<b>Median</b>	<b>\$ 15</b>	<b>\$ 12</b>
Region York	\$ 2	\$ 1
District of Muskoka	\$ 6	\$ 1
Region Halton	\$ 3	\$ 1
Region Niagara	\$ 2	\$ 2
Region Durham	\$ 5	\$ 4
Oxford County	\$ 14	\$ 12
<b>Average</b>	<b>\$ 5</b>	<b>\$ 4</b>
<b>Median</b>	<b>\$ 4</b>	<b>\$ 2</b>

**Building Permit and Inspection Services**

Municipalities	Op. Cost Services Per \$1,000 of Const	Net Costs per \$100,000 Incl Amort	Net Costs per Capita Incl Amort
Prince Edward County	N/A	\$ (18)	\$ (23)
Markham	\$ 3.7	\$ (12)	\$ (21)
Newmarket	\$ 6.5	\$ (14)	\$ (20)
Caledon	\$ 12.7	\$ (3)	\$ (6)
Whitby	\$ 5.2	\$ (2)	\$ (3)
Welland	\$ 9.0	\$ (3)	\$ (2)
Georgian Bluffs	N/A	\$ (1)	\$ (1)
Quinte West	\$ 7.4	\$ (1)	\$ (1)
Richmond Hill	N/A	\$ (0)	\$ (0)
Vaughan	N/A	\$ 0	\$ 0
Niagara Falls	N/A	\$ 0	\$ 0
North Middlesex	N/A	\$ 0	\$ 0
Thorold	\$ 7.5	\$ 1	\$ 1
St. Thomas	\$ 9.0	\$ 2	\$ 1
Bracebridge	N/A	\$ 1	\$ 2
Niagara-on-the-Lake	\$ 0.0	\$ 1	\$ 3
Port Colborne	\$ 9.0	\$ 4	\$ 4
Belleville	\$ 0.0	\$ 5	\$ 4
Middlesex Centre	\$ 10.4	\$ 3	\$ 5
North Bay	\$ 4.8	\$ 7	\$ 6
Owen Sound	\$ 0.0	\$ 11	\$ 9
Thunder Bay	\$ 5.2	\$ 14	\$ 10
Ajax	\$ 5.5	\$ 10	\$ 11
Brock	\$ 22.6	\$ 8	\$ 11
Tecumseh	\$ 8.0	\$ 10	\$ 11
Cambridge	\$ 7.9	\$ 11	\$ 11
Wilmot	N/A	\$ 9	\$ 12
London	\$ 5.7	\$ 13	\$ 12
Sarnia	\$ 13.9	\$ 14	\$ 12
Timmins	\$ 6.5	\$ 20	\$ 12
Woodstock	\$ 3.6	\$ 14	\$ 13
Stratford	\$ 6.8	\$ 14	\$ 13
Kenora	\$ 13.7	\$ 16	\$ 14

Municipalities	Op. Cost Services Per \$1,000 of Const	Net Costs per \$100,000 Incl Amort	Net Costs per Capita Incl Amort
Sault Ste. Marie	\$ 11.8	\$ 21	\$ 14
Central Huron	\$ 0.0	\$ 10	\$ 14
Orillia	\$ 15.4	\$ 13	\$ 14
St. Catharines	\$ 0.0	\$ 15	\$ 14
Pickering	\$ 4.5	\$ 10	\$ 14
Clarington	\$ 4.5	\$ 14	\$ 15
Fort Erie	\$ 10.0	\$ 14	\$ 15
Hamilton	\$ 5.4	\$ 15	\$ 15
Mississauga	\$ 13.5	\$ 10	\$ 16
Toronto	\$ 1.0	\$ 9	\$ 16
Oshawa	\$ 7.7	\$ 17	\$ 16
Peterborough	\$ 9.1	\$ 17	\$ 16
Kitchener	\$ 9.9	\$ 18	\$ 18
Tillsonburg	\$ 0.0	\$ 20	\$ 18
Brampton	\$ 4.1	\$ 16	\$ 18
Ottawa	\$ 8.2	\$ 14	\$ 18
Guelph	\$ 8.4	\$ 16	\$ 18
Meaford	\$ 15.3	\$ 13	\$ 18
Waterloo	\$ 8.1	\$ 14	\$ 19
East Zorra-Tavistock	\$ 7.3	\$ 12	\$ 19
South-West Oxford	\$ 11.3	\$ 13	\$ 19
Lambton Shores	\$ 6.8	\$ 10	\$ 19
Windsor	\$ 12.8	\$ 28	\$ 19
Wainfleet	\$ 9.7	\$ 15	\$ 19
Lincoln	\$ 0.0	\$ 16	\$ 19
Burlington	\$ 8.5	\$ 12	\$ 20
West Lincoln	\$ 16.7	\$ 19	\$ 20
Greater Sudbury	\$ 14.2	\$ 24	\$ 20
Blandford-Blenheim	N/A	\$ 13	\$ 20
Brant County	\$ 13.0	\$ 16	\$ 20
Woolwich	\$ 0.0	\$ 15	\$ 21
Zorra	\$ 0.0	\$ 11	\$ 21
Brockville	\$ 13.5	\$ 24	\$ 21

***Building Permit and Inspection Services (cont'd)***

<b>Municipalities</b>	<b>Op. Cost Services Per \$1,000 of Const</b>	<b>Net Costs per \$100,000 Incl Amort</b>	<b>Net Costs per Capita Incl Amort</b>
Springwater	\$ 15.3	\$ 16	\$ 23
Hanover	\$ 0.0	\$ 29	\$ 23
Cornwall	\$ 0.0	\$ 39	\$ 23
Norwich	N/A	\$ 19	\$ 24
Barrie	\$ 0.0	\$ 22	\$ 24
Kingston	\$ 14.4	\$ 23	\$ 24
Georgina	\$ 13.9	\$ 22	\$ 26
Huntsville	\$ 0.0	\$ 16	\$ 27
St. Marys	\$ 14.4	\$ 27	\$ 27
Pelham	\$ 0.0	\$ 23	\$ 28
Halton Hills	\$ 7.3	\$ 19	\$ 28
Oakville	\$ 5.8	\$ 14	\$ 28
Penetanguishene	\$ 0.0	\$ 31	\$ 29
Kingsville	\$ 6.7	\$ 29	\$ 30
Saugeen Shores	\$ 10.3	\$ 18	\$ 30
Innisfil	\$ 14.0	\$ 22	\$ 32
Central Elgin	\$ 30.4	\$ 29	\$ 34
East Gwillimbury	\$ 0.7	\$ 27	\$ 45
King	N/A	\$ 17	\$ 45
Milton	\$ 7.9	\$ 30	\$ 47
Whitchurch-Stouffville	\$ 11.0	\$ 29	\$ 54
Gravenhurst	\$ 18.7	\$ 22	\$ 55
The Blue Mountains	\$ 12.4	\$ 17	\$ 85
<b>Average</b>	<b>\$ 36.9</b>	<b>\$ 13</b>	<b>\$ 17</b>
<b>Median</b>	<b>\$ 7.9</b>	<b>\$ 14</b>	<b>\$ 16</b>

***Building Permit and Inspection Services—Median number of working days to review a complete building permit application and issue a permit or not issue a permit and provide all reasons for refusal***

Municipalities	Cat. 1	Cat. 2	Cat. 3	Cat. 4
Owen Sound	1	1	1	1
The Blue Mountains	1	1	1	1
Belleville	4	5	6	2
Welland	3	5	8	5
West Lincoln	5	5	5	5
Kitchener	8	7	5	6
Barrie	1		9	9
Greater Sudbury	7	8	10	9
Georgian Bluffs	6	10	10	10
Ottawa	8	10	10	10
Pickering	9	11	13	10
Prince Edward County	6	9	11	10
Wainfleet	5	5	7	10
Orillia	3	8	8	12
Timmins	2	1	5	12
Innisfil	14	12	8	14
South-West Oxford	2	2	7	14
Thunder Bay	8	15	13	14
Lambton Shores	7	10	12	15
Lincoln	8	13	13	15
Middlesex Centre	8	8	15	15
Quinte West	5	10	15	15
Peterborough	3	10	15	15
Brampton	10	7	13	17
Hamilton	8	8	12	17
Clarington	8	3	13	18
Bracebridge	10	20	20	20
Fort Erie	8	4		20
Penetanguishene	2	2	20	20
Port Colborne	7	10	15	20
Springwater	8	10	13	20
St. Marys	4	6	12	20
Oshawa	8	11	11	21
Waterloo	10	17	14	21

Municipalities	Cat. 1	Cat. 2	Cat. 3	Cat. 4
Kingston	6	11	15	21
Oakville	8	15	20	22
St. Thomas	5	10	16	22
London	11	9	17	23
Burlington	9	13	20	24
St. Catharines	8	9	12	24
Cambridge	10	9	19	25
Ingersoll	7	12	15	25
Woodstock	7	10	16	25
Zorra	7	10	20	25
Markham	11	16	22	26
Sarnia	9	14	15	27
Brant County	9	11	20	28
Greenstone	9	14	19	29
Blandford-Blenheim	10	15	20	30
Brockville	10	15	20	30
Central Elgin	7	10	20	30
Cornwall	9	13	15	30
East Gwillimbury	11	17	22	30
Kenora	10	15	20	30
Meaford	10	15	20	30
Niagara Falls	10	15	20	30
Norwich	10	15	20	30
Saugeen Shores	10	15	20	30
Windsor	3	4	10	35
Richmond Hill	16	17	18	119
Brock	5	10	15	
Caledon	10	14	17	
Central Huron	22	27	5	
East Zorra-Tavistock	10	13	16	
Gravenhurst	5	8	6	
Guelph	8	11	15	
Halton Hills	8	8		
Hanover	3	1	3	

***Building Permit and Inspection Services—Median number of working days to review a complete building permit application and issue a permit or not issue a permit and provide all reasons for refusal***

<b>Municipalities</b>	<b>Cat. 1</b>	<b>Cat. 2</b>	<b>Cat. 3</b>	<b>Cat. 4</b>
Huntsville	3	11	11	
Kawartha Lakes	2	3	9	
Kingsville	8	12	10	
Milton	18	12	9	
Mississauga	8	4	20	
Newmarket	4	10	10	
Niagara-on-the-Lake	5	9	7	
North Bay	8	10	10	
North Middlesex	4	3	10	
Pelham	8	13	18	
Sault Ste. Marie	8	5	4	
Scugog	10	15	20	
Tecumseh	6	11	20	
Thorold	8	6	35	
Tillsonburg	5	7	10	
Whitby	5	9	8	
Whitchurch-Stouffville	9	14	13	
Wilmot	7	11	15	
Woolwich	10	15	16	
<b>Average</b>	<b>7</b>	<b>10</b>	<b>14</b>	<b>21</b>
<b>Median</b>	<b>8</b>	<b>10</b>	<b>13</b>	<b>20</b>

- Category 1 - Houses—Standard is 10 working days
- Category 2 - Small Buildings—Standard is 15 working days
- Category 3—Large Buildings—Standard is 20 working days
- Category 4—Complex Building—Standard is 30 working days

*Select User Fees and Revenue Information*



### ***User Fees***

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

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

This section includes:

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

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

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

## ***Development Charges***

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

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

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

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

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

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

- The municipalities of Brockville, Central Huron, Cornwall, Greenstone, Kenora, Sault Ste. Marie, South-West Oxford, Thunder Bay, Timmins and Zorra do not charge development charges
- Only 2 of the 7 Northern municipalities in the study have development charges
- 2 of the Eastern municipalities have no development charges
- There were no school board charges for the Region of Niagara, Belleville, Brockville, Central Elgin, Greater Sudbury, Grey County, Kawartha Lakes, Kenora, Lambton County, District of Muskoka, Middlesex Centre, North Bay, Oxford County, Peterborough, Prince Edward County, Quinte West, Perth County, Sault Ste. Marie, St. Thomas, Thunder Bay, and Timmins.
- There is a significant range in terms of development charges across the survey
- 14 municipalities have no municipal industrial development charges
- 3 municipalities have no municipal commercial development charge



**2013 Total Development Charges—(sorted by single detached)**

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brockville	none	none	none	none	none	none	none
Central Huron	none	none	none	none	none	none	none
Cornwall	none	none	none	none	none	none	none
Greenstone	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Sault Ste. Marie	none	none	none	none	none	none	none
South-West Oxford	none	none	none	none	none	none	none
Thunder Bay	none	none	none	none	none	none	none
Timmins	none	none	none	none	none	none	none
Zorra	none	none	none	none	none	none	none
Georgian Bluffs	\$ 4,183	\$ 3,347	\$ 3,347	\$ 3,347	\$ 3,347	none	none
Hanover	\$ 4,183	\$ 3,347	\$ 3,347	\$ 3,347	\$ 3,347	none	none
St. Marys	\$ 5,000	\$ 3,698	\$ 3,698	\$ 3,116	\$ 2,025	none	none
Middlesex Centre	\$ 5,576	\$ 3,910	\$ 3,910	\$ 3,214	\$ 2,431	\$ 1.07	\$ 0.43
Prince Edward County	\$ 5,946	\$ 5,283	\$ 5,283	\$ 4,775	\$ 3,294	\$ 3.62	\$ 3.62
Blandford-Blenheim	\$ 6,153	\$ 4,407	\$ 4,407	\$ 2,882	\$ 2,146	\$ 0.53	\$ 0.53
Quinte West	\$ 6,371	\$ 4,020	\$ 4,020	\$ 4,060	\$ 2,332	\$ 3.88	\$ 3.88
Kawartha Lakes	\$ 6,714	\$ 4,350	\$ 4,350	\$ 4,560	\$ 3,076	\$ 5.80	\$ 5.80
Kingsville	\$ 6,748	\$ 5,418	\$ 5,418	\$ 6,748	\$ 3,240	\$ 0.71	\$ 0.71
Sarnia	\$ 7,007	\$ 5,265	\$ 5,265	\$ 4,415	\$ 3,147	\$ 5.03	\$ 5.03
St. Thomas	\$ 7,278	\$ 5,873	\$ 5,873	\$ 4,585	\$ 3,064	\$ 5.65	\$ 2.13
Central Elgin	\$ 7,768	\$ 5,947	\$ 5,947	\$ 4,394	\$ 4,394	\$ 4.42	\$ 4.42
North Bay	\$ 8,476	\$ 6,971	\$ 6,971	\$ 4,030	\$ 4,030	\$ 2.99	none
Belleville	\$ 9,610	\$ 6,678	\$ 6,678	\$ 6,810	\$ 3,910	\$ 5.71	none
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
St. Catharines	\$ 10,030	\$ 6,101	\$ 6,101	\$ 4,449	\$ 4,449	\$ 11.59	\$ 5.20
North Middlesex	\$ 10,301	\$ 8,029	\$ 8,029	\$ 4,574	\$ 4,574	\$ 1.42	\$ 1.42
Owen Sound	\$ 11,067	\$ 9,152	\$ 9,152	\$ 7,343	\$ 7,343	\$ 1.85	\$ 1.85
Tecumseh	\$ 12,721	\$ 9,311	\$ 9,311	\$ 7,643	\$ 5,976	\$ 4.99	none
Wainfleet	\$ 12,989	\$ 7,878	\$ 7,878	\$ 6,304	\$ 4,879	\$ 10.63	\$ 7.04
Stratford	\$ 13,270	\$ 9,987	\$ 9,987	\$ 8,610	\$ 5,282	\$ 2.74	none
Saugeen Shores	\$ 13,460	\$ 10,055	\$ 10,055	\$ 8,683	\$ 5,538	\$ 3.90	none
Meaford	\$ 13,906	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 5.74	\$ 2.37
Woodstock	\$ 13,940	\$ 10,934	\$ 10,934	\$ 7,433	\$ 5,567	\$ 3.07	none
Brant	\$ 14,759	\$ 10,153	\$ 10,153	\$ 8,373	\$ 6,645	\$ 4.20	\$ 4.20
Greater Sudbury	\$ 14,829	\$ 9,285	\$ 9,285	\$ 9,285	\$ 9,285	\$ 10.11	\$ 4.34
Peterborough	\$ 14,933	\$ 12,925	\$ 12,925	\$ 8,694	\$ 8,694	\$ 8.26	none
Norwich	\$ 15,155	\$ 10,494	\$ 10,494	\$ 7,464	\$ 5,583	\$ 4.32	\$ 4.32
Ingersoll	\$ 15,223	\$ 12,387	\$ 12,387	\$ 8,782	\$ 6,571	\$ 3.36	none

**2013 Total Development Charges (cont'd)**

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kingston	\$ 15,262	\$ 11,713	\$ 11,713	\$ 9,807	\$ 6,898	\$ 13.00	\$ 7.54
Wellesley	\$ 15,807	\$ 11,948	\$ 11,948	\$ 10,385	\$ 10,585	\$ 10.37	\$ 10.37
Pelham	\$ 16,340	\$ 10,653	\$ 10,653	\$ 8,421	\$ 7,056	\$ 11.59	\$ 5.20
Welland	\$ 16,696	\$ 11,300	\$ 11,300	\$ 8,924	\$ 7,386	\$ 15.95	\$ 9.56
Thorold	\$ 16,844	\$ 10,807	\$ 10,807	\$ 8,281	\$ 7,394	\$ 14.87	\$ 6.25
West Lincoln	\$ 17,169	\$ 10,452	\$ 10,452	\$ 8,267	\$ 6,958	\$ 14.22	\$ 7.83
East Zorra-Tavistock	\$ 18,033	\$ 13,230	\$ 13,230	\$ 9,350	\$ 6,988	\$ 6.26	none
Tillsonburg	\$ 18,215	\$ 15,156	\$ 15,156	\$ 11,036	\$ 8,261	\$ 3.59	none
Windsor	\$ 18,383	\$ 14,091	\$ 14,091	\$ 9,495	\$ 9,495	\$ 4.31	none
Ottawa	\$ 18,517	\$ 13,917	\$ 13,917	\$ 10,183	\$ 8,574	\$ 15.54	\$ 15.54
North Dumfries	\$ 18,849	\$ 14,990	\$ 14,990	\$ 13,427	\$ 13,627	\$ 10.37	\$ 10.37
Port Colborne	\$ 18,879	\$ 12,243	\$ 12,243	\$ 9,834	\$ 7,996	\$ 14.87	\$ 6.49
Niagara-on-the-Lake	\$ 19,255	\$ 13,322	\$ 13,322	\$ 10,724	\$ 8,557	\$ 16.49	\$ 10.10
Woolwich	\$ 19,452	\$ 14,519	\$ 14,519	\$ 12,128	\$ 11,637	\$ 12.31	\$ 12.31
Toronto	\$ 19,956	\$ 16,239	\$ 16,239	\$ 12,956	\$ 8,900	\$ 13.70	\$ 0.58
Springwater	\$ 20,288	\$ 17,137	\$ 17,137	\$ 13,557	\$ 10,437	\$ 8.94	\$ 8.94
Niagara Falls	\$ 20,455	\$ 13,051	\$ 13,051	\$ 10,121	\$ 10,121	\$ 31.36	\$ 5.20
Grimsby	\$ 20,641	\$ 13,441	\$ 13,441	\$ 10,904	\$ 8,679	\$ 16.44	\$ 10.05
Fort Erie	\$ 21,038	\$ 15,509	\$ 15,509	\$ 15,140	\$ 9,024	\$ 18.21	\$ 7.89
Orillia	\$ 21,151	\$ 18,123	\$ 18,123	\$ 15,289	\$ 12,809	\$ 9.31	\$ 9.31
Wilmot	\$ 21,170	\$ 16,198	\$ 16,198	\$ 13,588	\$ 12,248	\$ 13.59	\$ 11.99
Huntsville	\$ 21,299	\$ 18,790	\$ 18,790	\$ 14,859	\$ 9,654	\$ 4.23	\$ 3.05
The Blue Mountains	\$ 21,307	\$ 21,307	\$ 21,307	none	none	\$ 11.15	\$ 11.15
Penetanguishene	\$ 22,349	\$ 17,326	\$ 17,326	\$ 15,368	\$ 15,368	\$ 3.09	\$ 3.09
Orangeville	\$ 22,466	\$ 18,850	\$ 18,850	\$ 12,739	\$ 9,559	\$ 7.60	\$ 0.56
Gravenhurst	\$ 23,593	\$ 21,153	\$ 21,153	\$ 15,960	\$ 10,524	\$ 5.93	\$ 5.93
Bracebridge	\$ 23,702	\$ 20,853	\$ 20,853	\$ 15,735	\$ 10,842	\$ 4.41	\$ 4.41
London	\$ 23,623	\$ 16,945	\$ 16,945	\$ 14,087	\$ 10,054	\$ 16.15	none
Kitchener	\$ 24,522	\$ 17,570	\$ 17,570	\$ 14,764	\$ 14,764	\$ 15.12	\$ 15.12
Lincoln	\$ 25,163	\$ 17,093	\$ 17,093	\$ 14,093	\$ 10,796	\$ 19.40	\$ 13.01
Guelph	\$ 25,505	\$ 19,529	\$ 19,529	\$ 15,865	\$ 11,461	\$ 12.28	\$ 10.06
Waterloo	\$ 26,613	\$ 18,648	\$ 18,648	\$ 16,236	\$ 14,632	\$ 15.81	\$ 15.81
Cambridge	\$ 26,648	\$ 22,685	\$ 22,685	\$ 16,608	\$ 16,608	\$ 12.57	\$ 12.57
Innisfil	\$ 29,499	\$ 26,526	\$ 26,526	\$ 18,909	\$ 15,702	\$ 11.10	\$ 11.10
Hamilton	\$ 30,103	\$ 22,081	\$ 22,081	\$ 19,266	\$ 13,450	\$ 16.78	\$ 9.60
Barrie	\$ 31,795	\$ 24,043	\$ 24,043	\$ 18,844	\$ 14,138	\$ 17.00	\$ 11.31
Oshawa	\$ 35,114	\$ 28,410	\$ 28,410	\$ 22,307	\$ 14,621	\$ 16.16	\$ 5.40
Pickering	\$ 37,736	\$ 29,886	\$ 29,886	\$ 22,365	\$ 15,689	\$ 17.03	\$ 9.47

**2013 Total Development Charges (cont'd)**

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Scugog	\$ 37,929	\$ 31,013	\$ 31,013	\$ 22,359	\$ 17,150	\$ 19.52	\$ 7.31
Whitby	\$ 39,695	\$ 31,982	\$ 31,982	\$ 24,858	\$ 16,114	\$ 25.92	\$ 8.21
Burlington	\$ 39,758	\$ 30,175	\$ 28,978	\$ 22,085	\$ 21,342	\$ 31.78	\$ 14.19
Brock	\$ 41,378	\$ 33,454	\$ 33,454	\$ 24,961	\$ 19,752	\$ 17.75	\$ 10.19
Ajax	\$ 42,348	\$ 34,152	\$ 34,152	\$ 25,170	\$ 16,657	\$ 17.55	\$ 9.99
Clarington	\$ 43,059	\$ 36,086	\$ 36,086	\$ 27,515	\$ 18,403	\$ 18.87	\$ 8.41
Halton Hills	\$ 44,977	\$ 33,634	\$ 33,634	\$ 24,117	\$ 24,117	\$ 27.53	\$ 12.44
Milton	\$ 47,451	\$ 36,317	\$ 36,317	\$ 27,922	\$ 24,507	\$ 30.00	\$ 14.07
Georgina	\$ 49,483	\$ 44,383	\$ 44,383	\$ 31,967	\$ 22,401	\$ 38.89	\$ 20.16
East Gwillimbury	\$ 54,024	\$ 46,967	\$ 46,967	\$ 33,787	\$ 23,674	\$ 41.37	\$ 22.94
Richmond Hill	\$ 54,593	\$ 47,213	\$ 47,213	\$ 34,401	\$ 24,229	\$ 44.64	\$ 23.74
Whitchurch-Stouffville	\$ 54,723	\$ 47,022	\$ 47,022	\$ 35,227	\$ 24,889	\$ 47.57	\$ 23.00
Vaughan	\$ 55,168	\$ 48,157	\$ 48,157	\$ 34,621	\$ 26,574	\$ 40.10	\$ 21.67
Oakville	\$ 55,243	\$ 41,631	\$ 41,631	\$ 31,750	\$ 27,900	\$ 33.24	\$ 20.51
Mississauga	\$ 55,279	\$ 55,279	\$ 55,279	\$ 41,033	\$ 22,366	\$ 22.01	\$ 14.05
Newmarket	\$ 57,093	\$ 47,967	\$ 47,967	\$ 35,200	\$ 23,999	\$ 40.30	\$ 21.72
Caledon	\$ 57,632	\$ 53,363	\$ 53,363	\$ 40,844	\$ 23,145	\$ 23.35	\$ 13.44
Aurora	\$ 59,471	\$ 50,038	\$ 50,038	\$ 36,782	\$ 26,293	\$ 40.95	\$ 22.37
King	\$ 60,188	\$ 52,482	\$ 52,482	\$ 37,132	\$ 25,972	\$ 43.38	\$ 24.95
Brampton	\$ 63,992	\$ 59,620	\$ 59,620	\$ 45,340	\$ 25,206	\$ 28.52	\$ 13.55
Markham	\$ 64,798	\$ 54,727	\$ 54,727	\$ 41,737	\$ 29,931	\$ 39.33	\$ 20.81
<b>Average</b>	<b>\$ 25,106</b>	<b>\$ 20,234</b>	<b>\$ 20,220</b>	<b>\$ 15,572</b>	<b>\$ 11,802</b>	<b>\$ 14.96</b>	<b>\$ 9.65</b>
<b>Median</b>	<b>\$ 20,122</b>	<b>\$ 15,073</b>	<b>\$ 15,073</b>	<b>\$ 12,128</b>	<b>\$ 9,654</b>	<b>\$ 12.31</b>	<b>\$ 9.31</b>
<b>Minimum</b>	<b>\$ 4,183</b>	<b>\$ 3,347</b>	<b>\$ 3,347</b>	<b>\$ 2,882</b>	<b>\$ 2,025</b>	<b>\$ 0.53</b>	<b>\$ 0.43</b>
<b>Maximum</b>	<b>\$ 64,798</b>	<b>\$ 59,620</b>	<b>\$ 59,620</b>	<b>\$ 45,340</b>	<b>\$ 29,931</b>	<b>\$ 47.57</b>	<b>\$ 24.95</b>

**2013 Development Charges—Grouped by Location**

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brockville	none	none	none	none	none	none	none
Cornwall	none	none	none	none	none	none	none
Prince Edward County	\$ 5,946	\$ 5,283	\$ 5,283	\$ 4,775	\$ 3,294	\$ 3.62	\$ 3.62
Quinte West	\$ 6,371	\$ 4,020	\$ 4,020	\$ 4,060	\$ 2,332	\$ 3.88	\$ 3.88
Kawartha Lakes	\$ 6,714	\$ 4,350	\$ 4,350	\$ 4,560	\$ 3,076	\$ 5.80	\$ 5.80
Belleville	\$ 9,610	\$ 6,678	\$ 6,678	\$ 6,810	\$ 3,910	\$ 5.71	none
Peterborough	\$ 14,933	\$ 12,925	\$ 12,925	\$ 8,694	\$ 8,694	\$ 8.26	none
Kingston	\$ 15,262	\$ 11,713	\$ 11,713	\$ 9,807	\$ 6,898	\$ 13.00	\$ 7.54
Ottawa	\$ 18,517	\$ 13,917	\$ 13,917	\$ 10,183	\$ 8,574	\$ 15.54	\$ 15.54
<b>Eastern Average</b>	<b>\$ 11,050</b>	<b>\$ 8,412</b>	<b>\$ 8,412</b>	<b>\$ 6,984</b>	<b>\$ 5,254</b>	<b>\$ 7.97</b>	<b>\$ 7.28</b>
Toronto	\$ 19,956	\$ 16,239	\$ 16,239	\$ 12,956	\$ 8,900	\$ 13.70	\$ 0.58
Oshawa	\$ 35,114	\$ 28,410	\$ 28,410	\$ 22,307	\$ 14,621	\$ 16.16	\$ 5.40
Pickering	\$ 37,736	\$ 29,886	\$ 29,886	\$ 22,365	\$ 15,689	\$ 17.03	\$ 9.47
Scugog	\$ 37,929	\$ 31,013	\$ 31,013	\$ 22,359	\$ 17,150	\$ 19.52	\$ 7.31
Whitby	\$ 39,695	\$ 31,982	\$ 31,982	\$ 24,858	\$ 16,114	\$ 25.92	\$ 8.21
Burlington	\$ 39,758	\$ 30,175	\$ 28,978	\$ 22,085	\$ 21,342	\$ 31.78	\$ 14.19
Brock	\$ 41,378	\$ 33,454	\$ 33,454	\$ 24,961	\$ 19,752	\$ 17.75	\$ 10.19
Ajax	\$ 42,348	\$ 34,152	\$ 34,152	\$ 25,170	\$ 16,657	\$ 17.55	\$ 9.99
Clarington	\$ 43,059	\$ 36,086	\$ 36,086	\$ 27,515	\$ 18,403	\$ 18.87	\$ 8.41
Halton Hills	\$ 44,977	\$ 33,634	\$ 33,634	\$ 24,117	\$ 24,117	\$ 27.53	\$ 12.44
Milton	\$ 47,451	\$ 36,317	\$ 36,317	\$ 27,922	\$ 24,507	\$ 30.00	\$ 14.07
Georgina	\$ 49,483	\$ 44,383	\$ 44,383	\$ 31,967	\$ 22,401	\$ 38.89	\$ 20.16
East Gwillimbury	\$ 54,024	\$ 46,967	\$ 46,967	\$ 33,787	\$ 23,674	\$ 41.37	\$ 22.94
Richmond Hill	\$ 54,593	\$ 47,213	\$ 47,213	\$ 34,401	\$ 24,229	\$ 44.64	\$ 23.74
Whitchurch-Stouffville	\$ 54,723	\$ 47,022	\$ 47,022	\$ 35,227	\$ 24,889	\$ 47.57	\$ 23.00
Vaughan	\$ 55,168	\$ 48,157	\$ 48,157	\$ 34,621	\$ 26,574	\$ 40.10	\$ 21.67
Oakville	\$ 55,243	\$ 41,631	\$ 41,631	\$ 31,750	\$ 27,900	\$ 33.24	\$ 20.51
Mississauga	\$ 55,279	\$ 55,279	\$ 55,279	\$ 41,033	\$ 22,366	\$ 22.01	\$ 14.05
Newmarket	\$ 57,093	\$ 47,967	\$ 47,967	\$ 35,200	\$ 23,999	\$ 40.30	\$ 21.72
Caledon	\$ 57,632	\$ 53,363	\$ 53,363	\$ 40,844	\$ 23,145	\$ 23.35	\$ 13.44
Aurora	\$ 59,471	\$ 50,038	\$ 50,038	\$ 36,782	\$ 26,293	\$ 40.95	\$ 22.37
King	\$ 60,188	\$ 52,482	\$ 52,482	\$ 37,132	\$ 25,972	\$ 43.38	\$ 24.95
Brampton	\$ 63,992	\$ 59,620	\$ 59,620	\$ 45,340	\$ 25,206	\$ 28.52	\$ 13.55
Markham	\$ 64,798	\$ 54,727	\$ 54,727	\$ 41,737	\$ 29,931	\$ 39.33	\$ 20.81
<b>GTA Average</b>	<b>\$ 48,795</b>	<b>\$ 41,258</b>	<b>\$ 41,208</b>	<b>\$ 30,685</b>	<b>\$ 21,826</b>	<b>\$ 29.98</b>	<b>\$ 15.13</b>

**2013 Development Charges—Grouped by Location (cont'd)**

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
St. Catharines	\$ 10,030	\$ 6,101	\$ 6,101	\$ 4,449	\$ 4,449	\$ 11.59	\$ 5.20
Wainfleet	\$ 12,989	\$ 7,878	\$ 7,878	\$ 6,304	\$ 4,879	\$ 10.63	\$ 7.04
Pelham	\$ 16,340	\$ 10,653	\$ 10,653	\$ 8,421	\$ 7,056	\$ 11.59	\$ 5.20
Welland	\$ 16,696	\$ 11,300	\$ 11,300	\$ 8,924	\$ 7,386	\$ 15.95	\$ 9.56
Thorold	\$ 16,844	\$ 10,807	\$ 10,807	\$ 8,281	\$ 7,394	\$ 14.87	\$ 6.25
West Lincoln	\$ 17,169	\$ 10,452	\$ 10,452	\$ 8,267	\$ 6,958	\$ 14.22	\$ 7.83
Port Colborne	\$ 18,879	\$ 12,243	\$ 12,243	\$ 9,834	\$ 7,996	\$ 14.87	\$ 6.49
Niagara-on-the-Lake	\$ 19,255	\$ 13,322	\$ 13,322	\$ 10,724	\$ 8,557	\$ 16.49	\$ 10.10
Niagara Falls	\$ 20,455	\$ 13,051	\$ 13,051	\$ 10,121	\$ 10,121	\$ 31.36	\$ 5.20
Grimsby	\$ 20,641	\$ 13,441	\$ 13,441	\$ 10,904	\$ 8,679	\$ 16.44	\$ 10.05
Fort Erie	\$ 21,038	\$ 15,509	\$ 15,509	\$ 15,140	\$ 9,024	\$ 18.21	\$ 7.89
Lincoln	\$ 25,163	\$ 17,093	\$ 17,093	\$ 14,093	\$ 10,796	\$ 19.40	\$ 13.01
Hamilton	\$ 30,103	\$ 22,081	\$ 22,081	\$ 19,266	\$ 13,450	\$ 16.78	\$ 9.60
<b>Niagara/Hamilton Avg.</b>	<b>\$ 18,892</b>	<b>\$ 12,610</b>	<b>\$ 12,610</b>	<b>\$ 10,364</b>	<b>\$ 8,211</b>	<b>\$ 16.34</b>	<b>\$ 7.96</b>
Greenstone	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Sault Ste. Marie	none	none	none	none	none	none	none
Thunder Bay	none	none	none	none	none	none	none
Timmins	none	none	none	none	none	none	none
North Bay	\$ 8,476	\$ 6,971	\$ 6,971	\$ 4,030	\$ 4,030	\$ 2.99	none
Greater Sudbury	\$ 14,829	\$ 9,285	\$ 9,285	\$ 9,285	\$ 9,285	\$ 10.11	\$ 4.34
<b>North Average</b>	<b>\$ 11,653</b>	<b>\$ 8,128</b>	<b>\$ 8,128</b>	<b>\$ 6,658</b>	<b>\$ 6,658</b>	<b>\$ 6.55</b>	<b>\$ 4.34</b>
Springwater	\$ 20,288	\$ 17,137	\$ 17,137	\$ 13,557	\$ 10,437	\$ 8.94	\$ 8.94
Orillia	\$ 21,151	\$ 18,123	\$ 18,123	\$ 15,289	\$ 12,809	\$ 9.31	\$ 9.31
Huntsville	\$ 21,299	\$ 18,790	\$ 18,790	\$ 14,859	\$ 9,654	\$ 4.23	\$ 3.05
Penetanguishene	\$ 22,349	\$ 17,326	\$ 17,326	\$ 15,368	\$ 15,368	\$ 3.09	\$ 3.09
Orangeville	\$ 22,466	\$ 18,850	\$ 18,850	\$ 12,739	\$ 9,559	\$ 7.60	\$ 0.56
Gravenhurst	\$ 23,593	\$ 21,153	\$ 21,153	\$ 15,960	\$ 10,524	\$ 5.93	\$ 5.93
Bracebridge	\$ 23,702	\$ 20,853	\$ 20,853	\$ 15,735	\$ 10,842	\$ 4.41	\$ 4.41
Innisfil	\$ 29,499	\$ 26,526	\$ 26,526	\$ 18,909	\$ 15,702	\$ 11.10	\$ 11.10
Barrie	\$ 31,795	\$ 24,043	\$ 24,043	\$ 18,844	\$ 14,138	\$ 17.00	\$ 11.31
<b>Simcoe/Musk./Duff. Avg.</b>	<b>\$ 24,016</b>	<b>\$ 20,311</b>	<b>\$ 20,311</b>	<b>\$ 15,696</b>	<b>\$ 12,115</b>	<b>\$ 7.96</b>	<b>\$ 6.41</b>

**2013 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.
Central Huron	none	none	none	none	none	none	none
South-West Oxford	none	none	none	none	none	none	none
Zorra	none	none	none	none	none	none	none
Georgian Bluffs	\$ 4,183	\$ 3,347	\$ 3,347	\$ 3,347	\$ 3,347	none	none
Hanover	\$ 4,183	\$ 3,347	\$ 3,347	\$ 3,347	\$ 3,347	none	none
St. Marys	\$ 5,000	\$ 3,698	\$ 3,698	\$ 3,116	\$ 2,025	none	none
Middlesex Centre	\$ 5,576	\$ 3,910	\$ 3,910	\$ 3,214	\$ 2,431	\$ 1.07	\$ 0.43
Blandford-Blenheim	\$ 6,153	\$ 4,407	\$ 4,407	\$ 2,882	\$ 2,146	\$ 0.53	\$ 0.53
Kingsville	\$ 6,748	\$ 5,418	\$ 5,418	\$ 6,748	\$ 3,240	\$ 0.71	\$ 0.71
Sarnia	\$ 7,007	\$ 5,265	\$ 5,265	\$ 4,415	\$ 3,147	\$ 5.03	\$ 5.03
St. Thomas	\$ 7,278	\$ 5,873	\$ 5,873	\$ 4,585	\$ 3,064	\$ 5.65	\$ 2.13
Central Elgin	\$ 7,768	\$ 5,947	\$ 5,947	\$ 4,394	\$ 4,394	\$ 4.42	\$ 4.42
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
North Middlesex	\$ 10,301	\$ 8,029	\$ 8,029	\$ 4,574	\$ 4,574	\$ 1.42	\$ 1.42
Owen Sound	\$ 11,067	\$ 9,152	\$ 9,152	\$ 7,343	\$ 7,343	\$ 1.85	\$ 1.85
Tecumseh	\$ 12,721	\$ 9,311	\$ 9,311	\$ 7,643	\$ 5,976	\$ 4.99	none
Stratford	\$ 13,270	\$ 9,987	\$ 9,987	\$ 8,610	\$ 5,282	\$ 2.74	none
Saugeen Shores	\$ 13,460	\$ 10,055	\$ 10,055	\$ 8,683	\$ 5,538	\$ 3.90	none
Meaford	\$ 13,906	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 5.74	\$ 2.37
Woodstock	\$ 13,940	\$ 10,934	\$ 10,934	\$ 7,433	\$ 5,567	\$ 3.07	none
Brant	\$ 14,759	\$ 10,153	\$ 10,153	\$ 8,373	\$ 6,645	\$ 4.20	\$ 4.20
Norwich	\$ 15,155	\$ 10,494	\$ 10,494	\$ 7,464	\$ 5,583	\$ 4.32	\$ 4.32
Ingersoll	\$ 15,223	\$ 12,387	\$ 12,387	\$ 8,782	\$ 6,571	\$ 3.36	none
Wellesley	\$ 15,807	\$ 11,948	\$ 11,948	\$ 10,385	\$ 10,585	\$ 10.37	\$ 10.37
East Zorra-Tavistock	\$ 18,033	\$ 13,230	\$ 13,230	\$ 9,350	\$ 6,988	\$ 6.26	none
Tillsonburg	\$ 18,215	\$ 15,156	\$ 15,156	\$ 11,036	\$ 8,261	\$ 3.59	none
Windsor	\$ 18,383	\$ 14,091	\$ 14,091	\$ 9,495	\$ 9,495	\$ 4.31	none
North Dumfries	\$ 18,849	\$ 14,990	\$ 14,990	\$ 13,427	\$ 13,627	\$ 10.37	\$ 10.37
Woolwich	\$ 19,452	\$ 14,519	\$ 14,519	\$ 12,128	\$ 11,637	\$ 12.31	\$ 12.31
Wilmot	\$ 21,170	\$ 16,198	\$ 16,198	\$ 13,588	\$ 12,248	\$ 13.59	\$ 11.99
The Blue Mountains	\$ 21,307	\$ 21,307	\$ 21,307	none	none	\$ 11.15	\$ 11.15
London	\$ 23,623	\$ 16,945	\$ 16,945	\$ 14,087	\$ 10,054	\$ 16.15	none
Kitchener	\$ 24,522	\$ 17,570	\$ 17,570	\$ 14,764	\$ 14,764	\$ 15.12	\$ 15.12
Guelph	\$ 25,505	\$ 19,529	\$ 19,529	\$ 15,865	\$ 11,461	\$ 12.28	\$ 10.06
Waterloo	\$ 26,613	\$ 18,648	\$ 18,648	\$ 16,236	\$ 14,632	\$ 15.81	\$ 15.81
Cambridge	\$ 26,648	\$ 22,685	\$ 22,685	\$ 16,608	\$ 16,608	\$ 12.57	\$ 12.57
<b>Southwest Average</b>	<b>\$ 14,418</b>	<b>\$ 11,166</b>	<b>\$ 11,166</b>	<b>\$ 8,754</b>	<b>\$ 7,409</b>	<b>\$ 6.64</b>	<b>\$ 6.64</b>

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

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

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

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

In addition, the amendments also require municipalities to:

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

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

**2013 Building Permit Fees (sorted alphabetically)**

Municipality	Residential m2	Retail / m2 (finished)	Industrial / m2 (finished)
Ajax	\$9.00	\$11.00	\$6.60
Aurora	\$12.00	\$9.50	\$8.00
Barrie	\$11.30	\$13.60	\$8.65
Belleville	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
Blandford-Blenheim	\$10.76	\$10.76	\$10.76
Bracebridge	\$11.00/\$1,000	\$11/\$1000	\$11/\$1,000
Brampton	\$12.88	\$14.94	\$9.79
Brant	\$14.00/\$1,000	\$14.00/\$1,000	\$14.00/\$1,000
Brock	\$10.30	\$11.50	\$9.50
Brockville	\$1,330 plus \$6.46 /m <sup>2</sup> in excess of	\$6.46	\$6.46
Burlington	up to 300 m <sup>2</sup> \$10.24 /m <sup>2</sup> , then	\$14.61	up to 4650 m <sup>2</sup> \$8.01, then \$5.48 /m <sup>2</sup>
Caledon	\$12.60	\$16.00	> 600 m <sup>2</sup> \$7.10 /m <sup>2</sup>
Cambridge	\$13.45	\$15.06	\$9.36
Central Elgin	\$1,000 up to 137 m <sup>2</sup> + \$7.32 /m <sup>2</sup>	\$6.67 /m <sup>2</sup> >225 m <sup>2</sup>	\$6.67 /m <sup>2</sup> >225 m <sup>2</sup>
Central Huron	\$50 + \$4.30 m <sup>2</sup>	\$100 + \$4.30 /m <sup>2</sup>	\$100 + \$4.30 /m <sup>2</sup>
Clarington	\$11.26	\$14.63	\$12.00
Cornwall	\$10.75 per \$1,000	\$10.75 per \$1,000	\$10.75 per \$1,000
East Gwillimbury	\$15.39	\$11.62	\$10.22
East Zorra-Tavistock	\$7.21/\$1,000	\$7.21/\$1,000	\$7.21/\$1,000
Fort Erie	\$10.54	\$10.22	\$8.93
Georgian Bluffs	\$9.15	\$13.45	\$13.45
Georgina	\$9.47 /m <sup>2</sup> up to 158 m <sup>2</sup> , \$11.30 /m <sup>2</sup>	\$9.47	\$9.47
Gravenhurst	\$15.06	\$11/\$1000	\$11/\$1000
Greater Sudbury	\$102, 1st \$9,000 + \$10.70/\$1,000	\$102, 1st \$9,000 + \$10.70/\$1,000	\$102, 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
Grimsby	\$9.04	\$9.36	\$5.60
Guelph	\$12.16	\$13.45	\$8.39
Halton Hills	\$15.86	\$14.82	\$9.44
Hamilton	\$13.28	\$14.55	\$10.20/m <sup>2</sup> <4,650 m <sup>2</sup> , \$7.17/m <sup>2</sup> >
Hanover	\$8.00/\$1,000	\$12.00/\$1000	\$12.00/\$1000
Huntsville	\$10/\$1,000	\$10.00/\$1000	\$10.00/\$1000
Ingersoll	\$6.46	\$5.38	\$5.38
Innisfil	\$15.67	\$13.85	\$9.22
Kawartha Lakes	\$10.73	\$10.73	\$7.87
Kenora	\$5.38	\$5.92	\$4.84
King	\$3,500 up to 511 m <sup>2</sup> , \$6.89 /m <sup>2</sup> over	\$2,750 up to 232 m <sup>2</sup> or \$11.84 /m <sup>2</sup>	\$2,750 up to 232 m <sup>2</sup> or \$11.84 /m <sup>2</sup>
Kingston	\$12/\$1,000	\$12/\$1,000	\$12/\$1,000
Kingsville	\$10.25/\$1,000	\$10.25/\$1,000	\$10.25/\$1,000
Kitchener	\$13.02	\$15.06	\$8.61
Lambton Shores	\$9.00	\$9.00	\$9.00
Lincoln	\$12.81	\$11.84	\$7.53
London	\$8.80	\$9.60	\$7.00
Markham	\$12.34	\$11.58	\$9.47
Meaford	\$12.37	\$10.65	\$6.89
Middlesex Centre	\$8.07	\$7.74	\$7.74
Milton	\$11.60	\$10.62	\$7.08
Mississauga	\$13.40	\$14.00	\$9.50 /m2, > 10,000 m2
Newmarket	\$14.50	\$8.88	\$8.66
Niagara Falls	\$10.13	\$12.67	\$11.60
Niagara-on-the-Lake	\$14.53	\$18.94	\$9.58



**2013 Building Permit Fees (sorted alphabetically) (cont'd)**

Municipality	Residential m2	Retail / m2 (finished)	Industrial / m2 (finished)
North Bay	\$14.63	\$11.23/\$1,000	\$11.23/\$1,000
North Dumfries	\$1,860 + \$.93 > 1,800 sq. ft.	16.68	10.87
North Middlesex	\$75 + \$11.30 /m <sup>2</sup>	\$75 + \$7 per \$1,000	\$75 + \$7 per \$1,000
Norwich	\$100 + \$3.77 /m <sup>2</sup>	\$100 + \$7 per \$1,000	\$100 + \$7 per \$1,000
Oakville	\$14.50	\$20.17	\$12.13 /m <sup>2</sup> > 15,000 m2
Orangeville	\$13.03	\$13.03	\$8.50
Orillia	\$9.04	\$8.18	\$3.66
Oshawa	\$11.25	\$13.00	\$10.90
Ottawa	\$11.51	\$12.16	\$9.58
Owen Sound	\$9.10	\$10.25/\$1000	\$10.25/\$1000
Pelham	\$14.21	\$16.80	\$16.80
Penetanguishene	\$10.89	\$10.89	\$6.95
Peterborough	\$14.32	\$15.63	\$15.63
Pickering	\$11.00	\$8.50	\$6.50
Port Colborne	\$10.76	\$10.76	\$6.99
Prince Edward County	\$100 + \$8.00 /m <sup>2</sup>	\$100 + \$8 /m <sup>2</sup>	\$100 + \$2 /m <sup>2</sup>
Quinte West	\$9.00	\$9.00	\$4.50
Richmond Hill	\$13.50	\$14.30	\$13.20
Sarnia	\$8.26	\$13.52	\$8.26
Saugeen Shores	\$7/\$1,000	\$11.32	\$11.32
Sault Ste. Marie	\$14.40	\$12.85	\$10.55 /m2 < 7,500 m2, to 7,500 m2, plus \$9.45 m2
Scugog	\$10.50	\$10.50	\$6.50
South-West Oxford	\$100 + \$4.84 /m <sup>2</sup>	\$100 + \$8 per \$1,000	\$100 + \$8 per \$1,000
Springwater	\$9.15	\$6.13	\$3.34
St. Catharines	\$10.65	\$12.05	\$8.18
St. Marys	\$1,760 to 186 m <sup>2</sup> then \$9.47 m <sup>2</sup>	\$2,640 to 232 m <sup>2</sup> + \$10.76/m <sup>2</sup>	\$2,640 to 232 m <sup>2</sup> + \$10.76/m <sup>2</sup>
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	\$11.84	\$11.30	\$10.01
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 value	\$10 /\$1000 value	\$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	\$50 + \$11/\$1000	\$50 + \$11/\$1000	\$50 + \$11/\$1000
Toronto	\$47.57 + \$15.68 /m2	17.53	\$14.36 /m <sup>2</sup> < 7,500 m <sup>2</sup> , \$12.69 > 7,500 m <sup>2</sup>
Vaughan	\$9.75	\$9.25	\$7.65
Wainfleet	up to 115 m <sup>2</sup> \$1,510.5, + \$12.88 m <sup>2</sup> > 115 m <sup>2</sup>	\$12.70	\$9.46
Waterloo	\$8.61	\$10.22	\$5.92
Welland	\$10.87	\$10.87	\$6.99
Wellesley	\$11.30	\$13.45	\$7.53
West Lincoln	\$11.69	\$11.38	\$8.48
Whitby	\$8.50	\$10.01	\$8.18
Whitchurch-Stouffville	\$7.53	\$7.53	\$6.35
Wilmot	\$12.91	\$13.45	\$6.46
Windsor	\$10.22 m <sup>2</sup> + \$400	\$13.99	\$9.68
Woodstock	\$3.87	\$8.18	\$9.00 per \$1,000
Woolwich	\$7.32	\$4.84	\$4.30
Zorra	\$100 + \$4.30 / m <sup>2</sup>	\$100 + \$8.00 per \$1,000	\$100 + \$8.00 per \$1,000

**2013 Building Permit Fees (sorted by Location)**

Municipality	Residential 167 m2 property - \$270,000 Value	Building Code Act Reserve
Brockville	\$ 1,330	\$ -
Prince Edward County	\$ 1,436	\$ 158,261
Quinte West	\$ 1,503	\$ -
Kawartha Lakes	\$ 1,792	\$ -
Ottawa	\$ 1,922	\$ 48,489,076
Peterborough	\$ 2,391	\$ 230,236
Belleville	\$ 2,700	\$ 2,209,998
Cornwall	\$ 2,903	\$ -
Kingston	\$ 3,240	\$ 4,029,233
<b>Eastern Average</b>	<b>\$ 2,135</b>	
Whitchurch-Stouffville	\$ 1,258	\$ 1,368,372
Whitby	\$ 1,420	\$ -
Ajax	\$ 1,503	\$ 1,470,581
Georgina	\$ 1,598	\$ -
Vaughan	\$ 1,628	\$ 17,048,643
Burlington	\$ 1,710	\$ -
Brock	\$ 1,720	\$ -
Scugog	\$ 1,754	\$ 94,893
Pickering	\$ 1,837	\$ -
Oshawa	\$ 1,879	\$ -
Clarington	\$ 1,880	\$ 620,957
Milton	\$ 1,937	\$ 5,969,873
Aurora	\$ 2,004	
Markham	\$ 2,061	\$ -
Caledon	\$ 2,104	\$ 1,756,096
Brampton	\$ 2,151	\$ 19,752,853
Mississauga	\$ 2,238	\$ -
Richmond Hill	\$ 2,255	\$ 1,854,392
Newmarket	\$ 2,422	\$ -
Oakville	\$ 2,422	\$ -
East Gwillimbury	\$ 2,570	\$ -
Halton Hills	\$ 2,649	\$ 1,119,316
Toronto	\$ 2,666	\$ 20,820,762
King	\$ 3,500	\$ -
<b>GTA Average</b>	<b>\$ 2,048</b>	

Municipality	Residential 167 m2 property - \$270,000 Value	Building Code Act Reserve
Grimsby	\$ 1,510	
Niagara Falls	\$ 1,692	\$ -
Fort Erie	\$ 1,760	\$ -
St. Catharines	\$ 1,779	\$ 329,663
Port Colborne	\$ 1,797	\$ -
Welland	\$ 1,815	\$ -
West Lincoln	\$ 1,952	\$ -
Thorold	\$ 1,977	\$ 87,881
Lincoln	\$ 2,139	\$ 124,846
Wainfleet	\$ 2,180	\$ -
Hamilton	\$ 2,218	\$ 13,253,966
Pelham	\$ 2,373	\$ -
Niagara-on-the-Lake	\$ 2,427	\$ 546,941
<b>Niagara/Hamilton Avg.</b>	<b>\$ 1,971</b>	
Greenstone	\$ 817	\$ -
Kenora	\$ 898	\$ -
Sault Ste. Marie	\$ 2,405	\$ 1,211,730
North Bay	\$ 2,443	\$ 608,664
Thunder Bay	\$ 2,700	\$ -
Greater Sudbury	\$ 2,895	\$ 7,819,130
Timmins	\$ 3,020	\$ -
<b>North Average</b>	<b>\$ 2,168</b>	
Barrie	\$ 1,887	\$ -
Bracebridge	\$ 2,970	\$ -
Gravenhurst	\$ 2,515	\$ -
Huntsville	\$ 2,700	\$ -
Innisfil	\$ 2,617	\$ -
Orangeville	\$ 2,176	
Orillia	\$ 1,510	\$ -
Penetanguishene	\$ 1,819	\$ 235,096
Springwater	\$ 1,528	\$ -
<b>Simcoe/Musk./Duff. Avg.</b>	<b>\$ 2,191</b>	

**2013 Building Permit**

**Fees (sorted by Loca-**

Municipality	Residential 167 m2 property - \$270,000 Value	Building Code Act Reserve
Woodstock	\$ 646	\$ -
Norwich	\$ 730	\$ -
Central Huron	\$ 768	\$ -
Zorra	\$ 818	\$ -
South-West Oxford	\$ 908	\$ -
Ingersoll	\$ 1,079	\$ -
Central Elgin	\$ 1,220	\$ 77,160
Woolwich	\$ 1,222	\$ 511,728
Middlesex Centre	\$ 1,348	\$ -
Sarnia	\$ 1,379	\$ 231,099
Waterloo	\$ 1,438	\$ 7,538,017
London	\$ 1,470	\$ -
Lambton Shores	\$ 1,503	\$ -
Owen Sound	\$ 1,520	\$ -
Georgian Bluffs	\$ 1,528	\$ -
Tecumseh	\$ 1,617	\$ -
St. Marys	\$ 1,760	\$ -
Blandford-Blenheim	\$ 1,797	\$ -
North Dumfries	\$ 1,860	\$ 126,870
Wellesley	\$ 1,887	\$ 343,828
Saugeen Shores	\$ 1,890	\$ -
St. Thomas	\$ 1,908	\$ 82,945
East Zorra-Tavistock	\$ 1,947	\$ -
North Middlesex	\$ 1,962	\$ -
Stratford	\$ 1,977	\$ -
Guelph	\$ 2,031	\$ 1,368,812
Meaford	\$ 2,066	\$ -
Windsor	\$ 2,107	\$ (4,876,142)
Wilmot	\$ 2,156	\$ (84,121)
Hanover	\$ 2,160	\$ -
Kitchener	\$ 2,174	\$ 4,829,097
Cambridge	\$ 2,246	\$ 981,879
The Blue Mountains	\$ 2,672	\$ -
Tillsonburg	\$ 2,735	\$ -
Kingsville	\$ 2,768	\$ -
Brant	\$ 3,780	\$ -
<b>Southwest Average</b>	<b>\$ 1,752</b>	

**2013 Commercial Solid Waste Tipping Fees**

(Sorted by 2013 Fee per Tonne)

Municipality or Region	2008 Per Tonne	2009 Per Tonne	2010 Per Tonne	2011 Per Tonne	2012 Per Tonne	2013 Per Tonne
Thunder Bay	\$ 42	\$ 45	\$ 47	\$ 50	\$ 53	\$ 56
Windsor	\$ 57	\$ 92	\$ 60	\$ 61	\$ 62	\$ 58
Essex County	\$ 51	\$ 53	\$ 55	\$ 56	\$ 57	\$ 63
Greater Sudbury	\$ 60	\$ 60	\$ 63	\$ 63	\$ 63	\$ 63
Cornwall	\$ 55	\$ 55	N/A	\$ 60	\$ 62	\$ 64
Oxford County	\$ 60	\$ 61	\$ 62	\$ 62	\$ 64	\$ 65
Timmins	N/A	\$ 30	\$ 35	\$ 50	\$ 50	\$ 65
Guelph	N/A	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70
Sault Ste. Marie	\$ 65	\$ 65	\$ 65	\$ 70	\$ 70	\$ 70
Waterloo Region	\$ 64	\$ 68	\$ 70	\$ 72	\$ 74	\$ 74
London	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Stratford	\$ 65	\$ 65	\$ 71	\$ 72	\$ 72	\$ 75
Kenora	N/A	N/A	N/A	N/A	\$ 80	\$ 80
North Bay	\$ 60	\$ 65	\$ 68	\$ 75	\$ 53	\$ 81
Brant	N/A	N/A	N/A	N/A	N/A	\$ 82
Peterborough	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85
Niagara Region	\$ 70	\$ 80	\$ 90	\$ 90	\$ 90	\$ 90
Kawartha Lakes	\$ 85	\$ 85	\$ 90	\$ 95	\$ 95	\$ 95
Hanover	N/A	N/A	N/A	N/A	\$ 100	\$ 100
Ottawa	\$ 85	\$ 90	\$ 94	\$ 96	\$ 98	\$ 100
Owen Sound	N/A	N/A	N/A	N/A	N/A	\$ 100
Peel Region	\$ 80	\$ 80	\$ 80	\$ 80	\$ 100	\$ 100
Toronto	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
York Region	\$ 90	\$ 100	\$ 100	\$ 100	\$ 110	\$ 110
Hamilton	\$ 113	\$ 113	\$ 115	\$ 118	\$ 118	\$ 118
Durham Region	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120
Muskoka	\$ 110	\$ 115	\$ 118	\$ 121	\$ 121	\$ 121
Simcoe County	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 121
Orillia	N/A	N/A	\$ 115	N/A	N/A	\$ 130
Barrie	\$ 108	\$ 115	\$ 118	\$ 122	\$ 125	\$ 140
Halton Region	\$ 108	\$ 134	\$ 143	\$ 143	\$ 143	\$ 152
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A	\$ 200
<b>Average</b>	<b>\$ 80</b>	<b>\$ 82</b>	<b>\$ 86</b>	<b>\$ 85</b>	<b>\$ 87</b>	<b>\$ 94</b>
<b>Median</b>	<b>\$ 78</b>	<b>\$ 80</b>	<b>\$ 83</b>	<b>\$ 78</b>	<b>\$ 83</b>	<b>\$ 88</b>

**2013 Transit Fares**

Municipality	Cash Fares			Monthly Passes			
	Adult	Student	Senior	Adult	Student	Senior	
Barrie	\$ 2.85	\$ 2.85	\$ 2.50	\$ 80.00	\$ 62.00	\$ 52.50	
Belleville	\$ 2.25	\$ 1.90	\$ 1.90	\$ 72.00	\$ 57.00	\$ 50.00	
Brampton	\$ 3.00	\$ 2.65	\$ 1.00	\$ 107.00	\$ 100.00	\$ 47.00	
Brockville	\$ 2.25	\$ 2.25	\$ 2.25	\$ 62.00	\$ 62.00	\$ 62.00	
Burlington	\$ 3.00	\$ 3.00	\$ 3.00	\$ 88.00	\$ 64.00	\$ 54.00	
Chatham-Kent	\$ 2.00	\$ 1.75	\$ 1.75	\$ 35.00	\$ 27.00	\$ 27.00	22 rides
Durham Region	\$ 3.00	\$ 3.00	\$ 1.95	\$ 100.00	\$ 84.00	\$ 40.25	
Fort Erie	\$ 2.00	\$ 2.00	\$ 2.00				
Greater Sudbury	\$ 2.70	\$ 2.70	\$ 2.05	\$ 76.00	\$ 70.00	\$ 46.00	
Guelph	\$ 3.00	\$ 3.00	\$ 3.00	\$ 75.00	\$ 64.00	\$ 62.00	
Hamilton **	\$ 2.55	\$ 2.55	\$ 2.55	\$ 87.00	\$ 71.00	\$ 87.00	
Huntsville	\$ 2.00	\$ 1.00	\$ 2.00	\$ 50.00	\$ 25.00	\$ 50.00	
Kawartha Lakes *	\$ 2.00	\$ 1.50	\$ 1.50	\$ 60.00	\$ 50.00	\$ 50.00	
Kenora	\$ 2.00	\$ 2.00	\$ 2.00	\$ 50.00	\$ 50.00	\$ 50.00	30 rides
Kingston	\$ 2.50	\$ 2.25	\$ 2.25	\$ 68.25	\$ 50.50	\$ 46.25	
London ^	\$ 2.75	\$ 2.75	\$ 2.75	\$ 81.00	\$ 70.00	\$ 57.50	
Milton	\$ 3.00	\$ 3.00	\$ 3.00	\$ 64.00	\$ 45.00	\$ 45.00	
Mississauga	\$ 3.25	\$ 3.25	\$ 3.25	\$ 120.00	\$ 120.00	\$ 47.00	
Niagara Falls	\$ 2.50	\$ 2.25	\$ 2.25	\$ 70.00	\$ 54.00	\$ 54.00	
Norfolk	\$ 3.00	\$ 3.00	\$ 3.00				
North Bay	\$ 2.50	\$ 2.50	\$ 2.50	\$ 80.00	\$ 65.00	\$ 55.00	
Oakville	\$ 3.25	\$ 3.25	\$ 3.25	\$ 94.00	\$ 60.00	\$ 50.00	
Orangeville	\$ 2.00	\$ 1.50	\$ 1.50	\$ 35.00	\$ 25.00	\$ 25.00	
Ottawa	\$ 3.30	\$ 3.30	\$ 3.30	\$ 96.25	\$ 76.75	\$ 39.00	
Owen Sound	\$ 2.25	\$ 1.75	\$ 2.25	\$ 55.00	\$ 30.00	\$ 40.00	
Peterborough	\$ 2.25	\$ 2.25	\$ 2.25	\$ 55.00	\$ 50.00	\$ 33.00	
Port Colborne	\$ 2.50	\$ 2.50	\$ 2.50	\$ 69.00	\$ 59.00	\$ 52.00	
Quinte West	\$ 2.00	\$ 1.50	\$ 1.50	\$ 30.00	\$ 25.00	\$ 25.00	
Sarnia	\$ 2.25	\$ 2.25	\$ 2.25	\$ 60.00	\$ 60.00	\$ 60.00	
Sault Ste. Marie	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	\$ 60.00	\$ 50.00	
St. Catharines	\$ 2.75	\$ 2.75	\$ 2.75	\$ 90.00	\$ 60.00	\$ 55.00	
St. Thomas	\$ 2.50	\$ 2.50	\$ 2.50	\$ 65.00	\$ 55.00	\$ 55.00	
Stratford	\$ 2.50	\$ 2.25	\$ 2.25	\$ 57.00	\$ 47.00	\$ 47.00	
Thorold	\$ 2.75	\$ 2.75	\$ 2.75	\$ 90.00	\$ 60.00	\$ 55.00	
Thunder Bay	\$ 2.60	\$ 2.60	\$ 2.60	\$ 69.50	\$ 59.50	\$ 59.50	
Timmins	\$ 2.50	\$ 2.00	\$ 2.00	\$ 68.00	\$ 53.00	\$ 53.00	
Toronto	\$ 3.00	\$ 2.00	\$ 2.00	\$ 126.00	\$ 104.00	\$ 104.00	
Wasaga Beach	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00	
Waterloo Region	\$ 3.00	\$ 3.00	\$ 3.00	\$ 68.00	\$ 56.00	\$ 56.00	
Welland	\$ 2.50	\$ 2.50	\$ 2.50	\$ 69.00	\$ 59.00	\$ 52.00	
Windsor	\$ 2.50	\$ 2.50	\$ 2.50	\$ 79.00	\$ 55.00	\$ 40.00	
York Region	\$ 3.50	\$ 3.50	\$ 3.50	\$ 115.00	\$ 85.00	\$ 50.00	
<b>Average</b>	<b>\$ 2.58</b>	<b>\$ 2.42</b>	<b>\$ 2.37</b>	<b>\$ 72.90</b>	<b>\$ 58.99</b>	<b>\$ 50.33</b>	
<b>Median</b>	<b>\$ 2.50</b>	<b>\$ 2.50</b>	<b>\$ 2.38</b>	<b>\$ 69.25</b>	<b>\$ 59.25</b>	<b>\$ 50.00</b>	
^ Post-secondary student							
* adult 12 tokens student/senior 14 tokens							
** Seniors with Presto card cash \$1.65, monthly \$20.50							

*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 2013 tax policies that impact the relative tax position was completed and has been summarized to include the following:

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

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

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

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

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

### ***Delegation***

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

**Comparison of 2012 and 2013 Tax Ratios**

Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)	Industrial (Large)
Barrie	1.0000	1.4331	1.5163	
Belleville	2.5102	1.9191	2.4000	
Brampton	1.7050	1.2971	1.4700	
Brockville	1.7700	1.9482	2.6131	
Caledon	1.6843	1.3124	1.5805	
Central Elgin *	2.3458	1.6376	2.2251	2.8318
Dufferin	2.6802	1.2200	2.1984	
Durham	1.8665	1.4500	2.2598	
Essex *	1.9554	1.0820	1.9425	2.6861
Greater Sudbury *	2.2775	2.2149	3.1801	3.6044
Grey	1.4412	1.3069	1.8582	3.8526
Guelph	2.1239	1.8400	2.5237	
Halton	2.2619	1.4565	2.3599	
Hamilton *	2.7400	1.9800	3.2078	3.7615
Kawartha Lakes	1.9797	1.2775	1.2775	
Kenora *	1.7173	1.9300	2.0526	2.6698
Kingston	2.3556	1.9800	2.6300	
Lambton *	2.4000	1.6274	2.0476	3.0035
London	2.0475	1.9800	2.6300	
Middlesex Centre	1.7697	1.1449	1.7451	
Mississauga	1.7788	1.4098	1.5708	
Muskoka	1.0000	1.1000	1.1000	
Niagara	2.0440	1.7586	2.6300	
North Bay	2.2054	1.8822	1.4000	
Ottawa	1.6069	1.8903	2.6201	2.2500
Owen Sound	2.4002	1.9662	2.4496	3.8526
Oxford	2.7400	1.9018	2.6300	
Perth	1.5168	1.5463	2.4812	
Peterborough (City)	1.9472	1.6602	2.0488	
Prince Edward County	1.4402	1.1125	1.3895	
Quinte West	2.1300	1.5385	2.4460	2.6147
Sault Ste. Marie *	1.2658	2.0358	2.7119	4.8165
Simcoe	1.5385	1.2521	1.5385	
St. Thomas *	2.4987	1.9475	2.2281	2.6774
Stratford *	2.1539	1.9759	2.9229	
Thunder Bay	2.7086	1.9800	2.5593	2.5961
Timmins *	1.7532	1.8038	2.2716	2.8276
Toronto *	3.2235	2.9970	3.1598	
Waterloo	1.9500	1.9500	1.9500	
Windsor *	2.5715	2.0037	2.4340	3.1291
York	1.0000	1.1172	1.3124	
<b>Average</b>	<b>2.0026</b>	<b>1.6797</b>	<b>2.1847</b>	<b>3.1449</b>
<b>Median</b>	<b>1.9797</b>	<b>1.7586</b>	<b>2.2598</b>	<b>2.8318</b>
<b>Minimum</b>	<b>1.0000</b>	<b>1.0820</b>	<b>1.1000</b>	<b>2.2500</b>
<b>Maximum</b>	<b>3.2235</b>	<b>2.9970</b>	<b>3.2078</b>	<b>4.8165</b>
<b>Provincial Threshold</b>	<b>2.7400</b>	<b>1.9800</b>	<b>2.6300</b>	<b>2.6300</b>

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

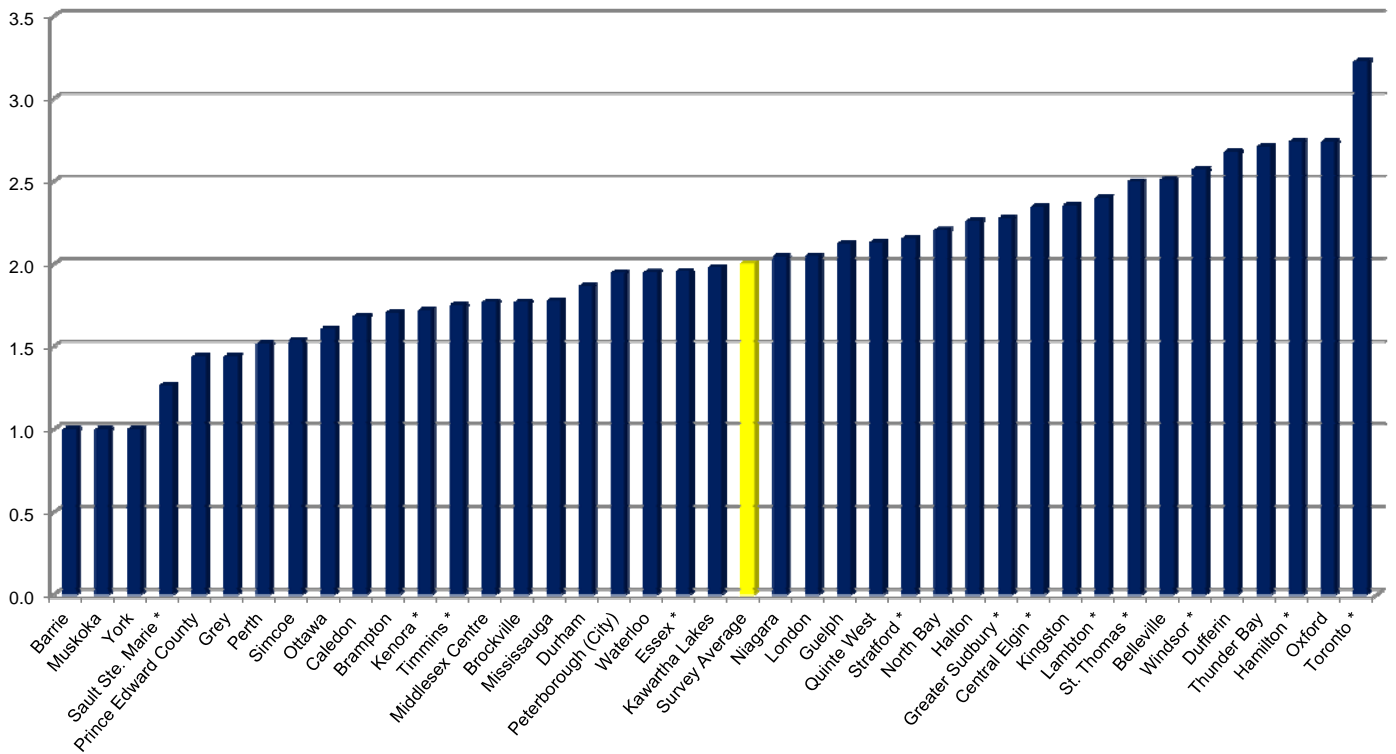
The highlighted cells reflect changes in tax ratios between 2012 and 2013

(only for those municipalities that participated in the 2012 Study)

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

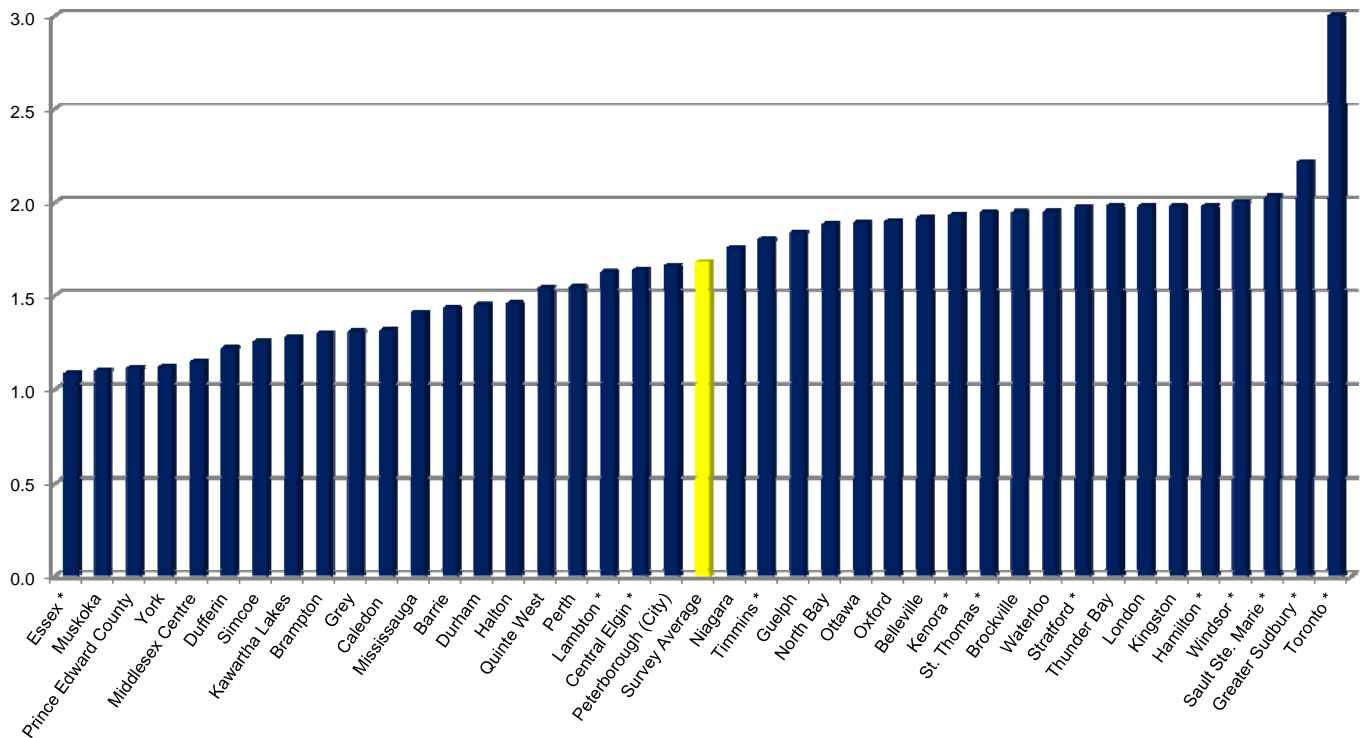


**Multi-Residential Tax Ratios**



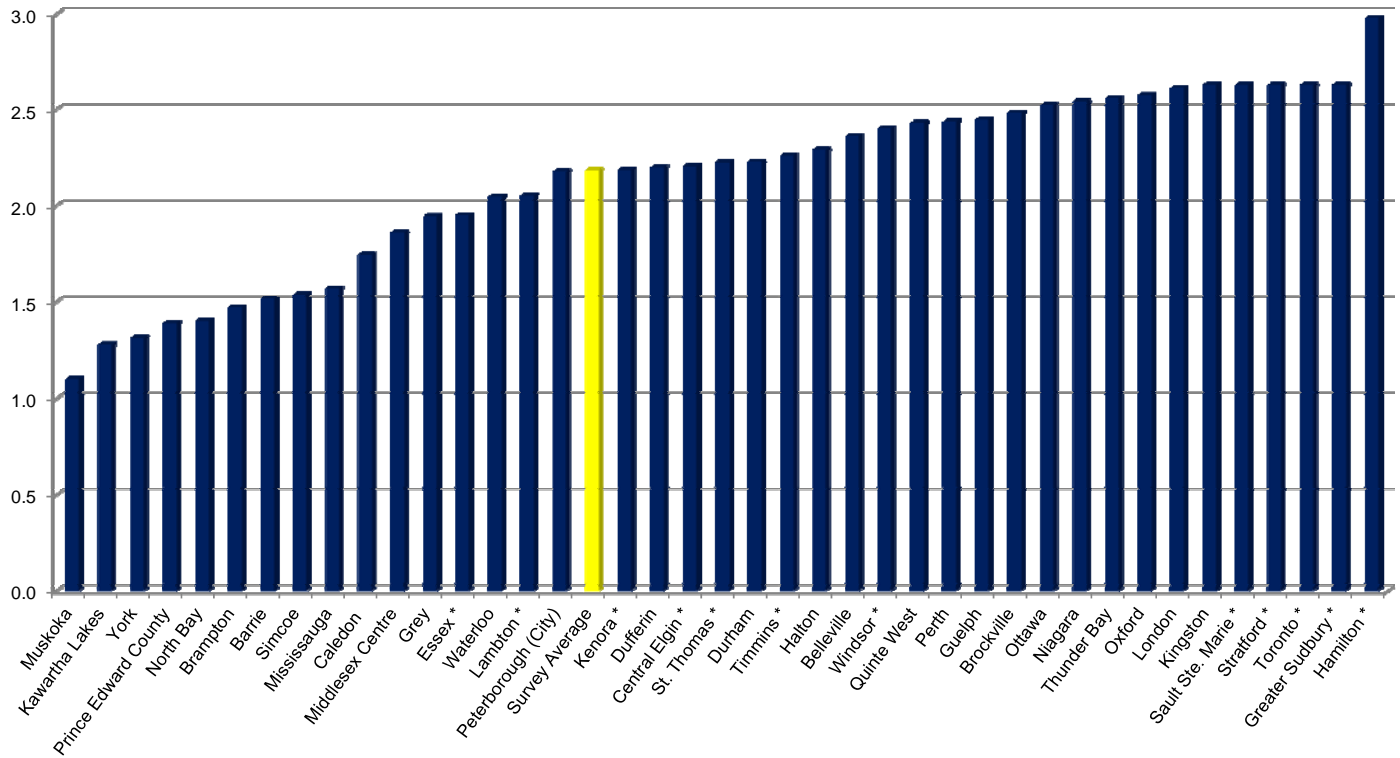
- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Muskoka, Barrie, and York are the only municipalities within the Provincial Range of Fairness (1.00 to 1.10).
- 9 of the 40 municipal entities decreased their Multi-Residential Tax Rate in 2013 including: Barrie, Caledon, Greater Sudbury, Guelph, Kingston, London, Ottawa, Perth, and Toronto.
- 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 and Toronto 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.
- 2 of the 40 municipal entities reduced their Commercial Tax Ratio in 2013 including Lambton and Peterborough.

**Industrial (residual) Tax Ratios**



- With the exception of Greater Sudbury, Hamilton, 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 municipality that falls within the Provincial Range of Fairness.
- 5 of the 40 municipal entities decreased their Industrial Tax Ratio in 2013 including, Guelph, Hamilton, Lambton, Peterborough (City), and Stratford.

*Summary of Optional Classes*

Municipality	New Multi-Residential	Office Building	Shopping Centre	Parking Lot Vacant Land	Industrial (Large)	Industrial (Large)
Barrie						
Belleville	●					
Brockville	●					
Bruce						
Central Elgin					●	2.8318
Cornwall						
Dufferin						
Durham						
Essex		●		●	●	2.6861
Greater Sudbury	●				●	3.6044
Grey						
Guelph	●					
Halton	●					
Hamilton	●				●	3.7615
Kawartha Lakes						
Kenora		●	●	●	●	2.6698
Kingston	●					
Lambton	●	●	●	●	●	3.0035
London						
Middlesex						
Mississauga						
Muskoka						
Niagara	●					
North Bay						
Ottawa	●	●	●	●	●	2.2500
Owen Sound	●				●	3.8526
Oxford						
Peel (Brampton and Caledon)						
Perth						
Peterborough (City)	●					
Prince Edward						
Quinte West					●	2.6147
Sault Ste. Marie		●	●	●	●	4.8165
Simcoe						
St. Thomas	●				●	2.6774
Stratford						
Thunder Bay					●	2.5961
Timmins	●				●	2.8276
Toronto	●					
Waterloo	●					
Windsor		●	●	●	●	3.1291
York						

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

Municipality	Multi-Residential	New Multi-Residential
Belleville	2.5102	1.0000
Brockville	1.7700	1.0000
Greater Sudbury	2.2775	1.0000
Guelph	2.1239	1.0000
Halton	2.2619	2.0000
Hamilton	2.7400	1.0000
Kingston	2.3556	1.0000
Lambton	2.4000	2.4000
Niagara	2.0440	1.0000
Ottawa	1.6069	1.0000
Owen Sound	1.4412	1.3530
Peterborough (City)	1.9472	1.0000
St. Thomas	2.4987	1.0000
Timmins	1.7532	1.0000
Toronto	3.2235	1.0000
Waterloo	1.9500	1.0000

***Large Industrial Class***

Municipality	Industrial (Residual)	Industrial (Large)
Central Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Greater Sudbury	3.1801	3.6044
Hamilton	3.2078	3.7615
Kenora	2.0526	2.6698
Lambton	2.0476	3.0035
Ottawa	2.5745	2.2108
Owen Sound	2.4496	3.8526
Quinte West	2.4460	2.6147
Sault Ste. Marie	2.5425	3.6229
St. Thomas	2.2281	2.6774
Thunder Bay	2.5593	2.5961
Timmins	2.1783	2.7114
Windsor	2.3601	3.1063

***Optional Commercial Classes***

Municipality	Commercial (Residual)	Commercial (Office)	Commercial (Shopping)	Commercial (Parking)
Essex	1.0820	1.1640	1.0820	0.5620
Kenora	1.9300	2.3359	2.7463	1.5992
Lambton	1.6402	1.5361	2.0839	1.0913
Ottawa	1.8903	2.2837	1.5724	1.2386
Sault Ste. Marie	2.0358	2.9734	2.1611	1.5051
Windsor	2.0037	2.0207	2.0623	1.0903

## ***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
- 3 of the 40 municipal entities in the survey have a ratio in the Commercial Class that exceeds the Provincial Threshold of 1.98
- 5 of the 40 municipal entities in the survey have a ratio in the Industrial Class that exceeds the Provincial Threshold of 2.63

### Range of Fairness

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

### Optional Classes

- 23 of the 40 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 38% of the municipal entities have a New Multi-Residential optional class to encourage development of rental housing.
  - Approximately 38% of the municipal entities have a Large Industrial class.
  - Approximately 15% of the municipal entities have Optional Commercial classes.

*Comparison of Relative Taxes*



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

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

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

Given that the selection process of properties is random based on properties meeting the outlined criteria, it would not be appropriate to use the selected property’s capped rate in the Multi-Residential, Industrial and Commercial classes. Using a property’s capped rates on a small sample could result in comparisons of properties in one municipality contributing to the cap while in another municipality benefiting from the cap. This would not provide a reasonable representation of the relative tax burdens in each jurisdiction for a typical property. As such, to provide a true indication of the relative tax burden, the tax liability on sample properties will be used in the comparisons. The tax liability was calculated using the property’s most current assessment and the 2013 tax rates for each municipality.

#### **Notes**

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**2013 Total Property Tax Rates (Municipal & Education—sorted alphabetically)**

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	1.3339%	2.3059%	2.7976%	2.7976%	2.7976%	4.1252%	4.1252%
Aurora	0.9999%	0.9999%	1.9742%	1.9742%	1.9742%	2.2940%	2.2940%
Barrie	1.3206%	1.3206%	2.7900%	2.7900%	2.7900%	3.0274%	3.0274%
Belleville	1.5873%	3.6641%	4.1293%	4.1293%	4.1293%	4.8906%	4.8906%
Blandford-Blenheim	1.0591%	2.5329%	3.1009%	3.1009%	3.1009%	3.8178%	3.8178%
Bracebridge	1.2619%	1.2619%	1.8202%	1.8202%	1.8202%	1.9882%	1.9882%
Brampton	1.1563%	1.8221%	2.3724%	2.3724%	2.3724%	2.7874%	2.7874%
Brant	1.1230%	1.8428%	3.2346%	3.2346%	3.2346%	3.9322%	3.9322%
Brock	1.4630%	2.5470%	2.9849%	2.9849%	2.9849%	4.4170%	4.4170%
Brockville	1.5350%	2.5538%	4.0675%	4.0675%	4.0675%	5.0472%	5.0472%
Burlington	0.9396%	1.8577%	2.0294%	2.0294%	2.0294%	3.2884%	3.2884%
Caledon	0.9267%	1.4158%	2.0855%	2.0855%	2.0855%	2.5289%	2.5289%
Cambridge	1.2717%	2.2785%	3.5565%	3.5565%	3.5565%	3.6565%	3.6565%
Central Elgin	1.5953%	3.4569%	3.5252%	3.5252%	3.5252%	4.6679%	5.5071%
Central Huron	1.3975%	1.5160%	2.3749%	2.3749%	2.3749%	2.5640%	2.5640%
Clarington	1.3771%	2.3867%	2.8603%	2.8603%	2.8603%	4.2229%	4.2229%
Cornwall	1.7233%	3.7624%	4.4598%	4.4598%	4.4598%	5.5648%	5.5648%
East Gwillimbury	0.9931%	0.9931%	1.9666%	1.9666%	1.9666%	2.2851%	2.2851%
East Zorra-Tavistock	1.1126%	2.6798%	3.2028%	3.2028%	3.2028%	3.9587%	3.9587%
Fort Erie	1.4658%	2.7748%	3.4649%	3.4649%	3.4649%	4.8875%	4.8875%
Georgian Bluffs	1.0742%	1.4545%	2.6168%	2.6168%	2.6168%	3.1920%	3.1920%
Georgina	1.2360%	1.2360%	2.2380%	2.2380%	2.2380%	2.6039%	2.6039%
Gravenhurst	1.2025%	1.2025%	1.7549%	1.7549%	1.7549%	1.9229%	1.9229%
Greater Sudbury	1.5127%	3.1743%	4.1064%	4.1064%	4.1064%	5.3468%	5.8922%
Greenstone	2.6211%	5.6387%	4.4638%	4.4638%	4.4638%	6.2227%	6.2227%
Grimsby	1.2956%	2.4269%	3.1656%	3.1656%	3.1656%	4.4399%	4.4399%
Guelph	1.2614%	2.4408%	3.3712%	3.3712%	3.3712%	4.2383%	4.2383%
Halton Hills	0.9353%	1.8479%	2.0231%	2.0231%	2.0231%	3.2782%	3.2782%
Hamilton	1.4100%	3.4946%	3.7071%	3.7071%	3.7071%	5.2176%	5.8810%
Hanover	1.3399%	1.8375%	2.9640%	2.9640%	2.9640%	3.6858%	3.6858%
Huntsville	1.1676%	1.1676%	1.7165%	1.7165%	1.7165%	1.8845%	1.8845%
Ingersoll	1.5796%	3.9592%	4.0909%	4.0909%	4.0909%	5.1868%	5.1868%
Innisfil	1.1151%	1.6014%	2.3907%	2.3907%	2.3907%	2.9794%	2.9794%
Kawartha Lakes	1.2969%	2.3597%	2.6460%	2.6460%	2.6460%	2.9760%	2.9760%
Kenora	1.6219%	2.6331%	3.9852%	4.5533%	5.1319%	4.1538%	5.0241%
King	0.9781%	0.9781%	1.9499%	1.9499%	1.9499%	2.2654%	2.2654%

**2013 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)**

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kingston	1.4565%	3.1093%	3.9254%	3.9254%	3.9254%	4.8248%	4.8248%
Kingsville	1.2228%	2.1886%	2.4694%	2.4694%	2.4694%	3.5535%	4.3052%
Kitchener	1.2320%	2.2010%	3.4790%	3.4790%	3.4790%	3.5790%	3.5790%
Lambton Shores	1.1895%	2.5581%	3.0808%	2.9884%	3.4619%	3.5915%	4.5260%
Lincoln	1.2601%	2.3542%	3.1031%	3.1031%	3.1031%	4.3464%	4.3464%
London	1.3679%	2.5788%	3.7788%	3.7788%	3.7788%	4.6301%	4.6301%
Markham	0.8664%	0.8664%	1.8251%	1.8251%	1.8251%	2.1188%	2.1188%
Meaford	1.5349%	2.1186%	3.2190%	3.2190%	3.2190%	4.0483%	4.0483%
Middlesex Centre	1.1209%	1.8205%	2.4847%	2.4847%	2.4847%	3.1762%	3.1762%
Milton	0.8046%	1.5524%	1.8328%	1.8328%	1.8328%	2.9698%	2.9698%
Mississauga	0.9266%	1.4832%	2.1550%	2.1550%	2.1550%	2.5218%	2.5218%
Newmarket	1.0510%	1.0510%	2.0314%	2.0314%	2.0314%	2.3611%	2.3611%
Niagara Falls	1.3913%	2.6224%	3.3337%	3.3338%	3.3338%	4.6915%	4.6915%
Niagara-on-the-Lake	1.0612%	1.9477%	2.7533%	2.7533%	2.7533%	3.8233%	3.8233%
North Bay	1.5801%	3.2291%	3.8350%	3.8350%	3.8350%	3.1753%	3.1753%
North Dumfries	0.9666%	1.6835%	2.9615%	2.9615%	2.9615%	3.0615%	3.0615%
North Middlesex	1.3661%	2.2544%	2.7654%	2.7654%	2.7654%	3.6040%	3.6040%
Norwich	1.2163%	2.9637%	3.3999%	3.3999%	3.3999%	4.2312%	4.2312%
Oakville	0.9111%	1.7933%	1.9879%	1.9879%	1.9879%	3.2211%	3.2211%
Orangeville	1.4047%	3.4087%	2.5236%	2.5236%	2.5236%	4.2121%	4.2121%
Orillia *	1.3511%	2.0833%	3.1170%	3.1170%	3.1170%	3.8037%	3.8037%
Oshawa	1.6183%	2.8369%	3.2101%	3.2101%	3.2101%	4.7681%	4.7681%
Ottawa	1.1726%	1.7554%	3.2124%	3.6836%	2.6457%	4.1073%	3.7511%
Owen Sound	1.5666%	3.4634%	4.1534%	4.1534%	4.1534%	4.9082%	6.8088%
Pelham	1.3262%	2.4894%	3.2194%	3.2194%	3.2194%	4.5204%	4.5204%
Penetanguishene	1.4326%	2.0899%	2.7883%	2.7883%	2.7883%	3.4679%	3.4679%
Peterborough	1.3908%	2.5075%	3.4344%	3.4344%	3.4344%	4.0052%	4.0052%
Pickering	1.3214%	2.2828%	2.7796%	2.7796%	2.7796%	4.0971%	4.0971%
Port Colborne	1.6521%	3.1556%	3.7926%	3.7926%	3.7926%	5.3774%	5.3774%
Prince Edward County	1.0746%	1.4543%	1.7321%	1.7321%	1.7321%	2.7886%	2.7886%
Quinte West	1.3089%	2.5485%	3.1520%	3.1520%	3.1520%	4.2731%	4.4582%
Richmond Hill	0.8919%	0.8919%	1.8536%	1.8536%	1.8536%	2.1524%	2.1524%
Sarnia	1.5020%	3.3080%	3.5893%	3.4684%	4.1130%	4.2313%	5.4645%
Saugeen Shores	1.0605%	1.0605%	2.2105%	2.2105%	2.2105%	3.0729%	3.0729%

Note: \* tax rate for Orillia is the Low Band

**2013 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)**

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Sault Ste. Marie	1.7912%	2.2111%	4.4584%	5.9315%	4.6553%	5.5207%	8.8271%
Scugog	1.2830%	2.2110%	2.7239%	2.7239%	2.7239%	4.0102%	4.0102%
South-West Oxford	1.0647%	2.5483%	3.1116%	3.1116%	3.1116%	3.8325%	3.8325%
Springwater	0.8661%	1.2183%	2.0789%	2.0789%	2.0789%	2.5963%	2.5963%
St. Catharines	1.4947%	2.8339%	3.5158%	3.5158%	3.5158%	4.9636%	4.9636%
St. Marys	1.4311%	2.0611%	3.1260%	3.1260%	3.1260%	4.6148%	4.6148%
St. Thomas	1.4838%	3.3900%	3.9669%	3.9669%	3.9669%	4.4238%	4.9952%
Stratford	1.4247%	2.8240%	3.8862%	3.8862%	3.8862%	5.1073%	5.1073%
Tecumseh	1.3699%	2.4761%	2.6285%	2.6078%	2.6285%	3.8392%	4.7002%
The Blue Mountains	0.9767%	1.3141%	2.4894%	2.4894%	2.4894%	3.0110%	3.0110%
Thorold	1.5012%	2.8471%	3.5271%	3.5271%	3.5271%	4.9805%	4.9805%
Thunder Bay	1.9016%	4.7885%	4.6055%	4.6055%	4.6055%	5.5842%	5.6465%
Tillsonburg	1.4090%	3.4919%	3.7665%	3.7665%	3.7665%	4.7382%	4.7382%
Timmins	2.0084%	3.3616%	4.5005%	4.5005%	4.5005%	5.3409%	6.3396%
Toronto **	0.7458%	1.9101%	2.8423%	2.8423%	2.8423%	3.0551%	3.0551%
Vaughan	0.8969%	0.8969%	1.8592%	1.8592%	1.8592%	2.1589%	2.1589%
Wainfleet	1.4754%	2.7944%	3.4817%	3.4817%	3.4818%	4.9127%	4.9127%
Waterloo	1.2101%	2.1583%	3.4363%	3.4363%	3.4363%	3.5363%	3.5363%
Welland	1.6159%	3.0817%	3.7289%	3.7289%	3.7289%	5.2824%	5.2824%
Wellesley	1.0771%	1.8990%	3.1770%	3.1770%	3.1770%	3.2770%	3.2770%
West Lincoln	1.2339%	2.3007%	3.0570%	3.0570%	3.0570%	4.2775%	4.2775%
Whitby	1.3496%	2.3352%	2.8204%	2.8204%	2.8204%	4.1606%	4.1606%
Whitchurch-Stouffville	0.9285%	0.9285%	1.8945%	1.8945%	1.8945%	2.2003%	2.2003%
Wilmot	1.0239%	1.7952%	3.0732%	3.0732%	3.0732%	3.1732%	3.1732%
Windsor	1.8639%	4.4600%	4.8000%	4.8280%	4.8549%	5.6108%	6.7590%
Woodstock	1.5249%	3.8094%	3.9869%	3.9869%	3.9869%	5.0430%	5.0430%
Woolwich	1.0194%	1.7865%	3.0645%	3.0645%	3.0645%	3.1645%	3.1645%
Zorra	1.1135%	2.6821%	3.2044%	3.2044%	3.2044%	3.9609%	3.9609%
<b>Average</b>	<b>1.2957%</b>	<b>2.3220%</b>	<b>3.0407%</b>	<b>3.0642%</b>	<b>3.0584%</b>	<b>3.8494%</b>	<b>3.9975%</b>
<b>Median</b>	<b>1.2963%</b>	<b>2.2917%</b>	<b>3.1020%</b>	<b>3.1020%</b>	<b>3.1020%</b>	<b>3.9455%</b>	<b>3.9831%</b>
<b>Minimum</b>	<b>0.7458%</b>	<b>0.8664%</b>	<b>1.7165%</b>	<b>1.7165%</b>	<b>1.7165%</b>	<b>1.8845%</b>	<b>1.8845%</b>
<b>Maximum</b>	<b>2.6211%</b>	<b>5.6387%</b>	<b>4.8000%</b>	<b>5.9315%</b>	<b>5.1319%</b>	<b>6.2227%</b>	<b>8.8271%</b>

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

**2013 Education Rates (sorted alphabetically)**

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	0.2120%	0.2120%	1.1709%	1.1709%	1.1709%	1.5900%	1.5900%
Aurora	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%
Barrie	0.2120%	0.2120%	1.2012%	1.2012%	1.2012%	1.3464%	1.3464%
Belleville	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Blandford-Blenheim	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Bracebridge	0.2120%	0.2120%	0.6653%	0.6653%	0.6653%	0.8333%	0.8333%
Brampton	0.2120%	0.2120%	1.1475%	1.1475%	1.1475%	1.3993%	1.3993%
Brant	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Brock	0.2120%	0.2120%	1.1709%	1.1709%	1.1709%	1.5900%	1.5900%
Brockville	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Burlington	0.2120%	0.2120%	0.9696%	0.9696%	0.9696%	1.5713%	1.5713%
Caledon	0.2120%	0.2120%	1.1475%	1.1475%	1.1475%	1.3993%	1.3993%
Cambridge	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Central Elgin	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Central Huron	0.2120%	0.2120%	1.0709%	1.0709%	1.0709%	1.2600%	1.2600%
Clarington	0.2120%	0.2120%	1.1709%	1.1709%	1.1709%	1.5900%	1.5900%
Cornwall	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
East Gwillimbury	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%
East Zorra-Tavistock	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Fort Erie	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Georgian Bluffs	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Georgina	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%
Gravenhurst	0.2120%	0.2120%	0.6653%	0.6653%	0.6653%	0.8333%	0.8333%
Greater Sudbury	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Greenstone	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Grimsby	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Guelph	0.2120%	0.2120%	1.4404%	1.4404%	1.4404%	1.5900%	1.5900%
Halton Hills	0.2120%	0.2120%	0.9696%	0.9696%	0.9696%	1.5713%	1.5713%
Hamilton	0.2120%	0.2120%	1.3350%	1.3350%	1.3350%	1.3745%	1.3745%
Hanover	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Huntsville	0.2120%	0.2120%	0.6653%	0.6653%	0.6653%	0.8333%	0.8333%
Ingersoll	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Innisfil	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Kawartha Lakes	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Kenora	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
King	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%

**2013 Education Rates (sorted alphabetically) (cont'd)**

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kingston	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Kingsville	0.2120%	0.2120%	1.3756%	1.3756%	1.3756%	1.5900%	1.5900%
Kitchener	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Lambton Shores	0.2120%	0.2120%	1.4900%	1.4869%	1.4248%	1.5900%	1.5900%
Lincoln	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
London	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Markham	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%
Meaford	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Middlesex Centre	0.2120%	0.2120%	1.4441%	1.4441%	1.4441%	1.5900%	1.5900%
Milton	0.2120%	0.2120%	0.9696%	0.9696%	0.9696%	1.5713%	1.5713%
Mississauga	0.2120%	0.2120%	1.1475%	1.1475%	1.1475%	1.3993%	1.3993%
Newmarket	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%
Niagara Falls	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Niagara-on-the-Lake	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
North Bay	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
North Dumfries	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
North Middlesex	0.2120%	0.2120%	1.4441%	1.4441%	1.4441%	1.5900%	1.5900%
Norwich	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Oakville	0.2120%	0.2120%	0.9696%	0.9696%	0.9696%	1.5713%	1.5713%
Orangeville	0.2120%	0.2120%	1.0685%	1.0685%	1.0685%	1.5900%	1.5900%
Orillia *	0.2120%	0.2120%	1.2735%	1.2735%	1.2735%	1.5900%	1.5900%
Oshawa	0.2120%	0.2120%	1.1709%	1.1709%	1.1709%	1.5900%	1.5900%
Ottawa	0.2120%	0.2120%	1.3967%	1.4900%	1.1354%	1.5900%	1.5900%
Owen Sound	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Pelham	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Penetanguishene	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Peterborough	0.2120%	0.2120%	1.4773%	1.4773%	1.4773%	1.5900%	1.5900%
Pickering	0.2120%	0.2120%	1.1709%	1.1709%	1.1709%	1.5900%	1.5900%
Port Colborne	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Prince Edward County	0.2120%	0.2120%	0.7724%	0.7724%	0.7724%	1.5900%	1.5900%
Quinte West	0.2120%	0.2120%	1.4644%	1.4644%	1.4644%	1.5900%	1.5900%
Richmond Hill	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%
Sarnia	0.2120%	0.2120%	1.4900%	1.4869%	1.4248%	1.5900%	1.5900%
Saugeen Shores	0.2120%	0.2120%	1.1642%	1.1642%	1.1642%	1.5900%	1.5900%

**2013 Education Rates (sorted alphabetically) (cont'd)**

<b>Municipality</b>	<b>Resid.</b>	<b>Multi Resid.</b>	<b>Comm. Residual</b>	<b>Comm. Office</b>	<b>Comm. Shopping</b>	<b>Ind. Residual</b>	<b>Ind. Large</b>
Sault Ste. Marie	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Scugog	0.2120%	0.2120%	1.1709%	1.1709%	1.1709%	1.5900%	1.5900%
South-West Oxford	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Springwater	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
St. Catharines	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
St. Marys	0.2120%	0.2120%	1.2409%	1.2409%	1.2409%	1.5900%	1.5900%
St. Thomas	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Stratford	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Tecumseh	0.2120%	0.2120%	1.3756%	1.2600%	1.3756%	1.5900%	1.5900%
The Blue Mountains	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Thorold	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Thunder Bay	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Tillsonburg	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Timmins	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.2600%	1.2600%
Toronto **	0.2120%	0.2120%	1.3639%	1.3639%	1.3639%	1.3888%	1.3888%
Vaughan	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%
Wainfleet	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Waterloo	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Welland	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Wellesley	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
West Lincoln	0.2120%	0.2120%	1.2600%	1.2600%	1.2600%	1.5900%	1.5900%
Whitby	0.2120%	0.2120%	1.1709%	1.1709%	1.1709%	1.5900%	1.5900%
Whitchurch-Stouffville	0.2120%	0.2120%	1.0940%	1.0940%	1.0940%	1.2600%	1.2600%
Wilmot	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Windsor	0.2120%	0.2120%	1.4900%	1.4900%	1.4481%	1.5900%	1.5900%
Woodstock	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Woolwich	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
Zorra	0.2120%	0.2120%	1.4900%	1.4900%	1.4900%	1.5900%	1.5900%
<b>Average</b>	<b>0.2120%</b>	<b>0.2120%</b>	<b>1.2826%</b>	<b>1.2823%</b>	<b>1.2782%</b>	<b>1.4963%</b>	<b>1.4963%</b>
<b>Median</b>	<b>0.2120%</b>	<b>0.2120%</b>	<b>1.2600%</b>	<b>1.2600%</b>	<b>1.2600%</b>	<b>1.5900%</b>	<b>1.5900%</b>
<b>Minimum</b>	<b>0.2120%</b>	<b>0.2120%</b>	<b>0.6653%</b>	<b>0.6653%</b>	<b>0.6653%</b>	<b>0.8333%</b>	<b>0.8333%</b>
<b>Maximum</b>	<b>0.2120%</b>	<b>0.2120%</b>	<b>1.4900%</b>	<b>1.4900%</b>	<b>1.4900%</b>	<b>1.5900%</b>	<b>1.5900%</b>



**2013 Municipal Rates (Upper and Lower Tier—sorted alphabetically)**

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	1.1219%	2.0939%	1.6267%	1.6267%	1.6267%	2.5352%	2.5352%
Aurora	0.7879%	0.7879%	0.8802%	0.8802%	0.8802%	1.0340%	1.0340%
Barrie	1.1086%	1.1086%	1.5888%	1.5888%	1.5888%	1.6810%	1.6810%
Belleville	1.3753%	3.4521%	2.6393%	2.6393%	2.6393%	3.3006%	3.3006%
Blandford-Blenheim	0.8471%	2.3209%	1.6109%	1.6109%	1.6109%	2.2278%	2.2278%
Bracebridge	1.0499%	1.0499%	1.1548%	1.1548%	1.1548%	1.1548%	1.1548%
Brampton	0.9443%	1.6101%	1.2249%	1.2249%	1.2249%	1.3882%	1.3882%
Brant	0.9110%	1.6308%	1.7446%	1.7446%	1.7446%	2.3422%	2.3422%
Brock	1.2510%	2.3350%	1.8139%	1.8139%	1.8139%	2.8270%	2.8270%
Brockville	1.3230%	2.3418%	2.5775%	2.5775%	2.5775%	3.4572%	3.4572%
Burlington	0.7276%	1.6457%	1.0598%	1.0598%	1.0598%	1.7171%	1.7171%
Caledon	0.7147%	1.2038%	0.9380%	0.9380%	0.9380%	1.1296%	1.1296%
Cambridge	1.0597%	2.0665%	2.0665%	2.0665%	2.0665%	2.0665%	2.0665%
Central Elgin	1.3833%	3.2449%	2.2652%	2.2652%	2.2652%	3.0779%	3.9171%
Central Huron	1.1855%	1.3040%	1.3040%	1.3040%	1.3040%	1.3040%	1.3040%
Clarington	1.1651%	2.1747%	1.6894%	1.6894%	1.6894%	2.6329%	2.6329%
Cornwall	1.5113%	3.5504%	2.9698%	2.9698%	2.9698%	3.9748%	3.9748%
East Gwillimbury	0.7811%	0.7811%	0.8726%	0.8726%	0.8726%	1.0251%	1.0251%
East Zorra-Tavistock	0.9006%	2.4678%	1.7128%	1.7128%	1.7128%	2.3687%	2.3687%
Fort Erie	1.2538%	2.5628%	2.2049%	2.2049%	2.2049%	3.2975%	3.2975%
Georgian Bluffs	0.8622%	1.2425%	1.1268%	1.1268%	1.1268%	1.6020%	1.6020%
Georgina	1.0240%	1.0240%	1.1440%	1.1440%	1.1440%	1.3439%	1.3439%
Gravenhurst	0.9905%	0.9905%	1.0895%	1.0895%	1.0895%	1.0895%	1.0895%
Greater Sudbury	1.3007%	2.9623%	2.8464%	2.8464%	2.8464%	4.0868%	4.6322%
Greenstone	2.4091%	5.4267%	3.2038%	3.2038%	3.2038%	4.9627%	4.9627%
Grimsby	1.0836%	2.2149%	1.9056%	1.9056%	1.9056%	2.8499%	2.8499%
Guelph	1.0494%	2.2288%	1.9309%	1.9309%	1.9309%	2.6483%	2.6483%
Halton Hills	0.7233%	1.6359%	1.0534%	1.0534%	1.0534%	1.7068%	1.7068%
Hamilton	1.1980%	3.2826%	2.3721%	2.3721%	2.3721%	3.8431%	4.5065%
Hanover	1.1279%	1.6255%	1.4740%	1.4740%	1.4740%	2.0958%	2.0958%
Huntsville	0.9556%	0.9556%	1.0511%	1.0511%	1.0511%	1.0511%	1.0511%
Ingersoll	1.3676%	3.7472%	2.6009%	2.6009%	2.6009%	3.5968%	3.5968%
Innisfil	0.9031%	1.3894%	1.1307%	1.1307%	1.1307%	1.3894%	1.3894%
Kawartha Lakes	1.0849%	2.1477%	1.3860%	1.3860%	1.3860%	1.3860%	1.3860%
Kenora	1.4099%	2.4211%	2.7252%	3.2933%	3.8719%	2.8938%	3.7641%
King	0.7661%	0.7661%	0.8559%	0.8559%	0.8559%	1.0054%	1.0054%

**2013 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)**

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kingston	1.2445%	2.8973%	2.4354%	2.4354%	2.4354%	3.2348%	3.2348%
Kingsville	1.0108%	1.9766%	1.0938%	1.0938%	1.0938%	1.9635%	2.7152%
Kitchener	1.0200%	1.9890%	1.9890%	1.9890%	1.9890%	1.9890%	1.9890%
Lambton Shores	0.9775%	2.3461%	1.5908%	1.5015%	2.0370%	2.0015%	2.9360%
Lincoln	1.0481%	2.1422%	1.8431%	1.8431%	1.8431%	2.7564%	2.7564%
London	1.1559%	2.3668%	2.2888%	2.2888%	2.2888%	3.0401%	3.0401%
Markham	0.6544%	0.6544%	0.7311%	0.7311%	0.7311%	0.8588%	0.8588%
Meaford	1.3229%	1.9066%	1.7290%	1.7290%	1.7290%	2.4583%	2.4583%
Middlesex Centre	0.9089%	1.6085%	1.0406%	1.0406%	1.0406%	1.5862%	1.5862%
Milton	0.5926%	1.3404%	0.8631%	0.8631%	0.8631%	1.3985%	1.3985%
Mississauga	0.7146%	1.2712%	1.0075%	1.0075%	1.0075%	1.1225%	1.1225%
Newmarket	0.8390%	0.8390%	0.9374%	0.9374%	0.9374%	1.1011%	1.1011%
Niagara Falls	1.1793%	2.4104%	2.0737%	2.0738%	2.0738%	3.1015%	3.1015%
Niagara-on-the-Lake	0.8492%	1.7357%	1.4933%	1.4933%	1.4933%	2.2333%	2.2333%
North Bay	1.3681%	3.0171%	2.5750%	2.5750%	2.5750%	1.9153%	1.9153%
North Dumfries	0.7546%	1.4715%	1.4715%	1.4715%	1.4715%	1.4715%	1.4715%
North Middlesex	1.1541%	2.0424%	1.3213%	1.3213%	1.3213%	2.0140%	2.0140%
Norwich	1.0043%	2.7517%	1.9099%	1.9099%	1.9099%	2.6412%	2.6412%
Oakville	0.6991%	1.5813%	1.0182%	1.0182%	1.0182%	1.6498%	1.6498%
Orangeville	1.1927%	3.1967%	1.4551%	1.4551%	1.4551%	2.6221%	2.6221%
Orillia *	1.1391%	1.8713%	1.8435%	1.8435%	1.8435%	2.2137%	2.2137%
Oshawa	1.4063%	2.6249%	2.0392%	2.0392%	2.0392%	3.1781%	3.1781%
Ottawa	0.9606%	1.5434%	1.8157%	2.1936%	1.5103%	2.5173%	2.1611%
Owen Sound	1.3546%	3.2514%	2.6634%	2.6634%	2.6634%	3.3182%	5.2188%
Pelham	1.1142%	2.2774%	1.9594%	1.9594%	1.9594%	2.9304%	2.9304%
Penetanguishene	1.2206%	1.8779%	1.5283%	1.5283%	1.5283%	1.8779%	1.8779%
Peterborough	1.1788%	2.2955%	1.9571%	1.9571%	1.9571%	2.4152%	2.4152%
Pickering	1.1094%	2.0708%	1.6087%	1.6087%	1.6087%	2.5071%	2.5071%
Port Colborne	1.4401%	2.9436%	2.5326%	2.5326%	2.5326%	3.7874%	3.7874%
Prince Edward County	0.8626%	1.2423%	0.9596%	0.9596%	0.9596%	1.1986%	1.1986%
Quinte West	1.0969%	2.3365%	1.6876%	1.6876%	1.6876%	2.6831%	2.8682%
Richmond Hill	0.6799%	0.6799%	0.7596%	0.7596%	0.7596%	0.8924%	0.8924%
Sarnia	1.2900%	3.0960%	2.0993%	1.9815%	2.6882%	2.6413%	3.8745%
Saugeen Shores	0.8485%	0.8485%	1.0463%	1.0463%	1.0463%	1.4829%	1.4829%

**2013 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)**

<b>Municipality</b>	<b>Resid.</b>	<b>Multi Resid.</b>	<b>Comm. Residual</b>	<b>Comm. Office</b>	<b>Comm. Shopping</b>	<b>Ind. Residual</b>	<b>Ind. Large</b>
Sault Ste. Marie	1.5792%	1.9991%	3.1984%	4.6715%	3.3953%	4.2607%	7.5671%
Scugog	1.0710%	1.9990%	1.5529%	1.5529%	1.5529%	2.4202%	2.4202%
South-West Oxford	0.8527%	2.3363%	1.6216%	1.6216%	1.6216%	2.2425%	2.2425%
Springwater	0.6541%	1.0063%	0.8189%	0.8189%	0.8189%	1.0063%	1.0063%
St. Catharines	1.2827%	2.6219%	2.2558%	2.2558%	2.2558%	3.3736%	3.3736%
St. Marys	1.2191%	1.8491%	1.8851%	1.8851%	1.8851%	3.0248%	3.0248%
St. Thomas	1.2718%	3.1780%	2.4769%	2.4769%	2.4769%	2.8338%	3.4052%
Stratford	1.2127%	2.6120%	2.3962%	2.3962%	2.3962%	3.5173%	3.5173%
Tecumseh	1.1579%	2.2641%	1.2529%	1.3478%	1.2529%	2.2492%	3.1102%
The Blue Mountains	0.7647%	1.1021%	0.9994%	0.9994%	0.9994%	1.4210%	1.4210%
Thorold	1.2892%	2.6351%	2.2671%	2.2671%	2.2671%	3.3905%	3.3905%
Thunder Bay	1.6896%	4.5765%	3.3455%	3.3455%	3.3455%	4.3242%	4.3865%
Tillsonburg	1.1970%	3.2799%	2.2765%	2.2765%	2.2765%	3.1482%	3.1482%
Timmins	1.7964%	3.1496%	3.2405%	3.2405%	3.2405%	4.0809%	5.0796%
Toronto	0.5338%	1.6981%	1.4784%	1.4784%	1.4784%	1.6662%	1.6662%
Vaughan	0.6849%	0.6849%	0.7652%	0.7652%	0.7652%	0.8989%	0.8989%
Wainfleet	1.2634%	2.5824%	2.2217%	2.2217%	2.2218%	3.3227%	3.3227%
Waterloo	0.9981%	1.9463%	1.9463%	1.9463%	1.9463%	1.9463%	1.9463%
Welland	1.4039%	2.8697%	2.4689%	2.4689%	2.4689%	3.6924%	3.6924%
Wellesley	0.8651%	1.6870%	1.6870%	1.6870%	1.6870%	1.6870%	1.6870%
West Lincoln	1.0219%	2.0887%	1.7970%	1.7970%	1.7970%	2.6875%	2.6875%
Whitby	1.1376%	2.1232%	1.6494%	1.6494%	1.6494%	2.5706%	2.5706%
Whitchurch-Stouffville	0.7165%	0.7165%	0.8005%	0.8005%	0.8005%	0.9403%	0.9403%
Wilmot	0.8119%	1.5832%	1.5832%	1.5832%	1.5832%	1.5832%	1.5832%
Windsor	1.6519%	4.2480%	3.3100%	3.3380%	3.4068%	4.0208%	5.1690%
Woodstock	1.3129%	3.5974%	2.4969%	2.4969%	2.4969%	3.4530%	3.4530%
Woolwich	0.8074%	1.5745%	1.5745%	1.5745%	1.5745%	1.5745%	1.5745%
Zorra	0.9015%	2.4701%	1.7144%	1.7144%	1.7144%	2.3709%	2.3709%
<b>Average</b>	<b>1.0837%</b>	<b>2.1100%</b>	<b>1.7581%</b>	<b>1.7819%</b>	<b>1.7802%</b>	<b>2.3531%</b>	<b>2.5012%</b>
<b>Median</b>	<b>1.0843%</b>	<b>2.0797%</b>	<b>1.6885%</b>	<b>1.6885%</b>	<b>1.6885%</b>	<b>2.3555%</b>	<b>2.3931%</b>
<b>Minimum</b>	<b>0.5338%</b>	<b>0.6544%</b>	<b>0.7311%</b>	<b>0.7311%</b>	<b>0.7311%</b>	<b>0.8588%</b>	<b>0.8588%</b>
<b>Maximum</b>	<b>2.4091%</b>	<b>5.4267%</b>	<b>3.3455%</b>	<b>4.6715%</b>	<b>3.8719%</b>	<b>4.9627%</b>	<b>7.5671%</b>

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

Municipality	2013 CVA Ranking	2013 Property Taxes	2013 Relative Taxes
Greenstone	low	\$ 1,270	low
Springwater	mid	\$ 1,811	low
Kingsville	low	\$ 1,827	low
Blandford-Blenheim	low	\$ 1,874	low
Lambton Shores	low	\$ 2,010	low
South-West Oxford	low	\$ 2,012	low
Georgian Bluffs	low	\$ 2,044	low
Prince Edward County	low	\$ 2,062	low
East Zorra-Tavistock	low	\$ 2,082	low
Central Huron	low	\$ 2,130	low
The Blue Mountains	mid	\$ 2,244	low
Zorra	low	\$ 2,251	low
Saugeen Shores	mid	\$ 2,297	low
Norwich	low	\$ 2,321	low
Hanover	low	\$ 2,392	low
Kawartha Lakes	low	\$ 2,429	low
Quinte West	low	\$ 2,448	low
Kenora	low	\$ 2,454	low
Huntsville	mid	\$ 2,454	low
Woolwich	mid	\$ 2,508	low
Toronto (East)	high	\$ 2,544	low
North Middlesex	low	\$ 2,555	low
Gravenhurst	mid	\$ 2,563	low
North Dumfries	high	\$ 2,574	low
Bracebridge	mid	\$ 2,625	low
Wilmot	mid	\$ 2,640	low
Cornwall	low	\$ 2,646	low
Sault Ste. Marie	low	\$ 2,728	low
Brant	mid	\$ 2,734	low
Middlesex Centre	mid	\$ 2,773	low
Tillsonburg	low	\$ 2,787	low
Greater Sudbury	low	\$ 2,790	low
St. Thomas	low	\$ 2,805	low
Fort Erie	low	\$ 2,858	low
Meaford	low	\$ 2,862	mid
Milton	high	\$ 2,863	mid
Innisfil	mid	\$ 2,864	mid
Sarnia	low	\$ 2,865	mid
East Gwillimbury	high	\$ 2,890	mid
Wellesley	high	\$ 2,896	mid
Orillia	mid	\$ 2,906	mid
Penetanguishene	mid	\$ 2,909	mid
St. Marys	mid	\$ 2,943	mid
Port Colborne	low	\$ 2,944	mid
Brock	low	\$ 2,949	mid
Tecumseh	mid	\$ 2,982	mid
Kitchener	mid	\$ 2,988	mid
Niagara Falls	mid	\$ 3,017	mid
Thorold	low	\$ 3,025	mid
Windsor	low	\$ 3,037	mid
Pelham	mid	\$ 3,045	mid
Cambridge	mid	\$ 3,050	mid

Municipality	2013 CVA Ranking	2013 Property Taxes	2013 Relative Taxes
Guelph	mid	\$ 3,052	mid
Central Elgin	low	\$ 3,053	mid
Brockville	low	\$ 3,062	mid
West Lincoln	mid	\$ 3,065	mid
London	mid	\$ 3,094	mid
Peterborough	mid	\$ 3,102	mid
Clarington	mid	\$ 3,113	mid
Halton Hills	high	\$ 3,127	mid
Ingersoll	low	\$ 3,153	mid
Kingston	mid	\$ 3,160	mid
Barrie	mid	\$ 3,168	mid
Waterloo	high	\$ 3,182	mid
Woodstock	mid	\$ 3,192	mid
Belleville	low	\$ 3,203	mid
Georgina	high	\$ 3,209	mid
Stratford	mid	\$ 3,221	mid
Niagara-on-the-Lake	high	\$ 3,222	mid
Caledon	high	\$ 3,290	high
Wainfleet	mid	\$ 3,293	high
Toronto (West)	high	\$ 3,297	high
Welland	mid	\$ 3,310	high
Thunder Bay	low	\$ 3,311	high
Burlington	high	\$ 3,350	high
Lincoln	high	\$ 3,355	high
Timmins	low	\$ 3,359	high
Owen Sound	mid	\$ 3,375	high
Newmarket	high	\$ 3,400	high
Richmond Hill	high	\$ 3,413	high
Aurora	high	\$ 3,431	high
St. Catharines	mid	\$ 3,465	high
Whitchurch-Stouffville	high	\$ 3,467	high
North Bay	mid	\$ 3,467	high
Oakville	high	\$ 3,471	high
Grimsby	high	\$ 3,489	high
Scugog	high	\$ 3,544	high
Brampton	high	\$ 3,597	high
Ottawa	high	\$ 3,634	high
Hamilton	high	\$ 3,702	high
Toronto (North)	high	\$ 3,707	high
Whitby	high	\$ 3,776	high
Mississauga	high	\$ 3,829	high
Orangeville	high	\$ 3,830	high
Ajax	high	\$ 3,934	high
Oshawa	mid	\$ 3,991	high
Vaughan	high	\$ 4,281	high
Pickering	high	\$ 4,288	high
King	high	\$ 4,493	high
Toronto (South)	high	\$ 4,597	high
Markham	high	\$ 4,646	high
<b>Average</b>		<b>\$ 3,013</b>	
<b>Median</b>		<b>\$ 3,045</b>	

**Residential Comparisons - Detached Bungalow—by Population Group**

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

Municipality	2013 Property Taxes	2013 Relative Taxes
Greenstone	\$ 1,270	low
Blandford-Blenheim	\$ 1,874	low
Lambton Shores	\$ 2,010	low
South-West Oxford	\$ 2,012	low
Georgian Bluffs	\$ 2,044	low
East Zorra-Tavistock	\$ 2,082	low
Central Huron	\$ 2,130	low
The Blue Mountains	\$ 2,244	low
Zorra	\$ 2,251	low
Saugeen Shores	\$ 2,297	low
Norwich	\$ 2,321	low
Hanover	\$ 2,392	low
North Middlesex	\$ 2,555	low
Gravenhurst	\$ 2,563	low
North Dumfries	\$ 2,574	low
Meaford	\$ 2,862	mid
Wellesley	\$ 2,896	mid
Penetanguishene	\$ 2,909	mid
St. Marys	\$ 2,943	mid
Brock	\$ 2,949	mid
Central Elgin	\$ 3,053	mid
West Lincoln	\$ 3,065	mid
Ingersoll	\$ 3,153	mid
Wainfleet	\$ 3,293	high
<b>&lt; 15,000</b>	<b>\$ 2,489</b>	

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

Municipality	2013 Property Taxes	2013 Relative Taxes
Springwater	\$ 1,811	low
Kingsville	\$ 1,827	low
Prince Edward County	\$ 2,062	low
Kenora	\$ 2,454	low
Huntsville	\$ 2,454	low
Woolwich	\$ 2,508	low
Bracebridge	\$ 2,625	low
Wilmot	\$ 2,640	low
Middlesex Centre	\$ 2,773	low
Tillsonburg	\$ 2,787	low
East Gwillimbury	\$ 2,890	mid
Port Colborne	\$ 2,944	mid
Tecumseh	\$ 2,982	mid
Thorold	\$ 3,025	mid
Pelham	\$ 3,045	mid
Brockville	\$ 3,062	mid
Niagara-on-the-Lake	\$ 3,222	mid
Lincoln	\$ 3,355	high
Owen Sound	\$ 3,375	high
Grimsby	\$ 3,489	high
Scugog	\$ 3,544	high
Orangeville	\$ 3,830	high
King	\$ 4,493	high
<b>15,000 - 29,999</b>	<b>\$ 2,922</b>	

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

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

Municipality	2013 Property Taxes	2013 Relative Taxes
Kawartha Lakes	\$ 2,429	low
Quinte West	\$ 2,448	low
Cornwall	\$ 2,646	low
Sault Ste. Marie	\$ 2,728	low
Brant	\$ 2,734	low
St. Thomas	\$ 2,805	low
Fort Erie	\$ 2,858	low
Milton	\$ 2,863	mid
Innisfil	\$ 2,864	mid
Sarnia	\$ 2,865	mid
Orillia	\$ 2,906	mid
Niagara Falls	\$ 3,017	mid
Peterborough	\$ 3,102	mid
Clarington	\$ 3,113	mid
Halton Hills	\$ 3,127	mid
Woodstock	\$ 3,192	mid
Belleville	\$ 3,203	mid
Georgina	\$ 3,209	mid
Stratford	\$ 3,221	mid
Caledon	\$ 3,290	high
Welland	\$ 3,310	high
Timmins	\$ 3,359	high
Newmarket	\$ 3,400	high
Aurora	\$ 3,431	high
Whitchurch Stouffville	\$ 3,467	high
North Bay	\$ 3,467	high
Pickering	\$ 4,288	high
<b>30,000 - 99,999</b>	<b>\$ 3,087</b>	

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

Municipality	2013 Property Taxes	2013 Relative Taxes
Toronto (East)	\$ 2,544	low
Greater Sudbury	\$ 2,790	low
Kitchener	\$ 2,988	mid
Windsor	\$ 3,037	mid
Cambridge	\$ 3,050	mid
Guelph	\$ 3,052	mid
London	\$ 3,094	mid
Kingston	\$ 3,160	mid
Barrie	\$ 3,168	mid
Waterloo	\$ 3,182	mid
Toronto (West)	\$ 3,297	high
Thunder Bay	\$ 3,311	high
Burlington	\$ 3,350	high
Richmond Hill	\$ 3,413	high
St. Catharines	\$ 3,465	high
Oakville	\$ 3,471	high
Brampton	\$ 3,597	high
Ottawa	\$ 3,634	high
Hamilton	\$ 3,702	high
Toronto (North)	\$ 3,707	high
Whitby	\$ 3,776	high
Mississauga	\$ 3,829	high
Ajax	\$ 3,934	high
Oshawa	\$ 3,991	high
Vaughan	\$ 4,281	high
Toronto (South)	\$ 4,597	high
Markham	\$ 4,646	high
<b>&gt; 100,000</b>	<b>\$ 3,484</b>	

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

Municipality	2013 Property Taxes	2013 Relative Taxes
Prince Edward County	\$ 2,062	low
Kawartha Lakes	\$ 2,429	low
Quinte West	\$ 2,448	low
Cornwall	\$ 2,646	low
Brockville	\$ 3,062	mid
Peterborough	\$ 3,102	mid
Kingston	\$ 3,160	mid
Belleville	\$ 3,203	mid
Ottawa	\$ 3,634	high
<b>Eastern</b>	<b>\$ 2,861</b>	
Toronto (East)	\$ 2,544	low
Milton	\$ 2,863	mid
East Gwillimbury	\$ 2,890	mid
Brock	\$ 2,949	mid
Clarington	\$ 3,113	mid
Halton Hills	\$ 3,127	mid
Georgina	\$ 3,209	mid
Caledon	\$ 3,290	high
Toronto (West)	\$ 3,297	high
Burlington	\$ 3,350	high
Newmarket	\$ 3,400	high
Richmond Hill	\$ 3,413	high
Aurora	\$ 3,431	high
Whitchurch Stouffville	\$ 3,467	high
Oakville	\$ 3,471	high
Scugog	\$ 3,544	high
Brampton	\$ 3,597	high
Toronto (North)	\$ 3,707	high
Whitby	\$ 3,776	high
Mississauga	\$ 3,829	high
Ajax	\$ 3,934	high
Oshawa	\$ 3,991	high
Vaughan	\$ 4,281	high
Pickering	\$ 4,288	high
King	\$ 4,493	high
Toronto (South)	\$ 4,597	high
Markham	\$ 4,646	high
<b>GTA</b>	<b>\$ 3,574</b>	

Municipality	2013 Property Taxes	2013 Relative Taxes
Fort Erie	\$ 2,858	low
Port Colborne	\$ 2,944	mid
Niagara Falls	\$ 3,017	mid
Thorold	\$ 3,025	mid
Pelham	\$ 3,045	mid
West Lincoln	\$ 3,065	mid
Niagara-on-the-Lake	\$ 3,222	mid
Wainfleet	\$ 3,293	high
Welland	\$ 3,310	high
Lincoln	\$ 3,355	high
St. Catharines	\$ 3,465	high
Grimsby	\$ 3,489	high
Hamilton	\$ 3,702	high
<b>Niagara/Hamilton</b>	<b>\$ 3,215</b>	
Greenstone	\$ 1,270	low
Kenora	\$ 2,454	low
Sault Ste. Marie	\$ 2,728	low
Greater Sudbury	\$ 2,790	low
Thunder Bay	\$ 3,311	high
Timmins	\$ 3,359	high
North Bay	\$ 3,467	high
<b>North</b>	<b>\$ 2,769</b>	
Springwater	\$ 1,811	low
Huntsville	\$ 2,454	low
Gravenhurst	\$ 2,563	low
Bracebridge	\$ 2,625	low
Innisfil	\$ 2,864	mid
Orillia	\$ 2,906	mid
Penetanguishene	\$ 2,909	mid
Barrie	\$ 3,168	mid
Orangeville	\$ 3,830	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 2,792</b>	

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

Municipality	2013 Property Taxes	2013 Relative Taxes
Kingsville	\$ 1,827	low
Blandford-Blenheim	\$ 1,874	low
Lambton Shores	\$ 2,010	low
South-West Oxford	\$ 2,012	low
Georgian Bluffs	\$ 2,044	low
East Zorra-Tavistock	\$ 2,082	low
Central Huron	\$ 2,130	low
The Blue Mountains	\$ 2,244	low
Zorra	\$ 2,251	low
Saugeen Shores	\$ 2,297	low
Norwich	\$ 2,321	low
Hanover	\$ 2,392	low
Woolwich	\$ 2,508	low
North Middlesex	\$ 2,555	low
North Dumfries	\$ 2,574	low
Wilmot	\$ 2,640	low
Brant	\$ 2,734	low
Middlesex Centre	\$ 2,773	low
Tillsonburg	\$ 2,787	low
St. Thomas	\$ 2,805	low
Meaford	\$ 2,862	mid
Sarnia	\$ 2,865	mid
Wellesley	\$ 2,896	mid
St. Marys	\$ 2,943	mid
Tecumseh	\$ 2,982	mid
Kitchener	\$ 2,988	mid
Windsor	\$ 3,037	mid
Cambridge	\$ 3,050	mid
Guelph	\$ 3,052	mid
Central Elgin	\$ 3,053	mid
London	\$ 3,094	mid
Ingersoll	\$ 3,153	mid
Waterloo	\$ 3,182	mid
Woodstock	\$ 3,192	mid
Stratford	\$ 3,221	mid
Owen Sound	\$ 3,375	high
<b>Southwest</b>	<b>\$ 2,661</b>	



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

Residential - Senior Executive	2013 CVA Ranking	2013 Property Taxes	2013 Relative Taxes
Milton	high	\$ 4,263	low
Toronto (East)	high	\$ 4,296	low
Springwater	high	\$ 4,384	low
Saugeen Shores	mid	\$ 4,427	low
Kawartha Lakes	low	\$ 4,433	low
Caledon	high	\$ 4,682	low
Gravenhurst	low	\$ 4,801	low
Sarnia	low	\$ 4,833	low
Innisfil	mid	\$ 4,835	low
Kingsville	low	\$ 4,851	low
Orillia	low	\$ 4,862	low
Blandford-Blenheim	mid	\$ 4,884	low
Sault Ste. Marie	low	\$ 4,956	low
Clarington	low	\$ 5,025	low
Woolwich	high	\$ 5,081	low
Woodstock	low	\$ 5,106	low
Niagara-on-the-Lake	mid	\$ 5,150	low
Georgian Bluffs	mid	\$ 5,155	low
Huntsville	mid	\$ 5,234	low
East Zorra-Tavistock	mid	\$ 5,248	low
Barrie	low	\$ 5,249	low
North Bay	low	\$ 5,258	low
Tecumseh	low	\$ 5,294	low
Brampton	mid	\$ 5,334	low
Niagara Falls	low	\$ 5,368	low
Peterborough	low	\$ 5,411	low
Wellesley	high	\$ 5,440	low
Grimsby	mid	\$ 5,466	mid
Cambridge	mid	\$ 5,472	mid
Kitchener	mid	\$ 5,498	mid
Mississauga	high	\$ 5,519	mid
Richmond Hill	high	\$ 5,523	mid
Newmarket	high	\$ 5,531	mid
Prince Edward County	high	\$ 5,537	mid
Cornwall	low	\$ 5,569	mid
Middlesex Centre	mid	\$ 5,570	mid
Bracebridge	mid	\$ 5,598	mid
Greater Sudbury	low	\$ 5,622	mid
Aurora	high	\$ 5,623	mid
Welland	low	\$ 5,630	mid
London	mid	\$ 5,640	mid
Hanover	mid	\$ 5,655	mid

Residential - Senior Executive	2013 CVA Ranking	2013 Property Taxes	2013 Relative Taxes
Pelham	mid	\$ 5,683	mid
Tillsonburg	low	\$ 5,694	mid
Halton Hills	high	\$ 5,700	mid
Wilmot	high	\$ 5,707	mid
Ingersoll	low	\$ 5,711	mid
Stratford	low	\$ 5,714	mid
Burlington	high	\$ 5,723	mid
Scugog	mid	\$ 5,737	mid
Vaughan	high	\$ 5,822	mid
East Gwillimbury	high	\$ 5,832	mid
North Dumfries	high	\$ 5,844	mid
Guelph	mid	\$ 5,845	mid
Whitby	mid	\$ 5,848	mid
Hamilton	mid	\$ 5,874	high
Kingston	mid	\$ 5,888	high
Thorold	low	\$ 5,920	high
Oakville	high	\$ 5,926	high
Ajax	mid	\$ 5,932	high
St. Catharines	low	\$ 5,976	high
Markham	high	\$ 5,987	high
Brockville	low	\$ 5,992	high
Oshawa	low	\$ 6,030	high
Orangeville	mid	\$ 6,057	high
Georgina	high	\$ 6,237	high
Pickering	mid	\$ 6,248	high
Central Elgin	low	\$ 6,257	high
Whitchurch Stouffville	high	\$ 6,281	high
Belleville	low	\$ 6,306	high
Windsor	low	\$ 6,370	high
Waterloo	high	\$ 6,418	high
St. Marys	mid	\$ 6,511	high
Toronto (North)	high	\$ 6,725	high
Owen Sound	mid	\$ 6,834	high
Toronto (West)	high	\$ 7,099	high
Thunder Bay	low	\$ 7,148	high
King	high	\$ 7,237	high
Ottawa	high	\$ 7,298	high
Timmins	mid	\$ 8,429	high
Toronto (South)	high	\$ 12,161	high
<b>Average</b>		<b>\$ 5,745</b>	
<b>Median</b>		<b>\$ 5,640</b>	

**Residential Comparisons - Senior Executive —by Population Group**

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

Residential - Senior Executive	2013 Property Taxes	2013 Relative Taxes
Saugeen Shores	\$ 4,427	low
Gravenhurst	\$ 4,801	low
Blandford-Blenheim	\$ 4,884	low
Georgian Bluffs	\$ 5,155	low
East Zorra-Tavistock	\$ 5,248	low
Wellesley	\$ 5,440	low
Hanover	\$ 5,655	mid
Ingersoll	\$ 5,711	mid
North Dumfries	\$ 5,844	mid
Central Elgin	\$ 6,257	high
St. Marys	\$ 6,511	high
<b>&lt; 15,000</b>	<b>\$ 5,448</b>	

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

Residential - Senior Executive	2013 Property Taxes	2013 Relative Taxes
Saugeen Shores	\$ 4,427	low
Springwater	\$ 4,384	low
Kingsville	\$ 4,851	low
Woolwich	\$ 5,081	low
Niagara-on-the-Lake	\$ 5,150	low
Huntsville	\$ 5,234	low
Tecumseh	\$ 5,294	low
Grimsby	\$ 5,466	mid
Prince Edward County	\$ 5,537	mid
Middlesex Centre	\$ 5,570	mid
Bracebridge	\$ 5,598	mid
Pelham	\$ 5,683	mid
Tillsonburg	\$ 5,694	mid
Wilmot	\$ 5,707	mid
Scugog	\$ 5,737	mid
East Gwillimbury	\$ 5,832	mid
Thorold	\$ 5,920	high
Brockville	\$ 5,992	high
Orangeville	\$ 6,057	high
Owen Sound	\$ 6,834	high
King	\$ 7,237	high
<b>15,000 - 29,999</b>	<b>\$ 5,643</b>	

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

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

Residential - Senior Executive	2013 Property Taxes	2013 Relative Taxes
Milton	\$ 4,263	low
Kawartha Lakes	\$ 4,433	low
Caledon	\$ 4,682	low
Sarnia	\$ 4,833	low
Innisfil	\$ 4,835	low
Orillia	\$ 4,862	low
Sault Ste. Marie	\$ 4,956	low
Clarington	\$ 5,025	low
Woodstock	\$ 5,106	low
North Bay	\$ 5,258	low
Niagara Falls	\$ 5,368	low
Peterborough	\$ 5,411	low
Newmarket	\$ 5,531	mid
Cornwall	\$ 5,569	mid
Aurora	\$ 5,623	mid
Welland	\$ 5,630	mid
Halton Hills	\$ 5,700	mid
Stratford	\$ 5,714	mid
Georgina	\$ 6,237	high
Pickering	\$ 6,248	high
Whitchurch Stouffville	\$ 6,281	high
Belleville	\$ 6,306	high
Timmins	\$ 8,429	high
<b>30,000 - 99,999</b>	<b>\$ 5,491</b>	

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

Residential - Senior Executive	2013 Property Taxes	2013 Relative Taxes
Toronto (East)	\$ 4,296	low
Barrie	\$ 5,249	low
Brampton	\$ 5,334	low
Cambridge	\$ 5,472	mid
Kitchener	\$ 5,498	mid
Mississauga	\$ 5,519	mid
Richmond Hill	\$ 5,523	mid
Greater Sudbury	\$ 5,622	mid
London	\$ 5,640	mid
Burlington	\$ 5,723	mid
Vaughan	\$ 5,822	mid
Guelph	\$ 5,845	mid
Whitby	\$ 5,848	mid
Hamilton	\$ 5,874	high
Kingston	\$ 5,888	high
Oakville	\$ 5,926	high
Ajax	\$ 5,932	high
St. Catharines	\$ 5,976	high
Markham	\$ 5,987	high
Oshawa	\$ 6,030	high
Windsor	\$ 6,370	high
Waterloo	\$ 6,418	high
Toronto (North)	\$ 6,725	high
Toronto (West)	\$ 7,099	high
Thunder Bay	\$ 7,148	high
Ottawa	\$ 7,298	high
Toronto (South)	\$ 12,161	high
<b>&gt; 100,000</b>	<b>\$ 6,156</b>	

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

Residential - Senior Executive	2013 Property Taxes	2013 Relative Taxes
Kawartha Lakes	\$ 4,433	low
Peterborough	\$ 5,411	low
Prince Edward County	\$ 5,537	mid
Cornwall	\$ 5,569	mid
Kingston	\$ 5,888	high
Brockville	\$ 5,992	high
Belleville	\$ 6,306	high
Ottawa	\$ 7,298	high
<b>Eastern</b>	<b>\$ 5,804</b>	
Milton	\$ 4,263	low
Toronto (East)	\$ 4,296	low
Caledon	\$ 4,682	low
Clarington	\$ 5,025	low
Brampton	\$ 5,334	low
Mississauga	\$ 5,519	mid
Richmond Hill	\$ 5,523	mid
Newmarket	\$ 5,531	mid
Aurora	\$ 5,623	mid
Halton Hills	\$ 5,700	mid
Burlington	\$ 5,723	mid
Scugog	\$ 5,737	mid
Vaughan	\$ 5,822	mid
East Gwillimbury	\$ 5,832	mid
Whitby	\$ 5,848	mid
Oakville	\$ 5,926	high
Ajax	\$ 5,932	high
Markham	\$ 5,987	high
Oshawa	\$ 6,030	high
Georgina	\$ 6,237	high
Pickering	\$ 6,248	high
Whitchurch Stouffville	\$ 6,281	high
Toronto (North)	\$ 6,725	high
Toronto (West)	\$ 7,099	high
King	\$ 7,237	high
Toronto (South)	\$ 12,161	high
<b>GTA</b>	<b>\$ 6,012</b>	

Residential - Senior Executive	2013 Property Taxes	2013 Relative Taxes
Niagara-on-the-Lake	\$ 5,150	low
Niagara Falls	\$ 5,368	low
Grimsby	\$ 5,466	mid
Welland	\$ 5,630	mid
Pelham	\$ 5,683	mid
Hamilton	\$ 5,874	high
Thorold	\$ 5,920	high
St. Catharines	\$ 5,976	high
<b>Niagara/Hamilton</b>	<b>\$ 5,633</b>	
Sault Ste. Marie	\$ 4,956	low
North Bay	\$ 5,258	low
Greater Sudbury	\$ 5,622	mid
Thunder Bay	\$ 7,148	high
Timmins	\$ 8,429	high
<b>North</b>	<b>\$ 6,282</b>	
Springwater	\$ 4,384	low
Gravenhurst	\$ 4,801	low
Innisfil	\$ 4,835	low
Orillia	\$ 4,862	low
Huntsville	\$ 5,234	low
Barrie	\$ 5,249	low
Bracebridge	\$ 5,598	mid
Orangeville	\$ 6,057	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 5,128</b>	

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

<b>Residential - Senior Executive</b>	<b>2013 Property Taxes</b>	<b>2013 Relative Taxes</b>
Saugeen Shores	\$ 4,427	<b>low</b>
Sarnia	\$ 4,833	<b>low</b>
Kingsville	\$ 4,851	<b>low</b>
Blandford-Blenheim	\$ 4,884	<b>low</b>
Woolwich	\$ 5,081	<b>low</b>
Woodstock	\$ 5,106	<b>low</b>
Georgian Bluffs	\$ 5,155	<b>low</b>
East Zorra-Tavistock	\$ 5,248	<b>low</b>
Tecumseh	\$ 5,294	<b>low</b>
Wellesley	\$ 5,440	<b>low</b>
Cambridge	\$ 5,472	<b>mid</b>
Kitchener	\$ 5,498	<b>mid</b>
Middlesex Centre	\$ 5,570	<b>mid</b>
London	\$ 5,640	<b>mid</b>
Hanover	\$ 5,655	<b>mid</b>
Tillsonburg	\$ 5,694	<b>mid</b>
Wilmot	\$ 5,707	<b>mid</b>
Ingersoll	\$ 5,711	<b>mid</b>
Stratford	\$ 5,714	<b>mid</b>
North Dumfries	\$ 5,844	<b>mid</b>
Guelph	\$ 5,845	<b>mid</b>
Central Elgin	\$ 6,257	<b>high</b>
Windsor	\$ 6,370	<b>high</b>
Waterloo	\$ 6,418	<b>high</b>
St. Marys	\$ 6,511	<b>high</b>
Owen Sound	\$ 6,834	<b>high</b>
<b>Southwest</b>	<b>\$ 5,579</b>	

***Residential Comparisons - Summary***

<b>LOW</b>	<b>LOW-MID</b>	<b>MID</b>	<b>MID-HIGH</b>	<b>HIGH</b>
Blandford-Blenheim	Barrie	Brampton	Aurora	Ajax
Brant	Bracebridge	Brock	Belleville	Hamilton
Central Huron	Clarington	Caledon	Brockville	King
East Zorra-Tavistock	Cornwall	Cambridge	Burlington	Lincoln
Fort Erie	Greater Sudbury	East Gwillimbury	Central Elgin	Markham
Georgian Bluffs	Hanover	Guelph	Georgina	Orangeville
Greenstone	Middlesex Centre	Halton Hills	Grimsby	Oshawa
Gravenhurst	Milton	Ingersoll	Kingston	Ottawa
Huntsville	Niagara Falls	Kitchener	Mississauga	Owen Sound
Innisfil	Niagara-on-the-Lake	London	Newmarket	Pickering
Kawartha Lakes	North Dumfries	Meaford	Oakville	St. Catharines
Kenora	Orillia	North Bay	Richmond Hill	Thunder Bay
Kingsville	Peterborough	Pelham	Scugog	Timmins
Lambton Shores	Prince Edward County	Penetanguishene	St. Marys	Toronto (North)
North Middlesex	Sarnia	Port Colborne	Thorold	Toronto (South)
Norwich	Tecumseh	Stratford	Vaughan	Toronto (West)
Quinte West	Tillsonburg	West Lincoln	Waterloo	Wainfleet
Saugeen Shores	Wellesley		Welland	Whitchurch-Stouffville
Sault Ste. Marie	Wilmot		Whitby	
South-West Oxford	Woodstock		Windsor	
Springwater				
St. Thomas				
The Blue Mountains				
Toronto (East)				
Woolwich				
Zorra				

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

Multi-Residential - Apartment Walk-up	2013 CVA Ranking	2013 Property Taxes	2013 Relative Taxes
The Blue Mountains	low	\$ 504	low
Saugeen Shores	mid	\$ 575	low
Prince Edward County	low	\$ 620	low
Huntsville	mid	\$ 663	low
East Gwillimbury	high	\$ 739	low
Richmond Hill	high	\$ 771	low
Central Huron	mid	\$ 800	low
Hanover	low	\$ 800	low
Kenora	low	\$ 819	low
Tecumseh	low	\$ 833	low
Newmarket	high	\$ 850	low
Greenstone	low	\$ 859	low
Bracebridge	high	\$ 893	low
Brant	low	\$ 900	low
Kingsville	low	\$ 919	low
Sault Ste. Marie	low	\$ 921	low
North Middlesex	low	\$ 947	low
Aurora	high	\$ 959	low
Innisfil	mid	\$ 1,014	low
Blandford-Blenheim	low	\$ 1,056	low
North Dumfries	mid	\$ 1,056	low
Caledon	high	\$ 1,093	low
Zorra	low	\$ 1,126	low
Barrie	high	\$ 1,138	low
Georgina	high	\$ 1,144	low
Penetanguishene	mid	\$ 1,172	low
Brockville	low	\$ 1,203	low
Timmins	low	\$ 1,209	low
Windsor	low	\$ 1,227	low
Woolwich	high	\$ 1,239	low
Mississauga	high	\$ 1,248	mid
Wilmot	high	\$ 1,265	mid
Quinte West	low	\$ 1,273	mid
Lambton Shores	low	\$ 1,283	mid
East Zorra-Tavistock	low	\$ 1,292	mid
West Lincoln	mid	\$ 1,300	mid
Orillia	mid	\$ 1,316	mid
Brock	mid	\$ 1,324	mid
Meaford	mid	\$ 1,332	mid
North Bay	low	\$ 1,368	mid
Fort Erie	low	\$ 1,371	mid
Norwich	low	\$ 1,379	mid
Wellesley	high	\$ 1,379	mid
Greater Sudbury	low	\$ 1,381	mid
Niagara Falls	mid	\$ 1,412	mid
Wainfleet	mid	\$ 1,420	mid

Multi-Residential - Apartment Walk-up	2013 CVA Ranking	2013 Property Taxes	2013 Relative Taxes
Lincoln	mid	\$ 1,429	mid
Kitchener	mid	\$ 1,450	mid
Ottawa	high	\$ 1,453	mid
Milton	high	\$ 1,490	mid
St. Marys	high	\$ 1,498	mid
Halton Hills	high	\$ 1,507	mid
Tillsonburg	low	\$ 1,511	mid
St. Thomas	low	\$ 1,512	mid
Sarnia	low	\$ 1,529	mid
Waterloo	high	\$ 1,530	mid
Grimsby	mid	\$ 1,533	mid
Toronto (East)	high	\$ 1,542	mid
Ajax	mid	\$ 1,549	mid
Burlington	high	\$ 1,560	mid
Cambridge	mid	\$ 1,561	mid
London	mid	\$ 1,571	high
Brampton	high	\$ 1,589	high
Pelham	mid	\$ 1,604	high
Clarington	mid	\$ 1,624	high
Guelph	mid	\$ 1,627	high
Pickering	high	\$ 1,632	high
Port Colborne	mid	\$ 1,667	high
Toronto (North)	high	\$ 1,675	high
Whitby	high	\$ 1,687	high
Toronto (West)	high	\$ 1,695	high
Thorold	mid	\$ 1,721	high
Hamilton	low	\$ 1,726	high
Woodstock	low	\$ 1,736	high
Welland	mid	\$ 1,746	high
Thunder Bay	low	\$ 1,753	high
Stratford	mid	\$ 1,757	high
St. Catharines	mid	\$ 1,757	high
Oakville	high	\$ 1,775	high
Kingston	mid	\$ 1,784	high
Kawartha Lakes	high	\$ 1,794	high
Peterborough	high	\$ 1,815	high
Cornwall	low	\$ 1,831	high
Owen Sound	mid	\$ 1,902	high
Belleville	mid	\$ 1,917	high
Ingersoll	low	\$ 1,973	high
Toronto (South)	high	\$ 2,015	high
Oshawa	high	\$ 2,057	high
Orangeville	mid	\$ 2,257	high
<b>Average</b>		<b>\$ 1,368</b>	
<b>Median</b>		<b>\$ 1,412</b>	

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

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

Multi-Residential - Apartment Walk-up	2013 Property Taxes	2013 Relative Taxes
The Blue Mountains	\$ 504	low
Saugeen Shores	\$ 575	low
Central Huron	\$ 800	low
Hanover	\$ 800	low
Greenstone	\$ 859	low
North Middlesex	\$ 947	low
Blandford-Blenheim	\$ 1,056	low
North Dumfries	\$ 1,056	low
Zorra	\$ 1,126	low
Penetanguishene	\$ 1,172	low
Lambton Shores	\$ 1,283	mid
East Zorra-Tavistock	\$ 1,292	mid
West Lincoln	\$ 1,300	mid
Brock	\$ 1,324	mid
Meaford	\$ 1,332	mid
Norwich	\$ 1,379	mid
Wellesley	\$ 1,379	mid
Wainfleet	\$ 1,420	mid
St. Marys	\$ 1,498	mid
Ingersoll	\$ 1,973	high
<b>&lt; 15,000</b>	<b>\$ 1,154</b>	

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

Multi-Residential - Apartment Walk-up	2013 Property Taxes	2013 Relative Taxes
Prince Edward County	\$ 620	low
Huntsville	\$ 663	low
East Gwillimbury	\$ 739	low
Kenora	\$ 819	low
Tecumseh	\$ 833	low
Bracebridge	\$ 893	low
Kingsville	\$ 919	low
Brockville	\$ 1,203	low
Woolwich	\$ 1,239	low
Wilmot	\$ 1,265	mid
Lincoln	\$ 1,429	mid
Tillsonburg	\$ 1,511	mid
Grimsby	\$ 1,533	mid
Pelham	\$ 1,604	high
Port Colborne	\$ 1,667	high
Thorold	\$ 1,721	high
Owen Sound	\$ 1,902	high
Orangeville	\$ 2,257	high
<b>15,000 - 29,999</b>	<b>\$ 1,268</b>	



**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**

Multi-Residential - Apartment Walk-up	2013 Property Taxes	2013 Relative Taxes
Newmarket	\$ 850	low
Brant	\$ 900	low
Sault Ste. Marie	\$ 921	low
Aurora	\$ 959	low
Innisfil	\$ 1,014	low
Caledon	\$ 1,093	low
Georgina	\$ 1,144	low
Timmins	\$ 1,209	low
Quinte West	\$ 1,273	mid
Orillia	\$ 1,316	mid
North Bay	\$ 1,368	mid
Fort Erie	\$ 1,371	mid
Niagara Falls	\$ 1,412	mid
Milton	\$ 1,490	mid
Halton Hills	\$ 1,507	mid
St. Thomas	\$ 1,512	mid
Sarnia	\$ 1,529	mid
Clarington	\$ 1,624	high
Pickering	\$ 1,632	high
Woodstock	\$ 1,736	high
Welland	\$ 1,746	high
Stratford	\$ 1,757	high
Kawartha Lakes	\$ 1,794	high
Peterborough	\$ 1,815	high
Cornwall	\$ 1,831	high
Belleville	\$ 1,917	high
<b>30,000 - 99,999</b>	<b>\$ 1,412</b>	

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

Multi-Residential - Apartment Walk-up	2013 Property Taxes	2013 Relative Taxes
Richmond Hill	\$ 771	low
Barrie	\$ 1,138	low
Windsor	\$ 1,227	low
Mississauga	\$ 1,248	mid
Greater Sudbury	\$ 1,381	mid
Kitchener	\$ 1,450	mid
Ottawa	\$ 1,453	mid
Waterloo	\$ 1,530	mid
Toronto (East)	\$ 1,542	mid
Ajax	\$ 1,549	mid
Burlington	\$ 1,560	mid
Cambridge	\$ 1,561	mid
London	\$ 1,571	high
Brampton	\$ 1,589	high
Guelph	\$ 1,627	high
Toronto (North)	\$ 1,675	high
Whitby	\$ 1,687	high
Toronto (West)	\$ 1,695	high
Hamilton	\$ 1,726	high
Thunder Bay	\$ 1,753	high
St. Catharines	\$ 1,757	high
Oakville	\$ 1,775	high
Kingston	\$ 1,784	high
Toronto (South)	\$ 2,015	high
Oshawa	\$ 2,057	high
<b>&gt; 100,000</b>	<b>\$ 1,565</b>	

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

Multi-Residential - Apartment Walk-up	2013 Property Taxes	2013 Relative Taxes
Prince Edward County	\$ 620	low
Brockville	\$ 1,203	low
Quinte West	\$ 1,273	mid
Ottawa	\$ 1,453	mid
Kingston	\$ 1,784	high
Kawartha Lakes	\$ 1,794	high
Peterborough	\$ 1,815	high
Cornwall	\$ 1,831	high
Belleville	\$ 1,917	high
<b>Eastern</b>	<b>\$ 1,521</b>	
East Gwillimbury	\$ 739	low
Richmond Hill	\$ 771	low
Newmarket	\$ 850	low
Aurora	\$ 959	low
Caledon	\$ 1,093	low
Georgina	\$ 1,144	low
Mississauga	\$ 1,248	mid
Brock	\$ 1,324	mid
Milton	\$ 1,490	mid
Halton Hills	\$ 1,507	mid
Toronto (East)	\$ 1,542	mid
Ajax	\$ 1,549	mid
Burlington	\$ 1,560	mid
Brampton	\$ 1,589	high
Clarington	\$ 1,624	high
Pickering	\$ 1,632	high
Toronto (North)	\$ 1,675	high
Whitby	\$ 1,687	high
Toronto (West)	\$ 1,695	high
Oakville	\$ 1,775	high
Toronto (South)	\$ 2,015	high
Oshawa	\$ 2,057	high
<b>GTA</b>	<b>\$ 1,433</b>	

Multi-Residential - Apartment Walk-up	2013 Property Taxes	2013 Relative Taxes
West Lincoln	\$ 1,300	mid
Fort Erie	\$ 1,371	mid
Niagara Falls	\$ 1,412	mid
Wainfleet	\$ 1,420	mid
Lincoln	\$ 1,429	mid
Grimsby	\$ 1,533	mid
Pelham	\$ 1,604	high
Port Colborne	\$ 1,667	high
Thorold	\$ 1,721	high
Hamilton	\$ 1,726	high
Welland	\$ 1,746	high
St. Catharines	\$ 1,757	high
<b>Niagara/Hamilton</b>	<b>\$ 1,557</b>	
Kenora	\$ 819	low
Greenstone	\$ 859	low
Sault Ste. Marie	\$ 921	low
Timmins	\$ 1,209	low
North Bay	\$ 1,368	mid
Greater Sudbury	\$ 1,381	mid
Thunder Bay	\$ 1,753	high
<b>North</b>	<b>\$ 1,187</b>	
Huntsville	\$ 663	low
Bracebridge	\$ 893	low
Innisfil	\$ 1,014	low
Barrie	\$ 1,138	low
Penetanguishene	\$ 1,172	low
Orillia	\$ 1,316	mid
Orangeville	\$ 2,257	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 1,208</b>	

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

<b>Multi-Residential - Apartment Walk-up</b>	<b>2013 Property Taxes</b>	<b>2013 Relative Taxes</b>
The Blue Mountains	\$ 504	<b>low</b>
Saugeen Shores	\$ 575	<b>low</b>
Central Huron	\$ 800	<b>low</b>
Hanover	\$ 800	<b>low</b>
Tecumseh	\$ 833	<b>low</b>
Brant	\$ 900	<b>low</b>
Kingsville	\$ 919	<b>low</b>
North Middlesex	\$ 947	<b>low</b>
Blandford-Blenheim	\$ 1,056	<b>low</b>
North Dumfries	\$ 1,056	<b>low</b>
Zorra	\$ 1,126	<b>low</b>
Windsor	\$ 1,227	<b>low</b>
Woolwich	\$ 1,239	<b>low</b>
Wilmot	\$ 1,265	<b>mid</b>
Lambton Shores	\$ 1,283	<b>mid</b>
East Zorra-Tavistock	\$ 1,292	<b>mid</b>
Meaford	\$ 1,332	<b>mid</b>
Norwich	\$ 1,379	<b>mid</b>
Wellesley	\$ 1,379	<b>mid</b>
Kitchener	\$ 1,450	<b>mid</b>
St. Marys	\$ 1,498	<b>mid</b>
Tillsonburg	\$ 1,511	<b>mid</b>
St. Thomas	\$ 1,512	<b>mid</b>
Sarnia	\$ 1,529	<b>mid</b>
Waterloo	\$ 1,530	<b>mid</b>
Cambridge	\$ 1,561	<b>mid</b>
London	\$ 1,571	<b>high</b>
Guelph	\$ 1,627	<b>high</b>
Woodstock	\$ 1,736	<b>high</b>
Stratford	\$ 1,757	<b>high</b>
Owen Sound	\$ 1,902	<b>high</b>
Ingersoll	\$ 1,973	<b>high</b>
<b>Southwest</b>	<b>\$ 1,283</b>	

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

Multi-Residential Apartment High-Rise	2013 CVA Ranking	2013 Property Taxes	2013 Relative Taxes
Prince Edward County	low	\$ 761	low
Brant	low	\$ 795	low
East Gwillimbury	high	\$ 855	low
King	high	\$ 890	low
Vaughan	high	\$ 958	low
Whitchurch-Stouffville	high	\$ 979	low
Newmarket	high	\$ 1,005	low
Sault Ste. Marie	low	\$ 1,044	low
Aurora	high	\$ 1,054	low
Richmond Hill	high	\$ 1,061	low
Georgina	high	\$ 1,122	low
Hanover	mid	\$ 1,126	low
Lincoln	low	\$ 1,177	low
Penetanguishene	low	\$ 1,196	low
Pelham	low	\$ 1,205	low
Tecumseh	low	\$ 1,252	low
Timmins	low	\$ 1,253	low
Barrie	high	\$ 1,272	low
Brockville	low	\$ 1,294	low
Grimsby	low	\$ 1,321	low
Markham	high	\$ 1,432	low
North Bay	low	\$ 1,462	low
Halton Hills	mid	\$ 1,465	low
Thorold	low	\$ 1,477	mid
Milton	high	\$ 1,505	mid
Mississauga	high	\$ 1,526	mid
Toronto (East)	mid	\$ 1,530	mid
London	low	\$ 1,550	mid
Greater Sudbury	low	\$ 1,571	mid
Orillia	mid	\$ 1,580	mid
Guelph	mid	\$ 1,695	mid
Ottawa	high	\$ 1,703	mid
Clarington	mid	\$ 1,712	mid
Niagara Falls	mid	\$ 1,730	mid
Windsor	low	\$ 1,744	mid

Multi-Residential Apartment High-Rise	2013 CVA Ranking	2013 Property Taxes	2013 Relative Taxes
Whitby	mid	\$ 1,749	mid
Waterloo	mid	\$ 1,754	mid
Toronto (West)	high	\$ 1,768	mid
Kitchener	mid	\$ 1,774	mid
Stratford	mid	\$ 1,776	mid
Toronto (North)	high	\$ 1,785	mid
Ajax	mid	\$ 1,793	mid
Cambridge	mid	\$ 1,822	mid
Ingersoll	low	\$ 1,824	mid
Cornwall	low	\$ 1,825	mid
Kingston	low	\$ 1,839	high
Fort Erie	mid	\$ 1,885	high
Hamilton	low	\$ 1,887	high
Oshawa	mid	\$ 1,900	high
Tillsonburg	low	\$ 1,964	high
Burlington	high	\$ 1,968	high
St. Catharines	mid	\$ 1,973	high
Kawartha Lakes	mid	\$ 1,990	high
Owen Sound	low	\$ 1,995	high
Brampton	high	\$ 2,021	high
Toronto (South)	high	\$ 2,037	high
Oakville	high	\$ 2,048	high
Welland	mid	\$ 2,078	high
Peterborough	high	\$ 2,118	high
Sarnia	mid	\$ 2,128	high
Thunder Bay	low	\$ 2,226	high
Woodstock	low	\$ 2,242	high
Pickering	high	\$ 2,256	high
Belleville	mid	\$ 2,273	high
Port Colborne	mid	\$ 2,282	high
Orangeville	mid	\$ 2,461	high
St. Thomas	high	\$ 2,963	high
<b>Average</b>		<b>\$ 1,637</b>	
<b>Median</b>		<b>\$ 1,730</b>	

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

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

Multi-Residential Apartment High-Rise	2013 Property Taxes	2013 Relative Taxes
Hanover	\$ 1,126	low
Penetanguishene	\$ 1,196	low
Ingersoll	\$ 1,824	mid
<b>&lt; 15,000</b>	<b>\$ 1,382</b>	

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

Multi-Residential Apartment High-Rise	2013 Property Taxes	2013 Relative Taxes
Prince Edward County	\$ 761	low
East Gwillimbury	\$ 855	low
King	\$ 890	low
Lincoln	\$ 1,177	low
Pelham	\$ 1,205	low
Tecumseh	\$ 1,252	low
Brockville	\$ 1,294	low
Grimsby	\$ 1,321	low
Thorold	\$ 1,477	mid
Tillsonburg	\$ 1,964	high
Owen Sound	\$ 1,995	high
Port Colborne	\$ 2,282	high
Orangeville	\$ 2,461	high
<b>15,000 - 29,999</b>	<b>\$ 1,457</b>	

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

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

Multi-Residential Apartment High-Rise	2013 Property Taxes	2013 Relative Taxes
Brant	\$ 795	low
Whitchurch-Stouffville	\$ 979	low
Newmarket	\$ 1,005	low
Sault Ste. Marie	\$ 1,044	low
Aurora	\$ 1,054	low
Georgina	\$ 1,122	low
Timmins	\$ 1,253	low
North Bay	\$ 1,462	low
Halton Hills	\$ 1,465	low
Milton	\$ 1,505	mid
Orillia	\$ 1,580	mid
Clarington	\$ 1,712	mid
Niagara Falls	\$ 1,730	mid
Stratford	\$ 1,776	mid
Cornwall	\$ 1,825	mid
Fort Erie	\$ 1,885	high
Kawartha Lakes	\$ 1,990	high
Welland	\$ 2,078	high
Peterborough	\$ 2,118	high
Sarnia	\$ 2,128	high
Woodstock	\$ 2,242	high
Pickering	\$ 2,256	high
Belleville	\$ 2,273	high
St. Thomas	\$ 2,963	high
<b>30,000 - 99,999</b>	<b>\$ 1,677</b>	

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

Multi-Residential Apartment High-Rise	2013 Property Taxes	2013 Relative Taxes
Vaughan	\$ 958	low
Richmond Hill	\$ 1,061	low
Barrie	\$ 1,272	low
Markham	\$ 1,432	low
Mississauga	\$ 1,526	mid
Toronto (East)	\$ 1,530	mid
London	\$ 1,550	mid
Greater Sudbury	\$ 1,571	mid
Guelph	\$ 1,695	mid
Ottawa	\$ 1,703	mid
Windsor	\$ 1,744	mid
Whitby	\$ 1,749	mid
Waterloo	\$ 1,754	mid
Toronto (West)	\$ 1,768	mid
Kitchener	\$ 1,774	mid
Toronto (North)	\$ 1,785	mid
Ajax	\$ 1,793	mid
Cambridge	\$ 1,822	mid
Kingston	\$ 1,839	high
Hamilton	\$ 1,887	high
Oshawa	\$ 1,900	high
Burlington	\$ 1,968	high
St. Catharines	\$ 1,973	high
Brampton	\$ 2,021	high
Toronto (South)	\$ 2,037	high
Oakville	\$ 2,048	high
Thunder Bay	\$ 2,226	high
<b>&gt; 100,000</b>	<b>\$ 1,718</b>	

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

Multi-Residential Apartment High-Rise	2013 Property Taxes	2013 Relative Taxes
Prince Edward County	\$ 761	low
Brockville	\$ 1,294	low
Ottawa	\$ 1,703	mid
Cornwall	\$ 1,825	mid
Kingston	\$ 1,839	high
Kawartha Lakes	\$ 1,990	high
Peterborough	\$ 2,118	high
Belleville	\$ 2,273	high
<b>Eastern</b>	<b>\$ 1,725</b>	
East Gwillimbury	\$ 855	low
King	\$ 890	low
Vaughan	\$ 958	low
Whitchurch-Stouffville	\$ 979	low
Newmarket	\$ 1,005	low
Aurora	\$ 1,054	low
Richmond Hill	\$ 1,061	low
Georgina	\$ 1,122	low
Markham	\$ 1,432	low
Halton Hills	\$ 1,465	low
Milton	\$ 1,505	mid
Mississauga	\$ 1,526	mid
Toronto (East)	\$ 1,530	mid
Clarington	\$ 1,712	mid
Whitby	\$ 1,749	mid
Toronto (West)	\$ 1,768	mid
Toronto (North)	\$ 1,785	mid
Ajax	\$ 1,793	mid
Oshawa	\$ 1,900	high
Burlington	\$ 1,968	high
Brampton	\$ 2,021	high
Toronto (South)	\$ 2,037	high
Oakville	\$ 2,048	high
Pickering	\$ 2,256	high
<b>GTA</b>	<b>\$ 1,517</b>	

Multi-Residential Apartment High-Rise	2013 Property Taxes	2013 Relative Taxes
Lincoln	\$ 1,177	low
Pelham	\$ 1,205	low
Grimsby	\$ 1,321	low
Thorold	\$ 1,477	mid
Niagara Falls	\$ 1,730	mid
Fort Erie	\$ 1,885	high
Hamilton	\$ 1,887	high
St. Catharines	\$ 1,973	high
Welland	\$ 2,078	high
Port Colborne	\$ 2,282	high
<b>Niagara/Hamilton</b>	<b>\$ 1,702</b>	
Sault Ste. Marie	\$ 1,044	low
Timmins	\$ 1,253	low
North Bay	\$ 1,462	low
Greater Sudbury	\$ 1,571	mid
Thunder Bay	\$ 2,226	high
<b>North</b>	<b>\$ 1,511</b>	
Penetanguishene	\$ 1,196	low
Barrie	\$ 1,272	low
Orillia	\$ 1,580	mid
Orangeville	\$ 2,461	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 1,627</b>	

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

Multi-Residential Apartment High-Rise	2013 Property Taxes	2013 Relative Taxes
Brant	\$ 795	low
Hanover	\$ 1,126	low
Tecumseh	\$ 1,252	low
London	\$ 1,550	mid
Guelph	\$ 1,695	mid
Windsor	\$ 1,744	mid
Waterloo	\$ 1,754	mid
Kitchener	\$ 1,774	mid
Stratford	\$ 1,776	mid
Cambridge	\$ 1,822	mid
Ingersoll	\$ 1,824	mid
Tillsonburg	\$ 1,964	high
Owen Sound	\$ 1,995	high
Sarnia	\$ 2,128	high
Woodstock	\$ 2,242	high
St. Thomas	\$ 2,963	high
<b>Southwest</b>	<b>\$ 1,775</b>	



***Multi-Residential Comparisons - Summary***

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

LOW	LOW-MID	MID	MID-HIGH	HIGH
Aurora	Halton Hills	Ajax	Burlington	Belleville
Barrie	Grimsby	Brock	Clarington	Brampton
Blandford-Blenheim	Lincoln	Cambridge	Cornwall	Hamilton
Bracebridge	North Bay	East Zorra-Tavistock	Fort Erie	Kawartha Lakes
Brant	Windsor	Greater Sudbury	Guelph	Kingston
Brockville		Kitchener	Ingersoll	Oakville
Caledon		Lambton Shores	London	Orangeville
Central Huron		Meaford	Sarnia	Oshawa
East Gwillimbury		Milton	St. Thomas	Owen Sound
Georgina		Mississauga	Stratford	Peterborough
Greenstone		Niagara Falls	Thorold	Pickering
Hanover		Norwich	Tillsonburg	Port Colborne
Huntsville		Orillia	Toronto (North)	St. Catharines
Innisfil		Ottawa	Toronto (West)	Toronto (South)
Kenora		Pelham	Whitby	Thunder Bay
King		Quinte West		Welland
Kingsville		St. Marys		Woodstock
Markham		Toronto (East)		
Newmarket		Wainfleet		
North Dumfries		Waterloo		
North Middlesex		Wellesley		
Penetanguishene		West Lincoln		
Prince Edward County		Wilmot		
Richmond Hill				
Saugeen Shores				
Sault Ste. Marie				
Tecumseh				
The Blue Mountains				
Timmins				
Vaughan				
Whitchurch-Stouffville				
Woolwich				
Zorra				

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

Commercial - Office	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Taxes
Penetanguishene	low	\$ 0.75	\$ 0.62	\$ 1.37	low
Prince Edward County	mid	\$ 0.78	\$ 0.63	\$ 1.41	low
Kawartha Lakes	low	\$ 0.83	\$ 0.75	\$ 1.58	low
Blandford-Blenheim	low	\$ 0.87	\$ 0.81	\$ 1.68	low
Welland	low	\$ 1.18	\$ 0.60	\$ 1.78	low
Timmins	low	\$ 1.38	\$ 0.52	\$ 1.90	low
Sault Ste. Marie	low	\$ 1.45	\$ 0.48	\$ 1.93	low
Sarnia	low	\$ 1.19	\$ 0.87	\$ 2.06	low
Quinte West	low	\$ 1.11	\$ 0.96	\$ 2.07	low
Niagara-on-the-Lake	mid	\$ 1.13	\$ 0.96	\$ 2.09	low
Orillia	low	\$ 1.26	\$ 0.87	\$ 2.12	low
Central Elgin	low	\$ 1.42	\$ 0.79	\$ 2.22	low
Halton Hills	mid	\$ 1.19	\$ 1.09	\$ 2.28	low
London	low	\$ 1.39	\$ 0.90	\$ 2.29	low
St. Marys	mid	\$ 1.45	\$ 0.92	\$ 2.37	low
Georgian Bluffs	mid	\$ 1.02	\$ 1.35	\$ 2.37	low
Windsor	low	\$ 1.75	\$ 0.68	\$ 2.44	low
Belleville	low	\$ 1.56	\$ 0.88	\$ 2.44	low
Whitchurch-Stouffville	high	\$ 1.03	\$ 1.41	\$ 2.44	low
Milton	high	\$ 1.15	\$ 1.29	\$ 2.45	low
St. Thomas	low	\$ 1.54	\$ 0.93	\$ 2.46	low
St. Catharines	low	\$ 1.58	\$ 0.88	\$ 2.47	low
Greenstone	low	\$ 1.81	\$ 0.71	\$ 2.53	low
Brockville	low	\$ 1.61	\$ 0.93	\$ 2.54	low
Kitchener	low	\$ 1.47	\$ 1.10	\$ 2.57	mid
Newmarket	high	\$ 1.22	\$ 1.42	\$ 2.63	mid
North Bay	low	\$ 1.77	\$ 0.87	\$ 2.64	mid
Port Colborne	low	\$ 1.78	\$ 0.88	\$ 2.66	mid
Hamilton	low	\$ 1.71	\$ 0.96	\$ 2.67	mid
Fort Erie	mid	\$ 1.72	\$ 0.98	\$ 2.70	mid
Orangeville	mid	\$ 1.58	\$ 1.16	\$ 2.73	mid
Innisfil	mid	\$ 1.31	\$ 1.46	\$ 2.76	mid
Waterloo	mid	\$ 1.57	\$ 1.21	\$ 2.78	mid
Tecumseh	mid	\$ 1.33	\$ 1.47	\$ 2.80	mid
Georgina	high	\$ 1.45	\$ 1.39	\$ 2.84	mid
Owen Sound	low	\$ 1.83	\$ 1.02	\$ 2.85	mid

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

Commercial - Office	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Taxes
Grimsby	mid	\$ 1.76	\$ 1.16	\$ 2.93	mid
Oshawa	mid	\$ 1.88	\$ 1.08	\$ 2.97	mid
Scugog	high	\$ 1.81	\$ 1.15	\$ 2.97	mid
Markham	high	\$ 1.24	\$ 1.85	\$ 3.09	mid
Richmond Hill	high	\$ 1.28	\$ 1.85	\$ 3.13	mid
Vaughan	high	\$ 1.32	\$ 1.89	\$ 3.21	mid
Peterborough	mid	\$ 1.85	\$ 1.39	\$ 3.24	mid
Thorold	mid	\$ 2.08	\$ 1.16	\$ 3.24	mid
Tillsonburg	mid	\$ 2.27	\$ 0.98	\$ 3.25	mid
Stratford	mid	\$ 2.01	\$ 1.25	\$ 3.26	mid
Greater Sudbury	mid	\$ 2.27	\$ 1.00	\$ 3.27	mid
Caledon	high	\$ 1.49	\$ 1.82	\$ 3.31	high
Cornwall	low	\$ 2.21	\$ 1.11	\$ 3.32	high
Mississauga	high	\$ 1.56	\$ 1.78	\$ 3.34	high
Barrie	high	\$ 1.96	\$ 1.48	\$ 3.44	high
Clarington	high	\$ 2.03	\$ 1.41	\$ 3.44	high
Brampton	high	\$ 1.78	\$ 1.66	\$ 3.44	high
Burlington	high	\$ 1.80	\$ 1.65	\$ 3.44	high
Niagara Falls	mid	\$ 2.14	\$ 1.30	\$ 3.45	high
Guelph	mid	\$ 2.00	\$ 1.49	\$ 3.49	high
Cambridge	mid	\$ 2.03	\$ 1.46	\$ 3.49	high
Kenora	mid	\$ 2.46	\$ 1.12	\$ 3.58	high
Woodstock	mid	\$ 2.25	\$ 1.34	\$ 3.59	high
Aurora	high	\$ 1.62	\$ 2.01	\$ 3.63	high
Oakville	high	\$ 1.97	\$ 1.87	\$ 3.84	high
King	high	\$ 1.81	\$ 2.31	\$ 4.13	high
Whitby	high	\$ 2.53	\$ 1.79	\$ 4.32	high
Thunder Bay	mid	\$ 3.18	\$ 1.20	\$ 4.37	high
Ajax	high	\$ 2.55	\$ 1.84	\$ 4.39	high
Kingston	high	\$ 2.83	\$ 1.73	\$ 4.56	high
Pickering	high	\$ 2.68	\$ 1.95	\$ 4.63	high
Ottawa	high	\$ 3.12	\$ 2.19	\$ 5.31	high
<b>Average</b>		<b>\$ 1.69</b>	<b>\$ 1.24</b>	<b>\$ 2.93</b>	
<b>Median</b>		<b>\$ 1.61</b>	<b>\$ 1.16</b>	<b>\$ 2.82</b>	

- 30 of the 98 municipalities were not represented due to insufficient comparable properties
- The CVA per unit varied across the survey, with a range of \$381 to \$212 per square foot, with an average of \$102 per square foot

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

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

Commercial - Office	2013 Total Taxes	2013 Relative Taxes
Penetanguishene	\$ 1.37	low
Blandford-Blenheim	\$ 1.68	low
Central Elgin	\$ 2.22	low
St. Marys	\$ 2.37	low
Georgian Bluffs	\$ 2.37	low
Greenstone	\$ 2.53	low
<b>&lt; 15,000</b>	<b>\$ 2.09</b>	

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

Commercial - Office	2013 Total Taxes	2013 Relative Taxes
Prince Edward County	\$ 1.41	low
Niagara-on-the-Lake	\$ 2.09	low
Brockville	\$ 2.54	low
Port Colborne	\$ 2.66	mid
Orangeville	\$ 2.73	mid
Tecumseh	\$ 2.80	mid
Owen Sound	\$ 2.85	mid
Grimsby	\$ 2.93	mid
Scugog	\$ 2.97	mid
Thorold	\$ 3.24	mid
Tillsonburg	\$ 3.25	mid
Kenora	\$ 3.58	high
King	\$ 4.13	high
<b>15,000 - 29,999</b>	<b>\$ 2.86</b>	

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

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

Commercial - Office	2013 Total Taxes	2013 Relative Taxes
Kawartha Lakes	\$ 1.58	low
Welland	\$ 1.78	low
Timmins	\$ 1.90	low
Sault Ste. Marie	\$ 1.93	low
Sarnia	\$ 2.06	low
Quinte West	\$ 2.07	low
Orillia	\$ 2.12	low
Halton Hills	\$ 2.28	low
Belleville	\$ 2.44	low
Whitchurch-Stouffville	\$ 2.44	low
Milton	\$ 2.45	low
St. Thomas	\$ 2.46	low
Newmarket	\$ 2.63	mid
North Bay	\$ 2.64	mid
Fort Erie	\$ 2.70	mid
Innisfil	\$ 2.76	mid
Georgina	\$ 2.84	mid
Peterborough	\$ 3.24	mid
Stratford	\$ 3.26	mid
Caledon	\$ 3.31	high
Cornwall	\$ 3.32	high
Clarington	\$ 3.44	high
Niagara Falls	\$ 3.45	high
Woodstock	\$ 3.59	high
Aurora	\$ 3.63	high
Pickering	\$ 4.63	high
<b>30,000 - 99,999</b>	<b>\$ 2.73</b>	

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

Commercial - Office	2013 Total Taxes	2013 Relative Taxes
London	\$ 2.29	low
Windsor	\$ 2.44	low
St. Catharines	\$ 2.47	low
Kitchener	\$ 2.57	mid
Hamilton	\$ 2.67	mid
Waterloo	\$ 2.78	mid
Oshawa	\$ 2.97	mid
Markham	\$ 3.09	mid
Richmond Hill	\$ 3.13	mid
Vaughan	\$ 3.21	mid
Greater Sudbury	\$ 3.27	mid
Mississauga	\$ 3.34	high
Barrie	\$ 3.44	high
Brampton	\$ 3.44	high
Burlington	\$ 3.44	high
Guelph	\$ 3.49	high
Cambridge	\$ 3.49	high
Oakville	\$ 3.84	high
Whitby	\$ 4.32	high
Thunder Bay	\$ 4.37	high
Ajax	\$ 4.39	high
Kingston	\$ 4.56	high
Ottawa	\$ 5.31	high
<b>&gt; 100,000</b>	<b>\$ 3.40</b>	

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

Commercial - Office	2013 Total Taxes	2013 Relative Taxes
Prince Edward County	\$ 1.41	low
Kawartha Lakes	\$ 1.58	low
Quinte West	\$ 2.07	low
Belleville	\$ 2.44	low
Brockville	\$ 2.54	low
Peterborough	\$ 3.24	mid
Cornwall	\$ 3.32	high
Kingston	\$ 4.56	high
Ottawa	\$ 5.31	high
<b>Eastern</b>	<b>\$ 2.94</b>	
Halton Hills	\$ 2.28	low
Whitchurch-Stouffville	\$ 2.44	low
Milton	\$ 2.45	low
Newmarket	\$ 2.63	mid
Georgina	\$ 2.84	mid
Oshawa	\$ 2.97	mid
Scugog	\$ 2.97	mid
Markham	\$ 3.09	mid
Richmond Hill	\$ 3.13	mid
Vaughan	\$ 3.21	mid
Caledon	\$ 3.31	high
Mississauga	\$ 3.34	high
Clarington	\$ 3.44	high
Brampton	\$ 3.44	high
Burlington	\$ 3.44	high
Aurora	\$ 3.63	high
Oakville	\$ 3.84	high
King	\$ 4.13	high
Whitby	\$ 4.32	high
Ajax	\$ 4.39	high
Pickering	\$ 4.63	high
<b>GTA</b>	<b>\$ 3.33</b>	
Timmins	\$ 1.90	low
Sault Ste. Marie	\$ 1.93	low
Greenstone	\$ 2.53	low
North Bay	\$ 2.64	mid
Greater Sudbury	\$ 3.27	mid
Kenora	\$ 3.58	high
Thunder Bay	\$ 4.37	high
<b>North</b>	<b>\$ 2.89</b>	

Commercial - Office	2013 Total Taxes	2013 Relative Taxes
Welland	\$ 1.78	low
Niagara-on-the-Lake	\$ 2.09	low
St. Catharines	\$ 2.47	low
Port Colborne	\$ 2.66	mid
Hamilton	\$ 2.67	mid
Fort Erie	\$ 2.70	mid
Grimsby	\$ 2.93	mid
Thorold	\$ 3.24	mid
Niagara Falls	\$ 3.45	high
<b>Niagara/Hamilton</b>	<b>\$ 2.67</b>	
Penetanguishene	\$ 1.37	low
Orillia	\$ 2.12	low
Orangeville	\$ 2.73	mid
Innisfil	\$ 2.76	mid
Barrie	\$ 3.44	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 2.49</b>	
Blandford-Blenheim	\$ 1.68	low
Sarnia	\$ 2.06	low
Central Elgin	\$ 2.22	low
London	\$ 2.29	low
St. Marys	\$ 2.37	low
Georgian Bluffs	\$ 2.37	low
Windsor	\$ 2.44	low
St. Thomas	\$ 2.46	low
Kitchener	\$ 2.57	mid
Waterloo	\$ 2.78	mid
Tecumseh	\$ 2.80	mid
Owen Sound	\$ 2.85	mid
Tillsonburg	\$ 3.25	mid
Stratford	\$ 3.26	mid
Guelph	\$ 3.49	high
Cambridge	\$ 3.49	high
Woodstock	\$ 3.59	high
<b>Southwest</b>	<b>\$ 2.70</b>	

**Commercial Summary - Office**

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

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

Municipality	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Taxes
Saugeen Shores	low	\$ 0.49	\$ 0.55	\$ 1.04	low
Greenstone	low	\$ 0.90	\$ 0.35	\$ 1.26	low
Penetanguishene	low	\$ 0.72	\$ 0.59	\$ 1.31	low
Gravenhurst	low	\$ 0.83	\$ 0.51	\$ 1.34	low
Stratford	low	\$ 1.04	\$ 0.65	\$ 1.69	low
Springwater	low	\$ 0.72	\$ 1.10	\$ 1.82	low
The Blue Mountains	low	\$ 0.73	\$ 1.09	\$ 1.83	low
St. Marys	low	\$ 1.15	\$ 0.76	\$ 1.91	low
Timmins	low	\$ 1.39	\$ 0.54	\$ 1.93	low
Kingsville	low	\$ 0.88	\$ 1.10	\$ 1.98	low
Meaford	low	\$ 1.10	\$ 0.94	\$ 2.04	low
Middlesex Centre	low	\$ 0.86	\$ 1.20	\$ 2.06	low
Georgian Bluffs	low	\$ 0.92	\$ 1.21	\$ 2.13	low
Prince Edward County	mid	\$ 1.20	\$ 0.97	\$ 2.16	low
North Middlesex	low	\$ 1.08	\$ 1.18	\$ 2.27	low
Wellesley	low	\$ 1.25	\$ 1.10	\$ 2.34	low
Kawartha Lakes	low	\$ 1.26	\$ 1.15	\$ 2.41	low
Lambton Shores	low	\$ 1.28	\$ 1.20	\$ 2.49	low
East Gwillimbury	high	\$ 1.11	\$ 1.40	\$ 2.51	low
Wilmot	low	\$ 1.31	\$ 1.21	\$ 2.52	low
Bracebridge	high	\$ 1.60	\$ 0.92	\$ 2.52	low
Huntsville	high	\$ 1.67	\$ 1.04	\$ 2.71	low
North Bay	low	\$ 1.88	\$ 0.92	\$ 2.80	low
Orillia	low	\$ 1.66	\$ 1.15	\$ 2.81	low
King	high	\$ 1.24	\$ 1.58	\$ 2.82	low
Kenora	low	\$ 1.93	\$ 0.89	\$ 2.82	low
Central Elgin	low	\$ 1.82	\$ 1.01	\$ 2.84	low
West Lincoln	mid	\$ 1.67	\$ 1.17	\$ 2.84	low
North Dumfries	mid	\$ 1.43	\$ 1.44	\$ 2.87	low
Georgina	high	\$ 1.49	\$ 1.42	\$ 2.91	low
Belleville	low	\$ 1.88	\$ 1.05	\$ 2.93	low
Innisfil	mid	\$ 1.40	\$ 1.56	\$ 2.96	mid
Niagara Falls	low	\$ 1.89	\$ 1.15	\$ 3.05	mid
Tecumseh	mid	\$ 1.46	\$ 1.60	\$ 3.06	mid
Central Huron	high	\$ 1.69	\$ 1.39	\$ 3.08	mid
Niagara-on-the-Lake	mid	\$ 1.68	\$ 1.42	\$ 3.10	mid
Hanover	mid	\$ 1.54	\$ 1.56	\$ 3.10	mid
Fort Erie	low	\$ 2.00	\$ 1.14	\$ 3.14	mid
Thorold	low	\$ 2.03	\$ 1.13	\$ 3.16	mid
Halton Hills	high	\$ 1.68	\$ 1.54	\$ 3.22	mid
East Zorra-Tavistock	mid	\$ 1.71	\$ 1.53	\$ 3.24	mid
Tillsonburg	low	\$ 1.96	\$ 1.28	\$ 3.24	mid
Grimsby	mid	\$ 2.02	\$ 1.26	\$ 3.28	mid
Brock	mid	\$ 2.00	\$ 1.29	\$ 3.29	mid
Quinte West	mid	\$ 1.76	\$ 1.53	\$ 3.29	mid
Whitchurch-Stouffville	high	\$ 1.41	\$ 1.92	\$ 3.33	mid
Milton	high	\$ 1.62	\$ 1.82	\$ 3.43	mid



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

Municipality	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Taxes
Kingston	low	\$ 2.17	\$ 1.33	\$ 3.50	mid
Brant	mid	\$ 1.89	\$ 1.62	\$ 3.50	mid
Waterloo	mid	\$ 1.99	\$ 1.52	\$ 3.51	mid
Richmond Hill	high	\$ 1.46	\$ 2.10	\$ 3.56	mid
Windsor	low	\$ 2.47	\$ 1.10	\$ 3.56	mid
Ingersoll	low	\$ 2.27	\$ 1.30	\$ 3.57	mid
Welland	mid	\$ 2.37	\$ 1.21	\$ 3.58	mid
Newmarket	high	\$ 1.67	\$ 1.95	\$ 3.62	mid
Whitby	high	\$ 2.14	\$ 1.52	\$ 3.66	mid
Owen Sound	low	\$ 2.41	\$ 1.35	\$ 3.76	mid
Scugog	high	\$ 2.13	\$ 1.63	\$ 3.77	mid
Woolwich	mid	\$ 1.94	\$ 1.83	\$ 3.77	mid
St. Catharines	mid	\$ 2.42	\$ 1.35	\$ 3.77	mid
Woodstock	mid	\$ 2.38	\$ 1.42	\$ 3.81	mid
Pelham	mid	\$ 2.32	\$ 1.49	\$ 3.81	mid
Lincoln	mid	\$ 2.27	\$ 1.55	\$ 3.82	mid
Port Colborne	mid	\$ 2.59	\$ 1.29	\$ 3.88	high
Markham	high	\$ 1.56	\$ 2.33	\$ 3.89	high
Kitchener	mid	\$ 2.24	\$ 1.67	\$ 3.91	high
Oshawa	mid	\$ 2.51	\$ 1.44	\$ 3.95	high
Greater Sudbury	mid	\$ 2.74	\$ 1.21	\$ 3.96	high
Ajax	high	\$ 2.35	\$ 1.69	\$ 4.04	high
Sarnia	mid	\$ 2.45	\$ 1.60	\$ 4.06	high
St. Thomas	mid	\$ 2.58	\$ 1.55	\$ 4.13	high
Orangeville	high	\$ 2.41	\$ 1.77	\$ 4.19	high
Guelph	mid	\$ 2.42	\$ 1.80	\$ 4.22	high
Burlington	high	\$ 2.21	\$ 2.02	\$ 4.23	high
London	mid	\$ 2.56	\$ 1.67	\$ 4.23	high
Aurora	high	\$ 1.90	\$ 2.36	\$ 4.25	high
Barrie	high	\$ 2.44	\$ 1.84	\$ 4.28	high
Oakville	high	\$ 2.20	\$ 2.09	\$ 4.29	high
Vaughan	high	\$ 1.80	\$ 2.58	\$ 4.38	high
Pickering	high	\$ 2.54	\$ 1.85	\$ 4.39	high
Peterborough	high	\$ 2.51	\$ 1.90	\$ 4.41	high
Zorra	high	\$ 2.39	\$ 2.08	\$ 4.47	high
Cambridge	high	\$ 2.61	\$ 1.88	\$ 4.49	high
Sault Ste. Marie	mid	\$ 3.24	\$ 1.27	\$ 4.51	high
Mississauga	high	\$ 2.11	\$ 2.40	\$ 4.52	high
Caledon	high	\$ 2.04	\$ 2.49	\$ 4.53	high
Thunder Bay	mid	\$ 3.44	\$ 1.30	\$ 4.74	high
Brampton	high	\$ 2.49	\$ 2.33	\$ 4.82	high
Brockville	mid	\$ 3.13	\$ 1.81	\$ 4.94	high
Clarington	high	\$ 3.38	\$ 1.58	\$ 4.97	high
Cornwall	mid	\$ 3.39	\$ 1.70	\$ 5.09	high
Hamilton	high	\$ 3.32	\$ 1.87	\$ 5.19	high
Ottawa	high	\$ 3.27	\$ 2.49	\$ 5.76	high
<b>Average</b>		<b>\$ 1.91</b>	<b>\$ 1.45</b>	<b>\$ 3.36</b>	
<b>Median</b>		<b>\$ 1.90</b>	<b>\$ 1.42</b>	<b>\$ 3.43</b>	

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

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

Municipality	2013 Total Taxes	2013 Relative Taxes
Saugeen Shores	\$ 1.04	low
Greenstone	\$ 1.26	low
Penetanguishene	\$ 1.31	low
Gravenhurst	\$ 1.34	low
The Blue Mountains	\$ 1.83	low
St. Marys	\$ 1.91	low
Meaford	\$ 2.04	low
Georgian Bluffs	\$ 2.13	low
North Middlesex	\$ 2.27	low
Wellesley	\$ 2.34	low
Lambton Shores	\$ 2.49	low
Central Elgin	\$ 2.84	low
West Lincoln	\$ 2.84	low
North Dumfries	\$ 2.87	low
Central Huron	\$ 3.08	mid
Hanover	\$ 3.10	mid
East Zorra-Tavistock	\$ 3.24	mid
Brock	\$ 3.29	mid
Ingersoll	\$ 3.57	mid
Zorra	\$ 4.47	high
<b>&lt; 15,000</b>	<b>\$ 2.46</b>	

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

Municipality	2013 Total Taxes	2013 Relative Taxes
Springwater	\$ 1.82	low
Kingsville	\$ 1.98	low
Middlesex Centre	\$ 2.06	low
Prince Edward County	\$ 2.16	low
East Gwillimbury	\$ 2.51	low
Wilmot	\$ 2.52	low
Bracebridge	\$ 2.52	low
Huntsville	\$ 2.71	low
King	\$ 2.82	low
Kenora	\$ 2.82	low
Tecumseh	\$ 3.06	mid
Niagara-on-the-Lake	\$ 3.10	mid
Thorold	\$ 3.16	mid
Tillsonburg	\$ 3.24	mid
Grimsby	\$ 3.28	mid
Owen Sound	\$ 3.76	mid
Scugog	\$ 3.77	mid
Woolwich	\$ 3.77	mid
Pelham	\$ 3.81	mid
Lincoln	\$ 3.82	mid
Port Colborne	\$ 3.88	high
Orangeville	\$ 4.19	high
Brockville	\$ 4.94	high
<b>15,000 - 29,999</b>	<b>\$ 3.12</b>	

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

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

Municipality	2013 Total Taxes	2013 Relative Taxes
Stratford	\$ 1.69	low
Timmins	\$ 1.93	low
Kawartha Lakes	\$ 2.41	low
North Bay	\$ 2.80	low
Orillia	\$ 2.81	low
Georgina	\$ 2.91	low
Belleville	\$ 2.93	low
Innisfil	\$ 2.96	mid
Niagara Falls	\$ 3.05	mid
Fort Erie	\$ 3.14	mid
Halton Hills	\$ 3.22	mid
Quinte West	\$ 3.29	mid
Whitchurch-Stouffville	\$ 3.33	mid
Milton	\$ 3.43	mid
Brant	\$ 3.50	mid
Welland	\$ 3.58	mid
Newmarket	\$ 3.62	mid
Woodstock	\$ 3.81	mid
Sarnia	\$ 4.06	high
St. Thomas	\$ 4.13	high
Aurora	\$ 4.25	high
Pickering	\$ 4.39	high
Peterborough	\$ 4.41	high
Sault Ste. Marie	\$ 4.51	high
Caledon	\$ 4.53	high
Clarington	\$ 4.97	high
Cornwall	\$ 5.09	high
<b>30,000 - 99,999</b>	<b>\$ 3.51</b>	

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

Municipality	2013 Total Taxes	2013 Relative Taxes
Kingston	\$ 3.50	mid
Waterloo	\$ 3.51	mid
Richmond Hill	\$ 3.56	mid
Windsor	\$ 3.56	mid
Whitby	\$ 3.66	mid
St. Catharines	\$ 3.77	mid
Markham	\$ 3.89	high
Kitchener	\$ 3.91	high
Oshawa	\$ 3.95	high
Greater Sudbury	\$ 3.96	high
Ajax	\$ 4.04	high
Guelph	\$ 4.22	high
Burlington	\$ 4.23	high
London	\$ 4.23	high
Barrie	\$ 4.28	high
Oakville	\$ 4.29	high
Vaughan	\$ 4.38	high
Cambridge	\$ 4.49	high
Mississauga	\$ 4.52	high
Thunder Bay	\$ 4.74	high
Brampton	\$ 4.82	high
Hamilton	\$ 5.19	high
Ottawa	\$ 5.76	high
<b>&gt; 100,000</b>	<b>\$ 4.19</b>	

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

Municipality	2013 Total Taxes	2013 Relative Taxes
Prince Edward County	\$ 2.16	low
Kawartha Lakes	\$ 2.41	low
Belleville	\$ 2.93	low
Quinte West	\$ 3.29	mid
Kingston	\$ 3.50	mid
Peterborough	\$ 4.41	high
Brockville	\$ 4.94	high
Cornwall	\$ 5.09	high
Ottawa	\$ 5.76	high
<b>Eastern</b>	<b>\$ 3.83</b>	
East Gwillimbury	\$ 2.51	low
King	\$ 2.82	low
Georgina	\$ 2.91	low
Halton Hills	\$ 3.22	mid
Brock	\$ 3.29	mid
Whitchurch-Stouffville	\$ 3.33	mid
Milton	\$ 3.43	mid
Richmond Hill	\$ 3.56	mid
Newmarket	\$ 3.62	mid
Whitby	\$ 3.66	mid
Scugog	\$ 3.77	mid
Markham	\$ 3.89	high
Oshawa	\$ 3.95	high
Ajax	\$ 4.04	high
Burlington	\$ 4.23	high
Aurora	\$ 4.25	high
Oakville	\$ 4.29	high
Vaughan	\$ 4.38	high
Pickering	\$ 4.39	high
Mississauga	\$ 4.52	high
Caledon	\$ 4.53	high
Brampton	\$ 4.82	high
Clarington	\$ 4.97	high
<b>GTA</b>	<b>\$ 3.84</b>	

Municipality	2013 Total Taxes	2013 Relative Taxes
West Lincoln	\$ 2.84	low
Niagara Falls	\$ 3.05	mid
Niagara-on-the-Lake	\$ 3.10	mid
Fort Erie	\$ 3.14	mid
Thorold	\$ 3.16	mid
Grimsby	\$ 3.28	mid
Welland	\$ 3.58	mid
St. Catharines	\$ 3.77	mid
Pelham	\$ 3.81	mid
Lincoln	\$ 3.82	mid
Port Colborne	\$ 3.88	high
Hamilton	\$ 5.19	high
<b>Niagara/Hamilton</b>	<b>\$ 3.55</b>	
Greenstone	\$ 1.26	low
Timmins	\$ 1.93	low
North Bay	\$ 2.80	low
Kenora	\$ 2.82	low
Greater Sudbury	\$ 3.96	high
Sault Ste. Marie	\$ 4.51	high
Thunder Bay	\$ 4.74	high
<b>North</b>	<b>\$ 3.14</b>	
Penetanguishene	\$ 1.31	low
Gravenhurst	\$ 1.34	low
Springwater	\$ 1.82	low
Bracebridge	\$ 2.52	low
Huntsville	\$ 2.71	low
Orillia	\$ 2.81	low
Innisfil	\$ 2.96	mid
Orangeville	\$ 4.19	high
Barrie	\$ 4.28	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 2.66</b>	

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

Municipality	2013 Total Taxes	2013 Relative Taxes
Saugeen Shores	\$ 1.04	low
Stratford	\$ 1.69	low
The Blue Mountains	\$ 1.83	low
St. Marys	\$ 1.91	low
Kingsville	\$ 1.98	low
Meaford	\$ 2.04	low
Middlesex Centre	\$ 2.06	low
Georgian Bluffs	\$ 2.13	low
North Middlesex	\$ 2.27	low
Wellesley	\$ 2.34	low
Lambton Shores	\$ 2.49	low
Wilmot	\$ 2.52	low
Central Elgin	\$ 2.84	low
North Dumfries	\$ 2.87	low
Tecumseh	\$ 3.06	mid
Central Huron	\$ 3.08	mid
Hanover	\$ 3.10	mid
East Zorra-Tavistock	\$ 3.24	mid
Tillsonburg	\$ 3.24	mid
Brant	\$ 3.50	mid
Waterloo	\$ 3.51	mid
Windsor	\$ 3.56	mid
Ingersoll	\$ 3.57	mid
Owen Sound	\$ 3.76	mid
Woolwich	\$ 3.77	mid
Woodstock	\$ 3.81	mid
Kitchener	\$ 3.91	high
Sarnia	\$ 4.06	high
St. Thomas	\$ 4.13	high
Guelph	\$ 4.22	high
London	\$ 4.23	high
Zorra	\$ 4.47	high
Cambridge	\$ 4.49	high
<b>Southwest</b>	<b>\$ 3.05</b>	

***Commercial Summary - Neighbourhood Shopping***

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

***Commercial Comparisons—Hotels (per suite)***

<b>Hotels</b>	<b>2013 CVA Ranking</b>	<b>2013 Municipal Taxes</b>	<b>2013 Education Taxes</b>	<b>2013 Total Taxes</b>	<b>2013 Relative Taxes</b>
Clarington	low	\$ 328	\$ 227	\$ 555	low
Aurora	mid	\$ 373	\$ 464	\$ 838	low
Lambton Shores	low	\$ 623	\$ 259	\$ 882	low
Lincoln	low	\$ 537	\$ 367	\$ 904	low
Halton Hills	mid	\$ 474	\$ 437	\$ 911	low
Richmond Hill	mid	\$ 384	\$ 553	\$ 937	low
Quinte West	low	\$ 516	\$ 437	\$ 953	low
Sarnia	low	\$ 572	\$ 406	\$ 978	low
Ingersoll	low	\$ 651	\$ 373	\$ 1,025	low
Fort Erie	low	\$ 656	\$ 375	\$ 1,031	low
Whitby	mid	\$ 695	\$ 493	\$ 1,188	low
Newmarket	high	\$ 549	\$ 640	\$ 1,189	low
Kenora	low	\$ 822	\$ 375	\$ 1,197	low
Mississauga	high	\$ 590	\$ 672	\$ 1,263	low
Oshawa	low	\$ 822	\$ 472	\$ 1,293	low
Orillia	mid	\$ 770	\$ 532	\$ 1,303	low
Oakville	high	\$ 669	\$ 637	\$ 1,306	low
Windsor	low	\$ 911	\$ 410	\$ 1,321	mid
Brockville	low	\$ 849	\$ 491	\$ 1,339	mid
St. Catharines	low	\$ 889	\$ 496	\$ 1,385	mid
Burlington	high	\$ 760	\$ 695	\$ 1,455	mid
Ajax	mid	\$ 900	\$ 648	\$ 1,547	mid
Guelph	mid	\$ 889	\$ 662	\$ 1,551	mid
Grimsby	mid	\$ 937	\$ 620	\$ 1,557	mid
Milton	high	\$ 737	\$ 828	\$ 1,565	mid
Barrie	high	\$ 898	\$ 679	\$ 1,577	mid
Woodstock	low	\$ 995	\$ 594	\$ 1,589	mid
Cornwall	low	\$ 1,061	\$ 532	\$ 1,594	mid
Markham	high	\$ 641	\$ 959	\$ 1,599	mid
Welland	mid	\$ 1,062	\$ 542	\$ 1,604	mid
Brampton	high	\$ 835	\$ 783	\$ 1,618	mid
London	mid	\$ 989	\$ 644	\$ 1,633	mid
Kitchener	mid	\$ 951	\$ 713	\$ 1,664	mid
Owen Sound	low	\$ 1,068	\$ 597	\$ 1,665	mid

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

Hotels	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Taxes
Caledon	high	\$ 770	\$ 911	\$ 1,681	mid
Timmins	low	\$ 1,260	\$ 490	\$ 1,750	high
Cambridge	mid	\$ 1,018	\$ 734	\$ 1,752	high
Sault Ste. Marie	low	\$ 1,302	\$ 513	\$ 1,815	high
Thunder Bay	mid	\$ 1,390	\$ 524	\$ 1,914	high
Stratford	high	\$ 1,230	\$ 709	\$ 1,939	high
Thorold	mid	\$ 1,251	\$ 695	\$ 1,946	high
Ottawa	high	\$ 1,120	\$ 849	\$ 1,969	high
Vaughan	high	\$ 844	\$ 1,207	\$ 2,052	high
Belleville	mid	\$ 1,312	\$ 741	\$ 2,052	high
North Bay	mid	\$ 1,431	\$ 634	\$ 2,065	high
Greater Sudbury	mid	\$ 1,437	\$ 636	\$ 2,074	high
Hamilton	high	\$ 1,364	\$ 768	\$ 2,132	high
Niagara Falls	high	\$ 1,424	\$ 865	\$ 2,290	high
Kingston	high	\$ 1,535	\$ 939	\$ 2,474	high
Waterloo	high	\$ 1,404	\$ 1,075	\$ 2,479	high
Orangeville	high	\$ 1,754	\$ 1,288	\$ 3,042	high
Niagara-on-the-Lake	high	\$ 1,749	\$ 1,476	\$ 3,225	high
<b>Average</b>		<b>\$ 942</b>	<b>\$ 647</b>	<b>\$ 1,590</b>	
<b>Median</b>		<b>\$ 894</b>	<b>\$ 635</b>	<b>\$ 1,583</b>	

- The average number of rooms across the survey for hotel properties is 122 rooms
- The average current value assessment per unit for hotels in the survey is \$52,000 per room, however, there was a significant range in terms of CVA values from \$19,000 to \$121,000



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

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

Hotels	2013 Total Taxes	2013 Relative Taxes
Lambton Shores	\$ 882	low
Ingersoll	\$ 1,025	low
<b>&lt; 15,000</b>	<b>\$ 953</b>	

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

Hotels	2013 Total Taxes	2013 Relative Taxes
Lincoln	\$ 904	low
Kenora	\$ 1,197	low
Brockville	\$ 1,339	mid
Grimsby	\$ 1,557	mid
Owen Sound	\$ 1,665	mid
Thorold	\$ 1,946	high
Orangeville	\$ 3,042	high
Niagara-on-the-Lake	\$ 3,225	high
<b>15,000 - 29,999</b>	<b>\$ 1,860</b>	

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

Hotels	2013 Total Taxes	2013 Relative Taxes
Clarington	\$ 555	low
Aurora	\$ 838	low
Halton Hills	\$ 911	low
Quinte West	\$ 953	low
Sarnia	\$ 978	low
Fort Erie	\$ 1,031	low
Newmarket	\$ 1,189	low
Orillia	\$ 1,303	low
Milton	\$ 1,565	mid
Woodstock	\$ 1,589	mid
Cornwall	\$ 1,594	mid
Welland	\$ 1,604	mid
Caledon	\$ 1,681	mid
Timmins	\$ 1,750	high
Sault Ste. Marie	\$ 1,815	high
Stratford	\$ 1,939	high
Belleville	\$ 2,052	high
North Bay	\$ 2,065	high
Niagara Falls	\$ 2,290	high
<b>30,000 - 99,999</b>	<b>\$ 1,458</b>	

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

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

<b>Hotels</b>	<b>2013 Total Taxes</b>	<b>2013 Relative Taxes</b>
Richmond Hill	\$ 937	<b>low</b>
Whitby	\$ 1,188	<b>low</b>
Mississauga	\$ 1,263	<b>low</b>
Oshawa	\$ 1,293	<b>low</b>
Oakville	\$ 1,306	<b>low</b>
Windsor	\$ 1,321	<b>mid</b>
St. Catharines	\$ 1,385	<b>mid</b>
Burlington	\$ 1,455	<b>mid</b>
Ajax	\$ 1,547	<b>mid</b>
Guelph	\$ 1,551	<b>mid</b>
Barrie	\$ 1,577	<b>mid</b>
Markham	\$ 1,599	<b>mid</b>
Brampton	\$ 1,618	<b>mid</b>
London	\$ 1,633	<b>mid</b>
Kitchener	\$ 1,664	<b>mid</b>
Cambridge	\$ 1,752	<b>high</b>
Thunder Bay	\$ 1,914	<b>high</b>
Ottawa	\$ 1,969	<b>high</b>
Vaughan	\$ 2,052	<b>high</b>
Greater Sudbury	\$ 2,074	<b>high</b>
Hamilton	\$ 2,132	<b>high</b>
Kingston	\$ 2,474	<b>high</b>
Waterloo	\$ 2,479	<b>high</b>
<b>&gt; 100,000</b>	<b>\$ 1,660</b>	

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

Hotels	2013 Total Taxes	2013 Relative Taxes
Quinte West	\$ 953	low
Brockville	\$ 1,339	mid
Cornwall	\$ 1,594	mid
Ottawa	\$ 1,969	high
Belleville	\$ 2,052	high
Kingston	\$ 2,474	high
<b>Eastern</b>	<b>\$ 1,730</b>	
Clarington	\$ 555	low
Aurora	\$ 838	low
Halton Hills	\$ 911	low
Richmond Hill	\$ 937	low
Whitby	\$ 1,188	low
Newmarket	\$ 1,189	low
Mississauga	\$ 1,263	low
Oshawa	\$ 1,293	low
Oakville	\$ 1,306	low
Burlington	\$ 1,455	mid
Ajax	\$ 1,547	mid
Milton	\$ 1,565	mid
Markham	\$ 1,599	mid
Brampton	\$ 1,618	mid
Caledon	\$ 1,681	mid
Vaughan	\$ 2,052	high
<b>GTA</b>	<b>\$ 1,312</b>	
Lincoln	\$ 904	low
Fort Erie	\$ 1,031	low
St. Catharines	\$ 1,385	mid
Grimsby	\$ 1,557	mid
Welland	\$ 1,604	mid
Thorold	\$ 1,946	high
Hamilton	\$ 2,132	high
Niagara Falls	\$ 2,290	high
Niagara-on-the-Lake	\$ 3,225	high
<b>Niagara/Hamilton</b>	<b>\$ 1,786</b>	

Hotels	2013 Total Taxes	2013 Relative Taxes
Kenora	\$ 1,197	low
Timmins	\$ 1,750	high
Sault Ste. Marie	\$ 1,815	high
Thunder Bay	\$ 1,914	high
North Bay	\$ 2,065	high
Greater Sudbury	\$ 2,074	high
<b>North</b>	<b>\$ 1,802</b>	
Orillia	\$ 1,303	low
Barrie	\$ 1,577	mid
Orangeville	\$ 3,042	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 1,974</b>	
Lambton Shores	\$ 882	low
Sarnia	\$ 978	low
Ingersoll	\$ 1,025	low
Windsor	\$ 1,321	mid
Guelph	\$ 1,551	mid
Woodstock	\$ 1,589	mid
London	\$ 1,633	mid
Kitchener	\$ 1,664	mid
Owen Sound	\$ 1,665	mid
Cambridge	\$ 1,752	high
Stratford	\$ 1,939	high
Waterloo	\$ 2,479	high
<b>Southwest</b>	<b>\$ 1,540</b>	

**Commercial Summary - Hotel**

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

**Commercial Comparisons—Motel (taxes per suite)**

Commercial - Motels	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Taxes
Kingsville	low	\$ 186	\$ 220	\$ 406	low
Gravenhurst	low	\$ 295	\$ 176	\$ 472	low
Brant	low	\$ 284	\$ 225	\$ 510	low
Central Huron	low	\$ 298	\$ 215	\$ 514	low
Thorold	low	\$ 371	\$ 190	\$ 562	low
Prince Edward County	mid	\$ 323	\$ 243	\$ 566	low
Huntsville	mid	\$ 402	\$ 244	\$ 645	low
Welland	low	\$ 430	\$ 217	\$ 647	low
Wainfleet	low	\$ 453	\$ 248	\$ 702	low
Fort Erie	low	\$ 463	\$ 257	\$ 721	low
Greenstone	low	\$ 547	\$ 210	\$ 757	low
Kawartha Lakes	low	\$ 408	\$ 352	\$ 759	low
Caledon	mid	\$ 379	\$ 403	\$ 782	low
Lambton Shores	low	\$ 429	\$ 389	\$ 819	low
Norwich	low	\$ 497	\$ 364	\$ 861	low
Port Colborne	low	\$ 591	\$ 279	\$ 869	low
Sault Ste. Marie	low	\$ 646	\$ 244	\$ 889	low
Richmond Hill	high	\$ 372	\$ 523	\$ 895	low
Clarington	mid	\$ 638	\$ 269	\$ 907	low
Orillia	mid	\$ 604	\$ 341	\$ 945	low
Quinte West	low	\$ 522	\$ 453	\$ 975	low
Pickering	mid	\$ 570	\$ 415	\$ 984	low
Innisfil	high	\$ 480	\$ 506	\$ 986	low
Oshawa	mid	\$ 649	\$ 341	\$ 990	mid
Mississauga	high	\$ 463	\$ 527	\$ 990	mid
Tillsonburg	low	\$ 576	\$ 419	\$ 995	mid
Woodstock	low	\$ 661	\$ 383	\$ 1,044	mid
Grimsby	mid	\$ 642	\$ 424	\$ 1,066	mid
Bracebridge	high	\$ 707	\$ 407	\$ 1,114	mid
Sarnia	mid	\$ 661	\$ 465	\$ 1,126	mid
St. Thomas	low	\$ 707	\$ 425	\$ 1,133	mid
Pelham	low	\$ 870	\$ 297	\$ 1,167	mid
Orangeville	high	\$ 693	\$ 482	\$ 1,175	mid
Burlington	high	\$ 635	\$ 542	\$ 1,176	mid

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

Commercial - Motels	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Taxes
Brampton	high	\$ 630	\$ 570	\$ 1,199	mid
Meaford	mid	\$ 669	\$ 535	\$ 1,204	mid
Thunder Bay	low	\$ 844	\$ 362	\$ 1,206	mid
North Bay	mid	\$ 828	\$ 393	\$ 1,222	mid
Ottawa	mid	\$ 695	\$ 532	\$ 1,227	mid
Vaughan	high	\$ 519	\$ 734	\$ 1,253	mid
Hanover	mid	\$ 632	\$ 623	\$ 1,254	mid
Cornwall	low	\$ 853	\$ 428	\$ 1,281	mid
Owen Sound	mid	\$ 902	\$ 392	\$ 1,294	mid
Ajax	high	\$ 761	\$ 535	\$ 1,297	mid
Niagara Falls	mid	\$ 817	\$ 496	\$ 1,313	mid
Brockville	mid	\$ 833	\$ 480	\$ 1,313	mid
Cambridge	mid	\$ 770	\$ 551	\$ 1,321	high
Barrie	high	\$ 766	\$ 568	\$ 1,334	high
Hamilton	mid	\$ 876	\$ 481	\$ 1,357	high
Georgian Bluffs	mid	\$ 809	\$ 563	\$ 1,372	high
Stratford	low	\$ 945	\$ 449	\$ 1,394	high
Whitby	high	\$ 835	\$ 563	\$ 1,397	high
Saugeen Shores	high	\$ 673	\$ 749	\$ 1,422	high
Windsor	low	\$ 993	\$ 443	\$ 1,436	high
Kitchener	high	\$ 853	\$ 624	\$ 1,477	high
St. Catharines	high	\$ 950	\$ 527	\$ 1,477	high
Greater Sudbury	mid	\$ 1,061	\$ 460	\$ 1,522	high
Kenora	mid	\$ 1,075	\$ 469	\$ 1,544	high
Guelph	high	\$ 899	\$ 668	\$ 1,567	high
London	mid	\$ 970	\$ 628	\$ 1,598	high
Belleville	mid	\$ 1,046	\$ 564	\$ 1,610	high
Scugog	high	\$ 984	\$ 729	\$ 1,713	high
Kingston	high	\$ 1,083	\$ 662	\$ 1,745	high
Niagara-on-the-Lake	high	\$ 957	\$ 789	\$ 1,746	high
Timmins	high	\$ 1,436	\$ 558	\$ 1,995	high
Peterborough	high	\$ 1,178	\$ 889	\$ 2,068	high
Milton	high	\$ 1,052	\$ 1,163	\$ 2,215	high
Waterloo	high	\$ 1,589	\$ 1,216	\$ 2,805	high
<b>Average</b>		<b>\$ 709</b>	<b>\$ 472</b>	<b>\$ 1,181</b>	
<b>Median</b>		<b>\$ 671</b>	<b>\$ 457</b>	<b>\$ 1,188</b>	

**Commercial Comparisons—Motel Taxes per suite— sorted by Population**

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

Commercial - Motels	2013 Total Taxes	2013 Relative Taxes
Gravenhurst	\$ 472	low
Central Huron	\$ 514	low
Wainfleet	\$ 702	low
Greenstone	\$ 757	low
Lambton Shores	\$ 819	low
Norwich	\$ 861	low
Meaford	\$ 1,204	mid
Hanover	\$ 1,254	mid
Georgian Bluffs	\$ 1,372	high
Saugeen Shores	\$ 1,422	high
<b>&lt; 15,000</b>	<b>\$ 938</b>	

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

Commercial - Motels	2013 Total Taxes	2013 Relative Taxes
Kingsville	\$ 406	low
Thorold	\$ 562	low
Prince Edward County	\$ 566	low
Huntsville	\$ 645	low
Port Colborne	\$ 869	low
Tillsonburg	\$ 995	mid
Grimsby	\$ 1,066	mid
Bracebridge	\$ 1,114	mid
Pelham	\$ 1,167	mid
Orangeville	\$ 1,175	mid
Owen Sound	\$ 1,294	mid
Brockville	\$ 1,313	mid
Kenora	\$ 1,544	high
Scugog	\$ 1,713	high
Niagara-on-the-Lake	\$ 1,746	high
<b>15,000 - 29,999</b>	<b>\$ 1,078</b>	

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

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

Commercial - Motels	2013 Total Taxes	2013 Relative Taxes
Brant	\$ 510	low
Welland	\$ 647	low
Fort Erie	\$ 721	low
Kawartha Lakes	\$ 759	low
Caledon	\$ 782	low
Sault Ste. Marie	\$ 889	low
Clarington	\$ 907	low
Orillia	\$ 945	low
Quinte West	\$ 975	low
Pickering	\$ 984	low
Innisfil	\$ 986	low
Woodstock	\$ 1,044	mid
Sarnia	\$ 1,126	mid
St. Thomas	\$ 1,133	mid
North Bay	\$ 1,222	mid
Cornwall	\$ 1,281	mid
Niagara Falls	\$ 1,313	mid
Stratford	\$ 1,394	high
Belleville	\$ 1,610	high
Timmins	\$ 1,995	high
Peterborough	\$ 2,068	high
Milton	\$ 2,215	high
<b>30,000 - 99,999</b>	<b>\$ 1,159</b>	

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

Commercial - Motels	2013 Total Taxes	2013 Relative Taxes
Richmond Hill	\$ 895	low
Oshawa	\$ 990	mid
Mississauga	\$ 990	mid
Burlington	\$ 1,176	mid
Brampton	\$ 1,199	mid
Thunder Bay	\$ 1,206	mid
Ottawa	\$ 1,227	mid
Vaughan	\$ 1,253	mid
Ajax	\$ 1,297	mid
Cambridge	\$ 1,321	high
Barrie	\$ 1,334	high
Hamilton	\$ 1,357	high
Whitby	\$ 1,397	high
Windsor	\$ 1,436	high
Kitchener	\$ 1,477	high
St. Catharines	\$ 1,477	high
Greater Sudbury	\$ 1,522	high
Guelph	\$ 1,567	high
London	\$ 1,598	high
Kingston	\$ 1,745	high
Waterloo	\$ 2,805	high
<b>&gt; 100,000</b>	<b>\$ 1,394</b>	



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

Commercial - Motels	2013 Total Taxes	2013 Relative Taxes
Prince Edward County	\$ 566	low
Kawartha Lakes	\$ 759	low
Quinte West	\$ 975	low
Ottawa	\$ 1,227	mid
Cornwall	\$ 1,281	mid
Brockville	\$ 1,313	mid
Belleville	\$ 1,610	high
Kingston	\$ 1,745	high
Peterborough	\$ 2,068	high
<b>Eastern</b>	<b>\$ 1,283</b>	
Caledon	\$ 782	low
Richmond Hill	\$ 895	low
Clarington	\$ 907	low
Pickering	\$ 984	low
Oshawa	\$ 990	mid
Mississauga	\$ 990	mid
Burlington	\$ 1,176	mid
Brampton	\$ 1,199	mid
Vaughan	\$ 1,253	mid
Ajax	\$ 1,297	mid
Whitby	\$ 1,397	high
Scugog	\$ 1,713	high
Milton	\$ 2,215	high
<b>GTA</b>	<b>\$ 1,215</b>	
Thorold	\$ 562	low
Welland	\$ 647	low
Wainfleet	\$ 702	low
Fort Erie	\$ 721	low
Port Colborne	\$ 869	low
Grimsby	\$ 1,066	mid
Pelham	\$ 1,167	mid
Niagara Falls	\$ 1,313	mid
Hamilton	\$ 1,357	high
St. Catharines	\$ 1,477	high
Niagara-on-the-Lake	\$ 1,746	high
<b>Niagara/Hamilton</b>	<b>\$ 1,057</b>	

Commercial - Motels	2013 Total Taxes	2013 Relative Taxes
Greenstone	\$ 757	low
Sault Ste. Marie	\$ 889	low
Thunder Bay	\$ 1,206	mid
North Bay	\$ 1,222	mid
Greater Sudbury	\$ 1,522	high
Kenora	\$ 1,544	high
Timmins	\$ 1,995	high
<b>North</b>	<b>\$ 1,305</b>	
Gravenhurst	\$ 472	low
Huntsville	\$ 645	low
Orillia	\$ 945	low
Innisfil	\$ 986	low
Bracebridge	\$ 1,114	mid
Orangeville	\$ 1,175	mid
Barrie	\$ 1,334	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 953</b>	
Kingsville	\$ 406	low
Brant	\$ 510	low
Central Huron	\$ 514	low
Lambton Shores	\$ 819	low
Norwich	\$ 861	low
Tillsonburg	\$ 995	mid
Woodstock	\$ 1,044	mid
Sarnia	\$ 1,126	mid
St. Thomas	\$ 1,133	mid
Meaford	\$ 1,204	mid
Hanover	\$ 1,254	mid
Owen Sound	\$ 1,294	mid
Cambridge	\$ 1,321	high
Georgian Bluffs	\$ 1,372	high
Stratford	\$ 1,394	high
Saugeen Shores	\$ 1,422	high
Windsor	\$ 1,436	high
Kitchener	\$ 1,477	high
Guelph	\$ 1,567	high
London	\$ 1,598	high
Waterloo	\$ 2,805	high
<b>Southwest</b>	<b>\$ 1,217</b>	

**Commercial Summary - Motel**

<b>LOW</b>	<b>MID</b>	<b>HIGH</b>
Brant	Ajax	Barrie
Caledon	Bracebridge	Belleville
Central Huron	Brampton	Cambridge
Clarington	Brockville	Georgian Bluffs
Fort Erie	Burlington	Greater Sudbury
Gravenhurst	Cornwall	Guelph
Greenstone	Grimsby	Hamilton
Huntsville	Hanover	Kenora
Innisfil	Meaford	Kingston
Kawartha Lakes	Mississauga	Kitchener
Kingsville	Niagara Falls	London
Lambton Shores	North Bay	Milton
Norwich	Orangeville	Niagara-on-the-Lake
Orillia	Oshawa	Peterborough
Pickering	Ottawa	Saugeen Shores
Port Colborne	Owen Sound	Scugog
Prince Edward County	Pelham	St. Catharines
Quinte West	Sarnia	Stratford
Richmond Hill	St. Thomas	Timmins
Sault Ste. Marie	Thunder Bay	Waterloo
Thorold	Tillsonburg	Whitby
Wainfleet	Vaughan	Windsor
Welland	Woodstock	

**Industrial Comparisons - Standard Industrial**

Industrial - Standard	CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Tax Burden
Meaford	low	\$ 0.22	\$ 0.16	\$ 0.37	low
North Middlesex	low	\$ 0.29	\$ 0.25	\$ 0.54	low
Zorra	low	\$ 0.41	\$ 0.27	\$ 0.68	low
Middlesex Centre	low	\$ 0.34	\$ 0.34	\$ 0.69	low
Quinte West	low	\$ 0.45	\$ 0.27	\$ 0.72	low
Central Huron	low	\$ 0.37	\$ 0.36	\$ 0.73	low
Georgian Bluffs	low	\$ 0.36	\$ 0.37	\$ 0.74	low
Hanover	low	\$ 0.42	\$ 0.33	\$ 0.74	low
Kawartha Lakes	low	\$ 0.36	\$ 0.41	\$ 0.77	low
Cornwall	low	\$ 0.59	\$ 0.25	\$ 0.84	low
Norwich	low	\$ 0.54	\$ 0.33	\$ 0.87	low
Orillia	low	\$ 0.54	\$ 0.38	\$ 0.91	low
St. Thomas	low	\$ 0.61	\$ 0.34	\$ 0.94	low
North Bay	low	\$ 0.58	\$ 0.38	\$ 0.96	low
Huntsville	mid	\$ 0.55	\$ 0.43	\$ 0.98	low
Bracebridge	high	\$ 0.66	\$ 0.44	\$ 1.10	low
Welland	low	\$ 0.78	\$ 0.32	\$ 1.10	low
Pelham	low	\$ 0.72	\$ 0.39	\$ 1.11	low
Barrie	mid	\$ 0.62	\$ 0.50	\$ 1.12	low
Lambton Shores	low	\$ 0.65	\$ 0.51	\$ 1.16	low
Gravenhurst	high	\$ 0.69	\$ 0.46	\$ 1.16	low
Brock	low	\$ 0.74	\$ 0.42	\$ 1.16	low
Central Elgin	low	\$ 0.80	\$ 0.37	\$ 1.17	low
Owen Sound	low	\$ 0.79	\$ 0.38	\$ 1.17	low
Port Colborne	low	\$ 0.82	\$ 0.35	\$ 1.18	low
Wilmot	mid	\$ 0.62	\$ 0.61	\$ 1.22	low
Brockville	low	\$ 0.84	\$ 0.39	\$ 1.23	low
Brant	low	\$ 0.74	\$ 0.50	\$ 1.24	low
St. Marys	low	\$ 0.82	\$ 0.43	\$ 1.25	low
Tillsonburg	low	\$ 0.84	\$ 0.43	\$ 1.27	low
Penetanguishene	mid	\$ 0.70	\$ 0.59	\$ 1.29	low
Kingston	low	\$ 0.91	\$ 0.45	\$ 1.36	mid
Innisfil	mid	\$ 0.64	\$ 0.73	\$ 1.37	mid
The Blue Mountains	high	\$ 0.59	\$ 0.80	\$ 1.38	mid
Kingsville	mid	\$ 0.80	\$ 0.65	\$ 1.45	mid
Halton Hills	high	\$ 0.80	\$ 0.65	\$ 1.46	mid
Woolwich	mid	\$ 0.74	\$ 0.74	\$ 1.48	mid
Kitchener	mid	\$ 0.84	\$ 0.67	\$ 1.51	mid
Stratford	low	\$ 1.05	\$ 0.47	\$ 1.52	mid
Tecumseh	mid	\$ 0.89	\$ 0.65	\$ 1.54	mid
Blandford-Blenheim	mid	\$ 0.91	\$ 0.65	\$ 1.56	mid
Greenstone	low	\$ 1.25	\$ 0.32	\$ 1.57	mid
Peterborough	mid	\$ 0.94	\$ 0.63	\$ 1.57	mid
Cambridge	mid	\$ 0.91	\$ 0.68	\$ 1.59	mid

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

Industrial - Standard	CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Total Taxes	2013 Relative Tax Burden
Sarnia	mid	\$ 1.00	\$ 0.60	\$ 1.60	mid
Kenora	mid	\$ 1.12	\$ 0.49	\$ 1.61	mid
London	mid	\$ 1.05	\$ 0.56	\$ 1.61	mid
Windsor	low	\$ 1.16	\$ 0.46	\$ 1.62	mid
Niagara-on-the-Lake	mid	\$ 0.95	\$ 0.67	\$ 1.62	mid
Vaughan	high	\$ 0.69	\$ 0.97	\$ 1.66	mid
Thorold	low	\$ 1.14	\$ 0.53	\$ 1.67	mid
Belleville	mid	\$ 1.14	\$ 0.55	\$ 1.69	mid
Orangeville	mid	\$ 1.05	\$ 0.64	\$ 1.69	mid
Grimsby	mid	\$ 1.09	\$ 0.61	\$ 1.70	mid
Fort Erie	mid	\$ 1.16	\$ 0.56	\$ 1.72	mid
Timmins	low	\$ 1.31	\$ 0.44	\$ 1.74	mid
St. Catharines	mid	\$ 1.20	\$ 0.57	\$ 1.76	mid
Richmond Hill	high	\$ 0.73	\$ 1.03	\$ 1.77	mid
Niagara Falls	mid	\$ 1.19	\$ 0.61	\$ 1.81	mid
Lincoln	mid	\$ 1.15	\$ 0.67	\$ 1.82	mid
Whitchurch-Stouffville	high	\$ 0.79	\$ 1.06	\$ 1.85	mid
Thunder Bay	mid	\$ 1.46	\$ 0.42	\$ 1.88	high
Sault Ste. Marie	low	\$ 1.46	\$ 0.43	\$ 1.89	high
Aurora	high	\$ 0.85	\$ 1.04	\$ 1.89	high
West Lincoln	mid	\$ 1.18	\$ 0.71	\$ 1.90	high
Springwater	high	\$ 0.75	\$ 1.19	\$ 1.94	high
Newmarket	high	\$ 0.93	\$ 1.07	\$ 2.00	high
North Dumfries	high	\$ 0.99	\$ 1.07	\$ 2.06	high
Clarington	mid	\$ 1.28	\$ 0.78	\$ 2.06	high
Waterloo	high	\$ 1.14	\$ 0.93	\$ 2.07	high
Oshawa	mid	\$ 1.40	\$ 0.70	\$ 2.10	high
Markham	high	\$ 0.87	\$ 1.29	\$ 2.16	high
King	high	\$ 0.97	\$ 1.21	\$ 2.18	high
Pickering	high	\$ 1.33	\$ 0.85	\$ 2.18	high
Guelph	high	\$ 1.39	\$ 0.85	\$ 2.23	high
East Gwillimbury	high	\$ 1.02	\$ 1.26	\$ 2.28	high
Mississauga	high	\$ 1.02	\$ 1.27	\$ 2.29	high
Wainfleet	mid	\$ 1.55	\$ 0.75	\$ 2.30	high
Ingersoll	mid	\$ 1.61	\$ 0.71	\$ 2.33	high
Woodstock	high	\$ 1.60	\$ 0.74	\$ 2.34	high
Burlington	high	\$ 1.22	\$ 1.12	\$ 2.34	high
Georgina	high	\$ 1.27	\$ 1.11	\$ 2.38	high
Greater Sudbury	mid	\$ 1.85	\$ 0.61	\$ 2.47	high
Brampton	high	\$ 1.23	\$ 1.24	\$ 2.48	high
Ajax	high	\$ 1.53	\$ 0.96	\$ 2.48	high
Milton	high	\$ 1.19	\$ 1.34	\$ 2.53	high
Scugog	high	\$ 1.54	\$ 1.01	\$ 2.55	high
Whitby	high	\$ 1.59	\$ 0.99	\$ 2.58	high
Oakville	high	\$ 1.34	\$ 1.28	\$ 2.62	high
Hamilton	high	\$ 1.86	\$ 0.76	\$ 2.63	high
Caledon	high	\$ 1.25	\$ 1.55	\$ 2.79	high
Ottawa	high	\$ 1.90	\$ 1.20	\$ 3.11	high
<b>Average</b>		<b>\$ 0.96</b>	<b>\$ 0.67</b>	<b>\$ 1.63</b>	
<b>Median</b>		<b>\$ 0.91</b>	<b>\$ 0.61</b>	<b>\$ 1.61</b>	

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

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

Industrial - Standard	2013 Total Taxes	2013 Relative Tax Burden
Meaford	\$ 0.37	low
North Middlesex	\$ 0.54	low
Zorra	\$ 0.68	low
Central Huron	\$ 0.73	low
Georgian Bluffs	\$ 0.74	low
Hanover	\$ 0.74	low
Norwich	\$ 0.87	low
Lambton Shores	\$ 1.16	low
Gravenhurst	\$ 1.16	low
Brock	\$ 1.16	low
Central Elgin	\$ 1.17	low
St. Marys	\$ 1.25	low
Penetanguishene	\$ 1.29	low
The Blue Mountains	\$ 1.38	mid
Blandford-Blenheim	\$ 1.56	mid
Greenstone	\$ 1.57	mid
West Lincoln	\$ 1.90	high
North Dumfries	\$ 2.06	high
Wainfleet	\$ 2.30	high
Ingersoll	\$ 2.33	high
<b>&lt; 15,000</b>	<b>\$ 1.25</b>	

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

Industrial - Standard	2013 Total Taxes	2013 Relative Tax Burden
Middlesex Centre	\$ 0.69	low
Huntsville	\$ 0.98	low
Bracebridge	\$ 1.10	low
Pelham	\$ 1.11	low
Owen Sound	\$ 1.17	low
Port Colborne	\$ 1.18	low
Wilmot	\$ 1.22	low
Brockville	\$ 1.23	low
Tillsonburg	\$ 1.27	low
Kingsville	\$ 1.45	mid
Woolwich	\$ 1.48	mid
Tecumseh	\$ 1.54	mid
Kenora	\$ 1.61	mid
Niagara-on-the-Lake	\$ 1.62	mid
Thorold	\$ 1.67	mid
Orangeville	\$ 1.69	mid
Grimsby	\$ 1.70	mid
Lincoln	\$ 1.82	mid
Springwater	\$ 1.94	high
King	\$ 2.18	high
East Gwillimbury	\$ 2.28	high
Scugog	\$ 2.55	high
<b>15,000 - 29,999</b>	<b>\$ 1.52</b>	

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

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

Industrial - Standard	2013 Total Taxes	2013 Relative Tax Burden
Quinte West	\$ 0.72	low
Kawartha Lakes	\$ 0.77	low
Cornwall	\$ 0.84	low
Orillia	\$ 0.91	low
St. Thomas	\$ 0.94	low
North Bay	\$ 0.96	low
Welland	\$ 1.10	low
Brant	\$ 1.24	low
Innisfil	\$ 1.37	mid
Halton Hills	\$ 1.46	mid
Stratford	\$ 1.52	mid
Peterborough	\$ 1.57	mid
Sarnia	\$ 1.60	mid
Belleville	\$ 1.69	mid
Fort Erie	\$ 1.72	mid
Timmins	\$ 1.74	mid
Niagara Falls	\$ 1.81	mid
Whitchurch-Stouffville	\$ 1.85	mid
Sault Ste. Marie	\$ 1.89	high
Aurora	\$ 1.89	high
Newmarket	\$ 2.00	high
Clarington	\$ 2.06	high
Pickering	\$ 2.18	high
Woodstock	\$ 2.34	high
Georgina	\$ 2.38	high
Milton	\$ 2.53	high
Caledon	\$ 2.79	high
<b>30,000 - 99,999</b>	<b>\$ 1.63</b>	

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

Industrial - Standard	2013 Total Taxes	2013 Relative Tax Burden
Barrie	\$ 1.12	low
Kingston	\$ 1.36	mid
Kitchener	\$ 1.51	mid
Cambridge	\$ 1.59	mid
London	\$ 1.61	mid
Windsor	\$ 1.62	mid
Vaughan	\$ 1.66	mid
St. Catharines	\$ 1.76	mid
Richmond Hill	\$ 1.77	mid
Thunder Bay	\$ 1.88	high
Waterloo	\$ 2.07	high
Oshawa	\$ 2.10	high
Markham	\$ 2.16	high
Guelph	\$ 2.23	high
Mississauga	\$ 2.29	high
Burlington	\$ 2.34	high
Greater Sudbury	\$ 2.47	high
Brampton	\$ 2.48	high
Ajax	\$ 2.48	high
Whitby	\$ 2.58	high
Oakville	\$ 2.62	high
Hamilton	\$ 2.63	high
Ottawa	\$ 3.11	high
<b>&gt; 100,000</b>	<b>\$ 2.06</b>	

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

Industrial - Standard	2013 Total Taxes	2013 Relative Tax Burden
Quinte West	\$ 0.72	low
Kawartha Lakes	\$ 0.77	low
Cornwall	\$ 0.84	low
Brockville	\$ 1.23	low
Kingston	\$ 1.36	mid
Peterborough	\$ 1.57	mid
Belleville	\$ 1.69	mid
Ottawa	\$ 3.11	high
<b>Eastern</b>	<b>\$ 1.41</b>	
Brock	\$ 1.16	low
Halton Hills	\$ 1.46	mid
Vaughan	\$ 1.66	mid
Richmond Hill	\$ 1.77	mid
Whitchurch-Stouffville	\$ 1.85	mid
Aurora	\$ 1.89	high
Newmarket	\$ 2.00	high
Clarington	\$ 2.06	high
Oshawa	\$ 2.10	high
Markham	\$ 2.16	high
King	\$ 2.18	high
Pickering	\$ 2.18	high
East Gwillimbury	\$ 2.28	high
Mississauga	\$ 2.29	high
Burlington	\$ 2.34	high
Georgina	\$ 2.38	high
Brampton	\$ 2.48	high
Ajax	\$ 2.48	high
Milton	\$ 2.53	high
Scugog	\$ 2.55	high
Whitby	\$ 2.58	high
Oakville	\$ 2.62	high
Caledon	\$ 2.79	high
<b>GTA</b>	<b>\$ 2.16</b>	

Industrial - Standard	2013 Total Taxes	2013 Relative Tax Burden
Welland	\$ 1.10	low
Pelham	\$ 1.11	low
Port Colborne	\$ 1.18	low
Niagara-on-the-Lake	\$ 1.62	mid
Thorold	\$ 1.67	mid
Grimsby	\$ 1.70	mid
Fort Erie	\$ 1.72	mid
St. Catharines	\$ 1.76	mid
Niagara Falls	\$ 1.81	mid
Lincoln	\$ 1.82	mid
West Lincoln	\$ 1.90	high
Wainfleet	\$ 2.30	high
Hamilton	\$ 2.63	high
<b>Niagara/Hamilton</b>	<b>\$ 1.72</b>	
North Bay	\$ 0.96	low
Greenstone	\$ 1.57	mid
Kenora	\$ 1.61	mid
Timmins	\$ 1.74	mid
Thunder Bay	\$ 1.88	high
Sault Ste. Marie	\$ 1.89	high
Greater Sudbury	\$ 2.47	high
<b>North</b>	<b>\$ 1.73</b>	
Orillia	\$ 0.91	low
Huntsville	\$ 0.98	low
Bracebridge	\$ 1.10	low
Barrie	\$ 1.12	low
Gravenhurst	\$ 1.16	low
Penetanguishene	\$ 1.29	low
Innisfil	\$ 1.37	mid
Orangeville	\$ 1.69	mid
Springwater	\$ 1.94	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 1.29</b>	

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

Industrial - Standard	2013 Total Taxes	2013 Relative Tax Burden
Meaford	\$ 0.37	low
North Middlesex	\$ 0.54	low
Zorra	\$ 0.68	low
Middlesex Centre	\$ 0.69	low
Central Huron	\$ 0.73	low
Georgian Bluffs	\$ 0.74	low
Hanover	\$ 0.74	low
Norwich	\$ 0.87	low
St. Thomas	\$ 0.94	low
Lambton Shores	\$ 1.16	low
Central Elgin	\$ 1.17	low
Owen Sound	\$ 1.17	low
Wilmot	\$ 1.22	low
Brant	\$ 1.24	low
St. Marys	\$ 1.25	low
Tillsonburg	\$ 1.27	low
The Blue Mountains	\$ 1.38	mid
Kingsville	\$ 1.45	mid
Woolwich	\$ 1.48	mid
Kitchener	\$ 1.51	mid
Stratford	\$ 1.52	mid
Tecumseh	\$ 1.54	mid
Blandford-Blenheim	\$ 1.56	mid
Cambridge	\$ 1.59	mid
Sarnia	\$ 1.60	mid
London	\$ 1.61	mid
Windsor	\$ 1.62	mid
North Dumfries	\$ 2.06	high
Waterloo	\$ 2.07	high
Guelph	\$ 2.23	high
Ingersoll	\$ 2.33	high
Woodstock	\$ 2.34	high
<b>Southwest</b>	<b>\$ 1.33</b>	



**Large Industrial Comparisons (taxes per sq. ft.)**

Large Industrial	CVA Ranking	2013 Municipal Taxes per sq. ft.	2013 Education Taxes per sq. ft.	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
Kawartha Lakes	low	\$ 0.16	\$ 0.17	\$ 0.33	low
North Bay	low	\$ 0.24	\$ 0.15	\$ 0.39	low
Blandford-Blenheim	low	\$ 0.26	\$ 0.19	\$ 0.45	low
West Lincoln	low	\$ 0.30	\$ 0.18	\$ 0.49	low
Clarington	low	\$ 0.31	\$ 0.19	\$ 0.49	low
Welland	low	\$ 0.42	\$ 0.18	\$ 0.60	low
Stratford	low	\$ 0.45	\$ 0.21	\$ 0.66	low
Fort Erie	low	\$ 0.51	\$ 0.25	\$ 0.75	low
Georgian Bluffs	mid	\$ 0.39	\$ 0.40	\$ 0.80	low
Brant	low	\$ 0.47	\$ 0.32	\$ 0.80	low
Orangeville	low	\$ 0.53	\$ 0.32	\$ 0.85	low
Barrie	mid	\$ 0.49	\$ 0.39	\$ 0.87	low
Sault Ste. Marie	low	\$ 0.76	\$ 0.13	\$ 0.89	low
Thorold	low	\$ 0.61	\$ 0.29	\$ 0.90	low
Cornwall	low	\$ 0.65	\$ 0.26	\$ 0.91	low
Tillsonburg	low	\$ 0.64	\$ 0.32	\$ 0.96	low
Kingsville	mid	\$ 0.61	\$ 0.36	\$ 0.97	low
Cambridge	mid	\$ 0.56	\$ 0.43	\$ 0.98	low
Kitchener	mid	\$ 0.55	\$ 0.44	\$ 0.99	low
London	low	\$ 0.66	\$ 0.34	\$ 1.00	low
St. Thomas	low	\$ 0.69	\$ 0.32	\$ 1.01	low
Kingston	low	\$ 0.68	\$ 0.33	\$ 1.01	low
Ingersoll	low	\$ 0.73	\$ 0.32	\$ 1.05	mid
St. Catharines	mid	\$ 0.72	\$ 0.35	\$ 1.07	mid
Central Elgin	low	\$ 0.78	\$ 0.31	\$ 1.08	mid
Niagara Falls	mid	\$ 0.73	\$ 0.38	\$ 1.11	mid
Hamilton	low	\$ 0.85	\$ 0.27	\$ 1.11	mid
Markham	high	\$ 0.45	\$ 0.67	\$ 1.12	mid
Richmond Hill	high	\$ 0.48	\$ 0.68	\$ 1.15	mid
Tecumseh	mid	\$ 0.77	\$ 0.39	\$ 1.16	mid
St. Marys	mid	\$ 0.81	\$ 0.43	\$ 1.23	mid
Owen Sound	low	\$ 0.95	\$ 0.29	\$ 1.24	mid
Brampton	high	\$ 0.62	\$ 0.63	\$ 1.25	mid
Whitchurch-Stouffville	high	\$ 0.54	\$ 0.72	\$ 1.25	mid
Waterloo	mid	\$ 0.69	\$ 0.57	\$ 1.26	mid
Woolwich	high	\$ 0.63	\$ 0.63	\$ 1.26	mid
East Gwillimbury	high	\$ 0.58	\$ 0.71	\$ 1.29	mid
Brockville	mid	\$ 0.90	\$ 0.42	\$ 1.32	mid
Aurora	high	\$ 0.60	\$ 0.73	\$ 1.33	mid
Woodstock	mid	\$ 0.92	\$ 0.42	\$ 1.34	mid

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

Large Industrial	CVA Ranking	2013 Municipal Taxes per sq. ft.	2013 Education Taxes per sq. ft.	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
Guelph	mid	\$ 0.85	\$ 0.51	\$ 1.36	mid
Peterborough	mid	\$ 0.83	\$ 0.54	\$ 1.37	high
Orillia	mid	\$ 0.80	\$ 0.58	\$ 1.38	high
Ajax	mid	\$ 0.85	\$ 0.54	\$ 1.39	high
Belleville	mid	\$ 0.94	\$ 0.46	\$ 1.40	high
Port Colborne	mid	\$ 0.99	\$ 0.42	\$ 1.41	high
Newmarket	high	\$ 0.67	\$ 0.76	\$ 1.43	high
Caledon	high	\$ 0.66	\$ 0.82	\$ 1.47	high
Halton Hills	high	\$ 0.84	\$ 0.70	\$ 1.54	high
Windsor	mid	\$ 1.18	\$ 0.37	\$ 1.55	high
Thunder Bay	mid	\$ 1.23	\$ 0.36	\$ 1.59	high
Whitby	high	\$ 0.99	\$ 0.61	\$ 1.60	high
Milton	high	\$ 0.76	\$ 0.85	\$ 1.61	high
Vaughan	high	\$ 0.68	\$ 0.95	\$ 1.63	high
Oshawa	mid	\$ 1.10	\$ 0.55	\$ 1.64	high
Grimsby	high	\$ 1.07	\$ 0.59	\$ 1.66	high
Burlington	high	\$ 0.91	\$ 0.83	\$ 1.75	high
Mississauga	high	\$ 0.89	\$ 1.11	\$ 1.99	high
Pickering	high	\$ 1.25	\$ 0.79	\$ 2.05	high
Greater Sudbury	high	\$ 1.72	\$ 0.48	\$ 2.19	high
Ottawa	high	\$ 1.38	\$ 1.02	\$ 2.40	high
Oakville	high	\$ 1.31	\$ 1.25	\$ 2.56	high
<b>Average</b>		<b>\$ 0.73</b>	<b>\$ 0.49</b>	<b>\$ 1.22</b>	
<b>Median</b>		<b>\$ 0.69</b>	<b>\$ 0.42</b>	<b>\$ 1.24</b>	

- 62 of the 98 municipalities were represented in the Large Industrial comparison
- Of the municipalities surveyed, Central Elgin, Hamilton, Greater Sudbury, Kenora, Ottawa, Windsor, Thunder Bay, Timmins, St. Thomas, Sault Ste. Marie, and the Counties of Grey, Essex and Lambton established a large industrial class
- The average current value assessment for large industrial properties in the survey is \$33, with a range from \$7 to \$84
- The average square footage of properties included in the survey is 346,000

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

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

Large Industrial	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
Blandford-Blenheim	\$ 0.45	low
West Lincoln	\$ 0.49	low
Georgian Bluffs	\$ 0.80	low
Ingersoll	\$ 1.05	mid
Central Elgin	\$ 1.08	mid
St. Marys	\$ 1.23	mid
<b>&lt; 15,000</b>	<b>\$ 0.85</b>	

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

Large Industrial	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
Orangeville	\$ 0.85	low
Thorold	\$ 0.90	low
Tillsonburg	\$ 0.96	low
Kingsville	\$ 0.97	low
Tecumseh	\$ 1.16	mid
Owen Sound	\$ 1.24	mid
Woolwich	\$ 1.26	mid
East Gwillimbury	\$ 1.29	mid
Brockville	\$ 1.32	mid
Port Colborne	\$ 1.41	high
Grimsby	\$ 1.66	high
<b>15,000 - 29,999</b>	<b>\$ 1.18</b>	

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

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

Large Industrial	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
Kawartha Lakes	\$ 0.33	low
North Bay	\$ 0.39	low
Clarington	\$ 0.49	low
Welland	\$ 0.60	low
Stratford	\$ 0.66	low
Fort Erie	\$ 0.75	low
Brant	\$ 0.80	low
Sault Ste. Marie	\$ 0.89	low
Cornwall	\$ 0.91	low
St. Thomas	\$ 1.01	low
Niagara Falls	\$ 1.11	mid
Whitchurch-Stouffville	\$ 1.25	mid
Aurora	\$ 1.33	mid
Woodstock	\$ 1.34	mid
Peterborough	\$ 1.37	high
Orillia	\$ 1.38	high
Belleville	\$ 1.40	high
Newmarket	\$ 1.43	high
Caledon	\$ 1.47	high
Halton Hills	\$ 1.54	high
Milton	\$ 1.61	high
Pickering	\$ 2.05	high
<b>30,000 - 99,999</b>	<b>\$ 1.09</b>	

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

Large Industrial	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
Barrie	\$ 0.87	low
Cambridge	\$ 0.98	low
Kitchener	\$ 0.99	low
London	\$ 1.00	low
Kingston	\$ 1.01	low
St. Catharines	\$ 1.07	mid
Hamilton	\$ 1.11	mid
Markham	\$ 1.12	mid
Richmond Hill	\$ 1.15	mid
Brampton	\$ 1.25	mid
Waterloo	\$ 1.26	mid
Guelph	\$ 1.36	mid
Ajax	\$ 1.39	high
Windsor	\$ 1.55	high
Thunder Bay	\$ 1.59	high
Whitby	\$ 1.60	high
Vaughan	\$ 1.63	high
Oshawa	\$ 1.64	high
Burlington	\$ 1.75	high
Mississauga	\$ 1.99	high
Greater Sudbury	\$ 2.19	high
Ottawa	\$ 2.40	high
Oakville	\$ 2.56	high
<b>&gt; 100,000</b>	<b>\$ 1.46</b>	

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

Large Industrial	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
Kawartha Lakes	\$ 0.33	low
Cornwall	\$ 0.91	low
Kingston	\$ 1.01	low
Brockville	\$ 1.32	mid
Peterborough	\$ 1.37	high
Belleville	\$ 1.40	high
Ottawa	\$ 2.40	high
<b>Eastern</b>	<b>\$ 1.25</b>	
Clarington	\$ 0.49	low
Markham	\$ 1.12	mid
Richmond Hill	\$ 1.15	mid
Brampton	\$ 1.25	mid
Whitchurch-Stouffville	\$ 1.25	mid
East Gwillimbury	\$ 1.29	mid
Aurora	\$ 1.33	mid
Ajax	\$ 1.39	high
Newmarket	\$ 1.43	high
Caledon	\$ 1.47	high
Halton Hills	\$ 1.54	high
Whitby	\$ 1.60	high
Milton	\$ 1.61	high
Vaughan	\$ 1.63	high
Oshawa	\$ 1.64	high
Burlington	\$ 1.75	high
Mississauga	\$ 1.99	high
Pickering	\$ 2.05	high
Oakville	\$ 2.56	high
<b>GTA</b>	<b>\$ 1.50</b>	

Large Industrial	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
West Lincoln	\$ 0.49	low
Welland	\$ 0.60	low
Fort Erie	\$ 0.75	low
Thorold	\$ 0.90	low
St. Catharines	\$ 1.07	mid
Niagara Falls	\$ 1.11	mid
Hamilton	\$ 1.11	mid
Port Colborne	\$ 1.41	high
Grimsby	\$ 1.66	high
<b>Niagara/Hamilton</b>	<b>\$ 1.08</b>	
North Bay	\$ 0.39	low
Sault Ste. Marie	\$ 0.89	low
Thunder Bay	\$ 1.59	high
Greater Sudbury	\$ 2.19	high
<b>North</b>	<b>\$ 1.26</b>	
Orangeville	\$ 0.85	low
Barrie	\$ 0.87	low
Orillia	\$ 1.38	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 1.03</b>	

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

Large Industrial	2013 Total Taxes per sq. ft.	2013 Relative Tax Burden
Blandford-Blenheim	\$ 0.45	low
Stratford	\$ 0.66	low
Georgian Bluffs	\$ 0.80	low
Brant	\$ 0.80	low
Tillsonburg	\$ 0.96	low
Kingsville	\$ 0.97	low
Cambridge	\$ 0.98	low
Kitchener	\$ 0.99	low
London	\$ 1.00	low
St. Thomas	\$ 1.01	low
Ingersoll	\$ 1.05	mid
Central Elgin	\$ 1.08	mid
Tecumseh	\$ 1.16	mid
St. Marys	\$ 1.23	mid
Owen Sound	\$ 1.24	mid
Waterloo	\$ 1.26	mid
Woolwich	\$ 1.26	mid
Woodstock	\$ 1.34	mid
Guelph	\$ 1.36	mid
Windsor	\$ 1.55	high
<b>Southwest</b>	<b>\$ 1.06</b>	

**Industrial Comparisons - Industrial Vacant Land (taxes per acre)**

Vacant Land	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Property Taxes	Relative Tax Ranking
Middlesex Centre	low	\$ 201	\$ 202	\$ 403	low
Penetanguishene	low	\$ 311	\$ 244	\$ 555	low
Saugeen Shores	low	\$ 373	\$ 400	\$ 773	low
Cornwall	low	\$ 598	\$ 239	\$ 838	low
Port Colborne	low	\$ 618	\$ 259	\$ 877	low
Springwater	mid	\$ 344	\$ 544	\$ 887	low
Brock	low	\$ 603	\$ 339	\$ 943	low
Owen Sound	low	\$ 649	\$ 311	\$ 960	low
Kingsville	low	\$ 550	\$ 445	\$ 995	low
Meaford	low	\$ 606	\$ 392	\$ 998	low
Brockville	low	\$ 688	\$ 316	\$ 1,005	low
St. Thomas	low	\$ 651	\$ 365	\$ 1,017	low
Belleville	low	\$ 742	\$ 357	\$ 1,099	low
Stratford	low	\$ 759	\$ 343	\$ 1,103	low
Ingersoll	low	\$ 802	\$ 354	\$ 1,156	low
Tillsonburg	low	\$ 772	\$ 390	\$ 1,162	low
Quinte West	low	\$ 748	\$ 443	\$ 1,191	low
Fort Erie	low	\$ 804	\$ 388	\$ 1,192	low
Welland	low	\$ 849	\$ 365	\$ 1,214	low
Brant	low	\$ 735	\$ 499	\$ 1,234	low
East Zorra-Tavistock	low	\$ 752	\$ 505	\$ 1,257	low
North Bay	mid	\$ 806	\$ 530	\$ 1,337	low
West Lincoln	low	\$ 859	\$ 508	\$ 1,367	low
Sault Ste. Marie	low	\$ 1,072	\$ 317	\$ 1,389	low
Woodstock	low	\$ 1,040	\$ 479	\$ 1,518	low
Thorold	low	\$ 1,072	\$ 503	\$ 1,575	mid
Timmins	low	\$ 1,234	\$ 381	\$ 1,615	mid
Sarnia	mid	\$ 1,023	\$ 616	\$ 1,639	mid
Tecumseh	mid	\$ 1,017	\$ 719	\$ 1,735	mid
Wilmot	mid	\$ 913	\$ 917	\$ 1,830	mid
Greater Sudbury	mid	\$ 1,419	\$ 437	\$ 1,857	mid
Kingston	mid	\$ 1,258	\$ 618	\$ 1,876	mid
Peterborough	mid	\$ 1,163	\$ 766	\$ 1,929	mid
St. Marys	mid	\$ 1,324	\$ 696	\$ 2,019	mid
Kenora	mid	\$ 1,448	\$ 631	\$ 2,079	mid
Barrie	mid	\$ 1,273	\$ 1,019	\$ 2,292	mid
Orillia	mid	\$ 1,388	\$ 997	\$ 2,384	mid

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

Vacant Land	2013 CVA Ranking	2013 Municipal Taxes	2013 Education Taxes	2013 Property Taxes	Relative Tax Ranking
London	mid	\$ 1,594	\$ 834	\$ 2,427	mid
East Gwillimbury	high	\$ 1,112	\$ 1,367	\$ 2,480	mid
Woolwich	mid	\$ 1,307	\$ 1,320	\$ 2,627	mid
Lincoln	mid	\$ 1,822	\$ 1,051	\$ 2,872	mid
Windsor	mid	\$ 2,167	\$ 857	\$ 3,024	mid
Clarington	mid	\$ 1,897	\$ 1,145	\$ 3,042	mid
Niagara Falls	mid	\$ 2,075	\$ 1,064	\$ 3,140	mid
Georgina	high	\$ 1,646	\$ 1,543	\$ 3,189	mid
Niagara-on-the-Lake	mid	\$ 1,869	\$ 1,331	\$ 3,199	mid
Thunder Bay	mid	\$ 2,539	\$ 740	\$ 3,278	mid
Scugog	mid	\$ 2,497	\$ 932	\$ 3,428	mid
Grimsby	mid	\$ 2,320	\$ 1,294	\$ 3,614	mid
Newmarket	high	\$ 1,738	\$ 1,988	\$ 3,726	mid
King	high	\$ 1,700	\$ 2,130	\$ 3,830	high
Kitchener	mid	\$ 2,147	\$ 1,716	\$ 3,864	high
Guelph	mid	\$ 2,446	\$ 1,468	\$ 3,914	high
Innisfil	high	\$ 1,830	\$ 2,094	\$ 3,923	high
Waterloo	high	\$ 2,520	\$ 2,059	\$ 4,578	high
Whitchurch-Stouffville	high	\$ 1,983	\$ 2,658	\$ 4,641	high
Cambridge	high	\$ 2,743	\$ 2,111	\$ 4,854	high
St. Catharines	mid	\$ 3,547	\$ 1,672	\$ 5,219	high
Orangeville	high	\$ 3,265	\$ 1,980	\$ 5,245	high
Oshawa	high	\$ 3,641	\$ 1,822	\$ 5,462	high
Aurora	high	\$ 2,587	\$ 3,153	\$ 5,740	high
Whitby	high	\$ 3,669	\$ 2,269	\$ 5,938	high
Caledon	high	\$ 2,777	\$ 3,440	\$ 6,218	high
Hamilton	high	\$ 4,765	\$ 1,704	\$ 6,469	high
Ottawa	high	\$ 4,274	\$ 2,700	\$ 6,974	high
Ajax	high	\$ 4,344	\$ 2,725	\$ 7,069	high
Halton Hills	high	\$ 3,697	\$ 3,404	\$ 7,101	high
Pickering	high	\$ 4,562	\$ 2,893	\$ 7,455	high
Burlington	high	\$ 3,908	\$ 3,577	\$ 7,485	high
Milton	high	\$ 4,039	\$ 4,539	\$ 8,578	high
Mississauga	high	\$ 4,186	\$ 5,218	\$ 9,405	high
Markham	high	\$ 3,857	\$ 5,658	\$ 9,515	high
Oakville	high	\$ 5,267	\$ 5,016	\$ 10,283	high
Richmond Hill	high	\$ 4,358	\$ 6,154	\$ 10,512	high
Vaughan	high	\$ 4,747	\$ 6,653	\$ 11,400	high
<b>Average</b>		<b>\$ 1,905</b>	<b>\$ 1,495</b>	<b>\$ 3,400</b>	
<b>Median</b>		<b>\$ 1,419</b>	<b>\$ 917</b>	<b>\$ 2,427</b>	



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

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

Vacant Land	2013 Property Taxes	Relative Tax Ranking
Penetanguishene	\$ 555	low
Saugeen Shores	\$ 773	low
Brock	\$ 943	low
Meaford	\$ 998	low
Ingersoll	\$ 1,156	low
East Zorra-Tavistock	\$ 1,257	low
West Lincoln	\$ 1,367	low
St. Marys	\$ 2,019	mid
<b>&lt; 15,000</b>	<b>\$ 1,134</b>	

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

Vacant Land	2013 Property Taxes	Relative Tax Ranking
Middlesex Centre	\$ 403	low
Port Colborne	\$ 877	low
Springwater	\$ 887	low
Owen Sound	\$ 960	low
Kingsville	\$ 995	low
Brockville	\$ 1,005	low
Tillsonburg	\$ 1,162	low
Thorold	\$ 1,575	mid
Tecumseh	\$ 1,735	mid
Wilmot	\$ 1,830	mid
Kenora	\$ 2,079	mid
East Gwillimbury	\$ 2,480	mid
Woolwich	\$ 2,627	mid
Lincoln	\$ 2,872	mid
Niagara-on-the-Lake	\$ 3,199	mid
Scugog	\$ 3,428	mid
Grimsby	\$ 3,614	mid
King	\$ 3,830	high
Orangeville	\$ 5,245	high
<b>15,000 - 29,999</b>	<b>\$ 2,148</b>	

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

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

Vacant Land	2013 Property Taxes	Relative Tax Ranking
Cornwall	\$ 838	low
St. Thomas	\$ 1,017	low
Belleville	\$ 1,099	low
Stratford	\$ 1,103	low
Quinte West	\$ 1,191	low
Fort Erie	\$ 1,192	low
Welland	\$ 1,214	low
Brant	\$ 1,234	low
North Bay	\$ 1,337	low
Sault Ste. Marie	\$ 1,389	low
Woodstock	\$ 1,518	low
Timmins	\$ 1,615	mid
Sarnia	\$ 1,639	mid
Peterborough	\$ 1,929	mid
Orillia	\$ 2,384	mid
Clarington	\$ 3,042	mid
Niagara Falls	\$ 3,140	mid
Georgina	\$ 3,189	mid
Newmarket	\$ 3,726	mid
Innisfil	\$ 3,923	high
Whitchurch-Stouffville	\$ 4,641	high
Aurora	\$ 5,740	high
Caledon	\$ 6,218	high
Halton Hills	\$ 7,101	high
Pickering	\$ 7,455	high
Milton	\$ 8,578	high
<b>30,000 - 99,999</b>	<b>\$ 2,979</b>	

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

Vacant Land	2013 Property Taxes	Relative Tax Ranking
Greater Sudbury	\$ 1,857	mid
Kingston	\$ 1,876	mid
Barrie	\$ 2,292	mid
London	\$ 2,427	mid
Windsor	\$ 3,024	mid
Thunder Bay	\$ 3,278	mid
Kitchener	\$ 3,864	high
Guelph	\$ 3,914	high
Waterloo	\$ 4,578	high
Cambridge	\$ 4,854	high
St. Catharines	\$ 5,219	high
Oshawa	\$ 5,462	high
Whitby	\$ 5,938	high
Hamilton	\$ 6,469	high
Ottawa	\$ 6,974	high
Ajax	\$ 7,069	high
Burlington	\$ 7,485	high
Mississauga	\$ 9,405	high
Markham	\$ 9,515	high
Oakville	\$ 10,283	high
Richmond Hill	\$ 10,512	high
Vaughan	\$ 11,400	high
<b>&gt; 100,000</b>	<b>\$ 5,804</b>	

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

Vacant Land	2013 Property Taxes	Relative Tax Burden Ranking
Cornwall	\$ 838	low
Brockville	\$ 1,005	low
Belleville	\$ 1,099	low
Quinte West	\$ 1,191	low
Kingston	\$ 1,876	mid
Peterborough	\$ 1,929	mid
Ottawa	\$ 6,974	high
<b>Eastern</b>	<b>\$ 2,130</b>	
Brock	\$ 943	low
East Gwillimbury	\$ 2,480	mid
Clarington	\$ 3,042	mid
Georgina	\$ 3,189	mid
Scugog	\$ 3,428	mid
Newmarket	\$ 3,726	mid
King	\$ 3,830	high
Whitchurch-Stouffville	\$ 4,641	high
Oshawa	\$ 5,462	high
Aurora	\$ 5,740	high
Whitby	\$ 5,938	high
Caledon	\$ 6,218	high
Ajax	\$ 7,069	high
Halton Hills	\$ 7,101	high
Pickering	\$ 7,455	high
Burlington	\$ 7,485	high
Milton	\$ 8,578	high
Mississauga	\$ 9,405	high
Markham	\$ 9,515	high
Oakville	\$ 10,283	high
Richmond Hill	\$ 10,512	high
Vaughan	\$ 11,400	high
<b>GTA</b>	<b>\$ 6,247</b>	

Vacant Land	2013 Property Taxes	Relative Tax Burden Ranking
Port Colborne	\$ 877	low
Fort Erie	\$ 1,192	low
Welland	\$ 1,214	low
West Lincoln	\$ 1,367	low
Thorold	\$ 1,575	mid
Lincoln	\$ 2,872	mid
Niagara Falls	\$ 3,140	mid
Niagara-on-the-Lake	\$ 3,199	mid
Grimsby	\$ 3,614	mid
St. Catharines	\$ 5,219	high
Hamilton	\$ 6,469	high
<b>Niagara/Hamilton</b>	<b>\$ 2,794</b>	
North Bay	\$ 1,337	low
Sault Ste. Marie	\$ 1,389	low
Timmins	\$ 1,615	mid
Greater Sudbury	\$ 1,857	mid
Kenora	\$ 2,079	mid
Thunder Bay	\$ 3,278	mid
<b>North</b>	<b>\$ 1,926</b>	
Penetanguishene	\$ 555	low
Springwater	\$ 887	low
Barrie	\$ 2,292	mid
Orillia	\$ 2,384	mid
Innisfil	\$ 3,923	high
Orangeville	\$ 5,245	high
<b>Simcoe/Musk./Duff.</b>	<b>\$ 2,548</b>	

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

<b>Vacant Land</b>	<b>2013 Property Taxes</b>	<b>Relative Tax Burden Ranking</b>
Middlesex Centre	\$ 403	low
Saugeen Shores	\$ 773	low
Owen Sound	\$ 960	low
Kingsville	\$ 995	low
Meaford	\$ 998	low
St. Thomas	\$ 1,017	low
Stratford	\$ 1,103	low
Ingersoll	\$ 1,156	low
Tillsonburg	\$ 1,162	low
Brant	\$ 1,234	low
East Zorra-Tavistock	\$ 1,257	low
Woodstock	\$ 1,518	low
Sarnia	\$ 1,639	mid
Tecumseh	\$ 1,735	mid
Wilmot	\$ 1,830	mid
St. Marys	\$ 2,019	mid
London	\$ 2,427	mid
Woolwich	\$ 2,627	mid
Windsor	\$ 3,024	mid
Kitchener	\$ 3,864	high
Guelph	\$ 3,914	high
Waterloo	\$ 4,578	high
Cambridge	\$ 4,854	high
<b>Southwest</b>	<b>\$ 1,960</b>	

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

<b>LOW</b>	<b>LOW-MID</b>	<b>MID</b>	<b>MID-HIGH</b>	<b>HIGH</b>
Barrie	Blandford-Blenheim	Clarington	Aurora	Ajax
Bracebridge	Brockville	Greenstone	Belleville	Burlington
Brant	Cambridge	Innisfil	Brampton	Caledon
Brock	Central Elgin	Kenora	East Gwillimbury	Georgina
Central Huron	Fort Erie	Lincoln	Grimsby	Greater Sudbury
Cornwall	Kingston	Niagara Falls	Guelph	King
Georgian Bluffs	Kingsville	Niagara-on-the-Lake	Halton Hills	Milton
Gravenhurst	Kitchener	Orillia	Hamilton	Mississauga
Hanover	London	Port Colborne	Ingersoll	Newmarket
Huntsville	Orangeville	Richmond Hill	Markham	North Dumfries
Kawartha Lakes	Owen Sound	Sault Ste. Marie	Peterborough	Oakville
Lambton Shores	Sarnia	St. Catharines	Vaughan	Oshawa
Meaford	St. Marys	The Blue Mountains	Waterloo	Ottawa
Middlesex Centre	Stratford	Tecumseh	Windsor	Pickering
North Bay	Thorold	Timmins	Woodstock	Scugog
North Middlesex		West Lincoln		Springwater
Norwich		Whitchurch-Stouffville		Thunder Bay
Pelham		Woolwich		Wainfleet
Penetanguishene				Whitby
Quinte West				
St. Thomas				
Tillsonburg				
Welland				
Wilmot				
Zorra				

*Water/Wastewater*



## ***Water and Wastewater Financial Information and Analysis***

This section of the report includes the following financial information and analysis:

- ***Water and Wastewater Rate Structure Overview***
  - ***Comparison of Residential Water/WW Fixed Costs as a % of Total Water/WW Costs***
  - ***Comparison of Type of Rate Structure***
- ***Comparison of Water/Wastewater Costs***
- ***Water/Wastewater as a % of Average Household Income***
- ***Financial Indicators***
  - ***Water/WW Operating Surplus and Operating Surplus Ratio***
  - ***Water/WW Asset Consumption Ratio***
  - ***Water/WW Reserves as a % of Own Source Revenues***
  - ***Water/WW Reserves as a % of Accumulated Amortization***
  - ***Water/WW Debt Interest Cover Ratio***
  - ***Water/WW Net Financial Liabilities Ratio***

### ***Water and Wastewater Rate Structure***

The establishment of water and wastewater rates is a municipal responsibility and the absence of standard procedures across Ontario has resulted in the evolution of a great variety of rate structure formats. It is important that rates be based on sound policies and principles and that they are defensible by staff and Council. There are recognized processes to be followed in undertaking water/wastewater rate studies, published by various industry leaders including the American and Canadian Waterworks Association (AWWA and CWWA). Municipalities, however, are limited in their options based on the availability of information to calculate class rate structures.

BMA has undertaken water and wastewater rate studies on behalf of numerous municipalities. During these studies, our findings are consistent with that of the CWWA which states that, despite industry trends in rate making, there is, and always will be, a lot of variation in rate setting practices given that there is no single rate setting approach or rate structure. Municipalities have different objectives in setting rates including but not limited to:

- Conservation
- Revenue Stability
- Fairness
- Economic Development
- Financial Sufficiency
- Rate Stability
- Ease of Implementation
- Ease of Understanding

The process typically followed by municipalities in setting water and wastewater rates is to:

- Identify Evaluation Criteria/Objectives
- Identify Revenue Requirements for each Service
- Allocate Costs—Capital, Operating & Maintenance
- Calculate Unit Costs—Allocate Fixed and Volumetric Costs
- Design The Rate Structure—Inclining, Declining, Uniform, # of Blocks, etc.
- Assess The Effectiveness in meeting the Objectives
- Assess The impact on Various Classes and Types of Users



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

Municipality	Fixed Annual 5/8"	Fixed as % of Total Residential 200 m <sup>3</sup>
Aurora	\$ -	0%
Brampton	\$ -	0%
Caledon	\$ -	0%
Cornwall	\$ -	0%
Georgian Bluffs	\$ -	0%
Georgina	\$ -	0%
Greenstone	\$ -	0%
Kitchener	\$ -	0%
Markham	\$ -	0%
Middlesex Centre	\$ -	0%
Mississauga	\$ -	0%
Ottawa	\$ -	0%
Richmond Hill	\$ -	0%
Timmins	\$ -	0%
Toronto	\$ -	0%
Vaughan	\$ -	0%
Whitchurch-Stouffville	\$ -	0%
Waterloo	\$ 33	5%
Lincoln	\$ 63	7%
Welland	\$ 113	12%
North Dumfries	\$ 120	15%
Wellesley	\$ 120	15%
Cambridge	\$ 150	18%
Orangeville	\$ 161	19%
Wilmot	\$ 168	21%
North Middlesex	\$ 182	22%
Orillia	\$ 144	23%
Bracebridge	\$ 276	25%
Gravenhurst	\$ 276	25%
Huntsville	\$ 276	25%
St. Thomas	\$ 190	26%
Guelph	\$ 201	26%
Lambton Shores	\$ 289	26%
Penetanguishene	\$ 234	27%
St. Catharines	\$ 231	29%
Peterborough	\$ 131	29%
East Gwillimbury	\$ 304	29%
Woolwich	\$ 312	30%
Central Elgin	\$ 398	34%
Ajax	\$ 235	34%
Brock	\$ 235	34%
Clarington	\$ 235	34%
Oshawa	\$ 235	34%
Pickering	\$ 235	34%
Scugog	\$ 235	34%
Whitby	\$ 235	34%
Quinte West	\$ 240	34%
Newmarket	\$ 288	34%
Stratford	\$ 220	35%

Municipality	Fixed Annual 5/8"	Fixed as % of Total Residential 200 m <sup>3</sup>
Hanover	\$ 271	35%
Innisfil	\$ 344	36%
Kawartha Lakes	\$ 420	37%
Hamilton **	\$ 211	38%
Woodstock	\$ 276	39%
London	\$ 270	39%
Pelham	\$ 292	39%
Tecumseh	\$ 275	39%
St. Marys	\$ 336	40%
Windsor	\$ 412	40%
North Bay	\$ 359	41%
Burlington	\$ 283	42%
Halton Hills	\$ 283	42%
Milton	\$ 283	42%
Oakville	\$ 283	42%
Thorold	\$ 366	42%
Belleville	\$ 388	42%
Barrie	\$ 311	43%
King	\$ 334	44%
Springwater	\$ 516	44%
Prince Edward County	\$ 651	44%
Greater Sudbury	\$ 411	45%
West Lincoln	\$ 396	45%
Thunder Bay	\$ 403	46%
Tillsonburg	\$ 409	48%
Saugeen Shores	\$ 382	50%
Grimsby	\$ 246	51%
The Blue Mountains	\$ 548	53%
Owen Sound	\$ 527	53%
Niagara-on-the-Lake	\$ 537	55%
Meaford	\$ 677	55%
East Zorra-Tavistock	\$ 522	56%
Niagara Falls	\$ 507	56%
Ingersoll	\$ 566	57%
Port Colborne	\$ 591	57%
Norwich	\$ 637	59%
Zorra	\$ 618	60%
Brant	\$ 697	60%
Central Huron	\$ 696	62%
Fort Erie	\$ 782	63%
Kingston	\$ 594	63%
Kenora	\$ 652	64%
Kingsville	\$ 329	67%
Brockville *	\$ 432	68%
Blandford-Blenheim	\$ 873	68%
South-West Oxford	\$ 887	68%
Sault Ste. Marie	\$ 477	69%
Sarnia	\$ 813	88%
<b>Average</b>	<b>\$ 300</b>	<b>34%</b>
<b>Median</b>	<b>\$ 276</b>	<b>35%</b>

\*\* Includes minimum consumption of 5 m<sup>3</sup>/month

\* Includes minimum consumption of 9 m<sup>3</sup>/month

### ***Fixed Costs***

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

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 200 m<sup>3</sup>. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

The following summarizes the findings based on the survey of 97 municipalities (Wainfleet does not have water and wastewater services):

- 80 of the 97 municipalities (82%), charge a monthly fixed charge to their customers to recover customer related costs.
- The extent to which fixed monthly charges as a percentage of the total residential bill varies from a low of 5% to a high of 88%.

***Volumetric Rate Structure***

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

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

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

	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
Uniform	63%	66%	65%	67%
Declining	13%	15%	13%	14%
Inclining	9%	4%	7%	4%
Humpback	12%	13%	12%	13%
Flat	2%	1%	2%	1%

**Comparison of Type of Rate Structure**

Municipality	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
Aurora	U	U	U	U
Bracebridge	U	U	U	U
Brampton	U	U	U	U
Brant	U	U	U	U
Caledon	U	U	U	U
Cambridge	U	U	U	U
Central Elgin	U	U	U	U
Central Huron	U	U	U	U
Fort Erie	U	U	U	U
Georgian Bluffs	U	U	U	U
Georgina	U	U	U	U
Gravenhurst	U	U	U	U
Greater Sudbury	U	U	U	U
Grimsby	U	U	U	U
Guelph	U	U	U	U
Hamilton	U	U	U	U
Hanover	U	U	U	U
Huntsville	U	U	U	U
Innisfil	U	U	U	U
Kawartha Lakes	U	U	U	U
Kenora	U	U	U	U
Kingsville	U	U	U	U
Kitchener	U	U	U	U
Lambton Shores	U	U	U	U
Lincoln	U	U	U	U
Markham	U	U	U	U
Meaford	U	U	U	U
Middlesex Centre	U	U	U	U
Mississauga	U	U	U	U
Newmarket	U	U	U	U
Niagara Falls	U	U	U	U
Niagara-on-the-Lake	U	U	U	U
North Dumfries	U	U	U	U
North Middlesex	U	U	U	U
Orangeville	U	U	U	U
Orillia	U	U	U	U
Ottawa	U	U	U	U
Pelham	U	U	U	U
Penetanguishene	U	U	U	U
Port Colborne	U	U	U	U
Prince Edward County	U	U	U	U
Quinte West	U	U	U	U
Richmond Hill	U	U	U	U
Sarnia	U	U	U	U
Saugeen Shores	U	U	U	U
St. Catharines	U	U	U	U

**Comparison of Type of Rate Structure (cont'd)**

Municipality	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
St. Thomas	U	U	U	U
Tecumseh	U	U	U	U
Thorold	U	U	U	U
Thunder Bay	U	U	U	U
Timmins	U	U	U	U
Toronto	U	U	U	U
Vaughan	U	U	U	U
Waterloo	U	U	U	U
Welland	U	U	U	U
Wellesley	U	U	U	U
West Lincoln	U	U	U	U
Whitchurch-Stouffville	U	U	U	U
Wilmot	U	U	U	U
Windsor	U	U	U	U
Woolwich	U	U	U	U
Barrie	I	I	I	I
East Gwillimbury	I	U	U	U
King	I	I	I	I
Kingston	I	D	U	U
London	I	D	I	D
Owen Sound	I	I	I	I
Sault Ste. Marie	I	H	I	H
Springwater	I	U	I	U
The Blue Mountains	I	I	I	I
Blandford-Blenheim	H	H	H	H
Burlington	H	H	H	H
East Zorra-Tavistock	H	H	H	H
Halton Hills	H	H	H	H
Ingersoll	H	H	H	H
Milton	H	H	H	H
Norwich	H	H	H	H
Oakville	H	H	H	H
South-West Oxford	H	H	H	H
Tillsonburg	H	H	H	H
Woodstock (Oxford)	H	H	H	H
Zorra	H	H	H	H
Greenstone	F	U	F	U
Ajax	D	D	D	D
Belleville	D	D	D	D
Brock	D	D	D	D
Brockville	D	D	D	D
Clarington	D	D	D	D
North Bay	D	D	D	D
Oshawa	D	D	D	D
Peterborough	D	D	D	D
Pickering	D	D	D	D
Scugog	D	D	D	D
St. Marys	D	D	D	D
Stratford	D	D	D	D
Whitby	D	D	D	D
Cornwall	F	F	F	F

**Comparison of Water and Wastewater Costs (sorted alphabetically)**

Volume Meter Size	Res. 200 m <sup>3</sup> 5/8"	Commercial 10,000 m <sup>3</sup> 2"	Industrial 30,000 m <sup>3</sup> 3"	Industrial 100,000 m <sup>3</sup> 4"	Industrial 500,000 m <sup>3</sup> 6"
Ajax	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Aurora	\$ 596	\$ 29,807	\$ 89,421	\$ 298,070	\$ 1,490,350
Barrie	\$ 730	\$ 31,232	\$ 92,020	\$ 298,319	\$ 1,465,037
Belleville	\$ 915	\$ 21,641	\$ 50,808	\$ 128,629	\$ 540,429
Blandford-Blenheim	\$ 1,282	\$ 24,624	\$ 72,728	\$ 218,847	\$ 1,044,958
Bracebridge	\$ 1,096	\$ 42,112	\$ 126,580	\$ 414,544	\$ 2,054,264
Brampton	\$ 328	\$ 17,577	\$ 52,731	\$ 175,771	\$ 878,855
Brant	\$ 1,157	\$ 28,393	\$ 76,830	N/A	N/A
Brock	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Brockville	\$ 639	\$ 18,442	\$ 45,228	\$ 126,015	\$ 571,740
Burlington	\$ 672	\$ 23,788	\$ 65,193	\$ 205,259	\$ 997,288
Caledon	\$ 328	\$ 17,577	\$ 52,731	\$ 175,771	\$ 878,855
Cambridge	\$ 847	\$ 35,625	\$ 105,862	\$ 348,460	\$ 1,728,649
Central Elgin	\$ 1,186	\$ 39,798	\$ 118,598	\$ 394,398	\$ 1,970,398
Central Huron	\$ 1,132	\$ 22,496	\$ 66,096	\$ 218,696	\$ 1,090,696
Clarington	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Cornwall	\$ 648	\$ 9,313	\$ 27,939	\$ 93,130	\$ 465,649
East Gwillimbury	\$ 1,034	\$ 48,482	\$ 146,682	\$ 490,382	\$ 2,454,382
East Zorra-Tavistock	\$ 932	\$ 26,808	\$ 78,278	\$ 245,045	\$ 1,192,702
Fort Erie	\$ 1,241	\$ 25,257	\$ 77,568	\$ 240,844	\$ 1,165,915
Georgian Bluffs	\$ 1,659	N/A	N/A	N/A	N/A
Georgina	\$ 655	\$ 30,619	\$ 91,771	\$ 305,803	\$ 1,528,843
Gravenhurst	\$ 1,096	\$ 42,112	\$ 126,580	\$ 414,544	\$ 2,054,264
Greater Sudbury	\$ 921	\$ 28,470	\$ 82,424	\$ 264,002	\$ 1,290,544
Greenstone	\$ 1,191	\$ 43,008	\$ 129,024	\$ 430,080	\$ 2,150,400
Grimsby	\$ 480	N/A	N/A	N/A	N/A
Guelph	\$ 781	\$ 30,774	\$ 90,657	\$ 296,450	\$ 1,462,107
Halton Hills	\$ 672	\$ 23,788	\$ 65,193	\$ 205,259	\$ 997,288
Hamilton	\$ 553	\$ 25,492	\$ 75,490	\$ 247,427	\$ 1,228,341
Hanover	\$ 624	\$ 19,384	\$ 27,386	\$ 181,873	\$ 887,073
Huntsville	\$ 1,096	\$ 42,112	\$ 126,580	\$ 414,544	\$ 2,054,264
Ingersoll	\$ 1,001	\$ 23,112	\$ 67,134	\$ 206,731	\$ 998,693
Innisfil	\$ 954	\$ 31,672	\$ 93,097	\$ 306,597	\$ 1,526,597
Kawartha Lakes	\$ 1,148	\$ 37,570	\$ 113,639	\$ 369,649	\$ 1,828,473
Kenora	\$ 1,020	\$ 20,290	\$ 62,368	\$ 193,123	\$ 933,685
King	\$ 766	\$ 34,149	\$ 104,055	\$ 340,258	\$ 1,686,596
Kingston	\$ 938	\$ 17,596	\$ 49,296	\$ 156,005	\$ 758,643
Kingsville	\$ 494	\$ 18,997	\$ 56,860	\$ 189,379	\$ 946,631
Kitchener	\$ 718	\$ 35,878	\$ 107,634	\$ 358,780	\$ 1,793,900
Lambton Shores	\$ 1,111	\$ 41,703	\$ 127,534	\$ 417,982	\$ 2,068,598
Lincoln	\$ 889	\$ 41,623	\$ 124,323	\$ 413,374	\$ 2,064,626
London	\$ 687	\$ 20,062	\$ 56,394	\$ 175,548	\$ 801,680

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

<b>Volume Meter Size</b>	<b>Res. 200 m<sup>3</sup> 5/8"</b>	<b>Commercial 10,000 m<sup>3</sup> 2"</b>	<b>Industrial 30,000 m<sup>3</sup> 3"</b>	<b>Industrial 100,000 m<sup>3</sup> 4"</b>	<b>Industrial 500,000 m<sup>3</sup> 6"</b>
Markham	\$ 568	\$ 28,376	\$ 85,128	\$ 283,760	\$ 1,418,800
Meaford	\$ 1,225	\$ 33,677	\$ 99,677	\$ 321,677	\$ 1,605,677
Middlesex Centre	\$ 1,130	\$ 54,700	\$ 164,100	\$ 547,000	\$ 2,735,000
Milton	\$ 672	\$ 23,788	\$ 65,193	\$ 205,259	\$ 997,288
Mississauga	\$ 328	\$ 17,577	\$ 52,731	\$ 175,771	\$ 878,855
Newmarket	\$ 839	\$ 27,838	\$ 82,938	\$ 275,788	\$ 1,377,788
Niagara Falls	\$ 898	\$ 22,582	\$ 64,702	\$ 206,542	\$ 998,208
Niagara-on-the-Lake	\$ 973	\$ 23,353	\$ 71,292	\$ 225,475	\$ 1,101,072
North Bay	\$ 872	\$ 17,632	\$ 48,300	\$ 155,638	\$ 768,998
North Dumfries	\$ 804	\$ 34,320	\$ 102,720	\$ 342,120	\$ 1,710,120
North Middlesex	\$ 836	\$ 32,882	\$ 98,282	\$ 327,182	\$ 1,635,182
Norwich	\$ 1,072	\$ 24,561	\$ 73,398	\$ 225,808	\$ 1,090,264
Oakville	\$ 672	\$ 23,788	\$ 65,193	\$ 205,259	\$ 997,288
Orangeville	\$ 855	\$ 35,183	\$ 104,664	\$ 347,805	\$ 1,735,805
Orillia	\$ 636	\$ 24,860	\$ 74,060	\$ 246,260	\$ 1,230,260
Oshawa	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Ottawa	\$ 685	\$ 32,898	\$ 98,401	\$ 326,633	\$ 1,628,856
Owen Sound	\$ 996	\$ 28,320	\$ 82,518	\$ 268,802	\$ 1,324,307
Pelham	\$ 741	\$ 23,641	\$ 70,340	\$ 227,658	\$ 1,126,618
Penetanguishene	\$ 876	\$ 32,794	\$ 98,921	\$ 324,434	\$ 1,610,711
Peterborough	\$ 449	\$ 14,869	\$ 40,784	\$ 114,890	\$ 458,834
Pickering	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Port Colborne	\$ 1,035	\$ 25,758	\$ 73,159	\$ 247,014	\$ 1,148,220
Prince Edward County	\$ 1,475	\$ 44,454	\$ 129,458	\$ 421,112	\$ 2,073,017
Quinte West	\$ 700	\$ 20,360	\$ 60,120	\$ 197,120	\$ 976,000
Richmond Hill	\$ 581	\$ 29,074	\$ 87,222	\$ 290,740	\$ 1,453,700
Sarnia	\$ 924	\$ 12,020	\$ 27,832	\$ 66,702	\$ 266,306
Saugeen Shores	\$ 758	\$ 20,023	\$ 58,235	\$ 190,446	\$ 943,669
Sault Ste. Marie	\$ 693	\$ 22,521	\$ 61,350	\$ 196,044	\$ 963,589
Scugog	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
South-West Oxford	\$ 1,296	\$ 27,214	\$ 77,276	\$ 229,741	\$ 1,091,958
Springwater	\$ 1,171	\$ 33,276	\$ 98,376	\$ 326,226	\$ 1,628,226
St. Catharines	\$ 808	\$ 29,540	\$ 89,151	\$ 291,934	\$ 1,448,351
St. Marys	\$ 842	\$ 27,290	\$ 61,290	\$ 180,290	\$ 860,290
St. Thomas	\$ 738	\$ 17,918	\$ 75,499	\$ 249,502	\$ 1,237,275
Stratford	\$ 635	\$ 25,528	\$ 75,888	\$ 251,719	\$ 1,255,884
Tecumseh	\$ 697	\$ 22,497	\$ 65,645	\$ 214,786	\$ 1,061,732
The Blue Mountains	\$ 1,042	\$ 45,519	\$ 138,065	\$ 453,383	\$ 2,251,756
Thorold	\$ 863	\$ 25,236	\$ 74,976	\$ 249,066	\$ 1,243,866
Thunder Bay	\$ 885	\$ 19,287	\$ 52,295	\$ 160,626	\$ 766,946

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

<b>Volume Meter Size</b>	<b>Res. 200 m<sup>3</sup> 5/8"</b>	<b>Commercial 10,000 m<sup>3</sup> 2"</b>	<b>Industrial 30,000 m<sup>3</sup> 3"</b>	<b>Industrial 100,000 m<sup>3</sup> 4"</b>	<b>Industrial 500,000 m<sup>3</sup> 6"</b>
Tillsonburg	\$ 845	\$ 22,657	\$ 65,409	\$ 204,536	\$ 995,400
Timmins	\$ 717	\$ 24,672	\$ 74,015	\$ 246,718	\$ 1,233,591
Toronto	\$ 543	\$ 27,137	\$ 61,873	\$ 194,845	\$ 954,685
Vaughan	\$ 567	\$ 28,347	\$ 85,041	\$ 283,470	\$ 1,417,350
Waterloo	\$ 725	\$ 34,909	\$ 104,446	\$ 346,944	\$ 1,731,605
Welland	\$ 925	\$ 43,059	\$ 129,436	\$ 428,898	\$ 2,138,967
Wellesley	\$ 804	\$ 34,320	\$ 102,720	\$ 342,120	\$ 1,710,120
West Lincoln	\$ 878	\$ 27,272	\$ 78,645	\$ 250,913	\$ 1,224,826
Whitby	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Whitchurch-Stouffville	\$ 577	\$ 28,866	\$ 86,598	\$ 288,660	\$ 1,443,300
Wilmot	\$ 809	\$ 32,384	\$ 96,674	\$ 321,086	\$ 1,602,581
Windsor	\$ 1,078	\$ 21,568	\$ 58,312	\$ 179,451	\$ 843,572
Woodstock	\$ 711	\$ 21,583	\$ 53,183	\$ 197,476	\$ 967,406
Woolwich	\$ 1,038	\$ 37,812	\$ 112,692	\$ 369,060	\$ 1,825,620
Zorra	\$ 1,027	\$ 25,146	\$ 73,190	\$ 225,544	\$ 1,089,868
<b>Average</b>	<b>\$ 841</b>	<b>\$ 27,772</b>	<b>\$ 80,985</b>	<b>\$ 263,403</b>	<b>\$ 1,293,169</b>
<b>Median</b>	<b>\$ 809</b>	<b>\$ 25,528</b>	<b>\$ 75,490</b>	<b>\$ 246,489</b>	<b>\$ 1,208,764</b>
<b>Minimum</b>	<b>\$ 328</b>	<b>\$ 9,313</b>	<b>\$ 27,386</b>	<b>\$ 66,702</b>	<b>\$ 266,306</b>
<b>Maximum</b>	<b>\$ 1,659</b>	<b>\$ 54,700</b>	<b>\$ 164,100</b>	<b>\$ 547,000</b>	<b>\$ 2,735,000</b>

Note: Aurora, London and St. Thomas have included storm sewer collected in their rates but these storm sewer rates have been excluded from above table. Wainfleet is excluded as there are no water/ww services. Grimsby only includes water service as sewer is on property taxes. Thorold collects a portion of sewer from property taxes.



**Comparison of Water/Wastewater Costs (sorted by location)**

Volume Meter Size	Res. 200 m <sup>3</sup> 5/8"	Commercial 10,000 m <sup>3</sup> 2"	Industrial 30,000 m <sup>3</sup> 3"	Industrial 100,000 m <sup>3</sup> 4"	Industrial 500,000 m <sup>3</sup> 6"
Belleville	\$ 915	\$ 21,641	\$ 50,808	\$ 128,629	\$ 540,429
Brockville	\$ 639	\$ 18,442	\$ 45,228	\$ 126,015	\$ 571,740
Cornwall	\$ 648	\$ 9,313	\$ 27,939	\$ 93,130	\$ 465,649
Kawartha Lakes	\$ 1,148	\$ 37,570	\$ 113,639	\$ 369,649	\$1,828,473
Kingston	\$ 938	\$ 17,596	\$ 49,296	\$ 156,005	\$ 758,643
Ottawa	\$ 685	\$ 32,898	\$ 98,401	\$ 326,633	\$1,628,856
Peterborough	\$ 449	\$ 14,869	\$ 40,784	\$ 114,890	\$ 458,834
Prince Edward County	\$ 1,475	\$ 44,454	\$ 129,458	\$ 421,112	\$2,073,017
Quinte West	\$ 700	\$ 20,360	\$ 60,120	\$ 197,120	\$ 976,000
<b>Eastern Average</b>	<b>\$ 844</b>	<b>\$ 24,127</b>	<b>\$ 68,408</b>	<b>\$ 214,798</b>	<b>\$1,033,516</b>
<b>Survey Average</b>	<b>\$ 841</b>	<b>\$ 27,772</b>	<b>\$ 80,985</b>	<b>\$ 263,403</b>	<b>\$1,293,169</b>
Ajax	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Aurora	\$ 596	\$ 29,807	\$ 89,421	\$ 298,070	\$1,490,350
Brampton	\$ 328	\$ 17,577	\$ 52,731	\$ 175,771	\$ 878,855
Brock	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Burlington	\$ 672	\$ 23,788	\$ 65,193	\$ 205,259	\$ 997,288
Caledon	\$ 328	\$ 17,577	\$ 52,731	\$ 175,771	\$ 878,855
Clarington	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
East Gwillimbury	\$ 1,034	\$ 48,482	\$ 146,682	\$ 490,382	\$2,454,382
Georgina	\$ 655	\$ 30,619	\$ 91,771	\$ 305,803	\$1,528,843
Halton Hills	\$ 672	\$ 23,788	\$ 65,193	\$ 205,259	\$ 997,288
King	\$ 766	\$ 34,149	\$ 104,055	\$ 340,258	\$1,686,596
Markham	\$ 568	\$ 28,376	\$ 85,128	\$ 283,760	\$1,418,800
Milton	\$ 672	\$ 23,788	\$ 65,193	\$ 205,259	\$ 997,288
Mississauga	\$ 328	\$ 17,577	\$ 52,731	\$ 175,771	\$ 878,855
Newmarket	\$ 839	\$ 27,838	\$ 82,938	\$ 275,788	\$1,377,788
Oakville	\$ 672	\$ 23,788	\$ 65,193	\$ 205,259	\$ 997,288
Oshawa	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Pickering	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Richmond Hill	\$ 581	\$ 29,074	\$ 87,222	\$ 290,740	\$1,453,700
Scugog	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Toronto	\$ 543	\$ 27,137	\$ 61,873	\$ 194,845	\$ 954,685
Vaughan	\$ 567	\$ 28,347	\$ 85,041	\$ 283,470	\$1,417,350
Whitby	\$ 695	\$ 21,721	\$ 62,776	\$ 192,906	\$ 889,559
Whitchurch-Stouffville	\$ 577	\$ 28,866	\$ 86,598	\$ 288,660	\$1,443,300
<b>GTA Average</b>	<b>\$ 636</b>	<b>\$ 25,526</b>	<b>\$ 74,130</b>	<b>\$ 239,603</b>	<b>\$1,169,934</b>
<b>Survey Average</b>	<b>\$ 841</b>	<b>\$ 27,772</b>	<b>\$ 80,985</b>	<b>\$ 263,403</b>	<b>\$1,293,169</b>

Note: Aurora, London and St. Thomas have included storm sewer collected in their rates but these storm sewer rates have been excluded from above table. Wainfleet is excluded as there are no water/ww services. Grimsby only includes water service as sewer is on property taxes. Thorold collects a portion of sewer from property taxes.

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

Volume Meter Size	Res. 200 m <sup>3</sup> 5/8"	Commercial 10,000 m <sup>3</sup> 2"	Industrial 30,000 m <sup>3</sup> 3"	Industrial 100,000 m <sup>3</sup> 4"	Industrial 500,000 m <sup>3</sup> 6"
Fort Erie	\$ 1,241	\$ 25,257	\$ 77,568	\$ 240,844	\$1,165,915
Grimsby	\$ 480	N/A	N/A	N/A	N/A
Hamilton	\$ 553	\$ 25,492	\$ 75,490	\$ 247,427	\$1,228,341
Lincoln	\$ 889	\$ 41,623	\$ 124,323	\$ 413,374	\$2,064,626
Niagara Falls	\$ 898	\$ 22,582	\$ 64,702	\$ 206,542	\$ 998,208
Niagara-on-the-Lake	\$ 973	\$ 23,353	\$ 71,292	\$ 225,475	\$1,101,072
Pelham	\$ 741	\$ 23,641	\$ 70,340	\$ 227,658	\$1,126,618
Port Colborne	\$ 1,035	\$ 25,758	\$ 73,159	\$ 247,014	\$1,148,220
St. Catharines	\$ 808	\$ 29,540	\$ 89,151	\$ 291,934	\$1,448,351
Thorold	\$ 863	\$ 25,236	\$ 74,976	\$ 249,066	\$1,243,866
Welland	\$ 925	\$ 43,059	\$ 129,436	\$ 428,898	\$2,138,967
West Lincoln	\$ 878	\$ 27,272	\$ 78,645	\$ 250,913	\$1,224,826
<b>Niagara/Hamilton Avg.</b>	<b>\$ 857</b>	<b>\$ 28,438</b>	<b>\$ 84,462</b>	<b>\$ 275,377</b>	<b>\$1,353,546</b>
<b>Survey Average</b>	<b>\$ 841</b>	<b>\$ 27,772</b>	<b>\$ 80,985</b>	<b>\$ 263,403</b>	<b>\$1,293,169</b>
Greater Sudbury	\$ 921	\$ 28,470	\$ 82,424	\$ 264,002	\$1,290,544
Greenstone	\$ 1,191	\$ 43,008	\$ 129,024	\$ 430,080	\$2,150,400
Kenora	\$ 1,020	\$ 20,290	\$ 62,368	\$ 193,123	\$ 933,685
North Bay	\$ 872	\$ 17,632	\$ 48,300	\$ 155,638	\$ 768,998
Sault Ste. Marie	\$ 693	\$ 22,521	\$ 61,350	\$ 196,044	\$ 963,589
Thunder Bay	\$ 885	\$ 19,287	\$ 52,295	\$ 160,626	\$ 766,946
Timmins	\$ 717	\$ 24,672	\$ 74,015	\$ 246,718	\$1,233,591
<b>North Average</b>	<b>\$ 900</b>	<b>\$ 25,126</b>	<b>\$ 72,825</b>	<b>\$ 235,176</b>	<b>\$1,158,250</b>
<b>Survey Average</b>	<b>\$ 841</b>	<b>\$ 27,772</b>	<b>\$ 80,985</b>	<b>\$ 263,403</b>	<b>\$1,293,169</b>
Barrie	\$ 730	\$ 31,232	\$ 92,020	\$ 298,319	\$1,465,037
Bracebridge	\$ 1,096	\$ 42,112	\$ 126,580	\$ 414,544	\$2,054,264
Gravenhurst	\$ 1,096	\$ 42,112	\$ 126,580	\$ 414,544	\$2,054,264
Huntsville	\$ 1,096	\$ 42,112	\$ 126,580	\$ 414,544	\$2,054,264
Innisfil	\$ 954	\$ 31,672	\$ 93,097	\$ 306,597	\$1,526,597
Orangeville	\$ 855	\$ 35,183	\$ 104,664	\$ 347,805	\$1,735,805
Orillia	\$ 636	\$ 24,860	\$ 74,060	\$ 246,260	\$1,230,260
Penetanguishene	\$ 876	\$ 32,794	\$ 98,921	\$ 324,434	\$1,610,711
Springwater	\$ 1,171	\$ 33,276	\$ 98,376	\$ 326,226	\$1,628,226
<b>Simcoe/Musk./Duff. Avg.</b>	<b>\$ 946</b>	<b>\$ 35,039</b>	<b>\$ 104,542</b>	<b>\$ 343,697</b>	<b>\$1,706,603</b>
<b>Survey Average</b>	<b>\$ 841</b>	<b>\$ 27,772</b>	<b>\$ 80,985</b>	<b>\$ 263,403</b>	<b>\$1,293,169</b>

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

<b>Volume Meter Size</b>	<b>Res. 200 m<sup>3</sup> 5/8"</b>	<b>Commercial 10,000 m<sup>3</sup> 2"</b>	<b>Industrial 30,000 m<sup>3</sup> 3"</b>	<b>Industrial 100,000 m<sup>3</sup> 4"</b>	<b>Industrial 500,000 m<sup>3</sup> 6"</b>
Blandford-Blenheim	\$ 1,282	\$ 24,624	\$ 72,728	\$ 218,847	\$1,044,958
Brant	\$ 1,157	\$ 28,393	\$ 76,830	N/A	N/A
Cambridge	\$ 847	\$ 35,625	\$ 105,862	\$ 348,460	\$1,728,649
Central Elgin	\$ 1,186	\$ 39,798	\$ 118,598	\$ 394,398	\$1,970,398
Central Huron	\$ 1,132	\$ 22,496	\$ 66,096	\$ 218,696	\$1,090,696
East Zorra-Tavistock	\$ 932	\$ 26,808	\$ 78,278	\$ 245,045	\$1,192,702
Georgian Bluffs	\$ 1,659	N/A	N/A	N/A	N/A
Guelph	\$ 781	\$ 30,774	\$ 90,657	\$ 296,450	\$1,462,107
Hanover	\$ 624	\$ 19,384	\$ 27,386	\$ 181,873	\$ 887,073
Ingersoll	\$ 1,001	\$ 23,112	\$ 67,134	\$ 206,731	\$ 998,693
Kingsville	\$ 494	\$ 18,997	\$ 56,860	\$ 189,379	\$ 946,631
Kitchener	\$ 718	\$ 35,878	\$ 107,634	\$ 358,780	\$1,793,900
Lambton Shores	\$ 1,111	\$ 41,703	\$ 127,534	\$ 417,982	\$2,068,598
London	\$ 687	\$ 20,062	\$ 56,394	\$ 175,548	\$ 801,680
Meaford	\$ 1,225	\$ 33,677	\$ 99,677	\$ 321,677	\$1,605,677
Middlesex Centre	\$ 1,130	\$ 54,700	\$ 164,100	\$ 547,000	\$2,735,000
North Dumfries	\$ 804	\$ 34,320	\$ 102,720	\$ 342,120	\$1,710,120
North Middlesex	\$ 836	\$ 32,882	\$ 98,282	\$ 327,182	\$1,635,182
Norwich	\$ 1,072	\$ 24,561	\$ 73,398	\$ 225,808	\$1,090,264
Owen Sound	\$ 996	\$ 28,320	\$ 82,518	\$ 268,802	\$1,324,307
Sarnia	\$ 924	\$ 12,020	\$ 27,832	\$ 66,702	\$ 266,306
Saugeen Shores	\$ 758	\$ 20,023	\$ 58,235	\$ 190,446	\$ 943,669
South-West Oxford	\$ 1,296	\$ 27,214	\$ 77,276	\$ 229,741	\$1,091,958
St. Marys	\$ 842	\$ 27,290	\$ 61,290	\$ 180,290	\$ 860,290
St. Thomas	\$ 738	\$ 17,918	\$ 75,499	\$ 249,502	\$1,237,275
Stratford	\$ 635	\$ 25,528	\$ 75,888	\$ 251,719	\$1,255,884
Tecumseh	\$ 697	\$ 22,497	\$ 65,645	\$ 214,786	\$1,061,732
The Blue Mountains	\$ 1,042	\$ 45,519	\$ 138,065	\$ 453,383	\$2,251,756
Tillsonburg	\$ 845	\$ 22,657	\$ 65,409	\$ 204,536	\$ 995,400
Waterloo	\$ 725	\$ 34,909	\$ 104,446	\$ 346,944	\$1,731,605
Wellesley	\$ 804	\$ 34,320	\$ 102,720	\$ 342,120	\$1,710,120
Wilmot	\$ 809	\$ 32,384	\$ 96,674	\$ 321,086	\$1,602,581
Windsor	\$ 1,078	\$ 21,568	\$ 58,312	\$ 179,451	\$ 843,572
Woodstock	\$ 711	\$ 21,583	\$ 53,183	\$ 197,476	\$ 967,406
Woolwich	\$ 1,038	\$ 37,812	\$ 112,692	\$ 369,060	\$1,825,620
Zorra	\$ 1,027	\$ 25,146	\$ 73,190	\$ 225,544	\$1,089,868
<b>Southwest Average</b>	<b>\$ 935</b>	<b>\$ 28,700</b>	<b>\$ 83,401</b>	<b>\$ 273,752</b>	<b>\$1,347,696</b>
<b>Survey Average</b>	<b>\$ 841</b>	<b>\$ 27,772</b>	<b>\$ 80,985</b>	<b>\$ 263,403</b>	<b>\$1,293,169</b>

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

Volume Meter Size	Res. 200 m <sup>3</sup> 5/8"	Res. 200 m <sup>3</sup> Ranking
Brampton	\$ 328	low
Caledon	\$ 328	low
Mississauga	\$ 328	low
Peterborough	\$ 449	low
Grimsby	\$ 480	low
Kingsville	\$ 494	low
Toronto	\$ 543	low
Hamilton	\$ 553	low
Vaughan	\$ 567	low
Markham	\$ 568	low
Whitchurch-Stouffville	\$ 577	low
Richmond Hill	\$ 581	low
Aurora	\$ 596	low
Hanover	\$ 624	low
Stratford	\$ 635	low
Orillia	\$ 636	low
Brockville	\$ 639	low
Cornwall	\$ 648	low
Georgina	\$ 655	low
Burlington	\$ 672	low
Halton Hills	\$ 672	low
Milton	\$ 672	low
Oakville	\$ 672	low
Ottawa	\$ 685	low
London	\$ 687	low
Sault Ste. Marie	\$ 693	low
Ajax	\$ 695	low
Brock	\$ 695	low
Clarington	\$ 695	low
Oshawa	\$ 695	low
Pickering	\$ 695	low
Scugog	\$ 695	low
Whitby	\$ 695	low
Tecumseh	\$ 697	low
Quinte West	\$ 700	mid
Woodstock	\$ 711	mid
Timmins	\$ 717	mid
Kitchener	\$ 718	mid
Waterloo	\$ 725	mid
Barrie	\$ 730	mid
St. Thomas	\$ 738	mid
Pelham	\$ 741	mid
Saugeen Shores	\$ 758	mid
King	\$ 766	mid
Guelph	\$ 781	mid
North Dumfries	\$ 804	mid
Wellesley	\$ 804	mid
St. Catharines	\$ 808	mid
Wilmot	\$ 809	mid
North Middlesex	\$ 836	mid
Newmarket	\$ 839	mid
St. Marys	\$ 842	mid

Volume Meter Size	Res. 200 m <sup>3</sup> 5/8"	Res. 200 m <sup>3</sup> Ranking
Tillsonburg	\$ 845	mid
Cambridge	\$ 847	mid
Orangeville	\$ 855	mid
Thorold	\$ 863	mid
North Bay	\$ 872	mid
Penetanguishene	\$ 876	mid
West Lincoln	\$ 878	mid
Thunder Bay	\$ 885	mid
Lincoln	\$ 889	mid
Niagara Falls	\$ 898	mid
Belleville	\$ 915	mid
Greater Sudbury	\$ 921	mid
Sarnia	\$ 924	mid
Welland	\$ 925	mid
East Zorra-Tavistock	\$ 932	mid
Kingston	\$ 938	high
Innisfil	\$ 954	high
Niagara-on-the-Lake	\$ 973	high
Owen Sound	\$ 996	high
Ingersoll	\$ 1,001	high
Kenora	\$ 1,020	high
Zorra	\$ 1,027	high
East Gwillimbury	\$ 1,034	high
Port Colborne	\$ 1,035	high
Woolwich	\$ 1,038	high
The Blue Mountains	\$ 1,042	high
Norwich	\$ 1,072	high
Windsor	\$ 1,078	high
Bracebridge	\$ 1,096	high
Gravenhurst	\$ 1,096	high
Huntsville	\$ 1,096	high
Lambton Shores	\$ 1,111	high
Middlesex Centre	\$ 1,130	high
Central Huron	\$ 1,132	high
Kawartha Lakes	\$ 1,148	high
Brant	\$ 1,157	high
Springwater	\$ 1,171	high
Central Elgin	\$ 1,186	high
Greenstone	\$ 1,191	high
Meaford	\$ 1,225	high
Fort Erie	\$ 1,241	high
Blandford-Blenheim	\$ 1,282	high
South-West Oxford	\$ 1,296	high
Prince Edward County	\$ 1,475	high
Georgian Bluffs	\$ 1,659	high
<b>Average</b>	<b>\$ 841</b>	
<b>Median</b>	<b>\$ 809</b>	
<b>Minimum</b>	<b>\$ 328</b>	
<b>Maximum</b>	<b>\$ 1,659</b>	

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

Volume Meter Size	Commercial 10,000 m <sup>3</sup> 2"	Commercial 10,000 m <sup>3</sup> Ranking
Cornwall	\$ 9,313	low
Sarnia	\$ 12,020	low
Peterborough	\$ 14,869	low
Brampton	\$ 17,577	low
Caledon	\$ 17,577	low
Mississauga	\$ 17,577	low
Kingston	\$ 17,596	low
North Bay	\$ 17,632	low
St. Thomas	\$ 17,918	low
Brockville	\$ 18,442	low
Kingsville	\$ 18,997	low
Thunder Bay	\$ 19,287	low
Hanover	\$ 19,384	low
Saugeen Shores	\$ 20,023	low
London	\$ 20,062	low
Kenora	\$ 20,290	low
Quinte West	\$ 20,360	low
Windsor	\$ 21,568	low
Woodstock	\$ 21,583	low
Belleville	\$ 21,641	low
Ajax	\$ 21,721	low
Brock	\$ 21,721	low
Clarington	\$ 21,721	low
Oshawa	\$ 21,721	low
Pickering	\$ 21,721	low
Scugog	\$ 21,721	low
Whitby	\$ 21,721	low
Central Huron	\$ 22,496	low
Tecumseh	\$ 22,497	low
Sault Ste. Marie	\$ 22,521	low
Niagara Falls	\$ 22,582	low
Tillsonburg	\$ 22,657	low
Ingersoll	\$ 23,112	low
Niagara-on-the-Lake	\$ 23,353	mid
Pelham	\$ 23,641	mid
Burlington	\$ 23,788	mid
Halton Hills	\$ 23,788	mid
Milton	\$ 23,788	mid
Oakville	\$ 23,788	mid
Norwich	\$ 24,561	mid
Blandford-Blenheim	\$ 24,624	mid
Timmins	\$ 24,672	mid
Orillia	\$ 24,860	mid
Zorra	\$ 25,146	mid
Thorold	\$ 25,236	mid
Fort Erie	\$ 25,257	mid
Hamilton	\$ 25,492	mid
Stratford	\$ 25,528	mid
Port Colborne	\$ 25,758	mid
East Zorra-Tavistock	\$ 26,808	mid
Toronto	\$ 27,137	mid

Volume Meter Size	Commercial 10,000 m <sup>3</sup> 2"	Commercial 10,000 m <sup>3</sup> Ranking
South-West Oxford	\$ 27,214	mid
West Lincoln	\$ 27,272	mid
St. Marys	\$ 27,290	mid
Newmarket	\$ 27,838	mid
Owen Sound	\$ 28,320	mid
Vaughan	\$ 28,347	mid
Markham	\$ 28,376	mid
Brant	\$ 28,393	mid
Greater Sudbury	\$ 28,470	mid
Whitchurch-Stouffville	\$ 28,866	mid
Richmond Hill	\$ 29,074	mid
St. Catharines	\$ 29,540	mid
Aurora	\$ 29,807	mid
Georgina	\$ 30,619	mid
Guelph	\$ 30,774	mid
Barrie	\$ 31,232	high
Innisfil	\$ 31,672	high
Wilmot	\$ 32,384	high
Penetanguishene	\$ 32,794	high
North Middlesex	\$ 32,882	high
Ottawa	\$ 32,898	high
Springwater	\$ 33,276	high
Meaford	\$ 33,677	high
King	\$ 34,149	high
North Dumfries	\$ 34,320	high
Wellesley	\$ 34,320	high
Waterloo	\$ 34,909	high
Orangeville	\$ 35,183	high
Cambridge	\$ 35,625	high
Kitchener	\$ 35,878	high
Kawartha Lakes	\$ 37,570	high
Woolwich	\$ 37,812	high
Central Elgin	\$ 39,798	high
Lincoln	\$ 41,623	high
Lambton Shores	\$ 41,703	high
Bracebridge	\$ 42,112	high
Gravenhurst	\$ 42,112	high
Huntsville	\$ 42,112	high
Greenstone	\$ 43,008	high
Welland	\$ 43,059	high
Prince Edward County	\$ 44,454	high
The Blue Mountains	\$ 45,519	high
East Gwillimbury	\$ 48,482	high
Middlesex Centre	\$ 54,700	high
<b>Average</b>	<b>\$ 27,772</b>	
<b>Median</b>	<b>\$ 25,528</b>	
<b>Minimum</b>	<b>\$ 9,313</b>	
<b>Maximum</b>	<b>\$ 54,700</b>	

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

Volume Meter Size	Industrial 30,000 m <sup>3</sup> 3"	Industrial 30,000 m <sup>3</sup> Ranking	Industrial 100,000 m <sup>3</sup> 4"	Industrial 100,000 m <sup>3</sup> Ranking	Industrial 500,000 m <sup>3</sup> 6"	Industrial 500,000 m <sup>3</sup> Ranking
Sarnia	\$ 27,832	low	\$ 66,702	low	\$ 266,306	low
Peterborough	\$ 40,784	low	\$ 114,890	low	\$ 458,834	low
Cornwall	\$ 27,939	low	\$ 93,130	low	\$ 465,649	low
Belleville	\$ 50,808	low	\$ 128,629	low	\$ 540,429	low
Brockville	\$ 45,228	low	\$ 126,015	low	\$ 571,740	low
Kingston	\$ 49,296	low	\$ 156,005	low	\$ 758,643	low
Thunder Bay	\$ 52,295	low	\$ 160,626	low	\$ 766,946	low
North Bay	\$ 48,300	low	\$ 155,638	low	\$ 768,998	low
London	\$ 56,394	low	\$ 175,548	low	\$ 801,680	low
Windsor	\$ 58,312	low	\$ 179,451	low	\$ 843,572	low
St. Marys	\$ 61,290	low	\$ 180,290	low	\$ 860,290	low
Brampton	\$ 52,731	low	\$ 175,771	low	\$ 878,855	low
Caledon	\$ 52,731	low	\$ 175,771	low	\$ 878,855	low
Mississauga	\$ 52,731	low	\$ 175,771	low	\$ 878,855	low
Hanover	\$ 27,386	low	\$ 181,873	low	\$ 887,073	low
Ajax	\$ 62,776	low	\$ 192,906	low	\$ 889,559	low
Brock	\$ 62,776	low	\$ 192,906	low	\$ 889,559	low
Clarington	\$ 62,776	low	\$ 192,906	low	\$ 889,559	low
Oshawa	\$ 62,776	low	\$ 192,906	low	\$ 889,559	low
Pickering	\$ 62,776	low	\$ 192,906	low	\$ 889,559	low
Scugog	\$ 62,776	low	\$ 192,906	low	\$ 889,559	low
Whitby	\$ 62,776	low	\$ 192,906	low	\$ 889,559	low
Kenora	\$ 62,368	low	\$ 193,123	low	\$ 933,685	low
Saugeen Shores	\$ 58,235	low	\$ 190,446	low	\$ 943,669	low
Kingsville	\$ 56,860	low	\$ 189,379	low	\$ 946,631	low
Toronto	\$ 61,873	low	\$ 194,845	low	\$ 954,685	low
Sault Ste. Marie	\$ 61,350	low	\$ 196,044	low	\$ 963,589	low
Woodstock	\$ 53,183	low	\$ 197,476	low	\$ 967,406	low
Quinte West	\$ 60,120	low	\$ 197,120	low	\$ 976,000	low
Tillsonburg	\$ 65,409	mid	\$ 204,536	low	\$ 995,400	low
Burlington	\$ 65,193	low	\$ 205,259	low	\$ 997,288	low
Halton Hills	\$ 65,193	low	\$ 205,259	low	\$ 997,288	low
Milton	\$ 65,193	low	\$ 205,259	low	\$ 997,288	low
Oakville	\$ 65,193	low	\$ 205,259	low	\$ 997,288	low
Niagara Falls	\$ 64,702	low	\$ 206,542	mid	\$ 998,208	mid
Ingersoll	\$ 67,134	mid	\$ 206,731	mid	\$ 998,693	mid
Blandford-Blenheim	\$ 72,728	mid	\$ 218,847	mid	\$1,044,958	mid
Tecumseh	\$ 65,645	mid	\$ 214,786	mid	\$1,061,732	mid
Zorra	\$ 73,190	mid	\$ 225,544	mid	\$1,089,868	mid
Norwich	\$ 73,398	mid	\$ 225,808	mid	\$1,090,264	mid
Central Huron	\$ 66,096	mid	\$ 218,696	mid	\$1,090,696	mid
South-West Oxford	\$ 77,276	mid	\$ 229,741	mid	\$1,091,958	mid
Niagara-on-the-Lake	\$ 71,292	mid	\$ 225,475	mid	\$1,101,072	mid
Pelham	\$ 70,340	mid	\$ 227,658	mid	\$1,126,618	mid
Port Colborne	\$ 73,159	mid	\$ 247,014	mid	\$1,148,220	mid
Fort Erie	\$ 77,568	mid	\$ 240,844	mid	\$1,165,915	mid
East Zorra-Tavistock	\$ 78,278	mid	\$ 245,045	mid	\$1,192,702	mid
West Lincoln	\$ 78,645	mid	\$ 250,913	mid	\$1,224,826	mid
Hamilton	\$ 75,490	mid	\$ 247,427	mid	\$1,228,341	mid
Orillia	\$ 74,060	mid	\$ 246,260	mid	\$1,230,260	mid
Timmins	\$ 74,015	mid	\$ 246,718	mid	\$1,233,591	mid

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

Volume Meter Size	Industrial 30,000 m <sup>3</sup> 3"	Industrial 30,000 m <sup>3</sup> Ranking	Industrial 100,000 m <sup>3</sup> 4"	Industrial 100,000 m <sup>3</sup> Ranking	Industrial 500,000 m <sup>3</sup> 6"	Industrial 500,000 m <sup>3</sup> Ranking
St. Thomas	\$ 75,499	mid	\$ 249,502	mid	\$ 1,237,275	mid
Thorold	\$ 74,976	mid	\$ 249,066	mid	\$ 1,243,866	mid
Stratford	\$ 75,888	mid	\$ 251,719	mid	\$ 1,255,884	mid
Greater Sudbury	\$ 82,424	mid	\$ 264,002	mid	\$ 1,290,544	mid
Owen Sound	\$ 82,518	mid	\$ 268,802	mid	\$ 1,324,307	mid
Newmarket	\$ 82,938	mid	\$ 275,788	mid	\$ 1,377,788	mid
Vaughan	\$ 85,041	mid	\$ 283,470	mid	\$ 1,417,350	mid
Markham	\$ 85,128	mid	\$ 283,760	mid	\$ 1,418,800	mid
Whitchurch-Stouffville	\$ 86,598	mid	\$ 288,660	mid	\$ 1,443,300	mid
St. Catharines	\$ 89,151	mid	\$ 291,934	mid	\$ 1,448,351	mid
Richmond Hill	\$ 87,222	mid	\$ 290,740	mid	\$ 1,453,700	mid
Guelph	\$ 90,657	mid	\$ 296,450	mid	\$ 1,462,107	mid
Barrie	\$ 92,020	high	\$ 298,319	high	\$ 1,465,037	mid
Aurora	\$ 89,421	mid	\$ 298,070	mid	\$ 1,490,350	high
Innisfil	\$ 93,097	high	\$ 306,597	high	\$ 1,526,597	high
Georgina	\$ 91,771	high	\$ 305,803	high	\$ 1,528,843	high
Wilmot	\$ 96,674	high	\$ 321,086	high	\$ 1,602,581	high
Meaford	\$ 99,677	high	\$ 321,677	high	\$ 1,605,677	high
Penetanguishene	\$ 98,921	high	\$ 324,434	high	\$ 1,610,711	high
Springwater	\$ 98,376	high	\$ 326,226	high	\$ 1,628,226	high
Ottawa	\$ 98,401	high	\$ 326,633	high	\$ 1,628,856	high
North Middlesex	\$ 98,282	high	\$ 327,182	high	\$ 1,635,182	high
King	\$ 104,055	high	\$ 340,258	high	\$ 1,686,596	high
North Dumfries	\$ 102,720	high	\$ 342,120	high	\$ 1,710,120	high
Wellesley	\$ 102,720	high	\$ 342,120	high	\$ 1,710,120	high
Cambridge	\$ 105,862	high	\$ 348,460	high	\$ 1,728,649	high
Waterloo	\$ 104,446	high	\$ 346,944	high	\$ 1,731,605	high
Orangeville	\$ 104,664	high	\$ 347,805	high	\$ 1,735,805	high
Kitchener	\$ 107,634	high	\$ 358,780	high	\$ 1,793,900	high
Woolwich	\$ 112,692	high	\$ 369,060	high	\$ 1,825,620	high
Kawartha Lakes	\$ 113,639	high	\$ 369,649	high	\$ 1,828,473	high
Central Elgin	\$ 118,598	high	\$ 394,398	high	\$ 1,970,398	high
Bracebridge	\$ 126,580	high	\$ 414,544	high	\$ 2,054,264	high
Gravenhurst	\$ 126,580	high	\$ 414,544	high	\$ 2,054,264	high
Huntsville	\$ 126,580	high	\$ 414,544	high	\$ 2,054,264	high
Lincoln	\$ 124,323	high	\$ 413,374	high	\$ 2,064,626	high
Lambton Shores	\$ 127,534	high	\$ 417,982	high	\$ 2,068,598	high
Prince Edward County	\$ 129,458	high	\$ 421,112	high	\$ 2,073,017	high
Welland	\$ 129,436	high	\$ 428,898	high	\$ 2,138,967	high
Greenstone	\$ 129,024	high	\$ 430,080	high	\$ 2,150,400	high
The Blue Mountains	\$ 138,065	high	\$ 453,383	high	\$ 2,251,756	high
East Gwillimbury	\$ 146,682	high	\$ 490,382	high	\$ 2,454,382	high
Middlesex Centre	\$ 164,100	high	\$ 547,000	high	\$ 2,735,000	high
Brant	\$ 76,830	mid	N/A		N/A	
<b>Average</b>	<b>\$ 80,985</b>		<b>\$ 263,403</b>		<b>\$ 1,293,169</b>	
<b>Median</b>	<b>\$ 75,490</b>		<b>\$ 246,489</b>		<b>\$ 1,208,764</b>	
<b>Minimum</b>	<b>\$ 27,386</b>		<b>\$ 66,702</b>		<b>\$ 266,306</b>	
<b>Maximum</b>	<b>\$ 164,100</b>		<b>\$ 547,000</b>		<b>\$ 2,735,000</b>	

***Water/Wastewater Costs as a Percentage of Household Income***

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Water/WW as a % of Household Income	2013 W/WW Burden Ranking
Caledon	\$ 134,107	high	\$ 328	0.2%	low
Mississauga	\$ 99,939	mid	\$ 328	0.3%	low
Brampton	\$ 93,030	mid	\$ 328	0.4%	low
Aurora	\$ 149,054	high	\$ 596	0.4%	low
Whitchurch-Stouffville	\$ 141,885	high	\$ 577	0.4%	low
Vaughan	\$ 126,828	high	\$ 567	0.4%	low
Grimsby	\$ 107,315	high	\$ 480	0.4%	low
Oakville	\$ 144,260	high	\$ 672	0.5%	low
Markham	\$ 117,721	high	\$ 568	0.5%	low
King	\$ 156,669	high	\$ 766	0.5%	low
Richmond Hill	\$ 114,771	high	\$ 581	0.5%	low
Kingsville	\$ 94,225	mid	\$ 494	0.5%	low
Milton	\$ 122,375	high	\$ 672	0.5%	low
Tecumseh	\$ 120,274	high	\$ 697	0.6%	low
Toronto	\$ 93,427	mid	\$ 543	0.6%	low
Whitby	\$ 118,047	high	\$ 695	0.6%	low
Halton Hills	\$ 114,206	high	\$ 672	0.6%	low
Peterborough	\$ 75,015	low	\$ 449	0.6%	low
Saugeen Shores	\$ 125,704	high	\$ 758	0.6%	low
Scugog	\$ 112,721	high	\$ 695	0.6%	low
Pelham	\$ 120,239	high	\$ 741	0.6%	low
Burlington	\$ 108,781	high	\$ 672	0.6%	low
Hamilton	\$ 88,582	mid	\$ 553	0.6%	low
Pickering	\$ 110,507	high	\$ 695	0.6%	low
Ajax	\$ 107,326	high	\$ 695	0.6%	low
Clarington	\$ 107,262	high	\$ 695	0.6%	low
Waterloo	\$ 111,948	high	\$ 725	0.6%	low
North Dumfries	\$ 117,528	high	\$ 804	0.7%	low
Ottawa	\$ 100,073	mid	\$ 685	0.7%	low
Wellesley	\$ 114,272	high	\$ 804	0.7%	low
Newmarket	\$ 118,581	high	\$ 839	0.7%	low
Woolwich	\$ 146,517	high	\$ 1,038	0.7%	low
Wilmot	\$ 110,743	high	\$ 809	0.7%	low
Georgina	\$ 85,921	mid	\$ 655	0.8%	mid
London	\$ 85,068	mid	\$ 687	0.8%	mid
Oshawa	\$ 85,817	mid	\$ 695	0.8%	mid
Timmins	\$ 88,157	mid	\$ 717	0.8%	mid
East Gwillimbury	\$ 126,548	high	\$ 1,034	0.8%	mid
Guelph	\$ 95,133	mid	\$ 781	0.8%	mid
Stratford	\$ 77,343	low	\$ 635	0.8%	mid
Barrie	\$ 88,498	mid	\$ 730	0.8%	mid
Springwater	\$ 141,018	high	\$ 1,171	0.8%	mid
Brock	\$ 82,634	low	\$ 695	0.8%	mid
Sault Ste. Marie	\$ 80,751	low	\$ 693	0.9%	mid
Kitchener	\$ 83,026	low	\$ 718	0.9%	mid
Niagara-on-the-Lake	\$ 112,206	high	\$ 973	0.9%	mid
Middlesex Centre	\$ 128,846	high	\$ 1,130	0.9%	mid
Lincoln	\$ 99,831	mid	\$ 889	0.9%	mid
Woodstock	\$ 79,771	low	\$ 711	0.9%	mid
Quinte West	\$ 76,571	low	\$ 700	0.9%	mid
West Lincoln	\$ 95,012	mid	\$ 878	0.9%	mid
Orangeville	\$ 91,439	mid	\$ 855	0.9%	mid



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

Municipality	2012 Est. Avg. Household Income	Income Ranking	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Water/WW as a % of Household Income	2013 W/WW Burden Ranking
Hanover	\$ 65,909	low	\$ 624	0.9%	mid
Cambridge	\$ 88,646	mid	\$ 847	1.0%	mid
Orillia	\$ 66,424	low	\$ 636	1.0%	mid
St. Thomas	\$ 76,758	low	\$ 738	1.0%	mid
The Blue Mountains	\$ 105,597	high	\$ 1,042	1.0%	mid
Sarnia	\$ 93,283	mid	\$ 924	1.0%	mid
Brockville	\$ 64,127	low	\$ 639	1.0%	mid
Innisfil	\$ 95,339	mid	\$ 954	1.0%	mid
Thorold	\$ 85,244	mid	\$ 863	1.0%	mid
Greater Sudbury	\$ 90,910	mid	\$ 921	1.0%	mid
Zorra	\$ 99,755	mid	\$ 1,027	1.0%	mid
St. Marys	\$ 81,137	low	\$ 842	1.0%	mid
St. Catharines	\$ 77,881	low	\$ 808	1.0%	mid
North Middlesex	\$ 80,241	low	\$ 836	1.0%	mid
Cornwall	\$ 61,415	low	\$ 648	1.1%	high
East Zorra-Tavistock	\$ 87,677	mid	\$ 932	1.1%	high
Kingston	\$ 84,510	mid	\$ 938	1.1%	high
Tillsonburg	\$ 74,778	low	\$ 845	1.1%	high
Central Elgin	\$ 104,616	mid	\$ 1,186	1.1%	high
Blandford-Blenheim	\$ 112,661	high	\$ 1,282	1.1%	high
Brant	\$ 99,947	mid	\$ 1,157	1.2%	high
Thunder Bay	\$ 76,320	low	\$ 885	1.2%	high
Penetanguishene	\$ 74,570	low	\$ 876	1.2%	high
Greenstone	\$ 99,798	mid	\$ 1,191	1.2%	high
Huntsville	\$ 91,591	mid	\$ 1,096	1.2%	high
Niagara Falls	\$ 75,013	low	\$ 898	1.2%	high
Bracebridge	\$ 90,490	mid	\$ 1,096	1.2%	high
North Bay	\$ 71,204	low	\$ 872	1.2%	high
Ingersoll	\$ 81,050	low	\$ 1,001	1.2%	high
Belleville	\$ 70,960	low	\$ 915	1.3%	high
Kenora	\$ 78,853	low	\$ 1,020	1.3%	high
Norwich	\$ 82,854	low	\$ 1,072	1.3%	high
Welland	\$ 70,987	low	\$ 925	1.3%	high
Central Huron	\$ 85,391	mid	\$ 1,132	1.3%	high
Kawartha Lakes	\$ 84,465	low	\$ 1,148	1.4%	high
South-West Oxford	\$ 92,806	mid	\$ 1,296	1.4%	high
Port Colborne	\$ 73,786	low	\$ 1,035	1.4%	high
Lambton Shores	\$ 75,896	low	\$ 1,111	1.5%	high
Gravenhurst	\$ 73,708	low	\$ 1,096	1.5%	high
Windsor	\$ 71,906	low	\$ 1,078	1.5%	high
Meaford	\$ 75,835	low	\$ 1,225	1.6%	high
Owen Sound	\$ 61,587	low	\$ 996	1.6%	high
Fort Erie	\$ 72,511	low	\$ 1,241	1.7%	high
Prince Edward County	\$ 85,869	mid	\$ 1,475	1.7%	high
Georgian Bluffs	\$ 93,555	mid	\$ 1,659	1.8%	high
<b>Average</b>	<b>\$ 96,130</b>		<b>\$ 841</b>	<b>0.9%</b>	
<b>Median</b>	<b>\$ 91,515</b>		<b>\$ 809</b>	<b>0.9%</b>	
<b>Minimum</b>	<b>\$ 61,415</b>		<b>\$ 328</b>	<b>0.2%</b>	
<b>Maximum</b>	<b>\$ 156,669</b>		<b>\$ 1,659</b>	<b>1.8%</b>	

### ***Water and Wastewater Financial Indicators***

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

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

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

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

- **Principle #7:** Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.
- **Principle #8:** Financial Plans are “living” documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.
- **Principle #9:** Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

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

- Assets are protected and maintained
- Rates are stable and predictable
- There is a fair sharing in the distribution of future and current ratepayers
- There are sustainable cash flows
- There is financial flexibility; and financial vulnerability is minimized

Past financial performance should be assessed relative to the financial indicators. This will reveal any areas of a municipality’s financial strategies that require particular focus in order to secure ongoing financial sustainability.

### ***Water and Wastewater Operating Surplus and Operating Surplus Ratio***

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

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

The operating surplus has been calculated on an accrual basis, excluding asset revaluations, developer contributions, capital grants and accounting corrections.

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

**Water Operating Surplus and Water Operating Surplus Ratio**

	Water Operating Surplus	Water Own Source Revenues	Water Operating Surplus Ratio
Meaford	\$ (890,985)	\$ 1,721,584	-52%
Greenstone	\$ (669,743)	\$ 1,346,409	-50%
Georgian Bluffs	\$ (274,124)	\$ 799,176	-34%
Kawartha Lakes	\$ (2,635,667)	\$ 8,194,124	-32%
Quinte West	\$ (1,639,115)	\$ 5,232,085	-31%
Prince Edward County	\$ (650,796)	\$ 3,132,541	-21%
Timmins	\$ (1,551,186)	\$ 9,568,257	-16%
Saugeen Shores	\$ (387,437)	\$ 2,604,765	-15%
East Gwillimbury	\$ (542,353)	\$ 3,730,147	-15%
West Lincoln	\$ (157,721)	\$ 1,124,108	-14%
Middlesex Centre	\$ (247,628)	\$ 2,301,721	-11%
Vaughan	\$ (4,352,202)	\$ 45,667,801	-10%
King	\$ (122,890)	\$ 2,074,556	-6%
Central Elgin	\$ (84,905)	\$ 1,828,932	-5%
Thunder Bay	\$ (613,556)	\$ 23,697,646	-3%
Richmond Hill	\$ (568,210)	\$ 22,912,186	-2%
Welland	\$ (86,997)	\$ 9,105,974	-1%
Wilmot	\$ (2,152)	\$ 2,065,202	0%
Port Colborne	\$ 10,496	\$ 1,942,310	1%
Kenora	\$ 20,697	\$ 2,826,114	1%
The Blue Mountains	\$ 24,375	\$ 3,231,562	1%
Orillia	\$ 50,719	\$ 4,383,593	1%
Brant County	\$ 73,878	\$ 5,523,402	1%
Markham	\$ 628,031	\$ 46,554,459	1%
St. Thomas	\$ 408,917	\$ 8,265,759	5%
Sarnia	\$ 258,439	\$ 15,933,048	2%
Brockville	\$ 64,107	\$ 3,548,848	2%
Cambridge	\$ 447,677	\$ 24,462,291	2%
Pelham	\$ 46,196	\$ 2,313,182	2%
Ottawa	\$ 2,622,092	\$ 130,703,854	2%
Newmarket	\$ 283,377	\$ 12,876,328	2%
North Bay	\$ 256,650	\$ 11,083,461	2%
Innisfil	\$ 203,160	\$ 5,132,775	4%
Barrie	\$ 1,257,833	\$ 22,557,413	6%
Niagara-on-the-Lake	\$ 303,655	\$ 4,778,662	6%
Owen Sound	\$ 374,727	\$ 4,572,006	8%
London	\$ 4,827,942	\$ 57,274,933	8%
Central Huron	\$ 108,231	\$ 1,250,388	9%

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

	Water Operating Surplus	Water Own Source Revenues	Water Operating Surplus Ratio
North Middlesex	\$ 128,984	\$ 1,401,824	9%
Tecumseh	\$ 492,097	\$ 5,183,008	9%
Thorold	\$ 316,395	\$ 3,098,248	10%
Kingsville	\$ 492,611	\$ 4,698,105	10%
Georgina	\$ 573,452	\$ 4,744,835	12%
Whitchurch-Stouffville	\$ 552,289	\$ 4,418,819	12%
Waterloo	\$ 2,306,836	\$ 17,641,617	13%
Kitchener	\$ 4,573,820	\$ 34,165,697	13%
Sault Ste. Marie	\$ 2,020,053	\$ 14,492,205	14%
Penetanguishene	\$ 275,494	\$ 1,819,505	15%
Fort Erie	\$ 1,123,422	\$ 7,338,543	15%
Hanover	\$ 240,172	\$ 1,532,448	16%
Lambton Shores	\$ 603,294	\$ 3,816,723	16%
Guelph	\$ 3,535,919	\$ 21,698,987	16%
Greater Sudbury	\$ 5,897,939	\$ 31,091,462	19%
Springwater	\$ 447,570	\$ 2,123,565	21%
Windsor	\$ 11,157,000	\$ 52,917,000	21%
Kingston	\$ 4,512,313	\$ 21,141,939	21%
Cornwall	\$ 1,370,855	\$ 6,403,663	21%
Woolwich	\$ 794,684	\$ 3,630,846	22%
Stratford	\$ 852,648	\$ 4,044,248	21%
Peterborough	\$ 4,454,994	\$ 17,194,316	26%
St. Marys	\$ 403,326	\$ 1,509,939	27%
Belleville	\$ 3,193,860	\$ 11,556,250	28%
Niagara Falls	\$ 2,748,807	\$ 9,315,815	30%
Hamilton	\$ 25,728,840	\$ 79,847,207	32%
Lincoln	\$ 1,571,272	\$ 4,334,919	36%
St. Catharines	\$ 5,138,422	\$ 13,255,018	39%
Toronto	\$ 172,499,995	\$ 400,979,741	43%
<b>Average</b>			<b>5%</b>
<b>Median</b>			<b>6%</b>
Region York	\$ (24,389,464)	\$ 93,528,271	-26%
Region Peel	\$ (40,355,027)	\$ 165,067,154	-24%
District Muskoka	\$ (1,006,221)	\$ 12,259,059	-8%
Region Waterloo	\$ (777,092)	\$ 46,795,793	-2%
Region Halton	\$ 6,768,748	\$ 77,032,719	9%
Region Durham	\$ 12,342,000	\$ 79,505,683	16%
Region Niagara	\$ 14,376,387	\$ 43,545,603	33%
Oxford County	\$ 8,827,908	\$ 22,218,888	40%
<b>Region Average</b>			<b>5%</b>
<b>Region Median</b>			<b>4%</b>

**Wastewater Operating Surplus and Wastewater Operating Surplus Ratio**

	WW Operating Surplus	WW Own Source Revenues	WW Operating Surplus Ratio
Central Elgin	\$ (989,096)	\$ 1,166,170	-85%
King	\$ (1,498,770)	\$ 2,433,173	-62%
Greenstone	\$ (636,207)	\$ 1,126,105	-56%
Saugeen Shores	\$ (713,503)	\$ 2,387,105	-30%
Thorold	\$ (848,249)	\$ 3,083,431	-28%
Sarnia	\$ (3,599,129)	\$ 14,890,931	-24%
Quinte West	\$ (953,988)	\$ 3,954,675	-24%
Niagara-on-the-Lake	\$ (593,828)	\$ 2,886,562	-21%
East Gwillimbury	\$ (379,872)	\$ 1,866,834	-20%
St. Thomas	\$ (1,141,071)	\$ 6,120,493	-19%
Prince Edward County	\$ (420,279)	\$ 2,515,702	-17%
Lambton Shores	\$ (198,545)	\$ 1,271,276	-16%
Wilmot	\$ (233,326)	\$ 1,739,449	-13%
The Blue Mountains	\$ (332,416)	\$ 2,534,002	-13%
Thunder Bay	\$ (2,407,366)	\$ 19,130,729	-13%
North Middlesex	\$ (107,349)	\$ 864,251	-12%
St. Marys	\$ (132,653)	\$ 1,242,313	-11%
Kingston	\$ (2,573,329)	\$ 25,566,094	-10%
Markham	\$ (3,372,554)	\$ 37,063,399	-9%
West Lincoln	\$ (117,267)	\$ 1,320,128	-9%
Kenora	\$ (241,924)	\$ 2,743,932	-9%
Whitchurch-Stouffville	\$ (263,919)	\$ 3,323,057	-8%
Pelham	\$ (118,035)	\$ 1,603,384	-7%
Timmins	\$ (444,705)	\$ 6,994,204	-6%
Brockville	\$ (220,943)	\$ 4,183,271	-5%
Welland	\$ (548,343)	\$ 12,111,425	-5%
London	\$ (3,316,891)	\$ 75,882,980	-4%
Vaughan	\$ (1,706,569)	\$ 49,523,580	-3%
Middlesex Centre	\$ (29,253)	\$ 2,062,435	-1%
Innisfil	\$ (14,423)	\$ 3,799,079	0%
Springwater	\$ 13,854	\$ 790,157	2%
Newmarket	\$ 295,963	\$ 12,258,497	2%
Central Huron	\$ 32,246	\$ 765,586	4%
Woolwich	\$ 168,833	\$ 3,087,365	5%
Belleville	\$ 572,997	\$ 7,917,049	7%
Owen Sound	\$ 303,152	\$ 4,169,732	7%
Fort Erie	\$ 629,431	\$ 8,549,179	7%

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

	WW Operating Surplus	WW Own Source Revenues	WW Operating Surplus Ratio
Meaford	\$ 86,772	\$ 1,133,376	8%
Cambridge	\$ 1,793,021	\$ 22,905,758	8%
Kingsville	\$ 205,666	\$ 2,056,824	10%
Tecumseh	\$ 333,466	\$ 3,238,449	10%
Barrie	\$ 2,586,740	\$ 24,324,026	11%
Kawartha Lakes	\$ 653,299	\$ 6,123,051	11%
Lincoln	\$ 358,706	\$ 3,130,330	11%
Georgina	\$ 631,198	\$ 5,171,299	12%
St. Catharines	\$ 808,616	\$ 6,589,792	12%
Georgian Bluffs	\$ 6,306	\$ 44,053	14%
Port Colborne	\$ 224,326	\$ 1,463,701	15%
Greater Sudbury	\$ 4,623,281	\$ 28,835,007	16%
Ottawa	\$ 22,364,273	\$ 138,361,273	16%
Brant County	\$ 526,656	\$ 2,933,057	18%
Penetanguishene	\$ 359,118	\$ 1,955,354	18%
Guelph	\$ 4,909,120	\$ 25,846,114	19%
Hanover	\$ 290,992	\$ 1,493,599	19%
Hamilton	\$ 16,017,724	\$ 80,702,294	20%
Sault Ste. Marie	\$ 2,810,899	\$ 13,917,558	20%
Waterloo	\$ 4,169,536	\$ 20,247,200	21%
North Bay	\$ 1,898,370	\$ 8,638,224	22%
Orillia	\$ 1,192,634	\$ 5,279,883	23%
Kitchener	\$ 8,844,479	\$ 37,661,272	23%
Richmond Hill	\$ 6,616,374	\$ 26,605,800	25%
Stratford	\$ 2,254,386	\$ 5,877,414	38%
Toronto	\$ 202,751,228	\$ 502,333,358	40%
Peterborough	\$ 6,429,548	\$ 15,338,375	42%
Cornwall	\$ 3,704,844	\$ 8,786,756	42%
Windsor	\$ 26,144,398	\$ 60,715,754	43%
Niagara Falls	\$ 3,998,098	\$ 8,521,295	47%
<b>Average</b>			<b>2%</b>
<b>Median</b>			<b>5%</b>
Region Peel	\$ (30,394,696)	\$ 114,956,220	-26%
District Muskoka	\$ (2,749,527)	\$ 13,985,750	-20%
Region York	\$ (19,797,299)	\$ 116,456,501	-17%
Region Halton	\$ 1,977,916	\$ 82,626,439	2%
Region Durham	\$ 3,803,453	\$ 105,481,752	4%
Region Niagara	\$ 8,746,768	\$ 64,748,862	14%
Region Waterloo	\$ 9,494,651	\$ 45,308,026	21%
Oxford County	\$ 12,431,672	\$ 24,847,758	50%
<b>Region Average</b>			<b>3%</b>
<b>Region Median</b>			<b>3%</b>



***Water Asset Consumption Ratio***

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

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Windsor	35.7%		36.3%	6.7%
Barrie	14.2%	13.9%	8.8%	10.9%
Middlesex Centre	17.3%	11.0%	11.8%	13.1%
Whitchurch-Stouffville	20.0%	13.8%	16.6%	15.0%
Lambton Shores			14.5%	15.6%
Central Elgin	14.9%		16.9%	16.8%
Georgina	14.8%	15.6%	16.7%	18.0%
Woolwich	19.8%	17.3%	18.6%	18.1%
Niagara-on-the-Lake	15.4%	16.4%	17.7%	18.6%
West Lincoln	15.3%	16.6%	18.0%	19.1%
Innisfil			18.5%	19.5%
Kitchener	22.2%	21.4%	19.7%	20.3%
Springwater			20.0%	21.2%
Hanover			23.5%	21.6%
St. Marys	16.1%	18.9%	20.1%	21.7%
Vaughan	20.0%		22.3%	23.2%
St. Catharines	24.7%	24.5%	23.8%	23.9%
Brant County				24.0%
Saugeen Shores	21.6%			24.6%
North Bay	39.2%	23.3%	24.4%	25.2%
Markham	22.4%	23.5%	24.6%	25.3%
Tecumseh		24.6%		25.4%
North Middlesex			24.4%	25.5%
Ottawa	27.4%	27.0%	25.8%	25.8%
Lincoln	23.5%	24.6%	24.9%	25.9%
Wilmot	24.3%	23.6%	25.2%	26.6%
Fort Erie	25.5%	26.1%	26.6%	26.6%
The Blue Mountains		24.3%	25.7%	27.4%
King	27.4%	28.5%	28.5%	29.1%
Richmond Hill				29.3%

**Water Asset Consumption Ratio (cont'd)**

Municipalities	2009	2010	2011	2012
Hamilton	33.7%	33.3%	31.4%	29.6%
Prince Edward County			28.2%	30.1%
London	29.6%	29.5%	29.8%	30.1%
Kingston	30.3%	28.9%	29.7%	30.3%
Waterloo	27.1%	28.7%	29.4%	30.4%
Welland	26.9%	27.7%	29.5%	30.9%
Cambridge	29.8%	30.9%	31.0%	31.0%
Pelham	31.5%		30.7%	31.4%
Greater Sudbury	30.3%	30.7%	31.2%	31.7%
Georgian Bluffs				32.2%
Thorold	30.3%	30.9%	30.9%	32.4%
Belleville			32.9%	33.1%
Kingsville			31.8%	33.2%
Kenora		31.4%	32.5%	33.7%
Port Colborne			32.7%	33.7%
Toronto	37.3%	38.4%	36.7%	33.8%
Sarnia	31.7%	32.4%	33.2%	34.0%
Kawartha Lakes		30.1%	32.5%	34.5%
Owen Sound			44.3%	34.8%
Penetanguishene		31.3%	33.7%	35.1%
Orillia	34.1%			35.8%
Timmins	33.0%	34.6%	36.3%	37.1%
Sault Ste. Marie	36.5%		37.2%	37.5%
Cornwall		37.3%		37.7%
Guelph	41.8%	41.0%	40.9%	38.1%
Niagara Falls	34.2%	36.1%	37.0%	38.3%
Newmarket	34.5%	35.6%	37.0%	38.5%
Central Huron				38.7%
Quinte West	38.0%	39.6%	39.1%	40.3%
East Gwillimbury	38.9%	39.2%	40.0%	41.9%
Peterborough	43.1%	42.5%	44.1%	43.2%
Stratford	43.2%	43.8%	43.5%	44.0%
Woodstock	54.0%			45.6%
Brockville	47.2%		47.2%	46.4%

**Water Asset Consumption Ratio (cont'd)**

Municipalities	2009	2010	2011	2012
St. Thomas	49.9%	49.9%	49.9%	48.6%
Meaford		43.5%	47.7%	51.0%
Thunder Bay	53.0%	54.2%	53.2%	54.1%
Greenstone				59.4%
<b>Average</b>			<b>29.6%</b>	<b>30.4%</b>
<b>Median</b>			<b>29.7%</b>	<b>30.3%</b>
Region Halton	18.4%	18.2%	18.8%	20.9%
Region Peel	23.1%	23.6%	21.3%	22.1%
Region York	22.6%	23.0%	24.1%	23.1%
Region Durham	22.4%	23.2%	24.1%	24.9%
Oxford County				30.0%
Muskoka	28.8%	30.6%	32.8%	33.9%
Region Waterloo	42.5%	44.4%	46.2%	46.0%
Region Niagara	44.5%	43.3%	45.4%	46.6%
<b>Average</b>	<b>28.9%</b>	<b>29.5%</b>	<b>30.4%</b>	<b>30.9%</b>
<b>Median</b>	<b>23.1%</b>	<b>23.6%</b>	<b>24.1%</b>	<b>27.5%</b>

***Wastewater Asset Consumption Ratio***

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

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Georgian Bluffs				6.2%
Whitchurch-Stouffville	22.1%	21.0%	11.6%	8.5%
Brockville			62.4%	10.0%
King	15.6%	16.4%	11.1%	12.3%
North Middlesex			13.5%	15.0%
Prince Edward County			13.0%	15.3%
Middlesex Centre	17.1%	18.7%	19.7%	15.6%
Woolwich	18.9%	14.7%	16.3%	16.6%
Georgina	15.4%	16.5%	17.7%	18.9%
St. Marys	23.1%	17.8%	19.1%	20.3%
Vaughan	18.1%		19.9%	21.0%
Niagara-on-the-Lake	17.3%	18.6%	19.9%	21.1%
Richmond Hill				22.1%
Thorold	30.5%	23.9%	23.2%	22.8%
Central Elgin	24.1%		23.4%	23.4%
The Blue Mountains		20.9%	22.3%	23.9%
Saugeen Shores	29.2%			24.2%
Ottawa	23.4%	23.7%	24.2%	24.7%
Springwater			23.6%	24.8%
Fort Erie	27.1%	27.4%	27.1%	25.1%
Lincoln	22.6%	23.5%	24.4%	25.4%
West Lincoln	21.8%	23.4%	24.3%	25.7%
Belleville			26.0%	26.8%
Wilmot	21.6%	23.2%	25.1%	26.9%
Welland	26.2%	25.1%	26.0%	27.1%
Hanover			27.2%	27.8%
Innisfil			26.7%	27.9%
Markham	25.3%	26.5%	27.5%	28.2%
Barrie	30.5%	30.0%	26.5%	29.0%
Brant County				29.5%
Stratford	29.5%	29.7%	29.2%	29.8%
Waterloo	27.8%	29.1%	30.3%	30.6%
Kingsville			29.3%	30.7%
Kingston	24.9%	26.8%	28.6%	30.9%

**Wastewater Asset Consumption Ratio (cont'd)**

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Kitchener	29.2%	29.0%	29.5%	30.9%
Penetanguishene		28.9%	30.4%	31.0%
Hamilton	33.5%	34.1%	34.1%	32.4%
St. Catharines	30.3%	31.3%	32.4%	32.4%
Bracebridge			30.7%	32.5%
Lambton Shores			31.9%	33.2%
Tillsonburg				33.2%
Windsor	35.7%	37.6%	38.3%	33.5%
Tecumseh		38.9%		35.4%
North Bay	34.5%	5.4%	34.5%	35.6%
Peterborough	37.6%	39.2%	40.5%	36.1%
Kenora		33.9%	35.0%	36.7%
Meaford		34.1%	36.3%	37.3%
London	36.0%	36.9%	36.0%	37.6%
Timmins	45.9%	36.6%	36.7%	38.1%
Newmarket	35.0%	35.7%	37.5%	38.7%
Sault Ste. Marie		39.1%	38.4%	39.0%
Orillia	38.6%			39.1%
Sarnia	40.4%	42.0%	39.3%	41.0%
Kawartha Lakes	32.4%	40.2%	41.8%	41.9%
East Gwillimbury	40.8%	38.3%	40.2%	42.0%
Port Colborne			40.8%	42.3%
Cambridge	40.2%	41.6%	42.3%	42.6%
St. Thomas		41.6%	41.6%	42.9%
Quinte West	47.1%	45.5%	44.6%	44.0%
Greater Sudbury	40.3%	41.8%	42.4%	44.1%
Pelham	41.9%		42.7%	44.1%
Toronto	42.8%	43.0%	43.5%	44.9%
Greenstone				46.1%
Niagara Falls	48.6%	46.5%	47.7%	48.7%
Guelph	44.3%	46.9%	48.6%	48.9%
Central Huron				51.1%
Cornwall		55.5%		55.4%
Thunder Bay	63.5%	60.4%	59.7%	61.7%
Owen Sound			37.1%	75.4%
<b>Average</b>	<b>31.2%</b>	<b>31.8%</b>	<b>31.2%</b>	<b>32.1%</b>
<b>Median</b>	<b>29.9%</b>	<b>30.7%</b>	<b>29.9%</b>	<b>30.9%</b>

**Wastewater Asset Consumption Ratio (cont'd)**

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Region York	17.8%	16.1%	17.8%	18.9%
Region Peel	23.5%	23.5%	23.0%	24.0%
Region Halton	27.6%	27.7%	27.6%	27.3%
Region Durham	25.8%	27.1%	28.0%	29.2%
Oxford County				31.0%
Muskoka	34.3%	36.5%	32.9%	34.7%
Region Niagara	49.9%	50.1%	42.9%	48.1%
Region Waterloo	63.6%	65.3%	57.3%	55.2%
<b>Average</b>	<b>34.7%</b>	<b>35.2%</b>	<b>32.8%</b>	<b>33.6%</b>
<b>Median</b>	<b>27.6%</b>	<b>27.7%</b>	<b>28.0%</b>	<b>30.1%</b>

**Water Reserves as a % of User Fees & Amortization**

Municipalities	2012 Water Reserves	2012 Total Water Own Source Revenues	2012 Closing Amortization Water	Water Reserves as	
				% Total Water Own Source Revenues	Water Reserves as % Closing Amortization Water
King	\$ (40,174)	\$ 2,074,556	\$ 3,003,441	-1.9%	-1.3%
Belleville	\$ -	\$ 11,556,250	\$ 35,791,135	0.0%	0.0%
Middlesex Centre	\$ -	\$ 2,301,721	\$ 6,124,407	0.0%	0.0%
North Middlesex	\$ -	\$ 1,401,824	\$ 3,403,482	0.0%	0.0%
Sault Ste. Marie	\$ -	\$ 14,492,205	\$ 44,473,040	0.0%	0.0%
Springwater	\$ -	\$ 2,123,565	\$ 6,673,163	0.0%	0.0%
Timmins	\$ -	\$ 9,568,257	\$ 27,632,212	0.0%	0.0%
Waterloo	\$ -	\$ 17,641,617	\$ 25,339,559	0.0%	0.0%
Welland	\$ -	\$ 9,105,974	\$ 14,757,618	0.0%	0.0%
Windsor	\$ -	\$ 52,917,000	\$ 13,134,000	0.0%	0.0%
Woodstock	\$ -	\$ -	\$ 294,557	0.0%	0.0%
Greenstone	\$ 17,759	\$ 1,346,409	\$ 7,094,517	1.3%	0.3%
Innisfil	\$ 161,380	\$ 5,132,775	\$ 19,007,314	3.1%	0.8%
Ottawa	\$ 7,249,855	\$ 130,703,854	\$ 563,158,537	5.5%	1.3%
Orillia	\$ 487,419	\$ 4,383,593	\$ 30,461,502	11.1%	1.6%
Thunder Bay	\$ 3,360,952	\$ 23,697,646	\$ 138,901,515	14.2%	2.4%
Kawartha Lakes	\$ 977,489	\$ 8,194,124	\$ 39,509,368	11.9%	2.5%
St. Thomas	\$ 2,517,992	\$ 8,265,759	\$ 100,576,132	30.5%	2.5%
Niagara Falls	\$ 1,533,363	\$ 9,315,815	\$ 42,165,611	16.5%	3.6%
Meaford	\$ 626,772	\$ 1,721,584	\$ 15,885,610	36.4%	3.9%
Owen Sound	\$ 660,559	\$ 4,572,006	\$ 16,655,813	14.4%	4.0%
East Gwillimbury	\$ 962,668	\$ 3,730,147	\$ 16,214,324	25.8%	5.9%
North Bay	\$ 1,744,537	\$ 11,083,461	\$ 28,897,983	15.7%	6.0%
Central Elgin	\$ 311,561	\$ 1,828,932	\$ 5,069,136	17.0%	6.1%
Peterborough	\$ 5,276,892	\$ 17,194,316	\$ 82,333,819	30.7%	6.4%
Quinte West	\$ 2,303,858	\$ 5,232,085	\$ 34,032,483	44.0%	6.8%
Sarnia	\$ 3,783,066	\$ 15,933,048	\$ 52,332,578	23.7%	7.2%
Central Huron	\$ 315,416	\$ 1,250,388	\$ 4,048,760	25.2%	7.8%
Fort Erie	\$ 939,971	\$ 7,338,543	\$ 11,843,710	12.8%	7.9%
Prince Edward County	\$ 1,426,147	\$ 3,132,541	\$ 17,876,112	45.5%	8.0%
Georgina	\$ 1,057,092	\$ 4,744,835	\$ 13,115,929	22.3%	8.1%
Hamilton	\$ 20,304,610	\$ 79,847,207	\$ 249,610,541	25.4%	8.1%
Kenora	\$ 1,155,712	\$ 2,826,114	\$ 12,329,830	40.9%	9.4%
Penetanguishene	\$ 490,105	\$ 1,819,505	\$ 4,646,876	26.9%	10.5%
Wilmot	\$ 575,331	\$ 2,065,202	\$ 4,754,409	27.9%	12.1%
Greater Sudbury	\$ 14,451,206	\$ 31,091,462	\$ 111,181,519	46.5%	13.0%
Georgian Bluffs	\$ 821,687	\$ 799,176	\$ 6,161,584	102.8%	13.3%
Saugeen Shores	\$ 1,927,484	\$ 2,604,765	\$ 13,668,957	74.0%	14.1%

**Water Reserves as a % of User Fees & Amortization (cont'd)**

Municipalities	2012 Water Reserves	2012 Total Water Own Source Revenues	2012 Closing Amortization Water	Water Reserves as	
				% Total Water Own Source Revenues	Water Reserves as % Closing Amortization Water
Cornwall	\$ 3,751,933	\$ 6,403,663	\$ 24,192,867	58.6%	15.5%
St. Marys	\$ 450,987	\$ 1,509,939	\$ 2,894,897	29.9%	15.6%
Cambridge	\$ 3,754,402	\$ 24,462,291	\$ 21,295,660	15.3%	17.6%
London	\$ 41,782,346	\$ 57,274,933	\$ 219,004,436	73.0%	19.1%
Port Colborne	\$ 1,490,895	\$ 1,942,310	\$ 7,784,023	76.8%	19.2%
Niagara-on-the-Lake	\$ 1,988,433	\$ 4,778,662	\$ 10,185,733	41.6%	19.5%
Toronto	\$ 187,924,574	\$ 400,979,741	\$ 880,454,869	46.9%	21.3%
Kingston	\$ 21,104,231	\$ 21,141,939	\$ 97,210,541	99.8%	21.7%
Pelham	\$ 1,149,313	\$ 2,313,182	\$ 5,165,997	49.7%	22.2%
Lambton Shores	\$ 2,878,181	\$ 3,816,723	\$ 11,485,551	75.4%	25.1%
St. Catharines	\$ 6,219,200	\$ 13,255,018	\$ 24,575,710	46.9%	25.3%
Stratford	\$ 2,884,979	\$ 4,044,248	\$ 11,269,670	71.3%	25.6%
Markham	\$ 34,097,716	\$ 46,554,459	\$ 131,477,513	73.2%	25.9%
West Lincoln	\$ 821,149	\$ 1,124,108	\$ 3,157,751	73.0%	26.0%
The Blue Mountains	\$ 4,390,009	\$ 3,231,562	\$ 14,376,699	135.8%	30.5%
Brockville	\$ 2,642,921	\$ 3,548,848	\$ 8,598,604	74.5%	30.7%
Kitchener	\$ 5,096,211	\$ 34,165,697	\$ 15,464,653	14.9%	33.0%
Thorold	\$ 2,506,500	\$ 3,098,248	\$ 7,282,039	80.9%	34.4%
Woolwich	\$ 1,056,880	\$ 3,630,846	\$ 2,898,002	29.1%	36.5%
Guelph	\$ 33,351,564	\$ 21,698,987	\$ 84,173,021	153.7%	39.6%
Kingsville	\$ 6,218,599	\$ 4,698,105	\$ 15,475,975	132.4%	40.2%
Vaughan	\$ 33,152,330	\$ 45,667,801	\$ 77,395,390	72.6%	42.8%
Whitchurch-Stouffville	\$ 1,535,239	\$ 4,418,819	\$ 3,053,894	34.7%	50.3%
Tecumseh	\$ 7,231,055	\$ 5,183,008	\$ 13,673,153	139.5%	52.9%
Barrie	\$ 22,722,281	\$ 22,557,413	\$ 40,341,676	100.7%	56.3%
Lincoln	\$ 4,602,072	\$ 4,334,919	\$ 7,655,645	106.2%	60.1%
Newmarket	\$ 17,045,799	\$ 12,876,328	\$ 25,407,590	132.4%	67.1%
Hanover	\$ 2,106,525	\$ 1,532,448	\$ 2,859,130	137.5%	73.7%
Brant County	\$ 8,982,518	\$ 5,523,402	\$ 10,585,301	162.6%	84.9%
Richmond Hill	\$ 29,800,553	\$ 22,912,186	\$ 21,283,871	130.1%	140.0%
<b>Average</b>				<b>47.3%</b>	<b>19.8%</b>
<b>Median</b>				<b>30.6%</b>	<b>11.3%</b>
Region Waterloo	\$ 14,540,959	\$ 46,795,793	\$ 234,391,012	31.1%	6.2%
District Muskoka	\$ 4,778,549	\$ 12,259,059	\$ 71,288,720	39.0%	6.7%
Region York	\$ 25,047,436	\$ 93,528,271	\$ 183,611,773	26.8%	13.6%
Region Peel	\$ 143,251,456	\$ 165,067,154	\$ 859,774,897	86.8%	16.7%
Region Durham	\$ 52,896,002	\$ 79,505,683	\$ 314,505,078	66.5%	16.8%
Region Halton	\$ 59,267,048	\$ 77,032,719	\$ 333,834,858	76.9%	17.8%
Oxford County	\$ 15,731,423	\$ 22,218,888	\$ 54,073,321	70.8%	29.1%
Region Niagara	\$ 73,250,219	\$ 43,545,603	\$ 164,564,932	168.2%	44.5%
<b>Average</b>				<b>70.8%</b>	<b>18.9%</b>
<b>Median</b>				<b>68.7%</b>	<b>16.7%</b>



**Wastewater Reserves as a % of User Fees & Amortization**

Municipalities	2012 Wastewater Reserves	2012 Total Wastewater Own Source Revenues	2012 Closing Amortization Wastewater	Wastewater Reserves as % Total Water Own Source Revenues	Wastewater Reserves as % Closing Amortization Water
Stratford	\$ (4,902,473)	\$ 5,877,414	\$ 14,838,121	-83.4%	-33.0%
Barrie	\$ (10,456,268)	\$ 24,324,026	\$ 150,126,715	-43.0%	-7.0%
Kingsville	\$ (117,240)	\$ 2,056,824	\$ 10,928,684	-5.7%	-1.1%
Ottawa	\$ (1,393,331)	\$ 138,361,273	\$ 524,294,599	-1.0%	-0.3%
Greenstone	\$ -	\$ 1,126,105	\$ 6,563,133	0.0%	0.0%
Markham	\$ -	\$ 37,063,399	\$ 123,747,667	0.0%	0.0%
Middlesex Centre	\$ -	\$ 2,062,435	\$ 6,113,888	0.0%	0.0%
Springwater	\$ -	\$ 790,157	\$ 3,344,931	0.0%	0.0%
Timmins	\$ -	\$ 6,994,204	\$ 15,364,507	0.0%	0.0%
Waterloo	\$ -	\$ 20,247,200	\$ 35,302,817	0.0%	0.0%
Quinte West	\$ 18,071	\$ 3,954,675	\$ 25,187,134	0.5%	0.1%
St. Marys	\$ 20,105	\$ 1,242,313	\$ 3,898,212	1.6%	0.5%
Sault Ste. Marie	\$ 483,821	\$ 13,917,558	\$ 48,968,976	3.5%	1.0%
North Bay	\$ 262,140	\$ 8,638,224	\$ 26,444,934	3.0%	1.0%
Orillia	\$ 487,419	\$ 5,279,883	\$ 27,137,627	9.2%	1.8%
Penetanguishene	\$ 96,516	\$ 1,955,354	\$ 4,419,025	4.9%	2.2%
Central Elgin	\$ 104,008	\$ 1,166,170	\$ 4,285,310	8.9%	2.4%
Toronto	\$ 55,614,199	\$ 502,333,358	\$ 2,083,739,415	11.1%	2.7%
North Middlesex	\$ 76,839	\$ 864,251	\$ 2,725,827	8.9%	2.8%
Windsor	\$ 4,326,104	\$ 60,715,754	\$ 151,575,894	7.1%	2.9%
Meaford	\$ 124,852	\$ 1,133,376	\$ 4,310,464	11.0%	2.9%
Kitchener	\$ 2,143,065	\$ 37,661,272	\$ 37,816,755	5.7%	5.7%
Kawartha Lakes	\$ 1,473,696	\$ 6,123,051	\$ 24,933,568	24.1%	5.9%
Thunder Bay	\$ 8,174,381	\$ 19,130,729	\$ 133,937,562	42.7%	6.1%
Central Huron	\$ 342,276	\$ 765,586	\$ 5,290,598	44.7%	6.5%
Sarnia	\$ 3,389,717	\$ 14,890,931	\$ 51,777,756	22.8%	6.5%
Belleville	\$ 2,507,919	\$ 7,917,049	\$ 36,871,606	31.7%	6.8%
St. Catharines	\$ 2,712,600	\$ 6,589,792	\$ 38,436,501	41.2%	7.1%
Kenora	\$ 949,171	\$ 2,743,932	\$ 11,369,505	34.6%	8.3%
Greater Sudbury	\$ 18,502,102	\$ 28,835,007	\$ 200,324,955	64.2%	9.2%
Saugeen Shores	\$ 1,240,959	\$ 2,387,105	\$ 12,365,824	52.0%	10.0%
Niagara Falls	\$ 7,471,587	\$ 8,521,295	\$ 74,130,335	87.7%	10.1%
Port Colborne	\$ 1,046,992	\$ 1,463,701	\$ 9,969,396	71.5%	10.5%
Lambton Shores	\$ 790,190	\$ 1,271,276	\$ 6,292,446	62.2%	12.6%
Pelham	\$ 579,042	\$ 1,603,384	\$ 4,592,264	36.1%	12.6%
Welland	\$ 1,230,458	\$ 12,111,425	\$ 9,544,759	10.2%	12.9%
Wilmot	\$ 580,894	\$ 1,739,449	\$ 4,000,691	33.4%	14.5%

**Wastewater Reserves as a % of User Fees & Amortization (cont'd)**

Municipalities	2012 Wastewater Reserves	2012 Total Wastewater Own Source Revenues	2012 Closing Amortization Wastewater	Wastewater Reserves as % Total Water Own Source Revenues	Wastewater Reserves as % Closing Amortization Water
Prince Edward County	\$ 1,017,917	\$ 2,515,702	\$ 6,295,001	40.5%	16.2%
East Gwillimbury	\$ 1,033,170	\$ 1,866,834	\$ 6,378,686	0.0%	16.2%
Georgina	\$ 2,988,538	\$ 5,171,299	\$ 18,044,403	57.8%	16.6%
Tecumseh	\$ 1,611,903	\$ 3,238,449	\$ 9,009,160	49.8%	17.9%
London	\$ 65,708,070	\$ 75,882,980	\$ 331,451,364	86.6%	19.8%
Owen Sound	\$ 1,640,846	\$ 4,169,732	\$ 8,080,984	39.4%	20.3%
Cornwall	\$ 15,603,936	\$ 8,786,756	\$ 63,554,226	177.6%	24.6%
Niagara-on-the-Lake	\$ 2,198,330	\$ 2,886,562	\$ 8,484,987	76.2%	25.9%
Fort Erie	\$ 3,558,819	\$ 8,549,179	\$ 12,309,525	41.6%	28.9%
West Lincoln	\$ 816,662	\$ 1,320,128	\$ 2,756,017	61.9%	29.6%
Guelph	\$ 38,619,865	\$ 25,846,114	\$ 125,992,085	149.4%	30.7%
Newmarket	\$ 10,443,418	\$ 12,258,497	\$ 33,316,811	85.2%	31.3%
Thorold	\$ 2,297,377	\$ 3,083,431	\$ 6,978,986	74.5%	32.9%
St. Thomas	\$ 10,432,666	\$ 6,120,493	\$ 31,413,394	170.5%	33.2%
Brockville	\$ 1,831,895	\$ 4,183,271	\$ 5,306,991	43.8%	34.5%
Vaughan	\$ 29,603,057	\$ 49,523,580	\$ 82,684,714	59.8%	35.8%
Brant County	\$ 3,021,312	\$ 2,933,057	\$ 8,367,085	103.0%	36.1%
Cambridge	\$ 12,404,027	\$ 22,905,758	\$ 34,026,962	54.2%	36.5%
Innisfil	\$ 7,020,756	\$ 3,799,079	\$ 17,697,163	184.8%	39.7%
Kingston	\$ 40,728,377	\$ 25,566,094	\$ 100,892,197	159.3%	40.4%
Hamilton	\$ 165,540,283	\$ 80,702,294	\$ 381,526,036	205.1%	43.4%
Whitchurch-Stouffville	\$ 1,069,457	\$ 3,323,057	\$ 2,177,976	32.2%	49.1%
Lincoln	\$ 2,971,540	\$ 3,130,330	\$ 5,577,372	94.9%	53.3%
Hanover	\$ 2,492,691	\$ 1,493,599	\$ 3,978,288	166.9%	62.7%
The Blue Mountains	\$ 12,817,720	\$ 2,534,002	\$ 16,922,372	505.8%	75.7%
Richmond Hill	\$ 10,251,324	\$ 26,605,800	\$ 12,747,637	38.5%	80.4%
Woolwich	\$ 2,007,384	\$ 3,087,365	\$ 2,095,309	65.0%	95.8%
Peterborough	\$ 42,214,641	\$ 15,338,375	\$ 27,713,876	275.2%	152.3%
Georgian Bluffs	\$ 259,297	\$ 44,053	\$ 126,906	588.6%	204.3%
King	\$ 7,028,626	\$ 2,433,173	\$ 839,613	288.9%	837.1%
<b>Average</b>				<b>67.3%</b>	<b>35.0%</b>
<b>Median</b>				<b>39.9%</b>	<b>12.6%</b>
Region York	\$ (47,474,760)	\$ 116,456,501	\$ 240,959,218	-40.8%	-19.7%
District Muskoka	\$ 7,958,234	\$ 13,985,750	\$ 92,646,916	56.9%	8.6%
Region Waterloo	\$ 19,426,425	\$ 45,308,026	\$ 224,354,819	42.9%	8.7%
Region Halton	\$ 62,842,884	\$ 82,626,439	\$ 379,609,280	76.1%	16.6%
Region Niagara	\$ 56,488,237	\$ 64,748,862	\$ 246,534,949	87.2%	22.9%
Region Durham	\$ 106,900,141	\$ 105,481,752	\$ 411,186,008	101.3%	26.0%
Oxford County	\$ 14,598,125	\$ 24,847,758	\$ 51,334,647	58.8%	28.4%
Region Peel	\$ 239,188,741	\$ 114,956,220	\$ 838,411,179	208.1%	28.5%
<b>Average</b>				<b>73.8%</b>	<b>15.0%</b>
<b>Median</b>				<b>67.4%</b>	<b>19.7%</b>

**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	2009	2010	2011	2012
Central Huron			0.0%	0.0%
Cornwall		0.0%		0.0%
East Gwillimbury	0.0%	0.0%	0.0%	0.0%
Greenstone			0.0%	0.0%
Hanover			0.0%	0.0%
Innisfil			0.7%	0.0%
King	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%
Orillia			0.0%	0.0%
Penetanguishene		0.0%	0.0%	0.0%
Richmond Hill			0.0%	0.0%
Sault Ste. Marie	0.1%	0.0%	0.0%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%
Timmins	0.0%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%
Whitchurch-Stouffville	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	4.9%	0.0%	0.0%
Windsor	5.5%		0.0%	0.0%
Niagara Falls	0.0%	0.2%	0.1%	0.0%
Stratford	0.0%	0.0%	0.0%	0.0%
Vaughan	0.2%		0.1%	0.1%
Waterloo	0.0%	0.4%	0.3%	0.2%
Georgian Bluffs				0.3%
Cambridge	0.0%	0.0%	0.0%	0.4%
London	1.0%	0.3%	0.4%	0.5%
Woolwich	0.6%	0.9%	0.7%	0.7%
North Middlesex			0.9%	0.7%
Greater Sudbury	0.3%	2.7%	1.2%	0.7%
Kenora		0.0%	0.0%	0.8%
Kingston	1.2%	1.0%	0.9%	0.8%
Pelham	0.0%			0.8%
Tecumseh		1.1%		0.8%

***Water Debt Interest Cover Ratio (cont'd)***

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Guelph	0.0%	1.2%	1.0%	0.9%
Hamilton	0.1%	0.1%	0.1%	1.0%
Fort Erie	1.6%	1.5%	1.3%	1.0%
Port Colborne			1.6%	1.2%
Brockville	0.8%		1.3%	1.2%
Niagara-on-the-Lake	0.0%	0.9%	1.6%	1.4%
St. Thomas		1.4%	1.3%	1.4%
St. Catharines	2.8%	2.2%	2.0%	1.6%
Peterborough	0.0%	1.7%	1.8%	1.9%
Owen Sound			2.3%	2.0%
Welland	0.0%	2.9%	2.5%	2.3%
Newmarket	0.2%	0.8%	2.5%	2.4%
St. Marys	6.8%	2.7%	2.6%	2.6%
The Blue Mountains		3.1%	2.7%	2.9%
Quinte West	0.0%	0.2%	1.5%	3.3%
North Bay	4.4%	4.1%	3.7%	3.3%
Belleville			4.9%	4.0%
Sarnia	9.3%	0.6%	7.4%	4.8%
Ottawa	2.7%	3.3%	4.6%	5.2%
Springwater			7.4%	6.1%
Brant County				7.0%
Lambton Shores			8.8%	7.0%
Middlesex Centre	0.8%	1.1%	0.9%	7.8%
Prince Edward County			8.4%	8.2%
Thunder Bay	16.5%	11.8%	10.1%	8.9%
Meaford		12.8%	12.0%	11.1%
Kawartha Lakes	10.2%	15.4%	14.9%	12.7%
Kingsville			13.1%	14.2%
Georgina	21.4%	19.7%	16.4%	15.3%
Saugeen Shores	17.6%			16.6%
Central Elgin	10.2%		19.9%	18.1%
Barrie	0.0%	0.0%	14.4%	24.6%
North Dumfries			38.2%	33.8%
<b>Average</b>	<b>2.5%</b>	<b>2.2%</b>	<b>3.5%</b>	<b>3.6%</b>
<b>Median</b>	<b>0.0%</b>	<b>0.6%</b>	<b>0.9%</b>	<b>0.8%</b>

***Water Debt Interest Cover Ratio (cont'd)***

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Region Durham	1.7%	1.2%	0.8%	0.4%
Oxford County				1.1%
Region Waterloo	1.9%	1.6%	1.4%	1.4%
Region Niagara	0.0%	0.7%	1.4%	1.4%
Region Halton	6.0%	5.2%	4.8%	5.9%
Region Peel	0.0%	2.3%	9.8%	11.5%
Muskoka	0.0%	20.8%	18.4%	16.2%
Region York	24.8%	23.5%	24.8%	33.3%
<b>Average</b>	<b>4.9%</b>	<b>7.9%</b>	<b>8.8%</b>	<b>8.9%</b>
<b>Median</b>	<b>1.7%</b>	<b>2.3%</b>	<b>4.8%</b>	<b>3.6%</b>

**Wastewater Debt Interest Cover Ratio**

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Cambridge	0.0%	0.0%	0.0%	0.0%
Central Huron			0.0%	0.0%
Cornwall		0.0%	0.0%	0.0%
Georgian Bluffs			0.0%	0.0%
Greater Sudbury	0.0%	0.0%	0.0%	0.0%
Hanover			0.0%	0.0%
Innisfil			0.2%	0.0%
Kenora		0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	2.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%
Orillia	0.0%		0.0%	0.0%
Pelham	0.0%		0.0%	0.0%
Penetanguishene		0.0%	0.0%	0.0%
Port Colborne			0.6%	0.0%
Richmond Hill				0.0%
Sault Ste. Marie	0.6%	0.0%	0.0%	0.0%
Springwater			0.7%	0.0%
St. Thomas		0.0%	0.0%	0.0%
Thorold	0.2%	0.0%	0.0%	0.0%
Timmins	0.0%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%
Waterloo	0.0%	0.1%	0.1%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%
Whitchurch-Stouffville	0.0%	0.0%	0.0%	0.0%
Wilmot	0.2%	0.0%	0.0%	0.0%
Vaughan	0.2%		0.2%	0.1%
North Bay	0.0%	0.0%	0.0%	0.4%
Woolwich	0.0%	0.7%	0.7%	0.5%
Welland	0.0%	0.7%	0.6%	0.7%
Guelph	0.0%	1.2%	0.9%	0.7%
Sarnia	9.0%	6.2%	0.4%	0.8%
Hamilton	0.3%	0.2%	0.1%	0.8%
Niagara-on-the-Lake	1.4%	1.0%	0.8%	0.8%
Brockville	1.5%		1.4%	0.9%
Windsor	0.0%	1.7%	1.6%	1.5%

***Wastewater Debt Interest Cover Ratio (cont'd)***

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Fort Erie	1.6%	1.4%	1.3%	1.7%
Peterborough	0.0%	1.6%	1.7%	1.8%
Newmarket	0.3%	0.9%	2.8%	2.5%
Belleville			5.0%	2.5%
Middlesex Centre	9.9%	6.0%	6.0%	2.8%
The Blue Mountains		5.4%	4.0%	2.9%
St. Catharines	11.7%	5.8%	4.5%	3.2%
Lambton Shores			3.2%	3.2%
London	4.8%	2.3%		3.8%
Ottawa	6.6%	6.0%	4.8%	4.9%
Meaford		6.8%	6.0%	5.1%
Niagara Falls	0.0%	2.7%	6.1%	5.8%
Thunder Bay	8.6%	7.5%	6.6%	5.8%
Kawartha Lakes	4.6%	5.5%	6.4%	5.8%
Quinte West	0.1%	0.0%	3.3%	6.0%
Owen Sound			5.2%	7.0%
St. Marys	2.0%	2.4%	6.9%	7.1%
Saugeen Shores	3.1%			8.8%
Brant County				8.9%
Kingsville			6.6%	9.5%
Tecumseh		11.7%		10.8%
North Middlesex			14.1%	11.7%
Kingston	7.0%	10.5%	14.0%	12.6%
Barrie	0.0%	14.8%	17.5%	14.3%
Stratford	1.1%	1.0%	20.0%	17.5%
Prince Edward County				17.6%
Central Elgin	25.4%		23.2%	20.9%
Georgina	13.9%	33.6%	29.9%	29.1%
King	0.0%	86.0%	72.1%	59.9%
<b>Average</b>	<b>2.5%</b>	<b>5.0%</b>	<b>4.8%</b>	<b>4.6%</b>
<b>Median</b>	<b>0.1%</b>	<b>0.9%</b>	<b>0.7%</b>	<b>0.8%</b>

***Wastewater Debt Interest Cover Ratio (cont'd)***

<b>Municipalities</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Region Waterloo	0.0%	0.0%	0.0%	0.0%
Region Durham	3.2%	2.8%	3.0%	2.7%
Oxford County				4.4%
Region Niagara	0.0%	3.4%	5.9%	5.5%
Region Halton	3.8%	3.6%	4.1%	6.0%
Region Peel	0.0%	3.6%	10.2%	13.7%
Muskoka	0.0%	40.7%	38.0%	34.9%
Region York	39.4%	39.1%	37.5%	38.2%
<b>Average</b>	<b>6.6%</b>	<b>13.3%</b>	<b>14.1%</b>	<b>13.2%</b>
<b>Median</b>	<b>0.0%</b>	<b>3.6%</b>	<b>5.9%</b>	<b>5.8%</b>



**Water Net Financial Liabilities Ratio**

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

Municipalities	2012 Water Debt Outstanding	2012 Water Reserves	2012 Total Water Own Source Revenues	2012 Water Net Financial Liability Ratio
Lincoln	\$ -	\$ 4,602,072	\$ 2,557,243	-180.0%
Hanover	\$ -	\$ 2,106,525	\$ 1,532,448	-137.5%
Guelph	\$ 4,630,674	\$ 33,351,564	\$ 21,698,987	-132.4%
Tecumseh	\$ 701,771	\$ 7,231,055	\$ 5,183,008	-126.0%
The Blue Mountains	\$ 1,053,327	\$ 4,390,009	\$ 3,231,562	-103.3%
Georgian Bluffs	\$ 81,866	\$ 821,687	\$ 799,176	-92.6%
Newmarket	\$ 6,329,368	\$ 17,045,799	\$ 12,876,328	-83.2%
Thorold	\$ -	\$ 2,506,500	\$ 3,098,248	-80.9%
Kingston	\$ 4,747,673	\$ 21,104,231	\$ 21,141,939	-77.4%
Markham	\$ -	\$ 34,097,716	\$ 45,698,957	-74.6%
West Lincoln	\$ -	\$ 821,149	\$ 1,124,108	-73.0%
Stratford	\$ 27,441	\$ 2,884,979	\$ 4,151,476	-68.8%
Richmond Hill	\$ -	\$ 29,800,553	\$ 50,144,345	-59.4%
Cornwall	\$ -	\$ 3,751,933	\$ 6,403,663	-58.6%
London	\$ 11,268,052	\$ 41,782,346	\$ 56,927,711	-53.6%
Port Colborne	\$ 461,099	\$ 1,490,895	\$ 1,942,310	-53.0%
Pelham	\$ -	\$ 1,149,313	\$ 2,313,182	-49.7%
Vaughan	\$ 10,568,289	\$ 33,152,330	\$ 45,667,801	-49.5%
Toronto	\$ -	\$ 187,924,574	\$ 400,979,741	-46.9%
Greater Sudbury	\$ 3,454,758	\$ 14,451,206	\$ 27,744,312	-39.6%
Whitchurch-Stouffville	\$ -	\$ 1,535,239	\$ 4,418,819	-34.7%
Brockville	\$ 1,512,019	\$ 2,642,921	\$ 3,548,848	-31.9%
Woolwich	\$ 455,131	\$ 1,056,880	\$ 2,022,933	-29.7%
Wilmot	\$ -	\$ 575,331	\$ 2,065,202	-27.9%
Penetanguishene	\$ -	\$ 490,105	\$ 1,819,505	-26.9%
Central Huron	\$ -	\$ 315,416	\$ 1,218,163	-25.9%
Kenora	\$ 639,543	\$ 1,155,712	\$ 2,826,114	-18.3%
East Gwillimbury	\$ -	\$ 962,668	\$ 5,407,856	-17.8%
Niagara Falls	\$ -	\$ 1,533,363	\$ 9,315,815	-16.5%
Kitchener	\$ -	\$ 5,096,211	\$ 34,165,697	-14.9%
Kawartha Lakes	\$ -	\$ 977,489	\$ 8,194,124	-11.9%
St. Catharines	\$ 4,671,366	\$ 6,219,200	\$ 13,255,018	-11.7%
Orillia	\$ -	\$ 487,419	\$ 4,383,593	-11.1%
Innisfil	\$ -	\$ 161,380	\$ 5,132,775	-3.1%

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

Municipalities	2012 Water Debt Outstanding	2012 Water Reserves	2012 Total Water Own Source Revenues	2012 Water Net Financial Liability Ratio
Niagara-on-the-Lake	\$ 1,871,687	\$ 1,988,433	\$ 4,778,662	-2.4%
Greenstone	\$ -	\$ 17,759	\$ 1,346,409	-1.3%
Sault Ste. Marie	\$ -	\$ -	\$ 13,771,199	0.0%
Timmins	\$ -	\$ -	\$ 9,568,257	0.0%
Windsor	\$ -	\$ -	\$ 255,378	0.0%
Cambridge	\$ 3,814,774	\$ 3,754,402	\$ 24,462,291	0.2%
Waterloo	\$ 691,653	\$ -	\$ 17,641,617	3.9%
King	\$ 104,000	\$ (40,174)	\$ 1,704,416	8.5%
Fort Erie	\$ 1,695,852	\$ 939,971	\$ 7,338,543	10.3%
Kingsville	\$ 6,702,987	\$ 6,218,599	\$ 4,698,105	10.3%
Hamilton	\$ 29,650,400	\$ 20,304,610	\$ 79,847,207	11.7%
Brant County	\$ 9,771,528	\$ 8,982,518	\$ 5,523,402	14.3%
North Middlesex	\$ 246,663	\$ -	\$ 1,401,824	17.6%
St. Marys	\$ 825,261	\$ 450,987	\$ 1,447,965	25.8%
St. Thomas	\$ 5,057,006	\$ 2,517,992	\$ 8,265,759	30.7%
Owen Sound	\$ 2,177,305	\$ 660,559	\$ 4,572,006	33.2%
Sarnia	\$ 9,293,660	\$ 3,783,066	\$ 15,933,048	34.6%
Peterborough	\$ 12,144,286	\$ 5,276,892	\$ 17,194,316	39.9%
Springwater	\$ 930,000	\$ -	\$ 2,123,565	43.8%
Welland	\$ 4,501,029	\$ -	\$ 8,990,687	50.1%
Quinte West	\$ 5,601,330	\$ 2,303,858	\$ 4,936,758	66.8%
Belleville	\$ 8,868,400	\$ -	\$ 11,556,250	76.7%
Lambton Shores	\$ 6,499,806	\$ 2,878,181	\$ 3,816,723	94.9%
North Bay	\$ 12,994,850	\$ 1,744,537	\$ 11,083,461	101.5%
Ottawa	\$ 178,675,878	\$ 7,249,855	\$ 130,203,854	131.7%
Meaford	\$ 3,133,141	\$ 626,772	\$ 1,721,584	145.6%
Middlesex Centre	\$ 4,403,068	\$ -	\$ 2,301,721	191.3%
Thunder Bay	\$ 51,249,560	\$ 3,360,952	\$ 23,697,646	202.1%
Prince Edward County	\$ 8,566,173	\$ 1,426,147	\$ 2,963,007	241.0%
Georgina	\$ 5,063,493	\$ 1,057,092	\$ 1,606,233	249.4%
Saugeen Shores	\$ 8,477,384	\$ 1,927,484	\$ 2,507,209	261.2%
Central Elgin	\$ 7,411,457	\$ 311,561	\$ 1,828,932	388.2%
Barrie	\$ 143,653,512	\$ 22,722,281	\$ 22,557,413	536.1%
North Dumfries	\$ 67,271	\$ (8,169)	\$ 9,657	781.2%
<b>Average</b>				<b>27.6%</b>
<b>Median</b>				<b>-2.8%</b>
Region Niagara	\$ 11,539,090	\$ 73,250,219	\$ 42,853,559	-144.0%
Region Peel	\$ -	\$ 143,251,456	\$ 165,067,154	-86.8%
Region Durham	\$ -	\$ 52,896,002	\$ 79,505,683	-66.5%
Oxford County	\$ 3,169,636	\$ 15,731,423	\$ 22,218,888	-56.5%
Region Waterloo	\$ 13,605,256	\$ 14,540,959	\$ 46,795,793	-2.0%
Region Halton	\$ 115,166,915	\$ 59,267,048	\$ 77,032,719	72.6%
District Muskoka	\$ 28,020,863	\$ 4,778,549	\$ 7,933,969	292.9%
Region York	\$ 812,723,898	\$ 25,047,436	\$ 93,528,271	842.2%
<b>Average</b>				<b>106.5%</b>
<b>Median</b>				<b>-29.3%</b>

**Wastewater Net Financial Liabilities Ratio**

Municipalities	2012 Wastewater Debt Outstanding	2012 Wastewater Reserves	2012 Total Wastewater Own Source Revenues	2012 Wastewater Net Financial Liability Ratio
Richmond Hill	\$ -	\$ 10,251,324	\$ 609,733	-1681.3%
Georgian Bluffs	\$ -	\$ 259,297	\$ 44,053	-588.6%
Lincoln	\$ -	\$ 2,971,540	\$ 533,817	-556.7%
The Blue Mountains	\$ 1,520,000	\$ 12,817,720	\$ 2,534,002	-445.8%
St. Thomas	\$ -	\$ 10,432,666	\$ 4,406,755	-236.7%
Peterborough	\$ 8,202,122	\$ 42,214,641	\$ 15,338,375	-221.7%
Innisfil	\$ -	\$ 7,020,756	\$ 3,799,079	-184.8%
Cornwall	\$ -	\$ 15,603,936	\$ 8,786,756	-177.6%
Hamilton	\$ 24,906,957	\$ 165,540,283	\$ 80,702,294	-174.3%
Hanover	\$ -	\$ 2,492,691	\$ 1,493,599	-166.9%
Guelph	\$ 4,255,952	\$ 38,619,865	\$ 25,846,114	-133.0%
Woolwich	\$ -	\$ 2,007,384	\$ 1,550,463	-129.5%
Thorold	\$ -	\$ 2,297,377	\$ 3,083,431	-74.5%
Port Colborne	\$ 34,763	\$ 1,046,992	\$ 1,463,701	-69.2%
Greater Sudbury	\$ -	\$ 18,502,102	\$ 28,835,007	-64.2%
West Lincoln	\$ -	\$ 816,662	\$ 1,320,128	-61.9%
Vaughan	\$ 1,620,841	\$ 29,603,057	\$ 49,523,580	-56.5%
Cambridge	\$ -	\$ 12,404,027	\$ 22,905,758	-54.2%
Niagara-on-the-Lake	\$ 878,551	\$ 2,198,330	\$ 2,886,562	-45.7%
Central Huron	\$ -	\$ 342,276	\$ 765,586	-44.7%
Pelham	\$ -	\$ 579,042	\$ 1,603,384	-36.1%
Kenora	\$ -	\$ 949,171	\$ 2,743,932	-34.6%
Newmarket	\$ 6,347,295	\$ 10,443,418	\$ 12,258,497	-33.4%
Wilmot	\$ -	\$ 580,894	\$ 1,739,449	-33.4%
Whitchurch-Stouffville	\$ -	\$ 1,069,457	\$ 3,323,057	-32.2%
Brockville	\$ 1,002,891	\$ 1,831,895	\$ 4,183,271	-19.8%
Toronto	\$ -	\$ 55,614,199	\$ 502,333,358	-11.1%
Orillia	\$ -	\$ 487,419	\$ 5,279,883	-9.2%
Kitchener	\$ -	\$ 2,143,065	\$ 37,661,272	-5.7%
Penetanguishene	\$ -	\$ 96,516	\$ 1,955,354	-4.9%
Sault Ste. Marie	\$ -	\$ 483,821	\$ 13,917,558	-3.5%
Markham	\$ -	\$ -	\$ 36,992,175	0.0%
Springwater	\$ -	\$ -	\$ 790,157	0.0%
Timmins	\$ -	\$ -	\$ 6,994,204	0.0%
Waterloo	\$ -	\$ -	\$ 20,247,200	0.0%
North Bay	\$ 1,057,500	\$ 262,140	\$ 8,638,224	9.2%
Welland	\$ 2,656,508	\$ 1,230,458	\$ 12,111,425	11.8%
Belleville	\$ 3,491,800	\$ 2,507,919	\$ 7,917,049	12.4%

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

Municipalities	2012 Wastewater Debt Outstanding	2012 Wastewater Reserves	2012 Total Wastewater Own Source Revenues	2012 Wastewater Net Financial Liability Ratio
Kawartha Lakes	\$ 2,378,859	\$ 1,473,696	\$ 6,037,019	15.0%
London	\$ 73,879,049	\$ 65,708,070	\$ 45,547,811	17.9%
Fort Erie	\$ 5,466,164	\$ 3,558,819	\$ 8,549,179	22.3%
St. Catharines	\$ 4,554,742	\$ 2,712,600	\$ 6,589,792	28.0%
Lambton Shores	\$ 1,263,148	\$ 790,190	\$ 1,271,276	37.2%
Niagara Falls	\$ 10,776,195	\$ 7,471,587	\$ 8,521,295	38.8%
Windsor	\$ 33,430,539	\$ 4,326,104	\$ 60,715,754	47.9%
Sarnia	\$ 12,034,307	\$ 3,389,717	\$ 14,890,931	58.1%
Kingston	\$ 65,423,411	\$ 40,728,377	\$ 25,566,094	96.6%
Brant County	\$ 5,889,292	\$ 3,021,312	\$ 2,933,057	97.8%
Meaford	\$ 1,351,691	\$ 124,852	\$ 1,133,376	108.2%
Ottawa	\$ 171,314,505	\$ (1,393,331)	\$ 137,361,273	125.7%
Owen Sound	\$ 7,002,471	\$ 1,640,846	\$ 4,169,732	128.6%
Saugeen Shores	\$ 4,750,189	\$ 1,240,959	\$ 2,411,217	145.5%
Thunder Bay	\$ 38,718,163	\$ 8,174,381	\$ 19,130,729	159.7%
St. Marys	\$ 1,971,800	\$ 20,105	\$ 1,184,659	164.7%
Quinte West	\$ 7,988,405	\$ 18,071	\$ 3,771,584	211.3%
Tecumseh	\$ 8,793,131	\$ 1,611,903	\$ 3,238,449	221.7%
Kingsville	\$ 4,647,404	\$ (117,240)	\$ 2,056,824	231.7%
North Middlesex	\$ 2,039,444	\$ 76,839	\$ 703,320	279.0%
Barrie	\$ 69,446,715	\$ (10,456,268)	\$ 24,324,026	328.5%
Georgina	\$ 7,595,240	\$ 2,988,538	\$ 1,270,521	362.6%
Central Elgin	\$ 4,617,659	\$ 104,008	\$ 1,166,170	387.0%
Prince Edward County	\$ 11,089,888	\$ 1,017,917	\$ 2,515,702	400.4%
King	\$ 12,681,001	\$ 7,028,626	\$ 1,252,003	451.5%
Middlesex Centre	\$ 11,074,821	\$ -	\$ 2,062,435	537.0%
Stratford	\$ 33,983,745	\$ (4,902,473)	\$ 5,877,414	661.6%
<b>Average</b>				<b>0.1%</b>
<b>Median</b>				<b>0.0%</b>
Region Durham	\$ 50,181,986	\$ 106,900,141	\$ 105,481,752	-53.8%
Region Waterloo	\$ 26,214,701	\$ 19,426,425	\$ 45,308,026	15.0%
Region Niagara	\$ 72,583,844	\$ 56,488,237	\$ 64,312,340	25.0%
Oxford County	\$ 27,663,923	\$ 14,598,125	\$ 24,847,758	52.6%
Region Halton	\$ 136,827,069	\$ 62,842,884	\$ 82,626,439	89.5%
Region Peel	\$ 490,542,631	\$ 239,188,741	\$ 114,956,220	218.7%
District Muskoka	\$ 51,009,633	\$ 7,958,234	\$ 6,658,274	646.6%
Region York	\$ 1,061,080,911	\$ (47,474,760)	\$ 116,456,501	951.9%
<b>Average</b>				<b>243.2%</b>
<b>Median</b>				<b>71.1%</b>

**Water MPMPs**

Municipalities	Operating Costs for Treatment of Drinking Water per Megalitre	Total Costs for Treatment of Drinking Water per Megalitre	Operating Costs for Distribution/ Transmission per km of Water Distribution Pipe	Total Costs for Distribution/ Transmission per km of Water Distribution Pipe	Operating Costs Integrated System	Total Costs Integrated System	Water Main Breaks /100 km
Barrie	\$ 571	\$ 1,384	\$ 10,199	\$ 14,655	\$ 1,020	\$ 2,029	9.4
Belleville	\$ 465	\$ 639	\$ 11,940	\$ 17,280	\$ 827	\$ 1,163	5.5
Brant County	\$ 443	\$ 793	\$ 16,775	\$ 21,145	\$ 1,508	\$ 2,135	2.5
Brockville	\$ 417	\$ 469	\$ 8,788	\$ 10,148	\$ 716	\$ 813	9.1
Cambridge	N/A	N/A	\$ 40,679	\$ 42,532	N/A	N/A	5.0
Central Elgin	\$ 2,751	\$ 3,282	\$ 22,893	\$ 28,345	\$ 14,007	\$ 17,219	3.4
Central Huron	\$ 659	\$ 786	\$ 14,318	\$ 18,026	\$ 1,361	\$ 1,670	N/A
Cornwall	\$ 143	\$ 180	\$ 8,858	\$ 10,050	\$ 341	\$ 405	18.0
East Gwillimbury	N/A	N/A	\$ 29,506	\$ 34,963	N/A	N/A	3.7
Fort Erie	\$ 714	\$ 714	\$ 8,053	\$ 10,726	\$ 1,172	\$ 1,324	14.2
Georgian Bluffs	\$ 2,169	\$ 2,181	N/A	N/A	N/A	N/A	N/A
Georgina	N/A	N/A	\$ 7,628	\$ 13,716	N/A	N/A	1.5
Greater Sudbury	\$ 422	\$ 540	\$ 10,360	\$ 15,037	\$ 916	\$ 1,257	8.4
Greenstone	N/A	N/A	N/A	\$ 1,350	N/A	N/A	20.0
Guelph	\$ 632	\$ 773	\$ 6,209	\$ 9,735	\$ 839	\$ 1,097	6.4
Hamilton	\$ 201	\$ 242	\$ 8,952	\$ 15,915	\$ 428	\$ 646	17.1
Hanover	\$ 418	\$ 509	\$ 8,960	\$ 11,242	\$ 793	\$ 979	9.6
Innisfil	\$ 798	\$ 1,183	\$ 7,521	\$ 13,176	\$ 1,355	\$ 2,159	1.4
Kawartha Lakes	\$ 1,825	\$ 2,768	\$ 2,553	\$ 3,871	\$ 1,984	\$ 3,008	23.9
Kenora	\$ 442	\$ 456	\$ 9,621	\$ 13,552	\$ 1,001	\$ 1,243	11.5
Kingston	\$ 279	\$ 356	\$ 6,520	\$ 13,193	\$ 444	\$ 690	5.3
Kingsville	\$ 318	\$ 495	\$ 2,450	\$ 4,560	\$ 459	\$ 756	1.6
Kitchener	N/A	N/A	\$ 10,472	\$ 12,123	N/A	N/A	6.7
Lambton Shores	N/A	N/A	\$ 5,829	\$ 9,396	N/A	N/A	1.5
Lincoln	N/A	N/A	\$ 10,139	\$ 14,520	N/A	N/A	6.0
London	\$ 187	\$ 245	\$ 14,922	\$ 24,044	\$ 667	\$ 1,019	6.7
Markham	\$ 1,048	\$ 1,048	\$ 5,623	\$ 5,623	\$ 1,205	\$ 1,205	3.1
Meaford	\$ 1,127	\$ 3,159	\$ 7,118	\$ 13,233	\$ 1,942	\$ 4,674	9.4
Middlesex Centre	\$ 793	\$ 1,076	\$ 14,422	\$ 22,291	\$ 1,976	\$ 2,904	1.4
Newmarket	\$ 491	\$ 491	\$ 21,861	\$ 27,186	\$ 1,274	\$ 1,464	9.1
Niagara Falls	N/A	N/A	\$ 10,629	\$ 14,593	N/A	N/A	15.3
Niagara-on-the-Lake	N/A	N/A	\$ 17,963	\$ 21,829	N/A	N/A	6.3
North Bay	\$ 215	\$ 386	\$ 17,131	\$ 20,885	\$ 661	\$ 929	17.2
North Middlesex	N/A	N/A	\$ 2,709	\$ 3,182	N/A	N/A	1.3
Orillia	\$ 443	\$ 565	\$ 4,350	\$ 12,003	\$ 646	\$ 1,126	6.7
Ottawa	\$ 337	\$ 344	\$ 19,560	\$ 31,017	\$ 880	\$ 1,205	8.6
Owen Sound	\$ 332	\$ 441	\$ 10,375	\$ 12,684	\$ 1,067	\$ 1,340	7.7
Pelham	N/A	N/A	\$ 26,723	\$ 31,929	N/A	N/A	1.4
Penetanguishene	N/A	N/A	\$ 18,876	\$ 24,125	N/A	N/A	7.8

**Water MPMPs (cont'd)**

Municipalities	Operating Costs for Treatment of Drinking Water per Megalitre	Total Costs for Treatment of Drinking Water per Megalitre	Operating Costs for Distribution/Transmission per km of Water Distribution Pipe	Total Costs for Distribution/Transmission per km of Water Distribution Pipe	Operating Costs Integrated System	Total Costs Integrated System	Water Main Breaks /100 km
Peterborough	\$ 340	\$ 419	\$ 6,364	\$ 17,531	\$ 534	\$ 955	5.4
Port Colborne	N/A	N/A	\$ 8,421	\$ 10,499	N/A	N/A	16.3
Prince Edward County	\$ 947	\$ 1,654	\$ 8,478	\$ 13,288	\$ 1,415	\$ 2,370	9.3
Quinte West	\$ 601	\$ 767	\$ 5,851	\$ 11,372	\$ 830	\$ 1,213	3.6
Richmond Hill	\$ 739	\$ 739	\$ 10,284	\$ 13,485	\$ 984	\$ 1,061	5.5
Sarnia	\$ 599	\$ 770	\$ 11,461	\$ 14,214	\$ 1,121	\$ 1,417	19.8
Saugeen Shores	\$ 151	\$ 421	\$ 4,286	\$ 9,140	\$ 436	\$ 1,028	3.4
Sault Ste. Marie	\$ 537	\$ 648	\$ 7,174	\$ 8,647	\$ 814	\$ 981	27.0
Springwater	\$ 979	\$ 1,482	\$ 2,386	\$ 2,386	\$ 1,159	\$ 1,662	5.3
St. Catharines	N/A	N/A	\$ 10,170	\$ 13,091	N/A	N/A	16.9
St. Marys	\$ 462	\$ 546	\$ 4,853	\$ 8,013	\$ 701	\$ 939	5.8
St. Thomas	N/A	N/A	\$ 17,923	\$ 23,855	N/A	N/A	13.2
Stratford	\$ 399	\$ 399	\$ 7,112	\$ 9,758	\$ 768	\$ 905	10.9
Tecumseh	\$ 358	\$ 358	\$ 10,719	\$ 14,769	\$ 972	\$ 1,204	10.6
The Blue Mountains	\$ 42	\$ 455	\$ 18,422	\$ 24,037	\$ 3,156	\$ 4,517	5.0
Thorold	N/A	N/A	\$ 8,713	\$ 12,602	N/A	N/A	29.5
Thunder Bay	\$ 586	\$ 839	\$ 12,705	\$ 16,743	\$ 1,214	\$ 1,667	12.8
Timmins	\$ 416	\$ 527	\$ 9,418	\$ 13,609	\$ 653	\$ 869	21.5
Toronto	\$ 203	\$ 257	\$ 17,517	\$ 17,599	\$ 476	\$ 531	18.2
Vaughan	\$ 822	\$ 822	\$ 12,564	\$ 18,413	\$ 1,086	\$ 1,209	2.3
Waterloo	N/A	N/A	\$ 9,431	\$ 12,140	N/A	N/A	8.4
Welland	N/A	N/A	\$ 34,126	\$ 38,710	N/A	N/A	30.2
West Lincoln	\$ 718	\$ 718	\$ 15,311	\$ 23,767	\$ 1,298	\$ 1,618	3.3
Whitchurch-Stouffville	\$ 740	\$ 740	\$ 5,712	\$ 7,317	\$ 1,042	\$ 1,126	4.7
Wilmot	N/A	N/A	\$ 24,291	\$ 28,320	N/A	N/A	2.7
Windsor	\$ 18	\$ 18	N/A	N/A	N/A	N/A	19.0
Woolwich	N/A	N/A	\$ 9,841	\$ 12,377	N/A	N/A	6.6
<b>Average</b>	<b>\$ 615</b>	<b>\$ 828</b>	<b>\$ 11,984</b>	<b>\$ 15,931</b>	<b>\$ 1,322</b>	<b>\$ 1,812</b>	<b>9.5</b>
<b>Median</b>	<b>\$ 464</b>	<b>\$ 602</b>	<b>\$ 10,139</b>	<b>\$ 13,581</b>	<b>\$ 978</b>	<b>\$ 1,205</b>	<b>7.2</b>
District of Muskoka	\$ 809	\$ 1,666	\$ 9,368	\$ 14,953	\$ 1,579	\$ 2,896	1.1
Oxford County	\$ 644	\$ 724	\$ 4,010	\$ 7,077	\$ 861	\$ 1,107	1.8
Region Durham	\$ 320	\$ 371	\$ 10,960	\$ 18,354	\$ 718	\$ 1,037	5.3
Region Halton	\$ (318)	\$ 378	\$ 12,444	\$ 20,229	\$ 97	\$ 1,053	5.0
Region Niagara	\$ 278	\$ 399	\$ 10,951	\$ 14,128	\$ 335	\$ 473	N/A
Region Peel	N/A	N/A	N/A	N/A	\$ 612	\$ 614	6.8
Region Waterloo	\$ 616	\$ 826	N/A	N/A	N/A	N/A	N/A
Region York	\$ 435	\$ 500	\$ 55,543	\$ 164,502	\$ 583	\$ 939	1.8
<b>Average</b>	<b>\$ 398</b>	<b>\$ 695</b>	<b>\$ 17,213</b>	<b>\$ 39,874</b>	<b>\$ 684</b>	<b>\$ 1,160</b>	<b>3.6</b>
<b>Median</b>	<b>\$ 435</b>	<b>\$ 500</b>	<b>\$ 10,956</b>	<b>\$ 16,654</b>	<b>\$ 612</b>	<b>\$ 1,037</b>	<b>3.4</b>

**Wastewater MPMPs**

Municipalities	Operating Costs for Collection/Conveyance per km of Wastewater Main	Total Costs for Collection/Conveyance per km of Wastewater Main	Operating Costs for Treatment and Disposal of Wastewater per Megalitre	Total Costs for Treatment and Disposal of Wastewater per Megalitre	Operating Costs Integrated System per Megalitre	Total Costs Integrated System per Megalitre
Barrie	\$ 7,628	\$ 14,197	\$ 1,485	\$ 1,918	\$ 956	\$ 1,384
Belleville	\$ 8,895	\$ 15,917	\$ 494	\$ 804	\$ 525	\$ 639
Brant County	\$ 1,956	\$ 6,872	\$ 1,175	\$ 1,558	\$ 1,019	\$ 793
Brockville	\$ 2,907	\$ 3,792	\$ 585	\$ 711	\$ 645	\$ 788
Cambridge	\$ 39,070	\$ 41,398	N/A	N/A	N/A	N/A
Central Elgin	\$ 13,971	\$ 19,912	\$ 2,678	\$ 4,311	\$ 3,823	\$ 3,282
Central Huron	\$ 11,519	\$ 15,133	\$ 579	\$ 1,061	\$ 782	\$ 786
Cornwall	\$ 7,874	\$ 10,997	\$ 157	\$ 349	\$ 291	\$ 180
East Gwillimbury	\$ 37,524	\$ 45,793	N/A	N/A	N/A	N/A
Fort Erie	\$ 6,340	\$ 10,739	\$ 971	\$ 1,311	\$ 1,172	\$ 714
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A	\$ 2,181
Georgina	\$ 7,177	\$ 15,925	N/A	N/A	N/A	N/A
Greater Sudbury	\$ 7,939	\$ 12,143	\$ 535	\$ 873	\$ 533	\$ 540
Greenstone	N/A	\$ 3,268	N/A	N/A	N/A	N/A
Guelph	\$ 13,410	\$ 16,013	\$ 746	\$ 1,246	\$ 971	\$ 773
Hamilton	\$ 16,406	\$ 23,917	\$ 210	\$ 604	\$ 437	\$ 242
Hanover	\$ 4,379	\$ 5,101	\$ 690	\$ 866	\$ 620	\$ 509
Innisfil	\$ 9,547	\$ 14,582	\$ 745	\$ 1,312	\$ 1,005	\$ 1,183
Kawartha Lakes	\$ 2,332	\$ 3,262	\$ 689	\$ 783	\$ 559	\$ 2,768
Kenora	\$ 11,669	\$ 15,076	\$ 334	\$ 1,082	\$ 896	\$ 456
Kingston	\$ 12,671	\$ 15,360	\$ 687	\$ 966	\$ 437	\$ 356
Kingsville	\$ 636	\$ 10,544	\$ 529	\$ 1,230	\$ 572	\$ 495
Kitchener	\$ 9,802	\$ 12,877	N/A	N/A	N/A	N/A
Lambton Shores	\$ 15,309	\$ 20,135	N/A	N/A	N/A	N/A
Lincoln	\$ 2,421	\$ 5,435	N/A	N/A	N/A	N/A
London	\$ 5,926	\$ 14,347	\$ 527	\$ 804	\$ 408	\$ 245
Markham	\$ 1,775	\$ 1,775	\$ 964	\$ 1,006	\$ 1,006	\$ 1,048
Meaford	N/A	\$ 2,307	\$ 1,122	N/A	N/A	\$ 3,159
Middlesex Centre	\$ 4,786	\$ 10,677	\$ 2,522	\$ 3,253	\$ 2,183	\$ 1,076
Newmarket	\$ 13,133	\$ 20,416	\$ 722	N/A	N/A	\$ 491
Niagara Falls	\$ 4,810	\$ 10,926	N/A	N/A	N/A	N/A
Niagara-on-the-Lake	\$ 27,138	\$ 32,226	N/A	N/A	N/A	N/A
North Bay	\$ 9,844	\$ 15,395	\$ 177	\$ 462	\$ 344	\$ 386
North Middlesex	\$ 10,920	\$ 15,433	N/A	N/A	N/A	N/A
Orillia	\$ 4,896	\$ 12,390	\$ 398	\$ 786	\$ 491	\$ 565
Ottawa	\$ 9,901	\$ 19,095	\$ 268	\$ 666	\$ 416	\$ 344
Owen Sound	\$ 7,762	\$ 9,940	\$ 730	\$ 1,132	\$ 953	\$ 441

**Wastewater MPMPs Cont'd**

Municipalities	Operating Costs for Collection/Conveyance per km of Wastewater Main	Total Costs for Collection/Conveyance per km of Wastewater Main	Operating Costs for Treatment and Disposal of Wastewater per Megalitre	Total Costs for Treatment and Disposal of Wastewater per Megalitre	Operating Costs Integrated System per Megalitre	Total Costs Integrated System per Megalitre
Pelham	\$ 32,343	\$ 38,358	N/A	N/A	N/A	N/A
Penetanguishene	\$ 2,490	\$ 4,581	\$ 1,214	\$ 1,432	\$ 1,225	\$ 1,432
Peterborough	\$ 5,023	\$ 8,049	\$ 380	\$ 564	\$ 406	\$ 419
Port Colborne	\$ 7,624	\$ 11,485	N/A	N/A	N/A	N/A
Prince Edward County	\$ 12,119	\$ 14,333	\$ 1,491	\$ 1,974	\$ 973	\$ 1,654
Quinte West	\$ 1,971	\$ 5,574	\$ 894	\$ 1,032	\$ 778	\$ 767
Richmond Hill	\$ 10,165	\$ 11,653	\$ 866	\$ 1,127	\$ 1,091	\$ 739
Sarnia	\$ 17,442	\$ 28,058	\$ 445	\$ 1,493	\$ 1,097	\$ 770
Saugeen Shores	\$ 2,389	\$ 8,782	\$ 1,056	\$ 1,619	\$ 941	\$ 421
Sault Ste. Marie	\$ 12,155	\$ 14,278	\$ 345	\$ 710	\$ 547	\$ 648
Springwater	\$ 11,525	\$ 11,525	\$ 1,553	\$ 2,077	\$ 1,634	\$ 1,482
St. Catharines	\$ 6,583	\$ 10,214	N/A	N/A	N/A	N/A
St. Marys	\$ 1,842	\$ 3,544	\$ 1,130	\$ 1,263	\$ 1,008	\$ 546
St. Thomas	\$ 8,162	\$ 15,153	\$ 473	\$ 949	\$ 675	N/A
Stratford	\$ 2,441	\$ 11,690	\$ 256	\$ 536	\$ 296	\$ 399
Tecumseh	\$ 9,098	\$ 9,695	\$ 149	\$ 287	\$ 275	\$ 358
The Blue Mountains	\$ 7,198	\$ 15,897	\$ 907	\$ 1,630	\$ 953	\$ 455
Thorold	\$ 6,066	\$ 8,871	N/A	N/A	N/A	N/A
Thunder Bay	\$ 7,521	\$ 10,512	\$ 545	\$ 688	\$ 710	\$ 918
Timmins	\$ 9,349	\$ 12,846	\$ 290	\$ 506	\$ 437	\$ 527
Toronto	\$ 13,389	\$ 21,020	\$ 479	\$ 771	\$ 594	\$ 257
Vaughan	\$ 8,597	\$ 14,232	\$ 946	\$ 1,239	\$ 1,123	\$ 822
Waterloo	\$ 7,828	\$ 11,910	N/A	N/A	N/A	N/A
Welland	\$ 58,618	\$ 61,326	N/A	N/A	N/A	N/A
West Lincoln	\$ 12,645	\$ 18,751	\$ 1,020	\$ 1,660	\$ 1,452	\$ 718
Whitchurch-Stouffville	\$ 5,513	\$ 9,794	\$ 864	\$ 1,095	\$ 994	\$ 740
Wilmot	\$ 29,862	\$ 34,918	N/A	N/A	N/A	N/A
Windsor	\$ 4,588	\$ 8,921	\$ 359	\$ 476	\$ 327	\$ 18
Woolwich	\$ 9,158	\$ 12,051	N/A	N/A	N/A	N/A
<b>Average</b>	<b>\$ 10,730</b>	<b>\$ 14,944</b>	<b>\$ 774</b>	<b>\$ 1,160</b>	<b>\$ 857</b>	<b>\$ 849</b>
<b>Median</b>	<b>\$ 8,162</b>	<b>\$ 12,390</b>	<b>\$ 689</b>	<b>\$ 1,032</b>	<b>\$ 778</b>	<b>\$ 648</b>
District of Muskoka	\$ 8,272	\$ 20,131	\$ 2,458	\$ 3,950	\$ 1,647	\$ 1,666
Oxford County	\$ 4,574	\$ 7,613	\$ 609	\$ 920	\$ 671	\$ 724
Region Durham	\$ 9,147	\$ 17,034	\$ 562	\$ 1,035	\$ 673	\$ 371
Region Halton	\$ 11,014	\$ 18,900	\$ 569	\$ 994	\$ 800	\$ 378
Region Niagara	\$ 29,259	\$ 50,491	\$ 586	\$ 791	\$ 534	\$ 399
Region Peel	\$ 9,664	\$ 17,425	\$ 365	\$ 634	\$ 297	\$ 278
Region Waterloo	\$ 19,133	\$ 24,515	\$ 579	\$ 593	\$ 460	\$ 826
Region York	\$ 70,821	\$ 245,946	\$ 542	\$ 1,105	\$ 515	\$ 500
<b>Region Average</b>	<b>\$ 20,235</b>	<b>\$ 50,257</b>	<b>\$ 784</b>	<b>\$ 1,253</b>	<b>\$ 700</b>	<b>\$ 643</b>
<b>Region Median</b>	<b>\$ 10,339</b>	<b>\$ 19,515</b>	<b>\$ 574</b>	<b>\$ 957</b>	<b>\$ 603</b>	<b>\$ 450</b>



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



### ***Taxes and Water and Wastewater Costs as a Percentage of Income***

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

The approach used to calculate taxes as a percentage of income was to compare the average income in a municipality from the 2012 Manifold Data Mining report against the tax burden on a typical home in the municipality using median dwelling values (2013 MPAC data) and applying the 2013 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 200m<sup>3</sup>.

***Average Household Income and Dwelling Value***

Municipality	Weighted Median Value of Dwelling (MPAC)	Weighted Median Value of Dwelling (MPAC)	2012 Est. Avg. Household Income	Income Ranking
Cornwall	\$ 155,000	low	\$ 61,415	low
Owen Sound	\$ 196,000	low	\$ 61,587	low
Brockville	\$ 189,000	low	\$ 64,127	low
Hanover	\$ 189,000	low	\$ 65,909	low
Orillia	\$ 226,000	mid	\$ 66,424	low
Belleville	\$ 194,000	low	\$ 70,960	low
Welland	\$ 178,000	low	\$ 70,987	low
North Bay	\$ 220,000	low	\$ 71,204	low
Windsor	\$ 138,000	low	\$ 71,906	low
Fort Erie	\$ 187,000	low	\$ 72,511	low
Gravenhurst	\$ 302,000	mid	\$ 73,708	low
Port Colborne	\$ 165,000	low	\$ 73,786	low
Penetanguishene	\$ 213,000	low	\$ 74,570	low
Tillsonburg	\$ 201,000	low	\$ 74,778	low
Niagara Falls	\$ 193,000	low	\$ 75,013	low
Peterborough	\$ 225,000	mid	\$ 75,015	low
Meaford	\$ 253,000	mid	\$ 75,835	low
Lambton Shores	\$ 219,000	low	\$ 75,896	low
Thunder Bay	\$ 172,000	low	\$ 76,320	low
Quinte West	\$ 189,000	low	\$ 76,571	low
St. Thomas	\$ 177,000	low	\$ 76,758	low
Stratford	\$ 231,000	mid	\$ 77,343	low
St. Catharines	\$ 209,000	low	\$ 77,881	low
Kenora	\$ 174,000	low	\$ 78,853	low
Woodstock	\$ 192,000	low	\$ 79,771	low
North Middlesex	\$ 202,000	low	\$ 80,241	low
Sault Ste. Marie	\$ 171,000	low	\$ 80,751	low
Ingersoll	\$ 198,000	low	\$ 81,050	low
St. Marys	\$ 222,000	low	\$ 81,137	low
Brock	\$ 241,000	mid	\$ 82,634	low
Norwich	\$ 225,000	mid	\$ 82,854	low
Kitchener	\$ 274,000	mid	\$ 83,026	low
Kawartha Lakes	\$ 239,000	mid	\$ 84,465	low

***Average Household Income and Dwelling Value (cont'd)***

<b>Municipality</b>	<b>Weighted Median Value of Dwelling (MPAC)</b>	<b>Weighted Median Value of Dwelling (MPAC)</b>	<b>2012 Est. Avg. Household Income</b>	<b>Income Ranking</b>
Kingston	\$ 255,000	mid	\$ 84,510	mid
London	\$ 205,000	low	\$ 85,068	mid
Thorold	\$ 201,000	low	\$ 85,244	mid
Central Huron	\$ 208,000	low	\$ 85,391	mid
Oshawa	\$ 240,000	mid	\$ 85,817	mid
Prince Edward County	\$ 232,000	mid	\$ 85,869	mid
Georgina	\$ 284,000	mid	\$ 85,921	mid
East Zorra-Tavistock	\$ 273,000	mid	\$ 87,677	mid
Timmins	\$ 163,000	low	\$ 88,157	mid
Barrie	\$ 268,000	mid	\$ 88,498	mid
Hamilton	\$ 269,000	mid	\$ 88,582	mid
Cambridge	\$ 264,000	mid	\$ 88,646	mid
Bracebridge	\$ 263,000	mid	\$ 90,490	mid
Greater Sudbury	\$ 223,000	mid	\$ 90,910	mid
Orangeville	\$ 300,000	mid	\$ 91,439	mid
Huntsville	\$ 255,000	mid	\$ 91,591	mid
South-West Oxford	\$ 243,000	mid	\$ 92,806	mid
Brampton	\$ 380,000	high	\$ 93,030	mid
Sarnia	\$ 169,000	low	\$ 93,283	mid
Toronto	\$ 439,000	high	\$ 93,427	mid
Georgian Bluffs	\$ 269,000	mid	\$ 93,555	mid
Kingsville	\$ 189,000	low	\$ 94,225	mid
West Lincoln	\$ 274,000	mid	\$ 95,012	mid
Guelph	\$ 295,000	mid	\$ 95,133	mid
Innisfil	\$ 298,000	mid	\$ 95,339	mid
Zorra	\$ 254,000	mid	\$ 99,755	mid
Greenstone	\$ 45,500	low	\$ 99,798	mid
Lincoln	\$ 280,000	mid	\$ 99,831	mid
Mississauga	\$ 438,000	high	\$ 99,939	mid
Brant	\$ 284,000	mid	\$ 99,947	mid
Ottawa	\$ 353,000	high	\$ 100,073	mid
Central Elgin	\$ 243,000	mid	\$ 104,616	mid

***Average Household Income and Dwelling Value (cont'd)***

<b>Municipality</b>	<b>Weighted Median Value of Dwelling (MPAC)</b>	<b>Weighted Median Value of Dwelling (MPAC)</b>	<b>2012 Est. Avg. Household Income</b>	<b>Income Ranking</b>
The Blue Mountains	\$ 392,000	high	\$ 105,597	high
Clarington	\$ 274,000	mid	\$ 107,262	high
Grimsby	\$ 303,000	high	\$ 107,315	high
Ajax	\$ 341,000	high	\$ 107,326	high
Burlington	\$ 401,000	high	\$ 108,781	high
Pickering	\$ 366,000	high	\$ 110,507	high
Wilmot	\$ 344,000	high	\$ 110,743	high
Waterloo	\$ 326,000	high	\$ 111,948	high
Niagara-on-the-Lake	\$ 379,000	high	\$ 112,206	high
Blandford-Blenheim	\$ 293,500	mid	\$ 112,661	high
Scugog	\$ 336,000	high	\$ 112,721	high
Halton Hills	\$ 421,000	high	\$ 114,206	high
Wellesley	\$ 358,000	high	\$ 114,272	high
Richmond Hill	\$ 613,000	high	\$ 114,771	high
North Dumfries	\$ 367,000	high	\$ 117,528	high
Markham	\$ 565,000	high	\$ 117,721	high
Whitby	\$ 345,000	high	\$ 118,047	high
Newmarket	\$ 424,000	high	\$ 118,581	high
Pelham	\$ 309,000	high	\$ 120,239	high
Tecumseh	\$ 220,000	low	\$ 120,274	high
Milton	\$ 426,000	high	\$ 122,375	high
Saugeen Shores	\$ 279,000	mid	\$ 125,704	high
East Gwillimbury	\$ 405,000	high	\$ 126,548	high
Vaughan	\$ 586,000	high	\$ 126,828	high
Middlesex Centre	\$ 349,000	high	\$ 128,846	high
Caledon	\$ 488,000	high	\$ 134,107	high
Springwater	\$ 329,000	high	\$ 141,018	high
Whitchurch-Stouffville	\$ 471,000	high	\$ 141,885	high
Oakville	\$ 554,000	high	\$ 144,260	high
Woolwich	\$ 332,000	high	\$ 146,517	high
Aurora	\$ 488,000	high	\$ 149,054	high
King	\$ 619,000	high	\$ 156,669	high
<b>Average</b>	<b>\$ 285,857</b>		<b>\$ 96,130</b>	
<b>Median</b>	<b>\$ 263,500</b>		<b>\$ 91,515</b>	
<b>Minimum</b>	<b>\$ 45,500</b>		<b>\$ 61,415</b>	
<b>Maximum</b>	<b>\$ 619,000</b>		<b>\$ 156,669</b>	

**Property Taxes as a Percentage of Income**

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income	2013 Average Residential Taxes	2013 Property Taxes as a % of Household Income	2013 Property Taxes as a % of Household Income
Greenstone	\$ 99,798	mid	\$ 1,193	1.2%	low
Springwater	\$ 141,018	high	\$ 2,849	2.0%	low
Woolwich	\$ 146,517	high	\$ 3,385	2.3%	low
Saugeen Shores	\$ 125,704	high	\$ 2,959	2.4%	low
Kingsville	\$ 94,225	mid	\$ 2,311	2.5%	low
Tecumseh	\$ 120,274	high	\$ 3,014	2.5%	low
Sarnia	\$ 93,283	mid	\$ 2,538	2.7%	low
Blandford-Blenheim	\$ 112,661	high	\$ 3,108	2.8%	low
South-West Oxford	\$ 92,806	mid	\$ 2,587	2.8%	low
Milton	\$ 122,375	high	\$ 3,428	2.8%	low
Zorra	\$ 99,755	mid	\$ 2,828	2.8%	low
Prince Edward County	\$ 85,869	mid	\$ 2,493	2.9%	low
North Dumfries	\$ 117,528	high	\$ 3,547	3.0%	low
Middlesex Centre	\$ 128,846	high	\$ 3,912	3.0%	low
Whitchurch-Stouffville	\$ 141,885	high	\$ 4,373	3.1%	low
Georgian Bluffs	\$ 93,555	mid	\$ 2,889	3.1%	low
East Gwillimbury	\$ 126,548	high	\$ 4,022	3.2%	low
Wilmot	\$ 110,743	high	\$ 3,522	3.2%	low
Brant	\$ 99,947	mid	\$ 3,189	3.2%	low
Quinte West	\$ 76,571	low	\$ 2,474	3.2%	low
Huntsville	\$ 91,591	mid	\$ 2,977	3.3%	low
Aurora	\$ 149,054	high	\$ 4,879	3.3%	low
London	\$ 85,068	mid	\$ 2,804	3.3%	low
Norwich	\$ 82,854	low	\$ 2,737	3.3%	low
Wainfleet	\$ 85,350	mid	\$ 2,877	3.4%	low
Caledon	\$ 134,107	high	\$ 4,522	3.4%	low
Wellesley	\$ 114,272	high	\$ 3,856	3.4%	low
Central Huron	\$ 85,391	mid	\$ 2,907	3.4%	low
Pelham	\$ 120,239	high	\$ 4,098	3.4%	low
St. Thomas	\$ 76,758	low	\$ 2,626	3.4%	low
Lambton Shores	\$ 75,896	low	\$ 2,605	3.4%	low
North Middlesex	\$ 80,241	low	\$ 2,760	3.4%	low
Halton Hills	\$ 114,206	high	\$ 3,937	3.4%	low
Burlington	\$ 108,781	high	\$ 3,768	3.5%	mid
East Zorra-Tavistock	\$ 87,677	mid	\$ 3,038	3.5%	mid
Innisfil	\$ 95,339	mid	\$ 3,323	3.5%	mid
Oakville	\$ 144,260	high	\$ 5,047	3.5%	mid
Toronto	\$ 93,427	mid	\$ 3,274	3.5%	mid
Clarington	\$ 107,262	high	\$ 3,773	3.5%	mid
Waterloo	\$ 111,948	high	\$ 3,945	3.5%	mid
Lincoln	\$ 99,831	mid	\$ 3,528	3.5%	mid
Thorold	\$ 85,244	mid	\$ 3,017	3.5%	mid
West Lincoln	\$ 95,012	mid	\$ 3,381	3.6%	mid
Windsor	\$ 71,906	low	\$ 2,572	3.6%	mid
Kenora	\$ 78,853	low	\$ 2,822	3.6%	mid
Niagara Falls	\$ 75,013	low	\$ 2,685	3.6%	mid
Niagara-on-the-Lake	\$ 112,206	high	\$ 4,022	3.6%	mid
The Blue Mountains	\$ 105,597	high	\$ 3,829	3.6%	mid
Kawartha Lakes	\$ 84,465	low	\$ 3,069	3.6%	mid
Grimsby	\$ 107,315	high	\$ 3,926	3.7%	mid
Bracebridge	\$ 90,490	mid	\$ 3,319	3.7%	mid
Woodstock	\$ 79,771	low	\$ 2,928	3.7%	mid
Port Colborne	\$ 73,786	low	\$ 2,726	3.7%	mid

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

Municipality	2012 Est. Avg. Household Income	2012 Est. Avg. Household Income	2013 Average Residential Taxes	2013 Property Taxes as a % of Household Income	2013 Property Taxes as a % of Household Income
Central Elgin	\$ 104,616	mid	\$ 3,876	3.7%	mid
Greater Sudbury	\$ 90,910	mid	\$ 3,373	3.7%	mid
Timmins	\$ 88,157	mid	\$ 3,274	3.7%	mid
Newmarket	\$ 118,581	high	\$ 4,456	3.8%	mid
Fort Erie	\$ 72,511	low	\$ 2,741	3.8%	mid
Cambridge	\$ 88,646	mid	\$ 3,357	3.8%	mid
Tillsonburg	\$ 74,778	low	\$ 2,832	3.8%	mid
Sault Ste. Marie	\$ 80,751	low	\$ 3,063	3.8%	mid
Scugog	\$ 112,721	high	\$ 4,311	3.8%	mid
Hanover	\$ 65,909	low	\$ 2,532	3.8%	mid
Ingersoll	\$ 81,050	low	\$ 3,128	3.9%	mid
King	\$ 156,669	high	\$ 6,054	3.9%	mid
Guelph	\$ 95,133	mid	\$ 3,721	3.9%	mid
St. Marys	\$ 81,137	low	\$ 3,177	3.9%	mid
Whitby	\$ 118,047	high	\$ 4,656	3.9%	mid
Barrie	\$ 88,498	mid	\$ 3,539	4.0%	high
St. Catharines	\$ 77,881	low	\$ 3,124	4.0%	high
Welland	\$ 70,987	low	\$ 2,876	4.1%	high
Mississauga	\$ 99,939	mid	\$ 4,059	4.1%	high
Kitchener	\$ 83,026	low	\$ 3,376	4.1%	high
Georgina	\$ 85,921	mid	\$ 3,510	4.1%	high
Penetanguishene	\$ 74,570	low	\$ 3,051	4.1%	high
Ottawa	\$ 100,073	mid	\$ 4,139	4.1%	high
Vaughan	\$ 126,828	high	\$ 5,256	4.1%	high
Markham	\$ 117,721	high	\$ 4,895	4.2%	high
Peterborough	\$ 75,015	low	\$ 3,129	4.2%	high
Ajax	\$ 107,326	high	\$ 4,548	4.2%	high
Stratford	\$ 77,343	low	\$ 3,291	4.3%	high
Brock	\$ 82,634	low	\$ 3,526	4.3%	high
Hamilton	\$ 88,582	mid	\$ 3,793	4.3%	high
Thunder Bay	\$ 76,320	low	\$ 3,271	4.3%	high
Belleville	\$ 70,960	low	\$ 3,079	4.3%	high
Cornwall	\$ 61,415	low	\$ 2,671	4.3%	high
Pickering	\$ 110,507	high	\$ 4,836	4.4%	high
Kingston	\$ 84,510	mid	\$ 3,714	4.4%	high
Brockville	\$ 64,127	low	\$ 2,901	4.5%	high
Oshawa	\$ 85,817	mid	\$ 3,884	4.5%	high
Orillia	\$ 66,424	low	\$ 3,053	4.6%	high
Orangeville	\$ 91,439	mid	\$ 4,214	4.6%	high
Brampton	\$ 93,030	mid	\$ 4,394	4.7%	high
Richmond Hill	\$ 114,771	high	\$ 5,468	4.8%	high
North Bay	\$ 71,204	low	\$ 3,476	4.9%	high
Gravenhurst	\$ 73,708	low	\$ 3,632	4.9%	high
Owen Sound	\$ 61,587	low	\$ 3,071	5.0%	high
Meaford	\$ 75,835	low	\$ 3,883	5.1%	high
<b>Average</b>	<b>\$ 96,130</b>		<b>\$ 3,453</b>	<b>3.7%</b>	
<b>Median</b>	<b>\$ 91,515</b>		<b>\$ 3,321</b>	<b>3.6%</b>	
<b>Minimum</b>	<b>\$ 61,415</b>		<b>\$ 1,193</b>	<b>1.2%</b>	
<b>Maximum</b>	<b>\$ 156,669</b>		<b>\$ 6,054</b>	<b>5.1%</b>	

***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	2013 Average Residential Taxes	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Total Municipal Tax Burden	2013 Total Municipal Burden as a % of Household Income	2013 Relative Ranking % of Income
Greenstone	\$ 1,193	\$ 1,191	\$ 2,383	2.4%	low
Springwater	\$ 2,849	\$ 1,171	\$ 4,021	2.9%	low
Saugeen Shores	\$ 2,959	\$ 758	\$ 3,717	3.0%	low
Kingsville	\$ 2,311	\$ 494	\$ 2,805	3.0%	low
Woolwich	\$ 3,385	\$ 1,038	\$ 4,423	3.0%	low
Tecumseh	\$ 3,014	\$ 697	\$ 3,711	3.1%	low
Milton	\$ 3,428	\$ 672	\$ 4,100	3.4%	low
Whitchurch-Stouffville	\$ 4,373	\$ 577	\$ 4,951	3.5%	low
Caledon	\$ 4,522	\$ 328	\$ 4,850	3.6%	low
Aurora	\$ 4,879	\$ 596	\$ 5,476	3.7%	low
North Dumfries	\$ 3,547	\$ 804	\$ 4,351	3.7%	low
Sarnia	\$ 2,538	\$ 924	\$ 3,462	3.7%	low
Zorra	\$ 2,828	\$ 1,027	\$ 3,855	3.9%	low
Blandford-Blenheim	\$ 3,108	\$ 1,282	\$ 4,390	3.9%	low
Wilmot	\$ 3,522	\$ 809	\$ 4,331	3.9%	low
Middlesex Centre	\$ 3,912	\$ 1,130	\$ 5,042	3.9%	low
Oakville	\$ 5,047	\$ 672	\$ 5,720	4.0%	low
East Gwillimbury	\$ 4,022	\$ 1,034	\$ 5,056	4.0%	low
Pelham	\$ 4,098	\$ 741	\$ 4,839	4.0%	low
Halton Hills	\$ 3,937	\$ 672	\$ 4,610	4.0%	low
Wellesley	\$ 3,856	\$ 804	\$ 4,660	4.1%	low
Burlington	\$ 3,768	\$ 672	\$ 4,440	4.1%	low
Toronto	\$ 3,274	\$ 543	\$ 3,817	4.1%	low
London	\$ 2,804	\$ 687	\$ 3,491	4.1%	low
Grimsby	\$ 3,926	\$ 480	\$ 4,406	4.1%	low
Quinte West	\$ 2,474	\$ 700	\$ 3,174	4.1%	low
Clarington	\$ 3,773	\$ 695	\$ 4,468	4.2%	low
Waterloo	\$ 3,945	\$ 725	\$ 4,670	4.2%	low
South-West Oxford	\$ 2,587	\$ 1,296	\$ 3,883	4.2%	low
Brant	\$ 3,189	\$ 1,157	\$ 4,346	4.3%	low
King	\$ 6,054	\$ 766	\$ 6,820	4.4%	low
St. Thomas	\$ 2,626	\$ 738	\$ 3,365	4.4%	low
Mississauga	\$ 4,059	\$ 328	\$ 4,387	4.4%	low
Lincoln	\$ 3,528	\$ 889	\$ 4,417	4.4%	low
Scugog	\$ 4,311	\$ 695	\$ 5,006	4.4%	low
Huntsville	\$ 2,977	\$ 1,096	\$ 4,073	4.4%	low
Niagara-on-the-Lake	\$ 4,022	\$ 973	\$ 4,995	4.5%	mid
Newmarket	\$ 4,456	\$ 839	\$ 5,295	4.5%	mid
North Middlesex	\$ 2,760	\$ 836	\$ 3,595	4.5%	mid
West Lincoln	\$ 3,381	\$ 878	\$ 4,259	4.5%	mid
Innisfil	\$ 3,323	\$ 954	\$ 4,277	4.5%	mid
East Zorra-Tavistock	\$ 3,038	\$ 932	\$ 3,969	4.5%	mid
Timmins	\$ 3,274	\$ 717	\$ 3,991	4.5%	mid
Whitby	\$ 4,656	\$ 695	\$ 5,351	4.5%	mid
Thorold	\$ 3,017	\$ 863	\$ 3,881	4.6%	mid
Woodstock	\$ 2,928	\$ 711	\$ 3,639	4.6%	mid
Vaughan	\$ 5,256	\$ 567	\$ 5,823	4.6%	mid
Norwich	\$ 2,737	\$ 1,072	\$ 3,809	4.6%	mid
The Blue Mountains	\$ 3,829	\$ 1,042	\$ 4,871	4.6%	mid



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

Municipality	2013 Average Residential Taxes	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Total Municipal Tax Burden	2013 Total Municipal Burden as a % of Household Income	2013 Relative Ranking % of Income
Prince Edward County	\$ 2,493	\$ 1,475	\$ 3,968	4.6%	mid
Markham	\$ 4,895	\$ 568	\$ 5,462	4.6%	mid
Sault Ste. Marie	\$ 3,063	\$ 693	\$ 3,756	4.7%	mid
Greater Sudbury	\$ 3,373	\$ 921	\$ 4,294	4.7%	mid
Central Huron	\$ 2,907	\$ 1,132	\$ 4,038	4.7%	mid
Guelph	\$ 3,721	\$ 781	\$ 4,502	4.7%	mid
Cambridge	\$ 3,357	\$ 847	\$ 4,204	4.7%	mid
Peterborough	\$ 3,129	\$ 449	\$ 3,578	4.8%	mid
Niagara Falls	\$ 2,685	\$ 898	\$ 3,583	4.8%	mid
Hanover	\$ 2,532	\$ 624	\$ 3,156	4.8%	mid
Ottawa	\$ 4,139	\$ 685	\$ 4,824	4.8%	mid
Barrie	\$ 3,539	\$ 730	\$ 4,270	4.8%	mid
Central Elgin	\$ 3,876	\$ 1,186	\$ 5,063	4.8%	mid
Georgina	\$ 3,510	\$ 655	\$ 4,165	4.8%	mid
Georgian Bluffs	\$ 2,889	\$ 1,659	\$ 4,548	4.9%	mid
Kenora	\$ 2,822	\$ 1,020	\$ 3,842	4.9%	mid
Bracebridge	\$ 3,319	\$ 1,096	\$ 4,415	4.9%	mid
Ajax	\$ 4,548	\$ 695	\$ 5,243	4.9%	mid
Lambton Shores	\$ 2,605	\$ 1,111	\$ 3,716	4.9%	mid
Hamilton	\$ 3,793	\$ 553	\$ 4,346	4.9%	mid
Tillsonburg	\$ 2,832	\$ 845	\$ 3,677	4.9%	mid
Kitchener	\$ 3,376	\$ 718	\$ 4,093	4.9%	mid
St. Marys	\$ 3,177	\$ 842	\$ 4,019	5.0%	high
Kawartha Lakes	\$ 3,069	\$ 1,148	\$ 4,217	5.0%	high
Pickering	\$ 4,836	\$ 695	\$ 5,531	5.0%	high
St. Catharines	\$ 3,124	\$ 808	\$ 3,932	5.0%	high
Brampton	\$ 4,394	\$ 328	\$ 4,722	5.1%	high
Windsor	\$ 2,572	\$ 1,078	\$ 3,650	5.1%	high
Stratford	\$ 3,291	\$ 635	\$ 3,926	5.1%	high
Ingersoll	\$ 3,128	\$ 1,001	\$ 4,129	5.1%	high
Port Colborne	\$ 2,726	\$ 1,035	\$ 3,761	5.1%	high
Brock	\$ 3,526	\$ 695	\$ 4,221	5.1%	high
Penetanguishene	\$ 3,051	\$ 876	\$ 3,927	5.3%	high
Richmond Hill	\$ 5,468	\$ 581	\$ 6,049	5.3%	high
Oshawa	\$ 3,884	\$ 695	\$ 4,579	5.3%	high
Welland	\$ 2,876	\$ 925	\$ 3,801	5.4%	high
Cornwall	\$ 2,671	\$ 648	\$ 3,319	5.4%	high
Thunder Bay	\$ 3,271	\$ 885	\$ 4,156	5.4%	high
Fort Erie	\$ 2,741	\$ 1,241	\$ 3,983	5.5%	high
Kingston	\$ 3,714	\$ 938	\$ 4,652	5.5%	high
Brockville	\$ 2,901	\$ 639	\$ 3,540	5.5%	high
Orangeville	\$ 4,214	\$ 855	\$ 5,069	5.5%	high
Orillia	\$ 3,053	\$ 636	\$ 3,689	5.6%	high
Belleville	\$ 3,079	\$ 915	\$ 3,994	5.6%	high
North Bay	\$ 3,476	\$ 872	\$ 4,349	6.1%	high
Gravenhurst	\$ 3,632	\$ 1,096	\$ 4,727	6.4%	high
Owen Sound	\$ 3,071	\$ 996	\$ 4,067	6.6%	high
Meaford	\$ 3,883	\$ 1,225	\$ 5,109	6.7%	high
Wainfleet	\$ 2,877	N/A	N/A	N/A	
<b>Average</b>	<b>\$ 3,453</b>	<b>\$ 841</b>	<b>\$ 4,300</b>	<b>4.6%</b>	
<b>Median</b>	<b>\$ 3,321</b>	<b>\$ 809</b>	<b>\$ 4,221</b>	<b>4.6%</b>	
<b>Minimum</b>	<b>\$ 1,193</b>	<b>\$ 328</b>	<b>\$ 2,383</b>	<b>2.4%</b>	
<b>Maximum</b>	<b>\$ 6,054</b>	<b>\$ 1,659</b>	<b>\$ 6,820</b>	<b>6.7%</b>	

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

Municipality	2012 Household Income Ranking	2013 Average Residential Taxes	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Total Municipal Tax Burden	2013 Total Municipal Tax Burden Ranking	2013 Total Municipal Burden as a % of Household Income	2013 Relative Ranking % of Income
Quinte West	low	\$ 2,474	\$ 700	\$ 3,174	low	4.1%	low
Prince Edward County	mid	\$ 2,493	\$ 1,475	\$ 3,968	low	4.6%	mid
Peterborough	low	\$ 3,129	\$ 449	\$ 3,578	low	4.8%	mid
Ottawa	mid	\$ 4,139	\$ 685	\$ 4,824	high	4.8%	mid
Kawartha Lakes	low	\$ 3,069	\$ 1,148	\$ 4,217	mid	5.0%	high
Cornwall	low	\$ 2,671	\$ 648	\$ 3,319	low	5.4%	high
Kingston	mid	\$ 3,714	\$ 938	\$ 4,652	high	5.5%	high
Brockville	low	\$ 2,901	\$ 639	\$ 3,540	low	5.5%	high
Belleville	low	\$ 3,079	\$ 915	\$ 3,994	mid	5.6%	high
<b>Eastern Average</b>		<b>\$ 3,074</b>	<b>\$ 844</b>	<b>\$ 3,918</b>		<b>5.0%</b>	

Municipality	2012 Household Income Ranking	2013 Average Residential Taxes	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Total Municipal Tax Burden	2013 Total Municipal Tax Burden Ranking	2013 Total Municipal Burden as a % of Household Income	2013 Relative Ranking % of Income
Milton	high	\$ 3,428	\$ 672	\$ 4,100	mid	3.4%	low
Whitchurch-Stouffville	high	\$ 4,373	\$ 577	\$ 4,951	high	3.5%	low
Caledon	high	\$ 4,522	\$ 328	\$ 4,850	high	3.6%	low
Aurora	high	\$ 4,879	\$ 596	\$ 5,476	high	3.7%	low
Oakville	high	\$ 5,047	\$ 672	\$ 5,720	high	4.0%	low
East Gwillimbury	high	\$ 4,022	\$ 1,034	\$ 5,056	high	4.0%	low
Halton Hills	high	\$ 3,937	\$ 672	\$ 4,610	high	4.0%	low
Burlington	high	\$ 3,768	\$ 672	\$ 4,440	mid	4.1%	low
Toronto	mid	\$ 3,274	\$ 543	\$ 3,817	low	4.1%	low
Clarington	high	\$ 3,773	\$ 695	\$ 4,468	mid	4.2%	low
King	high	\$ 6,054	\$ 766	\$ 6,820	high	4.4%	low
Mississauga	mid	\$ 4,059	\$ 328	\$ 4,387	mid	4.4%	low
Scugog	high	\$ 4,311	\$ 695	\$ 5,006	high	4.4%	low
Newmarket	high	\$ 4,456	\$ 839	\$ 5,295	high	4.5%	mid
Whitby	high	\$ 4,656	\$ 695	\$ 5,351	high	4.5%	mid
Vaughan	high	\$ 5,256	\$ 567	\$ 5,823	high	4.6%	mid
Markham	high	\$ 4,895	\$ 568	\$ 5,462	high	4.6%	mid
Georgina	mid	\$ 3,510	\$ 655	\$ 4,165	mid	4.8%	mid
Ajax	high	\$ 4,548	\$ 695	\$ 5,243	high	4.9%	high
Pickering	high	\$ 4,836	\$ 695	\$ 5,531	high	5.0%	high
Brampton	mid	\$ 4,394	\$ 328	\$ 4,722	high	5.1%	high
Brock	low	\$ 3,526	\$ 695	\$ 4,221	mid	5.1%	high
Richmond Hill	high	\$ 5,468	\$ 581	\$ 6,049	high	5.3%	high
Oshawa	mid	\$ 3,884	\$ 695	\$ 4,579	high	5.3%	high
<b>GTA Average</b>		<b>\$ 4,370</b>	<b>\$ 636</b>	<b>\$ 5,006</b>		<b>4.4%</b>	

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

Municipality	2012 Household Income Ranking	2013 Average Residential Taxes	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Total Municipal Tax Burden	2013 Total Municipal Tax Burden Ranking	2013 Total Municipal Burden as a % of Household Income	2013 Relative Ranking % of Income
Pelham	high	\$ 4,098	\$ 741	\$ 4,839	high	4.0%	low
Grimsby	high	\$ 3,926	\$ 480	\$ 4,406	mid	4.1%	low
Lincoln	mid	\$ 3,528	\$ 889	\$ 4,417	mid	4.4%	low
Niagara-on-the-Lake	high	\$ 4,022	\$ 973	\$ 4,995	high	4.5%	mid
West Lincoln	mid	\$ 3,381	\$ 878	\$ 4,259	mid	4.5%	mid
Thorold	mid	\$ 3,017	\$ 863	\$ 3,881	low	4.6%	mid
Niagara Falls	low	\$ 2,685	\$ 898	\$ 3,583	low	4.8%	mid
Hamilton	mid	\$ 3,793	\$ 553	\$ 4,346	mid	4.9%	mid
St. Catharines	low	\$ 3,124	\$ 808	\$ 3,932	low	5.0%	high
Port Colborne	low	\$ 2,726	\$ 1,035	\$ 3,761	low	5.1%	high
Welland	low	\$ 2,876	\$ 925	\$ 3,801	low	5.4%	high
Fort Erie	low	\$ 2,741	\$ 1,241	\$ 3,983	mid	5.5%	high
<b>Niagara/Hamilton Avg.</b>		<b>\$ 3,292</b>	<b>\$ 857</b>	<b>\$ 4,184</b>		<b>4.7%</b>	

Municipality	2012 Household Income Ranking	2013 Average Residential Taxes	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Total Municipal Tax Burden	2013 Total Municipal Tax Burden Ranking	2013 Total Municipal Burden as a % of Household Income	2013 Relative Ranking % of Income
Greenstone	mid	\$ 1,193	\$ 1,191	\$ 2,383	low	2.4%	low
Timmins	mid	\$ 3,274	\$ 717	\$ 3,991	mid	4.5%	mid
Sault Ste. Marie	low	\$ 3,063	\$ 693	\$ 3,756	low	4.7%	mid
Greater Sudbury	mid	\$ 3,373	\$ 921	\$ 4,294	mid	4.7%	mid
Kenora	low	\$ 2,822	\$ 1,020	\$ 3,842	low	4.9%	mid
Thunder Bay	low	\$ 3,271	\$ 885	\$ 4,156	mid	5.4%	high
North Bay	low	\$ 3,476	\$ 872	\$ 4,349	mid	6.1%	high
<b>North Average</b>		<b>\$ 2,925</b>	<b>\$ 900</b>	<b>\$ 3,824</b>		<b>4.7%</b>	

Municipality	2012 Household Income Ranking	2013 Average Residential Taxes	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Total Municipal Tax Burden	2013 Total Municipal Tax Burden Ranking	2013 Total Municipal Burden as a % of Household Income	2013 Relative Ranking % of Income
Springwater	high	\$ 2,849	\$ 1,171	\$ 4,021	mid	2.9%	low
Huntsville	mid	\$ 2,977	\$ 1,096	\$ 4,073	mid	4.4%	mid
Innisfil	mid	\$ 3,323	\$ 954	\$ 4,277	mid	4.5%	mid
Barrie	mid	\$ 3,539	\$ 730	\$ 4,270	mid	4.8%	mid
Bracebridge	mid	\$ 3,319	\$ 1,096	\$ 4,415	mid	4.9%	mid
Penetanguishene	low	\$ 3,051	\$ 876	\$ 3,927	low	5.3%	high
Orangeville	mid	\$ 4,214	\$ 855	\$ 5,069	high	5.5%	high
Orillia	low	\$ 3,053	\$ 636	\$ 3,689	low	5.6%	high
Gravenhurst	low	\$ 3,632	\$ 1,096	\$ 4,727	high	6.4%	high
<b>Simcoe/Musk./Duff. Avg.</b>		<b>\$ 3,329</b>	<b>\$ 946</b>	<b>\$ 4,274</b>		<b>4.9%</b>	

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

Municipality	2012 Household Income Ranking	2013 Average Residential Taxes	2013 Residential Water/WW Costs 200 m <sup>3</sup>	2013 Total Municipal Tax Burden	2013 Total Municipal Tax Burden Ranking	2013 Total Municipal Burden as a % of Household Income	2013 Relative Ranking % of Income
Saugeen Shores	high	\$ 2,959	\$ 758	\$ 3,717	low	3.0%	low
Kingsville	mid	\$ 2,311	\$ 494	\$ 2,805	low	3.0%	low
Woolwich	high	\$ 3,385	\$ 1,038	\$ 4,423	mid	3.0%	low
Tecumseh	high	\$ 3,014	\$ 697	\$ 3,711	low	3.1%	low
North Dumfries	high	\$ 3,547	\$ 804	\$ 4,351	mid	3.7%	low
Sarnia	mid	\$ 2,538	\$ 924	\$ 3,462	low	3.7%	low
Zorra	mid	\$ 2,828	\$ 1,027	\$ 3,855	low	3.9%	low
Blandford-Blenheim	high	\$ 3,108	\$ 1,282	\$ 4,390	mid	3.9%	low
Wilmot	high	\$ 3,522	\$ 809	\$ 4,331	mid	3.9%	low
Middlesex Centre	high	\$ 3,912	\$ 1,130	\$ 5,042	high	3.9%	low
Wellesley	high	\$ 3,856	\$ 804	\$ 4,660	high	4.1%	low
London	mid	\$ 2,804	\$ 687	\$ 3,491	low	4.1%	low
Waterloo	high	\$ 3,945	\$ 725	\$ 4,670	high	4.2%	low
South-West Oxford	mid	\$ 2,587	\$ 1,296	\$ 3,883	low	4.2%	low
Brant	mid	\$ 3,189	\$ 1,157	\$ 4,346	mid	4.3%	low
St. Thomas	low	\$ 2,626	\$ 738	\$ 3,365	low	4.4%	low
North Middlesex	low	\$ 2,760	\$ 836	\$ 3,595	low	4.5%	mid
East Zorra-Tavistock	mid	\$ 3,038	\$ 932	\$ 3,969	low	4.5%	mid
Woodstock	low	\$ 2,928	\$ 711	\$ 3,639	low	4.6%	mid
Norwich	low	\$ 2,737	\$ 1,072	\$ 3,809	low	4.6%	mid
The Blue Mountains	high	\$ 3,829	\$ 1,042	\$ 4,871	high	4.6%	mid
Central Huron	mid	\$ 2,907	\$ 1,132	\$ 4,038	mid	4.7%	mid
Guelph	mid	\$ 3,721	\$ 781	\$ 4,502	high	4.7%	mid
Cambridge	mid	\$ 3,357	\$ 847	\$ 4,204	mid	4.7%	mid
Hanover	low	\$ 2,532	\$ 624	\$ 3,156	low	4.8%	mid
Central Elgin	mid	\$ 3,876	\$ 1,186	\$ 5,063	high	4.8%	mid
Georgian Bluffs	mid	\$ 2,889	\$ 1,659	\$ 4,548	high	4.9%	mid
Lambton Shores	low	\$ 2,605	\$ 1,111	\$ 3,716	low	4.9%	mid
Tillsonburg	low	\$ 2,832	\$ 845	\$ 3,677	low	4.9%	mid
Kitchener	low	\$ 3,376	\$ 718	\$ 4,093	mid	4.9%	mid
St. Marys	low	\$ 3,177	\$ 842	\$ 4,019	mid	5.0%	high
Windsor	low	\$ 2,572	\$ 1,078	\$ 3,650	low	5.1%	high
Stratford	low	\$ 3,291	\$ 635	\$ 3,926	low	5.1%	high
Ingersoll	low	\$ 3,128	\$ 1,001	\$ 4,129	mid	5.1%	high
Owen Sound	low	\$ 3,071	\$ 996	\$ 4,067	mid	6.6%	high
Meaford	low	\$ 3,883	\$ 1,225	\$ 5,109	high	6.7%	high
<b>Southwest Average</b>		<b>\$ 3,129</b>	<b>\$ 935</b>	<b>\$ 4,063</b>		<b>4.4%</b>	

*Economic Development Programs*



### ***Economic Development Programs***

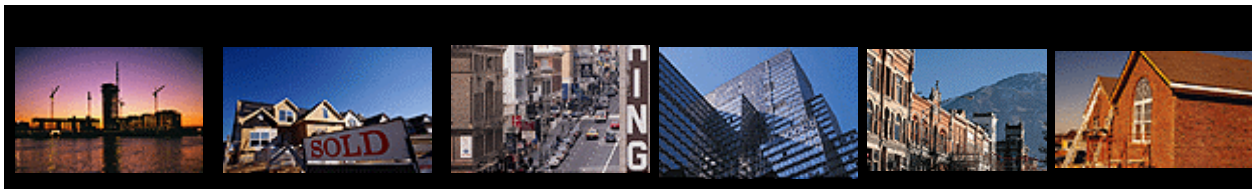
Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

- 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 (sometimes known as impact fees) in order to recover some or all of the capital costs of new municipal infrastructure requirements resulting from new development. The services eligible to be funded from this source include transportation (roads and transit), sewer, water and other services that must be provided to serve residential and non-residential growth.

Section 4 of the *Development Charges Act, 1997* exempts the first 50 per cent of existing industrial building expansions from municipal development charges.

Paragraph 10 of subsection 5(1) of the *Development Charges Act, 1997* permits municipalities to give full or partial exemption for some types of development.

In the interests of economic competitiveness and job creation or preservation, many Ontario municipalities have chosen to use this section to wholly or partially exempt new industrial development and larger expansions of existing industrial buildings from the imposition of local development charges and impact fees.

Under subsection 2(7) of the *Development Charges Act, 1997*, municipalities may exempt areas of the municipality from the application of a development charges bylaw. Such areas could include a downtown or development area, including community improvement project areas under the *Planning Act*. Municipalities may also adopt area bylaws not including a specific area.

#### ***Bill 56—Brownfield Statute Amendment Act***

Brownfields are defined by the Province as derelict, dysfunctional or under-used industrial and commercial facilities where expansion or redevelopment is complicated by real or perceived contamination. Despite the complexity of developing these properties, they are often in desirable and strategic locations. Redeveloping brownfields means transforming environmentally challenged properties into productive properties. Brownfields are lands on which industrial or commercial activity took place in the past. They may be vacant, underused or abandoned. Brownfields are usually located in strategic areas of the community, with existing transportation, infrastructure and facilities and close to or in the downtown core.

The Act removes the main barriers to brownfield cleanup and redevelopment. It sets out clear rules for the clean up of contaminated brownfield sites to ensure that environmental liability standards are met and public health protected. It would limit future environmental liability for municipalities, developers and owners of brownfield properties. In addition, it streamlines the planning process to expedite brownfield projects and help municipalities provide financial support for brownfield clean up costs.



***Business Retention & Expansion Programs***

**Ajax**

The Town of Ajax continues to build partnerships to help strengthen the local economy through the continued implementation of its 10-year Economic Development & Tourism Strategy. The efforts have resulted in the Town's international recognition for its business development, retention and expansion initiatives.

- **First for Business Corporate Calling Program:** consistent connection with local businesses to provide expansion support, joint venture connections and access to funding.
- **PriorityPath**—was developed in 2010 and launched in 2011. It is a customized municipal process to streamline development approvals for new investment and expanding businesses.
- **Partnership Development** - The Business Development Team leads partnerships with local, regional and provincial public and private organizations to enable a variety of connections in demand by our businesses.
- **Networking and Business Education** - The Business Development team continues to bring resources and information to the business community through networking events and seminars .
- **Publications** – The Town's Business Directory is a great resource for up to date information on the 2000 businesses in the community. A minimum of three times per year the Town connects with the Ajax Business network (and other regional businesses) through its electronic opt-in newsletter. Once per year the business community is surveyed on recommendations and suggestions for programming and assistance requested from Town staff.
- **Site Selection Services** - These services range from location assistance and navigating the development approvals process, to assisting with the grand opening of the new facility and connecting the business with other organizations or supply chain companies that can assist in promotion and growth.

**Aurora**

The Town of Aurora has implemented a number of initiatives to promote economic development which include, but are not limited to the following:

- **Business Networking/Information Seminars** – Town staff host these sessions semi-annually. Some sessions are organized in conjunction with the Aurora Chamber of Commerce. .
- **Business Newsletter** – semi-annual publication is available to all local businesses and contains news and announcements dealing with Aurora companies.
- **Aurora Business Ambassadors Program** – created in 1996, the Program involves prominent local business leaders who promote the Town globally. Ambassadors provide important feedback to Town staff on a variety of business issues as well as contacts with national and international companies.
- **Corporate Visitation Program** – On a monthly basis, a team of Town officials, consisting of the EDO, the CAO, and Business Ambassadors, visit a local business in order to meet company representatives, tour facilities and discuss issues of importance to each company.
- **Investment Retention & Attraction Strategy** – the EDO acts as a champion for business interests, gathers community intelligence, prepares economic market information and provides a liaison between municipal government and local businesses.
- **Development Coordination Role** – 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.

**Business Retention & Expansion Programs****Barrie**

The following programs are utilized in the City of Barrie:

- **Corporate Visitation Program** – City officials undertake visits to businesses
- **Business Enterprise Centre.** The Centre offers a library, forms and publications, seminars, workshops, workstations and other resources.
- **Business Seminars/Events:** The City of Barrie, in partnership with the Ministry of Economic Development & Trade, Greater Barrie Chamber of Commerce and the Greater Barrie Small Business Enterprise Centre host a number of seminars and events during the course of the year.
- The City of Barrie works closely with a community based **Doctor Recruitment** Task Force with funding from the City of Barrie and the Royal Victoria Hospital.
- **Business Ambassador Program** – more than 200 local businesses make up Barrie’s Business Ambassadors
- **Workforce Development** – Barrie works with local businesses and Georgian College to maximize opportunities for the integration of Georgian’s practical program into the business community.
- **Business Research & Development Assistance** – The City provides research on local statistics, land inventory and other relevant site selection information. Economic development staff also act as a point-of-contact for expansion and new development to help business navigate the development process.

**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***

**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 an aggressive 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**

- In addition to offering **site selection, business research** and **development process facilitation** services:
- The Town conducts a **Corporate Visit Program**.
- A **Mayor’s Business Breakfast** is held semiannually to offer the local business community networking opportunities and to hear from a keynote speaker.
- Published monthly, **The Business Report e-Newsletter** highlights local economic development news and activities.
- The **Caledon Small Enterprise Business Centre** provides free consultations, business plan reviews, financing and mentoring services, free access to accountants, lawyers and other professionals, business registration, workshops and seminars to new and growing businesses.
- The Town has successful, dedicated **partnerships** with established organizations, including the Caledon Chamber of Commerce, The Hills of Headwaters Tourism Association, Peel Federation of Agriculture, Greater Toronto Marketing Alliance and the Excellence in Manufacturing Consortium and the Research Innovation and Commercialization (CRIC) Centre.
- As a business to business tool, the Caledon Business Directory CD lists more than 2,700 Caledon-based businesses and contains contact information, company descriptions, website links, and a mapping function. The CD also provides data that enables the Town to track and monitor the local economic and employment base; essential information for planning Caledon’s future.
- In partnership with Partners in Project Green, Caledon’s Eco-Business Program provides local companies with access to programming to help them identify ways to improve their financial and environmental performance.

***Business Retention & Expansion Programs***

**Cambridge**

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

**Clarington**

The **Business Retention and Expansion (BR&E)** program includes two essential elements:

- First, the **Visitation Program** surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies.
- Secondly, an ongoing **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**—helps small business owners and entrepreneurs succeed in Cornwall and Stormont, Dundas and Glengarry by offering information, tools and support during the start-up and growth stages of business operation. The CBEC offers a wide variety of seminars, workshops, and networking opportunities.
- **Strategic partnerships**—the City of Cornwall maintains strategic partnerships with a variety of organizations including the Cornwall and Area chamber of Commerce, the Eastern Ontario Training Board, S, D and G Community Futures Development Corporation and Cornwall and Seaway Valley Tourism.
- **Team Cornwall**—The City teams with an innovative group of more than 300 business and community leaders who have banded together to promote Cornwall both locally and abroad.
- **Doctor Recruitment**—The City spearheads a Medical Recruitment Task Force which works to attract physicians to Cornwall.

***Business Retention & Expansion Programs***

**East Gwillimbury**

- The Town developed a **Business Retention and Expansion Program (BR&E)** in partnership with the Ministry of Agriculture, Food and Rural Affairs, South Lake Community Futures Development Corporation and the East Gwillimbury Chamber of Commerce.
- The Town’s **Business Development Advisory Committee (BDC)** meets on a monthly basis to provide the Town with input and advice on current and future business related projects (i.e. East Gwillimbury’s Farmers’ Market).
- The **York Small Business Enterprise Centre (YSBEC)** provides business support to small businesses. The Town assists YSBEC by hosting some of their workshops and seminars.
- **Business Development Related Partnerships:** The Town partners with the Region of York, the Northern Six Municipalities of York Region, the East Gwillimbury Chamber of Commerce and York Small Business Enterprise Centre on many different business and economic development related initiatives.
- The **Physician Recruitment and Retention Program** meets on a monthly basis and works to attract and retain new physicians, medical clinics and facilities to the Town. The Committee advises Council on strategy, policy and procedures to help achieve Council’s goals related to the health and well-being of residents.

**Fort Erie**

- Company Visitation Program.

**Georgina**

- The Council of the Town of Georgina recently endorsed an Economic Strategy and Mission Statement and in 2008 established an **Economic Development Division**. The Division has been working to assist with the promotion of local businesses and has partnered with a number of local organizations to leverage additional funds from South Lake Community Futures for a number of initiatives.

**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. Guided by the community economic development strategic plan, *Digging Deeper*, the Board and staff provide support to local businesses in export, workforce development and investment attraction.

**Grimby**

- The Town conducts a **Business Visitation Program** that is intended to maintain contact with local businesses, as well as host business breakfasts on a semi-regular basis to provide the opportunity for the local Chamber of Commerce in this regard.

***Business Retention & Expansion Programs***

**Guelph**

- **Investment Attraction Program** – marketing program to promote Guelph as a premier investment and business location – includes attraction of new external business and retention of existing business.
- **Business Retention Program:** Informal program which includes selected calls on local business and networking through participation on various organizations, boards and committees.
- **Tourism/Film Marketing Program:** Tourism and Film Marketing Programs promote Guelph as a premier tourism and film destination.
- **Economic Development & Tourism Strategy:** Prosperity 2020: 10 year (2010-2020) Economic Development & Tourism Strategy completed and implementation underway.
- **Employment Lands:** Employment Land Strategy for the City recently completed
- **Agri-Innovation Cluster** – Strategic Plan for the Guelph Agri-Innovation Cluster recently completed and implementation underway.

**Halton Hills**

- Provide a proactive company calling program. New industrial areas are being developed along Highway 401. Also provided for the agricultural sector, tourism support and an active “shop local” small business support program.

**Halton Region**

- Halton Region’s Economic Development Division offers one-window access to government programs and services, information on Halton’s business environment and services to help establish, expand or consolidate a business within Halton’s borders.
- Export and import resources
- Site selection resources and assistance
- Access to market research, financing sources and training programs
- Provides a full service Business Enterprise Centre with Small Business and Business Start-Up assistance, including resources, one-on-one consultations, workshops and seminars
- Networks in the field of real estate, industry, government, business associations and community groups
- Support for all business sectors including Tourism and Agriculture
- Publications and reports

## ***Business Retention & Expansion Programs***

### **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**—The City of Hamilton has put into place one of the most aggressive Business Retention and Expansion Programs in the province of Ontario. The Program “Hamilton Calling” focuses on establishing long term relationships with existing companies in order to address their needs and concerns. It has also been designed to ensure, wherever possible, that each company's jobs and assessment are maintained and expanded within the City of Hamilton.

### **One-Stop**

Establishing a positive business environment begins at City Hall, with the establishment of a business friendly attitude and the creation of a “one-stop shopping” business model. This One-Stop provides key planning and economic development functions into one area of City Hall, therefore, maximizing the business they can accomplish on the ground floor. The following services can be accessed at the One-Stop:

- The Small Business Entrepreneurship Centre
- The Business facilitation Service for expanding or relocating businesses
- The Business Licensing Service

The **Hamilton Small Business Enterprise Centre (SBEC)** has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, community outreach to both new and existing small and medium businesses.

The **Hamilton Technology Centre** is a modern 40,000 square foot, fibre optic equipped facility funded and operated by the Economic Development and real Estate Division of the City of Hamilton. The Centre's mission is to have a positive impact on the City of Hamilton's economic development by maximizing the success of emerging companies.

***Business Retention & Expansion Programs***

**Hamilton (cont'd)**

**Hamilton's Regional Innovation Centre - The Innovation Factory**

The City and community partners have endeavored to provide assistance to local companies and entrepreneurs to make them more competitive and sustainable, but there remains a gap between available expertise and an "environment" for young companies to interact, collaborate and innovate. The Innovation factory rely's 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 remotely Hamilton

Hamilton is a city of innovators and has numerous organizations, commercialization engines and research facilities that help companies develop new products and processes and turn them into commercial reality.

**Innisfil**

- **Business Development & Related Partnerships:** The Town of Innisfil actively partners with the County of Simcoe, the South Simcoe Economic Alliance, which consists of five southern municipalities of Simcoe County, business associations and organizations

**Business Resources & Support:**

- Economic Development staff act as a point-of-contact for existing and prospective businesses to help business navigate the municipal approval process; provide site selection and support services; promotional support (e.g. assistance with grand openings and milestone events); etc.
- **BizPaL** is an online service that simplifies the business permit and licence process for entrepreneurs, businesses, governments, and third-party business service providers.
- **Nottawasaga Futures**, the local Community Futures Development Corporation, offers a wide variety of programs and services supporting community economic development and small business growth including business information and planning services; access to capital; strategic community planning and socio-economic development; and support for community-based projects.
- **Community Health Care Initiative:** the Town is actively working with partners to attract and retain new physicians, medical professionals and facilities to the area.



***Business Retention & Expansion Programs***

**Kawartha Lakes**

- The **Kawartha Lakes Small Business Enterprise Centre (KLSBEC)** – Is a one-stop, first stop source of business and entrepreneurial information for anyone thinking of starting or growing their small business.
- The **Business Development**—Gathering statistical information, maintaining an inventory of available lands and buildings for development, and promoting the area to SME’s and Knowledge Economy-based businesses. The City of Kawartha Lakes “environment first” principle is demonstrated through the City’s Green Hub Community Improvement Plan designed to encourage industry investment with a focus on clean or green technologies and services.
- The **Agricultural Development Officer** provides direct assistance to agriculture and agri-food businesses looking to take advantage of the opportunities available within Kawartha Lakes.
- The **Tourism Office** provides services to business seeking to increase visitation and spending through product development and creative marketing and promotion.
- **Business Retention and Expansion**—Gathering community intelligence through surveys, labour market development and sourcing assistance and resources for businesses interested in expanding.

**King**

- **Economic Development Strategy**—King has most recently embarked on the development of its first ever 5 year Economic Development Strategy. .
- **Spotlight on Business Profiles**— profiles, acknowledges and awards innovation and successful businesses in King that share's the community values.
- **Cultivating Business Retention + Expansion**—the *King + WS Cultivating Business BR+E*. In total 71 business respondents from King (33 respondents) and Whitchurch-Stouffville (38 respondents) were interviewed. to address issues and opportunities effecting agricultural, agri-business and rural base businesses in both municipalities.
- **2012 Business and Community Directory**
- **Beautification**—An annual Commercial Core Physical Improvement beautification program was initiated in 2012 .
- **Grants**— The economic development function provided financial assistance and guidance to the three Village/ Business Associations with their marketing and promotional efforts.

***Business Retention & Expansion Programs***

**Kingston**

- **Kingston Economic Development Corporation's (KEDCO)** acts as a liaison between government and business, between compatible businesses, and as a conduit for the access of key resources. Business attraction and retention activities include providing site selection data, information on government programs, general advice and assistance, and support for labour force issues. The KEDCO Entrepreneurship Centre provides small business and entrepreneurship support through consultations, networking opportunities, workshops and resources.
- In supporting the tourism and travel industry in Kingston, Tourism Kingston (a division of KEDCO) is the region's destination marketing organization (DMO) which manages the visitor services, leisure, conference and travel trade, and sport and entertainment tourism initiatives.

**Kingsville**

- Marketing initiatives, attendance at tourism trade shows, advertising annual tourism promotion materials, in partnership with our tourism and commerce stakeholders.

**Kitchener**

- The City has a **Corporate Calling Program**. The City is reviewing clustering opportunities of public and private companies. The City is also investigating strategic alliances to develop business relationships in the private sector.
- The City has a **Business Enterprise Centre**. The services provided include business plan review, market research, workshops and seminars, free computer use, free internet use, printing services, one-on-one business consultations, government information.

**Lambton Shores**

- Economic Development, especially Industrial/Commercial land is promoted by the Sarnia-Lambton Economic Partnership on behalf of Lambton Shores.

**London**

- **London Economic Development Corporation (LEDC)** is a partnership between the City and the private sector.
- Business retention activities include providing site selection data, information on government programs, providing advice and assistance, acting as a liaison with the municipal government.
- The LEDC also partners with a host of local service providers to assist companies with financial, regulatory, taxation and legal issues.
- Some Development Charge Exemptions.

***Business Retention & Expansion Programs***

**Markham**

- **Innovation Synergy Centre in Markham (ISCM)** is a business advisory “hub” designed to accelerate the development of thriving enterprises with 10 to 50 employees. It is not an incubator but will partner with qualified companies to support their development into larger, more prosperous organizations.
- **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**
- **VentureLAB**
- **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. The **Milton Economic Development Advisory Committee (MEDAC)** was established in order to obtain strategic advice from the business community comprised of 16 members from a broad spectrum of industries including manufacturing, financial institutions, real estate, small businesses and the Chamber of Commerce.
- The Economic Development Office works closely with the development community and the major landowners in the 401 Industrial Park to ensure that economic development prospects are serviced.

**Mississauga**

- **Business Call Program** - The City hosts a proactive corporate call program in key industry sectors. Elected officials and senior staff from the City visit major new companies to the City each year to develop a rapport with the business community, determine the level of satisfaction with City services and address issues.
- **Mississauga Business Enterprise Centre (MBEC)** – assists entrepreneurs to start-up businesses and existing small businesses to grow and expand.
- **Facilitation Services** – site location assistance; industry and business networks; business and government contacts.
- In addition, the City supplies partnership options and offers seminars for small and medium sized companies.

***Business Retention & Expansion Programs***

**Muskoka**

- **Muskoka Enterprise Centre** servicing all of Muskoka; it is funded from municipal contributions and grant from Province

**Niagara Falls**

- The City operates a proactive **Visitation Program**.

**North Bay**

- North Bay's Business Retention & Expansion program was implemented for the first time in 2005 as a communication tool between the Mayor's Office of Economic Development in partnership with the North Bay & District Chamber of Commerce and the local business community.
- **The Business Centre** - Nipissing, Parry Sound, a partnership between the City, the Province of Ontario and various community stakeholders assists in the start-up and expansion of new and existing businesses.
- Incentive and grant initiatives specific to Northern Ontario such as the Northern Ontario Young Entrepreneurs, Emerging Technology, Infrastructure and Community Development programs offered through the Northern Ontario Heritage Fund and those available through FedNor and their Community Futures Development Corporations assist with the expansion of existing companies and the attraction of new investment to the region.
- To help private sector proponents overcome the financial barriers associated with new development, the City of North Bay has launched the Airport Community Improvement Plan, which provides a combination of financial incentives, including: Municipal Fee Rebate Program, Tax Assistance Program, landfill tipping Fee Reduction.

**Oakville**

- The Oakville Economic Development Department provides a proactive company visitation program to assist businesses and ensure that they are satisfied with Oakville. In addition, the Department provides site information, economic data and acts as the lead advisor to the Oakville Council, Chamber of Commerce and developers on expansion opportunities/constraints.

**Orangeville**

- The Town operates a **Small Business Enterprise Centre** for business start-ups. The Orangeville & Area Small Business Enterprise Centre (SBEC) provides guidance for start-up and existing companies.
- Business newsletter and website
- Business visitation program
- Site selection resources and community statistics and information
- Development charge exemptions for certain industrial uses
- Tourism development and marketing partnerships

***Business Retention & Expansion Programs***

**Oshawa**

- **BizPal**—BizPal streamlines the business permit and licence experience for anyone looking to start a new business in Oshawa. BizPal offers a complete list of requirements and contacts across all levels of government.
- **Community Improvement Programs**—Brownfield redevelopment, downtown redevelopment and façade incentives as well as incentives for purpose-built student housing in the university and college areas complement the development experience in Oshawa.
- **Fast tracking Development Approvals Process**—The City’s Development Services Team offers a fast tracking development approvals process to accommodate approvals when timelines are tight.
- **Partnerships**—The City of Oshawa partners with a number of local, regional and provincial partners both from the public and private sector to promote our area’s business opportunities and make those strategic connections. Partnerships include: the Greater Oshawa Chamber of Commerce, the Greater Toronto Marketing Alliance, Durham Economic Development Partnership and Durham Workforce Authority in addition to others.
- **Site Selection Tools**—Services provided range from location assistance to navigating through the development approvals process and access to demographics and statistical information through ED Tools.

**Ottawa**

- The **Entrepreneurship Centre** is an initiative of the Ottawa Centre for Research and Innovation (ORCI); The City of Ottawa, the Ontario Ministry of Enterprise and Innovation, the Royal Bank, Nelligan O’Brien and numerous other business partners fund the Centre.
- **BizPal** – an initiative that has been developed with a lead group of government partners to provide businesses with a way to identify the entire permit and license requirements at one time.
- The **Ottawa Centre for Research and Innovation (OCRI)** is a not-for-profit organization supported by over 600 members.
- **Ottawa Global Marketing**, a division of OCRI works with the private sector and all three levels of government to attract investment, people, and companies to the region.
- The **Ottawa Capital Network (OCN)** assists in creating efficiencies in the capital market through programs aimed at educating the entrepreneurial community, creating linkages among the investment community and providing knowledge and support to the business community.

***Business Retention & Expansion Programs***

**Peterborough**

- Operated through the Peterborough Economic development (PED). The PED is governed as a public/private non-profit partnership corporation. The following programs are used:
- Proactive business retention and expansion program, including business visitation programs, government funding programs, and acting as a government liaison
- Maintain economic data, statistics and information
- Develop partnerships to promote, support and sustain growth
- Mediate conflicts and advocate for business concerns
- Market Peterborough to prospective businesses
- The **Business Advisory Centre** has consultants to advise both prospective and established business owners on key aspects of start-up and the maintaining of successful businesses.
- The 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. Partners include the Ajax-Pickering Board of Trade (APBOT), The Greater Toronto marketing Alliance (GTMA), Durham Strategic Energy Alliance (DSEA), The Region of Durham Economic Development Office, the Durham Region Local Training Board, The Business Advisory Centre Durham (BACD) and more.
- **Publications** - Publish an Available Land & Space Directory, View on Business Newsletter, Economic & Community Profile, Business Start-Up Directory and Business Directory listing over 2400 local businesses by size and sector.
- The City also maintains a business website providing statistics, news, and economic development program details. Film permit access, land and space inventories with aerial mapping, development news and images, links to all manner of local and regional business interests and much more.
- **Seminars and Business Start-Up Consultations** are also offered to anyone interested in business matters.

***Business Retention & Expansion Programs***

**Port Colborne**

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

**Prince Edward County**

- Positioned itself as Canada's **First Creative Rural Economy** – an investment attraction program situated on [www.buildanewlife.ca](http://www.buildanewlife.ca)

**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)** facilitates strategic alliances to promote increased opportunities for Richmond Hill companies, which would result in diversification, expansion, and job creation.
- **Film and Conference Attraction**

**Sault Ste. Marie**

- **Sault Ste. Marie Economic Development Corporation** offers programs, services and government program facilitation for small to large business as it relates to:
- Invest Sault Ste. Marie, Enterprise Services (small business development), Youth Development
- International Relations and Regional Partnerships, Virtual Advisors
- Small Business Incubators, Site Selection, Tourism Promotion, Conference Attraction and Development
- Film Attraction, Industry Seminars and Workshops, Physician Recruitment, Corporate Aftercare
- **Safe Community Initiative** - public and private member driven advocating workplace and community safety initiatives.

**St. Catharines**

- **Corporate Visitation Program**
- **Physician Recruitment**
- **Domestic and International Marketing**
- **Event Planning**
- **Business Recruitment and Site Selection**
- **Small Business Development**
- **Industry Seminars & Workshops**

**Business Retention & Expansion Programs****St. Thomas**

- The St. Thomas E.D.C operates under a Board of Directors comprised of City Council and representatives from business and industry in St. Thomas.
- **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 will assist new companies with many of the administrative tasks associated with start-up and staffing. Free services include the pre-screening of potential employees, the use of computers, office space, and other communication equipment, recruiting services, aptitude testing, and the provision of labour market information. ESE also 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.

**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**



***Business Retention & Expansion Programs***

**Timmins**

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs
- The **Business Enterprise Centre** (BEC) provides a full range of business support (training, business plan development, advice, referrals, a business library, provincial registration of businesses, etc.).
- The City has formed a **Community Development Committee** which is comprised of a team of senior staff who meet weekly to deal with matters relating to land acquisitions/purchases, development proposals, special projects and are available to meet face-to-face with residents and business people to discuss issues and proposals relating to community development.
- **Timmins and Area Business Self-Help Office** offers a walk-in resource library of business information with a knowledgeable Business Consultant.
- Council has eliminated development charges in the City for all classes of development.

**Toronto**

- Economic Development manages **Enterprise Toronto** [www.enterprisetoronto.com](http://www.enterprisetoronto.com), a public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto's Economic Development team provides specialized business knowledge and information on Toronto's [key industry clusters](#)

**Vaughan**

- Corporate Calling Program
- Economic Cluster Development
- Business Roundtables
- Economic Gardening Initiatives through the Vaughan Business Enterprise centre
- Ambassador Program
- Economic & Market Research Services
- Corporate Branding
- Marketing & Communications Services (e.g. website; collateral materials; newsletters)

**Waterloo (Region)**

- The Region coordinates an annual survey of all businesses in the community. This is done in conjunction with the lower tiers.

***Business Retention & Expansion Programs***

**Welland**

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

**Wellesley**

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

**Whitby**

- Entrepreneurship & Small Business Support Program, Whitby Business Resource Centre, Partnership in the Business Advisory Centre Durham – Starting a new business guide
- Invest Whitby Support Program whose initiatives include: Government Funding Programs Tracking System
- Business Growth and Expansion Support Program
- Site Selection & Relocation Support Program
- Tourism Whitby Support Program
- Film Whitby Support Program

**Whitchurch-Stouffville**

- **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***

**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) provides the following services**

- Regional Economic Data
- Site Selection Property Search
- Assisting Windsor-Essex Region Companies to Expand Locally and Internationally
- Development Charges Exemptions
- There are no Industrial Development Charges in the City of Windsor

**Windsor Essex Small Business Centre**

- Source for small business information, guidance and professional advice on starting and operating a small business
- No Industrial Development Charges in the City of Windsor

**Woodstock**

- Woodstock Small Business Enterprise Centre
- Corporate Visitation Program
- On Line Industrial Directory
- Investment Marketing Program
- Site Location Services

***Downtown/Area Specific Programs***

**Ajax**

**Municipal Property Acquisition, Investment and Partnership**

- Rehabilitation of existing Town property, acquisition of property and public/private partnerships for rehabilitation of public or private lands

**Grant**

- Reimbursement of 80% to 100% of development and building permit fees

**DC Exemptions/Reductions**

- Full exemption or reduction (50% to 75%) to encourage higher density and more intensive residential and mixed use developments

**Parkland Dedication Reduction**

- Provides relief in form of reduced parkland dedication requirements for medium and high density residential development

**Exemption from Parking Requirements**

Relief in the form of a reduction in the number of parking spaces required

**Barrie**

**Loans, Grants, DC Exemptions, Tax Incremental ,Financing**

- The City of Barrie has implemented incentive programs in the City Centre Planning Area to encourage development and redevelopment in the Downtown and Allandale communities. The historic downtown core and former Village of Allandale together form two focal points at either end of Kempenfelt Bay. This area constitutes one of the City's primary mixed use intensification areas which generally corresponds with the Provincial Places to Grow Plan, Urban Growth Centre. The long term vision is to see the entire City centre area grow and offer more opportunities for business, residents and lifestyle/culture. The Downtown Community Improvement Plan (CIP) and the Allandale CIP complement each other and offer a range of programs in the form of loans, grants and tax incremental financing. A development charge exemption is also in place in certain areas within the Downtown CIP and the Allandale CIP.

**Financial Incentives – reduction in building permit fees, planning fees and Tax Incremental Financing**

- Georgian College Neighbourhood Strategy and Community Improvement Plan – applies to an area located within a reasonable walking distance of the College and the strategy consists of 4 key elements: Safety and Enforcement, Communication and Information Sharing, Land Use, Financial Incentives

***Downtown/Area Specific Programs***

**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 (BDDBA), and will have expanded powers pursuant to existing municipal legislation, namely: Community Development Corporation, BIA, Municipal Business Corporations legislation.
- The Brampton Downtown Development Corporation is the first Development Corporation of this kind in the Province of Ontario. After a 5-year process, the regulation was finally passed through Provincial Cabinet in April 2005. It is a new development tool that will have the capacity to undertake considerably more than the existing BIA is able to currently undertake as a Part III Corporation. This includes undertaking a program of grant making, and other promotion, improvement, development and redevelopment programs.
- 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

**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.
- **Building and Plumbing Permit Fee Grant Program:** The program provides for a grant equivalent to the fees paid for building permits and plumbing permits within a designated area. The grant represents 100% of equivalent fees paid for building permits and plumbing permits for approved properties.

**Caledon**

Exemption of development charges for the Caledon East Commercial Core Area and the Bolton Business Improvement Area (BIA)

The Town assists the Bolton Business Improvement Area (BIA) Board of Management by providing funds that are allocated to enhance the economic viability and competitiveness of the downtown core

Following extensive stakeholder consultation and input, Council approved a **Community Improvement Plan (CIP) for Bolton**. Its approval and implementation is a significant step toward fostering private/public partnerships in the municipality's highest-populated community.

The CIP is designed to remove barriers to the redevelopment and reinvestment in businesses and properties within the CIP area in Bolton. Together with the companion Urban Design Guidelines (UDG), a flexible, comprehensive and strategic framework for the municipality has been developed which will enable the Town to plan and finance development activities to use, reuse and restore lands, buildings and infrastructure in Bolton.

***Downtown/Area Specific Programs***

**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

**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.

***Downtown/Area Specific Programs***

**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. No zoning requirements for parking for commercial uses.

**Guelph**

- **Major Downtown Activation Grant**—this **tax increment program** is a grant equal to the increase of the estimated municipal property tax after the property is redeveloped for up to 10 years based on eligible costs. This program was introduced in 2012 and has been awarded to large scale residential and commercial redevelopments on under-utilized and vacant sites.
- **Façade Improvement Grant**—the façade Improvement Grant program encourages business and property owners to improve the appearance of the streetscape, heritage properties and other buildings in Downtown Guelph. Eligible façade improvement projects may receive up to \$30,000 in matching funding.
- **Feasibility Study Grant**—the Feasibility Study Grant program promotes building redevelopment and rehabilitation. The grant assists business and property owners to determine if building renovations or upgrades are physically and financially feasible. Eligible study grants receive up to \$5,000 in matching funding.
- **Minor Downtown Activation Grant**—the Minor Downtown Activation Grant provides assistance with capital costs needed to convert or rehabilitate vacant and underused properties into new residential or commercial uses. This new program was introduced in 2012 and provides funding for up to 30 per cent of the capital costs to a maximum of \$120,000 per property.

**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.

**Downtown/Area Specific Programs****Hamilton**

- The City of Hamilton offers financial assistance programs in the form of loans and grants to assist with various costs associated with the development/redevelopment of the downtown. Downtown development is exempt from development charges within a defined area. Additionally, there is a program to provide assistance to property owners within the 11 Citywide Business Improvement Areas for commercial property façade improvements.
- **Hamilton Downtown Multi-Residential Property Investment Program**—offers an interest free loan based on 25% of the costs-to-construct budget to a maximum of \$5 million per development
- **The Gore Building Improvement Grant Program**—available to owners and authorized tenants of properties fronting on King Street East between James and Catharine Street around Gore Park. It offers a matching grant to a maximum of \$50,000 for building improvements.
- **Development Charges**—90% of City and Go Transit Development Charges are waived in the Downtown Hamilton Community Improvement Project Area otherwise payable, after all other credits and exemptions are considered.

**Other Programs**

- **Hamilton Tax Increment Grant Program**
- **Office Tenancy Assistance Program**
- **Commercial Corridor Housing Loan and Grant Program**
- **Commercial Façade Property Improvement Grant Program**
- **Hamilton Heritage Property Grant Program**
- **Hamilton Community Heritage Fund Loan Program**
- **Business Improvement Area Commercial Property Improvement Grant Program**

**Kitchener**

- **Façade Improvement Loan Program.** The City may provide financial assistance for the façade and interior improvement of the building up to \$15,000 per municipal address, \$7,500 for interior work and \$7,500 for exterior work. 15% of the financial assistance will be in the form of a grant given as a forgivable loan and 85% will be a loan.
- **Upper Storey Renovation Program.** The program will assist owners with renovation costs in the form of loan and grant funding, to a maximum of \$100,000 per property, based on 50% of renovation costs.



***Downtown/Area Specific Programs***

**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.
- Economic incentive for the rehabilitation and/or redevelopment of commercial and residential buildings in the core. If property taxes increase as a result of a rehabilitation and/or redevelopment project, the City will grant back a portion of that tax increase every year, for ten years.
- A **Main Street London Program** that provides grant money for building and business owners who want to improve the façade of their building.

**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.
- The **Redevelopment and Rehabilitation Tax Incremental Program** is intended to provide financial incentives in the form of grants to property owners who undertake appropriate redevelopment of properties that increases property assessment resulting in increased Town property taxes. This program will function as an annual grant for up to 10 years equivalent to a portion of the tax increase the property will experience as a result of the improvement/redevelopment.
- **Residential Conversion and Intensification Program** The loan program will provide property owners with an interest-free loan to pay for up to 50% of eligible costs to a maximum of \$100,000 of the conversion of commercial/industrial space to residential units and construction of new units on vacant land or as part of an existing structure along Main Street.
- **Parking Requirement Program.** Allows for relief or reduction or waiving of standard parking requirements.

***Downtown/Area Specific Programs***

**Niagara Falls**

- **Development Charge Exemption Program** – will provide a financial incentive in the form of an exemption from payment of 75% of the City development charge on residential, commercial and mixed use development and redevelopment projects that create additional residential units and/or commercial space.
- **Residential Loan Program** – 0% interest loan based on \$20 per sq. ft. of habitable residential space constructed to a maximum of \$20,000 per residential unit created.
- **Commercial Building Loan and Façade Grant** – 0% interest loan equal to 50% of the cost of building maintenance and improvements to a maximum loan of \$15,000 per property.
- **Revitalization Grant Program** – annual grant equivalent to 80% of the increase in City property taxes for first 5 years, 60% in years 6 and 7, 40% in year 8, and 20% in years 9 and 10. Building renovations, additions and new construction

**North Bay**

- **Downtown Community Improvement Plan** provides funding in the form of both grants and interest free loans to either building or business owners for façade/leasehold improvements, feasibility studies and the revitalization/redevelopment of buildings. Grants of up to \$15,000 and interest free loans of up to \$50,000.
- Municipal tax assistance over 10 years. In the first 5 years, all taxes related to the increased assessment are rebated. In years 6 to 10 the City rebates 80%, then 60%, 40%, 20% in year 9 and in year 10 the taxpayer receives no rebates.
- **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

**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

***Downtown/Area Specific Programs***

**Peterborough**

- All properties in the Downtown commercial core and the waterfront commercial sub areas. DC's are also waived for the re-development of existing buildings in the City's Central Area.
- Properties in the Central Area that are designated under the Ontario Heritage Act qualify, as of right, under the Heritage Tax Rebate Program (20% rebate for Commercial and 40% for Residential)
- The **Façade Improvement Grant Program** would provide grants to property owners who rehabilitate and improve the facades (including signs) of buildings within the Central Area Target Area. Façades will include rear facing facades where it has high public visibility.

**Pickering**

- Direct marketing to promote specific developments and targeted sectors.

**Port Colborne**

- Refunds of the taxes for up to 10 years for City municipal purposes on all improved residential and commercial properties in the Community Improvement Plan Areas.
- Loans of up to \$1,000 per project for design projects and up to \$10,000 per project for improvement projects for commercial facades
- Exemptions for the creation of new residential or commercial units of building and planning fees as well as an exemption of parkland dedication fees and parking and loading space requirements

**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.

***Downtown/Area Specific Programs***

**Sarnia**

- The City provides grants to property owners who undertake renovations/rehabilitation to their properties that result in an increase in their assessment and a corresponding increase in their taxes. The grant is equal to any increase in taxes paid as a result of the work being done. The grant is available for a period of 10 years for non-heritage properties. The grant is 100% of actual tax increases as a result of increased assessment in years 1-8, decreasing to 75% in year 9 and 50% in year 10.
- Loans are available to a maximum of \$20,000 per storefront or the total cost per storefront of the proposed eligible improvements, whichever is the less, to a maximum of \$60,000 per property. Interest will be charged at one half the prime rate of the City's banker at the time of the application. Term is open not to exceed 10 years

**Sault Ste. Marie**

- No City Development Charges.
- Economic Development Fund (\$500,000/year) for sector specific industry infrastructure and community projects.

**St. Marys**

- No development charges for commercial or industrial development

**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.

**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.

**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 Façade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.

***Downtown/Area Specific Programs***

**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**

- The City has a façade program that provides up to \$15,000 in interest free loans.

**Welland**

- **Façade Improvement Loan Program.** Provides assistance to rehabilitate and improve facades of commercial buildings in the Downtown Community Improvement Area. The loan covers 50% of the eligible improvement costs to a maximum of \$15,000 per municipal address.
- 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.

**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.

**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.
- Residential Development Charge Reduced Rates – percentage based on specific area – 25% Area 1, 50% Area 2, 75% Area 3

### ***Brownfield Redevelopment***

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

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

***Brownfield Redevelopment***

**Brockville**

**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)

**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 Redevelopment***

**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; and,
- 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
- City of Guelph Brownfield Redevelopment Community Improvement Plan
- Environmental Study Grant Program
- Tax Increment-Based Grant Application Program
- Tax Assistance and Tax Arrears Cancellation Policy

**Hamilton**

**Environmental Programs**—The **Environmental Remediation and Site Enhancement (ERASE) Community Improvement Plan** is a comprehensive set of programs designed to encourage and promote brownfield redevelopment. Most ERASE programs are available in the entire urban area of the City of Hamilton.

- ERASE Redevelopment Grant Program (ERG)
- Development Charge Reduction Option
- ERASE Tax Assistance Program
- ERASE Municipal Acquisition and Partnership Program
- ERASE Study Grant Program
- LEED Grant Program

**Kitchener**

The City approved a recommendation to consider all of the City of Kitchener as a Community Improvement Project (CIP) area and develop a Brownfields Remediation Community Improvement Plan

**London**

Community Improvement Plan for Brownfield Incentives: Contamination Assessment Study Program; Property Tax Assistance Program; Development Charge Rebate Program; Tax Increment Equivalent Grant Program; Green Municipal Fund Program

***Brownfield Redevelopment***

**Niagara Falls**

Brownfields Development Charge Exemption Program – Region’s Development Charge Waiver/Exemption Program exempts a development from 75% of the Regional development charge if it is in a downtown, surrounding built-up urban area or brownfield area. Up to an additional 25% development charge exemption is provided depending on the Inclusion of Smart Growth principles into the proposed development.

**North Bay**

The plan sets out various incentive programs including Building Permit, Planning and Legal Fee Rebates, Exemption from Development Charges, Tipping Fee Reduction, Environmental Study Grant Program and Tax Increment Financing (TIF) rebate.

**Oshawa**

Brownfields Property Tax Cancellation Program—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.

**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.

**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	
Ajax	Salem Road Business Park	71	\$ 395,000	\$ 395,000	Private
Aurora	Aurora Gateway Business Park	81	N/A	N/A	Private
	Aurora South Industrial	14	\$ 275,000	\$ 175,000	Private
	Industrial Parkway North	38	\$ 275,000	\$ 175,000	Private
	Hallgrove Business Park	48	\$ 500,000	\$ 425,000	Private
	Aurora Business Park	88	N/A	N/A	Public
Barrie	Mapleview West Industrial Park		\$ 275,000	\$ 230,000	Public
	South Industrial Park	38	\$ 150,000	\$ 80,000	Public
Belleville	North-East	150	40000	\$ 20,000	Public/Private
	North-West	25	N/A	N/A	Private
Brampton	Multiple	N/A	\$ 220,000	\$ 99,000	N/A
Brockville	City owned	N/A	\$ 60,000	\$ 30,000	Public
	private	N/A	\$ 100,000	\$ 60,000	Private
Caledon	Bolton Industrial Park	312	\$ 550,000	\$ 300,000	Private
	Tullamore Industrial Park	116	\$ 550,000	\$ 300,000	Private
	Mayfield West - Kennedy Road	326	\$ 550,000	\$ 300,000	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
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
Greater Sudbury	Queensville	954	N/A	N/A	Private
	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
Guelph	City - South End	40	\$ 225,000	N/A	Private
	Hanlon Creek Business Park	380	\$ 375,000	\$ 280,000	Public/Private
	Southgate Business Park	180	\$ 350,000	\$ 300,000	Private
	Hanlon Business Park -East	50	\$ 350,000	\$ 300,000	Private
Halton	Northwest Industrial Area	100	\$ 280,000	\$ 200,000	Private
	over 2000 net Ha of employment		Oakville, Milton,	\$ 400,000 \$ 300,000	Private Private

**Industrial Parks**

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
Hamilton	Ancaster Industrial Park	673	N/A	N/A	Public/Private
	Airport Business Park	753	N/A	N/A	Public/Private
	Bayfront Industrial Park	4,007	N/A	N/A	Public/Private
	East Hamilton Industrial Park	610	N/A	N/A	Private
	Flamborough Business Park	659	N/A	N/A	Private
	McMaster Innovation Park (MIP)	141	N/A	N/A	Public/Private
	Redhill North Business Park	791	N/A	N/A	Private
	Redhill South Business Park	1,003	N/A	N/A	Public/Private
	Stoney Creek Industrial Business Park	1,863	N/A	N/A	Private
Hanover		4	\$ 25,000	\$ 20,000	Public
Kawartha Lakes	Lindsay Industrial Park		N/A	N/A	N/A
	Fenelon Falls Industrial Park		N/A	N/A	N/A
	Bobcaygeon Industrial Park		N/A	N/A	N/A
King	27-9 Business Park - Schomberg	22	\$ 500,000	\$ 450,000	Private
Kingsville		36	N/A	N/A	Private
Kingston	Cataraqui Industrial Estates	6	\$ 90,000	\$ 90,000	Public
	Clyde and Alcan Industrial Parks	6	\$ 65,000	\$ 65,000	Public
	St. Lawrence Park	25	\$ 275,000	\$ 275,000	Public
	St. Lawrence Park	25	\$ 80,000	\$ 80,000	Public
Kitchener	4 industrial parks	N/A	N/A	N/A	N/A
Lambton Shores	Town of Forest	93	\$ 6,000	\$ 6,000	Public
London	Innovation Park	203	\$ 75,000	\$ 75,000	Public
	Trafalgar Industrial Park	11	up to .99 acres \$95,000		Public
	Skyway Industrial - Phase II	19	1 to 3.99 acres \$75,000		Public
	River Road	14	4 acres + \$65,000		Public
Markham	serviced and market ready - industrial 299 acres, commercial 142 acres		Commercial: \$800k -		Private
			\$950k Industrial: \$300k -		Private
			\$470k		Private
Mississauga	Northeast Business District	555	N/A	N/A	Private
	Airport Corporate Centre	110	N/A	N/A	Private
	Gateway Business District	552	N/A	N/A	Private
	Wesytern Business Park	130	N/A	N/A	Private
	Meadowvale Business Park	648	N/A	N/A	Private
Newmarket	Newmarket Industrial Business	48	N/A	N/A	Private
	Mulock Drive/Harry Walker Parkway	9	\$ 450,000	\$ 400,000	Public
Niagara Falls	Montrose Business Park	100	\$ 40,000	\$ 20,000	Public
	Muller	62	\$ 100,000	\$ 50,000	Private
	Stanley Industrial	15	N/A	\$ 35,000	Private
North Bay	Gateway Business Park	112	\$ 20,000	\$ 8,000	Public
	Airport Industrial Park	120	N/A	N/A	Public
Orillia	West Orillia Employment Park	150	N/A	N/A	Public
Oshawa	Stevenson Industrial Park	75	\$ 290,000	\$ 200,000	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

**Industrial Parks**

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
Peterborough	Major Bennett Industrial Park	100	\$ 40,000	N/A	Public
	Peterborough Industrial Park	50	\$ 40,000	N/A	Public
Pickering	Brock Road Industrial Area	400	Avg. \$300k		Private
	White Road Prestige Industrial Park	N/A	\$350k - \$400k		Private
Port Colborne	Loyalist Industrial Park	85	\$ 25,000	\$ 21,000	Public
	Babcock & Wilcox Property	328	N/A	N/A	Private
	Highway 140 Industrial Area	200	N/A	N/A	Public/Private
Prince Edward County	Phase 2	18	\$ 70,000	\$ 60,000	Public/Private
Quinte West	Located in Trenton Ward	125	\$ 35,000	\$ 35,000	Public
Richmond Hill	Beaver Creek Business Park	614	\$ 600,000	\$ 450,000	Private
	Headford business Park	433	\$ 600,000	\$ 450,000	Private
Sarnia	Sarnia 402 Business Park	85	\$ 70,000	\$ 50,000	Public
	Sarnia Business & Research Park	180	\$ 70,000	\$ 50,000	Public
Sault Ste. Marie	Yates Industrial Park	70	\$ 25,000	\$ 25,000	Public
	Base Line Industrial Park	35	\$ 25,000	\$ 25,000	Public
	Great Northern Industrial Park	N/A	\$ 80,000	\$ 60,000	Private
	GNR/Sargin	75	\$ 75,000	\$ 75,000	Private
	Essar Steel Algoma	70	N/A	N/A	Private
St. Catharines	Bunting East Industrial	320	N/A	N/A	Private
	Port Weller Industrial	219	N/A	N/A	Private
	Louth Industrial	451	N/A	N/A	Private
	Bunting Industrial Park	260	N/A	N/A	Private
	Glendale Industrial Park	222	N/A	N/A	Private
St. Marys	Water Street South	3	\$ 55,000	\$ 55,000	Public
St. Thomas	Highbury Industrial Park	96	\$ 45,000	\$ 35,000	Public
	Other Lands	54	\$ 45,000	\$ 35,000	Public
Stratford	City owned	152	\$ 50,000	\$ 35,000	Public
	Privately owned	359	\$ 50,000	\$ 35,000	Private
	Wright Business Park	12	\$ 38,000	\$ 38,000	Public
	Crane Avenue	23	\$ 45,000	\$ 45,000	Public
Thunder Bay	Balmoral IV Business Park	39	N/A	N/A	Private
	Innova Business Park	71	\$ 93,951	\$ 64,770	Public
Timmins	Noronta Industrial Park	4	\$ 35,000	N/A	Public
	Private Property	10,000	N/A	N/A	Private
Vaughan	Vaughan Enterprise Zone	1,679	\$ 1,000,000	\$ 550,000	Private
	Vaughan Metropolitan Centre	741	\$ 1,000,000	\$ 1,000,000	Private
	Highway 400 North Expansion Area	1,065	\$ 1,000,000	\$ 550,000	Private
Wellesley	1420 Hutchison Road	2	N/A	N/A	Public
Whitby	Durham Business Centre	45	\$ 250,000	\$ 200,000	Private
	Thickson Woods Business Park	30	\$ 180,000	\$ 100,000	Private
	Hopkins	30	\$ 200,000	\$ 125,000	Private
Whitchurch-Stouffville	Stouffville	497	N/A	N/A	Private
	Vandorf	12	N/A	N/A	Private
	Gormley	251	N/A	N/A	Private
	Cardico	N/A	N/A	N/A	Private
Windsor	Twin Oaks Business Park	9	\$ 130,000	\$ 65,000	Public