

BMA

Management Consulting Inc.

Municipal Study 2019



Table of Contents

EXECUTIVE SUMMARY	
1	INTRODUCTION 1
2	SOCIO-ECONOMIC INDICATORS 6
3	FINANCIAL INDICATORS 62
4	REVENUE/EXPENDITURE ANALYSIS 125
5	SELECT USER FEES & REVENUE INFORMATION 243
6	TAX POLICIES 275
7	COMPARISON OF RELATIVE TAXES 285
8	COMPARISON OF WATER/SEWER COSTS 382
9	AVERAGE MUNICIPAL BURDEN AS A % OF INCOME 454
10	ECONOMIC DEVELOPMENT PROGRAMS 469



Executive Summary

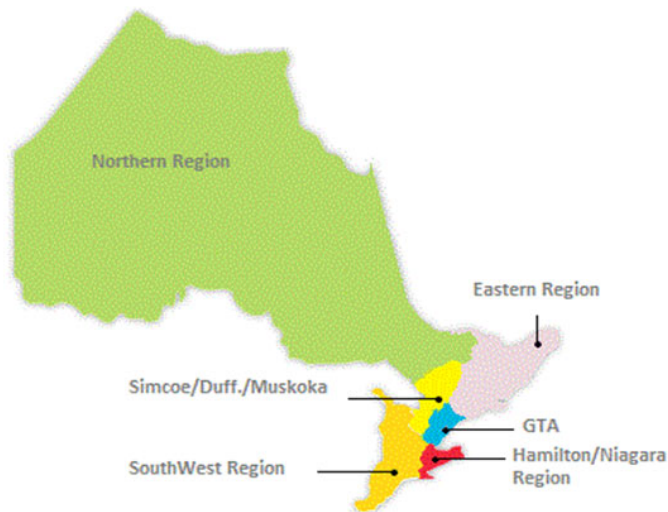
SECTION 1: Introduction

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

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

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

Populations	Number of Municipalities
100,000 or greater	27
30,000 - 99,999	29
15,000 - 29,999	23
0 - 14,999	31
Total	110



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

- 2019 Current Value Assessment
- 2019 Tax Policies
- 2019 Levy By-laws
- 2019 Development Charges
- 2019 Water/Sewer Rates
- 2018 FIRs
- 2019 User Fees
- Economic Development Programs

2019 Municipalities Included in the Study

The following provides a summary of the municipalities participating by population range:

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

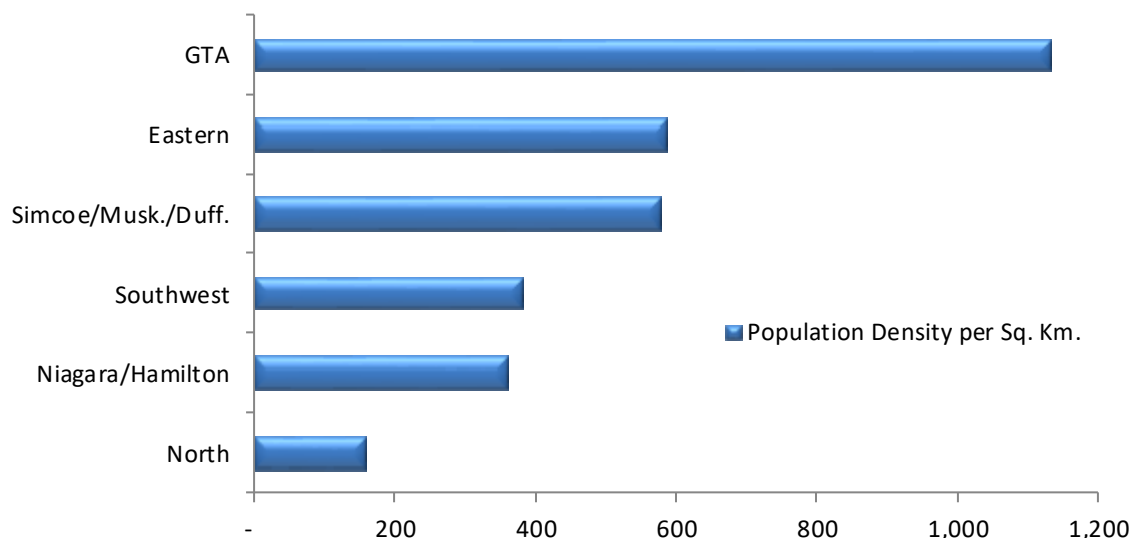
SECTION 2: Socio-Economic Indicators

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



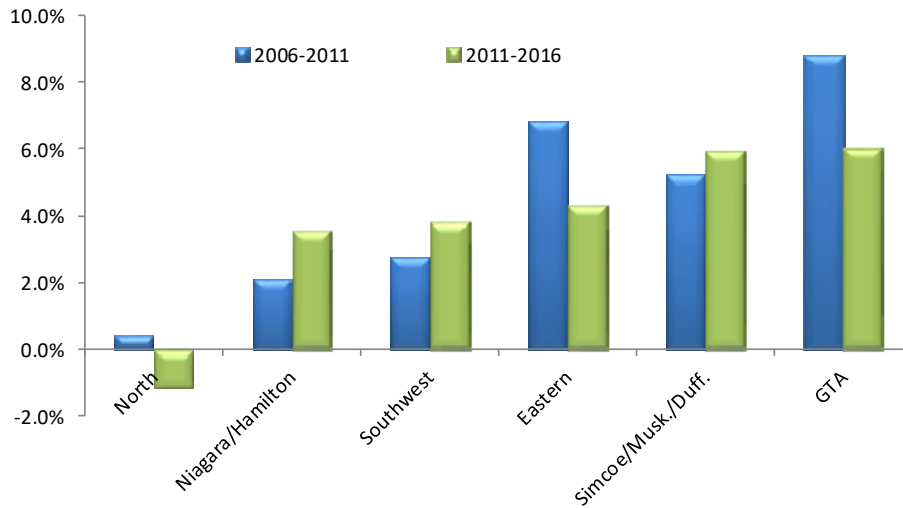
Land Density

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



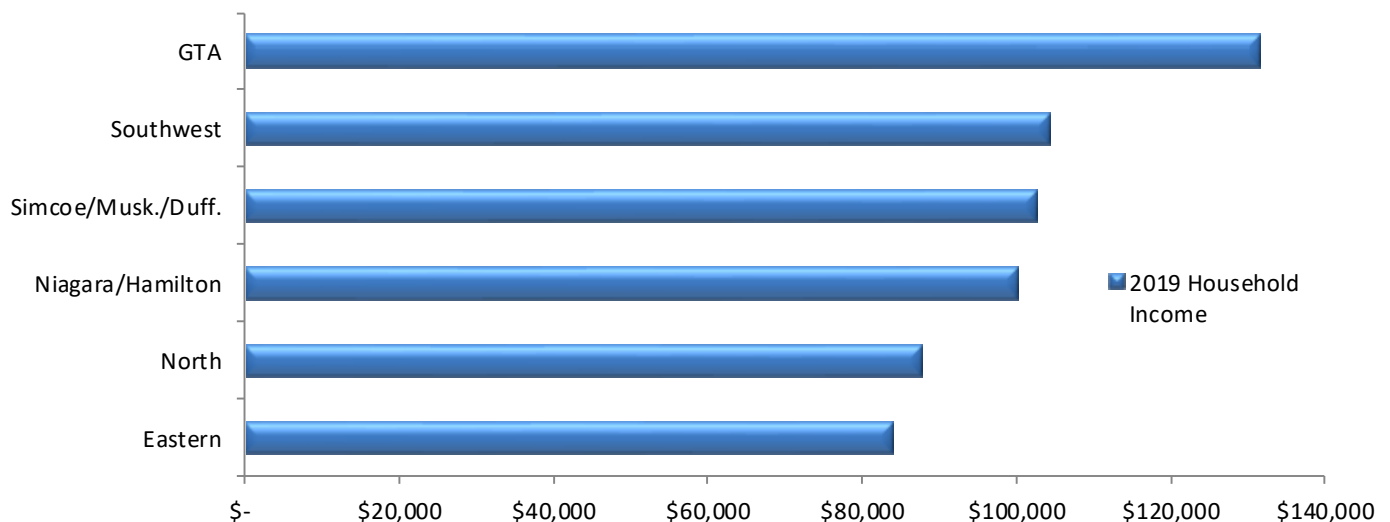
Population Growth

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



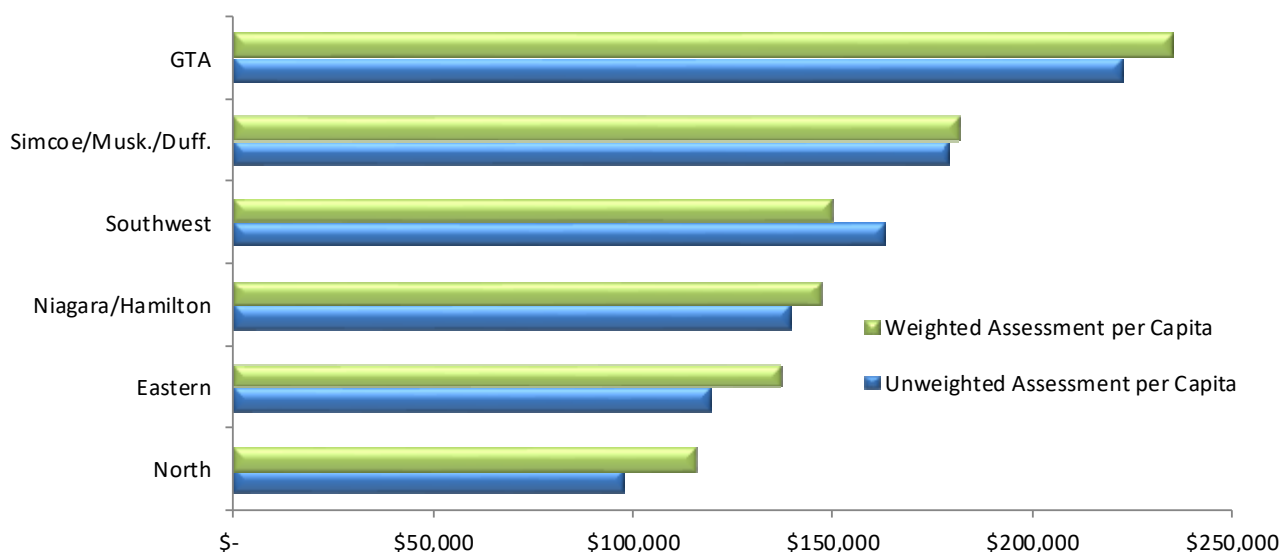
Household Income

Household income is one measure of a community’s ability to pay. While a higher relative household income is a positive indicator of the overall local economy, it may lead to a greater expectation for quality programs and additional challenges in balancing desired levels of service with a willingness to pay for programs and services. The average household income varies by geographic location. The average household income in Eastern municipalities was \$83,609 compared with \$131,495 in the GTA.



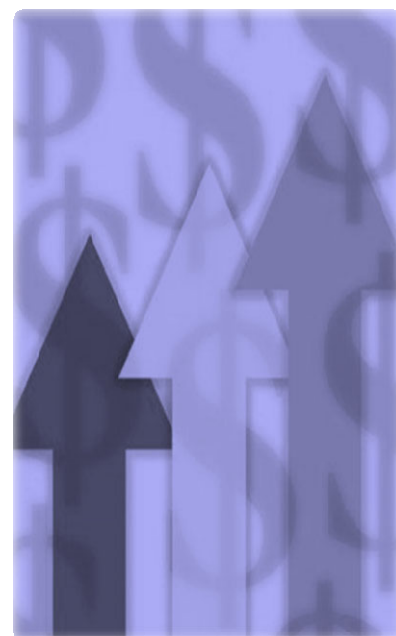
Assessment Per Capita

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



Assessment Change

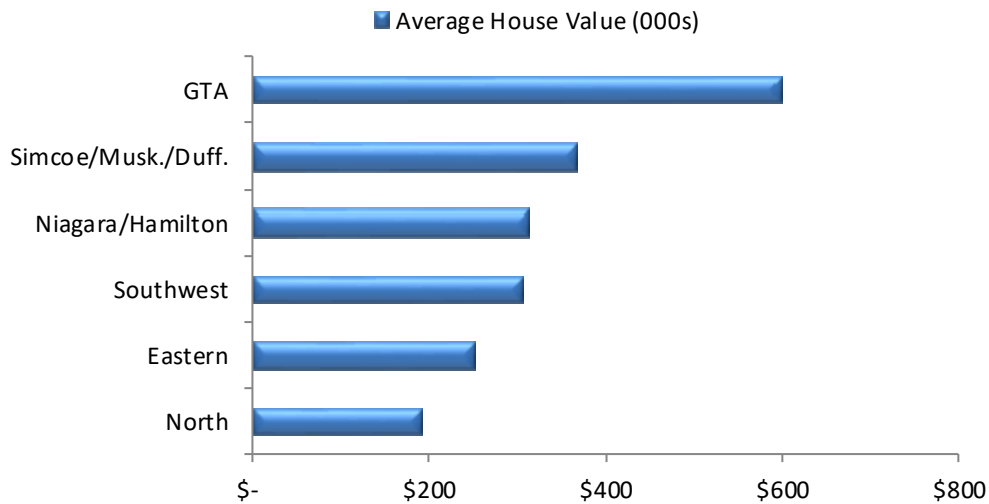
Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2018—2019, the assessment increased by 8.9% on average across the 110 Ontario municipalities. The GTA geographic area experienced the largest increase at 9.6%.



Municipalities Grouped by Location				
Location	2015-2016	2016-2017	2017-2018	2018-2019
North	5.6%	5.0%	0.7%	3.2%
Eastern	4.1%	4.8%	2.4%	5.9%
Niagara/Hamilton	4.8%	4.5%	5.1%	6.4%
Simcoe/Musk./Duff.	3.5%	3.5%	4.2%	6.5%
Southwest	4.2%	3.7%	4.4%	6.7%
GTA	6.4%	6.0%	8.7%	9.6%

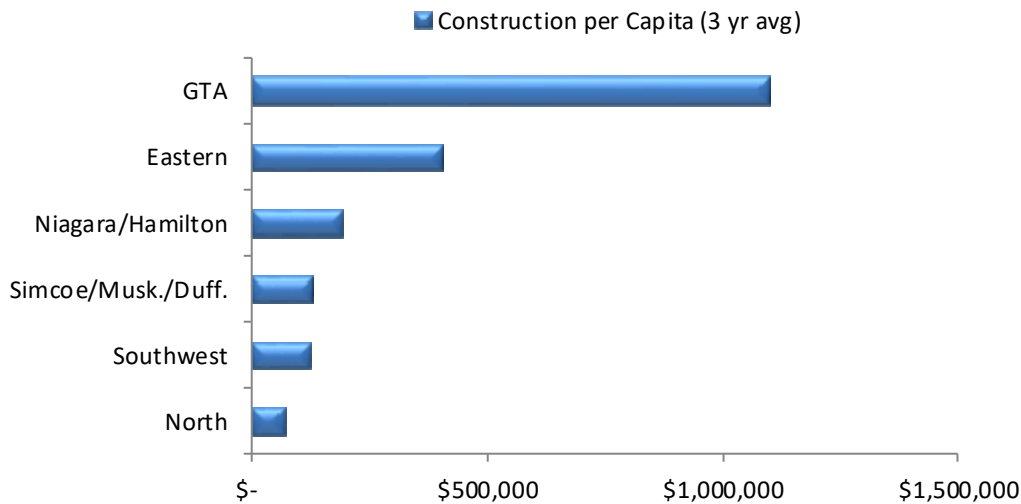
Residential Properties

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



Construction Activity

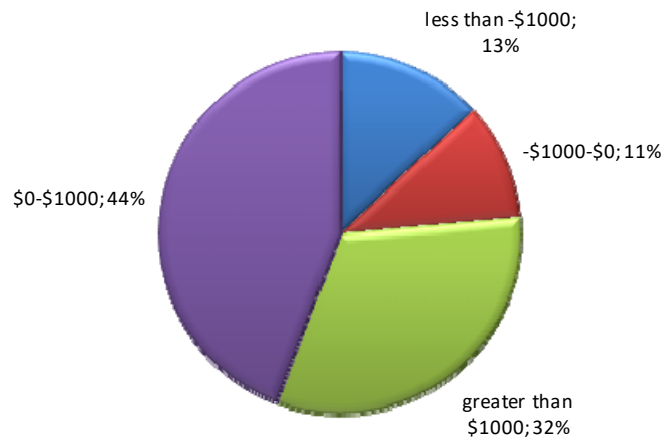
The three year average of building permits per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The following reflects the results from 2016-2018.



SECTION 3: Municipal Financial Sustainability Indicators

The *Financial Indicators* section of the report includes a number of indicators to assist municipalities in evaluating financial condition. A municipality’s financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long-term liabilities. A comparison was made of each municipality’s overall financial position (assets less liabilities). There is a significant range in municipal financial position per capita across Ontario from a low of negative (\$2,771) to a high of \$5,647 per capita. The following graph provides the percentage of municipalities that fall within each range.

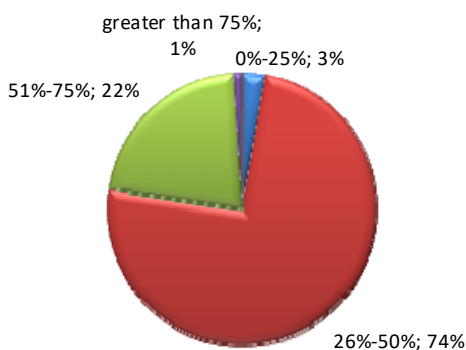
Financial Position Per Capita



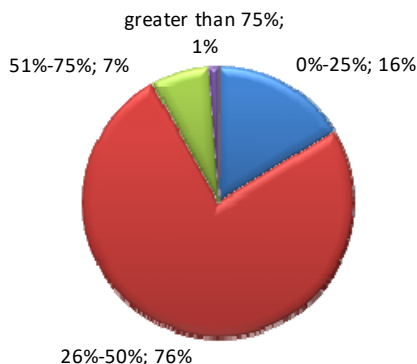
Asset Consumption Ratio

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

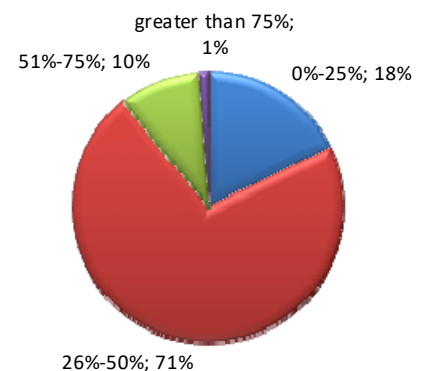
Tax



Water



Wastewater

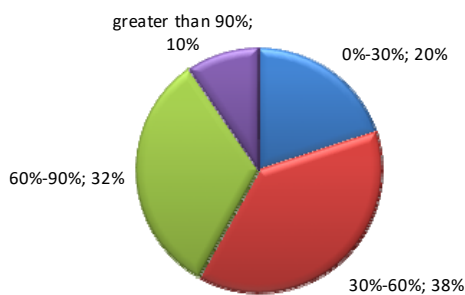


Reserves

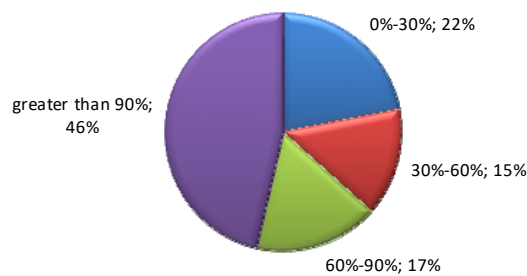
Reserves are a critical component of a municipality’s long-term financing plan. The following graphs provide the range of reserves as a percentage of own source revenues for tax supported services, water and wastewater. The level of reserves required will vary for a number of reasons including:

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

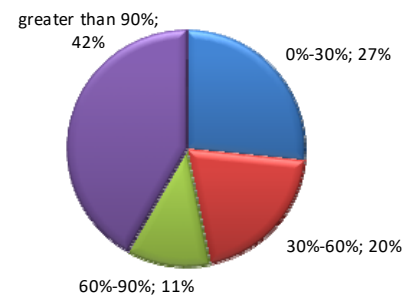
Tax % of OSR



Water % of OSR



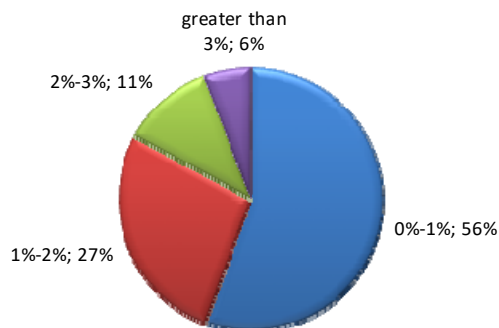
WW % of OSR



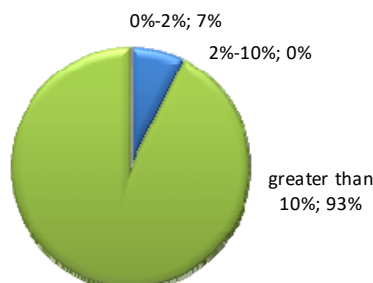
Debt Indicators

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

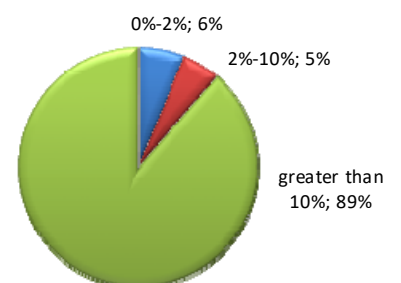
Tax



Water

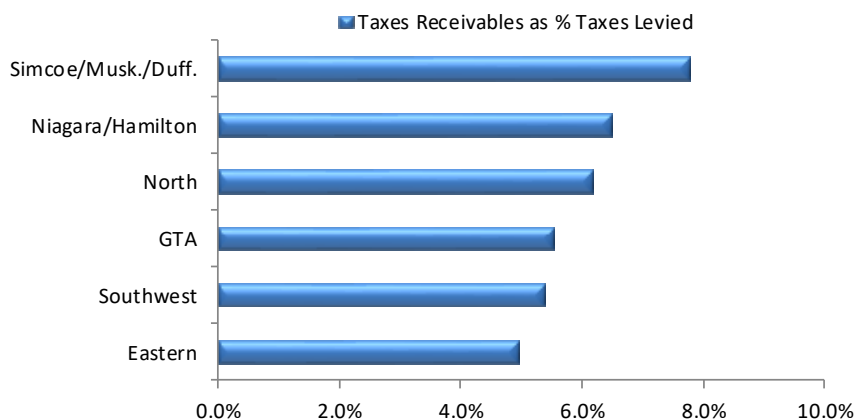


WW



Taxes Receivable as a % of Taxes Levied

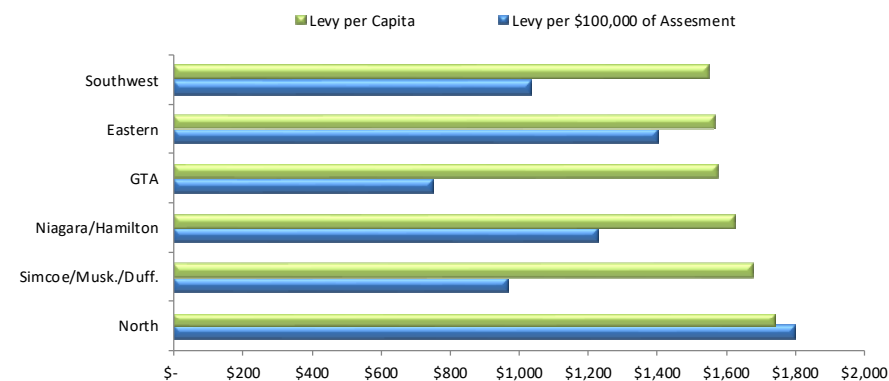
Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality’s economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, over time, it may indicate an overall decline in the municipality’s economic health. The following graph provides a summary of the 2018 taxes receivable as a percentage of taxes levied in each of the geographic areas.



SECTION 4: Revenue & Expenditure Analysis

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

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



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

Net municipal levy per capita was calculated using Manifold Data Mining 2019 estimated population and the 2019 municipal levies. The net levy on a per capita basis ranged from \$1,068 to \$3,140 (with an average of \$1,592 per capita). Net levy per \$100,000 of assessment is also provided. The net levy on a per \$100,000 of unweighted assessment basis ranged across the municipalities from \$515 to \$2,330 (with an average of \$1,093 per \$100,000 of assessment).

SECTION 5: Select User Fee and Revenue Information

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

Development Charges

The recovery of costs by Ontario municipalities for capital infrastructure required to support new growth is governed by the Development Charges Act (1997) and supporting regulations. The following table summarizes the 2019 development charges. Note: some municipalities do not charge development charges.

2019 Development Charges	Residential	Multiples Dwelling 3+ bed.	Apartment units >=2 (per unit)	Apartment units < 2 (per unit)	Non-Residential Commercial (per sq.ft.)	Non-Residential Industrial (per sq.ft.)
Eastern	\$ 12,862	\$ 10,008	\$ 8,027	\$ 6,037	\$ 8.58	\$ 5.10
North	\$ 13,768	\$ 7,533	\$ 6,512	\$ 6,512	\$ 5.61	\$ 2.96
Southwest	\$ 22,019	\$ 16,260	\$ 13,139	\$ 10,990	\$ 9.14	\$ 6.90
Niagara/Hamilton	\$ 32,681	\$ 23,795	\$ 21,905	\$ 13,851	\$ 17.72	\$ 8.47
Simcoe/Musk./Duff.	\$ 32,889	\$ 27,132	\$ 21,144	\$ 15,779	\$ 12.52	\$ 8.45
GTA	\$ 81,967	\$ 66,716	\$ 50,050	\$ 36,625	\$ 46.15	\$ 22.58

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 2019 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2019 tax ratios across the survey.

2019 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	1.7801	1.8714	1.0000	2.5671
Commercial	1.6785	1.6929	1.0820	2.7800
Industrial	2.1931	2.2016	1.1000	4.6948

SECTION 7: Comparison of Relative Taxes

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

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

Residential Properties	Detached Bungalow	2 Storey	Senior Executive	Industrial Properties	Standard per sq.ft.	Large per sq.ft.	Vacant Land per acre
Eastern	\$ 3,257	\$ 4,564	\$ 6,463	Eastern	\$ 1.65	\$ 1.21	\$ 3,047
GTA	\$ 4,345	\$ 5,109	\$ 7,045	GTA	\$ 2.19	\$ 1.58	\$ 9,273
Niagara/Hamilton	\$ 3,626	\$ 4,812	\$ 6,486	Niagara/Hamilton	\$ 1.93	\$ 0.94	\$ 4,050
North	\$ 3,201	\$ 4,872	\$ 6,677	North	\$ 1.92	\$ 1.04	\$ 3,068
Simcoe/Musk./Duff.	\$ 3,270	\$ 4,307	\$ 5,820	Simcoe/Musk./Duff.	\$ 1.36	\$ 0.96	\$ 2,465
Southwest	\$ 3,032	\$ 4,311	\$ 6,075	Southwest	\$ 1.41	\$ 1.04	\$ 2,334
Survey Average	\$ 3,449	\$ 4,611	\$ 6,418	Survey Average	\$ 1.69	\$ 1.16	\$ 4,097
Survey Median	\$ 3,423	\$ 4,696	\$ 6,345	Survey Median	\$ 1.69	\$ 1.14	\$ 2,523

Multi-Residential Properties	Walk-Up per Unit	High-Rise per Unit	Commercial Properties	Office per sq.ft.	Neigh. Shopping per sq.ft.	Hotel per suite	Motel per suite
Eastern	\$ 1,759	\$ 2,145	Eastern	\$ 3.27	\$ 4.15	\$ 1,920	\$ 1,446
GTA	\$ 1,430	\$ 1,597	GTA	\$ 3.46	\$ 4.27	\$ 1,428	\$ 1,232
Niagara/Hamilton	\$ 1,638	\$ 1,774	Niagara/Hamilton	\$ 2.87	\$ 4.03	\$ 1,902	\$ 1,137
North	\$ 1,378	\$ 1,710	North	\$ 3.12	\$ 3.48	\$ 1,398	\$ 1,282
Simcoe/Musk./Duff.	\$ 1,140	\$ 1,619	Simcoe/Musk./Duff.	\$ 2.98	\$ 3.43	\$ 1,922	\$ 1,151
Southwest	\$ 1,320	\$ 1,796	Southwest	\$ 3.01	\$ 3.41	\$ 1,550	\$ 1,237
Survey Average	\$ 1,403	\$ 1,756	Survey Average	\$ 3.13	\$ 3.72	\$ 1,628	\$ 1,239
Survey Median	\$ 1,377	\$ 1,793	Survey Median	\$ 3.10	\$ 3.85	\$ 1,515	\$ 1,229

SECTION 8: Comparison of Water/Sewer Costs

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

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Average	\$ 1,106	\$ 36,216	\$ 104,832	\$ 339,801	\$ 1,671,897
Median	\$ 1,062	\$ 34,334	\$ 99,259	\$ 314,992	\$ 1,536,876
Min	\$ 522	\$ 10,280	\$ 23,480	\$ 104,455	\$ 440,454
Max	\$ 2,030	\$ 68,392	\$ 187,987	\$ 625,487	\$ 3,125,487



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

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

Total Municipal Burden as a % of Household Income	
GTA	4.5%
Southwest	4.7%
North	4.9%
Niagara/Hamilton	5.1%
Simcoe/Musk./Duff.	5.3%
Eastern	5.4%



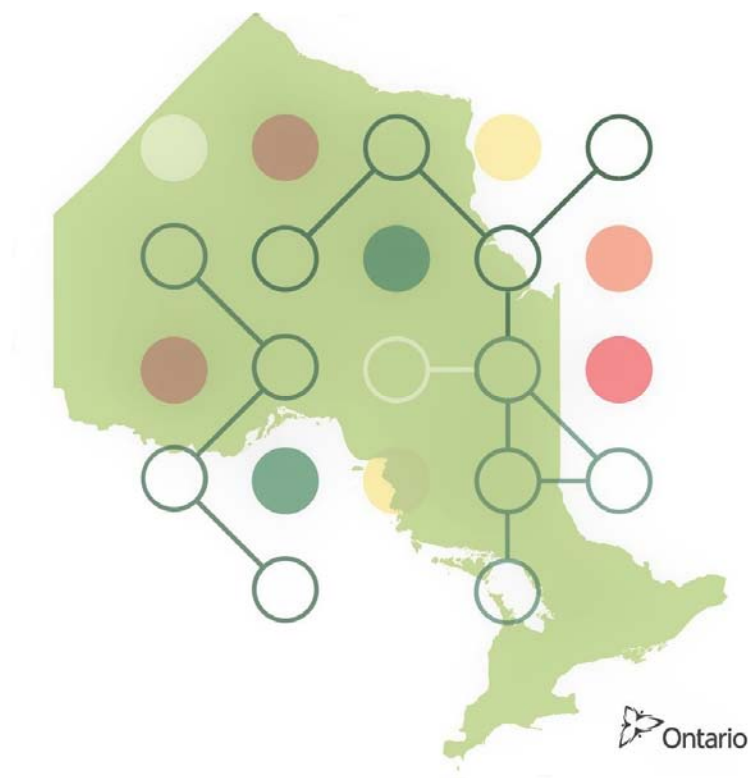
SECTION 10: Economic Development Programs

Business Retention & Expansion Programs

Downtown/Area Specific Programs

Brownfield Redevelopment

Introduction—Municipal Study 2019



Introduction

For the past eighteen years, BMA Management Consulting Inc. has annually completed a municipal comparative study on behalf of participating Ontario municipalities. This report brings together a group of indicators to give an overall snapshot for each municipality. The analysis was completed using the most recent information available as provided by the participating municipalities including:

- 2019 current value assessment
- 2019 tax policies
- 2019 levy by-laws
- 2019 development charges
- 2019 water/sewer rates
- 2018 FIRs (as available)
- 2019 user fees
- Economic development programs

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

For more information please feel free to contact:

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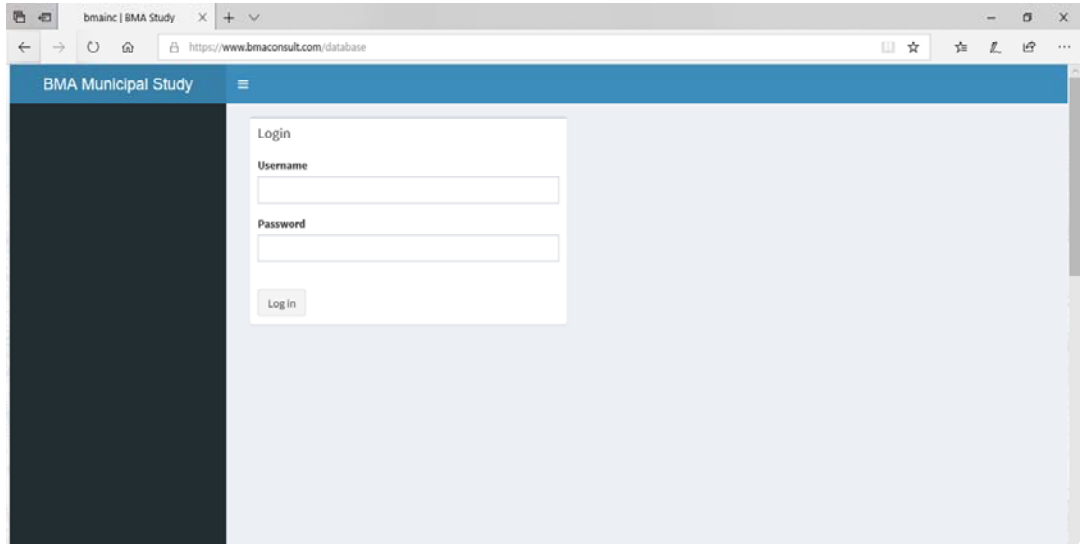
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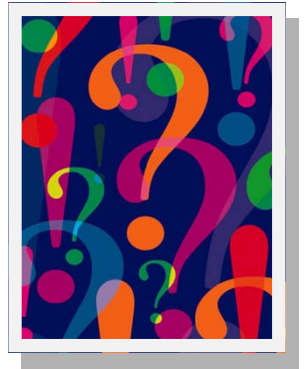
Municipal Study Database



Municipality	2006 Population	2011 Population	2016 Population	2018 Population	2018 Population Density per sq. km.	2011-2018 Population Increase	2018 Weighted Median Value of Dwelling	2018 Unweighted Assessment per Capita	2018 Weighted Assessment per Capita
Aurora	47,629	53,203	55,445	58,618	1,176	0.10%	\$649,726	\$244,870	\$250,861
Bancroft	3,838	3,880	3,881	4,037	18	0.04%	\$170,843	\$94,650	\$95,422
Barrie	128,430	135,711	141,434	149,374	1,508	0.10%	\$317,174	\$129,721	\$139,665
Belleville	48,821	49,454	50,716	53,277	215	0.08%	\$215,924	\$99,663	\$126,825
Bracebridge	15,652	15,409	16,010	16,903	27	0.10%	\$327,852	\$186,068	\$186,348
Brampton	433,806	523,911	593,638	648,883	2,436	0.24%	\$473,728	\$140,308	\$149,135
Brant County	34,415	35,638	36,707	38,626	46	0.08%	\$351,845	\$161,479	\$154,147
Brantford	90,192	93,650	97,496	103,036	1,422	0.10%	\$247,186	\$102,171	\$122,952
Brock	11,979	11,341	11,642	12,234	29	0.06%	\$309,200	\$155,114	\$137,845
Brockton	9,641	9,432	9,461	9,852	17	0.04%	\$221,979	\$139,798	\$106,270

Why Participate in a Study?

The study identifies key financial and economic indicators and factors that should be considered as part of a comprehensive evaluation of a municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. Additional context can come from comparing a municipality's own experience with the experience of other municipalities. While the study includes 110 municipalities, it is recommended that the users take advantage of the online database to focus on similar municipalities.



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

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

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

Municipalities Represented in the Study

The following summarizes the municipalities by population range:

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

Socio-Economic Indicators



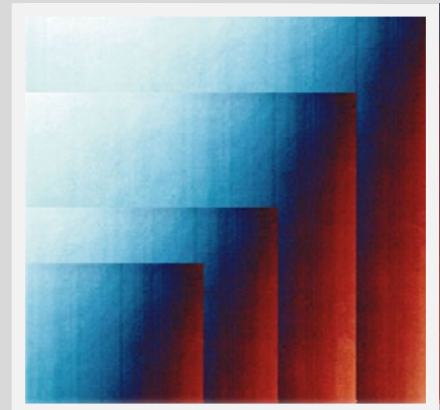
Socio-Economic Indicators

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

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

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

- ***Population Statistics (2006-2019)***
 - ***Note: Manifold Data Mining estimates for 2019 includes the undercount, normally 3-5% of population***
- ***Age Demographics***
- ***Average Household Income***
- ***Land Area and Density***
- ***Labour Statistics***
- ***Assessment Per Capita***
- ***Change in Unweighted Assessment (2014-2019)***
- ***Assessment Composition By Class***
- ***Consolidated Unweighted and Weighted Assessment (Residential vs. Non-Residential)***
- ***Shift in Tax Burden—Unweighted to Weighted Residential Assessment***
- ***Residential Properties by Type***
- ***Building Construction Activity (Residential, Non-Residential)***



Population Statistics 2006-2019 (sorted highest to lowest population)

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2019 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Toronto	2,503,281	2,615,060	2,731,571	2,918,413	4.5%	4.5%
Ottawa	812,129	883,391	934,243	1,005,739	8.8%	5.8%
Mississauga	668,549	713,443	721,599	775,000	6.7%	1.1%
Brampton	433,806	523,911	593,638	666,347	20.8%	13.3%
Hamilton	504,559	519,949	536,917	569,639	3.1%	3.3%
London	352,395	366,151	383,822	410,966	3.9%	4.8%
Markham	261,573	301,709	328,966	360,792	15.3%	9.0%
Vaughan	238,866	288,301	306,233	330,523	20.7%	6.2%
Kitchener	204,668	219,153	233,222	251,989	7.1%	6.4%
Windsor	216,473	210,891	217,188	230,020	-2.6%	3.0%
Oakville	165,613	182,520	193,832	209,187	10.2%	6.2%
Richmond Hill	162,704	185,541	195,022	209,139	14.0%	5.1%
Burlington	164,415	175,779	183,314	195,621	6.9%	4.3%
Oshawa	141,590	149,607	159,458	172,434	5.7%	6.6%
Greater Sudbury	157,857	160,274	161,531	168,858	1.5%	0.8%
Barrie	128,430	135,711	141,434	150,638	5.7%	4.2%
Guelph	114,943	121,688	131,794	143,912	5.9%	8.3%
St. Catharines	131,989	131,400	133,113	139,578	-0.4%	1.3%
Whitby	111,184	122,022	128,377	137,733	9.7%	5.2%
Cambridge	120,371	126,748	129,920	137,213	5.3%	2.5%
Kingston	117,207	123,363	123,798	129,093	5.3%	0.4%
Milton	53,889	84,362	110,128	120,500	56.5%	30.5%
Waterloo	97,475	98,780	104,986	113,347	1.3%	6.3%
Thunder Bay	109,140	108,359	107,909	111,990	-0.7%	-0.4%
Chatham-Kent	108,177	103,671	101,647	104,500	-4.2%	-2.0%
Brantford	90,192	93,650	97,496	103,952	3.8%	4.1%
Clarington	77,820	84,548	92,013	100,790	8.6%	8.8%
Pickering	87,838	88,721	91,771	97,495	1.0%	3.4%
Niagara Falls	82,184	82,997	88,071	94,999	1.0%	6.1%
Newmarket	74,295	79,978	84,224	90,435	7.6%	5.3%
Peterborough	74,898	78,698	81,032	85,766	5.1%	3.0%
Sault Ste. Marie	74,948	75,141	73,368	75,239	0.3%	-2.4%
Caledon	57,050	59,460	66,502	74,097	4.2%	11.8%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2019 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Sarnia	71,419	72,366	71,594	74,008	1.3%	-1.1%
Norfolk	62,563	63,175	64,044	67,185	1.0%	1.4%
Halton Hills	55,289	59,008	61,161	65,035	6.7%	3.6%
Aurora	47,629	53,203	55,445	59,146	11.7%	4.2%
Welland	50,331	50,631	52,293	55,480	0.6%	3.3%
Whitchurch-Stouffville	24,390	37,628	45,837	53,777	54.3%	21.8%
Belleville	48,821	49,454	50,716	53,578	1.3%	2.6%
North Bay	53,966	53,651	51,553	52,359	-0.6%	-3.9%
Cornwall	45,965	46,340	46,589	48,628	0.8%	0.5%
Georgina	42,346	43,517	45,418	48,494	2.8%	4.4%
Haldimand	45,212	44,876	45,608	47,916	-0.7%	1.6%
Quinte West	42,697	43,086	43,577	45,657	0.9%	1.1%
Timmins	42,997	43,165	41,788	42,634	0.4%	-3.2%
St. Thomas	36,110	37,905	38,909	41,130	5.0%	2.6%
Innisfil	31,175	33,079	36,566	40,692	6.1%	10.5%
Lakeshore	33,245	34,546	36,611	39,452	3.9%	6.0%
Brant	34,415	35,638	36,707	38,878	3.6%	3.0%
New Tecumseth	27,701	30,234	34,242	38,421	9.1%	13.3%
Stratford	30,461	30,886	31,465	33,094	1.4%	1.9%
Orillia	30,259	30,586	31,166	32,796	1.1%	1.9%
Fort Erie	29,925	29,960	30,710	32,431	0.1%	2.5%
Orangeville	26,925	27,975	28,900	30,673	3.9%	3.3%
Centre Wellington	26,049	26,693	28,191	30,318	2.5%	5.6%
Grimsby	23,937	25,325	27,314	29,752	5.8%	7.9%
King	19,487	19,899	24,512	28,959	2.1%	23.2%
Woolwich	19,658	23,145	25,006	27,264	17.7%	8.0%
East Gwillimbury	21,069	22,473	23,991	25,975	6.7%	6.8%
Lincoln	21,722	22,487	23,787	25,604	3.5%	5.8%
Prince Edward County	25,496	25,258	24,735	25,411	-0.9%	-2.1%
Collingwood	17,290	19,241	21,793	24,450	11.3%	13.3%
Kingsville	20,908	21,362	21,552	22,544	2.2%	0.9%
Wilmot	17,097	19,223	20,545	22,254	12.4%	6.9%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2019 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Owen Sound	21,753	21,688	21,341	21,988	-0.3%	-1.6%
Brockville	21,957	21,870	21,346	21,885	-0.4%	-2.4%
Strathroy-Caradoc	19,977	20,978	20,867	21,641	5.0%	-0.5%
Huntsville	18,280	19,056	19,816	21,109	4.2%	4.0%
Springwater	17,456	18,223	19,059	20,374	4.4%	4.6%
Thorold	18,224	17,931	18,801	20,131	-1.6%	4.9%
Niagara-on-the-Lake	14,587	15,400	17,511	19,692	5.6%	13.7%
Port Colborne	18,599	18,424	18,306	18,971	-0.9%	-0.6%
Middlesex Centre	15,589	16,487	17,262	18,465	5.8%	4.7%
Pelham	16,155	16,598	17,110	18,131	2.7%	3.1%
Bracebridge	15,652	15,409	16,010	17,043	-1.6%	3.9%
Tillsonburg	14,822	15,301	15,872	16,883	3.2%	3.7%
Kenora	15,177	15,348	15,096	15,550	1.1%	-1.6%
West Lincoln	13,167	13,837	14,500	15,520	5.1%	4.8%
Saugeen Shores	11,720	12,661	13,715	14,975	8.0%	8.3%
North Perth	12,254	12,631	13,130	13,985	3.1%	4.0%
Guelph-Eramosa	12,066	13,458	12,854	13,680	11.5%	-4.5%
Ingersoll	11,760	12,146	12,757	13,673	3.3%	5.0%
Gravenhurst	11,046	11,640	12,311	13,253	5.4%	5.8%
Central Elgin	12,723	12,743	12,607	13,031	0.2%	-1.1%
Wellington North	11,175	11,477	11,914	12,678	2.7%	3.8%
West Grey	12,288	12,286	12,518	12,612	0.0%	1.9%
Erin	11,148	10,770	11,439	12,342	-3.4%	6.2%
Brock	11,979	11,341	11,642	12,305	-5.3%	2.7%
Wellesley	9,789	10,713	11,260	12,073	9.4%	5.1%
Kincardine	11,173	11,174	11,389	11,987	0.0%	1.9%
Meaford	10,948	11,100	10,991	11,367	1.4%	-1.0%
Mapleton	9,851	9,989	10,527	11,305	1.4%	5.4%
North Dumfries	9,063	9,334	10,215	11,227	3.0%	9.4%
Lambton Shores	11,150	10,656	10,631	11,047	-4.4%	-0.2%
Elliot Lake	11,549	11,348	10,741	10,810	-1.7%	-5.3%
Georgian Bluffs	10,506	10,404	10,479	10,509	-1.0%	0.7%

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

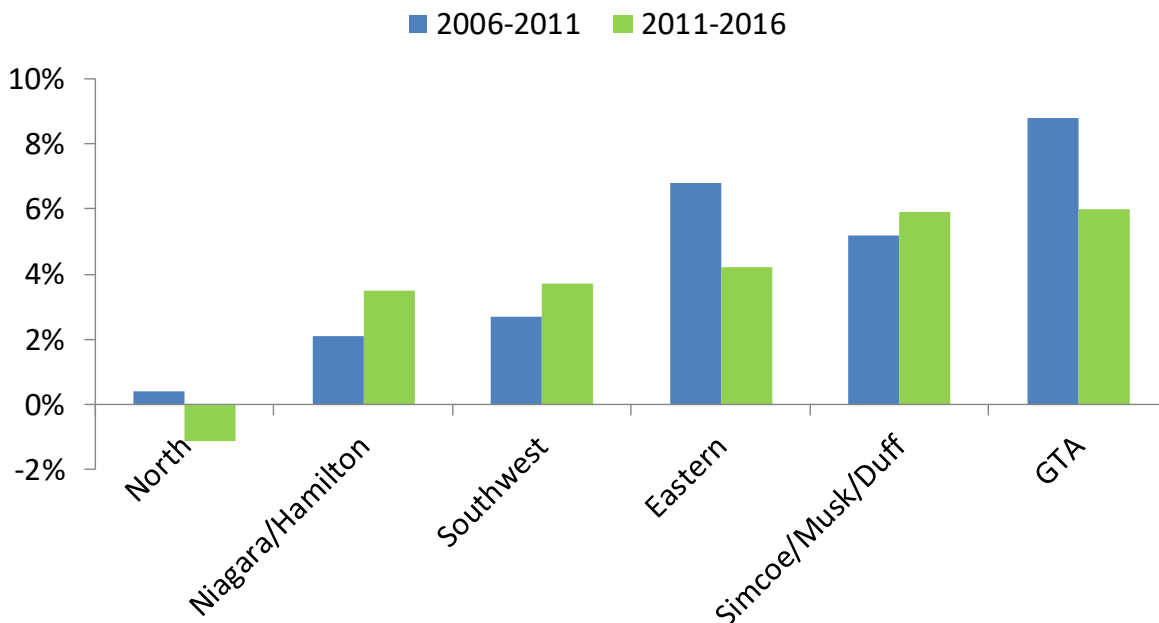
Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2019 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Hawkesbury	10,869	10,551	10,263	10,500	-2.9%	-2.7%
Grey Highlands	9,480	9,520	9,804	10,383	0.4%	3.0%
Brockton	9,641	9,432	9,461	9,862	-2.2%	0.3%
Minto	8,504	8,334	8,671	9,240	-2.0%	4.0%
South Bruce Peninsula	8,415	8,413	8,416	8,758	0.0%	0.0%
St. Marys	6,617	6,655	7,265	7,970	0.6%	9.2%
Puslinch	6,689	7,029	7,336	7,832	5.1%	4.4%
Southgate	7,072	7,190	7,354	7,421	1.7%	2.3%
Parry Sound	5,818	6,191	6,408	6,807	6.4%	3.5%
Wainfleet	6,601	6,356	6,372	6,639	-3.7%	0.3%
North Middlesex	6,740	6,658	6,352	6,423	-1.2%	-4.6%
Espanola	5,314	5,364	4,996	4,979	0.9%	-6.9%
Greenstone	4,906	4,724	4,636	4,769	-3.7%	-1.9%
Survey Total	10,367,311	11,019,830	11,551,815	12,381,764	6.3%	4.8%
Provincial Total	12,160,282	12,851,821	13,448,494	14,402,859	5.7%	4.6%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2019 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Peel Region	1,159,405	1,296,814	1,381,739	1,496,413	11.9%	6.5%
York Region	892,712	1,032,249	1,109,909	1,207,240	15.6%	7.5%
Durham Region	561,258	608,124	645,862	697,143	8.4%	6.2%
Halton Region	439,256	501,669	548,435	602,267	14.2%	9.3%
Waterloo Region	478,121	507,096	535,154	575,367	6.1%	5.5%
Niagara Region	427,421	431,346	447,888	476,928	0.9%	3.8%
Simcoe County	263,515	279,766	307,050	339,418	6.2%	9.8%
Grey County	89,073	92,568	93,830	98,456	3.9%	1.4%
Wellington County	85,482	86,672	90,932	97,395	1.4%	4.9%
Bruce County	60,310	60,264	68,147	72,220	-0.1%	13.1%
Muskoka District	57,563	58,047	60,599	64,763	0.8%	4.4%
Dufferin County	54,436	56,881	61,735	63,791	4.5%	8.5%
Elgin County	49,241	47,446	46,442	44,221	-3.6%	-2.1%
Average	355,215	389,149	415,209	448,894	9.6%	6.7%
Median	263,515	279,766	307,050	339,418	6.2%	9.8%

Summary of Population Change by Geographic Area

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



GTA Municipalities—% change in population 2006-2019

Municipality	2006	2011	2016	2019	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Mississauga	668,549	713,443	721,599	775,000	6.7%	1.1%
Brock	11,979	11,341	11,642	12,305	-5.3%	2.7%
Pickering	87,838	88,721	91,771	97,495	1.0%	3.4%
Halton Hills	55,289	59,008	61,161	65,035	6.7%	3.6%
Aurora	47,629	53,203	55,445	59,146	11.7%	4.2%
Burlington	164,415	175,779	183,314	195,621	6.9%	4.3%
Georgina	42,346	43,517	45,418	48,494	2.8%	4.4%
Toronto	2,503,281	2,615,060	2,731,571	2,918,413	4.5%	4.5%
Richmond Hill	162,704	185,541	195,022	209,139	14.0%	5.1%
Whitby	111,184	122,022	128,377	137,733	9.7%	5.2%
Newmarket	74,295	79,978	84,224	90,435	7.6%	5.3%
Oakville	165,613	182,520	193,832	209,187	10.2%	6.2%
Vaughan	238,866	288,301	306,233	330,523	20.7%	6.2%
Oshawa	141,590	149,607	159,458	172,434	5.7%	6.6%
East Gwillimbury	21,069	22,473	23,991	25,975	6.7%	6.8%
Clarington	77,820	84,548	92,013	100,790	8.6%	8.8%
Markham	261,573	301,709	328,966	360,792	15.3%	9.0%
Caledon	57,050	59,460	66,502	74,097	4.2%	11.8%
Brampton	433,806	523,911	593,638	666,347	20.8%	13.3%
Whitchurch-Stouffville	24,390	37,628	45,837	53,777	54.3%	21.8%
King	19,487	19,899	24,512	28,959	2.1%	23.2%
Milton	53,889	84,362	110,128	120,500	56.5%	30.5%
GTA Total	5,424,662	5,902,031	6,254,654	6,752,197	8.8%	6.0%
Survey Total	10,367,311	11,019,830	11,551,815	12,381,764	6.3%	4.8%

Southwest—% change in population 2006-2019

Municipality	2006	2011	2016	2019	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
North Middlesex	6,740	6,658	6,352	6,423	-1.2%	-4.6%
Guelph-Eramosa	12,066	13,458	12,854	13,680	11.5%	-4.5%
Chatham-Kent	108,177	103,671	101,647	104,500	-4.2%	-2.0%
Owen Sound	21,753	21,688	21,341	21,988	-0.3%	-1.6%
Central Elgin	12,723	12,743	12,607	13,031	0.2%	-1.1%
Sarnia	71,419	72,366	71,594	74,008	1.3%	-1.1%
Meaford	10,948	11,100	10,991	11,367	1.4%	-1.0%
Strathroy-Caradoc	19,977	20,978	20,867	21,641	5.0%	-0.5%
Lambton Shores	11,150	10,656	10,631	11,047	-4.4%	-0.2%
South Bruce Peninsula	8,415	8,413	8,416	8,758	0.0%	0.0%
Brockton	9,641	9,432	9,461	9,862	-2.2%	0.3%
Georgian Bluffs	10,506	10,404	10,479	10,509	-1.0%	0.7%
Kingsville	20,908	21,362	21,552	22,544	2.2%	0.9%
Norfolk	62,563	63,175	64,044	67,185	1.0%	1.4%
Haldimand	45,212	44,876	45,608	47,916	-0.7%	1.6%
Stratford	30,461	30,886	31,465	33,094	1.4%	1.9%
West Grey	12,288	12,286	12,518	12,612	0.0%	1.9%
Kincardine	11,173	11,174	11,389	11,987	0.0%	1.9%
Southgate	7,072	7,190	7,354	7,421	1.7%	2.3%
Cambridge	120,371	126,748	129,920	137,213	5.3%	2.5%
St. Thomas	36,110	37,905	38,909	41,130	5.0%	2.6%
Grey Highlands	9,480	9,520	9,804	10,383	0.4%	3.0%
Windsor	216,473	210,891	217,188	230,020	-2.6%	3.0%
Brant	34,415	35,638	36,707	38,878	3.6%	3.0%
Tillsonburg	14,822	15,301	15,872	16,883	3.2%	3.7%
Wellington North	11,175	11,477	11,914	12,678	2.7%	3.8%
North Perth	12,254	12,631	13,130	13,985	3.1%	4.0%
Minto	8,504	8,334	8,671	9,240	-2.0%	4.0%
Brantford	90,192	93,650	97,496	103,952	3.8%	4.1%
Puslinch	6,689	7,029	7,336	7,832	5.1%	4.4%
Middlesex Centre	15,589	16,487	17,262	18,465	5.8%	4.7%
London	352,395	366,151	383,822	410,966	3.9%	4.8%
Ingersoll	11,760	12,146	12,757	13,673	3.3%	5.0%
Wellesley	9,789	10,713	11,260	12,073	9.4%	5.1%
Mapleton	9,851	9,989	10,527	11,305	1.4%	5.4%
Centre Wellington	26,049	26,693	28,191	30,318	2.5%	5.6%
Lakeshore	33,245	34,546	36,611	39,452	3.9%	6.0%
Erin	11,148	10,770	11,439	12,342	-3.4%	6.2%
Waterloo	97,475	98,780	104,986	113,347	1.3%	6.3%
Kitchener	204,668	219,153	233,222	251,989	7.1%	6.4%
Wilmot	17,097	19,223	20,545	22,254	12.4%	6.9%
Woolwich	19,658	23,145	25,006	27,264	17.7%	8.0%
Guelph	114,943	121,688	131,794	143,912	5.9%	8.3%
Saugeen Shores	11,720	12,661	13,715	14,975	8.0%	8.3%
St. Marys	6,617	6,655	7,265	7,970	0.6%	9.2%
North Dumfries	9,063	9,334	10,215	11,227	3.0%	9.4%
Southwest Total	2,004,744	2,059,774	2,136,734	2,273,299	2.7%	3.7%
Survey Total	10,367,311	11,019,830	11,551,815	12,381,764	6.3%	4.8%

Eastern—% change in population 2006-2019

Municipality	2006	2011	2016	2019	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Hawkesbury	10,869	10,551	10,263	10,500	-2.9%	-2.7%
Brockville	21,957	21,870	21,346	21,885	-0.4%	-2.4%
Prince Edward County	25,496	25,258	24,735	25,411	-0.9%	-2.1%
Kingston	117,207	123,363	123,798	129,093	5.3%	0.4%
Cornwall	45,965	46,340	46,589	48,628	0.8%	0.5%
Quinte West	42,697	43,086	43,577	45,657	0.9%	1.1%
Belleville	48,821	49,454	50,716	53,578	1.3%	2.6%
Peterborough	74,898	78,698	81,032	85,766	5.1%	3.0%
Ottawa	812,129	883,391	934,243	1,005,739	8.8%	5.8%
Eastern Total	1,200,039	1,282,011	1,336,299	1,426,257	6.8%	4.2%
Survey Total	10,367,311	11,019,830	11,551,815	12,381,764	6.3%	4.8%

Niagara/Hamilton—% change in population 2006-2019

Municipality	2006	2011	2016	2019	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Port Colborne	18,599	18,424	18,306	18,971	-0.9%	-0.6%
Wainfleet	6,601	6,356	6,372	6,639	-3.7%	0.3%
St. Catharines	131,989	131,400	133,113	139,578	-0.4%	1.3%
Fort Erie	29,925	29,960	30,710	32,431	0.1%	2.5%
Pelham	16,155	16,598	17,110	18,131	2.7%	3.1%
Hamilton	504,559	519,949	536,917	569,639	3.1%	3.3%
Welland	50,331	50,631	52,293	55,480	0.6%	3.3%
West Lincoln	13,167	13,837	14,500	15,520	5.1%	4.8%
Thorold	18,224	17,931	18,801	20,131	-1.6%	4.9%
Lincoln	21,722	22,487	23,787	25,604	3.5%	5.8%
Niagara Falls	82,184	82,997	88,071	94,999	1.0%	6.1%
Grimsby	23,937	25,325	27,314	29,752	5.8%	7.9%
Niagara-on-the-Lake	14,587	15,400	17,511	19,692	5.6%	13.7%
Niagara/Hamilton Total	931,980	951,295	984,805	1,046,567	2.1%	3.5%
Survey Total	10,367,311	11,019,830	11,551,815	12,381,764	6.3%	4.8%

North—% change in population 2006-2019

Municipality	2006	2011	2016	2019	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Espanola	5,314	5,364	4,996	4,979	0.9%	-6.9%
Elliot Lake	11,549	11,348	10,741	10,810	-1.7%	-5.3%
North Bay	53,966	53,651	51,553	52,359	-0.6%	-3.9%
Timmins	42,997	43,165	41,788	42,634	0.4%	-3.2%
Sault Ste. Marie	74,948	75,141	73,368	75,239	0.3%	-2.4%
Greenstone	4,906	4,724	4,636	4,769	-3.7%	-1.9%
Kenora	15,177	15,348	15,096	15,550	1.1%	-1.6%
Thunder Bay	109,140	108,359	107,909	111,990	-0.7%	-0.4%
Greater Sudbury	157,857	160,274	161,531	168,858	1.5%	0.8%
Parry Sound	5,818	6,191	6,408	6,807	6.4%	3.5%
North Total	481,672	483,565	478,026	493,995	0.4%	-1.1%
Survey Total	10,367,311	11,019,830	11,551,815	12,381,764	6.3%	4.8%

Simcoe/Muskoka/Dufferin—% change in population 2006-2019

Municipality	2006	2011	2016	2019	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Orillia	30,259	30,586	31,166	32,796	1.1%	1.9%
Orangeville	26,925	27,975	28,900	30,673	3.9%	3.3%
Bracebridge	15,652	15,409	16,010	17,043	-1.6%	3.9%
Huntsville	18,280	19,056	19,816	21,109	4.2%	4.0%
Barrie	128,430	135,711	141,434	150,638	5.7%	4.2%
Springwater	17,456	18,223	19,059	20,374	4.4%	4.6%
Gravenhurst	11,046	11,640	12,311	13,253	5.4%	5.8%
Innisfil	31,175	33,079	36,566	40,692	6.1%	10.5%
New Tecumseth	27,701	30,234	34,242	38,421	9.1%	13.3%
Collingwood	17,290	19,241	21,793	24,450	11.3%	13.3%
Simcoe/Musk./Duff. Total	324,214	341,154	361,297	389,449	5.2%	5.9%
Survey Total	10,367,311	11,019,830	11,551,815	12,381,764	6.3%	4.8%

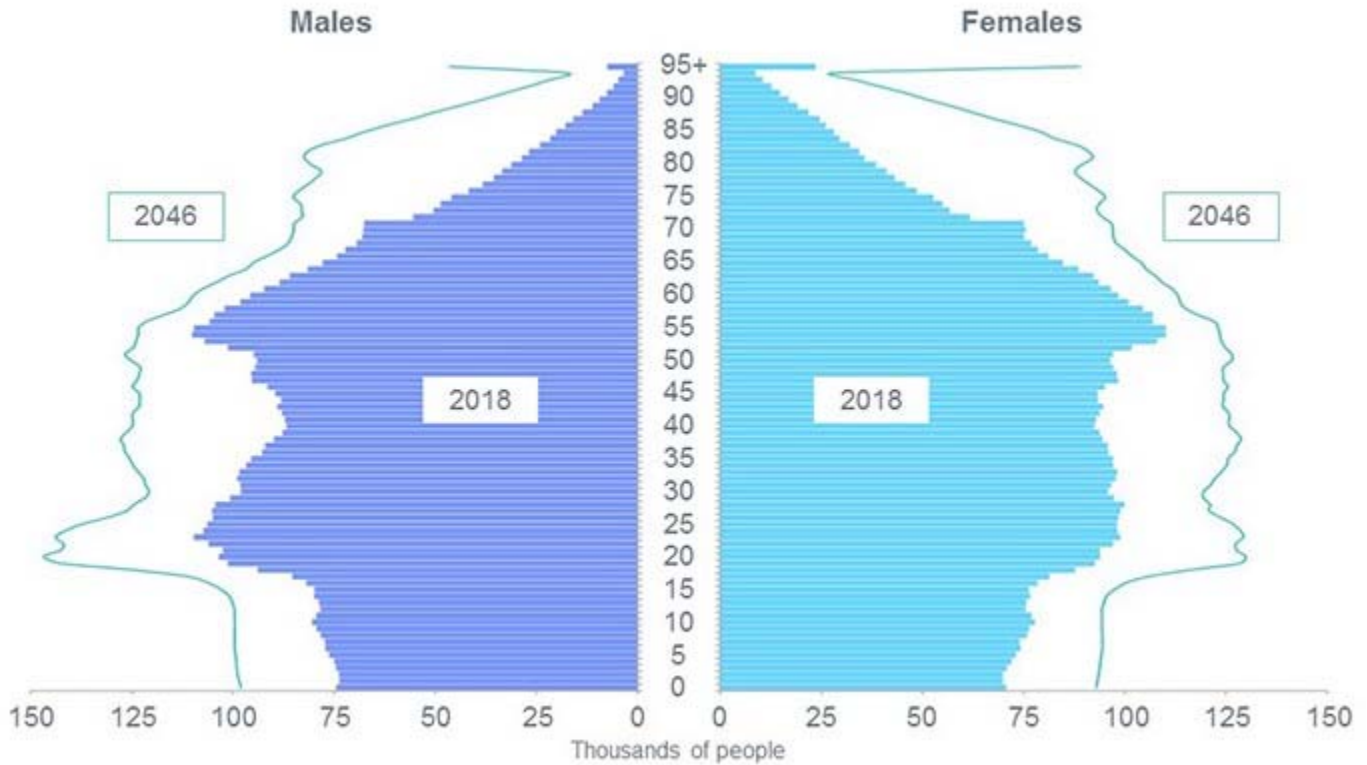
Population of Ontario Regions, 2018 and 2046

The **Ministry of Finance** produces an updated set of population projections every year to provide a demographic outlook reflecting the most up-to-date trends and historical data.

- Ontario's population is projected to grow by 38.0 per cent, or over 5.4 million, over the next 28 years, from an estimated 14.3 million on July 1, 2018 to almost 19.8 million by July 1, 2046.
- The annual rate of growth of Ontario's population is projected to ease gradually from 1.8 per cent to 1.0 per cent over the projection period.
- Net migration is projected to account for 82 per cent of all population growth in the province over the 2018–2046 period, with natural increase accounting for the remaining 18 per cent. In the second half of the projections, the contribution of natural increase will moderate once all baby boomers will have reached their senior years, and the number of deaths will start to increase more rapidly.
- The number of children aged 0–14 is projected to increase gradually over the projection period, from 2.3 million in 2018 to 2.9 million by 2046. The children's share of population is projected to decrease gradually from 15.8 per cent in 2018 to 14.7 per cent by 2046.
- The Greater Toronto Area (GTA) is projected to be the fastest growing region of the province, with its population increasing by 3.4 million, or 49.6 per cent, from 6.8 million in 2018 to over 10.2 million by 2046. The GTA's share of provincial population is projected to rise from 47.8 per cent in 2018 to 51.8 per cent in 2046.

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.



Sources: Statistics Canada for 2018, and Ontario Ministry of Finance projections.

- By 2046, there will be more people in every single year of age in Ontario compared to 2018, with a sharp increase in the number of seniors. Baby boomers will have swelled the ranks of seniors; children of the baby boom echo generation will be of school-age; and the baby boom echo cohorts, along with a new generation of immigrants, will have bolstered the population aged 15–64.
- The number of seniors aged 65 and over is projected to almost double from about 2.4 million, or 16.9 per cent of population in 2018, to more than 4.6 million, or 23.4 per cent, by 2046. In 2016, for the first time, seniors accounted for a larger share of population than children aged 0–14.
- The number of Ontarians aged 15–64 is projected to grow from 9.6 million in 2018 to 12.2 million by 2046, a slower pace of increase than the 0–14 and 65+ age groups. As a result, the 15–64 age group is projected to account for a decreasing share of total population, declining from 67.2 per cent in 2018 to 61.9 per cent by 2046.
- The median age of Ontario’s population is projected to rise from 41 years in 2018 to 43 years in 2046. The median age for women climbs from 42 to 44 years over the projection period while for men it is projected to increase from 39 to 42 years.
- All regions see a shift to an older 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.

Age Demographics 2016 Stats Canada

Municipality	0-19	20-44	45-64	65+
Belleville	21%	29%	28%	21%
Brockville	18%	26%	30%	26%
Cornwall	21%	28%	28%	23%
Hawkesbury	17%	23%	32%	27%
Kingston	20%	33%	27%	19%
Ottawa	23%	34%	28%	15%
Peterborough	20%	31%	26%	22%
Prince Edward County	16%	21%	33%	30%
Quinte West	22%	28%	30%	19%
Eastern Avg	20%	28%	29%	23%
Provincial Average	22%	32%	28%	17%

Municipality	0-19	20-44	45-64	65+
Aurora	25%	30%	32%	13%
Brampton	27%	36%	25%	11%
Brock	22%	27%	31%	21%
Burlington	23%	30%	28%	19%
Caledon	26%	29%	31%	13%
Clarington	25%	33%	28%	14%
East Gwillimbury	23%	30%	32%	15%
Georgina	23%	31%	32%	15%
Halton Hills	26%	29%	31%	13%
King	25%	29%	31%	15%
Markham	23%	32%	29%	15%
Milton	32%	37%	22%	9%
Mississauga	24%	33%	29%	14%
Newmarket	25%	31%	31%	14%
Oakville	27%	29%	30%	15%
Oshawa	22%	32%	29%	17%
Pickering	23%	31%	31%	15%
Richmond Hill	24%	31%	31%	15%
Toronto	20%	38%	27%	16%
Vaughan	26%	32%	28%	14%
Whitby	27%	32%	29%	13%
Whitchurch-Stouffville	26%	32%	26%	16%
GTA Avg	25%	31%	29%	15%
Provincial Average	22%	32%	28%	17%

Municipality	0-19	20-44	45-64	65+
Fort Erie	19%	24%	33%	24%
Grimsby	23%	29%	29%	19%
Hamilton	22%	32%	28%	17%
Lincoln	23%	27%	28%	21%
Niagara Falls	21%	29%	30%	20%
Niagara-on-the-Lake	16%	21%	32%	31%
Pelham	21%	23%	32%	24%
Port Colborne	19%	25%	32%	25%
St. Catharines	20%	31%	28%	22%
Thorold	22%	33%	29%	16%
Wainfleet	22%	25%	34%	18%
Welland	20%	29%	29%	21%
West Lincoln	27%	29%	29%	15%
Niagara/Hamilton Avg	21%	27%	30%	21%
Provincial Average	22%	32%	28%	17%



Source—Stats Canada Census 2016

Age Demographics (cont'd)

Municipality	0-19	20-44	45-64	65+
Elliot Lake	14%	18%	30%	38%
Espanola	19%	27%	32%	22%
Greater Sudbury	21%	31%	29%	18%
Greenstone	22%	27%	33%	18%
Kenora	21%	29%	31%	19%
North Bay	21%	31%	29%	20%
Parry Sound	18%	26%	29%	27%
Sault Ste. Marie	19%	28%	30%	22%
Thunder Bay	20%	31%	29%	20%
Timmins	23%	31%	30%	15%
North Avg	20%	28%	30%	22%
Provincial Average	22%	32%	28%	17%

Municipality	0-19	20-44	45-64	65+
Brant	23%	27%	31%	19%
Brantford	24%	31%	28%	17%
Brockton	22%	26%	30%	21%
Cambridge	25%	33%	28%	15%
Central Elgin	22%	25%	34%	20%
Centre Wellington	24%	27%	29%	20%
Chatham-Kent	22%	27%	30%	21%
Erin	23%	25%	37%	15%
Georgian Bluffs	20%	23%	34%	22%
Grey Highlands	22%	25%	31%	22%
Guelph	23%	36%	26%	15%
Guelph-Eramosa	23%	26%	33%	17%
Haldimand	23%	27%	31%	18%
Ingersoll	25%	30%	29%	16%
Kincardine	21%	27%	30%	22%
Kingsville	23%	28%	29%	20%
Kitchener	23%	36%	27%	14%
Lakeshore	26%	29%	31%	15%
Lambton Shores	16%	21%	33%	29%
London	22%	34%	27%	17%
Mapleton	36%	30%	24%	10%
Meaford	18%	22%	32%	28%
Middlesex Centre	26%	26%	30%	17%
Minto	24%	27%	28%	20%
Norfolk	21%	26%	31%	22%
North Dumfries	26%	28%	31%	14%
North Middlesex	25%	27%	29%	19%
North Perth	27%	30%	25%	18%
Owen Sound	20%	27%	28%	25%
Puslinch	21%	23%	35%	22%
Sarnia	20%	29%	29%	22%
Saugeen Shores	19%	27%	30%	24%
South Bruce Peninsula	17%	22%	31%	31%
Southgate	27%	28%	32%	14%
St. Marys	22%	28%	27%	23%
St. Thomas	23%	29%	28%	19%
Stratford	21%	29%	30%	21%
Strathroy-Caradoc	23%	28%	29%	20%
Tillsonburg	20%	26%	26%	28%
Waterloo	23%	36%	27%	14%
Wellesley	35%	29%	25%	12%
Wellington North	25%	27%	28%	21%
West Grey	21%	23%	32%	23%
Wilmot	26%	29%	27%	19%
Windsor	22%	32%	28%	18%
Woolwich	28%	30%	26%	17%
Southwest Avg	23%	28%	29%	19%
Provincial Average	22%	32%	28%	17%

Municipality	0-19	20-44	45-64	65+
Barrie	25%	34%	27%	14%
Bracebridge	19%	25%	31%	25%
Collingwood	19%	26%	28%	26%
Gravenhurst	16%	24%	33%	28%
Huntsville	20%	27%	32%	22%
Innisfil	24%	30%	31%	15%
New Tecumseth	23%	30%	28%	19%
Orangeville	26%	33%	27%	14%
Orillia	19%	29%	28%	24%
Springwater	25%	28%	33%	15%
Simcoe/Musk./Duff. Avg	22%	29%	30%	20%
Provincial Average	22%	32%	28%	17%

Source—Stats Canada Census 2016

2019 Estimated Average Household Income

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

Municipality	
Hawkesbury	\$ 60,838
Elliot Lake	\$ 64,739
Cornwall	\$ 64,787
Parry Sound	\$ 69,997
Brockville	\$ 73,061
Owen Sound	\$ 73,557
Windsor	\$ 76,339
Welland	\$ 76,440
St. Thomas	\$ 77,231
Orillia	\$ 77,420
Chatham-Kent	\$ 79,302
South Bruce Peninsula	\$ 79,532
Port Colborne	\$ 79,703
Tillsonburg	\$ 79,904
Belleville	\$ 80,004
West Grey	\$ 80,032
Southgate	\$ 81,498
Niagara Falls	\$ 82,186
Peterborough	\$ 82,247
St. Catharines	\$ 82,730
Fort Erie	\$ 83,676
Brantford	\$ 83,802
Wellington North	\$ 84,002
North Bay	\$ 85,048
Quinte West	\$ 86,056
Sault Ste. Marie	\$ 86,286
Stratford	\$ 86,570
Thorold	\$ 86,782
Minto	\$ 86,929
Norfolk	\$ 87,399
Gravenhurst	\$ 87,516
Espanola	\$ 87,679
London	\$ 88,713
Thunder Bay	\$ 90,125
Meaford	\$ 90,429
Greenstone	\$ 90,466

Municipality	
Lambton Shores	\$ 91,339
St. Marys	\$ 91,426
Strathroy-Caradoc	\$ 91,954
Oshawa	\$ 93,015
North Perth	\$ 93,361
Kitchener	\$ 93,523
Ingersoll	\$ 93,590
Collingwood	\$ 93,610
Kingston	\$ 94,838
Brock	\$ 95,842
Brockton	\$ 95,933
Bracebridge	\$ 96,098
Prince Edward County	\$ 96,186
North Middlesex	\$ 96,495
Hamilton	\$ 96,677
Georgian Bluffs	\$ 98,528
Sarnia	\$ 98,536
Huntsville	\$ 98,583
Kenora	\$ 99,111
Barrie	\$ 100,178
Haldimand	\$ 100,384
Timmins	\$ 100,467
Cambridge	\$ 100,582
Georgina	\$ 101,200
Greater Sudbury	\$ 101,733
Guelph	\$ 103,289
Brampton	\$ 104,652
Orangeville	\$ 104,724
Kingsville	\$ 105,298
Wainfleet	\$ 106,235
Grey Highlands	\$ 106,519
New Tecumseth	\$ 109,381
Mapleton	\$ 109,390
Centre Wellington	\$ 110,275
Toronto	\$ 111,127
Innisfil	\$ 111,204
West Lincoln	\$ 111,397
Mississauga	\$ 112,392

Municipality	
Ottawa	\$ 114,460
Central Elgin	\$ 114,682
Brant	\$ 115,707
Waterloo	\$ 117,592
Lincoln	\$ 117,972
Markham	\$ 120,621
Clarington	\$ 120,703
Grimsby	\$ 121,188
Niagara-on-the-Lake	\$ 122,234
Wilmot	\$ 124,311
Richmond Hill	\$ 124,910
Pickering	\$ 127,224
Saugeen Shores	\$ 127,398
Newmarket	\$ 127,430
Kincardine	\$ 128,444
Burlington	\$ 128,863
Lakeshore	\$ 130,418
Pelham	\$ 131,817
Whitby	\$ 132,491
Wellesley	\$ 132,604
Woolwich	\$ 133,307
Milton	\$ 133,325
North Dumfries	\$ 136,064
Halton Hills	\$ 140,114
East Gwillimbury	\$ 140,694
Guelph-Eramosa	\$ 141,060
Vaughan	\$ 143,086
Middlesex Centre	\$ 146,025
Springwater	\$ 146,565
Whitchurch-Stouffville	\$ 147,435
Erin	\$ 147,506
Caledon	\$ 150,106
Aurora	\$ 159,773
Oakville	\$ 184,178
Puslinch	\$ 187,317
King	\$ 193,715
Average	\$ 105,849
Median	\$ 99,645

Source—Manifold Data Mining

2019 Average Household Income by Geographic Location

The following table provides the estimated average household income in 2019 for each of the municipalities. Source—Manifold Data Mining, summarized by geographic area.

Municipality	2019 Est. Avg. Household Income	2019 Income Ranking
Hawkesbury	\$ 60,838	low
Cornwall	\$ 64,787	low
Brockville	\$ 73,061	low
Belleville	\$ 80,004	low
Peterborough	\$ 82,247	low
Quinte West	\$ 86,056	low
Kingston	\$ 94,838	mid
Prince Edward County	\$ 96,186	mid
Ottawa	\$ 114,460	high
Eastern Avg	\$ 83,609	
Median	\$ 82,247	

Municipality	2019 Est. Avg. Household Income	2019 Income Ranking
Orillia	\$ 77,420	low
Gravenhurst	\$ 87,516	low
Collingwood	\$ 93,610	mid
Bracebridge	\$ 96,098	mid
Huntsville	\$ 98,583	mid
Barrie	\$ 100,178	mid
Orangeville	\$ 104,724	mid
New Tecumseth	\$ 109,381	mid
Innisfil	\$ 111,204	mid
Springwater	\$ 146,565	high
Simcoe/Musk./Duff. Avg	\$ 102,528	
Median	\$ 99,381	

Municipality	2019 Est. Avg. Household Income	2019 Income Ranking
Oshawa	\$ 93,015	mid
Brock	\$ 95,842	mid
Georgina	\$ 101,200	mid
Brampton	\$ 104,652	mid
Toronto	\$ 111,127	mid
Mississauga	\$ 112,392	mid
Markham	\$ 120,621	high
Clarington	\$ 120,703	high
Richmond Hill	\$ 124,910	high
Pickering	\$ 127,224	high
Newmarket	\$ 127,430	high
Burlington	\$ 128,863	high
Whitby	\$ 132,491	high
Milton	\$ 133,325	high
Halton Hills	\$ 140,114	high
East Gwillimbury	\$ 140,694	high
Vaughan	\$ 143,086	high
Whitchurch-Stouffville	\$ 147,435	high
Caledon	\$ 150,106	high
Aurora	\$ 159,773	high
Oakville	\$ 184,178	high
King	\$ 193,715	high
GTA Avg	\$ 131,495	
Median	\$ 128,147	



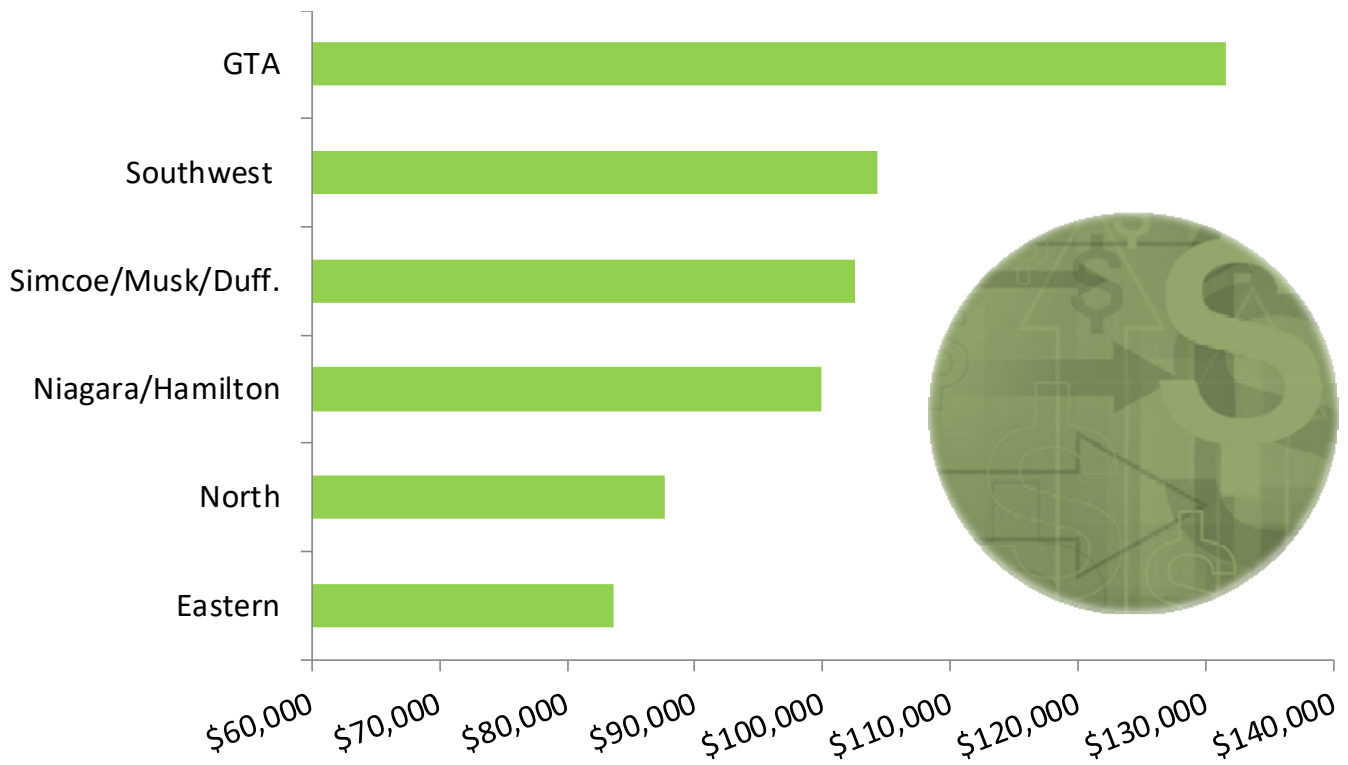
Average Household Income by Geographic Location (cont'd)

Municipality	2019 Est. Avg. Household Income	2019 Income Ranking
Welland	\$ 76,440	low
Port Colborne	\$ 79,703	low
Niagara Falls	\$ 82,186	low
St. Catharines	\$ 82,730	low
Fort Erie	\$ 83,676	low
Thorold	\$ 86,782	low
Hamilton	\$ 96,677	mid
Wainfleet	\$ 106,235	mid
West Lincoln	\$ 111,397	mid
Lincoln	\$ 117,972	high
Grimsby	\$ 121,188	high
Niagara-on-the-Lake	\$ 122,234	high
Pelham	\$ 131,817	high
Niagara/Hamilton Avg	\$ 99,926	
Median	\$ 96,677	

Municipality	2019 Est. Avg. Household Income	2019 Income Ranking
Elliot Lake	\$ 64,739	low
Parry Sound	\$ 69,997	low
North Bay	\$ 85,048	low
Sault Ste. Marie	\$ 86,286	low
Espanola	\$ 87,679	low
Thunder Bay	\$ 90,125	low
Greenstone	\$ 90,466	low
Kenora	\$ 99,111	mid
Timmins	\$ 100,467	mid
Greater Sudbury	\$ 101,733	mid
North Avg	\$ 87,565	
Median	\$ 88,902	

Municipality	2019 Est. Avg. Household Income	2019 Income Ranking
Owen Sound	\$ 73,557	low
Windsor	\$ 76,339	low
St. Thomas	\$ 77,231	low
Chatham-Kent	\$ 79,302	low
South Bruce Peninsula	\$ 79,532	low
Tillsonburg	\$ 79,904	low
West Grey	\$ 80,032	low
Southgate	\$ 81,498	low
Brantford	\$ 83,802	low
Wellington North	\$ 84,002	low
Stratford	\$ 86,570	low
Minto	\$ 86,929	low
Norfolk	\$ 87,399	low
London	\$ 88,713	low
Meaford	\$ 90,429	low
Lambton Shores	\$ 91,339	mid
St. Marys	\$ 91,426	mid
Strathroy-Caradoc	\$ 91,954	mid
North Perth	\$ 93,361	mid
Kitchener	\$ 93,523	mid
Ingersoll	\$ 93,590	mid
Brockton	\$ 95,933	mid
North Middlesex	\$ 96,495	mid
Georgian Bluffs	\$ 98,528	mid
Sarnia	\$ 98,536	mid
Haldimand	\$ 100,384	mid
Cambridge	\$ 100,582	mid
Guelph	\$ 103,289	mid
Kingsville	\$ 105,298	mid
Grey Highlands	\$ 106,519	mid
Mapleton	\$ 109,390	mid
Centre Wellington	\$ 110,275	mid
Central Elgin	\$ 114,682	high
Brant	\$ 115,707	high
Waterloo	\$ 117,592	high
Wilmot	\$ 124,311	high
Saugeen Shores	\$ 127,398	high
Kincardine	\$ 128,444	high
Lakeshore	\$ 130,418	high
Wellesley	\$ 132,604	high
Woolwich	\$ 133,307	high
North Dumfries	\$ 136,064	high
Guelph-Eramosa	\$ 141,060	high
Middlesex Centre	\$ 146,025	high
Erin	\$ 147,506	high
Puslinch	\$ 187,317	high
Southwest Avg	\$ 104,306	
Median	\$ 97,511	

Summary 2019 Average Household Income by Geographic Location



Land Area and Density

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

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



Land Area and Density (sorted by population density)

Municipality	Land Area (Sq. Km)	2019 Pop. Density	
		Per Sq. Km	Density Ranking
Greenstone	2,767	2	low
North Middlesex	598	11	low
Southgate	644	12	low
Grey Highlands	883	12	low
Timmins	2,979	14	low
West Grey	876	14	low
Elliot Lake	715	15	low
South Bruce Peninsula	532	16	low
Georgian Bluffs	604	17	low
Brockton	565	17	low
Meaford	589	19	low
Mapleton	535	21	low
Kincardine	538	22	low
Wellington North	526	24	low
Prince Edward County	1,050	24	low
Gravenhurst	518	26	low
Bracebridge	628	27	low
North Perth	493	28	low
Brock	423	29	low
Huntsville	710	30	low
Wainfleet	217	31	low
Minto	301	31	low
Middlesex Centre	588	31	low
Lambton Shores	331	33	low
Puslinch	215	36	low
Springwater	536	38	low
Haldimand	1,252	38	low
West Lincoln	388	40	low
Erin	298	41	low
Norfolk	1,608	42	low
Chatham-Kent	2,458	43	low
Wellesley	278	43	low
Brant	843	46	low
Central Elgin	280	46	low
Guelph-Eramosa	292	47	low
Greater Sudbury	3,228	52	low

Municipality	Land Area (Sq. Km)	2019 Pop. Density	
		Per Sq. Km	Density Ranking
North Dumfries	187	60	mid
Espanola	83	60	mid
Kenora	212	73	mid
Lakeshore	530	74	mid
Centre Wellington	408	74	mid
Strathroy-Caradoc	271	80	mid
Woolwich	326	84	mid
Wilmot	264	84	mid
King	333	87	mid
Saugeen Shores	171	88	mid
Kingsville	247	91	mid
Quinte West	494	92	mid
East Gwillimbury	245	106	mid
Caledon	688	108	mid
New Tecumseth	274	140	mid
Pelham	126	143	mid
Niagara-on-the-Lake	133	148	mid
Innisfil	263	155	mid
Port Colborne	122	156	mid
Lincoln	163	157	mid
North Bay	319	164	mid
Clarington	611	165	mid
Georgina	288	169	mid
Fort Erie	166	195	mid
Belleville	247	217	mid
Halton Hills	276	235	mid
Thorold	83	243	mid
Whitchurch-Stouffville	206	261	mid
Kingston	415	311	mid
Milton	363	332	mid
Sault Ste. Marie	223	337	mid
Thunder Bay	328	341	mid
Ottawa	2,790	360	mid
Pickering	232	421	mid
Grimsby	69	432	mid
Sarnia	165	449	mid
Niagara Falls	210	453	mid

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

Municipality	Land Area (Sq. Km)	2019 Pop. Density Per Sq. Km	Density Ranking
Parry Sound	13	508	high
Hamilton	1,117	510	high
St. Marys	12	640	high
Welland	81	685	high
Collingwood	34	724	high
Tillsonburg	22	756	high
Cornwall	62	790	high
Owen Sound	24	906	high
Whitby	147	939	high
London	420	978	high
Brantford	102	1,019	high
Brockville	21	1,050	high
Burlington	186	1,054	high
Ingersoll	13	1,072	high
Hawkesbury	10	1,091	high
Orillia	29	1,148	high
St. Thomas	36	1,154	high
Stratford	28	1,170	high
Oshawa	146	1,184	high
Aurora	50	1,186	high
Vaughan	274	1,208	high
Cambridge	113	1,214	high
Peterborough	64	1,335	high
St. Catharines	96	1,452	high
Oakville	139	1,506	high
Barrie	99	1,521	high
Windsor	146	1,571	high
Guelph	87	1,650	high
Markham	212	1,699	high
Waterloo	64	1,770	high
Kitchener	137	1,842	high
Orangeville	16	1,965	high
Richmond Hill	101	2,068	high
Newmarket	38	2,352	high
Brampton	266	2,502	high
Mississauga	292	2,650	high
Toronto	630	4,631	high
Average	438	542	
Median	269	156	

Land Area and Density by Geographic Location

	2019		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Prince Edward County	1,050	24	low
Quinte West	494	92	mid
Belleville	247	217	mid
Kingston	415	311	mid
Ottawa	2,790	360	mid
Cornwall	62	790	high
Brockville	21	1,050	high
Hawkesbury	10	1,091	high
Peterborough	64	1,335	high
Eastern Avg	573	586	
Median	247	360	

Municipality	2019		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Brock	423	29	low
King	333	87	mid
East Gwillimbury	245	106	mid
Caledon	688	108	mid
Clarington	611	165	mid
Georgina	288	169	mid
Halton Hills	276	235	mid
Whitchurch-Stouffville	206	261	mid
Milton	363	332	mid
Pickering	232	421	mid
Whitby	147	939	high
Burlington	186	1,054	high
Oshawa	146	1,184	high
Aurora	50	1,186	high
Vaughan	274	1,208	high
Oakville	139	1,506	high
Markham	212	1,699	high
Richmond Hill	101	2,068	high
Newmarket	38	2,352	high
Brampton	266	2,502	high
Mississauga	292	2,650	high
Toronto	630	4,631	high
GTA Avg	279	1,131	
Median	256	996	

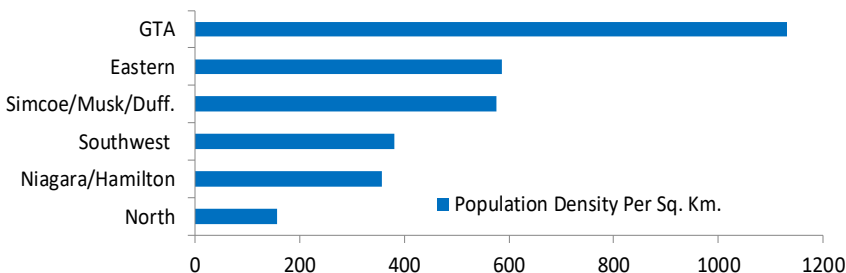
Municipality	2019		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Wainfleet	217	31	low
West Lincoln	388	40	low
Pelham	126	143	mid
Niagara-on-the-Lake	133	148	mid
Port Colborne	122	156	mid
Lincoln	163	157	mid
Fort Erie	166	195	mid
Thorold	83	243	mid
Grimsby	69	432	mid
Niagara Falls	210	453	mid
Hamilton	1,117	510	high
Welland	81	685	high
St. Catharines	96	1,452	high
Niagara/Hamilton Avg	229	357	
Median	133	195	

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

Municipality	2019 Population		Density Ranking
	Land Area (Sq. Km)	Density Per Sq. Km	
Greenstone	2,767	2	low
Timmins	2,979	14	low
Elliot Lake	715	15	low
Greater Sudbury	3,228	52	low
Espanola	83	60	mid
Kenora	212	73	mid
North Bay	319	164	mid
Sault Ste. Marie	223	337	mid
Thunder Bay	328	341	mid
Parry Sound	13	508	high
North Avg	1,087	157	
Median	324	67	

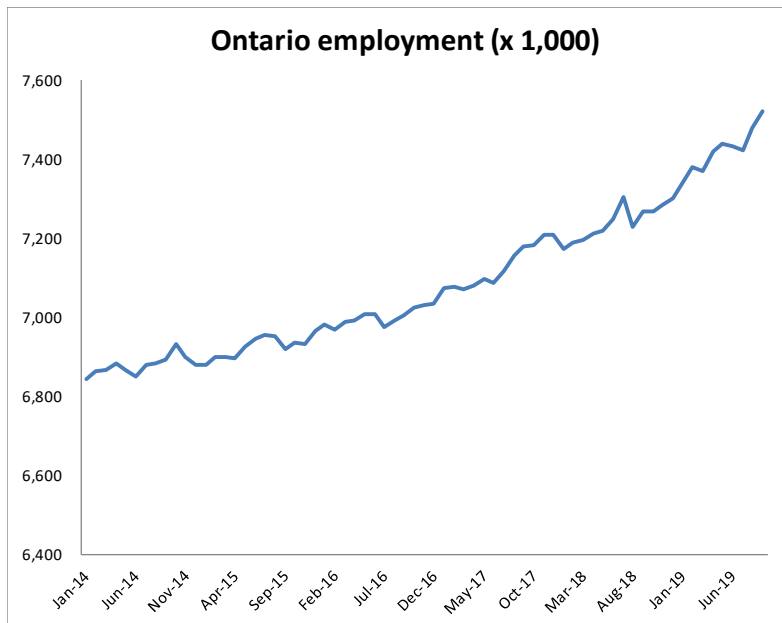
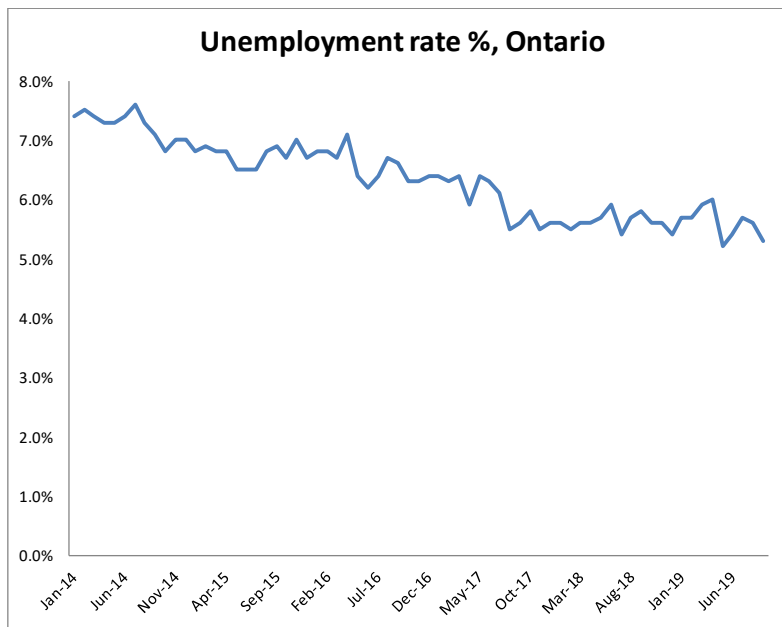
Municipality	2019 Population		Density Ranking
	Land Area (Sq. Km)	Density Per Sq. Km	
Gravenhurst	518	26	low
Bracebridge	628	27	low
Huntsville	710	30	low
Springwater	536	38	low
New Tecumseth	274	140	mid
Innisfil	263	155	mid
Collingwood	34	724	high
Orillia	29	1,148	high
Barrie	99	1,521	high
Orangeville	16	1,965	high
Simcoe/Musk./Duff. Avg	311	577	
Median	268	148	

Municipality	2019 Population		Density Ranking
	Land Area (Sq. Km)	Density Per Sq. Km	
North Middlesex	598	11	low
Southgate	644	12	low
Grey Highlands	883	12	low
West Grey	876	14	low
South Bruce Peninsula	532	16	low
Georgian Bluffs	604	17	low
Brockton	565	17	low
Meaford	589	19	low
Mapleton	535	21	low
Kincardine	538	22	low
Wellington North	526	24	low
North Perth	493	28	low
Minto	301	31	low
Middlesex Centre	588	31	low
Lambton Shores	331	33	low
Puslinch	215	36	low
Haldimand	1,252	38	low
Erin	298	41	low
Norfolk	1,608	42	low
Chatham-Kent	2,458	43	low
Wellesley	278	43	low
Brant	843	46	low
Central Elgin	280	46	low
Guelph-Eramosa	292	47	low
North Dumfries	187	60	mid
Lakeshore	530	74	mid
Centre Wellington	408	74	mid
Strathroy-Caradoc	271	80	mid
Woolwich	326	84	mid
Wilmot	264	84	mid
Saugeen Shores	171	88	mid
Kingsville	247	91	mid
Sarnia	165	449	mid
St. Marys	12	640	high
Tillsonburg	22	756	high
Owen Sound	24	906	high
London	420	978	high
Brantford	102	1,019	high
Ingersoll	13	1,072	high
St. Thomas	36	1,154	high
Stratford	28	1,170	high
Cambridge	113	1,214	high
Windsor	146	1,571	high
Guelph	87	1,650	high
Waterloo	64	1,770	high
Kitchener	137	1,842	high
Southwest Avg	433	381	
Median	299	47	



Labour Statistics

The labour force is defined as the number of people aged 15 and over who are employed and unemployed. Labour force statistics are an important measure of the economy’s potential. The larger the percentage of the population that enters the labour force, the larger the potential output and standard of living. Growth in the labour force implies expansion potential. The rate of employment of the community’s citizens is a measure of and an influence on the community’s ability to support its local business sector. A decline in employment base or higher than average rates of unemployment can be a warning signal that overall economic activity may be declining. Unemployment does not capture working age residents who are unemployed and are no longer actively seeking employment. The employment rate provides a fuller picture of employment in the community.



Labour Statistics CMA

CMA	Employment Rate Sept 2019	Employment % Change 2018-2019	Participation Rate	Participation Rate % Change 2018-2019	Unemployment Rate Sept 2019	Unemployment Rate % Change 2018-2019
Barrie	65.1%	-1.8%	69.2%	-1.9%	5.9%	0.1%
Brantford	67.7%	9.1%	70.3%	8.2%	3.6%	-2.2%
Greater Sudbury	59.7%	1.9%	63.2%	1.6%	5.7%	-0.5%
Guelph	66.6%	0.6%	70.2%	1.8%	5.2%	1.7%
Hamilton	61.5%	0.3%	64.8%	0.3%	5.0%	-0.1%
Kingston	59.0%	-1.3%	62.8%	-1.1%	6.0%	0.5%
Kitchener/Cambridge / Waterloo	66.5%	-1.6%	70.7%	-1.0%	6.1%	1.0%
London	55.2%	-3.0%	59.0%	-2.4%	6.5%	1.4%
Oshawa	62.1%	-3.3%	65.5%	-3.7%	5.2%	-0.4%
Ottawa-Gatineau	67.2%	2.9%	70.3%	2.9%	4.4%	-0.1%
Peterborough	56.1%	-6.0%	58.7%	-7.1%	4.4%	-1.2%
St Catharines-Niagara	55.7%	-1.1%	59.1%	-2.3%	5.9%	-1.6%
Thunder Bay	58.3%	-2.8%	62.1%	-2.4%	6.0%	0.7%
Toronto	63.1%	1.5%	67.0%	1.4%	5.8%	-0.3%
Windsor	57.0%	1.3%	60.7%	0.7%	6.2%	-1.0%
Ontario	61.9%	0.6%	65.8%	0.6%	5.8%	-0.2%

Source: Stats Canada

Assessment Per Capita (Sorted by Unweighted Assessment)

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

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

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

Municipality	2019		Unweighted Ranking	Weighted Ranking
	Unweighted Assessment per Capita	Weighted Assessment per Capita		
Elliot Lake	\$ 51,516	\$ 57,776	low	low
Windsor	\$ 74,419	\$ 91,734	low	low
Espanola	\$ 77,477	\$ 99,474	low	low
Cornwall	\$ 79,185	\$ 103,812	low	low
Hawkesbury	\$ 80,527	\$ 95,615	low	low
Timmins	\$ 83,302	\$ 100,272	low	low
St. Thomas	\$ 83,322	\$ 97,800	low	low
Welland	\$ 85,314	\$ 95,537	low	low
Sault Ste. Marie	\$ 91,563	\$ 118,708	low	low
Owen Sound	\$ 92,606	\$ 111,229	low	low
Ingersoll	\$ 94,335	\$ 114,821	low	low
Thunder Bay	\$ 97,351	\$ 120,764	low	low
Port Colborne	\$ 99,962	\$ 112,076	low	low
Sarnia	\$ 101,051	\$ 115,878	low	low
Tillsonburg	\$ 101,528	\$ 119,609	low	low
Brockville	\$ 101,582	\$ 125,071	low	low
Quinte West	\$ 103,210	\$ 112,798	low	low
Belleville	\$ 105,474	\$ 133,344	low	mid
North Bay	\$ 106,674	\$ 127,273	low	low
Greater Sudbury	\$ 107,011	\$ 132,528	low	mid
Parry Sound	\$ 107,077	\$ 124,215	low	low
St. Catharines	\$ 107,115	\$ 124,025	low	low
Brantford	\$ 107,403	\$ 129,103	low	low
St. Marys	\$ 108,345	\$ 122,829	low	low
London	\$ 109,619	\$ 126,025	low	low
Peterborough	\$ 110,458	\$ 125,717	low	low
Thorold	\$ 116,540	\$ 129,078	low	low
Fort Erie	\$ 116,999	\$ 125,397	low	low
Kenora	\$ 117,518	\$ 139,157	low	mid
Kitchener	\$ 121,060	\$ 142,696	low	mid
Stratford	\$ 122,800	\$ 149,025	low	mid
Niagara Falls	\$ 124,593	\$ 151,037	low	mid
Orillia	\$ 124,949	\$ 147,013	low	mid
Minto	\$ 124,999	\$ 105,009	low	low
Oshawa	\$ 125,370	\$ 140,282	low	mid
Cambridge	\$ 127,350	\$ 154,787	low	mid

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

Municipality	2019 Unweighted Assessment per Capita	2019 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Kingsville	\$ 127,438	\$ 108,625	mid	low
Chatham-Kent	\$ 128,504	\$ 101,731	mid	low
Strathroy-Caradoc	\$ 128,746	\$ 119,218	mid	low
Hamilton	\$ 131,785	\$ 155,620	mid	mid
Orangeville	\$ 133,773	\$ 142,345	mid	mid
Greenstone	\$ 134,754	\$ 136,583	mid	mid
Lakeshore	\$ 135,348	\$ 127,725	mid	low
Barrie	\$ 138,630	\$ 149,092	mid	mid
Haldimand	\$ 141,063	\$ 133,182	mid	mid
West Lincoln	\$ 141,282	\$ 129,736	mid	low
Clarington	\$ 142,413	\$ 146,364	mid	mid
Kingston	\$ 142,793	\$ 172,470	mid	mid
Guelph	\$ 146,202	\$ 173,210	mid	mid
Brampton	\$ 148,516	\$ 157,615	mid	mid
Norfolk	\$ 148,715	\$ 131,021	mid	mid
Pelham	\$ 148,980	\$ 147,955	mid	mid
Lincoln	\$ 149,127	\$ 148,902	mid	mid
Brockton	\$ 151,578	\$ 111,120	mid	low
Grimsby	\$ 154,570	\$ 164,748	mid	mid
Wellington North	\$ 158,516	\$ 121,570	mid	low
Central Elgin	\$ 159,540	\$ 137,174	mid	mid
Whitby	\$ 161,579	\$ 173,186	mid	mid
Centre Wellington	\$ 163,198	\$ 154,914	mid	mid
Wainfleet	\$ 163,820	\$ 146,925	mid	mid
West Grey	\$ 166,254	\$ 126,474	mid	low
Wilmot	\$ 166,571	\$ 155,427	mid	mid
Georgina	\$ 167,038	\$ 166,112	mid	mid
Brock	\$ 167,115	\$ 148,109	mid	mid
Ottawa	\$ 167,733	\$ 196,463	mid	high
Waterloo	\$ 171,007	\$ 203,468	mid	high
Brant	\$ 172,480	\$ 165,703	mid	mid
Southgate	\$ 173,742	\$ 122,663	mid	low
Meaford	\$ 173,922	\$ 159,281	mid	mid
Woolwich	\$ 175,142	\$ 175,514	mid	high
Georgian Bluffs	\$ 175,654	\$ 163,608	mid	mid
Collingwood	\$ 178,738	\$ 184,583	mid	high
Wellesley	\$ 178,771	\$ 142,995	mid	mid
New Tecumseth	\$ 179,607	\$ 177,105	mid	high

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

Municipality	2019 Unweighted Assessment per Capita	2019 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Prince Edward County	\$ 179,665	\$ 169,565	high	mid
Saugeen Shores	\$ 183,126	\$ 179,519	high	high
Huntsville	\$ 189,547	\$ 190,002	high	high
Pickering	\$ 190,652	\$ 203,655	high	high
Bracebridge	\$ 191,426	\$ 191,796	high	high
Springwater	\$ 191,543	\$ 178,420	high	high
Innisfil	\$ 194,754	\$ 190,247	high	high
North Dumfries	\$ 198,072	\$ 207,932	high	high
Milton	\$ 198,465	\$ 214,179	high	high
Kincardine	\$ 205,963	\$ 181,812	high	high
Newmarket	\$ 206,234	\$ 214,968	high	high
Halton Hills	\$ 206,543	\$ 218,548	high	high
Mississauga	\$ 207,168	\$ 233,726	high	high
North Perth	\$ 207,307	\$ 135,685	high	mid
Erin	\$ 211,391	\$ 193,671	high	high
Guelph-Eramosa	\$ 213,556	\$ 191,392	high	high
Burlington	\$ 219,852	\$ 248,500	high	high
Middlesex Centre	\$ 221,797	\$ 164,969	high	mid
Grey Highlands	\$ 221,947	\$ 182,511	high	high
South Bruce Peninsula	\$ 223,430	\$ 214,705	high	high
Mapleton	\$ 232,858	\$ 146,383	high	mid
Whitchurch-Stouffville	\$ 234,365	\$ 235,050	high	high
Toronto	\$ 240,787	\$ 341,842	high	high
Caledon	\$ 247,045	\$ 248,549	high	high
Markham	\$ 261,214	\$ 270,461	high	high
Lambton Shores	\$ 263,951	\$ 228,915	high	high
Gravenhurst	\$ 266,409	\$ 266,950	high	high
Aurora	\$ 269,679	\$ 277,350	high	high
Niagara-on-the-Lake	\$ 271,000	\$ 285,604	high	high
Richmond Hill	\$ 290,017	\$ 297,134	high	high
East Gwillimbury	\$ 290,651	\$ 287,429	high	high
Puslinch	\$ 291,303	\$ 303,650	high	high
Oakville	\$ 291,445	\$ 316,835	high	high
North Middlesex	\$ 294,896	\$ 147,141	high	mid
Vaughan	\$ 298,400	\$ 317,148	high	high
King	\$ 328,235	\$ 316,088	high	high
Average	\$ 163,809	\$ 165,385		
Median	\$ 156,543	\$ 148,506		

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

Eastern Municipalities

Municipality	2019 Unweighted Assessment per Capita	2019 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Cornwall	\$ 79,185	\$ 103,812	low	low
Hawkesbury	\$ 80,527	\$ 95,615	low	low
Brockville	\$ 101,582	\$ 125,071	low	low
Quinte West	\$ 103,210	\$ 112,798	low	low
Belleville	\$ 105,474	\$ 133,344	low	mid
Peterborough	\$ 110,458	\$ 125,717	low	low
Kingston	\$ 142,793	\$ 172,470	mid	mid
Ottawa	\$ 167,733	\$ 196,463	mid	high
Prince Edward County	\$ 179,665	\$ 169,565	high	mid
Eastern Avg	\$ 118,959	\$ 137,206		
Median	\$ 105,474	\$ 125,717		

Niagara/Hamilton Municipalities

Municipality	2019 Unweighted Assessment per Capita	2019 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Welland	\$ 85,314	\$ 95,537	low	low
Port Colborne	\$ 99,962	\$ 112,076	low	low
St. Catharines	\$ 107,115	\$ 124,025	low	low
Thorold	\$ 116,540	\$ 129,078	low	low
Fort Erie	\$ 116,999	\$ 125,397	low	low
Niagara Falls	\$ 124,593	\$ 151,037	low	mid
Hamilton	\$ 131,785	\$ 155,620	mid	mid
West Lincoln	\$ 141,282	\$ 129,736	mid	low
Pelham	\$ 148,980	\$ 147,955	mid	mid
Lincoln	\$ 149,127	\$ 148,902	mid	mid
Grimsby	\$ 154,570	\$ 164,748	mid	mid
Wainfleet	\$ 163,820	\$ 146,925	mid	mid
Niagara-on-the-Lake	\$ 271,000	\$ 285,604	high	high
Niagara/Hamilton Avg	\$ 139,314	\$ 147,434		
Median	\$ 131,785	\$ 146,925		

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

GTA Municipalities

Municipality	2019 Unweighted Assessment per Capita	2019 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Oshawa	\$ 125,370	\$ 140,282	low	mid
Clarington	\$ 142,413	\$ 146,364	mid	mid
Brampton	\$ 148,516	\$ 157,615	mid	mid
Whitby	\$ 161,579	\$ 173,186	mid	mid
Georgina	\$ 167,038	\$ 166,112	mid	mid
Brock	\$ 167,115	\$ 148,109	mid	mid
Pickering	\$ 190,652	\$ 203,655	high	high
Milton	\$ 198,465	\$ 214,179	high	high
Newmarket	\$ 206,234	\$ 214,968	high	high
Halton Hills	\$ 206,543	\$ 218,548	high	high
Mississauga	\$ 207,168	\$ 233,726	high	high
Burlington	\$ 219,852	\$ 248,500	high	high
Whitchurch-Stouffville	\$ 234,365	\$ 235,050	high	high
Toronto	\$ 240,787	\$ 341,842	high	high
Caledon	\$ 247,045	\$ 248,549	high	high
Markham	\$ 261,214	\$ 270,461	high	high
Aurora	\$ 269,679	\$ 277,350	high	high
Richmond Hill	\$ 290,017	\$ 297,134	high	high
East Gwillimbury	\$ 290,651	\$ 287,429	high	high
Oakville	\$ 291,445	\$ 316,835	high	high
Vaughan	\$ 298,400	\$ 317,148	high	high
King	\$ 328,235	\$ 316,088	high	high
GTA Avg	\$ 222,399	\$ 235,142		
Median	\$ 213,510	\$ 234,388		

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

Northern Municipalities

Municipality	2019 Unweighted Assessment per Capita	2019 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	\$ 51,516	\$ 57,776	low	low
Espanola	\$ 77,477	\$ 99,474	low	low
Timmins	\$ 83,302	\$ 100,272	low	low
Sault Ste. Marie	\$ 91,563	\$ 118,708	low	low
Thunder Bay	\$ 97,351	\$ 120,764	low	low
North Bay	\$ 106,674	\$ 127,273	low	low
Greater Sudbury	\$ 107,011	\$ 132,528	low	mid
Parry Sound	\$ 107,077	\$ 124,215	low	low
Kenora	\$ 117,518	\$ 139,157	low	mid
Greenstone	\$ 134,754	\$ 136,583	mid	mid
North Avg	\$ 97,424	\$ 115,675		
Median	\$ 102,013	\$ 122,489		

Simcoe/Muskoka/Dufferin Municipalities

Municipality	2019 Unweighted Assessment per Capita	2019 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Orillia	\$ 124,949	\$ 147,013	low	mid
Orangeville	\$ 133,773	\$ 142,345	mid	mid
Barrie	\$ 138,630	\$ 149,092	mid	mid
Collingwood	\$ 178,738	\$ 184,583	mid	high
New Tecumseth	\$ 179,607	\$ 177,105	mid	high
Huntsville	\$ 189,547	\$ 190,002	high	high
Bracebridge	\$ 191,426	\$ 191,796	high	high
Springwater	\$ 191,543	\$ 178,420	high	high
Innisfil	\$ 194,754	\$ 190,247	high	high
Gravenhurst	\$ 266,409	\$ 266,950	high	high
Simcoe/Musk./Duff. Avg	\$ 178,938	\$ 181,755		
Median	\$ 184,577	\$ 181,502		

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

Municipality	2019 Unweighted Assessment per Capita	2019 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Windsor	\$ 74,419	\$ 91,734	low	low
St. Thomas	\$ 83,322	\$ 97,800	low	low
Owen Sound	\$ 92,606	\$ 111,229	low	low
Ingersoll	\$ 94,335	\$ 114,821	low	low
Sarnia	\$ 101,051	\$ 115,878	low	low
Tillsonburg	\$ 101,528	\$ 119,609	low	low
Brantford	\$ 107,403	\$ 129,103	low	low
St. Marys	\$ 108,345	\$ 122,829	low	low
London	\$ 109,619	\$ 126,025	low	low
Kitchener	\$ 121,060	\$ 142,696	low	mid
Stratford	\$ 122,800	\$ 149,025	low	mid
Minto	\$ 124,999	\$ 105,009	low	low
Cambridge	\$ 127,350	\$ 154,787	low	mid
Kingsville	\$ 127,438	\$ 108,625	mid	low
Chatham-Kent	\$ 128,504	\$ 101,731	mid	low
Strathroy-Caradoc	\$ 128,746	\$ 119,218	mid	low
Lakeshore	\$ 135,348	\$ 127,725	mid	low
Haldimand	\$ 141,063	\$ 133,182	mid	mid
Guelph	\$ 146,202	\$ 173,210	mid	mid
Norfolk	\$ 148,715	\$ 131,021	mid	mid
Brockton	\$ 151,578	\$ 111,120	mid	low
Wellington North	\$ 158,516	\$ 121,570	mid	low
Central Elgin	\$ 159,540	\$ 137,174	mid	mid
Centre Wellington	\$ 163,198	\$ 154,914	mid	mid
West Grey	\$ 166,254	\$ 126,474	mid	low
Wilmot	\$ 166,571	\$ 155,427	mid	mid
Waterloo	\$ 171,007	\$ 203,468	mid	high
Brant	\$ 172,480	\$ 165,703	mid	mid
Southgate	\$ 173,742	\$ 122,663	mid	low
Meaford	\$ 173,922	\$ 159,281	mid	mid
Woolwich	\$ 175,142	\$ 175,514	mid	high
Georgian Bluffs	\$ 175,654	\$ 163,608	mid	mid
Wellesley	\$ 178,771	\$ 142,995	mid	mid
Saugeen Shores	\$ 183,126	\$ 179,519	high	high
North Dumfries	\$ 198,072	\$ 207,932	high	high
Kincardine	\$ 205,963	\$ 181,812	high	high
North Perth	\$ 207,307	\$ 135,685	high	mid
Erin	\$ 211,391	\$ 193,671	high	high
Guelph-Eramosa	\$ 213,556	\$ 191,392	high	high
Middlesex Centre	\$ 221,797	\$ 164,969	high	mid
Grey Highlands	\$ 221,947	\$ 182,511	high	high
South Bruce Peninsula	\$ 223,430	\$ 214,705	high	high
Mapleton	\$ 232,858	\$ 146,383	high	mid
Lambton Shores	\$ 263,951	\$ 228,915	high	high
Puslinch	\$ 291,303	\$ 303,650	high	high
North Middlesex	\$ 294,896	\$ 147,141	high	mid
Southwest Avg	\$ 162,627	\$ 149,858		
Median	\$ 161,369	\$ 142,846		

Unweighted Assessment—Trend

The tables on the next several pages reflect the change in unweighted assessment from 2014-2019. The changes in assessment trends are related to new growth as well as changes in market value of existing properties. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2018-2019 % change in assessment.

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
North Bay	4.9%	5.1%	-1.1%	2.3%	1.5%	low
Brockville	3.6%	6.2%	-2.5%	1.5%	2.0%	low
Parry Sound	N/A	2.7%	-5.0%	4.5%	2.2%	low
Espanola	N/A	N/A	N/A	N/A	2.3%	low
Owen Sound	2.5%	2.0%	-0.9%	1.4%	2.4%	low
Ingersoll	5.4%	3.2%	2.3%	4.8%	2.7%	low
Elliot Lake	5.1%	4.7%	-1.0%	2.3%	2.8%	low
Greenstone	2.2%	1.9%	3.4%	4.7%	2.9%	low
Cornwall	6.4%	6.7%	-1.4%	5.7%	2.9%	low
Gravenhurst	3.1%	3.0%	1.7%	3.3%	3.1%	low
Greater Sudbury	6.3%	4.9%	-1.0%	4.1%	3.1%	low
Timmins	6.5%	5.8%	-1.0%	2.9%	3.4%	low
Ottawa	6.5%	7.2%	5.8%	3.8%	3.5%	low
Sarnia	2.0%	2.3%	2.5%	3.8%	3.6%	low
Bracebridge	2.5%	2.6%	0.9%	3.0%	3.7%	low
Port Colborne	3.0%	2.2%	1.5%	4.3%	3.8%	low
Huntsville	2.8%	2.4%	1.4%	3.7%	3.9%	low
Sault Ste. Marie	6.3%	6.2%	2.2%	4.5%	3.9%	low
Tillsonburg	3.3%	2.6%	1.5%	5.0%	4.0%	low
St. Marys	N/A	3.0%	3.1%	2.7%	4.2%	low
St. Catharines	2.8%	2.4%	2.7%	5.1%	4.2%	low
Welland	3.0%	1.9%	3.4%	4.9%	4.7%	low
Saugeen Shores	6.0%	5.1%	-0.3%	3.6%	4.7%	low
Kenora	6.5%	6.1%	3.8%	5.1%	4.8%	low
Stratford	4.0%	3.8%	3.3%	4.7%	5.0%	low
Fort Erie	1.9%	1.8%	-0.2%	3.8%	5.2%	low
Waterloo	6.0%	5.8%	5.6%	8.1%	5.3%	low
London	4.6%	3.5%	4.7%	4.0%	5.3%	low
Cambridge	3.8%	3.7%	4.3%	5.1%	5.4%	low
St. Thomas	3.1%	3.0%	2.3%	4.5%	5.4%	low
Kincardine	N/A	5.4%	2.0%	5.6%	5.5%	low
Pelham	3.3%	4.0%	4.3%	6.5%	5.5%	low
Thunder Bay	7.1%	7.5%	5.6%	6.1%	5.5%	low
Kitchener	6.1%	5.3%	5.3%	5.3%	5.7%	low

Unweighted Assessment—Trend (cont'd)

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
Orangeville	4.1%	4.3%	4.6%	6.4%	5.8%	mid
Erin	N/A	4.9%	4.8%	5.9%	5.9%	mid
Windsor	1.2%	1.4%	2.9%	2.7%	5.9%	mid
Niagara Falls	7.2%	5.0%	-0.9%	11.2%	5.9%	mid
Orillia	2.6%	2.3%	3.0%	5.7%	6.0%	mid
Wilmot	5.3%	5.2%	4.9%	5.8%	6.0%	mid
Brantford	N/A	N/A	N/A	6.1%	6.1%	mid
Peterborough	2.9%	3.0%	4.5%	3.0%	6.1%	mid
Puslinch	N/A	4.3%	2.0%	7.1%	6.2%	mid
Belleville	3.9%	2.9%	1.5%	3.6%	6.4%	mid
Lincoln	4.5%	3.7%	5.2%	7.6%	6.4%	mid
Grey Highlands	6.9%	6.4%	3.7%	6.3%	6.5%	mid
Mississauga	5.5%	5.1%	6.6%	6.7%	6.5%	mid
Quinte West	4.1%	3.1%	2.8%	4.6%	6.7%	mid
Guelph	6.4%	3.8%	8.6%	6.7%	6.8%	mid
Strathroy-Caradoc	4.5%	4.2%	6.2%	5.7%	6.8%	mid
Burlington	6.2%	5.3%	6.9%	7.8%	7.0%	mid
Guelph-Eramosa	N/A	4.6%	6.2%	7.2%	7.1%	mid
Norfolk	N/A	N/A	N/A	N/A	7.1%	mid
Wainfleet	2.8%	2.9%	6.3%	6.5%	7.1%	mid
Niagara-on-the-Lake	9.7%	6.4%	7.4%	9.0%	7.1%	mid
Central Elgin	N/A	N/A	3.6%	5.4%	7.2%	mid
Caledon	7.1%	6.3%	7.3%	8.4%	7.2%	mid
North Dumfries	3.6%	3.9%	6.0%	6.7%	7.3%	mid
Lambton Shores	5.7%	5.7%	5.3%	6.5%	7.3%	mid
Hamilton	4.5%	4.8%	6.3%	7.3%	7.3%	mid
Chatham-Kent	N/A	4.8%	5.3%	6.8%	7.4%	mid
Collingwood	3.6%	3.9%	4.6%	5.6%	7.4%	mid
Haldimand	N/A	N/A	5.1%	7.3%	7.5%	mid
Brant	5.2%	5.9%	6.3%	3.1%	7.5%	mid
Woolwich	5.3%	4.2%	6.4%	6.5%	7.7%	mid
Meaford	5.2%	4.5%	0.4%	0.3%	7.7%	mid
Barrie	3.3%	2.8%	7.5%	6.7%	7.8%	mid
Thorold	3.7%	3.9%	3.4%	6.2%	7.9%	mid

Unweighted Assessment—Trend (cont'd)

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
Prince Edward County	4.2%	4.4%	5.0%	4.6%	8.0%	high
Wellesley	5.8%	5.0%	8.7%	8.9%	8.0%	high
Minto	N/A	4.6%	7.5%	7.3%	8.1%	high
Vaughan	7.5%	6.3%	9.0%	9.1%	8.2%	high
Brock	4.1%	3.7%	4.9%	5.9%	8.4%	high
Oakville	7.7%	6.9%	7.5%	10.0%	8.5%	high
Halton Hills	6.2%	4.8%	6.4%	7.2%	8.5%	high
Brockton	N/A	N/A	N/A	N/A	8.5%	high
Centre Wellington	N/A	4.8%	5.9%	6.6%	8.6%	high
Wellington North	N/A	5.5%	9.3%	9.1%	8.7%	high
Whitby	4.3%	4.1%	9.6%	9.2%	8.7%	high
Brampton	7.4%	7.3%	8.4%	8.8%	8.7%	high
Middlesex Centre	7.4%	6.6%	6.6%	7.8%	8.9%	high
Clarington	4.7%	4.4%	8.6%	9.3%	8.9%	high
Oshawa	3.2%	3.8%	10.6%	10.2%	8.9%	high
West Lincoln	3.6%	4.5%	9.4%	10.2%	9.0%	high
Georgina	4.6%	5.1%	8.7%	9.8%	9.0%	high
Springwater	4.8%	4.4%	6.3%	12.1%	9.1%	high
Toronto	6.7%	6.7%	8.8%	8.7%	9.2%	high
Grimsby	4.8%	4.3%	7.9%	8.8%	9.2%	high
Milton	9.1%	7.6%	7.6%	9.8%	9.3%	high
Newmarket	6.3%	5.6%	9.3%	10.4%	9.4%	high
Pickering	4.5%	4.6%	3.8%	13.7%	9.7%	high
Mapleton	N/A	8.4%	11.5%	10.9%	10.0%	high
Markham	8.5%	7.9%	11.5%	10.6%	10.1%	high
King	10.3%	10.1%	8.4%	10.7%	10.6%	high
Whitchurch-Stouffville	6.6%	5.7%	10.4%	10.6%	10.8%	high
North Middlesex	N/A	N/A	12.6%	11.8%	10.8%	high
Richmond Hill	8.1%	7.5%	13.0%	11.7%	10.9%	high
Aurora	7.3%	8.8%	11.5%	11.5%	11.1%	high
Innisfil	4.7%	6.1%	8.0%	12.5%	11.3%	high
Kingston	1.3%	4.8%	3.7%	4.7%	11.5%	high
North Perth	N/A	N/A	12.6%	12.2%	11.5%	high
East Gwillimbury	5.5%	4.6%	13.4%	15.9%	22.7%	high
Average	5.0%	4.7%	5.1%	6.7%	6.9%	
Median	4.8%	4.6%	5.2%	6.4%	7.0%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2018-2019)

Eastern	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
Brockville	3.6%	6.2%	-2.5%	1.5%	2.0%	low
Cornwall	6.4%	6.7%	-1.4%	5.7%	2.9%	low
Ottawa	6.5%	7.2%	5.8%	3.8%	3.5%	low
Peterborough	2.9%	3.0%	4.5%	3.0%	6.1%	mid
Belleville	3.9%	2.9%	1.5%	3.6%	6.4%	mid
Quinte West	4.1%	3.1%	2.8%	4.6%	6.7%	mid
Prince Edward County	4.2%	4.4%	5.0%	4.6%	8.0%	high
Kingston	1.3%	4.8%	3.7%	4.7%	11.5%	high
Average	4.1%	4.8%	2.4%	3.9%	5.9%	
Median	4.0%	4.6%	3.3%	4.2%	6.2%	

Niagara/Hamilton	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
Port Colborne	3.0%	2.2%	1.5%	4.3%	3.8%	low
St. Catharines	2.8%	2.4%	2.7%	5.1%	4.2%	low
Welland	3.0%	1.9%	3.4%	4.9%	4.7%	low
Fort Erie	1.9%	1.8%	-0.2%	3.8%	5.2%	low
Pelham	3.3%	4.0%	4.3%	6.5%	5.5%	low
Niagara Falls	7.2%	5.0%	-0.9%	11.2%	5.9%	mid
Lincoln	4.5%	3.7%	5.2%	7.6%	6.4%	mid
Wainfleet	2.8%	2.9%	6.3%	6.5%	7.1%	mid
Niagara-on-the-Lake	9.7%	6.4%	7.4%	9.0%	7.1%	mid
Hamilton	4.5%	4.8%	6.3%	7.3%	7.3%	mid
Thorold	3.7%	3.9%	3.4%	6.2%	7.9%	mid
West Lincoln	3.6%	4.5%	9.4%	10.2%	9.0%	high
Grimsby	4.8%	4.3%	7.9%	8.8%	9.2%	high
Average	4.2%	3.7%	4.4%	7.0%	6.4%	
Median	3.6%	3.9%	4.3%	6.5%	6.4%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2018-2019) (cont'd)

GTA	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
Mississauga	5.5%	5.1%	6.6%	6.7%	6.5%	mid
Burlington	6.2%	5.3%	6.9%	7.8%	7.0%	mid
Caledon	7.1%	6.3%	7.3%	8.4%	7.2%	mid
Vaughan	7.5%	6.3%	9.0%	9.1%	8.2%	high
Brock	4.1%	3.7%	4.9%	5.9%	8.4%	high
Oakville	7.7%	6.9%	7.5%	10.0%	8.5%	high
Halton Hills	6.2%	4.8%	6.4%	7.2%	8.5%	high
Whitby	4.3%	4.1%	9.6%	9.2%	8.7%	high
Brampton	7.4%	7.3%	8.4%	8.8%	8.7%	high
Clarington	4.7%	4.4%	8.6%	9.3%	8.9%	high
Oshawa	3.2%	3.8%	10.6%	10.2%	8.9%	high
Georgina	4.6%	5.1%	8.7%	9.8%	9.0%	high
Toronto	6.7%	6.7%	8.8%	8.7%	9.2%	high
Milton	9.1%	7.6%	7.6%	9.8%	9.3%	high
Newmarket	6.3%	5.6%	9.3%	10.4%	9.4%	high
Pickering	4.5%	4.6%	3.8%	13.7%	9.7%	high
Markham	8.5%	7.9%	11.5%	10.6%	10.1%	high
King	5.6%	10.1%	8.4%	10.7%	10.6%	high
Whitchurch-Stouffville	6.6%	5.7%	10.4%	10.6%	10.8%	high
Richmond Hill	8.1%	7.5%	13.0%	11.7%	10.9%	high
Aurora	7.3%	8.8%	11.5%	11.5%	11.1%	high
East Gwillimbury	5.5%	4.6%	13.4%	15.9%	22.7%	high
Average	6.2%	6.0%	8.7%	9.8%	9.6%	
Median	6.3%	5.7%	8.6%	9.8%	8.9%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2018-19) (cont'd)

Southwest	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
Owen Sound	2.5%	2.0%	-0.9%	1.4%	2.4%	low
Ingersoll	5.4%	3.2%	2.3%	4.8%	2.7%	low
Sarnia	2.0%	2.3%	2.5%	3.8%	3.6%	low
Tillsonburg	3.3%	2.6%	1.5%	5.0%	4.0%	low
St. Marys	N/A	3.0%	3.1%	2.7%	4.2%	low
Saugeen Shores	6.0%	5.1%	-0.3%	3.6%	4.7%	low
Stratford	4.0%	3.8%	3.3%	4.7%	5.0%	low
Waterloo	6.0%	5.8%	5.6%	8.1%	5.3%	low
London	4.6%	3.5%	4.7%	4.0%	5.3%	low
Cambridge	3.8%	3.7%	4.3%	5.1%	5.4%	low
St. Thomas	3.1%	3.0%	2.3%	4.5%	5.4%	low
Kincardine	N/A	5.4%	2.0%	5.6%	5.5%	low
Kitchener	6.1%	5.3%	5.3%	5.3%	5.7%	low
Erin	N/A	4.9%	4.8%	5.9%	5.9%	mid
Windsor	1.2%	1.4%	2.9%	2.7%	5.9%	mid
Wilmot	5.3%	5.2%	4.9%	5.8%	6.0%	mid
Brantford	N/A	N/A	N/A	6.1%	6.1%	mid
Puslinch	N/A	4.3%	2.0%	7.1%	6.2%	mid
Grey Highlands	6.9%	6.4%	3.7%	6.3%	6.5%	mid
Guelph	6.4%	3.8%	8.6%	6.7%	6.8%	mid
Strathroy-Caradoc	4.5%	4.2%	6.2%	5.7%	6.8%	mid
Guelph-Eramosa	N/A	4.6%	6.2%	7.2%	7.1%	mid
Norfolk	N/A	N/A	N/A	N/A	7.1%	mid
Central Elgin	N/A	N/A	3.6%	5.4%	7.2%	mid
North Dumfries	3.6%	3.9%	6.0%	6.7%	7.3%	mid
Lambton Shores	5.7%	5.7%	5.3%	6.5%	7.3%	mid
Chatham-Kent	N/A	4.8%	5.3%	6.8%	7.4%	mid
Haldimand	N/A	N/A	5.1%	7.3%	7.5%	mid
Brant	5.2%	5.9%	6.3%	3.1%	7.5%	mid
Woolwich	5.3%	4.2%	6.4%	6.5%	7.7%	mid
Meaford	5.2%	4.5%	0.4%	0.3%	7.7%	mid
Welllesley	5.8%	5.0%	8.7%	8.9%	8.0%	high
Minto	N/A	4.6%	7.5%	7.3%	8.1%	high
Brockton	N/A	N/A	N/A	N/A	8.5%	high
Centre Wellington	N/A	4.8%	5.9%	6.6%	8.6%	high
Wellington North	N/A	5.5%	9.3%	9.1%	8.7%	high
Middlesex Centre	7.4%	6.6%	6.6%	7.8%	8.9%	high
Mapleton	N/A	8.4%	11.5%	10.9%	10.0%	high
North Middlesex	N/A	N/A	12.6%	11.8%	10.8%	high
North Perth	N/A	N/A	12.6%	12.2%	11.5%	high
Average	4.8%	4.5%	5.1%	6.0%	6.7%	
Median	5.2%	4.6%	5.1%	6.0%	6.8%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2018-19 (cont'd))

North	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
North Bay	4.9%	5.1%	-1.1%	2.3%	1.5%	low
Parry Sound	N/A	2.7%	-5.0%	4.5%	2.2%	low
Espanola	N/A	N/A	N/A	N/A	2.3%	low
Elliot Lake	5.1%	4.7%	-1.0%	2.3%	2.8%	low
Greenstone	2.2%	1.9%	3.4%	4.7%	2.9%	low
Greater Sudbury	6.3%	4.9%	-1.0%	4.1%	3.1%	low
Timmins	6.5%	5.8%	-1.0%	2.9%	3.4%	low
Sault Ste. Marie	6.3%	6.2%	2.2%	4.5%	3.9%	low
Kenora	6.5%	6.1%	3.8%	5.1%	4.8%	low
Thunder Bay	7.1%	7.5%	5.6%	6.1%	5.5%	low
Average	5.6%	5.0%	0.7%	4.1%	3.2%	
Median	6.3%	5.1%	-1.0%	4.5%	3.0%	

Simcoe/Musk./Duff.	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Ranking 2018 - 2019
Gravenhurst	3.1%	3.0%	1.7%	3.3%	3.1%	low
Bracebridge	2.5%	2.6%	0.9%	3.0%	3.7%	low
Huntsville	2.8%	2.4%	1.4%	3.7%	3.9%	low
Orangeville	4.1%	4.3%	4.6%	6.4%	5.8%	mid
Orillia	2.6%	2.3%	3.0%	5.7%	6.0%	mid
Collingwood	3.6%	3.9%	4.6%	5.6%	7.4%	mid
Barrie	3.3%	2.8%	7.5%	6.7%	7.8%	mid
Springwater	4.8%	4.4%	6.3%	12.1%	9.1%	high
Innisfil	4.7%	6.1%	8.0%	12.5%	11.3%	high
Average	3.5%	3.5%	4.2%	6.5%	6.5%	
Median	3.3%	3.0%	4.6%	5.7%	6.0%	

2019 Unweighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Aurora	88.2%	0.8%	9.0%	1.7%	0.1%	0.1%	0.0%	0.0%
Barrie	76.5%	4.3%	16.7%	2.2%	0.2%	0.1%	0.0%	0.0%
Belleville	70.3%	4.8%	20.1%	2.9%	0.4%	1.5%	0.0%	0.0%
Bracebridge	87.4%	1.5%	9.0%	0.9%	0.5%	0.1%	0.5%	0.0%
Brampton	81.5%	1.8%	13.2%	3.2%	0.2%	0.1%	0.0%	0.0%
Brant	69.9%	0.4%	5.2%	4.2%	0.4%	19.8%	0.1%	0.0%
Brantford	75.4%	4.3%	15.2%	4.4%	0.2%	0.4%	0.0%	0.0%
Brock	75.4%	0.9%	3.8%	1.0%	0.2%	18.4%	0.3%	0.0%
Brockton	54.1%	1.9%	5.4%	0.6%	0.2%	37.6%	0.2%	0.0%
Brockville	75.7%	6.8%	14.7%	2.5%	0.4%	0.0%	0.0%	0.0%
Burlington	78.9%	3.8%	14.0%	2.7%	0.2%	0.4%	0.0%	0.0%
Caledon	79.5%	0.2%	10.6%	3.3%	0.1%	5.6%	0.7%	0.1%
Cambridge	75.1%	4.6%	14.8%	5.1%	0.2%	0.3%	0.0%	0.0%
Central Elgin	73.1%	0.1%	3.4%	0.5%	0.3%	22.5%	0.2%	0.0%
Centre Wellington	77.4%	1.1%	5.3%	1.5%	0.2%	14.6%	0.0%	0.0%
Chatham-Kent	49.2%	1.4%	7.2%	1.5%	1.1%	39.6%	0.0%	0.0%
Clarington	86.1%	0.9%	6.5%	2.1%	0.4%	3.8%	0.2%	0.0%
Collingwood	84.5%	1.7%	12.0%	1.5%	0.1%	0.1%	0.0%	0.0%
Cornwall	68.6%	5.5%	23.5%	1.9%	0.3%	0.2%	0.0%	0.0%
East Gwillimbury	87.8%	0.2%	6.6%	1.1%	0.2%	4.0%	0.2%	0.0%
Elliot Lake	79.7%	8.3%	10.7%	0.6%	0.8%	0.0%	0.0%	0.0%
Erin	79.0%	0.2%	3.4%	1.2%	0.1%	15.4%	0.7%	0.0%
Espanola	83.5%	1.6%	11.2%	3.0%	0.5%	0.1%	0.2%	0.0%
Fort Erie	88.6%	1.0%	7.2%	1.3%	0.4%	1.4%	0.0%	0.0%
Georgian Bluffs	82.0%	0.1%	5.0%	0.7%	0.5%	11.1%	0.6%	0.0%
Georgina	90.5%	1.2%	5.4%	0.3%	0.2%	2.4%	0.1%	0.0%
Gravenhurst	90.8%	0.9%	7.1%	0.3%	0.7%	0.1%	0.2%	0.0%
Greater Sudbury	79.5%	4.2%	13.2%	2.7%	0.3%	0.2%	0.0%	0.0%
Greenstone	27.5%	0.6%	15.0%	1.1%	55.8%	0.0%	0.0%	0.0%
Grey Highlands	68.0%	0.3%	2.3%	2.4%	0.0%	25.6%	1.4%	0.0%
Grimsby	88.3%	0.6%	7.9%	1.2%	0.2%	1.8%	0.0%	0.0%
Guelph	78.5%	4.8%	12.4%	4.1%	0.1%	0.0%	0.0%	0.0%
Guelph-Eramosa	74.5%	0.3%	4.3%	1.1%	0.2%	19.5%	0.0%	0.0%
Haldimand	73.7%	0.6%	4.6%	2.6%	1.1%	17.4%	0.1%	0.0%
Halton Hills	82.9%	0.8%	9.8%	3.2%	0.1%	3.0%	0.1%	0.0%
Hamilton	82.0%	4.0%	10.1%	1.6%	0.4%	1.9%	0.0%	0.0%

2019 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Hawkesbury	70.9%	3.6%	22.7%	2.7%	0.2%	0.0%	0.0%	0.0%
Huntsville	86.1%	1.0%	10.2%	1.2%	0.9%	0.1%	0.5%	0.0%
Ingersoll	80.9%	1.9%	10.3%	6.6%	0.3%	0.1%	0.0%	0.0%
Innisfil	87.5%	0.2%	6.0%	0.8%	0.3%	5.1%	0.1%	0.0%
Kenora	82.7%	1.7%	11.6%	2.1%	1.9%	0.1%	0.0%	0.0%
Kincardine	61.1%	0.9%	10.3%	4.6%	0.0%	23.0%	0.2%	0.0%
King	88.7%	0.2%	3.6%	0.8%	0.3%	6.2%	0.3%	0.0%
Kingston	74.0%	8.4%	15.7%	1.0%	0.3%	0.5%	0.0%	0.0%
Kingsville	68.4%	0.9%	6.0%	1.5%	0.5%	22.6%	0.0%	0.0%
Kitchener	79.0%	6.8%	12.5%	1.6%	0.0%	0.1%	0.0%	0.0%
Lakeshore	77.8%	0.1%	4.5%	4.2%	0.9%	12.6%	0.0%	0.0%
Lambton Shores	70.1%	0.7%	5.4%	0.7%	0.3%	22.8%	0.0%	0.0%
Lincoln	77.6%	0.5%	6.0%	2.7%	0.5%	12.6%	0.0%	0.0%
London	80.7%	3.7%	13.1%	1.3%	0.2%	1.0%	0.0%	0.0%
Mapleton	39.7%	0.4%	1.8%	2.0%	0.4%	55.7%	0.0%	0.0%
Markham	85.5%	1.0%	11.7%	1.5%	0.1%	0.2%	0.0%	0.0%
Meaford	77.6%	1.7%	5.7%	0.2%	0.4%	13.4%	1.0%	0.0%
Middlesex Centre	57.5%	0.2%	3.5%	0.3%	3.0%	35.4%	0.1%	0.0%
Milton	81.7%	0.7%	12.2%	3.1%	0.4%	1.7%	0.2%	0.0%
Minto	59.9%	0.5%	6.3%	2.3%	0.2%	30.6%	0.1%	0.0%
Mississauga	72.8%	4.0%	19.5%	3.6%	0.1%	0.0%	0.0%	0.0%
New Tecumseth	82.9%	0.8%	6.3%	4.1%	0.2%	5.5%	0.1%	0.0%
Newmarket	83.9%	1.8%	12.1%	2.0%	0.1%	0.0%	0.0%	0.0%
Niagara Falls	70.4%	2.7%	24.6%	1.2%	0.4%	0.7%	0.0%	0.0%
Niagara-on-the-Lake	74.3%	0.3%	14.9%	0.9%	0.3%	9.3%	0.0%	0.0%
Norfolk	69.0%	0.7%	5.6%	1.2%	0.6%	22.5%	0.4%	0.0%
North Bay	76.2%	4.7%	15.8%	1.9%	1.3%	0.0%	0.0%	0.0%
North Dumfries	69.4%	0.2%	8.7%	5.5%	4.1%	12.0%	0.1%	0.0%
North Middlesex	28.5%	0.3%	1.7%	0.7%	0.7%	67.8%	0.4%	0.0%
North Perth	42.1%	0.6%	5.2%	1.7%	0.2%	50.2%	0.0%	0.0%
Oakville	84.9%	1.9%	11.3%	1.7%	0.1%	0.1%	0.0%	0.0%
Orangeville	83.6%	1.9%	12.9%	1.5%	0.1%	0.0%	0.0%	0.0%
Orillia	76.0%	5.5%	16.7%	1.5%	0.2%	0.0%	0.0%	0.0%
Oshawa	79.8%	5.8%	12.0%	1.7%	0.2%	0.5%	0.0%	0.0%
Ottawa	75.1%	5.5%	17.2%	1.0%	0.2%	0.9%	0.0%	0.0%
Owen Sound	74.0%	7.4%	16.8%	1.4%	0.3%	0.2%	0.0%	0.0%
Parry Sound	73.0%	3.5%	22.0%	1.2%	0.2%	0.1%	0.0%	0.0%
Pelham	89.2%	0.7%	3.5%	0.1%	0.6%	5.8%	0.1%	0.0%
Peterborough	77.1%	7.1%	14.2%	1.3%	0.2%	0.1%	0.0%	0.0%

2019 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Pickering	83.4%	0.8%	11.9%	2.0%	0.2%	1.7%	0.0%	0.0%
Port Colborne	82.7%	2.1%	7.6%	4.2%	0.5%	2.8%	0.0%	0.0%
Prince Edward County	83.2%	1.3%	5.7%	0.6%	0.1%	8.9%	0.2%	0.0%
Puslinch	78.4%	0.1%	7.9%	4.7%	0.3%	8.1%	0.6%	0.0%
Quinte West	75.7%	2.5%	15.4%	1.5%	0.8%	4.1%	0.1%	0.0%
Richmond Hill	89.7%	1.2%	7.9%	1.1%	0.1%	0.0%	0.0%	0.0%
Sarnia	77.6%	3.8%	12.3%	3.1%	0.7%	2.5%	0.0%	0.0%
Saugeen Shores	87.6%	1.8%	5.9%	0.1%	0.2%	4.4%	0.1%	0.0%
Sault Ste. Marie	77.6%	5.8%	14.5%	1.6%	0.4%	0.0%	0.0%	0.0%
South Bruce Peninsula	88.1%	0.5%	3.9%	0.5%	0.2%	6.3%	0.5%	0.0%
Southgate	54.9%	0.2%	1.5%	1.9%	0.1%	40.8%	0.6%	0.0%
Springwater	84.0%	0.2%	3.6%	0.9%	0.6%	10.2%	0.5%	0.0%
St. Catharines	79.0%	4.9%	13.8%	1.3%	0.2%	0.9%	0.0%	0.0%
St. Marys	82.8%	1.5%	7.9%	6.4%	0.3%	1.0%	0.0%	0.0%
St. Thomas	82.6%	4.0%	9.6%	3.0%	0.3%	0.4%	0.0%	0.0%
Stratford	79.3%	4.6%	12.2%	3.2%	0.2%	0.4%	0.0%	0.1%
Strathroy-Caradoc	69.8%	2.5%	7.1%	2.4%	2.1%	15.9%	0.1%	0.0%
Thorold	81.2%	4.5%	8.0%	3.1%	1.1%	2.1%	0.0%	0.0%
Thunder Bay	79.4%	4.1%	14.9%	1.2%	0.3%	0.0%	0.0%	0.0%
Tillsonburg	82.4%	3.3%	10.1%	3.3%	0.3%	0.6%	0.0%	0.0%
Timmins	80.1%	2.1%	15.0%	2.2%	0.5%	0.2%	0.0%	0.0%
Toronto	74.1%	7.1%	17.6%	1.2%	0.1%	0.0%	0.0%	0.0%
Vaughan	79.3%	0.3%	15.0%	5.0%	0.2%	0.2%	0.0%	0.0%
Wainfleet	80.4%	0.0%	1.9%	0.4%	0.5%	16.7%	0.1%	0.0%
Waterloo	74.0%	9.7%	14.1%	2.0%	0.1%	0.0%	0.0%	0.0%
Welland	85.2%	3.6%	8.7%	1.6%	0.4%	0.4%	0.0%	0.0%
Wellesley	57.2%	0.1%	2.4%	4.5%	0.2%	35.4%	0.2%	0.0%
Wellington North	51.2%	1.1%	5.3%	2.1%	0.2%	39.9%	0.2%	0.0%
West Grey	61.7%	0.4%	2.7%	1.0%	0.4%	31.6%	2.2%	0.0%
West Lincoln	74.2%	0.3%	3.5%	1.5%	1.3%	19.1%	0.1%	0.0%
Whitby	86.4%	2.1%	9.5%	1.4%	0.2%	0.4%	0.0%	0.0%
Whitchurch-Stouffville	89.5%	0.5%	6.2%	1.5%	0.1%	2.0%	0.1%	0.0%
Wilmot	77.5%	0.8%	4.0%	1.1%	0.3%	16.2%	0.2%	0.0%
Windsor	74.7%	4.1%	17.4%	3.3%	0.4%	0.2%	0.0%	0.0%
Woolwich	68.9%	0.9%	9.7%	3.4%	0.3%	16.8%	0.0%	0.0%
Average	75.9%	2.3%	9.8%	2.1%	0.9%	8.9%	0.1%	0.0%
Median	78.4%	1.3%	9.5%	1.6%	0.3%	1.7%	0.0%	0.0%
Min	27.5%	0.0%	1.5%	0.1%	0.0%	0.0%	0.0%	0.0%
Max	90.8%	9.7%	24.6%	6.6%	55.8%	67.8%	2.2%	0.1%

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

Municipality	Residential
Gravenhurst	90.8%
Georgina	90.5%
Richmond Hill	89.7%
Whitchurch-Stouffville	89.5%
Pelham	89.2%
King	88.7%
Fort Erie	88.6%
Grimsby	88.3%
Aurora	88.2%
South Bruce Peninsula	88.1%

Municipality	Industrial
Ingersoll	6.6%
St. Marys	6.4%
North Dumfries	5.5%
Cambridge	5.1%
Vaughan	5.0%
Puslinch	4.7%
Kincardine	4.6%
Wellesley	4.5%
Brantford	4.4%
Brant	4.2%

Municipality	Multi-Residential
Waterloo	9.7%
Kingston	8.4%
Elliot Lake	8.3%
Owen Sound	7.4%
Peterborough	7.1%
Toronto	7.1%
Brockville	6.8%
Kitchener	6.8%
Oshawa	5.8%
Sault Ste. Marie	5.8%

Municipality	Farmlands
North Middlesex	67.8%
Mapleton	55.7%
North Perth	50.2%
Southgate	40.8%
Wellington North	39.9%
Chatham-Kent	39.6%
Brockton	37.6%
Middlesex Centre	35.4%
Wellesley	35.4%
West Grey	31.6%

Municipality	Commercial
Niagara Falls	24.6%
Cornwall	23.5%
Hawkesbury	22.7%
Parry Sound	22.0%
Belleville	20.1%
Mississauga	19.5%
Toronto	17.6%
Windsor	17.4%
Ottawa	17.2%
Owen Sound	16.8%

Municipality	Pipelines
Greenstone	55.8%
North Dumfries	4.1%
Middlesex Centre	3.0%
Strathroy-Caradoc	2.1%
Kenora	1.9%
North Bay	1.3%
West Lincoln	1.3%
Chatham-Kent	1.1%
Thorold	1.1%
Haldimand	1.1%

2019 Weighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Aurora	85.8%	0.8%	11.0%	2.3%	0.1%	0.0%	0.0%	0.0%
Barrie	71.1%	4.0%	21.9%	2.7%	0.2%	0.0%	0.0%	0.0%
Belleville	55.6%	8.3%	30.1%	5.3%	0.4%	0.3%	0.0%	0.0%
Bracebridge	87.3%	1.5%	9.8%	0.9%	0.4%	0.0%	0.1%	0.0%
Brampton	76.8%	2.8%	15.9%	4.3%	0.2%	0.0%	0.0%	0.0%
Brant	72.8%	0.7%	10.0%	10.9%	0.7%	4.9%	0.0%	0.0%
Brantford	62.7%	6.4%	22.4%	8.0%	0.3%	0.1%	0.0%	0.1%
Brock	85.1%	1.8%	6.2%	2.3%	0.3%	4.1%	0.1%	0.0%
Brockton	73.7%	2.5%	9.1%	1.5%	0.2%	12.8%	0.1%	0.0%
Brockville	61.4%	9.8%	23.0%	5.2%	0.5%	0.0%	0.0%	0.0%
Burlington	69.8%	6.7%	17.8%	5.3%	0.2%	0.1%	0.0%	0.0%
Caledon	79.0%	0.4%	14.2%	5.2%	0.1%	0.9%	0.2%	0.1%
Cambridge	61.8%	6.4%	23.6%	8.0%	0.2%	0.1%	0.0%	0.0%
Central Elgin	84.9%	0.3%	6.5%	1.3%	0.4%	6.5%	0.0%	0.0%
Centre Wellington	81.5%	2.1%	8.3%	3.8%	0.4%	3.8%	0.0%	0.0%
Chatham-Kent	62.2%	3.4%	17.6%	3.9%	1.8%	11.0%	0.0%	0.2%
Clarington	83.7%	1.7%	9.0%	4.2%	0.4%	0.7%	0.1%	0.0%
Collingwood	81.9%	1.9%	14.3%	1.8%	0.2%	0.0%	0.0%	0.0%
Cornwall	52.3%	9.2%	34.4%	3.7%	0.4%	0.0%	0.0%	0.0%
East Gwillimbury	88.7%	0.2%	8.3%	1.5%	0.1%	1.0%	0.0%	0.0%
Elliot Lake	71.1%	13.8%	14.0%	0.6%	0.5%	0.0%	0.0%	0.0%
Erin	86.3%	0.4%	5.5%	3.2%	0.2%	4.2%	0.2%	0.0%
Espanola	65.0%	2.4%	16.9%	15.2%	0.4%	0.0%	0.0%	0.0%
Fort Erie	82.6%	1.9%	11.4%	3.1%	0.6%	0.3%	0.0%	0.0%
Georgian Bluffs	88.0%	0.1%	7.0%	1.4%	0.5%	2.9%	0.2%	0.0%
Georgina	91.0%	1.2%	6.7%	0.4%	0.1%	0.6%	0.0%	0.0%
Gravenhurst	90.6%	0.9%	7.7%	0.3%	0.5%	0.0%	0.1%	0.0%
Greater Sudbury	64.2%	6.2%	20.7%	8.4%	0.6%	0.0%	0.0%	0.0%
Greenstone	27.1%	1.2%	22.1%	2.7%	46.8%	0.0%	0.0%	0.0%
Grey Highlands	82.7%	0.4%	3.6%	5.3%	0.1%	7.5%	0.4%	0.0%
Grimsby	82.8%	1.2%	12.6%	2.7%	0.3%	0.4%	0.0%	0.0%
Guelph	66.3%	6.9%	19.1%	7.5%	0.2%	0.0%	0.0%	0.0%
Guelph-Eramosa	83.1%	0.7%	7.2%	2.9%	0.6%	5.4%	0.0%	0.0%
Haldimand	78.0%	1.3%	8.1%	6.2%	1.7%	4.6%	0.0%	0.0%
Halton Hills	78.3%	1.6%	13.4%	6.0%	0.1%	0.6%	0.0%	0.0%
Hamilton	69.5%	8.2%	16.7%	4.7%	0.6%	0.3%	0.0%	0.0%
Hawkesbury	59.7%	6.0%	27.4%	6.7%	0.2%	0.0%	0.0%	0.0%

2019 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Multi-							
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Huntsville	85.9%	0.9%	11.1%	1.3%	0.6%	0.0%	0.1%	0.0%
Ingersoll	66.4%	3.4%	16.0%	13.9%	0.3%	0.0%	0.0%	0.0%
Innisfil	89.6%	0.2%	7.4%	1.0%	0.5%	1.3%	0.0%	0.0%
Kenora	69.8%	2.2%	21.1%	4.3%	2.5%	0.0%	0.0%	0.0%
Kincardine	69.2%	1.0%	14.3%	9.0%	0.0%	6.5%	0.0%	0.0%
King	92.1%	0.2%	4.6%	1.1%	0.3%	1.6%	0.1%	0.0%
Kingston	61.3%	10.7%	25.5%	2.1%	0.3%	0.1%	0.0%	0.0%
Kingsville	80.3%	2.0%	7.1%	3.2%	0.8%	6.6%	0.0%	0.0%
Kitchener	67.0%	9.7%	20.7%	2.6%	0.0%	0.0%	0.0%	0.0%
Lakeshore	82.4%	0.2%	4.4%	8.4%	1.2%	3.3%	0.0%	0.0%
Lambton Shores	80.8%	1.3%	9.9%	1.6%	0.4%	5.9%	0.0%	0.0%
Lincoln	77.7%	1.1%	10.2%	6.9%	0.9%	3.1%	0.0%	0.0%
London	70.2%	5.6%	21.8%	2.0%	0.3%	0.1%	0.0%	0.0%
Mapleton	63.1%	1.2%	4.3%	7.7%	1.5%	22.1%	0.0%	0.0%
Markham	82.6%	1.0%	14.2%	2.1%	0.1%	0.0%	0.0%	0.0%
Meaford	84.7%	2.6%	8.1%	0.4%	0.4%	3.5%	0.3%	0.0%
Middlesex Centre	77.3%	0.6%	5.3%	0.7%	4.2%	11.9%	0.0%	0.0%
Milton	75.7%	1.2%	16.3%	6.0%	0.4%	0.3%	0.0%	0.0%
Minto	71.3%	1.1%	11.2%	6.6%	0.6%	9.1%	0.0%	0.0%
Mississauga	64.6%	4.7%	25.7%	5.0%	0.1%	0.0%	0.0%	0.0%
New Tecumseth	84.1%	0.9%	7.9%	5.4%	0.3%	1.4%	0.0%	0.0%
Newmarket	80.5%	1.8%	14.8%	2.9%	0.1%	0.0%	0.0%	0.0%
Niagara Falls	58.1%	4.3%	34.5%	2.4%	0.5%	0.1%	0.0%	0.1%
Niagara-on-the-Lake	70.5%	0.5%	24.3%	2.0%	0.5%	2.2%	0.0%	0.0%
Norfolk	78.3%	1.4%	10.6%	2.3%	0.9%	6.4%	0.1%	0.0%
North Bay	63.9%	7.9%	24.8%	2.1%	1.3%	0.0%	0.0%	0.0%
North Dumfries	66.1%	0.4%	16.0%	10.0%	4.5%	2.9%	0.0%	0.0%
North Middlesex	57.1%	1.1%	3.8%	2.4%	1.4%	34.0%	0.2%	0.0%
North Perth	64.2%	1.2%	10.0%	5.1%	0.3%	19.2%	0.0%	0.0%
Oakville	78.1%	3.5%	14.9%	3.4%	0.1%	0.0%	0.0%	0.0%
Orangeville	78.6%	3.8%	14.6%	3.0%	0.1%	0.0%	0.0%	0.0%
Orillia	64.6%	6.4%	26.2%	2.2%	0.6%	0.0%	0.0%	0.0%
Oshawa	71.3%	9.7%	15.5%	3.2%	0.2%	0.1%	0.0%	0.0%
Ottawa	64.2%	6.4%	27.1%	1.9%	0.3%	0.2%	0.0%	0.0%
Owen Sound	61.6%	10.6%	24.7%	2.4%	0.7%	0.0%	0.0%	0.0%
Parry Sound	62.9%	4.5%	31.0%	1.4%	0.2%	0.0%	0.0%	0.0%
Pelham	89.8%	1.3%	6.0%	0.3%	1.1%	1.5%	0.0%	0.0%

2019 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Peterborough	67.8%	11.4%	18.8%	1.9%	0.2%	0.0%	0.0%	0.0%
Pickering	78.1%	1.4%	16.0%	3.9%	0.2%	0.3%	0.0%	0.0%
Port Colborne	73.7%	3.6%	11.8%	9.4%	0.8%	0.6%	0.0%	0.0%
Prince Edward County	88.2%	1.9%	6.7%	0.9%	0.1%	2.2%	0.0%	0.0%
Puslinch	75.2%	0.2%	11.2%	10.8%	0.6%	1.9%	0.2%	0.0%
Quinte West	69.2%	4.6%	21.3%	3.3%	0.7%	0.9%	0.0%	0.0%
Richmond Hill	87.6%	1.2%	9.7%	1.5%	0.1%	0.0%	0.0%	0.0%
Sarnia	67.6%	6.6%	18.2%	6.3%	0.8%	0.5%	0.0%	0.0%
Saugeen Shores	89.3%	1.8%	7.3%	0.2%	0.2%	1.1%	0.0%	0.0%
Sault Ste. Marie	59.9%	4.8%	26.6%	8.1%	0.6%	0.0%	0.0%	0.0%
South Bruce Peninsula	91.7%	0.5%	5.0%	0.9%	0.2%	1.6%	0.1%	0.0%
Southgate	77.8%	0.5%	2.7%	4.9%	0.1%	13.9%	0.2%	0.0%
Springwater	90.2%	0.2%	4.6%	1.2%	0.9%	2.7%	0.1%	0.0%
St. Catharines	68.2%	8.0%	20.6%	2.7%	0.3%	0.2%	0.0%	0.0%
St. Marys	73.0%	1.5%	10.8%	14.0%	0.4%	0.2%	0.0%	0.0%
St. Thomas	70.3%	7.7%	15.2%	6.4%	0.3%	0.1%	0.0%	0.0%
Stratford	65.3%	7.5%	19.8%	6.9%	0.3%	0.1%	0.0%	0.1%
Strathroy-Caradoc	75.3%	4.8%	8.7%	4.5%	2.4%	4.3%	0.0%	0.0%
Thorold	73.3%	5.6%	12.3%	6.7%	1.6%	0.5%	0.0%	0.0%
Thunder Bay	64.0%	7.4%	25.3%	2.5%	0.8%	0.0%	0.0%	0.0%
Tillsonburg	69.9%	6.1%	16.1%	7.4%	0.3%	0.1%	0.0%	0.0%
Timmins	66.5%	3.0%	25.1%	4.5%	0.9%	0.0%	0.0%	0.0%
Toronto	52.2%	11.3%	34.2%	2.3%	0.1%	0.0%	0.0%	0.0%
Vaughan	74.6%	0.3%	17.9%	7.0%	0.1%	0.0%	0.0%	0.0%
Wainfleet	89.6%	0.1%	3.6%	1.1%	0.9%	4.7%	0.0%	0.0%
Waterloo	62.2%	11.4%	23.0%	3.3%	0.1%	0.0%	0.0%	0.1%
Welland	76.0%	6.2%	13.2%	3.8%	0.7%	0.1%	0.0%	0.1%
Wellesley	71.6%	0.2%	5.8%	11.0%	0.3%	11.1%	0.0%	0.0%
Wellington North	66.8%	2.6%	10.2%	6.6%	0.6%	13.0%	0.1%	0.0%
West Grey	81.2%	0.8%	4.5%	2.3%	0.5%	10.0%	0.7%	0.0%
West Lincoln	80.7%	0.7%	6.6%	4.3%	2.4%	5.2%	0.0%	0.1%
Whitby	80.6%	3.7%	12.7%	2.7%	0.2%	0.1%	0.0%	0.0%
Whitchurch-Stouffville	89.2%	0.5%	7.5%	2.1%	0.1%	0.5%	0.0%	0.0%
Wilmot	83.0%	1.6%	8.4%	2.3%	0.4%	4.3%	0.0%	0.0%
Windsor	60.6%	6.6%	25.4%	6.8%	0.6%	0.0%	0.0%	0.0%
Woolwich	68.8%	1.4%	18.9%	6.4%	0.4%	4.2%	0.0%	0.0%
Average	73.9%	3.4%	14.6%	4.3%	1.0%	2.7%	0.0%	0.0%
Median	73.7%	1.9%	13.7%	3.2%	0.4%	0.3%	0.0%	0.0%
Min	27.1%	0.1%	2.7%	0.2%	0.0%	0.0%	0.0%	0.0%
Max	92.1%	13.8%	34.5%	15.2%	46.8%	34.0%	0.7%	0.2%

2019 Shift In Tax Burden—Unweighted to Weighted Residential Assessment

As shown in the table, tax ratios typically shift the burden from residential to non-residential properties. Approximately 64% of the municipalities surveyed, have a decrease in tax burden on the Residential class as a result of tax ratios for non-residential classes greater than 1.0. The implementation of tax ratios to the assessment base for municipalities with a larger proportion of farmland and managed forest results in an increase in the residential burden.

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted	Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Toronto	74.1%	52.2%	-29.6%	Elliot Lake	79.7%	71.1%	-10.8%
Cornwall	68.6%	52.3%	-23.7%	Port Colborne	82.7%	73.7%	-10.8%
Sault Ste. Marie	77.6%	59.9%	-22.9%	Welland	85.2%	76.0%	-10.7%
Espanola	83.5%	65.0%	-22.1%	Oshawa	79.8%	71.3%	-10.6%
Belleville	70.3%	55.6%	-20.9%	Thorold	81.2%	73.3%	-9.7%
Thunder Bay	79.4%	64.0%	-19.4%	Quinte West	75.7%	69.2%	-8.5%
Greater Sudbury	79.5%	64.2%	-19.3%	Oakville	84.9%	78.1%	-8.0%
Windsor	74.7%	60.6%	-18.9%	Milton	81.7%	75.7%	-7.3%
Brockville	75.7%	61.4%	-18.8%	Barrie	76.5%	71.1%	-7.0%
Ingersoll	80.9%	66.4%	-17.8%	Whitby	86.4%	80.6%	-6.7%
Cambridge	75.1%	61.8%	-17.7%	Fort Erie	88.6%	82.6%	-6.7%
Stratford	79.3%	65.3%	-17.6%	Pickering	83.4%	78.1%	-6.4%
Niagara Falls	70.4%	58.1%	-17.5%	Grimsby	88.3%	82.8%	-6.2%
Kingston	74.0%	61.3%	-17.2%	Orangeville	83.6%	78.6%	-6.0%
Timmins	80.1%	66.5%	-16.9%	Vaughan	79.3%	74.6%	-5.9%
Brantford	75.4%	62.7%	-16.8%	Brampton	81.5%	76.8%	-5.8%
Owen Sound	74.0%	61.6%	-16.7%	Halton Hills	82.9%	78.3%	-5.5%
North Bay	76.2%	63.9%	-16.2%	Niagara-on-the-Lake	74.3%	70.5%	-5.1%
Waterloo	74.0%	62.2%	-16.0%	North Dumfries	69.4%	66.1%	-4.7%
Hawkesbury	70.9%	59.7%	-15.8%	Puslinch	78.4%	75.2%	-4.1%
Guelph	78.5%	66.3%	-15.6%	Newmarket	83.9%	80.5%	-4.1%
Kenora	82.7%	69.8%	-15.6%	Markham	85.5%	82.6%	-3.4%
Hamilton	82.0%	69.5%	-15.3%	Collingwood	84.5%	81.9%	-3.2%
Kitchener	79.0%	67.0%	-15.2%	Aurora	88.2%	85.8%	-2.8%
Tillsonburg	82.4%	69.9%	-15.1%	Clarington	86.1%	83.7%	-2.7%
Orillia	76.0%	64.6%	-15.0%	Richmond Hill	89.7%	87.6%	-2.4%
St. Thomas	82.6%	70.3%	-14.9%	Greenstone	27.5%	27.1%	-1.3%
Ottawa	75.1%	64.2%	-14.6%	Caledon	79.5%	79.0%	-0.6%
Parry Sound	73.0%	62.9%	-13.8%	Whitchurch-Stouffville	89.5%	89.2%	-0.3%
St. Catharines	79.0%	68.2%	-13.6%	Huntsville	86.1%	85.9%	-0.2%
London	80.7%	70.2%	-13.0%	Woolwich	68.9%	68.8%	-0.2%
Sarnia	77.6%	67.6%	-12.8%	Gravenhurst	90.8%	90.6%	-0.2%
Peterborough	77.1%	67.8%	-12.1%	Bracebridge	87.4%	87.3%	-0.2%
St. Marys	82.8%	73.0%	-11.8%	Lincoln	77.6%	77.7%	0.2%
Burlington	78.9%	69.8%	-11.5%	Georgina	90.5%	91.0%	0.6%
Mississauga	72.8%	64.6%	-11.4%	Pelham	89.2%	89.8%	0.7%

2019 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
East Gwillimbury	87.8%	88.7%	1.1%
New Tecumseth	82.9%	84.1%	1.4%
Saugeen Shores	87.6%	89.3%	2.0%
Innisfil	87.5%	89.6%	2.4%
King	88.7%	92.1%	3.8%
Brant	69.9%	72.8%	4.0%
South Bruce Peninsula	88.1%	91.7%	4.1%
Centre Wellington	77.4%	81.5%	5.3%
Haldimand	73.7%	78.0%	5.9%
Prince Edward County	83.2%	88.2%	6.0%
Lakeshore	77.8%	82.4%	6.0%
Wilmot	77.5%	83.0%	7.2%
Springwater	84.0%	90.2%	7.4%
Georgian Bluffs	82.0%	88.0%	7.4%
Strathroy-Caradoc	69.8%	75.3%	7.9%
West Lincoln	74.2%	80.7%	8.9%
Erin	79.0%	86.3%	9.1%
Meaford	77.6%	84.7%	9.2%
Wainfleet	80.4%	89.6%	11.5%
Guelph-Eramosa	74.5%	83.1%	11.6%
Brock	75.4%	85.1%	12.8%
Kincardine	61.1%	69.2%	13.3%
Norfolk	69.0%	78.3%	13.5%
Lambton Shores	70.1%	80.8%	15.3%
Central Elgin	73.1%	84.9%	16.2%
Kingsville	68.4%	80.3%	17.3%
Minto	59.9%	71.3%	19.0%
Grey Highlands	68.0%	82.7%	21.6%
Wellesley	57.2%	71.6%	25.0%
Chatham-Kent	49.2%	62.2%	26.3%
Wellington North	51.2%	66.8%	30.4%
West Grey	61.7%	81.2%	31.5%
Middlesex Centre	57.5%	77.3%	34.4%
Brockton	54.1%	73.7%	36.4%
Southgate	54.9%	77.8%	41.6%
North Perth	42.1%	64.2%	52.5%
Mapleton	39.7%	63.1%	59.1%
North Middlesex	28.5%	57.1%	100.4%
Average	75.9%	73.9%	-0.7%
Median	78.4%	73.7%	-4.4%
Min	27.5%	27.1%	-29.6%
Max	90.8%	92.1%	100.4%

Residential Property Types Summary

Residential properties were broken down by the main property types to provide an indication of the housing mix and the median assessment values in each of the area.

(000's)

Area	Single Family Detached	Home Link	Freehold Town.	Semi-Detached	Single on Water	Condo	Seasonal	Weighted Median Assessed Values
Total Average	\$ 374	\$ 315	\$ 294	\$ 272	\$ 686	\$ 237	\$ 407	\$ 356
Total Median	\$ 290	\$ 274	\$ 262	\$ 220	\$ 553	\$ 223	\$ 353	\$ 315
GTA Average	\$ 687	\$ 486	\$ 459	\$ 458	\$ 1,284	\$ 336	\$ 523	\$ 597
GTA Median	\$ 647	\$ 482	\$ 444	\$ 455	\$ 757	\$ 336	\$ 501	\$ 576
Niagara/Hamilton Average	\$ 319	\$ 280	\$ 294	\$ 224	\$ 623	\$ 213	\$ 471	\$ 312
Niagara/Hamilton Median	\$ 295	\$ 290	\$ 290	\$ 212	\$ 553	\$ 210	\$ 541	\$ 323
Eastern Average	\$ 258	\$ 242	\$ 230	\$ 201	\$ 468	\$ 198	\$ 284	\$ 252
Eastern Median	\$ 229	\$ 240	\$ 226	\$ 176	\$ 355	\$ 206	\$ 294	\$ 226
North Average	\$ 184	\$ 185	\$ 166	\$ 139	\$ 337	\$ 193	\$ 242	\$ 191
North Median	\$ 203	\$ 193	\$ 173	\$ 139	\$ 310	\$ 206	\$ 202	\$ 212
Southwest Average	\$ 309	\$ 243	\$ 234	\$ 240	\$ 598	\$ 202	\$ 389	\$ 305
Southwest Median	\$ 271	\$ 224	\$ 233	\$ 205	\$ 528	\$ 192	\$ 349	\$ 278
Simcoe/Musk./Duff. Average	\$ 343	\$ 264	\$ 292	\$ 262	\$ 699	\$ 261	\$ 630	\$ 366
Simcoe/Musk./Duff. Median	\$ 350	\$ 252	\$ 293	\$ 257	\$ 608	\$ 249	\$ 537	\$ 345

The weighted median assessed value for residential properties range from an average of \$191,000 in northern municipalities to \$597,000 in the GTA.

Building Construction Activity (sorted from lowest to highest 2018 activity per capita)

The table summarizes the 2018 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 2018.

Municipality	% Res. 2018	% Non-Res. 2018	2018 per Capita	Municipality	% Res. 2018	% Non-Res. 2018	2018 per Capita
Chatham-Kent	95%	5%	\$ 467	Hamilton	66%	34%	\$ 2,220
Elliot Lake	78%	22%	\$ 492	Kitchener	70%	30%	\$ 2,247
Greenstone	43%	57%	\$ 517	Parry Sound	71%	29%	\$ 2,317
Thunder Bay	56%	44%	\$ 752	Markham	47%	53%	\$ 2,334
Hawkesbury	37%	63%	\$ 936	Mississauga	53%	47%	\$ 2,388
Timmins	39%	61%	\$ 939	North Middlesex	27%	73%	\$ 2,402
Cornwall	58%	42%	\$ 1,018	Quinte West	75%	25%	\$ 2,413
Kenora	48%	52%	\$ 1,082	Georgian Bluffs	100%	0%	\$ 2,421
Espanola	54%	46%	\$ 1,102	London	76%	24%	\$ 2,453
Owen Sound	56%	44%	\$ 1,110	Oshawa	72%	28%	\$ 2,476
Ingersoll	92%	8%	\$ 1,129	West Grey	76%	24%	\$ 2,487
Windsor	52%	48%	\$ 1,226	Tillsonburg	72%	28%	\$ 2,574
North Bay	27%	73%	\$ 1,228	Guelph	65%	35%	\$ 2,592
Sault Ste. Marie	41%	59%	\$ 1,247	Wilmot	58%	42%	\$ 2,619
Sarnia	55%	45%	\$ 1,256	South Bruce Peninsula	84%	16%	\$ 2,619
St. Catharines	66%	34%	\$ 1,265	North Dumfries	64%	36%	\$ 2,652
Brampton	67%	33%	\$ 1,298	Halton Hills	26%	74%	\$ 2,661
Georgina	80%	20%	\$ 1,352	Cambridge	47%	53%	\$ 2,690
Erin	86%	14%	\$ 1,589	Barrie	39%	61%	\$ 2,830
Kingston	54%	46%	\$ 1,592	St. Marys	71%	29%	\$ 2,870
Brantford	60%	40%	\$ 1,673	Woolwich	46%	54%	\$ 2,882
Brockton	45%	55%	\$ 1,677	Port Colborne	40%	60%	\$ 2,891
Greater Sudbury	31%	69%	\$ 1,727	Ottawa	73%	27%	\$ 2,936
Welland	85%	15%	\$ 1,767	Fort Erie	52%	48%	\$ 2,941
Waterloo	81%	19%	\$ 1,841	Grey Highlands	71%	29%	\$ 2,964
St. Thomas	67%	33%	\$ 1,992	Springwater	85%	15%	\$ 3,059
Brockville	0%	100%	\$ 2,030	Strathroy-Caradoc	89%	11%	\$ 3,162
Haldimand	49%	51%	\$ 2,075	Central Elgin	79%	21%	\$ 3,163
Norfolk	65%	35%	\$ 2,080	Collingwood	83%	17%	\$ 3,249
Belleville	49%	51%	\$ 2,134	Oakville	72%	28%	\$ 3,338
Burlington	62%	38%	\$ 2,140	New Tecumseth	87%	13%	\$ 3,371
Peterborough	48%	52%	\$ 2,183	Whitchurch-Stouffville	91%	9%	\$ 3,440
Guelph-Eramosa	73%	27%	\$ 2,220	Vaughan	55%	45%	\$ 3,443

Building Construction Activity (sorted from lowest to highest 2018 activity per capita) (cont'd)

Municipality	% Res. 2018	% Non-Res. 2018	2018 per Capita
Aurora	63%	37%	\$ 3,448
Newmarket	37%	63%	\$ 3,451
Lakeshore	68%	32%	\$ 3,456
Bracebridge	70%	30%	\$ 3,523
Wellington North	40%	60%	\$ 3,529
Brock	80%	20%	\$ 3,542
Whitby	56%	44%	\$ 3,548
Kingsville	53%	47%	\$ 3,583
Southgate	0%	100%	\$ 3,664
Meaford	80%	20%	\$ 3,713
West Lincoln	47%	53%	\$ 3,731
Pelham	90%	10%	\$ 3,786
Orillia	80%	20%	\$ 3,794
Minto	59%	41%	\$ 3,950
Milton	84%	16%	\$ 3,958
Wellesley	29%	71%	\$ 4,004
Middlesex Centre	68%	32%	\$ 4,058
Caledon	79%	21%	\$ 4,181
Clarington	81%	19%	\$ 4,193
Pickering	80%	20%	\$ 4,294
Lambton Shores	74%	26%	\$ 4,418
Brant	100%	0%	\$ 4,431
Gravenhurst	94%	6%	\$ 4,463
King	65%	35%	\$ 4,551
Kincardine	50%	50%	\$ 4,603
Huntsville	89%	11%	\$ 4,738
Niagara-on-the-Lake	73%	27%	\$ 4,908
Lincoln	72%	28%	\$ 4,927
Innisfil	81%	19%	\$ 5,006
Toronto	45%	55%	\$ 5,166
Stratford	54%	46%	\$ 5,773
East Gwillimbury	93%	7%	\$ 5,842
Saugeen Shores	86%	14%	\$ 6,379
Mapleton	26%	74%	\$ 7,271
Centre Wellington	22%	78%	\$ 7,577
North Perth	49%	51%	\$ 7,937
Puslinch	87%	13%	\$ 8,258
Average	63%	37%	\$ 3,009
Median	66%	34%	\$ 2,830

Building Construction Activity Trend (Grouped by Location)

Eastern Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2016	2017	2018	
Cornwall	\$ 16,405	\$ 30,149	\$ 49,526	\$ 664
Hawkesbury	N/A	N/A	\$ 9,823	\$ 936
Peterborough	\$ 108,954	\$ 149,806	\$ 187,253	\$ 1,762
Kingston	\$ 218,600	\$ 400,313	\$ 205,458	\$ 2,154
Belleville	\$ 121,538	\$ 122,013	\$ 114,322	\$ 2,273
Brockville	\$ 17,010	\$ 97,688	\$ 44,416	\$ 2,423
Quinte West	\$ 141,395	\$ 122,200	\$ 110,159	\$ 2,780
Ottawa	\$ 2,646,159	\$ 2,705,350	\$ 2,953,233	\$ 2,831
Prince Edward County	\$ 83,204	N/A	N/A	\$ 3,364
Eastern Average	\$ 419,158	\$ 518,217	\$ 459,274	\$ 2,132
Eastern Median	\$ 115,246	\$ 122,200	\$ 112,240	\$ 2,273

GTA Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2016	2017	2018	
Georgina	\$ 104,777	\$ 56,405	\$ 65,566	\$ 1,611
Mississauga	\$ 1,455,510	\$ 1,262,657	\$ 1,850,388	\$ 2,013
Markham	\$ 883,308	\$ 582,098	\$ 842,145	\$ 2,221
Brampton	\$ 1,961,496	\$ 1,447,772	\$ 864,808	\$ 2,278
Whitby	\$ 280,107	\$ 198,721	\$ 488,694	\$ 2,396
Richmond Hill	\$ 613,200	\$ 363,325	N/A	\$ 2,450
Burlington	\$ 431,921	\$ 587,588	\$ 418,708	\$ 2,509
Oshawa	\$ 454,975	\$ 614,344	\$ 427,023	\$ 2,980
East Gwillimbury	N/A	\$ 5,706	\$ 151,740	\$ 3,032
Whitchurch-Stouffville	\$ 140,000	\$ 139,000	\$ 185,000	\$ 3,063
Newmarket	\$ 262,628	\$ 263,195	\$ 312,077	\$ 3,171
Pickering	\$ 210,728	\$ 298,448	\$ 418,642	\$ 3,225
Brock	\$ 16,485	\$ 64,569	\$ 43,579	\$ 3,412
Caledon	\$ 262,630	\$ 166,235	\$ 309,769	\$ 3,476
Clarington	\$ 340,630	\$ 379,537	\$ 422,636	\$ 3,910
Halton Hills	\$ 248,173	\$ 363,426	\$ 173,043	\$ 4,117
Aurora	\$ 278,362	N/A	\$ 203,916	\$ 4,234
Vaughan	\$ 1,148,939	\$ 1,908,214	\$ 1,137,862	\$ 4,300
Toronto	\$ 10,297,233	\$ 14,329,509	\$ 15,076,704	\$ 4,631
Oakville	\$ 913,947	\$ 1,235,513	\$ 698,239	\$ 4,679
Milton	\$ 596,372	\$ 938,908	\$ 476,943	\$ 5,743
King	\$ 334,595	\$ 202,693	\$ 131,792	\$ 8,506
GTA Average	\$ 1,011,239	\$ 1,209,898	\$ 1,176,156	\$ 3,544
GTA Median	\$ 340,630	\$ 363,426	\$ 418,708	\$ 3,198

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

Niagara/Hamilton Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2016	2017	2018	
St. Catharines	\$ 149,549	\$ 196,370	\$ 176,531	\$ 1,266
Port Colborne	\$ 32,494	\$ 27,480	\$ 54,844	\$ 2,038
Welland	\$ 81,772	\$ 162,077	\$ 98,055	\$ 2,091
Hamilton	\$ 1,056,238	\$ 1,364,145	\$ 1,264,757	\$ 2,200
Wainfleet	\$ 15,687	\$ 18,069	N/A	\$ 2,593
Fort Erie	\$ 94,804	\$ 88,075	\$ 95,391	\$ 2,920
Grimsby	\$ 120,100	\$ 42,479	N/A	\$ 2,924
Lincoln	\$ 40,333	\$ 58,422	\$ 126,139	\$ 2,977
Niagara Falls	\$ 279,671	N/A	N/A	\$ 3,176
Thorold	\$ 55,860	\$ 90,748	N/A	\$ 3,763
West Lincoln	\$ 50,382	\$ 85,170	\$ 57,903	\$ 4,250
Pelham	\$ 126,873	\$ 104,245	\$ 68,647	\$ 5,663
Niagara-on-the-Lake	N/A	\$ 133,956	\$ 96,640	\$ 5,948
Niagara/Hamilton Avg	\$ 175,314	\$ 197,603	\$ 226,545	\$ 3,216
Niagara/Hamilton Med	\$ 88,288	\$ 89,412	\$ 96,640	\$ 2,924

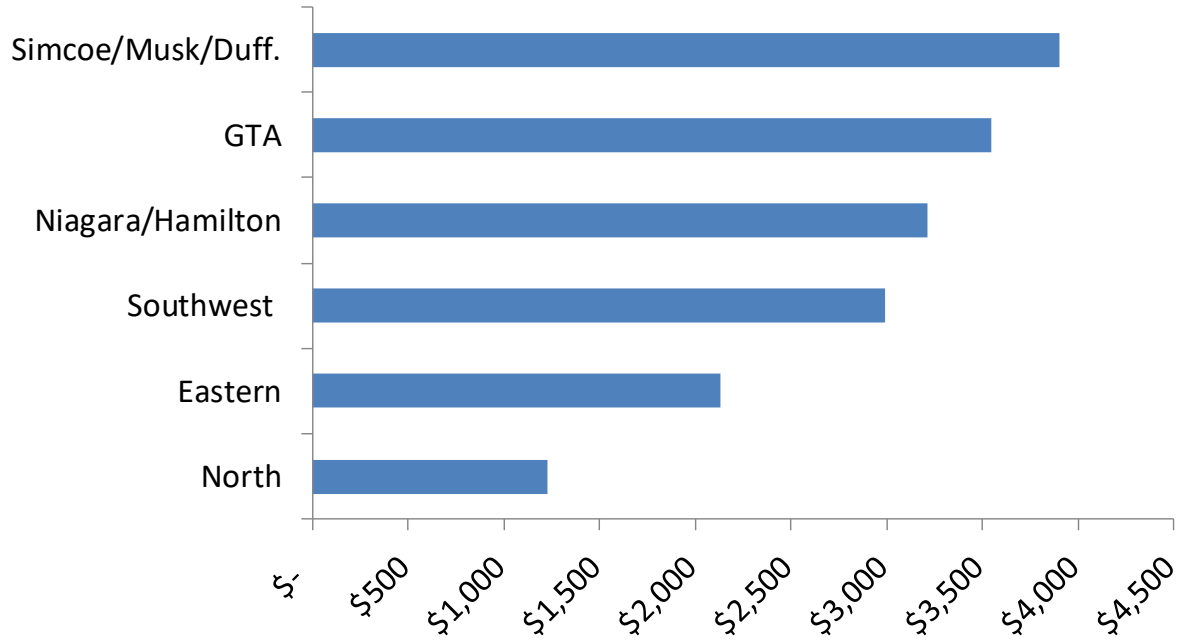
North Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2016	2017	2018	
Elliot Lake	\$ 5,976	\$ 5,313	\$ 5,313	\$ 511
Greenstone	\$ 4,058	\$ 2,306	\$ 2,463	\$ 625
Thunder Bay	\$ 93,789	\$ 143,390	\$ 84,227	\$ 967
Timmins	\$ 32,653	\$ 55,231	\$ 40,050	\$ 1,003
Espanola	\$ 6,860	\$ 4,112	\$ 5,486	\$ 1,091
Sault Ste. Marie	\$ 75,822	\$ 103,149	\$ 93,806	\$ 1,215
North Bay	\$ 76,258	\$ 84,620	\$ 64,303	\$ 1,437
Kenora	\$ 32,201	\$ 25,352	\$ 16,827	\$ 1,614
Greater Sudbury	\$ 254,506	\$ 384,024	\$ 291,624	\$ 1,860
Parry Sound	\$ 12,431	\$ 10,173	\$ 15,770	\$ 1,921
North Average	\$ 59,456	\$ 81,767	\$ 61,987	\$ 1,224
North Median	\$ 32,427	\$ 40,292	\$ 28,438	\$ 1,153

Simcoe/Musk./Duff. Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2016	2017	2018	
Barrie	\$ 151,050	\$ 422,093	\$ 426,260	\$ 2,241
Orangeville	\$ 66,469	\$ 98,403	N/A	\$ 2,766
Bracebridge	\$ 31,752	\$ 48,659	\$ 60,045	\$ 2,795
New Tecumseth	N/A	N/A	\$ 129,514	\$ 3,371
Orillia	\$ 167,310	\$ 83,595	\$ 124,437	\$ 3,907
Huntsville	\$ 80,513	\$ 80,226	\$ 100,007	\$ 4,211
Collingwood	\$ 106,381	\$ 108,753	\$ 79,432	\$ 4,232
Gravenhurst	\$ 40,225	\$ 69,127	\$ 59,148	\$ 4,337
Innisfil	\$ 158,593	\$ 278,101	\$ 203,691	\$ 5,447
Springwater	\$ 133,712	\$ 144,558	\$ 62,317	\$ 5,746
Simcoe/Musk./Duff. A	\$ 104,000	\$ 148,168	\$ 138,317	\$ 3,905
Simcoe/Musk./Duff. M	\$ 106,381	\$ 98,403	\$ 100,007	\$ 4,059

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

Southwest Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2016	2017	2018	
Chatham-Kent	\$ 26,626	\$ 39,186	\$ 48,821	\$ 368
Owen Sound	\$ 15,350	\$ 43,365	\$ 24,401	\$ 1,265
Sarnia	\$ 103,399	\$ 107,784	\$ 92,941	\$ 1,385
Windsor	\$ 317,281	\$ 354,014	\$ 281,942	\$ 1,412
Haldimand	\$ 91,619	\$ 56,097	\$ 99,408	\$ 1,753
Ingersoll	\$ 25,444	\$ 29,010	\$ 15,439	\$ 1,756
Brockton	\$ 18,023	\$ 17,500	\$ 16,536	\$ 1,761
Brantford	\$ 184,084	\$ 202,748	\$ 173,949	\$ 1,809
Norfolk	\$ 109,958	\$ 139,762	\$ 139,762	\$ 1,936
St. Thomas	\$ 60,878	\$ 104,249	\$ 81,939	\$ 2,035
Tillsonburg	\$ 35,819	\$ 24,726	\$ 43,450	\$ 2,102
St. Marys	\$ 14,205	\$ 18,506	\$ 22,875	\$ 2,397
Georgian Bluffs	N/A	N/A	\$ 25,438	\$ 2,421
Kitchener	\$ 739,739	\$ 498,219	\$ 566,135	\$ 2,474
West Grey	N/A	N/A	\$ 31,365	\$ 2,487
Erin	\$ 30,580	\$ 39,400	\$ 19,611	\$ 2,499
Wilmot	\$ 39,777	\$ 66,481	\$ 58,276	\$ 2,528
Guelph-Eramosa	\$ 40,780	\$ 33,167	\$ 30,369	\$ 2,612
South Bruce Peninsula	N/A	N/A	\$ 22,941	\$ 2,619
Strathroy-Caradoc	\$ 38,239	\$ 66,530	\$ 68,434	\$ 2,689
Central Elgin	\$ 28,752	N/A	\$ 41,223	\$ 2,722
Cambridge	\$ 356,417	\$ 387,236	\$ 369,150	\$ 2,757
North Middlesex	\$ 20,377	\$ 18,089	\$ 15,426	\$ 2,800
Brant	\$ 72,248	\$ 82,372	\$ 172,282	\$ 2,844
Woolwich	\$ 70,121	\$ 83,376	\$ 78,583	\$ 2,932
London	\$ 1,410,120	\$ 1,123,805	\$ 1,008,066	\$ 2,963
Wellington North	\$ 30,497	\$ 37,736	\$ 44,736	\$ 3,030
Guelph	\$ 463,247	\$ 433,798	\$ 373,001	\$ 3,058
Meaford	\$ 18,152	\$ 43,521	\$ 42,207	\$ 3,062
Minto	\$ 21,292	\$ 28,762	\$ 36,502	\$ 3,182
Waterloo	\$ 529,025	\$ 319,979	\$ 208,700	\$ 3,247
Wellesley	\$ 34,777	\$ 33,855	\$ 48,345	\$ 3,309
Grey Highlands	\$ 25,731	\$ 45,711	\$ 30,773	\$ 3,340
Lakeshore	N/A	N/A	\$ 136,334	\$ 3,456
Kingsville	N/A	N/A	\$ 80,769	\$ 3,583
Southgate	N/A	N/A	\$ 27,189	\$ 3,664
Middlesex Centre	\$ 46,806	\$ 77,635	\$ 74,929	\$ 3,672
Stratford	\$ 85,170	\$ 87,198	\$ 191,068	\$ 3,709
North Dumfries	\$ 49,783	\$ 50,355	\$ 29,778	\$ 4,033
Kincardine	\$ 26,981	\$ 61,522	\$ 55,177	\$ 4,042
Lambton Shores	\$ 38,932	\$ 46,370	\$ 48,806	\$ 4,092
Mapleton	\$ 34,254	\$ 20,755	\$ 82,196	\$ 4,127
Saugeen Shores	\$ 43,620	\$ 76,696	\$ 95,532	\$ 4,923
Centre Wellington	\$ 151,126	\$ 139,196	\$ 229,720	\$ 5,861
North Perth	\$ 61,682	\$ 81,008	\$ 111,003	\$ 6,159
Puslinch	\$ 44,020	\$ 47,920	\$ 64,675	\$ 6,811
Southwest Average	\$ 138,873	\$ 132,504	\$ 120,874	\$ 2,993
Southwest Median	\$ 42,200	\$ 61,522	\$ 61,475	\$ 2,822

**Summary—3 Year Average Building Construction Activity Per Capita (2016, 2017, 2018) —
Total Survey by Location**



Financial Indicators



Financial Sustainability Indicators

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

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

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

V **Vulnerability**
Addresses a municipality’s vulnerability to external sources of funding that it cannot control and its exposure to risks.

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

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

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



Net Financial Position Indicators

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

Formula

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

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

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

Target

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

Interpretation

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



Financial Indicators

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

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

Sustainability

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

Flexibility

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

Vulnerability

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



Financial Position Per Capita—Trend

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

Municipality	2014	2015	2016	2017	2018
Toronto	\$ (1,962)	\$ (2,192)	\$ (2,379)	\$ (2,460)	\$ (2,771)
Ottawa	\$ (1,634)	\$ (1,736)	\$ (1,998)	\$ (2,299)	\$ (2,334)
Pelham	\$ (432)	\$ (531)	\$ (803)	\$ (1,764)	\$ (2,296)
Central Elgin					\$ (2,293)
Kingston	\$ (1,341)	\$ (1,283)	\$ (1,365)	\$ (1,434)	\$ (1,682)
Quinte West	\$ (583)	\$ (1,170)	\$ (1,657)	\$ (1,575)	\$ (1,670)
Owen Sound	\$ (700)	\$ (1,099)	\$ (1,288)	\$ (1,379)	\$ (1,504)
Greenstone	\$ (3,669)	\$ (3,082)	\$ (2,610)	\$ (2,117)	\$ (1,401)
Port Colborne	\$ (498)	\$ (343)	\$ (741)	\$ (1,404)	\$ (1,329)
Prince Edward County	\$ (1,239)	\$ (1,209)	\$ (1,446)	\$ (1,366)	\$ (1,285)
Thunder Bay	\$ (1,349)	\$ (1,447)	\$ (1,572)	\$ (1,301)	\$ (1,089)
Brockville	\$ (1,234)	\$ (1,201)	\$ (1,271)	\$ (1,334)	\$ (1,074)
New Tecumseth					\$ (1,069)
Timmins	\$ (677)	\$ (923)	\$ (990)	\$ (961)	\$ (1,033)
Barrie	\$ (1,396)	\$ (1,492)	\$ (1,329)	\$ (938)	\$ (910)
North Perth		\$ (856)	\$ (899)	\$ (959)	\$ (776)
Hawkesbury					\$ (650)
Belleville	\$ 179	\$ (308)	\$ (456)	\$ (639)	\$ (623)
Stratford	\$ (1,581)	\$ (1,267)	\$ (1,002)	\$ (773)	\$ (333)
Gravenhurst	\$ (1,134)	\$ (1,066)	\$ (829)	\$ (520)	\$ (299)
Norfolk			\$ (132)	\$ (267)	\$ (295)
Whitchurch - Stouffville	\$ (150)	\$ (63)	\$ (166)	\$ (212)	\$ (225)
Tillsonburg	\$ 10	\$ 60	\$ 52	\$ 230	\$ (64)
King	\$ (718)	\$ (364)	\$ (201)	\$ 100	\$ (58)
Guelph-Eramosa	\$ (50)	\$ (53)	\$ (205)	\$ (74)	\$ (15)
St. Catharines	\$ (35)	\$ (87)	\$ (19)	\$ 88	\$ 13
Middlesex Centre	\$ (766)	\$ (633)	\$ (408)	\$ (152)	\$ 81
Oshawa	\$ (340)	\$ (272)	\$ (170)	\$ (23)	\$ 85
Minto	\$ 196	\$ 113	\$ (11)	\$ 98	\$ 96
Brant County	\$ (309)	\$ (187)	\$ (373)	\$ 142	\$ 127
Meaford	\$ (372)	\$ (304)	\$ (95)	\$ 73	\$ 133
St. Marys	\$ (91)	\$ 247	\$ 269	\$ 183	\$ 211
West Lincoln	\$ 1,104	\$ 1,056	\$ 1,068	\$ 1,343	\$ 222
Grey Highlands	\$ 401	\$ 320	\$ 398	\$ 384	\$ 236
St. Thomas	\$ 653	\$ 434	\$ 128	\$ (275)	\$ 239
Brockton				\$ 277	\$ 262

Financial Position Per Capita—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Cornwall	\$ 154	\$ 175	\$ 36	\$ 126	\$ 280
Georgina	\$ 192	\$ 205	\$ 246	\$ 243	\$ 308
Erin	\$ 79	\$ 174	\$ 172	\$ 146	\$ 326
Orangeville	\$ (202)	\$ (60)	\$ (198)	\$ (21)	\$ 330
Mapleton	\$ 383	\$ 384		\$ 178	\$ 347
Lakeshore					\$ 400
Hamilton	\$ 259	\$ 154	\$ 263	\$ 435	\$ 431
West Grey					\$ 448
Welland	\$ 25	\$ 68	\$ 220	\$ 365	\$ 467
Kingsville					\$ 546
Puslinch	\$ 395	\$ 448	\$ 492	\$ 528	\$ 552
Caledon	\$ 359	\$ 355	\$ 460	\$ 462	\$ 560
Southgate					\$ 560
Espanola		\$ 444		\$ 934	\$ 586
Springwater	\$ 458	\$ 498	\$ 581	\$ 649	\$ 595
Peterborough	\$ 1,157	\$ 981	\$ 915	\$ 758	\$ 615
Brampton	\$ 672	\$ 731	\$ 688	\$ 661	\$ 617
North Bay	\$ 176	\$ 122	\$ 323	\$ 464	\$ 700
Huntsville	\$ 133	\$ 206	\$ 282	\$ 425	\$ 706
Windsor	\$ 618	\$ 653	\$ 731	\$ 715	\$ 707
Saugeen Shores	\$ 360	\$ 358	\$ 518	\$ 590	\$ 718
Cambridge	\$ 717	\$ 722	\$ 726	\$ 650	\$ 720
Clarington	\$ 600	\$ 596	\$ 655	\$ 677	\$ 728
Newmarket	\$ 716	\$ 708	\$ 881	\$ 927	\$ 742
Guelph	\$ 405	\$ 572	\$ 658	\$ 719	\$ 826
Lambton Shores	\$ (606)	\$ (262)	\$ 222	\$ 655	\$ 833
Burlington	\$ 880	\$ 920	\$ 905	\$ 927	\$ 859
Sarnia	\$ 94	\$ 213	\$ 376	\$ 652	\$ 866
Kitchener	\$ 802	\$ 872	\$ 918	\$ 888	\$ 880
Milton	\$ 774	\$ 856	\$ 970	\$ 717	\$ 882
Wellesley	\$ 854	\$ 861	\$ 904	\$ 890	\$ 893
Centre Wellington	\$ 580	\$ 571	\$ 836	\$ 817	\$ 917
Fort Erie	\$ 654	\$ 759	\$ 829	\$ 890	\$ 948
Parry Sound	\$ 1,347	\$ 1,245	\$ 1,228	\$ 995	\$ 962
London	\$ 334	\$ 508	\$ 613	\$ 670	\$ 976
Lincoln	\$ 1,154	\$ 1,279	\$ 1,313	\$ 1,197	\$ 988

Financial Position Per Capita—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Mississauga	\$ 495	\$ 640	\$ 691	\$ 948	\$ 1,013
Georgian Bluffs					\$ 1,032
Whitby	\$ 994	\$ 999	\$ 1,097	\$ 1,051	\$ 1,081
Ingersoll	\$ 242	\$ 431	\$ 640	\$ 856	\$ 1,112
Woolwich	\$ 915	\$ 1,000	\$ 1,169	\$ 1,100	\$ 1,112
Elliot Lake	\$ 335	\$ 510	\$ 748	\$ 892	\$ 1,119
Orillia	\$ 776	\$ 1,271	\$ 1,357	\$ 1,310	\$ 1,128
Brock	\$ 766	\$ 868	\$ 953	\$ 1,039	\$ 1,131
Sault Ste. Marie	\$ 693	\$ 772	\$ 727	\$ 983	\$ 1,137
Strathroy-Caradoc	\$ 28	\$ 248	\$ 638	\$ 832	\$ 1,167
North Middlesex		\$ 383	\$ 685	\$ 887	\$ 1,191
Thorold	\$ 961	\$ 1,052	\$ 1,196	\$ 1,213	\$ 1,198
Greater Sudbury	\$ 906	\$ 1,042	\$ 1,226	\$ 1,162	\$ 1,200
Collingwood	\$ (146)	\$ (244)	\$ 241	\$ 448	\$ 1,232
East Gwillimbury	\$ 421	\$ 459	\$ 522	\$ 894	\$ 1,238
Halton Hills	\$ 771	\$ 737	\$ 992	\$ 1,117	\$ 1,271
Niagara-on-the-Lake	\$ 1,607	\$ 1,421	\$ 1,541	\$ 1,456	\$ 1,288
Chatham-Kent	\$ 241	\$ 440	\$ 704	\$ 948	\$ 1,291
Aurora	\$ 1,119	\$ 899	\$ 1,389		\$ 1,314
Brantford			\$ 1,132	\$ 1,132	\$ 1,352
Markham	\$ 1,285	\$ 1,247	\$ 1,223	\$ 1,262	\$ 1,357
North Dumfries	\$ 1,010	\$ 1,151	\$ 1,238	\$ 1,291	\$ 1,387
Waterloo	\$ 1,253	\$ 1,238	\$ 1,259	\$ 1,283	\$ 1,395
Wilmot	\$ 1,091	\$ 1,111	\$ 1,249	\$ 1,403	\$ 1,423
Pickering	\$ 1,134	\$ 1,205	\$ 1,288	\$ 1,454	\$ 1,465
Oakville	\$ 1,884	\$ 1,328	\$ 1,522	\$ 1,486	\$ 1,508
Haldimand		\$ 1,461	\$ 1,513	\$ 1,688	\$ 1,523
Vaughan	\$ 1,029	\$ 1,007	\$ 1,124	\$ 1,688	\$ 1,790
Wellington North	\$ 950	\$ 1,177	\$ 1,493	\$ 1,589	\$ 1,792
Bracebridge	\$ 1,555	\$ 1,680	\$ 1,839	\$ 1,666	\$ 1,987
South Bruce Peninsula					\$ 2,120
Kenora	\$ 1,861	\$ 4,555	\$ 4,799	\$ 4,634	\$ 4,548
Kincardine	\$ 2,280	\$ 2,570	\$ 2,366	\$ 2,578	\$ 4,828
Innisfil	\$ 378	\$ 412	\$ 4,983	\$ 4,914	\$ 5,647
Average	\$ 255	\$ 324	\$ 443	\$ 472	\$ 517
Median	\$ 380	\$ 440	\$ 625	\$ 655	\$ 659

Financial Position Per Capita—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Region Waterloo	\$ (987)	\$ (1,044)	\$ (1,229)	\$ (1,272)	\$ (1,133)
Region York	\$ (1,362)	\$ (1,215)	\$ (1,209)	\$ (1,052)	\$ (662)
Region Niagara	\$ (65)	\$ (155)	\$ (223)	\$ (180)	\$ (86)
Region Peel	\$ (69)	\$ (101)	\$ 8	\$ 71	\$ 147
District Muskoka	\$ (204)	\$ 38	\$ 303	\$ 600	\$ 969
Region Durham	\$ 1,203	\$ 1,327	\$ 1,579	\$ 1,799	\$ 2,087
Region Halton	\$ 1,600	\$ 1,965	\$ 2,097	\$ 2,108	\$ 2,283
Average	\$ 17	\$ 116	\$ 189	\$ 296	\$ 515
Median	\$ (69)	\$ (101)	\$ 8	\$ 71	\$ 147
Bruce County		\$ (161)	\$ (90)	\$ (58)	\$ (94)
Simcoe County		\$ (133)	\$ (137)	\$ (67)	\$ (62)
Dufferin County		\$ (1)	\$ 65	\$ 83	\$ 189
Grey County		\$ 395	\$ 378	\$ 326	\$ 284
Elgin County		\$ 235	\$ 262	\$ 339	\$ 498
Wellington County	\$ 304	\$ 371	\$ 442	\$ 460	\$ 551
Average	\$ 304	\$ 118	\$ 153	\$ 180	\$ 228
Median	\$ 304	\$ 117	\$ 163	\$ 204	\$ 236

Financial Position Per Capita By Geographic Location—Trend

Municipality	2014	2015	2016	2017	2018
Ottawa	\$ (1,634)	\$ (1,736)	\$ (1,998)	\$ (2,299)	\$ (2,334)
Kingston	\$ (1,341)	\$ (1,283)	\$ (1,365)	\$ (1,434)	\$ (1,682)
Quinte West	\$ (583)	\$ (1,170)	\$ (1,657)	\$ (1,575)	\$ (1,670)
Prince Edward County	\$ (1,239)	\$ (1,209)	\$ (1,446)	\$ (1,366)	\$ (1,285)
Brockville	\$ (1,234)	\$ (1,201)	\$ (1,271)	\$ (1,334)	\$ (1,074)
Hawkesbury					\$ (650)
Belleville	\$ 179	\$ (308)	\$ (456)	\$ (639)	\$ (623)
Cornwall	\$ 154	\$ 175	\$ 36	\$ 126	\$ 280
Peterborough	\$ 1,157	\$ 981	\$ 915	\$ 758	\$ 615
Eastern Average	\$ (568)	\$ (719)	\$ (905)	\$ (970)	\$ (936)
Eastern Median	\$ (908)	\$ (1,185)	\$ (1,318)	\$ (1,350)	\$ (1,074)
Municipality	2014	2015	2016	2017	2018
Toronto	\$ (1,962)	\$ (2,192)	\$ (2,379)	\$ (2,460)	\$ (2,771)
Whitchurch - Stouffville	\$ (150)	\$ (63)	\$ (166)	\$ (212)	\$ (225)
King	\$ (718)	\$ (364)	\$ (201)	\$ 100	\$ (58)
Oshawa	\$ (340)	\$ (272)	\$ (170)	\$ (23)	\$ 85
Georgina	\$ 192	\$ 205	\$ 246	\$ 243	\$ 308
Caledon	\$ 359	\$ 355	\$ 460	\$ 462	\$ 560
Brampton	\$ 672	\$ 731	\$ 688	\$ 661	\$ 617
Clarington	\$ 600	\$ 596	\$ 655	\$ 677	\$ 728
Newmarket	\$ 716	\$ 708	\$ 881	\$ 927	\$ 742
Burlington	\$ 880	\$ 920	\$ 905	\$ 927	\$ 859
Milton	\$ 774	\$ 856	\$ 970	\$ 717	\$ 882
Mississauga	\$ 495	\$ 640	\$ 691	\$ 948	\$ 1,013
Whitby	\$ 994	\$ 999	\$ 1,097	\$ 1,051	\$ 1,081
Brock	\$ 766	\$ 868	\$ 953	\$ 1,039	\$ 1,131
East Gwillimbury	\$ 421	\$ 459	\$ 522	\$ 894	\$ 1,238
Halton Hills	\$ 771	\$ 737	\$ 992	\$ 1,117	\$ 1,271
Aurora	\$ 1,119	\$ 899	\$ 1,389		\$ 1,314
Markham	\$ 1,285	\$ 1,247	\$ 1,223	\$ 1,262	\$ 1,357
Pickering	\$ 1,134	\$ 1,205	\$ 1,288	\$ 1,454	\$ 1,465
Oakville	\$ 1,884	\$ 1,328	\$ 1,522	\$ 1,486	\$ 1,508
Vaughan	\$ 1,029	\$ 1,007	\$ 1,124	\$ 1,688	\$ 1,790
GTA Average	\$ 520	\$ 517	\$ 604	\$ 648	\$ 709
GTA Median	\$ 716	\$ 731	\$ 881	\$ 910	\$ 882

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

Municipality	2014	2015	2016	2017	2018
Greenstone	\$ (3,669)	\$ (3,082)	\$ (2,610)	\$ (2,117)	\$ (1,401)
Thunder Bay	\$ (1,349)	\$ (1,447)	\$ (1,572)	\$ (1,301)	\$ (1,089)
Timmins	\$ (677)	\$ (923)	\$ (990)	\$ (961)	\$ (1,033)
Espanola		\$ 444		\$ 934	\$ 586
North Bay	\$ 176	\$ 122	\$ 323	\$ 464	\$ 700
Parry Sound	\$ 1,347	\$ 1,245	\$ 1,228	\$ 995	\$ 962
Elliot Lake	\$ 335	\$ 510	\$ 748	\$ 892	\$ 1,119
Sault Ste. Marie	\$ 693	\$ 772	\$ 727	\$ 983	\$ 1,137
Greater Sudbury	\$ 906	\$ 1,042	\$ 1,226	\$ 1,162	\$ 1,200
Kenora	\$ 1,861	\$ 4,555	\$ 4,799	\$ 4,634	\$ 4,548
North Average	\$ (42)	\$ 324	\$ 431	\$ 568	\$ 673
North Median	\$ 335	\$ 477	\$ 727	\$ 913	\$ 831
Municipality	2014	2015	2016	2017	2018
New Tecumseth					\$ (1,069)
Barrie	\$ (1,396)	\$ (1,492)	\$ (1,329)	\$ (938)	\$ (910)
Gravenhurst	\$ (1,134)	\$ (1,066)	\$ (829)	\$ (520)	\$ (299)
Orangeville	\$ (202)	\$ (60)	\$ (198)	\$ (21)	\$ 330
Springwater	\$ 458	\$ 498	\$ 581	\$ 649	\$ 595
Huntsville	\$ 133	\$ 206	\$ 282	\$ 425	\$ 706
Orillia	\$ 776	\$ 1,271	\$ 1,357	\$ 1,310	\$ 1,128
Collingwood	\$ (146)	\$ (244)	\$ 241	\$ 448	\$ 1,232
Bracebridge	\$ 1,555	\$ 1,680	\$ 1,839	\$ 1,666	\$ 1,987
Innisfil	\$ 378	\$ 412	\$ 4,983	\$ 4,914	\$ 5,647
Simcoe/Musk./Duff. Average	\$ 47	\$ 134	\$ 770	\$ 881	\$ 935
Simcoe/Musk./Duff. Median	\$ 133	\$ 206	\$ 282	\$ 448	\$ 651

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

Municipality	2014	2015	2016	2017	2018
Central Elgin					\$ (2,293)
Owen Sound	\$ (700)	\$ (1,099)	\$ (1,288)	\$ (1,379)	\$ (1,504)
North Perth		\$ (856)	\$ (899)	\$ (959)	\$ (776)
Stratford	\$ (1,581)	\$ (1,267)	\$ (1,002)	\$ (773)	\$ (333)
Norfolk			\$ (132)	\$ (267)	\$ (295)
Tillsonburg	\$ 10	\$ 60	\$ 52	\$ 230	\$ (64)
Guelph-Eramosa	\$ (50)	\$ (53)	\$ (205)	\$ (74)	\$ (15)
Middlesex Centre	\$ (766)	\$ (633)	\$ (408)	\$ (152)	\$ 81
Minto	\$ 196	\$ 113	\$ (11)	\$ 98	\$ 96
Brant County	\$ (309)	\$ (187)	\$ (373)	\$ 142	\$ 127
Meaford	\$ (372)	\$ (304)	\$ (95)	\$ 73	\$ 133
St. Marys	\$ (91)	\$ 247	\$ 269	\$ 183	\$ 211
Grey Highlands	\$ 401	\$ 320	\$ 398	\$ 384	\$ 236
St. Thomas	\$ 653	\$ 434	\$ 128	\$ (275)	\$ 239
Brockton				\$ 277	\$ 262
Erin	\$ 79	\$ 174	\$ 172	\$ 146	\$ 326
Mapleton	\$ 383	\$ 384		\$ 178	\$ 347
Lakeshore					\$ 400
West Grey					\$ 448
Kingsville					\$ 546
Puslinch	\$ 395	\$ 448	\$ 492	\$ 528	\$ 552
Southgate					\$ 560
Windsor	\$ 618	\$ 653	\$ 731	\$ 715	\$ 707
Saugeen Shores	\$ 360	\$ 358	\$ 518	\$ 590	\$ 718
Cambridge	\$ 717	\$ 722	\$ 726	\$ 650	\$ 720
Guelph	\$ 405	\$ 572	\$ 658	\$ 719	\$ 826
Lambton Shores	\$ (606)	\$ (262)	\$ 222	\$ 655	\$ 833
Sarnia	\$ 94	\$ 213	\$ 376	\$ 652	\$ 866
Kitchener	\$ 802	\$ 872	\$ 918	\$ 888	\$ 880
Wellesley	\$ 854	\$ 861	\$ 904	\$ 890	\$ 893
Centre Wellington	\$ 580	\$ 571	\$ 836	\$ 817	\$ 917
London	\$ 334	\$ 508	\$ 613	\$ 670	\$ 976
Georgian Bluffs					\$ 1,032
Ingersoll	\$ 242	\$ 431	\$ 640	\$ 856	\$ 1,112
Woolwich	\$ 915	\$ 1,000	\$ 1,169	\$ 1,100	\$ 1,112
Strathroy-Caradoc	\$ 28	\$ 248	\$ 638	\$ 832	\$ 1,167
North Middlesex		\$ 383	\$ 685	\$ 887	\$ 1,191
Chatham-Kent	\$ 241	\$ 440	\$ 704	\$ 948	\$ 1,291
Brantford			\$ 1,132	\$ 1,132	\$ 1,352
North Dumfries	\$ 1,010	\$ 1,151	\$ 1,238	\$ 1,291	\$ 1,387
Waterloo	\$ 1,253	\$ 1,238	\$ 1,259	\$ 1,283	\$ 1,395
Wilmot	\$ 1,091	\$ 1,111	\$ 1,249	\$ 1,403	\$ 1,423
Haldimand		\$ 1,461	\$ 1,513	\$ 1,688	\$ 1,523
Wellington North	\$ 950	\$ 1,177	\$ 1,493	\$ 1,589	\$ 1,792
South Bruce Peninsula					\$ 2,120
Kincardine	\$ 2,280	\$ 2,570	\$ 2,366	\$ 2,578	\$ 4,828
Southwest Average	\$ 315	\$ 391	\$ 478	\$ 543	\$ 660
Southwest Median	\$ 360	\$ 408	\$ 613	\$ 652	\$ 712

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

Municipality	2014	2015	2016	2017	2018
Pelham	\$ (432)	\$ (531)	\$ (803)	\$ (1,764)	\$ (2,296)
Port Colborne	\$ (498)	\$ (343)	\$ (741)	\$ (1,404)	\$ (1,329)
St. Catharines	\$ (35)	\$ (87)	\$ (19)	\$ 88	\$ 13
West Lincoln	\$ 1,104	\$ 1,056	\$ 1,068	\$ 1,343	\$ 222
Hamilton	\$ 259	\$ 154	\$ 263	\$ 435	\$ 431
Welland	\$ 25	\$ 68	\$ 220	\$ 365	\$ 467
Fort Erie	\$ 654	\$ 759	\$ 829	\$ 890	\$ 948
Lincoln	\$ 1,154	\$ 1,279	\$ 1,313	\$ 1,197	\$ 988
Thorold	\$ 961	\$ 1,052	\$ 1,196	\$ 1,213	\$ 1,198
Niagara-on-the-Lake	\$ 1,607	\$ 1,421	\$ 1,541	\$ 1,456	\$ 1,288
Niagara/Hamilton Average	\$ 480	\$ 483	\$ 487	\$ 382	\$ 193
Niagara/Hamilton Median	\$ 456	\$ 456	\$ 546	\$ 663	\$ 449

Municipality	2014	2015	2016	2017	2018
Region Waterloo	\$ (987)	\$ (1,044)	\$ (1,229)	\$ (1,272)	\$ (1,133)
Region York	\$ (1,362)	\$ (1,215)	\$ (1,209)	\$ (1,052)	\$ (662)
Region Niagara	\$ (65)	\$ (155)	\$ (223)	\$ (180)	\$ (86)
Region Peel	\$ (69)	\$ (101)	\$ 8	\$ 71	\$ 147
District Muskoka	\$ (204)	\$ 38	\$ 303	\$ 600	\$ 969
Region Durham	\$ 1,203	\$ 1,327	\$ 1,579	\$ 1,799	\$ 2,087
Region Halton	\$ 1,600	\$ 1,965	\$ 2,097	\$ 2,108	\$ 2,283
Average	\$ 17	\$ 116	\$ 189	\$ 296	\$ 515
Median	\$ (69)	\$ (101)	\$ 8	\$ 71	\$ 147
Bruce County		\$ (161)	\$ (90)	\$ (58)	\$ (94)
Simcoe County		\$ (133)	\$ (137)	\$ (67)	\$ (62)
Dufferin County		\$ (1)	\$ 65	\$ 83	\$ 189
Grey County		\$ 395	\$ 378	\$ 326	\$ 284
Elgin County		\$ 235	\$ 262	\$ 339	\$ 498
Wellington County	\$ 304	\$ 371	\$ 442	\$ 460	\$ 551
Average	\$ 304	\$ 118	\$ 153	\$ 180	\$ 228
Median	\$ 304	\$ 117	\$ 163	\$ 204	\$ 236

Net Financial Liabilities Ratio—Trend

Municipality	2014	2015	2016	2017	2018
Innisfil	(0.24)	(0.23)	(3.08)	(3.15)	(2.94)
Kincardine	(1.08)	(1.18)	(1.08)	(1.17)	(1.97)
Wilmot	(1.52)	(1.52)	(1.57)	(1.77)	(1.74)
North Dumfries	(1.59)	(1.69)	(1.71)	(1.81)	(1.73)
Bracebridge	(1.62)	(1.62)	(1.69)	(1.52)	(1.69)
Kenora	(0.76)	(1.84)	(1.81)	(1.76)	(1.60)
Wellington North	(0.83)	(1.03)	(1.24)	(1.37)	(1.52)
Woolwich	(1.42)	(1.54)	(1.41)	(1.51)	(1.52)
Wellesley	(1.61)	(1.57)	(1.52)	(1.57)	(1.51)
Pickering	(1.41)	(1.40)	(1.45)	(1.66)	(1.48)
Vaughan	(0.99)	(0.94)	(0.86)	(1.36)	(1.32)
Markham	(1.35)	(1.29)	(1.16)	(1.25)	(1.29)
Brock	(0.88)	(0.99)	(1.08)	(1.16)	(1.25)
Halton Hills	(0.87)	(0.80)	(1.00)	(1.15)	(1.23)
Whitby	(1.19)	(1.17)	(1.12)	(0.98)	(1.18)
South Bruce Peninsula					(1.17)
Oakville	(1.56)	(1.10)	(1.16)	(1.12)	(1.11)
Lincoln	(1.36)	(1.51)	(1.44)	(1.35)	(1.05)
Aurora	(0.94)	(0.67)	(0.81)		(1.03)
Milton	(0.91)	(0.99)	(1.14)	(0.85)	(1.01)
Waterloo	(0.89)	(0.88)	(0.87)	(0.92)	(0.95)
Mississauga	(0.56)	(0.71)	(0.66)	(0.93)	(0.94)
Ingersoll	(0.20)	(0.35)	(0.51)	(0.71)	(0.89)
Georgian Bluffs					(0.87)
Clarington	(0.80)	(0.77)	(0.79)	(0.85)	(0.87)
Thorold	(0.76)	(0.82)	(0.87)	(0.91)	(0.85)
Strathroy-Caradoc	(0.02)	(0.21)	(0.49)	(0.62)	(0.81)
Centre Wellington	(0.57)	(0.57)	(0.71)	(0.79)	(0.81)
Niagara-on-the-Lake	(1.09)	(0.92)	(0.97)	(0.90)	(0.79)
Puslinch	(0.61)	(0.70)	(0.68)	(0.76)	(0.77)
Burlington	(0.82)	(0.84)	(0.79)	(0.80)	(0.71)
East Gwillimbury	(0.37)	(0.40)	(0.26)	(0.49)	(0.70)
Haldimand		(0.53)	(0.67)	(0.74)	(0.70)
Huntsville	(0.15)	(0.24)	(0.32)	(0.45)	(0.70)
North Middlesex		(0.28)	(0.43)	(0.50)	(0.65)
Elliot Lake	(0.22)	(0.31)	(0.45)	(0.55)	(0.63)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Fort Erie	(0.48)	(0.53)	(0.53)	(0.59)	(0.60)
Brampton	(0.77)	(0.80)	(0.67)	(0.68)	(0.60)
Springwater	(0.52)	(0.54)	(0.58)	(0.65)	(0.56)
Brantford			(0.47)	(0.49)	(0.56)
Kitchener	(0.54)	(0.60)	(0.61)	(0.58)	(0.56)
Cambridge	(0.63)	(0.63)	(0.58)	(0.53)	(0.55)
Newmarket	(0.63)	(0.60)	(0.68)	(0.74)	(0.55)
Chatham-Kent	(0.11)	(0.21)	(0.32)	(0.40)	(0.54)
Sarnia	(0.06)	(0.14)	(0.22)	(0.39)	(0.49)
Southgate					(0.47)
Collingwood	0.06	0.10	(0.10)	(0.20)	(0.47)
Greater Sudbury	(0.39)	(0.45)	(0.50)	(0.47)	(0.47)
Sault Ste. Marie	(0.30)	(0.33)	(0.31)	(0.41)	(0.47)
Caledon	(0.33)	(0.31)	(0.38)	(0.40)	(0.46)
Orillia	(0.35)	(0.54)	(0.55)	(0.54)	(0.44)
Kingsville					(0.43)
London	(0.16)	(0.23)	(0.27)	(0.30)	(0.42)
Lambton Shores	0.31	0.12	(0.11)	(0.34)	(0.41)
West Grey					(0.41)
Mapleton	(0.60)	(0.52)		(0.21)	(0.38)
Saugeen Shores	(0.22)	(0.21)	(0.28)	(0.33)	(0.36)
Erin	(0.10)	(0.20)	(0.20)	(0.18)	(0.35)
Guelph	(0.16)	(0.22)	(0.25)	(0.28)	(0.32)
Parry Sound	(0.45)	(0.45)	(0.41)	(0.34)	(0.32)
Windsor	(0.27)	(0.27)	(0.30)	(0.30)	(0.31)
Lakeshore					(0.30)
Welland	(0.02)	(0.05)	(0.15)	(0.25)	(0.29)
North Bay	(0.08)	(0.05)	(0.13)	(0.19)	(0.28)
Georgina	(0.18)	(0.18)	(0.21)	(0.21)	(0.26)
West Lincoln	(1.69)	(1.46)	(1.40)	(1.12)	(0.25)
Peterborough	(0.50)	(0.42)	(0.36)	(0.31)	(0.24)
Espanola				(0.36)	(0.21)
Hamilton	(0.12)	(0.07)	(0.11)	(0.18)	(0.18)
Orangeville	0.13	0.04	0.11	0.01	(0.18)
Brockton				(0.20)	(0.17)
Grey Highlands	(0.35)	(0.27)	(0.31)	(0.30)	(0.17)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Cornwall	(0.07)	(0.08)	(0.01)	(0.05)	(0.11)
St. Thomas	(0.35)	(0.23)	(0.06)	0.13	(0.11)
St. Marys	0.03	(0.09)	(0.10)	(0.07)	(0.08)
Oshawa	0.35	0.26	0.15	0.02	(0.08)
Minto	(0.16)	(0.09)	0.01	(0.08)	(0.07)
Meaford	0.23	0.18	0.05	(0.04)	(0.07)
Brant County	0.12	0.11	0.20	(0.06)	(0.06)
Middlesex Centre	0.63	0.42	0.25	0.10	(0.05)
St. Catharines	0.03	0.08	0.02	(0.07)	(0.01)
Guelph-Eramosa	0.07	0.07	0.25	0.09	0.02
King	0.37	0.18	0.12	(0.06)	0.03
Tillsonburg	(0.01)	(0.05)	(0.04)	(0.19)	0.05
Stratford	0.63	0.48	0.36	0.28	0.12
Norfolk			0.07	0.15	0.16
Whitchurch - Stouffville	0.15	0.07	0.15	0.19	0.20
Gravenhurst	0.99	0.85	0.61	0.38	0.21
Belleville	(0.08)	0.13	0.19	0.26	0.24
Thunder Bay	0.33	0.33	0.37	0.30	0.25
Greenstone	0.90	0.73	0.59	0.48	0.28
Timmins	0.29	0.38	0.38	0.36	0.36
Hawkesbury					0.38
Barrie	0.70	0.72	0.59	0.42	0.40
North Perth	0.88	0.54	0.49	0.49	0.41
Brockville	0.58	0.52	0.52	0.55	0.43
Kingston	0.48	0.46	0.45	0.47	0.52
Prince Edward County	0.72	0.65	0.73	0.69	0.61
Owen Sound	0.37	0.56	0.62	0.66	0.70
New Tecumseth					0.76
Port Colborne	0.46	0.23	0.57	0.90	0.77
Toronto	0.65	0.68	0.70	0.76	0.82
Ottawa	0.62	0.66	0.71	0.84	0.83
Quinte West	0.41	0.77	1.01	0.93	0.93
Central Elgin					1.49
Pelham	0.47	0.57	0.74	1.63	2.03
Average	(0.32)	(0.36)	(0.41)	(0.43)	(0.41)
Median	(0.24)	(0.27)	(0.34)	(0.36)	(0.41)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Region Halton	(1.37)	(1.64)	(1.67)	(1.75)	(1.87)
Region Durham	(0.88)	(0.96)	(1.06)	(1.22)	(1.40)
District Muskoka	0.10	(0.02)	(0.15)	(0.30)	(0.47)
Region Peel	0.07	0.10	(0.01)	(0.07)	(0.13)
Region Niagara	0.05	0.12	0.17	0.14	0.07
Region York	1.11	0.93	0.86	0.75	0.47
Region Waterloo	0.80	0.83	0.91	0.97	0.84
Average	(0.02)	(0.09)	(0.13)	(0.21)	(0.36)
Median	0.07	0.10	(0.01)	(0.07)	(0.13)
Elgin County		(0.28)	(0.31)	(0.39)	(0.48)
Wellington County	(0.27)	(0.32)	(0.36)	(0.38)	(0.44)
Grey County		(0.51)	(0.51)	(0.43)	(0.36)
Dufferin County		0.00	(0.09)	(0.10)	(0.25)
Simcoe County		0.21	0.22	0.10	0.10
Bruce County		0.19	0.11	0.07	0.12
Average	(0.27)	(0.12)	(0.16)	(0.19)	(0.22)
Median	(0.27)	(0.14)	(0.20)	(0.24)	(0.30)

Total Asset Consumption Ratio

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

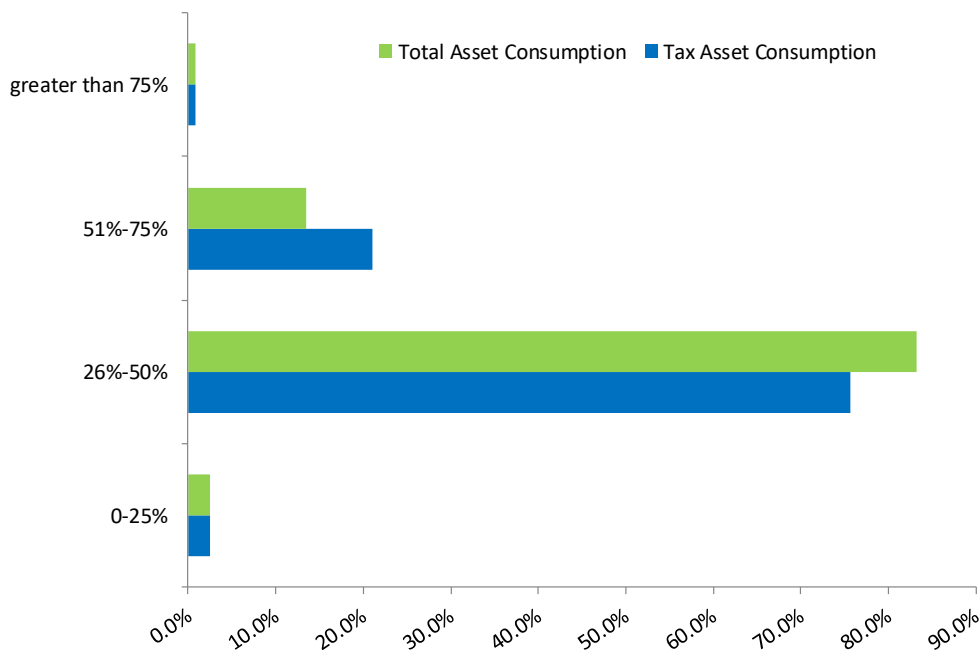
Formula

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

Interpretations

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

Summary—2018 Asset Consumption Ratio—Total Survey



Total Asset Consumption Ratio Trend

Municipalities	2014	2015	2016	2017	2018
Vaughan	11.2%	11.5%	12.0%	12.0%	12.3%
Markham	18.8%	19.4%	19.9%	19.8%	20.2%
Mississauga	18.2%	19.1%	19.6%	20.4%	21.1%
Whitchurch - Stouffville	25.4%	26.6%	26.9%	27.5%	27.9%
New Tecumseth					28.7%
Milton	28.5%	26.9%	28.3%	29.0%	29.4%
Ottawa	26.8%	27.6%	28.4%	29.2%	29.7%
Barrie	26.1%	27.0%	28.1%	29.4%	29.8%
Woolwich	26.5%	27.5%	29.0%	29.8%	30.2%
Niagara-on-the-Lake	27.3%	28.0%	29.1%	30.2%	30.5%
Brampton	27.8%	27.9%	29.0%	30.2%	31.2%
Aurora	28.0%	27.9%	28.2%		31.3%
Kitchener	33.9%	30.7%	30.4%	31.4%	31.3%
Lambton Shores	28.3%	29.8%	29.4%	31.0%	31.4%
St. Marys	30.0%	31.4%	31.7%	31.9%	31.6%
Lakeshore					32.2%
Oakville	31.9%	31.5%	32.0%	31.9%	32.2%
North Perth		32.4%	32.7%	34.0%	32.5%
Georgina	27.1%	28.6%	30.3%	31.9%	32.8%
Central Elgin					33.0%
Middlesex Centre	30.3%	31.2%	32.1%	32.6%	33.7%
West Lincoln	36.9%	37.6%	37.0%	38.0%	34.6%
North Middlesex		30.4%	32.2%	33.7%	34.6%
Innisfil	29.8%	29.6%	33.4%	33.9%	34.7%
London	34.6%	35.3%	35.9%	36.2%	36.1%
Burlington	33.5%	34.1%	34.9%	35.8%	36.1%
Springwater	31.0%	32.4%	33.8%	35.2%	36.3%
Owen Sound	38.2%	35.9%	35.0%	35.5%	36.3%
Pelham	40.8%	41.3%	42.7%	43.7%	37.4%
King	42.2%	39.4%	39.3%	37.7%	37.6%
Newmarket	36.2%	37.5%	37.3%	37.7%	37.6%
East Gwillimbury	39.2%	40.2%	37.5%	37.9%	37.9%
Hamilton	37.1%	36.8%	37.0%	37.9%	38.3%
Toronto	42.5%	41.6%	40.9%	39.3%	38.6%
Espanola		37.7%		39.3%	38.7%
Guelph-Eramosa	34.4%	36.1%	37.6%	37.1%	38.7%

Total Asset Consumption Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Kingston	35.9%	36.9%	36.7%	38.0%	38.8%
Centre Wellington	37.2%	37.6%	38.7%	39.1%	38.9%
Whitby	35.4%	36.8%	37.8%	38.4%	38.9%
Southgate					39.1%
Parry Sound	36.2%	37.6%	38.1%	38.6%	39.2%
Waterloo	35.9%	36.9%	38.1%	38.9%	39.2%
Orillia	36.7%	38.2%	38.3%	39.0%	39.2%
Collingwood	36.8%	38.2%	38.1%	39.6%	39.4%
Stratford	36.8%	37.8%	39.0%	38.9%	39.4%
Ingersoll	36.2%	36.9%	37.1%	38.6%	39.6%
Brant County	39.7%	39.5%	38.6%	39.5%	39.6%
Port Colborne	37.3%	38.4%	39.3%	38.0%	39.7%
Georgian Bluffs					40.1%
Cambridge	40.1%	39.7%	39.1%	40.4%	40.3%
Brockville	38.2%	39.5%	39.7%	38.8%	40.3%
St. Catharines	39.0%	38.8%	40.0%	41.0%	40.4%
Thorold	36.5%	37.3%	39.2%	39.7%	40.5%
Clarington	37.9%	38.0%	38.8%	40.0%	40.7%
Welland	35.9%	37.5%	38.5%	39.7%	41.4%
Belleville	41.7%	42.6%	42.0%	41.1%	41.4%
Peterborough	38.7%	39.5%	40.4%	40.8%	41.7%
Hawkesbury					41.7%
Wilmot	41.0%	35.8%	38.3%	40.1%	41.9%
Norfolk			39.9%	41.0%	42.3%
South Bruce Peninsula					42.4%
Oshawa	38.6%	39.1%	39.9%	40.6%	42.5%
Sault Ste. Marie	38.3%	39.4%	40.1%	41.6%	42.5%
Saugeen Shores	37.4%	38.7%	40.1%	41.3%	42.6%
Cornwall	45.4%	42.0%	42.3%	42.8%	43.1%
Fort Erie	38.3%	39.4%	40.6%	41.9%	43.1%
Sarnia	39.2%	40.7%	41.9%	42.3%	43.4%
Lincoln	40.1%	41.3%	41.6%	42.8%	43.5%
Strathroy-Caradoc	40.3%	40.3%	42.3%	42.8%	43.8%
St. Thomas	45.9%	46.7%	46.6%	44.6%	43.9%
Windsor	39.2%	41.0%	42.3%	43.0%	44.0%
Kincardine	43.9%	44.5%	44.6%	50.5%	44.3%

Total Asset Consumption Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Tillsonburg	41.3%	42.2%	43.9%	44.1%	44.4%
West Grey					44.5%
Orangeville	38.8%	40.2%	42.7%	43.7%	44.7%
North Bay	41.3%	41.5%	42.8%	44.5%	45.1%
Guelph	42.1%	43.5%	44.0%	45.0%	45.2%
Minto	44.7%	44.7%	45.7%	46.3%	45.5%
Halton Hills	43.4%	42.4%	43.6%	45.3%	45.7%
Timmins	48.6%	49.0%	42.2%	44.5%	46.1%
Prince Edward County	42.4%	43.5%	43.6%	44.9%	46.2%
Kenora	44.1%	38.9%	39.9%	46.8%	47.3%
Erin	42.9%	44.3%	45.5%	46.9%	48.2%
Haldimand		47.0%	47.3%	47.5%	48.3%
Bracebridge	45.1%	45.2%	46.6%	47.7%	48.5%
Brantford			47.5%	48.2%	48.7%
Chatham-Kent	45.0%	46.0%	47.4%	47.9%	49.2%
Brockton				48.3%	49.3%
Caledon	55.8%	54.9%	53.2%	51.2%	50.1%
Pickering	52.0%	50.3%	50.6%	50.2%	50.4%
Meaford	51.0%	51.3%	51.5%	51.2%	50.9%
Greater Sudbury	49.3%	48.6%	49.7%	50.3%	51.2%
Huntsville	44.0%	46.8%	48.4%	50.7%	52.2%
Quinte West	66.7%	66.2%	66.8%	65.4%	52.5%
Brock	46.5%	48.2%	49.8%	51.6%	52.7%
Wellington North	51.0%	52.6%	53.4%	54.2%	54.4%
Grey Highlands	50.5%	51.5%	53.3%	54.7%	55.1%
Greenstone	50.3%	52.6%	54.1%	55.1%	56.2%
Kingsville					58.0%
Thunder Bay	55.1%	55.0%	55.2%	56.6%	58.2%
Gravenhurst	35.9%	38.1%	40.5%	57.1%	59.8%
Mapleton	62.8%	64.6%		63.9%	63.5%
North Dumfries	22.0%	33.8%	34.8%	62.1%	64.0%
Puslinch	63.2%	64.2%	65.1%	65.7%	66.5%
Wellesley	64.6%	67.1%	69.2%	71.6%	72.1%
Elliot Lake	78.8%	78.7%	79.3%	79.6%	79.5%
Average	38.5%	39.7%	40.2%	41.8%	41.9%
Median	38.3%	38.8%	39.5%	40.6%	40.6%

Total Asset Consumption Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Region Halton	26.4%	25.8%	26.4%	27.1%	27.5%
Region York	32.2%	29.1%	27.9%	26.6%	28.3%
Region Peel	25.5%	26.0%	27.0%	28.2%	29.3%
Region Waterloo	42.1%	41.5%	42.4%	34.7%	34.5%
Region Durham	32.0%	33.0%	32.8%	33.6%	34.7%
Region Niagara	42.7%	43.2%	41.6%	42.5%	43.9%
District Muskoka	43.3%	44.0%	46.0%	47.8%	49.9%
Average	34.9%	34.7%	34.9%	34.4%	35.4%
Median	32.2%	33.0%	32.8%	33.6%	34.5%
Simcoe County		32.2%	33.0%	34.4%	34.4%
Wellington County	39.1%	40.6%	41.9%	42.6%	42.9%
Dufferin County		41.9%	42.2%	43.1%	43.1%
Bruce County		41.7%	42.3%	43.6%	43.5%
Elgin County		44.6%	45.7%	46.5%	48.6%
Grey County		58.0%	59.3%	59.6%	56.7%
Average	39.1%	43.2%	44.1%	45.0%	44.9%
Median	39.1%	41.8%	42.2%	43.4%	43.3%

Tax Asset Consumption Ratio

Municipalities	2018
Vaughan	11.0%
Markham	17.0%
Mississauga	21.1%
New Tecumseth	27.5%
Barrie	28.0%
Milton	29.4%
North Perth	30.1%
Whitchurch - Stouffville	30.4%
Ottawa	30.8%
Brampton	31.2%
Aurora	31.9%
Oakville	32.2%
Woolwich	32.3%
Kitchener	33.0%
East Gwillimbury	34.1%
St. Marys	34.2%
Niagara-on-the-Lake	34.4%
Collingwood	34.7%
Innisfil	34.7%
London	34.8%
Burlington	36.1%
Pelham	36.3%
Central Elgin	36.4%
West Lincoln	37.2%
Newmarket	37.5%
Georgina	37.5%
Orillia	37.5%
Owen Sound	37.6%
Springwater	38.5%
Lambton Shores	38.6%
Toronto	38.7%
Whitby	38.9%
North Middlesex	39.0%
Southgate	39.1%
Middlesex Centre	39.2%
Stratford	39.2%

Municipalities	2018
Georgian Bluffs	39.4%
Ingersoll	39.6%
St. Thomas	39.9%
Port Colborne	40.1%
Hamilton	40.2%
Lakeshore	40.5%
Clarington	40.7%
Waterloo	40.7%
Kingston	40.8%
Peterborough	41.0%
Espanola	41.4%
Guelph-Eramosa	41.5%
Brant County	42.0%
Sault Ste. Marie	42.3%
Oshawa	42.5%
Sarnia	42.7%
Parry Sound	42.8%
Norfolk	42.9%
Centre Wellington	43.1%
Welland	43.5%
St. Catharines	43.7%
Cambridge	43.8%
King	44.2%
West Grey	44.3%
Windsor	44.3%
Tillsonburg	44.6%
Guelph	45.3%
Wilmot	45.3%
Halton Hills	45.7%
Belleville	45.9%
Kincardine	46.0%
Cornwall	46.4%
Thorold	46.8%
Brockville	47.0%
Hawkesbury	47.3%
Fort Erie	48.2%

Tax Asset Consumption Ratio

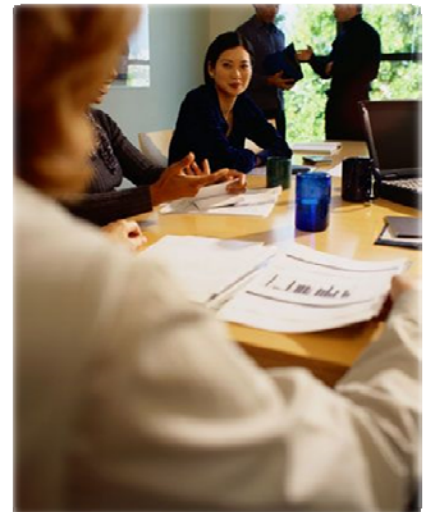
Municipalities	2018
Lincoln	48.2%
Bracebridge	48.5%
North Bay	48.7%
Orangeville	48.8%
Saugeen Shores	49.6%
Chatham-Kent	49.7%
Meaford	49.9%
Caledon	50.1%
Kenora	50.3%
Pickering	50.4%
Erin	51.4%
Minto	51.6%
Prince Edward County	51.6%
South Bruce Peninsula	52.0%
Haldimand	52.0%
Huntsville	52.2%
Brock	52.7%
Brantford	52.9%
Brockton	53.2%
Timmins	55.2%
Grey Highlands	55.3%
Greater Sudbury	56.2%
Strathroy-Caradoc	57.2%
Quinte West	58.0%
Greenstone	58.3%
Thunder Bay	58.6%
Gravenhurst	59.8%
Wellington North	62.2%
North Dumfries	64.0%
Kingsville	66.5%
Puslinch	66.5%
Mapleton	66.6%
Wellesley	72.1%
Elliot Lake	77.9%
Average	43.9%
Median	42.9%

Municipalities	2018
Region Halton	29.3%
Region Waterloo	29.8%
Region York	34.8%
Region Peel	37.5%
Region Durham	39.8%
Region Niagara	40.3%
District Muskoka	54.0%
Average	37.9%
Median	37.5%
Simcoe County	34.4%
Wellington County	42.9%
Dufferin County	43.1%
Bruce County	43.5%
Elgin County	48.6%
Grey County	56.7%
Average	44.9%
Median	43.3%

Reserves

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

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



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

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

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

Formula

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

Reserve Financial Indicator Two: Tax Discretionary Reserves per Capita

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

Formula

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

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

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

Formula

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

Interpretations

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

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

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

Municipality	2014	2015	2016	2017	2018
Orillia	-12%	-5%	-17%	-33%	-41%
Pelham	9%	18%	25%	-7%	7%
Newmarket	15%	-3%	2%	3%	10%
Brockville	14%	13%	15%	17%	20%
St. Thomas	20%	18%	25%	21%	23%
Ottawa	24%	22%	23%	29%	26%
Tillsonburg	33%	26%	23%	28%	28%
Barrie	30%	31%	31%	30%	29%
Prince Edward County	38%	42%	39%	33%	29%
Sault Ste. Marie	28%	30%	28%	32%	34%
Espanola				60%	35%
Guelph	36%	33%	36%	30%	35%
Belleville	24%	28%	33%	38%	38%
Timmins	33%	32%	34%	36%	38%
Greater Sudbury	54%	57%	52%	44%	39%
Strathroy-Caradoc	3%	5%	21%	24%	40%
Woolwich	47%	46%	53%	49%	41%
Wilmot	56%	56%	42%	45%	41%
Hawkesbury					42%
Quinte West	34%	32%	35%	39%	42%
North Bay	29%	29%	38%	42%	43%
Markham	111%	99%	80%	29%	45%
St. Catharines	53%	41%	43%	45%	47%
Sarnia	26%	27%	32%	43%	47%
Orangeville	20%	25%	33%	38%	48%
Kitchener	36%	45%	45%	46%	48%
Toronto	48%	45%	45%	47%	48%
Niagara-on-the-Lake	60%	51%	63%	52%	50%
Whitchurch - Stouffville	88%	87%	67%	49%	52%
Hamilton	61%	58%	56%	59%	54%
Windsor	53%	56%	56%	50%	54%
Meaford	45%	46%	48%	59%	55%
Waterloo	88%	76%	55%	54%	56%
Thunder Bay	59%	55%	52%	59%	57%
Grey Highlands	48%	52%	58%	57%	58%
Lincoln	78%	75%	70%	62%	59%

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

Municipality	2014	2015	2016	2017	2018
Brantford			42%	36%	60%
Caledon	74%	54%	57%	55%	60%
Southgate					60%
Guelph-Eramosa	44%	48%	51%	56%	61%
Oshawa	34%	46%	52%	59%	62%
Greenstone	28%	35%	38%	37%	63%
Peterborough	63%	61%	64%	63%	63%
Cornwall	66%	66%	62%	63%	64%
Minto	58%	60%	57%	68%	66%
Stratford	49%	52%	53%	55%	67%
Central Elgin					67%
Norfolk			86%	81%	69%
Cambridge	56%	64%	64%	63%	71%
Huntsville	60%	39%	40%	47%	73%
Kingsville					73%
Georgina	60%	62%	65%	71%	74%
Centre Wellington	94%	92%	114%	71%	74%
Burlington	78%	80%	84%	84%	74%
New Tecumseth					75%
Fort Erie	61%	69%	73%	77%	76%
King	63%	82%	83%	86%	78%
West Grey					78%
Erin	48%	49%	57%	56%	80%
Ingersoll	30%	42%	55%	70%	82%
St. Marys	78%	87%	82%	78%	82%
Vaughan	79%	70%	102%	83%	82%
Kingston	73%	80%	80%	86%	83%
Brampton	71%	73%	76%	83%	85%
Brant County	100%	94%	92%	92%	86%
Springwater	156%	104%	101%	101%	87%
Owen Sound	103%	98%	91%	90%	88%
Kenora	111%	117%	106%	98%	88%
Port Colborne	41%	89%	94%	94%	88%
Bracebridge	74%	52%	59%	80%	90%
Welland	76%	70%	80%	84%	90%
Brockton				96%	90%

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

Municipality	2014	2015	2016	2017	2018
Lambton Shores	45%	64%	77%	93%	90%
Oakville	132%	113%	112%	104%	91%
Mississauga	79%	80%	85%	81%	91%
Innisfil	76%	70%	63%	71%	93%
Gravenhurst	83%	73%	76%	86%	94%
Wellesley	100%	101%	105%	101%	94%
London	76%	78%	81%	88%	94%
Lakeshore					98%
Kincardine	137%	112%	93%	85%	98%
Puslinch	82%	94%	93%	102%	99%
Halton Hills	64%	71%	87%	96%	101%
Parry Sound	138%	123%	111%	95%	102%
Middlesex Centre	76%	83%	93%	93%	102%
Chatham-Kent	86%	98%	94%	95%	103%
North Perth		90%	91%	95%	105%
Clarington	138%	129%	120%	119%	106%
Pickering	80%	75%	74%	110%	107%
Elliot Lake	71%	70%	100%	105%	110%
Collingwood	59%	59%	53%	61%	110%
Whitby	109%	110%	111%	111%	112%
Georgian Bluffs					112%
North Dumfries	54%	50%	63%	111%	115%
Wellington North	137%	132%	103%	98%	117%
Aurora	157%	161%	155%		121%
Milton	112%	160%	171%	124%	124%
Saugeen Shores	144%	132%	129%	126%	128%
North Middlesex		125%	141%	154%	149%
West Lincoln	157%	133%	124%	204%	150%
Mapleton	55%	94%		131%	153%
Brock	127%	135%	150%	155%	157%
South Bruce Peninsula					160%
Haldimand		160%	186%	188%	180%
Thorold	193%	207%	192%	196%	190%
East Gwillimbury	74%	72%	156%	208%	199%
Average	67%	71%	74%	74%	77%
Median	61%	69%	65%	70%	74%

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

Municipality	2014	2015	2016	2017	2018
Region Waterloo	48%	42%	44%	41%	40%
Region Niagara	43%	47%	45%	46%	43%
District Muskoka	67%	72%	79%	91%	102%
Region Peel	120%	119%	126%	127%	126%
Region Durham	122%	137%	150%	165%	169%
Region Halton	172%	208%	219%	214%	226%
Region York	191%	212%	223%	223%	241%
Average	109%	120%	126%	130%	135%
Median	120%	119%	126%	127%	126%
Elgin County		21%	32%	48%	44%
Bruce County		55%	57%	58%	52%
Dufferin County		50%	59%	66%	71%
Wellington County	80%	83%	75%	79%	84%
Grey County		90%	87%	85%	87%
Simcoe County		63%	69%	87%	96%
Average	80%	60%	63%	71%	72%
Median	80%	59%	64%	73%	78%

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

Municipality	2014	2015	2016	2017	2018
Orillia	-10%	-4%	-13%	-27%	-34%
Pelham	7%	16%	20%	-6%	6%
Newmarket	11%	-2%	2%	2%	7%
Brockville	11%	11%	11%	13%	16%
St. Thomas	16%	15%	20%	17%	18%
Ottawa	17%	16%	16%	21%	19%
Kitchener	15%	19%	20%	19%	20%
Tillsonburg	23%	18%	17%	20%	20%
Barrie	24%	25%	25%	24%	24%
Prince Edward County	30%	34%	31%	27%	24%
Toronto	25%	22%	22%	23%	24%
Thunder Bay	24%	22%	23%	24%	25%
Sault Ste. Marie	21%	22%	21%	24%	26%
Wilmot	36%	37%	28%	28%	26%
Espanola		34%		47%	26%
Guelph	27%	25%	28%	23%	27%
Woolwich	33%	32%	31%	32%	27%
Markham	65%	59%	49%	18%	27%
Timmins	25%	25%	26%	26%	28%
Niagara-on-the-Lake	37%	32%	38%	29%	28%
Greater Sudbury	39%	41%	38%	33%	29%
Strathroy-Caradoc	3%	4%	16%	18%	29%
Belleville	20%	24%	28%	31%	31%
Hawkesbury					32%
St. Catharines	39%	29%	31%	32%	33%
Whitchurch - Stouffville	56%	59%	47%	31%	34%
North Bay	22%	23%	30%	33%	34%
Waterloo	56%	50%	35%	35%	36%
Quinte West	30%	29%	32%	35%	37%
Sarnia	20%	21%	26%	34%	37%
Windsor	38%	38%	36%	33%	39%
Orangeville	16%	20%	28%	30%	39%
Hamilton	46%	44%	42%	44%	42%
Minto	36%	39%	37%	43%	42%
Greenstone	21%	27%	29%	28%	43%
Brantford			30%	26%	43%

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

Municipality	2014	2015	2016	2017	2018
Caledon	53%	39%	40%	40%	44%
Peterborough	44%	43%	45%	45%	44%
Centre Wellington	53%	56%	60%	44%	44%
Lincoln	58%	60%	55%	48%	46%
Cornwall	46%	47%	44%	44%	46%
Meaford	38%	38%	40%	48%	46%
Stratford	34%	36%	37%	37%	46%
Grey Highlands	37%	42%	46%	47%	46%
Oshawa	26%	33%	37%	43%	49%
Guelph-Eramosa	33%	38%	40%	45%	49%
Southgate					49%
Huntsville	40%	27%	29%	32%	50%
Burlington	53%	56%	59%	58%	52%
Innisfil	53%	51%	41%	46%	52%
Cambridge	42%	50%	49%	48%	53%
Vaughan	57%	50%	70%	55%	54%
Kingston	49%	55%	56%	58%	55%
Erin	36%	32%	45%	43%	56%
Mississauga	50%	51%	52%	50%	56%
Norfolk			70%	66%	57%
Central Elgin					57%
King	36%	50%	59%	66%	58%
Welland	53%	48%	57%	56%	59%
St. Marys	57%	64%	60%	51%	59%
West Grey					60%
Brampton	50%	51%	53%	59%	60%
Brockton				66%	61%
Georgina	45%	48%	52%	59%	61%
Wellesley	66%	65%	68%	68%	62%
New Tecumseth					63%
Kingsville					63%
Fort Erie	51%	59%	62%	65%	64%
Oakville	91%	80%	79%	72%	64%
Kenora	82%	87%	79%	76%	65%
Port Colborne	32%	50%	73%	74%	67%
Ingersoll	24%	35%	46%	59%	67%

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

Municipality	2014	2015	2016	2017	2018
Kincardine	47%	70%	69%	58%	67%
Bracebridge	58%	40%	45%	61%	67%
Lambton Shores	31%	39%	54%	70%	67%
North Dumfries	34%	33%	39%	69%	68%
Springwater	124%	82%	78%	80%	69%
North Perth		58%	56%	58%	69%
Brant County	51%	78%	77%	57%	70%
London	57%	59%	60%	67%	71%
Puslinch	59%	72%	66%	72%	71%
Owen Sound	83%	78%	73%	72%	71%
Milton	59%	85%	94%	68%	71%
Middlesex Centre	58%	51%	59%	68%	73%
Gravenhurst	65%	58%	62%	69%	75%
Parry Sound	83%	88%	80%	71%	75%
Halton Hills	46%	52%	65%	72%	75%
Collingwood	45%	46%	43%	50%	76%
Pickering	61%	56%	57%	86%	77%
Whitby	72%	72%	70%	63%	77%
Chatham-Kent	66%	76%	73%	69%	79%
Clarington	103%	96%	91%	91%	79%
Lakeshore					80%
Saugeen Shores	92%	87%	84%	83%	82%
Elliot Lake	53%	49%	79%	86%	85%
Wellington North	104%	103%	78%	74%	87%
Georgian Bluffs					93%
West Lincoln	120%	95%	94%	90%	104%
Aurora	100%	99%	83%		106%
North Middlesex		102%	112%	116%	118%
Mapleton	44%	73%		106%	118%
East Gwillimbury	51%	51%	63%	101%	122%
South Bruce Peninsula					123%
Brock	101%	110%	120%	119%	125%
Haldimand		90%	139%	138%	142%
Thorold	160%	163%	158%	160%	154%
Average	47%	50%	52%	52%	56%
Median	45%	48%	49%	50%	56%

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

Municipality	2014	2015	2016	2017	2018
Region Niagara	30%	33%	32%	32%	31%
Region Waterloo	39%	34%	36%	34%	33%
District Muskoka	57%	61%	67%	77%	87%
Region Peel	98%	99%	105%	106%	105%
Region Durham	105%	117%	128%	135%	143%
Region Halton	132%	159%	171%	170%	179%
Region York	147%	157%	175%	167%	193%
Average	87%	94%	102%	103%	110%
Median	98%	99%	105%	106%	105%
Elgin County		15%	25%	37%	34%
Bruce County		42%	45%	46%	42%
Dufferin County		38%	45%	49%	55%
Grey County		65%	66%	65%	62%
Wellington County	65%	67%	61%	64%	68%
Simcoe County		50%	55%	67%	76%
Average	65%	46%	49%	55%	56%
Median	65%	46%	50%	57%	58%

2018 Total and Tax Reserve Per Capita

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Orillia	\$ (118)	\$ (720)
Pelham	\$ 162	\$ 50
Newmarket	\$ 671	\$ 67
Wilmot	\$ 378	\$ 149
Woolwich	\$ 456	\$ 160
Markham	\$ 417	\$ 195
Kitchener	\$ 277	\$ 239
Tillsonburg	\$ 255	\$ 255
St. Thomas	\$ 707	\$ 290
Whitchurch - Stouffville	\$ 382	\$ 300
Strathroy-Caradoc	\$ 1,151	\$ 307
Guelph-Eramosa	\$ 490	\$ 312
Niagara-on-the-Lake	\$ 678	\$ 312
Brockville	\$ 576	\$ 327
St. Catharines	\$ 437	\$ 359
Lincoln	\$ 854	\$ 361
Centre Wellington	\$ 919	\$ 361
Wellesley	\$ 364	\$ 364
Minto	\$ 991	\$ 374
Waterloo	\$ 621	\$ 376
Hawkesbury	\$ 632	\$ 412
Prince Edward County	\$ 565	\$ 421
Barrie	\$ 835	\$ 444
Erin	\$ 666	\$ 454
Cambridge	\$ 647	\$ 454
Ottawa	\$ 588	\$ 461
Sarnia	\$ 785	\$ 491
Southgate	\$ 875	\$ 498
Vaughan	\$ 914	\$ 504
Huntsville	\$ 505	\$ 505
Oshawa	\$ 505	\$ 505
Puslinch	\$ 511	\$ 511
Sault Ste. Marie	\$ 522	\$ 522
Caledon	\$ 526	\$ 526
Quinte West	\$ 754	\$ 544
North Dumfries	\$ 547	\$ 547

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Kingsville	\$ 1,088	\$ 560
Orangeville	\$ 1,028	\$ 563
Grey Highlands	\$ 985	\$ 563
Guelph	\$ 1,513	\$ 579
Espanola	\$ 905	\$ 582
West Grey	\$ 605	\$ 591
Springwater	\$ 986	\$ 592
Mississauga	\$ 610	\$ 610
Greater Sudbury	\$ 887	\$ 615
Brampton	\$ 616	\$ 616
Milton	\$ 625	\$ 625
Burlington	\$ 628	\$ 628
Fort Erie	\$ 796	\$ 641
Welland	\$ 679	\$ 647
Georgina	\$ 850	\$ 654
Timmins	\$ 658	\$ 658
Clarington	\$ 668	\$ 668
New Tecumseth	\$ 896	\$ 679
Central Elgin	\$ 714	\$ 680
Belleville	\$ 1,266	\$ 683
North Bay	\$ 915	\$ 687
Wellington North	\$ 1,604	\$ 693
Whitby	\$ 705	\$ 705
West Lincoln	\$ 831	\$ 712
Meaford	\$ 969	\$ 717
Toronto	\$ 1,134	\$ 721
Pickering	\$ 758	\$ 758
Halton Hills	\$ 772	\$ 772
Lakeshore	\$ 1,117	\$ 776
Brockton	\$ 1,022	\$ 783
Bracebridge	\$ 790	\$ 790
Windsor	\$ 820	\$ 797
Port Colborne	\$ 906	\$ 820
Ingersoll	\$ 832	\$ 832
Hamilton	\$ 1,245	\$ 832
King	\$ 883	\$ 851

2018 Total and Tax Reserve Per Capita (cont'd)

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Brantford	\$ 1,840	\$ 867
Oakville	\$ 869	\$ 869
Norfolk	\$ 1,258	\$ 905
Middlesex Centre	\$ 1,157	\$ 945
Aurora	\$ 1,092	\$ 948
Cornwall	\$ 1,121	\$ 959
Peterborough	\$ 1,391	\$ 966
Mapleton	\$ 1,179	\$ 968
Thunder Bay	\$ 1,090	\$ 978
Lambton Shores	\$ 1,845	\$ 985
Georgian Bluffs	\$ 1,279	\$ 990
Innisfil	\$ 1,000	\$ 1,000
North Perth	\$ 847	\$ 1,008
Gravenhurst	\$ 1,088	\$ 1,088
Brock	\$ 1,126	\$ 1,126
Owen Sound	\$ 1,287	\$ 1,148
Stratford	\$ 1,239	\$ 1,164
Brant County	\$ 1,574	\$ 1,177
Elliot Lake	\$ 1,641	\$ 1,182
St. Marys	\$ 1,355	\$ 1,224
Saugeen Shores	\$ 1,509	\$ 1,275
Kincardine	\$ 2,823	\$ 1,346
London	\$ 1,852	\$ 1,390
Kenora	\$ 1,831	\$ 1,458
Collingwood	\$ 2,529	\$ 1,487
Chatham-Kent	\$ 1,596	\$ 1,514
Kingston	\$ 2,162	\$ 1,544
Thorold	\$ 2,086	\$ 1,561
Parry Sound	\$ 2,928	\$ 1,646
East Gwillimbury	\$ 2,120	\$ 1,652
North Middlesex	\$ 1,880	\$ 1,679
South Bruce Peninsula	\$ 2,560	\$ 1,827
Greenstone	\$ 1,966	\$ 1,966
Haldimand	\$ 3,143	\$ 2,577
Average	\$ 1,034	\$ 758
Median	\$ 885	\$ 673

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Region Niagara	\$ 619	\$ 329
Region Waterloo	\$ 573	\$ 371
Region Peel	\$ 1,305	\$ 890
District Muskoka	\$ 2,115	\$ 1,547
Region Halton	\$ 1,992	\$ 1,573
Region Durham	\$ 2,069	\$ 1,615
Region York	\$ 2,483	\$ 2,191
Average	\$ 1,594	\$ 1,217
Median	\$ 1,992	\$ 1,547
Bruce County	\$ 332	\$ 332
Elgin County	\$ 352	\$ 352
Dufferin County	\$ 421	\$ 421
Simcoe County	\$ 465	\$ 465
Grey County	\$ 489	\$ 489
Wellington County	\$ 847	\$ 842
Average	\$ 484	\$ 483
Median	\$ 443	\$ 443

Debt

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

Measures of the tax and revenue base, such as:

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

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

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

Debt service obligations such as:

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

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

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

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

Formula

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



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

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

Formula

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

Target

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

Interpretations

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

Financial Debt Indicator Three: Debt Outstanding per Capita

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

Formula

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

Financial Debt Indicator Four: Debt Outstanding Per Own Source Revenues

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

Formula

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

Financial Debt Indicator Five: Debt to Reserve Ratio

Formula

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

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

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

Formula

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

Target

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

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

Municipality	2014	2015	2016	2017	2018
Brampton	0.0%	0.0%	0.0%	0.0%	0.0%
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Erin	1.1%	0.8%	0.8%	0.0%	0.0%
Espanola		0.3%		0.0%	0.0%
Kenora	0.7%	0.0%	0.0%	0.0%	0.0%
Whitby	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
South Bruce Peninsula					0.0%
West Grey					0.0%
North Middlesex		0.2%	0.1%	0.1%	0.0%
Puslinch	0.5%	0.4%	0.3%	0.2%	0.1%
Markham	0.2%	0.2%	0.2%	0.2%	0.2%
Sarnia	0.6%	0.5%	0.2%	0.2%	0.2%
Sault Ste. Marie	0.4%	0.3%	0.3%	0.2%	0.2%
Wellesley	0.4%	0.3%	0.1%	0.2%	0.2%
Thorold	0.5%	0.5%	0.3%	0.3%	0.2%
Saugeen Shores	0.5%	0.4%	0.4%	0.3%	0.2%
Greater Sudbury	0.3%	0.4%	0.3%	0.3%	0.3%
Vaughan	1.2%	1.2%	1.0%	0.4%	0.3%
Orillia	0.8%	0.7%	0.5%	0.4%	0.3%
Georgina	0.0%	0.0%	0.3%	0.4%	0.4%
Niagara-on-the-Lake	0.3%	0.3%	0.5%	0.4%	0.4%
Brock	0.6%	0.6%	0.5%	0.4%	0.4%
Fort Erie	0.7%	0.6%	0.6%	0.5%	0.4%
Central Elgin		0.0%	0.0%		0.5%
Kincardine	0.4%	0.6%	0.9%	0.6%	0.5%
Mississauga	0.2%	0.3%	0.4%	0.4%	0.5%
Strathroy-Caradoc	0.7%	0.6%	0.7%	0.7%	0.5%
Georgian Bluffs					0.5%
Grey Highlands	0.2%	0.2%	0.1%	0.4%	0.6%
Oshawa	2.3%	2.1%	1.9%	1.8%	0.6%
Brantford			0.3%	0.5%	0.6%
Clarington	1.2%	1.1%	0.9%	0.8%	0.7%
Timmins	1.0%	0.9%	0.8%	0.8%	0.7%
Aurora	0.4%	0.3%	0.4%		0.7%
Thunder Bay	0.8%	0.8%	0.7%	0.7%	0.7%

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

Municipality	2014	2015	2016	2017	2018
Windsor	1.1%	0.9%	0.9%	0.9%	0.7%
Meaford	1.3%	1.2%	1.0%	0.9%	0.8%
North Dumfries	1.5%	1.3%	1.1%	1.0%	0.8%
Barrie	0.8%	0.7%	0.8%	0.8%	0.8%
Centre Wellington	1.5%	1.4%	1.0%	1.0%	0.8%
Springwater	1.0%	1.2%	1.1%	0.9%	0.8%
Elliot Lake	0.3%	0.6%	1.0%	0.9%	0.8%
Cambridge	0.4%	0.3%	0.4%	0.3%	0.8%
Hamilton	1.1%	1.1%	0.9%	0.9%	0.8%
Lincoln	0.6%	0.6%	0.8%	0.9%	0.8%
Cornwall	1.2%	0.9%	1.0%	0.9%	0.8%
Caledon	1.9%	1.4%	1.2%	1.0%	0.9%
Wellington North	3.1%	2.5%	2.0%	1.8%	0.9%
Greenstone	2.6%	2.4%	2.0%	1.1%	0.9%
North Bay	1.9%	1.7%	1.1%	1.0%	0.9%
Ingersoll	1.7%	1.5%	1.3%	1.1%	0.9%
Chatham-Kent	1.6%	1.4%	1.3%	1.0%	0.9%
London	1.3%	1.2%	1.1%	1.0%	0.9%
Southgate					0.9%
Hawkesbury					0.9%
Woolwich	1.4%	1.3%	1.0%	1.1%	1.0%
Kitchener	1.4%	1.4%	0.0%	1.1%	1.0%
Pickering	0.9%	0.8%	0.8%	0.8%	1.0%
Brockton				1.0%	1.0%
Guelph	1.6%	1.2%	1.4%	1.2%	1.0%
Owen Sound	1.7%	1.5%	1.5%	1.2%	1.1%
Prince Edward County	1.5%	1.3%	1.0%	1.1%	1.1%
Orangeville	2.3%	2.1%	1.5%	1.1%	1.1%
Burlington	1.3%	1.2%	1.3%	1.2%	1.1%
King	1.4%	1.5%	1.4%	1.4%	1.2%
Norfolk			1.0%	1.1%	1.2%
Milton	1.3%	1.5%	1.5%	1.5%	1.2%
Halton Hills	1.5%	1.5%	1.3%	1.2%	1.2%
Lakeshore					1.3%
Innisfil	3.0%	2.8%	2.1%	1.9%	1.4%
Brockville	2.0%	1.6%	1.4%	1.4%	1.4%

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

Municipality	2014	2015	2016	2017	2018
Oakville	0.9%	1.6%	1.7%	1.5%	1.4%
Stratford	2.3%	2.3%	2.2%	1.9%	1.5%
Middlesex Centre	2.3%	1.6%	1.5%	1.6%	1.5%
St. Thomas	1.3%	1.1%	1.0%	1.0%	1.5%
Parry Sound	1.9%	2.0%	2.0%	1.7%	1.6%
Kingsville					1.6%
Guelph-Eramosa	2.4%	2.0%	1.7%	1.6%	1.7%
Huntsville	2.8%	2.6%	2.5%	2.0%	1.7%
Lambton Shores	2.1%	2.0%	2.0%	1.9%	1.7%
Haldimand		1.5%	1.7%	1.6%	1.8%
Brant County	0.8%	1.9%	1.7%	1.3%	1.8%
Newmarket	2.4%	2.2%	1.9%	1.7%	1.9%
Peterborough	1.9%	1.8%	1.9%	1.8%	1.9%
Bracebridge	1.9%	1.7%	1.4%	1.3%	1.9%
Tillsonburg	2.9%	2.6%	2.4%	2.0%	1.9%
Collingwood	2.8%	2.9%	2.6%	2.3%	2.0%
New Tecumseth					2.1%
Welland	3.7%	3.2%	3.0%	2.7%	2.3%
St. Marys	3.1%	2.7%	2.5%	2.1%	2.4%
St. Catharines	2.1%	2.4%	2.4%	2.3%	2.4%
North Perth		2.9%	2.9%	2.5%	2.5%
Belleville	1.4%	1.4%	2.1%	2.4%	2.5%
Quinte West	1.2%	1.3%	1.9%	2.1%	2.6%
Minto	1.4%	1.3%	2.0%	2.5%	2.7%
Kingston	2.8%	2.7%	2.9%	2.9%	2.9%
Mapleton	0.0%	0.0%	0.0%	0.0%	2.9%
Whitchurch - Stouffville	4.0%	3.9%	3.8%	2.9%	2.9%
Ottawa	3.2%	3.1%	3.1%	3.0%	3.0%
Waterloo	3.9%	3.9%	3.6%	3.3%	3.1%
Port Colborne	1.9%	1.2%	1.5%	2.2%	3.7%
Toronto	4.2%	3.9%	3.9%	3.8%	3.7%
Gravenhurst	6.9%	6.0%	5.4%	4.7%	4.2%
West Lincoln	0.0%	0.0%	0.0%	0.0%	4.4%
Pelham	1.1%	1.4%	1.9%	4.6%	5.5%
Average	1.4%	1.3%	1.2%	1.2%	1.2%
Median	1.3%	1.2%	1.0%	1.0%	0.9%

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

Municipality	2014	2015	2016	2017	2018
District Muskoka	0.5%	0.5%	0.5%	0.4%	0.3%
Region Durham	1.0%	0.9%	0.8%	0.6%	0.5%
Region Halton	0.6%	0.8%	0.8%	0.7%	0.6%
Region Peel	1.4%	1.2%	1.1%	0.9%	0.8%
Region York	1.9%	1.8%	2.0%	1.9%	2.1%
Region Niagara	1.6%	1.7%	2.7%	2.6%	2.6%
Region Waterloo	2.3%	2.3%	2.1%	2.4%	3.1%
Average	1.3%	1.3%	1.4%	1.4%	1.4%
Median	1.4%	1.2%	1.1%	0.9%	0.8%
Grey County		0.1%	0.1%	0.0%	0.0%
Elgin County		0.4%	0.4%	0.4%	0.2%
Simcoe County		0.5%	0.6%	0.5%	0.5%
Wellington County	1.6%	1.4%	1.3%	1.1%	1.1%
Dufferin County		2.2%	1.9%	1.6%	1.3%
Bruce County		3.0%	2.6%	2.2%	1.9%
Average	1.6%	1.3%	1.1%	1.0%	0.8%
Median	1.6%	1.0%	0.9%	0.8%	0.8%

2018 Total and Tax Debt Charges as a % of Own Source Revenues

Municipality	2018 Total Debt Charges as a % of Own Source Revenues	2018 Tax Debt Charges as a % of Own Source Revenues	Municipality	2018 Total Debt Charges as a % of Own Source Revenues	2018 Tax Debt Charges as a % of Own Source Revenues
Brampton	0.2%	0.0%	Halton Hills	7.1%	2.7%
East Gwillimbury	0.0%	0.0%	Elliot Lake	2.1%	2.7%
Georgian Bluffs	2.4%	0.0%	Sarnia	2.0%	2.7%
Kenora	0.0%	0.0%	Brantford	3.5%	2.7%
Markham	0.3%	0.0%	Fort Erie	2.5%	2.8%
North Perth	4.6%	0.0%	Greater Sudbury	2.3%	2.8%
St. Marys	6.4%	0.0%	Mississauga	3.0%	3.0%
Timmins	3.4%	0.0%	Thunder Bay	5.6%	3.0%
Whitby	0.0%	0.0%	Southgate	4.6%	3.1%
Wilmot	0.0%	0.0%	Lincoln	2.6%	3.1%
North Dumfries	2.9%	0.1%	Orillia	2.6%	3.2%
West Grey	1.8%	0.2%	Kincardine	2.8%	3.2%
Windsor	2.1%	0.5%	Lakeshore	7.6%	3.2%
Caledon	3.9%	0.7%	Erin	2.8%	3.2%
Niagara-on-the-Lake	2.3%	0.7%	Milton	7.4%	3.3%
West Lincoln	5.3%	0.8%	Springwater	2.7%	3.4%
Thorold	0.6%	0.8%	North Middlesex	3.3%	3.6%
Clarington	4.0%	0.9%	Espanola	2.9%	3.6%
Georgina	3.1%	1.0%	Prince Edward County	7.3%	3.6%
Brock	1.0%	1.0%	Middlesex Centre	7.5%	3.6%
Sault Ste. Marie	1.4%	1.1%	St. Thomas	4.0%	3.8%
Aurora	1.2%	1.2%	Parry Sound	7.8%	3.8%
Innisfil	3.8%	1.3%	Kitchener	3.5%	4.1%
Strathroy-Caradoc	4.9%	1.5%	Guelph	4.9%	4.2%
Chatham-Kent	5.5%	1.6%	Hamilton	4.2%	4.3%
Centre Wellington	7.1%	1.7%	Brant County	6.4%	4.6%
Wellesley	1.7%	1.7%	Oshawa	4.7%	4.7%
Whitchurch - Stouffville	5.9%	1.9%	Barrie	8.8%	4.7%
Puslinch	2.2%	2.2%	Kingsville	8.1%	4.7%
South Bruce Peninsula	1.9%	2.3%	Cambridge	3.1%	4.7%
Meaford	3.9%	2.3%	Newmarket	4.3%	4.8%
Oakville	4.2%	2.4%	King	4.0%	4.8%
Vaughan	3.2%	2.4%	Hawkesbury	9.0%	4.9%
Woolwich	2.0%	2.5%	Collingwood	8.0%	5.0%
Cornwall	4.9%	2.5%	Waterloo	4.8%	5.0%
Central Elgin	19.9%	2.6%	Huntsville	5.0%	5.0%

2018 Total and Tax Debt Charges as a % of Own Source Revenues (cont'd)

Municipality	2018 Total Debt Charges as a % of Own Source Revenues	2018 Tax Debt Charges as a % of Own Source Revenues
Owen Sound	8.1%	5.1%
Grey Highlands	4.6%	5.3%
Ingersoll	5.3%	5.3%
Bracebridge	5.4%	5.4%
Peterborough	8.4%	5.7%
Belleville	6.7%	5.9%
Stratford	8.5%	6.0%
Saugeen Shores	4.7%	6.1%
Kingston	7.4%	6.2%
Ottawa	8.2%	6.2%
Norfolk	6.1%	6.4%
New Tecumseth	14.7%	6.5%
London	7.0%	6.7%
Burlington	6.8%	6.8%
Pickering	6.8%	6.8%
Pelham	13.3%	6.9%
Brockton	6.1%	7.2%
Brockville	6.1%	7.4%
North Bay	8.7%	7.5%
Tillsonburg	7.6%	7.6%
Haldimand	6.5%	7.7%
Toronto	6.9%	7.8%
Mapleton	10.4%	8.5%
Orangeville	6.6%	8.6%
Greenstone	8.7%	9.5%
Gravenhurst	9.6%	9.6%
St. Catharines	7.4%	9.9%
Guelph-Eramosa	7.8%	10.0%
Lambton Shores	7.4%	10.3%
Quinte West	9.6%	11.8%
Welland	8.2%	11.8%
Port Colborne	8.6%	12.0%
Wellington North	11.2%	16.2%
Minto	12.0%	17.3%
Average	5.3%	4.3%
Median	4.9%	3.6%

Municipality	2018 Total Debt Charges as a % of Own Source Revenues	2018 Tax Debt Charges as a % of Own Source Revenues
Region Peel	8.9%	0.5%
Region York	8.7%	0.6%
District Muskoka	5.9%	0.7%
Region Halton	4.4%	1.8%
Region Durham	2.5%	1.8%
Region Niagara	6.7%	8.2%
Region Waterloo	10.9%	9.4%
Average	6.9%	3.3%
Median	6.7%	1.8%
Elgin County	0.2%	0.2%
Grey County	0.6%	0.6%
Simcoe County	1.7%	1.7%
Wellington County	3.9%	3.3%
Dufferin County	6.0%	6.0%
Bruce County	6.6%	6.6%
Average	3.2%	3.1%
Median	2.8%	2.5%

2018 Total Debt Outstanding Per Capita

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
East Gwillimbury	\$ -	\$ -
Espanola	\$ 1,089	\$ -
Kenora	\$ -	\$ -
Puslinch	\$ -	\$ -
South Bruce Peninsula	\$ 94	\$ -
Whitby	\$ 29	\$ -
Wilmot	\$ -	\$ -
West Grey	\$ 53	\$ 1
Markham	\$ 32	\$ 32
Georgina	\$ 206	\$ 37
Wellesley	\$ 51	\$ 51
Thorold	\$ 53	\$ 53
Sault Ste. Marie	\$ 143	\$ 65
Niagara-on-the-Lake	\$ 123	\$ 70
Saugeen Shores	\$ 630	\$ 80
Brock	\$ 88	\$ 88
Wellington North	\$ 288	\$ 100
Sarnia	\$ 158	\$ 109
Woolwich	\$ 124	\$ 115
North Dumfries	\$ 119	\$ 116
Fort Erie	\$ 228	\$ 127
Georgian Bluffs	\$ 164	\$ 128
Centre Wellington	\$ 745	\$ 129
Brampton	\$ 130	\$ 130
North Middlesex	\$ 234	\$ 137
Clarington	\$ 142	\$ 142
Strathroy-Caradoc	\$ 283	\$ 158
Aurora	\$ 164	\$ 164
Lincoln	\$ 175	\$ 175
Vaughan	\$ 189	\$ 188
Greater Sudbury	\$ 453	\$ 197
Central Elgin	\$ 2,912	\$ 201
Springwater	\$ 215	\$ 215
Cambridge	\$ 258	\$ 218
Elliot Lake	\$ 220	\$ 220
Caledon	\$ 228	\$ 228

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Mississauga	\$ 234	\$ 234
Windsor	\$ 340	\$ 241
Orillia	\$ 244	\$ 244
Kincardine	\$ 252	\$ 252
Guelph-Eramosa	\$ 506	\$ 255
Southgate	\$ 259	\$ 259
Meaford	\$ 522	\$ 262
Grey Highlands	\$ 391	\$ 277
Kitchener	\$ 282	\$ 282
Ingersoll	\$ 299	\$ 299
Pickering	\$ 302	\$ 302
Timmins	\$ 1,191	\$ 306
Erin	\$ 318	\$ 318
Chatham-Kent	\$ 753	\$ 332
King	\$ 480	\$ 332
Owen Sound	\$ 1,156	\$ 334
Huntsville	\$ 345	\$ 345
Milton	\$ 354	\$ 354
Lakeshore	\$ 817	\$ 358
Kingsville	\$ 623	\$ 365
Halton Hills	\$ 367	\$ 367
Orangeville	\$ 422	\$ 379
Oshawa	\$ 424	\$ 424
Norfolk	\$ 809	\$ 427
Barrie	\$ 1,925	\$ 454
Prince Edward County	\$ 1,506	\$ 472
Burlington	\$ 489	\$ 489
Waterloo	\$ 537	\$ 499
Newmarket	\$ 625	\$ 525
Innisfil	\$ 535	\$ 535
Oakville	\$ 563	\$ 563
New Tecumseth	\$ 1,798	\$ 569
Hawkesbury	\$ 1,761	\$ 580
Brockton	\$ 672	\$ 588
London	\$ 765	\$ 589
Minto	\$ 1,092	\$ 593

2018 Total Debt Outstanding Per Capita (cont'd)

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Haldimand	\$ 888	\$ 593
Bracebridge	\$ 595	\$ 595
Hamilton	\$ 851	\$ 606
Brantford	\$ 837	\$ 610
Lambton Shores	\$ 948	\$ 628
Middlesex Centre	\$ 1,212	\$ 628
North Bay	\$ 929	\$ 656
Guelph	\$ 670	\$ 660
Cornwall	\$ 886	\$ 669
Whitchurch - Stouffville	\$ 673	\$ 673
Mapleton	\$ 823	\$ 689
Brockville	\$ 1,084	\$ 705
Welland	\$ 905	\$ 751
Tillsonburg	\$ 793	\$ 793
Parry Sound	\$ 1,913	\$ 837
St. Thomas	\$ 946	\$ 839
St. Catharines	\$ 920	\$ 872
Thunder Bay	\$ 1,839	\$ 949
St. Marys	\$ 1,096	\$ 959
West Lincoln	\$ 982	\$ 982
Brant County	\$ 1,280	\$ 1,000
Collingwood	\$ 1,326	\$ 1,012
North Perth	\$ 1,106	\$ 1,024
Quinte West	\$ 2,131	\$ 1,072
Stratford	\$ 2,078	\$ 1,283
Peterborough	\$ 1,594	\$ 1,316
Port Colborne	\$ 1,522	\$ 1,369
Gravenhurst	\$ 1,391	\$ 1,391
Ottawa	\$ 2,262	\$ 1,595
Pelham	\$ 1,660	\$ 1,606
Belleville	\$ 2,033	\$ 1,631
Kingston	\$ 2,841	\$ 1,930
Toronto	\$ 2,328	\$ 2,328
Greenstone	\$ 3,038	\$ 3,038
Average	\$ 758	\$ 509
Median	\$ 550	\$ 350

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Region Durham	\$ 134	\$ 107
District Muskoka	\$ 977	\$ 133
Region Peel	\$ 909	\$ 157
Region Halton	\$ 506	\$ 189
Region Niagara	\$ 748	\$ 608
Region York	\$ 2,849	\$ 739
Region Waterloo	\$ 1,200	\$ 834
Average	\$ 1,046	\$ 395
Median	\$ 909	\$ 189
Elgin County	\$ 46	\$ 46
Grey County	\$ 46	\$ 46
Simcoe County	\$ 46	\$ 46
Dufferin County	\$ 235	\$ 235
Bruce County	\$ 262	\$ 262
Wellington County	\$ 338	\$ 338
Average	\$ 162	\$ 162
Median	\$ 141	\$ 141

2018 Debt Outstanding Per Own Source Revenues

Municipality	Debt Outstanding as a % of Own Source Revenues
East Gwillimbury	0.0%
Kenora	0.0%
Puslinch	0.0%
Wilmot	0.0%
Markham	3.0%
Whitby	3.2%
Thorold	3.8%
West Grey	4.8%
South Bruce Peninsula	5.2%
Sault Ste. Marie	5.9%
Niagara-on-the-Lake	7.6%
Wellesley	8.6%
Sarnia	8.9%
Orillia	9.4%
Brock	9.7%
Kincardine	10.3%
Elliot Lake	12.4%
Brampton	12.7%
North Middlesex	12.7%
Aurora	12.9%
Georgian Bluffs	13.7%
Vaughan	13.9%
Fort Erie	14.5%
North Dumfries	14.9%
Windsor	14.9%
Clarington	16.8%
Woolwich	16.9%
Greater Sudbury	17.7%
Georgina	17.7%
Kitchener	17.9%
Lincoln	18.5%
Caledon	18.9%
Cambridge	19.6%
Strathroy-Caradoc	19.8%
Springwater	20.4%
Mississauga	21.7%

Municipality	Debt Outstanding as a % of Own Source Revenues
Southgate	21.9%
Orangeville	22.8%
Ingersoll	24.1%
Wellington North	24.5%
Guelph	25.8%
Meaford	27.0%
King	27.6%
Innisfil	27.9%
Grey Highlands	27.9%
Pickering	30.5%
Saugeen Shores	31.3%
Chatham-Kent	31.4%
London	32.9%
Huntsville	34.0%
Erin	34.3%
Brantford	34.8%
Halton Hills	35.7%
Cornwall	35.9%
Hamilton	35.9%
Waterloo	36.6%
North Bay	37.5%
Espanola	39.3%
Burlington	40.3%
Milton	40.5%
Oshawa	40.7%
Haldimand	40.9%
Oakville	41.6%
Thunder Bay	41.7%
Timmins	41.9%
Norfolk	42.6%
Brockville	43.4%
St. Marys	43.6%
St. Thomas	43.6%
Brockton	44.7%
Newmarket	46.2%
Lambton Shores	46.5%

2018 Debt Outstanding Per Own Source Revenues (cont'd)

Municipality	Debt Outstanding as a % of Own Source Revenues
Kingsville	49.6%
Bracebridge	50.6%
Collingwood	51.0%
Owen Sound	54.0%
Welland	57.1%
North Perth	58.2%
Whitchurch - Stouffville	59.4%
Greenstone	60.8%
Lakeshore	61.1%
Guelph-Eramosa	61.3%
Peterborough	61.3%
Parry Sound	63.0%
Tillsonburg	63.1%
St. Catharines	63.4%
Brant County	65.5%
Centre Wellington	65.5%
Toronto	68.7%
Prince Edward County	71.0%
Stratford	71.8%
Middlesex Centre	75.6%
Belleville	76.8%
Ottawa	80.4%
Barrie	84.7%
Minto	85.1%
Kingston	87.2%
Port Colborne	88.7%
Mapleton	89.6%
Gravenhurst	95.5%
Hawkesbury	102.2%
West Lincoln	110.3%
Quinte West	118.7%
New Tecumseth	128.6%
Pelham	146.8%
Central Elgin	189.7%
Average	41.5%
Median	35.8%

Municipality	Debt Outstanding as a % of Own Source Revenues
Region Durham	9.0%
Region Halton	41.4%
District Muskoka	47.8%
Region Niagara	58.0%
Region Peel	81.3%
Region Waterloo	88.8%
Region York	203.4%
Average	75.7%
Median	58.0%
Elgin County	4.4%
Grey County	5.7%
Simcoe County	7.6%
Wellington County	27.3%
Dufferin County	30.7%
Bruce County	32.9%
Average	18.1%
Median	17.4%

Debt To Reserve Ratio—Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74A of the 2018 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2014	2015	2016	2017	2018
Orillia	5.3	1.2	1.2	(3.1)	(2.1)
East Gwillimbury	0.0	0.0		-	-
Kenora	0.3			-	-
Puslinch	0.2	0.1	0.1	0.0	-
Wilmot				-	-
Thorold	0.1	0.1	0.0	0.0	0.0
South Bruce Peninsula					0.0
Whitby				-	0.0
Markham	0.1	0.1	0.1	0.1	0.1
Brock	0.1	0.1	0.1	0.1	0.1
West Grey					0.1
Kincardine	0.1	0.2	0.1	0.1	0.1
North Middlesex		0.4	0.3	0.2	0.1
Georgian Bluffs					0.1
Elliot Lake	0.1	0.3	0.2	0.2	0.1
Wellesley	0.1	0.1	0.2	0.2	0.1
Aurora	0.1	0.2	0.1		0.2
Wellington North	0.5	0.5	0.4	0.3	0.2
Niagara-on-the-Lake	0.3	0.5	0.3	0.2	0.2
Sarnia	0.9	0.6	0.5	0.3	0.2
Lincoln	0.1	0.1	0.3	0.2	0.2
Vaughan	0.3	0.3	0.2	0.2	0.2
Brampton	0.4	0.3	0.3	0.2	0.2
Clarington	0.3	0.3	0.3	0.2	0.2
North Dumfries	1.0	0.9	0.6	0.3	0.2
Springwater	0.4	0.3	0.3	0.2	0.2
Georgina	0.5	0.4	0.4	0.3	0.2
Strathroy-Caradoc	0.8	0.7	0.5	0.4	0.2
Woolwich	0.5	0.4	0.3	0.3	0.3
Sault Ste. Marie	0.3	0.3	0.3	0.4	0.3
Haldimand		0.3	0.3	0.3	0.3
Fort Erie	0.5	0.4	0.4	0.3	0.3
Southgate					0.3
Ingersoll	1.9	1.1	0.8	0.5	0.4
Mississauga	0.2	0.3	0.3	0.4	0.4
Grey Highlands	0.3	0.2	0.4	0.5	0.4

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Pickering	0.4	0.4	0.5	0.4	0.4
Cambridge	0.3	0.3	0.4	0.5	0.4
Orangeville	2.1	1.4	1.0	1.4	0.4
London	0.7	0.6	0.5	0.5	0.4
Windsor	0.6	0.5	0.5	0.5	0.4
Saugeen Shores	0.7	0.7	0.6	0.5	0.4
Caledon	0.5	0.5	0.5	0.4	0.4
Guelph	0.5	0.5	0.7	0.6	0.4
Brantford				0.8	0.5
Chatham-Kent	1.0	0.8	0.7	0.6	0.5
Halton Hills	1.5	1.1	0.8	0.6	0.5
Erin	0.6	0.5	0.8	0.7	0.5
Greater Sudbury	0.2	0.5	0.5	0.5	0.5
Lambton Shores	1.4	1.0	0.8	0.6	0.5
Collingwood	1.2	0.9	0.9	0.6	0.5
Innisfil	0.8	0.8	1.1	0.8	0.5
Meaford	1.3	1.1	0.8	0.6	0.5
King	0.8	1.0	0.8	0.6	0.5
Milton	0.6	0.6	0.4	0.7	0.6
Kingsville					0.6
Norfolk			0.5	0.7	0.6
Oakville	0.2	0.7	0.6	0.6	0.6
Parry Sound	0.8	0.8	0.8	0.8	0.7
Brockton				0.5	0.7
Huntsville	1.4	2.0	1.7	1.3	0.7
Hamilton	0.6	0.6	0.7	0.6	0.7
Mapleton	0.5	0.6		0.9	0.7
Lakeshore					0.7
Bracebridge	0.6	0.8	0.6	1.0	0.8
Burlington	0.7	0.6	0.8	0.7	0.8
Cornwall	0.5	0.5	0.8	0.9	0.8
St. Marys	1.1	0.8	0.8	0.9	0.8
Centre Wellington	1.1	1.1	0.9	0.9	0.8
Brant County	0.8	0.8	0.7	0.9	0.8
Oshawa	2.2	1.5	1.3	1.0	0.8
Waterloo	1.2	1.3	1.7	1.6	0.9

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Owen Sound	0.6	0.6	0.8	0.7	0.9
Newmarket	1.0	1.0	0.8	0.6	0.9
North Bay	2.3	2.3	1.6	1.3	1.0
Kitchener	2.0	1.8	1.6	1.3	1.0
Guelph-Eramosa		1.0	1.4	1.2	1.0
Middlesex Centre	2.4	2.0	1.5	1.2	1.0
Minto	0.8	0.9	1.3	1.0	1.1
Peterborough	0.9	1.0	1.0	1.1	1.1
West Lincoln	0.0	0.0	0.0	0.0	1.2
Espanola		1.2		0.8	1.2
Gravenhurst	2.4	2.4	2.0	1.6	1.3
North Perth		2.0	1.4	1.2	1.3
Kingston	1.3	1.3	1.2	1.4	1.3
Welland	2.0	2.0	1.6	1.4	1.3
St. Thomas	0.8	0.6	0.6	1.3	1.3
Greenstone	5.0	3.5	3.2	3.0	1.5
Belleville	1.5	1.9	1.8	1.5	1.6
Stratford	3.0	3.1	2.7	2.2	1.7
Port Colborne	1.0	0.7	0.7	1.4	1.7
Thunder Bay	1.7	1.8	2.0	1.8	1.7
Whitchurch - Stouffville	1.3	1.3	1.4	1.6	1.8
Timmins	0.7	1.6	2.3	2.2	1.8
Brockville	2.3	2.1	2.6	2.4	1.9
New Tecumseth					2.0
Toronto	2.0	2.2	2.1	2.1	2.1
St. Catharines	1.3	2.1	1.8	1.9	2.1
Barrie	4.0	3.2	3.0	2.7	2.3
Prince Edward County	2.9	2.2	2.1	3.0	2.7
Hawkesbury					2.8
Quinte West	2.0	2.6	3.2	3.1	2.8
Tillsonburg	2.5	3.0	3.1	2.5	3.1
Ottawa	4.9	5.2	5.0	4.3	3.8
Central Elgin					4.1
Pelham	1.7	1.8	3.7	16.4	10.2
Average	1.1	1.0	1.0	1.0	0.9
Median	0.8	0.8	0.7	0.6	0.5

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2014	2015	2016	2017	2018
Region Durham	0.3	0.2	0.1	0.1	0.1
Region Halton	0.4	0.4	0.3	0.3	0.3
District Muskoka	1.1	0.9	0.7	0.6	0.5
Region Peel	1.0	0.9	0.9	0.8	0.7
Region York	1.7	1.5	1.4	1.3	1.1
Region Niagara	1.0	1.1	1.2	1.2	1.2
Region Waterloo	2.3	2.5	2.4	2.3	2.1
Average	1.1	1.1	1.0	0.9	0.8
Median	1.0	0.9	0.9	0.8	0.7
Grey County		0.1	0.0	0.0	0.1
Simcoe County		0.3	0.2	0.1	0.1
Elgin County		0.8	0.5	0.3	0.1
Wellington County	0.5	0.4	0.5	0.4	0.4
Dufferin County		1.3	0.9	0.7	0.6
Bruce County		1.2	1.0	0.8	0.8
Average	0.5	0.7	0.5	0.4	0.3
Median	0.5	0.6	0.5	0.3	0.3

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

Municipality	2014	2015	2016	2017	2018
East Gwillimbury	\$ 1	\$ 0		\$ -	\$ -
Kenora	\$ 489			\$ -	\$ -
Puslinch	\$ 24	\$ 18	\$ 12	\$ 6	\$ -
Wilmot				\$ -	\$ -
Markham	\$ 22	\$ 20	\$ 17	\$ 14	\$ 12
Whitby				\$ -	\$ 18
Wellesley	\$ 27	\$ 16	\$ 45	\$ 36	\$ 28
West Grey					\$ 32
South Bruce Peninsula					\$ 42
Thorold	\$ 98	\$ 88	\$ 63	\$ 54	\$ 45
Niagara-on-the-Lake	\$ 80	\$ 98	\$ 79	\$ 60	\$ 46
Brock	\$ 86	\$ 77	\$ 68	\$ 60	\$ 52
North Dumfries	\$ 116	\$ 102	\$ 88	\$ 74	\$ 60
Aurora	\$ 40	\$ 103	\$ 43		\$ 61
Vaughan	\$ 99	\$ 75	\$ 66	\$ 66	\$ 63
Woolwich	\$ 114	\$ 104	\$ 92	\$ 82	\$ 71
North Middlesex		\$ 207	\$ 152	\$ 109	\$ 79
Brampton		\$ 119	\$ 108	\$ 97	\$ 88
Caledon	\$ 119	\$ 98	\$ 95	\$ 74	\$ 92
Georgian Bluffs					\$ 93
Clarington	\$ 217	\$ 181	\$ 149	\$ 130	\$ 99
Springwater	\$ 242	\$ 216	\$ 188	\$ 135	\$ 112
Mississauga	\$ 64	\$ 84	\$ 95	\$ 103	\$ 113
Lincoln	\$ 91	\$ 99	\$ 170	\$ 138	\$ 117
Kincardine	\$ 170	\$ 237	\$ 201	\$ 159	\$ 122
Georgina	\$ 208	\$ 182	\$ 182	\$ 150	\$ 123
King	\$ 274	\$ 296	\$ 233	\$ 178	\$ 146
Southgate					\$ 149
Erin	\$ 121	\$ 100	\$ 196	\$ 172	\$ 150
Sault Ste. Marie	\$ 175	\$ 145	\$ 122	\$ 196	\$ 157
Sarnia	\$ 361	\$ 283	\$ 237	\$ 172	\$ 157
Pickering	\$ 149	\$ 123	\$ 144	\$ 185	\$ 158
Grey Highlands	\$ 113	\$ 93	\$ 168	\$ 212	\$ 176
Halton Hills	\$ 370	\$ 321	\$ 279	\$ 226	\$ 178
Milton	\$ 169	\$ 234	\$ 192	\$ 225	\$ 179
Wellington North	\$ 517	\$ 468	\$ 367	\$ 277	\$ 182

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

Municipality	2014	2015	2016	2017	2018
Huntsville	\$ 283	\$ 256	\$ 234	\$ 207	\$ 182
Oakville	\$ 108	\$ 275	\$ 238	\$ 213	\$ 193
Fort Erie	\$ 299	\$ 257	\$ 285	\$ 233	\$ 195
Orillia	\$ 462	\$ 395	\$ 329	\$ 259	\$ 196
Cambridge	\$ 97	\$ 143	\$ 166	\$ 240	\$ 202
Strathroy-Caradoc	\$ 425	\$ 367	\$ 357	\$ 286	\$ 220
Burlington	\$ 212	\$ 210	\$ 252	\$ 221	\$ 223
Kitchener	\$ 417	\$ 360	\$ 310	\$ 270	\$ 233
Guelph-Eramosa	\$ 221	\$ 193	\$ 324	\$ 278	\$ 237
Innisfil	\$ 515	\$ 471	\$ 405	\$ 333	\$ 275
Whitchurch - Stouffville	\$ 1,125	\$ 376	\$ 321	\$ 273	\$ 287
Meaford	\$ 523	\$ 455	\$ 404	\$ 355	\$ 300
Newmarket	\$ 319	\$ 281	\$ 238	\$ 198	\$ 303
Bracebridge	\$ 188	\$ 170	\$ 156	\$ 345	\$ 311
Waterloo	\$ 461	\$ 416	\$ 373	\$ 348	\$ 314
Orangeville	\$ 636	\$ 596	\$ 511	\$ 806	\$ 316
Ingersoll	\$ 615	\$ 536	\$ 464	\$ 385	\$ 317
Oshawa	\$ 563	\$ 507	\$ 485	\$ 405	\$ 338
Saugeen Shores	\$ 550	\$ 487	\$ 448	\$ 397	\$ 344
Mapleton	\$ 147	\$ 225		\$ 421	\$ 353
Lambton Shores	\$ 656	\$ 586	\$ 509	\$ 431	\$ 359
Greater Sudbury	\$ 201	\$ 520	\$ 491	\$ 442	\$ 424
Elliot Lake	\$ 164	\$ 618	\$ 556	\$ 492	\$ 427
Brockton				\$ 365	\$ 443
Centre Wellington	\$ 761	\$ 688	\$ 605	\$ 531	\$ 456
Windsor	\$ 2,773	\$ 642	\$ 584	\$ 527	\$ 457
Guelph	\$ 554	\$ 480	\$ 738	\$ 566	\$ 458
Kingsville					\$ 488
Gravenhurst	\$ 707	\$ 658	\$ 618	\$ 569	\$ 522
North Perth		\$ 855	\$ 727	\$ 620	\$ 534
Norfolk				\$ 642	\$ 544
Middlesex Centre	\$ 808	\$ 712	\$ 624	\$ 573	\$ 546
Chatham-Kent	\$ 1,110	\$ 977	\$ 845	\$ 710	\$ 586
Lakeshore					\$ 604
Haldimand		\$ 642	\$ 676	\$ 759	\$ 629
Hamilton	\$ 749	\$ 637	\$ 725	\$ 598	\$ 646

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

Municipality	2014	2015	2016	2017	2018
West Lincoln	\$ 3	\$ 22	\$ 17	\$ 13	\$ 695
London	\$ 973	\$ 910	\$ 799	\$ 740	\$ 698
Collingwood	\$ 1,045	\$ 915	\$ 818	\$ 688	\$ 742
Brant County	\$ 865	\$ 779	\$ 700	\$ 846	\$ 742
Brantford				\$ 755	\$ 780
Tillsonburg	\$ 725	\$ 649	\$ 618	\$ 610	\$ 781
Prince Edward County	\$ 1,002	\$ 889	\$ 791	\$ 966	\$ 838
St. Catharines	\$ 573	\$ 786	\$ 771	\$ 759	\$ 859
North Bay	\$ 1,214	\$ 1,369	\$ 1,189	\$ 1,064	\$ 871
Minto	\$ 686	\$ 840	\$ 1,018	\$ 851	\$ 873
Toronto	\$ 929	\$ 957	\$ 917	\$ 974	\$ 967
New Tecumseth					\$ 1,001
St. Marys	\$ 1,426	\$ 1,288	\$ 1,153	\$ 1,155	\$ 1,011
Welland	\$ 1,217	\$ 1,150	\$ 1,092	\$ 1,011	\$ 1,061
Brockville	\$ 1,021	\$ 875	\$ 1,195	\$ 1,202	\$ 1,067
Pelham	\$ 266	\$ 364	\$ 887	\$ 1,246	\$ 1,114
Cornwall	\$ 706	\$ 729	\$ 1,176	\$ 1,181	\$ 1,119
St. Thomas	\$ 659	\$ 576	\$ 586	\$ 1,036	\$ 1,135
Owen Sound	\$ 953	\$ 819	\$ 1,214	\$ 1,066	\$ 1,248
Ottawa	\$ 1,362	\$ 1,311	\$ 1,307	\$ 1,473	\$ 1,349
Barrie	\$ 1,744	\$ 1,666	\$ 1,706	\$ 1,589	\$ 1,389
Espanola		\$ 1,556		\$ 1,490	\$ 1,405
Timmins	\$ 501	\$ 1,027	\$ 1,648	\$ 1,542	\$ 1,430
Peterborough	\$ 1,185	\$ 1,296	\$ 1,428	\$ 1,414	\$ 1,443
Port Colborne	\$ 559	\$ 766	\$ 670	\$ 1,337	\$ 1,523
Stratford	\$ 2,061	\$ 2,255	\$ 2,019	\$ 1,774	\$ 1,692
Parry Sound	\$ 2,078	\$ 1,909	\$ 2,111	\$ 1,967	\$ 1,787
Central Elgin					\$ 1,825
Thunder Bay	\$ 1,984	\$ 1,941	\$ 1,979	\$ 1,926	\$ 1,889
Belleville	\$ 1,028	\$ 1,587	\$ 2,003	\$ 1,821	\$ 1,928
Kingston	\$ 1,813	\$ 1,989	\$ 1,791	\$ 2,226	\$ 1,989
Quinte West	\$ 1,054	\$ 1,505	\$ 2,169	\$ 2,303	\$ 2,065
Hawkesbury					\$ 2,187
Greenstone	\$ 3,242	\$ 2,979	\$ 2,913	\$ 2,555	\$ 2,255
Average	\$ 608	\$ 590	\$ 605	\$ 580	\$ 570
Median	\$ 462	\$ 461	\$ 405	\$ 355	\$ 328

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

Municipality	2014	2015	2016	2017	2018
Region Durham	\$ 297	\$ 249	\$ 193	\$ 119	\$ 89
Region Halton	\$ 307	\$ 315	\$ 292	\$ 245	\$ 216
District Muskoka		\$ 315	\$ 294	\$ 266	\$ 238
Region Peel	\$ 710	\$ 642	\$ 633	\$ 556	\$ 489
Region Niagara	\$ 552	\$ 623	\$ 607	\$ 619	\$ 602
Region Waterloo	\$ 955	\$ 926	\$ 948	\$ 918	\$ 860
Region York	\$ 1,339	\$ 1,333	\$ 1,261	\$ 1,167	\$ 1,055
Average	\$ 693	\$ 629	\$ 604	\$ 556	\$ 507
Median	\$ 631	\$ 623	\$ 607	\$ 556	\$ 489
Simcoe County		\$ 48	\$ 39	\$ 32	\$ 25
Grey County		\$ 20	\$ 13	\$ 10	\$ 26
Elgin County		\$ 79	\$ 86	\$ -	\$ 28
Bruce County		\$ 204	\$ 190	\$ 161	\$ 141
Dufferin County		\$ 227	\$ 201	\$ -	\$ 145
Wellington County	\$ 242	\$ 208	\$ 190	\$ 158	\$ 178
Average	\$ 242	\$ 131	\$ 120	\$ 60	\$ 90
Median	\$ 242	\$ 141	\$ 138	\$ 21	\$ 84

Taxes Receivable as a % of Taxes Levied

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

Formula

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

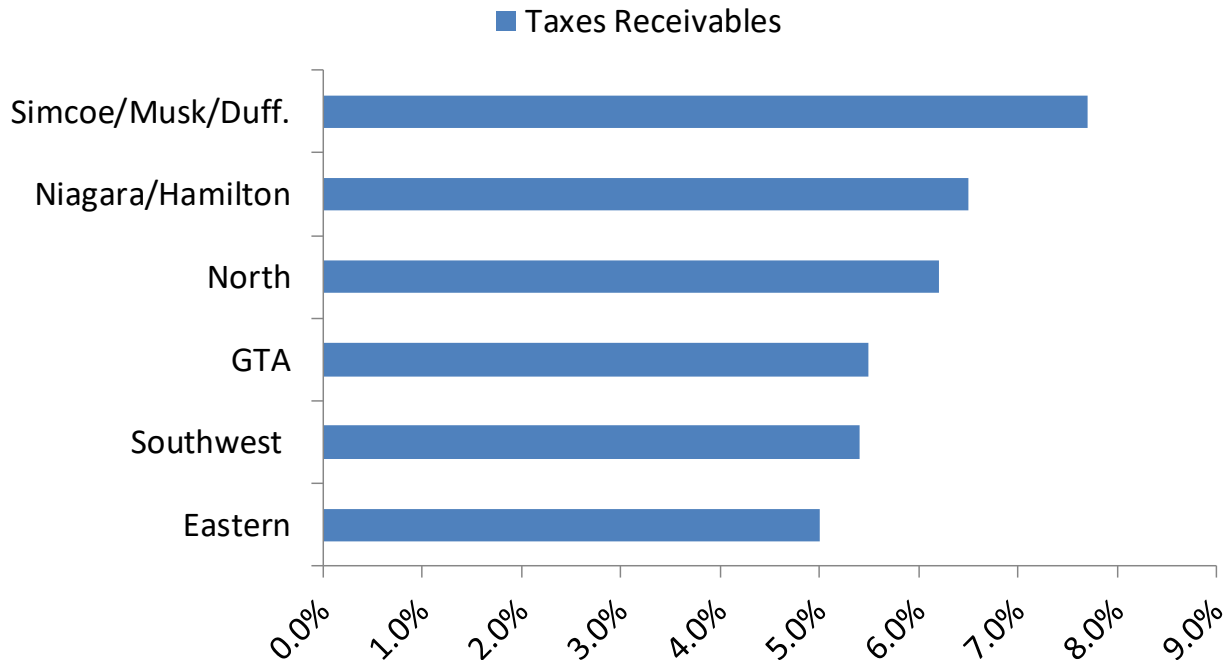
Target

Credit Rating agencies consider over 8% a negative factor.

Interpretations

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

Taxes Receivable as a % of Tax Levied—By Location



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

Municipality	2014	2015	2016	2017	2018
Burlington	3.3%	2.8%	2.8%	2.6%	2.3%
Newmarket	3.4%	3.2%	2.7%	2.3%	2.4%
Mississauga	2.7%	2.7%	2.3%	2.1%	2.7%
Oshawa	1.8%	2.2%	1.8%	2.8%	2.8%
Markham	4.9%	4.6%	4.2%	3.8%	3.6%
Toronto	4.3%	4.0%	4.2%	4.0%	3.6%
Oakville	3.5%	3.8%	3.7%	3.6%	3.8%
Milton	4.5%	3.2%	3.4%	3.5%	4.2%
Whitby	4.5%	4.4%	3.9%	4.6%	4.4%
Clarington	4.8%	4.6%	4.3%	4.5%	4.5%
Halton Hills	5.2%	4.6%	4.1%	4.0%	4.5%
Caledon	6.8%	5.3%	5.5%	5.5%	5.4%
Brampton	6.2%	5.1%	4.5%	5.0%	5.5%
Vaughan	5.1%	5.3%	4.7%	5.0%	5.6%
Georgina	7.9%	6.5%	6.2%	7.0%	7.2%
Whitchurch - Stouffville	7.5%	8.4%	8.2%	8.0%	7.3%
Aurora	5.7%	5.9%	4.5%		7.7%
East Gwillimbury	7.5%	6.7%	5.8%	6.8%	8.0%
Pickering	7.3%	7.6%	7.5%	7.7%	8.6%
Brock	10.6%	8.7%	7.4%	6.7%	8.9%
King	15.1%	15.1%	11.8%	11.9%	12.8%
GTA Average	5.8%	5.5%	4.9%	5.1%	5.5%
GTA Median	5.1%	4.6%	4.4%	4.6%	4.5%

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

Municipality	2014	2015	2016	2017	2018
Kingston	2.9%	2.9%	2.3%	2.1%	1.5%
Peterborough	3.7%	3.2%	2.3%	2.3%	1.9%
Belleville	3.5%	2.6%	2.8%	2.8%	2.6%
Cornwall	3.4%	3.6%	3.6%	4.2%	3.2%
Ottawa	4.3%	4.7%	5.0%	5.2%	5.0%
Quinte West	7.9%	5.7%	6.5%	9.0%	5.9%
Prince Edward County	10.9%	9.8%	10.5%	8.6%	6.1%
Hawkesbury					6.5%
Brockville	5.5%	7.5%	8.4%	10.4%	11.8%
Eastern Average	5.3%	5.0%	5.2%	5.6%	5.0%
Eastern Median	4.0%	4.1%	4.3%	4.7%	5.0%

Municipality	2014	2015	2016	2017	2018
Niagara-on-the-Lake	5.8%	4.8%	3.1%	3.0%	3.4%
Pelham	7.2%	7.7%	7.1%	5.5%	5.2%
Lincoln	7.4%	8.2%	6.0%	5.2%	5.3%
St. Catharines	6.2%	6.4%	5.5%	5.1%	5.3%
Fort Erie	10.0%	9.1%	8.3%	6.0%	5.4%
Welland	12.4%	14.0%	10.4%	6.4%	7.4%
Hamilton	8.6%	8.4%	8.1%	7.4%	7.5%
Port Colborne	5.8%	5.9%	5.8%	7.2%	8.1%
West Lincoln	16.4%	14.8%	9.4%	10.2%	8.3%
Thorold	6.1%	7.3%	5.9%	9.9%	8.9%
Niagara/Hamilton Average	8.0%	8.4%	6.9%	6.6%	6.5%
Niagara/Hamilton Median	7.2%	7.9%	6.4%	6.4%	6.4%

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

Municipality	2014	2015	2016	2017	2018
Kenora	2.3%	1.5%	1.3%	1.0%	1.3%
Greater Sudbury	2.3%	2.5%	2.4%	3.0%	2.7%
Sault Ste. Marie	11.7%	11.0%	15.0%	19.5%	3.5%
North Bay	4.8%	4.5%	4.0%	4.5%	3.8%
Parry Sound	6.8%	6.7%	4.6%	3.4%	4.2%
Thunder Bay	5.4%	7.1%	6.3%	5.8%	4.9%
Espanola	0.0%	5.2%	0.0%	7.3%	8.9%
Elliot Lake	3.8%	4.2%	4.2%	7.9%	9.0%
Timmins	7.2%	6.5%	6.0%	7.9%	9.4%
Greenstone	18.3%	18.6%	16.2%	12.9%	14.0%
North Average	6.3%	6.8%	6.0%	7.3%	6.2%
North Median	5.1%	5.8%	4.4%	6.5%	4.5%

Municipality	2014	2015	2016	2017	2018
Orangeville	3.0%	1.9%	2.0%	1.1%	4.1%
Barrie	6.3%	5.9%	5.0%	5.0%	5.6%
Collingwood	8.5%	7.2%	6.1%	7.3%	6.0%
Bracebridge	12.2%	10.3%	7.9%	7.6%	6.9%
Gravenhurst	11.5%	8.8%	6.7%	6.5%	7.2%
Orillia	11.4%	10.0%	8.1%	8.4%	7.6%
Innisfil	9.5%	10.2%	9.1%	8.5%	8.7%
Springwater	11.7%	10.2%	9.0%	8.6%	8.9%
New Tecumseth					9.4%
Huntsville	15.4%	15.7%	12.9%	12.5%	13.0%
Simcoe/Musk./Duff. Average	9.9%	8.9%	7.4%	7.3%	7.7%
Simcoe/Musk./Duff. Median	11.4%	10.0%	7.9%	7.6%	7.4%

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

Municipality	2014	2015	2016	2017	2018
Guelph	1.9%	2.2%	2.5%	2.2%	1.7%
London	2.1%	1.9%	2.6%	2.0%	2.0%
Wellesley	3.8%	3.1%	2.6%	3.7%	2.2%
Sarnia	2.3%	1.9%	1.5%	1.6%	2.3%
Tillsonburg	4.4%	3.9%	3.0%	2.6%	2.4%
Chatham-Kent	6.8%	4.8%	4.7%	4.8%	2.5%
Brantford			3.7%	3.7%	2.6%
North Perth		2.6%	2.7%	1.8%	2.9%
Ingersoll	5.1%	4.9%	4.5%	3.5%	3.1%
Brant County	5.2%	4.5%	4.4%	3.8%	3.1%
Wilmot	4.7%	3.3%	2.8%	2.6%	3.4%
Centre Wellington	5.5%	4.8%	4.5%	4.0%	3.5%
Stratford	4.8%	4.4%	4.1%	3.6%	3.6%
Kingsville					3.7%
St. Marys	4.8%	4.9%	4.5%	4.0%	3.8%
Strathroy-Caradoc	8.1%	5.7%	6.0%	5.3%	4.0%
Kincardine	6.7%	5.4%	6.3%	5.0%	4.0%
North Dumfries	6.0%	6.3%	6.5%	6.3%	4.2%
Kitchener	6.2%	5.2%	5.5%	4.3%	4.2%
Georgian Bluffs					4.4%
Woolwich	4.2%	4.6%	4.8%	3.8%	4.5%
Owen Sound	4.0%	2.6%	5.0%	5.5%	4.6%
Middlesex Centre	5.4%	5.9%	6.1%	5.1%	4.7%
Puslinch	5.2%	4.6%	2.3%	4.3%	4.8%
Saugeen Shores	4.7%	4.5%	4.4%	5.4%	4.8%
Lakeshore					4.8%
Brockton	0.0%	0.0%	0.0%	4.4%	4.9%
Wellington North	8.7%	7.5%	7.8%	7.9%	5.1%
Meaford	7.9%	8.1%	7.1%	6.1%	5.1%
Waterloo	4.8%	4.9%	3.9%	4.7%	5.1%
North Middlesex		6.9%	6.0%	4.9%	5.5%
Lambton Shores	8.0%	8.2%	7.9%	6.1%	5.5%
St. Thomas	2.1%	3.4%	6.7%	6.0%	5.6%
Guelph-Eramosa	7.2%	6.6%	6.7%	6.3%	6.0%
Cambridge	9.1%	7.4%	7.3%	5.8%	6.1%
South Bruce Peninsula					6.3%
Mapleton	6.9%	6.3%		10.1%	6.8%
Windsor	9.7%	8.6%	8.4%	8.3%	7.1%
Minto	10.4%	9.8%	8.3%	8.7%	8.0%
Erin	13.1%	10.8%	8.6%	8.6%	8.4%
Norfolk			8.3%	8.5%	8.4%
Haldimand		11.3%	16.4%	9.9%	9.4%
West Grey					13.4%
Grey Highlands	14.6%	15.9%	16.1%	15.8%	14.8%
Southgate					18.8%
Southwest Average	6.0%	5.6%	5.6%	5.4%	5.4%
Southwest Median	5.3%	4.9%	4.9%	4.9%	4.7%

Rates Coverage Ratio

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

Municipality	OSR as a % of Total Expenditures
St. Thomas	62.7%
Cornwall	64.5%
Parry Sound	64.6%
Windsor	65.4%
Norfolk	67.2%
Georgian Bluffs	70.0%
Peterborough	73.1%
Greater Sudbury	74.3%
Elliot Lake	74.5%
Espanola	76.3%
Hamilton	76.6%
Brantford	77.6%
Chatham-Kent	78.6%
Ottawa	79.2%
Wellesley	79.4%
Toronto	80.3%
Wilmot	81.2%
Stratford	81.2%
Haldimand	81.6%
Timmins	82.9%
London	83.0%
Gravenhurst	83.5%
Central Elgin	83.6%
West Grey	83.9%
Pelham	83.9%
Aurora	83.9%
Prince Edward County	84.8%
Brockton	84.9%
Huntsville	85.2%
Brock	85.5%
Grey Highlands	85.6%
Woolwich	86.3%
Kingston	86.4%
Puslinch	86.6%
North Dumfries	86.9%
Guelph	87.2%

Municipality	OSR as a % of Total Expenditures
Minto	87.2%
Brant County	87.4%
Hawkesbury	87.4%
New Tecumseth	87.5%
Guelph-Eramosa	87.9%
Brampton	88.0%
Lincoln	88.6%
Port Colborne	88.7%
Vaughan	89.2%
Milton	89.3%
Greenstone	89.4%
Halton Hills	89.5%
Kenora	89.7%
Mississauga	90.2%
Oakville	90.5%
Thunder Bay	90.7%
Burlington	90.8%
North Bay	91.6%
Bracebridge	91.7%
Springwater	92.1%
Whitchurch - Stouffville	92.1%
Markham	92.5%
Whitby	92.6%
Georgina	92.7%
Wellington North	93.0%
North Middlesex	93.0%
St. Catharines	93.3%
Sault Ste. Marie	93.7%
Barrie	93.8%
Clarington	94.0%
St. Marys	94.6%
Lambton Shores	94.7%
Southgate	94.8%
Owen Sound	95.6%
Waterloo	96.5%
Centre Wellington	96.8%

Rates Coverage Ratio Cont'd

Municipality	OSR as a % of Total Expenditures
Newmarket	97.2%
Brockville	97.7%
Quinte West	98.1%
Mapleton	99.7%
Niagara-on-the-Lake	100.1%
Kingsville	100.4%
Oshawa	100.4%
South Bruce Peninsula	101.1%
Tillsonburg	101.1%
Sarnia	101.2%
Erin	101.3%
West Lincoln	101.3%
Saugeen Shores	102.3%
Welland	103.1%
Thorold	103.3%
Caledon	103.6%
Cambridge	103.8%
Kitchener	104.7%
Belleville	104.8%
Fort Erie	105.0%
East Gwillimbury	105.6%
Pickering	107.0%
Ingersoll	107.0%
North Perth	108.6%
King	109.1%
Orillia	109.3%
Meaford	110.1%
Kincardine	110.3%
Middlesex Centre	111.1%
Orangeville	111.6%
Lakeshore	112.8%
Strathroy-Caradoc	113.2%
Collingwood	117.1%
Innisfil	122.9%
Average	91.8%
Median	91.2%

Municipality	OSR as a % of Total Expenditures
Region Niagara	67.9%
Region Peel	71.3%
Region Waterloo	72.1%
Region York	75.1%
Region Durham	82.7%
District Muskoka	84.2%
Region Halton	89.6%
Average	77.6%
Median	75.1%
Simcoe County	49.0%
Wellington County	57.4%
Dufferin County	60.8%
Grey County	62.3%
Bruce County	64.8%
Elgin County	67.2%
Average	60.3%
Median	61.6%

Revenue and Expenditure Analysis



Revenue and Expenditure Analysis

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

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

- ***Net Municipal Levy (2019 Levy Bylaw)***
 - ***Per Capita and sorted by Location***
 - ***Per \$100,000 of Unweighted and Weighted Assessment***
- ***General Government***
- ***Protection Services***
 - ***Fire, Police***
 - ***Court Security and Prisoner Transportation***
 - ***Conservation Authority***
 - ***Protective Inspection and Control***
 - ***POA***
- ***Transportation Services***
 - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
 - ***Transit, Parking***
 - ***Streetlights***
 - ***Air Transportation***



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



Analysis of Net Municipal Levy Per Capita

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

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



As such, this analysis is not an “apples to apples” comparison of services, but rather has been included to provide insight into the net cost of providing municipal services within each municipality. Further analysis would be required to determine the cause of the differences across each spending envelope and within each municipality. This analysis was completed using the most current information available - net municipal levies as per the 2019 municipal levy by-laws and the 2019 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 \$1,068 to \$3,140 (with an average of \$1,592 per capita).
- A review of the net levy per capita, the assessment per capita ranking and the density of the municipality ranking is shown to help understand some of the factors impacting relative taxes, which will be compared later in the report.
- A detailed review of the service envelopes, revenues and socio-demographics of the municipality is required to understand the factors causing differences in levies per capita. Some of the driving factors may include services provided, differentials in terms of service levels and the extent of user fees.



2019 Net Municipal Levy Per Capita

Municipality	2019 Levy per Capita	2019 Levy RankingPer Capita
Quinte West	\$ 1,068	low
Elliot Lake	\$ 1,078	low
Milton	\$ 1,116	low
Wellesley	\$ 1,119	low
Wilmot	\$ 1,143	low
Minto	\$ 1,212	low
Springwater	\$ 1,215	low
West Grey	\$ 1,227	low
West Lincoln	\$ 1,236	low
Strathroy-Caradoc	\$ 1,253	low
Woolwich	\$ 1,291	low
Kingsville	\$ 1,292	low
Brockton	\$ 1,322	low
Brampton	\$ 1,328	low
Southgate	\$ 1,335	low
Wellington North	\$ 1,336	low
Norfolk	\$ 1,338	low
Kitchener	\$ 1,338	low
Lakeshore	\$ 1,343	low
Markham	\$ 1,346	low
St. Thomas	\$ 1,349	low
Welland	\$ 1,366	low
North Perth	\$ 1,373	low
Brant	\$ 1,381	low
Halton Hills	\$ 1,383	low
Whitchurch-Stouffville	\$ 1,389	low
Haldimand	\$ 1,403	low
New Tecumseth	\$ 1,404	low
Hawkesbury	\$ 1,407	low
Newmarket	\$ 1,409	low
Tillsonburg	\$ 1,411	low
Centre Wellington	\$ 1,429	low
Georgina	\$ 1,438	low
London	\$ 1,476	low
Toronto	\$ 1,478	low
Clarington	\$ 1,482	low

Municipality	2019 Levy per Capita	2019 Levy RankingPer Capita
Mississauga	\$ 1,490	mid
Chatham-Kent	\$ 1,494	mid
Brantford	\$ 1,501	mid
Georgian Bluffs	\$ 1,515	mid
Prince Edward County	\$ 1,515	mid
Cornwall	\$ 1,518	mid
Ingersoll	\$ 1,525	mid
Sault Ste. Marie	\$ 1,528	mid
St. Marys	\$ 1,530	mid
Windsor	\$ 1,531	mid
Espanola	\$ 1,533	mid
North Dumfries	\$ 1,537	mid
Lincoln	\$ 1,537	mid
Burlington	\$ 1,540	mid
Peterborough	\$ 1,544	mid
St. Catharines	\$ 1,546	mid
Hamilton	\$ 1,557	mid
Thorold	\$ 1,559	mid
Sarnia	\$ 1,560	mid
Richmond Hill	\$ 1,562	mid
Cambridge	\$ 1,577	mid
Brock	\$ 1,579	mid
Huntsville	\$ 1,579	mid
Barrie	\$ 1,584	mid
Niagara Falls	\$ 1,584	mid
Mapleton	\$ 1,586	mid
Grimsby	\$ 1,601	mid
Parry Sound	\$ 1,607	mid
Middlesex Centre	\$ 1,614	mid
Greater Sudbury	\$ 1,624	mid
Caledon	\$ 1,635	mid
Innisfil	\$ 1,638	mid
Fort Erie	\$ 1,640	mid
Pelham	\$ 1,657	mid
Brockville	\$ 1,659	mid
Oshawa	\$ 1,660	mid
Ottawa	\$ 1,662	mid
Orillia	\$ 1,675	mid

2019 Net Municipal Levy Per Capita (cont'd)

Municipality	2019 Levy per Capita	2019 Levy Ranking Per Capita
Guelph-Eramosa	\$ 1,676	high
Orangeville	\$ 1,679	high
Whitby	\$ 1,685	high
Vaughan	\$ 1,690	high
Grey Highlands	\$ 1,693	high
Kenora	\$ 1,694	high
Port Colborne	\$ 1,694	high
Guelph	\$ 1,696	high
North Bay	\$ 1,706	high
Timmins	\$ 1,706	high
Saugeen Shores	\$ 1,723	high
Owen Sound	\$ 1,726	high
Aurora	\$ 1,730	high
Thunder Bay	\$ 1,749	high
Erin	\$ 1,764	high
Bracebridge	\$ 1,785	high
Kingston	\$ 1,785	high
North Middlesex	\$ 1,791	high
Oakville	\$ 1,801	high
Meaford	\$ 1,806	high
Wainfleet	\$ 1,808	high
East Gwillimbury	\$ 1,812	high
Collingwood	\$ 1,843	high
Central Elgin	\$ 1,860	high
Stratford	\$ 1,862	high
Waterloo	\$ 1,875	high
Belleville	\$ 1,910	high
Pickering	\$ 1,919	high
Kincardine	\$ 1,932	high
South Bruce Peninsula	\$ 1,989	high
Lambton Shores	\$ 2,053	high
King	\$ 2,177	high
Niagara-on-the-Lake	\$ 2,297	high
Gravenhurst	\$ 2,341	high
Puslinch	\$ 2,395	high
Greenstone	\$ 3,140	high
Average	\$ 1,592	
Median	\$ 1,561	

2019 Net Municipal Levy Per \$100,000 Unweighted Assessment

Net levy on a per \$100,000 of unweighted assessment ranged across the municipalities from \$515 to \$2,330 (with an average of \$1,093). 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.

	2019 Net Levy Per \$100,000 Unweighted Assessment	2019 Net Levy Per \$100,000 Unweighted Assessment Ranking
Markham	\$ 515	low
Richmond Hill	\$ 538	low
Milton	\$ 562	low
Vaughan	\$ 566	low
Whitchurch-Stouffville	\$ 592	low
North Middlesex	\$ 607	low
Toronto	\$ 614	low
Oakville	\$ 618	low
East Gwillimbury	\$ 623	low
Wellesley	\$ 626	low
Springwater	\$ 634	low
Aurora	\$ 641	low
Caledon	\$ 662	low
North Perth	\$ 662	low
King	\$ 663	low
Halton Hills	\$ 669	low
Mapleton	\$ 681	low
Newmarket	\$ 683	low
Wilmot	\$ 686	low
Burlington	\$ 701	low
Mississauga	\$ 719	low
Middlesex Centre	\$ 728	low
Woolwich	\$ 737	low
West Grey	\$ 738	low
Grey Highlands	\$ 763	low
Southgate	\$ 769	low
North Dumfries	\$ 776	low
Lambton Shores	\$ 778	low
New Tecumseth	\$ 782	low
Guelph-Eramosa	\$ 785	low
Brant	\$ 801	low
Puslinch	\$ 822	low
Huntsville	\$ 833	low
Erin	\$ 834	low
Innisfil	\$ 841	low
Wellington North	\$ 843	low
Prince Edward County	\$ 843	low

	2019 Net Levy Per \$100,000 Unweighted Assessment	2019 Net Levy Per \$100,000 Unweighted Assessment Ranking
Niagara-on-the-Lake	\$ 848	mid
Georgina	\$ 861	mid
Georgian Bluffs	\$ 862	mid
Brockton	\$ 872	mid
West Lincoln	\$ 875	mid
Centre Wellington	\$ 875	mid
Gravenhurst	\$ 879	mid
South Bruce Peninsula	\$ 890	mid
Brampton	\$ 894	mid
Norfolk	\$ 900	mid
Bracebridge	\$ 933	mid
Kincardine	\$ 938	mid
Saugeen Shores	\$ 941	mid
Brock	\$ 945	mid
Minto	\$ 970	mid
Strathroy-Caradoc	\$ 973	mid
Ottawa	\$ 991	mid
Lakeshore	\$ 992	mid
Haldimand	\$ 995	mid
Pickering	\$ 1,007	mid
Kingsville	\$ 1,014	mid
Lincoln	\$ 1,031	mid
Collingwood	\$ 1,031	mid
Quinte West	\$ 1,035	mid
Grimsby	\$ 1,036	mid
Meaford	\$ 1,038	mid
Clarington	\$ 1,040	mid
Whitby	\$ 1,043	mid
Waterloo	\$ 1,097	mid
Wainfleet	\$ 1,103	mid
Kitchener	\$ 1,105	mid
Pelham	\$ 1,112	mid
Barrie	\$ 1,142	mid
Guelph	\$ 1,160	mid
Chatham-Kent	\$ 1,162	mid
Central Elgin	\$ 1,166	mid
Hamilton	\$ 1,181	mid

2019 Net Municipal Levy Per \$100,000 Unweighted Assessment (cont'd)

	2019 Net Levy Per \$100,000 Unweighted Assessment	2019 Net Levy Per \$100,000 Unweighted Assessment Ranking
Cambridge	\$ 1,239	high
Kingston	\$ 1,250	high
Orangeville	\$ 1,255	high
Niagara Falls	\$ 1,271	high
Oshawa	\$ 1,324	high
Thorold	\$ 1,338	high
Orillia	\$ 1,340	high
London	\$ 1,346	high
Tillsonburg	\$ 1,390	high
Peterborough	\$ 1,398	high
Brantford	\$ 1,398	high
Fort Erie	\$ 1,402	high
St. Marys	\$ 1,412	high
Kenora	\$ 1,441	high
St. Catharines	\$ 1,443	high
Parry Sound	\$ 1,501	high
Stratford	\$ 1,516	high
Greater Sudbury	\$ 1,518	high
Sarnia	\$ 1,544	high
North Bay	\$ 1,599	high
Welland	\$ 1,602	high
Ingersoll	\$ 1,616	high
St. Thomas	\$ 1,618	high
Brockville	\$ 1,634	high
Sault Ste. Marie	\$ 1,669	high
Port Colborne	\$ 1,695	high
Hawkesbury	\$ 1,747	high
Thunder Bay	\$ 1,797	high
Belleville	\$ 1,811	high
Owen Sound	\$ 1,864	high
Cornwall	\$ 1,917	high
Espanola	\$ 1,978	high
Timmins	\$ 2,048	high
Windsor	\$ 2,057	high
Elliot Lake	\$ 2,092	high
Greenstone	\$ 2,330	high
Average	\$ 1,093	
Median	\$ 993	

2019 Net Municipal Levy Per \$100,000 Weighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$432 to \$2,299 (with an average of \$1,046). 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.

	2019 Net Levy Per \$100,000 Weighted Assessment	Levy Per \$100,000 Weighted Assessment Ranking
Toronto	\$ 432	low
Markham	\$ 498	low
Milton	\$ 521	low
Richmond Hill	\$ 526	low
Vaughan	\$ 533	low
Oakville	\$ 569	low
Whitchurch-Stouffville	\$ 591	low
Burlington	\$ 620	low
Aurora	\$ 624	low
East Gwillimbury	\$ 630	low
Halton Hills	\$ 633	low
Mississauga	\$ 637	low
Newmarket	\$ 656	low
Caledon	\$ 658	low
Springwater	\$ 681	low
King	\$ 689	low
Wilmot	\$ 735	low
Woolwich	\$ 736	low
North Dumfries	\$ 739	low
Wellesley	\$ 783	low
Puslinch	\$ 789	low
New Tecumseth	\$ 793	low
Niagara-on-the-Lake	\$ 804	low
Huntsville	\$ 831	low
Brant	\$ 834	low
Brampton	\$ 843	low
Ottawa	\$ 846	low
Innisfil	\$ 861	low
Georgina	\$ 865	low
Guelph-Eramosa	\$ 875	low
Gravenhurst	\$ 877	low
Prince Edward County	\$ 894	low
Lambton Shores	\$ 897	low
Erin	\$ 911	low
Waterloo	\$ 922	low
Centre Wellington	\$ 922	low

	2019 Net Levy Per \$100,000 Weighted Assessment	Levy Per \$100,000 Weighted Assessment Ranking
Georgian Bluffs	\$ 926	mid
South Bruce Peninsula	\$ 926	mid
Grey Highlands	\$ 927	mid
Bracebridge	\$ 931	mid
Kitchener	\$ 938	mid
Pickering	\$ 942	mid
Quinte West	\$ 947	mid
West Lincoln	\$ 953	mid
Saugeen Shores	\$ 960	mid
West Grey	\$ 970	mid
Grimsby	\$ 972	mid
Whitby	\$ 973	mid
Middlesex Centre	\$ 978	mid
Guelph	\$ 979	mid
Collingwood	\$ 999	mid
Hamilton	\$ 1,000	mid
North Perth	\$ 1,012	mid
Clarington	\$ 1,012	mid
Cambridge	\$ 1,019	mid
Norfolk	\$ 1,021	mid
Lincoln	\$ 1,032	mid
Kingston	\$ 1,035	mid
Niagara Falls	\$ 1,049	mid
Strathroy-Caradoc	\$ 1,051	mid
Lakeshore	\$ 1,052	mid
Haldimand	\$ 1,053	mid
Barrie	\$ 1,062	mid
Kincardine	\$ 1,063	mid
Brock	\$ 1,066	mid
Mapleton	\$ 1,083	mid
Southgate	\$ 1,089	mid
Wellington North	\$ 1,099	mid
Pelham	\$ 1,120	mid
Meaford	\$ 1,134	mid
Orillia	\$ 1,139	mid
Minto	\$ 1,154	mid
Brantford	\$ 1,163	mid
London	\$ 1,171	mid

2019 Net Municipal Levy Per \$100,000 Weighted Assessment (cont'd)

	2019 Net Levy Per \$100,000 Weighted Assessment	Levy Per \$100,000 Weighted Assessment Ranking
Orangeville	\$ 1,179	high
Tillsonburg	\$ 1,180	high
Oshawa	\$ 1,184	high
Kingsville	\$ 1,189	high
Brockton	\$ 1,190	high
Thorold	\$ 1,208	high
Kenora	\$ 1,217	high
North Middlesex	\$ 1,217	high
Greater Sudbury	\$ 1,226	high
Peterborough	\$ 1,228	high
Wainfleet	\$ 1,230	high
St. Marys	\$ 1,245	high
St. Catharines	\$ 1,246	high
Stratford	\$ 1,249	high
Sault Ste. Marie	\$ 1,288	high
Parry Sound	\$ 1,294	high
Fort Erie	\$ 1,308	high
Brockville	\$ 1,327	high
Ingersoll	\$ 1,328	high
North Bay	\$ 1,340	high
Sarnia	\$ 1,346	high
Central Elgin	\$ 1,356	high
St. Thomas	\$ 1,379	high
Welland	\$ 1,430	high
Belleville	\$ 1,432	high
Thunder Bay	\$ 1,449	high
Cornwall	\$ 1,462	high
Chatham-Kent	\$ 1,468	high
Hawkesbury	\$ 1,471	high
Port Colborne	\$ 1,512	high
Espanola	\$ 1,541	high
Owen Sound	\$ 1,552	high
Windsor	\$ 1,669	high
Timmins	\$ 1,701	high
Elliot Lake	\$ 1,865	high
Greenstone	\$ 2,299	high
Average	\$ 1,046	
Median	\$ 1,020	

2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - By Location

	2019 Levy per Capita	2019 Net Levy Per \$100,000 Weighted Assessment	2019 Levy per Capita Ranking	2019 Net Levy Per \$100,000 Weighted Assessment Ranking
Eastern				
Ottawa	\$ 1,662	\$ 846	mid	low
Prince Edward County	\$ 1,515	\$ 894	mid	low
Quinte West	\$ 1,068	\$ 947	low	mid
Kingston	\$ 1,785	\$ 1,035	high	mid
Peterborough	\$ 1,544	\$ 1,228	mid	high
Brockville	\$ 1,659	\$ 1,327	mid	high
Belleville	\$ 1,910	\$ 1,432	high	high
Cornwall	\$ 1,518	\$ 1,462	mid	high
Hawkesbury	\$ 1,407	\$ 1,471	low	high
Average	\$ 1,563	\$ 1,182		
Median	\$ 1,544	\$ 1,228		

	2019 Levy per Capita	2019 Net Levy Per \$100,000 Weighted Assessment	2019 Levy per Capita Ranking	2019 Net Levy Per \$100,000 Weighted Assessment Ranking
Niagara/Hamilton				
Niagara-on-the-Lake	\$ 2,297	\$ 804	high	low
West Lincoln	\$ 1,236	\$ 953	low	mid
Grimsby	\$ 1,601	\$ 972	mid	mid
Hamilton	\$ 1,557	\$ 1,000	mid	mid
Lincoln	\$ 1,537	\$ 1,032	mid	mid
Niagara Falls	\$ 1,584	\$ 1,049	mid	mid
Pelham	\$ 1,657	\$ 1,120	mid	mid
Thorold	\$ 1,559	\$ 1,208	mid	high
Wainfleet	\$ 1,808	\$ 1,230	high	high
St. Catharines	\$ 1,546	\$ 1,246	mid	high
Fort Erie	\$ 1,640	\$ 1,308	mid	high
Welland	\$ 1,366	\$ 1,430	low	high
Port Colborne	\$ 1,694	\$ 1,512	high	high
Average	\$ 1,622	\$ 1,143		
Median	\$ 1,584	\$ 1,120		

2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

GTA	2019 Levy per Capita	2019 Net Levy Per \$100,000 Weighted Assessment	2019 Levy per Capita Ranking	2019 Net Levy Per \$100,000 Weighted Assessment Ranking
Toronto	\$ 1,478	\$ 432	low	low
Markham	\$ 1,346	\$ 498	low	low
Milton	\$ 1,116	\$ 521	low	low
Richmond Hill	\$ 1,562	\$ 526	mid	low
Vaughan	\$ 1,690	\$ 533	high	low
Oakville	\$ 1,801	\$ 569	high	low
Whitchurch-Stouffville	\$ 1,389	\$ 591	low	low
Burlington	\$ 1,540	\$ 620	mid	low
Aurora	\$ 1,730	\$ 624	high	low
East Gwillimbury	\$ 1,812	\$ 630	high	low
Halton Hills	\$ 1,383	\$ 633	low	low
Mississauga	\$ 1,490	\$ 637	mid	low
Newmarket	\$ 1,409	\$ 656	low	low
Caledon	\$ 1,635	\$ 658	mid	low
King	\$ 2,177	\$ 689	high	low
Brampton	\$ 1,328	\$ 843	low	low
Georgina	\$ 1,438	\$ 865	low	low
Pickering	\$ 1,919	\$ 942	high	mid
Whitby	\$ 1,685	\$ 973	high	mid
Clarington	\$ 1,482	\$ 1,012	low	mid
Brock	\$ 1,579	\$ 1,066	mid	mid
Oshawa	\$ 1,660	\$ 1,184	mid	high
Average	\$ 1,575	\$ 714		
Median	\$ 1,551	\$ 635		

2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

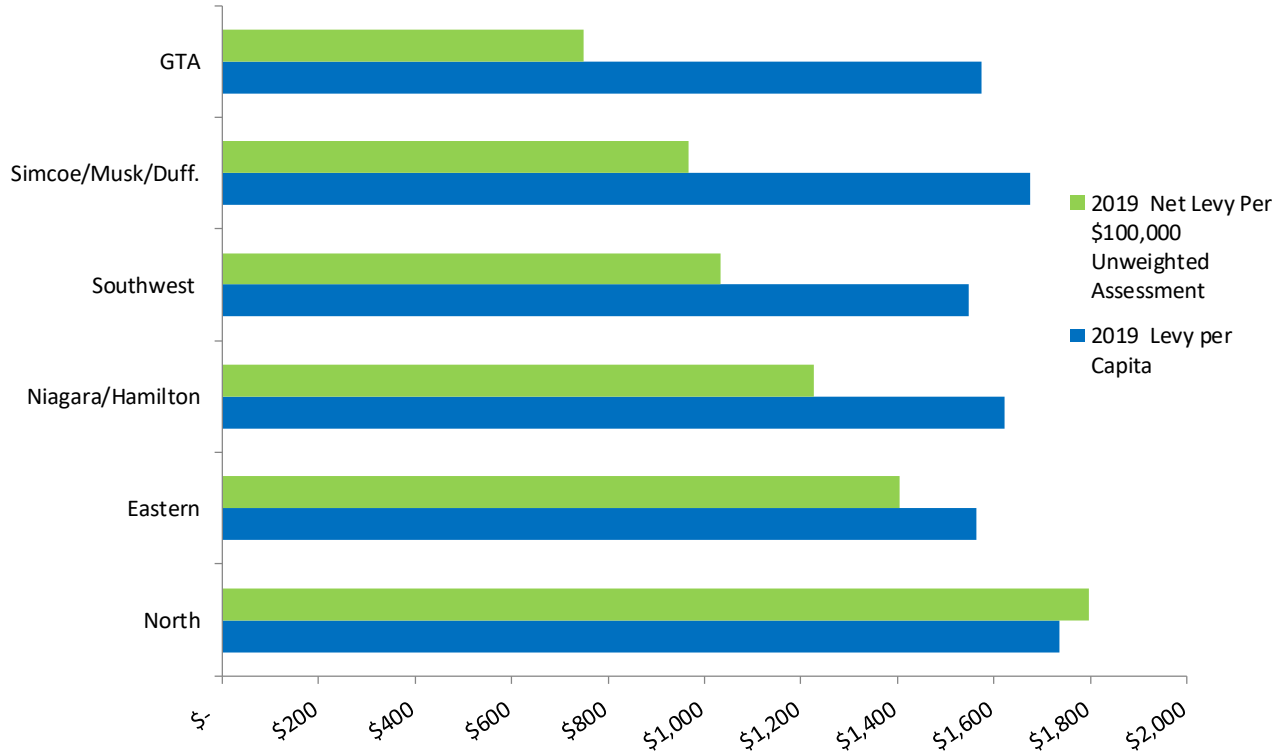
	2019 Levy per Capita	2019 Net Levy Per \$100,000 Weighted Assessment	2019 Levy per Capita Ranking	2019 Net Levy Per \$100,000 Weighted Assessment Ranking
North				
Kenora	\$ 1,694	\$ 1,217	high	high
Greater Sudbury	\$ 1,624	\$ 1,226	mid	high
Sault Ste. Marie	\$ 1,528	\$ 1,288	mid	high
Parry Sound	\$ 1,607	\$ 1,294	mid	high
North Bay	\$ 1,706	\$ 1,340	high	high
Thunder Bay	\$ 1,749	\$ 1,449	high	high
Espanola	\$ 1,533	\$ 1,541	mid	high
Timmins	\$ 1,706	\$ 1,701	high	high
Elliot Lake	\$ 1,078	\$ 1,865	low	high
Greenstone	\$ 3,140	\$ 2,299	high	high
Average	\$ 1,736	\$ 1,522		
Median	\$ 1,659	\$ 1,394		

	2019 Levy per Capita	2019 Net Levy Per \$100,000 Weighted Assessment	2019 Levy per Capita Ranking	2019 Net Levy Per \$100,000 Weighted Assessment Ranking
Simcoe/Musk./Duff.				
Springwater	\$ 1,215	\$ 681	low	low
New Tecumseth	\$ 1,404	\$ 793	low	low
Huntsville	\$ 1,579	\$ 831	mid	low
Innisfil	\$ 1,638	\$ 861	mid	low
Gravenhurst	\$ 2,341	\$ 877	high	low
Bracebridge	\$ 1,785	\$ 931	high	mid
Collingwood	\$ 1,843	\$ 999	high	mid
Barrie	\$ 1,584	\$ 1,062	mid	mid
Orillia	\$ 1,675	\$ 1,139	mid	mid
Orangeville	\$ 1,679	\$ 1,179	high	high
Average	\$ 1,674	\$ 935		
Median	\$ 1,656	\$ 904		

2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

Southwest	2019 Levy per Capita	2019 Net Levy Per \$100,000 Weighted Assessment	2019 Levy per Capita Ranking	2019 Net Levy Per \$100,000 Weighted Assessment Ranking
Wilmot	\$ 1,143	\$ 735	low	low
Woolwich	\$ 1,291	\$ 736	low	low
North Dumfries	\$ 1,537	\$ 739	mid	low
Wellesley	\$ 1,119	\$ 783	low	low
Puslinch	\$ 2,395	\$ 789	high	low
Brant	\$ 1,381	\$ 834	low	low
Guelph-Eramosa	\$ 1,676	\$ 875	high	low
Lambton Shores	\$ 2,053	\$ 897	high	low
Erin	\$ 1,764	\$ 911	high	low
Waterloo	\$ 1,875	\$ 922	high	low
Centre Wellington	\$ 1,429	\$ 922	low	low
Georgian Bluffs	\$ 1,515	\$ 926	mid	mid
South Bruce Peninsula	\$ 1,989	\$ 926	high	mid
Grey Highlands	\$ 1,693	\$ 927	high	mid
Kitchener	\$ 1,338	\$ 938	low	mid
Saugeen Shores	\$ 1,723	\$ 960	high	mid
West Grey	\$ 1,227	\$ 970	low	mid
Middlesex Centre	\$ 1,614	\$ 978	mid	mid
Guelph	\$ 1,696	\$ 979	high	mid
North Perth	\$ 1,373	\$ 1,012	low	mid
Cambridge	\$ 1,577	\$ 1,019	mid	mid
Norfolk	\$ 1,338	\$ 1,021	low	mid
Strathroy-Caradoc	\$ 1,253	\$ 1,051	low	mid
Lakeshore	\$ 1,343	\$ 1,052	low	mid
Haldimand	\$ 1,403	\$ 1,053	low	mid
Kincardine	\$ 1,932	\$ 1,063	high	mid
Mapleton	\$ 1,586	\$ 1,083	mid	mid
Southgate	\$ 1,335	\$ 1,089	low	mid
Wellington North	\$ 1,336	\$ 1,099	low	mid
Meaford	\$ 1,806	\$ 1,134	high	mid
Minto	\$ 1,212	\$ 1,154	low	mid
Brantford	\$ 1,501	\$ 1,163	mid	mid
London	\$ 1,476	\$ 1,171	low	mid
Tillsonburg	\$ 1,411	\$ 1,180	low	high
Kingsville	\$ 1,292	\$ 1,189	low	high
Brockton	\$ 1,322	\$ 1,190	low	high
North Middlesex	\$ 1,791	\$ 1,217	high	high
St. Marys	\$ 1,530	\$ 1,245	mid	high
Stratford	\$ 1,862	\$ 1,249	high	high
Ingersoll	\$ 1,525	\$ 1,328	mid	high
Sarnia	\$ 1,560	\$ 1,346	mid	high
Central Elgin	\$ 1,860	\$ 1,356	high	high
St. Thomas	\$ 1,349	\$ 1,379	low	high
Chatham-Kent	\$ 1,494	\$ 1,468	mid	high
Owen Sound	\$ 1,726	\$ 1,552	high	high
Windsor	\$ 1,531	\$ 1,669	mid	high
Average	\$ 1,547	\$ 1,071		
Median	\$ 1,520	\$ 1,051		

Summary—2019 Net Municipal Levy Comparison per Capita vs. \$100,000 Unweighted Assessment - Location



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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 Incl Amort
Hawkesbury	\$ (22)	\$ (15)	\$ (28)	\$ (19)
St. Thomas	\$ (13)	\$ (1)	\$ (15)	\$ (1)
Georgina	\$ 0	\$ 9	\$ 0	\$ 5
Minto	\$ 6	\$ 8	\$ 4	\$ 6
Saugeen Shores	\$ 11	\$ 16	\$ 6	\$ 9
Central Elgin	\$ 7	\$ 17	\$ 4	\$ 11
Southgate	\$ 20	\$ 27	\$ 12	\$ 16
New Tecumseth	\$ 26	\$ 32	\$ 14	\$ 18
Lakeshore	\$ 24	\$ 26	\$ 18	\$ 19
Wellesley	\$ 36	\$ 36	\$ 20	\$ 20
Wilmot	\$ 29	\$ 35	\$ 17	\$ 21
Norfolk	\$ 26	\$ 32	\$ 18	\$ 22
Vaughan	\$ 61	\$ 78	\$ 20	\$ 26
Newmarket	\$ 46	\$ 55	\$ 22	\$ 27
Markham	\$ 70	\$ 81	\$ 27	\$ 31
Milton	\$ 44	\$ 64	\$ 22	\$ 32
Timmins	\$ 21	\$ 28	\$ 25	\$ 33
Woolwich	\$ 51	\$ 60	\$ 29	\$ 34
Pickering	\$ 59	\$ 68	\$ 31	\$ 36
Niagara-on-the-Lake	\$ 90	\$ 106	\$ 33	\$ 39
Prince Edward County	\$ 64	\$ 73	\$ 36	\$ 40
Clarington	\$ 49	\$ 59	\$ 34	\$ 41
Mississauga	\$ 63	\$ 86	\$ 31	\$ 41
St. Catharines	\$ 40	\$ 46	\$ 37	\$ 43
King	\$ 146	\$ 147	\$ 45	\$ 45
North Perth	\$ 87	\$ 94	\$ 42	\$ 45
East Gwillimbury	\$ 115	\$ 133	\$ 40	\$ 46
Mapleton	\$ 103	\$ 108	\$ 44	\$ 46
Middlesex Centre	\$ 101	\$ 105	\$ 45	\$ 48
Waterloo	\$ 70	\$ 82	\$ 41	\$ 48
Lambton Shores	\$ 123	\$ 128	\$ 47	\$ 49
Cambridge	\$ 46	\$ 63	\$ 36	\$ 50
Toronto	\$ 114	\$ 127	\$ 47	\$ 53
Quinte West	\$ 42	\$ 55	\$ 41	\$ 53

General Government (cont'd) (Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 Incl Amort
Centre Wellington	\$ 78	\$ 87	\$ 48	\$ 53
Chatham-Kent	\$ 61	\$ 70	\$ 48	\$ 55
Oakville	\$ 141	\$ 160	\$ 48	\$ 55
Guelph-Eramosa	\$ 114	\$ 119	\$ 53	\$ 56
Innisfil	\$ 100	\$ 111	\$ 51	\$ 57
Sarnia	\$ 45	\$ 60	\$ 45	\$ 59
Welland	\$ 27	\$ 51	\$ 32	\$ 60
Brant County	\$ 91	\$ 103	\$ 53	\$ 60
Caledon	\$ 130	\$ 150	\$ 53	\$ 61
Whitchurch - Stouffville	\$ 121	\$ 143	\$ 52	\$ 61
Halton Hills	\$ 117	\$ 127	\$ 57	\$ 61
Puslinch	\$ 175	\$ 180	\$ 60	\$ 62
Huntsville	\$ 61	\$ 117	\$ 32	\$ 62
Ottawa	\$ 103	\$ 104	\$ 61	\$ 62
Belleville	\$ 60	\$ 67	\$ 57	\$ 64
Kitchener	\$ 55	\$ 78	\$ 46	\$ 65
Lincoln	\$ 84	\$ 98	\$ 56	\$ 66
Fort Erie	\$ 69	\$ 78	\$ 59	\$ 67
Kingsville	\$ 80	\$ 86	\$ 63	\$ 68
Thorold	\$ 65	\$ 79	\$ 56	\$ 68
Bracebridge	\$ 114	\$ 130	\$ 60	\$ 68
North Dumfries	\$ 129	\$ 135	\$ 65	\$ 68
Kenora	\$ 72	\$ 80	\$ 61	\$ 68
Brock	\$ 103	\$ 114	\$ 62	\$ 68
West Grey	\$ 112	\$ 117	\$ 68	\$ 71
Wellington North	\$ 111	\$ 117	\$ 70	\$ 74
Erin	\$ 153	\$ 157	\$ 72	\$ 74
Gravenhurst	\$ 177	\$ 201	\$ 67	\$ 75
Brampton	\$ 94	\$ 115	\$ 63	\$ 78
Burlington	\$ 161	\$ 171	\$ 73	\$ 78
Barrie	\$ 77	\$ 110	\$ 56	\$ 79
Peterborough	\$ 67	\$ 89	\$ 61	\$ 80
Orillia	\$ 87	\$ 101	\$ 69	\$ 81
Georgian Bluffs	\$ 139	\$ 143	\$ 79	\$ 82
Whitby	\$ 129	\$ 133	\$ 80	\$ 82
West Lincoln	\$ 109	\$ 117	\$ 77	\$ 83

General Government (cont'd) (Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 Incl Amort
Kingston	\$ 84	\$ 122	\$ 59	\$ 86
Pelham	\$ 123	\$ 129	\$ 82	\$ 86
Kincardine	\$ 155	\$ 181	\$ 75	\$ 88
Springwater	\$ 156	\$ 169	\$ 81	\$ 88
Strathroy-Caradoc	\$ 108	\$ 114	\$ 84	\$ 89
Grey Highlands	\$ 195	\$ 198	\$ 88	\$ 89
Hamilton	\$ 102	\$ 118	\$ 78	\$ 89
Cornwall	\$ 71	\$ 76	\$ 89	\$ 95
Haldimand	\$ 125	\$ 135	\$ 88	\$ 95
Guelph	\$ 110	\$ 141	\$ 75	\$ 97
Oshawa	\$ 109	\$ 124	\$ 87	\$ 99
Owen Sound	\$ 73	\$ 95	\$ 79	\$ 102
Meaford	\$ 176	\$ 187	\$ 101	\$ 108
South Bruce Peninsula	\$ 231	\$ 241	\$ 103	\$ 108
Stratford	\$ 118	\$ 134	\$ 96	\$ 109
Brockville	\$ 105	\$ 115	\$ 103	\$ 113
Windsor	\$ 75	\$ 85	\$ 101	\$ 114
London	\$ 105	\$ 132	\$ 96	\$ 121
North Bay	\$ 120	\$ 133	\$ 113	\$ 125
Sault Ste. Marie	\$ 110	\$ 115	\$ 120	\$ 126
St. Marys	\$ 128	\$ 138	\$ 118	\$ 128
Greater Sudbury	\$ 131	\$ 138	\$ 122	\$ 129
Orangeville	\$ 167	\$ 176	\$ 125	\$ 131
Brantford	\$ 130	\$ 142	\$ 121	\$ 132
Collingwood	\$ 239	\$ 250	\$ 134	\$ 140
Tillsonburg	\$ 107	\$ 143	\$ 106	\$ 141
Ingersoll	\$ 131	\$ 143	\$ 139	\$ 152
Thunder Bay	\$ 177	\$ 184	\$ 182	\$ 189
Elliot Lake	\$ 130	\$ 137	\$ 253	\$ 266
Espanola	\$ 212	\$ 216	\$ 274	\$ 279
Parry Sound	\$ 302	\$ 323	\$ 282	\$ 302
Greenstone	\$ 848	\$ 903	\$ 629	\$ 670
Average	\$ 103	\$ 116	\$ 71	\$ 80
Median	\$ 102	\$ 114	\$ 58	\$ 66

General Government (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 Incl Amort
Region York	\$ 37	\$ 50	\$ 14	\$ 18
District Muskoka	\$ 87	\$ 110	\$ 21	\$ 27
Region Peel	\$ 43	\$ 50	\$ 23	\$ 27
Region Durham	\$ 37	\$ 42	\$ 24	\$ 28
Region Halton	\$ 57	\$ 67	\$ 24	\$ 28
Region Waterloo	\$ 39	\$ 51	\$ 28	\$ 36
Region Niagara	\$ 77	\$ 91	\$ 62	\$ 73
Region Average	\$ 54	\$ 66	\$ 28	\$ 34
Region Median	\$ 43	\$ 51	\$ 24	\$ 28
Simcoe County	\$ 36	\$ 41	\$ 20	\$ 23
Bruce County	\$ 40	\$ 47	\$ 21	\$ 25
Grey County	\$ 63	\$ 67	\$ 35	\$ 38
Dufferin County	\$ 58	\$ 69	\$ 35	\$ 42
Elgin County	\$ 75	\$ 84	\$ 45	\$ 51
Wellington County	\$ 114	\$ 127	\$ 60	\$ 67
County Average	\$ 64	\$ 73	\$ 36	\$ 41
County Median	\$ 60	\$ 68	\$ 35	\$ 40

Fire

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

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

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

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



Fire (Sorted by Total Costs per Capita)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
St. Marys	\$ 36	\$ 45
Mapleton	\$ 47	\$ 57
Grey Highlands	\$ 49	\$ 61
Southgate	\$ 55	\$ 64
Georgian Bluffs	\$ 56	\$ 65
Wellington North	\$ 57	\$ 69
Ingersoll	\$ 63	\$ 72
Guelph-Eramosa	\$ 59	\$ 73
West Grey	\$ 54	\$ 73
Erin	\$ 55	\$ 73
Saugeen Shores	\$ 59	\$ 73
Meaford	\$ 62	\$ 74
Espanola	\$ 70	\$ 75
Wellesley	\$ 62	\$ 75
South Bruce Peninsula	\$ 65	\$ 80
North Perth	\$ 63	\$ 82
Lambton Shores	\$ 67	\$ 88
North Dumfries	\$ 76	\$ 90
Gravenhurst	\$ 73	\$ 95
Kincardine	\$ 84	\$ 104
Brock	\$ 91	\$ 109
Puslinch	\$ 95	\$ 109
Minto	\$ 84	\$ 111
Parry Sound	\$ 98	\$ 119
Hawkesbury	\$ 138	\$ 152
Central Elgin	\$ 128	\$ 159
Elliot Lake	\$ 179	\$ 184
Greenstone	\$ 177	\$ 201
Population < 15,000		
Average	\$ 79	\$ 94
Median	\$ 64	\$ 77

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Strathroy-Caradoc	\$ 40	\$ 50
West Lincoln	\$ 45	\$ 62
Woolwich	\$ 51	\$ 65
Wilmot	\$ 57	\$ 67
Huntsville	\$ 59	\$ 71
Pelham	\$ 56	\$ 75
Tillsonburg	\$ 73	\$ 76
Kingsville	\$ 67	\$ 76
Bracebridge	\$ 61	\$ 77
Springwater	\$ 73	\$ 83
Lincoln	\$ 69	\$ 89
Middlesex Centre	\$ 81	\$ 97
King	\$ 92	\$ 114
Prince Edward County	\$ 97	\$ 120
Niagara-on-the-Lake	\$ 96	\$ 121
Kenora	\$ 151	\$ 175
Thorold	\$ 177	\$ 192
East Gwillimbury	\$ 170	\$ 197
Collingwood	\$ 192	\$ 213
Owen Sound	\$ 218	\$ 225
Brockville	\$ 263	\$ 273
Population 15,000 - 29,999		
Average	\$ 104	\$ 120
Median	\$ 73	\$ 89

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Lakeshore	\$ 47	\$ 54
Centre Wellington	\$ 50	\$ 60
Brant County	\$ 69	\$ 84
New Tecumseth	\$ 74	\$ 84
Fort Erie	\$ 81	\$ 96
Orangeville	\$ 96	\$ 102
Norfolk	\$ 89	\$ 105
Quinte West	\$ 104	\$ 116
Whitchurch - Stouffville	\$ 114	\$ 126
Haldimand	\$ 114	\$ 136
Halton Hills	\$ 125	\$ 137
Caledon	\$ 140	\$ 161
Innisfil	\$ 149	\$ 166
Newmarket	\$ 163	\$ 167
Timmins	\$ 165	\$ 173
Georgina	\$ 177	\$ 184
Welland	\$ 180	\$ 188
Peterborough	\$ 190	\$ 196
Cornwall	\$ 194	\$ 203
Pickering	\$ 199	\$ 206
Sault Ste. Marie	\$ 211	\$ 217
Stratford	\$ 223	\$ 232
St. Thomas	\$ 227	\$ 233
North Bay	\$ 232	\$ 239
Orillia	\$ 229	\$ 244
Belleville	\$ 228	\$ 245
Sarnia	\$ 281	\$ 288
Population 30,000 - 99,999		
Average	\$ 154	\$ 165
Median	\$ 163	\$ 167

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Milton	\$ 90	\$ 101
Markham	\$ 114	\$ 119
Brampton	\$ 118	\$ 125
Clarington	\$ 135	\$ 145
Kitchener	\$ 141	\$ 146
London	\$ 153	\$ 161
Mississauga	\$ 158	\$ 163
Greater Sudbury	\$ 157	\$ 168
Whitby	\$ 160	\$ 168
Chatham-Kent	\$ 153	\$ 171
Waterloo	\$ 171	\$ 177
Toronto	\$ 175	\$ 180
Hamilton	\$ 173	\$ 181
Vaughan	\$ 176	\$ 182
Cambridge	\$ 179	\$ 182
Ottawa	\$ 179	\$ 185
Oakville	\$ 178	\$ 186
Oshawa	\$ 183	\$ 190
Burlington	\$ 185	\$ 193
St. Catharines	\$ 185	\$ 193
Brantford	\$ 198	\$ 204
Barrie	\$ 193	\$ 204
Guelph	\$ 207	\$ 217
Kingston	\$ 211	\$ 228
Windsor	\$ 235	\$ 242
Thunder Bay	\$ 283	\$ 291
Population > 100,000		
Average	\$ 173	\$ 181
Median	\$ 176	\$ 181

Police

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

The key objectives provided by Police Services include:

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

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

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

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

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



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

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Grey Highlands	\$ 79	\$ 79
North Perth	\$ 83	\$ 83
Lambton Shores	\$ 84	\$ 84
Southgate	\$ 85	\$ 85
Georgian Bluffs	\$ 86	\$ 86
Kincardine	\$ 90	\$ 90
Meaford	\$ 95	\$ 95
Central Elgin	\$ 101	\$ 101
South Bruce Peninsula	\$ 123	\$ 123
West Grey	\$ 142	\$ 146
Saugeen Shores	\$ 144	\$ 146
St. Marys	\$ 166	\$ 166
Ingersoll	\$ 198	\$ 198
Greenstone	\$ 227	\$ 227
Parry Sound	\$ 264	\$ 264
Hawkesbury	\$ 390	\$ 390
Elliot Lake	\$ 589	\$ 592
Espanola	\$ 1,272	\$ 1,285
Population < 15,000		
Average	\$ 234	\$ 236
Median	\$ 132	\$ 134

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Middlesex Centre	\$ 51	\$ 51
Springwater	\$ 65	\$ 65
Kingsville	\$ 105	\$ 105
Prince Edward County	\$ 106	\$ 106
Collingwood	\$ 114	\$ 115
Tillsonburg	\$ 188	\$ 189
Strathroy-Caradoc	\$ 195	\$ 201
Kenora	\$ 333	\$ 334
Brockville	\$ 356	\$ 362
Owen Sound	\$ 367	\$ 384
Population 15,000 - 29,999		
Average	\$ 188	\$ 191
Median	\$ 151	\$ 152

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

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Brant County	\$ 85	\$ 86
New Tecumseth	\$ 90	\$ 90
Lakeshore	\$ 92	\$ 92
Haldimand	\$ 105	\$ 105
Norfolk	\$ 126	\$ 126
Innisfil	\$ 121	\$ 126
Orillia	\$ 177	\$ 177
Orangeville	\$ 187	\$ 194
Quinte West	\$ 194	\$ 196
Stratford	\$ 270	\$ 276
Peterborough	\$ 282	\$ 290
Belleville	\$ 303	\$ 313
Sarnia	\$ 312	\$ 319
North Bay	\$ 345	\$ 357
St. Thomas	\$ 392	\$ 402
Sault Ste. Marie	\$ 394	\$ 405
Timmins	\$ 418	\$ 433
Cornwall	\$ 469	\$ 478
Population 30,000 - 99,999		
Average	\$ 242	\$ 248
Median	\$ 232	\$ 236

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Toronto	\$ 149	\$ 154
Ottawa	\$ 178	\$ 181
Guelph	\$ 190	\$ 196
Kingston	\$ 203	\$ 214
Hamilton	\$ 212	\$ 216
Chatham-Kent	\$ 212	\$ 217
London	\$ 233	\$ 244
Barrie	\$ 248	\$ 254
Brantford	\$ 303	\$ 310
Greater Sudbury	\$ 319	\$ 333
Thunder Bay	\$ 401	\$ 408
Windsor	\$ 527	\$ 544
Population > 100,000		
Average	\$ 265	\$ 273
Median	\$ 223	\$ 231

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
District Muskoka	\$ 59	\$ 59
Region Halton	\$ 93	\$ 98
Region York	\$ 98	\$ 102
Region Peel	\$ 139	\$ 143
Region Durham	\$ 176	\$ 185
Region Waterloo	\$ 203	\$ 209
Region Niagara	\$ 246	\$ 263
Region Average	\$ 145	\$ 151
Region Median	\$ 139	\$ 143
Wellington County	\$ 85	\$ 90
County Average	\$ 85	\$ 90
County Median	\$ 85	\$ 90

Court Security Costs

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 Incl Amort
Central Elgin	\$ (2)	\$ (1)
Prince Edward County	\$ (1)	\$ (0)
Toronto	\$ 0	\$ 0
Greater Sudbury	\$ 0	\$ 0
Espanola	\$ 1	\$ 1
Chatham-Kent	\$ 2	\$ 2
Cornwall	\$ 2	\$ 2
North Bay	\$ 2	\$ 2
Guelph	\$ 4	\$ 3
Ottawa	\$ 5	\$ 3
Kingston	\$ 5	\$ 3
Hamilton	\$ 5	\$ 4
Timmins	\$ 3	\$ 4
St. Thomas	\$ 5	\$ 6
Brantford	\$ 7	\$ 6
Belleville	\$ 7	\$ 7
London	\$ 9	\$ 8
Peterborough	\$ 11	\$ 10
Sarnia	\$ 10	\$ 10
Owen Sound	\$ 15	\$ 16
Windsor	\$ 13	\$ 17
Barrie	\$ 25	\$ 18
Brockville	\$ 21	\$ 20
Average	\$ 6	\$ 6
Median	\$ 5	\$ 4
Region York	\$ 0	\$ 0
Region Halton	\$ 2	\$ 1
Region Peel	\$ 1	\$ 1
Region Durham	\$ 2	\$ 1
Region Waterloo	\$ 3	\$ 2
Region Average	\$ 2	\$ 1
Region Median	\$ 2	\$ 1
Dufferin County	\$ 1	\$ 0
County Average	\$ 1	\$ 0
County Median	\$ 1	\$ 0

Prisoner Transportation

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 Incl Amort
Hamilton	\$ (0)	\$ (0)
Ottawa	\$ 0	\$ 0
Espanola	\$ 0	\$ 0
Guelph	\$ 1	\$ 0
London	\$ 1	\$ 1
Timmins	\$ 1	\$ 1
Chatham-Kent	\$ 2	\$ 1
Brantford	\$ 2	\$ 2
Windsor	\$ 2	\$ 3
Greater Sudbury	\$ 3	\$ 3
North Bay	\$ 3	\$ 3
Kingston	\$ 9	\$ 6
Belleville	\$ 7	\$ 7
Average	\$ 2	\$ 2
Median	\$ 2	\$ 1
Region Durham	\$ (0)	\$ (0)
Region Waterloo	\$ 0	\$ 0
Region Halton	\$ 3	\$ 1
Region York	\$ 8	\$ 3
Region Peel	\$ 6	\$ 3
Region Average	\$ 3	\$ 2
Region Median	\$ 3	\$ 1

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA	Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Owen Sound	\$ 1	\$ 1	Meaford	\$ 16	\$ 9
Barrie	\$ 4	\$ 3	Windsor	\$ 7	\$ 9
Orangeville	\$ 5	\$ 3	Georgian Bluffs	\$ 17	\$ 10
Mapleton	\$ 9	\$ 4	Hamilton	\$ 13	\$ 10
Toronto	\$ 10	\$ 4	Prince Edward County	\$ 17	\$ 10
Greater Sudbury	\$ 5	\$ 5	South Bruce Peninsula	\$ 22	\$ 10
Sarnia	\$ 5	\$ 5	Lambton Shores	\$ 28	\$ 11
New Tecumseth	\$ 10	\$ 5	Peterborough	\$ 12	\$ 11
Guelph-Eramosa	\$ 12	\$ 5	St. Marys	\$ 12	\$ 11
Springwater	\$ 11	\$ 6	West Grey	\$ 19	\$ 11
Erin	\$ 12	\$ 6	Kincardine	\$ 26	\$ 13
Centre Wellington	\$ 9	\$ 6	Cornwall	\$ 10	\$ 13
Innisfil	\$ 12	\$ 6	Quinte West	\$ 13	\$ 13
Middlesex Centre	\$ 14	\$ 6	Belleville	\$ 14	\$ 13
Strathroy-Caradoc	\$ 8	\$ 7	Minto	\$ 17	\$ 14
Brant County	\$ 12	\$ 7	Thunder Bay	\$ 14	\$ 14
Puslinch	\$ 21	\$ 7	Saugeen Shores	\$ 26	\$ 14
Haldimand	\$ 11	\$ 8	Timmins	\$ 13	\$ 15
Ottawa	\$ 13	\$ 8	North Bay	\$ 24	\$ 22
Lakeshore	\$ 11	\$ 8	Average	\$ 13	\$ 9
Central Elgin	\$ 13	\$ 8	Median	\$ 12	\$ 9
Kingston	\$ 12	\$ 8			
Brockville	\$ 8	\$ 8	Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Grey Highlands	\$ 19	\$ 9	Region York	\$ 5	\$ 2
Chatham-Kent	\$ 11	\$ 9	Region Halton	\$ 15	\$ 6
St. Thomas	\$ 7	\$ 9	Region Waterloo	\$ 10	\$ 7
Southgate	\$ 16	\$ 9	Region Durham	\$ 11	\$ 7
London	\$ 10	\$ 9	Region Niagara	\$ 15	\$ 12
Collingwood	\$ 17	\$ 9	Region Peel	\$ 29	\$ 16
			Region Average	\$ 14	\$ 8
			Region Median	\$ 13	\$ 7

Protective Inspection and Control

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Ottawa	\$ (1)	\$ (1)
Puslinch	\$ (2)	\$ (1)
West Grey	\$ 0	\$ 0
Espanola	\$ 0	\$ 0
St. Marys	\$ 0	\$ 0
Mapleton	\$ 2	\$ 1
Erin	\$ 1	\$ 1
Lakeshore	\$ 1	\$ 1
Ingersoll	\$ 1	\$ 1
Middlesex Centre	\$ 3	\$ 2
Guelph-Eramosa	\$ 3	\$ 2
Kingsville	\$ 2	\$ 2
Niagara-on-the-Lake	\$ 7	\$ 2
Central Elgin	\$ 4	\$ 2
Quinte West	\$ 3	\$ 3
Strathroy-Caradoc	\$ 5	\$ 4
Markham	\$ 9	\$ 4
Elliot Lake	\$ 2	\$ 4
Kincardine	\$ 9	\$ 4
Oakville	\$ 14	\$ 5
West Lincoln	\$ 7	\$ 5
North Dumfries	\$ 10	\$ 5
East Gwillimbury	\$ 15	\$ 5
Wilmot	\$ 9	\$ 5
Milton	\$ 11	\$ 6
Centre Wellington	\$ 9	\$ 6
Springwater	\$ 11	\$ 6
Woolwich	\$ 10	\$ 6
Brockville	\$ 6	\$ 6
Innisfil	\$ 12	\$ 6
Kingston	\$ 9	\$ 6
Whitchurch - Stouffville	\$ 15	\$ 6
Burlington	\$ 15	\$ 7
Mississauga	\$ 14	\$ 7

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Pelham	\$ 10	\$ 7
Caledon	\$ 18	\$ 7
Whitby	\$ 12	\$ 7
King	\$ 24	\$ 7
Norfolk	\$ 11	\$ 7
Gravenhurst	\$ 20	\$ 8
St. Catharines	\$ 8	\$ 8
Halton Hills	\$ 16	\$ 8
Belleville	\$ 8	\$ 8
Lambton Shores	\$ 21	\$ 8
Collingwood	\$ 15	\$ 8
Chatham-Kent	\$ 11	\$ 9
Cornwall	\$ 7	\$ 9
Prince Edward County	\$ 16	\$ 9
Peterborough	\$ 10	\$ 9
Cambridge	\$ 12	\$ 9
Huntsville	\$ 18	\$ 10
Clarington	\$ 15	\$ 10
Bracebridge	\$ 21	\$ 11
Timmins	\$ 9	\$ 11
Toronto	\$ 27	\$ 11
Tillsonburg	\$ 11	\$ 11
St. Thomas	\$ 10	\$ 12
Haldimand	\$ 17	\$ 12
Welland	\$ 10	\$ 12
Lincoln	\$ 18	\$ 12
Newmarket	\$ 25	\$ 12
North Bay	\$ 13	\$ 12
Greater Sudbury	\$ 14	\$ 13
New Tecumseth	\$ 23	\$ 13
Owen Sound	\$ 12	\$ 13
Meaford	\$ 22	\$ 13
Minto	\$ 16	\$ 13
Barrie	\$ 18	\$ 13

Protective Inspection and Control (cont'd)

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Brant County	\$ 23	\$ 13
Brock	\$ 23	\$ 14
Waterloo	\$ 23	\$ 14
South Bruce Peninsula	\$ 31	\$ 14
Brantford	\$ 16	\$ 14
Orillia	\$ 18	\$ 15
Orangeville	\$ 20	\$ 15
Sault Ste. Marie	\$ 14	\$ 15
Thunder Bay	\$ 15	\$ 15
Georgian Bluffs	\$ 27	\$ 16
Brampton	\$ 23	\$ 16
Vaughan	\$ 47	\$ 16
Grey Highlands	\$ 38	\$ 17
London	\$ 19	\$ 17
Guelph	\$ 27	\$ 18
Parry Sound	\$ 20	\$ 19
Greenstone	\$ 26	\$ 19
Kitchener	\$ 24	\$ 20
Fort Erie	\$ 24	\$ 21
Pickering	\$ 43	\$ 22
Saugeen Shores	\$ 41	\$ 23
Hamilton	\$ 30	\$ 23
Southgate	\$ 40	\$ 23
Georgina	\$ 39	\$ 23
Thorold	\$ 29	\$ 25
Oshawa	\$ 31	\$ 25
Stratford	\$ 33	\$ 27
Wellington North	\$ 43	\$ 27
Kenora	\$ 34	\$ 29
North Perth	\$ 62	\$ 30
Windsor	\$ 22	\$ 30
Hawkesbury	\$ 38	\$ 48
Average	\$ 17	\$ 11
Median	\$ 15	\$ 10

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Cornwall	\$ (12)	\$ (16)
Brockville	\$ (9)	\$ (9)
Hawkesbury	\$ (7)	\$ (8)
Central Elgin	\$ (11)	\$ (7)
St. Thomas	\$ (6)	\$ (7)
Greenstone	\$ (7)	\$ (5)
Brant County	\$ (8)	\$ (4)
Quinte West	\$ (4)	\$ (4)
Stratford	\$ (5)	\$ (4)
Belleville	\$ (4)	\$ (4)
Springwater	\$ (7)	\$ (3)
Cambridge	\$ (4)	\$ (3)
Lakeshore	\$ (4)	\$ (3)
New Tecumseth	\$ (5)	\$ (3)
Middlesex Centre	\$ (6)	\$ (3)
Strathroy-Caradoc	\$ (3)	\$ (3)
Oakville	\$ (6)	\$ (2)
Milton	\$ (4)	\$ (2)
Collingwood	\$ (4)	\$ (2)
Innisfil	\$ (4)	\$ (2)
Fort Erie	\$ (2)	\$ (2)
Pelham	\$ (2)	\$ (2)
Lincoln	\$ (2)	\$ (2)
West Lincoln	\$ (2)	\$ (2)
Thorold	\$ (1)	\$ (1)
St. Catharines	\$ (1)	\$ (1)
Whitchurch - Stouffville	\$ (1)	\$ (1)
Pickering	\$ (1)	\$ (0)
Clarington	\$ (1)	\$ (0)
Brock	\$ (1)	\$ (0)
Oshawa	\$ (0)	\$ (0)
Wilmot	\$ (0)	\$ (0)
West Grey	\$ (0)	\$ (0)
Mississauga	\$ 7	\$ 3
Ottawa	\$ 7	\$ 4

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
East Gwillimbury	\$ 13	\$ 5
Norfolk	\$ 9	\$ 6
Haldimand	\$ 8	\$ 6
Hamilton	\$ 8	\$ 6
Toronto	\$ 14	\$ 6
Prince Edward County	\$ 12	\$ 6
Greater Sudbury	\$ 8	\$ 8
Kingston	\$ 11	\$ 8
Brampton	\$ 14	\$ 9
London	\$ 11	\$ 10
Chatham-Kent	\$ 14	\$ 11
Caledon	\$ 29	\$ 12
Brantford	\$ 14	\$ 13
Guelph	\$ 20	\$ 13
Sault Ste. Marie	\$ 14	\$ 16
Thunder Bay	\$ 17	\$ 17
Kenora	\$ 21	\$ 18
Timmins	\$ 15	\$ 18
Peterborough	\$ 22	\$ 20
North Bay	\$ 25	\$ 24
Burlington	\$ 53	\$ 24
Windsor	\$ 24	\$ 32
Barrie	\$ 51	\$ 37
Parry Sound	\$ 156	\$ 146
Espanola	\$ 155	\$ 200
Average	\$ 10	\$ 10
Median	\$ (1)	\$ (0)
Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Region Halton	\$ (5)	\$ (2)
District Muskoka	\$ 13	\$ 3
Region York	\$ 12	\$ 4
Region Waterloo	\$ 8	\$ 6
Region Durham	\$ 10	\$ 7
Region Niagara	\$ 13	\$ 11
Region Average	\$ 9	\$ 5
Region Median	\$ 11	\$ 5
Bruce County	\$ (4)	\$ (2)
Wellington County	\$ (2)	\$ (1)
Grey County	\$ 18	\$ 10
Elgin County	\$ 39	\$ 24
County Average	\$ 13	\$ 8
County Median	\$ 8	\$ 4

Roads Services

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



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

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

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

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

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Central Elgin	\$ 384	\$ 384	\$ 10	\$ 10	\$ 6	\$ 6
Mississauga	\$ 596	\$ 5,748	\$ 4	\$ 42	\$ 2	\$ 20
Pickering	\$ 1,746	\$ 5,386	\$ 13	\$ 41	\$ 7	\$ 22
Whitby	\$ 5,561	\$ 5,561	\$ 45	\$ 45	\$ 28	\$ 28
East Gwillimbury	\$ 948	\$ 4,955	\$ 17	\$ 86	\$ 6	\$ 30
South Bruce Peninsula	\$ 702	\$ 1,348	\$ 35	\$ 66	\$ 16	\$ 30
Owen Sound	\$ (2,122)	\$ 2,663	\$ (23)	\$ 28	\$ (24)	\$ 31
Markham	\$ 1,589	\$ 14,817	\$ 10	\$ 91	\$ 4	\$ 35
Newmarket	\$ 3,870	\$ 12,012	\$ 25	\$ 77	\$ 12	\$ 37
Strathroy-Caradoc	\$ 422	\$ 1,734	\$ 12	\$ 48	\$ 9	\$ 38
Wellesley	\$ 3,928	\$ 3,928	\$ 68	\$ 68	\$ 38	\$ 38
Caledon	\$ 1,084	\$ 5,507	\$ 18	\$ 94	\$ 7	\$ 38
Kitchener	\$ 1,374	\$ 7,725	\$ 9	\$ 48	\$ 7	\$ 40
Clarington	\$ (95)	\$ 3,957	\$ (2)	\$ 63	\$ (1)	\$ 45
Whitchurch - Stouffville	\$ 6,848	\$ 11,630	\$ 63	\$ 108	\$ 27	\$ 46
North Perth	\$ 1,499	\$ 4,051	\$ 39	\$ 105	\$ 19	\$ 51
Oakville	\$ 11,907	\$ 20,369	\$ 86	\$ 147	\$ 30	\$ 51
Grey Highlands	\$ 157	\$ 2,513	\$ 7	\$ 114	\$ 3	\$ 51
Milton	\$ 3,242	\$ 10,739	\$ 32	\$ 105	\$ 16	\$ 53
Niagara-on-the-Lake	\$ 3,529	\$ 6,389	\$ 80	\$ 144	\$ 29	\$ 53
Springwater	\$ (453)	\$ 3,387	\$ (14)	\$ 104	\$ (7)	\$ 54
Lakeshore	\$ (521)	\$ 3,568	\$ (11)	\$ 76	\$ (8)	\$ 56
Brampton	\$ 8,587	\$ 17,399	\$ 41	\$ 84	\$ 28	\$ 57
Collingwood	\$ 2,532	\$ 8,432	\$ 31	\$ 104	\$ 18	\$ 58
Burlington	\$ 8,764	\$ 15,715	\$ 72	\$ 129	\$ 33	\$ 59
Waterloo	\$ 4,854	\$ 14,641	\$ 36	\$ 108	\$ 21	\$ 63
New Tecumseth	\$ 3,733	\$ 7,664	\$ 57	\$ 117	\$ 32	\$ 65
Oshawa	\$ 3,969	\$ 11,423	\$ 29	\$ 83	\$ 23	\$ 66
Puslinch	\$ 1,896	\$ 5,940	\$ 63	\$ 197	\$ 22	\$ 68
Guelph-Eramosa	\$ 1,764	\$ 6,188	\$ 43	\$ 151	\$ 20	\$ 71
Southgate	\$ 1,076	\$ 2,271	\$ 59	\$ 124	\$ 34	\$ 71
Vaughan	\$ 20,523	\$ 32,036	\$ 140	\$ 219	\$ 47	\$ 73
Mapleton	\$ (611)	\$ 4,798	\$ (22)	\$ 172	\$ (9)	\$ 74
Kincardine	\$ 1,369	\$ 2,889	\$ 77	\$ 162	\$ 37	\$ 79
Woolwich	\$ 2,779	\$ 8,372	\$ 46	\$ 138	\$ 26	\$ 79
Georgina	\$ 2,550	\$ 10,194	\$ 34	\$ 136	\$ 20	\$ 82
Middlesex Centre	\$ 3,367	\$ 10,808	\$ 57	\$ 184	\$ 26	\$ 83

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

Municipality	Per Ln Km		Per Capita		Per \$100,000	Per \$100,000
	Excl Amort	Incl Amort	Excl Amort	Incl Amort	CVA Excl Amort	CVA Incl Amort
Saugeen Shores	\$ 1,215	\$ 5,507	\$ 34	\$ 154	\$ 19	\$ 84
Fort Erie	\$ 866	\$ 4,544	\$ 19	\$ 101	\$ 16	\$ 86
Centre Wellington	\$ 1,748	\$ 8,531	\$ 29	\$ 141	\$ 18	\$ 87
Cambridge	\$ 10,773	\$ 15,155	\$ 79	\$ 111	\$ 62	\$ 87
St. Catharines	\$ 5,798	\$ 11,453	\$ 48	\$ 94	\$ 45	\$ 88
Innisfil	\$ 3,183	\$ 9,044	\$ 61	\$ 172	\$ 31	\$ 88
Lambton Shores	\$ 2,985	\$ 6,536	\$ 108	\$ 237	\$ 41	\$ 90
King	\$ 7,969	\$ 12,818	\$ 189	\$ 304	\$ 58	\$ 93
West Grey	\$ 1,681	\$ 3,805	\$ 68	\$ 154	\$ 41	\$ 93
Bracebridge	\$ 1,007	\$ 8,313	\$ 22	\$ 178	\$ 11	\$ 93
Lincoln	\$ 2,483	\$ 6,150	\$ 57	\$ 141	\$ 38	\$ 94
Brock	\$ 1,051	\$ 8,013	\$ 22	\$ 165	\$ 13	\$ 99
West Lincoln	\$ 2,506	\$ 4,193	\$ 85	\$ 142	\$ 60	\$ 101
Halton Hills	\$ 5,626	\$ 15,762	\$ 77	\$ 216	\$ 37	\$ 105
Thorold	\$ 6,077	\$ 10,591	\$ 74	\$ 128	\$ 63	\$ 110
Sarnia	\$ 3,713	\$ 9,683	\$ 46	\$ 120	\$ 46	\$ 119
Gravenhurst	\$ 979	\$ 11,356	\$ 30	\$ 350	\$ 11	\$ 131
Meaford	\$ 3,032	\$ 6,307	\$ 110	\$ 230	\$ 63	\$ 132
Wilmot	\$ 2,951	\$ 11,396	\$ 62	\$ 238	\$ 37	\$ 143
North Dumfries	\$ 3,386	\$ 12,010	\$ 83	\$ 293	\$ 42	\$ 148
Kingsville	\$ 1,132	\$ 9,558	\$ 23	\$ 198	\$ 18	\$ 156
Erin	\$ 12,421	\$ 19,597	\$ 228	\$ 360	\$ 108	\$ 171
Minto	\$ 4,136	\$ 5,393	\$ 167	\$ 218	\$ 134	\$ 175
Welland	\$ 9,327	\$ 13,926	\$ 100	\$ 149	\$ 117	\$ 175
Ingersoll	\$ 7,910	\$ 15,583	\$ 87	\$ 172	\$ 93	\$ 182
Orangeville	\$ 15,813	\$ 24,632	\$ 165	\$ 258	\$ 124	\$ 193
Tillsonburg	\$ 8,859	\$ 14,512	\$ 121	\$ 199	\$ 119	\$ 196
Huntsville	\$ 7,662	\$ 14,725	\$ 203	\$ 391	\$ 107	\$ 206
Pelham	\$ 4,842	\$ 9,902	\$ 155	\$ 317	\$ 104	\$ 213
Wellington North	\$ 11,725	\$ 22,429	\$ 281	\$ 538	\$ 177	\$ 339
Hawkesbury	\$ 25,892	\$ 31,334	\$ 291	\$ 352	\$ 361	\$ 437
Georgian Bluffs	\$ 2,894	\$ 17,731	\$ 131	\$ 800	\$ 74	\$ 455
Lower Tier Average	\$ 4,275	\$ 9,821	\$ 66	\$ 166	\$ 42	\$ 100
Lower Tier Median	\$ 2,951	\$ 8,432	\$ 48	\$ 141	\$ 28	\$ 79

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

Municipality	Per Ln Km		Per Capita		Per \$100,000	Per \$100,000
	Excl Amort	Incl Amort	Excl Amort	Incl Amort	CVA Excl Amort	CVA Incl Amort
Toronto	\$ 17,594	\$ 23,080	\$ 90	\$ 119	\$ 38	\$ 49
Ottawa	\$ 2,188	\$ 8,414	\$ 25	\$ 95	\$ 15	\$ 57
Peterborough	\$ 1,547	\$ 6,343	\$ 17	\$ 72	\$ 16	\$ 65
Guelph	\$ 4,650	\$ 13,018	\$ 36	\$ 101	\$ 25	\$ 69
Cornwall	\$ 778	\$ 5,032	\$ 9	\$ 60	\$ 12	\$ 76
Brockville	\$ 3,951	\$ 6,130	\$ 56	\$ 87	\$ 55	\$ 85
Sault Ste. Marie	\$ 3,573	\$ 4,869	\$ 58	\$ 79	\$ 63	\$ 86
Barrie	\$ 5,991	\$ 12,237	\$ 63	\$ 128	\$ 45	\$ 92
Brantford	\$ 4,932	\$ 9,363	\$ 54	\$ 103	\$ 51	\$ 96
Hamilton	\$ 4,026	\$ 11,238	\$ 46	\$ 127	\$ 35	\$ 97
Stratford	\$ 6,371	\$ 10,933	\$ 77	\$ 132	\$ 63	\$ 107
Kingston	\$ 5,988	\$ 11,619	\$ 83	\$ 160	\$ 58	\$ 112
Chatham-Kent	\$ 1,090	\$ 4,660	\$ 37	\$ 159	\$ 29	\$ 124
Orillia	\$ 1,336	\$ 13,968	\$ 15	\$ 160	\$ 12	\$ 128
St. Thomas	\$ 4,078	\$ 9,701	\$ 48	\$ 114	\$ 58	\$ 137
Brant County	\$ 2,219	\$ 5,010	\$ 106	\$ 239	\$ 61	\$ 139
London	\$ 9,654	\$ 18,651	\$ 87	\$ 169	\$ 80	\$ 154
Timmins	\$ 4,916	\$ 7,297	\$ 89	\$ 132	\$ 107	\$ 159
Windsor	\$ 2,938	\$ 12,225	\$ 30	\$ 124	\$ 40	\$ 166
Thunder Bay	\$ 3,549	\$ 11,227	\$ 54	\$ 170	\$ 55	\$ 174
Kenora	\$ 4,447	\$ 9,752	\$ 94	\$ 207	\$ 80	\$ 176
St. Marys	\$ 8,830	\$ 13,895	\$ 124	\$ 195	\$ 115	\$ 180
Prince Edward County	\$ 2,027	\$ 4,941	\$ 140	\$ 340	\$ 78	\$ 189
North Bay	\$ 3,604	\$ 14,602	\$ 53	\$ 213	\$ 49	\$ 200
Norfolk	\$ 2,536	\$ 5,503	\$ 152	\$ 330	\$ 102	\$ 222
Greater Sudbury	\$ 4,394	\$ 13,965	\$ 75	\$ 239	\$ 70	\$ 223
Espanola	\$ 3,106	\$ 7,166	\$ 82	\$ 189	\$ 105	\$ 243
Quinte West	\$ 2,341	\$ 7,891	\$ 77	\$ 258	\$ 74	\$ 250
Belleville	\$ 5,840	\$ 16,267	\$ 101	\$ 283	\$ 96	\$ 268
Parry Sound	\$ 8,253	\$ 22,726	\$ 126	\$ 347	\$ 118	\$ 324
Haldimand	\$ 5,046	\$ 10,011	\$ 259	\$ 515	\$ 184	\$ 365
Elliot Lake	\$ 14,468	\$ 18,604	\$ 254	\$ 327	\$ 494	\$ 635
Greenstone	\$ 20,893	\$ 26,721	\$ 745	\$ 953	\$ 553	\$ 707
Single Tier Average	\$ 5,368	\$ 11,426	\$ 102	\$ 210	\$ 92	\$ 187
Single Tier Median	\$ 4,078	\$ 10,933	\$ 77	\$ 160	\$ 61	\$ 154

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

Municipality	Per Ln Km		Per Capita		Per \$100,000	Per \$100,000
	Excl Amort	Incl Amort	Excl Amort	Incl Amort	CVA Excl Amort	CVA Incl Amort
Region York	\$ 4,288	\$ 16,396	\$ 15	\$ 58	\$ 6	\$ 21
Region Halton	\$ 18,103	\$ 29,232	\$ 34	\$ 54	\$ 14	\$ 23
Region Niagara	\$ 1,280	\$ 8,237	\$ 5	\$ 30	\$ 4	\$ 24
Region Peel	\$ 21,276	\$ 48,387	\$ 24	\$ 54	\$ 13	\$ 29
Region Durham	\$ 3,160	\$ 18,842	\$ 11	\$ 64	\$ 7	\$ 42
District Muskoka	\$ 1,677	\$ 8,022	\$ 38	\$ 181	\$ 9	\$ 44
Region Waterloo	\$ 4,842	\$ 22,065	\$ 15	\$ 67	\$ 10	\$ 48
Region Average	\$ 7,804	\$ 21,597	\$ 20	\$ 72	\$ 9	\$ 33
Region Median	\$ 4,288	\$ 18,842	\$ 15	\$ 58	\$ 9	\$ 29
Bruce County	\$ 459	\$ 3,789	\$ 8	\$ 68	\$ 4	\$ 37
Dufferin County	\$ 3,094	\$ 8,717	\$ 32	\$ 89	\$ 20	\$ 55
Simcoe County	\$ 10,957	\$ 19,145	\$ 58	\$ 101	\$ 32	\$ 56
Grey County	\$ 4,747	\$ 8,712	\$ 85	\$ 155	\$ 47	\$ 87
Wellington County	\$ 3,210	\$ 12,183	\$ 46	\$ 176	\$ 24	\$ 93
Elgin County	\$ 3,643	\$ 9,691	\$ 113	\$ 302	\$ 69	\$ 182
County Average	\$ 4,352	\$ 10,373	\$ 57	\$ 149	\$ 33	\$ 85
County Median	\$ 3,427	\$ 9,204	\$ 52	\$ 128	\$ 28	\$ 71

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

Municipality	Per Ln Km		Net Costs per		Net Costs per		Net Costs per		Net Costs per	
	Excl Amort	Incl Amort	Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
Vaughan	\$ 174	\$ 174	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Oshawa	\$ 1,152	\$ 1,152	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Kitchener	\$ 8,955	\$ 8,955	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Whitby	\$ 4,983	\$ 4,983	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Collingwood	\$ 5,898	\$ 5,898	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Welland	\$ 12,269	\$ 16,379	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Halton Hills	\$ 4,502	\$ 7,012	\$ 2	\$ 3	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Wilmot	\$ 513	\$ 513	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
King	\$ 1,071	\$ 1,071	\$ 6	\$ 6	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
Whitchurch - Stouffville	\$ 56,948	\$ 64,973	\$ 4	\$ 5	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
Owen Sound	\$ 11,283	\$ 11,283	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
Kingsville	\$ 1,396	\$ 1,457	\$ 5	\$ 5	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Thorold	\$ 7,632	\$ 7,833	\$ 5	\$ 5	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Caledon	\$ 2,725	\$ 3,104	\$ 9	\$ 10	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Niagara-on-the-Lake	\$ 4,785	\$ 7,644	\$ 7	\$ 12	\$ 3	\$ 4	\$ 3	\$ 4	\$ 3	\$ 4
Fort Erie	\$ 2,121	\$ 2,151	\$ 6	\$ 6	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
Pickering	\$ 5,321	\$ 5,330	\$ 11	\$ 11	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
North Dumfries		\$ 502		\$ 12		\$ 6		\$ 6		\$ 6
Strathroy-Caradoc	\$ 2,210	\$ 2,476	\$ 9	\$ 11	\$ 7	\$ 8	\$ 7	\$ 8	\$ 7	\$ 8
Innisfil	\$ 5,153	\$ 9,930	\$ 10	\$ 19	\$ 5	\$ 10	\$ 5	\$ 10	\$ 5	\$ 10
Woolwich	\$ 2,225	\$ 2,228	\$ 21	\$ 21	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
Central Elgin	\$ 2,747	\$ 2,747	\$ 19	\$ 19	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
Gravenhurst	\$ 423	\$ 3,303	\$ 4	\$ 31	\$ 2	\$ 12	\$ 2	\$ 12	\$ 2	\$ 12
Puslinch	\$ 2,089	\$ 2,206	\$ 33	\$ 35	\$ 11	\$ 12	\$ 11	\$ 12	\$ 11	\$ 12
New Tecumseth	\$ 4,754	\$ 5,180	\$ 20	\$ 22	\$ 11	\$ 12	\$ 11	\$ 12	\$ 11	\$ 12
Lakeshore	\$ 2,569	\$ 2,726	\$ 16	\$ 17	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
Georgina	\$ 67,460	\$ 68,454	\$ 22	\$ 23	\$ 13	\$ 14	\$ 13	\$ 14	\$ 13	\$ 14
Meaford		\$ 896		\$ 28		\$ 16		\$ 16		\$ 16
Bracebridge	\$ 1,962	\$ 2,106	\$ 31	\$ 33	\$ 16	\$ 17	\$ 16	\$ 17	\$ 16	\$ 17
South Bruce Peninsula	\$ 788	\$ 853	\$ 38	\$ 41	\$ 17	\$ 18	\$ 17	\$ 18	\$ 17	\$ 18
Guelph-Eramosa	\$ 3,203	\$ 4,744	\$ 27	\$ 40	\$ 13	\$ 19	\$ 13	\$ 19	\$ 13	\$ 19
West Lincoln	\$ 1,537	\$ 1,588	\$ 28	\$ 29	\$ 20	\$ 21	\$ 20	\$ 21	\$ 20	\$ 21
Mapleton	\$ 1,041	\$ 1,587	\$ 32	\$ 49	\$ 14	\$ 21	\$ 14	\$ 21	\$ 14	\$ 21

Roadways—Unpaved (cont'd)

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

Municipality	Per Ln Km		Net Costs per		Net Costs per		Net Costs per		Net Costs per	
	Excl Amort	Incl Amort	Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
Georgian Bluffs	\$ 1,521	\$ 1,521	\$ 37	\$ 37	\$ 21	\$ 21				
Middlesex Centre	\$ 2,271	\$ 4,130	\$ 33	\$ 60	\$ 15	\$ 27				
Clarington	\$ 1,714	\$ 19,653	\$ 4	\$ 41	\$ 3	\$ 29				
Saugeen Shores	\$ 8,893	\$ 9,181	\$ 61	\$ 63	\$ 33	\$ 34				
Kincardine	\$ 2,612	\$ 2,914	\$ 65	\$ 73	\$ 32	\$ 35				
Centre Wellington	\$ 3,585	\$ 4,445	\$ 50	\$ 62	\$ 31	\$ 38				
Springwater	\$ 1,705	\$ 6,659	\$ 19	\$ 74	\$ 10	\$ 39				
Lambton Shores	\$ 3,815	\$ 4,503	\$ 95	\$ 112	\$ 36	\$ 43				
Minto	\$ 3,018	\$ 4,697	\$ 37	\$ 58	\$ 30	\$ 46				
West Grey	\$ 797	\$ 1,340	\$ 59	\$ 99	\$ 35	\$ 59				
Brock	\$ 811	\$ 2,787	\$ 31	\$ 107	\$ 19	\$ 64				
Southgate	\$ 1,116	\$ 1,407	\$ 89	\$ 112	\$ 51	\$ 64				
North Perth	\$ 2,886	\$ 5,518	\$ 113	\$ 217	\$ 55	\$ 104				
Grey Highlands	\$ 1,694	\$ 2,883	\$ 146	\$ 248	\$ 66	\$ 112				
Wellesley	\$ 5,946	\$ 15,688	\$ 113	\$ 299	\$ 63	\$ 167				
Lower Tier Average	\$ 5,919	\$ 7,266	\$ 29	\$ 45	\$ 15	\$ 24				
Lower Tier Median	\$ 2,590	\$ 3,203	\$ 19	\$ 22	\$ 11	\$ 12				
Municipality	Per Ln Km		Net Costs per		Net Costs per		Net Costs per		Net Costs per	
	Excl Amort	Incl Amort	Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
St. Thomas	\$ 618	\$ 618	\$ 0	\$ 0	\$ 0	\$ 0				
Peterborough		\$ 4,518		\$ 0		\$ 0				
Windsor	\$ 782	\$ 1,874	\$ 0	\$ 0	\$ 0	\$ 0				
Kingston	\$ 27	\$ 640	\$ 0	\$ 0	\$ 0	\$ 0				
Quinte West	\$ 2,057	\$ 2,057	\$ 0	\$ 0	\$ 0	\$ 0				
Hamilton	\$ 15,287	\$ 15,587	\$ 1	\$ 1	\$ 1	\$ 1				
London	\$ 17,063	\$ 17,063	\$ 1	\$ 1	\$ 1	\$ 1				
Ottawa	\$ 2,458	\$ 2,458	\$ 3	\$ 3	\$ 2	\$ 2				
Sault Ste. Marie	\$ 2,813	\$ 5,209	\$ 1	\$ 2	\$ 1	\$ 2				
North Bay	\$ 3,739	\$ 7,640	\$ 2	\$ 4	\$ 2	\$ 3				
Thunder Bay	\$ 3,807	\$ 3,807	\$ 6	\$ 6	\$ 6	\$ 6				
Norfolk	\$ 576	\$ 5,537	\$ 1	\$ 13	\$ 1	\$ 9				
Greater Sudbury	\$ 2,588	\$ 2,949	\$ 10	\$ 11	\$ 9	\$ 11				
Brant County	\$ 2,997	\$ 3,739	\$ 31	\$ 38	\$ 18	\$ 22				
Haldimand	\$ 4,124	\$ 6,491	\$ 22	\$ 34	\$ 15	\$ 24				
Timmins	\$ 2,855	\$ 3,157	\$ 20	\$ 22	\$ 24	\$ 26				
Espanola	\$ 3,726	\$ 3,789	\$ 23	\$ 24	\$ 30	\$ 30				
Kenora	\$ 1,606	\$ 3,181	\$ 29	\$ 58	\$ 25	\$ 49				
Chatham-Kent	\$ 2,020	\$ 2,153	\$ 68	\$ 72	\$ 53	\$ 56				
Greenstone	\$ 5,379	\$ 5,379	\$ 201	\$ 201	\$ 149	\$ 149				
Single Tier Average	\$ 3,922	\$ 4,892	\$ 22	\$ 25	\$ 18	\$ 20				
Single Tier Median	\$ 2,813	\$ 3,764	\$ 3	\$ 5	\$ 2	\$ 5				

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

Municipality	Total m2 Surface Area	Total Net		Total Net		Net Costs	
		Costs per m2 Surface Area Excl Amort	Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Whitby	15,825	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Waterloo	10,146		\$ 1		\$ 0		\$ 0
Guelph	16,308	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
Markham	33,073	\$ 8	\$ 8	\$ 1	\$ 1	\$ 0	\$ 0
Hawkesbury	1,146	\$ 3	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0
Niagara-on-the-Lake	3,507	\$ 6	\$ 11	\$ 1	\$ 2	\$ 0	\$ 1
Vaughan	32,382	\$ 4	\$ 40	\$ 0	\$ 4	\$ 0	\$ 1
North Dumfries	2,086		\$ 15		\$ 3		\$ 1
Pickering	9,247		\$ 33		\$ 3		\$ 2
Whitchurch - Stouffville	1,657	\$ 34	\$ 128	\$ 1	\$ 4	\$ 0	\$ 2
East Gwillimbury	5,665	\$ 13	\$ 23	\$ 3	\$ 5	\$ 1	\$ 2
Orillia	581	\$ 114	\$ 122	\$ 2	\$ 2	\$ 2	\$ 2
Newmarket	5,815		\$ 56		\$ 4		\$ 2
Saugeen Shores	5,090	\$ 2	\$ 12	\$ 1	\$ 4	\$ 0	\$ 2
Oshawa	18,451	\$ 16	\$ 27	\$ 2	\$ 3	\$ 1	\$ 2
Barrie	16,238	\$ 30	\$ 30	\$ 3	\$ 3	\$ 2	\$ 2
Fort Erie	5,710	\$ 3	\$ 16	\$ 0	\$ 3	\$ 0	\$ 2
Stratford	5,080	\$ 0	\$ 20	\$ 0	\$ 3	\$ 0	\$ 3
Brockville	4,640	\$ 4	\$ 12	\$ 1	\$ 3	\$ 1	\$ 3
Puslinch	1,227	\$ 14	\$ 49	\$ 2	\$ 8	\$ 1	\$ 3
Burlington	40,738	\$ 10	\$ 30	\$ 2	\$ 6	\$ 1	\$ 3
Mississauga	119,780	\$ 3	\$ 39	\$ 0	\$ 6	\$ 0	\$ 3
Pelham	2,163	\$ 2	\$ 38	\$ 0	\$ 5	\$ 0	\$ 3
St. Thomas	8,969	\$ 1	\$ 12	\$ 0	\$ 3	\$ 0	\$ 3
Springwater	1,923	\$ 29	\$ 69	\$ 3	\$ 7	\$ 1	\$ 3
South Bruce Peninsula	2,644	\$ 4	\$ 27	\$ 1	\$ 8	\$ 1	\$ 4
Collingwood	3,554	\$ 8	\$ 48	\$ 1	\$ 7	\$ 1	\$ 4
Lakeshore	9,656	\$ 12	\$ 22	\$ 3	\$ 5	\$ 2	\$ 4
Kingston	25,596	\$ 7	\$ 30	\$ 1	\$ 6	\$ 1	\$ 4
Milton	74,600	\$ 2	\$ 14	\$ 1	\$ 9	\$ 1	\$ 4
St. Catharines	5,223	\$ 96	\$ 131	\$ 4	\$ 5	\$ 3	\$ 5
Georgina	1,868	\$ 110	\$ 216	\$ 4	\$ 8	\$ 3	\$ 5
King				\$ 3	\$ 16	\$ 1	\$ 5
Kitchener	20,621	\$ 56	\$ 74	\$ 5	\$ 6	\$ 4	\$ 5

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net		Total Net		Net Costs	
		Costs per m2 Surface Area Excl Amort	Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Oakville	44,577	\$ 10	\$ 70	\$ 2	\$ 15	\$ 1	5
Toronto	906,038	\$ 24	\$ 40	\$ 8	\$ 12	\$ 3	5
Norfolk	43,703	\$ 2	\$ 12	\$ 1	\$ 8	\$ 1	5
Brampton	78,822	\$ 21	\$ 73	\$ 3	\$ 9	\$ 2	6
Owen Sound	3,616	\$ 8	\$ 34	\$ 1	\$ 6	\$ 1	6
Prince Edward County	125	\$ 2,280	\$ 2,280	\$ 11	\$ 11	\$ 6	6
Cornwall	9,454	\$ 3	\$ 27	\$ 1	\$ 5	\$ 1	7
North Perth	9,347	\$ 5	\$ 21	\$ 3	\$ 14	\$ 2	7
Halton Hills	20,073	\$ 4	\$ 46	\$ 1	\$ 14	\$ 1	7
Woolwich	5,890	\$ 14	\$ 56	\$ 3	\$ 12	\$ 2	7
Clarington	18,250	\$ 17	\$ 55	\$ 3	\$ 10	\$ 2	7
Gravenhurst	835	\$ 153	\$ 299	\$ 10	\$ 19	\$ 4	7
Wellesley	4,141	\$ 6	\$ 37	\$ 2	\$ 13	\$ 1	7
West Lincoln	6,440	\$ 4	\$ 24	\$ 2	\$ 10	\$ 1	7
Middlesex Centre	8,129	\$ 6	\$ 38	\$ 3	\$ 17	\$ 1	8
Ottawa	280,597	\$ 21	\$ 46	\$ 6	\$ 13	\$ 3	8
Central Elgin	5,440	\$ 31	\$ 31	\$ 13	\$ 13	\$ 8	8
Guelph-Eramosa	2,851	\$ 29	\$ 84	\$ 6	\$ 18	\$ 3	8
Peterborough	22,129	\$ 9	\$ 35	\$ 2	\$ 9	\$ 2	8
Brantford	29,279	\$ 16	\$ 33	\$ 5	\$ 9	\$ 4	9
Wilmot	6,953	\$ 48	\$ 48	\$ 15	\$ 15	\$ 9	9
Thorold	3,250	\$ 16	\$ 66	\$ 3	\$ 11	\$ 2	9
Kingsville	5,060	\$ 10	\$ 52	\$ 2	\$ 12	\$ 2	9
Mapleton	8,700	\$ 6	\$ 28	\$ 5	\$ 22	\$ 2	9
Brock	6,330	\$ 10	\$ 31	\$ 5	\$ 16	\$ 3	10
Hamilton	196,860	\$ 22	\$ 38	\$ 7	\$ 13	\$ 6	10
Ingersoll	4,200	\$ 3	\$ 32	\$ 1	\$ 10	\$ 1	10
Georgian Bluffs	1,566	\$ 125	\$ 125	\$ 19	\$ 19	\$ 11	11
Caledon	14,463	\$ 115	\$ 141	\$ 22	\$ 28	\$ 9	11
Grey Highlands	5,600	\$ 19	\$ 46	\$ 10	\$ 25	\$ 5	11
London	92,023	\$ 20	\$ 55	\$ 5	\$ 12	\$ 4	11
Lambton Shores	1,909	\$ 106	\$ 176	\$ 18	\$ 30	\$ 7	12
Innisfil	3,825	\$ 98	\$ 239	\$ 9	\$ 23	\$ 5	12
Windsor	52,782	\$ 6	\$ 38	\$ 1	\$ 9	\$ 2	12
West Grey	11,214	\$ 8	\$ 24	\$ 7	\$ 22	\$ 4	13

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net		Total Net		Net Costs							
		Costs per m2		Costs per m2		per \$100,000							
		Surface Area	Excl Amort	Surface Area	Incl Amort	Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	CVA Incl Amort				
Espanola				\$	5	\$	11	\$	7	\$	14		
Belleville	20,417	\$	9	\$	38	\$	3	\$	15	\$	3	\$	14
St. Marys	3,760	\$	12	\$	32	\$	6	\$	15	\$	5	\$	14
Greenstone	7,000	\$	1	\$	13	\$	1	\$	19	\$	1	\$	14
Bracebridge	2,310	\$	93	\$	218	\$	13	\$	30	\$	7	\$	15
New Tecumseth	10,379	\$	94	\$	125	\$	25	\$	34	\$	14	\$	19
North Bay	10,710	\$	28	\$	98	\$	6	\$	20	\$	5	\$	19
Sault Ste. Marie	10,662	\$	100	\$	130	\$	14	\$	18	\$	16	\$	20
Lincoln	6,403	\$	82	\$	121	\$	20	\$	30	\$	14	\$	20
Kincardine	5,612	\$	48	\$	90	\$	22	\$	42	\$	11	\$	20
Greater Sudbury	41,218	\$	33	\$	90	\$	8	\$	22	\$	7	\$	21
Quinte West	28,563	\$	15	\$	34	\$	9	\$	21	\$	9	\$	21
Centre Wellington	13,052	\$	35	\$	79	\$	15	\$	34	\$	9	\$	21
Meaford	12,011	\$	9	\$	35	\$	9	\$	37	\$	5	\$	21
Haldimand	40,377	\$	13	\$	36	\$	11	\$	30	\$	8	\$	21
Thunder Bay	32,750	\$	22	\$	76	\$	7	\$	22	\$	7	\$	23
Brant County	42,114	\$	14	\$	37	\$	15	\$	40	\$	9	\$	23
Minto	6,587	\$	33	\$	48	\$	24	\$	34	\$	19	\$	27
Parry Sound	2,206	\$	34	\$	95	\$	11	\$	31	\$	10	\$	29
Timmins	16,025	\$	27	\$	66	\$	10	\$	25	\$	12	\$	30
Southgate	8,985	\$	18	\$	48	\$	21	\$	58	\$	12	\$	33
Chatham-Kent	112,137	\$	14	\$	40	\$	15	\$	43	\$	12	\$	33
Kenora	10,404	\$	43	\$	105	\$	29	\$	70	\$	25	\$	60
Average	31,882	\$	54	\$	83	\$	6	\$	15	\$	4	\$	10
Median	8,977	\$	14	\$	39	\$	3	\$	11	\$	2	\$	7
Municipality	Total m2 Surface Area	Total Net		Total Net		Net Costs							
		Costs per m2		Costs per m2		per \$100,000							
		Surface Area	Excl Amort	Surface Area	Incl Amort	Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	CVA Incl Amort				
Region Durham	88,034		6		23	\$	1	\$	3	\$	0	\$	2
Region Peel	95,634		21		60	\$	1	\$	4	\$	1	\$	2
Region Halton	79,043		3		55	\$	0	\$	7	\$	0	\$	3
Region York	138,736		50		90	\$	6	\$	10	\$	2	\$	4
Region Waterloo	79,384		7		51	\$	1	\$	7	\$	1	\$	5
District Muskoka	21,000		(5)		91	\$	(2)	\$	29	\$	(0)	\$	7
Region Niagara	84,105		15		70	\$	3	\$	12	\$	2	\$	10
Region Average	83,705	\$	14	\$	63	\$	1	\$	10	\$	1	\$	5
Region Median	84,105	\$	7	\$	60	\$	1	\$	7	\$	1	\$	4
Dufferin County						\$	1	\$	7	\$	1	\$	4
Wellington County	36,839		28		28	\$	11	\$	11	\$	6	\$	6
Bruce County	36,041		9		24	\$	4	\$	12	\$	2	\$	6
County Average	36,440	\$	18	\$	26	\$	5	\$	10	\$	3	\$	5
County Median	36,440	\$	18	\$	26	\$	4	\$	11	\$	2	\$	6

Roadways—Traffic Operations

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

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Cambridge	\$ 1	\$ 1	\$ 1	\$ 1
Markham	\$ 5	\$ 5	\$ 2	\$ 2
Meaford		\$ 4		\$ 2
Pelham	\$ 3	\$ 4	\$ 2	\$ 3
Puslinch	\$ 13	\$ 13	\$ 4	\$ 4
Newmarket	\$ 9	\$ 10	\$ 4	\$ 5
Waterloo	\$ 9	\$ 9	\$ 5	\$ 5
Wilmot	\$ 10	\$ 10	\$ 6	\$ 6
Wellesley	\$ 11	\$ 11	\$ 6	\$ 6
Vaughan	\$ 19	\$ 20	\$ 6	\$ 7
Sarnia	\$ 9	\$ 9	\$ 9	\$ 9
West Grey	\$ 16	\$ 16	\$ 10	\$ 10
Whitchurch - Stouffville	\$ 13	\$ 23	\$ 6	\$ 10
Lambton Shores	\$ 13	\$ 27	\$ 5	\$ 10
Georgina	\$ 19	\$ 19	\$ 11	\$ 11
Mississauga	\$ 21	\$ 29	\$ 10	\$ 14
Pickering	\$ 23	\$ 27	\$ 12	\$ 14
Welland	\$ 7	\$ 12	\$ 8	\$ 14
Burlington	\$ 30	\$ 32	\$ 14	\$ 15
Halton Hills	\$ 26	\$ 31	\$ 13	\$ 15
Woolwich	\$ 18	\$ 27	\$ 10	\$ 15
Oakville	\$ 42	\$ 46	\$ 14	\$ 16
West Lincoln	\$ 21	\$ 28	\$ 15	\$ 20
Bracebridge	\$ 28	\$ 42	\$ 14	\$ 22
Kitchener	\$ 20	\$ 26	\$ 17	\$ 22
Niagara-on-the-Lake	\$ 57	\$ 66	\$ 21	\$ 24
Centre Wellington	\$ 38	\$ 41	\$ 24	\$ 25
Oshawa	\$ 33	\$ 34	\$ 27	\$ 27
Milton	\$ 44	\$ 58	\$ 22	\$ 29
Thorold	\$ 24	\$ 35	\$ 21	\$ 30

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita		Per \$100,000	
	Excl Amort	Incl Amort	CVA Excl Amort	CVA Incl Amort
Brampton	\$ 35	\$ 46	\$ 24	\$ 31
Guelph-Eramosa	\$ 60	\$ 67	\$ 28	\$ 31
Gravenhurst	\$ 75	\$ 96	\$ 28	\$ 36
Innisfil	\$ 41	\$ 72	\$ 21	\$ 37
New Tecumseth	\$ 58	\$ 67	\$ 32	\$ 37
St. Catharines	\$ 35	\$ 41	\$ 32	\$ 38
Springwater	\$ 71	\$ 74	\$ 37	\$ 38
Caledon	\$ 85	\$ 104	\$ 34	\$ 42
Lakeshore	\$ 46	\$ 59	\$ 34	\$ 43
Collingwood	\$ 42	\$ 81	\$ 23	\$ 45
Lincoln	\$ 48	\$ 68	\$ 32	\$ 46
Owen Sound	\$ 34	\$ 46	\$ 36	\$ 50
Kingsville	\$ 60	\$ 68	\$ 47	\$ 53
Ingersoll	\$ 20	\$ 56	\$ 21	\$ 59
Mapleton	\$ 141	\$ 142	\$ 60	\$ 61
Kincardine	\$ 95	\$ 128	\$ 46	\$ 62
East Gwillimbury	\$ 174	\$ 202	\$ 60	\$ 69
Strathroy-Caradoc	\$ 77	\$ 91	\$ 60	\$ 70
Fort Erie	\$ 73	\$ 85	\$ 62	\$ 73
Saugeen Shores	\$ 93	\$ 133	\$ 51	\$ 73
Clarington	\$ 100	\$ 113	\$ 70	\$ 79
Middlesex Centre	\$ 162	\$ 178	\$ 73	\$ 80
Southgate	\$ 109	\$ 144	\$ 62	\$ 83
Grey Highlands	\$ 145	\$ 188	\$ 66	\$ 85
Brock	\$ 134	\$ 161	\$ 80	\$ 96
South Bruce Peninsula	\$ 181	\$ 219	\$ 81	\$ 98
Whitby	\$ 68	\$ 185	\$ 42	\$ 114
Central Elgin	\$ 188	\$ 362	\$ 118	\$ 227
Lower Tier Average	\$ 53	\$ 69	\$ 30	\$ 39
Lower Tier Median	\$ 35	\$ 46	\$ 22	\$ 30

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
St. Marys	\$ 6	\$ 8	\$ 5	\$ 8
Toronto	\$ 28	\$ 31	\$ 12	\$ 13
Stratford	\$ 10	\$ 21	\$ 8	\$ 17
Kenora	\$ 16	\$ 20	\$ 14	\$ 17
Prince Edward County	\$ 47	\$ 47	\$ 26	\$ 26
North Bay	\$ 28	\$ 33	\$ 26	\$ 31
St. Thomas	\$ 20	\$ 26	\$ 24	\$ 31
Barrie	\$ 32	\$ 45	\$ 23	\$ 32
London	\$ 29	\$ 38	\$ 26	\$ 35
Guelph	\$ 43	\$ 51	\$ 30	\$ 35
Haldimand	\$ 41	\$ 53	\$ 29	\$ 37
Norfolk	\$ 52	\$ 58	\$ 35	\$ 39
Timmins	\$ 31	\$ 35	\$ 37	\$ 43
Greater Sudbury	\$ 39	\$ 46	\$ 36	\$ 43
Hamilton	\$ 47	\$ 57	\$ 35	\$ 43
Kingston	\$ 34	\$ 63	\$ 24	\$ 44
Brant County	\$ 71	\$ 80	\$ 41	\$ 47
Peterborough	\$ 30	\$ 53	\$ 27	\$ 48
Orillia	\$ 52	\$ 66	\$ 41	\$ 53
Chatham-Kent	\$ 56	\$ 69	\$ 44	\$ 53
Quinte West	\$ 52	\$ 55	\$ 50	\$ 54
Belleville	\$ 53	\$ 67	\$ 50	\$ 63
Brockville	\$ 38	\$ 64	\$ 38	\$ 63
Brantford	\$ 55	\$ 69	\$ 51	\$ 64
Thunder Bay	\$ 50	\$ 69	\$ 51	\$ 71
Windsor	\$ 45	\$ 57	\$ 60	\$ 77
Ottawa	\$ 125	\$ 143	\$ 75	\$ 85
Parry Sound	\$ 52	\$ 95	\$ 48	\$ 88
Cornwall	\$ 59	\$ 85	\$ 74	\$ 108
Sault Ste. Marie	\$ 130	\$ 174	\$ 142	\$ 190
Espanola	\$ 234	\$ 237	\$ 302	\$ 305
Single Tier Average	\$ 52	\$ 65	\$ 48	\$ 60
Single Tier Median	\$ 45	\$ 57	\$ 36	\$ 44

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Region Peel	\$ 5	\$ 6	\$ 3	\$ 3
District Muskoka	\$ 13	\$ 17	\$ 3	\$ 4
Region Halton	\$ 8	\$ 13	\$ 3	\$ 6
Region York	\$ 20	\$ 23	\$ 7	\$ 8
Region Waterloo	\$ 18	\$ 20	\$ 13	\$ 14
Region Durham	\$ 37	\$ 41	\$ 24	\$ 27
Region Niagara	\$ 38	\$ 48	\$ 31	\$ 39
Region Average	\$ 20	\$ 24	\$ 12	\$ 15
Region Median	\$ 18	\$ 20	\$ 7	\$ 8
Dufferin County	\$ 12	\$ 17	\$ 7	\$ 10
Wellington County	\$ 24	\$ 24	\$ 13	\$ 13
Bruce County	\$ 44	\$ 52	\$ 24	\$ 28
County Average	\$ 27	\$ 31	\$ 15	\$ 17
County Median	\$ 24	\$ 24	\$ 13	\$ 13

Winter Control—Except Sidewalks, Parking Lots

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Niagara-on-the-Lake	\$ 588	\$ 14	\$ 5
Newmarket	\$ 1,905	\$ 12	\$ 6
Wellesley	\$ 338	\$ 12	\$ 7
Lincoln	\$ 479	\$ 11	\$ 7
Oakville	\$ 2,868	\$ 22	\$ 8
Burlington	\$ 2,214	\$ 19	\$ 8
Pickering	\$ 1,806	\$ 17	\$ 9
East Gwillimbury	\$ 1,534	\$ 27	\$ 9
Markham	\$ 4,107	\$ 25	\$ 10
Whitby	\$ 1,988	\$ 16	\$ 10
Whitchurch - Stouffville	\$ 2,470	\$ 24	\$ 10
North Dumfries	\$ 723	\$ 20	\$ 10
Cambridge	\$ 1,869	\$ 14	\$ 11
Waterloo	\$ 2,508	\$ 18	\$ 11
King	\$ 1,560	\$ 37	\$ 11
Caledon	\$ 1,327	\$ 29	\$ 12
Vaughan	\$ 5,214	\$ 35	\$ 12
Wilmot	\$ 871	\$ 20	\$ 12
Mapleton	\$ 532	\$ 29	\$ 12
Mississauga	\$ 3,839	\$ 29	\$ 14
Middlesex Centre	\$ 978	\$ 31	\$ 14
Lambton Shores	\$ 615	\$ 38	\$ 14
Sarnia	\$ 944	\$ 15	\$ 15
Kitchener	\$ 2,913	\$ 18	\$ 15
Woolwich	\$ 1,080	\$ 27	\$ 16
Milton	\$ 2,784	\$ 31	\$ 16
Halton Hills	\$ 2,345	\$ 33	\$ 16
Strathroy-Caradoc	\$ 783	\$ 22	\$ 17
Wellington North	\$ 438	\$ 27	\$ 17
Pelham	\$ 798	\$ 26	\$ 17
West Lincoln	\$ 485	\$ 25	\$ 18
St. Catharines	\$ 2,146	\$ 20	\$ 19
Lakeshore	\$ 934	\$ 26	\$ 19
Georgian Bluffs	\$ 527	\$ 35	\$ 20
Puslinch	\$ 1,181	\$ 58	\$ 20

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Grey Highlands	\$ 361	\$ 46	\$ 21
Kingsville	\$ 1,111	\$ 27	\$ 21
North Perth	\$ 729	\$ 46	\$ 22
Thorold	\$ 1,735	\$ 26	\$ 23
Georgina	\$ 2,968	\$ 41	\$ 24
Kincardine	\$ 756	\$ 51	\$ 25
Brampton	\$ 6,330	\$ 37	\$ 25
Innisfil	\$ 5,271	\$ 50	\$ 25
Clarington	\$ 2,012	\$ 36	\$ 25
Oshawa	\$ 4,673	\$ 33	\$ 27
Saugeen Shores	\$ 1,574	\$ 49	\$ 27
Southgate	\$ 400	\$ 49	\$ 28
Guelph-Eramosa	\$ 1,826	\$ 60	\$ 28
Springwater	\$ 1,307	\$ 55	\$ 29
New Tecumseth	\$ 2,746	\$ 54	\$ 30
Gravenhurst	\$ 2,149	\$ 82	\$ 31
Fort Erie	\$ 1,457	\$ 36	\$ 31
Hawkesbury	\$ 2,269	\$ 25	\$ 32
Brock	\$ 944	\$ 56	\$ 33
Ingersoll	\$ 2,430	\$ 32	\$ 34
Tillsonburg	\$ 2,252	\$ 34	\$ 34
Centre Wellington	\$ 1,835	\$ 56	\$ 34
West Grey	\$ 536	\$ 60	\$ 36
Central Elgin	\$ 1,734	\$ 58	\$ 36
Collingwood	\$ 5,051	\$ 67	\$ 37
South Bruce Peninsula	\$ 1,059	\$ 90	\$ 40
Minto	\$ 1,019	\$ 52	\$ 41
Bracebridge	\$ 3,388	\$ 97	\$ 50
Meaford	\$ 1,461	\$ 92	\$ 53
Owen Sound	\$ 9,372	\$ 56	\$ 60
Huntsville	\$ 3,406	\$ 133	\$ 70
Lower Tier Average	\$ 1,998	\$ 39	\$ 22
Lower Tier Median	\$ 1,654	\$ 32	\$ 19

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Toronto	\$ 5,540	\$ 28	\$ 12
Stratford		\$ 23	\$ 19
Guelph	\$ 3,500	\$ 27	\$ 19
Peterborough	\$ 2,948	\$ 33	\$ 30
St. Thomas	\$ 2,165	\$ 26	\$ 31
Windsor	\$ 2,275	\$ 24	\$ 32
Belleville	\$ 1,929	\$ 34	\$ 32
London	\$ 3,843	\$ 35	\$ 32
Brantford	\$ 3,222	\$ 36	\$ 33
Hamilton	\$ 3,788	\$ 44	\$ 33
St. Marys	\$ 2,682	\$ 38	\$ 35
Greenstone	\$ 737	\$ 52	\$ 39
Barrie	\$ 5,320	\$ 56	\$ 40
Ottawa	\$ 5,300	\$ 68	\$ 40
Orillia	\$ 4,655	\$ 53	\$ 42
Thunder Bay	\$ 2,580	\$ 43	\$ 44
Kingston	\$ 4,772	\$ 68	\$ 47
Brant County	\$ 1,511	\$ 83	\$ 48
Chatham-Kent	\$ 1,030	\$ 67	\$ 52
Brockville	\$ 3,839	\$ 54	\$ 54
Kenora	\$ 1,719	\$ 68	\$ 58
Cornwall	\$ 3,848	\$ 46	\$ 58
Quinte West	\$ 2,132	\$ 70	\$ 68
Norfolk	\$ 1,669	\$ 102	\$ 69
Parry Sound	\$ 4,882	\$ 75	\$ 70
Haldimand	\$ 1,981	\$ 113	\$ 80
North Bay	\$ 6,188	\$ 93	\$ 87
Prince Edward County	\$ 2,076	\$ 160	\$ 89
Espanola	\$ 2,140	\$ 70	\$ 90
Greater Sudbury	\$ 5,058	\$ 106	\$ 99
Sault Ste. Marie	\$ 6,679	\$ 108	\$ 118
Timmins	\$ 7,280	\$ 162	\$ 195
Single Tier Average	\$ 3,461	\$ 64	\$ 56
Single Tier Median	\$ 3,222	\$ 55	\$ 46

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

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Region Halton	\$ 5,028	\$ 9	\$ 4
Region Peel	\$ 8,057	\$ 9	\$ 5
Region York	\$ 6,650	\$ 23	\$ 9
Region Waterloo	\$ 4,729	\$ 14	\$ 10
Region Durham	\$ 5,450	\$ 19	\$ 12
Region Niagara	\$ 4,456	\$ 17	\$ 13
District Muskoka	\$ 3,395	\$ 76	\$ 19
Region Average	\$ 5,456	\$ 26	\$ 11
Region Median	\$ 5,090	\$ 18	\$ 11
Simcoe County	\$ 2,060	\$ 11	\$ 6
Grey County	\$ 1,625	\$ 29	\$ 16
Dufferin County	\$ 3,536	\$ 37	\$ 23
Bruce County	\$ 2,461	\$ 45	\$ 24
Wellington County	\$ 5,616	\$ 83	\$ 44
County Average	\$ 3,060	\$ 41	\$ 23
County Median	\$ 2,461	\$ 37	\$ 23

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Waterloo	\$ 0	\$ 0
Strathroy-Caradoc	\$ 1	\$ 0
Thorold	\$ 1	\$ 1
Niagara-on-the-Lake	\$ 1	\$ 1
Central Elgin	\$ 1	\$ 1
Southgate	\$ 1	\$ 1
Guelph-Eramosa	\$ 2	\$ 1
Mapleton	\$ 2	\$ 1
Clarington	\$ 2	\$ 1
West Lincoln	\$ 2	\$ 1
Grey Highlands	\$ 2	\$ 1
Kingsville	\$ 1	\$ 1
Halton Hills	\$ 3	\$ 1
Burlington	\$ 3	\$ 1
Whitby	\$ 2	\$ 1
West Grey	\$ 2	\$ 1
Mississauga	\$ 4	\$ 2
New Tecumseth	\$ 3	\$ 2
Woolwich	\$ 3	\$ 2
Springwater	\$ 4	\$ 2
South Bruce Peninsula	\$ 5	\$ 2
Vaughan	\$ 6	\$ 2
Centre Wellington	\$ 4	\$ 2
Milton	\$ 5	\$ 2
Markham	\$ 6	\$ 2
Lambton Shores	\$ 7	\$ 3
Minto	\$ 4	\$ 3
Lincoln	\$ 5	\$ 3
Wilmot	\$ 6	\$ 3
Cambridge	\$ 5	\$ 4
Whitchurch - Stouffville	\$ 9	\$ 4
Innisfil	\$ 7	\$ 4
Ingersoll	\$ 4	\$ 4
Caledon	\$ 11	\$ 4
Lakeshore	\$ 7	\$ 5
Kincardine	\$ 12	\$ 6
Oakville	\$ 17	\$ 6
Pelham	\$ 10	\$ 7
Newmarket	\$ 15	\$ 7
Gravenhurst	\$ 21	\$ 8
Kitchener	\$ 10	\$ 8
Collingwood	\$ 20	\$ 11
Bracebridge	\$ 23	\$ 12

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Oshawa	\$ 16	\$ 13
Welland	\$ 15	\$ 18
Owen Sound	\$ 23	\$ 25
Lower Tier Average	\$ 7	\$ 4
Lower Tier Median	\$ 4	\$ 2
Barrie	\$ 0	\$ 0
Greenstone	\$ 1	\$ 1
Norfolk	\$ 2	\$ 1
Haldimand	\$ 4	\$ 3
Hamilton	\$ 4	\$ 3
Brant County	\$ 5	\$ 3
Chatham-Kent	\$ 4	\$ 3
Brantford	\$ 4	\$ 3
Toronto	\$ 9	\$ 4
Quinte West	\$ 4	\$ 4
St. Thomas	\$ 4	\$ 4
London	\$ 5	\$ 5
St. Marys	\$ 6	\$ 5
Kingston	\$ 8	\$ 5
Guelph	\$ 9	\$ 6
North Bay	\$ 7	\$ 7
Windsor	\$ 6	\$ 8
Greater Sudbury	\$ 8	\$ 8
Cornwall	\$ 7	\$ 9
Brockville	\$ 9	\$ 9
Sault Ste. Marie	\$ 8	\$ 9
Ottawa	\$ 16	\$ 9
Stratford	\$ 12	\$ 9
Thunder Bay	\$ 9	\$ 10
Belleville	\$ 11	\$ 11
Orillia	\$ 13	\$ 11
Peterborough	\$ 12	\$ 11
Espanola	\$ 11	\$ 15
Parry Sound	\$ 37	\$ 35
Timmins	\$ 30	\$ 36
Single Tier Average	\$ 9	\$ 8
Single Tier Median	\$ 7	\$ 6

Transit Services—Conventional

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

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

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



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

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

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

Municipality	Net Costs per		Revenue as		Net Costs per	
	Capita Excl Amort	Capita Incl Amort	% Operating Costs Excl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	
Elliot Lake	\$ 31	\$ 47	35%	\$ 60	\$ 91	
Population < 15,000						
Average	\$ 31	\$ 47	35%	\$ 60	\$ 91	
Median	\$ 31	\$ 47	35%	\$ 60	\$ 91	
Bracebridge	\$ 5	\$ 5	63%	\$ 3	\$ 3	
Lincoln	\$ 6	\$ 6		\$ 4	\$ 4	
Huntsville	\$ 8	\$ 8	47%	\$ 4	\$ 4	
Niagara-on-the-Lake	\$ 18	\$ 18	52%	\$ 7	\$ 7	
Pelham	\$ 13	\$ 13	15%	\$ 9	\$ 9	
Kenora	\$ 16	\$ 23	28%	\$ 13	\$ 20	
Brockville	\$ 17	\$ 20	50%	\$ 17	\$ 20	
Collingwood	\$ 24	\$ 36	59%	\$ 13	\$ 20	
Thorold	\$ 40	\$ 40	8%	\$ 34	\$ 34	
Owen Sound	\$ 35	\$ 39	33%	\$ 38	\$ 42	
Population 15,000 - 29,999						
Average	\$ 20	\$ 23	36%	\$ 15	\$ 18	
Median	\$ 17	\$ 20	40%	\$ 13	\$ 20	

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

Municipality	Net Costs per		Revenue as		Net Costs per	
	Capita Excl Amort	Capita Incl Amort	% Operating Costs Excl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	
New Tecumseth	\$ 2	\$ 2		\$ 1	\$ 1	
Norfolk	\$ 4	\$ 4	10%	\$ 3	\$ 3	
Orangeville	\$ 22	\$ 22	21%	\$ 16	\$ 16	
Innisfil	\$ 35	\$ 35		\$ 18	\$ 18	
Quinte West	\$ 19	\$ 19		\$ 19	\$ 19	
St. Thomas	\$ 12	\$ 19	42%	\$ 15	\$ 23	
Fort Erie	\$ 28	\$ 28	15%	\$ 24	\$ 24	
Orillia	\$ 54	\$ 65	35%	\$ 43	\$ 52	
Sarnia	\$ 59	\$ 69	30%	\$ 59	\$ 69	
Belleville	\$ 64	\$ 76	36%	\$ 61	\$ 72	
Stratford	\$ 85	\$ 97	7%	\$ 69	\$ 79	
Welland	\$ 57	\$ 67	51%	\$ 67	\$ 79	
Cornwall	\$ 57	\$ 68	34%	\$ 72	\$ 86	
North Bay	\$ 79	\$ 98	42%	\$ 74	\$ 92	
Sault Ste. Marie	\$ 87	\$ 96	34%	\$ 95	\$ 105	
Peterborough	\$ 102	\$ 126	39%	\$ 92	\$ 114	
Timmins	\$ 78	\$ 97	33%	\$ 94	\$ 117	
Population 30,000 - 99,999						
Average	\$ 50	\$ 58	31%	\$ 48	\$ 57	
Median	\$ 57	\$ 67	34%	\$ 59	\$ 69	

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

Municipality	Net Costs per		Revenue as		Net Costs per		Net Costs per	
	Capita Excl Amort	Capita Incl Amort	% Operating Costs Excl Amort	Capita Excl Amort	Capita Incl Amort	Capita Excl Amort	Capita Incl Amort	
Chatham-Kent	\$ 5	\$ 5	70%	\$ 4	\$ 4	\$ 4	\$ 4	
Milton	\$ 35	\$ 42	27%	\$ 18	\$ 21	\$ 18	\$ 21	
Burlington	\$ 67	\$ 83	29%	\$ 31	\$ 38	\$ 31	\$ 38	
Oakville	\$ 88	\$ 112	38%	\$ 30	\$ 38	\$ 30	\$ 38	
Barrie	\$ 86	\$ 109	34%	\$ 62	\$ 78	\$ 62	\$ 78	
Brantford	\$ 81	\$ 95	25%	\$ 76	\$ 88	\$ 76	\$ 88	
Greater Sudbury	\$ 80	\$ 95	38%	\$ 75	\$ 89	\$ 75	\$ 89	
Mississauga	\$ 149	\$ 186	44%	\$ 72	\$ 90	\$ 72	\$ 90	
St. Catharines	\$ 75	\$ 104	55%	\$ 70	\$ 97	\$ 70	\$ 97	
Hamilton	\$ 102	\$ 129	46%	\$ 77	\$ 98	\$ 77	\$ 98	
Guelph	\$ 121	\$ 153	42%	\$ 83	\$ 104	\$ 83	\$ 104	
London	\$ 84	\$ 115	51%	\$ 76	\$ 105	\$ 76	\$ 105	
Kingston	\$ 136	\$ 164	33%	\$ 95	\$ 115	\$ 95	\$ 115	
Brampton	\$ 140	\$ 176	46%	\$ 95	\$ 119	\$ 95	\$ 119	
Thunder Bay	\$ 98	\$ 116	38%	\$ 101	\$ 119	\$ 101	\$ 119	
Windsor	\$ 109	\$ 126	39%	\$ 147	\$ 169	\$ 147	\$ 169	
Ottawa	\$ 293	\$ 354	38%	\$ 175	\$ 211	\$ 175	\$ 211	
Toronto	\$ 370	\$ 569	52%	\$ 154	\$ 236	\$ 154	\$ 236	
Population > 100,000								
Average	\$ 118	\$ 152	41%	\$ 80	\$ 101	\$ 80	\$ 101	
Median	\$ 93	\$ 116	39%	\$ 76	\$ 98	\$ 76	\$ 98	
Region Niagara	\$ 8	\$ 8	37%	\$ 6	\$ 6	\$ 6	\$ 6	
Region Durham	\$ 70	\$ 84	37%	\$ 46	\$ 56	\$ 46	\$ 56	
Region York	\$ 95	\$ 155	39%	\$ 35	\$ 58	\$ 35	\$ 58	
Region Waterloo	\$ 142	\$ 193	37%	\$ 102	\$ 138	\$ 102	\$ 138	
Region Average	\$ 79	\$ 110	37%	\$ 48	\$ 65	\$ 48	\$ 65	
Region Median	\$ 83	\$ 120	37%	\$ 41	\$ 57	\$ 41	\$ 57	

Transit Services—Disabled and Special Needs

Municipality	Net Costs per Capita Excl		Net Costs per Capita Incl		Net Costs per \$100,000 CVA Excl		Net Costs per \$100,000 CVA Incl	
	Amort		Amort		Amort		Amort	
Espanola	\$	0	\$	2	\$	0	\$	2
West Grey	\$	4	\$	6	\$	3	\$	4
Ingersoll	\$	4	\$	4	\$	4	\$	4
Kincardine	\$	7	\$	8	\$	3	\$	4
Meaford	\$	6	\$	8	\$	4	\$	5
St. Marys	\$	13	\$	13	\$	12	\$	12
Saugeen Shores	\$	20	\$	23	\$	11	\$	12
Elliot Lake	\$	24	\$	24	\$	46	\$	46
Population < 15,000								
Average	\$	10	\$	11	\$	10	\$	11
Median	\$	6	\$	8	\$	4	\$	4
Prince Edward County	\$	4	\$	4	\$	2	\$	2
Bracebridge	\$	5	\$	5	\$	3	\$	3
Collingwood	\$	6	\$	6	\$	3	\$	3
Kenora	\$	5	\$	5	\$	4	\$	4
Thorold	\$	7	\$	7	\$	6	\$	6
Owen Sound	\$	13	\$	13	\$	14	\$	14
Brockville	\$	17	\$	17	\$	17	\$	17
Population 15,000 - 29,999								
Average	\$	8	\$	8	\$	7	\$	7
Median	\$	6	\$	6	\$	4	\$	4

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

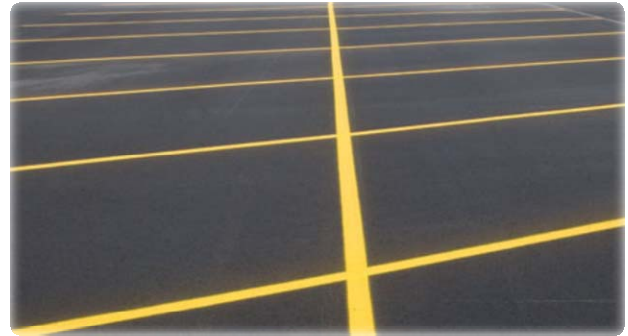
Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Georgina	\$ 1	\$ 1	\$ 1	\$ 1
Halton Hills	\$ 6	\$ 6	\$ 3	\$ 3
Brant County	\$ 6	\$ 6	\$ 4	\$ 4
Fort Erie	\$ 6	\$ 6	\$ 5	\$ 5
Belleville	\$ 7	\$ 7	\$ 7	\$ 7
Orillia	\$ 8	\$ 9	\$ 7	\$ 7
Stratford	\$ 12	\$ 12	\$ 10	\$ 10
Welland	\$ 8	\$ 9	\$ 10	\$ 10
St. Thomas	\$ 10	\$ 11	\$ 12	\$ 13
Peterborough	\$ 14	\$ 15	\$ 12	\$ 13
Sarnia	\$ 14	\$ 14	\$ 14	\$ 14
North Bay	\$ 13	\$ 15	\$ 12	\$ 14
Quinte West	\$ 14	\$ 14	\$ 14	\$ 14
Timmins	\$ 10	\$ 12	\$ 12	\$ 14
Sault Ste. Marie	\$ 16	\$ 16	\$ 18	\$ 18
Cornwall	\$ 28	\$ 29	\$ 35	\$ 37
Population 30,000 - 99,999				
Average	\$ 11	\$ 11	\$ 11	\$ 11
Median	\$ 10	\$ 11	\$ 11	\$ 12

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

Municipality	Net Costs per Capita Excl		Net Costs per Capita Incl		Net Costs per \$100,000 CVA Excl		Net Costs per \$100,000 CVA Incl	
	Amort		Amort		Amort		Amort	
Milton	\$ 4	\$	\$ 4	\$	\$ 2	\$	\$ 2	\$
Ottawa	\$ 2	\$	\$ 4	\$	\$ 1	\$	\$ 2	\$
Burlington	\$ 8	\$	\$ 9	\$	\$ 4	\$	\$ 4	\$
Chatham-Kent	\$ 7	\$	\$ 7	\$	\$ 5	\$	\$ 5	\$
Windsor	\$ 5	\$	\$ 5	\$	\$ 6	\$	\$ 6	\$
Barrie	\$ 9	\$	\$ 9	\$	\$ 6	\$	\$ 7	\$
Oakville	\$ 19	\$	\$ 22	\$	\$ 7	\$	\$ 8	\$
St. Catharines	\$ 11	\$	\$ 11	\$	\$ 10	\$	\$ 10	\$
Guelph	\$ 15	\$	\$ 17	\$	\$ 11	\$	\$ 12	\$
Kingston	\$ 21	\$	\$ 21	\$	\$ 15	\$	\$ 15	\$
Greater Sudbury	\$ 18	\$	\$ 18	\$	\$ 17	\$	\$ 17	\$
Brantford	\$ 16	\$	\$ 19	\$	\$ 15	\$	\$ 17	\$
London	\$ 19	\$	\$ 19	\$	\$ 18	\$	\$ 18	\$
Thunder Bay	\$ 18	\$	\$ 20	\$	\$ 18	\$	\$ 21	\$
Hamilton	\$ 39	\$	\$ 40	\$	\$ 30	\$	\$ 30	\$
Population > 100,000								
Average	\$ 14	\$	\$ 15	\$	\$ 11	\$	\$ 12	\$
Median	\$ 15	\$	\$ 17	\$	\$ 10	\$	\$ 10	\$
Region York	\$ 5	\$	\$ 5	\$	\$ 4	\$	\$ 4	\$
Region Niagara	\$ 14	\$	\$ 15	\$	\$ 5	\$	\$ 5	\$
Region Peel	\$ 11	\$	\$ 11	\$	\$ 7	\$	\$ 7	\$
Region Durham	\$ 18	\$	\$ 18	\$	\$ 10	\$	\$ 10	\$
Region Halton	\$ 15	\$	\$ 16	\$	\$ 11	\$	\$ 12	\$
Region Average	\$ 12	\$	\$ 13	\$	\$ 7	\$	\$ 8	\$
Region Median	\$ 14	\$	\$ 15	\$	\$ 7	\$	\$ 7	\$

Parking

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



Specific objectives of Parking Services are:

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

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

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

Parking

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

Municipality	Revenue as % of Costs Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Kenora	234%	\$ (25)	\$ (24)	\$ (21)	\$ (20)
Lambton Shores	596%	\$ (52)	\$ (49)	\$ (20)	\$ (18)
Niagara-on-the-Lake	251%	\$ (47)	\$ (43)	\$ (17)	\$ (16)
Central Elgin	396%	\$ (18)	\$ (18)	\$ (11)	\$ (11)
Stratford	203%	\$ (15)	\$ (14)	\$ (12)	\$ (11)
Greenstone		\$ (14)	\$ (14)	\$ (11)	\$ (11)
North Bay	159%	\$ (7)	\$ (4)	\$ (7)	\$ (4)
Kingston	122%	\$ (10)	\$ (5)	\$ (7)	\$ (3)
South Bruce Peninsula	130%	\$ (8)	\$ (7)	\$ (3)	\$ (3)
Greater Sudbury	164%	\$ (4)	\$ (3)	\$ (4)	\$ (3)
Orillia	146%	\$ (6)	\$ (4)	\$ (5)	\$ (3)
Timmins	128%	\$ (3)	\$ (1)	\$ (4)	\$ (1)
Fort Erie	325%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Cornwall	116%	\$ (2)	\$ (0)	\$ (2)	\$ (1)
Peterborough	135%	\$ (7)	\$ (1)	\$ (6)	\$ (0)
Newmarket	116%	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Prince Edward County	132%	\$ (1)	\$ (0)	\$ (0)	\$ (0)
Whitby	84%	\$ 1	\$ 1	\$ 1	\$ 1
London	95%	\$ 0	\$ 1	\$ 0	\$ 1
Chatham-Kent	58%	\$ 1	\$ 1	\$ 1	\$ 1
Belleville	93%	\$ 1	\$ 1	\$ 1	\$ 1
Kitchener	123%	\$ (5)	\$ 2	\$ (4)	\$ 1
Brampton	36%	\$ 2	\$ 2	\$ 1	\$ 1
New Tecumseth		\$ 2	\$ 2	\$ 1	\$ 1
Collingwood	100%	\$ 0	\$ 3	\$ 0	\$ 1
Milton	5%	\$ 3	\$ 4	\$ 2	\$ 2
Clarington	34%	\$ 3	\$ 3	\$ 2	\$ 2
Quinte West		\$ 2	\$ 2	\$ 2	\$ 2
Markham		\$ 6	\$ 6	\$ 2	\$ 2
Oshawa	122%	\$ (3)	\$ 3	\$ (2)	\$ 2

Parking (cont'd)

Municipality	Revenue as % of Costs Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Sault Ste. Marie	74%	\$ 2	\$ 3	\$ 2	\$ 3
Caledon		\$ 8	\$ 8	\$ 3	\$ 3
St. Thomas	136%	\$ (1)	\$ 3	\$ (1)	\$ 3
Oakville	47%	\$ 11	\$ 12	\$ 4	\$ 4
Mississauga	29%	\$ 8	\$ 9	\$ 4	\$ 4
Brock	3%	\$ 4	\$ 8	\$ 3	\$ 5
Ingersoll	3%	\$ 5	\$ 5	\$ 5	\$ 5
Hamilton	77%	\$ 4	\$ 7	\$ 3	\$ 5
Burlington	0%	\$ 11	\$ 12	\$ 5	\$ 5
Tillsonburg	22%	\$ 5	\$ 6	\$ 4	\$ 6
Gravenhurst		\$ 2	\$ 15	\$ 1	\$ 6
Brockville	66%	\$ 6	\$ 6	\$ 6	\$ 6
Thorold	27%	\$ 5	\$ 8	\$ 4	\$ 7
Windsor	86%	\$ 3	\$ 6	\$ 4	\$ 8
Owen Sound	66%	\$ 6	\$ 8	\$ 7	\$ 8
Welland	26%	\$ 7	\$ 8	\$ 9	\$ 9
Guelph	55%	\$ 13	\$ 15	\$ 9	\$ 10
Cambridge	16%	\$ 13	\$ 14	\$ 10	\$ 11
Barrie	47%	\$ 13	\$ 16	\$ 9	\$ 11
Toronto	0%	\$ 31	\$ 31	\$ 13	\$ 13
Waterloo	9%	\$ 20	\$ 22	\$ 12	\$ 13
Thunder Bay	58%	\$ 10	\$ 13	\$ 11	\$ 13
Ottawa	43%	\$ 18	\$ 22	\$ 11	\$ 13
Parry Sound		\$ 13	\$ 14	\$ 12	\$ 13
Brantford	24%	\$ 12	\$ 16	\$ 11	\$ 15
St. Catharines	54%	\$ 15	\$ 23	\$ 14	\$ 21
Average	103%	\$ 1	\$ 3	\$ 1	\$ 2
Median	77%	\$ 2	\$ 3	\$ 1	\$ 2

Street Lighting

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Guelph-Eramosa	\$ (2)	\$ (1)	Timmins	\$ 5	\$ 5
North Perth	\$ 0	\$ 0	Kingsville	\$ 7	\$ 6
Barrie	\$ 1	\$ 1	Strathroy-Caradoc	\$ 7	\$ 6
Georgian Bluffs	\$ 2	\$ 1	Vaughan	\$ 17	\$ 6
Mapleton	\$ 4	\$ 2	Erin	\$ 12	\$ 6
Wellesley	\$ 3	\$ 2	Thorold	\$ 7	\$ 6
Grey Highlands	\$ 4	\$ 2	South Bruce Peninsula	\$ 13	\$ 6
Puslinch	\$ 6	\$ 2	Oakville	\$ 17	\$ 6
North Dumfries	\$ 5	\$ 2	Milton	\$ 12	\$ 6
Wilmot	\$ 4	\$ 3	Pickering	\$ 11	\$ 6
Woolwich	\$ 5	\$ 3	Kingston	\$ 8	\$ 6
West Grey	\$ 5	\$ 3	Prince Edward County	\$ 11	\$ 6
West Lincoln	\$ 4	\$ 3	Bracebridge	\$ 12	\$ 6
Mississauga	\$ 7	\$ 3	Collingwood	\$ 11	\$ 6
Huntsville	\$ 6	\$ 3	Lakeshore	\$ 9	\$ 6
Burlington	\$ 7	\$ 3	Brant County	\$ 11	\$ 6
Halton Hills	\$ 7	\$ 3	Caledon	\$ 16	\$ 6
Waterloo	\$ 6	\$ 4	Innisfil	\$ 13	\$ 7
Southgate	\$ 6	\$ 4	Pelham	\$ 11	\$ 7
Middlesex Centre	\$ 8	\$ 4	Cambridge	\$ 9	\$ 7
Centre Wellington	\$ 7	\$ 4	Oshawa	\$ 9	\$ 7
Markham	\$ 11	\$ 4	Quinte West	\$ 8	\$ 7
Lincoln	\$ 6	\$ 4	Chatham-Kent	\$ 9	\$ 7
Whitby	\$ 7	\$ 4	Toronto	\$ 18	\$ 7
Lambton Shores	\$ 11	\$ 4	East Gwillimbury	\$ 22	\$ 8
Springwater	\$ 9	\$ 4	Wellington North	\$ 12	\$ 8
Norfolk	\$ 7	\$ 5	Georgina	\$ 13	\$ 8
King	\$ 15	\$ 5	Kincardine	\$ 16	\$ 8
Kitchener	\$ 6	\$ 5	Belleville	\$ 8	\$ 8
Gravenhurst	\$ 13	\$ 5	Hamilton	\$ 11	\$ 8
Meaford	\$ 9	\$ 5	Owen Sound	\$ 8	\$ 8
Newmarket	\$ 11	\$ 5	Haldimand	\$ 12	\$ 8
Central Elgin	\$ 8	\$ 5	St. Catharines	\$ 9	\$ 9
Whitchurch - Stouffville	\$ 13	\$ 5	Fort Erie	\$ 11	\$ 9

Street Lighting (cont'd)

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
New Tecumseth	\$ 16	\$ 9
Brampton	\$ 14	\$ 10
Kenora	\$ 12	\$ 10
Welland	\$ 9	\$ 10
Ottawa	\$ 17	\$ 10
Guelph	\$ 15	\$ 10
Clarington	\$ 16	\$ 11
Brock	\$ 19	\$ 11
Niagara-on-the-Lake	\$ 32	\$ 12
Saugeen Shores	\$ 22	\$ 12
Brockville	\$ 12	\$ 12
Cornwall	\$ 10	\$ 12
St. Marys	\$ 15	\$ 13
Espanola	\$ 11	\$ 14
Minto	\$ 17	\$ 14
Stratford	\$ 17	\$ 14
London	\$ 16	\$ 14
Hawkesbury	\$ 12	\$ 15
Sarnia	\$ 16	\$ 15
Greater Sudbury	\$ 17	\$ 16
Brantford	\$ 19	\$ 18
Tillsonburg	\$ 18	\$ 18
Peterborough	\$ 20	\$ 18
Parry Sound	\$ 20	\$ 19
Ingersoll	\$ 22	\$ 23
Windsor	\$ 17	\$ 23
Orillia	\$ 29	\$ 23
St. Thomas	\$ 21	\$ 25
North Bay	\$ 26	\$ 25
Thunder Bay	\$ 26	\$ 26
Elliot Lake	\$ 15	\$ 28
Sault Ste. Marie	\$ 27	\$ 30
Average	\$ 12	\$ 9
Median	\$ 11	\$ 6

Air Transportation

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

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Timmins	\$ (27)	\$ (33)
North Bay	\$ (8)	\$ (7)
Cornwall	\$ (1)	\$ (2)
Hamilton	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 0
Sarnia	\$ 0	\$ 0
Kingston	\$ 1	\$ 1
Saugeen Shores	\$ 2	\$ 1
Pelham	\$ 2	\$ 1
Parry Sound	\$ 2	\$ 2
West Grey	\$ 3	\$ 2
Chatham-Kent	\$ 2	\$ 2
Windsor	\$ 1	\$ 2
Welland	\$ 3	\$ 3
St. Thomas	\$ 4	\$ 5
Oshawa	\$ 7	\$ 5
Barrie	\$ 9	\$ 6
Brantford	\$ 7	\$ 7
St. Catharines	\$ 7	\$ 7
Brockville	\$ 7	\$ 7
Collingwood	\$ 13	\$ 7
Tillsonburg	\$ 9	\$ 9
Stratford	\$ 12	\$ 10
Kincardine	\$ 20	\$ 10
Owen Sound	\$ 13	\$ 14
Greater Sudbury	\$ 16	\$ 15
Peterborough	\$ 17	\$ 16
Georgian Bluffs	\$ 33	\$ 19
Elliot Lake	\$ 12	\$ 23
Greenstone	\$ 339	\$ 252
Average	\$ 17	\$ 13
Median	\$ 6	\$ 5
Region Waterloo	\$ 5	\$ 4
District Muskoka	\$ 33	\$ 8
Region Average	\$ 19	\$ 6
Region Median	\$ 19	\$ 6

Storm Sewer - Urban

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Kitchener	\$ (36)	\$ (22)	\$ (30)	\$ (18)
Mississauga	\$ (37)	\$ (22)	\$ (18)	\$ (11)
Middlesex Centre	\$ (37)	\$ (19)	\$ (17)	\$ (8)
Guelph	\$ (29)	\$ (10)	\$ (20)	\$ (7)
Waterloo	\$ (22)	\$ (3)	\$ (13)	\$ (2)
Strathroy-Caradoc		\$ 1		\$ 1
Toronto	\$ 2	\$ 3	\$ 1	\$ 1
South Bruce Peninsula	\$ 3	\$ 3	\$ 1	\$ 2
Lincoln	\$ 2	\$ 2	\$ 2	\$ 2
Wellesley	\$ 3	\$ 3	\$ 2	\$ 2
Prince Edward County	\$ 2	\$ 3	\$ 1	\$ 2
Grey Highlands	\$ 3	\$ 4	\$ 1	\$ 2
Newmarket	\$ (7)	\$ 4	\$ (3)	\$ 2
Owen Sound	\$ (16)	\$ 2	\$ (17)	\$ 3
Markham	\$ 7	\$ 7	\$ 3	\$ 3
Gravenhurst	\$ 5	\$ 9	\$ 2	\$ 3
Haldimand	\$ 3	\$ 6	\$ 2	\$ 4
Lambton Shores	\$ 3	\$ 11	\$ 1	\$ 4
Centre Wellington	\$ 6	\$ 7	\$ 3	\$ 4
Georgina	\$ 1	\$ 10	\$ 1	\$ 6
Bracebridge	\$ 4	\$ 12	\$ 2	\$ 6
Meaford	\$ 7	\$ 11	\$ 4	\$ 6
Pelham	\$ 0	\$ 10	\$ 0	\$ 7
Brant County	\$ 4	\$ 11	\$ 2	\$ 7
Greater Sudbury	\$ 6	\$ 7	\$ 6	\$ 7
Whitchurch - Stouffville	\$ 7	\$ 21	\$ 3	\$ 9
Greenstone	\$ 1	\$ 12	\$ 1	\$ 9
Vaughan	\$ (1)	\$ 29	\$ (0)	\$ 10
West Lincoln	\$ 1	\$ 14	\$ 1	\$ 10
Minto		\$ 12		\$ 10
Halton Hills	\$ 0	\$ 21	\$ 0	\$ 10
Quinte West	\$ 3	\$ 11	\$ 3	\$ 10

Storm Sewer - Urban (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Oshawa	\$ 1	\$ 13	\$ 1	\$ 10
Thorold	\$ 2	\$ 13	\$ 1	\$ 11
East Gwillimbury	\$ 2	\$ 33	\$ 1	\$ 11
Tillsonburg	\$ 12	\$ 12	\$ 11	\$ 11
Milton	\$ 5	\$ 23	\$ 2	\$ 12
Clarington	\$ 4	\$ 17	\$ 3	\$ 12
Kincardine	\$ 5	\$ 26	\$ 3	\$ 13
Kingsville	\$ 2	\$ 17	\$ 2	\$ 13
Pickering	\$ 6	\$ 28	\$ 3	\$ 15
Oakville	\$ 24	\$ 44	\$ 8	\$ 15
St. Marys	\$ 6	\$ 17	\$ 5	\$ 15
Welland	\$ 5	\$ 13	\$ 6	\$ 15
Norfolk	\$ 13	\$ 23	\$ 9	\$ 16
Burlington	\$ 17	\$ 35	\$ 8	\$ 16
Woolwich	\$ 6	\$ 28	\$ 4	\$ 16
Cornwall	\$ 6	\$ 13	\$ 8	\$ 16
St. Catharines	\$ 8	\$ 17	\$ 8	\$ 16
Whitby	\$ 14	\$ 26	\$ 9	\$ 16
Niagara-on-the-Lake	\$ 11	\$ 46	\$ 4	\$ 17
North Perth	\$ 3	\$ 35	\$ 2	\$ 17
New Tecumseth	\$ 7	\$ 31	\$ 4	\$ 17
London	\$ (18)	\$ 19	\$ (16)	\$ 17
Kingston	\$ 6	\$ 27	\$ 4	\$ 19
Sarnia	\$ 1	\$ 20	\$ 1	\$ 19
Orillia	\$ 9	\$ 25	\$ 8	\$ 20
Hawkesbury	\$ 3	\$ 16	\$ 3	\$ 20
Brampton	\$ 16	\$ 31	\$ 11	\$ 21
Cambridge	\$ 9	\$ 27	\$ 7	\$ 21
Elliot Lake	\$ 9	\$ 11	\$ 18	\$ 21
Fort Erie	\$ 9	\$ 26	\$ 8	\$ 22
Espanola		\$ 18		\$ 23
Brockville	\$ 16	\$ 24	\$ 16	\$ 24

Storm Sewer - Urban (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Innisfil	\$ 32	\$ 47	\$ 16	\$ 24
Lakeshore	\$ 21	\$ 34	\$ 16	\$ 25
Barrie	\$ 17	\$ 35	\$ 13	\$ 26
Saugeen Shores	\$ 2	\$ 47	\$ 1	\$ 26
Peterborough	\$ 16	\$ 30	\$ 14	\$ 27
Hamilton	\$ 23	\$ 36	\$ 17	\$ 27
Chatham-Kent	\$ 17	\$ 36	\$ 13	\$ 28
Ottawa	\$ 27	\$ 48	\$ 16	\$ 29
Kenora	\$ 9	\$ 36	\$ 8	\$ 31
Belleville	\$ 6	\$ 35	\$ 5	\$ 33
Stratford	\$ 16	\$ 43	\$ 13	\$ 35
Ingersoll	\$ 10	\$ 34	\$ 11	\$ 36
North Bay	\$ 18	\$ 39	\$ 17	\$ 37
Huntsville	\$ 48	\$ 72	\$ 26	\$ 38
St. Thomas	\$ 4	\$ 32	\$ 5	\$ 38
Timmins	\$ 20	\$ 32	\$ 24	\$ 39
Brantford	\$ 18	\$ 44	\$ 16	\$ 41
Sault Ste. Marie	\$ 22	\$ 42	\$ 24	\$ 45
Parry Sound	\$ 35	\$ 52	\$ 33	\$ 48
Thunder Bay	\$ 27	\$ 62	\$ 28	\$ 64
Windsor	\$ 55	\$ 85	\$ 75	\$ 114
Average	\$ 7	\$ 22	\$ 6	\$ 17
Median	\$ 6	\$ 20	\$ 4	\$ 15
Region Peel	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Region Waterloo	\$ 0	\$ 0	\$ 0	\$ 0
Region Niagara		\$ 1		\$ 1
Region Halton	\$ 0	\$ 4	\$ 0	\$ 2
Region Durham	\$ 2	\$ 4	\$ 1	\$ 3
Region Average	\$ 1	\$ 2	\$ 0	\$ 1
Region Median	\$ 0	\$ 1	\$ 0	\$ 1
Bruce County	\$ 1	\$ 1	\$ 0	\$ 0
County Average	\$ 1	\$ 1	\$ 0	\$ 0
County Median	\$ 1	\$ 1	\$ 0	\$ 0

Storm Sewer - Rural

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Southgate	\$ 1	\$ 1	\$ 0	\$ 0
Bracebridge	\$ 0	\$ 1	\$ 0	\$ 0
Saugeen Shores	\$ 1	\$ 1	\$ 1	\$ 1
Brant County		\$ 2		\$ 1
Halton Hills	\$ 2	\$ 2	\$ 1	\$ 1
Milton	\$ 2	\$ 2	\$ 1	\$ 1
Cornwall	\$ 1	\$ 1	\$ 2	\$ 2
Thorold	\$ 2	\$ 2	\$ 2	\$ 2
Prince Edward County	\$ 4	\$ 4	\$ 2	\$ 2
East Gwillimbury	\$ 0	\$ 6	\$ 0	\$ 2
Greater Sudbury	\$ 2	\$ 2	\$ 2	\$ 2
Thunder Bay	\$ 2	\$ 2	\$ 2	\$ 2
Oshawa	\$ 1	\$ 3	\$ 1	\$ 2
Ottawa	\$ 5	\$ 5	\$ 3	\$ 3
West Lincoln	\$ 4	\$ 4	\$ 3	\$ 3
Strathroy-Caradoc	\$ 4	\$ 4	\$ 3	\$ 3
Brockville	\$ 3	\$ 3	\$ 3	\$ 3
Puslinch	\$ 0	\$ 10	\$ 0	\$ 3
Caledon	\$ 9	\$ 11	\$ 4	\$ 5
Clarington	\$ 7	\$ 7	\$ 5	\$ 5
Pickering	\$ 10	\$ 10	\$ 5	\$ 5
Brampton	\$ 1	\$ 9	\$ 1	\$ 6
Hamilton	\$ 9	\$ 9	\$ 6	\$ 7
Haldimand	\$ 12	\$ 12	\$ 8	\$ 8
Kingsville	\$ 11	\$ 11	\$ 9	\$ 9
Meaford	\$ 21	\$ 21	\$ 12	\$ 12
Fort Erie	\$ 18	\$ 18	\$ 15	\$ 15
Espanola	\$ 17	\$ 17	\$ 21	\$ 21
Chatham-Kent	\$ 29	\$ 29	\$ 23	\$ 23
Average	\$ 6	\$ 7	\$ 5	\$ 5
Median	\$ 4	\$ 4	\$ 2	\$ 3
Region Halton	\$ 0	\$ 1	\$ 0	\$ 0
Region Waterloo	\$ 1	\$ 1	\$ 1	\$ 1
District Muskoka	\$ 23	\$ 23	\$ 6	\$ 6
Region Average	\$ 8	\$ 8	\$ 2	\$ 2
Region Median	\$ 1	\$ 1	\$ 1	\$ 1
Dufferin County		\$ 0		\$ 0
Bruce County	\$ 2		\$ 1	\$ 1
County Average	\$ 2	\$ 0	\$ 1	\$ 1
County Median	\$ 2	\$ 0	\$ 1	\$ 1

Waste Management

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

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

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

Waste disposal can be influenced by the following factors:

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



Waste Collection

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

Municipality	Revenues as a		
	% of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Stratford	494%	\$ (63)	\$ (51)
Cornwall	219%	\$ (22)	\$ (28)
Hawkesbury	117%	\$ (16)	\$ (20)
Toronto	378%	\$ (44)	\$ (18)
North Perth	258%	\$ (20)	\$ (10)
Ottawa	193%	\$ (15)	\$ (9)
Middlesex Centre	188%	\$ (18)	\$ (8)
Kincardine	167%	\$ (15)	\$ (7)
Sault Ste. Marie	115%	\$ (5)	\$ (5)
St. Marys	118%	\$ (5)	\$ (5)
Quinte West	120%	\$ (4)	\$ (4)
Lambton Shores	125%	\$ (9)	\$ (3)
Kenora	111%	\$ (2)	\$ (2)
Saugeen Shores	107%	\$ (2)	\$ (1)
Milton	88%	\$ 0	\$ 0
Meaford	98%	\$ 0	\$ 0
Markham		\$ 5	\$ 2
Ingersoll		\$ 2	\$ 2
Kitchener	0%	\$ 2	\$ 2
Owen Sound	91%	\$ 2	\$ 2
South Bruce Peninsula	51%	\$ 5	\$ 2
Brock		\$ 5	\$ 3
King		\$ 10	\$ 3
Vaughan	4%	\$ 10	\$ 3
East Gwillimbury		\$ 11	\$ 4
Whitchurch - Stouffville	3%	\$ 9	\$ 4
West Grey		\$ 10	\$ 6
Orillia		\$ 8	\$ 6
Strathroy-Caradoc	87%	\$ 9	\$ 7
Georgina	20%	\$ 12	\$ 7

Waste Collection (cont'd)

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

Municipality	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Newmarket	8%	\$ 16	\$ 8
Belleville	73%	\$ 10	\$ 9
Tillsonburg	60%	\$ 11	\$ 11
Southgate		\$ 19	\$ 11
Georgian Bluffs		\$ 21	\$ 12
Whitby	3%	\$ 20	\$ 13
Greenstone	49%	\$ 17	\$ 13
Peterborough	2%	\$ 16	\$ 14
Barrie	9%	\$ 21	\$ 15
Sarnia	2%	\$ 16	\$ 16
Haldimand		\$ 23	\$ 16
Prince Edward County		\$ 29	\$ 16
Brant County	1%	\$ 28	\$ 16
Brantford		\$ 19	\$ 17
Kingston	1%	\$ 25	\$ 18
Grey Highlands	6%	\$ 39	\$ 18
Chatham-Kent	0%	\$ 23	\$ 18
London	7%	\$ 22	\$ 20
Kingsville		\$ 26	\$ 20
North Bay	0%	\$ 22	\$ 20
Hamilton	0%	\$ 28	\$ 21
Central Elgin	2%	\$ 37	\$ 23
Lakeshore		\$ 35	\$ 26
St. Thomas	3%	\$ 22	\$ 26
Parry Sound		\$ 30	\$ 28
Windsor	1%	\$ 21	\$ 28
Oshawa	1%	\$ 36	\$ 29
Guelph	0%	\$ 44	\$ 30
Greater Sudbury	14%	\$ 34	\$ 31
Thunder Bay	3%	\$ 32	\$ 33
Norfolk		\$ 51	\$ 34
Brockville	11%	\$ 35	\$ 35
Timmins		\$ 37	\$ 44
Espanola		\$ 36	\$ 46
Elliot Lake		\$ 25	\$ 49
Average	74%	\$ 12	\$ 10
Median	17%	\$ 16	\$ 11

Waste Collection (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Niagara	126%	\$ (4)	\$ (3)
Region Durham		\$ 11	\$ 7
Region Peel	2%	\$ 14	\$ 7
Region Halton	4%	\$ 21	\$ 9
District Muskoka		\$ 42	\$ 10
Region Waterloo		\$ 20	\$ 14
Region Average	44%	\$ 17	\$ 8
Region Median	4%	\$ 17	\$ 8
Simcoe County	83%	\$ 2	\$ 1
Wellington County	13%	\$ 17	\$ 9
Dufferin County		\$ 19	\$ 12
County Average	48%	\$ 13	\$ 7
County Median	48%	\$ 17	\$ 9

Waste Disposal

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

Municipality	Revenues as a		Net Costs per	
	% of Excl Amort	Excl Amort	Capita Excl Amort	\$100,000 CVA Excl Amort
Greenstone	227%	\$ (60)	\$ (45)	
Thunder Bay	207%	\$ (21)	\$ (22)	
St. Marys	159%	\$ (24)	\$ (22)	
Kenora	120%	\$ (20)	\$ (17)	
Saugeen Shores	161%	\$ (18)	\$ (10)	
West Grey	156%	\$ (15)	\$ (9)	
North Bay	117%	\$ (10)	\$ (9)	
Chatham-Kent	137%	\$ (10)	\$ (8)	
Georgian Bluffs	163%	\$ (10)	\$ (6)	
Strathroy-Caradoc	589%	\$ (5)	\$ (4)	
South Bruce Peninsula	107%	\$ (3)	\$ (1)	
Prince Edward County	101%	\$ (0)	\$ (0)	
Brantford	99%	\$ 0	\$ 0	
Ottawa	68%	\$ 3	\$ 2	
King		\$ 5	\$ 2	
Belleville	37%	\$ 3	\$ 3	
Owen Sound		\$ 2	\$ 3	
Grey Highlands	76%	\$ 8	\$ 4	
London	72%	\$ 5	\$ 5	
Peterborough	78%	\$ 5	\$ 5	
Greater Sudbury	85%	\$ 5	\$ 5	
Brockville		\$ 6	\$ 6	
Kingston	29%	\$ 9	\$ 6	
Middlesex Centre		\$ 14	\$ 6	
North Perth	63%	\$ 17	\$ 8	
Barrie	26%	\$ 11	\$ 8	
Toronto	12%	\$ 19	\$ 8	
Guelph	56%	\$ 12	\$ 8	
Meaford		\$ 18	\$ 10	
Central Elgin		\$ 18	\$ 11	

Waste Disposal (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Stratford	32%	\$ 20	\$ 17
Brant County	24%	\$ 31	\$ 18
Thorold		\$ 22	\$ 19
Quinte West		\$ 20	\$ 19
Kincardine	46%	\$ 39	\$ 19
Sault Ste. Marie		\$ 18	\$ 20
Lakeshore		\$ 32	\$ 24
Kingsville		\$ 31	\$ 25
Windsor	37%	\$ 20	\$ 26
St. Thomas		\$ 25	\$ 29
Southgate	20%	\$ 58	\$ 33
Norfolk	0%	\$ 58	\$ 39
Haldimand	38%	\$ 55	\$ 39
Cornwall	5%	\$ 32	\$ 40
Parry Sound	12%	\$ 53	\$ 49
Elliot Lake		\$ 32	\$ 63
Orillia	16%	\$ 82	\$ 65
Espanola		\$ 55	\$ 71
Hamilton	7%	\$ 100	\$ 76
Timmins		\$ 121	\$ 145
Average	91%	\$ 17	\$ 16
Median	68%	\$ 13	\$ 8
Region Niagara	-183%	\$ (45)	\$ (36)
Region Halton	0%	\$ 6	\$ 3
Region York		\$ 17	\$ 6
Region Peel	1%	\$ 19	\$ 10
District Muskoka	42%	\$ 50	\$ 12
Region Waterloo	37%	\$ 25	\$ 18
Region Durham	24%	\$ 28	\$ 18
Region Average	-13%	\$ 14	\$ 5
Region Median	13%	\$ 19	\$ 10
Bruce County		\$ 0	\$ 0
Wellington County	93%	\$ 1	\$ 1
Dufferin County		\$ 7	\$ 4
Simcoe County	26%	\$ 43	\$ 23
County Average	60%	\$ 13	\$ 7
County Average	60%	\$ 4	\$ 3

Waste Diversion

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Timmins	269%	\$ (34)	\$ (41)
Southgate	119%	\$ (2)	\$ (1)
Clarington	85%	\$ 0	\$ 0
Grey Highlands	68%	\$ 11	\$ 5
Owen Sound	82%	\$ 5	\$ 5
North Perth		\$ 12	\$ 6
Vaughan	17%	\$ 20	\$ 7
Markham	17%	\$ 19	\$ 7
King		\$ 26	\$ 8
Georgian Bluffs	40%	\$ 14	\$ 8
Whitchurch - Stouffville	15%	\$ 19	\$ 8
Chatham-Kent	38%	\$ 11	\$ 8
Kincardine	52%	\$ 18	\$ 9
Ingersoll	19%	\$ 8	\$ 9
West Grey		\$ 15	\$ 9
East Gwillimbury	13%	\$ 27	\$ 9
Newmarket	16%	\$ 21	\$ 10
Saugeen Shores	65%	\$ 19	\$ 10
Brant County	35%	\$ 18	\$ 10
Haldimand	60%	\$ 15	\$ 10
Middlesex Centre	3%	\$ 25	\$ 11
Central Elgin	50%	\$ 18	\$ 11
Brockville	36%	\$ 13	\$ 13
Thunder Bay	34%	\$ 13	\$ 14
Georgina	12%	\$ 25	\$ 15
Prince Edward County	64%	\$ 28	\$ 16
Barrie	36%	\$ 23	\$ 16
Ottawa	34%	\$ 29	\$ 17
Lambton Shores	0%	\$ 46	\$ 17
Norfolk	33%	\$ 26	\$ 18
Meaford	30%	\$ 32	\$ 18
Espanola	48%	\$ 14	\$ 18
Kingston	45%	\$ 27	\$ 19
Stratford		\$ 25	\$ 20
Quinte West	0%	\$ 23	\$ 22
London	32%	\$ 24	\$ 22
Peterborough	50%	\$ 25	\$ 23
Hamilton	37%	\$ 31	\$ 24

Waste Diversion (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl		Net Costs per Capita Excl		Net Costs per \$100,000 CVA Excl	
	Amort		Amort		Amort	
North Bay	2%	\$	25	\$	24	
St. Marys	5%	\$	26	\$	24	
Kenora	22%	\$	28	\$	24	
Brantford	23%	\$	27	\$	25	
St. Thomas	38%	\$	22	\$	26	
South Bruce Peninsula	36%	\$	62	\$	28	
Toronto	1%	\$	70	\$	29	
Belleville	39%	\$	31	\$	29	
Windsor	21%	\$	22	\$	30	
Orillia	1%	\$	37	\$	30	
Sarnia	4%	\$	32	\$	32	
Sault Ste. Marie		\$	30	\$	32	
Parry Sound	20%	\$	35	\$	33	
Hawkesbury		\$	27	\$	33	
Cornwall	45%	\$	27	\$	34	
Guelph	41%	\$	57	\$	39	
Elliot Lake		\$	22	\$	42	
Greater Sudbury	5%	\$	57	\$	53	
Average	38%	\$	24	\$	17	
Median	34%	\$	25	\$	17	
Region Niagara	88%	\$	7	\$	6	
Region York	30%	\$	21	\$	8	
Region Halton	30%	\$	29	\$	12	
District Muskoka	29%	\$	55	\$	13	
Region Waterloo	35%	\$	25	\$	18	
Region Durham	34%	\$	32	\$	21	
Region Peel	23%	\$	47	\$	25	
Region Average	38%	\$	31	\$	15	
Region Median	30%	\$	29	\$	13	
Bruce County	35%	\$	2	\$	1	
Wellington County	56%	\$	25	\$	13	
Simcoe County	24%	\$	39	\$	22	
Dufferin County	2%	\$	58	\$	36	
County Average	29%	\$	31	\$	18	
County Median	30%	\$	32	\$	17	

Public Health Services

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

Municipality	Net Costs per		Net Costs per	
	Capita	Excl Amort	\$100,000 CVA Excl	Amort
Welland	\$	1	\$	1
Innisfil	\$	2	\$	1
Sarnia	\$	1	\$	1
Brock	\$	2	\$	1
Central Elgin	\$	4	\$	3
Mapleton	\$	6	\$	3
Southgate	\$	6	\$	3
Barrie	\$	12	\$	8
Orillia	\$	12	\$	10
Saugeen Shores	\$	22	\$	12
Haldimand	\$	17	\$	12
Brant County	\$	22	\$	13
London	\$	14	\$	13
Prince Edward County	\$	24	\$	13
St. Marys	\$	14	\$	13
Kincardine	\$	28	\$	13
Guelph	\$	20	\$	13
Toronto	\$	33	\$	14
Windsor	\$	10	\$	14
Chatham-Kent	\$	18	\$	14
Ottawa	\$	24	\$	14
Greenstone	\$	20	\$	15
Peterborough	\$	17	\$	15
Norfolk	\$	24	\$	16
Hamilton	\$	22	\$	17
Brockville	\$	18	\$	17
St. Thomas	\$	15	\$	18
Cornwall	\$	15	\$	19
Kingston	\$	27	\$	19
Stratford	\$	25	\$	20

Municipality	Net Costs per		Net Costs per	
	Capita	Excl Amort	\$100,000 CVA Excl	Amort
Thunder Bay	\$	20	\$	21
Brantford	\$	23	\$	21
Quinte West	\$	23	\$	22
Parry Sound	\$	27	\$	25
North Bay	\$	31	\$	29
Belleville	\$	33	\$	31
Greater Sudbury	\$	36	\$	34
Sault Ste. Marie	\$	33	\$	36
Kenora	\$	44	\$	38
Timmins	\$	32	\$	38
Espanola	\$	38	\$	49
Elliot Lake	\$	33	\$	65
Average	\$	20	\$	18
Median	\$	21	\$	14
District Muskoka	\$	22	\$	5
Region York	\$	22	\$	8
Region Peel	\$	18	\$	10
Region Halton	\$	23	\$	10
Region Waterloo	\$	15	\$	11
Region Niagara	\$	18	\$	14
Region Durham	\$	23	\$	15
Region Average	\$	20	\$	11
Region Median	\$	22	\$	10
Dufferin County	\$	(57)	\$	(35)
Elgin County	\$	12	\$	7
Grey County	\$	16	\$	9
Bruce County	\$	18	\$	10
Wellington County	\$	25	\$	13
County Average	\$	3	\$	1
County Median	\$	16	\$	9

Hospitals

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Timmins	\$ 1	\$ 2
Meaford	\$ 4	\$ 3
Milton	\$ 6	\$ 3
Greater Sudbury	\$ 4	\$ 4
Stratford	\$ 6	\$ 5
Oakville	\$ 14	\$ 5
Espanola	\$ 4	\$ 5
Niagara-on-the-Lake	\$ 15	\$ 5
St. Marys	\$ 6	\$ 6
Haldimand	\$ 9	\$ 7
Kingston	\$ 10	\$ 7
St. Thomas	\$ 10	\$ 12
Thorold	\$ 16	\$ 13
St. Catharines	\$ 16	\$ 15
Average	\$ 9	\$ 7
Median	\$ 8	\$ 5
Region York	\$ 2	\$ 1
District Muskoka	\$ 6	\$ 2
Region Average	\$ 4	\$ 1
Region Median	\$ 4	\$ 1
Elgin County	\$ 7	\$ 4
Simcoe County	\$ 25	\$ 14
County Average	\$ 16	\$ 9
County Median	\$ 16	\$ 9

Ambulance Services

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

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

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

Municipality	Net Costs per		
	Net Costs per Capita Excl Amort	Capita Including Amort.	Net Costs per \$100,000 CVA Excl Amort
Parry Sound	\$ (1)	\$ 56	\$ (1)
Sault Ste. Marie	\$ 4	\$ 4	\$ 5
Toronto	\$ 35	\$ 39	\$ 15
Ottawa	\$ 42	\$ 46	\$ 25
Hamilton	\$ 41	\$ 45	\$ 31
Orillia	\$ 40	\$ 40	\$ 32
London	\$ 36	\$ 36	\$ 33
Guelph	\$ 48	\$ 54	\$ 33
Barrie	\$ 48	\$ 48	\$ 35
Prince Edward County	\$ 64	\$ 69	\$ 36
Kingston	\$ 55	\$ 55	\$ 38
Brant County	\$ 70	\$ 79	\$ 40
Chatham-Kent	\$ 54	\$ 60	\$ 42
Brantford	\$ 51	\$ 51	\$ 47
Peterborough	\$ 55	\$ 55	\$ 50
Norfolk	\$ 78	\$ 83	\$ 52
Haldimand	\$ 75	\$ 81	\$ 53
North Bay	\$ 58	\$ 58	\$ 54
Quinte West	\$ 61	\$ 61	\$ 59
Greater Sudbury	\$ 63	\$ 71	\$ 59
Brockville	\$ 63	\$ 63	\$ 62
Belleville	\$ 67	\$ 67	\$ 64
St. Marys	\$ 71	\$ 71	\$ 65
St. Thomas	\$ 56	\$ 56	\$ 67
Stratford	\$ 84	\$ 84	\$ 69
Greenstone	\$ 93	\$ 93	\$ 69
Windsor	\$ 53	\$ 53	\$ 71

Municipality	Net Costs per		
	Net Costs per Capita Excl Amort	Capita Including Amort.	Net Costs per \$100,000 CVA Excl Amort
Thunder Bay	\$ 77	\$ 91	\$ 79
Kenora	\$ 94	\$ 94	\$ 80
Cornwall	\$ 66	\$ 77	\$ 83
Timmins	\$ 86	\$ 86	\$ 103
Elliot Lake	\$ 94	\$ 94	\$ 183
Espanola	\$ 147	\$ 147	\$ 190
Average	\$ 61	\$ 66	\$ 58
Median	\$ 61	\$ 61	\$ 53
Region Halton	\$ 27	\$ 30	\$ 11
Region York	\$ 35	\$ 38	\$ 13
Region Peel	\$ 32	\$ 36	\$ 17
District Muskoka	\$ 76	\$ 81	\$ 18
Region Waterloo	\$ 27	\$ 29	\$ 19
Region Durham	\$ 35	\$ 39	\$ 23
Region Niagara	\$ 48	\$ 54	\$ 39
Region Average	\$ 40	\$ 44	\$ 20
Region Median	\$ 35	\$ 38	\$ 18
Wellington County	\$ 45	\$ 45	\$ 24
Simcoe County	\$ 48	\$ 53	\$ 26
Dufferin County	\$ 52	\$ 57	\$ 32
Elgin County	\$ 55	\$ 64	\$ 33
Bruce County	\$ 70	\$ 76	\$ 38
Grey County	\$ 72	\$ 78	\$ 40
County Average	\$ 57	\$ 62	\$ 32
County Median	\$ 53	\$ 60	\$ 33

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

Municipality	Revenue as % of	Net Costs per	Net Costs per
	Expenditures Excl Amort	Capita Excl Amort	\$100,000 CVA Excl Amort
Kitchener	225%	\$ (4)	\$ (3)
Grey Highlands	146%	\$ (4)	\$ (2)
Georgian Bluffs	124%	\$ (1)	\$ (1)
Centre Wellington	118%	\$ (1)	\$ (1)
Springwater	314%	\$ (1)	\$ (0)
Thunder Bay	113%	\$ (0)	\$ (0)
Whitchurch - Stouffville	111%	\$ (0)	\$ (0)
Georgina	105%	\$ (0)	\$ (0)
Vaughan	98%	\$ 0	\$ 0
Wellesley	90%	\$ 0	\$ 0
Markham	61%	\$ 0	\$ 0
Wilmot	98%	\$ 0	\$ 0
Erin		\$ 0	\$ 0
Whitby	93%	\$ 0	\$ 0
Milton		\$ 0	\$ 0
Halton Hills	94%	\$ 0	\$ 0
Waterloo	98%	\$ 0	\$ 0
King		\$ 1	\$ 0
Mississauga	36%	\$ 1	\$ 0
Greenstone	92%	\$ 0	\$ 0
Middlesex Centre		\$ 1	\$ 0
Oakville	84%	\$ 1	\$ 0
Orangeville	82%	\$ 1	\$ 0
Wellington North	83%	\$ 1	\$ 0
Bracebridge	81%	\$ 1	\$ 0
Lambton Shores	66%	\$ 2	\$ 1
Brampton	15%	\$ 1	\$ 1
Welland	70%	\$ 1	\$ 1
West Grey	77%	\$ 1	\$ 1
Woolwich	66%	\$ 1	\$ 1
Brock	7%	\$ 1	\$ 1
Burlington	15%	\$ 2	\$ 1
Meaford	81%	\$ 2	\$ 1
Central Elgin		\$ 2	\$ 1
Mapleton	30%	\$ 3	\$ 1
Oshawa	50%	\$ 2	\$ 1
Kingsville	65%	\$ 2	\$ 1
Clarington	53%	\$ 2	\$ 1
Quinte West		\$ 2	\$ 2
St. Thomas		\$ 2	\$ 2

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

Municipality	Revenue as % of	Net Costs per	Net Costs per
	Expenditures Excl Amort	Capita Excl Amort	\$100,000 CVA Excl Amort
Southgate	30%	\$ 3	\$ 2
Greater Sudbury	80%	\$ 2	\$ 2
Niagara-on-the-Lake	66%	\$ 6	\$ 2
South Bruce Peninsula	40%	\$ 5	\$ 2
Strathroy-Caradoc	67%	\$ 3	\$ 2
Espanola	75%	\$ 2	\$ 2
Sault Ste. Marie	87%	\$ 2	\$ 2
Pelham	38%	\$ 4	\$ 3
Prince Edward County	18%	\$ 5	\$ 3
Saugeen Shores	57%	\$ 5	\$ 3
West Lincoln	12%	\$ 4	\$ 3
Hamilton	45%	\$ 4	\$ 3
Haldimand	30%	\$ 5	\$ 3
Huntsville	49%	\$ 7	\$ 4
Gravenhurst	31%	\$ 10	\$ 4
Lincoln	53%	\$ 5	\$ 4
Norfolk	23%	\$ 5	\$ 4
Cambridge	58%	\$ 5	\$ 4
Kincardine	50%	\$ 8	\$ 4
St. Catharines	68%	\$ 4	\$ 4
Chatham-Kent	57%	\$ 5	\$ 4
Brantford	45%	\$ 5	\$ 4
Elliot Lake	68%	\$ 2	\$ 4
Minto	49%	\$ 6	\$ 5
North Perth	33%	\$ 11	\$ 5
Ingersoll	29%	\$ 6	\$ 7
Tillsonburg	54%	\$ 7	\$ 7
Kenora	48%	\$ 11	\$ 9
Timmins	44%	\$ 9	\$ 10
Brant County	22%	\$ 18	\$ 11
St. Marys	48%	\$ 12	\$ 11
Stratford		\$ 14	\$ 11
Fort Erie	25%	\$ 13	\$ 12
Parry Sound	34%	\$ 15	\$ 14
Brockville	29%	\$ 15	\$ 15
Owen Sound	35%	\$ 14	\$ 15
Thorold	16%	\$ 38	\$ 33
Average	66%	\$ 4	\$ 3
Median	57%	\$ 2	\$ 2

Emergency Measures

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Mapleton	\$ (19)	\$ (8)
Norfolk	\$ (2)	\$ (1)
Saugeen Shores	\$ (2)	\$ (1)
Middlesex Centre	\$ (0)	\$ (0)
King	\$ 1	\$ 0
Gravenhurst	\$ 1	\$ 0
Southgate	\$ 0	\$ 0
Brant County	\$ 0	\$ 0
Vaughan	\$ 1	\$ 0
Wellesley	\$ 1	\$ 0
Georgian Bluffs	\$ 1	\$ 0
Toronto	\$ 1	\$ 0
Clarington	\$ 1	\$ 0
Stratford	\$ 0	\$ 0
North Dumfries	\$ 1	\$ 0
Lakeshore	\$ 1	\$ 0
West Grey	\$ 1	\$ 1
Parry Sound	\$ 1	\$ 1
Haldimand	\$ 1	\$ 1
London	\$ 1	\$ 1
Pickering	\$ 2	\$ 1
Kenora	\$ 1	\$ 1
Huntsville	\$ 2	\$ 1
Meaford	\$ 2	\$ 1
Lincoln	\$ 2	\$ 1
Belleville	\$ 2	\$ 2
Sarnia	\$ 2	\$ 2
Fort Erie	\$ 3	\$ 2
Greater Sudbury	\$ 2	\$ 2
Peterborough	\$ 5	\$ 4
Ottawa	\$ 8	\$ 5
Espanola	\$ 5	\$ 6
Brantford	\$ 8	\$ 7
North Bay	\$ 15	\$ 14
Chatham-Kent	\$ 24	\$ 18
Average	\$ 2	\$ 2
Median	\$ 1	\$ 1

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Peel	\$ 0	\$ 0
Region Waterloo	\$ 1	\$ 1
District Muskoka	\$ 4	\$ 1
Region Niagara	\$ 4	\$ 3
Region Durham	\$ 6	\$ 4
Region Halton	\$ 12	\$ 5
Region Average	\$ 4	\$ 2
Region Median	\$ 4	\$ 2
Bruce County	\$ 1	\$ 0
Elgin County	\$ 1	\$ 1
Simcoe County	\$ 2	\$ 1
Grey County	\$ 2	\$ 1
Dufferin County	\$ 4	\$ 2
Wellington County	\$ 6	\$ 3
County Average	\$ 3	\$ 1
County Median	\$ 2	\$ 1

General Assistance

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

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

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Greenstone	\$ (96)	\$ (71)
Brant County	\$ 7	\$ 4
Centre Wellington	\$ 8	\$ 5
Norfolk	\$ 13	\$ 9
Haldimand	\$ 16	\$ 11
Guelph	\$ 17	\$ 12
Barrie	\$ 17	\$ 12
St. Marys	\$ 16	\$ 15
Kenora	\$ 19	\$ 17
Prince Edward County	\$ 31	\$ 17
Orillia	\$ 26	\$ 20
Kingston	\$ 41	\$ 29
Brockville	\$ 30	\$ 30
Greater Sudbury	\$ 33	\$ 31
Stratford	\$ 38	\$ 31
Parry Sound	\$ 35	\$ 33
Cornwall	\$ 27	\$ 34
Quinte West	\$ 36	\$ 35
Chatham-Kent	\$ 47	\$ 37
Timmins	\$ 32	\$ 38
Belleville	\$ 41	\$ 38
Brantford	\$ 42	\$ 39
Ottawa	\$ 66	\$ 39
Hamilton	\$ 53	\$ 40
North Bay	\$ 45	\$ 42
London	\$ 54	\$ 49
Peterborough	\$ 56	\$ 51
St. Thomas	\$ 47	\$ 57

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Elliot Lake	\$ 31	\$ 60
Windsor	\$ 65	\$ 87
Espanola	\$ 78	\$ 101
Toronto	\$ 267	\$ 111
Thunder Bay	\$ 148	\$ 152
Sault Ste. Marie	\$ 242	\$ 264
Average	\$ 48	\$ 43
Median	\$ 36	\$ 34
Region York	\$ 20	\$ 7
Region Halton	\$ 21	\$ 9
District Muskoka	\$ 36	\$ 9
Region Peel	\$ 33	\$ 18
Region Durham	\$ 27	\$ 18
Region Waterloo	\$ 30	\$ 22
Region Niagara	\$ 30	\$ 24
Region Average	\$ 28	\$ 15
Region Median	\$ 30	\$ 18
Wellington County	\$ 12	\$ 6
Elgin County	\$ 11	\$ 6
Bruce County	\$ 17	\$ 9
Simcoe County	\$ 19	\$ 10
Dufferin County	\$ 23	\$ 14
Grey County	\$ 26	\$ 15
County Average	\$ 18	\$ 10
County Median	\$ 18	\$ 10

Assistance to the Aged

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

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

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



Assistance to the Aged

Municipality	Net Costs per	
	Capita Excl	Net Costs per \$100,000 CVA
	Amort	Excl Amort
Guelph	\$ (1)	\$ (0)
Mapleton	\$ (0)	\$ (0)
Vaughan	\$ 0	\$ 0
Markham	\$ 0	\$ 0
Mississauga	\$ 0	\$ 0
Caledon	\$ 1	\$ 0
Huntsville	\$ 2	\$ 1
Lincoln	\$ 2	\$ 2
St. Catharines	\$ 2	\$ 2
Fort Erie	\$ 2	\$ 2
Espanola	\$ 2	\$ 2
Sarnia	\$ 2	\$ 2
Thorold	\$ 3	\$ 2
Georgina	\$ 5	\$ 3
Pickering	\$ 6	\$ 3
Brampton	\$ 5	\$ 3
Cambridge	\$ 4	\$ 3
Whitby	\$ 6	\$ 3
Waterloo	\$ 6	\$ 4
Halton Hills	\$ 10	\$ 5
Barrie	\$ 7	\$ 5
Centre Wellington	\$ 9	\$ 5
Elliot Lake	\$ 3	\$ 6
Kitchener	\$ 8	\$ 6
Peterborough	\$ 8	\$ 8
Oshawa	\$ 10	\$ 8
Welland	\$ 7	\$ 8
Sault Ste. Marie	\$ 9	\$ 9
Toronto	\$ 29	\$ 12
Stratford	\$ 17	\$ 14
Ottawa	\$ 25	\$ 15
London	\$ 17	\$ 15
Brant County	\$ 31	\$ 18
Parry Sound	\$ 21	\$ 20
Brantford	\$ 22	\$ 21
St. Marys	\$ 24	\$ 22
Hamilton	\$ 30	\$ 23

Municipality	Net Costs per	
	Capita Excl	Net Costs per \$100,000 CVA
	Amort	Excl Amort
Orillia	\$ 31	\$ 25
Haldimand	\$ 40	\$ 28
Quinte West	\$ 32	\$ 31
Chatham-Kent	\$ 40	\$ 31
Greenstone	\$ 42	\$ 31
Greater Sudbury	\$ 35	\$ 33
Belleville	\$ 43	\$ 40
Cornwall	\$ 33	\$ 42
Norfolk	\$ 67	\$ 45
North Bay	\$ 49	\$ 46
Thunder Bay	\$ 47	\$ 48
Kingston	\$ 72	\$ 51
Prince Edward County	\$ 97	\$ 54
Windsor	\$ 56	\$ 75
Brockville	\$ 76	\$ 75
Kenora	\$ 105	\$ 89
St. Thomas	\$ 85	\$ 101
Timmins	\$ 98	\$ 118
Average	\$ 25	\$ 22
Median	\$ 10	\$ 9
District Muskoka	\$ 15	\$ 4
Region York	\$ 17	\$ 6
Region Halton	\$ 24	\$ 10
Region Waterloo	\$ 17	\$ 12
Region Peel	\$ 24	\$ 13
Region Niagara	\$ 33	\$ 27
Region Durham	\$ 66	\$ 44
Region Average	\$ 28	\$ 17
Region Median	\$ 24	\$ 12
Simcoe County	\$ 32	\$ 18
Grey County	\$ 46	\$ 26
Dufferin County	\$ 46	\$ 28
Bruce County	\$ 58	\$ 31
Wellington County	\$ 66	\$ 35
Elgin County	\$ 135	\$ 82
County Average	\$ 64	\$ 37
County Median	\$ 52	\$ 30

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

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

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



Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Stratford	\$ (2)	\$ (1)
Brant County	\$ 0	\$ 0
Sault Ste. Marie	\$ 0	\$ 1
Halton Hills	\$ 1	\$ 1
North Perth	\$ 3	\$ 2
Haldimand	\$ 3	\$ 2
Minto	\$ 3	\$ 2
Thunder Bay	\$ 4	\$ 5
Norfolk	\$ 9	\$ 6
Parry Sound	\$ 8	\$ 7
Brockville	\$ 8	\$ 7
Kenora	\$ 10	\$ 9
Hamilton	\$ 12	\$ 9
Barrie	\$ 14	\$ 10
Orillia	\$ 13	\$ 10
Cornwall	\$ 9	\$ 11
Greater Sudbury	\$ 12	\$ 11
Kingston	\$ 17	\$ 12
Chatham-Kent	\$ 16	\$ 13
North Bay	\$ 15	\$ 14
Toronto	\$ 33	\$ 14
Peterborough	\$ 16	\$ 14
Ottawa	\$ 24	\$ 15
Guelph	\$ 22	\$ 15

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Timmins	\$ 13	\$ 16
London	\$ 18	\$ 17
Espanola	\$ 13	\$ 17
Brantford	\$ 19	\$ 17
St. Marys	\$ 29	\$ 27
Windsor	\$ 21	\$ 29
St. Thomas	\$ 24	\$ 29
Elliot Lake	\$ 15	\$ 30
Greenstone	\$ 271	\$ 201
Average	\$ 20	\$ 17
Median	\$ 13	\$ 11
Region Peel	\$ (37)	\$ (20)
District Muskoka	\$ 9	\$ 2
Region Halton	\$ 9	\$ 4
Region York	\$ 17	\$ 6
Region Durham	\$ 15	\$ 10
Region Waterloo	\$ 15	\$ 11
Region Niagara	\$ 17	\$ 14
Region Average	\$ 6	\$ 4
Region Median	\$ 15	\$ 6
Elgin County	\$ 7	\$ 4
Simcoe County	\$ 9	\$ 5
Wellington County	\$ 9	\$ 5
Bruce County	\$ 11	\$ 6
Dufferin County	\$ 19	\$ 12
Grey County	\$ 51	\$ 29
County Average	\$ 18	\$ 10
County Median	\$ 10	\$ 5

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-g geared-to-income (RGI) and the municipality subsidizes the difference between that rent and the market rent for the unit

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

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

Social Housing

Municipality	Non-Profit					Total Housing Net Costs per Capita Excl Amort
	Public Housing Net Costs per Capita Excl Amort	Co-op Housing Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort		
Strathroy-Caradoc		\$ 4				\$ 4
Parry Sound	\$ 4					\$ 4
Sault Ste. Marie	\$ 8					\$ 8
Collingwood			\$ 10			\$ 10
Central Elgin		\$ 14				\$ 14
Haldimand	\$ 17					\$ 17
Peterborough	\$ 87	\$ 15	\$ (70)			\$ 32
Norfolk		\$ 37				\$ 37
Toronto	\$ 38					\$ 38
St. Marys	\$ 43					\$ 43
Brant County	\$ 0	\$ 43				\$ 43
Orillia	\$ 44					\$ 44
Brockville	\$ 46					\$ 46
Barrie	\$ 48					\$ 48
Cornwall	\$ 43	\$ 23	\$ (16)	\$ (1)		\$ 49
Prince Edward County	\$ 52					\$ 52
Elliot Lake	\$ 60					\$ 60
Chatham-Kent	\$ 26	\$ 35	\$ 0	\$ 6		\$ 68
St. Thomas	\$ (15)	\$ 77	\$ 7			\$ 70
Kingston	\$ 12	\$ 31	\$ 31			\$ 75
London	\$ 47	\$ 20	\$ (10)	\$ 19		\$ 76
Quinte West	\$ 77					\$ 77
Belleville	\$ 85					\$ 85
Windsor	\$ 47	\$ 25	\$ 19	\$ 1		\$ 91
Kenora	\$ 92					\$ 92
Greater Sudbury	\$ 50	\$ 53	\$ 0	\$ (8)		\$ 96
North Bay	\$ 106					\$ 106
Guelph	\$ 109			\$ 0		\$ 109
Ottawa	\$ 111	\$ 46	\$ 52	\$ (99)		\$ 110
Hamilton	\$ 33	\$ 8	\$ 8	\$ 73		\$ 121
Timmins		\$ 126				\$ 126
Brantford	\$ 72	\$ 46	\$ 8	\$ 7		\$ 132
Stratford	\$ 158					\$ 158
Average	\$ 54	\$ 38	\$ 3	\$ (0)		\$ 62
Median	\$ 47	\$ 33	\$ 8	\$ 1		\$ 60

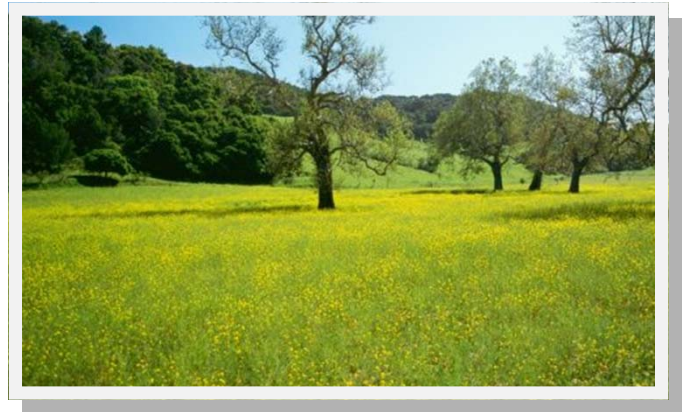
Social Housing (cont'd)

Municipality	NON-PROFIT				
	Public Housing Net Costs per Capita Excl Amort	Co-op Housing Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort	Total Housing Net Costs per Capita Excl Amort
Region York	\$ (1)	\$ 24	\$ 3	\$ (8)	\$ 18
District Muskoka	\$ 26	\$ 16	\$ 0		\$ 42
Region Halton	\$ 13	\$ 26	\$ 9	\$ 2	\$ 51
Region Durham	\$ 9	\$ 34	\$ 5	\$ 3	\$ 51
Region Waterloo	\$ 17	\$ 49	\$ 6	\$ 9	\$ 82
Region Peel	\$ 16	\$ 52	\$ 19	\$ (2)	\$ 86
Region Niagara				\$ 88	\$ 88
Region Average	\$ 13	\$ 34	\$ 7	\$ 16	\$ 60
Region Median	\$ 14	\$ 30	\$ 5	\$ 3	\$ 51
Bruce County	\$ 19	\$ 3	\$ 0		\$ 22
Elgin County	\$ 32				\$ 32
Simcoe County	\$ 67				\$ 67
Dufferin County	\$ 57	\$ 20	\$ 7	\$ (16)	\$ 68
Wellington County	\$ 79	\$ 4	\$ 1		\$ 84
Grey County	\$ 98				\$ 98
County Average	\$ 58	\$ 9	\$ 3	\$ (16)	\$ 62
County Median	\$ 62	\$ 4	\$ 1	\$ (16)	\$ 67

Parks

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

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



Parks

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
King	\$ (22)	\$ (7)	Bracebridge	\$ 37	\$ 19
West Grey	\$ 1	\$ 1	Vaughan	\$ 57	\$ 19
Grey Highlands	\$ 5	\$ 2	Niagara-on-the-Lake	\$ 54	\$ 20
Southgate	\$ 5	\$ 3	Kingsville	\$ 26	\$ 20
Erin	\$ 7	\$ 3	Chatham-Kent	\$ 27	\$ 21
Wellington North	\$ 6	\$ 4	Meaford	\$ 37	\$ 21
Puslinch	\$ 15	\$ 5	Springwater	\$ 43	\$ 22
Middlesex Centre	\$ 13	\$ 6	Mississauga	\$ 47	\$ 23
Mapleton	\$ 19	\$ 8	Whitby	\$ 37	\$ 23
Georgian Bluffs	\$ 16	\$ 9	Wilmot	\$ 38	\$ 23
Woolwich	\$ 16	\$ 9	Espanola	\$ 18	\$ 24
South Bruce Peninsula	\$ 21	\$ 9	Gravenhurst	\$ 63	\$ 24
Halton Hills	\$ 20	\$ 10	Saugeen Shores	\$ 44	\$ 24
North Dumfries	\$ 22	\$ 11	Central Elgin	\$ 41	\$ 25
New Tecumseth	\$ 21	\$ 12	Huntsville	\$ 50	\$ 26
Markham	\$ 33	\$ 13	Pickering	\$ 51	\$ 27
Stouffville	\$ 30	\$ 13	Toronto	\$ 66	\$ 27
West Lincoln	\$ 19	\$ 13	East Gwillimbury	\$ 80	\$ 28
Caledon	\$ 34	\$ 14	Pelham	\$ 42	\$ 28
Strathroy-Caradoc	\$ 18	\$ 14	Kitchener	\$ 34	\$ 28
Prince Edward County	\$ 27	\$ 15	Minto	\$ 36	\$ 29
Innisfil	\$ 30	\$ 16	Ottawa	\$ 51	\$ 30
Centre Wellington	\$ 26	\$ 16	Lambton Shores	\$ 80	\$ 30
Brock	\$ 27	\$ 16	Kincardine	\$ 65	\$ 31
Burlington	\$ 36	\$ 16	Lakeshore	\$ 43	\$ 32
Haldimand	\$ 23	\$ 16	Thorold	\$ 37	\$ 32
Brant County	\$ 29	\$ 17	London	\$ 37	\$ 34
Clarington	\$ 25	\$ 17	St. Thomas	\$ 28	\$ 34
Norfolk	\$ 28	\$ 19	Barrie	\$ 48	\$ 35
Milton	\$ 38	\$ 19	Quinte West	\$ 36	\$ 35

Parks (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Peterborough	\$ 40	\$ 36	Welland	\$ 45	\$ 53
Stratford	\$ 44	\$ 36	Greater Sudbury	\$ 59	\$ 55
Orangeville	\$ 49	\$ 37	St. Marys	\$ 60	\$ 55
Oakville	\$ 107	\$ 37	Ingersoll	\$ 53	\$ 56
Fort Erie	\$ 44	\$ 37	St. Catharines	\$ 61	\$ 57
Tillsonburg	\$ 38	\$ 38	Owen Sound	\$ 53	\$ 57
North Perth	\$ 81	\$ 39	Lincoln	\$ 88	\$ 59
Hamilton	\$ 52	\$ 39	Brantford	\$ 64	\$ 60
Cambridge	\$ 53	\$ 42	Elliot Lake	\$ 31	\$ 61
Newmarket	\$ 86	\$ 42	Sarnia	\$ 62	\$ 62
Brampton	\$ 63	\$ 42	Sault Ste. Marie	\$ 60	\$ 66
Oshawa	\$ 53	\$ 42	Belleville	\$ 72	\$ 68
Collingwood	\$ 78	\$ 43	Brockville	\$ 73	\$ 72
Kenora	\$ 51	\$ 44	North Bay	\$ 80	\$ 75
Waterloo	\$ 75	\$ 44	Cornwall	\$ 63	\$ 80
Georgina	\$ 76	\$ 46	Thunder Bay	\$ 101	\$ 103
Kingston	\$ 66	\$ 46	Windsor	\$ 82	\$ 111
Timmins	\$ 39	\$ 47	Average	\$ 44	\$ 32
Greenstone	\$ 64	\$ 48	Median	\$ 43	\$ 28
Orillia	\$ 60	\$ 48			
Guelph	\$ 71	\$ 49			
Parry Sound	\$ 53	\$ 49			

Sports and Recreation Services

The three main types of programming are:

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

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

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



Recreation Programming

Municipality	Revenue as %		
	Gross Expenditures	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	Excl Amort	Amort	Excl Amort
New Tecumseth	462%	\$ (13)	\$ (7)
Windsor	114%	\$ (2)	\$ (3)
Timmins	224%	\$ (1)	\$ (1)
Lakeshore	113%	\$ (1)	\$ (1)
North Perth	109%	\$ (1)	\$ (1)
Niagara-on-the-Lake	136%	\$ (1)	\$ (0)
Lambton Shores	99%	\$ 0	\$ 0
Woolwich	90%	\$ 0	\$ 0
Owen Sound	88%	\$ 1	\$ 1
Caledon	92%	\$ 3	\$ 1
Strathroy-Caradoc	85%	\$ 2	\$ 2
Milton	94%	\$ 3	\$ 2
Centre Wellington	56%	\$ 3	\$ 2
Thorold		\$ 3	\$ 2
Georgian Bluffs	4%	\$ 4	\$ 3
Brockville	2%	\$ 3	\$ 3
Sault Ste. Marie	72%	\$ 3	\$ 3
West Grey		\$ 5	\$ 3
Haldimand	52%	\$ 6	\$ 4
Brock	64%	\$ 7	\$ 4
Springwater	55%	\$ 8	\$ 4
Whitby	24%	\$ 7	\$ 5
Meaford	35%	\$ 9	\$ 5
Innisfil	35%	\$ 12	\$ 6
Kingsville	12%	\$ 8	\$ 6
Brampton	27%	\$ 9	\$ 6
St. Catharines	7%	\$ 7	\$ 7
Norfolk	47%	\$ 10	\$ 7
Quinte West	12%	\$ 7	\$ 7
Whitchurch - Stouffville	65%	\$ 18	\$ 7
Bracebridge	82%	\$ 15	\$ 8
Sarnia	21%	\$ 8	\$ 8

Recreation Programming (cont'd)

Municipality	Revenue as %		Net Costs per	
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	
Halton Hills	64%	\$ 16	\$ 8	
Waterloo	73%	\$ 14	\$ 8	
Oakville	64%	\$ 24	\$ 8	
Guelph	62%	\$ 12	\$ 8	
West Lincoln	35%	\$ 13	\$ 9	
Kingston	39%	\$ 13	\$ 9	
Vaughan	59%	\$ 27	\$ 9	
Huntsville	58%	\$ 17	\$ 9	
Collingwood	38%	\$ 18	\$ 10	
Kenora	32%	\$ 12	\$ 10	
Belleville	53%	\$ 11	\$ 10	
Kincardine	62%	\$ 22	\$ 11	
South Bruce Peninsula	31%	\$ 24	\$ 11	
Chatham-Kent	33%	\$ 14	\$ 11	
Greater Sudbury	23%	\$ 12	\$ 11	
Stratford	37%	\$ 14	\$ 12	
Peterborough	37%	\$ 14	\$ 12	
Mississauga	45%	\$ 27	\$ 13	
Gravenhurst	13%	\$ 37	\$ 14	
Markham	49%	\$ 38	\$ 15	
Brant County	33%	\$ 26	\$ 15	
Barrie	58%	\$ 21	\$ 15	
North Dumfries	1%	\$ 31	\$ 15	
East Gwillimbury	2%	\$ 46	\$ 16	
Newmarket	68%	\$ 35	\$ 17	
Burlington	40%	\$ 39	\$ 18	
Toronto	23%	\$ 44	\$ 18	
Clarington	39%	\$ 27	\$ 19	
North Bay	15%	\$ 20	\$ 19	
King		\$ 63	\$ 19	
Pickering	35%	\$ 38	\$ 20	
Georgina	19%	\$ 33	\$ 20	

Recreation Programming (cont'd)

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	Gross Expenditures Excl Amort			
Prince Edward County			\$ 37	\$ 20
Wilmot	9%		\$ 34	\$ 21
Cambridge	17%		\$ 27	\$ 21
Pelham	26%		\$ 33	\$ 22
Saugeen Shores	11%		\$ 47	\$ 26
Greenstone	30%		\$ 35	\$ 26
London	37%		\$ 29	\$ 27
Oshawa	43%		\$ 37	\$ 30
Welland	22%		\$ 25	\$ 30
Fort Erie	-1%		\$ 35	\$ 30
Lincoln	16%		\$ 46	\$ 31
Cornwall	48%		\$ 26	\$ 33
Brantford	49%		\$ 36	\$ 33
Minto	33%		\$ 43	\$ 35
St. Thomas			\$ 29	\$ 35
Thunder Bay	21%		\$ 34	\$ 35
Kitchener	11%		\$ 44	\$ 36
Hamilton	16%		\$ 50	\$ 38
Tillsonburg	63%		\$ 39	\$ 39
Parry Sound	19%		\$ 43	\$ 40
Orillia	23%		\$ 70	\$ 56
Espanola	0%		\$ 45	\$ 58
St. Marys	48%		\$ 68	\$ 63
Hawkesbury	46%		\$ 52	\$ 65
Ottawa	22%		\$ 128	\$ 76
Ingersoll	34%		\$ 77	\$ 81
Elliot Lake	18%		\$ 56	\$ 108
Average	50%		\$ 24	\$ 18
Median	37%		\$ 20	\$ 11

Recreation Facilities—Golf, Marina, Ski Hill
(Sorted by Net Costs per \$100,000 CVA, Excluding Amortization)

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Oshawa		\$ (25)	\$ (20)	Peterborough		\$ 5	\$ 4
Meaford	147%	\$ (9)	\$ (5)	Cornwall	2%	\$ 4	\$ 5
Greenstone		\$ (4)	\$ (3)	Thunder Bay	76%	\$ 6	\$ 6
Lakeshore	112%	\$ (2)	\$ (1)	Norfolk	40%	\$ 9	\$ 6
Sarnia	366%	\$ (1)	\$ (1)	Kincardine	44%	\$ 15	\$ 7
Vaughan	151%	\$ (0)	\$ (0)	Brantford	51%	\$ 9	\$ 8
Orillia	92%	\$ 0	\$ 0	Brockville	50%	\$ 9	\$ 9
Hamilton	94%	\$ 0	\$ 0	Lambton Shores	51%	\$ 34	\$ 13
Brampton	64%	\$ 0	\$ 0	Georgina	33%	\$ 23	\$ 14
Waterloo	47%	\$ 1	\$ 0	Parry Sound	5%	\$ 15	\$ 14
Gravenhurst	85%	\$ 1	\$ 1	Elliot Lake		\$ 8	\$ 15
Brock	67%	\$ 1	\$ 1	Quinte West	51%	\$ 17	\$ 16
Kitchener	94%	\$ 1	\$ 1	Central Elgin	7%	\$ 32	\$ 20
Burlington	75%	\$ 1	\$ 1	Average	70%	\$ 5	\$ 3
Chatham-Kent		\$ 1	\$ 1	Median	56%	\$ 3	\$ 2
Kingsville	81%	\$ 1	\$ 1				
Mississauga	58%	\$ 3	\$ 1				
Oakville	38%	\$ 5	\$ 2				
Toronto	53%	\$ 5	\$ 2				
Kingston	79%	\$ 3	\$ 2				
Sault Ste. Marie	50%	\$ 2	\$ 2				
London	70%	\$ 3	\$ 2				
Belleville	68%	\$ 3	\$ 3				
Greater Sudbury	43%	\$ 3	\$ 3				
Barrie	51%	\$ 4	\$ 3				
St. Catharines	32%	\$ 3	\$ 3				
Windsor	86%	\$ 2	\$ 3				
Saugeen Shores	87%	\$ 6	\$ 3				
Prince Edward County	45%	\$ 7	\$ 4				
North Bay	11%	\$ 5	\$ 4				

Recreation Facilities—Other

(sorted by net costs per Capita Including Amortization)

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
Huntsville	468.5%	\$	(27)	\$	(26)	\$ (14)
Springwater	55.3%	\$	18	\$	22	\$ 9
Markham	0.1%	\$	32	\$	32	\$ 12
Erin	77.4%	\$	13	\$	30	\$ 6
Puslinch	3.2%	\$	34	\$	46	\$ 12
Georgian Bluffs	43.5%	\$	24	\$	32	\$ 13
Mapleton	43.5%	\$	34	\$	46	\$ 15
South Bruce Peninsula	56.6%	\$	34	\$	44	\$ 15
Ottawa	0.2%	\$	24	\$	34	\$ 14
Vaughan	5.3%	\$	48	\$	60	\$ 16
East Gwillimbury	58.5%	\$	34	\$	60	\$ 12
Sarnia	62.5%	\$	23	\$	23	\$ 23
Meaford	52.7%	\$	21	\$	40	\$ 12
North Perth	61.8%	\$	42	\$	60	\$ 20
Toronto	6.6%	\$	73	\$	73	\$ 30
West Lincoln	24.6%	\$	41	\$	46	\$ 29
Mississauga	24.7%	\$	52	\$	68	\$ 25
Southgate	33.6%	\$	45	\$	57	\$ 26
Hamilton	40.2%	\$	26	\$	44	\$ 20
Oakville	2.0%	\$	86	\$	105	\$ 30
Grey Highlands	30.4%	\$	67	\$	80	\$ 30
Lincoln	39.3%	\$	36	\$	55	\$ 24
Brock	33.5%	\$	53	\$	63	\$ 32
Cambridge	36.2%	\$	37	\$	51	\$ 29
Chatham-Kent	48.8%	\$	40	\$	51	\$ 31
West Grey	39.5%	\$	50	\$	67	\$ 30
Guelph	26.9%	\$	44	\$	60	\$ 30
Haldimand	37.1%	\$	38	\$	59	\$ 27
Milton	47.6%	\$	49	\$	86	\$ 25
Pickering	39.7%	\$	57	\$	84	\$ 30
Burlington	27.9%	\$	70	\$	99	\$ 32
Kitchener	45.8%	\$	44	\$	55	\$ 36
King		\$	131	\$	149	\$ 40

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

Municipality	Revenue as %				
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Whitchurch - Stouffville	34.5%	\$ 78	\$ 107	\$ 33	\$ 45
Kingsville	20.8%	\$ 55	\$ 60	\$ 43	\$ 47
Barrie	36.9%	\$ 47	\$ 66	\$ 34	\$ 48
Central Elgin	39.1%	\$ 56	\$ 76	\$ 35	\$ 48
London	4.4%	\$ 38	\$ 53	\$ 35	\$ 49
Middlesex Centre	55.8%	\$ 75	\$ 109	\$ 34	\$ 49
Peterborough	72.1%	\$ 33	\$ 55	\$ 30	\$ 50
Brockville	47.8%	\$ 38	\$ 52	\$ 37	\$ 52
Wellesley	39.0%	\$ 74	\$ 94	\$ 41	\$ 52
Niagara-on-the-Lake	10.8%	\$ 112	\$ 142	\$ 41	\$ 52
Quinte West	23.3%	\$ 41	\$ 55	\$ 40	\$ 53
North Dumfries	48.6%	\$ 61	\$ 105	\$ 31	\$ 53
Halton Hills	35.9%	\$ 81	\$ 113	\$ 39	\$ 55
Norfolk	2.9%	\$ 66	\$ 83	\$ 44	\$ 56
Wellington North	46.9%	\$ 59	\$ 91	\$ 37	\$ 57
Thorold	32.5%	\$ 50	\$ 67	\$ 43	\$ 57
Whitby	50.9%	\$ 61	\$ 95	\$ 38	\$ 59
St. Thomas		\$ 38	\$ 49	\$ 46	\$ 59
Guelph-Eramosa	16.6%	\$ 104	\$ 127	\$ 49	\$ 60
Caledon	19.2%	\$ 99	\$ 149	\$ 40	\$ 60
Strathroy-Caradoc	56.6%	\$ 46	\$ 78	\$ 36	\$ 60
Prince Edward County	4.7%	\$ 87	\$ 108	\$ 49	\$ 60
Innisfil	25.9%	\$ 99	\$ 119	\$ 51	\$ 61
Gravenhurst	17.0%	\$ 106	\$ 168	\$ 40	\$ 63
Saugeen Shores	34.2%	\$ 103	\$ 116	\$ 56	\$ 63
Fort Erie	22.3%	\$ 60	\$ 74	\$ 51	\$ 63
Orillia	49.6%	\$ 44	\$ 79	\$ 35	\$ 64
Greater Sudbury	40.5%	\$ 58	\$ 69	\$ 54	\$ 64
Clarington	32.6%	\$ 72	\$ 92	\$ 50	\$ 64
Collingwood	9.4%	\$ 80	\$ 120	\$ 45	\$ 67
Wilmot	48.5%	\$ 68	\$ 113	\$ 41	\$ 68
Minto	57.4%	\$ 58	\$ 87	\$ 46	\$ 69
Georgina	24.9%	\$ 98	\$ 118	\$ 59	\$ 70

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

Municipality	Revenue as %				
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Brant County	25.5%	\$ 97	\$ 126	\$ 56	\$ 73
Kingston	39.6%	\$ 75	\$ 106	\$ 52	\$ 74
Brampton	20.2%	\$ 92	\$ 110	\$ 62	\$ 74
Newmarket	0.2%	\$ 127	\$ 155	\$ 62	\$ 75
Lambton Shores	1.5%	\$ 139	\$ 200	\$ 53	\$ 76
Woolwich	37.8%	\$ 102	\$ 133	\$ 58	\$ 76
North Bay	28.6%	\$ 62	\$ 81	\$ 58	\$ 76
Lakeshore	41.8%	\$ 67	\$ 106	\$ 50	\$ 78
Waterloo	23.8%	\$ 108	\$ 134	\$ 63	\$ 78
Oshawa	12.9%	\$ 72	\$ 99	\$ 57	\$ 79
Brantford	14.1%	\$ 57	\$ 87	\$ 54	\$ 81
Parry Sound	31.0%	\$ 60	\$ 89	\$ 56	\$ 83
Ingersoll	20.6%	\$ 79	\$ 79	\$ 83	\$ 84
Centre Wellington	17.1%	\$ 124	\$ 139	\$ 76	\$ 85
Thunder Bay	33.1%	\$ 76	\$ 86	\$ 78	\$ 88
New Tecumseth	21.8%	\$ 134	\$ 162	\$ 75	\$ 90
Bracebridge	15.0%	\$ 128	\$ 175	\$ 67	\$ 91
Sault Ste. Marie	28.8%	\$ 67	\$ 85	\$ 73	\$ 93
Orangeville	51.9%	\$ 85	\$ 128	\$ 64	\$ 96
Hawkesbury		\$ 67	\$ 82	\$ 83	\$ 102
Kincardine	13.1%	\$ 173	\$ 211	\$ 84	\$ 102
Welland	13.9%	\$ 72	\$ 90	\$ 84	\$ 105
Windsor	35.3%	\$ 59	\$ 87	\$ 80	\$ 117
Pelham	3.4%	\$ 134	\$ 183	\$ 90	\$ 123
St. Catharines	7.3%	\$ 114	\$ 140	\$ 107	\$ 131
Stratford	6.1%	\$ 129	\$ 163	\$ 105	\$ 132
Tillsonburg	0.8%	\$ 112	\$ 135	\$ 110	\$ 133
Timmins	27.3%	\$ 105	\$ 114	\$ 126	\$ 137
Kenora	35.2%	\$ 143	\$ 163	\$ 122	\$ 139
Cornwall	36.8%	\$ 78	\$ 114	\$ 99	\$ 144
Belleville	22.5%	\$ 115	\$ 157	\$ 109	\$ 149
Owen Sound	4.6%	\$ 110	\$ 163	\$ 119	\$ 176
St. Marys	37.5%	\$ 149	\$ 221	\$ 137	\$ 204
Elliot Lake	21.5%	\$ 103	\$ 109	\$ 201	\$ 212
Espanola	35.0%	\$ 147	\$ 200	\$ 190	\$ 258
Greenstone	0.3%	\$ 344	\$ 411	\$ 255	\$ 305
Average	34.3%	\$ 74	\$ 98	\$ 53	\$ 70
Median	32.5%	\$ 67	\$ 87	\$ 41	\$ 60

Library

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

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



Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Parry Sound	\$ (17)	\$ (11)	\$ (16)	\$ (10)
Puslinch	\$ 1	\$ 1	\$ 0	\$ 0
Wellesley	\$ 0	\$ 2	\$ 0	\$ 1
Lambton Shores	\$ 1	\$ 3	\$ 0	\$ 1
Central Elgin	\$ 3	\$ 3	\$ 2	\$ 2
Kincardine	\$ 5	\$ 6	\$ 2	\$ 3
Saugeen Shores	\$ 5	\$ 8	\$ 3	\$ 4
Grey Highlands	\$ 29	\$ 35	\$ 13	\$ 16
Georgian Bluffs	\$ 29	\$ 29	\$ 17	\$ 17
West Grey	\$ 25	\$ 29	\$ 15	\$ 17
Southgate	\$ 28	\$ 32	\$ 16	\$ 18
Gravenhurst	\$ 55	\$ 63	\$ 21	\$ 24
North Perth	\$ 53	\$ 54	\$ 25	\$ 26
Brock	\$ 49	\$ 54	\$ 29	\$ 32
Meaford	\$ 57	\$ 60	\$ 33	\$ 34
Hawkesbury	\$ 46	\$ 48	\$ 57	\$ 59
St. Marys	\$ 56	\$ 66	\$ 52	\$ 61
Greenstone	\$ 75	\$ 85	\$ 56	\$ 63
Espanola	\$ 53	\$ 54	\$ 69	\$ 70
Elliot Lake	\$ 40	\$ 51	\$ 78	\$ 100
Population < 15,000				
Average	\$ 30	\$ 34	\$ 24	\$ 27
Median	\$ 29	\$ 33	\$ 17	\$ 18

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Strathroy-Caradoc	\$ (3)	\$ (1)	\$ (2)	\$ (1)
Middlesex Centre	\$ 0	\$ 1	\$ 0	\$ 0
Woolwich	\$ 0	\$ 1	\$ 0	\$ 0
Kingsville		\$ 2		\$ 2
Springwater	\$ 31	\$ 33	\$ 16	\$ 17
King	\$ 50	\$ 57	\$ 15	\$ 17
Niagara-on-the-Lake	\$ 41	\$ 47	\$ 15	\$ 17
East Gwillimbury	\$ 56	\$ 66	\$ 19	\$ 23
West Lincoln	\$ 30	\$ 34	\$ 22	\$ 24
Bracebridge	\$ 45	\$ 51	\$ 24	\$ 27
Prince Edward County	\$ 45	\$ 50	\$ 25	\$ 28
Thorold	\$ 29	\$ 33	\$ 25	\$ 28
Huntsville	\$ 52	\$ 63	\$ 27	\$ 33
Pelham	\$ 47	\$ 54	\$ 32	\$ 36
Lincoln	\$ 46	\$ 54	\$ 31	\$ 36
Kenora	\$ 41	\$ 46	\$ 35	\$ 39
Brockville	\$ 36	\$ 39	\$ 36	\$ 39
Collingwood	\$ 62	\$ 82	\$ 35	\$ 46
Owen Sound	\$ 45	\$ 46	\$ 48	\$ 50
Population 15,000 - 29,999				
Average	\$ 36	\$ 40	\$ 22	\$ 24
Median	\$ 43	\$ 46	\$ 24	\$ 27

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Sarnia	\$ 4	\$ 5	\$ 4	\$ 5
Whitchurch - Stouffville	\$ 36	\$ 40	\$ 15	\$ 17
Newmarket	\$ 36	\$ 41	\$ 18	\$ 20
Caledon	\$ 47	\$ 51	\$ 19	\$ 21
Haldimand	\$ 27	\$ 33	\$ 19	\$ 24
New Tecumseth	\$ 44	\$ 49	\$ 25	\$ 27
Norfolk	\$ 38	\$ 43	\$ 25	\$ 29
Quinte West	\$ 26	\$ 30	\$ 25	\$ 29
Brant County	\$ 45	\$ 52	\$ 26	\$ 30
Georgina	\$ 50	\$ 55	\$ 30	\$ 33
Pickering	\$ 63	\$ 71	\$ 33	\$ 37
Halton Hills	\$ 61	\$ 77	\$ 29	\$ 37
Orangeville	\$ 43	\$ 51	\$ 32	\$ 38
Sault Ste. Marie	\$ 32	\$ 35	\$ 35	\$ 39
Fort Erie	\$ 43	\$ 48	\$ 36	\$ 41
Belleville	\$ 38	\$ 46	\$ 36	\$ 44
Peterborough	\$ 38	\$ 50	\$ 34	\$ 45
North Bay	\$ 47	\$ 52	\$ 44	\$ 48
Timmins	\$ 41	\$ 44	\$ 49	\$ 53
Innisfil	\$ 87	\$ 104	\$ 45	\$ 53
Cornwall	\$ 40	\$ 47	\$ 51	\$ 60
Stratford	\$ 71	\$ 79	\$ 58	\$ 64
St. Thomas	\$ 62	\$ 63	\$ 74	\$ 76
Welland	\$ 61	\$ 65	\$ 72	\$ 76
Orillia	\$ 70	\$ 102	\$ 56	\$ 82
Population 30,000 - 99,999				
Average	\$ 46	\$ 53	\$ 36	\$ 41
Median	\$ 43	\$ 50	\$ 33	\$ 38

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Markham	\$ 43	\$ 43	\$ 17	\$ 17
Oakville	\$ 51	\$ 55	\$ 17	\$ 19
Ottawa	\$ 34	\$ 36	\$ 20	\$ 21
Milton	\$ 35	\$ 44	\$ 17	\$ 22
Vaughan	\$ 57	\$ 67	\$ 19	\$ 22
Whitby	\$ 32	\$ 36	\$ 20	\$ 22
Brampton	\$ 26	\$ 34	\$ 18	\$ 23
Clarington	\$ 27	\$ 34	\$ 19	\$ 24
Mississauga	\$ 50	\$ 57	\$ 24	\$ 28
Burlington	\$ 53	\$ 62	\$ 24	\$ 28
Toronto	\$ 61	\$ 73	\$ 25	\$ 30
Chatham-Kent	\$ 39	\$ 44	\$ 30	\$ 34
Waterloo	\$ 48	\$ 61	\$ 28	\$ 35
St. Catharines	\$ 35	\$ 42	\$ 32	\$ 39
Barrie	\$ 49	\$ 60	\$ 36	\$ 43
Hamilton	\$ 47	\$ 57	\$ 36	\$ 44
Oshawa	\$ 50	\$ 56	\$ 40	\$ 45
Kitchener	\$ 46	\$ 56	\$ 38	\$ 46
Greater Sudbury	\$ 44	\$ 53	\$ 41	\$ 50
Guelph	\$ 65	\$ 74	\$ 44	\$ 50
London	\$ 47	\$ 56	\$ 43	\$ 51
Brantford	\$ 46	\$ 55	\$ 43	\$ 51
Windsor	\$ 36	\$ 42	\$ 48	\$ 57
Cambridge	\$ 71	\$ 73	\$ 56	\$ 57
Thunder Bay	\$ 55	\$ 61	\$ 56	\$ 63
Population > 100,000				
Average	\$ 46	\$ 53	\$ 32	\$ 37
Median	\$ 47	\$ 56	\$ 30	\$ 35

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

Municipality	Revenue as		Net Costs per		Net Costs per		Net Costs per	
	% Gross Expenditures	Net Costs per Capita Excl	Net Costs per Capita Incl	Net Costs per \$100,000 CVA	Net Costs per \$100,000 CVA	Net Costs per \$100,000 CVA	Net Costs per \$100,000 CVA	
	Excl Amort	Amort	Amort	Excl Amort	Incl Amort			
Burlington		\$ (5)	\$ (5)	\$ (2)	\$ (2)			
Whitby		\$ (1)	\$ (1)	\$ (0)	\$ (0)			
Wellesley	90%	\$ 0	\$ 0	\$ 0	\$ 0			
Thunder Bay		\$ (0)	\$ 0	\$ (0)	\$ 0			
Haldimand			\$ 0		\$ 0			
Barrie		\$ 1	\$ 1	\$ 1	\$ 1			
Mississauga	15%	\$ 1	\$ 1	\$ 1	\$ 1			
Cambridge		\$ 0	\$ 1	\$ 0	\$ 1			
London	10%	\$ 1	\$ 1	\$ 1	\$ 1			
Kingston	30%	\$ 1	\$ 1	\$ 1	\$ 1			
Oakville	15%	\$ 3	\$ 3	\$ 1	\$ 1			
Oshawa			\$ 1		\$ 1			
Toronto	5%	\$ 3	\$ 3	\$ 1	\$ 1			
Markham	29%	\$ 4	\$ 4	\$ 1	\$ 1			
Greater Sudbury	14%	\$ 2	\$ 2	\$ 1	\$ 2			
Newmarket	5%	\$ 3	\$ 3	\$ 2	\$ 2			
King	14%	\$ 6	\$ 6	\$ 2	\$ 2			
Cornwall		\$ 1	\$ 1	\$ 2	\$ 2			
Ottawa	8%	\$ 4	\$ 4	\$ 2	\$ 2			
New Tecumseth	27%	\$ 4	\$ 5	\$ 2	\$ 3			
Brantford	21%	\$ 3	\$ 3	\$ 2	\$ 3			
Minto		\$ 4	\$ 4	\$ 3	\$ 3			
Clarington	21%	\$ 4	\$ 4	\$ 3	\$ 3			
Waterloo	1%	\$ 4	\$ 5	\$ 3	\$ 3			
North Bay		\$ 3	\$ 4	\$ 3	\$ 4			
Chatham-Kent	9%	\$ 5	\$ 6	\$ 4	\$ 4			
Owen Sound		\$ 4	\$ 4	\$ 4	\$ 4			
Windsor		\$ 3	\$ 4	\$ 5	\$ 5			
Strathroy-Caradoc	11%	\$ 6	\$ 6	\$ 4	\$ 5			
Whitchurch - Stouffville	28%	\$ 8	\$ 12	\$ 3	\$ 5			

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

Municipality	Revenue as		Net Costs per		Net Costs per	
	% Gross Expenditures Excl Amort		Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
Pickering	20%	\$	10	\$ 10	\$ 5	\$ 5
Lincoln	20%	\$	10	\$ 10	\$ 7	\$ 7
Hamilton	12%	\$	9	\$ 10	\$ 7	\$ 8
Meaford	11%	\$	12	\$ 13	\$ 7	\$ 8
Collingwood	16%	\$	12	\$ 14	\$ 7	\$ 8
Peterborough	24%	\$	9	\$ 9	\$ 8	\$ 8
Belleville	13%	\$	8	\$ 8	\$ 8	\$ 8
Guelph	12%	\$	9	\$ 12	\$ 6	\$ 8
Welland		\$	8	\$ 8	\$ 10	\$ 10
Huntsville	28%	\$	18	\$ 19	\$ 9	\$ 10
Prince Edward County	16%	\$	19	\$ 22	\$ 11	\$ 12
St. Catharines	6%	\$	14	\$ 15	\$ 13	\$ 14
Brockville	15%	\$	14	\$ 15	\$ 14	\$ 14
Timmins	27%	\$	10	\$ 12	\$ 12	\$ 15
Norfolk	11%	\$	19	\$ 22	\$ 13	\$ 15
Gravenhurst		\$	25	\$ 40	\$ 9	\$ 15
St. Marys	29%	\$	17	\$ 20	\$ 15	\$ 18
Ingersoll	11%	\$	17	\$ 17	\$ 18	\$ 18
Tillsonburg	12%	\$	20	\$ 21	\$ 20	\$ 21
Elliot Lake	3%	\$	13	\$ 14	\$ 26	\$ 26
Kenora	22%	\$	32	\$ 33	\$ 27	\$ 28
Parry Sound		\$	47	\$ 47	\$ 44	\$ 44
Average	18%	\$	9	\$ 9	\$ 7	\$ 7
Median	15%	\$	6	\$ 5	\$ 4	\$ 4
Region Halton	1%	\$	2	\$ 2	\$ 1	\$ 1
Region Waterloo	8%	\$	15	\$ 17	\$ 10	\$ 12
Region Average	5%	\$	8	\$ 9	\$ 6	\$ 6
Region Median	5%	\$	8	\$ 9	\$ 6	\$ 6
Elgin County	9%	\$	6	\$ 6	\$ 3	\$ 3
Simcoe County	15%	\$	6	\$ 6	\$ 3	\$ 3
Dufferin County	7%	\$	17	\$ 18	\$ 11	\$ 11
Wellington County	7%	\$	20	\$ 22	\$ 10	\$ 12
Bruce County	11%	\$	30	\$ 36	\$ 16	\$ 19
County Average	10%	\$	16	\$ 18	\$ 9	\$ 10
County Median	9%	\$	17	\$ 18	\$ 10	\$ 11

Cultural Services

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

Municipality	Revenue as		Net Costs per		Net Costs per		Net Costs per	
	% Gross Expenditures Excl Amort	Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	
Niagara-on-the-Lake	84%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Saugeen Shores	23%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Erin	81%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Springwater	4%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
North Dumfries	54%	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	
Sarnia		\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
New Tecumseth	8%	\$ 2	\$ 3	\$ 1	\$ 2	\$ 1	\$ 2	
Grey Highlands	57%	\$ 3	\$ 3	\$ 1	\$ 2	\$ 1	\$ 2	
Kingsville	13%	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	
Vaughan	19%	\$ 7	\$ 7	\$ 2	\$ 2	\$ 2	\$ 2	
Clarington	37%	\$ 3	\$ 4	\$ 2	\$ 3	\$ 2	\$ 3	
Bracebridge		\$ 5	\$ 5	\$ 3	\$ 3	\$ 3	\$ 3	
Cambridge	31%	\$ 3	\$ 4	\$ 2	\$ 3	\$ 2	\$ 3	
Markham	49%	\$ 8	\$ 8	\$ 3	\$ 3	\$ 3	\$ 3	
Belleville	5%	\$ 4	\$ 4	\$ 3	\$ 3	\$ 3	\$ 3	
Kitchener	100%	\$ 0	\$ 4	\$ 0	\$ 3	\$ 0	\$ 3	
Minto	91%	\$ 2	\$ 4	\$ 1	\$ 4	\$ 1	\$ 4	
Newmarket	34%	\$ 7	\$ 8	\$ 3	\$ 4	\$ 3	\$ 4	
Quinte West		\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	
St. Thomas		\$ 2	\$ 3	\$ 2	\$ 4	\$ 2	\$ 4	
Cornwall		\$ 3	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	
Thorold	10%	\$ 3	\$ 5	\$ 3	\$ 5	\$ 3	\$ 5	
Halton Hills	22%	\$ 8	\$ 10	\$ 4	\$ 5	\$ 4	\$ 5	
Brant County		\$ 8	\$ 9	\$ 5	\$ 5	\$ 5	\$ 5	
Pelham	3%	\$ 8	\$ 8	\$ 6	\$ 6	\$ 6	\$ 6	
Oakville	40%	\$ 16	\$ 17	\$ 6	\$ 6	\$ 6	\$ 6	
Waterloo	5%	\$ 11	\$ 11	\$ 6	\$ 6	\$ 6	\$ 6	
Mississauga	13%	\$ 12	\$ 14	\$ 6	\$ 7	\$ 6	\$ 7	
Wilmot	23%	\$ 12	\$ 12	\$ 7	\$ 7	\$ 7	\$ 7	
Whitchurch - Stouffville	17%	\$ 15	\$ 18	\$ 6	\$ 8	\$ 6	\$ 8	
Centre Wellington	9%	\$ 12	\$ 13	\$ 7	\$ 8	\$ 7	\$ 8	
Burlington	62%	\$ 11	\$ 18	\$ 5	\$ 8	\$ 5	\$ 8	
St. Marys		\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	
Oshawa		\$ 11	\$ 11	\$ 9	\$ 9	\$ 9	\$ 9	
Georgina	18%	\$ 14	\$ 15	\$ 8	\$ 9	\$ 8	\$ 9	
Brampton	21%	\$ 11	\$ 14	\$ 8	\$ 10	\$ 8	\$ 10	

Cultural Services (cont'd)

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

Municipality	Revenue as		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	% Gross Expenditures Excl Amort	% Gross Expenditures Incl Amort				
Milton	35%		\$ 14	\$ 20	\$ 7	\$ 10
Huntsville	32%		\$ 20	\$ 21	\$ 11	\$ 11
Kincardine	1%		\$ 18	\$ 24	\$ 9	\$ 12
Greenstone			\$ 16	\$ 16	\$ 12	\$ 12
Chatham-Kent	42%		\$ 12	\$ 16	\$ 9	\$ 12
Welland			\$ 11	\$ 11	\$ 13	\$ 13
Collingwood	31%		\$ 25	\$ 25	\$ 14	\$ 14
Espanola	10%		\$ 11	\$ 11	\$ 14	\$ 14
North Bay			\$ 16	\$ 16	\$ 15	\$ 15
London	17%		\$ 14	\$ 17	\$ 13	\$ 16
Haldimand	6%		\$ 22	\$ 22	\$ 16	\$ 16
Fort Erie	6%		\$ 17	\$ 18	\$ 14	\$ 16
Hamilton	3%		\$ 21	\$ 22	\$ 16	\$ 17
Toronto	33%		\$ 41	\$ 42	\$ 17	\$ 18
Meaford	62%		\$ 30	\$ 37	\$ 17	\$ 21
Ottawa	7%		\$ 33	\$ 36	\$ 20	\$ 21
Gravenhurst	23%		\$ 53	\$ 60	\$ 20	\$ 23
Owen Sound	37%		\$ 19	\$ 22	\$ 20	\$ 24
Barrie	7%		\$ 31	\$ 33	\$ 22	\$ 24
Guelph	23%		\$ 38	\$ 41	\$ 26	\$ 28
Stratford			\$ 35	\$ 35	\$ 28	\$ 28
Brantford	33%		\$ 29	\$ 31	\$ 27	\$ 29
Kingston	32%		\$ 38	\$ 42	\$ 27	\$ 30
Windsor	0%		\$ 22	\$ 23	\$ 29	\$ 30
Brockville	60%		\$ 20	\$ 33	\$ 20	\$ 32
Peterborough	2%		\$ 28	\$ 36	\$ 26	\$ 32
Sault Ste. Marie	13%		\$ 34	\$ 34	\$ 37	\$ 38
Greater Sudbury			\$ 41	\$ 41	\$ 38	\$ 38
Orillia	30%		\$ 42	\$ 55	\$ 34	\$ 44
St. Catharines	38%		\$ 36	\$ 47	\$ 34	\$ 44
Thunder Bay	44%		\$ 52	\$ 56	\$ 54	\$ 57
Elliot Lake	29%		\$ 34	\$ 43	\$ 67	\$ 83
Parry Sound	43%		\$ 125	\$ 173	\$ 117	\$ 162
Average	29%		\$ 18	\$ 20	\$ 14	\$ 16
Median	23%		\$ 12	\$ 15	\$ 8	\$ 9

Planning

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

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



Planning

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

Municipality	Revenue as % Gross Expend Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
North Dumfries	228%	\$ (23)	\$ (12)
Lambton Shores	411%	\$ (5)	\$ (2)
Wellington North	146%	\$ (2)	\$ (1)
Markham	107%	\$ (2)	\$ (1)
Brock	87%	\$ 1	\$ 1
Whitchurch - Stouffville	89%	\$ 3	\$ 1
West Grey	58%	\$ 3	\$ 2
North Perth	72%	\$ 3	\$ 2
Strathroy-Caradoc	68%	\$ 2	\$ 2
Mapleton	50%	\$ 5	\$ 2
Georgian Bluffs	62%	\$ 5	\$ 3
West Lincoln	88%	\$ 4	\$ 3
Puslinch	65%	\$ 9	\$ 3
Sarnia	79%	\$ 4	\$ 4
Caledon	86%	\$ 9	\$ 4
Wilmot	45%	\$ 7	\$ 4
Middlesex Centre	56%	\$ 9	\$ 4
Orangeville	59%	\$ 6	\$ 4
Tillsonburg	28%	\$ 5	\$ 5
Guelph-Eramosa	38%	\$ 10	\$ 5
South Bruce Peninsula	15%	\$ 10	\$ 5
Saugeen Shores	22%	\$ 10	\$ 5
Wellesley	33%	\$ 10	\$ 5
Mississauga	37%	\$ 11	\$ 5
King	44%	\$ 20	\$ 6
Minto	2%	\$ 8	\$ 6
Vaughan	64%	\$ 20	\$ 7
Woolwich	55%	\$ 12	\$ 7
Huntsville	57%	\$ 14	\$ 7
Newmarket	0%	\$ 15	\$ 7
Brampton	31%	\$ 11	\$ 8
Grey Highlands	36%	\$ 17	\$ 8
Whitby	40%	\$ 13	\$ 8
Milton	64%	\$ 16	\$ 8
Kingsville	26%	\$ 12	\$ 9
Cambridge	33%	\$ 12	\$ 9
Kincardine	19%	\$ 21	\$ 10

Municipality	Revenue as % Gross Expend Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Burlington	29%	\$ 22	\$ 10
Oakville	44%	\$ 30	\$ 10
Centre Wellington	27%	\$ 17	\$ 10
Gravenhurst	49%	\$ 28	\$ 11
Springwater	28%	\$ 21	\$ 11
Central Elgin	10%	\$ 17	\$ 11
Innisfil	73%	\$ 23	\$ 12
Erin	15%	\$ 25	\$ 12
Collingwood	30%	\$ 22	\$ 12
Kitchener	40%	\$ 15	\$ 12
Oshawa	30%	\$ 15	\$ 12
Georgina	28%	\$ 20	\$ 12
Pelham	41%	\$ 19	\$ 12
Pickering	34%	\$ 24	\$ 13
Bracebridge	31%	\$ 25	\$ 13
Thorold	39%	\$ 15	\$ 13
St. Catharines	41%	\$ 14	\$ 13
Owen Sound	35%	\$ 13	\$ 14
Lakeshore	15%	\$ 19	\$ 14
Meaford	23%	\$ 25	\$ 14
Lincoln	49%	\$ 24	\$ 16
Niagara-on-the-Lake	34%	\$ 44	\$ 16
Clarington	33%	\$ 24	\$ 17
Southgate	25%	\$ 30	\$ 17
East Gwillimbury	6%	\$ 51	\$ 18
Hawkesbury	14%	\$ 15	\$ 18
Halton Hills	25%	\$ 39	\$ 19
Waterloo	23%	\$ 33	\$ 20
Welland	25%	\$ 21	\$ 25
Fort Erie	35%	\$ 31	\$ 26
New Tecumseth	9%	\$ 57	\$ 32
Lower Tier			
Average	51%	\$ 16	\$ 9
Median	37%	\$ 15	\$ 9

Planning (cont'd)

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

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Espanola	71%	\$ 1	\$ 2
Chatham-Kent County	41%	\$ 6	\$ 5
Greenstone	45%	\$ 15	\$ 8
Belleville		\$ 12	\$ 9
Belleville	41%	\$ 9	\$ 9
Toronto	34%	\$ 22	\$ 9
Stratford		\$ 12	\$ 10
Elliot Lake		\$ 5	\$ 10
Ottawa	42%	\$ 19	\$ 12
Barrie	23%	\$ 18	\$ 13
Norfolk	20%	\$ 20	\$ 13
Cornwall	33%	\$ 11	\$ 13
Orillia	30%	\$ 17	\$ 14
Sault Ste. Marie	14%	\$ 13	\$ 14
Quinte West	28%	\$ 15	\$ 14
St. Thomas	42%	\$ 12	\$ 15
Thunder Bay	10%	\$ 15	\$ 15
North Bay	7%	\$ 17	\$ 16
Hamilton	44%	\$ 24	\$ 18
London	14%	\$ 21	\$ 19
Brantford	20%	\$ 21	\$ 20
Guelph	12%	\$ 31	\$ 21
Haldimand	24%	\$ 32	\$ 22
Kenora	11%	\$ 27	\$ 23
Greater Sudbury	12%	\$ 25	\$ 23
Kingston	18%	\$ 35	\$ 24
Brant County	20%	\$ 43	\$ 25
Parry Sound	9%	\$ 27	\$ 25
Peterborough	7%	\$ 35	\$ 31
St. Marys	6%	\$ 35	\$ 32
Timmins	16%	\$ 29	\$ 34
Brockville	6%	\$ 38	\$ 37
Windsor	7%	\$ 57	\$ 77
Single Tier Average	24%	\$ 22	\$ 19
Single Tier Median	20%	\$ 20	\$ 15

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region York	59%	\$ 3	\$ 1
Region Peel	31%	\$ 5	\$ 2
Region Durham	14%	\$ 7	\$ 5
Region Waterloo	16%	\$ 7	\$ 5
District Muskoka	30%	\$ 23	\$ 6
Region Halton	8%	\$ 17	\$ 7
Region Niagara	15%	\$ 13	\$ 11
Region Average	25%	\$ 11	\$ 5
Region Median	16%	\$ 7	\$ 5
Dufferin County	12%	\$ 3	\$ 2
Grey County	26%	\$ 5	\$ 3
Elgin County	3%	\$ 7	\$ 4
Simcoe County	5%	\$ 10	\$ 5
Wellington County	23%	\$ 16	\$ 9
Bruce County	19%	\$ 18	\$ 9
County Average	15%	\$ 10	\$ 5
County Median	16%	\$ 8	\$ 5

Commercial and Industrial

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Wellington North	121%	\$ (5)	\$ (3)
Sarnia	88%	\$ 0	\$ 0
Georgian Bluffs		\$ 0	\$ 0
Markham	3%	\$ 2	\$ 1
West Lincoln		\$ 1	\$ 1
West Grey	4%	\$ 2	\$ 1
Middlesex Centre		\$ 3	\$ 1
Toronto	70%	\$ 3	\$ 1
Lakeshore	31%	\$ 3	\$ 2
Newmarket		\$ 4	\$ 2
Grey Highlands		\$ 5	\$ 2
Whitchurch - Stouffville	1%	\$ 6	\$ 3
Vaughan	0%	\$ 9	\$ 3
Mississauga	9%	\$ 7	\$ 3
Kingsville	29%	\$ 4	\$ 3
Caledon	5%	\$ 8	\$ 3
East Gwillimbury		\$ 10	\$ 4
Lambton Shores	44%	\$ 10	\$ 4
Oakville	10%	\$ 13	\$ 4
Burlington	1%	\$ 10	\$ 5
Mapleton		\$ 14	\$ 6
Gravenhurst	45%	\$ 17	\$ 7
Thorold	2%	\$ 8	\$ 7
Oshawa		\$ 8	\$ 7
Milton	8%	\$ 14	\$ 7
Whitby		\$ 12	\$ 8
Brampton	6%	\$ 12	\$ 8
Collingwood	28%	\$ 15	\$ 9

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Expenditures		Net Costs per Capita Excl Amort		Net Costs per \$100,000 CVA Excl Amort	
	Excl Amort	Amort	Excl Amort	Amort	Excl Amort	Amort
Chatham-Kent	48%		\$ 11		\$ 9	
Clarington			\$ 14		\$ 9	
New Tecumseth	8%		\$ 17		\$ 10	
Halton Hills	1%		\$ 21		\$ 10	
Orangeville	40%		\$ 13		\$ 10	
Woolwich	2%		\$ 17		\$ 10	
Meaford			\$ 17		\$ 10	
Strathroy-Caradoc	13%		\$ 13		\$ 10	
Quinte West	4%		\$ 11		\$ 10	
Centre Wellington	19%		\$ 17		\$ 10	
Lincoln	7%		\$ 16		\$ 11	
Georgina			\$ 18		\$ 11	
Kenora			\$ 13		\$ 11	
Hamilton	17%		\$ 15		\$ 11	
Barrie	10%		\$ 16		\$ 11	
Waterloo	38%		\$ 20		\$ 12	
Norfolk	8%		\$ 20		\$ 13	
Haldimand	8%		\$ 19		\$ 13	
St. Catharines	16%		\$ 15		\$ 14	
Huntsville	14%		\$ 27		\$ 14	
Saugeen Shores	1%		\$ 27		\$ 15	
Windsor	3%		\$ 12		\$ 17	
Welland			\$ 15		\$ 18	
Peterborough	28%		\$ 21		\$ 19	
Innisfil	1%		\$ 39		\$ 20	
Cambridge	3%		\$ 26		\$ 20	
North Bay	1%		\$ 23		\$ 21	
Kincardine	9%		\$ 45		\$ 22	

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Expenditures		Net Costs per Capita Excl Amort		Net Costs per \$100,000 CVA Excl Amort	
	Excl Amort	Amort	Excl Amort	Amort	Excl Amort	Amort
Kingston	5%	\$	32	\$	22	
Fort Erie	6%	\$	26	\$	23	
Owen Sound	24%	\$	21	\$	23	
Tillsonburg	16%	\$	24	\$	23	
Ingersoll	5%	\$	22	\$	24	
Greater Sudbury	21%	\$	25	\$	24	
Espanola		\$	18	\$	24	
Brantford	11%	\$	28	\$	26	
Kitchener	2%	\$	34	\$	28	
London	39%	\$	33	\$	30	
Prince Edward County	6%	\$	60	\$	33	
Thunder Bay	42%	\$	34	\$	35	
Minto	26%	\$	46	\$	36	
Belleville	5%	\$	39	\$	37	
Sault Ste. Marie		\$	35	\$	38	
Ottawa	0%	\$	65	\$	39	
Bracebridge	19%	\$	75	\$	39	
Brant County	1%	\$	69	\$	40	
Cornwall	14%	\$	33	\$	41	
Orillia	2%	\$	70	\$	56	
St. Marys	6%	\$	62	\$	57	
Brockville	29%	\$	65	\$	64	
Guelph	1%	\$	96	\$	66	
Parry Sound		\$	73	\$	68	
Hawkesbury	0%	\$	56	\$	70	
Stratford	15%	\$	87	\$	71	
Elliot Lake	1%	\$	42	\$	82	
Timmins	50%	\$	91	\$	109	
Average	17%	\$	25	\$	20	
Median	8%	\$	17	\$	11	

Commercial and Industrial (cont'd)

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

Municipality	Revenues as		Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	a % of Expenditures Excl Amort			
Region York	17%	\$	3	\$ 1
District Muskoka		\$	5	\$ 1
Region Halton	11%	\$	4	\$ 2
Region Durham	6%	\$	6	\$ 4
Region Niagara	1%	\$	35	\$ 28
Region Average	9%	\$	10	\$ 7
Region Median	8%	\$	5	\$ 2
Simcoe County	2%	\$	5	\$ 3
Dufferin County		\$	7	\$ 4
Grey County	23%	\$	12	\$ 7
Elgin County	13%	\$	26	\$ 15
Bruce County	21%	\$	31	\$ 17
County Average	15%	\$	16	\$ 9
County Median	17%	\$	12	\$ 7

Building Permit and Inspection Services

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort	Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Espanola	\$ (44)	\$ (34)	Brampton	\$ 11	\$ 16
Thorold	\$ (27)	\$ (31)	Mississauga	\$ 8	\$ 16
Strathroy-Caradoc	\$ (24)	\$ (31)	Oshawa	\$ 13	\$ 16
Middlesex Centre	\$ (9)	\$ (20)	Welland	\$ 19	\$ 16
Markham	\$ (6)	\$ (15)	Brantford	\$ 15	\$ 17
Whitby	\$ (5)	\$ (8)	Clarington	\$ 13	\$ 18
West Grey	\$ (4)	\$ (7)	Kenora	\$ 16	\$ 18
Newmarket	\$ (1)	\$ (3)	Windsor	\$ 25	\$ 19
Niagara-on-the-Lake	\$ (1)	\$ (2)	Toronto	\$ 8	\$ 19
Grey Highlands	\$ 1	\$ 1	Kitchener	\$ 16	\$ 19
Wellington North	\$ 1	\$ 2	Ottawa	\$ 12	\$ 20
Sault Ste. Marie	\$ 3	\$ 2	Elliot Lake	\$ 39	\$ 20
Quinte West	\$ 3	\$ 3	Peterborough	\$ 18	\$ 20
Wilmot	\$ 2	\$ 3	St. Catharines	\$ 19	\$ 21
Brock	\$ 2	\$ 3	Belleville	\$ 20	\$ 21
Sarnia	\$ 9	\$ 9	Pickering	\$ 11	\$ 21
New Tecumseth	\$ 5	\$ 10	Erin	\$ 10	\$ 21
Minto	\$ 9	\$ 11	Cambridge	\$ 17	\$ 22
Greenstone	\$ 8	\$ 11	Lambton Shores	\$ 8	\$ 22
London	\$ 13	\$ 14	Hamilton	\$ 17	\$ 22
Chatham-Kent	\$ 11	\$ 14	Greater Sudbury	\$ 21	\$ 23
Thunder Bay	\$ 15	\$ 14	Woolwich	\$ 13	\$ 23
Orangeville	\$ 11	\$ 14	Fort Erie	\$ 19	\$ 23
Ingersoll	\$ 16	\$ 15	Guelph	\$ 16	\$ 23
North Bay	\$ 14	\$ 15	South Bruce Peninsula	\$ 11	\$ 24
St. Thomas	\$ 18	\$ 15	Prince Edward County	\$ 13	\$ 24
Owen Sound	\$ 17	\$ 16	Pelham	\$ 17	\$ 25
Burlington	\$ 7	\$ 16	Halton Hills	\$ 12	\$ 25
Orillia	\$ 13	\$ 16	Lakeshore	\$ 19	\$ 25
Timmins	\$ 19	\$ 16	Guelph-Eramosa	\$ 12	\$ 25

Building Permit and Inspection Services (cont'd)

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
West Lincoln	\$ 18	\$ 25
St. Marys	\$ 23	\$ 25
Waterloo	\$ 15	\$ 26
Collingwood	\$ 15	\$ 26
Lincoln	\$ 18	\$ 26
Stratford	\$ 21	\$ 26
Springwater	\$ 14	\$ 27
Meaford	\$ 15	\$ 27
Barrie	\$ 20	\$ 27
Kingston	\$ 19	\$ 28
Central Elgin	\$ 17	\$ 28
Whitchurch - Stouffville	\$ 12	\$ 29
Norfolk	\$ 20	\$ 29
Cornwall	\$ 37	\$ 29
Kincardine	\$ 14	\$ 29
Mapleton	\$ 13	\$ 30
Haldimand	\$ 21	\$ 30
Hawkesbury	\$ 37	\$ 30
Parry Sound	\$ 28	\$ 30
Tillsonburg	\$ 31	\$ 32
Kingsville	\$ 26	\$ 33
Centre Wellington	\$ 20	\$ 33
Bracebridge	\$ 18	\$ 34
Wellesley	\$ 20	\$ 35
Oakville	\$ 12	\$ 36
Gravenhurst	\$ 14	\$ 36
Brant County	\$ 21	\$ 36
North Dumfries	\$ 18	\$ 36
Georgina	\$ 22	\$ 37
Caledon	\$ 15	\$ 38
Milton	\$ 19	\$ 39
Huntsville	\$ 20	\$ 39
King	\$ 12	\$ 40
Innisfil	\$ 27	\$ 52
Puslinch	\$ 24	\$ 69
East Gwillimbury	\$ 31	\$ 90
Average	\$ 13	\$ 20
Median	\$ 15	\$ 22

Agriculture and reforestation

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Wilmot	\$ (16)	\$ (9)
Georgian Bluffs	\$ (4)	\$ (2)
Grey Highlands	\$ (0)	\$ (0)
Ottawa	\$ 0	\$ 0
Southgate	\$ 1	\$ 0
Orillia	\$ 1	\$ 1
Minto	\$ 1	\$ 1
Springwater	\$ 2	\$ 1
St. Thomas	\$ 1	\$ 1
London	\$ 1	\$ 1
West Lincoln	\$ 2	\$ 1
Lambton Shores	\$ 4	\$ 1
Brant County	\$ 3	\$ 1
Kincardine	\$ 3	\$ 2
Middlesex Centre	\$ 5	\$ 2
North Perth	\$ 5	\$ 2
Sarnia	\$ 2	\$ 2
West Grey	\$ 5	\$ 3
Central Elgin	\$ 5	\$ 3
Chatham-Kent	\$ 4	\$ 3
Lakeshore	\$ 5	\$ 4
Innisfil	\$ 8	\$ 4
Mississauga	\$ 10	\$ 5
Niagara-on-the-Lake	\$ 15	\$ 5
Norfolk	\$ 8	\$ 6
Greater Sudbury	\$ 10	\$ 10
Oakville	\$ 37	\$ 13
St. Catharines	\$ 14	\$ 13
Stratford	\$ 19	\$ 16
Fort Erie	\$ 25	\$ 21
Hamilton	\$ 30	\$ 22
Average	\$ 7	\$ 4
Median	\$ 4	\$ 2

Agriculture and reforestation (cont'd)

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Halton	\$ 0	\$ 0
Region Average	\$ 0	\$ 0
Region Average	\$ 0	\$ 0
Simcoe County	\$ (2)	\$ (1)
Elgin County	\$ 1	\$ 1
Bruce County	\$ 2	\$ 1
Dufferin County	\$ 3	\$ 2
Grey County	\$ 3	\$ 2
Wellington County	\$ 14	\$ 7
County Average	\$ 4	\$ 2
County Median	\$ 2	\$ 1

Select User Fees and Revenue Information



User Fees

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

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

This section includes:

- *Development Charges*
- *Building Permit Fees*
- *Commercial Solid Waste Tipping Fees*
- *Transit Fares*
- *Stormwater Utility Rates and Practices*

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

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

Development Charges

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

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

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

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

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

Comparison of Development Charges

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

2019 Total Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	\$ 93,425	\$ 75,072	\$ 75,072	\$ 58,019	\$ 43,594	\$ 60.71	\$ 28.46
Barrie	\$ 50,357	\$ 38,242	\$ 38,242	\$ 31,954	\$ 23,521	\$ 33.61	\$ 22.27
Belleville	\$ 12,321	\$ 9,428	\$ 9,428	\$ 8,628	\$ 4,759	\$ 4.89	\$ 4.89
Bracebridge	\$ 14,150	\$ 12,245	\$ 12,245	\$ 9,644	\$ 6,735	\$ 1.62	\$ 1.62
Brampton	\$ 98,410	\$ 78,606	\$ 78,606	\$ 61,653	\$ 40,334	\$ 32.94	\$ 20.63
Brant	\$ 30,040	\$ 19,351	\$ 19,351	\$ 19,931	\$ 11,660	\$ 7.26	\$ 7.26
Brantford	\$ 23,697	\$ 17,129	\$ 17,129	\$ 12,972	\$ 10,431	\$ 7.02	\$ 7.02
Brock	\$ 56,077	\$ 45,986	\$ 45,986	\$ 34,234	\$ 27,564	\$ 23.28	\$ 14.33
Brockville	\$ 507	\$ 381	\$ 381	\$ 321	\$ 201	\$ 0.02	\$ 0.02
Brockton							
Burlington	\$ 58,710	\$ 47,402	\$ 37,173	\$ 33,037	\$ 26,952	\$ 47.05	\$ 18.04
Caledon	\$ 90,539	\$ 73,338	\$ 73,338	\$ 56,300	\$ 37,412	\$ 27.14	\$ 20.22
Cambridge	\$ 52,129	\$ 38,665	\$ 38,665	\$ 28,628	\$ 28,628	\$ 22.98	\$ 13.34
Central Elgin	\$ 14,339	\$ 12,529	\$ 12,529	\$ 8,706	\$ 8,706	\$ 6.04	\$ 6.04
Centre Wellington	\$ 30,771	\$ 24,994	\$ 24,994	\$ 19,266	\$ 15,164	\$ 7.84	\$ 7.84
Chatham-Kent	\$ 5,017	\$ 4,050	\$ 4,050	\$ 3,979	\$ 2,057	\$ 3.50	\$ 1.75
Clarington	\$ 52,203	\$ 41,810	\$ 41,810	\$ 29,276	\$ 22,606	\$ 26.24	\$ 14.17
Collingwood	\$ 41,814	\$ 32,825	\$ 32,825	\$ 25,717	\$ 18,137	\$ 10.21	\$ 8.88
Cornwall	\$ 2,229	\$ 2,117	\$ 2,117	\$ 1,591	\$ 861	\$ 2.87	\$ 2.87
East Gwillimbury	\$ 103,062	\$ 84,386	\$ 84,386	\$ 63,458	\$ 48,289	\$ 66.83	\$ 28.94
Elliot Lake							
Erin	\$ 22,821	\$ 18,366	\$ 18,366	\$ 14,460	\$ 12,231	\$ 7.57	\$ 7.57
Espanola							
Fort Erie	\$ 31,551	\$ 24,055	\$ 24,055	\$ 22,471	\$ 13,610	\$ 17.80	\$ 5.02
Georgian Bluffs	\$ 7,120	\$ 4,957	\$ 4,957	\$ 4,209	\$ 4,209		
Georgina	\$ 80,748	\$ 66,367	\$ 66,367	\$ 51,503	\$ 39,164	\$ 57.11	\$ 24.86
Gravenhurst	\$ 12,400	\$ 11,262	\$ 11,262	\$ 8,474	\$ 5,687	\$ 1.62	\$ 1.62
Greater Sudbury	\$ 17,721	\$ 10,227	\$ 10,227	\$ 10,227	\$ 10,227	\$ 4.45	\$ 2.96
Greenstone							
Grey Highlands	\$ 18,484	\$ 13,638	\$ 13,638	\$ 12,540	\$ 12,540	\$ 7.28	\$ 7.28
Grimsby	\$ 36,340	\$ 25,569	\$ 25,569	\$ 23,578	\$ 14,798	\$ 20.14	\$ 8.63
Guelph	\$ 37,582	\$ 28,344	\$ 28,344	\$ 21,962	\$ 16,408	\$ 12.37	\$ 12.37
Guelph-Eramosa	\$ 45,681	\$ 34,633	\$ 34,633	\$ 26,171	\$ 22,214	\$ 12.53	\$ 12.53
Haldimand	\$ 19,981	\$ 18,435	\$ 18,435	\$ 14,903	\$ 9,592	\$ 5.01	\$ 5.01
Halton Hills	\$ 63,163	\$ 52,085	\$ 39,984	\$ 34,962	\$ 27,455	\$ 39.87	\$ 12.79
Hamilton	\$ 52,443	\$ 38,230	\$ 38,230	\$ 31,722	\$ 22,471	\$ 20.94	\$ 13.06
Hawkesbury	\$ 744	\$ 744	\$ 744	\$ 744	\$ 744		

2019 Total Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Huntsville	\$ 13,934	\$ 11,543	\$ 11,543	\$ 9,279	\$ 6,262	\$ 2.64	\$ 2.64
Ingersoll	\$ 13,727	\$ 8,622	\$ 8,622	\$ 7,317	\$ 4,950	\$ 4.37	\$ 4.37
Innisfil	\$ 63,544	\$ 55,021	\$ 55,021	\$ 38,220	\$ 30,994	\$ 26.73	\$ 25.40
Kenora							
Kincardine	\$ 13,058	\$ 8,917	\$ 8,917	\$ 6,663	\$ 6,663	\$ 4.60	\$ 4.60
King	\$ 106,003	\$ 88,872	\$ 88,872	\$ 64,898	\$ 48,854	\$ 65.85	\$ 33.60
Kingston	\$ 21,356	\$ 16,719	\$ 16,719	\$ 14,186	\$ 8,679	\$ 16.93	\$ 8.06
Kitchener	\$ 42,230	\$ 31,767	\$ 31,767	\$ 24,266	\$ 24,266	\$ 23.34	\$ 10.93
Kingsville	\$ 11,264	\$ 8,175	\$ 8,175	\$ 6,894	\$ 5,596	\$ 1.35	\$ 1.35
Lakeshore	\$ 19,777	\$ 11,974	\$ 11,974	\$ 10,481	\$ 8,124	\$ 8.08	\$ 8.08
Lambton Shores	\$ 13,168	\$ 11,649	\$ 11,649	\$ 9,342	\$ 7,091	\$ 2.83	\$ 2.83
Lincoln	\$ 42,984	\$ 33,250	\$ 33,250	\$ 29,399	\$ 17,788	\$ 26.67	\$ 11.12
London	\$ 33,136	\$ 22,409	\$ 22,409	\$ 19,860	\$ 14,656	\$ 25.90	\$ 19.15
Mapleton	\$ 24,042	\$ 15,966	\$ 15,966	\$ 11,960	\$ 10,152	\$ 5.71	\$ 5.71
Markham	\$ 105,800	\$ 85,061	\$ 85,061	\$ 65,211	\$ 49,655	\$ 70.22	\$ 34.67
Meaford	\$ 20,256	\$ 13,790	\$ 13,790	\$ 13,042	\$ 13,042	\$ 7.98	\$ 4.32
Middlesex Centre	\$ 21,788	\$ 14,302	\$ 14,302	\$ 13,951	\$ 8,792	\$ 6.10	\$ 2.44
Milton	\$ 66,973	\$ 53,268	\$ 44,901	\$ 37,823	\$ 29,758	\$ 41.54	\$ 14.36
Minto	\$ 14,338	\$ 12,143	\$ 12,143	\$ 9,476	\$ 8,030	\$ 4.09	\$ 4.09
Mississauga	\$ 100,556	\$ 81,659	\$ 81,659	\$ 66,151	\$ 42,073	\$ 32.67	\$ 23.73
Newmarket	\$ 98,079	\$ 79,717	\$ 79,717	\$ 60,533	\$ 45,812	\$ 62.75	\$ 30.50
New Tecumseth	\$ 54,454	\$ 45,590	\$ 45,590	\$ 38,350	\$ 27,202	\$ 24.16	\$ 14.70
Niagara Falls	\$ 31,995	\$ 22,060	\$ 22,060	\$ 19,465	\$ 14,100	\$ 16.05	\$ 5.02
Niagara-on-the-Lake	\$ 30,254	\$ 22,602	\$ 22,602	\$ 20,894	\$ 14,406	\$ 16.78	\$ 9.76
Norfolk	\$ 14,615	\$ 8,547	\$ 8,547	\$ 6,365	\$ 5,301	\$ 6.02	\$ 6.02
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 6.77	
North Dumfries	\$ 34,641	\$ 26,090	\$ 26,090	\$ 19,513	\$ 19,513	\$ 17.27	\$ 8.77
North Middlesex	\$ 5,150	\$ 4,014	\$ 4,014	\$ 2,287	\$ 2,287	\$ 0.70	\$ 0.70
North Perth	\$ 16,422	\$ 10,600	\$ 10,600	\$ 9,283	\$ 6,428	\$ 3.07	\$ 1.88
Oakville	\$ 82,861	\$ 65,104	\$ 56,737	\$ 46,374	\$ 34,148	\$ 45.01	\$ 22.00
Orangeville	\$ 29,889	\$ 22,341	\$ 22,341	\$ 16,526	\$ 11,369	\$ 9.64	\$ 0.77
Orillia	\$ 20,988	\$ 19,352	\$ 19,352	\$ 15,432	\$ 12,164	\$ 7.52	\$ 0.50
Oshawa	\$ 60,327	\$ 49,240	\$ 44,969	\$ 37,657	\$ 25,094	\$ 31.47	\$ 10.48
Ottawa	\$ 33,217	\$ 27,059	\$ 27,059	\$ 19,503	\$ 14,638	\$ 27.41	\$ 11.90
Owen Sound	\$ 14,128	\$ 10,714	\$ 10,714	\$ 7,838	\$ 7,838	\$ 3.00	
Parry Sound							

2019 Total Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Pelham	\$ 36,955	\$ 26,684	\$ 26,684	\$ 25,537	\$ 15,450	\$ 21.01	\$ 13.99
Peterborough	\$ 28,869	\$ 23,310	\$ 23,310	\$ 16,825	\$ 16,825	\$ 8.60	
Pickering	\$ 51,383	\$ 42,065	\$ 42,065	\$ 30,257	\$ 21,495	\$ 22.61	\$ 13.66
Port Colborne	\$ 19,205	\$ 14,038	\$ 14,038	\$ 13,384	\$ 8,019	\$ 12.04	\$ 5.02
Prince Edward County	\$ 6,686	\$ 3,740	\$ 2,951	\$ 4,479	\$ 3,092	\$ 3.35	\$ 3.35
Puslinch	\$ 12,924	\$ 10,514	\$ 10,514	\$ 8,711	\$ 7,366	\$ 3.11	\$ 3.11
Quinte West	\$ 9,829	\$ 6,570	\$ 6,570	\$ 5,968	\$ 4,537	\$ 4.59	\$ 4.59
Richmond Hill	\$ 88,564	\$ 72,785	\$ 72,785	\$ 56,105	\$ 41,005	\$ 64.49	\$ 30.02
Sarnia	\$ 11,864	\$ 8,654	\$ 8,654	\$ 8,147	\$ 5,375	\$ 5.55	\$ 5.55
Saugeen Shores	\$ 16,563	\$ 12,325	\$ 12,325	\$ 10,915	\$ 7,575	\$ 6.71	
Sault Ste. Marie							
Southgate	\$ 27,608	\$ 19,251	\$ 19,251	\$ 17,348	\$ 12,657	\$ 11.35	\$ 11.35
Springwater	\$ 27,361	\$ 22,895	\$ 22,895	\$ 17,840	\$ 15,714	\$ 7.40	\$ 6.07
St. Catharines	\$ 19,205	\$ 14,038	\$ 14,038	\$ 13,384	\$ 8,019	\$ 12.04	\$ 5.02
St. Marys	\$ 8,657	\$ 5,915	\$ 5,915	\$ 5,150	\$ 3,567		
St. Thomas	\$ 11,638	\$ 10,216	\$ 10,216	\$ 7,285	\$ 4,186	\$ 4.55	\$ 2.97
Stratford	\$ 14,271	\$ 10,363	\$ 10,363	\$ 9,094	\$ 5,840	\$ 2.59	
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
South Bruce Peninsula	\$ 10,489	\$ 5,948	\$ 5,948	\$ 5,948	\$ 5,948	\$ 8.96	\$ 4.48
Thorold	\$ 36,965	\$ 25,783	\$ 25,783	\$ 24,853	\$ 15,032	\$ 20.04	\$ 7.69
Thunder Bay							
Tillsonburg	\$ 15,951	\$ 10,019	\$ 10,019	\$ 8,504	\$ 5,752	\$ 6.55	\$ 6.55
Timmins							
Toronto	\$ 74,225	\$ 61,792	\$ 33,369	\$ 44,437	\$ 29,847	\$ 35.35	\$ 17.20
Vaughan	\$ 121,076	\$ 99,854	\$ 99,854	\$ 75,026	\$ 56,369	\$ 70.34	\$ 38.09
Wainfleet	\$ 25,974	\$ 18,086	\$ 18,086	\$ 17,288	\$ 10,763	\$ 15.39	\$ 8.37
Waterloo	\$ 46,538	\$ 35,050	\$ 35,050	\$ 28,286	\$ 23,987	\$ 24.91	\$ 15.26
Welland	\$ 26,927	\$ 20,996	\$ 20,997	\$ 19,951	\$ 11,741	\$ 15.10	\$ 8.08
Wellesley	\$ 36,958	\$ 28,228	\$ 28,228	\$ 21,254	\$ 21,254	\$ 18.61	\$ 10.11
Wellington North	\$ 25,995	\$ 20,580	\$ 20,580	\$ 17,740	\$ 13,611	\$ 8.73	\$ 5.12
West Grey	\$ 10,370	\$ 8,207	\$ 8,207	\$ 7,459	\$ 7,459		
West Lincoln	\$ 34,058	\$ 23,940	\$ 23,940	\$ 22,836	\$ 13,870	\$ 16.37	\$ 9.35
Whitby	\$ 59,181	\$ 48,155	\$ 48,155	\$ 36,013	\$ 24,582	\$ 29.10	\$ 15.56
Whitchurch-Stouffville	\$ 91,900	\$ 75,133	\$ 75,133	\$ 58,164	\$ 43,693	\$ 62.76	\$ 30.51
Wilmot	\$ 39,696	\$ 30,487	\$ 30,487	\$ 24,362	\$ 21,385	\$ 20.16	\$ 9.87
Windsor	\$ 29,810	\$ 21,339	\$ 21,339	\$ 14,565	\$ 14,565	\$ 12.89	
Woolwich	\$ 39,895	\$ 30,006	\$ 30,006	\$ 23,866	\$ 21,078	\$ 19.92	\$ 11.42
Average	\$ 36,546	\$ 28,567	\$ 27,848	\$ 22,513	\$ 16,886	\$ 18.91	\$ 10.90
Median	\$ 28,869	\$ 21,339	\$ 21,339	\$ 17,740	\$ 13,610	\$ 12.37	\$ 8.08
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 121,076	\$ 99,854	\$ 99,854	\$ 75,026	\$ 56,369	\$ 70.34	\$ 38.09

2019 Lower/Single Tier Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Multiples Apartment units >=2 per unit	Multiples Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	\$ 24,248	\$ 18,027	\$ 18,027	\$ 14,644	\$ 10,038	\$ 4.44	\$ 4.44
Barrie	\$ 47,998	\$ 35,883	\$ 35,883	\$ 29,595	\$ 21,162	\$ 33.11	\$ 21.77
Belleville	\$ 12,321	\$ 9,428	\$ 9,428	\$ 8,628	\$ 4,759	\$ 4.89	\$ 4.89
Bracebridge	\$ 4,219	\$ 3,375	\$ 3,375	\$ 2,992	\$ 2,302		
Brampton	\$ 37,779	\$ 28,007	\$ 28,007	\$ 22,713	\$ 13,087	\$ 10.88	\$ 5.49
Brant	\$ 30,040	\$ 19,351	\$ 19,351	\$ 19,931	\$ 11,660	\$ 7.26	\$ 7.26
Brantford	\$ 22,785	\$ 16,217	\$ 16,217	\$ 12,060	\$ 9,519	\$ 7.02	\$ 7.02
Brock	\$ 20,000	\$ 16,280	\$ 16,280	\$ 11,840	\$ 11,840	\$ 3.85	\$ 3.85
Brockville	\$ 507	\$ 381	\$ 381	\$ 321	\$ 201	\$ 0.02	\$ 0.02
Brockton							
Burlington	\$ 12,419	\$ 8,941	\$ 7,079	\$ 6,317	\$ 4,654	\$ 13.18	\$ 7.19
Caledon	\$ 30,436	\$ 23,171	\$ 23,171	\$ 17,684	\$ 10,378	\$ 5.22	\$ 5.22
Cambridge	\$ 21,472	\$ 15,097	\$ 15,097	\$ 10,749	\$ 10,749	\$ 5.18	\$ 5.18
Central Elgin	\$ 14,339	\$ 12,529	\$ 12,529	\$ 8,706	\$ 8,706	\$ 6.04	\$ 6.04
Centre Wellington	\$ 23,055	\$ 18,376	\$ 18,376	\$ 13,387	\$ 10,205	\$ 6.33	\$ 6.33
Chatham-Kent	\$ 5,017	\$ 4,050	\$ 4,050	\$ 3,979	\$ 2,057	\$ 3.50	\$ 1.75
Clarington	\$ 17,723	\$ 13,701	\$ 13,701	\$ 8,479	\$ 8,479	\$ 6.81	\$ 3.69
Collingwood	\$ 30,006	\$ 22,632	\$ 22,632	\$ 18,025	\$ 10,445	\$ 6.39	\$ 6.39
Cornwall	\$ 2,229	\$ 2,117	\$ 2,117	\$ 1,591	\$ 861	\$ 2.87	\$ 2.87
East Gwillimbury	\$ 33,885	\$ 27,341	\$ 27,341	\$ 20,083	\$ 14,733	\$ 10.56	\$ 4.92
Elliot Lake							
Erin	\$ 15,105	\$ 11,748	\$ 11,748	\$ 8,581	\$ 7,272	\$ 6.06	\$ 6.06
Espanola							
Fort Erie	\$ 12,346	\$ 10,017	\$ 10,017	\$ 9,087	\$ 5,591	\$ 5.76	
Georgian Bluffs							
Georgina	\$ 11,571	\$ 9,322	\$ 9,322	\$ 8,128	\$ 5,608	\$ 0.84	\$ 0.84
Gravenhurst	\$ 2,469	\$ 2,392	\$ 2,392	\$ 1,822	\$ 1,254		
Greater Sudbury	\$ 17,721	\$ 10,227	\$ 10,227	\$ 10,227	\$ 10,227	\$ 4.45	\$ 2.96
Greenstone							
Grey Highlands	\$ 11,364	\$ 8,681	\$ 8,681	\$ 8,331	\$ 8,331	\$ 7.28	\$ 7.28
Grimsby	\$ 17,135	\$ 11,531	\$ 11,531	\$ 10,194	\$ 6,779	\$ 8.10	\$ 3.61
Guelph	\$ 35,098	\$ 25,860	\$ 25,860	\$ 19,478	\$ 13,924	\$ 12.37	\$ 12.37
Guelph-Eramosa	\$ 37,965	\$ 28,015	\$ 28,015	\$ 20,292	\$ 17,255	\$ 11.02	\$ 11.02
Haldimand	\$ 19,981	\$ 18,435	\$ 18,435	\$ 14,903	\$ 9,592	\$ 5.01	\$ 5.01
Halton Hills	\$ 16,871	\$ 13,624	\$ 9,890	\$ 8,243	\$ 5,157	\$ 6.00	\$ 1.95
Hamilton	\$ 50,003	\$ 35,790	\$ 35,790	\$ 29,282	\$ 20,031	\$ 20.18	\$ 12.30
Hawkesbury							

2019 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Huntsville	\$ 4,003	\$ 2,673	\$ 2,673	\$ 2,627	\$ 1,829	\$ 1.02	\$ 1.02
Ingersoll	\$ 3,479	\$ 2,185	\$ 2,185	\$ 1,854	\$ 1,254	\$ 1.14	\$ 1.14
Innisfil	\$ 51,736	\$ 44,828	\$ 44,828	\$ 30,528	\$ 23,302	\$ 22.91	\$ 22.91
Kenora							
Kincardine	\$ 13,058	\$ 8,917	\$ 8,917	\$ 6,663	\$ 6,663	\$ 4.60	\$ 4.60
King	\$ 36,826	\$ 31,827	\$ 31,827	\$ 21,523	\$ 15,298	\$ 9.58	\$ 9.58
Kingston	\$ 21,356	\$ 16,719	\$ 16,719	\$ 14,186	\$ 8,679	\$ 16.93	\$ 8.06
Kitchener	\$ 11,573	\$ 8,199	\$ 8,199	\$ 6,387	\$ 6,387	\$ 5.54	\$ 2.77
Kingsville	\$ 10,659	\$ 7,570	\$ 7,570	\$ 6,289	\$ 4,991	\$ 1.35	\$ 1.35
Lakeshore	\$ 19,172	\$ 11,369	\$ 11,369	\$ 9,876	\$ 7,519	\$ 8.08	\$ 8.08
Lambton Shores	\$ 13,168	\$ 11,649	\$ 11,649	\$ 9,342	\$ 7,091	\$ 2.83	\$ 2.83
Lincoln	\$ 23,779	\$ 19,212	\$ 19,212	\$ 16,015	\$ 9,769	\$ 14.63	\$ 6.10
London	\$ 33,136	\$ 22,409	\$ 22,409	\$ 19,860	\$ 14,656	\$ 25.90	\$ 19.15
Mapleton	\$ 16,326	\$ 9,348	\$ 9,348	\$ 6,081	\$ 5,193	\$ 4.20	\$ 4.20
Markham	\$ 36,623	\$ 28,016	\$ 28,016	\$ 21,836	\$ 16,099	\$ 13.95	\$ 10.65
Meaford	\$ 13,136	\$ 8,833	\$ 8,833	\$ 8,833	\$ 8,833	\$ 7.98	\$ 4.32
Middlesex Centre	\$ 21,788	\$ 14,302	\$ 14,302	\$ 13,951	\$ 8,792	\$ 6.10	\$ 2.44
Milton	\$ 20,682	\$ 14,807	\$ 14,807	\$ 11,103	\$ 7,460	\$ 7.68	\$ 3.51
Minto	\$ 6,622	\$ 5,525	\$ 5,525	\$ 3,597	\$ 3,071	\$ 2.58	\$ 2.58
Mississauga	\$ 39,925	\$ 31,060	\$ 31,060	\$ 27,211	\$ 14,826	\$ 10.61	\$ 8.59
Newmarket	\$ 28,902	\$ 22,672	\$ 22,672	\$ 17,158	\$ 12,256	\$ 6.48	\$ 6.48
New Tecumseth	\$ 42,646	\$ 35,397	\$ 35,397	\$ 30,658	\$ 19,510	\$ 20.34	\$ 12.20
Niagara Falls	\$ 12,790	\$ 8,022	\$ 8,022	\$ 6,081	\$ 6,081	\$ 4.01	
Niagara-on-the-Lake	\$ 11,049	\$ 8,564	\$ 8,564	\$ 7,510	\$ 6,387	\$ 4.74	\$ 4.74
Norfolk	\$ 14,615	\$ 8,547	\$ 8,547	\$ 6,365	\$ 5,301	\$ 6.02	\$ 6.02
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 6.77	
North Dumfries	\$ 6,410	\$ 4,335	\$ 4,335	\$ 2,955	\$ 2,955	\$ 1.37	\$ 1.37
North Middlesex	\$ 5,150	\$ 4,014	\$ 4,014	\$ 2,287	\$ 2,287	\$ 0.70	\$ 0.70
North Perth	\$ 16,422	\$ 10,600	\$ 10,600	\$ 9,283	\$ 6,428	\$ 3.07	\$ 1.88
Oakville	\$ 36,570	\$ 26,643	\$ 26,643	\$ 19,654	\$ 11,850	\$ 11.15	\$ 11.15
Orangeville	\$ 25,259	\$ 18,411	\$ 18,411	\$ 13,808	\$ 8,651	\$ 8.87	
Orillia	\$ 18,629	\$ 16,993	\$ 16,993	\$ 13,073	\$ 9,805	\$ 7.02	
Oshawa	\$ 24,250	\$ 19,534	\$ 15,263	\$ 15,263	\$ 9,370	\$ 12.04	
Ottawa	\$ 30,540	\$ 24,382	\$ 24,382	\$ 16,826	\$ 11,961	\$ 25.78	\$ 10.27
Owen Sound	\$ 7,008	\$ 5,757	\$ 5,757	\$ 3,629	\$ 3,629	\$ 3.00	
Parry Sound							

2019 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Pelham	\$ 17,750	\$ 12,646	\$ 12,646	\$ 12,153	\$ 7,431	\$ 8.97	\$ 8.97
Peterborough	\$ 28,869	\$ 23,310	\$ 23,310	\$ 16,825	\$ 16,825	\$ 8.60	
Pickering	\$ 15,306	\$ 12,359	\$ 12,359	\$ 7,863	\$ 5,771	\$ 3.18	\$ 3.18
Port Colborne							
Prince Edward County	\$ 6,686	\$ 3,740	\$ 2,951	\$ 4,479	\$ 3,092	\$ 3.35	\$ 3.35
Puslinch	\$ 5,208	\$ 3,896	\$ 3,896	\$ 2,832	\$ 2,407	\$ 1.60	\$ 1.60
Quinte West	\$ 9,829	\$ 6,570	\$ 6,570	\$ 5,968	\$ 4,537	\$ 4.59	\$ 4.59
Richmond Hill	\$ 19,387	\$ 15,740	\$ 15,740	\$ 12,730	\$ 7,449	\$ 8.22	\$ 6.00
Sarnia	\$ 11,864	\$ 8,654	\$ 8,654	\$ 8,147	\$ 5,375	\$ 5.55	\$ 5.55
Saugeen Shores	\$ 16,563	\$ 12,325	\$ 12,325	\$ 10,915	\$ 7,575	\$ 6.71	
Sault Ste. Marie							
Southgate	\$ 20,488	\$ 14,294	\$ 14,294	\$ 13,139	\$ 8,448	\$ 11.35	\$ 11.35
Springwater	\$ 15,553	\$ 12,702	\$ 12,702	\$ 10,148	\$ 8,022	\$ 3.58	\$ 3.58
St. Catharines							
St. Marys	\$ 8,657	\$ 5,915	\$ 5,915	\$ 5,150	\$ 3,567		
St. Thomas	\$ 11,638	\$ 10,216	\$ 10,216	\$ 7,285	\$ 4,186	\$ 4.55	\$ 2.97
Stratford	\$ 14,271	\$ 10,363	\$ 10,363	\$ 9,094	\$ 5,840	\$ 2.59	
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
South Bruce Peninsula	\$ 10,489	\$ 5,948	\$ 5,948	\$ 5,948	\$ 5,948	\$ 8.96	\$ 4.48
Thorold	\$ 17,760	\$ 11,745	\$ 11,745	\$ 11,469	\$ 7,013	\$ 8.00	\$ 2.67
Thunder Bay							
Tillsonburg	\$ 6,236	\$ 3,917	\$ 3,917	\$ 3,325	\$ 2,249	\$ 2.70	\$ 2.70
Timmins							
Toronto	\$ 72,432	\$ 59,999	\$ 31,576	\$ 42,644	\$ 28,054	\$ 34.23	\$ 16.08
Vaughan	\$ 51,899	\$ 42,809	\$ 42,809	\$ 31,651	\$ 22,813	\$ 14.07	\$ 14.07
Wainfleet	\$ 6,769	\$ 4,048	\$ 4,048	\$ 3,904	\$ 2,744	\$ 3.35	\$ 3.35
Waterloo	\$ 15,881	\$ 11,482	\$ 11,482	\$ 10,407	\$ 6,108	\$ 7.11	\$ 7.11
Welland	\$ 7,722	\$ 6,958	\$ 6,959	\$ 6,567	\$ 3,722	\$ 3.06	\$ 3.06
Wellesley	\$ 8,727	\$ 6,473	\$ 6,473	\$ 4,696	\$ 4,696	\$ 2.71	\$ 2.71
Wellington North	\$ 18,279	\$ 13,962	\$ 13,962	\$ 11,861	\$ 8,652	\$ 7.22	\$ 3.61
West Grey	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250		
West Lincoln	\$ 14,853	\$ 9,902	\$ 9,902	\$ 9,452	\$ 5,851	\$ 4.33	\$ 4.33
Whitby	\$ 23,104	\$ 18,449	\$ 18,449	\$ 13,619	\$ 8,858	\$ 9.67	\$ 5.08
Whitchurch-Stouffville	\$ 22,723	\$ 18,088	\$ 18,088	\$ 14,789	\$ 10,137	\$ 6.49	\$ 6.49
Wilmot	\$ 11,465	\$ 8,732	\$ 8,732	\$ 7,804	\$ 4,827	\$ 4.26	\$ 2.47
Windsor	\$ 29,205	\$ 20,734	\$ 20,734	\$ 13,960	\$ 13,960	\$ 12.89	
Woolwich	\$ 11,664	\$ 8,251	\$ 8,251	\$ 7,308	\$ 4,520	\$ 4.02	\$ 4.02
Average	\$ 19,298	\$ 14,598	\$ 14,195	\$ 11,558	\$ 8,331	\$ 7.79	\$ 5.89
Median	\$ 16,422	\$ 11,745	\$ 11,649	\$ 9,452	\$ 7,431	\$ 6.10	\$ 4.67
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 72,432	\$ 59,999	\$ 44,828	\$ 42,644	\$ 28,054	\$ 34.23	\$ 22.91

2019 Upper Tier Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
Barrie							
Belleville							
Bracebridge	\$ 9,931	\$ 8,870	\$ 8,870	\$ 6,652	\$ 4,433	\$ 1.62	\$ 1.62
Brampton	\$ 56,059	\$ 46,027	\$ 46,027	\$ 34,368	\$ 22,675	\$ 21.16	\$ 14.24
Brant							
Brantford							
Brock	\$ 32,742	\$ 26,371	\$ 26,371	\$ 19,059	\$ 12,389	\$ 19.43	\$ 10.48
Brockville							
Brockton							
Burlington	\$ 38,530	\$ 30,700	\$ 22,333	\$ 18,959	\$ 14,537	\$ 32.11	\$ 9.10
Caledon	\$ 55,531	\$ 45,595	\$ 45,595	\$ 34,045	\$ 22,461	\$ 21.02	\$ 14.10
Cambridge	\$ 28,056	\$ 20,967	\$ 20,967	\$ 15,278	\$ 15,278	\$ 16.07	\$ 6.43
Central Elgin							
Centre Wellington	\$ 5,232	\$ 4,134	\$ 4,134	\$ 3,395	\$ 2,475	\$ 1.51	\$ 1.51
Chatham-Kent							
Clarington	\$ 32,742	\$ 26,371	\$ 26,371	\$ 19,059	\$ 12,389	\$ 19.43	\$ 10.48
Collingwood	\$ 9,449	\$ 7,834	\$ 7,834	\$ 5,333	\$ 5,333	\$ 3.32	\$ 1.99
Cornwall							
East Gwillimbury	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
Elliot Lake							
Erin	\$ 5,232	\$ 4,134	\$ 4,134	\$ 3,395	\$ 2,475	\$ 1.51	\$ 1.51
Espanola							
Fort Erie	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Georgian Bluffs	\$ 7,120	\$ 4,957	\$ 4,957	\$ 4,209	\$ 4,209		
Georgina	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
Gravenhurst	\$ 9,931	\$ 8,870	\$ 8,870	\$ 6,652	\$ 4,433	\$ 1.62	\$ 1.62
Greater Sudbury							
Greenstone							
Grey Highlands	\$ 7,120	\$ 4,957	\$ 4,957	\$ 4,209	\$ 4,209		
Grimsby	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Guelph							
Guelph-Eramosa	\$ 5,232	\$ 4,134	\$ 4,134	\$ 3,395	\$ 2,475	\$ 1.51	\$ 1.51
Haldimand							
Halton Hills	\$ 38,530	\$ 30,700	\$ 22,333	\$ 18,959	\$ 14,537	\$ 32.11	\$ 9.10
Hamilton							
Hawkesbury							

2019 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Huntsville	\$ 9,931	\$ 8,870	\$ 8,870	\$ 6,652	\$ 4,433	\$ 1.62	\$ 1.62
Ingersoll	\$ 10,248	\$ 6,437	\$ 6,437	\$ 5,463	\$ 3,696	\$ 3.23	\$ 3.23
Innisfil	\$ 9,449	\$ 7,834	\$ 7,834	\$ 5,333	\$ 5,333	\$ 3.32	\$ 1.99
Kenora							
Kincardine							
King	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
Kingston							
Kitchener	\$ 28,056	\$ 20,967	\$ 20,967	\$ 15,278	\$ 15,278	\$ 16.07	\$ 6.43
Kingsville							
Lakeshore							
Lambton Shores							
Lincoln	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
London							
Mapleton	\$ 5,232	\$ 4,134	\$ 4,134	\$ 3,395	\$ 2,475	\$ 1.51	\$ 1.51
Markham	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
Meaford	\$ 7,120	\$ 4,957	\$ 4,957	\$ 4,209	\$ 4,209		
Middlesex Centre							
Milton	\$ 38,530	\$ 30,700	\$ 22,333	\$ 18,959	\$ 14,537	\$ 32.11	\$ 9.10
Minto	\$ 5,232	\$ 4,134	\$ 4,134	\$ 3,395	\$ 2,475	\$ 1.51	\$ 1.51
Mississauga	\$ 56,059	\$ 46,027	\$ 46,027	\$ 34,368	\$ 22,675	\$ 21.16	\$ 14.24
Newmarket	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
New Tecumseth	\$ 9,449	\$ 7,834	\$ 7,834	\$ 5,333	\$ 5,333	\$ 3.32	\$ 1.99
Niagara Falls	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Niagara-on-the-Lake	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Norfolk							
North Bay							
North Dumfries	\$ 25,630	\$ 19,154	\$ 19,154	\$ 13,957	\$ 13,957	\$ 14.17	\$ 5.67
North Middlesex							
North Perth							
Oakville	\$ 38,530	\$ 30,700	\$ 22,333	\$ 18,959	\$ 14,537	\$ 32.11	\$ 9.10
Orangeville	\$ 3,498	\$ 2,798	\$ 2,798	\$ 1,586	\$ 1,586	\$ 0.77	\$ 0.77
Orillia							
Oshawa	\$ 32,742	\$ 26,371	\$ 26,371	\$ 19,059	\$ 12,389	\$ 19.43	\$ 10.48
Ottawa							
Owen Sound	\$ 7,120	\$ 4,957	\$ 4,957	\$ 4,209	\$ 4,209		
Parry Sound							

2019 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Pelham	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Peterborough							
Pickering	\$ 32,742	\$ 26,371	\$ 26,371	\$ 19,059	\$ 12,389	\$ 19.43	\$ 10.48
Port Colborne	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Prince Edward County							
Puslinch	\$ 5,232	\$ 4,134	\$ 4,134	\$ 3,395	\$ 2,475	\$ 1.51	\$ 1.51
Quinte West							
Richmond Hill	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Southgate	\$ 7,120	\$ 4,957	\$ 4,957	\$ 4,209	\$ 4,209		
Springwater	\$ 9,449	\$ 7,834	\$ 7,834	\$ 5,333	\$ 5,333	\$ 3.32	\$ 1.99
St. Catharines	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
St. Marys							
St. Thomas							
Stratford							
Strathroy-Caradoc							
South Bruce Peninsula							
Thorold	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Thunder Bay							
Tillsonburg	\$ 9,715	\$ 6,102	\$ 6,102	\$ 5,179	\$ 3,503	\$ 3.84	\$ 3.84
Timmins							
Toronto							
Vaughan	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
Wainfleet	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Waterloo	\$ 28,056	\$ 20,967	\$ 20,967	\$ 15,278	\$ 15,278	\$ 16.07	\$ 6.43
Welland	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Wellesley	\$ 25,630	\$ 19,154	\$ 19,154	\$ 13,957	\$ 13,957	\$ 14.17	\$ 5.67
Wellington North	\$ 5,232	\$ 4,134	\$ 4,134	\$ 3,395	\$ 2,475	\$ 1.51	\$ 1.51
West Grey	\$ 7,120	\$ 4,957	\$ 4,957	\$ 4,209	\$ 4,209		
West Lincoln	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Whitby	\$ 32,742	\$ 26,371	\$ 26,371	\$ 19,059	\$ 12,389	\$ 19.43	\$ 10.48
Whitchurch-Stouffville	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89
Wilmot	\$ 25,630	\$ 19,154	\$ 19,154	\$ 13,957	\$ 13,957	\$ 14.17	\$ 5.67
Windsor							
Woolwich	\$ 25,630	\$ 19,154	\$ 19,154	\$ 13,957	\$ 13,957	\$ 14.17	\$ 5.67
Average	\$ 25,881	\$ 20,326	\$ 19,794	\$ 15,301	\$ 11,249	\$ 18.79	\$ 8.26
Median	\$ 19,033	\$ 13,866	\$ 13,866	\$ 13,212	\$ 7,847	\$ 12.04	\$ 5.02
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 62,170	\$ 50,038	\$ 50,038	\$ 36,368	\$ 26,549	\$ 55.14	\$ 22.89

2019 Education Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
Barrie	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 0.50	\$ 0.50
Belleville							
Bracebridge							
Brampton	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 0.90	\$ 0.90
Brant							
Brantford	\$ 912	\$ 912	\$ 912	\$ 912	\$ 912		
Brock	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335		
Brockville							
Brockton							
Burlington	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 1.75	\$ 1.75
Caledon	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 0.90	\$ 0.90
Cambridge	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Central Elgin							
Centre Wellington	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484		
Chatham-Kent							
Clarington	\$ 1,738	\$ 1,738	\$ 1,738	\$ 1,738	\$ 1,738		
Collingwood	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 0.50	\$ 0.50
Cornwall							
East Gwillimbury	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
Elliot Lake							
Erin	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484		
Espanola							
Fort Erie	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Georgian Bluffs							
Georgina	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
Gravenhurst							
Greater Sudbury							
Greenstone							
Grey Highlands							
Grimsby	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Guelph	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484		
Guelph-Eramosa	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484		
Haldimand							
Halton Hills	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 1.75	\$ 1.75
Hamilton	\$ 2,440	\$ 2,440	\$ 2,440	\$ 2,440	\$ 2,440	\$ 0.76	\$ 0.76
Hawkesbury	\$ 744	\$ 744	\$ 744	\$ 744	\$ 744		

2019 Education Development Charges (cont'd)—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Huntsville							
Ingersoll							
Innisfil	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 0.50	\$ 0.50
Kenora							
Kincardine							
King	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
Kingston							
Kitchener	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Kingsville	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605		
Lakeshore	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605		
Lambton Shores							
Lincoln	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
London							
Mapleton	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484		
Markham	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
Meaford							
Middlesex Centre							
Milton	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 1.75	\$ 1.75
Minto	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484		
Mississauga	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 0.90	\$ 0.90
Newmarket	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
New Tecumseth	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 0.50	\$ 0.50
Niagara Falls	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Niagara-on-the-Lake	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Norfolk							
North Bay							
North Dumfries	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
North Middlesex							
North Perth							
Oakville	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 1.75	\$ 1.75
Orangeville	\$ 1,132	\$ 1,132	\$ 1,132	\$ 1,132	\$ 1,132		
Orillia	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 0.50	\$ 0.50
Oshawa	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335		
Ottawa	\$ 2,677	\$ 2,677	\$ 2,677	\$ 2,677	\$ 2,677	\$ 1.63	\$ 1.63
Owen Sound							
Parry Sound							

2019 Education Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Pelham	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Peterborough							
Pickering	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335		
Port Colborne	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Prince Edward County							
Puslinch	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484		
Quinte West							
Richmond Hill	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Southgate							
Springwater	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 2,359	\$ 0.50	\$ 0.50
St. Catharines	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
St. Marys							
St. Thomas							
Stratford							
Strathroy-Caradoc							
South Bruce Peninsula							
Thorold	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Thunder Bay							
Tillsonburg							
Timmins							
Toronto	\$ 1,793	\$ 1,793	\$ 1,793	\$ 1,793	\$ 1,793	\$ 1.12	\$ 1.12
Vaughan	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
Wainfleet	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Waterloo	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Welland	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Wellesley	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Wellington North	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484		
West Grey							
West Lincoln	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Whitby	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335		
Whitchurch-Stouffville	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 7,007	\$ 1.13	\$ 1.13
Wilmot	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Windsor	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605		
Woolwich	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 2,601	\$ 1.73	\$ 1.73
Average	\$ 2,995	\$ 2,995	\$ 2,995	\$ 2,995	\$ 2,995	\$ 1.20	\$ 1.20
Median	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$ 1.13	\$ 1.13
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 7,761	\$ 1.75	\$ 1.75

2019 Development Charges—Grouped by Location

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Belleville	\$ 12,321	\$ 9,428	\$ 9,428	\$ 8,628	\$ 4,759	\$ 4.89	\$ 4.89
Brockville	\$ 507	\$ 381	\$ 381	\$ 321	\$ 201	\$ 0.02	\$ 0.02
Cornwall	\$ 2,229	\$ 2,117	\$ 2,117	\$ 1,591	\$ 861	\$ 2.87	\$ 2.87
Hawkesbury	\$ 744	\$ 744	\$ 744	\$ 744	\$ 744		
Kingston	\$ 21,356	\$ 16,719	\$ 16,719	\$ 14,186	\$ 8,679	\$ 16.93	\$ 8.06
Ottawa	\$ 33,217	\$ 27,059	\$ 27,059	\$ 19,503	\$ 14,638	\$ 27.41	\$ 11.90
Peterborough	\$ 28,869	\$ 23,310	\$ 23,310	\$ 16,825	\$ 16,825	\$ 8.60	
Prince Edward County	\$ 6,686	\$ 3,740	\$ 2,951	\$ 4,479	\$ 3,092	\$ 3.35	\$ 3.35
Quinte West	\$ 9,829	\$ 6,570	\$ 6,570	\$ 5,968	\$ 4,537	\$ 4.59	\$ 4.59
Eastern Average	\$ 12,862	\$ 10,008	\$ 9,920	\$ 8,027	\$ 6,037	\$ 8.58	\$ 5.10
Eastern Median	\$ 9,829	\$ 6,570	\$ 6,570	\$ 5,968	\$ 4,537	\$ 4.74	\$ 4.59
Aurora	\$ 93,425	\$ 75,072	\$ 75,072	\$ 58,019	\$ 43,594	\$ 60.71	\$ 28.46
Brampton	\$ 98,410	\$ 78,606	\$ 78,606	\$ 61,653	\$ 40,334	\$ 32.94	\$ 20.63
Brock	\$ 56,077	\$ 45,986	\$ 45,986	\$ 34,234	\$ 27,564	\$ 23.28	\$ 14.33
Burlington	\$ 58,710	\$ 47,402	\$ 37,173	\$ 33,037	\$ 26,952	\$ 47.05	\$ 18.04
Caledon	\$ 90,539	\$ 73,338	\$ 73,338	\$ 56,300	\$ 37,412	\$ 27.14	\$ 20.22
Clarington	\$ 52,203	\$ 41,810	\$ 41,810	\$ 29,276	\$ 22,606	\$ 26.24	\$ 14.17
East Gwillimbury	\$ 103,062	\$ 84,386	\$ 84,386	\$ 63,458	\$ 48,289	\$ 66.83	\$ 28.94
Georgina	\$ 80,748	\$ 66,367	\$ 66,367	\$ 51,503	\$ 39,164	\$ 57.11	\$ 24.86
Halton Hills	\$ 63,163	\$ 52,085	\$ 39,984	\$ 34,962	\$ 27,455	\$ 39.87	\$ 12.79
King	\$ 106,003	\$ 88,872	\$ 88,872	\$ 64,898	\$ 48,854	\$ 65.85	\$ 33.60
Markham	\$ 105,800	\$ 85,061	\$ 85,061	\$ 65,211	\$ 49,655	\$ 70.22	\$ 34.67
Milton	\$ 66,973	\$ 53,268	\$ 44,901	\$ 37,823	\$ 29,758	\$ 41.54	\$ 14.36
Mississauga	\$ 100,556	\$ 81,659	\$ 81,659	\$ 66,151	\$ 42,073	\$ 32.67	\$ 23.73
Newmarket	\$ 98,079	\$ 79,717	\$ 79,717	\$ 60,533	\$ 45,812	\$ 62.75	\$ 30.50
Oakville	\$ 82,861	\$ 65,104	\$ 56,737	\$ 46,374	\$ 34,148	\$ 45.01	\$ 22.00
Oshawa	\$ 60,327	\$ 49,240	\$ 44,969	\$ 37,657	\$ 25,094	\$ 31.47	\$ 10.48
Pickering	\$ 51,383	\$ 42,065	\$ 42,065	\$ 30,257	\$ 21,495	\$ 22.61	\$ 13.66
Richmond Hill	\$ 88,564	\$ 72,785	\$ 72,785	\$ 56,105	\$ 41,005	\$ 64.49	\$ 30.02
Toronto	\$ 74,225	\$ 61,792	\$ 33,369	\$ 44,437	\$ 29,847	\$ 35.35	\$ 17.20
Vaughan	\$ 121,076	\$ 99,854	\$ 99,854	\$ 75,026	\$ 56,369	\$ 70.34	\$ 38.09
Whitby	\$ 59,181	\$ 48,155	\$ 48,155	\$ 36,013	\$ 24,582	\$ 29.10	\$ 15.56
Whitchurch-Stouffville	\$ 91,900	\$ 75,133	\$ 75,133	\$ 58,164	\$ 43,693	\$ 62.76	\$ 30.51
GTA Average	\$ 81,967	\$ 66,716	\$ 63,455	\$ 50,050	\$ 36,625	\$ 46.15	\$ 22.58
GTA Median	\$ 85,713	\$ 69,576	\$ 69,576	\$ 53,804	\$ 38,288	\$ 43.28	\$ 21.31

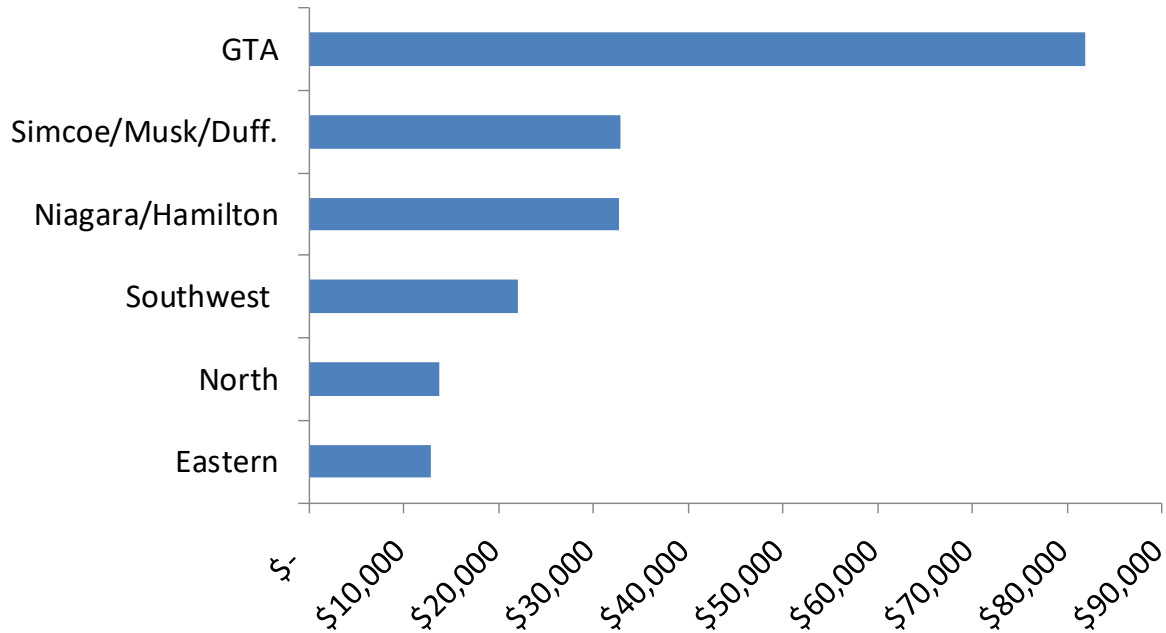
2019 Development Charges—Grouped by Location (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Fort Erie	\$ 31,551	\$ 24,055	\$ 24,055	\$ 22,471	\$ 13,610	\$ 17.80	\$ 5.02
Grimsby	\$ 36,340	\$ 25,569	\$ 25,569	\$ 23,578	\$ 14,798	\$ 20.14	\$ 8.63
Hamilton	\$ 52,443	\$ 38,230	\$ 38,230	\$ 31,722	\$ 22,471	\$ 20.94	\$ 13.06
Lincoln	\$ 42,984	\$ 33,250	\$ 33,250	\$ 29,399	\$ 17,788	\$ 26.67	\$ 11.12
Niagara Falls	\$ 31,995	\$ 22,060	\$ 22,060	\$ 19,465	\$ 14,100	\$ 16.05	\$ 5.02
Niagara-on-the-Lake	\$ 30,254	\$ 22,602	\$ 22,602	\$ 20,894	\$ 14,406	\$ 16.78	\$ 9.76
Pelham	\$ 36,955	\$ 26,684	\$ 26,684	\$ 25,537	\$ 15,450	\$ 21.01	\$ 13.99
Port Colborne	\$ 19,205	\$ 14,038	\$ 14,038	\$ 13,384	\$ 8,019	\$ 12.04	\$ 5.02
St. Catharines	\$ 19,205	\$ 14,038	\$ 14,038	\$ 13,384	\$ 8,019	\$ 12.04	\$ 5.02
Thorold	\$ 36,965	\$ 25,783	\$ 25,783	\$ 24,853	\$ 15,032	\$ 20.04	\$ 7.69
Wainfleet	\$ 25,974	\$ 18,086	\$ 18,086	\$ 17,288	\$ 10,763	\$ 15.39	\$ 8.37
Welland	\$ 26,927	\$ 20,996	\$ 20,997	\$ 19,951	\$ 11,741	\$ 15.10	\$ 8.08
West Lincoln	\$ 34,058	\$ 23,940	\$ 23,940	\$ 22,836	\$ 13,870	\$ 16.37	\$ 9.35
Niagara/Hamilton Avg.	\$ 32,681	\$ 23,795	\$ 23,795	\$ 21,905	\$ 13,851	\$ 17.72	\$ 8.47
Niagara/Hamilton Mediar	\$ 31,995	\$ 23,940	\$ 23,940	\$ 22,471	\$ 14,100	\$ 16.78	\$ 8.37
Elliot Lake							
Espanola							
Greater Sudbury	\$ 17,721	\$ 10,227	\$ 10,227	\$ 10,227	\$ 10,227	\$ 4.45	\$ 2.96
Greenstone							
Kenora							
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 6.77	
Parry Sound							
Sault Ste. Marie							
Thunder Bay							
Timmins							
North Average	\$ 13,768	\$ 7,533	\$ 7,533	\$ 6,512	\$ 6,512	\$ 5.61	\$ 2.96
North Median	\$ 13,768	\$ 7,533	\$ 7,533	\$ 6,512	\$ 6,512	\$ 5.61	\$ 2.96
Barrie	\$ 50,357	\$ 38,242	\$ 38,242	\$ 31,954	\$ 23,521	\$ 33.61	\$ 22.27
Bracebridge	\$ 14,150	\$ 12,245	\$ 12,245	\$ 9,644	\$ 6,735	\$ 1.62	\$ 1.62
Collingwood	\$ 41,814	\$ 32,825	\$ 32,825	\$ 25,717	\$ 18,137	\$ 10.21	\$ 8.88
Gravenhurst	\$ 12,400	\$ 11,262	\$ 11,262	\$ 8,474	\$ 5,687	\$ 1.62	\$ 1.62
Huntsville	\$ 13,934	\$ 11,543	\$ 11,543	\$ 9,279	\$ 6,262	\$ 2.64	\$ 2.64
Innisfil	\$ 63,544	\$ 55,021	\$ 55,021	\$ 38,220	\$ 30,994	\$ 26.73	\$ 25.40
New Tecumseth	\$ 54,454	\$ 45,590	\$ 45,590	\$ 38,350	\$ 27,202	\$ 24.16	\$ 14.70
Orangeville	\$ 29,889	\$ 22,341	\$ 22,341	\$ 16,526	\$ 11,369	\$ 9.64	\$ 0.77
Orillia	\$ 20,988	\$ 19,352	\$ 19,352	\$ 15,432	\$ 12,164	\$ 7.52	\$ 0.50
Springwater	\$ 27,361	\$ 22,895	\$ 22,895	\$ 17,840	\$ 15,714	\$ 7.40	\$ 6.07
Sim./Musk./Duff. Avg.	\$ 32,889	\$ 27,132	\$ 27,132	\$ 21,144	\$ 15,779	\$ 12.52	\$ 8.45
Sim./Musk./Duff. Mediar	\$ 28,625	\$ 22,618	\$ 22,618	\$ 17,183	\$ 13,939	\$ 8.58	\$ 4.36

2019 Development Charges—Grouped by Location (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ bed. per unit	Multiples Dwelling 1&2 bed. per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brant	\$ 30,040	\$ 19,351	\$ 19,351	\$ 19,931	\$ 11,660	\$ 7.26	\$ 7.26
Brantford	\$ 23,697	\$ 17,129	\$ 17,129	\$ 12,972	\$ 10,431	\$ 7.02	\$ 7.02
Brockton							
Cambridge	\$ 52,129	\$ 38,665	\$ 38,665	\$ 28,628	\$ 28,628	\$ 22.98	\$ 13.34
Central Elgin	\$ 14,339	\$ 12,529	\$ 12,529	\$ 8,706	\$ 8,706	\$ 6.04	\$ 6.04
Centre Wellington	\$ 30,771	\$ 24,994	\$ 24,994	\$ 19,266	\$ 15,164	\$ 7.84	\$ 7.84
Chatham-Kent	\$ 5,017	\$ 4,050	\$ 4,050	\$ 3,979	\$ 2,057	\$ 3.50	\$ 1.75
Erin	\$ 22,821	\$ 18,366	\$ 18,366	\$ 14,460	\$ 12,231	\$ 7.57	\$ 7.57
Georgian Bluffs	\$ 7,120	\$ 4,957	\$ 4,957	\$ 4,209	\$ 4,209		
Grey Highlands	\$ 18,484	\$ 13,638	\$ 13,638	\$ 12,540	\$ 12,540	\$ 7.28	\$ 7.28
Guelph	\$ 37,582	\$ 28,344	\$ 28,344	\$ 21,962	\$ 16,408	\$ 12.37	\$ 12.37
Guelph-Eramosa	\$ 45,681	\$ 34,633	\$ 34,633	\$ 26,171	\$ 22,214	\$ 12.53	\$ 12.53
Haldimand	\$ 19,981	\$ 18,435	\$ 18,435	\$ 14,903	\$ 9,592	\$ 5.01	\$ 5.01
Ingersoll	\$ 13,727	\$ 8,622	\$ 8,622	\$ 7,317	\$ 4,950	\$ 4.37	\$ 4.37
Kincardine	\$ 13,058	\$ 8,917	\$ 8,917	\$ 6,663	\$ 6,663	\$ 4.60	\$ 4.60
Kitchener	\$ 42,230	\$ 31,767	\$ 31,767	\$ 24,266	\$ 24,266	\$ 23.34	\$ 10.93
Kingsville	\$ 11,264	\$ 8,175	\$ 8,175	\$ 6,894	\$ 5,596	\$ 1.35	\$ 1.35
Lakeshore	\$ 19,777	\$ 11,974	\$ 11,974	\$ 10,481	\$ 8,124	\$ 8.08	\$ 8.08
Lambton Shores	\$ 13,168	\$ 11,649	\$ 11,649	\$ 9,342	\$ 7,091	\$ 2.83	\$ 2.83
London	\$ 33,136	\$ 22,409	\$ 22,409	\$ 19,860	\$ 14,656	\$ 25.90	\$ 19.15
Mapleton	\$ 24,042	\$ 15,966	\$ 15,966	\$ 11,960	\$ 10,152	\$ 5.71	\$ 5.71
Meaford	\$ 20,256	\$ 13,790	\$ 13,790	\$ 13,042	\$ 13,042	\$ 7.98	\$ 4.32
Middlesex Centre	\$ 21,788	\$ 14,302	\$ 14,302	\$ 13,951	\$ 8,792	\$ 6.10	\$ 2.44
Minto	\$ 14,338	\$ 12,143	\$ 12,143	\$ 9,476	\$ 8,030	\$ 4.09	\$ 4.09
Norfolk	\$ 14,615	\$ 8,547	\$ 8,547	\$ 6,365	\$ 5,301	\$ 6.02	\$ 6.02
North Dumfries	\$ 34,641	\$ 26,090	\$ 26,090	\$ 19,513	\$ 19,513	\$ 17.27	\$ 8.77
North Middlesex	\$ 5,150	\$ 4,014	\$ 4,014	\$ 2,287	\$ 2,287	\$ 0.70	\$ 0.70
North Perth	\$ 16,422	\$ 10,600	\$ 10,600	\$ 9,283	\$ 6,428	\$ 3.07	\$ 1.88
Owen Sound	\$ 14,128	\$ 10,714	\$ 10,714	\$ 7,838	\$ 7,838	\$ 3.00	
Puslinch	\$ 12,924	\$ 10,514	\$ 10,514	\$ 8,711	\$ 7,366	\$ 3.11	\$ 3.11
Sarnia	\$ 11,864	\$ 8,654	\$ 8,654	\$ 8,147	\$ 5,375	\$ 5.55	\$ 5.55
Saugeen Shores	\$ 16,563	\$ 12,325	\$ 12,325	\$ 10,915	\$ 7,575	\$ 6.71	
Southgate	\$ 27,608	\$ 19,251	\$ 19,251	\$ 17,348	\$ 12,657	\$ 11.35	\$ 11.35
St. Marys	\$ 8,657	\$ 5,915	\$ 5,915	\$ 5,150	\$ 3,567		
St. Thomas	\$ 11,638	\$ 10,216	\$ 10,216	\$ 7,285	\$ 4,186	\$ 4.55	\$ 2.97
Stratford	\$ 14,271	\$ 10,363	\$ 10,363	\$ 9,094	\$ 5,840	\$ 2.59	
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
South Bruce Peninsula	\$ 10,489	\$ 5,948	\$ 5,948	\$ 5,948	\$ 5,948	\$ 8.96	\$ 4.48
Tillsonburg	\$ 15,951	\$ 10,019	\$ 10,019	\$ 8,504	\$ 5,752	\$ 6.55	\$ 6.55
Waterloo	\$ 46,538	\$ 35,050	\$ 35,050	\$ 28,286	\$ 23,987	\$ 24.91	\$ 15.26
Wellesley	\$ 36,958	\$ 28,228	\$ 28,228	\$ 21,254	\$ 21,254	\$ 18.61	\$ 10.11
Wellington North	\$ 25,995	\$ 20,580	\$ 20,580	\$ 17,740	\$ 13,611	\$ 8.73	\$ 5.12
West Grey	\$ 10,370	\$ 8,207	\$ 8,207	\$ 7,459	\$ 7,459		
Wilmot	\$ 39,696	\$ 30,487	\$ 30,487	\$ 24,362	\$ 21,385	\$ 20.16	\$ 9.87
Windsor	\$ 29,810	\$ 21,339	\$ 21,339	\$ 14,565	\$ 14,565	\$ 12.89	
Woolwich	\$ 39,895	\$ 30,006	\$ 30,006	\$ 23,866	\$ 21,078	\$ 19.92	\$ 11.42
Southwest Average	\$ 22,019	\$ 16,260	\$ 16,260	\$ 13,139	\$ 10,990	\$ 9.14	\$ 6.90
Southwest Median	\$ 18,484	\$ 12,529	\$ 12,529	\$ 10,915	\$ 8,706	\$ 6.86	\$ 6.03

**Summary—2019 Development Charges Residential Single Detached Dwelling
Average By Location**



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

2018 Development Charges	Residential	Multiples Dwelling 3+ bed. per unit	Apartment units >=2	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
North	\$ 13,768	\$ 7,533	\$ 6,512	\$ 6,512	\$ 5.61	\$ 2.96
Eastern	\$ 12,862	\$ 10,008	\$ 8,027	\$ 6,037	\$ 8.58	\$ 5.10
Southwest	\$ 22,019	\$ 16,260	\$ 13,139	\$ 10,990	\$ 9.14	\$ 6.90
Niagara/Hamilton	\$ 32,681	\$ 23,795	\$ 21,905	\$ 13,851	\$ 17.72	\$ 8.47
Simcoe/Musk./Duff.	\$ 32,889	\$ 27,132	\$ 21,144	\$ 15,779	\$ 12.52	\$ 8.45
GTA	\$ 81,967	\$ 66,716	\$ 50,050	\$ 36,625	\$ 46.15	\$ 22.58

Building Permit Fees

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

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

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

In addition, the amendments also require municipalities to:

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

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

BMA Calculations

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

2019 Residential Building Permit Fees (sorted lowest to highest)

Municipality	Residential (m2)	Residential (\$/\$1000)	Residential 167 m2 property - \$270,000 Value
Greenstone		\$10, 1st \$1,000 + \$3.00/\$1,000	\$ 817
Kenora	\$5.38		\$ 899
Grey Highlands	\$7.00		\$ 1,168
Southgate	\$7.00		\$ 1,168
West Grey	\$7.00		\$ 1,168
Brockton	\$100 + \$7/m2		\$ 1,268
North Perth	\$100 + \$7.21/m2		\$ 1,304
Prince Edward County	\$100 + \$7.50/m2		\$ 1,353
Kincardine	\$8.61		\$ 1,438
Waterloo	\$8.61		\$ 1,438
London	\$8.80		\$ 1,470
Lambton Shores	\$9.00		\$ 1,503
Ottawa	\$9.10		\$ 1,519
Owen Sound	\$9.10		\$ 1,520
Erin	\$9.47		\$ 1,581
Mapleton	\$325 + \$7.53/m2		\$ 1,583
Saugeen Shores	\$9.95		\$ 1,662
Sarnia	\$10.00		\$ 1,670
Minto	\$300 + \$8.61/m2		\$ 1,738
St. Marys	\$1,760 up to 186 m2, \$9.47/m2 > 186 m2		\$ 1,760
Collingwood	\$10.76		\$ 1,798
Georgian Bluffs	\$10.76		\$ 1,798
Quinte West	\$10.83		\$ 1,809
New Tecumseth	\$10.87		\$ 1,816
Lakeshore	\$11.19		\$ 1,869
Brock	\$11.30		\$ 1,887
Kingsville	\$11.30		\$ 1,887
Wellington North	\$260 + \$9.8/m2		\$ 1,896
Springwater	\$11.73		\$ 1,959
North Middlesex	\$75 + \$11.3/m2		\$ 1,962
St. Thomas	\$11.83		\$ 1,976
West Lincoln	\$11.92		\$ 1,991
Orillia	\$11.95		\$ 1,995
Chatham-Kent	\$12.06		\$ 2,013
Stratford	\$12.06		\$ 2,013
Niagara Falls	\$12.09		\$ 2,019
Kingston	\$12.15		\$ 2,029
Brantford	\$12.27		\$ 2,049
Strathroy-Caradoc	\$1,736 1st 139 m2 + \$12.39/m2 > 139 m2		\$ 2,078

2019 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

Municipality	Residential (m2)	Residential (\$/\$1000)	Residential 167 m2 property - \$270,000 Value
Wellesley	\$12.49		\$ 2,085
Ingersoll	\$2100 + \$7.21/m2 for > 186 m2		\$ 2,100
Port Colborne	\$12.59		\$ 2,103
Kitchener	\$12.81		\$ 2,139
Woolwich	\$12.81		\$ 2,139
Pickering	\$13.00		\$ 2,171
Thunder Bay	\$13.00		\$ 2,171
Orangeville	\$13.03		\$ 2,176
Centre Wellington	\$13.13		\$ 2,193
Burlington	\$13.16/m2 up to 300 m2; \$16.97/m2 over 300 m2		\$ 2,198
Caledon	\$13.20		\$ 2,204
Meaford	\$13.24		\$ 2,211
Oshawa	\$13.42		\$ 2,241
Grimsby	\$13.56		\$ 2,265
Clarington	\$13.62		\$ 2,275
Guelph-Eramosa	\$13.78		\$ 2,301
Brockville	\$2325 + \$8.07/m2 for > 186 m2		\$ 2,325
Fort Erie	\$13.99		\$ 2,337
Lincoln	\$14.00		\$ 2,338
Elliot Lake	\$2,000 up to 139 m2; \$14.32/m2 > 139 m2		\$ 2,396
Central Elgin	\$2,400 + \$10.74/m2		\$ 2,400
Vaughan	\$14.39		\$ 2,403
Georgina	\$14.53		\$ 2,427
St. Catharines	\$14.53		\$ 2,427
South Bruce Peninsula	\$14.53		\$ 2,427
Wainfleet	\$1,702.07, + \$14.51/m2 > 117 m2		\$ 2,428
North Bay	\$14.64		\$ 2,445
Newmarket	\$14.65		\$ 2,447
Parry Sound		\$50 + \$9/\$1,000	\$ 2,480
North Dumfries	\$14.85		\$ 2,481
Welland	\$14.85		\$ 2,481
Guelph	\$14.96		\$ 2,499
Brampton	\$15.00		\$ 2,505
Wilmot	\$15.07		\$ 2,517
Windsor	\$450 + \$12.38/m2		\$ 2,517
Barrie	\$15.10		\$ 2,522
Niagara-on-the-Lake	\$15.18		\$ 2,535
Thorold	\$15.18		\$ 2,535
Cambridge	\$15.39		\$ 2,571

2019 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

Municipality	Residential (m2)	Residential (\$/\$1000)	Residential 167 m2 property - \$270,000 Value
Pelham	\$15.44		\$ 2,578
Haldimand	\$15.50		\$ 2,589
Hamilton	\$15.50		\$ 2,589
Richmond Hill	\$15.55		\$ 2,597
Cornwall	\$2,100 + \$13.45 m2 over 130 m2		\$ 2,597
East Gwillimbury	\$15.61		\$ 2,606
Gravenhurst	\$15.61		\$ 2,606
Milton	\$15.71		\$ 2,624
Belleville		\$10.00	\$ 2,700
Huntsville		\$10.00	\$ 2,700
Aurora	\$16.40		\$ 2,739
Whitchurch-Stouffville	\$16.47		\$ 2,750
Markham	\$16.64		\$ 2,779
Halton Hills	\$16.91		\$ 2,824
Mississauga	\$16.94		\$ 2,829
Oakville	\$17.15		\$ 2,864
Greater Sudbury		\$10.70	\$ 2,889
Toronto	\$52.08 + \$17.16/m2		\$ 2,918
Hawkesbury	\$100 + \$1725 + \$6.89/m2		\$ 2,975
Middlesex Centre	\$2,980 up to 186 m2; \$10.76/m2 > 186 m2		\$ 2,980
Timmins		\$70 + \$11/\$1,000	\$ 3,040
Bracebridge		\$11.30	\$ 3,051
Peterborough	\$18.27		\$ 3,051
Whitby	\$18.50		\$ 3,090
Tillsonburg		\$130 + \$11.40/\$1,000	\$ 3,208
Innisfil	\$20.24		\$ 3,380
Puslinch	\$20.67		\$ 3,451
King	\$3,500 up to 511 m2		\$ 3,500
Norfolk		\$75 up to \$3000 + \$13/\$1000 after \$3000	\$ 3,546
Brant		\$14.00	\$ 3,780
Sault Ste. Marie	\$25.84		\$ 4,315
Espanola		\$18.00	\$ 4,860
Average			\$ 2,303
Median			\$ 2,313

2019 Building Permit Fees (sorted alphabetically)

Municipality	Retail /Mercantile m2 (finished) or per \$1,000 construction otherwise	Industrial / m2 (finished) or per \$1,000 construction otherwise
Aurora	\$15.40	\$10.30
Barrie	\$18.60	\$11.60
Belleville	\$10/\$1,000	\$10/\$1,000
Bracebridge	\$11.30/\$1000	\$11.30/\$1,000
Brampton	\$16.32	\$10.71
Brant	\$14.00/\$1,000	\$14.00/\$1,000
Brantford	\$11.84	\$8.93
Brock	\$12.37	\$10.22
Brockton	\$100 + \$7.53/m2	\$100 + \$7.53/m2
Brockville	Greater of \$875 or \$8.07/m2	Greater of \$875 or \$8.07/m2 for first 4,645 m2; \$5.38/m2 above 4,645 m2
Burlington	\$23.59	\$9.78/m2 up to 4,650 m2; \$6.68/m2 over 4,650 m2
Caledon	\$16.00	\$10.00 /m2 if < 600 m2; \$7.10 /m2 if > 600 m2
Cambridge	\$17.01	\$10.66
Central Elgin	\$3,699 + \$11.38 m2	\$3,699 + \$11.38 m2
Centre Wellington	\$12.81	\$9.90
Chatham-Kent	\$16.90/\$1,000	\$16.90/\$1,000
Clarington	\$17.70	\$14.52
Collingwood	\$10.76	\$8.07
Cornwall	\$13.75/\$1,000 for first \$3,000,000; \$10.31/\$1,000 thereafter	\$13.75/\$1,000 for first \$3,000,000; \$10.31/\$1,000 thereafter
East Gwillimbury	\$11.84	\$10.23
Elliot Lake	\$2,500 up to 232 m2; \$10.76/m2 > 232 m2	\$2,500 up to 232 m2; \$10.76/m2 > 232 m2
Erin	\$8.61	\$8.61
Espanola	\$18/\$1,000	\$18/\$1,000
Fort Erie	\$13.67	\$10.44
Georgian Bluffs	\$10.76	\$10.76
Georgina	\$13.67	\$11.30
Gravenhurst	\$11.25/\$1,000	\$11.25/\$1,000
Greater Sudbury	\$108, 1st \$9,000 + \$10.70/\$1,000	\$108, 1st \$9,000 + \$10.70/\$1,000
Greenstone	\$10, 1st \$1,000 + \$3.00/\$1,000	\$10, 1st \$1,000 + \$3.00/\$1,000
Grey Highlands	\$10.00/\$1,000	\$10.00/\$1,000
Grimsby	\$13.02	\$8.83
Guelph	\$19.38	\$10.44
Guelph-Eramosa	\$17.87	\$10.76
Haldimand	\$18.41	\$11.05
Halton Hills	\$16.58	\$14.58 /m2, < 1,000 m2; \$12.16 /m2, 1,000 - 5,000 m2; \$10.56 /m2, 5,000 - 15,000 m2; \$8.94 /m2, > 15,000 m2;
Hamilton	\$16.98	\$11.91
Hawkesbury	\$100 + \$17.76/m2	\$100 + \$9.47/m2

2019 Building Permit Fees (sorted alphabetically) (cont'd)

Municipality	Retail /Mercantile m2 (finished) or per \$1,000 construction otherwise	Industrial / m2 (finished) or per \$1,000 construction otherwise
Huntsville	\$10.00/\$1,000	\$10.00/\$1,000
Ingersoll	\$4200 + \$8.61/m2 for > 232 m2	\$3045 + \$8.61/m2 for > 232 m2
Innisfil	\$13.85	\$9.22
Kenora	\$5.92	\$4.84
Kincardine	\$8.61	\$8.61
King	\$11.84	\$11.84
Kingston	\$16.15	\$12.60
Kingsville	\$11.50/\$1,000 up to \$1,000,000; \$1.25/\$1,000 thereafter	\$11.50/\$1,000 up to \$1,000,000; \$1.25/\$1,000 thereafter
Kitchener	\$14.75	\$8.40
Lakeshore	\$11.92/\$1,000	\$11.92/\$1,000
Lambton Shores	\$9.00	\$9.00
Lincoln	\$11.84	\$13.45
London	\$9.60	\$7.00
Mapleton	\$325 + \$7/m2	\$325 + \$7/m2
Markham	\$15.62	\$12.77
Meaford	\$11.41	\$7.32
Middlesex Centre	\$4,755 up to 325 m2; \$11.63/m2 if 325 - 1858 m2; \$5.81/m2 if over 1858 m2	\$4,755 up to 325 m2; \$11.63/m2 if 325 - 1858 m2; \$5.81/m2 if over 1858 m2
Milton	\$13.39	\$9.35
Minto	\$300 + \$8.61/m2	\$300 + \$4.84/m2
Mississauga	\$17.75	\$13.27 /m2, < 10,000 m2; \$12.73 > 10,000 m2
New Tecumseth	\$10.66	\$9.36
Newmarket	\$12.39	\$10.06
Niagara Falls	\$15.13	\$7.36
Niagara-on-the-Lake	\$19.81	\$10.01
Norfolk		
North Bay	\$11.23/\$1,000	\$11.23/\$1,000
North Dumfries	\$17.11	\$9.58
North Middlesex	\$75 + \$7.00/\$1,000	\$75 + \$7.00/\$1,000
North Perth	\$100 + \$6.46/m2	\$100 + \$6.46/m2
Oakville	\$23.85	\$14.95 + 5.90 if < 1,000 m2; \$12.50 + 5.90 if 1,000-2,000 m2; \$10.45 + 5.90 if 2,000-5,000 m2; \$8.80 + 5.90 if 5,000-15,000 m2; \$8.35 + 5.90 if > 15,000 m2
Orangeville	\$13.03	\$8.50
Orillia	\$12.27	\$6.57
Oshawa	\$15.52	\$13.02
Ottawa	\$9.60/\$1,000	\$7.56/\$1,000
Owen Sound	\$10.25/\$1,000	\$10.25/\$1,000
Parry Sound	\$50 + \$9/\$1,000	\$50 + \$9/\$1,000

2019 Building Permit Fees (sorted alphabetically) (cont'd)

Municipality	Retail /Mercantile m2 (finished) or per \$1,000 construction otherwise	Industrial / m2 (finished) or per \$1,000 construction otherwise
Pelham	\$18.85	\$17.72
Peterborough	\$19.79	\$19.79
Pickering	\$13.25	\$9.75
Port Colborne	\$12.59	\$8.29
Prince Edward County	\$100 + \$8.00/m2	\$100 + \$4.50/m2
Puslinch	\$23.14	\$10.23
Quinte West	\$10.83	\$5.24
Richmond Hill	\$16.65	\$15.25
Sarnia	\$17.00	\$10.00
Saugeen Shores	\$10.71	\$8.09
Sault Ste. Marie	\$17.89	\$13.87 /m2 if < 7,500 m2; \$11.27 m2 if > 7,500 m2
South Bruce Peninsula	\$15.07	\$15.07
Southgate	\$10/\$1,000	\$10/\$1,000
Springwater	\$11.41	\$5.27
St. Catharines	\$15.61	\$12.38
St. Marys	\$8.57/\$1,000	\$8.57/\$1,000
St. Thomas	\$9.75/\$1,000	\$7.75/\$1,000
Stratford	\$11.52	\$10.23/m2 if < 4,645 m2; \$5.17/m2 if > 4,645 m2
Strathroy-Caradoc	\$5,500 1st 232 m2 + \$1.01 > 232 m2	\$5,500 1st 232 m2 + \$1.01 > 232 m2
Thorold	\$19.48	\$12.59
Thunder Bay	\$14.00	\$12.00
Tillsonburg	\$130 + \$11.40/\$1,000	\$130 + \$11.40/\$1,000
Timmins	\$70 + \$11/\$1,000	\$70 + \$11/\$1,000
Toronto	\$19.20	\$15.73
Vaughan	\$14.98	\$10.32
Wainfleet	\$12.89	\$9.60
Waterloo	\$10.23	\$5.92
Welland	\$14.85	\$9.47
Wellesley	\$13.99	\$7.75
Wellington North	\$9.8/m2 + \$260	\$5.6/m2 + \$260
West Grey	\$10/\$1,000	\$10/\$1,000
West Lincoln	\$11.61	\$8.65
Whitby	\$23.00	\$14.40
Whitchurch-Stouffville	\$13.13	\$11.95
Wilmot	\$16.15	\$8.61
Windsor	\$23.68	\$11.30
Woolwich	\$17.22	\$9.04

2019 Commercial Solid Waste Tipping Fees—(Sorted by 2019 Fee per Tonne)

Municipality or Region	2014 Per Tonne	2015 Per Tonne	2016 Per Tonne	2017 Per Tonne	2018 Per Tonne	2019 Per Tonne
Chatham-Kent	N/A	\$ 100	\$ 100	\$ 51	\$ 51	\$ 51
Essex County	\$ 64	\$ 59	\$ 59	\$ 64	\$ 59	\$ 59
Elliot Lake	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60
Windsor	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64
Sault Ste. Marie	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70
Oxford County	\$ 66	\$ 69	\$ 70	\$ 69	\$ 70	\$ 72
Greenstone	N/A	N/A	N/A	\$ 70	\$ 70	\$ 72
Cornwall	\$ 64	\$ 70	\$ 70	\$ 75	\$ 75	\$ 75
London	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Thunder Bay	\$ 60	\$ 64	\$ 70	\$ 73	\$ 75	\$ 77
Greater Sudbury	\$ 71	\$ 73	\$ 73	\$ 73	\$ 75	\$ 77
Timmins	\$ 75	\$ 75	\$ 75	\$ 75	\$ 78	\$ 78
Stratford	\$ 75	\$ 76	\$ 76	\$ 77	\$ 78	\$ 80
Guelph	\$ 70	\$ 70	\$ 75	\$ 75	\$ 80	\$ 80
Wellington County	N/A	\$ 75	\$ 75	\$ 75	\$ 75	\$ 80
Waterloo Region	\$ 75	\$ 75	\$ 77	\$ 77	\$ 80	\$ 82
Kenora	\$ 80	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
Brant	\$ 82	\$ 85	\$ 85	\$ 90	\$ 93	\$ 95
Peterborough	\$ 90	\$ 90	\$ 90	\$ 95	\$ 95	\$ 95
North Bay	\$ 84	\$ 87	\$ 90	\$ 93	\$ 96	\$ 96
Peel Region	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Kincardine	N/A	\$ 100	\$ 105	\$ 105	\$ 105	\$ 105
Brockton	N/A	N/A	N/A	N/A	\$ 110	\$ 110
Ottawa	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 112
Niagara Region	\$ 90	\$ 87	\$ 100	\$ 100	\$ 100	\$ 115
Hamilton	\$ 118	\$ 118	\$ 118	\$ 118	\$ 118	\$ 118
St. Thomas						\$ 120
Norfolk	N/A	N/A	\$ 118	N/A	\$ 122	\$ 122
Durham Region	\$ 120	\$ 120	\$ 120	\$ 125	\$ 125	\$ 125
York Region	\$ 100	\$ 100	\$ 100	\$ 100	\$ 125	\$ 125
Haldimand	N/A	N/A	\$ 119	\$ 121	\$ 123	\$ 126
Toronto	\$ 103	\$ 106	\$ 109	\$ 115	\$ 121	\$ 127
Barrie	\$ 145	\$ 145	\$ 145	\$ 145	\$ 150	\$ 150
Simcoe County	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155
Halton Region	\$ 154	\$ 157	\$ 165	\$ 165	\$ 165	\$ 165
Orillia	\$ 140	\$ 150	\$ 155	\$ 155	\$ 160	\$ 165
Muskoka	\$ 127	\$ 127	\$ 130	\$ 133	\$ 135	\$ 190
Grey Highlands	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Quinte West	\$ 75	\$ 75	\$ 75	\$ 140	\$ 114	\$ 228
Average	\$ 96	\$ 97	\$ 100	\$ 102	\$ 104	\$ 110
Median	\$ 83	\$ 87	\$ 90	\$ 94	\$ 98	\$ 100

2019 Transit Fares

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Barrie	\$ 3.00	\$ 3.00	\$ 3.00	\$ 86.00	\$ 66.00	\$ 56.00
Belleville	\$ 3.00	\$ 3.00	\$ 2.25	\$ 76.00	\$ 60.00	\$ 60.00
Bracebridge	\$ 2.50	\$ 2.00	\$ 2.00	\$ 50.00	\$ 40.00	\$ 40.00
Brampton	\$ 4.00	\$ 2.55	\$ 1.00	\$128.00	\$107.00	\$ 15.00
Brockville	\$ 2.25	\$ 2.25	\$ 2.25	\$ 64.00	\$ 64.00	\$ 64.00
Burlington	\$ 3.50	\$ 3.50	\$ 3.50	\$100.00	\$ 75.00	\$ 61.00
Chatham-Kent	\$ 2.29	\$ 2.50	\$ 2.50	\$ 75.00	\$ 60.00	\$ 60.00
Collingwood	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Cornwall	\$ 3.00	\$ 3.00	\$ 3.00	\$ 65.00	\$ 53.00	\$ 46.00
Durham Region	\$ 3.75	\$ 3.75	\$ 2.50	\$117.00	\$ 93.50	\$ 46.00
Elliot Lake	\$ 2.50	\$ 2.25	\$ 2.25	\$ 62.00	\$ 52.00	\$ 52.00
Fort Erie	\$ 3.00	\$ 3.00	\$ 3.00	\$ 90.00	\$ 90.00	\$ 90.00
Greater Sudbury	\$ 3.50	\$ 3.50	\$ 3.50	\$ 88.00	\$ 75.00	\$ 56.00
Guelph	\$ 3.00	\$ 3.00	\$ 3.00	\$ 80.00	\$ 68.00	\$ 68.00
Hamilton	\$ 3.25	\$ 3.25	\$ 3.25	\$110.00	\$ 90.20	\$ 32.50
Huntsville	\$ 2.25	\$ 1.00	\$ 2.25	\$ 52.50	\$ 25.00	\$ 52.50
Kenora	\$ 2.50	\$ 2.50	\$ 2.50	\$ 50.00	\$ 50.00	\$ 50.00
Kingston	\$ 3.00	\$ 3.00	\$ 3.00	\$ 76.00	\$ 56.50	\$ 56.50
London	\$ 2.75	\$ 2.75	\$ 2.75	\$ 81.00	\$ 70.00	\$ 57.50
Milton	\$ 3.75	\$ 3.75	\$ 3.75	\$ 81.00	\$ 60.00	\$ 52.00
Mississauga	\$ 3.75	\$ 3.75	\$ 1.00	\$135.00	N/A	\$ 65.00
Niagara Falls	\$ 3.00	\$ 2.75	\$ 2.75	\$ 80.00	\$ 65.00	\$ 65.00
North Bay	\$ 3.00	\$ 3.00	\$ 3.00	\$ 86.00	\$ 71.00	\$ 61.00
Oakville	\$ 4.00	\$ 4.00	\$ 4.00	\$129.00	\$ 82.40	\$ 61.80
Orangeville	\$ 2.00	\$ 1.50	\$ 1.50	\$ 55.00	\$ 45.00	\$ 45.00
Orillia	\$ 2.50	\$ 2.50	\$ 2.50	\$ 59.00	\$ 59.00	\$ 59.00
Ottawa	\$ 3.60	\$ 2.70	\$ 2.70	\$119.50	\$ 92.25	\$ 45.50
Owen Sound	\$ 3.00	\$ 2.50	\$ 3.00	\$ 70.00	\$ 45.00	\$ 55.00
Peterborough	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	\$ 55.00	\$ 40.00

2019 Transit Fares (cont'd)

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Port Colborne	\$ 3.00	\$ 3.00	\$ 3.00	\$ 85.00	\$ 75.00	\$ 65.00
Quinte West	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Sarnia	\$ 3.00	\$ 3.00	\$ 3.00	\$ 74.00	\$ 74.00	\$ 60.00
Sault Ste. Marie	\$ 2.90	\$ 2.90	\$ 2.90	\$ 67.00	\$ 29.00	\$ 57.00
St. Catharines	\$ 3.00	\$ 3.00	\$ 3.00	\$ 92.00	\$ 62.00	\$ 57.00
St. Thomas	\$ 2.75	\$ 2.75	\$ 2.75	\$ 70.00	\$ 60.00	\$ 60.00
Stratford	\$ 2.75	\$ 2.50	\$ 2.50	\$ 65.00	\$ 55.00	\$ 55.00
Thorold	\$ 3.00	\$ 3.00	\$ 3.00	\$ 92.00	\$ 62.00	\$ 57.00
Thunder Bay	\$ 2.75	\$ 2.75	\$ 2.75	\$ 77.00	\$ 55.00	\$ 55.00
Timmins	\$ 3.00	\$ 2.75	\$ 2.75	\$ 78.00	\$ 63.00	\$ 56.00
Toronto	\$ 3.25	\$ 2.10	\$ 2.10	\$146.25	\$116.75	\$116.75
Waterloo Region	\$ 3.25	\$ 3.25	\$ 3.25	\$ 86.00	\$ 73.00	\$ 73.00
Welland	\$ 3.00	\$ 3.00	\$ 3.00	\$ 85.00	\$ 75.00	\$ 65.00
Windsor	\$ 3.00	\$ 3.00	\$ 3.00	\$ 95.70	\$ 66.00	\$ 48.40
York Region	\$ 4.25	\$ 4.25	\$ 4.25	\$154.00	\$118.00	\$ 65.00
Average	\$ 2.98	\$ 2.80	\$ 2.69	\$ 83.45	\$ 65.43	\$ 55.96
Median	\$ 3.00	\$ 2.95	\$ 2.75	\$ 80.00	\$ 63.00	\$ 56.75

Stormwater Utility

Most municipalities are facing increasing infrastructure backlogs, funding gaps, and increasing financial pressures in infrastructure management. These challenges have been driven by several trends over the last decade, including:

- Aging infrastructure that create large needs for capital replacement, renewal, and rehabilitation;
- Environmental and public health issues, which demand new investments for higher service levels;
- Limited ability to raise funds from property taxes, due to resistance to increases in property taxes;
- Resulting competition for resources (tax revenues), from other municipal responsibilities; and
- More rigorous regulatory and design standards for water, wastewater and storm operations.

Historically, in most Ontario municipalities stormwater management has been financed with general revenue from property taxes or water/wastewater rates. The trend experienced over the past decade in Canada is to move stormwater management to a separate utility. A separate utility funding model for stormwater management provides the following benefits, as identified in research undertaken across Canada:

- Costs are isolated from the municipality's other operations and generally allow a municipality the ability to budget programs and projects based on a realistic and dependable revenue stream;
- Dedicated or earmarked funding helps ensure that funds are available when needed;
- Costs and benefits can be more equitably distributed using a utility rate structure; and
- Applicable for use on a municipal-wide basis and across all land use types

Stormwater Utility

There are a number of Ontario municipalities that recover stormwater management costs from a stormwater utility rate. The following provides a summary of the municipalities that have a stormwater utility rate.

Municipality	Type of Structure
Aurora	Flat monthly rates; residential and non-residential (including multi-residential)
Guelph	Flat monthly rate for residential, multi-residential/condos pay a flat rate of residential for each unit, non-residential based on the Equivalent Residential Unit (ERU). ERU is 188 m ²
Kitchener	16 flat monthly rates based on size of property and impervious area
London	Flat monthly rates for properties under 0.4 hectares; per hectare rate for larger properties
Markham	Flat residential monthly rate and cost per CVA for non-residential properties
Middlesex Centre	Flat monthly rates for properties under 0.4 hectares; per hectare rate for larger properties
Mississauga	Flat rates based on residential billing unit equivalents. There are 5 residential rates. Multi-residential and non-residential is based on the total hard surface area divided by a single ERU of 267 m ² multiplied by the stormwater rate.
Newmarket	Based on the size of the property times runoff group rate. Three categories Low, Medium, High (Low—vacant properties, golf course, natural areas; Medium—residential and institutional; High—Commercial, industrial and mixed use).
Ottawa	Annual Stormwater Service Fees for Urban Single/Semi
Richmond Hill	Flat monthly rates (2); residential/farmland and non-residential
St. Thomas	Flat monthly rates for all properties except ICI which is on a per hectare basis greater than 1,800 m ²
Vaughan	3 flat residential rates—Low, Medium, High; Agricultural/Vacant rate and 4 Non-Residential rates based on acreage
Waterloo	12 flat monthly rates; Low, Medium and High for Residential, Multi-Residential, Institutional, Industrial/Commercial

Stormwater Utility—Residential Comparison

The following reflects the annual residential cost of stormwater for a residential medium density home in 2019.

	2019 Annual Storm Residential Medium	
Vaughan	\$	33
Newmarket	\$	34
Markham	\$	47
Guelph	\$	62
Aurora	\$	65
Richmond Hill	\$	74
Mississauga	\$	106
St. Thomas	\$	121
Ottawa	\$	128
Kitchener	\$	137
Waterloo	\$	143
Middlesex Centre	\$	179
London	\$	196
Average	\$	102

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 2019 tax policies that impact the relative tax position was completed and has been summarized to include the following:

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

Comparison of Tax Ratios

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

Delegation

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

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

Summary of Optional Property Classes

In addition to the core property classes, the Minister of Finance established eight additional optional classes in the *Assessment Act*. The advantage of creating an optional class is that it provides additional flexibility to tax properties within these classes at a different rate compared to the broader class. Municipalities have the option of establishing any of the optional property classes allowed in the legislation. Optional Classes include:

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

Bill 70, Building Ontario Up for Everyone Act, 2016

In November 2016, the Minister of Finance introduced Bill 70 aiming to implement certain budget measures and clarifying a number of laws and regulations. The bill received Royal Assent on December 8, 2016. The key areas of the amendments that impact the 2017 tax policies are:

- ***Multi-Residential Property Tax Mitigation*** – a levy restriction for multi-residential properties in 2017 where the multi-residential tax ratio is greater than 2.0. The province filed Ontario Regulation No. 62-17 and No. 65-17 on March 9, 2017 to implement in 2017 a full levy restriction for Multi-residential properties where the Multi-residential tax ratio is greater than 2.0.
- ***Landfills Assessment Review*** – implementation of the Landfills Assessment Review recommendations, including establishing a new landfill property class and setting a tax ratio in 2017 based on a transition ratio set by the Province.
- ***Property Tax Rate Calculation Adjustment*** – Option to adjust the provincially prescribed notional property tax rate calculation for in-year property assessment changes such as assessment appeal losses.
- ***Business Property Tax Capping*** – increased flexibility to accelerate progress to CVA level taxes.
- ***Vacancy Rebate and Reduction Programs*** – flexibility to tailor the programs for the Vacant Unit Rebate and Vacant/Excess Land Subclasses.

Provincial Ranges of Fairness

The “Ranges of Fairness” represent what the Province determines is a fair level of taxation for various types of properties relative to the tax burden on the residential class. These ranges ensure that taxes are not shifted onto properties that are already subject to high/low tax rates. Municipalities can leave their tax ratios at their current level or elect to move towards the ranges of fairness. The following table summarizes the Provincially Legislated Ranges of Fairness

	Range of Fairness
Residential	1.00
Multi-Residential	1.00-1.10
New Multi-Residential	1.00-1.10
Commercial	0.60-1.10
Industrial	0.60-1.10
Pipelines	0.60-0.70
Farmlands	0-0.25
Managed Forests	0.25

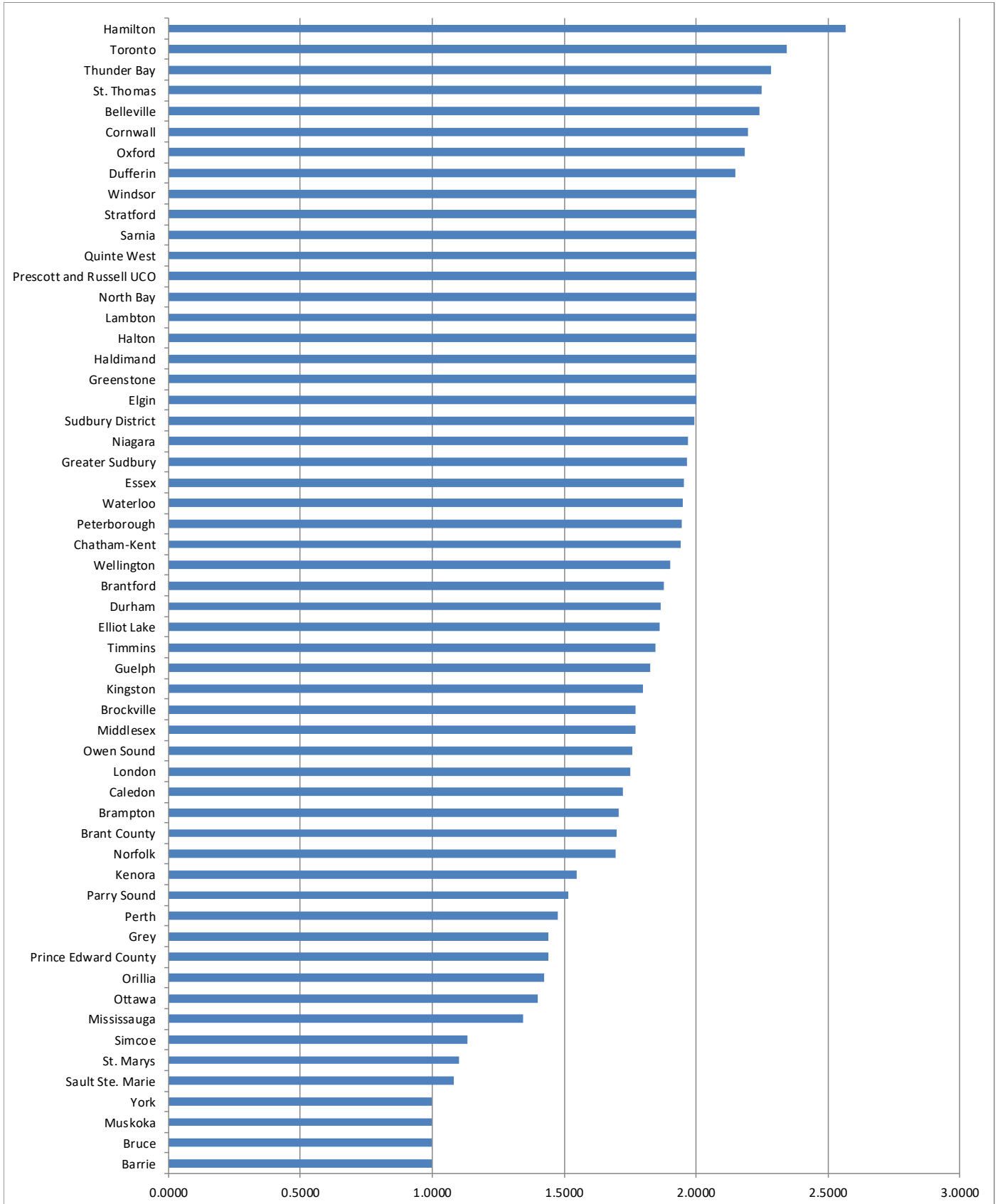
2019 Tax Ratios

Municipality	Multi-Residential	Commercial - Residual	Industrial - Residual
Barrie	1.0000	1.4331	1.5163
Belleville	2.2390	1.9191	2.4000
Brampton	1.7050	1.2971	1.4700
Brant County	1.7000	1.9000	2.5500
Brantford	1.8762	1.7911	2.2745
Brockville	1.7700	1.9482	2.6131
Bruce	1.0000	1.2331	1.7477
Caledon	1.7223	1.3475	1.5910
Chatham-Kent	1.9404	1.9404	2.0350
Cornwall	2.1971	1.9407	2.6300
Dufferin	2.1500	1.2200	2.1984
Durham	1.8665	1.4500	2.1040
Elgin	1.9999	1.6376	2.2251
Elliot Lake	1.8630	1.5111	1.5111
Essex	1.9554	1.0820	1.9425
Greater Sudbury	1.9650	1.9420	3.7263
Greenstone	2.0000	1.4967	2.5000
Grey	1.4412	1.3069	1.8582
Guelph	1.8254	1.8400	2.2048
Haldimand	2.0000	1.6929	2.3274
Halton	2.0000	1.4565	2.3599
Hamilton	2.5671	1.9800	3.3696
Kenora	1.5462	2.1522	2.1298
Kingston	1.8000	1.9800	2.6300
Lambton	2.0000	1.6271	2.0476
London	1.7491	1.9200	1.9200
Middlesex	1.7697	1.1449	1.7451
Mississauga	1.3461	1.5007	1.6266
Muskoka	1.0000	1.1000	1.1000
Niagara	1.9700	1.7349	2.6300

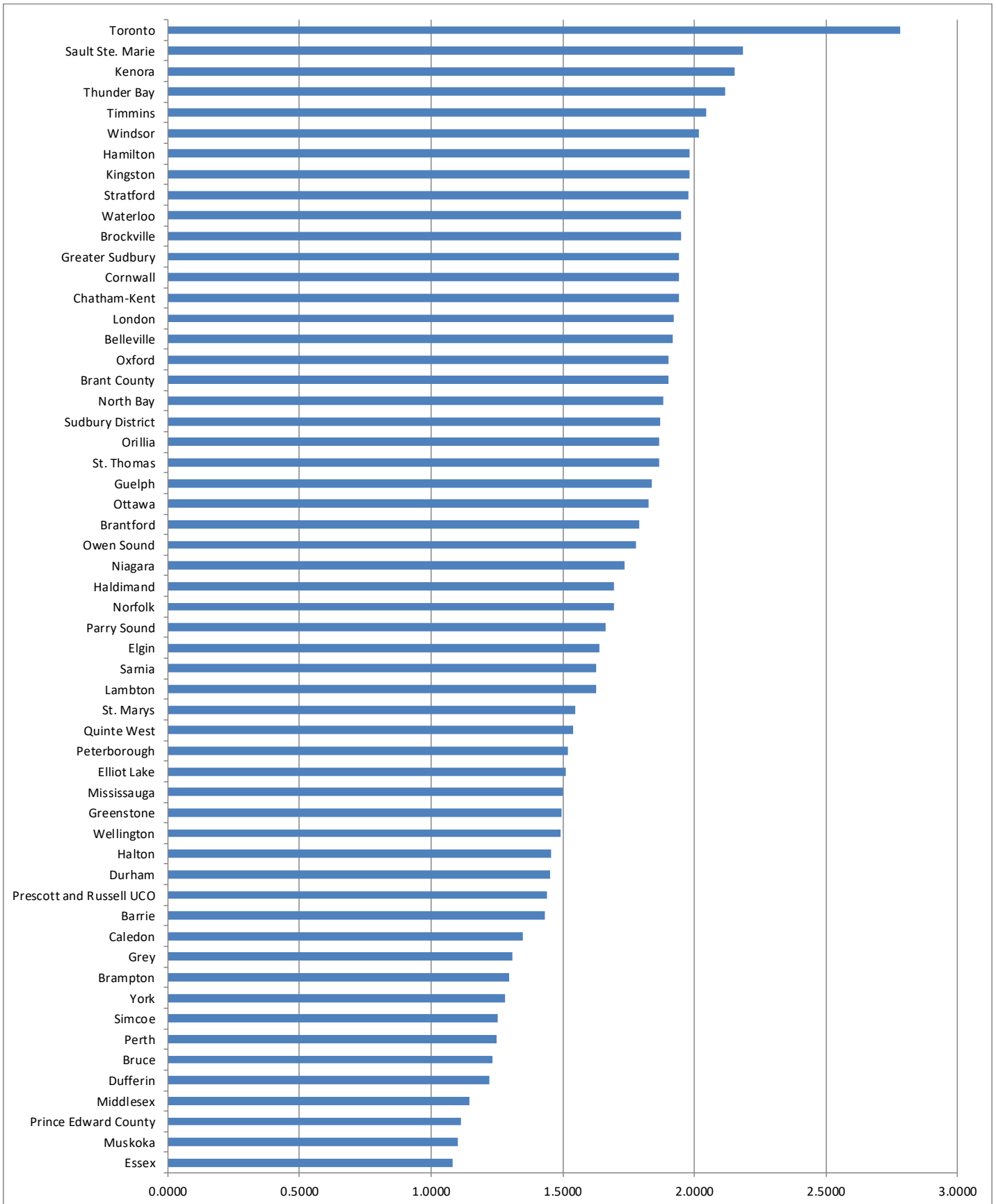
2019 Tax Ratios Cont'd

Municipality	Multi-Residential	Commercial - Residual	Industrial - Residual
Norfolk	1.6929	1.6929	1.6929
North Bay	2.0000	1.8822	1.4000
Orillia	1.4240	1.8653	1.8500
Ottawa	1.4005	1.8249	2.5521
Owen Sound	1.7600	1.7800	2.1570
Oxford	2.1850	1.9018	2.6300
Parry Sound	1.5145	1.6646	1.5162
Perth	1.4751	1.2469	1.9692
Peterborough	1.9472	1.5200	1.6372
Prescott and Russell UCO	2.0000	1.4410	2.7215
Prince Edward County	1.4402	1.1125	1.3895
Quinte West	2.0000	1.5385	2.4460
Sarnia	2.0000	1.6271	2.0476
Sault Ste. Marie	1.0820	2.1829	4.6948
Simcoe	1.1346	1.2521	1.3476
St. Marys	1.1000	1.5463	2.4812
St. Thomas	2.2472	1.8645	2.2418
Stratford	2.0000	1.9759	2.7347
Sudbury District	1.9953	1.8715	2.4000
Thunder Bay	2.2850	2.1152	2.4151
Timmins	1.8452	2.0454	2.5000
Toronto	2.3444	2.7800	2.7632
Waterloo	1.9500	1.9500	1.9500
Wellington	1.9000	1.4910	2.4000
Windsor	2.0000	2.0187	2.3200
York	1.0000	1.2794	1.5704
Average	1.7801	1.6785	2.1931
Median	1.8714	1.6929	2.2016
Minimum	1.0000	1.0820	1.1000
Maximum	2.5671	2.7800	4.6948

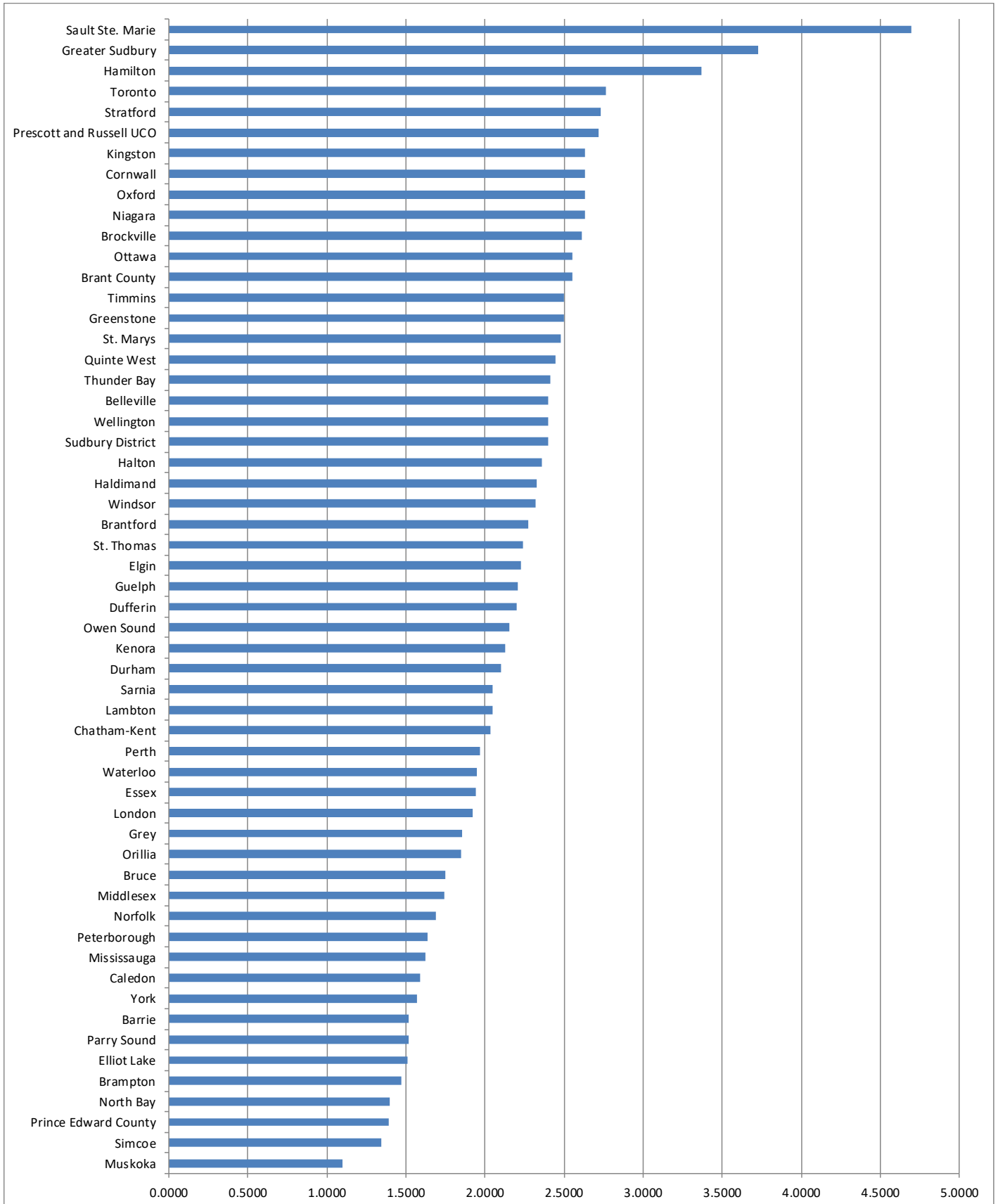
Multi-Residential Tax Ratios



Commercial (residual) Tax Ratios



Industrial (residual) Tax Ratios



New Multi-Residential Property Class

Municipality	Multi-Residential	New Multi-Residential
Belleville	2.2390	1.0000
Brampton	1.7050	1.0000
Brantford	1.8762	1.1000
Brockville	1.7700	1.0000
Caledon	1.7223	1.0000
Chatham-Kent	1.9404	1.1000
Cornwall	2.1971	1.0000
Dufferin	2.1500	1.1000
Durham	1.8665	1.1000
Essex	1.9554	1.0000
Greater Sudbury	1.9650	1.0000
Grey	1.4412	1.0000
Guelph	1.8254	1.0000
Haldimand	2.0000	1.0000
Halton	2.0000	1.0000
Hamilton	2.5671	1.0000
Kenora	1.5462	1.1000
Kingston	1.8000	1.0000
Lambton	2.0000	1.0000
Mississauga	1.3461	1.0000
Niagara	1.9700	1.0000
Norfolk	1.6929	1.6929
North Bay	2.0000	1.0000
Orillia	1.4240	1.1000
Ottawa	1.4005	1.0000
Owen Sound	1.7600	1.0000
Oxford	2.1850	1.0000
Parry Sound	1.5145	1.0000
Perth	1.4751	1.4751
Peterborough	1.9472	1.0000
Prescott and Russell UCO	2.0000	1.0000
Prince Edward County	1.4402	1.0000
Sarnia	2.0000	1.0000
Sault Ste. Marie	1.0820	1.1000
Simcoe	1.1346	1.0000
St. Thomas	2.2472	1.1000
Stratford	2.0000	1.0000
Sudbury District	1.9953	1.0000
Thunder Bay	2.2850	1.0000
Timmins	1.8452	1.0000
Toronto	2.3444	1.0000
Waterloo	1.9500	1.0000
Wellington	1.9000	1.1000
Windsor	2.0000	1.0000

Farmland Ratios Where Reductions have Been Implemented

Municipality	Farmland Ratio
Brant County	0.2400
Caledon	0.1708
Chatham-Kent	0.2200
Dufferin	0.2300
Durham	0.2000
Greater Sudbury	0.2000
Grey	0.2400
Halton	0.2000
Hamilton	0.1767
Kingston	0.2125
Lambton	0.2260
London	0.1028
North Bay	0.1500
Ottawa	0.2000
Oxford	0.2350
Prince Edward County	0.2319
Sarnia	0.2260

Large Industrial Class

Municipality	Industrial - Residual	Industrial - Large
Chatham-Kent	2.0350	2.1118
Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Greater Sudbury	3.7263	4.3254
Hamilton	3.3696	3.9513
Kenora	2.1298	2.7702
Lambton	2.0476	3.0035
Ottawa	2.5521	2.1916
Prescott and Russell UCO	2.7215	3.6571
Quinte West	2.4460	2.6147
Sarnia	2.0476	3.0035
Sault Ste. Marie	4.6948	8.3382
St. Thomas	2.2418	2.6939
Sudbury District	2.4000	8.1004
Thunder Bay	2.4151	3.1700
Windsor	2.3200	2.9381

Optional Commercial Classes

Municipality	Commercial -			
	Commercial - Residual	Office Building	Commercial - Parking Lot	Commercial - Shopping
Chatham-Kent	1.9404	1.5638	1.2985	2.2397
Essex	1.0820	1.1640	0.5620	0.5620
Kenora	2.1522	2.6008	1.7691	3.0577
Lambton	1.6271	1.5358	1.0912	2.0835
Ottawa	1.8249	2.2645	1.2318	1.4686
Sarnia	1.6271	1.5358	1.0912	2.0835
Sault Ste. Marie	2.1829	3.0346	1.6139	2.3173
Sudbury District	1.8715	1.8715	1.8715	2.6067
Windsor	2.0187	2.0187	2.0187	1.0167

Comparison of Relative Taxes



Comparison of Relative Taxes

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

The relative taxes are calculated by taking current value assessment of the sample properties in this section of the report and applying the total property tax rates for each classification of property. This uses the current reassessment based on property values as of January 1, 2016, and the phase-in cycle applies to the 2019 taxation years in this report. There is a four year phase-in of the assessment changes. The next reassessment will occur in 2020 to value all properties as of January 1, 2019 and will apply to the 2021, 2022, 2023 and 2024 taxation years. The upcoming tax year on January 1, 2020 is the fourth and final year of the 2016 current value assessment phase-in.

Current Value Assessment is defined as the amount of money a property would realize if sold at arm’s length (by a willing seller to a willing buyer with no relationship to each other). To calculate a property’s assessed value, MPAC analyzes market information from similar types of property in the vicinity

While all properties are evaluated using current value assessment, there are three methods used for this analysis:

- the selling price of a property (residential)
- the rental income a property generates (office building)
- the cost to replace a property (industrial)

Each method takes into consideration the location of a property, the size and quality of any buildings and features which might enhance or reduce a property’s value.

Comparison of Relative Taxes

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

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

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

Notes

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

Description of Comparable Properties Used in the Analysis

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

2019 Total Property Tax Rates (Lower Tier, Upper Tier and Education)

2019 Total Property Tax Rates (Lower Tier, Upper Tier & Education—sorted alphabetically)

	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.7861%	0.7861%	1.7316%	1.7316%	1.7316%	1.7316%	2.0117%	2.0117%
Barrie	1.2325%	1.2325%	2.5655%	2.5655%	2.5655%	2.5655%	2.7320%	2.7320%
Belleville	1.6463%	3.3613%	4.1405%	4.1405%	4.1405%	4.1405%	4.8547%	4.8547%
Bracebridge	1.2682%	1.2682%	1.9079%	1.9079%	1.9079%	1.9079%	2.0259%	2.0259%
Brampton	0.9908%	1.5758%	2.0579%	2.0579%	2.0579%	2.0579%	2.3371%	2.3371%
Brant	0.9982%	1.5842%	2.8807%	2.8807%	2.8807%	2.8807%	3.4248%	3.4248%
Brantford	1.3297%	2.3537%	3.3833%	3.3833%	3.3833%	3.3833%	3.9482%	3.9482%
Brock	1.2273%	2.1513%	2.5762%	2.5762%	2.5762%	2.5762%	3.5335%	3.5335%
Brockton	1.3659%	1.3659%	2.5158%	2.5158%	2.5158%	2.5158%	3.3959%	3.3959%
Brockville	1.4878%	2.5094%	3.8748%	3.8748%	3.8748%	3.8748%	4.7570%	4.7570%
Burlington	0.7838%	1.4065%	1.7111%	1.7111%	1.7111%	1.7111%	2.6369%	2.6369%
Caledon	0.8170%	1.2909%	1.8656%	1.8656%	1.8656%	1.8656%	2.1610%	2.1610%
Cambridge	1.1842%	2.1563%	3.2853%	3.2853%	3.2853%	3.2853%	3.2853%	3.2853%
Central Elgin	1.5684%	2.9757%	3.3348%	3.3348%	3.3348%	3.3348%	4.4216%	5.2755%
Centre Wellington	1.1005%	1.9460%	2.3629%	2.3629%	2.3629%	2.3629%	3.5447%	3.5447%
Chatham-Kent	1.8435%	3.4257%	4.5547%	3.6611%	3.2147%	5.0583%	4.7139%	4.7139%
Clarington	1.1734%	2.0507%	2.4980%	2.4980%	2.4980%	2.4980%	3.4201%	3.4201%
Collingwood	1.1649%	1.3001%	2.2870%	2.2870%	2.2870%	2.2870%	2.6429%	2.6429%
Cornwall	1.6278%	3.2738%	4.1367%	4.1367%	4.1367%	4.1367%	5.1478%	5.1478%
East Gwillimbury	0.7964%	0.7964%	1.7448%	1.7448%	1.7448%	1.7448%	2.0278%	2.0278%
Elliot Lake	2.0805%	3.7369%	3.9305%	3.9305%	3.9305%	3.9305%	3.9305%	3.9305%
Erin	1.0743%	1.8962%	2.3238%	2.3238%	2.3238%	2.3238%	3.4818%	3.4818%
Espanola	1.7018%	3.2353%	3.9135%	3.9135%	3.9135%	3.9135%	4.7279%	4.7279%
Fort Erie	1.4761%	2.7518%	3.3116%	3.3116%	3.3116%	3.3116%	4.7488%	4.7488%
Georgian Bluffs	1.0868%	1.4953%	2.5000%	2.5000%	2.5000%	2.5000%	3.0104%	3.0104%
Georgina	1.0299%	1.0299%	2.0435%	2.0435%	2.0435%	2.0435%	2.3945%	2.3945%
Gravenhurst	1.2510%	1.2510%	1.8889%	1.8889%	1.8889%	1.8889%	2.0070%	2.0070%
Greater Sudbury	1.4619%	2.7172%	3.5563%	3.5563%	3.5563%	3.5563%	5.8943%	6.6764%
Greenstone	2.4262%	4.6914%	4.4203%	4.4203%	4.4203%	4.4203%	6.6930%	6.6930%
Grey Highlands	1.0884%	1.4976%	2.5021%	2.5021%	2.5021%	2.5021%	3.0134%	3.0134%
Grimsby	1.1550%	2.1192%	2.7545%	2.7545%	2.7545%	2.7545%	3.9043%	3.9043%
Guelph	1.1405%	1.9490%	2.9555%	2.9555%	2.9555%	2.9555%	3.4497%	3.4497%
Guelph-Eramosa	1.0392%	1.8295%	2.2715%	2.2715%	2.2715%	2.2715%	3.3976%	3.3976%
Haldimand	1.2145%	2.2679%	2.9896%	2.9896%	2.9896%	2.9896%	3.7418%	3.7418%
Halton Hills	0.8038%	1.4466%	1.7403%	1.7403%	1.7403%	1.7403%	2.6841%	2.6841%
Hamilton	1.2219%	2.8844%	3.1312%	3.1312%	3.1312%	3.1312%	4.7776%	5.3947%

2019 Total Property Tax Rates - (Lower Tier, Upper Tier & Education) (cont'd)

	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Hawkesbury	1.6481%	3.1353%	3.1730%	3.1730%	3.1730%	3.1730%	5.2596%	6.6242%
Huntsville	1.1838%	1.1838%	1.8150%	1.8150%	1.8150%	1.8150%	1.9330%	1.9330%
Ingersoll	1.4915%	3.0021%	3.8203%	3.8203%	3.8203%	3.8203%	4.7892%	4.7892%
Innisfil	1.0247%	1.1410%	2.1114%	2.1114%	2.1114%	2.1114%	2.4539%	2.4539%
Kenora	1.3721%	2.0335%	3.5904%	4.1241%	3.1347%	4.6677%	3.6093%	4.3849%
Kincardine	1.2285%	1.2285%	2.3464%	2.3464%	2.3464%	2.3464%	3.1557%	3.1557%
King	0.8259%	0.8259%	1.7825%	1.7825%	1.7825%	1.7825%	2.0742%	2.0742%
Kingston	1.3422%	2.2625%	3.6017%	3.6017%	3.6017%	3.6017%	4.3606%	4.3606%
Kingsville	1.3378%	2.4621%	2.5633%	2.3033%	1.3220%	2.5442%	3.5759%	4.4510%
Kitchener	1.1108%	2.0132%	3.1422%	3.1422%	3.1422%	3.1422%	3.1422%	3.1422%
Lakeshore	1.2413%	2.2735%	2.4590%	2.1990%	1.2678%	2.4398%	3.3885%	4.1919%
Lambton Shores	1.1009%	2.0408%	2.8193%	2.7335%	1.7373%	3.2483%	3.2145%	4.1130%
Lincoln	1.2064%	2.2204%	2.8436%	2.8436%	2.8436%	2.8436%	4.0393%	4.0393%
London	1.3402%	2.2236%	3.5541%	3.5541%	3.5541%	3.5541%	3.5541%	3.5541%
Mapleton	1.2549%	2.2394%	2.5931%	2.5931%	2.5931%	2.5931%	3.9153%	3.9153%
Markham	0.6598%	0.6598%	1.5700%	1.5700%	1.5700%	1.5700%	1.8134%	1.8134%
Meaford	1.2948%	1.7950%	2.7718%	2.7718%	2.7718%	2.7718%	3.3968%	3.3968%
Middlesex Centre	1.1395%	1.8926%	2.3846%	2.3846%	2.3846%	2.3846%	2.9975%	2.9975%
Milton	0.6858%	1.2106%	1.5684%	1.5684%	1.5684%	1.5684%	2.4057%	2.4057%
Minto	1.3234%	2.3696%	2.6953%	2.6953%	2.6953%	2.6953%	4.0798%	4.0798%
Mississauga	0.8014%	1.0231%	1.9427%	1.9427%	1.9427%	1.9427%	2.1590%	2.1590%
New Tecumseth	0.9536%	1.0603%	2.0224%	2.0224%	2.0224%	2.0224%	2.3580%	2.3580%
Newmarket	0.8205%	0.8205%	1.7756%	1.7756%	1.7756%	1.7756%	2.0656%	2.0656%
Niagara Falls	1.2843%	2.3739%	2.9788%	2.9788%	2.9788%	2.9788%	4.2443%	4.2443%
Niagara-on-the-Lake	0.9346%	1.6851%	2.3722%	2.3722%	2.3722%	2.3722%	3.3246%	3.3246%
Norfolk	1.1993%	1.9187%	3.0477%	3.0477%	3.0477%	3.0477%	3.0477%	3.0477%
North Bay	1.5012%	2.8415%	3.5526%	3.5526%	3.5526%	3.5526%	2.9063%	2.9063%
North Dumfries	0.9044%	1.6107%	2.7397%	2.7397%	2.7397%	2.7397%	2.7397%	2.7397%
North Middlesex	1.3782%	2.3150%	2.6578%	2.6578%	2.6578%	2.6578%	3.4141%	3.4141%
North Perth	1.1709%	1.6507%	2.2892%	2.2892%	2.2892%	2.2892%	3.2787%	3.2787%
Oakville	0.7344%	1.3079%	1.6393%	1.6393%	1.6393%	1.6393%	2.5205%	2.5205%
Orangeville	1.3430%	2.7024%	2.3941%	2.3941%	2.3941%	2.3941%	3.8886%	3.8886%
Orillia	1.3850%	1.9040%	3.4646%	3.4646%	3.4646%	3.4646%	3.5545%	3.5545%
Oshawa	1.3447%	2.3704%	2.7464%	2.7464%	2.7464%	2.7464%	3.7806%	3.7806%
Ottawa	1.0768%	1.4434%	2.7010%	3.3636%	1.7037%	2.1676%	3.6269%	3.2968%
Owen Sound	1.7125%	2.8917%	4.0517%	4.0517%	4.0517%	4.0517%	4.6366%	4.6428%
Parry Sound	1.5122%	2.2074%	3.1098%	3.1098%	3.1098%	3.1098%	2.7103%	2.7103%
Pelham	1.2830%	2.3713%	2.9765%	2.9765%	2.9765%	2.9765%	4.2408%	4.2408%
Peterborough	1.4107%	2.5945%	3.1896%	3.1896%	3.1896%	3.1896%	3.3361%	3.3361%

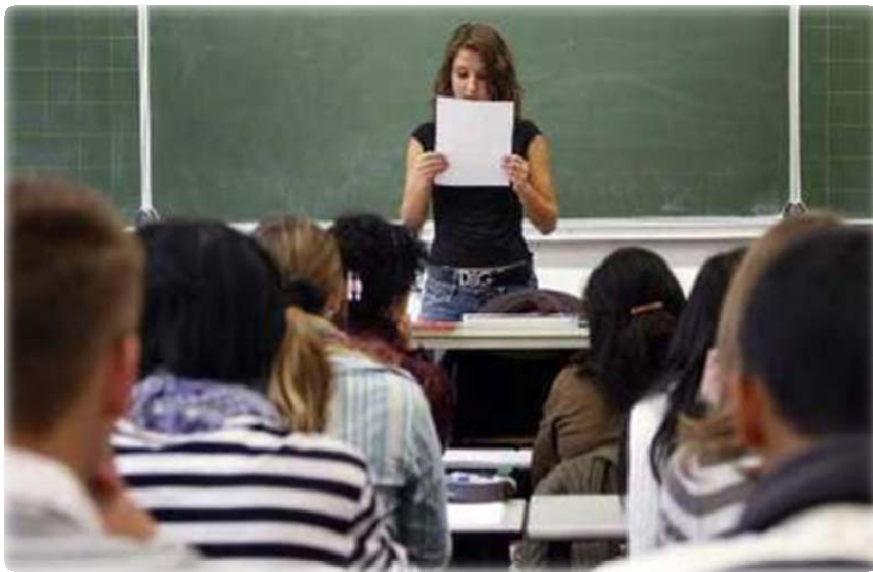
Note: * tax rate for Orillia is the Low Band

2019 Total Property Tax Rates - (Lower Tier, Upper Tier & Education) (cont'd)

	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Pickering	1.1035%	1.9202%	2.3966%	2.3966%	2.3966%	2.3966%	3.2730%	3.2730%
Port Colborne	1.6728%	3.1393%	3.6529%	3.6529%	3.6529%	3.6529%	5.2661%	5.2661%
Prince Edward County	1.0719%	1.4729%	1.7411%	1.7411%	1.7411%	1.7411%	2.5557%	2.5557%
Puslinch	0.9456%	1.6518%	2.1320%	2.1320%	2.1320%	2.1320%	3.1732%	3.1732%
Quinte West	1.3755%	2.5900%	3.1490%	3.1490%	3.1490%	3.1490%	4.2607%	4.4655%
Richmond Hill	0.6884%	0.6884%	1.6065%	1.6065%	1.6065%	1.6065%	1.8582%	1.8582%
Sarnia	1.5190%	2.8754%	3.4983%	3.3744%	2.1926%	4.1177%	4.0689%	5.3663%
Saugeen Shores	1.1361%	1.1361%	2.2324%	2.2324%	2.2324%	2.2324%	2.9942%	2.9942%
Sault Ste. Marie	1.5293%	1.6416%	3.9633%	5.1078%	3.1987%	4.1439%	7.3389%	12.2347%
South Bruce Peninsula	1.0936%	1.0936%	2.1800%	2.1800%	2.1800%	2.1800%	2.9199%	2.9199%
Southgate	1.2531%	1.7349%	2.7173%	2.7173%	2.7173%	2.7173%	3.3193%	3.3193%
Springwater	0.7821%	0.8657%	1.8077%	1.8077%	1.8077%	1.8077%	2.1270%	2.1270%
St. Catharines	1.4212%	2.6436%	3.2163%	3.2163%	3.2163%	3.2163%	4.6043%	4.6043%
St. Marys	1.4066%	1.5306%	2.9552%	2.9552%	2.9552%	2.9552%	4.3792%	4.3792%
St. Thomas	1.5425%	3.1761%	3.8658%	3.8658%	3.8658%	3.8658%	4.3871%	5.0117%
Stratford	1.3636%	2.5662%	3.6663%	3.6663%	3.6663%	3.6663%	4.5302%	4.5302%
Strathroy-Caradoc	1.2134%	2.0234%	2.4692%	2.4692%	2.4692%	2.4692%	3.1265%	3.1265%
Thorold	1.4387%	2.6781%	3.2467%	3.2467%	3.2467%	3.2467%	4.6504%	4.6504%
Thunder Bay	1.5985%	3.4281%	4.0625%	4.0625%	4.0625%	4.0625%	4.4925%	5.5747%
Tillsonburg	1.3731%	2.7081%	3.5953%	3.5953%	3.5953%	3.5953%	4.4779%	4.4779%
Timmins	1.8671%	3.3092%	4.4795%	4.4795%	4.4795%	4.4795%	5.2953%	5.2953%
Toronto	0.6148%	1.1933%	2.2728%	2.2728%	2.2728%	2.2728%	2.3289%	2.3289%
Vaughan	0.6961%	0.6961%	1.6165%	1.6165%	1.6165%	1.6165%	1.8704%	1.8704%
Wainfleet	1.3930%	2.5880%	3.1674%	3.1674%	3.1674%	3.1674%	4.5302%	4.5302%
Waterloo	1.0875%	1.9677%	3.0967%	3.0967%	3.0967%	3.0967%	3.0967%	3.0967%
Welland	1.5994%	2.9947%	3.5255%	3.5255%	3.5255%	3.5255%	5.0730%	5.0730%
Wellesley	0.9421%	1.6841%	2.8131%	2.8131%	2.8131%	2.8131%	2.8131%	2.8131%
Wellington North	1.2603%	2.2496%	2.6011%	2.6011%	2.6011%	2.6011%	3.9282%	3.9282%
West Grey	1.1331%	1.5620%	2.5605%	2.5605%	2.5605%	2.5605%	3.0964%	3.0964%
West Lincoln	1.1172%	2.0447%	2.6889%	2.6889%	2.6889%	2.6889%	3.8048%	3.8048%
Whitby	1.1397%	1.9877%	2.4491%	2.4491%	2.4491%	2.4491%	3.3492%	3.3492%
Whitchurch-Stouffville	0.7534%	0.7534%	1.6897%	1.6897%	1.6897%	1.6897%	1.9602%	1.9602%
Wilmot	0.9005%	1.6030%	2.7320%	2.7320%	2.7320%	2.7320%	2.7320%	2.7320%
Windsor	1.7894%	3.4178%	4.5772%	4.5772%	2.5087%	4.5772%	5.0679%	6.0744%
Woolwich	0.8993%	1.6007%	2.7297%	2.7297%	2.7297%	2.7297%	2.7297%	2.7297%
Average	1.2266%	2.0194%	2.7969%	2.8034%	2.7019%	2.8173%	3.5214%	3.6646%
Median	1.2182%	1.9777%	2.7235%	2.7309%	2.6734%	2.7235%	3.3972%	3.4058%
Minimum	0.6148%	0.6598%	1.5684%	1.5684%	1.2678%	1.5684%	1.8134%	1.8134%
Maximum	2.4262%	4.6914%	4.5772%	5.1078%	4.4795%	5.0583%	7.3389%	12.2347%

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

2019 Education Tax Rates



2019 Education Rates (sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.1610%	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Barrie	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.1073%	1.1073%
Belleville	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Bracebridge	0.1610%	0.1610%	0.6899%	0.6899%	0.6899%	0.6899%	0.8080%	0.8080%
Brampton	0.1610%	0.1610%	0.9816%	0.9816%	0.9816%	0.9816%	1.1173%	1.1173%
Brant	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Brantford	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Brock	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Brockton	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Brockville	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Burlington	0.1610%	0.1610%	0.8041%	0.8041%	0.8041%	0.8041%	1.1672%	1.1672%
Caledon	0.1610%	0.1610%	0.9816%	0.9816%	0.9816%	0.9816%	1.1173%	1.1173%
Cambridge	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Central Elgin	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Centre Wellington	0.1610%	0.1610%	0.9621%	0.9621%	0.9621%	0.9621%	1.2900%	1.2900%
Chatham-Kent	0.1610%	0.1610%	1.2900%	1.0300%	1.0300%	1.2900%	1.2900%	1.2900%
Clarington	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Collingwood	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Cornwall	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
East Gwillimbury	0.1610%	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Elliot Lake	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
Erin	0.1610%	0.1610%	0.9621%	0.9621%	0.9621%	0.9621%	1.2900%	1.2900%
Espanola	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
Fort Erie	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Georgian Bluffs	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Georgina	0.1610%	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Gravenhurst	0.1610%	0.1610%	0.6899%	0.6899%	0.6899%	0.6899%	0.8080%	0.8080%
Greater Sudbury	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
Greenstone	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
Grey Highlands	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Grimsby	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Guelph	0.1610%	0.1610%	1.1532%	1.1532%	1.1532%	1.1532%	1.2900%	1.2900%
Guelph-Eramosa	0.1610%	0.1610%	0.9621%	0.9621%	0.9621%	0.9621%	1.2900%	1.2900%
Haldimand	0.1610%	0.1610%	1.2062%	1.2062%	1.2062%	1.2062%	1.2900%	1.2900%
Halton Hills	0.1610%	0.1610%	0.8041%	0.8041%	0.8041%	0.8041%	1.1672%	1.1672%
Hamilton	0.1610%	0.1610%	1.0307%	1.0307%	1.0307%	1.0307%	1.2029%	1.2029%

2019 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Hawkesbury	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Huntsville	0.1610%	0.1610%	0.6899%	0.6899%	0.6899%	0.6899%	0.8080%	0.8080%
Ingersoll	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Innisfil	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Kenora	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
Kincardine	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
King	0.1610%	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Kingston	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Kingsville	0.1610%	0.1610%	1.2900%	1.0300%	0.6606%	1.2708%	1.2900%	1.2900%
Kitchener	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Lakeshore	0.1610%	0.1610%	1.2900%	1.0300%	0.6606%	1.2708%	1.2900%	1.2900%
Lambton Shores	0.1610%	0.1610%	1.2900%	1.2900%	0.7117%	1.2900%	1.2900%	1.2900%
Lincoln	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
London	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Mapleton	0.1610%	0.1610%	0.9621%	0.9621%	0.9621%	0.9621%	1.2900%	1.2900%
Markham	0.1610%	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Meaford	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Middlesex Centre	0.1610%	0.1610%	1.2643%	1.2643%	1.2643%	1.2643%	1.2900%	1.2900%
Milton	0.1610%	0.1610%	0.8041%	0.8041%	0.8041%	0.8041%	1.1672%	1.1672%
Minto	0.1610%	0.1610%	0.9621%	0.9621%	0.9621%	0.9621%	1.2900%	1.2900%
Mississauga	0.1610%	0.1610%	0.9816%	0.9816%	0.9816%	0.9816%	1.1173%	1.1173%
New Tecumseth	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Newmarket	0.1610%	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Niagara Falls	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Niagara-on-the-Lake	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Norfolk	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
North Bay	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
North Dumfries	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
North Middlesex	0.1610%	0.1610%	1.2643%	1.2643%	1.2643%	1.2643%	1.2900%	1.2900%
North Perth	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Oakville	0.1610%	0.1610%	0.8041%	0.8041%	0.8041%	0.8041%	1.1672%	1.1672%
Orangeville	0.1610%	0.1610%	0.9520%	0.9520%	0.9520%	0.9520%	1.2900%	1.2900%
Orillia	0.1610%	0.1610%	1.1814%	1.1814%	1.1814%	1.1814%	1.2900%	1.2900%
Oshawa	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Ottawa	0.1610%	0.1610%	1.0300%	1.2900%	0.5759%	0.8228%	1.2900%	1.2900%
Owen Sound	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Parry Sound	0.1610%	0.1610%	0.8604%	0.8604%	0.8604%	0.8604%	0.6615%	0.6615%
Pelham	0.1610%	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Peterborough	0.1610%	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%

2019 Education Rates (sorted alphabetically) (cont'd)

Municipality	Multi	Comm.	Comm.	Commercial	Comm.	Ind.	Ind.
	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Pickering	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Port Colborne	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Prince Edward County	0.1610%	0.7278%	0.7278%	0.7278%	0.7278%	1.2900%	1.2900%
Puslinch	0.1610%	0.9621%	0.9621%	0.9621%	0.9621%	1.2900%	1.2900%
Quinte West	0.1610%	1.2805%	1.2805%	1.2805%	1.2805%	1.2900%	1.2900%
Richmond Hill	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Sarnia	0.1610%	1.2900%	1.2900%	0.7117%	1.2900%	1.2900%	1.2900%
Saugeen Shores	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Sault Ste. Marie	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
South Bruce Peninsula	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Southgate	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Springwater	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
St. Catharines	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
St. Marys	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
St. Thomas	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Stratford	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Strathroy-Caradoc	0.1610%	1.2643%	1.2643%	1.2643%	1.2643%	1.2900%	1.2900%
Thorold	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Thunder Bay	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
Tillsonburg	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Timmins	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%	1.0300%
Toronto	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.1111%	1.1111%
Vaughan	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Wainfleet	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Waterloo	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Welland	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Wellesley	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Wellington North	0.1610%	0.9621%	0.9621%	0.9621%	0.9621%	1.2900%	1.2900%
West Grey	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
West Lincoln	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Whitby	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Whitchurch-Stouffville	0.1610%	0.9318%	0.9318%	0.9318%	0.9318%	1.0300%	1.0300%
Wilmot	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Windsor	0.1610%	1.2900%	1.2900%	0.8531%	1.2900%	1.2900%	1.2900%
Woolwich	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%
Average	0.1610%	1.0822%	1.0775%	1.0498%	1.0800%	1.2153%	1.2153%
Median	0.1610%	1.0300%	1.0300%	1.0300%	1.0300%	1.2900%	1.2900%
Minimum	0.1610%	0.6899%	0.6899%	0.5759%	0.6899%	0.6615%	0.6615%
Maximum	0.1610%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%	1.2900%

2019 Upper and Lower Tier Tax Rates

2019 Upper and Lower Tier Rates—sorted alphabetically

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.6251%	0.6251%	0.7998%	0.7998%	0.7998%	0.7998%	0.9817%	0.9817%
Barrie	1.0715%	1.0715%	1.5355%	1.5355%	1.5355%	1.5355%	1.6247%	1.6247%
Belleville	1.4853%	3.2003%	2.8505%	2.8505%	2.8505%	2.8505%	3.5647%	3.5647%
Bracebridge	1.1072%	1.1072%	1.2180%	1.2180%	1.2180%	1.2180%	1.2180%	1.2180%
Brampton	0.8298%	1.4148%	1.0763%	1.0763%	1.0763%	1.0763%	1.2198%	1.2198%
Brant	0.8372%	1.4232%	1.5907%	1.5907%	1.5907%	1.5907%	2.1348%	2.1348%
Brantford	1.1687%	2.1927%	2.0933%	2.0933%	2.0933%	2.0933%	2.6582%	2.6582%
Brock	1.0663%	1.9903%	1.5462%	1.5462%	1.5462%	1.5462%	2.2435%	2.2435%
Brockton	1.2049%	1.2049%	1.4858%	1.4858%	1.4858%	1.4858%	2.1059%	2.1059%
Brockville	1.3268%	2.3484%	2.5848%	2.5848%	2.5848%	2.5848%	3.4670%	3.4670%
Burlington	0.6228%	1.2455%	0.9071%	0.9071%	0.9071%	0.9071%	1.4697%	1.4697%
Caledon	0.6560%	1.1299%	0.8840%	0.8840%	0.8840%	0.8840%	1.0437%	1.0437%
Cambridge	1.0232%	1.9953%	1.9953%	1.9953%	1.9953%	1.9953%	1.9953%	1.9953%
Central Elgin	1.4074%	2.8147%	2.3048%	2.3048%	2.3048%	2.3048%	3.1316%	3.9855%
Centre Wellington	0.9395%	1.7850%	1.4008%	1.4008%	1.4008%	1.4008%	2.2547%	2.2547%
Chatham-Kent	1.6825%	3.2647%	3.2647%	2.6311%	2.1847%	3.7683%	3.4239%	3.4239%
Clarington	1.0124%	1.8897%	1.4680%	1.4680%	1.4680%	1.4680%	2.1301%	2.1301%
Collingwood	1.0039%	1.1391%	1.2570%	1.2570%	1.2570%	1.2570%	1.3529%	1.3529%
Cornwall	1.4668%	3.1128%	2.8467%	2.8467%	2.8467%	2.8467%	3.8578%	3.8578%
East Gwillimbury	0.6354%	0.6354%	0.8129%	0.8129%	0.8129%	0.8129%	0.9978%	0.9978%
Elliot Lake	1.9195%	3.5759%	2.9005%	2.9005%	2.9005%	2.9005%	2.9005%	2.9005%
Erin	0.9133%	1.7352%	1.3617%	1.3617%	1.3617%	1.3617%	2.1918%	2.1918%
Espanola	1.5408%	3.0743%	2.8835%	2.8835%	2.8835%	2.8835%	3.6979%	3.6979%
Fort Erie	1.3151%	2.5908%	2.2816%	2.2816%	2.2816%	2.2816%	3.4588%	3.4588%
Georgian Bluffs	0.9258%	1.3343%	1.2100%	1.2100%	1.2100%	1.2100%	1.7204%	1.7204%
Georgina	0.8689%	0.8689%	1.1116%	1.1116%	1.1116%	1.1116%	1.3645%	1.3645%
Gravenhurst	1.0900%	1.0900%	1.1990%	1.1990%	1.1990%	1.1990%	1.1990%	1.1990%
Greater Sudbury	1.3009%	2.5562%	2.5263%	2.5263%	2.5263%	2.5263%	4.8643%	5.6464%
Greenstone	2.2652%	4.5304%	3.3903%	3.3903%	3.3903%	3.3903%	5.6630%	5.6630%
Grey Highlands	0.9274%	1.3366%	1.2121%	1.2121%	1.2121%	1.2121%	1.7234%	1.7234%
Grimsby	0.9940%	1.9582%	1.7245%	1.7245%	1.7245%	1.7245%	2.6143%	2.6143%
Guelph	0.9795%	1.7880%	1.8023%	1.8023%	1.8023%	1.8023%	2.1597%	2.1597%
Guelph-Eramosa	0.8782%	1.6685%	1.3093%	1.3093%	1.3093%	1.3093%	2.1076%	2.1076%
Haldimand	1.0535%	2.1069%	1.7834%	1.7834%	1.7834%	1.7834%	2.4518%	2.4518%
Halton Hills	0.6428%	1.2856%	0.9362%	0.9362%	0.9362%	0.9362%	1.5169%	1.5169%
Hamilton	1.0609%	2.7234%	2.1005%	2.1005%	2.1005%	2.1005%	3.5747%	4.1918%

2019 Upper & Lower Tier Rates—sorted alphabetically (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Hawkesbury	1.4871%	2.9743%	2.1430%	2.1430%	2.1430%	2.1430%	3.9696%	5.3342%
Huntsville	1.0228%	1.0228%	1.1251%	1.1251%	1.1251%	1.1251%	1.1251%	1.1251%
Ingersoll	1.3305%	2.8411%	2.5303%	2.5303%	2.5303%	2.5303%	3.4992%	3.4992%
Innisfil	0.8637%	0.9800%	1.0814%	1.0814%	1.0814%	1.0814%	1.1639%	1.1639%
Kenora	1.2111%	1.8725%	2.5604%	3.0941%	2.1047%	3.6377%	2.5793%	3.3549%
Kincardine	1.0675%	1.0675%	1.3164%	1.3164%	1.3164%	1.3164%	1.8657%	1.8657%
King	0.6649%	0.6649%	0.8507%	0.8507%	0.8507%	0.8507%	1.0442%	1.0442%
Kingston	1.1812%	2.1015%	2.3117%	2.3117%	2.3117%	2.3117%	3.0706%	3.0706%
Kingsville	1.1768%	2.3011%	1.2733%	1.2733%	0.6614%	1.2733%	2.2859%	3.1610%
Kitchener	0.9498%	1.8522%	1.8522%	1.8522%	1.8522%	1.8522%	1.8522%	1.8522%
Lakeshore	1.0803%	2.1125%	1.1690%	1.1690%	0.6071%	1.1690%	2.0985%	2.9019%
Lambton Shores	0.9399%	1.8798%	1.5293%	1.4435%	1.0256%	1.9583%	1.9245%	2.8230%
Lincoln	1.0454%	2.0594%	1.8136%	1.8136%	1.8136%	1.8136%	2.7493%	2.7493%
London	1.1792%	2.0626%	2.2641%	2.2641%	2.2641%	2.2641%	2.2641%	2.2641%
Mapleton	1.0939%	2.0784%	1.6310%	1.6310%	1.6310%	1.6310%	2.6253%	2.6253%
Markham	0.4988%	0.4988%	0.6382%	0.6382%	0.6382%	0.6382%	0.7834%	0.7834%
Meaford	1.1338%	1.6340%	1.4818%	1.4818%	1.4818%	1.4818%	2.1068%	2.1068%
Middlesex Centre	0.9785%	1.7316%	1.1203%	1.1203%	1.1203%	1.1203%	1.7075%	1.7075%
Milton	0.5248%	1.0496%	0.7643%	0.7643%	0.7643%	0.7643%	1.2384%	1.2384%
Minto	1.1624%	2.2086%	1.7331%	1.7331%	1.7331%	1.7331%	2.7898%	2.7898%
Mississauga	0.6404%	0.8621%	0.9611%	0.9611%	0.9611%	0.9611%	1.0418%	1.0418%
New Tecumseth	0.7926%	0.8993%	0.9924%	0.9924%	0.9924%	0.9924%	1.0680%	1.0680%
Newmarket	0.6595%	0.6595%	0.8437%	0.8437%	0.8437%	0.8437%	1.0356%	1.0356%
Niagara Falls	1.1233%	2.2129%	1.9488%	1.9488%	1.9488%	1.9488%	2.9543%	2.9543%
Niagara-on-the-Lake	0.7736%	1.5241%	1.3422%	1.3422%	1.3422%	1.3422%	2.0346%	2.0346%
Norfolk	1.0383%	1.7577%	1.7577%	1.7577%	1.7577%	1.7577%	1.7577%	1.7577%
North Bay	1.3402%	2.6805%	2.5226%	2.5226%	2.5226%	2.5226%	1.8763%	1.8763%
North Dumfries	0.7434%	1.4497%	1.4497%	1.4497%	1.4497%	1.4497%	1.4497%	1.4497%
North Middlesex	1.2172%	2.1540%	1.3935%	1.3935%	1.3935%	1.3935%	2.1241%	2.1241%
North Perth	1.0099%	1.4897%	1.2592%	1.2592%	1.2592%	1.2592%	1.9887%	1.9887%
Oakville	0.5734%	1.1469%	0.8352%	0.8352%	0.8352%	0.8352%	1.3533%	1.3533%
Orangeville	1.1820%	2.5414%	1.4421%	1.4421%	1.4421%	1.4421%	2.5986%	2.5986%
Orillia	1.2240%	1.7430%	2.2832%	2.2832%	2.2832%	2.2832%	2.2645%	2.2645%
Oshawa	1.1837%	2.2094%	1.7164%	1.7164%	1.7164%	1.7164%	2.4906%	2.4906%
Ottawa	0.9158%	1.2824%	1.6710%	2.0736%	1.1278%	1.3448%	2.3369%	2.0068%
Owen Sound	1.5515%	2.7307%	2.7617%	2.7617%	2.7617%	2.7617%	3.3466%	3.3528%
Parry Sound	1.3512%	2.0464%	2.2493%	2.2493%	2.2493%	2.2493%	2.0488%	2.0488%
Pelham	1.1220%	2.2103%	1.9465%	1.9465%	1.9465%	1.9465%	2.9508%	2.9508%
Peterborough	1.2497%	2.4335%	1.8996%	1.8996%	1.8996%	1.8996%	2.0461%	2.0461%

2019 Upper & Lower Tier Rates—sorted alphabetically (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Pickering	0.9425%	1.7592%	1.3666%	1.3666%	1.3666%	1.3666%	1.9830%	1.9830%
Port Colborne	1.5118%	2.9783%	2.6229%	2.6229%	2.6229%	2.6229%	3.9761%	3.9761%
Prince Edward County	0.9109%	1.3119%	1.0134%	1.0134%	1.0134%	1.0134%	1.2657%	1.2657%
Puslinch	0.7846%	1.4908%	1.1699%	1.1699%	1.1699%	1.1699%	1.8832%	1.8832%
Quinte West	1.2145%	2.4290%	1.8685%	1.8685%	1.8685%	1.8685%	2.9707%	3.1755%
Richmond Hill	0.5274%	0.5274%	0.6747%	0.6747%	0.6747%	0.6747%	0.8282%	0.8282%
Sarnia	1.3580%	2.7144%	2.2083%	2.0844%	1.4809%	2.8277%	2.7789%	4.0763%
Saugeen Shores	0.9751%	0.9751%	1.2024%	1.2024%	1.2024%	1.2024%	1.7042%	1.7042%
Sault Ste. Marie	1.3683%	1.4806%	2.9333%	4.0778%	2.1687%	3.1139%	6.3089%	11.2047%
South Bruce Peninsula	0.9326%	0.9326%	1.1500%	1.1500%	1.1500%	1.1500%	1.6299%	1.6299%
Southgate	1.0921%	1.5739%	1.4273%	1.4273%	1.4273%	1.4273%	2.0293%	2.0293%
Springwater	0.6211%	0.7047%	0.7777%	0.7777%	0.7777%	0.7777%	0.8370%	0.8370%
St. Catharines	1.2602%	2.4826%	2.1863%	2.1863%	2.1863%	2.1863%	3.3143%	3.3143%
St. Marys	1.2456%	1.3696%	1.9252%	1.9252%	1.9252%	1.9252%	3.0892%	3.0892%
St. Thomas	1.3815%	3.0151%	2.5758%	2.5758%	2.5758%	2.5758%	3.0971%	3.7217%
Stratford	1.2026%	2.4052%	2.3763%	2.3763%	2.3763%	2.3763%	3.2402%	3.2402%
Strathroy-Caradoc	1.0524%	1.8624%	1.2049%	1.2049%	1.2049%	1.2049%	1.8365%	1.8365%
Thorold	1.2777%	2.5171%	2.2167%	2.2167%	2.2167%	2.2167%	3.3604%	3.3604%
Thunder Bay	1.4375%	3.2671%	3.0325%	3.0325%	3.0325%	3.0325%	3.4625%	4.5447%
Tillsonburg	1.2121%	2.5471%	2.3053%	2.3053%	2.3053%	2.3053%	3.1879%	3.1879%
Timmins	1.7061%	3.1482%	3.4495%	3.4495%	3.4495%	3.4495%	4.2653%	4.2653%
Toronto	0.4538%	1.0323%	1.2428%	1.2428%	1.2428%	1.2428%	1.2178%	1.2178%
Vaughan	0.5351%	0.5351%	0.6847%	0.6847%	0.6847%	0.6847%	0.8404%	0.8404%
Wainfleet	1.2320%	2.4270%	2.1374%	2.1374%	2.1374%	2.1374%	3.2402%	3.2402%
Waterloo	0.9265%	1.8067%	1.8067%	1.8067%	1.8067%	1.8067%	1.8067%	1.8067%
Welland	1.4384%	2.8337%	2.4955%	2.4955%	2.4955%	2.4955%	3.7830%	3.7830%
Wellesley	0.7811%	1.5231%	1.5231%	1.5231%	1.5231%	1.5231%	1.5231%	1.5231%
Wellington North	1.0993%	2.0886%	1.6390%	1.6390%	1.6390%	1.6390%	2.6382%	2.6382%
West Grey	0.9721%	1.4010%	1.2705%	1.2705%	1.2705%	1.2705%	1.8064%	1.8064%
West Lincoln	0.9562%	1.8837%	1.6589%	1.6589%	1.6589%	1.6589%	2.5148%	2.5148%
Whitby	0.9787%	1.8267%	1.4191%	1.4191%	1.4191%	1.4191%	2.0592%	2.0592%
Whitchurch-Stouffville	0.5924%	0.5924%	0.7579%	0.7579%	0.7579%	0.7579%	0.9302%	0.9302%
Wilmot	0.7395%	1.4420%	1.4420%	1.4420%	1.4420%	1.4420%	1.4420%	1.4420%
Windsor	1.6284%	3.2568%	3.2872%	3.2872%	1.6556%	3.2872%	3.7779%	4.7844%
Woolwich	0.7383%	1.4397%	1.4397%	1.4397%	1.4397%	1.4397%	1.4397%	1.4397%
Average	1.0656%	1.8584%	1.7147%	1.7259%	1.6521%	1.7372%	2.3060%	2.4493%
Median	1.0572%	1.8167%	1.5409%	1.5409%	1.5045%	1.5409%	2.1072%	2.1158%
Minimum	0.4538%	0.4988%	0.6382%	0.6382%	0.6071%	0.6382%	0.7834%	0.7834%
Maximum	2.2652%	4.5304%	3.4495%	4.0778%	3.4495%	3.7683%	6.3089%	11.2047%

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

Residential Comparisons



Residential Comparisons - Detached Bungalow (sorted lowest to highest)

2019 Property Taxes		Ranking
Greenstone	\$ 1,272	Low
Georgian Bluffs	\$ 1,743	Low
Springwater	\$ 2,044	Low
Lambton Shores	\$ 2,126	Low
Grey Highlands	\$ 2,155	Low
Brockton	\$ 2,196	Low
Kingsville	\$ 2,210	Low
West Grey	\$ 2,212	Low
Prince Edward County	\$ 2,265	Low
Lakeshore	\$ 2,426	Low
Hawkesbury	\$ 2,480	Low
North Perth	\$ 2,564	Low
Southgate	\$ 2,568	Low
Meaford	\$ 2,569	Low
Elliot Lake	\$ 2,633	Low
Saugeen Shores	\$ 2,656	Low
South Bruce Peninsula	\$ 2,681	Low
Huntsville	\$ 2,713	Low
Quinte West	\$ 2,736	Low
Wellington North	\$ 2,736	Low
Norfolk	\$ 2,796	Low
Wilmot	\$ 2,834	Low
Gravenhurst	\$ 2,836	Low
Kenora	\$ 2,845	Low
Strathroy-Caradoc	\$ 2,852	Low
Minto	\$ 2,868	Low
Woolwich	\$ 2,905	Low
North Middlesex	\$ 2,905	Low
Bracebridge	\$ 2,910	Low
Brant	\$ 2,950	Low
North Dumfries	\$ 2,973	Low
Brock	\$ 2,999	Low
Sault Ste. Marie	\$ 3,003	Low
Tillsonburg	\$ 3,021	Low
Sarnia	\$ 3,036	Low
Kincardine	\$ 3,091	Low
Wellesley	\$ 3,118	Low

2019 Property Taxes		Ranking
St. Thomas	\$ 3,134	Mid
Chatham-Kent	\$ 3,152	Mid
Ingersoll	\$ 3,213	Mid
Brockville	\$ 3,218	Mid
Greater Sudbury	\$ 3,240	Mid
Parry Sound	\$ 3,242	Mid
Cornwall	\$ 3,248	Mid
Toronto (East)	\$ 3,270	Mid
Mapleton	\$ 3,282	Mid
Fort Erie	\$ 3,288	Mid
Windsor	\$ 3,295	Mid
St. Marys	\$ 3,317	Mid
Thorold	\$ 3,317	Mid
Middlesex Centre	\$ 3,335	Mid
West Lincoln	\$ 3,356	Mid
Port Colborne	\$ 3,365	Mid
Pelham	\$ 3,366	Mid
Niagara Falls	\$ 3,367	Mid
Haldimand	\$ 3,421	Mid
New Tecumseth	\$ 3,424	Mid
Waterloo	\$ 3,436	Mid
Centre Wellington	\$ 3,436	Mid
Collingwood	\$ 3,462	Mid
Orillia	\$ 3,497	Mid
Innisfil	\$ 3,504	Mid
Kitchener	\$ 3,518	Mid
East Gwillimbury	\$ 3,528	Mid
Milton	\$ 3,560	Mid
Cambridge	\$ 3,573	Mid
Clarington	\$ 3,583	Mid
Wainfleet	\$ 3,590	Mid
Stratford	\$ 3,602	Mid
Belleville	\$ 3,622	Mid
Central Elgin	\$ 3,630	Mid
North Bay	\$ 3,634	Mid
Niagara-on-the-Lake	\$ 3,646	Mid
Brantford	\$ 3,652	Mid
Kingston	\$ 3,652	Mid
London	\$ 3,673	Mid

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

2019 Property Taxes		Ranking
Welland	\$ 3,726	High
Halton Hills	\$ 3,733	High
Guelph	\$ 3,734	High
Barrie	\$ 3,789	High
Thunder Bay	\$ 3,818	High
Georgina	\$ 3,829	High
Toronto (West)	\$ 3,843	High
Guelph-Eramosa	\$ 3,870	High
St. Catharines	\$ 3,895	High
Peterborough	\$ 3,924	High
Espanola	\$ 3,929	High
Lincoln	\$ 3,951	High
Burlington	\$ 3,970	High
Owen Sound	\$ 3,971	High
Grimsby	\$ 4,020	High
Erin	\$ 4,022	High
Newmarket	\$ 4,031	High
Whitchurch-Stouffville	\$ 4,092	High
Ottawa	\$ 4,166	High
Caledon	\$ 4,179	High
Brampton	\$ 4,247	High
Hamilton	\$ 4,248	High
Aurora	\$ 4,317	High
Timmins	\$ 4,392	High
Orangeville	\$ 4,520	High
Oshawa	\$ 4,581	High
Whitby	\$ 4,620	High
Oakville	\$ 4,620	High
Richmond Hill	\$ 4,670	High
Toronto (North)	\$ 4,707	High
Vaughan	\$ 4,747	High
Mississauga	\$ 4,813	High
Pickering	\$ 5,170	High
King	\$ 5,598	High
Toronto (South)	\$ 5,611	High
Markham	\$ 6,303	High
Average	\$ 3,449	
Median	\$ 3,423	

Residential Comparisons - Detached Bungalow—by Population Group

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

2019 Property Taxes		Ranking
Greenstone	\$ 1,272	Low
Georgian Bluffs	\$ 1,743	Low
Lambton Shores	\$ 2,126	Low
Grey Highlands	\$ 2,155	Low
Brockton	\$ 2,196	Low
West Grey	\$ 2,212	Low
Hawkesbury	\$ 2,480	Low
North Perth	\$ 2,564	Low
Southgate	\$ 2,568	Low
Meaford	\$ 2,569	Low
Elliot Lake	\$ 2,633	Low
Saugeen Shores	\$ 2,656	Low
South Bruce Peninsula	\$ 2,681	Low
Wellington North	\$ 2,736	Low
Gravenhurst	\$ 2,836	Low
Minto	\$ 2,868	Low
North Middlesex	\$ 2,905	Low
North Dumfries	\$ 2,973	Low
Brock	\$ 2,999	Low
Kincardine	\$ 3,091	Low
Wellesley	\$ 3,118	Low
Ingersoll	\$ 3,213	Mid
Parry Sound	\$ 3,242	Mid
Mapleton	\$ 3,282	Mid
St. Marys	\$ 3,317	Mid
Wainfleet	\$ 3,590	Mid
Central Elgin	\$ 3,630	Mid
Guelph-Eramosa	\$ 3,870	High
Espanola	\$ 3,929	High
Erin	\$ 4,022	High
Average	\$ 2,849	
Median	\$ 2,852	

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

2019 Property Taxes		Ranking
Springwater	\$ 2,044	Low
Kingsville	\$ 2,210	Low
Prince Edward County	\$ 2,265	Low
Huntsville	\$ 2,713	Low
Wilmot	\$ 2,834	Low
Kenora	\$ 2,845	Low
Strathroy-Caradoc	\$ 2,852	Low
Woolwich	\$ 2,905	Low
Bracebridge	\$ 2,910	Low
Tillsonburg	\$ 3,021	Low
Brockville	\$ 3,218	Mid
Thorold	\$ 3,317	Mid
Middlesex Centre	\$ 3,335	Mid
West Lincoln	\$ 3,356	Mid
Port Colborne	\$ 3,365	Mid
Pelham	\$ 3,366	Mid
Collingwood	\$ 3,462	Mid
East Gwillimbury	\$ 3,528	Mid
Niagara-on-the-Lake	\$ 3,646	Mid
Lincoln	\$ 3,951	High
Owen Sound	\$ 3,971	High
Grimsby	\$ 4,020	High
King	\$ 5,598	High
Average	\$ 3,249	
Median	\$ 3,317	

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

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

2019 Property Taxes		Ranking
Lakeshore	\$ 2,426	Low
Quinte West	\$ 2,736	Low
Norfolk	\$ 2,796	Low
Brant	\$ 2,950	Low
Sault Ste. Marie	\$ 3,003	Low
Sarnia	\$ 3,036	Low
St. Thomas	\$ 3,134	Mid
Cornwall	\$ 3,248	Mid
Fort Erie	\$ 3,288	Mid
Niagara Falls	\$ 3,367	Mid
Haldimand	\$ 3,421	Mid
New Tecumseth	\$ 3,424	Mid
Centre Wellington	\$ 3,436	Mid
Orillia	\$ 3,497	Mid
Innisfil	\$ 3,504	Mid
Stratford	\$ 3,602	Mid
Belleville	\$ 3,622	Mid
North Bay	\$ 3,634	Mid
Welland	\$ 3,726	High
Halton Hills	\$ 3,733	High
Georgina	\$ 3,829	High
Peterborough	\$ 3,924	High
Newmarket	\$ 4,031	High
Whitchurch-Stouffville	\$ 4,092	High
Caledon	\$ 4,179	High
Aurora	\$ 4,317	High
Timmins	\$ 4,392	High
Orangeville	\$ 4,520	High
Pickering	\$ 5,170	High
Average	\$ 3,587	
Median	\$ 3,504	

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

2019 Property Taxes		Ranking
Chatham-Kent	\$ 3,152	Mid
Greater Sudbury	\$ 3,240	Mid
Toronto (East)	\$ 3,270	Mid
Windsor	\$ 3,295	Mid
Waterloo	\$ 3,436	Mid
Kitchener	\$ 3,518	Mid
Milton	\$ 3,560	Mid
Cambridge	\$ 3,573	Mid
Clarington	\$ 3,583	Mid
Brantford	\$ 3,652	Mid
Kingston	\$ 3,652	Mid
London	\$ 3,673	Mid
Guelph	\$ 3,734	High
Barrie	\$ 3,789	High
Thunder Bay	\$ 3,818	High
Toronto (West)	\$ 3,843	High
St. Catharines	\$ 3,895	High
Burlington	\$ 3,970	High
Ottawa	\$ 4,166	High
Brampton	\$ 4,247	High
Hamilton	\$ 4,248	High
Oshawa	\$ 4,581	High
Whitby	\$ 4,620	High
Oakville	\$ 4,620	High
Richmond Hill	\$ 4,670	High
Toronto (North)	\$ 4,707	High
Vaughan	\$ 4,747	High
Mississauga	\$ 4,813	High
Toronto (South)	\$ 5,611	High
Markham	\$ 6,303	High
Average	\$ 4,066	
Median	\$ 3,831	

Residential Comparisons - Detached Bungalow — by Location

2019 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2,265	Low
Hawkesbury	\$ 2,480	Low
Quinte West	\$ 2,736	Low
Brockville	\$ 3,218	Mid
Cornwall	\$ 3,248	Mid
Belleville	\$ 3,622	Mid
Kingston	\$ 3,652	Mid
Peterborough	\$ 3,924	High
Ottawa	\$ 4,166	High
Average	\$ 3,257	
Median	\$ 3,248	

2019 Property Taxes - GTA		Ranking
Brock	\$ 2,999	Low
Toronto (East)	\$ 3,270	Mid
East Gwillimbury	\$ 3,528	Mid
Milton	\$ 3,560	Mid
Clarington	\$ 3,583	Mid
Halton Hills	\$ 3,733	High
Georgina	\$ 3,829	High
Toronto (West)	\$ 3,843	High
Burlington	\$ 3,970	High
Newmarket	\$ 4,031	High
Whitchurch-Stouffville	\$ 4,092	High
Caledon	\$ 4,179	High
Brampton	\$ 4,247	High
Aurora	\$ 4,317	High
Oshawa	\$ 4,581	High
Whitby	\$ 4,620	High
Oakville	\$ 4,620	High
Richmond Hill	\$ 4,670	High
Toronto (North)	\$ 4,707	High
Vaughan	\$ 4,747	High
Mississauga	\$ 4,813	High
Pickering	\$ 5,170	High
King	\$ 5,598	High
Toronto (South)	\$ 5,611	High
Markham	\$ 6,303	High
Average	\$ 4,345	
Median	\$ 4,247	

2019 Property Taxes - Niagara/Hamilton		Ranking
Fort Erie	\$ 3,288	Mid
Thorold	\$ 3,317	Mid
West Lincoln	\$ 3,356	Mid
Port Colborne	\$ 3,365	Mid
Pelham	\$ 3,366	Mid
Niagara Falls	\$ 3,367	Mid
Wainfleet	\$ 3,590	Mid
Niagara-on-the-Lake	\$ 3,646	Mid
Welland	\$ 3,726	High
St. Catharines	\$ 3,895	High
Lincoln	\$ 3,951	High
Grimsby	\$ 4,020	High
Hamilton	\$ 4,248	High
Average	\$ 3,626	
Median	\$ 3,590	

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

2019 Property Taxes - North		Ranking
Greenstone	\$ 1,272	Low
Elliot Lake	\$ 2,633	Low
Kenora	\$ 2,845	Low
Sault Ste. Marie	\$ 3,003	Low
Greater Sudbury	\$ 3,240	Mid
Parry Sound	\$ 3,242	Mid
North Bay	\$ 3,634	Mid
Thunder Bay	\$ 3,818	High
Espanola	\$ 3,929	High
Timmins	\$ 4,392	High
Average	\$ 3,201	
Median	\$ 3,241	

2019 Property Taxes - Simcoe/Duff/Musk.		Ranking
Springwater	\$ 2,044	Low
Huntsville	\$ 2,713	Low
Gravenhurst	\$ 2,836	Low
Bracebridge	\$ 2,910	Low
New Tecumseth	\$ 3,424	Mid
Collingwood	\$ 3,462	Mid
Orillia	\$ 3,497	Mid
Innisfil	\$ 3,504	Mid
Barrie	\$ 3,789	High
Orangeville	\$ 4,520	High
Average	\$ 3,270	
Median	\$ 3,443	

2019 Property Taxes - Southwest Ranking		
Georgian Bluffs	\$ 1,743	Low
Lambton Shores	\$ 2,126	Low
Grey Highlands	\$ 2,155	Low
Brockton	\$ 2,196	Low
Kingsville	\$ 2,210	Low
West Grey	\$ 2,212	Low
Lakeshore	\$ 2,426	Low
North Perth	\$ 2,564	Low
Southgate	\$ 2,568	Low
Meaford	\$ 2,569	Low
Saugeen Shores	\$ 2,656	Low
South Bruce Peninsula	\$ 2,681	Low
Wellington North	\$ 2,736	Low
Norfolk	\$ 2,796	Low
Wilmot	\$ 2,834	Low
Strathroy-Caradoc	\$ 2,852	Low
Minto	\$ 2,868	Low
Woolwich	\$ 2,905	Low
North Middlesex	\$ 2,905	Low
Brant	\$ 2,950	Low
North Dumfries	\$ 2,973	Low
Tillsonburg	\$ 3,021	Low
Sarnia	\$ 3,036	Low
Kincardine	\$ 3,091	Low
Wellesley	\$ 3,118	Low
St. Thomas	\$ 3,134	Mid
Chatham-Kent	\$ 3,152	Mid
Ingersoll	\$ 3,213	Mid
Mapleton	\$ 3,282	Mid
Windsor	\$ 3,295	Mid
St. Marys	\$ 3,317	Mid
Middlesex Centre	\$ 3,335	Mid
Haldimand	\$ 3,421	Mid
Waterloo	\$ 3,436	Mid
Centre Wellington	\$ 3,436	Mid
Kitchener	\$ 3,518	Mid
Cambridge	\$ 3,573	Mid
Stratford	\$ 3,602	Mid
Central Elgin	\$ 3,630	Mid
Brantford	\$ 3,652	Mid
London	\$ 3,673	Mid
Guelph	\$ 3,734	High
Guelph-Eramosa	\$ 3,870	High
Owen Sound	\$ 3,971	High
Erin	\$ 4,022	High
Average	\$ 3,032	
Median	\$ 3,036	

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

2019 Property Taxes		Ranking
Greenstone	\$ 2,626	Low
Springwater	\$ 2,718	Low
Grey Highlands	\$ 2,808	Low
Lambton Shores	\$ 3,037	Low
Georgian Bluffs	\$ 3,285	Low
West Grey	\$ 3,298	Low
Prince Edward County	\$ 3,388	Low
Niagara-on-the-Lake	\$ 3,478	Low
Brockton	\$ 3,543	Low
North Dumfries	\$ 3,671	Low
Lakeshore	\$ 3,681	Low
Wellesley	\$ 3,687	Low
Woolwich	\$ 3,704	Low
Minto	\$ 3,713	Low
Wilmot	\$ 3,723	Low
Strathroy-Caradoc	\$ 3,736	Low
Southgate	\$ 3,789	Low
North Middlesex	\$ 3,845	Low
Huntsville	\$ 3,867	Low
Espanola	\$ 3,901	Low
East Gwillimbury	\$ 3,907	Low
Norfolk	\$ 3,913	Low
Hawkesbury	\$ 3,916	Low
Tillsonburg	\$ 4,012	Low
Innisfil	\$ 4,018	Low
Middlesex Centre	\$ 4,034	Low
North Perth	\$ 4,040	Low
Toronto (East)	\$ 4,083	Low
Milton	\$ 4,090	Low
Kingsville	\$ 4,116	Low
New Tecumseth	\$ 4,148	Low
Wellington North	\$ 4,154	Low
Brant	\$ 4,171	Low
South Bruce Peninsula	\$ 4,173	Low
Quinte West	\$ 4,263	Low
Ingersoll	\$ 4,293	Low
Collingwood	\$ 4,309	Low

2019 Property Taxes		Ranking
Mapleton	\$ 4,321	Mid
West Lincoln	\$ 4,352	Mid
Kincardine	\$ 4,353	Mid
Haldimand	\$ 4,432	Mid
Saugeen Shores	\$ 4,468	Mid
Brock	\$ 4,469	Mid
Georgina	\$ 4,474	Mid
Bracebridge	\$ 4,485	Mid
Orillia	\$ 4,501	Mid
London	\$ 4,517	Mid
Brantford	\$ 4,568	Mid
Kenora	\$ 4,581	Mid
Puslinch	\$ 4,593	Mid
Clarington	\$ 4,630	Mid
Cambridge	\$ 4,636	Mid
Meaford	\$ 4,638	Mid
Gravenhurst	\$ 4,666	Mid
Fort Erie	\$ 4,692	Mid
Pelham	\$ 4,696	Mid
Barrie	\$ 4,707	Mid
Caledon	\$ 4,710	Mid
Waterloo	\$ 4,720	Mid
Niagara Falls	\$ 4,722	Mid
Kitchener	\$ 4,740	Mid
Ottawa	\$ 4,755	Mid
Chatham-Kent	\$ 4,777	Mid
Central Elgin	\$ 4,784	Mid
Centre Wellington	\$ 4,803	Mid
Halton Hills	\$ 4,818	Mid
Lincoln	\$ 4,824	Mid
St. Thomas	\$ 4,825	Mid
Brockville	\$ 4,827	Mid
Sarnia	\$ 4,841	Mid
Peterborough	\$ 4,869	Mid
Guelph-Eramosa	\$ 4,872	Mid
King	\$ 4,880	Mid
Whitchurch-Stouffville	\$ 4,893	Mid

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

2019 Property Taxes		Ranking
Burlington	\$ 4,901	High
North Bay	\$ 4,909	High
Kingston	\$ 4,915	High
Sault Ste. Marie	\$ 4,941	High
Thorold	\$ 4,945	High
St. Catharines	\$ 4,971	High
Cornwall	\$ 4,995	High
Toronto (West)	\$ 5,062	High
Newmarket	\$ 5,089	High
Greater Sudbury	\$ 5,143	High
Belleville	\$ 5,144	High
Grimsby	\$ 5,219	High
Vaughan	\$ 5,219	High
Aurora	\$ 5,221	High
Erin	\$ 5,222	High
Guelph	\$ 5,234	High
Brampton	\$ 5,242	High
Hamilton	\$ 5,249	High
Welland	\$ 5,260	High
Oakville	\$ 5,270	High
Port Colborne	\$ 5,336	High
Markham	\$ 5,347	High
St. Marys	\$ 5,376	High
Mississauga	\$ 5,436	High
Oshawa	\$ 5,496	High
Whitby	\$ 5,512	High
Parry Sound	\$ 5,534	High
Richmond Hill	\$ 5,556	High
Orangeville	\$ 5,652	High
Stratford	\$ 5,673	High
Windsor	\$ 5,680	High
Toronto (North)	\$ 5,736	High
Owen Sound	\$ 5,808	High
Pickering	\$ 5,880	High
Thunder Bay	\$ 5,899	High
Timmins	\$ 6,312	High
Toronto (South)	\$ 7,806	High
Average	\$ 4,611	
Median	\$ 4,696	

Residential Comparisons - 2 Storey Home—by Population Group

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

2019 Property Taxes		Ranking
Greenstone	\$ 2,626	Low
Grey Highlands	\$ 2,808	Low
Lambton Shores	\$ 3,037	Low
Georgian Bluffs	\$ 3,285	Low
West Grey	\$ 3,298	Low
Brockton	\$ 3,543	Low
North Dumfries	\$ 3,671	Low
Wellesley	\$ 3,687	Low
Minto	\$ 3,713	Low
Southgate	\$ 3,789	Low
North Middlesex	\$ 3,845	Low
Espanola	\$ 3,901	Low
Hawkesbury	\$ 3,916	Low
North Perth	\$ 4,040	Low
Wellington North	\$ 4,154	Low
South Bruce Peninsula	\$ 4,173	Low
Ingersoll	\$ 4,293	Low
Mapleton	\$ 4,321	Mid
Kincardine	\$ 4,353	Mid
Saugeen Shores	\$ 4,468	Mid
Brock	\$ 4,469	Mid
Puslinch	\$ 4,593	Mid
Meaford	\$ 4,638	Mid
Gravenhurst	\$ 4,666	Mid
Central Elgin	\$ 4,784	Mid
Guelph-Eramosa	\$ 4,872	Mid
Erin	\$ 5,222	High
St. Marys	\$ 5,376	High
Parry Sound	\$ 5,534	High
Average	\$ 4,106	
Median	\$ 4,154	

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

2019 Property Taxes		Ranking
Springwater	\$ 2,718	Low
Prince Edward County	\$ 3,388	Low
Niagara-on-the-Lake	\$ 3,478	Low
Woolwich	\$ 3,704	Low
Wilmot	\$ 3,723	Low
Strathroy-Caradoc	\$ 3,736	Low
Huntsville	\$ 3,867	Low
East Gwillimbury	\$ 3,907	Low
Tillsonburg	\$ 4,012	Low
Middlesex Centre	\$ 4,034	Low
Kingsville	\$ 4,116	Low
Collingwood	\$ 4,309	Low
West Lincoln	\$ 4,352	Mid
Bracebridge	\$ 4,485	Mid
Kenora	\$ 4,581	Mid
Pelham	\$ 4,696	Mid
Lincoln	\$ 4,824	Mid
Brockville	\$ 4,827	Mid
King	\$ 4,880	Mid
Thorold	\$ 4,945	High
Grimsby	\$ 5,219	High
Port Colborne	\$ 5,336	High
Owen Sound	\$ 5,808	High
Average	\$ 4,302	
Median	\$ 4,309	

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

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

2019 Property Taxes		Ranking
Lakeshore	\$ 3,681	Low
Norfolk	\$ 3,913	Low
Innisfil	\$ 4,018	Low
New Tecumseth	\$ 4,148	Low
Brant	\$ 4,171	Low
Quinte West	\$ 4,263	Low
Haldimand	\$ 4,432	Mid
Georgina	\$ 4,474	Mid
Orillia	\$ 4,501	Mid
Fort Erie	\$ 4,692	Mid
Caledon	\$ 4,710	Mid
Niagara Falls	\$ 4,722	Mid
Centre Wellington	\$ 4,803	Mid
Halton Hills	\$ 4,818	Mid
St. Thomas	\$ 4,825	Mid
Sarnia	\$ 4,841	Mid
Peterborough	\$ 4,869	Mid
Whitchurch-Stouffville	\$ 4,893	Mid
North Bay	\$ 4,909	High
Sault Ste. Marie	\$ 4,941	High
Cornwall	\$ 4,995	High
Newmarket	\$ 5,089	High
Belleville	\$ 5,144	High
Aurora	\$ 5,221	High
Welland	\$ 5,260	High
Orangeville	\$ 5,652	High
Stratford	\$ 5,673	High
Pickering	\$ 5,880	High
Timmins	\$ 6,312	High
Average	\$ 4,822	
Median	\$ 4,825	

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

2019 Property Taxes		Ranking
Toronto (East)	\$ 4,083	Low
Milton	\$ 4,090	Low
London	\$ 4,517	Mid
Brantford	\$ 4,568	Mid
Clarington	\$ 4,630	Mid
Cambridge	\$ 4,636	Mid
Barrie	\$ 4,707	Mid
Waterloo	\$ 4,720	Mid
Kitchener	\$ 4,740	Mid
Ottawa	\$ 4,755	Mid
Chatham-Kent	\$ 4,777	Mid
Burlington	\$ 4,901	High
Kingston	\$ 4,915	High
St. Catharines	\$ 4,971	High
Toronto (West)	\$ 5,062	High
Greater Sudbury	\$ 5,143	High
Vaughan	\$ 5,219	High
Guelph	\$ 5,234	High
Brampton	\$ 5,242	High
Hamilton	\$ 5,249	High
Oakville	\$ 5,270	High
Markham	\$ 5,347	High
Mississauga	\$ 5,436	High
Oshawa	\$ 5,496	High
Whitby	\$ 5,512	High
Richmond Hill	\$ 5,556	High
Windsor	\$ 5,680	High
Toronto (North)	\$ 5,736	High
Thunder Bay	\$ 5,899	High
Toronto (South)	\$ 7,806	High
Average	\$ 5,130	
Median	\$ 5,102	

Residential Comparisons - 2 Storey Home—by Location

2019 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 3,388	Low
Hawkesbury	\$ 3,916	Low
Quinte West	\$ 4,263	Low
Ottawa	\$ 4,755	Mid
Brockville	\$ 4,827	Mid
Peterborough	\$ 4,869	Mid
Kingston	\$ 4,915	High
Cornwall	\$ 4,995	High
Belleville	\$ 5,144	High
Average	\$ 4,564	
Median	\$ 4,827	

2019 Property Taxes - GTA		Ranking
East Gwillimbury	\$ 3,907	Low
Toronto (East)	\$ 4,083	Low
Milton	\$ 4,090	Low
Brock	\$ 4,469	Mid
Georgina	\$ 4,474	Mid
Clarington	\$ 4,630	Mid
Caledon	\$ 4,710	Mid
Halton Hills	\$ 4,818	Mid
King	\$ 4,880	Mid
Whitchurch-Stouffville	\$ 4,893	Mid
Burlington	\$ 4,901	High
Toronto (West)	\$ 5,062	High
Newmarket	\$ 5,089	High
Vaughan	\$ 5,219	High
Aurora	\$ 5,221	High
Brampton	\$ 5,242	High
Oakville	\$ 5,270	High
Markham	\$ 5,347	High
Mississauga	\$ 5,436	High
Oshawa	\$ 5,496	High
Whitby	\$ 5,512	High
Richmond Hill	\$ 5,556	High
Toronto (North)	\$ 5,736	High
Pickering	\$ 5,880	High
Toronto (South)	\$ 7,806	High
Average	\$ 5,109	
Median	\$ 5,089	

2019 Property Taxes - Niagara/Hamilton		Ranking
Niagara-on-the-Lake	\$ 3,478	Low
West Lincoln	\$ 4,352	Mid
Fort Erie	\$ 4,692	Mid
Pelham	\$ 4,696	Mid
Niagara Falls	\$ 4,722	Mid
Lincoln	\$ 4,824	Mid
Thorold	\$ 4,945	High
St. Catharines	\$ 4,971	High
Grimsby	\$ 5,219	High
Hamilton	\$ 5,249	High
Welland	\$ 5,260	High
Port Colborne	\$ 5,336	High
Average	\$ 4,812	
Median	\$ 4,884	

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

2019 Property Taxes - North		Ranking
Greenstone	\$ 2,626	Low
Espanola	\$ 3,901	Low
Kenora	\$ 4,581	Mid
North Bay	\$ 4,909	High
Sault Ste. Marie	\$ 4,941	High
Greater Sudbury	\$ 5,143	High
Parry Sound	\$ 5,534	High
Thunder Bay	\$ 5,899	High
Timmins	\$ 6,312	High
Average	\$ 4,872	
Median	\$ 4,941	

2019 Property Taxes - Simcoe/Musk. Duff.		Ranking
Springwater	\$ 2,718	Low
Huntsville	\$ 3,867	Low
Innisfil	\$ 4,018	Low
New Tecumseth	\$ 4,148	Low
Collingwood	\$ 4,309	Low
Bracebridge	\$ 4,485	Mid
Orillia	\$ 4,501	Mid
Gravenhurst	\$ 4,666	Mid
Barrie	\$ 4,707	Mid
Orangeville	\$ 5,652	High
Average	\$ 4,307	
Median	\$ 4,397	

2019 Property Taxes - Southwest		Ranking
Grey Highlands	\$ 2,808	Low
Lambton Shores	\$ 3,037	Low
Georgian Bluffs	\$ 3,285	Low
West Grey	\$ 3,298	Low
Brockton	\$ 3,543	Low
North Dumfries	\$ 3,671	Low
Lakeshore	\$ 3,681	Low
Wellesley	\$ 3,687	Low
Woolwich	\$ 3,704	Low
Minto	\$ 3,713	Low
Wilmot	\$ 3,723	Low
Strathroy-Caradoc	\$ 3,736	Low
Southgate	\$ 3,789	Low
North Middlesex	\$ 3,845	Low
Norfolk	\$ 3,913	Low
Tillsonburg	\$ 4,012	Low
Middlesex Centre	\$ 4,034	Low
North Perth	\$ 4,040	Low
Kingsville	\$ 4,116	Low
Wellington North	\$ 4,154	Low
Brant	\$ 4,171	Low
South Bruce Peninsula	\$ 4,173	Low
Ingersoll	\$ 4,293	Low
Mapleton	\$ 4,321	Mid
Kincardine	\$ 4,353	Mid
Haldimand	\$ 4,432	Mid
Saugeen Shores	\$ 4,468	Mid
London	\$ 4,517	Mid
Brantford	\$ 4,568	Mid
Puslinch	\$ 4,593	Mid
Cambridge	\$ 4,636	Mid
Meaford	\$ 4,638	Mid
Waterloo	\$ 4,720	Mid
Kitchener	\$ 4,740	Mid
Chatham-Kent	\$ 4,777	Mid
Central Elgin	\$ 4,784	Mid
Centre Wellington	\$ 4,803	Mid
St. Thomas	\$ 4,825	Mid
Sarnia	\$ 4,841	Mid
Guelph-Eramosa	\$ 4,872	Mid
Erin	\$ 5,222	High
Guelph	\$ 5,234	High
St. Marys	\$ 5,376	High
Stratford	\$ 5,673	High
Windsor	\$ 5,680	High
Owen Sound	\$ 5,808	High
Average	\$ 4,311	
Median	\$ 4,307	

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

2019 Property Taxes		Ranking
Springwater	\$ 4,822	Low
Strathroy-Caradoc	\$ 4,851	Low
Milton	\$ 4,854	Low
Norfolk	\$ 5,026	Low
Hawkesbury	\$ 5,148	Low
Saugeen Shores	\$ 5,158	Low
Woolwich	\$ 5,185	Low
Lakeshore	\$ 5,240	Low
Brant	\$ 5,290	Low
Sarnia	\$ 5,346	Low
New Tecumseth	\$ 5,361	Low
North Bay	\$ 5,389	Low
Sault Ste. Marie	\$ 5,402	Low
North Perth	\$ 5,441	Low
Toronto (East)	\$ 5,497	Low
Huntsville	\$ 5,545	Low
Clarington	\$ 5,584	Low
Orillia	\$ 5,592	Low
Brantford	\$ 5,611	Low
Wellesley	\$ 5,676	Low
Innisfil	\$ 5,685	Low
Caledon	\$ 5,740	Low
West Grey	\$ 5,782	Low
Ingersoll	\$ 5,792	Low
Chatham-Kent	\$ 5,792	Low
South Bruce Peninsula	\$ 5,820	Low
Brock	\$ 5,821	Low
Prince Edward County	\$ 5,821	Low
Collingwood	\$ 5,840	Low
Gravenhurst	\$ 5,863	Low
Brockton	\$ 5,904	Low
Kincardine	\$ 5,925	Low

2019 Property Taxes		Ranking
Wilmot	\$ 5,941	Mid
Bracebridge	\$ 5,959	Mid
Georgina	\$ 5,963	Mid
Centre Wellington	\$ 5,976	Mid
Kitchener	\$ 5,997	Mid
Brockville	\$ 6,044	Mid
Tillsonburg	\$ 6,092	Mid
Cambridge	\$ 6,109	Mid
Kingsville	\$ 6,150	Mid
Niagara Falls	\$ 6,178	Mid
North Dumfries	\$ 6,183	Mid
Puslinch	\$ 6,186	Mid
Grimsby	\$ 6,210	Mid
Welland	\$ 6,244	Mid
Central Elgin	\$ 6,323	Mid
Barrie	\$ 6,345	Mid
Newmarket	\$ 6,347	Mid
East Gwillimbury	\$ 6,386	Mid
Pelham	\$ 6,405	Mid
Peterborough	\$ 6,407	Mid
Middlesex Centre	\$ 6,422	Mid
Port Colborne	\$ 6,433	Mid
Stratford	\$ 6,441	Mid
Greater Sudbury	\$ 6,449	Mid
Kingston	\$ 6,473	Mid
Thorold	\$ 6,483	Mid
Guelph-Eramosa	\$ 6,488	Mid
Haldimand	\$ 6,488	Mid
Cornwall	\$ 6,517	Mid
Halton Hills	\$ 6,561	Mid
Niagara-on-the-Lake	\$ 6,578	Mid

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

2019 Property Taxes		Ranking
Lincoln	\$ 6,622	High
Parry Sound	\$ 6,627	High
Oshawa	\$ 6,694	High
Burlington	\$ 6,728	High
Hamilton	\$ 6,765	High
Brampton	\$ 6,772	High
Aurora	\$ 6,814	High
Whitby	\$ 6,851	High
Guelph	\$ 6,876	High
Vaughan	\$ 6,884	High
St. Catharines	\$ 6,941	High
London	\$ 6,957	High
Waterloo	\$ 6,973	High
Belleville	\$ 7,017	High
Oakville	\$ 7,039	High
Mississauga	\$ 7,108	High
Windsor	\$ 7,163	High
Orangeville	\$ 7,187	High
St. Thomas	\$ 7,230	High
St. Marys	\$ 7,237	High
Richmond Hill	\$ 7,385	High
Pickering	\$ 7,405	High
Thunder Bay	\$ 7,608	High
Toronto (West)	\$ 7,615	High
Whitchurch-Stouffville	\$ 7,620	High
Owen Sound	\$ 7,649	High
Markham	\$ 7,959	High
Ottawa	\$ 8,280	High
Toronto (North)	\$ 8,386	High
Timmins	\$ 8,584	High
King	\$ 8,835	High
Toronto (South)	\$ 13,281	High
Average	\$ 6,418	
Median	\$ 6,345	

Residential Comparisons - Senior Executive — by Population Group

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

2019 Property Taxes		Ranking
Hawkesbury	\$ 5,148	Low
Saugeen Shores	\$ 5,158	Low
North Perth	\$ 5,441	Low
Wellesley	\$ 5,676	Low
West Grey	\$ 5,782	Low
Ingersoll	\$ 5,792	Low
South Bruce Peninsula	\$ 5,820	Low
Brock	\$ 5,821	Low
Gravenhurst	\$ 5,863	Low
Brockton	\$ 5,904	Low
Kincardine	\$ 5,925	Low
North Dumfries	\$ 6,183	Mid
Puslinch	\$ 6,186	Mid
Central Elgin	\$ 6,323	Mid
Guelph-Eramosa	\$ 6,488	Mid
Parry Sound	\$ 6,627	High
St. Marys	\$ 7,237	High
Average	\$ 5,963	
Median	\$ 5,863	

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

2019 Property Taxes		Ranking
Springwater	\$ 4,822	Low
Strathroy-Caradoc	\$ 4,851	Low
Woolwich	\$ 5,185	Low
Huntsville	\$ 5,545	Low
Prince Edward County	\$ 5,821	Low
Collingwood	\$ 5,840	Low
Wilmot	\$ 5,941	Mid
Bracebridge	\$ 5,959	Mid
Brockville	\$ 6,044	Mid
Tillsonburg	\$ 6,092	Mid
Kingsville	\$ 6,150	Mid
Grimsby	\$ 6,210	Mid
East Gwillimbury	\$ 6,386	Mid
Pelham	\$ 6,405	Mid
Middlesex Centre	\$ 6,422	Mid
Port Colborne	\$ 6,433	Mid
Thorold	\$ 6,483	Mid
Niagara-on-the-Lake	\$ 6,578	Mid
Lincoln	\$ 6,622	High
Owen Sound	\$ 7,649	High
King	\$ 8,835	High
Average	\$ 6,204	
Median	\$ 6,150	

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

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

2019 Property Taxes		Ranking
Norfolk	\$ 5,026	Low
Lakeshore	\$ 5,240	Low
Brant	\$ 5,290	Low
Sarnia	\$ 5,346	Low
New Tecumseth	\$ 5,361	Low
North Bay	\$ 5,389	Low
Sault Ste. Marie	\$ 5,402	Low
Orillia	\$ 5,592	Low
Innisfil	\$ 5,685	Low
Caledon	\$ 5,740	Low
Georgina	\$ 5,963	Mid
Centre Wellington	\$ 5,976	Mid
Niagara Falls	\$ 6,178	Mid
Welland	\$ 6,244	Mid
Newmarket	\$ 6,347	Mid
Peterborough	\$ 6,407	Mid
Stratford	\$ 6,441	Mid
Haldimand	\$ 6,488	Mid
Cornwall	\$ 6,517	Mid
Halton Hills	\$ 6,561	Mid
Aurora	\$ 6,814	High
Belleville	\$ 7,017	High
Orangeville	\$ 7,187	High
St. Thomas	\$ 7,230	High
Pickering	\$ 7,405	High
Whitchurch-Stouffville	\$ 7,620	High
Timmins	\$ 8,584	High
Average	\$ 6,261	
Median	\$ 6,244	

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

2019 Property Taxes		Ranking
Milton	\$ 4,854	Low
Toronto (East)	\$ 5,497	Low
Clarington	\$ 5,584	Low
Brantford	\$ 5,611	Low
Chatham-Kent	\$ 5,792	Low
Kitchener	\$ 5,997	Mid
Cambridge	\$ 6,109	Mid
Barrie	\$ 6,345	Mid
Greater Sudbury	\$ 6,449	Mid
Kingston	\$ 6,473	Mid
Oshawa	\$ 6,694	High
Burlington	\$ 6,728	High
Hamilton	\$ 6,765	High
Brampton	\$ 6,772	High
Whitby	\$ 6,851	High
Guelph	\$ 6,876	High
Vaughan	\$ 6,884	High
St. Catharines	\$ 6,941	High
London	\$ 6,957	High
Waterloo	\$ 6,973	High
Oakville	\$ 7,039	High
Mississauga	\$ 7,108	High
Windsor	\$ 7,163	High
Richmond Hill	\$ 7,385	High
Thunder Bay	\$ 7,608	High
Toronto (West)	\$ 7,615	High
Markham	\$ 7,959	High
Ottawa	\$ 8,280	High
Toronto (North)	\$ 8,386	High
Toronto (South)	\$ 13,281	High
Average	\$ 6,966	
Median	\$ 6,863	

Residential Comparisons - Senior Executive — by Location

2019 Property Taxes - Eastern		Ranking
Hawkesbury	\$ 5,148	Low
Prince Edward County	\$ 5,821	Low
Brockville	\$ 6,044	Mid
Peterborough	\$ 6,407	Mid
Kingston	\$ 6,473	Mid
Cornwall	\$ 6,517	Mid
Belleville	\$ 7,017	High
Ottawa	\$ 8,280	High
Average	\$ 6,463	
Median	\$ 6,440	

2019 Property Taxes - Niagara/Hamilton		Ranking
Niagara Falls	\$ 6,178	Mid
Grimsby	\$ 6,210	Mid
Welland	\$ 6,244	Mid
Pelham	\$ 6,405	Mid
Port Colborne	\$ 6,433	Mid
Thorold	\$ 6,483	Mid
Niagara-on-the-Lake	\$ 6,578	Mid
Lincoln	\$ 6,622	High
Hamilton	\$ 6,765	High
St. Catharines	\$ 6,941	High
Average	\$ 6,486	
Median	\$ 6,458	

2019 Property Taxes - GTA		Ranking
Milton	\$ 4,854	Low
Toronto (East)	\$ 5,497	Low
Clarington	\$ 5,584	Low
Caledon	\$ 5,740	Low
Brock	\$ 5,821	Low
Georgina	\$ 5,963	Mid
Newmarket	\$ 6,347	Mid
East Gwillimbury	\$ 6,386	Mid
Halton Hills	\$ 6,561	Mid
Oshawa	\$ 6,694	High
Burlington	\$ 6,728	High
Brampton	\$ 6,772	High
Aurora	\$ 6,814	High
Whitby	\$ 6,851	High
Vaughan	\$ 6,884	High
Oakville	\$ 7,039	High
Mississauga	\$ 7,108	High
Richmond Hill	\$ 7,385	High
Pickering	\$ 7,405	High
Toronto (West)	\$ 7,615	High
Whitchurch-Stouffville	\$ 7,620	High
Markham	\$ 7,959	High
Toronto (North)	\$ 8,386	High
King	\$ 8,835	High
Toronto (South)	\$ 13,281	High
Average	\$ 7,045	
Median	\$ 6,814	

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

2019 Property Taxes - North		Ranking
North Bay	\$ 5,389	Low
Sault Ste. Marie	\$ 5,402	Low
Greater Sudbury	\$ 6,449	Mid
Parry Sound	\$ 6,627	High
Thunder Bay	\$ 7,608	High
Timmins	\$ 8,584	High
Average	\$ 6,677	
Median	\$ 6,538	

2019 Property Taxes - Simcoe/Musk/Duff.		Ranking
Springwater	\$ 4,822	Low
New Tecumseth	\$ 5,361	Low
Huntsville	\$ 5,545	Low
Orillia	\$ 5,592	Low
Innisfil	\$ 5,685	Low
Collingwood	\$ 5,840	Low
Gravenhurst	\$ 5,863	Low
Bracebridge	\$ 5,959	Mid
Barrie	\$ 6,345	Mid
Orangeville	\$ 7,187	High
Average	\$ 5,820	
Median	\$ 5,762	

2019 Property Taxes - Southwest		Ranking
Strathroy-Caradoc	\$ 4,851	Low
Norfolk	\$ 5,026	Low
Saugeen Shores	\$ 5,158	Low
Woolwich	\$ 5,185	Low
Lakeshore	\$ 5,240	Low
Brant	\$ 5,290	Low
Sarnia	\$ 5,346	Low
North Perth	\$ 5,441	Low
Brantford	\$ 5,611	Low
Wellesley	\$ 5,676	Low
West Grey	\$ 5,782	Low
Ingersoll	\$ 5,792	Low
Chatham-Kent	\$ 5,792	Low
South Bruce Peninsula	\$ 5,820	Low
Brockton	\$ 5,904	Low
Kincardine	\$ 5,925	Low
Wilmot	\$ 5,941	Mid
Centre Wellington	\$ 5,976	Mid
Kitchener	\$ 5,997	Mid
Tillsonburg	\$ 6,092	Mid
Cambridge	\$ 6,109	Mid
Kingsville	\$ 6,150	Mid
North Dumfries	\$ 6,183	Mid
Puslinch	\$ 6,186	Mid
Central Elgin	\$ 6,323	Mid
Middlesex Centre	\$ 6,422	Mid
Stratford	\$ 6,441	Mid
Guelph-Eramosa	\$ 6,488	Mid
Haldimand	\$ 6,488	Mid
Guelph	\$ 6,876	High
London	\$ 6,957	High
Waterloo	\$ 6,973	High
Windsor	\$ 7,163	High
St. Thomas	\$ 7,230	High
St. Marys	\$ 7,237	High
Owen Sound	\$ 7,649	High
Average	\$ 6,075	
Median	\$ 5,987	

Residential Comparisons - Summary

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

Multi-Residential Comparisons



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

	2019 Property Taxes	Ranking
South Bruce Peninsula	\$ 544	Low
Kincardine	\$ 625	Low
Saugeen Shores	\$ 695	Low
Springwater	\$ 696	Low
Georgian Bluffs	\$ 719	Low
Brockton	\$ 729	Low
West Grey	\$ 732	Low
Southgate	\$ 754	Low
Markham	\$ 782	Low
Vaughan	\$ 801	Low
King	\$ 816	Low
Lambton Shores	\$ 861	Low
Greenstone	\$ 870	Low
Prince Edward County	\$ 884	Low
Norfolk	\$ 907	Low
Gravenhurst	\$ 908	Low
Innisfil	\$ 915	Low
New Tecumseth	\$ 918	Low
Newmarket	\$ 925	Low
Kenora	\$ 927	Low
Espanola	\$ 953	Low
Collingwood	\$ 954	Low
Puslinch	\$ 958	Low
Huntsville	\$ 970	Low
Whitchurch-Stouffville	\$ 971	Low
Richmond Hill	\$ 992	Low
Aurora	\$ 1,035	Low
North Perth	\$ 1,051	Low
Brant	\$ 1,088	Low
North Dumfries	\$ 1,104	Low
Haldimand	\$ 1,110	Low
Sault Ste. Marie	\$ 1,121	Low
Meaford	\$ 1,136	Low
Elliot Lake	\$ 1,150	Low
Lakeshore	\$ 1,171	Low

	2019 Property Taxes	Ranking
Georgina	\$ 1,221	Mid
Halton Hills	\$ 1,245	Mid
Bracebridge	\$ 1,249	Mid
North Middlesex	\$ 1,262	Mid
Wilmot	\$ 1,263	Mid
Wellesley	\$ 1,264	Mid
Guelph-Eramosa	\$ 1,285	Mid
West Lincoln	\$ 1,287	Mid
Orillia	\$ 1,290	Mid
Wellington North	\$ 1,299	Mid
Caledon	\$ 1,300	Mid
Kingsville	\$ 1,308	Mid
Windsor	\$ 1,348	Mid
Timmins	\$ 1,350	Mid
Mapleton	\$ 1,356	Mid
St. Marys	\$ 1,366	Mid
Milton	\$ 1,374	Mid
Pelham	\$ 1,377	Mid
Erin	\$ 1,386	Mid
Brantford	\$ 1,386	Mid
Woolwich	\$ 1,390	Mid
Strathroy-Caradoc	\$ 1,400	Mid
Centre Wellington	\$ 1,411	Mid
Fort Erie	\$ 1,412	Mid
Minto	\$ 1,425	Mid
Sarnia	\$ 1,446	Mid
Wainfleet	\$ 1,478	Mid
Brock	\$ 1,483	Mid
Grimsby	\$ 1,508	Mid
Barrie	\$ 1,530	Mid
Mississauga	\$ 1,546	Mid
Brampton	\$ 1,554	Mid
Port Colborne	\$ 1,583	Mid
Tillsonburg	\$ 1,588	Mid
St. Thomas	\$ 1,597	Mid
Lincoln	\$ 1,603	Mid
Hawkesbury	\$ 1,607	Mid

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

	2019 Property Taxes	Ranking
Welland	\$ 1,628	High
Chatham-Kent	\$ 1,661	High
Brockville	\$ 1,665	High
Quinte West	\$ 1,702	High
Greater Sudbury	\$ 1,704	High
London	\$ 1,731	High
North Bay	\$ 1,756	High
Kitchener	\$ 1,803	High
Owen Sound	\$ 1,809	High
Thorold	\$ 1,820	High
Parry Sound	\$ 1,833	High
Guelph	\$ 1,840	High
Niagara Falls	\$ 1,840	High
Ottawa	\$ 1,855	High
Kingston	\$ 1,860	High
Cambridge	\$ 1,881	High
Ingersoll	\$ 1,906	High
Burlington	\$ 1,938	High
Oakville	\$ 1,946	High
Stratford	\$ 1,954	High
Orangeville	\$ 1,969	High
St. Catharines	\$ 1,994	High
Cornwall	\$ 2,004	High
Waterloo	\$ 2,069	High
Clarington	\$ 2,087	High
Belleville	\$ 2,087	High
Whitby	\$ 2,095	High
Thunder Bay	\$ 2,115	High
Hamilton	\$ 2,126	High
Peterborough	\$ 2,165	High
Oshawa	\$ 2,189	High
Pickering	\$ 2,293	High
Middlesex Centre	\$ 2,464	High
Average	\$ 1,403	
Median	\$ 1,377	

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

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

2019 Property Taxes		Ranking
South Bruce Peninsula	\$ 544	Low
Kincardine	\$ 625	Low
Saugeen Shores	\$ 695	Low
Georgian Bluffs	\$ 719	Low
Brockton	\$ 729	Low
West Grey	\$ 732	Low
Southgate	\$ 754	Low
Lambton Shores	\$ 861	Low
Greenstone	\$ 870	Low
Gravenhurst	\$ 908	Low
Espanola	\$ 953	Low
Puslinch	\$ 958	Low
North Perth	\$ 1,051	Low
North Dumfries	\$ 1,104	Low
Meaford	\$ 1,136	Low
Elliot Lake	\$ 1,150	Low
North Middlesex	\$ 1,262	Mid
Wellesley	\$ 1,264	Mid
Guelph-Eramosa	\$ 1,285	Mid
Wellington North	\$ 1,299	Mid
Mapleton	\$ 1,356	Mid
St. Marys	\$ 1,366	Mid
Erin	\$ 1,386	Mid
Minto	\$ 1,425	Mid
Wainfleet	\$ 1,478	Mid
Brock	\$ 1,483	Mid
Hawkesbury	\$ 1,607	Mid
Parry Sound	\$ 1,833	High
Ingersoll	\$ 1,906	High
Average	\$ 1,129	
Median	\$ 1,136	

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

2019 Property Taxes		Ranking
Springwater	\$ 696	Low
King	\$ 816	Low
Prince Edward County	\$ 884	Low
Kenora	\$ 927	Low
Collingwood	\$ 954	Low
Huntsville	\$ 970	Low
Bracebridge	\$ 1,249	Mid
Wilmot	\$ 1,263	Mid
West Lincoln	\$ 1,287	Mid
Kingsville	\$ 1,308	Mid
Pelham	\$ 1,377	Mid
Woolwich	\$ 1,390	Mid
Strathroy-Caradoc	\$ 1,400	Mid
Grimsby	\$ 1,508	Mid
Port Colborne	\$ 1,583	Mid
Tillsonburg	\$ 1,588	Mid
Lincoln	\$ 1,603	Mid
Brockville	\$ 1,665	High
Owen Sound	\$ 1,809	High
Thorold	\$ 1,820	High
Middlesex Centre	\$ 2,464	High
Average	\$ 1,360	
Median	\$ 1,377	

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**

2019 Property Taxes		Ranking
Norfolk	\$ 907	Low
Innisfil	\$ 915	Low
New Tecumseth	\$ 918	Low
Newmarket	\$ 925	Low
Whitchurch-Stouffville	\$ 971	Low
Aurora	\$ 1,035	Low
Brant	\$ 1,088	Low
Haldimand	\$ 1,110	Low
Sault Ste. Marie	\$ 1,121	Low
Lakeshore	\$ 1,171	Low
Georgina	\$ 1,221	Mid
Halton Hills	\$ 1,245	Mid
Orillia	\$ 1,290	Mid
Caledon	\$ 1,300	Mid
Timmins	\$ 1,350	Mid
Centre Wellington	\$ 1,411	Mid
Fort Erie	\$ 1,412	Mid
Sarnia	\$ 1,446	Mid
St. Thomas	\$ 1,597	Mid
Welland	\$ 1,628	High
Quinte West	\$ 1,702	High
North Bay	\$ 1,756	High
Niagara Falls	\$ 1,840	High
Stratford	\$ 1,954	High
Orangeville	\$ 1,969	High
Cornwall	\$ 2,004	High
Belleville	\$ 2,087	High
Peterborough	\$ 2,165	High
Pickering	\$ 2,293	High
Average	\$ 1,442	
Median	\$ 1,350	

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

2019 Property Taxes		Ranking
Markham	\$ 782	Low
Vaughan	\$ 801	Low
Richmond Hill	\$ 992	Low
Windsor	\$ 1,348	Mid
Milton	\$ 1,374	Mid
Brantford	\$ 1,386	Mid
Barrie	\$ 1,530	Mid
Mississauga	\$ 1,546	Mid
Brampton	\$ 1,554	Mid
Chatham-Kent	\$ 1,661	High
Greater Sudbury	\$ 1,704	High
London	\$ 1,731	High
Kitchener	\$ 1,803	High
Guelph	\$ 1,840	High
Ottawa	\$ 1,855	High
Kingston	\$ 1,860	High
Cambridge	\$ 1,881	High
Burlington	\$ 1,938	High
Oakville	\$ 1,946	High
St. Catharines	\$ 1,994	High
Waterloo	\$ 2,069	High
Clarington	\$ 2,087	High
Whitby	\$ 2,095	High
Thunder Bay	\$ 2,115	High
Hamilton	\$ 2,126	High
Oshawa	\$ 2,189	High
Average	\$ 1,700	
Median	\$ 1,821	

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

2019 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 884	Low
Hawkesbury	\$ 1,607	Mid
Brockville	\$ 1,665	High
Quinte West	\$ 1,702	High
Ottawa	\$ 1,855	High
Kingston	\$ 1,860	High
Cornwall	\$ 2,004	High
Belleville	\$ 2,087	High
Peterborough	\$ 2,165	High
Average	\$ 1,759	
Median	\$ 1,855	

2019 Property Taxes - GTA		Ranking
Markham	\$ 782	Low
Vaughan	\$ 801	Low
King	\$ 816	Low
Newmarket	\$ 925	Low
Whitchurch-Stouffville	\$ 971	Low
Richmond Hill	\$ 992	Low
Aurora	\$ 1,035	Low
Georgina	\$ 1,221	Mid
Halton Hills	\$ 1,245	Mid
Caledon	\$ 1,300	Mid
Milton	\$ 1,374	Mid
Brock	\$ 1,483	Mid
Mississauga	\$ 1,546	Mid
Brampton	\$ 1,554	Mid
Burlington	\$ 1,938	High
Oakville	\$ 1,946	High
Clarington	\$ 2,087	High
Whitby	\$ 2,095	High
Oshawa	\$ 2,189	High
Pickering	\$ 2,293	High
Average	\$ 1,430	
Median	\$ 1,337	

2019 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	\$ 1,287	Mid
Pelham	\$ 1,377	Mid
Fort Erie	\$ 1,412	Mid
Wainfleet	\$ 1,478	Mid
Grimsby	\$ 1,508	Mid
Port Colborne	\$ 1,583	Mid
Lincoln	\$ 1,603	Mid
Welland	\$ 1,628	High
Thorold	\$ 1,820	High
Niagara Falls	\$ 1,840	High
St. Catharines	\$ 1,994	High
Hamilton	\$ 2,126	High
Average	\$ 1,638	
Median	\$ 1,593	

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

2019 Property Taxes - North		Ranking
Greenstone	\$ 870	Low
Kenora	\$ 927	Low
Espanola	\$ 953	Low
Sault Ste. Marie	\$ 1,121	Low
Elliot Lake	\$ 1,150	Low
Timmins	\$ 1,350	Mid
Greater Sudbury	\$ 1,704	High
North Bay	\$ 1,756	High
Parry Sound	\$ 1,833	High
Thunder Bay	\$ 2,115	High
Average	\$ 1,378	
Median	\$ 1,250	

2019 Property Taxes - Simcoe/Duff/Musk.		Ranking
Springwater	\$ 696	Low
Gravenhurst	\$ 908	Low
Innisfil	\$ 915	Low
New Tecumseth	\$ 918	Low
Collingwood	\$ 954	Low
Huntsville	\$ 970	Low
Bracebridge	\$ 1,249	Mid
Orillia	\$ 1,290	Mid
Barrie	\$ 1,530	Mid
Orangeville	\$ 1,969	High
Average	\$ 1,140	
Median	\$ 962	

2019 Property Taxes - Southwest		Ranking
South Bruce Peninsula	\$ 544	Low
Kincardine	\$ 625	Low
Saugeen Shores	\$ 695	Low
Georgian Bluffs	\$ 719	Low
Brockton	\$ 729	Low
West Grey	\$ 732	Low
Southgate	\$ 754	Low
Lambton Shores	\$ 861	Low
Norfolk	\$ 907	Low
Puslinch	\$ 958	Low
North Perth	\$ 1,051	Low
Brant	\$ 1,088	Low
North Dumfries	\$ 1,104	Low
Haldimand	\$ 1,110	Low
Meaford	\$ 1,136	Low
Lakeshore	\$ 1,171	Low
North Middlesex	\$ 1,262	Mid
Wilmot	\$ 1,263	Mid
Wellesley	\$ 1,264	Mid
Guelph-Eramosa	\$ 1,285	Mid
Wellington North	\$ 1,299	Mid
Kingsville	\$ 1,308	Mid
Windsor	\$ 1,348	Mid
Mapleton	\$ 1,356	Mid
St. Marys	\$ 1,366	Mid
Erin	\$ 1,386	Mid
Brantford	\$ 1,386	Mid
Woolwich	\$ 1,390	Mid
Strathroy-Caradoc	\$ 1,400	Mid
Centre Wellington	\$ 1,411	Mid
Minto	\$ 1,425	Mid
Sarnia	\$ 1,446	Mid
Tillsonburg	\$ 1,588	Mid
St. Thomas	\$ 1,597	Mid
Chatham-Kent	\$ 1,661	High
London	\$ 1,731	High
Kitchener	\$ 1,803	High
Owen Sound	\$ 1,809	High
Guelph	\$ 1,840	High
Cambridge	\$ 1,881	High
Ingersoll	\$ 1,906	High
Stratford	\$ 1,954	High
Waterloo	\$ 2,069	High
Middlesex Centre	\$ 2,464	High
Average	\$ 1,320	
Median	\$ 1,328	

Multi-Residential Comparisons - High-Rise Apartment

	2019 Property Taxes	Ranking
Brockton	\$ 681	Low
King	\$ 906	Low
Markham	\$ 929	Low
Brant	\$ 953	Low
Vaughan	\$ 964	Low
Whitchurch-Stouffville	\$ 1,045	Low
Richmond Hill	\$ 1,087	Low
Aurora	\$ 1,107	Low
Newmarket	\$ 1,108	Low
Norfolk	\$ 1,121	Low
Georgina	\$ 1,148	Low
Collingwood	\$ 1,200	Low
Sault Ste. Marie	\$ 1,200	Low
Pelham	\$ 1,257	Low
Orillia	\$ 1,276	Low
Milton	\$ 1,312	Low
Halton Hills	\$ 1,326	Low
Timmins	\$ 1,412	Low
Lincoln	\$ 1,466	Low
Centre Wellington	\$ 1,467	Low
Grimsby	\$ 1,477	Low
Parry Sound	\$ 1,532	Mid
Fort Erie	\$ 1,580	Mid
Brantford	\$ 1,622	Mid
Woolwich	\$ 1,679	Mid
Brockville	\$ 1,713	Mid
Windsor	\$ 1,723	Mid
Port Colborne	\$ 1,752	Mid
Tillsonburg	\$ 1,761	Mid
Quinte West	\$ 1,776	Mid
London	\$ 1,784	Mid
Barrie	\$ 1,791	Mid
Ingersoll	\$ 1,794	Mid

	2019 Property Taxes	Ranking
Niagara Falls	\$ 1,822	Mid
Thorold	\$ 1,826	Mid
Greater Sudbury	\$ 1,838	Mid
Mississauga	\$ 1,843	Mid
North Bay	\$ 1,861	Mid
Brampton	\$ 1,871	Mid
Chatham-Kent	\$ 1,912	Mid
Kingston	\$ 1,919	Mid
Kitchener	\$ 1,922	Mid
Ottawa	\$ 2,003	Mid
Owen Sound	\$ 2,037	High
Hamilton	\$ 2,045	High
Sarnia	\$ 2,061	High
Oakville	\$ 2,066	High
Guelph	\$ 2,126	High
Orangeville	\$ 2,210	High
Clarington	\$ 2,216	High
Welland	\$ 2,222	High
Stratford	\$ 2,226	High
Burlington	\$ 2,258	High
Cambridge	\$ 2,274	High
St. Catharines	\$ 2,296	High
Cornwall	\$ 2,311	High
Whitby	\$ 2,370	High
Waterloo	\$ 2,376	High
Thunder Bay	\$ 2,415	High
Peterborough	\$ 2,466	High
Oshawa	\$ 2,484	High
St. Thomas	\$ 2,599	High
Pickering	\$ 2,703	High
Belleville	\$ 2,828	High
Average	\$ 1,756	
Median	\$ 1,793	

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

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

2019 Property Taxes		Ranking
Brockton	\$ 681	Low
Parry Sound	\$ 1,532	Mid
Ingersoll	\$ 1,794	Mid
Average	\$ 1,335	
Median	\$ 1,532	

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

2019 Property Taxes		Ranking
King	\$ 906	Low
Collingwood	\$ 1,200	Low
Pelham	\$ 1,257	Low
Lincoln	\$ 1,466	Low
Grimsby	\$ 1,477	Low
Woolwich	\$ 1,679	Mid
Brockville	\$ 1,713	Mid
Port Colborne	\$ 1,752	Mid
Tillsonburg	\$ 1,761	Mid
Thorold	\$ 1,826	Mid
Owen Sound	\$ 2,037	High
Average	\$ 1,552	
Median	\$ 1,679	

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

2019 Property Taxes		Ranking
Brant	\$ 953	Low
Whitchurch-Stouffville	\$ 1,045	Low
Aurora	\$ 1,107	Low
Newmarket	\$ 1,108	Low
Norfolk	\$ 1,121	Low
Georgina	\$ 1,148	Low
Sault Ste. Marie	\$ 1,200	Low
Orillia	\$ 1,276	Low
Halton Hills	\$ 1,326	Low
Timmins	\$ 1,412	Low
Centre Wellington	\$ 1,467	Low
Fort Erie	\$ 1,580	Mid
Quinte West	\$ 1,776	Mid
Niagara Falls	\$ 1,822	Mid
North Bay	\$ 1,861	Mid
Sarnia	\$ 2,061	High
Orangeville	\$ 2,210	High
Welland	\$ 2,222	High
Stratford	\$ 2,226	High
Cornwall	\$ 2,311	High
Peterborough	\$ 2,466	High
St. Thomas	\$ 2,599	High
Pickering	\$ 2,703	High
Belleville	\$ 2,828	High
Average	\$ 1,743	
Median	\$ 1,678	

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

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

2019 Property Taxes		Ranking
Markham	\$ 929	Low
Vaughan	\$ 964	Low
Richmond Hill	\$ 1,087	Low
Milton	\$ 1,312	Low
Brantford	\$ 1,622	Mid
Windsor	\$ 1,723	Mid
London	\$ 1,784	Mid
Barrie	\$ 1,791	Mid
Greater Sudbury	\$ 1,838	Mid
Mississauga	\$ 1,843	Mid
Brampton	\$ 1,871	Mid
Chatham-Kent	\$ 1,912	Mid
Kingston	\$ 1,919	Mid
Kitchener	\$ 1,922	Mid
Ottawa	\$ 2,003	Mid
Hamilton	\$ 2,045	High
Oakville	\$ 2,066	High
Guelph	\$ 2,126	High
Clarington	\$ 2,216	High
Burlington	\$ 2,258	High
Cambridge	\$ 2,274	High
St. Catharines	\$ 2,296	High
Whitby	\$ 2,370	High
Waterloo	\$ 2,376	High
Thunder Bay	\$ 2,415	High
Oshawa	\$ 2,484	High
Average	\$ 1,902	
Median	\$ 1,921	

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

2019 Property Taxes - Eastern		Ranking
Brockville	\$ 1,713	Mid
Quinte West	\$ 1,776	Mid
Kingston	\$ 1,919	Mid
Ottawa	\$ 2,003	Mid
Cornwall	\$ 2,311	High
Peterborough	\$ 2,466	High
Belleville	\$ 2,828	High
Average	\$ 2,145	
Median	\$ 2,003	

2019 Property Taxes - GTA		Ranking
King	\$ 906	Low
Markham	\$ 929	Low
Vaughan	\$ 964	Low
Whitchurch-Stouffville	\$ 1,045	Low
Richmond Hill	\$ 1,087	Low
Aurora	\$ 1,107	Low
Newmarket	\$ 1,108	Low
Georgina	\$ 1,148	Low
Milton	\$ 1,312	Low
Halton Hills	\$ 1,326	Low
Mississauga	\$ 1,843	Mid
Brampton	\$ 1,871	Mid
Oakville	\$ 2,066	High
Clarington	\$ 2,216	High
Burlington	\$ 2,258	High
Whitby	\$ 2,370	High
Oshawa	\$ 2,484	High
Pickering	\$ 2,703	High
Average	\$ 1,597	
Median	\$ 1,319	

Niagara/Hamilton		Ranking
Pelham	\$ 1,257	Low
Lincoln	\$ 1,466	Low
Grimsby	\$ 1,477	Low
Fort Erie	\$ 1,580	Mid
Port Colborne	\$ 1,752	Mid
Niagara Falls	\$ 1,822	Mid
Thorold	\$ 1,826	Mid
Hamilton	\$ 2,045	High
Welland	\$ 2,222	High
St. Catharines	\$ 2,296	High
Average	\$ 1,774	
Median	\$ 1,787	

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

2019 Property Taxes - North		Ranking
Sault Ste. Marie	\$ 1,200	Low
Timmins	\$ 1,412	Low
Parry Sound	\$ 1,532	Mid
Greater Sudbury	\$ 1,838	Mid
North Bay	\$ 1,861	Mid
Thunder Bay	\$ 2,415	High
Average	\$ 1,710	
Median	\$ 1,685	

Simcoe/Musk./Duff.		Ranking
Collingwood	\$ 1,200	Low
Orillia	\$ 1,276	Low
Barrie	\$ 1,791	Mid
Orangeville	\$ 2,210	High
Average	\$ 1,619	
Median	\$ 1,534	

2019 Property Taxes - Southwest		Ranking
Brockton	\$ 681	Low
Brant	\$ 953	Low
Norfolk	\$ 1,121	Low
Centre Wellington	\$ 1,467	Low
Brantford	\$ 1,622	Mid
Woolwich	\$ 1,679	Mid
Windsor	\$ 1,723	Mid
Tillsonburg	\$ 1,761	Mid
London	\$ 1,784	Mid
Ingersoll	\$ 1,794	Mid
Chatham-Kent	\$ 1,912	Mid
Kitchener	\$ 1,922	Mid
Owen Sound	\$ 2,037	High
Sarnia	\$ 2,061	High
Guelph	\$ 2,126	High
Stratford	\$ 2,226	High
Cambridge	\$ 2,274	High
Waterloo	\$ 2,376	High
St. Thomas	\$ 2,599	High
Average	\$ 1,796	
Median	\$ 1,794	

Multi-Residential Comparisons - Summary

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

Commercial Comparisons



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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Brockton	\$ 1.04	\$ 0.72	\$ 1.76	Low
Greenstone	\$ 1.48	\$ 0.45	\$ 1.93	Low
Kincardine	\$ 1.09	\$ 0.85	\$ 1.94	Low
Lincoln	\$ 1.25	\$ 0.71	\$ 1.95	Low
Norfolk	\$ 1.14	\$ 0.84	\$ 1.97	Low
Prince Edward County	\$ 1.17	\$ 0.84	\$ 2.02	Low
West Grey	\$ 1.10	\$ 1.12	\$ 2.21	Low
Espanola	\$ 1.67	\$ 0.60	\$ 2.27	Low
Quinte West	\$ 1.35	\$ 0.92	\$ 2.27	Low
Fort Erie	\$ 1.71	\$ 0.69	\$ 2.40	Low
Welland	\$ 1.72	\$ 0.71	\$ 2.43	Low
Halton Hills	\$ 1.32	\$ 1.13	\$ 2.45	Low
Sarnia	\$ 1.57	\$ 0.90	\$ 2.47	Low
Niagara Falls	\$ 1.63	\$ 0.86	\$ 2.49	Low
Central Elgin	\$ 1.72	\$ 0.77	\$ 2.49	Low
Timmins	\$ 1.93	\$ 0.57	\$ 2.50	Low
Georgian Bluffs	\$ 1.21	\$ 1.29	\$ 2.50	Low
Mapleton	\$ 1.57	\$ 0.93	\$ 2.50	Low
Springwater	\$ 1.13	\$ 1.40	\$ 2.53	Low
Gravenhurst	\$ 1.64	\$ 0.89	\$ 2.53	Low
Wellington North	\$ 1.65	\$ 0.97	\$ 2.61	Low
Hawkesbury	\$ 1.77	\$ 0.85	\$ 2.62	Low
North Perth	\$ 1.45	\$ 1.18	\$ 2.63	Low
Oshawa	\$ 1.65	\$ 0.99	\$ 2.64	Low
Strathroy-Caradoc	\$ 1.29	\$ 1.35	\$ 2.64	Low
North Dumfries	\$ 1.42	\$ 1.27	\$ 2.69	Low
Thorold	\$ 1.85	\$ 0.86	\$ 2.71	Low
Haldimand	\$ 1.64	\$ 1.11	\$ 2.75	Low
St. Marys	\$ 1.90	\$ 0.92	\$ 2.83	Low
Woolwich	\$ 1.50	\$ 1.35	\$ 2.85	Low

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Collingwood	\$ 1.59	\$ 1.27	\$ 2.86	Mid
St. Catharines	\$ 1.95	\$ 0.92	\$ 2.87	Mid
Orangeville	\$ 1.73	\$ 1.14	\$ 2.88	Mid
Whitchurch-Stouffville	\$ 1.30	\$ 1.60	\$ 2.91	Mid
Minto	\$ 1.88	\$ 1.04	\$ 2.92	Mid
Bracebridge	\$ 1.89	\$ 1.07	\$ 2.95	Mid
London	\$ 1.91	\$ 1.09	\$ 2.99	Mid
Markham	\$ 1.22	\$ 1.78	\$ 3.00	Mid
Huntsville	\$ 1.89	\$ 1.16	\$ 3.04	Mid
Brockville	\$ 2.05	\$ 1.02	\$ 3.07	Mid
Tillsonburg	\$ 2.03	\$ 1.04	\$ 3.07	Mid
New Tecumseth	\$ 1.64	\$ 1.44	\$ 3.07	Mid
Windsor	\$ 2.24	\$ 0.84	\$ 3.08	Mid
Orillia	\$ 2.04	\$ 1.05	\$ 3.09	Mid
Port Colborne	\$ 2.22	\$ 0.87	\$ 3.10	Mid
Niagara-on-the-Lake	\$ 1.75	\$ 1.35	\$ 3.10	Mid
Innisfil	\$ 1.59	\$ 1.52	\$ 3.11	Mid
Burlington	\$ 1.66	\$ 1.48	\$ 3.14	Mid
St. Thomas	\$ 2.10	\$ 1.05	\$ 3.16	Mid
Parry Sound	\$ 2.30	\$ 0.88	\$ 3.18	Mid
Hamilton	\$ 2.14	\$ 1.05	\$ 3.18	Mid
Milton	\$ 1.56	\$ 1.64	\$ 3.20	Mid
Aurora	\$ 1.49	\$ 1.74	\$ 3.23	Mid
Stratford	\$ 2.11	\$ 1.15	\$ 3.26	Mid
Belleville	\$ 2.27	\$ 1.03	\$ 3.29	Mid
Sault Ste. Marie	\$ 2.49	\$ 0.81	\$ 3.29	Mid
Peterborough	\$ 1.97	\$ 1.34	\$ 3.31	Mid
Owen Sound	\$ 2.28	\$ 1.06	\$ 3.34	Mid
Georgina	\$ 1.82	\$ 1.53	\$ 3.35	Mid
Whitby	\$ 1.95	\$ 1.42	\$ 3.37	Mid

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Brant	\$ 1.87	\$ 1.52	\$ 3.39	High
Brantford	\$ 2.10	\$ 1.29	\$ 3.39	High
North Bay	\$ 2.41	\$ 0.98	\$ 3.39	High
Meaford	\$ 1.83	\$ 1.60	\$ 3.43	High
Erin	\$ 2.01	\$ 1.42	\$ 3.44	High
Greater Sudbury	\$ 2.46	\$ 1.00	\$ 3.46	High
Centre Wellington	\$ 2.12	\$ 1.36	\$ 3.48	High
Clarington	\$ 2.05	\$ 1.44	\$ 3.48	High
Vaughan	\$ 1.48	\$ 2.01	\$ 3.48	High
Cornwall	\$ 2.41	\$ 1.09	\$ 3.51	High
Chatham-Kent	\$ 2.51	\$ 0.99	\$ 3.51	High
Newmarket	\$ 1.69	\$ 1.86	\$ 3.55	High
Puslinch	\$ 2.01	\$ 1.62	\$ 3.64	High
Caledon	\$ 1.73	\$ 1.92	\$ 3.66	High
Barrie	\$ 2.22	\$ 1.49	\$ 3.70	High
Mississauga	\$ 1.84	\$ 1.88	\$ 3.72	High
Brampton	\$ 1.99	\$ 1.82	\$ 3.81	High
Richmond Hill	\$ 1.62	\$ 2.23	\$ 3.85	High
Oakville	\$ 1.97	\$ 1.90	\$ 3.87	High
Kenora	\$ 2.79	\$ 1.10	\$ 3.90	High
Kitchener	\$ 2.30	\$ 1.60	\$ 3.90	High
Pickering	\$ 2.23	\$ 1.68	\$ 3.91	High
Guelph	\$ 2.41	\$ 1.54	\$ 3.96	High
Cambridge	\$ 2.50	\$ 1.61	\$ 4.11	High
Thunder Bay	\$ 3.09	\$ 1.05	\$ 4.15	High
Kingston	\$ 2.89	\$ 1.61	\$ 4.50	High
Grimsby	\$ 2.82	\$ 1.68	\$ 4.50	High
Waterloo	\$ 2.67	\$ 1.90	\$ 4.57	High
Ottawa	\$ 3.01	\$ 1.87	\$ 4.88	High
King	\$ 2.51	\$ 2.62	\$ 5.14	High
Average	\$ 1.88	\$ 1.25	\$ 3.13	
Median	\$ 1.86	\$ 1.14	\$ 3.10	

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

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

2019 Property Taxes		Ranking
Brockton	\$ 1.76	Low
Greenstone	\$ 1.93	Low
Kincardine	\$ 1.94	Low
West Grey	\$ 2.21	Low
Espanola	\$ 2.27	Low
Central Elgin	\$ 2.49	Low
Georgian Bluffs	\$ 2.50	Low
Mapleton	\$ 2.50	Low
Gravenhurst	\$ 2.53	Low
Wellington North	\$ 2.61	Low
Hawkesbury	\$ 2.62	Low
North Perth	\$ 2.63	Low
North Dumfries	\$ 2.69	Low
St. Marys	\$ 2.83	Low
Minto	\$ 2.92	Mid
Parry Sound	\$ 3.18	Mid
Meaford	\$ 3.43	High
Erin	\$ 3.44	High
Puslinch	\$ 3.64	High
Average	\$ 2.64	
Median	\$ 2.61	

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

2019 Property Taxes		Ranking
Lincoln	\$ 1.95	Low
Prince Edward County	\$ 2.02	Low
Springwater	\$ 2.53	Low
Strathroy-Caradoc	\$ 2.64	Low
Thorold	\$ 2.71	Low
Woolwich	\$ 2.85	Low
Collingwood	\$ 2.86	Mid
Bracebridge	\$ 2.95	Mid
Huntsville	\$ 3.04	Mid
Brockville	\$ 3.07	Mid
Tillsonburg	\$ 3.07	Mid
Port Colborne	\$ 3.10	Mid
Niagara-on-the-Lake	\$ 3.10	Mid
Owen Sound	\$ 3.34	Mid
Kenora	\$ 3.90	High
Grimsby	\$ 4.50	High
King	\$ 5.14	High
Average	\$ 3.10	
Median	\$ 3.04	

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

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

2019 Property Taxes		Ranking
Norfolk	\$ 1.97	Low
Quinte West	\$ 2.27	Low
Fort Erie	\$ 2.40	Low
Welland	\$ 2.43	Low
Halton Hills	\$ 2.45	Low
Sarnia	\$ 2.47	Low
Niagara Falls	\$ 2.49	Low
Timmins	\$ 2.50	Low
Haldimand	\$ 2.75	Low
Orangeville	\$ 2.88	Mid
Whitchurch-Stouffville	\$ 2.91	Mid
New Tecumseth	\$ 3.07	Mid
Orillia	\$ 3.09	Mid
Innisfil	\$ 3.11	Mid
St. Thomas	\$ 3.16	Mid
Aurora	\$ 3.23	Mid
Stratford	\$ 3.26	Mid
Belleville	\$ 3.29	Mid
Sault Ste. Marie	\$ 3.29	Mid
Peterborough	\$ 3.31	Mid
Georgina	\$ 3.35	Mid
Brant	\$ 3.39	High
North Bay	\$ 3.39	High
Centre Wellington	\$ 3.48	High
Cornwall	\$ 3.51	High
Newmarket	\$ 3.55	High
Caledon	\$ 3.66	High
Pickering	\$ 3.91	High
Average	\$ 3.02	
Median	\$ 3.13	

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

2019 Property Taxes		Ranking
Oshawa	\$ 2.64	Low
St. Catharines	\$ 2.87	Mid
London	\$ 2.99	Mid
Markham	\$ 3.00	Mid
Windsor	\$ 3.08	Mid
Burlington	\$ 3.14	Mid
Hamilton	\$ 3.18	Mid
Milton	\$ 3.20	Mid
Whitby	\$ 3.37	Mid
Brantford	\$ 3.39	High
Greater Sudbury	\$ 3.46	High
Clarington	\$ 3.48	High
Vaughan	\$ 3.48	High
Chatham-Kent	\$ 3.51	High
Barrie	\$ 3.70	High
Mississauga	\$ 3.72	High
Brampton	\$ 3.81	High
Richmond Hill	\$ 3.85	High
Oakville	\$ 3.87	High
Kitchener	\$ 3.90	High
Guelph	\$ 3.96	High
Cambridge	\$ 4.11	High
Thunder Bay	\$ 4.15	High
Kingston	\$ 4.50	High
Waterloo	\$ 4.57	High
Ottawa	\$ 4.88	High
Average	\$ 3.61	
Median	\$ 3.50	

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

2019 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2.02	Low
Quinte West	\$ 2.27	Low
Hawkesbury	\$ 2.62	Low
Brockville	\$ 3.07	Mid
Belleville	\$ 3.29	Mid
Peterborough	\$ 3.31	Mid
Cornwall	\$ 3.51	High
Kingston	\$ 4.50	High
Ottawa	\$ 4.88	High
Average	\$ 3.27	
Median	\$ 3.29	

2019 Property Taxes - GTA		Ranking
Halton Hills	\$ 2.45	Low
Oshawa	\$ 2.64	Low
Whitchurch-Stouffville	\$ 2.91	Mid
Markham	\$ 3.00	Mid
Burlington	\$ 3.14	Mid
Milton	\$ 3.20	Mid
Aurora	\$ 3.23	Mid
Georgina	\$ 3.35	Mid
Whitby	\$ 3.37	Mid
Clarington	\$ 3.48	High
Vaughan	\$ 3.48	High
Newmarket	\$ 3.55	High
Caledon	\$ 3.66	High
Mississauga	\$ 3.72	High
Brampton	\$ 3.81	High
Richmond Hill	\$ 3.85	High
Oakville	\$ 3.87	High
Pickering	\$ 3.91	High
King	\$ 5.14	High
Average	\$ 3.46	
Median	\$ 3.48	

2019 Property Taxes - Niagara/Hamilton		Ranking
Lincoln	\$ 1.95	Low
Fort Erie	\$ 2.40	Low
Welland	\$ 2.43	Low
Niagara Falls	\$ 2.49	Low
Thorold	\$ 2.71	Low
St. Catharines	\$ 2.87	Mid
Port Colborne	\$ 3.10	Mid
Niagara-on-the-Lake	\$ 3.10	Mid
Hamilton	\$ 3.18	Mid
Grimsby	\$ 4.50	High
Average	\$ 2.87	
Median	\$ 2.79	

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

2019 Property Taxes - North		Ranking
Greenstone	\$ 1.93	Low
Espanola	\$ 2.27	Low
Timmins	\$ 2.50	Low
Parry Sound	\$ 3.18	Mid
Sault Ste. Marie	\$ 3.29	Mid
North Bay	\$ 3.39	High
Greater Sudbury	\$ 3.46	High
Kenora	\$ 3.90	High
Thunder Bay	\$ 4.15	High
Average	\$ 3.12	
Median	\$ 3.29	

2019 Property Taxes - Simcoe/Musk./Duff.		Ranking
Springwater	\$ 2.53	Low
Gravenhurst	\$ 2.53	Low
Collingwood	\$ 2.86	Mid
Orangeville	\$ 2.88	Mid
Bracebridge	\$ 2.95	Mid
Huntsville	\$ 3.04	Mid
New Tecumseth	\$ 3.07	Mid
Orillia	\$ 3.09	Mid
Innisfil	\$ 3.11	Mid
Barrie	\$ 3.70	High
Average	\$ 2.98	
Median	\$ 3.00	

2019 Property Taxes - Southwest		Ranking
Brockton	\$ 1.76	Low
Kincardine	\$ 1.94	Low
Norfolk	\$ 1.97	Low
West Grey	\$ 2.21	Low
Sarnia	\$ 2.47	Low
Central Elgin	\$ 2.49	Low
Georgian Bluffs	\$ 2.50	Low
Mapleton	\$ 2.50	Low
Wellington North	\$ 2.61	Low
North Perth	\$ 2.63	Low
Strathroy-Caradoc	\$ 2.64	Low
North Dumfries	\$ 2.69	Low
Haldimand	\$ 2.75	Low
St. Marys	\$ 2.83	Low
Woolwich	\$ 2.85	Low
Minto	\$ 2.92	Mid
London	\$ 2.99	Mid
Tillsonburg	\$ 3.07	Mid
Windsor	\$ 3.08	Mid
St. Thomas	\$ 3.16	Mid
Stratford	\$ 3.26	Mid
Owen Sound	\$ 3.34	Mid
Brant	\$ 3.39	High
Brantford	\$ 3.39	High
Meaford	\$ 3.43	High
Erin	\$ 3.44	High
Centre Wellington	\$ 3.48	High
Chatham-Kent	\$ 3.51	High
Puslinch	\$ 3.64	High
Kitchener	\$ 3.90	High
Guelph	\$ 3.96	High
Cambridge	\$ 4.11	High
Waterloo	\$ 4.57	High
Average	\$ 3.01	
Median	\$ 2.99	

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Elliot Lake	\$ 1.25	\$ 0.44	\$ 1.69	Low
Brockton	\$ 1.06	\$ 0.74	\$ 1.80	Low
Saugeen Shores	\$ 1.02	\$ 0.87	\$ 1.89	Low
Meaford	\$ 1.04	\$ 0.90	\$ 1.94	Low
Greenstone	\$ 1.51	\$ 0.46	\$ 1.97	Low
Hawkesbury	\$ 1.35	\$ 0.65	\$ 1.99	Low
North Perth	\$ 1.11	\$ 0.91	\$ 2.03	Low
Gravenhurst	\$ 1.32	\$ 0.76	\$ 2.08	Low
Stratford	\$ 1.36	\$ 0.74	\$ 2.10	Low
Innisfil	\$ 1.08	\$ 1.03	\$ 2.11	Low
Puslinch	\$ 1.20	\$ 0.99	\$ 2.19	Low
South Bruce Peninsula	\$ 1.17	\$ 1.05	\$ 2.22	Low
North Middlesex	\$ 1.19	\$ 1.08	\$ 2.27	Low
Georgian Bluffs	\$ 1.10	\$ 1.18	\$ 2.28	Low
Kingsville	\$ 1.15	\$ 1.16	\$ 2.31	Low
Middlesex Centre	\$ 1.11	\$ 1.26	\$ 2.37	Low
Lambton Shores	\$ 1.32	\$ 1.11	\$ 2.43	Low
Kincardine	\$ 1.37	\$ 1.06	\$ 2.43	Low
Springwater	\$ 1.06	\$ 1.40	\$ 2.46	Low
Wellesley	\$ 1.34	\$ 1.12	\$ 2.46	Low
Bracebridge	\$ 1.73	\$ 0.98	\$ 2.71	Low
Prince Edward County	\$ 1.61	\$ 1.15	\$ 2.76	Low
Kenora	\$ 2.00	\$ 0.81	\$ 2.81	Low
Huntsville	\$ 1.78	\$ 1.07	\$ 2.85	Low
Wellington North	\$ 1.81	\$ 1.05	\$ 2.87	Low
Central Elgin	\$ 2.00	\$ 0.89	\$ 2.89	Low
Lakeshore	\$ 1.38	\$ 1.52	\$ 2.90	Low
Strathroy-Caradoc	\$ 1.42	\$ 1.49	\$ 2.92	Low
West Lincoln	\$ 1.81	\$ 1.12	\$ 2.93	Low
St. Marys	\$ 1.98	\$ 1.06	\$ 3.04	Low
Centre Wellington	\$ 1.82	\$ 1.25	\$ 3.07	Low
Mapleton	\$ 1.96	\$ 1.16	\$ 3.12	Low
Wilmot	\$ 1.66	\$ 1.48	\$ 3.14	Low
Georgina	\$ 1.73	\$ 1.45	\$ 3.18	Low
King	\$ 1.53	\$ 1.68	\$ 3.21	Low

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Erin	\$ 1.89	\$ 1.34	\$ 3.23	Mid
East Gwillimbury	\$ 1.51	\$ 1.73	\$ 3.24	Mid
Espanola	\$ 2.40	\$ 0.86	\$ 3.26	Mid
Parry Sound	\$ 2.36	\$ 0.90	\$ 3.26	Mid
Brock	\$ 1.97	\$ 1.31	\$ 3.28	Mid
Norfolk	\$ 1.91	\$ 1.40	\$ 3.32	Mid
New Tecumseth	\$ 1.65	\$ 1.71	\$ 3.37	Mid
Timmins	\$ 2.60	\$ 0.78	\$ 3.38	Mid
Quinte West	\$ 2.01	\$ 1.38	\$ 3.39	Mid
Niagara-on-the-Lake	\$ 1.93	\$ 1.48	\$ 3.40	Mid
West Grey	\$ 1.69	\$ 1.72	\$ 3.40	Mid
Windsor	\$ 2.51	\$ 0.99	\$ 3.50	Mid
Lincoln	\$ 2.24	\$ 1.27	\$ 3.51	Mid
Newmarket	\$ 1.69	\$ 1.86	\$ 3.55	Mid
Pelham	\$ 2.32	\$ 1.23	\$ 3.55	Mid
Halton Hills	\$ 1.93	\$ 1.66	\$ 3.59	Mid
Thorold	\$ 2.53	\$ 1.18	\$ 3.71	Mid
Whitchurch-Stouffville	\$ 1.72	\$ 2.11	\$ 3.83	Mid
Ingersoll	\$ 2.57	\$ 1.31	\$ 3.88	Mid
Milton	\$ 1.89	\$ 1.99	\$ 3.88	Mid
Fort Erie	\$ 2.68	\$ 1.21	\$ 3.90	Mid
Chatham-Kent	\$ 2.82	\$ 1.09	\$ 3.91	Mid
Minto	\$ 2.53	\$ 1.40	\$ 3.93	Mid
Tillsonburg	\$ 2.52	\$ 1.41	\$ 3.93	Mid
Brant	\$ 2.26	\$ 1.83	\$ 4.09	Mid
Niagara Falls	\$ 2.68	\$ 1.42	\$ 4.09	Mid
Woolwich	\$ 2.16	\$ 1.94	\$ 4.10	Mid
Belleville	\$ 2.83	\$ 1.28	\$ 4.11	Mid
Aurora	\$ 1.90	\$ 2.21	\$ 4.11	Mid
Collingwood	\$ 2.29	\$ 1.88	\$ 4.17	Mid
Markham	\$ 1.71	\$ 2.50	\$ 4.21	Mid
North Bay	\$ 3.01	\$ 1.23	\$ 4.24	Mid
Sarnia	\$ 2.75	\$ 1.50	\$ 4.25	Mid
Grimsby	\$ 2.71	\$ 1.55	\$ 4.26	Mid
Kingston	\$ 2.74	\$ 1.53	\$ 4.27	Mid
Peterborough	\$ 2.58	\$ 1.75	\$ 4.33	Mid

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Haldimand	\$ 2.59	\$ 1.75	\$ 4.35	High
Orillia	\$ 2.88	\$ 1.49	\$ 4.37	High
North Dumfries	\$ 2.31	\$ 2.06	\$ 4.37	High
Richmond Hill	\$ 1.84	\$ 2.54	\$ 4.38	High
Welland	\$ 3.14	\$ 1.29	\$ 4.43	High
Sault Ste. Marie	\$ 3.34	\$ 1.17	\$ 4.52	High
Port Colborne	\$ 3.27	\$ 1.28	\$ 4.55	High
Oshawa	\$ 2.85	\$ 1.71	\$ 4.56	High
Greater Sudbury	\$ 3.26	\$ 1.33	\$ 4.59	High
Owen Sound	\$ 3.15	\$ 1.47	\$ 4.62	High
Whitby	\$ 2.70	\$ 1.96	\$ 4.66	High
Caledon	\$ 2.29	\$ 2.54	\$ 4.83	High
Burlington	\$ 2.56	\$ 2.27	\$ 4.83	High
Guelph	\$ 2.96	\$ 1.90	\$ 4.86	High
St. Catharines	\$ 3.32	\$ 1.56	\$ 4.88	High
Waterloo	\$ 2.85	\$ 2.03	\$ 4.88	High
Barrie	\$ 2.93	\$ 1.97	\$ 4.90	High
Oakville	\$ 2.50	\$ 2.40	\$ 4.90	High
Vaughan	\$ 2.09	\$ 2.84	\$ 4.93	High
Cambridge	\$ 3.01	\$ 1.95	\$ 4.95	High
Guelph-Eramosa	\$ 2.86	\$ 2.10	\$ 4.97	High
Mississauga	\$ 2.46	\$ 2.51	\$ 4.97	High
Clarington	\$ 2.93	\$ 2.06	\$ 4.99	High
Brockville	\$ 3.36	\$ 1.68	\$ 5.03	High
Thunder Bay	\$ 3.80	\$ 1.29	\$ 5.09	High
London	\$ 3.25	\$ 1.85	\$ 5.11	High
Hamilton	\$ 3.46	\$ 1.70	\$ 5.16	High
St. Thomas	\$ 3.47	\$ 1.74	\$ 5.21	High
Brampton	\$ 2.75	\$ 2.51	\$ 5.25	High
Orangeville	\$ 3.19	\$ 2.10	\$ 5.29	High
Cornwall	\$ 3.66	\$ 1.66	\$ 5.31	High
Pickering	\$ 3.03	\$ 2.29	\$ 5.32	High
Brantford	\$ 3.30	\$ 2.03	\$ 5.33	High
Kitchener	\$ 3.15	\$ 2.19	\$ 5.35	High
Ottawa	\$ 3.82	\$ 2.34	\$ 6.16	High
Average	\$ 2.23	\$ 1.50	\$ 3.72	
Median	\$ 2.25	\$ 1.41	\$ 3.85	

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

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

2019 Property Taxes		Ranking
Elliot Lake	\$ 1.69	Low
Brockton	\$ 1.80	Low
Saugeen Shores	\$ 1.89	Low
Meaford	\$ 1.94	Low
Greenstone	\$ 1.97	Low
Hawkesbury	\$ 1.99	Low
North Perth	\$ 2.03	Low
Gravenhurst	\$ 2.08	Low
Puslinch	\$ 2.19	Low
South Bruce Peninsula	\$ 2.22	Low
North Middlesex	\$ 2.27	Low
Georgian Bluffs	\$ 2.28	Low
Lambton Shores	\$ 2.43	Low
Kincardine	\$ 2.43	Low
Wellesley	\$ 2.46	Low
Wellington North	\$ 2.87	Low
Central Elgin	\$ 2.89	Low
St. Marys	\$ 3.04	Low
Mapleton	\$ 3.12	Low
Erin	\$ 3.23	Mid
Espanola	\$ 3.26	Mid
Parry Sound	\$ 3.26	Mid
Brock	\$ 3.28	Mid
West Grey	\$ 3.40	Mid
Ingersoll	\$ 3.88	Mid
Minto	\$ 3.93	Mid
North Dumfries	\$ 4.37	High
Guelph-Eramosa	\$ 4.97	High
Average	\$ 2.76	
Median	\$ 2.45	

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

2019 Property Taxes		Ranking
Kingsville	\$ 2.31	Low
Middlesex Centre	\$ 2.37	Low
Springwater	\$ 2.46	Low
Bracebridge	\$ 2.71	Low
Prince Edward County	\$ 2.76	Low
Kenora	\$ 2.81	Low
Huntsville	\$ 2.85	Low
Strathroy-Caradoc	\$ 2.92	Low
West Lincoln	\$ 2.93	Low
Wilmot	\$ 3.14	Low
King	\$ 3.21	Low
East Gwillimbury	\$ 3.24	Mid
Niagara-on-the-Lake	\$ 3.40	Mid
Lincoln	\$ 3.51	Mid
Pelham	\$ 3.55	Mid
Thorold	\$ 3.71	Mid
Tillsonburg	\$ 3.93	Mid
Woolwich	\$ 4.10	Mid
Collingwood	\$ 4.17	Mid
Grimsby	\$ 4.26	Mid
Port Colborne	\$ 4.55	High
Owen Sound	\$ 4.62	High
Brockville	\$ 5.03	High
Average	\$ 3.41	
Median	\$ 3.24	

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

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

2019 Property Taxes		Ranking
Stratford	\$ 2.10	Low
Innisfil	\$ 2.11	Low
Lakeshore	\$ 2.90	Low
Centre Wellington	\$ 3.07	Low
Georgina	\$ 3.18	Low
Norfolk	\$ 3.32	Mid
New Tecumseth	\$ 3.37	Mid
Timmins	\$ 3.38	Mid
Quinte West	\$ 3.39	Mid
Newmarket	\$ 3.55	Mid
Halton Hills	\$ 3.59	Mid
Whitchurch-Stouffville	\$ 3.83	Mid
Fort Erie	\$ 3.90	Mid
Brant	\$ 4.09	Mid
Niagara Falls	\$ 4.09	Mid
Belleville	\$ 4.11	Mid
Aurora	\$ 4.11	Mid
North Bay	\$ 4.24	Mid
Sarnia	\$ 4.25	Mid
Peterborough	\$ 4.33	Mid
Haldimand	\$ 4.35	High
Orillia	\$ 4.37	High
Welland	\$ 4.43	High
Sault Ste. Marie	\$ 4.52	High
Caledon	\$ 4.83	High
St. Thomas	\$ 5.21	High
Orangeville	\$ 5.29	High
Cornwall	\$ 5.31	High
Pickering	\$ 5.32	High
Average	\$ 3.95	
Median	\$ 4.09	

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

2019 Property Taxes		Ranking
Windsor	\$ 3.50	Mid
Milton	\$ 3.88	Mid
Chatham-Kent	\$ 3.91	Mid
Markham	\$ 4.21	Mid
Kingston	\$ 4.27	Mid
Richmond Hill	\$ 4.38	High
Oshawa	\$ 4.56	High
Greater Sudbury	\$ 4.59	High
Whitby	\$ 4.66	High
Burlington	\$ 4.83	High
Guelph	\$ 4.86	High
St. Catharines	\$ 4.88	High
Waterloo	\$ 4.88	High
Barrie	\$ 4.90	High
Oakville	\$ 4.90	High
Vaughan	\$ 4.93	High
Cambridge	\$ 4.95	High
Mississauga	\$ 4.97	High
Clarington	\$ 4.99	High
Thunder Bay	\$ 5.09	High
London	\$ 5.11	High
Hamilton	\$ 5.16	High
Brampton	\$ 5.25	High
Brantford	\$ 5.33	High
Kitchener	\$ 5.35	High
Ottawa	\$ 6.16	High
Average	\$ 4.79	
Median	\$ 4.89	

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

2019 Property Taxes - Eastern		Ranking
Hawkesbury	\$ 1.99	Low
Prince Edward County	\$ 2.76	Low
Quinte West	\$ 3.39	Mid
Belleville	\$ 4.11	Mid
Kingston	\$ 4.27	Mid
Peterborough	\$ 4.33	Mid
Brockville	\$ 5.03	High
Cornwall	\$ 5.31	High
Ottawa	\$ 6.16	High
Average	\$ 4.15	
Median	\$ 4.27	

2019 Property Taxes - GTA		Ranking
Georgina	\$ 3.18	Low
King	\$ 3.21	Low
East Gwillimbury	\$ 3.24	Mid
Brock	\$ 3.28	Mid
Newmarket	\$ 3.55	Mid
Halton Hills	\$ 3.59	Mid
Whitchurch-Stouffville	\$ 3.83	Mid
Milton	\$ 3.88	Mid
Aurora	\$ 4.11	Mid
Markham	\$ 4.21	Mid
Richmond Hill	\$ 4.38	High
Oshawa	\$ 4.56	High
Whitby	\$ 4.66	High
Caledon	\$ 4.83	High
Burlington	\$ 4.83	High
Oakville	\$ 4.90	High
Vaughan	\$ 4.93	High
Mississauga	\$ 4.97	High
Clarington	\$ 4.99	High
Brampton	\$ 5.25	High
Pickering	\$ 5.32	High
Average	\$ 4.27	
Median	\$ 4.38	

2019 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	\$ 2.93	Low
Niagara-on-the-Lake	\$ 3.40	Mid
Lincoln	\$ 3.51	Mid
Pelham	\$ 3.55	Mid
Thorold	\$ 3.71	Mid
Fort Erie	\$ 3.90	Mid
Niagara Falls	\$ 4.09	Mid
Grimsby	\$ 4.26	Mid
Welland	\$ 4.43	High
Port Colborne	\$ 4.55	High
St. Catharines	\$ 4.88	High
Hamilton	\$ 5.16	High
Average	\$ 4.03	
Median	\$ 3.99	

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

2019 Property Taxes - North		Ranking
Elliot Lake	\$ 1.69	Low
Greenstone	\$ 1.97	Low
Kenora	\$ 2.81	Low
Espanola	\$ 3.26	Mid
Parry Sound	\$ 3.26	Mid
Timmins	\$ 3.38	Mid
North Bay	\$ 4.24	Mid
Sault Ste. Marie	\$ 4.52	High
Greater Sudbury	\$ 4.59	High
Thunder Bay	\$ 5.09	High
Average	\$ 3.48	
Median	\$ 3.32	

2019 Property Taxes - Simcoe/Musk./Duff.		Ranking
Gravenhurst	\$ 2.08	Low
Innisfil	\$ 2.11	Low
Springwater	\$ 2.46	Low
Bracebridge	\$ 2.71	Low
Huntsville	\$ 2.85	Low
New Tecumseth	\$ 3.37	Mid
Collingwood	\$ 4.17	Mid
Orillia	\$ 4.37	High
Barrie	\$ 4.90	High
Orangeville	\$ 5.29	High
Average	\$ 3.43	
Median	\$ 3.11	

2019 Property Taxes - Southwest		Ranking
Brockton	\$ 1.80	Low
Saugeen Shores	\$ 1.89	Low
Meaford	\$ 1.94	Low
North Perth	\$ 2.03	Low
Stratford	\$ 2.10	Low
Puslinch	\$ 2.19	Low
South Bruce Peninsula	\$ 2.22	Low
North Middlesex	\$ 2.27	Low
Georgian Bluffs	\$ 2.28	Low
Kingsville	\$ 2.31	Low
Middlesex Centre	\$ 2.37	Low
Lambton Shores	\$ 2.43	Low
Kincardine	\$ 2.43	Low
Wellesley	\$ 2.46	Low
Wellington North	\$ 2.87	Low
Central Elgin	\$ 2.89	Low
Lakeshore	\$ 2.90	Low
Strathroy-Caradoc	\$ 2.92	Low
St. Marys	\$ 3.04	Low
Centre Wellington	\$ 3.07	Low
Mapleton	\$ 3.12	Low
Wilmot	\$ 3.14	Low
Erin	\$ 3.23	Mid
Norfolk	\$ 3.32	Mid
West Grey	\$ 3.40	Mid
Windsor	\$ 3.50	Mid
Ingersoll	\$ 3.88	Mid
Chatham-Kent	\$ 3.91	Mid
Minto	\$ 3.93	Mid
Tillsonburg	\$ 3.93	Mid
Brant	\$ 4.09	Mid
Woolwich	\$ 4.10	Mid
Sarnia	\$ 4.25	Mid
Haldimand	\$ 4.35	High
North Dumfries	\$ 4.37	High
Owen Sound	\$ 4.62	High
Guelph	\$ 4.86	High
Waterloo	\$ 4.88	High
Cambridge	\$ 4.95	High
Guelph-Eramosa	\$ 4.97	High
London	\$ 5.11	High
St. Thomas	\$ 5.21	High
Brantford	\$ 5.33	High
Kitchener	\$ 5.35	High
Average	\$ 3.41	
Median	\$ 3.18	

Commercial Comparisons—Hotels (per suite)

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Lambton Shores	\$ 274	\$ 204	\$ 478	Low
Espanola	\$ 530	\$ 188	\$ 718	Low
Halton Hills	\$ 502	\$ 431	\$ 934	Low
North Perth	\$ 577	\$ 398	\$ 975	Low
Fort Erie	\$ 683	\$ 308	\$ 991	Low
Chatham-Kent	\$ 776	\$ 306	\$ 1,082	Low
Kenora	\$ 791	\$ 314	\$ 1,106	Low
Sarnia	\$ 708	\$ 413	\$ 1,121	Low
Mississauga	\$ 561	\$ 573	\$ 1,135	Low
Clarington	\$ 672	\$ 472	\$ 1,144	Low
Norfolk	\$ 665	\$ 488	\$ 1,153	Low
Kitchener	\$ 682	\$ 473	\$ 1,155	Low
Oshawa	\$ 732	\$ 439	\$ 1,171	Low
North Bay	\$ 847	\$ 342	\$ 1,189	Low
Windsor	\$ 879	\$ 345	\$ 1,224	Low
Richmond Hill	\$ 521	\$ 720	\$ 1,241	Low
Brockville	\$ 836	\$ 417	\$ 1,253	Low
Grimsby	\$ 822	\$ 491	\$ 1,313	Low
St. Catharines	\$ 892	\$ 420	\$ 1,313	Low
Timmins	\$ 1,048	\$ 313	\$ 1,360	Mid
Oakville	\$ 693	\$ 668	\$ 1,361	Mid
Guelph	\$ 833	\$ 533	\$ 1,366	Mid
Welland	\$ 974	\$ 402	\$ 1,376	Mid
Whitby	\$ 813	\$ 590	\$ 1,404	Mid
Brantford	\$ 877	\$ 541	\$ 1,418	Mid
Markham	\$ 577	\$ 843	\$ 1,420	Mid
Barrie	\$ 851	\$ 571	\$ 1,422	Mid
Newmarket	\$ 678	\$ 749	\$ 1,427	Mid
Quinte West	\$ 872	\$ 598	\$ 1,470	Mid
Burlington	\$ 802	\$ 711	\$ 1,512	Mid
Sault Ste. Marie	\$ 1,124	\$ 395	\$ 1,518	Mid
Lincoln	\$ 983	\$ 558	\$ 1,541	Mid
Cornwall	\$ 1,078	\$ 489	\$ 1,567	Mid

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Orillia	\$ 1,052	\$ 544	\$ 1,596	Mid
Brampton	\$ 835	\$ 761	\$ 1,596	Mid
New Tecumseth	\$ 788	\$ 818	\$ 1,605	Mid
Parry Sound	\$ 1,212	\$ 463	\$ 1,675	Mid
Greater Sudbury	\$ 1,216	\$ 496	\$ 1,712	Mid
Owen Sound	\$ 1,167	\$ 545	\$ 1,713	Mid
Milton	\$ 850	\$ 894	\$ 1,744	High
Collingwood	\$ 960	\$ 786	\$ 1,746	High
Thorold	\$ 1,195	\$ 555	\$ 1,750	High
Cambridge	\$ 1,063	\$ 687	\$ 1,750	High
Hawkesbury	\$ 1,246	\$ 599	\$ 1,845	High
Ingersoll	\$ 1,228	\$ 626	\$ 1,854	High
Caledon	\$ 913	\$ 990	\$ 1,903	High
Thunder Bay	\$ 1,424	\$ 484	\$ 1,908	High
London	\$ 1,256	\$ 716	\$ 1,972	High
Kincardine	\$ 1,118	\$ 874	\$ 1,992	High
Vaughan	\$ 849	\$ 1,155	\$ 2,004	High
Belleville	\$ 1,385	\$ 627	\$ 2,012	High
Hamilton	\$ 1,390	\$ 682	\$ 2,072	High
Brockton	\$ 1,234	\$ 855	\$ 2,089	High
Stratford	\$ 1,515	\$ 821	\$ 2,335	High
Kingston	\$ 1,564	\$ 873	\$ 2,437	High
Waterloo	\$ 1,559	\$ 1,113	\$ 2,672	High
Ottawa	\$ 1,766	\$ 1,089	\$ 2,855	High
Niagara Falls	\$ 1,911	\$ 1,010	\$ 2,920	High
Orangeville	\$ 1,952	\$ 1,289	\$ 3,240	High
Niagara-on-the-Lake	\$ 2,172	\$ 1,667	\$ 3,839	High
Average	\$ 1,000	\$ 629	\$ 1,628	
Median	\$ 878	\$ 565	\$ 1,515	

**Commercial Comparisons - Hotel by Population Group
Taxes per Suite**

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

2019 Property Taxes		Ranking
Lambton Shores	\$ 478	Low
Espanola	\$ 718	Low
North Perth	\$ 975	Low
Parry Sound	\$ 1,675	Mid
Hawkesbury	\$ 1,845	High
Ingersoll	\$ 1,854	High
Kincardine	\$ 1,992	High
Brockton	\$ 2,089	High
Average	\$ 1,453	
Median	\$ 1,760	

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

2019 Property Taxes		Ranking
Halton Hills	\$ 934	Low
Fort Erie	\$ 991	Low
Sarnia	\$ 1,121	Low
Norfolk	\$ 1,153	Low
North Bay	\$ 1,189	Low
Timmins	\$ 1,360	Mid
Welland	\$ 1,376	Mid
Newmarket	\$ 1,427	Mid
Quinte West	\$ 1,470	Mid
Sault Ste. Marie	\$ 1,518	Mid
Cornwall	\$ 1,567	Mid
Orillia	\$ 1,596	Mid
New Tecumseth	\$ 1,605	Mid
Caledon	\$ 1,903	High
Belleville	\$ 2,012	High
Stratford	\$ 2,335	High
Niagara Falls	\$ 2,920	High
Orangeville	\$ 3,240	High
Average	\$ 1,651	
Median	\$ 1,494	

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

2019 Property Taxes		Ranking
Kenora	\$ 1,106	Low
Brockville	\$ 1,253	Low
Grimsby	\$ 1,313	Low
Lincoln	\$ 1,541	Mid
Owen Sound	\$ 1,713	Mid
Collingwood	\$ 1,746	High
Thorold	\$ 1,750	High
Niagara-on-the-Lake	\$ 3,839	High
Average	\$ 1,782	
Median	\$ 1,627	

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

Municipalities with populations greater than 100,000

2019 Property Taxes		Ranking
Chatham-Kent	\$ 1,082	Low
Mississauga	\$ 1,135	Low
Clarington	\$ 1,144	Low
Kitchener	\$ 1,155	Low
Oshawa	\$ 1,171	Low
Windsor	\$ 1,224	Low
Richmond Hill	\$ 1,241	Low
St. Catharines	\$ 1,313	Low
Oakville	\$ 1,361	Mid
Guelph	\$ 1,366	Mid
Whitby	\$ 1,404	Mid
Brantford	\$ 1,418	Mid
Markham	\$ 1,420	Mid
Barrie	\$ 1,422	Mid
Burlington	\$ 1,512	Mid
Brampton	\$ 1,596	Mid
Greater Sudbury	\$ 1,712	Mid
Milton	\$ 1,744	High
Cambridge	\$ 1,750	High
Thunder Bay	\$ 1,908	High
London	\$ 1,972	High
Vaughan	\$ 2,004	High
Hamilton	\$ 2,072	High
Kingston	\$ 2,437	High
Waterloo	\$ 2,672	High
Ottawa	\$ 2,855	High
Average	\$ 1,619	
Median	\$ 1,421	

**Commercial Comparisons - Hotel—by Location
Taxes per Suite**

2019 Property Taxes - Eastern		Ranking
Brockville	\$ 1,253	Low
Quinte West	\$ 1,470	Mid
Cornwall	\$ 1,567	Mid
Hawkesbury	\$ 1,845	High
Belleville	\$ 2,012	High
Kingston	\$ 2,437	High
Ottawa	\$ 2,855	High
Average	\$ 1,920	
Median	\$ 1,845	

2019 Property Taxes - GTA		Ranking
Halton Hills	\$ 934	Low
Mississauga	\$ 1,135	Low
Clarington	\$ 1,144	Low
Oshawa	\$ 1,171	Low
Richmond Hill	\$ 1,241	Low
Oakville	\$ 1,361	Mid
Whitby	\$ 1,404	Mid
Markham	\$ 1,420	Mid
Newmarket	\$ 1,427	Mid
Burlington	\$ 1,512	Mid
Brampton	\$ 1,596	Mid
Milton	\$ 1,744	High
Caledon	\$ 1,903	High
Vaughan	\$ 2,004	High
Average	\$ 1,428	
Median	\$ 1,412	

2019 Property Taxes - Niagara/Hamilton		Ranking
Fort Erie	\$ 991	Low
Grimsby	\$ 1,313	Low
St. Catharines	\$ 1,313	Low
Welland	\$ 1,376	Mid
Lincoln	\$ 1,541	Mid
Thorold	\$ 1,750	High
Hamilton	\$ 2,072	High
Niagara Falls	\$ 2,920	High
Niagara-on-the-Lake	\$ 3,839	High
Average	\$ 1,902	
Median	\$ 1,541	

2019 Property Taxes - North		Ranking
Espanola	\$ 718	Low
Kenora	\$ 1,106	Low
North Bay	\$ 1,189	Low
Timmins	\$ 1,360	Mid
Sault Ste. Marie	\$ 1,518	Mid
Parry Sound	\$ 1,675	Mid
Greater Sudbury	\$ 1,712	Mid
Thunder Bay	\$ 1,908	High
Average	\$ 1,398	
Median	\$ 1,439	

2019 Property Taxes - Simcoe/Musk./Duff.		Ranking
Barrie	\$ 1,422	Mid
Orillia	\$ 1,596	Mid
New Tecumseth	\$ 1,605	Mid
Collingwood	\$ 1,746	High
Orangeville	\$ 3,240	High
Average	\$ 1,922	
Median	\$ 1,605	

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

2019 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 478	Low
North Perth	\$ 975	Low
Chatham-Kent	\$ 1,082	Low
Sarnia	\$ 1,121	Low
Norfolk	\$ 1,153	Low
Kitchener	\$ 1,155	Low
Windsor	\$ 1,224	Low
Guelph	\$ 1,366	Mid
Brantford	\$ 1,418	Mid
Owen Sound	\$ 1,713	Mid
Cambridge	\$ 1,750	High
Ingersoll	\$ 1,854	High
London	\$ 1,972	High
Kincardine	\$ 1,992	High
Brockton	\$ 2,089	High
Stratford	\$ 2,335	High
Waterloo	\$ 2,672	High
Average	\$ 1,550	
Median	\$ 1,418	

Commercial Comparisons—Motel (taxes per suite)

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Kingsville	\$ 266	\$ 252	\$ 519	Low
Lakeshore	\$ 319	\$ 277	\$ 596	Low
Brant	\$ 346	\$ 261	\$ 607	Low
Kincardine	\$ 389	\$ 291	\$ 680	Low
South Bruce Peninsula	\$ 398	\$ 310	\$ 708	Low
Greenstone	\$ 547	\$ 163	\$ 710	Low
North Perth	\$ 394	\$ 317	\$ 711	Low
Fort Erie	\$ 506	\$ 221	\$ 727	Low
Huntsville	\$ 462	\$ 270	\$ 733	Low
Gravenhurst	\$ 492	\$ 283	\$ 775	Low
Thorold	\$ 553	\$ 242	\$ 794	Low
Pelham	\$ 542	\$ 266	\$ 808	Low
Sault Ste. Marie	\$ 625	\$ 212	\$ 837	Low
Tillsonburg	\$ 553	\$ 301	\$ 854	Low
Pickering	\$ 488	\$ 367	\$ 855	Low
Caledon	\$ 445	\$ 413	\$ 858	Low
New Tecumseth	\$ 424	\$ 440	\$ 863	Low
Wainfleet	\$ 617	\$ 288	\$ 905	Low
Prince Edward County	\$ 576	\$ 392	\$ 968	Low
Innisfil	\$ 520	\$ 468	\$ 988	Low
Port Colborne	\$ 730	\$ 273	\$ 1,003	Low
Sarnia	\$ 646	\$ 372	\$ 1,018	Low
Mississauga	\$ 518	\$ 529	\$ 1,047	Low
Lambton Shores	\$ 585	\$ 480	\$ 1,065	Low
Georgian Bluffs	\$ 537	\$ 529	\$ 1,066	Low
Thunder Bay	\$ 799	\$ 268	\$ 1,067	Low
Parry Sound	\$ 782	\$ 292	\$ 1,074	Mid
Grimsby	\$ 676	\$ 404	\$ 1,080	Mid
Brantford	\$ 685	\$ 399	\$ 1,084	Mid
North Bay	\$ 775	\$ 310	\$ 1,085	Mid
Clarington	\$ 666	\$ 437	\$ 1,103	Mid
Welland	\$ 785	\$ 324	\$ 1,108	Mid
Quinte West	\$ 669	\$ 458	\$ 1,127	Mid
Grey Highlands	\$ 548	\$ 584	\$ 1,132	Mid
Brockton	\$ 734	\$ 448	\$ 1,183	Mid
Meaford	\$ 661	\$ 532	\$ 1,193	Mid
Espanola	\$ 909	\$ 291	\$ 1,199	Mid
Burlington	\$ 679	\$ 549	\$ 1,229	Mid
Wellington North	\$ 793	\$ 448	\$ 1,241	Mid
Chatham-Kent	\$ 902	\$ 351	\$ 1,253	Mid

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Collingwood	\$ 716	\$ 561	\$ 1,278	Mid
Niagara Falls	\$ 840	\$ 439	\$ 1,279	Mid
Richmond Hill	\$ 546	\$ 735	\$ 1,281	Mid
Belleville	\$ 889	\$ 402	\$ 1,291	Mid
Brampton	\$ 689	\$ 614	\$ 1,303	Mid
Oshawa	\$ 890	\$ 428	\$ 1,318	Mid
Stratford	\$ 869	\$ 457	\$ 1,327	Mid
Bracebridge	\$ 853	\$ 483	\$ 1,335	Mid
Haldimand	\$ 825	\$ 511	\$ 1,337	Mid
Norfolk	\$ 815	\$ 592	\$ 1,407	High
Hamilton	\$ 950	\$ 462	\$ 1,412	High
Orangeville	\$ 870	\$ 546	\$ 1,417	High
Barrie	\$ 857	\$ 563	\$ 1,420	High
Vaughan	\$ 614	\$ 824	\$ 1,438	High
Ottawa	\$ 915	\$ 562	\$ 1,477	High
Cornwall	\$ 1,031	\$ 452	\$ 1,483	High
Cambridge	\$ 910	\$ 582	\$ 1,492	High
Owen Sound	\$ 1,032	\$ 468	\$ 1,500	High
Whitby	\$ 894	\$ 621	\$ 1,515	High
Brockville	\$ 1,014	\$ 505	\$ 1,519	High
Orillia	\$ 1,027	\$ 523	\$ 1,550	High
Milton	\$ 784	\$ 822	\$ 1,605	High
Guelph	\$ 989	\$ 631	\$ 1,620	High
Saugeen Shores	\$ 876	\$ 750	\$ 1,626	High
Kingston	\$ 1,070	\$ 597	\$ 1,667	High
Niagara-on-the-Lake	\$ 961	\$ 724	\$ 1,685	High
St. Catharines	\$ 1,161	\$ 547	\$ 1,708	High
Kenora	\$ 1,286	\$ 485	\$ 1,770	High
Windsor	\$ 1,298	\$ 503	\$ 1,801	High
London	\$ 1,176	\$ 666	\$ 1,842	High
Greater Sudbury	\$ 1,344	\$ 538	\$ 1,882	High
Kitchener	\$ 1,125	\$ 767	\$ 1,893	High
Timmins	\$ 1,473	\$ 440	\$ 1,912	High
Peterborough	\$ 1,215	\$ 825	\$ 2,039	High
Waterloo	\$ 1,548	\$ 1,105	\$ 2,653	High
Average	\$ 772	\$ 467	\$ 1,239	
Median	\$ 775	\$ 457	\$ 1,229	

Commercial Comparisons—Motel Taxes per suite— sorted by Population

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

2019 Property Taxes		Ranking
Kincardine	\$ 680	Low
South Bruce Peninsula	\$ 708	Low
Greenstone	\$ 710	Low
North Perth	\$ 711	Low
Gravenhurst	\$ 775	Low
Wainfleet	\$ 905	Low
Lambton Shores	\$ 1,065	Low
Georgian Bluffs	\$ 1,066	Low
Parry Sound	\$ 1,074	Mid
Grey Highlands	\$ 1,132	Mid
Brockton	\$ 1,183	Mid
Meaford	\$ 1,193	Mid
Espanola	\$ 1,199	Mid
Wellington North	\$ 1,241	Mid
Saugeen Shores	\$ 1,626	High
Average	\$ 1,018	
Median	\$ 1,066	

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

2019 Property Taxes		Ranking
Kingsville	\$ 519	Low
Huntsville	\$ 733	Low
Thorold	\$ 794	Low
Pelham	\$ 808	Low
Tillsonburg	\$ 854	Low
Prince Edward County	\$ 968	Low
Port Colborne	\$ 1,003	Low
Grimsby	\$ 1,080	Mid
Collingwood	\$ 1,278	Mid
Bracebridge	\$ 1,335	Mid
Owen Sound	\$ 1,500	High
Brockville	\$ 1,519	High
Niagara-on-the-Lake	\$ 1,685	High
Kenora	\$ 1,770	High
Average	\$ 1,132	
Median	\$ 1,042	

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

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

2019 Property Taxes		Ranking
Lakeshore	\$ 596	Low
Brant	\$ 607	Low
Fort Erie	\$ 727	Low
Sault Ste. Marie	\$ 837	Low
Pickering	\$ 855	Low
Caledon	\$ 858	Low
New Tecumseth	\$ 863	Low
Innisfil	\$ 988	Low
Sarnia	\$ 1,018	Low
North Bay	\$ 1,085	Mid
Welland	\$ 1,108	Mid
Quinte West	\$ 1,127	Mid
Niagara Falls	\$ 1,279	Mid
Belleville	\$ 1,291	Mid
Stratford	\$ 1,327	Mid
Haldimand	\$ 1,337	Mid
Norfolk	\$ 1,407	High
Orangeville	\$ 1,417	High
Cornwall	\$ 1,483	High
Orillia	\$ 1,550	High
Timmins	\$ 1,912	High
Peterborough	\$ 2,039	High
Average	\$ 1,169	
Median	\$ 1,118	

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

2019 Property Taxes		Ranking
Mississauga	\$ 1,047	Low
Thunder Bay	\$ 1,067	Low
Brantford	\$ 1,084	Mid
Clarington	\$ 1,103	Mid
Burlington	\$ 1,229	Mid
Chatham-Kent	\$ 1,253	Mid
Richmond Hill	\$ 1,281	Mid
Brampton	\$ 1,303	Mid
Oshawa	\$ 1,318	Mid
Hamilton	\$ 1,412	High
Barrie	\$ 1,420	High
Vaughan	\$ 1,438	High
Ottawa	\$ 1,477	High
Cambridge	\$ 1,492	High
Whitby	\$ 1,515	High
Milton	\$ 1,605	High
Guelph	\$ 1,620	High
Kingston	\$ 1,667	High
St. Catharines	\$ 1,708	High
Windsor	\$ 1,801	High
London	\$ 1,842	High
Greater Sudbury	\$ 1,882	High
Kitchener	\$ 1,893	High
Waterloo	\$ 2,653	High
Average	\$ 1,505	
Median	\$ 1,458	

Commercial Comparisons - Motel—by Location

2019 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 968	Low
Quinte West	\$ 1,127	Mid
Belleville	\$ 1,291	Mid
Ottawa	\$ 1,477	High
Cornwall	\$ 1,483	High
Brockville	\$ 1,519	High
Kingston	\$ 1,667	High
Peterborough	\$ 2,039	High
Average	\$ 1,446	
Median	\$ 1,480	

2019 Property Taxes - GTA		Ranking
Pickering	\$ 855	Low
Caledon	\$ 858	Low
Mississauga	\$ 1,047	Low
Clarington	\$ 1,103	Mid
Burlington	\$ 1,229	Mid
Richmond Hill	\$ 1,281	Mid
Brampton	\$ 1,303	Mid
Oshawa	\$ 1,318	Mid
Vaughan	\$ 1,438	High
Whitby	\$ 1,515	High
Milton	\$ 1,605	High
Average	\$ 1,232	
Median	\$ 1,281	

2019 Property Taxes - Niagara/Hamilton		Ranking
Fort Erie	\$ 727	Low
Thorold	\$ 794	Low
Pelham	\$ 808	Low
Wainfleet	\$ 905	Low
Port Colborne	\$ 1,003	Low
Grimsby	\$ 1,080	Mid
Welland	\$ 1,108	Mid
Niagara Falls	\$ 1,279	Mid
Hamilton	\$ 1,412	High
Niagara-on-the-Lake	\$ 1,685	High
St. Catharines	\$ 1,708	High
Average	\$ 1,137	
Median	\$ 1,080	

2019 Property Taxes - North		Ranking
Greenstone	\$ 710	Low
Sault Ste. Marie	\$ 837	Low
Thunder Bay	\$ 1,067	Low
Parry Sound	\$ 1,074	Mid
North Bay	\$ 1,085	Mid
Espanola	\$ 1,199	Mid
Kenora	\$ 1,770	High
Greater Sudbury	\$ 1,882	High
Timmins	\$ 1,912	High
Average	\$ 1,282	
Median	\$ 1,085	

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

2019 Property Taxes - Simcoe/Musk./Duff.		Ranking
Huntsville	\$ 733	Low
Gravenhurst	\$ 775	Low
New Tecumseth	\$ 863	Low
Innisfil	\$ 988	Low
Collingwood	\$ 1,278	Mid
Bracebridge	\$ 1,335	Mid
Orangeville	\$ 1,417	High
Barrie	\$ 1,420	High
Orillia	\$ 1,550	High
Average	\$ 1,151	
Median	\$ 1,278	

2019 Property Taxes - Southwest		Ranking
Kingsville	\$ 519	Low
Lakeshore	\$ 596	Low
Brant	\$ 607	Low
Kincardine	\$ 680	Low
South Bruce Peninsula	\$ 708	Low
North Perth	\$ 711	Low
Tillsonburg	\$ 854	Low
Sarnia	\$ 1,018	Low
Lambton Shores	\$ 1,065	Low
Georgian Bluffs	\$ 1,066	Low
Brantford	\$ 1,084	Mid
Grey Highlands	\$ 1,132	Mid
Brockton	\$ 1,183	Mid
Meaford	\$ 1,193	Mid
Wellington North	\$ 1,241	Mid
Chatham-Kent	\$ 1,253	Mid
Stratford	\$ 1,327	Mid
Haldimand	\$ 1,337	Mid
Norfolk	\$ 1,407	High
Cambridge	\$ 1,492	High
Owen Sound	\$ 1,500	High
Guelph	\$ 1,620	High
Saugeen Shores	\$ 1,626	High
Windsor	\$ 1,801	High
London	\$ 1,842	High
Kitchener	\$ 1,893	High
Waterloo	\$ 2,653	High
Average	\$ 1,237	
Median	\$ 1,193	

Industrial Comparisons



Industrial Comparisons - Standard Industrial

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
South Bruce Peninsula	\$ 0.26	\$ 0.18	\$ 0.43	Low
Meaford	\$ 0.28	\$ 0.17	\$ 0.45	Low
Grey Highlands	\$ 0.33	\$ 0.26	\$ 0.60	Low
Middlesex Centre	\$ 0.34	\$ 0.33	\$ 0.66	Low
Brockton	\$ 0.42	\$ 0.26	\$ 0.68	Low
North Middlesex	\$ 0.41	\$ 0.27	\$ 0.68	Low
Southgate	\$ 0.44	\$ 0.28	\$ 0.71	Low
Lambton Shores	\$ 0.43	\$ 0.29	\$ 0.73	Low
Norfolk	\$ 0.43	\$ 0.31	\$ 0.74	Low
North Perth	\$ 0.55	\$ 0.36	\$ 0.91	Low
Espanola	\$ 0.74	\$ 0.21	\$ 0.95	Low
Bracebridge	\$ 0.59	\$ 0.39	\$ 0.98	Low
St. Thomas	\$ 0.71	\$ 0.30	\$ 1.00	Low
Gravenhurst	\$ 0.61	\$ 0.41	\$ 1.01	Low
Chatham-Kent	\$ 0.74	\$ 0.28	\$ 1.02	Low
Kincardine	\$ 0.63	\$ 0.44	\$ 1.07	Low
North Bay	\$ 0.69	\$ 0.38	\$ 1.07	Low
Springwater	\$ 0.43	\$ 0.66	\$ 1.09	Low
Quinte West	\$ 0.76	\$ 0.33	\$ 1.09	Low
Brock	\$ 0.70	\$ 0.41	\$ 1.11	Low
Central Elgin	\$ 0.81	\$ 0.33	\$ 1.14	Low
Tillsonburg	\$ 0.81	\$ 0.33	\$ 1.14	Low
Parry Sound	\$ 0.88	\$ 0.28	\$ 1.16	Low
Lakeshore	\$ 0.71	\$ 0.46	\$ 1.17	Low
Brockville	\$ 0.86	\$ 0.33	\$ 1.18	Low
Wilmot	\$ 0.63	\$ 0.56	\$ 1.19	Low
Owen Sound	\$ 0.86	\$ 0.33	\$ 1.19	Low
West Grey	\$ 0.71	\$ 0.50	\$ 1.21	Low
New Tecumseth	\$ 0.55	\$ 0.66	\$ 1.21	Low
Orillia	\$ 0.79	\$ 0.45	\$ 1.24	Low
Fort Erie	\$ 0.92	\$ 0.34	\$ 1.26	Low
St. Marys	\$ 0.89	\$ 0.37	\$ 1.26	Low
Cornwall	\$ 0.96	\$ 0.33	\$ 1.28	Low
Welland	\$ 0.99	\$ 0.34	\$ 1.33	Low
Wellesley	\$ 0.73	\$ 0.62	\$ 1.34	Low
Stratford	\$ 0.96	\$ 0.38	\$ 1.35	Low
Strathroy-Caradoc	\$ 0.79	\$ 0.56	\$ 1.35	Low
Huntsville	\$ 0.79	\$ 0.57	\$ 1.35	Low

Industrial Comparisons - Standard Industrial (cont'd)

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Barrie	\$ 0.84	\$ 0.57	\$ 1.41	Mid
Elliot Lake	\$ 1.07	\$ 0.38	\$ 1.45	Mid
London	\$ 0.93	\$ 0.53	\$ 1.45	Mid
Orangeville	\$ 0.98	\$ 0.49	\$ 1.47	Mid
Wellington North	\$ 0.99	\$ 0.49	\$ 1.47	Mid
Kitchener	\$ 0.89	\$ 0.62	\$ 1.51	Mid
Hawkesbury	\$ 1.14	\$ 0.37	\$ 1.51	Mid
Prince Edward County	\$ 0.76	\$ 0.77	\$ 1.53	Mid
Kingsville	\$ 1.01	\$ 0.57	\$ 1.58	Mid
Pelham	\$ 1.10	\$ 0.49	\$ 1.59	Mid
Brant	\$ 0.99	\$ 0.60	\$ 1.59	Mid
Sarnia	\$ 1.13	\$ 0.53	\$ 1.66	Mid
Guelph-Eramosa	\$ 1.03	\$ 0.64	\$ 1.67	Mid
Peterborough	\$ 1.03	\$ 0.65	\$ 1.68	Mid
Kingston	\$ 1.17	\$ 0.52	\$ 1.68	Mid
Minto	\$ 1.15	\$ 0.54	\$ 1.69	Mid
Greenstone	\$ 1.42	\$ 0.27	\$ 1.69	Mid
Mapleton	\$ 1.14	\$ 0.56	\$ 1.71	Mid
Haldimand	\$ 1.13	\$ 0.61	\$ 1.74	Mid
Niagara Falls	\$ 1.21	\$ 0.53	\$ 1.74	Mid
North Dumfries	\$ 0.96	\$ 0.85	\$ 1.81	Mid
Kenora	\$ 1.31	\$ 0.52	\$ 1.83	Mid
Windsor	\$ 1.37	\$ 0.47	\$ 1.83	Mid
Centre Wellington	\$ 1.16	\$ 0.67	\$ 1.83	Mid
Wainfleet	\$ 1.31	\$ 0.53	\$ 1.84	Mid
Georgian Bluffs	\$ 1.05	\$ 0.79	\$ 1.84	Mid
Lincoln	\$ 1.26	\$ 0.59	\$ 1.85	Mid
Waterloo	\$ 1.09	\$ 0.78	\$ 1.86	Mid
Aurora	\$ 0.92	\$ 0.96	\$ 1.88	Mid
East Gwillimbury	\$ 0.91	\$ 0.98	\$ 1.89	Mid
Halton Hills	\$ 1.07	\$ 0.83	\$ 1.90	Mid
Pickering	\$ 1.16	\$ 0.76	\$ 1.91	Mid
Collingwood	\$ 1.00	\$ 0.92	\$ 1.92	Mid
Brantford	\$ 1.30	\$ 0.63	\$ 1.93	Mid
Innisfil	\$ 0.92	\$ 1.02	\$ 1.93	Mid

Industrial Comparisons - Standard Industrial (cont'd)

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Oshawa	\$ 1.27	\$ 0.66	\$ 1.94	High
Cambridge	\$ 1.18	\$ 0.76	\$ 1.94	High
Vaughan	\$ 0.87	\$ 1.08	\$ 1.95	High
Clarington	\$ 1.21	\$ 0.74	\$ 1.95	High
West Lincoln	\$ 1.28	\$ 0.67	\$ 1.95	High
Thunder Bay	\$ 1.51	\$ 0.46	\$ 1.97	High
Port Colborne	\$ 1.49	\$ 0.49	\$ 1.97	High
Thorold	\$ 1.44	\$ 0.55	\$ 1.99	High
St. Catharines	\$ 1.45	\$ 0.57	\$ 2.02	High
Belleville	\$ 1.48	\$ 0.54	\$ 2.02	High
Newmarket	\$ 1.02	\$ 1.01	\$ 2.03	High
Richmond Hill	\$ 0.91	\$ 1.14	\$ 2.06	High
Woolwich	\$ 1.12	\$ 1.00	\$ 2.13	High
Georgina	\$ 1.22	\$ 0.93	\$ 2.15	High
Markham	\$ 0.93	\$ 1.23	\$ 2.15	High
Whitby	\$ 1.33	\$ 0.84	\$ 2.17	High
Guelph	\$ 1.36	\$ 0.81	\$ 2.17	High
Puslinch	\$ 1.28	\$ 0.90	\$ 2.18	High
Mississauga	\$ 1.05	\$ 1.13	\$ 2.18	High
Niagara-on-the-Lake	\$ 1.44	\$ 0.91	\$ 2.35	High
Brampton	\$ 1.26	\$ 1.15	\$ 2.41	High
King	\$ 1.23	\$ 1.21	\$ 2.44	High
Ingersoll	\$ 1.84	\$ 0.68	\$ 2.52	High
Whitchurch-Stouffville	\$ 1.22	\$ 1.35	\$ 2.56	High
Grimsby	\$ 1.73	\$ 0.86	\$ 2.59	High
Burlington	\$ 1.45	\$ 1.15	\$ 2.60	High
Milton	\$ 1.34	\$ 1.28	\$ 2.62	High
Hamilton	\$ 1.97	\$ 0.68	\$ 2.64	High
Timmins	\$ 2.15	\$ 0.54	\$ 2.70	High
Ottawa	\$ 1.83	\$ 1.01	\$ 2.84	High
Sault Ste. Marie	\$ 2.47	\$ 0.44	\$ 2.92	High
Oakville	\$ 1.59	\$ 1.38	\$ 2.96	High
Caledon	\$ 1.49	\$ 1.60	\$ 3.08	High
Erin	\$ 1.95	\$ 1.15	\$ 3.09	High
Greater Sudbury	\$ 2.88	\$ 0.64	\$ 3.51	High
Average	\$ 1.06	\$ 0.63	\$ 1.69	
Median	\$ 1.01	\$ 0.56	\$ 1.69	

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

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

2019 Property Taxes		Ranking
South Bruce Peninsula	\$ 0.43	Low
Meaford	\$ 0.45	Low
Grey Highlands	\$ 0.60	Low
Brockton	\$ 0.68	Low
North Middlesex	\$ 0.68	Low
Southgate	\$ 0.71	Low
Lambton Shores	\$ 0.73	Low
North Perth	\$ 0.91	Low
Espanola	\$ 0.95	Low
Gravenhurst	\$ 1.01	Low
Kincardine	\$ 1.07	Low
Brock	\$ 1.11	Low
Central Elgin	\$ 1.14	Low
Parry Sound	\$ 1.16	Low
West Grey	\$ 1.21	Low
St. Marys	\$ 1.26	Low
Wellesley	\$ 1.34	Low
Elliot Lake	\$ 1.45	Mid
Wellington North	\$ 1.47	Mid
Hawkesbury	\$ 1.51	Mid
Guelph-Eramosa	\$ 1.67	Mid
Minto	\$ 1.69	Mid
Greenstone	\$ 1.69	Mid
Mapleton	\$ 1.71	Mid
North Dumfries	\$ 1.81	Mid
Wainfleet	\$ 1.84	Mid
Georgian Bluffs	\$ 1.84	Mid
Puslinch	\$ 2.18	High
Ingersoll	\$ 2.52	High
Erin	\$ 3.09	High
Average	\$ 1.33	
Median	\$ 1.24	

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

2019 Property Taxes		Ranking
Middlesex Centre	\$ 0.66	Low
Bracebridge	\$ 0.98	Low
Springwater	\$ 1.09	Low
Tillsonburg	\$ 1.14	Low
Brockville	\$ 1.18	Low
Wilmot	\$ 1.19	Low
Owen Sound	\$ 1.19	Low
Strathroy-Caradoc	\$ 1.35	Low
Huntsville	\$ 1.35	Low
Prince Edward County	\$ 1.53	Mid
Kingsville	\$ 1.58	Mid
Pelham	\$ 1.59	Mid
Kenora	\$ 1.83	Mid
Lincoln	\$ 1.85	Mid
East Gwillimbury	\$ 1.89	Mid
Collingwood	\$ 1.92	Mid
West Lincoln	\$ 1.95	High
Port Colborne	\$ 1.97	High
Thorold	\$ 1.99	High
Woolwich	\$ 2.13	High
Niagara-on-the-Lake	\$ 2.35	High
King	\$ 2.44	High
Grimsby	\$ 2.59	High
Average	\$ 1.64	
Median	\$ 1.59	

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

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

2019 Property Taxes		Ranking
Norfolk	\$ 0.74	Low
St. Thomas	\$ 1.00	Low
North Bay	\$ 1.07	Low
Quinte West	\$ 1.09	Low
Lakeshore	\$ 1.17	Low
New Tecumseth	\$ 1.21	Low
Orillia	\$ 1.24	Low
Fort Erie	\$ 1.26	Low
Cornwall	\$ 1.28	Low
Welland	\$ 1.33	Low
Stratford	\$ 1.35	Low
Orangeville	\$ 1.47	Mid
Brant	\$ 1.59	Mid
Sarnia	\$ 1.66	Mid
Peterborough	\$ 1.68	Mid
Haldimand	\$ 1.74	Mid
Niagara Falls	\$ 1.74	Mid
Centre Wellington	\$ 1.83	Mid
Aurora	\$ 1.88	Mid
Halton Hills	\$ 1.90	Mid
Pickering	\$ 1.91	Mid
Innisfil	\$ 1.93	Mid
Belleville	\$ 2.02	High
Newmarket	\$ 2.03	High
Georgina	\$ 2.15	High
Whitchurch-Stouffville	\$ 2.56	High
Timmins	\$ 2.70	High
Sault Ste. Marie	\$ 2.92	High
Caledon	\$ 3.08	High
Average	\$ 1.71	
Median	\$ 1.68	

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

2019 Property Taxes		Ranking
Chatham-Kent	\$ 1.02	Low
Barrie	\$ 1.41	Mid
London	\$ 1.45	Mid
Kitchener	\$ 1.51	Mid
Kingston	\$ 1.68	Mid
Windsor	\$ 1.83	Mid
Waterloo	\$ 1.86	Mid
Brantford	\$ 1.93	Mid
Oshawa	\$ 1.94	High
Cambridge	\$ 1.94	High
Vaughan	\$ 1.95	High
Clarington	\$ 1.95	High
Thunder Bay	\$ 1.97	High
St. Catharines	\$ 2.02	High
Richmond Hill	\$ 2.06	High
Markham	\$ 2.15	High
Whitby	\$ 2.17	High
Guelph	\$ 2.17	High
Mississauga	\$ 2.18	High
Brampton	\$ 2.41	High
Burlington	\$ 2.60	High
Milton	\$ 2.62	High
Hamilton	\$ 2.64	High
Ottawa	\$ 2.84	High
Oakville	\$ 2.96	High
Greater Sudbury	\$ 3.51	High
Average	\$ 2.11	
Median	\$ 2.00	

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

2019 Property Taxes - Eastern		Ranking
Quinte West	\$ 1.09	Low
Brockville	\$ 1.18	Low
Cornwall	\$ 1.28	Low
Hawkesbury	\$ 1.51	Mid
Prince Edward County	\$ 1.53	Mid
Peterborough	\$ 1.68	Mid
Kingston	\$ 1.68	Mid
Belleville	\$ 2.02	High
Ottawa	\$ 2.84	High
Average	\$ 1.65	
Median	\$ 1.53	

2019 Property Taxes - GTA		Ranking
Brock	\$ 1.11	Low
Aurora	\$ 1.88	Mid
East Gwillimbury	\$ 1.89	Mid
Halton Hills	\$ 1.90	Mid
Pickering	\$ 1.91	Mid
Oshawa	\$ 1.94	High
Vaughan	\$ 1.95	High
Clarington	\$ 1.95	High
Newmarket	\$ 2.03	High
Richmond Hill	\$ 2.06	High
Georgina	\$ 2.15	High
Markham	\$ 2.15	High
Whitby	\$ 2.17	High
Mississauga	\$ 2.18	High
Brampton	\$ 2.41	High
King	\$ 2.44	High
Whitchurch-Stouffville	\$ 2.56	High
Burlington	\$ 2.60	High
Milton	\$ 2.62	High
Oakville	\$ 2.96	High
Caledon	\$ 3.08	High
Average	\$ 2.19	
Median	\$ 2.15	

Niagara/Hamilton		Ranking
Fort Erie	\$ 1.26	Low
Welland	\$ 1.33	Low
Pelham	\$ 1.59	Mid
Niagara Falls	\$ 1.74	Mid
Wainfleet	\$ 1.84	Mid
Lincoln	\$ 1.85	Mid
West Lincoln	\$ 1.95	High
Port Colborne	\$ 1.97	High
Thorold	\$ 1.99	High
St. Catharines	\$ 2.02	High
Niagara-on-the-Lake	\$ 2.35	High
Grimsby	\$ 2.59	High
Hamilton	\$ 2.64	High
Average	\$ 1.93	
Median	\$ 1.95	

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

2019 Property Taxes - North		Ranking
Espanola	\$ 0.95	Low
North Bay	\$ 1.07	Low
Parry Sound	\$ 1.16	Low
Elliot Lake	\$ 1.45	Mid
Greenstone	\$ 1.69	Mid
Kenora	\$ 1.83	Mid
Thunder Bay	\$ 1.97	High
Timmins	\$ 2.70	High
Sault Ste. Marie	\$ 2.92	High
Greater Sudbury	\$ 3.51	High
Average	\$ 1.92	
Median	\$ 1.76	

2019 Property Taxes - Simcoe/Musk./Duff.		Ranking
Bracebridge	\$ 0.98	Low
Gravenhurst	\$ 1.01	Low
Springwater	\$ 1.09	Low
New Tecumseth	\$ 1.21	Low
Orillia	\$ 1.24	Low
Huntsville	\$ 1.35	Low
Barrie	\$ 1.41	Mid
Orangeville	\$ 1.47	Mid
Collingwood	\$ 1.92	Mid
Innisfil	\$ 1.93	Mid
Average	\$ 1.36	
Median	\$ 1.30	

2019 Property Taxes - Southwest		Ranking
South Bruce Peninsula	\$ 0.43	Low
Meaford	\$ 0.45	Low
Grey Highlands	\$ 0.60	Low
Middlesex Centre	\$ 0.66	Low
Brockton	\$ 0.68	Low
North Middlesex	\$ 0.68	Low
Southgate	\$ 0.71	Low
Lambton Shores	\$ 0.73	Low
Norfolk	\$ 0.74	Low
North Perth	\$ 0.91	Low
St. Thomas	\$ 1.00	Low
Chatham-Kent	\$ 1.02	Low
Kincardine	\$ 1.07	Low
Central Elgin	\$ 1.14	Low
Tillsonburg	\$ 1.14	Low
Lakeshore	\$ 1.17	Low
Wilmot	\$ 1.19	Low
Owen Sound	\$ 1.19	Low
West Grey	\$ 1.21	Low
St. Marys	\$ 1.26	Low
Wellesley	\$ 1.34	Low
Stratford	\$ 1.35	Low
Strathroy-Caradoc	\$ 1.35	Low
London	\$ 1.45	Mid
Wellington North	\$ 1.47	Mid
Kitchener	\$ 1.51	Mid
Kingsville	\$ 1.58	Mid
Brant	\$ 1.59	Mid
Sarnia	\$ 1.66	Mid
Guelph-Eramosa	\$ 1.67	Mid
Minto	\$ 1.69	Mid
Mapleton	\$ 1.71	Mid
Haldimand	\$ 1.74	Mid
North Dumfries	\$ 1.81	Mid
Windsor	\$ 1.83	Mid
Centre Wellington	\$ 1.83	Mid
Georgian Bluffs	\$ 1.84	Mid
Waterloo	\$ 1.86	Mid
Brantford	\$ 1.93	Mid
Cambridge	\$ 1.94	High
Woolwich	\$ 2.13	High
Guelph	\$ 2.17	High
Puslinch	\$ 2.18	High
Ingersoll	\$ 2.52	High
Erin	\$ 3.09	High
Average	\$ 1.41	
Median	\$ 1.35	

Large Industrial Comparisons (taxes per sq. ft.)

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
West Grey	\$ 0.13	\$ 0.10	\$ 0.23	Low
Norfolk	\$ 0.18	\$ 0.13	\$ 0.31	Low
West Lincoln	\$ 0.21	\$ 0.11	\$ 0.31	Low
Welland	\$ 0.24	\$ 0.08	\$ 0.32	Low
North Bay	\$ 0.26	\$ 0.14	\$ 0.40	Low
Haldimand	\$ 0.31	\$ 0.16	\$ 0.47	Low
Fort Erie	\$ 0.35	\$ 0.13	\$ 0.49	Low
Brockton	\$ 0.32	\$ 0.21	\$ 0.54	Low
Clarington	\$ 0.34	\$ 0.21	\$ 0.55	Low
Stratford	\$ 0.41	\$ 0.16	\$ 0.57	Low
Kitchener	\$ 0.36	\$ 0.25	\$ 0.61	Low
Collingwood	\$ 0.31	\$ 0.30	\$ 0.61	Low
Chatham-Kent	\$ 0.46	\$ 0.17	\$ 0.63	Low
North Perth	\$ 0.39	\$ 0.26	\$ 0.65	Low
Kingston	\$ 0.49	\$ 0.20	\$ 0.69	Low
New Tecumseth	\$ 0.32	\$ 0.38	\$ 0.70	Low
Brantford	\$ 0.50	\$ 0.24	\$ 0.74	Low
Tillsonburg	\$ 0.56	\$ 0.23	\$ 0.79	Low
Owen Sound	\$ 0.59	\$ 0.23	\$ 0.82	Low
Thorold	\$ 0.61	\$ 0.23	\$ 0.84	Low
Georgian Bluffs	\$ 0.47	\$ 0.38	\$ 0.85	Low
Hawkesbury	\$ 0.65	\$ 0.20	\$ 0.85	Low
Brant	\$ 0.54	\$ 0.33	\$ 0.87	Low
St. Thomas	\$ 0.65	\$ 0.23	\$ 0.88	Low
Strathroy-Caradoc	\$ 0.53	\$ 0.37	\$ 0.90	Low
Orangeville	\$ 0.61	\$ 0.30	\$ 0.91	Low
Cambridge	\$ 0.55	\$ 0.36	\$ 0.91	Low
Peterborough	\$ 0.58	\$ 0.37	\$ 0.95	Mid
Guelph-Eramosa	\$ 0.56	\$ 0.40	\$ 0.95	Mid
Niagara Falls	\$ 0.67	\$ 0.29	\$ 0.97	Mid
London	\$ 0.63	\$ 0.36	\$ 0.99	Mid
Sault Ste. Marie	\$ 0.94	\$ 0.09	\$ 1.02	Mid
Cornwall	\$ 0.77	\$ 0.26	\$ 1.03	Mid
Kingsville	\$ 0.73	\$ 0.30	\$ 1.03	Mid
Ingersoll	\$ 0.79	\$ 0.29	\$ 1.08	Mid
Barrie	\$ 0.64	\$ 0.44	\$ 1.08	Mid
St. Catharines	\$ 0.80	\$ 0.31	\$ 1.11	Mid
Central Elgin	\$ 0.85	\$ 0.28	\$ 1.13	Mid

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Greater Sudbury	\$ 0.96	\$ 0.18	\$ 1.14	Mid
Hamilton	\$ 0.89	\$ 0.26	\$ 1.14	Mid
East Gwillimbury	\$ 0.57	\$ 0.59	\$ 1.16	Mid
Markham	\$ 0.50	\$ 0.66	\$ 1.16	Mid
Caledon	\$ 0.56	\$ 0.60	\$ 1.16	Mid
St. Marys	\$ 0.83	\$ 0.35	\$ 1.18	Mid
Wellington North	\$ 0.79	\$ 0.39	\$ 1.18	Mid
Aurora	\$ 0.59	\$ 0.61	\$ 1.20	Mid
Windsor	\$ 0.96	\$ 0.26	\$ 1.22	Mid
Woolwich	\$ 0.65	\$ 0.58	\$ 1.22	Mid
Thunder Bay	\$ 1.00	\$ 0.23	\$ 1.23	Mid
Guelph	\$ 0.78	\$ 0.47	\$ 1.25	Mid
Port Colborne	\$ 1.01	\$ 0.33	\$ 1.34	Mid
Brockville	\$ 1.01	\$ 0.38	\$ 1.39	High
Waterloo	\$ 0.81	\$ 0.58	\$ 1.39	High
Espanola	\$ 1.09	\$ 0.30	\$ 1.40	High
Burlington	\$ 0.80	\$ 0.63	\$ 1.43	High
Grey Highlands	\$ 0.83	\$ 0.62	\$ 1.45	High
Whitby	\$ 0.90	\$ 0.56	\$ 1.46	High
Belleville	\$ 1.09	\$ 0.39	\$ 1.48	High
Orillia	\$ 0.96	\$ 0.54	\$ 1.50	High
Halton Hills	\$ 0.85	\$ 0.65	\$ 1.50	High
Whitchurch-Stouffville	\$ 0.72	\$ 0.79	\$ 1.51	High
Pickering	\$ 0.96	\$ 0.62	\$ 1.58	High
Oshawa	\$ 1.05	\$ 0.54	\$ 1.59	High
Lakeshore	\$ 1.11	\$ 0.49	\$ 1.60	High
Prince Edward County	\$ 0.80	\$ 0.81	\$ 1.61	High
Centre Wellington	\$ 1.06	\$ 0.60	\$ 1.66	High
Newmarket	\$ 0.83	\$ 0.83	\$ 1.66	High
Minto	\$ 1.13	\$ 0.54	\$ 1.67	High
Ottawa	\$ 1.04	\$ 0.67	\$ 1.71	High
Vaughan	\$ 0.78	\$ 0.95	\$ 1.73	High
Brampton	\$ 0.94	\$ 0.86	\$ 1.80	High
Mississauga	\$ 0.90	\$ 0.96	\$ 1.86	High
Puslinch	\$ 1.14	\$ 0.78	\$ 1.92	High
Grimsby	\$ 1.30	\$ 0.64	\$ 1.95	High
Oakville	\$ 1.45	\$ 1.25	\$ 2.71	High
Mapleton	\$ 1.88	\$ 0.92	\$ 2.80	High
Milton	\$ 1.47	\$ 1.39	\$ 2.86	High
Average	\$ 0.73	\$ 0.43	\$ 1.16	
Median	\$ 0.73	\$ 0.36	\$ 1.14	

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

Municipalities with populations
less than 15,000

2019 Property Taxes		Ranking
West Grey	\$ 0.23	Low
Brockton	\$ 0.54	Low
North Perth	\$ 0.65	Low
Georgian Bluffs	\$ 0.85	Low
Hawkesbury	\$ 0.85	Low
Guelph-Eramosa	\$ 0.95	Mid
Ingersoll	\$ 1.08	Mid
Central Elgin	\$ 1.13	Mid
St. Marys	\$ 1.18	Mid
Wellington North	\$ 1.18	Mid
Espanola	\$ 1.40	High
Grey Highlands	\$ 1.45	High
Minto	\$ 1.67	High
Puslinch	\$ 1.92	High
Mapleton	\$ 2.80	High
Average	\$ 1.19	
Median	\$ 1.13	

Municipalities with populations
between 15,000—29,999

2019 Property Taxes		Ranking
West Lincoln	\$ 0.31	Low
Collingwood	\$ 0.61	Low
Tillsonburg	\$ 0.79	Low
Owen Sound	\$ 0.82	Low
Thorold	\$ 0.84	Low
Strathroy-Caradoc	\$ 0.90	Low
Kingsville	\$ 1.03	Mid
East Gwillimbury	\$ 1.16	Mid
Woolwich	\$ 1.22	Mid
Port Colborne	\$ 1.34	Mid
Brockville	\$ 1.39	High
Prince Edward County	\$ 1.61	High
Grimsby	\$ 1.95	High
Average	\$ 1.07	
Median	\$ 1.03	

Municipalities with populations
between 30,000—99,999

2019 Property Taxes		Ranking
Norfolk	\$ 0.31	Low
Welland	\$ 0.32	Low
North Bay	\$ 0.40	Low
Haldimand	\$ 0.47	Low
Fort Erie	\$ 0.49	Low
Stratford	\$ 0.57	Low
New Tecumseth	\$ 0.70	Low
Brant	\$ 0.87	Low
St. Thomas	\$ 0.88	Low
Orangeville	\$ 0.91	Low
Peterborough	\$ 0.95	Mid
Niagara Falls	\$ 0.97	Mid
Sault Ste. Marie	\$ 1.02	Mid
Cornwall	\$ 1.03	Mid
Caledon	\$ 1.16	Mid
Aurora	\$ 1.20	Mid
Belleville	\$ 1.48	High
Orillia	\$ 1.50	High
Halton Hills	\$ 1.50	High
Whitchurch-Stouffville	\$ 1.51	High
Pickering	\$ 1.58	High
Lakeshore	\$ 1.60	High
Centre Wellington	\$ 1.66	High
Newmarket	\$ 1.66	High
Average	\$ 1.03	
Median	\$ 0.99	

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

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

2019 Property Taxes		Ranking
Clarington	\$ 0.55	Low
Kitchener	\$ 0.61	Low
Chatham-Kent	\$ 0.63	Low
Kingston	\$ 0.69	Low
Brantford	\$ 0.74	Low
Cambridge	\$ 0.91	Low
London	\$ 0.99	Mid
Barrie	\$ 1.08	Mid
St. Catharines	\$ 1.11	Mid
Greater Sudbury	\$ 1.14	Mid
Hamilton	\$ 1.14	Mid
Markham	\$ 1.16	Mid
Windsor	\$ 1.22	Mid
Thunder Bay	\$ 1.23	Mid
Guelph	\$ 1.25	Mid
Waterloo	\$ 1.39	High
Burlington	\$ 1.43	High
Whitby	\$ 1.46	High
Oshawa	\$ 1.59	High
Ottawa	\$ 1.71	High
Vaughan	\$ 1.73	High
Brampton	\$ 1.80	High
Mississauga	\$ 1.86	High
Oakville	\$ 2.71	High
Milton	\$ 2.86	High
Average	\$ 1.32	
Median	\$ 1.22	

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

2019 Property Taxes - Eastern		Ranking
Kingston	\$ 0.69	Low
Hawkesbury	\$ 0.85	Low
Peterborough	\$ 0.95	Mid
Cornwall	\$ 1.03	Mid
Brockville	\$ 1.39	High
Belleville	\$ 1.48	High
Prince Edward County	\$ 1.61	High
Ottawa	\$ 1.71	High
Average	\$ 1.21	
Median	\$ 1.21	

Niagara/Hamilton		Ranking
West Lincoln	\$ 0.31	Low
Welland	\$ 0.32	Low
Fort Erie	\$ 0.49	Low
Thorold	\$ 0.84	Low
Niagara Falls	\$ 0.97	Mid
St. Catharines	\$ 1.11	Mid
Hamilton	\$ 1.14	Mid
Port Colborne	\$ 1.34	Mid
Grimsby	\$ 1.95	High
Average	\$ 0.94	
Median	\$ 0.97	

2019 Property Taxes - GTA		Ranking
Clarington	\$ 0.55	Low
East Gwillimbury	\$ 1.16	Mid
Markham	\$ 1.16	Mid
Caledon	\$ 1.16	Mid
Aurora	\$ 1.20	Mid
Burlington	\$ 1.43	High
Whitby	\$ 1.46	High
Halton Hills	\$ 1.50	High
Whitchurch-Stouffville	\$ 1.51	High
Pickering	\$ 1.58	High
Oshawa	\$ 1.59	High
Newmarket	\$ 1.66	High
Vaughan	\$ 1.73	High
Brampton	\$ 1.80	High
Mississauga	\$ 1.86	High
Oakville	\$ 2.71	High
Milton	\$ 2.86	High
Average	\$ 1.58	
Median	\$ 1.51	

2019 Property Taxes - North		Ranking
North Bay	\$ 0.40	Low
Sault Ste. Marie	\$ 1.02	Mid
Greater Sudbury	\$ 1.14	Mid
Thunder Bay	\$ 1.23	Mid
Espanola	\$ 1.40	High
Average	\$ 1.04	
Median	\$ 1.14	

2019 Property Taxes - Simcoe/Musk./Duff.		Ranking
Collingwood	\$ 0.61	Low
New Tecumseth	\$ 0.70	Low
Orangeville	\$ 0.91	Low
Barrie	\$ 1.08	Mid
Orillia	\$ 1.50	High
Average	\$ 0.96	
Median	\$ 0.91	

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

2019 Property Taxes - Southwest		Ranking
West Grey	\$ 0.23	Low
Norfolk	\$ 0.31	Low
Haldimand	\$ 0.47	Low
Brockton	\$ 0.54	Low
Stratford	\$ 0.57	Low
Kitchener	\$ 0.61	Low
Chatham-Kent	\$ 0.63	Low
North Perth	\$ 0.65	Low
Brantford	\$ 0.74	Low
Tillsonburg	\$ 0.79	Low
Owen Sound	\$ 0.82	Low
Georgian Bluffs	\$ 0.85	Low
Brant	\$ 0.87	Low
St. Thomas	\$ 0.88	Low
Strathroy-Caradoc	\$ 0.90	Low
Cambridge	\$ 0.91	Low
Guelph-Eramosa	\$ 0.95	Mid
London	\$ 0.99	Mid
Kingsville	\$ 1.03	Mid
Ingersoll	\$ 1.08	Mid
Central Elgin	\$ 1.13	Mid
St. Marys	\$ 1.18	Mid
Wellington North	\$ 1.18	Mid
Windsor	\$ 1.22	Mid
Woolwich	\$ 1.22	Mid
Guelph	\$ 1.25	Mid
Waterloo	\$ 1.39	High
Grey Highlands	\$ 1.45	High
Lakeshore	\$ 1.60	High
Centre Wellington	\$ 1.66	High
Minto	\$ 1.67	High
Puslinch	\$ 1.92	High
Mapleton	\$ 2.80	High
Average	\$ 1.04	
Median	\$ 0.95	

Industrial Comparisons - Industrial Vacant Land (taxes per acre)

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Georgian Bluffs	\$ 77	\$ 58	\$ 135	Low
Kincardine	\$ 183	\$ 127	\$ 310	Low
Grey Highlands	\$ 199	\$ 149	\$ 348	Low
North Middlesex	\$ 266	\$ 162	\$ 428	Low
Minto	\$ 318	\$ 147	\$ 465	Low
West Grey	\$ 285	\$ 204	\$ 489	Low
Wainfleet	\$ 354	\$ 141	\$ 495	Low
Pelham	\$ 366	\$ 160	\$ 525	Low
Lambton Shores	\$ 324	\$ 217	\$ 542	Low
Brockton	\$ 377	\$ 231	\$ 608	Low
Middlesex Centre	\$ 359	\$ 272	\$ 631	Low
Strathroy-Caradoc	\$ 450	\$ 316	\$ 766	Low
Chatham-Kent	\$ 605	\$ 228	\$ 833	Low
Hawkesbury	\$ 672	\$ 218	\$ 891	Low
Bracebridge	\$ 537	\$ 356	\$ 894	Low
Meaford	\$ 562	\$ 344	\$ 906	Low
Brockville	\$ 672	\$ 250	\$ 922	Low
Port Colborne	\$ 716	\$ 232	\$ 949	Low
Owen Sound	\$ 685	\$ 264	\$ 950	Low
Cornwall	\$ 750	\$ 251	\$ 1,001	Low
Gravenhurst	\$ 601	\$ 405	\$ 1,006	Low
Wellington North	\$ 689	\$ 337	\$ 1,026	Low
St. Thomas	\$ 726	\$ 302	\$ 1,028	Low
Kingsville	\$ 699	\$ 394	\$ 1,093	Low
Huntsville	\$ 659	\$ 473	\$ 1,133	Low
North Perth	\$ 699	\$ 453	\$ 1,153	Low
Springwater	\$ 454	\$ 699	\$ 1,153	Low
Tillsonburg	\$ 829	\$ 335	\$ 1,164	Low
Southgate	\$ 713	\$ 453	\$ 1,166	Low
Norfolk	\$ 732	\$ 537	\$ 1,270	Low
Stratford	\$ 996	\$ 396	\$ 1,392	Low
Belleville	\$ 1,026	\$ 371	\$ 1,398	Low
Welland	\$ 1,043	\$ 356	\$ 1,398	Low
Lakeshore	\$ 762	\$ 667	\$ 1,428	Low

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
Espanola	\$ 1,144	\$ 319	\$ 1,462	Mid
Brant	\$ 928	\$ 561	\$ 1,489	Mid
Fort Erie	\$ 1,139	\$ 425	\$ 1,564	Mid
West Lincoln	\$ 1,044	\$ 536	\$ 1,580	Mid
Brock	\$ 1,012	\$ 582	\$ 1,593	Mid
Haldimand	\$ 1,055	\$ 555	\$ 1,611	Mid
Parry Sound	\$ 1,372	\$ 443	\$ 1,815	Mid
North Bay	\$ 1,129	\$ 753	\$ 1,882	Mid
Mapleton	\$ 1,279	\$ 629	\$ 1,908	Mid
Sarnia	\$ 1,325	\$ 615	\$ 1,940	Mid
St. Marys	\$ 1,407	\$ 588	\$ 1,995	Mid
Orillia	\$ 1,288	\$ 734	\$ 2,022	Mid
Kingston	\$ 1,522	\$ 640	\$ 2,162	Mid
Ingersoll	\$ 1,616	\$ 596	\$ 2,211	Mid
Timmins	\$ 1,792	\$ 433	\$ 2,224	Mid
Quinte West	\$ 1,579	\$ 686	\$ 2,265	Mid
Peterborough	\$ 1,425	\$ 898	\$ 2,323	Mid
New Tecumseth	\$ 1,143	\$ 1,380	\$ 2,523	Mid
East Gwillimbury	\$ 1,253	\$ 1,293	\$ 2,546	Mid
Centre Wellington	\$ 1,621	\$ 927	\$ 2,548	Mid
London	\$ 1,668	\$ 950	\$ 2,619	Mid
Elliot Lake	\$ 1,955	\$ 694	\$ 2,649	Mid
Sault Ste. Marie	\$ 2,332	\$ 381	\$ 2,712	Mid
Georgina	\$ 1,692	\$ 1,277	\$ 2,970	Mid
Kenora	\$ 2,219	\$ 886	\$ 3,104	Mid
Windsor	\$ 2,380	\$ 813	\$ 3,193	Mid
Wilmot	\$ 1,702	\$ 1,523	\$ 3,225	Mid
Brantford	\$ 2,193	\$ 1,064	\$ 3,257	Mid
Innisfil	\$ 1,628	\$ 1,804	\$ 3,432	Mid
Collingwood	\$ 1,773	\$ 1,691	\$ 3,464	Mid
Barrie	\$ 2,120	\$ 1,445	\$ 3,565	Mid
Woolwich	\$ 2,058	\$ 1,844	\$ 3,901	Mid
Guelph-Eramosa	\$ 2,555	\$ 1,564	\$ 4,118	Mid
Clarington	\$ 2,606	\$ 1,578	\$ 4,184	Mid
Niagara Falls	\$ 2,913	\$ 1,272	\$ 4,186	Mid

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

	2019 Municipal Taxes	2019 Education Taxes	2019 Property Taxes	Ranking
North Dumfries	\$ 2,235	\$ 1,989	\$ 4,224	High
Lincoln	\$ 3,105	\$ 1,457	\$ 4,562	High
Erin	\$ 3,140	\$ 1,848	\$ 4,987	High
Niagara-on-the-Lake	\$ 3,225	\$ 2,045	\$ 5,270	High
Orangeville	\$ 3,645	\$ 1,810	\$ 5,455	High
Newmarket	\$ 2,839	\$ 2,823	\$ 5,662	High
Guelph	\$ 3,643	\$ 2,176	\$ 5,819	High
Thunder Bay	\$ 4,522	\$ 1,345	\$ 5,868	High
Greater Sudbury	\$ 4,862	\$ 1,030	\$ 5,891	High
Kitchener	\$ 3,489	\$ 2,430	\$ 5,918	High
Thorold	\$ 4,356	\$ 1,672	\$ 6,028	High
Cambridge	\$ 3,795	\$ 2,453	\$ 6,248	High
King	\$ 3,217	\$ 3,173	\$ 6,390	High
Oshawa	\$ 4,324	\$ 2,240	\$ 6,564	High
Aurora	\$ 3,254	\$ 3,414	\$ 6,668	High
St. Catharines	\$ 5,092	\$ 1,982	\$ 7,074	High
Whitby	\$ 4,534	\$ 2,840	\$ 7,375	High
Whitchurch-Stouffville	\$ 3,511	\$ 3,888	\$ 7,399	High
Puslinch	\$ 4,681	\$ 3,207	\$ 7,888	High
Grimsby	\$ 5,714	\$ 2,820	\$ 8,533	High
Halton Hills	\$ 5,424	\$ 4,174	\$ 9,598	High
Pickering	\$ 5,859	\$ 3,812	\$ 9,671	High
Hamilton	\$ 7,847	\$ 2,640	\$ 10,487	High
Waterloo	\$ 6,289	\$ 4,491	\$ 10,780	High
Richmond Hill	\$ 5,174	\$ 6,435	\$ 11,610	High
Milton	\$ 6,058	\$ 5,710	\$ 11,768	High
Burlington	\$ 6,843	\$ 5,435	\$ 12,277	High
Markham	\$ 5,464	\$ 7,185	\$ 12,649	High
Vaughan	\$ 5,967	\$ 7,313	\$ 13,279	High
Ottawa	\$ 8,644	\$ 4,772	\$ 13,416	High
Caledon	\$ 7,006	\$ 7,500	\$ 14,507	High
Oakville	\$ 8,350	\$ 7,202	\$ 15,552	High
Mississauga	\$ 7,665	\$ 8,220	\$ 15,885	High
Brampton	\$ 8,661	\$ 7,934	\$ 16,595	High
Average	\$ 2,424	\$ 1,673	\$ 4,097	
Median	\$ 1,616	\$ 753	\$ 2,523	

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

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

2019 Property Taxes		Ranking
Georgian Bluffs	\$ 135	Low
Kincardine	\$ 310	Low
Grey Highlands	\$ 348	Low
North Middlesex	\$ 428	Low
Minto	\$ 465	Low
West Grey	\$ 489	Low
Wainfleet	\$ 495	Low
Lambton Shores	\$ 542	Low
Brockton	\$ 608	Low
Hawkesbury	\$ 891	Low
Meaford	\$ 906	Low
Gravenhurst	\$ 1,006	Low
Wellington North	\$ 1,026	Low
North Perth	\$ 1,153	Low
Southgate	\$ 1,166	Low
Espanola	\$ 1,462	Mid
Brock	\$ 1,593	Mid
Parry Sound	\$ 1,815	Mid
Mapleton	\$ 1,908	Mid
St. Marys	\$ 1,995	Mid
Ingersoll	\$ 2,211	Mid
Elliot Lake	\$ 2,649	Mid
Guelph-Eramosa	\$ 4,118	Mid
North Dumfries	\$ 4,224	High
Erin	\$ 4,987	High
Puslinch	\$ 7,888	High
Average	\$ 1,724	
Median	\$ 1,089	

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

2019 Property Taxes		Ranking
Pelham	\$ 525	Low
Middlesex Centre	\$ 631	Low
Strathroy-Caradoc	\$ 766	Low
Bracebridge	\$ 894	Low
Brockville	\$ 922	Low
Port Colborne	\$ 949	Low
Owen Sound	\$ 950	Low
Kingsville	\$ 1,093	Low
Huntsville	\$ 1,133	Low
Springwater	\$ 1,153	Low
Tillsonburg	\$ 1,164	Low
West Lincoln	\$ 1,580	Mid
East Gwillimbury	\$ 2,546	Mid
Kenora	\$ 3,104	Mid
Wilmot	\$ 3,225	Mid
Collingwood	\$ 3,464	Mid
Woolwich	\$ 3,901	Mid
Lincoln	\$ 4,562	High
Niagara-on-the-Lake	\$ 5,270	High
Thorold	\$ 6,028	High
King	\$ 6,390	High
Grimsby	\$ 8,533	High
Average	\$ 2,672	
Median	\$ 1,372	

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

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

2019 Property Taxes		Ranking
Cornwall	\$ 1,001	Low
St. Thomas	\$ 1,028	Low
Norfolk	\$ 1,270	Low
Stratford	\$ 1,392	Low
Belleville	\$ 1,398	Low
Welland	\$ 1,398	Low
Lakeshore	\$ 1,428	Low
Brant	\$ 1,489	Mid
Fort Erie	\$ 1,564	Mid
Haldimand	\$ 1,611	Mid
North Bay	\$ 1,882	Mid
Sarnia	\$ 1,940	Mid
Orillia	\$ 2,022	Mid
Timmins	\$ 2,224	Mid
Quinte West	\$ 2,265	Mid
Peterborough	\$ 2,323	Mid
New Tecumseth	\$ 2,523	Mid
Centre Wellington	\$ 2,548	Mid
Sault Ste. Marie	\$ 2,712	Mid
Georgina	\$ 2,970	Mid
Innisfil	\$ 3,432	Mid
Niagara Falls	\$ 4,186	Mid
Orangeville	\$ 5,455	High
Newmarket	\$ 5,662	High
Aurora	\$ 6,668	High
Whitchurch-Stouffville	\$ 7,399	High
Halton Hills	\$ 9,598	High
Pickering	\$ 9,671	High
Caledon	\$ 14,507	High
Average	\$ 3,571	
Median	\$ 2,265	

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

2019 Property Taxes		Ranking
Chatham-Kent	\$ 833	Low
Kingston	\$ 2,162	Mid
London	\$ 2,619	Mid
Windsor	\$ 3,193	Mid
Brantford	\$ 3,257	Mid
Barrie	\$ 3,565	Mid
Clarington	\$ 4,184	Mid
Guelph	\$ 5,819	High
Thunder Bay	\$ 5,868	High
Greater Sudbury	\$ 5,891	High
Kitchener	\$ 5,918	High
Cambridge	\$ 6,248	High
Oshawa	\$ 6,564	High
St. Catharines	\$ 7,074	High
Whitby	\$ 7,375	High
Hamilton	\$ 10,487	High
Waterloo	\$ 10,780	High
Richmond Hill	\$ 11,610	High
Milton	\$ 11,768	High
Burlington	\$ 12,277	High
Markham	\$ 12,649	High
Vaughan	\$ 13,279	High
Ottawa	\$ 13,416	High
Oakville	\$ 15,552	High
Mississauga	\$ 15,885	High
Brampton	\$ 16,595	High
Average	\$ 8,264	
Median	\$ 6,819	

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

2019 Property Taxes - Eastern		Ranking
Hawkesbury	\$ 891	Low
Brockville	\$ 922	Low
Cornwall	\$ 1,001	Low
Belleville	\$ 1,398	Low
Kingston	\$ 2,162	Mid
Quinte West	\$ 2,265	Mid
Peterborough	\$ 2,323	Mid
Ottawa	\$ 13,416	High
Average	\$ 3,047	
Median	\$ 1,780	

2019 Property Taxes - GTA		Ranking
Brock	\$ 1,593	Mid
East Gwillimbury	\$ 2,546	Mid
Georgina	\$ 2,970	Mid
Clarington	\$ 4,184	Mid
Newmarket	\$ 5,662	High
King	\$ 6,390	High
Oshawa	\$ 6,564	High
Aurora	\$ 6,668	High
Whitby	\$ 7,375	High
Whitchurch-Stouffville	\$ 7,399	High
Halton Hills	\$ 9,598	High
Pickering	\$ 9,671	High
Richmond Hill	\$ 11,610	High
Milton	\$ 11,768	High
Burlington	\$ 12,277	High
Markham	\$ 12,649	High
Vaughan	\$ 13,279	High
Caledon	\$ 14,507	High
Oakville	\$ 15,552	High
Mississauga	\$ 15,885	High
Brampton	\$ 16,595	High
Average	\$ 9,273	
Median	\$ 9,598	

2019 Property Taxes - Niagara/Hamilton		Ranking
Wainfleet	\$ 495	Low
Pelham	\$ 525	Low
Port Colborne	\$ 949	Low
Welland	\$ 1,398	Low
Fort Erie	\$ 1,564	Mid
West Lincoln	\$ 1,580	Mid
Niagara Falls	\$ 4,186	Mid
Lincoln	\$ 4,562	High
Niagara-on-the-Lake	\$ 5,270	High
Thorold	\$ 6,028	High
St. Catharines	\$ 7,074	High
Grimsby	\$ 8,533	High
Hamilton	\$ 10,487	High
Average	\$ 4,050	
Median	\$ 4,186	

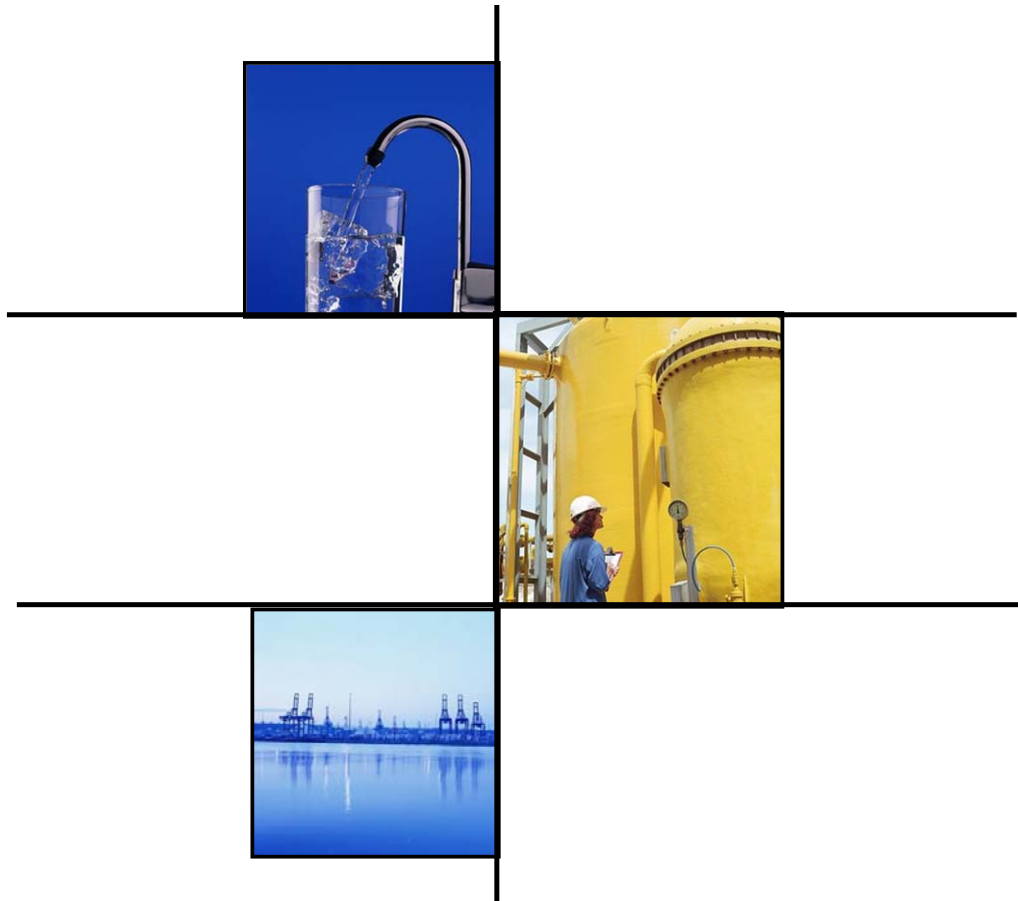
**Industrial Comparisons—Industrial Vacant Land —by
Location (cont'd)
Taxes per acre**

2019 Property Taxes - North		Ranking
Espanola	\$ 1,462	Mid
Parry Sound	\$ 1,815	Mid
North Bay	\$ 1,882	Mid
Timmins	\$ 2,224	Mid
Elliot Lake	\$ 2,649	Mid
Sault Ste. Marie	\$ 2,712	Mid
Kenora	\$ 3,104	Mid
Thunder Bay	\$ 5,868	High
Greater Sudbury	\$ 5,891	High
Average	\$ 3,068	
Median	\$ 2,649	

2019 Property Taxes - Simcoe/Musk./Duff.		Ranking
Bracebridge	\$ 894	Low
Gravenhurst	\$ 1,006	Low
Huntsville	\$ 1,133	Low
Springwater	\$ 1,153	Low
Orillia	\$ 2,022	Mid
New Tecumseth	\$ 2,523	Mid
Innisfil	\$ 3,432	Mid
Collingwood	\$ 3,464	Mid
Barrie	\$ 3,565	Mid
Orangeville	\$ 5,455	High
Average	\$ 2,465	
Median	\$ 2,273	

2019 Property Taxes - Southwest		Ranking
Georgian Bluffs	\$ 135	Low
Kincardine	\$ 310	Low
Grey Highlands	\$ 348	Low
North Middlesex	\$ 428	Low
Minto	\$ 465	Low
West Grey	\$ 489	Low
Lambton Shores	\$ 542	Low
Brockton	\$ 608	Low
Middlesex Centre	\$ 631	Low
Strathroy-Caradoc	\$ 766	Low
Chatham-Kent	\$ 833	Low
Meaford	\$ 906	Low
Owen Sound	\$ 950	Low
Wellington North	\$ 1,026	Low
St. Thomas	\$ 1,028	Low
Kingsville	\$ 1,093	Low
North Perth	\$ 1,153	Low
Tillsonburg	\$ 1,164	Low
Southgate	\$ 1,166	Low
Norfolk	\$ 1,270	Low
Stratford	\$ 1,392	Low
Lakeshore	\$ 1,428	Low
Brant	\$ 1,489	Mid
Haldimand	\$ 1,611	Mid
Mapleton	\$ 1,908	Mid
Sarnia	\$ 1,940	Mid
St. Marys	\$ 1,995	Mid
Ingersoll	\$ 2,211	Mid
Centre Wellington	\$ 2,548	Mid
London	\$ 2,619	Mid
Windsor	\$ 3,193	Mid
Wilmot	\$ 3,225	Mid
Brantford	\$ 3,257	Mid
Woolwich	\$ 3,901	Mid
Guelph-Eramosa	\$ 4,118	Mid
North Dumfries	\$ 4,224	High
Erin	\$ 4,987	High
Guelph	\$ 5,819	High
Kitchener	\$ 5,918	High
Cambridge	\$ 6,248	High
Puslinch	\$ 7,888	High
Waterloo	\$ 10,780	High
Average	\$ 2,334	
Median	\$ 1,410	

Water/Wastewater



Water and Wastewater Financial Information and Analysis

This section of the report includes the following financial information and analysis:

- ***Water and Wastewater Rate Structure Overview***
 - ***Comparison of Residential Water/WW Fixed Costs as a % of Total Annual Water/WW Costs***
 - ***Comparison of Frequency of Billing***
 - ***Comparison of Water versus Wastewater Revenues***
 - ***Comparison of Type of Rate Structure***
 - ***Comparison of Water/Wastewater Costs***
- ***Water/Wastewater as a % of Average Household Income***
- ***Storm Utilities (NEW)***
- ***Financial Indicators***
 - ***Water/WW Asset Consumption Ratio***
 - ***Water/WW Reserves as a % of Own Source Revenues***
 - ***Water/WW Reserves as a % of Accumulated Amortization***
 - ***Water/WW Debt Interest Cover Ratio***
 - ***Water/WW Net Financial Liabilities Ratio***



Water and Wastewater Rate Structure

The establishment of water and wastewater rates is a municipal responsibility and the absence of standard procedures across Ontario has resulted in the evolution of a great variety of rate structure formats. It is important that rates be based on sound policies and principles and that they are defensible by staff and Council. There are recognized processes to be followed in undertaking water/wastewater rate studies, published by various industry leaders including the American and Canadian Waterworks Association (AWWA and CWWA). Municipalities, however, are limited in their options based on the availability of information to calculate class rate structures.

BMA has undertaken water and wastewater rate studies on behalf of numerous municipalities. During these studies, our findings are consistent with that of the CWWA which states that, despite industry trends in rate setting, there is, and always will be, a lot of variation in rate setting practices given that there is no single rate setting approach or rate structure. Municipalities have different objectives in setting rates including, but not limited to:

<ul style="list-style-type: none"> • Conservation • Revenue Stability • Fairness • Economic Development 	<ul style="list-style-type: none"> • Financial Sufficiency • Rate Stability • Ease of Implementation • Ease of Understanding
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The process typically followed by municipalities in setting water and wastewater rates is to:

- Identify Evaluation Criteria/Objectives
- Identify Revenue Requirements for each Service
- Allocate Costs—Capital, Operating & Maintenance
- Calculate Unit Costs—Allocate Fixed and Volumetric Costs
- Design the Rate Structure—Inclining, Declining, Uniform, # of Blocks, etc.
- Assess the Effectiveness in meeting the Objectives
- Assess the Impact on Various Classes and Types of Users

Fixed Costs

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

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 200 m³. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

- 97 of the 108 municipalities, charge a monthly fixed charge to their customers to recover customer related costs.
- The extent to which fixed monthly charges as a percentage of the total residential bill varies from a low of 0% to a high of 100%.

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

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Aurora	\$ -	0%
Brampton	\$ -	0%
Caledon	\$ -	0%
Kitchener	\$ -	0%
Markham	\$ -	0%
Mississauga	\$ -	0%
Richmond Hill	\$ -	0%
Toronto	\$ -	0%
Vaughan	\$ -	0%
Whitchurch-Stouffville	\$ -	0%
New Tecumseth	\$ -	0%
Waterloo	\$ 38	4%
Brantford	\$ 55	6%
Georgina	\$ 73	6%
Lincoln	\$ 118	11%
North Dumfries	\$ 216	17%
Wellesley	\$ 216	17%
Stratford	\$ 144	17%
Cambridge	\$ 202	18%
Wilmot	\$ 204	18%
Guelph-Eramosa	\$ 255	18%
Erin	\$ 185	19%
Orangeville	\$ 216	20%
St. Thomas	\$ 209	21%
Centre Wellington	\$ 277	22%
Guelph	\$ 209	22%
Lambton Shores	\$ 353	24%
Welland	\$ 316	25%
Orillia	\$ 222	25%
Woolwich	\$ 312	25%
Central Elgin	\$ 487	28%
St. Catharines	\$ 270	29%
Bracebridge	\$ 372	30%
Gravenhurst	\$ 372	30%

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Huntsville	\$ 372	30%
Mapleton	\$ 451	32%
Minto	\$ 504	33%
Newmarket	\$ 405	33%
Brock	\$ 309	35%
Clarington	\$ 309	35%
Oshawa	\$ 309	35%
Pickering	\$ 309	35%
Whitby	\$ 309	35%
Ottawa	\$ 267	35%
Hamilton	\$ 266	37%
East Gwillimbury	\$ 560	39%
Pelham	\$ 326	40%
Windsor	\$ 513	40%
Barrie	\$ 376	40%
Innisfil	\$ 488	40%
London	\$ 370	42%
St. Marys	\$ 409	42%
King	\$ 551	42%
Burlington	\$ 368	42%
Halton Hills	\$ 368	42%
Milton	\$ 368	42%
Oakville	\$ 368	42%
Thorold	\$ 448	42%
Greater Sudbury	\$ 545	43%
Lakeshore	\$ 440	43%
Prince Edward County	\$ 868	43%
Springwater	\$ 607	44%
West Lincoln	\$ 497	45%
Brockton	\$ 440	45%
Thunder Bay	\$ 540	45%
Belleville	\$ 598	48%
Hawkesbury	\$ 364	48%
Norfolk	\$ 558	48%

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

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Peterborough	\$ 509	48%
North Perth	\$ 504	49%
Saugeen Shores	\$ 533	50%
Haldimand	\$ 526	51%
Grimsby	\$ 292	51%
Owen Sound	\$ 666	52%
Niagara Falls	\$ 497	52%
South Bruce Peninsula	\$ 868	52%
North Bay	\$ 563	53%
Niagara-on-the-Lake	\$ 619	53%
Tillsonburg	\$ 479	53%
Meaford	\$ 922	54%
Fort Erie	\$ 796	54%
Chatham-Kent	\$ 612	55%
Kingston	\$ 634	55%
Quinte West	\$ 672	56%
Brant	\$ 833	60%
Middlesex Centre	\$ 1,049	61%
Southgate	\$ 951	61%
Georgian Bluffs	\$ 691	62%
Port Colborne	\$ 890	63%
Kenora	\$ 1,068	64%
Ingersoll	\$ 821	66%
Brockville	\$ 520	68%
Sault Ste. Marie	\$ 562	69%
Kingsville	\$ 429	69%
North Middlesex	\$ 848	70%
Parry Sound	\$ 1,025	71%
West Grey	\$ 1,054	73%
Strathroy-Caradoc	\$ 686	75%
Collingwood	\$ 888	75%
Kincardine	\$ 804	82%
Grey Highlands	\$ 1,052	84%
Sarnia	\$ 856	85%
Cornwall	\$ 783	100%
Elliot Lake	\$ 703	100%
Espanola	\$ 1,199	100%
Greenstone	\$ 1,706	100%
Timmins	\$ 908	100%
Wellington North	\$ 1,222	100%
Average	\$ 475	42%
Median	\$ 440	42%

Water Fixed Costs

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Aurora	\$ -	\$ 436	\$ 436	0%
Brampton	\$ -	\$ 295	\$ 295	0%
Caledon	\$ -	\$ 295	\$ 295	0%
Kitchener	\$ -	\$ 487	\$ 487	0%
Markham	\$ -	\$ 447	\$ 447	0%
Mississauga	\$ -	\$ 295	\$ 295	0%
Richmond Hill	\$ -	\$ 474	\$ 474	0%
Toronto	\$ -	\$ 395	\$ 395	0%
Vaughan	\$ -	\$ 415	\$ 415	0%
Whitchurch-Stouffville	\$ -	\$ 414	\$ 414	0%
New Tecumseth	\$ -	\$ 414	\$ 414	0%
Georgina	\$ 35	\$ 510	\$ 545	6%
Waterloo	\$ 38	\$ 380	\$ 418	9%
Brantford	\$ 55	\$ 424	\$ 479	12%
Lincoln	\$ 59	\$ 420	\$ 480	12%
North Dumfries	\$ 120	\$ 598	\$ 718	17%
Wellesley	\$ 120	\$ 598	\$ 718	17%
Erin	\$ 185	\$ 798	\$ 983	19%
Orangeville	\$ 108	\$ 446	\$ 554	19%
Wilmot	\$ 102	\$ 410	\$ 512	20%
Cambridge	\$ 120	\$ 457	\$ 578	21%
Guelph-Eramosa	\$ 127	\$ 482	\$ 609	21%
Guelph	\$ 94	\$ 344	\$ 438	21%
Stratford	\$ 72	\$ 257	\$ 329	22%
Centre Wellington	\$ 135	\$ 472	\$ 607	22%
Lambton Shores	\$ 170	\$ 552	\$ 722	24%
Welland	\$ 131	\$ 407	\$ 538	24%
Central Elgin	\$ 222	\$ 680	\$ 902	25%
Orillia	\$ 111	\$ 304	\$ 415	27%
Kingsville	\$ 81	\$ 194	\$ 275	29%
Woolwich	\$ 156	\$ 346	\$ 502	31%
Newmarket	\$ 194	\$ 387	\$ 581	33%
Pelham	\$ 148	\$ 285	\$ 433	34%
West Lincoln	\$ 150	\$ 268	\$ 418	36%
St. Marys	\$ 176	\$ 310	\$ 486	36%
Minto	\$ 252	\$ 442	\$ 694	36%
St. Thomas	\$ 209	\$ 364	\$ 573	36%
Mapleton	\$ 226	\$ 390	\$ 616	37%
Hamilton	\$ 130	\$ 218	\$ 347	37%

Water Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
East Gwillimbury	\$ 280	\$ 456	\$ 736	38%
St. Catharines	\$ 162	\$ 257	\$ 419	39%
Ottawa	\$ 166	\$ 263	\$ 429	39%
Innisfil	\$ 275	\$ 432	\$ 707	39%
Springwater	\$ 222	\$ 341	\$ 562	39%
North Middlesex	\$ 248	\$ 370	\$ 618	40%
King	\$ 232	\$ 340	\$ 572	41%
Barrie	\$ 160	\$ 231	\$ 390	41%
Burlington	\$ 172	\$ 234	\$ 405	42%
Halton Hills	\$ 172	\$ 234	\$ 405	42%
Milton	\$ 172	\$ 234	\$ 405	42%
Oakville	\$ 172	\$ 234	\$ 405	42%
Thorold	\$ 202	\$ 274	\$ 476	42%
Prince Edward County	\$ 363	\$ 488	\$ 851	43%
Greater Sudbury	\$ 258	\$ 346	\$ 603	43%
London	\$ 209	\$ 274	\$ 483	43%
Hawkesbury	\$ 150	\$ 188	\$ 338	44%
Brockton	\$ 208	\$ 260	\$ 468	44%
Lakeshore	\$ 243	\$ 300	\$ 543	45%
Bracebridge	\$ 288	\$ 349	\$ 637	45%
Gravenhurst	\$ 288	\$ 349	\$ 637	45%
Huntsville	\$ 288	\$ 349	\$ 637	45%
Southgate	\$ 296	\$ 356	\$ 652	45%
Thunder Bay	\$ 284	\$ 340	\$ 624	45%
Norfolk	\$ 255	\$ 279	\$ 534	48%
Peterborough	\$ 255	\$ 278	\$ 533	48%
Niagara-on-the-Lake	\$ 294	\$ 299	\$ 594	50%
Belleville	\$ 368	\$ 372	\$ 740	50%
North Perth	\$ 241	\$ 241	\$ 482	50%
Kingston	\$ 267	\$ 267	\$ 534	50%
Brock	\$ 224	\$ 222	\$ 447	50%
Clarington	\$ 224	\$ 222	\$ 447	50%
Oshawa	\$ 224	\$ 222	\$ 447	50%
Pickering	\$ 224	\$ 222	\$ 447	50%
Whitby	\$ 224	\$ 222	\$ 447	50%
Fort Erie	\$ 303	\$ 301	\$ 604	50%
Quinte West	\$ 252	\$ 246	\$ 498	51%
Grimsby	\$ 292	\$ 276	\$ 568	51%
Owen Sound	\$ 297	\$ 280	\$ 577	52%
South Bruce Peninsula	\$ 385	\$ 344	\$ 729	53%
Chatham-Kent	\$ 294	\$ 260	\$ 554	53%

Water Fixed Costs (cont'd)

	Annual			Fixed as a %
	Annual Fixed	Volumetric	Total	of Total Residential
Niagara Falls	\$ 243	\$ 214	\$ 456	53%
North Bay	\$ 317	\$ 276	\$ 593	53%
Haldimand	\$ 238	\$ 198	\$ 436	55%
Meaford	\$ 496	\$ 404	\$ 900	55%
Saugeen Shores	\$ 251	\$ 188	\$ 439	57%
Port Colborne	\$ 385	\$ 262	\$ 647	59%
Tillsonburg	\$ 270	\$ 177	\$ 447	60%
Middlesex Centre	\$ 489	\$ 295	\$ 784	62%
Georgian Bluffs	\$ 691	\$ 416	\$ 1,106	62%
Windsor	\$ 304	\$ 181	\$ 485	63%
Kenora	\$ 534	\$ 302	\$ 836	64%
West Grey	\$ 345	\$ 184	\$ 529	65%
Collingwood	\$ 270	\$ 133	\$ 403	67%
Ingersoll	\$ 366	\$ 177	\$ 543	67%
Brockville	\$ 218	\$ 103	\$ 321	68%
Kincardine	\$ 390	\$ 182	\$ 572	68%
Brant	\$ 583	\$ 270	\$ 853	68%
Sault Ste. Marie	\$ 347	\$ 158	\$ 505	69%
Strathroy-Caradoc	\$ 364	\$ 121	\$ 485	75%
Grey Highlands	\$ 604	\$ 136	\$ 740	82%
Sarnia	\$ 395	\$ 70	\$ 465	85%
Parry Sound	\$ 451	\$ 57	\$ 508	89%
Cornwall	\$ 339	\$ -	\$ 339	100%
Elliot Lake	\$ 351	\$ -	\$ 351	100%
Espanola	\$ 599	\$ -	\$ 599	100%
Greenstone	\$ 889	\$ -	\$ 889	100%
Timmins	\$ 426	\$ -	\$ 426	100%
Wellington North	\$ 548	\$ -	\$ 548	100%
Average	\$ 237	\$ 302	\$ 539	43%
Median	\$ 224	\$ 295	\$ 507	43%

Wastewater Fixed Costs

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Aurora	\$ -	\$ 530	\$ 530	0%
Brampton	\$ -	\$ 227	\$ 227	0%
Brantford	\$ -	\$ 388	\$ 388	0%
Caledon	\$ -	\$ 227	\$ 227	0%
Kitchener	\$ -	\$ 611	\$ 611	0%
Markham	\$ -	\$ 447	\$ 447	0%
Mississauga	\$ -	\$ 227	\$ 227	0%
Richmond Hill	\$ -	\$ 474	\$ 474	0%
St. Thomas	\$ -	\$ 416	\$ 416	0%
Toronto	\$ -	\$ 395	\$ 395	0%
Vaughan	\$ -	\$ 499	\$ 499	0%
Waterloo	\$ -	\$ 490	\$ 490	0%
Whitchurch-Stouffville	\$ -	\$ 546	\$ 546	0%
New Tecumseth	\$ -	\$ 414	\$ 414	0%
Georgina	\$ 37	\$ 541	\$ 578	6%
Lincoln	\$ 58	\$ 498	\$ 556	10%
Bracebridge	\$ 84	\$ 521	\$ 604	14%
Gravenhurst	\$ 84	\$ 521	\$ 604	14%
Huntsville	\$ 84	\$ 521	\$ 604	14%
Stratford	\$ 72	\$ 426	\$ 498	14%
Cambridge	\$ 81	\$ 473	\$ 555	15%
Guelph-Eramosa	\$ 127	\$ 648	\$ 775	16%
Wilmot	\$ 102	\$ 506	\$ 608	17%
North Dumfries	\$ 96	\$ 446	\$ 542	18%
Wellesley	\$ 96	\$ 446	\$ 542	18%
Brock	\$ 85	\$ 361	\$ 446	19%
Clarington	\$ 85	\$ 361	\$ 446	19%
Oshawa	\$ 85	\$ 361	\$ 446	19%
Pickering	\$ 85	\$ 361	\$ 446	19%
Whitby	\$ 85	\$ 361	\$ 446	19%
Orangeville	\$ 108	\$ 398	\$ 506	21%
Woolwich	\$ 156	\$ 570	\$ 726	21%
St. Catharines	\$ 108	\$ 393	\$ 501	22%
Centre Wellington	\$ 143	\$ 508	\$ 651	22%

Wastewater Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Orillia	\$ 111	\$ 364	\$ 475	23%
Guelph	\$ 115	\$ 376	\$ 491	23%
Lambton Shores	\$ 183	\$ 586	\$ 769	24%
Welland	\$ 185	\$ 551	\$ 736	25%
Windsor	\$ 209	\$ 580	\$ 789	26%
Mapleton	\$ 226	\$ 548	\$ 774	29%
Minto	\$ 252	\$ 592	\$ 844	30%
Ottawa	\$ 101	\$ 233	\$ 334	30%
Central Elgin	\$ 265	\$ 570	\$ 835	32%
Newmarket	\$ 212	\$ 423	\$ 635	33%
Hamilton	\$ 137	\$ 235	\$ 372	37%
East Gwillimbury	\$ 280	\$ 438	\$ 718	39%
London	\$ 161	\$ 244	\$ 404	40%
Barrie	\$ 216	\$ 325	\$ 541	40%
Lakeshore	\$ 197	\$ 290	\$ 487	41%
Burlington	\$ 197	\$ 271	\$ 467	42%
Halton Hills	\$ 197	\$ 271	\$ 467	42%
Milton	\$ 197	\$ 271	\$ 467	42%
Oakville	\$ 197	\$ 271	\$ 467	42%
Thorold	\$ 246	\$ 334	\$ 580	42%
Innisfil	\$ 212	\$ 288	\$ 500	42%
Greater Sudbury	\$ 288	\$ 386	\$ 674	43%
Prince Edward County	\$ 505	\$ 674	\$ 1,179	43%
King	\$ 319	\$ 420	\$ 739	43%
Belleville	\$ 230	\$ 288	\$ 519	44%
Saugeen Shores	\$ 282	\$ 340	\$ 622	45%
Thunder Bay	\$ 256	\$ 306	\$ 562	45%
Brockton	\$ 232	\$ 272	\$ 504	46%
Brant	\$ 250	\$ 292	\$ 542	46%
Tillsonburg	\$ 209	\$ 241	\$ 450	46%
Springwater	\$ 385	\$ 443	\$ 828	47%
Pelham	\$ 178	\$ 200	\$ 378	47%
St. Marys	\$ 234	\$ 260	\$ 494	47%
Peterborough	\$ 253	\$ 275	\$ 529	48%

Wastewater Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Norfolk	\$ 303	\$ 329	\$ 633	48%
North Perth	\$ 263	\$ 282	\$ 545	48%
Haldimand	\$ 288	\$ 308	\$ 596	48%
West Lincoln	\$ 347	\$ 346	\$ 693	50%
Hawkesbury	\$ 214	\$ 210	\$ 424	50%
Niagara Falls	\$ 255	\$ 250	\$ 504	50%
South Bruce Peninsula	\$ 484	\$ 464	\$ 948	51%
Owen Sound	\$ 369	\$ 347	\$ 716	52%
North Bay	\$ 246	\$ 228	\$ 474	52%
Meaford	\$ 426	\$ 384	\$ 810	53%
Chatham-Kent	\$ 318	\$ 248	\$ 566	56%
Niagara-on-the-Lake	\$ 325	\$ 253	\$ 578	56%
Fort Erie	\$ 493	\$ 369	\$ 862	57%
Middlesex Centre	\$ 559	\$ 381	\$ 940	60%
Kingston	\$ 367	\$ 249	\$ 615	60%
Quinte West	\$ 420	\$ 280	\$ 700	60%
Parry Sound	\$ 574	\$ 355	\$ 930	62%
Kenora	\$ 534	\$ 302	\$ 836	64%
Ingersoll	\$ 454	\$ 241	\$ 695	65%
Port Colborne	\$ 505	\$ 267	\$ 772	65%
Brockville	\$ 301	\$ 142	\$ 443	68%
Sault Ste. Marie	\$ 215	\$ 98	\$ 313	69%
Southgate	\$ 654	\$ 244	\$ 898	73%
Strathroy-Caradoc	\$ 321	\$ 110	\$ 431	75%
West Grey	\$ 709	\$ 212	\$ 920	77%
Collingwood	\$ 618	\$ 155	\$ 773	80%
Sarnia	\$ 462	\$ 82	\$ 544	85%
Grey Highlands	\$ 448	\$ 70	\$ 518	86%
Cornwall	\$ 444	\$ -	\$ 444	100%
Elliot Lake	\$ 351	\$ -	\$ 351	100%
Espanola	\$ 599	\$ -	\$ 599	100%
Greenstone	\$ 817	\$ -	\$ 817	100%
Kincardine	\$ 415	\$ -	\$ 415	100%
North Middlesex	\$ 600	\$ -	\$ 600	100%
Timmins	\$ 482	\$ -	\$ 482	100%
Wellington North	\$ 674	\$ -	\$ 674	100%
Kingsville	\$ 348	\$ -	\$ 348	100%
Average	\$ 246	\$ 331	\$ 577	41%
Median	\$ 215	\$ 340	\$ 542	42%

Frequency of Billing

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

	Residential	ICI		Residential	ICI
Aurora	Quarterly	Bi-Monthly	Hawkesbury	Quarterly	Quarterly
Barrie	Bi-Monthly	Monthly	Huntsville	Bi-Monthly	Bi-Monthly
Belleville	Quarterly	Quarterly	Ingersoll	Monthly	Monthly
Bracebridge	Bi-Monthly	Bi-Monthly	Innisfil	Monthly	Monthly
Brampton	Quarterly	Monthly	Kenora	Bi-Monthly	Bi-Monthly
Brant	Monthly	Monthly	Kincardine	Every 4 months	Bi-Monthly
Brantford	Bi-Monthly	Bi-Monthly	King	Quarterly	Monthly
Brock	Quarterly	Bi-Monthly	Kingston	Monthly	Monthly
Brockton	Monthly	Monthly	Kingsville	Quarterly	Quarterly
Brockville	Quarterly	Monthly	Kitchener	Monthly	Monthly
Burlington	Bi-Monthly	Monthly	Lakeshore	Bi-Monthly	Bi-Monthly
Caledon	Quarterly	Monthly	Lambton Shores	Quarterly	Quarterly
Cambridge	Bi-Monthly	Bi-Monthly	Lincoln	Quarterly	Quarterly
Central Elgin	Monthly	Monthly	London	Monthly	Monthly
Centre Wellington	Monthly	Monthly	Mapleton	Bi-Monthly	Bi-Monthly
Chatham-Kent	Monthly	Monthly	Markham	Bi-Monthly	Monthly
Clarington	Quarterly	Bi-Monthly	Meaford	Monthly	Monthly
Collingwood	Monthly	Monthly	Middlesex Centre	Monthly	Monthly
Cornwall	Twice Yearly	Twice Yearly	Milton	Bi-Monthly	Monthly
East Gwillimbury	Quarterly	Quarterly	Minto	Monthly	Monthly
Elliot Lake	Quarterly	Quarterly	Mississauga	Quarterly	Monthly
Erin	Quarterly	Quarterly	New Tecumseth	Quarterly	Quarterly
Espanola	Monthly	Monthly	Newmarket	Monthly	Monthly
Fort Erie	Monthly	Monthly	Niagara Falls	Bi-Monthly	Monthly
Georgian Bluffs	Monthly	Monthly	Niagara-on-the-Lake	Monthly	Monthly
Georgina	Quarterly	Quarterly	Norfolk	Monthly	Monthly
Gravenhurst	Bi-Monthly	Bi-Monthly	North Bay	Monthly	Monthly
Greater Sudbury	Monthly	Monthly	North Dumfries	Bi-Monthly	Bi-Monthly
Greenstone	Quarterly	Quarterly	North Middlesex	Quarterly	Quarterly
Grey Highlands	Bi-Monthly	Monthly	North Perth	Bi-Monthly	Bi-Monthly
Grimsby	Every 4 months	Every 4 months	Oakville	Bi-Monthly	Monthly
Guelph	Monthly	Monthly	Orangeville	Monthly	Monthly
Guelph-Eramosa	Bi-Monthly	Bi-Monthly	Orillia	Quarterly	Bi-Monthly
Haldimand	Monthly	Monthly	Oshawa	Quarterly	Bi-Monthly
Halton Hills	Bi-Monthly	Monthly	Ottawa	Bi-Monthly	Monthly
Hamilton	Monthly	Monthly	Owen Sound	Monthly	Monthly

Frequency of Billing (cont'd)

	Residential	ICI
Parry Sound	Quarterly	Quarterly
Pelham	Bi-Monthly	Bi-Monthly
Peterborough	Monthly	Monthly
Pickering	Quarterly	Bi-Monthly
Port Colborne	Quarterly	Monthly
Prince Edward County	Bi-Monthly	Monthly
Puslinch	N/A	N/A
Quinte West	Bi-Monthly	Monthly
Richmond Hill	Quarterly	Bi-Monthly
Sarnia	Bi-Monthly	Monthly
Saugeen Shores	Bi-Monthly	Bi-Monthly
Sault Ste. Marie	Monthly	Monthly
South Bruce Peninsula	Monthly	Monthly
Southgate	Bi-Monthly	Bi-Monthly
Springwater	Monthly	Monthly
St. Catharines	Quarterly	Quarterly
St. Marys	Bi-Monthly	Bi-Monthly
St. Thomas	Monthly	Monthly
Stratford	Monthly	Monthly
Strathroy-Caradoc	Monthly	Monthly
Thorold	Quarterly	Quarterly
Thunder Bay	Quarterly	Quarterly
Tillsonburg	Monthly	Monthly
Timmins	Quarterly	Quarterly
Toronto	Every 4 months	Monthly
Vaughan	Bi-Monthly	Monthly
Wainfleet	N/A	N/A
Waterloo	Bi-Monthly	Monthly
Welland	Quarterly	Monthly
Wellesley	Bi-Monthly	Bi-Monthly
Wellington North	Monthly	Monthly
West Grey	Quarterly	Quarterly
West Lincoln	Quarterly	Quarterly
Whitby	Quarterly	Bi-Monthly
Whitchurch-Stouffville	Quarterly	Quarterly
Wilmot	Bi-Monthly	Bi-Monthly
Windsor	Monthly	Monthly
Woolwich	Bi-Monthly	Bi-Monthly

The following table summarizes the whole survey:

	Residential	ICI
Monthly	37	59
Bi-Monthly	32	27
Quarterly	35	20
Every 4 months	3	1
Twice Yearly	1	1
Total	108	108

Volumetric Rate Structure

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

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

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

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
Uniform	70%	73%	71%	73%
Declining	11%	15%	11%	14%
Inclining	8%	5%	7%	5%
Humpback	6%	6%	8%	8%
Flat	4%	1%	3%	0%
Total	100%	100%	100%	100%

Comparison of Type of Rate Structure

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
Aurora	U	U	U	U
Barrie	I	I	I	I
Belleville	D	D	D	D
Bracebridge	U	U	U	U
Brampton	U	U	U	U
Brant	U	U	U	U
Brantford	U	U	U	U
Brock	D	D	D	D
Brockton	D	D	D	D
Brockville	U	D	U	D
Burlington	U	U	U	U
Caledon	U	U	U	U
Cambridge	U	U	U	U
Central Elgin	U	U	U	U
Centre Wellington	U	U	U	U
Chatham-Kent	D	D	D	D
Clarington	D	D	D	D
Collingwood	U	U	U	U
Cornwall	F	U	F	U
East Gwillimbury	I	I	I	I
Elliot Lake	H	H	H	H
Erin	U	U	N/A	N/A
Espanola	F	F	H	H
Fort Erie	U	U	U	U
Georgian Bluffs	I	U	N/A	N/A
Georgina	U	U	U	U
Gravenhurst	U	U	U	U
Greater Sudbury	U	U	U	U
Greenstone	F	U	F	U
Grey Highlands	U	U	U	U
Grimsby	U	U	N/A	N/A
Guelph	U	U	U	U
Guelph-Eramosa	U	U	U	U
Haldimand	U	U	U	U
Halton Hills	U	U	U	U
Hamilton	I	U	I	U

Comparison of Type of Rate Structure Cont'd

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
Hawkesbury	U	U	U	U
Huntsville	U	U	U	U
Ingersoll	H	H	H	H
Innisfil	U	U	U	U
Kenora	U	U	U	U
Kincardine	U	U	U	U
King	I	I	I	I
Kingston	I	U	U	U
Kitchener	U	U	U	U
Kingsville	U	U	U	U
Lakeshore	U	U	U	U
Lambton Shores	U	U	U	U
Lincoln	U	U	U	U
London	H	H	H	H
Mapleton	D	D	D	D
Markham	U	U	U	U
Meaford	U	U	U	U
Middlesex Centre	U	U	U	U
Milton	U	U	U	U
Minto	D	D	D	D
Mississauga	U	U	U	U
Newmarket	U	U	U	U
New Tecumseth	U	D	U	U
Niagara Falls	U	U	U	U
Niagara-on-the-Lake	U	U	U	U
Norfolk	U	U	U	U
North Bay	U	U	U	U
North Dumfries	U	U	U	U
North Middlesex	U	U	U	U
North Perth	U	D	U	D
Oakville	U	U	U	U
Orangeville	U	U	U	U
Orillia	U	U	U	U
Oshawa	D	D	D	D
Ottawa	I	I	I	I

Comparison of Type of Rate Structure Cont'd

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
Owen Sound	I	I	I	I
Parry Sound	H	H	H	H
Pelham	U	U	U	U
Peterborough	H	H	H	H
Pickering	D	D	D	D
Port Colborne	U	U	U	U
Prince Edward County	U	U	U	U
Puslinch	N/A	N/A	N/A	N/A
Quinte West	U	U	U	U
Richmond Hill	U	U	U	U
Sarnia	U	U	U	U
Saugeen Shores	U	U	U	U
Sault Ste. Marie	H	H	H	H
Southgate	U	U	U	U
Springwater	I	U	I	U
St. Catharines	U	U	U	U
St. Marys	D	D	D	D
St. Thomas	U	U	U	U
Stratford	D	D	D	D
Strathroy-Caradoc	U	D	U	D
South Bruce Peninsula	U	U	U	U
Thorold	U	U	U	U
Thunder Bay	U	U	U	U
Tillsonburg	H	H	H	H
Timmins	U	U	U	U
Toronto	U	U	U	U
Vaughan	U	U	U	U
Wainfleet	N/A	N/A	N/A	N/A
Waterloo	U	U	U	U
Welland	U	U	U	U
Wellesley	U	U	U	U
Wellington North	F	U	F	U
West Grey	U	U	U	U
West Lincoln	U	U	U	U
Whitby	D	D	D	D
Whitchurch-Stouffville	U	U	U	U
Wilmot	U	U	U	U
Windsor	U	U	U	U
Woolwich	U	U	U	U

Comparison of Water Costs (sorted alphabetically)

WATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m³	10,000 m³	30,000 m³	100,000 m³	500,000 m³
Meter Size	5/8"	2"	3"	4"	6"
Aurora	\$ 436	\$ 21,800	\$ 65,400	\$ 218,000	\$ 1,090,000
Barrie	\$ 390	\$ 16,952	\$ 50,009	\$ 162,395	\$ 798,384
Belleville	\$ 740	\$ 17,463	\$ 46,147	\$ 146,086	\$ 581,609
Bracebridge	\$ 637	\$ 18,524	\$ 55,771	\$ 178,792	\$ 871,800
Brampton	\$ 295	\$ 14,725	\$ 44,175	\$ 147,250	\$ 736,250
Brant	\$ 853	\$ 18,167	\$ 50,418	N/A	N/A
Brantford	\$ 479	\$ 21,268	\$ 63,728	\$ 212,147	\$ 1,060,200
Brock	\$ 447	\$ 11,644	\$ 32,152	\$ 98,423	\$ 451,909
Brockton	\$ 468	\$ 12,131	\$ 33,709	\$ 98,867	\$ 464,741
Brockville	\$ 321	\$ 11,707	\$ 25,715	\$ 72,799	\$ 243,258
Burlington	\$ 405	\$ 13,516	\$ 38,325	\$ 122,476	\$ 598,716
Caledon	\$ 295	\$ 14,725	\$ 44,175	\$ 147,250	\$ 736,250
Cambridge	\$ 578	\$ 23,810	\$ 70,668	\$ 232,247	\$ 1,150,976
Central Elgin	\$ 902	\$ 34,222	\$ 102,222	\$ 340,222	\$ 1,700,222
Centre Wellington	\$ 607	\$ 24,101	\$ 71,446	\$ 236,886	\$ 1,181,811
Chatham-Kent	\$ 554	\$ 13,912	\$ 37,249	\$ 89,457	\$ 386,405
Clarington	\$ 447	\$ 11,644	\$ 32,152	\$ 98,423	\$ 451,909
Collingwood	\$ 403	\$ 7,430	\$ 21,147	\$ 68,423	\$ 336,090
Cornwall	\$ 339	\$ 4,880	\$ 14,640	\$ 48,800	\$ 244,000
East Gwillimbury	\$ 736	\$ 29,978	\$ 89,978	\$ 299,978	\$ 1,499,978
Elliot Lake	\$ 351	\$ 5,140	\$ 11,740	N/A	N/A
Erin	\$ 983	\$ 40,269	\$ 120,069	\$ 399,665	N/A
Espanola	\$ 599	\$ 10,907	\$ 29,371	\$ 90,335	N/A
Fort Erie	\$ 604	\$ 15,909	\$ 48,426	\$ 154,545	\$ 757,868
Georgian Bluffs	\$ 1,106	\$ 19,591	\$ 57,391	\$ 189,691	\$ 945,691
Georgina	\$ 545	\$ 25,515	\$ 76,475	\$ 254,835	\$ 1,274,035
Gravenhurst	\$ 637	\$ 18,524	\$ 55,771	\$ 178,792	\$ 871,800
Greater Sudbury	\$ 603	\$ 19,338	\$ 55,956	\$ 179,232	\$ 876,864
Greenstone	\$ 889	\$ 32,100	\$ 96,300	\$ 321,000	\$ 1,605,000
Grey Highlands	\$ 740	\$ 11,634	\$ 25,234	\$ 83,106	\$ 370,211
Grimsby	\$ 568	\$ 14,092	\$ 41,692	\$ 138,292	\$ 690,292
Guelph	\$ 438	\$ 17,916	\$ 53,116	\$ 174,614	\$ 864,900
Guelph-Eramosa	\$ 609	\$ 24,227	\$ 72,427	\$ 241,127	\$ 1,205,127
Haldimand	\$ 436	\$ 12,819	\$ 34,838	\$ 109,223	\$ 514,048
Halton Hills	\$ 405	\$ 13,516	\$ 38,325	\$ 122,476	\$ 598,716
Hamilton	\$ 347	\$ 16,537	\$ 48,574	\$ 158,240	\$ 781,480

Comparison of Water Costs (sorted alphabetically) Cont'd

WATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m³	10,000 m³	30,000 m³	100,000 m³	500,000 m³
Meter Size	5/8"	2"	3"	4"	6"
Hawkesbury	\$ 338	\$ 9,550	\$ 28,350	\$ 94,150	\$ 470,150
Huntsville	\$ 637	\$ 18,524	\$ 55,771	\$ 178,792	\$ 871,800
Ingersoll	\$ 543	\$ 12,972	\$ 36,770	\$ 110,668	\$ 529,232
Innisfil	\$ 707	\$ 22,091	\$ 65,905	\$ 217,105	\$ 1,081,105
Kenora	\$ 836	\$ 16,648	\$ 51,170	\$ 158,472	\$ 766,207
Kincardine	\$ 572	\$ 11,499	\$ 31,797	\$ 98,496	\$ 469,992
King	\$ 572	\$ 38,178	\$ 115,510	\$ 382,910	\$ 1,910,910
Kingston	\$ 534	\$ 11,988	\$ 34,682	\$ 112,627	\$ 556,141
Kingsville	\$ 275	\$ 9,781	\$ 29,181	\$ 97,081	\$ 485,081
Kitchener	\$ 487	\$ 24,339	\$ 73,017	\$ 243,390	\$ 1,216,950
Lakeshore	\$ 543	\$ 15,243	\$ 45,243	\$ 150,243	\$ 750,243
Lambton Shores	\$ 722	\$ 28,552	\$ 84,629	\$ 279,017	\$ 1,385,798
Lincoln	\$ 480	\$ 21,352	\$ 63,542	\$ 210,833	\$ 1,052,059
London	\$ 483	\$ 13,851	\$ 38,802	\$ 120,553	\$ 550,538
Mapleton	\$ 616	\$ 16,334	\$ 49,363	\$ 159,240	\$ 784,820
Markham	\$ 447	\$ 22,340	\$ 67,020	\$ 223,400	\$ 1,117,000
Meaford	\$ 900	\$ 20,696	\$ 61,096	\$ 202,496	\$ 1,010,496
Middlesex Centre	\$ 784	\$ 30,128	N/A	N/A	N/A
Milton	\$ 405	\$ 13,516	\$ 38,325	\$ 122,476	\$ 598,716
Minto	\$ 694	\$ 17,434	\$ 45,264	\$ 83,134	N/A
Mississauga	\$ 295	\$ 14,725	\$ 44,175	\$ 147,250	\$ 736,250
New Tecumseth	\$ 414	\$ 20,700	\$ 62,100	\$ 168,500	\$ 776,500
Newmarket	\$ 581	\$ 20,524	\$ 60,264	\$ 197,236	\$ 971,636
Niagara Falls	\$ 456	\$ 12,170	\$ 35,041	\$ 112,358	\$ 544,930
Niagara-on-the-Lake	\$ 594	\$ 15,822	\$ 48,144	\$ 153,810	\$ 754,630
Norfolk	\$ 534	\$ 15,737	\$ 43,911	\$ 143,536	\$ 704,749
North Bay	\$ 593	\$ 16,425	\$ 46,669	\$ 146,212	\$ 706,423
North Dumfries	\$ 718	\$ 30,020	\$ 89,820	\$ 299,120	\$ 1,495,120
North Middlesex	\$ 618	\$ 18,748	\$ 55,748	\$ 185,248	\$ 925,248
North Perth	\$ 482	\$ 8,964	\$ 22,967	\$ 70,007	\$ 339,855
Oakville	\$ 405	\$ 13,516	\$ 38,325	\$ 122,476	\$ 598,716
Orangeville	\$ 554	\$ 22,624	\$ 67,278	\$ 223,540	\$ 1,115,540
Orillia	\$ 415	\$ 15,736	\$ 47,633	\$ 154,587	\$ 763,881
Oshawa	\$ 447	\$ 11,644	\$ 32,152	\$ 98,423	\$ 451,909
Ottawa	\$ 429	\$ 20,610	\$ 61,479	\$ 201,456	\$ 994,974
Owen Sound	\$ 577	\$ 16,824	\$ 49,121	\$ 160,236	\$ 790,111
Parry Sound	\$ 508	\$ 23,208	\$ 62,249	\$ 195,266	N/A
Pelham	\$ 433	\$ 14,862	\$ 44,291	\$ 145,169	\$ 718,436
Peterborough	\$ 533	\$ 9,558	\$ 25,650	\$ 71,478	\$ 284,036

Comparison of Water Costs (sorted alphabetically) Cont'd

WATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m³	10,000 m³	30,000 m³	100,000 m³	500,000 m³
Meter Size	5/8"	2"	3"	4"	6"
Pickering	\$ 447	\$ 11,644	\$ 32,152	\$ 98,423	\$ 451,909
Port Colborne	\$ 647	\$ 14,225	\$ 43,561	\$ 136,485	\$ 663,578
Prince Edward County	\$ 851	\$ 26,216	\$ 76,468	\$ 249,084	\$ 1,227,263
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 498	\$ 13,468	\$ 39,235	\$ 126,795	\$ 622,297
Richmond Hill	\$ 474	\$ 23,712	\$ 71,136	\$ 237,120	\$ 1,185,600
Sarnia	\$ 465	\$ 7,817	\$ 18,835	\$ 48,152	\$ 203,040
Saugeen Shores	\$ 439	\$ 10,203	\$ 29,404	\$ 95,605	\$ 472,408
Sault Ste. Marie	\$ 505	\$ 17,391	\$ 48,332	\$ 155,747	\$ 767,999
South Bruce Peninsula	\$ 729	\$ 18,315	\$ 55,830	\$ 177,384	\$ 868,076
Southgate	\$ 652	\$ 20,171	\$ 58,142	\$ 185,410	\$ 890,000
Springwater	\$ 562	\$ 30,844	\$ 93,104	\$ 311,014	\$ 1,556,214
St. Catharines	\$ 419	\$ 13,320	\$ 40,332	\$ 130,768	\$ 645,902
St. Marys	\$ 486	\$ 16,931	\$ 39,331	\$ 117,731	\$ 565,731
St. Thomas	\$ 573	\$ 19,280	\$ 56,345	\$ 185,425	\$ 915,879
Stratford	\$ 329	\$ 10,445	\$ 30,917	\$ 102,401	\$ 510,653
Strathroy-Caradoc	\$ 485	\$ 18,449	\$ 51,834	\$ 114,820	\$ 466,353
Thorold	\$ 476	\$ 13,922	\$ 41,362	\$ 137,402	\$ 686,202
Thunder Bay	\$ 624	\$ 13,615	\$ 36,919	\$ 113,400	\$ 541,482
Tillsonburg	\$ 447	\$ 12,692	\$ 35,708	\$ 109,317	\$ 527,204
Timmins	\$ 426	\$ 14,628	\$ 43,884	\$ 146,280	\$ 731,398
Toronto	\$ 395	\$ 16,808	\$ 44,492	\$ 141,386	\$ 695,066
Vaughan	\$ 415	\$ 20,725	\$ 62,175	\$ 207,250	\$ 1,036,250
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 418	\$ 19,178	\$ 57,371	\$ 190,815	\$ 951,196
Welland	\$ 538	\$ 20,737	\$ 62,513	\$ 205,412	\$ 1,020,648
Wellesley	\$ 718	\$ 30,020	\$ 89,820	\$ 299,120	\$ 1,495,120
Wellington North	\$ 548	\$ 20,304	\$ 60,504	\$ 201,204	\$ 1,005,204
West Grey	\$ 529	\$ 9,545	\$ 27,945	\$ 92,345	\$ 460,345
West Lincoln	\$ 418	\$ 14,603	\$ 42,606	\$ 137,760	\$ 677,519
Whitby	\$ 447	\$ 11,644	\$ 32,152	\$ 98,423	\$ 451,909
Whitchurch-Stouffville	\$ 414	\$ 20,700	\$ 62,100	\$ 207,000	\$ 1,035,000
Wilmot	\$ 512	\$ 20,739	\$ 61,904	\$ 205,670	\$ 1,026,872
Windsor	\$ 485	\$ 11,155	\$ 30,914	\$ 97,087	\$ 464,004
Woolwich	\$ 502	\$ 18,056	\$ 52,656	\$ 176,030	\$ 870,310
Average	\$ 539	\$ 17,589	\$ 50,817	\$ 164,699	\$ 801,083
Median	\$ 507	\$ 16,728	\$ 48,144	\$ 153,810	\$ 754,630
Min	\$ 275	\$ 4,880	\$ 11,740	\$ 48,152	\$ 203,040
Max	\$ 1,106	\$ 40,269	\$ 120,069	\$ 399,665	\$ 1,910,910

Comparison of Wastewater Costs (sorted alphabetically)

WASTEWATER Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Aurora	\$ 530	\$ 26,500	\$ 79,500	\$ 265,000	\$ 1,325,000
Barrie	\$ 541	\$ 23,265	\$ 68,651	\$ 223,022	\$ 1,096,720
Belleville	\$ 519	\$ 13,315	\$ 35,401	\$ 112,490	\$ 414,862
Bracebridge	\$ 604	\$ 26,392	\$ 79,298	\$ 261,865	\$ 1,301,600
Brampton	\$ 227	\$ 11,367	\$ 34,101	\$ 113,670	\$ 568,350
Brant	\$ 542	\$ 16,599	\$ 48,047	N/A	N/A
Brantford	\$ 388	\$ 19,400	\$ 58,200	\$ 194,000	\$ 970,000
Brock	\$ 446	\$ 16,092	\$ 47,872	\$ 147,464	\$ 681,864
Brockton	\$ 504	\$ 12,671	\$ 35,174	\$ 102,594	\$ 480,678
Brockville	\$ 443	\$ 13,931	\$ 30,601	\$ 86,631	\$ 289,478
Burlington	\$ 467	\$ 15,999	\$ 45,004	\$ 142,890	\$ 696,009
Caledon	\$ 227	\$ 11,367	\$ 34,101	\$ 113,670	\$ 568,350
Cambridge	\$ 555	\$ 24,312	\$ 72,407	\$ 239,051	\$ 1,188,136
Central Elgin	\$ 835	\$ 28,765	\$ 85,765	\$ 285,265	\$ 1,425,265
Centre Wellington	\$ 651	\$ 25,931	\$ 76,884	\$ 254,939	\$ 1,271,920
Chatham-Kent	\$ 566	\$ 13,084	\$ 34,699	\$ 82,527	\$ 354,959
Clarington	\$ 446	\$ 16,092	\$ 47,872	\$ 147,464	\$ 681,864
Collingwood	\$ 773	\$ 9,490	\$ 25,875	\$ 81,514	\$ 393,891
Cornwall	\$ 444	\$ 6,380	\$ 19,140	\$ 63,801	\$ 319,006
East Gwillimbury	\$ 718	\$ 22,180	\$ 65,980	\$ 219,280	\$ 1,095,280
Elliot Lake	\$ 351	\$ 5,140	\$ 11,740	N/A	N/A
Erin	N/A	N/A	N/A	N/A	N/A
Espanola	\$ 599	\$ 10,907	\$ 29,371	\$ 90,335	N/A
Fort Erie	\$ 862	\$ 19,869	\$ 60,740	\$ 191,298	\$ 932,347
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Georgina	\$ 578	\$ 27,085	\$ 81,181	\$ 270,517	\$ 1,352,437
Gravenhurst	\$ 604	\$ 26,392	\$ 79,298	\$ 261,865	\$ 1,301,600
Greater Sudbury	\$ 674	\$ 21,620	\$ 62,559	\$ 200,381	\$ 980,333
Greenstone	\$ 817	\$ 29,532	\$ 88,596	\$ 295,320	\$ 1,476,600
Grey Highlands	\$ 518	\$ 7,084	\$ 14,084	\$ 46,201	\$ 197,401
Grimsby	N/A	N/A	N/A	N/A	N/A
Guelph	\$ 491	\$ 19,912	\$ 58,657	\$ 192,039	\$ 947,589
Guelph-Eramosa	\$ 775	\$ 32,527	\$ 97,327	\$ 324,127	\$ 1,620,127
Haldimand	\$ 596	\$ 18,934	\$ 52,410	\$ 166,322	\$ 792,702
Halton Hills	\$ 467	\$ 15,999	\$ 45,004	\$ 142,890	\$ 696,009
Hamilton	\$ 372	\$ 17,894	\$ 52,589	\$ 171,420	\$ 846,840

Comparison of Wastewater Costs (sorted alphabetically) Cont'd

WASTEWATER Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Hawkesbury	\$ 424	\$ 10,714	\$ 31,714	\$ 105,214	\$ 525,214
Huntsville	\$ 604	\$ 26,392	\$ 79,298	\$ 261,865	\$ 1,301,600
Ingersoll	\$ 695	\$ 13,831	\$ 41,524	\$ 126,887	\$ 610,067
Innisfil	\$ 500	\$ 14,825	\$ 44,348	\$ 145,148	\$ 721,148
Kenora	\$ 836	\$ 16,648	\$ 51,170	\$ 158,472	\$ 766,207
Kincardine	\$ 415	\$ 7,280	\$ 21,840	\$ 72,800	\$ 364,000
King	\$ 739	\$ 21,924	\$ 64,640	\$ 211,640	\$ 1,051,640
Kingston	\$ 615	\$ 14,800	\$ 42,254	\$ 135,316	\$ 661,411
Kingsville	\$ 348	\$ 12,715	\$ 37,935	\$ 126,205	\$ 630,605
Kitchener	\$ 611	\$ 30,538	\$ 91,614	\$ 305,380	\$ 1,526,900
Lakeshore	\$ 487	\$ 14,697	\$ 43,697	\$ 145,197	\$ 725,197
Lambton Shores	\$ 769	\$ 31,055	\$ 91,274	\$ 298,564	\$ 1,475,919
Lincoln	\$ 556	\$ 25,226	\$ 75,174	\$ 249,622	\$ 1,246,039
London	\$ 404	\$ 12,129	\$ 34,227	\$ 106,779	\$ 488,117
Mapleton	\$ 774	\$ 22,667	\$ 68,295	\$ 222,273	\$ 1,099,853
Markham	\$ 447	\$ 22,340	\$ 67,020	\$ 223,400	\$ 1,117,000
Meaford	\$ 810	\$ 27,826	\$ 82,626	\$ 274,426	\$ 1,370,426
Middlesex Centre	\$ 940	\$ 38,263	N/A	N/A	N/A
Milton	\$ 467	\$ 15,999	\$ 45,004	\$ 142,890	\$ 696,009
Minto	\$ 844	\$ 23,274	\$ 60,504	\$ 103,114	N/A
Mississauga	\$ 227	\$ 11,367	\$ 34,101	\$ 113,670	\$ 568,350
New Tecumseth	\$ 414	\$ 20,700	\$ 62,100	\$ 207,000	\$ 1,035,000
Newmarket	\$ 635	\$ 22,442	\$ 65,886	\$ 215,672	\$ 1,062,472
Niagara Falls	\$ 504	\$ 14,043	\$ 40,589	\$ 130,629	\$ 635,449
Niagara-on-the-Lake	\$ 578	\$ 13,593	\$ 41,566	\$ 131,183	\$ 639,979
Norfolk	\$ 633	\$ 18,597	\$ 51,863	\$ 169,503	\$ 832,127
North Bay	\$ 474	\$ 13,439	\$ 38,274	\$ 120,336	\$ 582,552
North Dumfries	\$ 542	\$ 22,396	\$ 66,996	\$ 223,096	\$ 1,115,096
North Middlesex	\$ 600	\$ 19,120	\$ 57,120	\$ 190,120	\$ 950,120
North Perth	\$ 545	\$ 12,448	\$ 32,165	\$ 99,365	\$ 484,262
Oakville	\$ 467	\$ 15,999	\$ 45,004	\$ 142,890	\$ 696,009
Orangeville	\$ 506	\$ 20,224	\$ 60,078	\$ 199,540	\$ 995,540
Orillia	\$ 475	\$ 18,736	\$ 56,633	\$ 184,587	\$ 913,881
Oshawa	\$ 446	\$ 16,092	\$ 47,872	\$ 147,464	\$ 681,864
Ottawa	\$ 334	\$ 17,918	\$ 53,838	\$ 178,068	\$ 884,645
Owen Sound	\$ 716	\$ 20,862	\$ 60,910	\$ 198,693	\$ 979,738
Parry Sound	\$ 930	\$ 34,607	\$ 92,797	\$ 291,063	N/A
Pelham	\$ 378	\$ 10,703	\$ 31,752	\$ 102,871	\$ 505,441
Peterborough	\$ 529	\$ 9,476	\$ 25,430	\$ 70,863	\$ 281,593

Comparison of Wastewater Costs (sorted alphabetically)

WASTEWATER Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Pickering	\$ 446	\$ 16,092	\$ 47,872	\$ 147,464	\$ 681,864
Port Colborne	\$ 772	\$ 14,824	\$ 45,633	\$ 140,668	\$ 678,602
Prince Edward County	\$ 1,179	\$ 36,223	\$ 105,642	\$ 344,065	\$ 1,695,092
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 700	\$ 15,680	\$ 45,360	\$ 145,460	\$ 710,500
Richmond Hill	\$ 474	\$ 23,712	\$ 71,136	\$ 237,120	\$ 1,185,600
Sarnia	\$ 544	\$ 9,141	\$ 22,024	\$ 56,304	\$ 237,414
Saugeen Shores	\$ 622	\$ 17,902	\$ 52,352	\$ 171,803	\$ 852,705
Sault Ste. Marie	\$ 313	\$ 14,261	\$ 39,632	\$ 127,713	\$ 629,759
South Bruce Peninsula	\$ 948	\$ 24,603	\$ 74,921	\$ 238,772	\$ 1,166,772
Southgate	\$ 898	\$ 17,435	\$ 47,071	\$ 138,361	\$ 610,000
Springwater	\$ 828	\$ 22,622	\$ 66,902	\$ 221,882	\$ 1,107,482
St. Catharines	\$ 501	\$ 19,973	\$ 60,168	\$ 198,112	\$ 985,268
St. Marys	\$ 494	\$ 15,725	\$ 41,725	\$ 132,725	\$ 652,725
St. Thomas	\$ 416	\$ 6,900	\$ 51,300	\$ 171,000	\$ 855,000
Stratford	\$ 498	\$ 17,051	\$ 50,834	\$ 169,072	\$ 844,720
Strathroy-Caradoc	\$ 431	\$ 16,296	\$ 46,463	\$ 102,598	\$ 419,674
Thorold	\$ 580	\$ 16,946	\$ 50,346	\$ 167,246	\$ 835,246
Thunder Bay	\$ 562	\$ 12,254	\$ 33,227	\$ 102,060	\$ 487,334
Tillsonburg	\$ 450	\$ 12,952	\$ 38,893	\$ 124,235	\$ 609,734
Timmins	\$ 482	\$ 16,540	\$ 49,620	\$ 165,399	\$ 826,992
Toronto	\$ 395	\$ 16,808	\$ 44,492	\$ 141,386	\$ 695,066
Vaughan	\$ 499	\$ 24,957	\$ 74,871	\$ 249,570	\$ 1,247,850
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 490	\$ 24,500	\$ 73,500	\$ 245,000	\$ 1,225,000
Welland	\$ 736	\$ 28,070	\$ 84,636	\$ 277,916	\$ 1,380,494
Wellesley	\$ 542	\$ 22,396	\$ 66,996	\$ 223,096	\$ 1,115,096
Wellington North	\$ 674	\$ 24,700	\$ 74,100	\$ 247,000	\$ 1,235,000
West Grey	\$ 920	\$ 11,289	\$ 32,449	\$ 106,509	\$ 529,709
West Lincoln	\$ 693	\$ 20,074	\$ 57,447	\$ 181,668	\$ 882,336
Whitby	\$ 446	\$ 16,092	\$ 47,872	\$ 147,464	\$ 681,864
Whitchurch-Stouffville	\$ 546	\$ 27,300	\$ 81,900	\$ 273,000	\$ 1,365,000
Wilmot	\$ 608	\$ 25,522	\$ 76,253	\$ 253,500	\$ 1,266,022
Windsor	\$ 789	\$ 17,073	\$ 45,118	\$ 136,145	\$ 629,480
Woolwich	\$ 726	\$ 29,256	\$ 86,256	\$ 288,030	\$ 1,430,310
Average	\$ 577	\$ 18,830	\$ 54,656	\$ 177,392	\$ 871,156
Median	\$ 542	\$ 17,435	\$ 51,235	\$ 168,159	\$ 835,246
Min	\$ 227	\$ 5,140	\$ 11,740	\$ 46,201	\$ 197,401
Max	\$ 1,179	\$ 38,263	\$ 105,642	\$ 344,065	\$ 1,695,092

Comparison of Water and Wastewater Costs (sorted alphabetically)

Total Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Aurora	\$ 966	\$ 48,300	\$ 144,900	\$ 483,000	\$ 2,415,000
Barrie	\$ 931	\$ 40,217	\$ 118,660	\$ 385,417	\$ 1,895,104
Belleville	\$ 1,259	\$ 30,778	\$ 81,548	\$ 258,576	\$ 996,471
Bracebridge	\$ 1,241	\$ 44,917	\$ 135,068	\$ 440,657	\$ 2,173,400
Brampton	\$ 522	\$ 26,092	\$ 78,276	\$ 260,920	\$ 1,304,600
Brant	\$ 1,395	\$ 34,766	\$ 98,465	N/A	N/A
Brantford	\$ 867	\$ 40,668	\$ 121,928	\$ 406,147	\$ 2,030,200
Brock	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Brockton	\$ 972	\$ 24,802	\$ 68,883	\$ 201,461	\$ 945,419
Brockville	\$ 765	\$ 25,638	\$ 56,317	\$ 159,430	\$ 532,736
Burlington	\$ 873	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,294,725
Caledon	\$ 522	\$ 26,092	\$ 78,276	\$ 260,920	\$ 1,304,600
Cambridge	\$ 1,132	\$ 48,122	\$ 143,076	\$ 471,299	\$ 2,339,113
Central Elgin	\$ 1,737	\$ 62,987	\$ 187,987	\$ 625,487	\$ 3,125,487
Centre Wellington	\$ 1,257	\$ 50,032	\$ 148,330	\$ 491,826	\$ 2,453,731
Chatham-Kent	\$ 1,120	\$ 26,996	\$ 71,948	\$ 171,984	\$ 741,364
Clarington	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Collingwood	\$ 1,176	\$ 16,920	\$ 47,022	\$ 149,937	\$ 729,981
Cornwall	\$ 783	\$ 11,260	\$ 33,780	\$ 112,601	\$ 563,006
East Gwillimbury	\$ 1,454	\$ 52,158	\$ 155,958	\$ 519,258	\$ 2,595,258
Elliot Lake	\$ 703	\$ 10,280	\$ 23,480	N/A	N/A
Erin	N/A	N/A	N/A	N/A	N/A
Espanola	\$ 1,199	\$ 21,815	\$ 58,743	\$ 180,671	N/A
Fort Erie	\$ 1,465	\$ 35,778	\$ 109,166	\$ 345,843	\$ 1,690,215
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Georgina	\$ 1,123	\$ 52,601	\$ 157,657	\$ 525,353	\$ 2,626,473
Gravenhurst	\$ 1,241	\$ 44,917	\$ 135,068	\$ 440,657	\$ 2,173,400
Greater Sudbury	\$ 1,277	\$ 40,958	\$ 118,516	\$ 379,613	\$ 1,857,197
Greenstone	\$ 1,706	\$ 61,632	\$ 184,896	\$ 616,320	\$ 3,081,600
Grey Highlands	\$ 1,258	\$ 18,718	\$ 39,318	\$ 129,306	\$ 567,612
Grimsby	N/A	N/A	N/A	N/A	N/A
Guelph	\$ 929	\$ 37,829	\$ 111,773	\$ 366,653	\$ 1,812,488
Guelph-Eramosa	\$ 1,385	\$ 56,755	\$ 169,755	\$ 565,255	\$ 2,825,255
Haldimand	\$ 1,032	\$ 31,753	\$ 87,248	\$ 275,546	\$ 1,306,750
Halton Hills	\$ 873	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,294,725
Hamilton	\$ 719	\$ 34,431	\$ 101,162	\$ 329,660	\$ 1,628,320

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

Total Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Hawkesbury	\$ 762	\$ 20,264	\$ 60,064	\$ 199,364	\$ 995,364
Huntsville	\$ 1,241	\$ 44,917	\$ 135,068	\$ 440,657	\$ 2,173,400
Ingersoll	\$ 1,239	\$ 26,803	\$ 78,293	\$ 237,555	\$ 1,139,299
Innisfil	\$ 1,208	\$ 36,916	\$ 110,253	\$ 362,253	\$ 1,802,253
Kenora	\$ 1,672	\$ 33,296	\$ 102,340	\$ 316,943	\$ 1,532,414
Kincardine	\$ 986	\$ 18,779	\$ 53,637	\$ 171,296	\$ 833,992
King	\$ 1,311	\$ 60,102	\$ 180,150	\$ 594,550	\$ 2,962,550
Kingston	\$ 1,149	\$ 26,788	\$ 76,937	\$ 247,942	\$ 1,217,552
Kingsville	\$ 623	\$ 22,496	\$ 67,116	\$ 223,286	\$ 1,115,686
Kitchener	\$ 1,098	\$ 54,877	\$ 164,631	\$ 548,770	\$ 2,743,850
Lakeshore	\$ 1,030	\$ 29,940	\$ 88,940	\$ 295,440	\$ 1,475,440
Lambton Shores	\$ 1,491	\$ 59,607	\$ 175,903	\$ 577,581	\$ 2,861,717
Lincoln	\$ 1,036	\$ 46,577	\$ 138,716	\$ 460,455	\$ 2,298,098
London	\$ 887	\$ 25,980	\$ 73,029	\$ 227,331	\$ 1,038,655
Mapleton	\$ 1,389	\$ 39,001	\$ 117,658	\$ 381,512	\$ 1,884,673
Markham	\$ 894	\$ 44,680	\$ 134,040	\$ 446,800	\$ 2,234,000
Meaford	\$ 1,710	\$ 48,522	\$ 143,722	\$ 476,922	\$ 2,380,922
Middlesex Centre	\$ 1,725	\$ 68,392	N/A	N/A	N/A
Milton	\$ 873	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,294,725
Minto	\$ 1,538	\$ 40,708	\$ 105,768	\$ 186,247	N/A
Mississauga	\$ 522	\$ 26,092	\$ 78,276	\$ 260,920	\$ 1,304,600
New Tecumseth	\$ 828	\$ 41,400	\$ 124,200	\$ 375,500	\$ 1,811,500
Newmarket	\$ 1,216	\$ 42,966	\$ 126,150	\$ 412,908	\$ 2,034,108
Niagara Falls	\$ 961	\$ 26,213	\$ 75,630	\$ 242,987	\$ 1,180,379
Niagara-on-the-Lake	\$ 1,172	\$ 29,415	\$ 89,711	\$ 284,993	\$ 1,394,610
Norfolk	\$ 1,167	\$ 34,334	\$ 95,775	\$ 313,040	\$ 1,536,876
North Bay	\$ 1,067	\$ 29,864	\$ 84,943	\$ 266,547	\$ 1,288,976
North Dumfries	\$ 1,260	\$ 52,416	\$ 156,816	\$ 522,216	\$ 2,610,216
North Middlesex	\$ 1,218	\$ 37,868	\$ 112,868	\$ 375,368	\$ 1,875,368
North Perth	\$ 1,028	\$ 21,413	\$ 55,131	\$ 169,371	\$ 824,118
Oakville	\$ 873	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,294,725
Orangeville	\$ 1,060	\$ 42,848	\$ 127,356	\$ 423,080	\$ 2,111,080
Orillia	\$ 890	\$ 34,472	\$ 104,266	\$ 339,174	\$ 1,677,762
Oshawa	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Ottawa	\$ 763	\$ 38,528	\$ 115,317	\$ 379,524	\$ 1,879,619
Owen Sound	\$ 1,293	\$ 37,686	\$ 110,031	\$ 358,929	\$ 1,769,850
Parry Sound	\$ 1,437	\$ 57,815	\$ 155,046	\$ 486,329	N/A
Pelham	\$ 812	\$ 25,565	\$ 76,043	\$ 248,040	\$ 1,223,877
Peterborough	\$ 1,062	\$ 19,034	\$ 51,080	\$ 142,342	\$ 565,629

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

Total Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Pickering	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Port Colborne	\$ 1,419	\$ 29,050	\$ 89,195	\$ 277,153	\$ 1,342,180
Prince Edward County	\$ 2,030	\$ 62,439	\$ 182,110	\$ 593,149	\$ 2,922,355
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 1,198	\$ 29,148	\$ 84,595	\$ 272,255	\$ 1,332,797
Richmond Hill	\$ 948	\$ 47,424	\$ 142,272	\$ 474,240	\$ 2,371,200
Sarnia	\$ 1,009	\$ 16,958	\$ 40,859	\$ 104,455	\$ 440,454
Saugeen Shores	\$ 1,061	\$ 28,104	\$ 81,756	\$ 267,408	\$ 1,325,113
Sault Ste. Marie	\$ 818	\$ 31,652	\$ 87,964	\$ 283,460	\$ 1,397,757
South Bruce Peninsula	\$ 1,676	\$ 42,918	\$ 130,751	\$ 416,156	\$ 2,034,847
Southgate	\$ 1,551	\$ 37,607	\$ 105,213	\$ 323,771	\$ 1,500,000
Springwater	\$ 1,391	\$ 53,466	\$ 160,006	\$ 532,896	\$ 2,663,696
St. Catharines	\$ 920	\$ 33,293	\$ 100,500	\$ 328,880	\$ 1,631,170
St. Marys	\$ 979	\$ 32,656	\$ 81,056	\$ 250,456	\$ 1,218,456
St. Thomas	\$ 989	\$ 26,180	\$ 107,645	\$ 356,425	\$ 1,770,879
Stratford	\$ 827	\$ 27,497	\$ 81,751	\$ 271,474	\$ 1,355,374
Strathroy-Caradoc	\$ 916	\$ 34,745	\$ 98,298	\$ 217,419	\$ 886,027
Thorold	\$ 1,056	\$ 30,868	\$ 91,708	\$ 304,648	\$ 1,521,448
Thunder Bay	\$ 1,186	\$ 25,869	\$ 70,146	\$ 215,460	\$ 1,028,816
Tillsonburg	\$ 897	\$ 25,644	\$ 74,601	\$ 233,552	\$ 1,136,938
Timmins	\$ 908	\$ 31,169	\$ 93,504	\$ 311,679	\$ 1,558,390
Toronto	\$ 791	\$ 33,617	\$ 88,985	\$ 282,773	\$ 1,390,133
Vaughan	\$ 914	\$ 45,682	\$ 137,046	\$ 456,820	\$ 2,284,100
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 908	\$ 43,678	\$ 130,871	\$ 435,815	\$ 2,176,196
Welland	\$ 1,274	\$ 48,807	\$ 147,149	\$ 483,328	\$ 2,401,141
Wellesley	\$ 1,260	\$ 52,416	\$ 156,816	\$ 522,216	\$ 2,610,216
Wellington North	\$ 1,222	\$ 45,004	\$ 134,604	\$ 448,204	\$ 2,240,204
West Grey	\$ 1,449	\$ 20,834	\$ 60,394	\$ 198,854	\$ 990,054
West Lincoln	\$ 1,111	\$ 34,677	\$ 100,054	\$ 319,427	\$ 1,559,855
Whitby	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Whitchurch-Stouffville	\$ 960	\$ 48,000	\$ 144,000	\$ 480,000	\$ 2,400,000
Wilmot	\$ 1,120	\$ 46,261	\$ 138,157	\$ 459,171	\$ 2,292,894
Windsor	\$ 1,273	\$ 28,228	\$ 76,031	\$ 233,233	\$ 1,093,484
Woolwich	\$ 1,228	\$ 47,312	\$ 138,912	\$ 464,060	\$ 2,300,620
Average	\$ 1,106	\$ 36,216	\$ 104,832	\$ 339,801	\$ 1,671,897
Median	\$ 1,062	\$ 34,334	\$ 99,259	\$ 314,992	\$ 1,536,876
Min	\$ 522	\$ 10,280	\$ 23,480	\$ 104,455	\$ 440,454
Max	\$ 2,030	\$ 68,392	\$ 187,987	\$ 625,487	\$ 3,125,487

Comparison of Water/Wastewater Costs (sorted by location)

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Belleville	\$ 1,259	\$ 30,778	\$ 81,548	\$ 258,576	\$ 996,471
Brockville	\$ 765	\$ 25,638	\$ 56,317	\$ 159,430	\$ 532,736
Cornwall	\$ 783	\$ 11,260	\$ 33,780	\$ 112,601	\$ 563,006
Hawkesbury	\$ 762	\$ 20,264	\$ 60,064	\$ 199,364	\$ 995,364
Kingston	\$ 1,149	\$ 26,788	\$ 76,937	\$ 247,942	\$ 1,217,552
Ottawa	\$ 763	\$ 38,528	\$ 115,317	\$ 379,524	\$ 1,879,619
Peterborough	\$ 1,062	\$ 19,034	\$ 51,080	\$ 142,342	\$ 565,629
Prince Edward County	\$ 2,030	\$ 62,439	\$ 182,110	\$ 593,149	\$ 2,922,355
Quinte West	\$ 1,198	\$ 29,148	\$ 84,595	\$ 272,255	\$ 1,332,797
Eastern Average	\$ 1,086	\$ 29,320	\$ 82,416	\$ 262,798	\$ 1,222,837
Eastern Median	\$ 1,062	\$ 26,788	\$ 76,937	\$ 247,942	\$ 996,471

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Aurora	\$ 966	\$ 48,300	\$ 144,900	\$ 483,000	\$ 2,415,000
Brampton	\$ 522	\$ 26,092	\$ 78,276	\$ 260,920	\$ 1,304,600
Brock	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Burlington	\$ 873	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,294,725
Caledon	\$ 522	\$ 26,092	\$ 78,276	\$ 260,920	\$ 1,304,600
Clarington	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
East Gwillimbury	\$ 1,454	\$ 52,158	\$ 155,958	\$ 519,258	\$ 2,595,258
Georgina	\$ 1,123	\$ 52,601	\$ 157,657	\$ 525,353	\$ 2,626,473
Halton Hills	\$ 873	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,294,725
King	\$ 1,311	\$ 60,102	\$ 180,150	\$ 594,550	\$ 2,962,550
Markham	\$ 894	\$ 44,680	\$ 134,040	\$ 446,800	\$ 2,234,000
Milton	\$ 873	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,294,725
Mississauga	\$ 522	\$ 26,092	\$ 78,276	\$ 260,920	\$ 1,304,600
Newmarket	\$ 1,216	\$ 42,966	\$ 126,150	\$ 412,908	\$ 2,034,108
Oakville	\$ 873	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,294,725
Oshawa	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Pickering	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Richmond Hill	\$ 948	\$ 47,424	\$ 142,272	\$ 474,240	\$ 2,371,200
Toronto	\$ 791	\$ 33,617	\$ 88,985	\$ 282,773	\$ 1,390,133
Vaughan	\$ 914	\$ 45,682	\$ 137,046	\$ 456,820	\$ 2,284,100
Whitby	\$ 893	\$ 27,736	\$ 80,024	\$ 245,887	\$ 1,133,773
Whitchurch-Stouffville	\$ 960	\$ 48,000	\$ 144,000	\$ 480,000	\$ 2,400,000
GTA Average	\$ 914	\$ 36,843	\$ 108,155	\$ 352,244	\$ 1,730,654
GTA Median	\$ 893	\$ 29,514	\$ 83,328	\$ 265,366	\$ 1,304,600

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

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Fort Erie	\$ 1,465	\$ 35,778	\$ 109,166	\$ 345,843	\$ 1,690,215
Grimsby	N/A	N/A	N/A	N/A	N/A
Hamilton	\$ 719	\$ 34,431	\$ 101,162	\$ 329,660	\$ 1,628,320
Lincoln	\$ 1,036	\$ 46,577	\$ 138,716	\$ 460,455	\$ 2,298,098
Niagara Falls	\$ 961	\$ 26,213	\$ 75,630	\$ 242,987	\$ 1,180,379
Niagara-on-the-Lake	\$ 1,172	\$ 29,415	\$ 89,711	\$ 284,993	\$ 1,394,610
Pelham	\$ 812	\$ 25,565	\$ 76,043	\$ 248,040	\$ 1,223,877
Port Colborne	\$ 1,419	\$ 29,050	\$ 89,195	\$ 277,153	\$ 1,342,180
St. Catharines	\$ 920	\$ 33,293	\$ 100,500	\$ 328,880	\$ 1,631,170
Thorold	\$ 1,056	\$ 30,868	\$ 91,708	\$ 304,648	\$ 1,521,448
Wainfleet	N/A	N/A	N/A	N/A	N/A
Welland	\$ 1,274	\$ 48,807	\$ 147,149	\$ 483,328	\$ 2,401,141
West Lincoln	\$ 1,111	\$ 34,677	\$ 100,054	\$ 319,427	\$ 1,559,855
Niagara/Hamilton Avg.	\$ 1,086	\$ 34,061	\$ 101,730	\$ 329,583	\$ 1,624,663
Niagara/Hamilton Med.	\$ 1,056	\$ 33,293	\$ 100,054	\$ 319,427	\$ 1,559,855

Volume Meter Size	Residential 200 m ³ 5/8"	Commercial 10,000 m ³ 2"	Industrial 30,000 m ³ 3"	Industrial 100,000 m ³ 4"	Industrial 500,000 m ³ 6"
Elliot Lake	\$ 703	\$ 10,280	\$ 23,480	N/A	N/A
Espanola	\$ 1,199	\$ 21,815	\$ 58,743	\$ 180,671	N/A
Greater Sudbury	\$ 1,277	\$ 40,958	\$ 118,516	\$ 379,613	\$ 1,857,197
Greenstone	\$ 1,706	\$ 61,632	\$ 184,896	\$ 616,320	\$ 3,081,600
Kenora	\$ 1,672	\$ 33,296	\$ 102,340	\$ 316,943	\$ 1,532,414
North Bay	\$ 1,067	\$ 29,864	\$ 84,943	\$ 266,547	\$ 1,288,976
Parry Sound	\$ 1,437	\$ 57,815	\$ 155,046	\$ 486,329	N/A
Sault Ste. Marie	\$ 818	\$ 31,652	\$ 87,964	\$ 283,460	\$ 1,397,757
Thunder Bay	\$ 1,186	\$ 25,869	\$ 70,146	\$ 215,460	\$ 1,028,816
Timmins	\$ 908	\$ 31,169	\$ 93,504	\$ 311,679	\$ 1,558,390
North Average	\$ 1,197	\$ 34,435	\$ 97,958	\$ 339,669	\$ 1,677,879
North Median	\$ 1,193	\$ 31,410	\$ 90,734	\$ 311,679	\$ 1,532,414

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

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Barrie	\$ 931	\$ 40,217	\$ 118,660	\$ 385,417	\$ 1,895,104
Bracebridge	\$ 1,241	\$ 44,917	\$ 135,068	\$ 440,657	\$ 2,173,400
Collingwood	\$ 1,176	\$ 16,920	\$ 47,022	\$ 149,937	\$ 729,981
Gravenhurst	\$ 1,241	\$ 44,917	\$ 135,068	\$ 440,657	\$ 2,173,400
Huntsville	\$ 1,241	\$ 44,917	\$ 135,068	\$ 440,657	\$ 2,173,400
Innisfil	\$ 1,208	\$ 36,916	\$ 110,253	\$ 362,253	\$ 1,802,253
New Tecumseth	\$ 828	\$ 41,400	\$ 124,200	\$ 375,500	\$ 1,811,500
Orangeville	\$ 1,060	\$ 42,848	\$ 127,356	\$ 423,080	\$ 2,111,080
Orillia	\$ 890	\$ 34,472	\$ 104,266	\$ 339,174	\$ 1,677,762
Springwater	\$ 1,391	\$ 53,466	\$ 160,006	\$ 532,896	\$ 2,663,696
Sim./Musk./Duff. Avg.	\$ 1,121	\$ 40,099	\$ 119,697	\$ 389,023	\$ 1,921,158
Sim./Musk./Duff. Med.	\$ 1,192	\$ 42,124	\$ 125,778	\$ 404,248	\$ 2,003,092

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

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Brant	\$ 1,395	\$ 34,766	\$ 98,465	N/A	N/A
Brantford	\$ 867	\$ 40,668	\$ 121,928	\$ 406,147	\$ 2,030,200
Brockton	\$ 972	\$ 24,802	\$ 68,883	\$ 201,461	\$ 945,419
Cambridge	\$ 1,132	\$ 48,122	\$ 143,076	\$ 471,299	\$ 2,339,113
Central Elgin	\$ 1,737	\$ 62,987	\$ 187,987	\$ 625,487	\$ 3,125,487
Centre Wellington	\$ 1,257	\$ 50,032	\$ 148,330	\$ 491,826	\$ 2,453,731
Chatham-Kent	\$ 1,120	\$ 26,996	\$ 71,948	\$ 171,984	\$ 741,364
Erin	N/A	N/A	N/A	N/A	N/A
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Grey Highlands	\$ 1,258	\$ 18,718	\$ 39,318	\$ 129,306	\$ 567,612
Guelph	\$ 929	\$ 37,829	\$ 111,773	\$ 366,653	\$ 1,812,488
Guelph-Eramosa	\$ 1,385	\$ 56,755	\$ 169,755	\$ 565,255	\$ 2,825,255
Haldimand	\$ 1,032	\$ 31,753	\$ 87,248	\$ 275,546	\$ 1,306,750
Ingersoll	\$ 1,239	\$ 26,803	\$ 78,293	\$ 237,555	\$ 1,139,299
Kincardine	\$ 986	\$ 18,779	\$ 53,637	\$ 171,296	\$ 833,992
Kingsville	\$ 623	\$ 22,496	\$ 67,116	\$ 223,286	\$ 1,115,686
Kitchener	\$ 1,098	\$ 54,877	\$ 164,631	\$ 548,770	\$ 2,743,850
Lakeshore	\$ 1,030	\$ 29,940	\$ 88,940	\$ 295,440	\$ 1,475,440
Lambton Shores	\$ 1,491	\$ 59,607	\$ 175,903	\$ 577,581	\$ 2,861,717
London	\$ 887	\$ 25,980	\$ 73,029	\$ 227,331	\$ 1,038,655
Mapleton	\$ 1,389	\$ 39,001	\$ 117,658	\$ 381,512	\$ 1,884,673
Meaford	\$ 1,710	\$ 48,522	\$ 143,722	\$ 476,922	\$ 2,380,922
Middlesex Centre	\$ 1,725	\$ 68,392	N/A	N/A	N/A
Minto	\$ 1,538	\$ 40,708	\$ 105,768	\$ 186,247	N/A
Norfolk	\$ 1,167	\$ 34,334	\$ 95,775	\$ 313,040	\$ 1,536,876
North Dumfries	\$ 1,260	\$ 52,416	\$ 156,816	\$ 522,216	\$ 2,610,216
North Middlesex	\$ 1,218	\$ 37,868	\$ 112,868	\$ 375,368	\$ 1,875,368
North Perth	\$ 1,028	\$ 21,413	\$ 55,131	\$ 169,371	\$ 824,118
Owen Sound	\$ 1,293	\$ 37,686	\$ 110,031	\$ 358,929	\$ 1,769,850
Puslinch	N/A	N/A	N/A	N/A	N/A
Sarnia	\$ 1,009	\$ 16,958	\$ 40,859	\$ 104,455	\$ 440,454
Saugeen Shores	\$ 1,061	\$ 28,104	\$ 81,756	\$ 267,408	\$ 1,325,113
South Bruce Peninsula	\$ 1,676	\$ 42,918	\$ 130,751	\$ 416,156	\$ 2,034,847
Southgate	\$ 1,551	\$ 37,607	\$ 105,213	\$ 323,771	\$ 1,500,000
St. Marys	\$ 979	\$ 32,656	\$ 81,056	\$ 250,456	\$ 1,218,456
St. Thomas	\$ 989	\$ 26,180	\$ 107,645	\$ 356,425	\$ 1,770,879
Stratford	\$ 827	\$ 27,497	\$ 81,751	\$ 271,474	\$ 1,355,374
Strathroy-Caradoc	\$ 916	\$ 34,745	\$ 98,298	\$ 217,419	\$ 886,027
Tillsonburg	\$ 897	\$ 25,644	\$ 74,601	\$ 233,552	\$ 1,136,938
Waterloo	\$ 908	\$ 43,678	\$ 130,871	\$ 435,815	\$ 2,176,196
Wellesley	\$ 1,260	\$ 52,416	\$ 156,816	\$ 522,216	\$ 2,610,216
Wellington North	\$ 1,222	\$ 45,004	\$ 134,604	\$ 448,204	\$ 2,240,204
West Grey	\$ 1,449	\$ 20,834	\$ 60,394	\$ 198,854	\$ 990,054
Wilmot	\$ 1,120	\$ 46,261	\$ 138,157	\$ 459,171	\$ 2,292,894
Windsor	\$ 1,273	\$ 28,228	\$ 76,031	\$ 233,233	\$ 1,093,484
Woolwich	\$ 1,228	\$ 47,312	\$ 138,912	\$ 464,060	\$ 2,300,620
Southwest Average	\$ 1,189	\$ 37,402	\$ 106,803	\$ 340,793	\$ 1,690,246
Southwest Median	\$ 1,167	\$ 37,607	\$ 105,491	\$ 323,771	\$ 1,653,363

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

Volume Meter Size	Residential 200 m ³ 5/8"	Residential 200 m ³ Ranking
Mississauga	\$ 522	Low
Caledon	\$ 522	Low
Brampton	\$ 522	Low
Kingsville	\$ 623	Low
Elliot Lake	\$ 703	Low
Hamilton	\$ 719	Low
Hawkesbury	\$ 762	Low
Ottawa	\$ 763	Low
Brockville	\$ 765	Low
Cornwall	\$ 783	Low
Toronto	\$ 791	Low
Pelham	\$ 812	Low
Sault Ste. Marie	\$ 818	Low
Stratford	\$ 827	Low
New Tecumseth	\$ 828	Low
Brantford	\$ 867	Low
Halton Hills	\$ 873	Low
Oakville	\$ 873	Low
Burlington	\$ 873	Low
Milton	\$ 873	Low
London	\$ 887	Low
Orillia	\$ 890	Low
Whitby	\$ 893	Low
Clarington	\$ 893	Low
Oshawa	\$ 893	Low
Pickering	\$ 893	Low
Brock	\$ 893	Low
Markham	\$ 894	Low
Tillsonburg	\$ 897	Low
Timmins	\$ 908	Low
Waterloo	\$ 908	Low
Vaughan	\$ 914	Low
Strathroy-Caradoc	\$ 916	Low
St. Catharines	\$ 920	Low
Guelph	\$ 929	Low

Volume Meter Size	Residential 200 m ³ 5/8"	Residential 200 m ³ Ranking
Barrie	\$ 931	Mid
Richmond Hill	\$ 948	Mid
Whitchurch-Stouffville	\$ 960	Mid
Niagara Falls	\$ 961	Mid
Aurora	\$ 966	Mid
Brockton	\$ 972	Mid
St. Marys	\$ 979	Mid
Kincardine	\$ 986	Mid
St. Thomas	\$ 989	Mid
Sarnia	\$ 1,009	Mid
North Perth	\$ 1,028	Mid
Lakeshore	\$ 1,030	Mid
Haldimand	\$ 1,032	Mid
Lincoln	\$ 1,036	Mid
Thorold	\$ 1,056	Mid
Orangeville	\$ 1,060	Mid
Saugeen Shores	\$ 1,061	Mid
Peterborough	\$ 1,062	Mid
North Bay	\$ 1,067	Mid
Kitchener	\$ 1,098	Mid
West Lincoln	\$ 1,111	Mid
Chatham-Kent	\$ 1,120	Mid
Wilmot	\$ 1,120	Mid
Georgina	\$ 1,123	Mid
Cambridge	\$ 1,132	Mid
Kingston	\$ 1,149	Mid
Norfolk	\$ 1,167	Mid
Niagara-on-the-Lake	\$ 1,172	Mid
Collingwood	\$ 1,176	Mid
Thunder Bay	\$ 1,186	Mid
Quinte West	\$ 1,198	Mid
Espanola	\$ 1,199	Mid
Innisfil	\$ 1,208	Mid
Newmarket	\$ 1,216	Mid
North Middlesex	\$ 1,218	Mid

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

Volume Meter Size	Residential 200 m³ 5/8"	Residential 200 m³ Ranking
Wellington North	\$ 1,222	High
Woolwich	\$ 1,228	High
Ingersoll	\$ 1,239	High
Huntsville	\$ 1,241	High
Gravenhurst	\$ 1,241	High
Bracebridge	\$ 1,241	High
Centre Wellington	\$ 1,257	High
Grey Highlands	\$ 1,258	High
Belleville	\$ 1,259	High
Wellesley	\$ 1,260	High
North Dumfries	\$ 1,260	High
Windsor	\$ 1,273	High
Welland	\$ 1,274	High
Greater Sudbury	\$ 1,277	High
Owen Sound	\$ 1,293	High
King	\$ 1,311	High
Guelph-Eramosa	\$ 1,385	High
Mapleton	\$ 1,389	High
Springwater	\$ 1,391	High
Brant	\$ 1,395	High
Port Colborne	\$ 1,419	High
Parry Sound	\$ 1,437	High
West Grey	\$ 1,449	High
East Gwillimbury	\$ 1,454	High
Fort Erie	\$ 1,465	High
Lambton Shores	\$ 1,491	High
Minto	\$ 1,538	High
Southgate	\$ 1,551	High
Kenora	\$ 1,672	High
South Bruce Peninsula	\$ 1,676	High
Greenstone	\$ 1,706	High
Meaford	\$ 1,710	High
Middlesex Centre	\$ 1,725	High
Central Elgin	\$ 1,737	High
Prince Edward County	\$ 2,030	High
Average	\$ 1,106	
Median	\$ 1,062	

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

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
Elliot Lake	\$ 10,280	Low
Cornwall	\$ 11,260	Low
Collingwood	\$ 16,920	Low
Sarnia	\$ 16,958	Low
Grey Highlands	\$ 18,718	Low
Kincardine	\$ 18,779	Low
Peterborough	\$ 19,034	Low
Hawkesbury	\$ 20,264	Low
West Grey	\$ 20,834	Low
North Perth	\$ 21,413	Low
Espanola	\$ 21,815	Low
Kingsville	\$ 22,496	Low
Brockton	\$ 24,802	Low
Pelham	\$ 25,565	Low
Brockville	\$ 25,638	Low
Tillsonburg	\$ 25,644	Low
Thunder Bay	\$ 25,869	Low
London	\$ 25,980	Low
Mississauga	\$ 26,092	Low
Brampton	\$ 26,092	Low
Caledon	\$ 26,092	Low
St. Thomas	\$ 26,180	Low
Niagara Falls	\$ 26,213	Low
Kingston	\$ 26,788	Low
Ingersoll	\$ 26,803	Low
Chatham-Kent	\$ 26,996	Low
Stratford	\$ 27,497	Low
Clarington	\$ 27,736	Low
Whitby	\$ 27,736	Low
Brock	\$ 27,736	Low
Oshawa	\$ 27,736	Low
Pickering	\$ 27,736	Low
Saugeen Shores	\$ 28,104	Low
Windsor	\$ 28,228	Low
Port Colborne	\$ 29,050	Low

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
Quinte West	\$ 29,148	Mid
Niagara-on-the-Lake	\$ 29,415	Mid
Halton Hills	\$ 29,514	Mid
Burlington	\$ 29,514	Mid
Milton	\$ 29,514	Mid
Oakville	\$ 29,514	Mid
North Bay	\$ 29,864	Mid
Lakeshore	\$ 29,940	Mid
Belleville	\$ 30,778	Mid
Thorold	\$ 30,868	Mid
Timmins	\$ 31,169	Mid
Sault Ste. Marie	\$ 31,652	Mid
Haldimand	\$ 31,753	Mid
St. Marys	\$ 32,656	Mid
St. Catharines	\$ 33,293	Mid
Kenora	\$ 33,296	Mid
Toronto	\$ 33,617	Mid
Norfolk	\$ 34,334	Mid
Hamilton	\$ 34,431	Mid
Orillia	\$ 34,472	Mid
West Lincoln	\$ 34,677	Mid
Strathroy-Caradoc	\$ 34,745	Mid
Brant	\$ 34,766	Mid
Fort Erie	\$ 35,778	Mid
Innisfil	\$ 36,916	Mid
Southgate	\$ 37,607	Mid
Owen Sound	\$ 37,686	Mid
Guelph	\$ 37,829	Mid
North Middlesex	\$ 37,868	Mid
Ottawa	\$ 38,528	Mid
Mapleton	\$ 39,001	Mid
Barrie	\$ 40,217	Mid
Brantford	\$ 40,668	Mid
Minto	\$ 40,708	Mid
Greater Sudbury	\$ 40,958	Mid

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

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
New Tecumseth	\$ 41,400	High
Orangeville	\$ 42,848	High
South Bruce Peninsula	\$ 42,918	High
Newmarket	\$ 42,966	High
Waterloo	\$ 43,678	High
Markham	\$ 44,680	High
Bracebridge	\$ 44,917	High
Huntsville	\$ 44,917	High
Gravenhurst	\$ 44,917	High
Wellington North	\$ 45,004	High
Vaughan	\$ 45,682	High
Wilmot	\$ 46,261	High
Lincoln	\$ 46,577	High
Woolwich	\$ 47,312	High
Richmond Hill	\$ 47,424	High
Whitchurch-Stouffville	\$ 48,000	High
Cambridge	\$ 48,122	High
Aurora	\$ 48,300	High
Meaford	\$ 48,522	High
Welland	\$ 48,807	High
Centre Wellington	\$ 50,032	High
East Gwillimbury	\$ 52,158	High
North Dumfries	\$ 52,416	High
Wellesley	\$ 52,416	High
Georgina	\$ 52,601	High
Springwater	\$ 53,466	High
Kitchener	\$ 54,877	High
Guelph-Eramosa	\$ 56,755	High
Parry Sound	\$ 57,815	High
Lambton Shores	\$ 59,607	High
King	\$ 60,102	High
Greenstone	\$ 61,632	High
Prince Edward County	\$ 62,439	High
Central Elgin	\$ 62,987	High
Middlesex Centre	\$ 68,392	High
Average	\$ 36,216	
Median	\$ 34,334	

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

Volume Meter Size	Industrial 30,000 m ³ 3"	Industrial 30,000 m ³ Ranking	Industrial 100,000 m ³ 4"	Industrial 100,000 m ³ Ranking
Brant	\$ 98,465	Mid	N/A	Low
Elliot Lake	\$ 23,480	Low	N/A	Low
Sarnia	\$ 40,859	Low	\$ 104,455	Low
Cornwall	\$ 33,780	Low	\$ 112,601	Low
Grey Highlands	\$ 39,318	Low	\$ 129,306	Low
Peterborough	\$ 51,080	Low	\$ 142,342	Low
Collingwood	\$ 47,022	Low	\$ 149,937	Low
Brockville	\$ 56,317	Low	\$ 159,430	Low
North Perth	\$ 55,131	Low	\$ 169,371	Low
Kincardine	\$ 53,637	Low	\$ 171,296	Low
Chatham-Kent	\$ 71,948	Low	\$ 171,984	Low
Espanola	\$ 58,743	Low	\$ 180,671	Low
Minto	\$ 105,768	Mid	\$ 186,247	Low
West Grey	\$ 60,394	Low	\$ 198,854	Low
Hawkesbury	\$ 60,064	Low	\$ 199,364	Low
Brockton	\$ 68,883	Low	\$ 201,461	Low
Thunder Bay	\$ 70,146	Low	\$ 215,460	Low
Strathroy-Caradoc	\$ 98,298	Mid	\$ 217,419	Low
Kingsville	\$ 67,116	Low	\$ 223,286	Low
London	\$ 73,029	Low	\$ 227,331	Low
Windsor	\$ 76,031	Low	\$ 233,233	Low
Tillsonburg	\$ 74,601	Low	\$ 233,552	Low
Ingersoll	\$ 78,293	Low	\$ 237,555	Low
Niagara Falls	\$ 75,630	Low	\$ 242,987	Low
Oshawa	\$ 80,024	Low	\$ 245,887	Low
Clarington	\$ 80,024	Low	\$ 245,887	Low
Brock	\$ 80,024	Low	\$ 245,887	Low
Pickering	\$ 80,024	Low	\$ 245,887	Low
Whitby	\$ 80,024	Low	\$ 245,887	Low
Kingston	\$ 76,937	Low	\$ 247,942	Low
Pelham	\$ 76,043	Low	\$ 248,040	Low
St. Marys	\$ 81,056	Low	\$ 250,456	Low
Belleville	\$ 81,548	Low	\$ 258,576	Low
Brampton	\$ 78,276	Low	\$ 260,920	Low
Mississauga	\$ 78,276	Low	\$ 260,920	Low
Caledon	\$ 78,276	Low	\$ 260,920	Low

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

Volume Meter Size	Industrial 30,000 m ³ 3"	Industrial 30,000 m ³ Ranking	Industrial 100,000 m ³ 4"	Industrial 100,000 m ³ Ranking
Halton Hills	\$ 83,328	Mid	\$ 265,366	Mid
Milton	\$ 83,328	Mid	\$ 265,366	Mid
Oakville	\$ 83,328	Mid	\$ 265,366	Mid
Burlington	\$ 83,328	Mid	\$ 265,366	Mid
North Bay	\$ 84,943	Mid	\$ 266,547	Mid
Saugeen Shores	\$ 81,756	Mid	\$ 267,408	Mid
Stratford	\$ 81,751	Low	\$ 271,474	Mid
Quinte West	\$ 84,595	Mid	\$ 272,255	Mid
Haldimand	\$ 87,248	Mid	\$ 275,546	Mid
Port Colborne	\$ 89,195	Mid	\$ 277,153	Mid
Toronto	\$ 88,985	Mid	\$ 282,773	Mid
Sault Ste. Marie	\$ 87,964	Mid	\$ 283,460	Mid
Niagara-on-the-Lake	\$ 89,711	Mid	\$ 284,993	Mid
Lakeshore	\$ 88,940	Mid	\$ 295,440	Mid
Thorold	\$ 91,708	Mid	\$ 304,648	Mid
Timmins	\$ 93,504	Mid	\$ 311,679	Mid
Norfolk	\$ 95,775	Mid	\$ 313,040	Mid
Kenora	\$ 102,340	Mid	\$ 316,943	Mid
West Lincoln	\$ 100,054	Mid	\$ 319,427	Mid
Southgate	\$ 105,213	Mid	\$ 323,771	Mid
St. Catharines	\$ 100,500	Mid	\$ 328,880	Mid
Hamilton	\$ 101,162	Mid	\$ 329,660	Mid
Orillia	\$ 104,266	Mid	\$ 339,174	Mid
Fort Erie	\$ 109,166	Mid	\$ 345,843	Mid
St. Thomas	\$ 107,645	Mid	\$ 356,425	Mid
Owen Sound	\$ 110,031	Mid	\$ 358,929	Mid
Innisfil	\$ 110,253	Mid	\$ 362,253	Mid
Guelph	\$ 111,773	Mid	\$ 366,653	Mid
North Middlesex	\$ 112,868	Mid	\$ 375,368	Mid
New Tecumseth	\$ 124,200	High	\$ 375,500	Mid
Ottawa	\$ 115,317	Mid	\$ 379,524	Mid
Greater Sudbury	\$ 118,516	Mid	\$ 379,613	Mid
Mapleton	\$ 117,658	Mid	\$ 381,512	Mid
Barrie	\$ 118,660	Mid	\$ 385,417	Mid

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

Volume Meter Size	Industrial 30,000 m ³ 3"	Industrial 30,000 m ³ Ranking	Industrial 100,000 m ³ 4"	Industrial 100,000 m ³ Ranking
Brantford	\$ 121,928	Mid	\$ 406,147	High
Newmarket	\$ 126,150	High	\$ 412,908	High
South Bruce Peninsula	\$ 130,751	High	\$ 416,156	High
Orangeville	\$ 127,356	High	\$ 423,080	High
Waterloo	\$ 130,871	High	\$ 435,815	High
Gravenhurst	\$ 135,068	High	\$ 440,657	High
Bracebridge	\$ 135,068	High	\$ 440,657	High
Huntsville	\$ 135,068	High	\$ 440,657	High
Markham	\$ 134,040	High	\$ 446,800	High
Wellington North	\$ 134,604	High	\$ 448,204	High
Vaughan	\$ 137,046	High	\$ 456,820	High
Wilmot	\$ 138,157	High	\$ 459,171	High
Lincoln	\$ 138,716	High	\$ 460,455	High
Woolwich	\$ 138,912	High	\$ 464,060	High
Cambridge	\$ 143,076	High	\$ 471,299	High
Richmond Hill	\$ 142,272	High	\$ 474,240	High
Meaford	\$ 143,722	High	\$ 476,922	High
Whitchurch-Stouffville	\$ 144,000	High	\$ 480,000	High
Aurora	\$ 144,900	High	\$ 483,000	High
Welland	\$ 147,149	High	\$ 483,328	High
Parry Sound	\$ 155,046	High	\$ 486,329	High
Centre Wellington	\$ 148,330	High	\$ 491,826	High
East Gwillimbury	\$ 155,958	High	\$ 519,258	High
Wellesley	\$ 156,816	High	\$ 522,216	High
North Dumfries	\$ 156,816	High	\$ 522,216	High
Georgina	\$ 157,657	High	\$ 525,353	High
Springwater	\$ 160,006	High	\$ 532,896	High
Kitchener	\$ 164,631	High	\$ 548,770	High
Guelph-Eramosa	\$ 169,755	High	\$ 565,255	High
Lambton Shores	\$ 175,903	High	\$ 577,581	High
Prince Edward County	\$ 182,110	High	\$ 593,149	High
King	\$ 180,150	High	\$ 594,550	High
Greenstone	\$ 184,896	High	\$ 616,320	High
Central Elgin	\$ 187,987	High	\$ 625,487	High
Average	\$ 104,832		\$ 339,801	
Median	\$ 99,259		\$ 314,992	

Water/Wastewater Costs as a Percentage of Household Income

Municipality	2019 Est. Avg. Household Income	2019 Residential Water/WW Costs 200 m3	2019 Residential Water/WW as a % of Household Income
Caledon	\$ 150,106	\$ 522	0.3%
Mississauga	\$ 112,392	\$ 522	0.5%
Grimsby	\$ 121,188	\$ 568	0.5%
Oakville	\$ 184,178	\$ 873	0.5%
Brampton	\$ 104,652	\$ 522	0.5%
Kingsville	\$ 105,298	\$ 623	0.6%
Aurora	\$ 159,773	\$ 966	0.6%
Pelham	\$ 131,817	\$ 812	0.6%
Halton Hills	\$ 140,114	\$ 873	0.6%
Vaughan	\$ 143,086	\$ 914	0.6%
Whitchurch-Stouffville	\$ 147,435	\$ 960	0.7%
Milton	\$ 133,325	\$ 873	0.7%
Erin	\$ 147,506	\$ 983	0.7%
Ottawa	\$ 114,460	\$ 763	0.7%
Whitby	\$ 132,491	\$ 893	0.7%
King	\$ 193,715	\$ 1,311	0.7%
Burlington	\$ 128,863	\$ 873	0.7%
Pickering	\$ 127,224	\$ 893	0.7%
Toronto	\$ 111,127	\$ 791	0.7%
Clarington	\$ 120,703	\$ 893	0.7%
Markham	\$ 120,621	\$ 894	0.7%
Hamilton	\$ 96,677	\$ 719	0.7%
New Tecumseth	\$ 109,381	\$ 828	0.8%
Richmond Hill	\$ 124,910	\$ 948	0.8%
Kincardine	\$ 128,444	\$ 986	0.8%
Waterloo	\$ 117,592	\$ 908	0.8%
Lakeshore	\$ 130,418	\$ 1,030	0.8%
Saugeen Shores	\$ 127,398	\$ 1,061	0.8%
Lincoln	\$ 117,972	\$ 1,036	0.9%
Guelph	\$ 103,289	\$ 929	0.9%
Wilmot	\$ 124,311	\$ 1,120	0.9%
Timmins	\$ 100,467	\$ 908	0.9%
Woolwich	\$ 133,307	\$ 1,228	0.9%
North Dumfries	\$ 136,064	\$ 1,260	0.9%
Barrie	\$ 100,178	\$ 931	0.9%

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

Municipality	2019 Est. Avg. Household Income	2019 Residential Water/WW Costs 200 m3	2019 Residential Water/WW as a % of Household Income
Brock	\$ 95,842	\$ 893	0.9%
Sault Ste. Marie	\$ 86,286	\$ 818	0.9%
Springwater	\$ 146,565	\$ 1,391	0.9%
Wellesley	\$ 132,604	\$ 1,260	1.0%
Newmarket	\$ 127,430	\$ 1,216	1.0%
Stratford	\$ 86,570	\$ 827	1.0%
Niagara-on-the-Lake	\$ 122,234	\$ 1,172	1.0%
Oshawa	\$ 93,015	\$ 893	1.0%
Guelph-Eramosa	\$ 141,060	\$ 1,385	1.0%
Strathroy-Caradoc	\$ 91,954	\$ 916	1.0%
West Lincoln	\$ 111,397	\$ 1,111	1.0%
London	\$ 88,713	\$ 887	1.0%
Orangeville	\$ 104,724	\$ 1,060	1.0%
Brockton	\$ 95,933	\$ 972	1.0%
Sarnia	\$ 98,536	\$ 1,009	1.0%
Haldimand	\$ 100,384	\$ 1,032	1.0%
East Gwillimbury	\$ 140,694	\$ 1,454	1.0%
Brantford	\$ 83,802	\$ 867	1.0%
Brockville	\$ 73,061	\$ 765	1.0%
St. Marys	\$ 91,426	\$ 979	1.1%
Elliot Lake	\$ 64,739	\$ 703	1.1%
Innisfil	\$ 111,204	\$ 1,208	1.1%
North Perth	\$ 93,361	\$ 1,028	1.1%
Georgina	\$ 101,200	\$ 1,123	1.1%
St. Catharines	\$ 82,730	\$ 920	1.1%
Tillsonburg	\$ 79,904	\$ 897	1.1%
Georgian Bluffs	\$ 98,528	\$ 1,106	1.1%
Cambridge	\$ 100,582	\$ 1,132	1.1%
Centre Wellington	\$ 110,275	\$ 1,257	1.1%
Orillia	\$ 77,420	\$ 890	1.1%
Niagara Falls	\$ 82,186	\$ 961	1.2%
Kitchener	\$ 93,523	\$ 1,098	1.2%
Middlesex Centre	\$ 146,025	\$ 1,725	1.2%
Grey Highlands	\$ 106,519	\$ 1,258	1.2%
Brant	\$ 115,707	\$ 1,395	1.2%
Cornwall	\$ 64,787	\$ 783	1.2%
Kingston	\$ 94,838	\$ 1,149	1.2%
Thorold	\$ 86,782	\$ 1,056	1.2%
Hawkesbury	\$ 60,838	\$ 762	1.3%
North Bay	\$ 85,048	\$ 1,067	1.3%

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

Municipality	2019 Est. Avg. Household Income	2019 Residential Water/WW Costs 200 m3	2019 Residential Water/WW as a % of Household Income
Greater Sudbury	\$ 101,733	\$ 1,277	1.3%
Collingwood	\$ 93,610	\$ 1,176	1.3%
Huntsville	\$ 98,583	\$ 1,241	1.3%
North Middlesex	\$ 96,495	\$ 1,218	1.3%
Mapleton	\$ 109,390	\$ 1,389	1.3%
St. Thomas	\$ 77,231	\$ 989	1.3%
Peterborough	\$ 82,247	\$ 1,062	1.3%
Bracebridge	\$ 96,098	\$ 1,241	1.3%
Thunder Bay	\$ 90,125	\$ 1,186	1.3%
Ingersoll	\$ 93,590	\$ 1,239	1.3%
Norfolk	\$ 87,399	\$ 1,167	1.3%
Espanola	\$ 87,679	\$ 1,199	1.4%
Quinte West	\$ 86,056	\$ 1,198	1.4%
Chatham-Kent	\$ 79,302	\$ 1,120	1.4%
Gravenhurst	\$ 87,516	\$ 1,241	1.4%
Wellington North	\$ 84,002	\$ 1,222	1.5%
Central Elgin	\$ 114,682	\$ 1,737	1.5%
Belleville	\$ 80,004	\$ 1,259	1.6%
Lambton Shores	\$ 91,339	\$ 1,491	1.6%
Welland	\$ 76,440	\$ 1,274	1.7%
Windsor	\$ 76,339	\$ 1,273	1.7%
Kenora	\$ 99,111	\$ 1,672	1.7%
Fort Erie	\$ 83,676	\$ 1,465	1.8%
Owen Sound	\$ 73,557	\$ 1,293	1.8%
Minto	\$ 86,929	\$ 1,538	1.8%
Port Colborne	\$ 79,703	\$ 1,419	1.8%
West Grey	\$ 80,032	\$ 1,449	1.8%
Greenstone	\$ 90,466	\$ 1,706	1.9%
Meaford	\$ 90,429	\$ 1,710	1.9%
Southgate	\$ 81,498	\$ 1,551	1.9%
Parry Sound	\$ 69,997	\$ 1,437	2.1%
South Bruce Peninsula	\$ 79,532	\$ 1,676	2.1%
Prince Edward County	\$ 96,186	\$ 2,030	2.1%
Average	\$ 105,849	\$ 1,100	1.1%
Median	\$ 99,645	\$ 1,061	1.1%

Water and Wastewater Financial Indicators

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

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

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

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

- **Principle #7:** Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.
- **Principle #8:** Financial Plans are “living” documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.
- **Principle #9:** Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

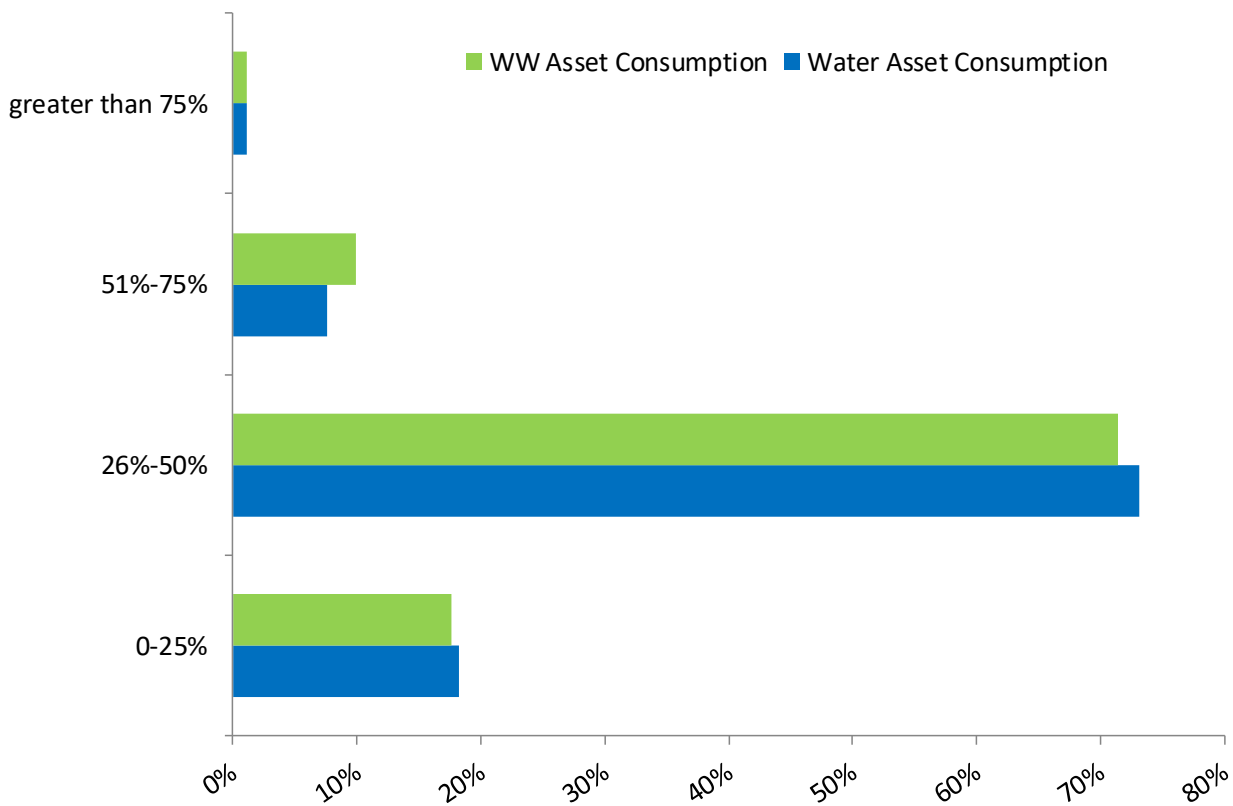
Monitoring of the financial indicators guide planning and decision making will help ensure that:

- Assets are protected and maintained
- Rates are stable and predictable
- There is a fair sharing in the distribution of future and current ratepayers
- There are sustainable cash flows
- There is financial flexibility
- Financial vulnerability is minimized

Past financial performance should be assessed relative to the financial indicators. This will reveal any areas of a municipality’s financial strategies that require particular focus in order to secure ongoing financial sustainability.

Asset Consumption Ratio

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



Water Asset Consumption Ratio

Municipalities	2014	2015	2016	2017	2018
Whitchurch - Stouffville	14.7%	14.7%	13.6%	13.9%	15.2%
Burlington				15.9%	15.9%
Kitchener	19.2%	18.9%	19.1%	19.5%	18.3%
Middlesex Centre	15.7%	15.6%	17.0%	18.0%	19.4%
Woolwich	18.9%	19.7%	21.1%	20.6%	19.5%
Lakeshore					20.5%
King	30.2%	24.6%	25.1%	19.8%	21.1%
Niagara-on-the-Lake	20.3%	21.1%	21.5%	22.8%	22.4%
St. Catharines	22.7%	22.6%	22.8%	23.0%	22.5%
Georgina	20.6%	21.8%	22.8%	23.9%	22.7%
Barrie	14.8%	17.2%	19.6%	20.7%	22.7%
Central Elgin					23.9%
Lambton Shores	20.1%	21.4%	22.6%	23.9%	25.0%
West Lincoln	20.8%	21.8%	23.0%	24.4%	25.1%
St. Marys	23.5%	25.2%	26.1%	26.9%	26.1%
Cambridge	30.1%	29.1%	27.5%	28.6%	26.1%
Vaughan	24.7%	24.6%	25.3%	25.6%	26.2%
Wilmot	29.9%	22.7%	23.9%	25.1%	26.3%
Ottawa	25.8%	25.9%	26.4%	26.8%	27.0%
Springwater	23.6%	24.8%	25.8%	26.7%	27.5%
St. Thomas	51.3%	52.0%	51.0%	27.4%	28.3%
Kingston	31.3%	32.5%	26.1%	27.5%	28.6%
Mapleton	26.3%	28.2%		28.6%	29.6%
Brockton				28.3%	29.6%
Centre Wellington	26.1%	27.0%	28.1%	29.2%	29.8%
Lincoln	25.9%	26.9%	27.8%	28.6%	29.8%
Brant County	23.1%	25.3%	25.6%	28.1%	30.4%
Port Colborne	33.4%	32.3%	29.3%	28.8%	30.4%
Minto	26.8%	27.9%	28.4%	29.5%	30.4%
New Tecumseth					30.4%
South Bruce Peninsula					30.4%
Markham	27.6%	28.5%	29.5%	30.3%	31.1%
Toronto	33.0%	32.4%	29.2%	30.5%	31.2%
Belleville	31.8%	32.9%	31.2%	31.5%	31.8%
North Middlesex		29.4%	30.8%	32.2%	31.8%
Fort Erie	28.5%	29.6%	29.5%	30.8%	32.0%
Saugeen Shores	27.3%	28.3%	29.2%	30.5%	32.0%
Aurora	27.7%	28.1%	29.6%		32.4%
London	31.4%	32.0%	32.0%	32.3%	32.9%
Hamilton	30.8%	30.6%	31.0%	32.1%	33.0%

Water Asset Consumption Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Espanola				33.9%	33.7%
Parry Sound	29.6%	31.2%	31.9%	33.2%	34.0%
Southgate					34.0%
Strathroy-Caradoc	29.9%	29.7%	31.3%	32.9%	34.4%
Thorold	31.0%	32.2%	33.6%	33.7%	34.5%
Waterloo	31.5%	32.2%	33.1%	34.3%	34.8%
Brantford			32.0%	33.3%	34.9%
North Perth		33.1%	33.0%	33.6%	35.0%
North Bay	27.7%	28.0%	30.2%	33.2%	35.2%
Welland	33.8%	35.1%	34.1%	34.1%	35.4%
Erin	30.4%	31.7%	33.5%	34.7%	35.5%
Orangeville	31.4%	30.9%	33.1%	34.6%	36.0%
Prince Edward County	33.6%	35.3%	34.7%	35.5%	36.2%
Wellington North	34.2%	35.6%	35.9%	36.9%	36.9%
Greater Sudbury	33.5%	34.7%	35.0%	35.7%	36.9%
Cornwall	37.5%	37.3%	36.9%	37.2%	37.1%
Newmarket	38.7%	39.6%	37.4%	37.6%	37.4%
Haldimand		41.0%	40.8%	37.5%	37.5%
Guelph-Eramosa	34.7%	36.7%	38.7%	37.8%	38.7%
Sault Ste. Marie	37.8%	38.4%	38.1%	38.5%	39.1%
Kenora	34.9%	35.9%	37.3%	38.4%	39.1%
Pelham	34.7%	36.5%	37.4%	39.6%	39.6%
Kincardine	37.4%	38.8%	38.9%	40.8%	39.7%
Norfolk			39.1%	38.2%	40.0%
Guelph	40.8%	41.3%	40.6%	41.2%	40.1%
Sarnia	36.5%	38.1%	39.0%	39.5%	40.4%
Kingsville					41.2%
Orillia	38.8%	40.0%	40.6%	40.6%	41.2%
Chatham-Kent	36.7%	37.8%	40.4%	40.9%	42.6%
Quinte West	41.7%	39.4%	42.7%	43.1%	43.6%
Georgian Bluffs					43.7%
Stratford	45.7%	45.7%	45.9%	45.4%	45.2%
West Grey					45.5%
Timmins	40.8%	41.6%	42.9%	45.1%	46.7%
Peterborough	45.7%	43.3%	44.3%	46.1%	47.7%
Windsor	23.3%	30.0%	36.7%	43.3%	50.0%
Greenstone	53.2%	55.7%	48.6%	47.9%	50.1%
Collingwood	49.9%	51.1%	52.7%	52.6%	50.3%
Brockville	47.2%	48.1%	48.5%	49.6%	50.5%
Owen Sound	53.3%	54.4%	53.5%	51.0%	51.2%
Grey Highlands	46.3%	46.7%	49.4%	51.0%	51.4%
East Gwillimbury	45.6%	47.5%	49.3%	50.7%	51.4%
Thunder Bay	54.6%	55.2%	55.3%	55.9%	56.7%
Meaford	59.0%	60.3%	59.4%	58.7%	57.8%
Hawkesbury					59.8%
Elliot Lake	81.5%	83.6%	82.6%	84.3%	86.2%
Average	32.6%	33.8%	34.4%	34.4%	35.3%
Median	31.2%	32.2%	32.5%	33.2%	34.2%

Water Asset Consumption Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Region York	23.5%	24.2%	16.9%	18.2%	19.9%
Region Peel	20.3%	20.5%	21.0%	22.1%	23.0%
Region Halton	21.7%	22.4%	23.5%	24.1%	24.6%
Region Durham	26.2%	27.2%	27.7%	28.4%	28.4%
Region Niagara	45.5%	46.1%	44.7%	45.0%	45.5%
District Muskoka	37.8%	40.0%	42.0%	43.8%	46.1%
Region Waterloo	47.9%	47.8%	49.0%	50.7%	50.8%
Average	31.8%	32.6%	32.1%	33.2%	34.0%
Median	26.2%	27.2%	27.7%	28.4%	28.4%

Wastewater Asset Consumption Ratio

Municipalities	2014	2015	2016	2017	2018
Tillsonburg	4.1%	4.1%	4.1%	4.1%	4.1%
King	5.6%	4.0%	5.2%	6.0%	6.4%
Whitchurch - Stouffville	11.4%	12.4%	12.4%	13.1%	14.5%
Woolwich	17.3%	17.4%	18.2%	17.9%	18.4%
Strathroy-Caradoc	16.4%	16.0%	17.3%	18.8%	20.3%
Owen Sound	46.5%	30.0%	24.2%	21.5%	22.6%
Hawkesbury					23.3%
Brockville	14.6%	16.9%	18.9%	21.3%	23.5%
Lakeshore					24.1%
North Middlesex		19.6%	21.1%	22.6%	24.2%
Timmins	38.5%	34.9%	17.1%	20.9%	24.5%
Vaughan	22.9%	23.1%	23.3%	23.9%	24.6%
Quinte West	42.7%	43.9%	41.3%	41.6%	24.8%
Middlesex Centre	19.4%	21.0%	21.6%	22.8%	24.8%
St. Marys	22.8%	23.7%	24.7%	25.8%	25.5%
Guelph-Eramosa	27.8%	29.3%	31.2%	23.7%	25.6%
Aurora	21.3%	21.6%	22.5%		25.6%
Georgina	21.4%	22.5%	23.8%	24.7%	25.6%
Lambton Shores	36.4%	38.0%	23.4%	25.4%	25.9%
Thorold	22.5%	23.7%	25.1%	26.1%	26.2%
Ottawa	25.6%	26.2%	26.9%	27.2%	26.8%
Georgian Bluffs					27.4%
Prince Edward County	18.9%	21.1%	23.0%	25.3%	27.7%
Kitchener	28.9%	28.5%	26.3%	28.2%	27.9%
Springwater	27.2%	27.9%	27.7%	28.9%	28.5%
Niagara-on-the-Lake	23.6%	24.8%	26.1%	27.4%	28.5%
Lincoln	26.6%	28.0%	27.6%	27.8%	29.1%
Wellington North	24.1%	26.0%	26.9%	28.3%	29.3%
Wilmot	30.6%	25.3%	26.8%	28.2%	29.7%
New Tecumseth					30.4%
Central Elgin	0.0%	0.0%			30.4%
Centre Wellington	25.0%	26.5%	28.2%	29.6%	30.9%
South Bruce Peninsula					31.6%
Belleville	28.1%	28.8%	29.6%	31.0%	32.0%
Fort Erie	27.9%	28.7%	29.7%	31.2%	32.0%
Waterloo	29.3%	29.6%	30.2%	31.4%	32.2%
Welland	26.5%	27.6%	28.3%	31.1%	32.3%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
West Lincoln	28.6%	30.2%	31.0%	32.2%	32.3%
Parry Sound	27.2%	29.0%	30.2%	31.4%	32.9%
Brant County	31.1%	29.8%	32.1%	33.3%	33.4%
Saugeen Shores	27.5%	29.4%	30.9%	32.3%	34.1%
North Bay	36.4%	34.1%	32.3%	33.6%	34.4%
Peterborough	31.1%	31.8%	34.1%	35.0%	34.5%
Hamilton	32.2%	33.1%	33.7%	34.3%	34.5%
Markham	30.5%	31.6%	32.8%	33.5%	34.5%
Orangeville	28.9%	30.6%	32.4%	33.8%	35.2%
Cambridge	41.9%	37.6%	34.8%	36.2%	36.0%
Haldimand		33.0%	33.8%	34.6%	36.6%
St. Catharines	34.1%	35.0%	36.3%	37.2%	37.2%
Stratford	37.6%	38.5%	38.9%	37.7%	37.4%
Kenora	37.4%	37.9%	38.9%	38.7%	38.0%
Newmarket	38.5%	39.5%	38.0%	37.9%	38.4%
Cornwall	53.9%	37.0%	37.5%	37.9%	38.6%
Espanola				38.9%	39.5%
Barrie	33.2%	34.4%	36.3%	39.1%	39.8%
North Perth		36.2%	36.1%	38.3%	40.0%
Kincardine	41.6%	42.6%	44.1%	45.6%	40.4%
Meaford	39.5%	39.8%	41.1%	41.8%	40.4%
Norfolk			36.0%	38.1%	40.7%
Kingston	33.6%	35.9%	38.1%	39.6%	41.7%
Minto	38.5%	39.6%	40.5%	41.2%	41.8%
Collingwood	37.4%	39.6%	40.8%	41.9%	42.1%
Toronto	46.5%	46.7%	44.2%	44.9%	42.7%
Windsor	36.6%	38.1%	39.6%	40.9%	42.7%
Kingsville					43.0%
Southgate					43.2%
London	39.6%	41.2%	43.0%	44.1%	43.6%
Greater Sudbury	46.8%	41.3%	42.5%	43.5%	44.3%
Brockton				46.2%	44.6%
Sault Ste. Marie	41.2%	42.4%	43.1%	45.1%	46.2%
Orillia	41.9%	43.2%	44.2%	45.2%	46.2%
West Grey					46.8%
Brantford			45.5%	46.7%	47.2%
Guelph	48.5%	49.5%	48.8%	49.2%	49.5%
Sarnia	44.9%	47.2%	49.2%	47.5%	49.7%
Port Colborne	44.5%	46.3%	47.5%	49.1%	50.6%
East Gwillimbury	45.6%	47.5%	49.3%	51.1%	50.9%
Greenstone	45.8%	47.9%	49.1%	51.5%	51.0%
Pelham	47.2%	47.5%	49.2%	51.0%	52.4%
Chatham-Kent	47.8%	49.7%	51.6%	52.5%	54.7%
Grey Highlands	50.0%	51.4%	52.1%	53.2%	55.3%
Thunder Bay	62.2%	63.5%	53.4%	55.2%	57.0%
St. Thomas	46.1%	47.3%	49.1%	71.3%	65.0%
Elliot Lake	81.4%	80.7%	82.0%	82.0%	83.5%
Average	28.3%	29.4%	34.0%	35.4%	35.5%
Median	28.9%	29.8%	32.6%	34.1%	34.5%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Region York	19.1%	15.8%	17.4%	18.4%	20.1%
Region Halton	28.8%	27.0%	27.0%	27.3%	28.6%
Region Peel	25.7%	26.6%	27.9%	29.1%	30.1%
Region Durham	29.9%	31.4%	32.3%	32.0%	33.2%
Region Waterloo	48.3%	49.9%	52.0%	44.7%	42.7%
District Muskoka	39.9%	39.5%	42.1%	44.0%	46.0%
Region Niagara	46.8%	48.5%	48.1%	49.4%	50.8%
Average	34.1%	34.1%	35.2%	35.0%	35.9%
Median	29.9%	31.4%	32.3%	32.0%	33.2%

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

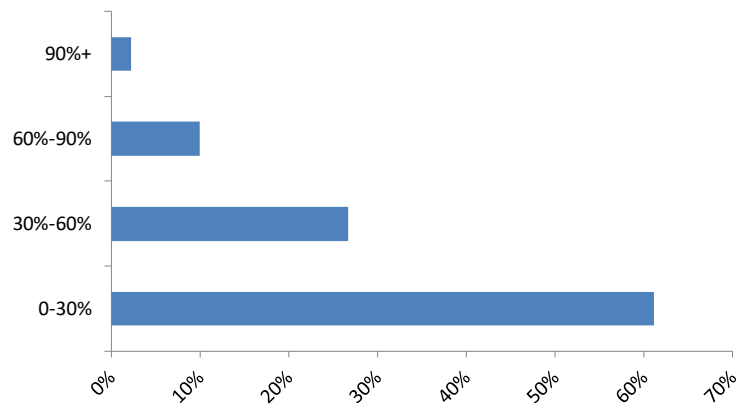
Municipalities	2018 Water		Municipalities	2018 Water	
	Reserves as % Total Water Own Source Revenues	2018 Water Reserves as % Closing Amortization Water		Reserves as % Total Water Own Source Revenues	2018 Water Reserves as % Closing Amortization Water
Central Elgin	-28.1%	-8.0%	Espanola	107.8%	19.7%
Elliot Lake	0.0%	0.0%	Middlesex Centre	71.1%	20.2%
Greenstone	0.0%	0.0%	North Middlesex	50.5%	21.0%
Sault Ste. Marie	0.0%	0.0%	New Tecumseth	59.7%	21.3%
Timmins	0.0%	0.0%	Kitchener	11.4%	22.5%
Welland	0.0%	0.0%	Kenora	75.1%	22.8%
Brockton	0.0%	0.0%	Minto	127.1%	25.3%
Meaford	22.6%	2.7%	Aurora	69.1%	25.6%
West Grey	16.4%	3.1%	Southgate	70.1%	25.7%
Chatham-Kent	12.5%	3.1%	North Perth	79.9%	26.3%
Thunder Bay	25.8%	4.6%	Georgina	175.1%	26.3%
St. Marys	12.9%	5.4%	Orillia	150.8%	26.4%
Hawkesbury	75.9%	7.0%	Barrie	92.6%	26.5%
Peterborough	53.3%	7.3%	Cambridge	22.7%	26.6%
Port Colborne	16.2%	7.5%	Stratford	81.3%	26.6%
Hamilton	27.3%	7.5%	Collingwood	140.4%	27.5%
Saugeen Shores	49.1%	8.6%	St. Thomas	69.7%	27.6%
Fort Erie	20.4%	10.4%	Haldimand	122.7%	27.6%
Owen Sound	54.6%	11.5%	London	116.5%	29.1%
Ottawa	49.3%	11.5%	Georgian Bluffs	207.2%	29.5%
North Bay	48.8%	12.1%	Kingston	129.0%	29.8%
Cornwall	51.0%	13.4%	Guelph-Eramosa	137.9%	30.5%
King	13.9%	15.4%	Lambton Shores	203.0%	30.9%
Prince Edward County	82.2%	15.7%	Niagara-on-the-Lake	77.0%	31.2%
Greater Sudbury	65.6%	15.9%	Brockville	71.3%	33.8%
Quinte West	92.3%	16.0%	Waterloo	54.0%	35.3%
West Lincoln	50.5%	16.3%	Norfolk		37.4%
Pelham	49.0%	16.4%	Mapleton	228.2%	37.6%
Sarnia	70.2%	18.6%	Erin	172.7%	38.3%
St. Catharines	27.0%	19.2%	East Gwillimbury	79.1%	39.8%

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

Municipalities	2018 Water Reserves as % Total Water Own Source Revenues	2018 Water Reserves as % Closing Amortization Water
Belleville	142.2%	40.6%
Lakeshore	120.4%	41.4%
Guelph	170.4%	42.7%
Orangeville	128.3%	42.7%
Parry Sound	205.7%	44.9%
Markham	136.5%	45.0%
Strathroy-Caradoc	239.3%	46.5%
Wilmot	114.3%	47.5%
Brant County	135.5%	48.9%
Centre Wellington	169.2%	50.4%
Kingsville	182.9%	51.8%
South Bruce Peninsula	223.5%	55.4%
Brantford	208.3%	58.6%
Whitchurch - Stouffville	54.9%	60.8%
Grey Highlands	270.7%	69.2%
Vaughan	120.2%	70.8%
Kincardine	333.1%	72.2%
Lincoln	261.3%	73.7%
Springwater	237.1%	73.7%
Thorold	169.9%	77.3%
Wellington North	309.5%	80.5%
Newmarket	150.3%	81.5%
Toronto	241.2%	90.5%
Woolwich	198.2%	106.0%
Average	102.8%	30.5%
Median	79.1%	26.5%

Municipalities	2018 Water Reserves as % Total Water Own Source Revenues	2018 Water Reserves as % Closing Amortization Water
District Muskoka	133.4%	11.8%
Region Peel	104.3%	19.0%
Region Waterloo	112.4%	21.8%
Region Halton	134.5%	25.4%
Region Durham	106.0%	27.8%
Region York	94.6%	37.7%
Region Niagara	209.6%	43.6%
Average	127.8%	26.7%
Median	112.4%	25.4%

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



WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amortization

Municipalities	2018 WW Reserves as % Total WW Own Source Revenues	2018 WW Reserves as % Closing Amortization Wastewater
North Perth	-100.1%	-29.3%
Stratford	-18.2%	-5.9%
Owen Sound	-1.3%	-0.4%
Espanola	0.0%	0.0%
Mapleton	201.0%	0.0%
Markham	0.0%	0.0%
Prince Edward County	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%
Timmins	0.0%	0.0%
West Grey	4.1%	0.4%
Lambton Shores	8.6%	1.8%
Windsor	10.1%	2.6%
Toronto	10.4%	2.7%
Thunder Bay	21.9%	3.1%
Kingsville	27.1%	3.7%
Chatham-Kent	23.5%	4.0%
Hawkesbury	23.3%	4.2%
St. Thomas	69.8%	4.9%
Cornwall	37.7%	5.0%
Ottawa	22.2%	6.0%
Port Colborne	19.2%	7.3%
Kitchener	8.1%	7.7%
North Middlesex	44.1%	7.9%
Greater Sudbury	59.7%	8.7%
Aurora	13.0%	9.2%
St. Catharines	16.9%	9.4%
Saugeen Shores	52.3%	10.1%
New Tecumseth	75.8%	10.3%
King	8.4%	11.2%
Quinte West	31.0%	11.7%
Welland	11.3%	12.6%

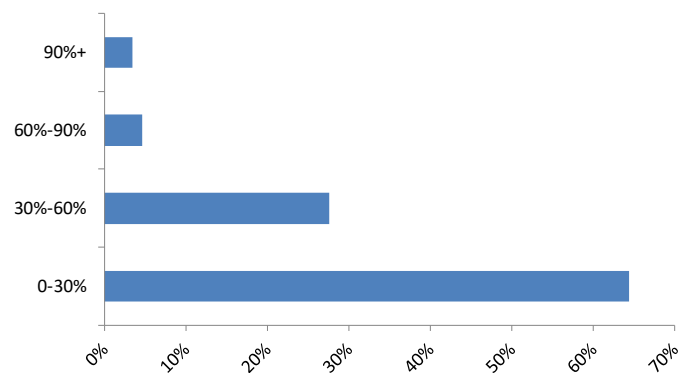
Municipalities	2018 WW Reserves as % Total WW Own Source Revenues	2018 WW Reserves as % Closing Amortization Wastewater
Lakeshore	47.8%	12.7%
Sarnia	54.8%	13.7%
Pelham	45.0%	13.8%
Guelph-Eramosa	61.4%	13.9%
Brockville	40.8%	15.0%
St. Marys	44.2%	15.1%
Barrie	101.1%	15.2%
Central Elgin	46.6%	15.3%
Kenora	50.2%	15.8%
North Bay	57.5%	16.1%
Middlesex Centre	69.7%	16.3%
Georgina	225.5%	18.4%
Norfolk	36.9%	18.6%
Belleville	108.6%	18.7%
Fort Erie	33.0%	19.6%
London	136.3%	20.5%
Whitchurch - Stouffville	16.1%	20.9%
Niagara-on-the-Lake	59.2%	22.1%
Parry Sound	110.8%	24.6%
Kingston	133.4%	27.6%
Orillia	121.9%	28.6%
West Lincoln	63.3%	28.8%
Minto	182.7%	29.1%
Wilmot	71.9%	31.5%
Springwater	115.4%	31.9%
Elliot Lake	241.5%	35.2%
Waterloo	61.8%	35.5%
Orangeville	90.9%	37.9%
South Bruce Peninsula	226.8%	39.3%
Wellington North	178.8%	39.8%

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

Municipalities	2018 WW Reserves as % Total WW Own Source Revenues	2018 WW Reserves as % Closing Amortization Wastewater
Grey Highlands	208.9%	39.9%
Hamilton	189.4%	41.3%
Cambridge	62.7%	41.4%
Haldimand	216.1%	41.7%
Thorold	97.6%	41.8%
Centre Wellington	175.4%	42.3%
Meaford	139.3%	42.4%
East Gwillimbury		46.0%
Brantford	281.6%	46.8%
Brant County	168.0%	46.9%
Brockton	211.5%	47.8%
Collingwood	175.3%	48.8%
Vaughan	75.5%	51.0%
Kincardine	340.4%	53.1%
Guelph	263.7%	54.4%
Newmarket	136.8%	63.7%
Strathroy-Caradoc	198.4%	68.4%
Peterborough	155.1%	68.7%
Lincoln	452.1%	74.5%
Georgian Bluffs	496.5%	93.4%
Woolwich	214.8%	97.7%
Southgate	382.3%	105.3%
Average	99.5%	24.8%
Median	61.6%	16.3%

Municipalities	2018 WW Reserves as % Total WW Own Source Revenues	2018 WW Reserves as % Closing Amortization Wastewater
Region Niagara	66.6%	12.2%
Region Waterloo	72.5%	17.6%
District Muskoka	322.5%	18.0%
Region Halton	111.0%	22.9%
Region Peel	230.1%	29.4%
Region Durham	144.2%	34.5%
Region York	120.1%	45.7%
Average	152.4%	25.8%
Median	120.1%	22.9%

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



Water Reserves Per Capita

Municipality	Water Reserves Per Capita
Central Elgin	\$ (48)
Elliot Lake	\$ -
Greenstone	\$ -
Sault Ste. Marie	\$ -
Timmins	\$ -
Welland	\$ -
Brockton	\$ -
West Grey	\$ 12
Kitchener	\$ 21
King	\$ 21
St. Marys	\$ 28
Chatham-Kent	\$ 34
Port Colborne	\$ 40
St. Catharines	\$ 45
West Lincoln	\$ 48
Hamilton	\$ 49
Meaford	\$ 50
Fort Erie	\$ 53
Southgate	\$ 53
Cambridge	\$ 55
Whitchurch - Stouffville	\$ 62
Thunder Bay	\$ 68
Pelham	\$ 68
Cornwall	\$ 85
Ottawa	\$ 86
Peterborough	\$ 99
Waterloo	\$ 100
New Tecumseth	\$ 100
Georgina	\$ 101
Mapleton	\$ 104

Municipality	Water Reserves Per Capita
Saugeen Shores	\$ 110
Stratford	\$ 113
Middlesex Centre	\$ 114
Aurora	\$ 117
North Bay	\$ 119
Guelph-Eramosa	\$ 120
North Perth	\$ 123
Greater Sudbury	\$ 141
Owen Sound	\$ 142
Prince Edward County	\$ 144
Wilmot	\$ 145
North Middlesex	\$ 147
Brockville	\$ 158
Quinte West	\$ 158
Sarnia	\$ 163
Barrie	\$ 166
Hawkesbury	\$ 167
Woolwich	\$ 169
Erin	\$ 210
Markham	\$ 223
Kenora	\$ 227
London	\$ 229
Minto	\$ 233
Vaughan	\$ 234
Niagara-on-the-Lake	\$ 234
Georgian Bluffs	\$ 238
Grey Highlands	\$ 244
Brant County	\$ 245
Haldimand	\$ 251
Centre Wellington	\$ 269

Municipality	Water Reserves Per Capita
Orangeville	\$ 275
Lakeshore	\$ 276
St. Thomas	\$ 281
Kingston	\$ 282
Lincoln	\$ 285
Newmarket	\$ 297
Orillia	\$ 301
Thorold	\$ 321
East Gwillimbury	\$ 322
Espanola	\$ 323
Springwater	\$ 326
Guelph	\$ 340
Collingwood	\$ 369
Belleville	\$ 388
Toronto	\$ 390
South Bruce Peninsula	\$ 480
Brantford	\$ 493
Kingsville	\$ 501
Strathroy-Caradoc	\$ 503
Wellington North	\$ 548
Parry Sound	\$ 769
Kincardine	\$ 832
Lambton Shores	\$ 847
Average	\$ 198
Median	\$ 147
Municipality	Water Reserves Per Capita
Region York	\$ 98
Region Waterloo	\$ 113
Region Durham	\$ 172
Region Peel	\$ 175
District Muskoka	\$ 185
Region Niagara	\$ 193
Region Halton	\$ 215
Average	\$ 164
Median	\$ 175

Wastewater Reserves Per Capita

Municipality	WW Reserves Per Capita
North Perth	\$ (283)
Stratford	\$ (38)
Owen Sound	\$ (3)
Espanola	\$ -
Markham	\$ -
Prince Edward County	\$ -
Sault Ste. Marie	\$ -
Timmins	\$ -
West Grey	\$ 1
King	\$ 11
Lambton Shores	\$ 14
Kitchener	\$ 17
Stouffville	\$ 19
Windsor	\$ 24
Toronto	\$ 24
Kingsville	\$ 27
Aurora	\$ 28
Welland	\$ 32
St. Catharines	\$ 33
Ottawa	\$ 41
Pelham	\$ 44
Thunder Bay	\$ 45
Port Colborne	\$ 46
Chatham-Kent	\$ 49
Georgian Bluffs	\$ 51
Quinte West	\$ 51
Hawkesbury	\$ 53
North Middlesex	\$ 54
Guelph-Eramosa	\$ 58
Lakeshore	\$ 66

Municipality	WW Reserves Per Capita
Springwater	\$ 68
West Lincoln	\$ 71
Cornwall	\$ 77
Central Elgin	\$ 81
Wilmot	\$ 84
Brockville	\$ 90
Georgina	\$ 96
Middlesex Centre	\$ 98
Fort Erie	\$ 102
St. Marys	\$ 103
Mapleton	\$ 107
North Bay	\$ 109
Norfolk	\$ 112
New Tecumseth	\$ 117
Saugeen Shores	\$ 124
Woolwich	\$ 126
Greater Sudbury	\$ 131
Niagara-on-the-Lake	\$ 131
Sarnia	\$ 132
St. Thomas	\$ 135
Cambridge	\$ 137
Waterloo	\$ 145
Kenora	\$ 147
Brant County	\$ 153
Vaughan	\$ 176
Grey Highlands	\$ 178
Orangeville	\$ 190
Belleville	\$ 195
Meaford	\$ 203
Thorold	\$ 204

Municipality	WW Reserves Per Capita
Lincoln	\$ 208
Barrie	\$ 226
London	\$ 233
Brockton	\$ 239
South Bruce Peninsula	\$ 254
Centre Wellington	\$ 289
Orillia	\$ 301
Newmarket	\$ 306
Haldimand	\$ 315
Southgate	\$ 324
Peterborough	\$ 326
Kingston	\$ 336
Strathroy-Caradoc	\$ 342
Wellington North	\$ 363
Hamilton	\$ 364
Minto	\$ 384
Elliot Lake	\$ 459
Brantford	\$ 480
Parry Sound	\$ 512
Guelph	\$ 593
Kincardine	\$ 644
Collingwood	\$ 673
Average	\$ 152
Median	\$ 108
Municipality	WW Reserves Per Capita
Region Waterloo	\$ 89
Region Niagara	\$ 97
Region York	\$ 194
Region Halton	\$ 204
Region Peel	\$ 240
Region Durham	\$ 281
District Muskoka	\$ 383
Average	\$ 213
Median	\$ 204

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	2014	2015	2016	2017	2018
Cornwall	0.0%	0.0%	0.0%	0.0%	0.0%
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Elliot Lake	0.0%	0.0%	0.0%	0.0%	0.0%
Erin	0.4%	0.2%	0.1%	0.0%	0.0%
Georgian Bluffs					0.0%
Greenstone	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph-Eramosa	0.0%	0.0%	0.0%	0.0%	0.0%
Haldimand		0.0%	0.0%	0.0%	0.0%
Kenora	0.5%	0.0%	0.0%	0.0%	0.0%
Kincardine	0.9%	0.0%	0.0%	0.0%	0.0%
King	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Mapleton	0.0%	0.0%		0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
North Perth		0.5%	0.3%	0.0%	0.0%
Orangeville	0.0%	0.0%	0.0%	0.0%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.0%
Sarnia	3.1%	2.3%	1.3%	0.3%	0.0%
Southgate					0.0%
Springwater	1.1%	1.0%	0.8%	0.8%	0.0%
Stratford	0.0%	0.0%	0.0%	0.0%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%	0.0%
Timmins	0.0%	0.0%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
Vaughan	0.1%	0.1%	0.1%	0.0%	0.0%
Waterloo	0.0%	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitchurch - Stouffville	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%

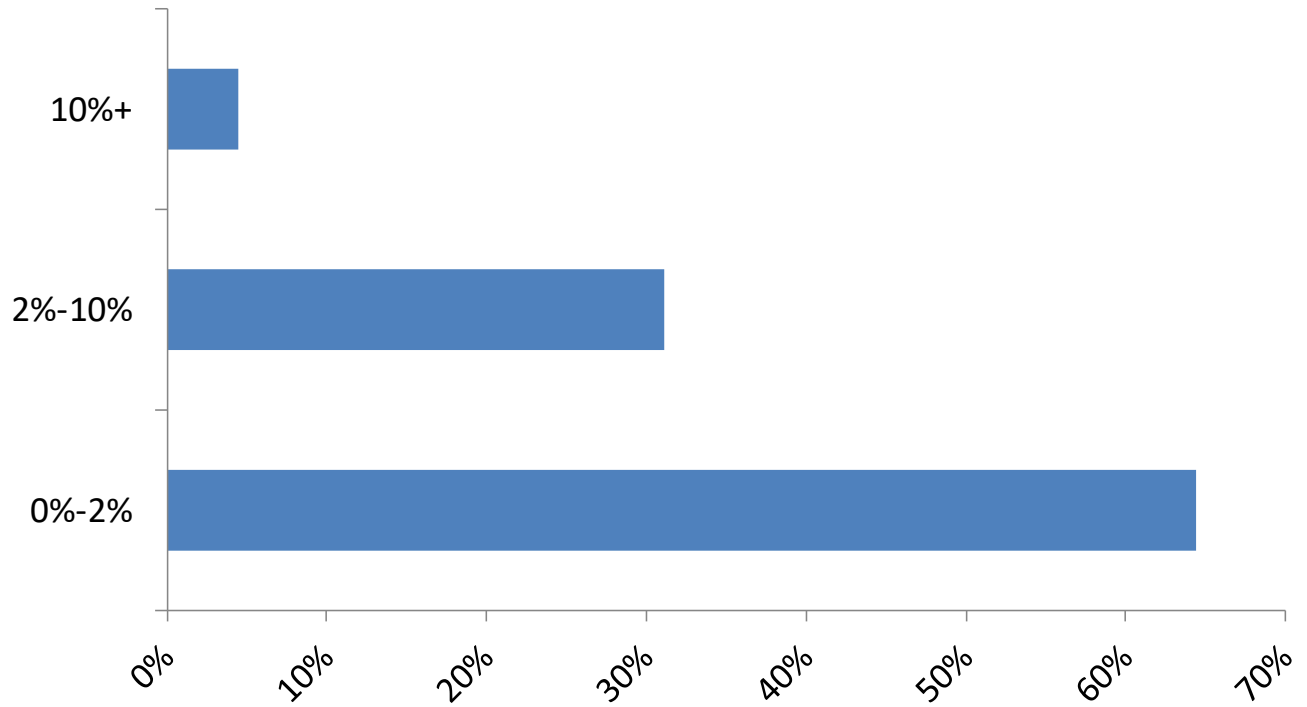
Water Debt Interest Cover Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Aurora					0.0%
North Middlesex		0.0%	0.0%	0.0%	0.0%
Wellington North	0.4%	0.4%	0.4%	0.4%	0.2%
Guelph	0.7%	0.5%	0.4%	0.3%	0.2%
Strathroy-Caradoc	0.3%	0.2%	0.2%	0.4%	0.3%
St. Catharines	1.5%	1.3%	0.8%	0.7%	0.3%
Fort Erie	0.6%	0.5%	0.4%	0.4%	0.3%
Woolwich	0.5%	0.5%	0.4%	0.4%	0.3%
Greater Sudbury	0.6%	0.6%	0.5%	0.5%	0.4%
Brockville	1.0%	0.8%	0.6%	0.7%	0.5%
Cambridge	0.3%	0.3%	0.6%	0.9%	0.5%
London	0.6%	0.6%	0.6%	0.6%	0.5%
Niagara-on-the-Lake	1.2%	1.1%	0.8%	0.8%	0.5%
Owen Sound	1.1%	1.3%	1.3%	0.8%	0.6%
Collingwood	1.1%	1.1%	1.0%	0.9%	0.7%
South Bruce Peninsula					0.8%
St. Thomas	1.2%	1.0%	1.0%	1.0%	0.8%
Welland	2.9%	1.2%	0.8%	0.5%	0.8%
Hawkesbury					1.0%
Sault Ste. Marie	0.7%	0.9%	1.4%	1.2%	1.0%
Pelham	1.6%	1.6%	1.4%	1.5%	1.2%
St. Marys	3.0%	1.7%	2.1%	1.7%	1.2%
Brockton				1.1%	1.6%
Newmarket	2.0%	1.9%	1.9%	1.8%	1.6%
Hamilton	1.2%	1.5%	1.4%	1.8%	1.6%
Port Colborne	0.0%	0.0%	4.7%	2.3%	2.1%
North Bay	3.3%	3.3%	3.0%	2.6%	2.1%
New Tecumseth					2.2%
Peterborough	2.2%	2.2%	2.1%	2.7%	2.4%
West Grey					2.4%

Water Debt Interest Cover Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Minto	2.4%	2.5%	2.9%	3.3%	2.5%
Lambton Shores	5.2%	4.6%	4.1%	3.3%	2.5%
Chatham-Kent	5.3%	4.4%	3.7%	2.8%	2.6%
Grey Highlands	0.6%	1.9%	1.7%	2.2%	2.8%
Centre Wellington	5.5%	4.9%	4.2%	3.7%	3.0%
Belleville	4.5%	3.8%	4.6%	4.4%	3.6%
Middlesex Centre	6.2%	5.4%	4.7%	4.4%	3.9%
Parry Sound	6.6%	5.8%	5.2%	5.1%	4.0%
Brantford	0.0%	0.0%	4.7%	4.6%	4.1%
Lakeshore					4.4%
Meaford	9.4%	7.7%	6.9%	6.2%	4.4%
Georgina	15.5%	10.4%	7.2%	6.4%	5.7%
Brant County	6.8%	6.1%	5.5%	5.1%	6.1%
Ottawa	5.7%	5.7%	5.7%	6.4%	6.2%
Espanola				6.7%	6.7%
Kingston	1.8%	1.6%	3.2%	3.1%	7.4%
Prince Edward County	9.0%	7.6%	7.0%	9.1%	7.8%
Thunder Bay	8.8%	8.4%	8.4%	8.5%	8.0%
Quinte West	5.7%	4.7%	7.1%	7.4%	8.3%
Saugeen Shores	0.0%	0.0%	10.5%	10.6%	8.4%
Kingsville					9.2%
Central Elgin					18.6%
Barrie	26.7%	25.6%	24.5%	24.9%	22.9%
Average	2.3%	1.9%	2.1%	2.1%	2.2%
Median	0.6%	0.5%	0.6%	0.6%	0.5%
Municipalities	2014	2015	2016	2017	2018
Region Niagara	1.4%	1.4%	0.0%	0.0%	0.0%
Region Durham	0.1%	0.1%	0.1%	0.1%	0.1%
Region Waterloo	0.9%	0.7%	0.5%	0.4%	0.2%
Region Halton	5.1%	4.6%	4.0%	3.8%	3.2%
District Muskoka	14.6%	13.3%	11.4%	10.3%	9.7%
Region Peel	17.1%	16.0%	14.3%	15.3%	13.8%
Region York	37.6%	35.0%	34.8%	36.6%	31.9%
Average	11.0%	10.2%	9.3%	9.5%	8.4%
Median	5.1%	4.6%	4.0%	3.8%	3.2%

Summary—Water Debt Interest Cover Ratio— Total Survey



Wastewater Debt Interest Cover Ratio

Municipalities	2014	2015	2016	2017	2018
Brantford	0.0%	0.0%	0.0%	0.0%	0.0%
Cambridge	0.0%	0.0%	0.0%	0.0%	0.0%
Elliot Lake	0.0%	0.0%	0.0%	0.0%	0.0%
Georgian Bluffs					0.0%
Haldimand		0.0%	0.0%	0.0%	0.0%
Kenora	0.0%	0.0%	0.0%	0.0%	0.0%
Kincardine	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
Orangeville	0.0%	0.0%	0.0%	3.3%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.0%
Pelham	0.0%	0.0%	0.2%	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%	0.0%	0.0%	0.0%
Southgate					0.0%
Springwater	0.0%	0.0%	0.0%	0.0%	0.0%
St. Thomas	0.0%	0.0%	0.0%	0.0%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
Vaughan	0.1%	0.1%	0.1%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitchurch - Stouffville	0.0%	0.0%	0.0%	0.0%	0.0%
Aurora	0.0%	0.0%	0.0%		0.0%
Port Colborne	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph	0.6%	0.4%	0.3%	0.3%	0.2%
Niagara-on-the-Lake	0.6%	0.5%	0.4%	0.3%	0.3%
St. Catharines	2.3%	1.8%	1.1%	0.9%	0.3%
Woolwich	0.5%	0.4%	0.3%	0.5%	0.4%
Welland	0.8%	0.6%	0.5%	0.5%	0.5%

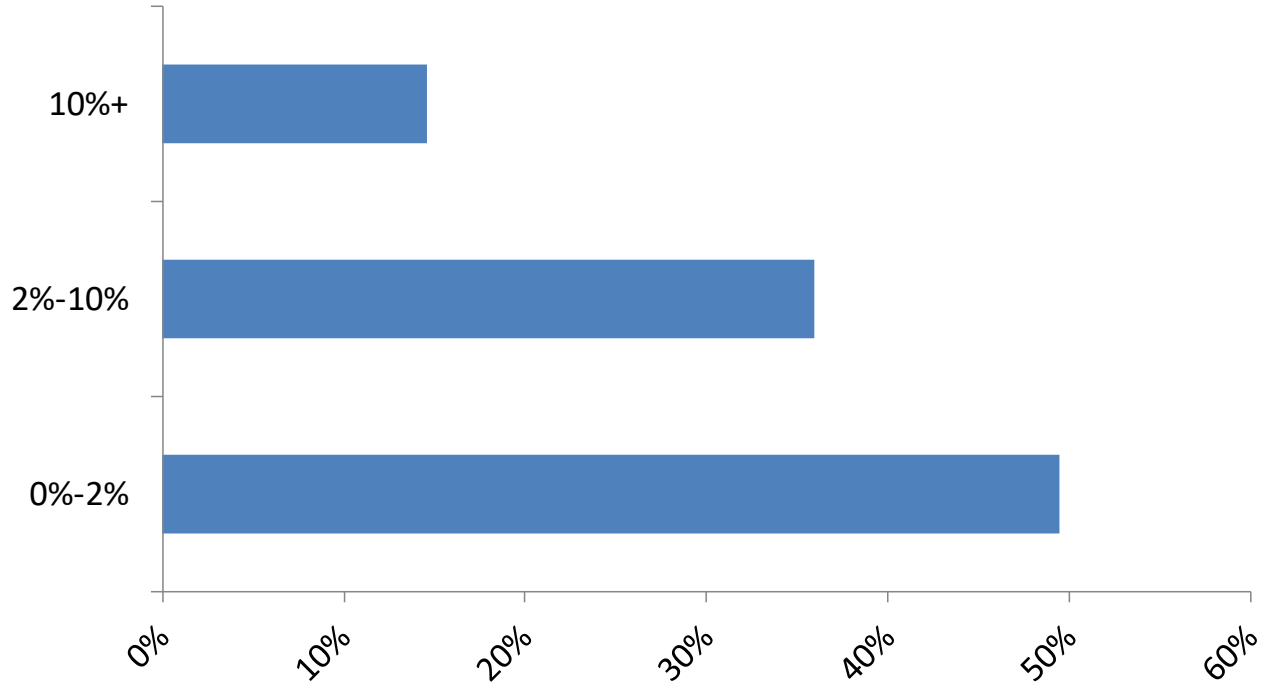
Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Waterloo	0.5%	0.8%	0.7%	0.7%	0.5%
Fort Erie	2.0%	1.7%	1.4%	1.1%	1.0%
Windsor	1.4%	1.3%	1.2%	1.2%	1.0%
Sarnia	3.1%	2.5%	2.0%	1.6%	1.1%
North Perth		1.8%	1.6%	1.2%	1.1%
Meaford	2.3%	2.0%	1.8%	1.6%	1.3%
Newmarket	2.0%	1.8%	1.6%	1.5%	1.4%
North Bay	0.3%	0.4%	1.1%	1.8%	1.4%
Lambton Shores	2.3%	1.8%	1.5%	3.0%	1.6%
Hamilton	1.0%	1.2%	1.2%	1.8%	1.6%
West Grey					1.9%
Grey Highlands	3.0%	2.7%	2.4%	2.4%	2.0%
St. Marys	4.8%	4.0%	2.8%	2.6%	2.1%
Strathroy-Caradoc	3.4%	0.0%	3.2%	2.5%	2.1%
Brockton				1.0%	2.2%
Belleville	1.3%	1.4%	2.3%	2.7%	2.4%
London	3.7%	3.2%	2.7%	2.7%	2.4%
Peterborough	3.0%	2.9%	3.0%	2.9%	2.7%
South Bruce Peninsula	0.0%	0.0%	0.0%	0.0%	2.9%
Saugeen Shores	0.0%	0.0%	4.6%	4.1%	3.2%
Kingsville					3.4%
Collingwood	7.3%	6.1%	5.7%	4.7%	3.9%
Norfolk			2.4%	2.4%	4.0%
Chatham-Kent	6.7%	6.9%	6.0%	5.0%	4.1%
King	34.1%	50.2%	19.5%	13.4%	4.1%
Brockville	0.6%	2.4%	2.9%	4.5%	4.2%
Thunder Bay	5.2%	4.2%	4.6%	4.7%	4.2%
North Middlesex		8.7%	6.3%	5.2%	4.3%
Greater Sudbury	0.0%	3.9%	5.7%	5.3%	4.7%
Wellington North	7.4%	6.1%	6.0%	5.6%	4.9%

Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2014	2015	2016	2017	2018
Guelph-Eramosa	0.0%	0.0%	0.0%	5.6%	5.0%
Cornwall	1.5%	0.4%	1.2%	5.4%	5.2%
Minto	6.0%	6.8%	5.9%	5.7%	5.4%
Lakeshore					5.6%
Brant County	8.1%	7.3%	6.6%	6.5%	6.4%
Espanola				8.6%	7.8%
Centre Wellington	6.8%	10.9%	9.8%	9.2%	8.0%
Ottawa	5.0%	5.3%	5.6%	7.3%	8.3%
Parry Sound	10.3%	9.8%	9.4%	8.8%	8.4%
Mapleton	0.0%	0.0%		9.6%	8.4%
Kingston	11.2%	10.5%	9.6%	9.0%	8.6%
Owen Sound	4.6%	8.6%	11.4%	8.5%	9.4%
Barrie	14.5%	13.7%	13.0%	12.6%	11.5%
Middlesex Centre	15.9%	15.7%	13.7%	13.1%	11.5%
Timmins	0.0%	0.0%	9.8%	13.8%	11.9%
Georgina	26.2%	19.0%	14.3%	16.9%	12.0%
Prince Edward County	20.1%	15.7%	15.3%	13.5%	12.5%
Stratford	14.1%	13.1%	12.6%	11.7%	13.3%
Quinte West	8.0%	8.4%	10.6%	13.1%	15.0%
Hawkesbury					16.3%
New Tecumseth					32.8%
Central Elgin					37.6%
Average	4.0%	4.0%	3.7%	3.6%	4.2%
Median	0.6%	0.8%	1.4%	1.8%	1.9%
Municipalities	2014	2015	2016	2017	2018
Region Niagara	5.2%	5.0%	0.0%	0.0%	0.0%
Region Durham	2.1%	2.0%	1.6%	1.2%	0.7%
Region Halton	5.6%	5.1%	4.3%	3.7%	3.1%
Region Waterloo	6.9%	8.4%	8.1%	9.3%	9.7%
Region Peel	19.1%	17.9%	16.0%	15.6%	14.8%
District Muskoka	31.6%	29.9%	26.5%	25.1%	22.2%
Region York	48.5%	45.4%	40.3%	36.2%	30.1%
Average	17.0%	16.2%	13.8%	13.0%	11.5%
Median	6.9%	8.4%	8.1%	9.3%	9.7%

Summary—Wastewater Debt Interest Cover Ratio—Total Survey



Water Debt Outstanding Per Capita

Municipality	2018 Water Debt Outstanding Per Capita	Municipality	2018 Water Debt Outstanding Per Capita
Cornwall	\$ -	North Perth	\$ 11
East Gwillimbury	\$ -	Wellington North	\$ 11
Elliot Lake	\$ -	Greater Sudbury	\$ 14
Erin	\$ -	St. Catharines	\$ 17
Georgian Bluffs	\$ -	Fort Erie	\$ 18
Greenstone	\$ -	Strathroy-Caradoc	\$ 24
Kenora	\$ -	Niagara-on-the-Lake	\$ 29
Kincardine	\$ -	Brockville	\$ 33
Kitchener	\$ -	Collingwood	\$ 33
Lincoln	\$ -	West Grey	\$ 35
Mapleton	\$ -	King	\$ 37
Markham	\$ -	London	\$ 38
Orillia	\$ -	Cambridge	\$ 40
Sarnia	\$ -	St. Marys	\$ 41
Southgate	\$ -	Pelham	\$ 43
Springwater	\$ -	Orangeville	\$ 43
Thorold	\$ -	Guelph-Eramosa	\$ 44
Timmins	\$ -	South Bruce Peninsula	\$ 50
Toronto	\$ -	Newmarket	\$ 50
Waterloo	\$ -	Grey Highlands	\$ 62
West Lincoln	\$ -	Georgina	\$ 68
Whitchurch - Stouffville	\$ -	Hawkesbury	\$ 76
Wilmot	\$ -	Sault Ste. Marie	\$ 79
Aurora	\$ -	Stratford	\$ 84
Brockton	\$ -	New Tecumseth	\$ 90
North Middlesex	\$ -	Welland	\$ 95
Vaughan	\$ 0	Centre Wellington	\$ 104
Guelph	\$ 5	St. Thomas	\$ 107
Owen Sound	\$ 6	Hamilton	\$ 113
Woolwich	\$ 9	Peterborough	\$ 128

Water Debt Outstanding Per Capita (cont'd)

Municipality	2018 Water Debt Outstanding Per Capita
Port Colborne	\$ 153
Middlesex Centre	\$ 158
Brant County	\$ 165
North Bay	\$ 174
Meaford	\$ 183
Chatham-Kent	\$ 197
Haldimand	\$ 217
Minto	\$ 222
Brantford	\$ 227
Kingsville	\$ 230
Lambton Shores	\$ 261
Ottawa	\$ 262
Belleville	\$ 271
Lakeshore	\$ 289
Parry Sound	\$ 322
Quinte West	\$ 365
Prince Edward County	\$ 376
Saugeen Shores	\$ 379
Kingston	\$ 461
Espanola	\$ 544
Thunder Bay	\$ 588
Central Elgin	\$ 848
Barrie	\$ 890
Average	\$ 113
Median	\$ 38

Municipality	2018 Water Debt Outstanding Per Capita
Region Durham	\$ -
Region Waterloo	\$ 2
Region Niagara	\$ 24
Region Halton	\$ 157
District Muskoka	\$ 286
Region Peel	\$ 464
Region York	\$ 868
Average	\$ 257
Median	\$ 157

Wastewater Debt Outstanding Per Capita

Municipality	Wastewater Debt Outstanding Per Capita	Municipality	Wastewater Debt Outstanding Per Capita
Brantford	\$ -	Waterloo	\$ 38
Cambridge	\$ -	South Bruce Peninsula	\$ 44
Elliot Lake	\$ -	Sarnia	\$ 49
Kenora	\$ -	Newmarket	\$ 50
Kincardine	\$ -	Grey Highlands	\$ 52
Kitchener	\$ -	Lambton Shores	\$ 59
Lincoln	\$ -	Welland	\$ 59
Markham	\$ -	North Perth	\$ 71
Orangeville	\$ -	Haldimand	\$ 77
Orillia	\$ -	Meaford	\$ 78
Sault Ste. Marie	\$ -	Fort Erie	\$ 83
Southgate	\$ -	Brockton	\$ 84
Springwater	\$ -	St. Marys	\$ 95
St. Thomas	\$ -	North Middlesex	\$ 96
Thorold	\$ -	Windsor	\$ 99
Toronto	\$ -	North Bay	\$ 99
Vaughan	\$ -	Georgina	\$ 102
West Lincoln	\$ -	Strathroy-Caradoc	\$ 102
Whitchurch - Stouffville	\$ -	King	\$ 111
Wilmot	\$ -	Brant County	\$ 115
Woolwich	\$ -	Belleville	\$ 131
Aurora	\$ -	Hamilton	\$ 133
Port Colborne	\$ -	Mapleton	\$ 134
Guelph	\$ 5	London	\$ 138
Pelham	\$ 11	Peterborough	\$ 150
West Grey	\$ 16	Lakeshore	\$ 171
Niagara-on-the-Lake	\$ 24	Saugeen Shores	\$ 171
Kingsville	\$ 28	Wellington North	\$ 178
St. Catharines	\$ 32	Guelph-Eramosa	\$ 206
Georgian Bluffs	\$ 36	Cornwall	\$ 217

Wastewater Debt Outstanding Per Capita (cont'd)

Municipality	Wastewater Debt Outstanding Per Capita
Chatham-Kent	\$ 224
Greater Sudbury	\$ 242
Minto	\$ 277
Collingwood	\$ 282
Thunder Bay	\$ 302
Norfolk	\$ 325
Brockville	\$ 346
Ottawa	\$ 404
Middlesex Centre	\$ 425
Kingston	\$ 449
Centre Wellington	\$ 511
Espanola	\$ 544
Barrie	\$ 581
Prince Edward County	\$ 658
Quinte West	\$ 694
Stratford	\$ 710
Parry Sound	\$ 754
Owen Sound	\$ 816
Timmins	\$ 886
Hawkesbury	\$ 1,106
New Tecumseth	\$ 1,139
Central Elgin	\$ 1,864
Average	\$ 206
Median	\$ 83

Municipality	Wastewater Debt Outstanding Per Capita
Region Durham	\$ 27
Region Niagara	\$ 117
Region Halton	\$ 160
Region Peel	\$ 288
Region Waterloo	\$ 363
District Muskoka	\$ 558
Region York	\$ 1,242
Average	\$ 394
Median	\$ 288

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	2017 Water Net Financial Liability Ratio	2018 Water Net Financial Liability Ratio	Municipalities	2017 Water Net Financial Liability Ratio	2018 Water Net Financial Liability Ratio
Kincardine	(6.2)	(3.3)	Kingsville		(1.0)
Wellington North	(1.0)	(3.0)	London	(0.7)	(1.0)
Lincoln	-	(2.6)	Guelph-Eramosa	(0.6)	(0.9)
Toronto	(2.2)	(2.4)	East Gwillimbury	(0.7)	(0.8)
Springwater	(2.3)	(2.4)	Kenora	(0.8)	(0.8)
Mapleton	(2.4)	(2.3)	North Perth	(0.6)	(0.7)
Strathroy-Caradoc	(2.2)	(2.3)	Sarnia	(0.5)	(0.7)
Georgian Bluffs		(2.1)	Southgate		(0.7)
Grey Highlands	(2.0)	(2.0)	Aurora		(0.7)
South Bruce Peninsula		(2.0)	Niagara-on-the-Lake	(0.6)	(0.7)
Woolwich	(1.6)	(1.9)	Greater Sudbury	(0.4)	(0.6)
Erin	(1.6)	(1.7)	Georgina	(0.1)	(0.6)
Thorold	(1.6)	(1.7)	Brockville	(0.5)	(0.6)
Guelph	(1.9)	(1.7)	Whitchurch - Stouffville	(0.7)	(0.5)
Orillia	(1.2)	(1.5)	Waterloo	-	(0.5)
Lambton Shores	(1.2)	(1.4)	Owen Sound	(0.3)	(0.5)
Markham	(1.3)	(1.4)	Cornwall	(0.5)	(0.5)
Collingwood	(0.9)	(1.3)	West Lincoln	(0.4)	(0.5)
Newmarket	(1.3)	(1.2)	North Middlesex	(0.3)	(0.5)
Vaughan	(1.1)	(1.2)	Brant County	(0.3)	(0.4)
Parry Sound	(0.8)	(1.2)	St. Thomas	(0.4)	(0.4)
Wilmot	(1.1)	(1.1)	Belleville	(0.1)	(0.4)
Brantford	0.1	(1.1)	Hawkesbury		(0.4)
Orangeville	(0.9)	(1.1)	Stratford	(0.8)	(0.2)
Centre Wellington	(1.1)	(1.0)	Pelham	(0.5)	(0.2)

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2017 Water Net Financial Liability Ratio	2018 Water Net Financial Liability Ratio
St. Catharines	(0.5)	(0.2)
Haldimand	0.1	(0.2)
Fort Erie	(0.0)	(0.1)
Kitchener	(0.1)	(0.1)
Cambridge	0.3	(0.1)
New Tecumseth		(0.1)
Minto	0.1	(0.1)
Elliot Lake	-	-
Greenstone	-	-
Timmins	-	-
Brockton	-	-
Lakeshore		0.1
St. Marys	(0.7)	0.1
King	0.3	0.1
Peterborough	0.3	0.2
North Bay	0.3	0.2
Middlesex Centre	0.4	0.3
West Grey		0.3
Sault Ste. Marie	0.4	0.3
Hamilton	0.5	0.4
Welland	0.2	0.5
Port Colborne	0.6	0.5
Chatham-Kent	0.7	0.6
Meaford	0.8	0.6
Espanola	1.8	0.7
Kingston	1.0	0.8
Ottawa	1.4	1.0
Saugeen Shores	1.6	1.2
Quinte West	1.4	1.2
Prince Edward County	2.3	1.3
Thunder Bay	2.3	2.0
Barrie	4.5	4.1
Central Elgin		5.3
Average	(0.3)	(0.5)
Median	(0.4)	(0.5)

Municipalities	2017 Water Net Financial Liability Ratio	2018 Water Net Financial Liability Ratio
Region Niagara	(1.6)	(1.8)
Region Waterloo	(0.9)	(1.1)
Region Durham	(1.0)	(1.1)
Region Halton	(0.1)	(0.4)
District Muskoka	1.1	0.7
Region Peel	2.2	1.7
Region York	8.7	7.4
Average	1.2	0.8
Median	(0.1)	(0.4)

Wastewater Net Financial Liabilities Ratio

Municipalities	2017 Wastewater Net Financial Liability Ratio	2018 Wastewater Net Financial Liability Ratio	Municipalities	2017 Wastewater Net Financial Liability Ratio	2018 Wastewater Net Financial Liability Ratio
Lincoln	(6.4)	(4.5)	Kenora	(0.5)	(0.5)
Southgate		(3.8)	Niagara-on-the-Lake	(0.4)	(0.5)
Kincardine	(4.8)	(3.4)	Waterloo	0.2	(0.5)
Brantford	(1.8)	(2.8)	Brant County	(0.2)	(0.4)
Guelph	(2.3)	(2.6)	Belleville	(0.4)	(0.4)
Elliot Lake	(1.9)	(2.4)	Sarnia	(0.1)	(0.3)
Woolwich	(2.7)	(2.1)	Pelham	(0.4)	(0.3)
South Bruce Peninsula	(1.1)	(1.9)	Port Colborne	(0.4)	(0.2)
Haldimand	(1.0)	(1.6)	Whitchurch - Stouffville	(0.3)	(0.2)
Grey Highlands	(1.1)	(1.5)	Aurora		(0.1)
Georgian Bluffs		(1.4)	Toronto	(0.1)	(0.1)
Strathroy-Caradoc	4.4	(1.4)	Kitchener	(0.1)	(0.1)
Brockton	(1.8)	(1.4)	Fort Erie	(0.0)	(0.1)
Orillia	(1.0)	(1.2)	North Bay	0.2	(0.1)
Hamilton	(1.6)	(1.2)	St. Marys	0.2	(0.0)
Springwater	(2.4)	(1.2)	St. Catharines	(0.3)	(0.0)
Newmarket		(1.1)	Markham	-	-
Collingwood	(1.1)	(1.0)	Sault Ste. Marie		-
Thorold	(1.2)	(1.0)	Kingsville		0.0
Wellington North		(0.9)	Welland	0.1	0.1
Orangeville	2.0	(0.9)	Georgina	0.8	0.1
Meaford	(1.0)	(0.9)	Saugeen Shores	0.5	0.2
Peterborough	(1.0)	(0.8)	Lambton Shores	0.1	0.3
Vaughan	(0.7)	(0.8)	Windsor	0.2	0.3
Wilmot	(0.8)	(0.7)	North Middlesex	0.4	0.3
St. Thomas	(0.7)	(0.7)	Kingston	0.6	0.4
West Lincoln		(0.6)	West Grey		0.5
Cambridge	(0.7)	(0.6)	Mapleton	0.6	0.5
London	(0.8)	(0.6)	Greater Sudbury	0.8	0.5
Minto	(0.6)	(0.5)	Parry Sound	0.9	0.5

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2017 Wastewater Net Financial Liability Ratio	2018 Wastewater Net Financial Liability Ratio	Municipalities	2017 Wastewater Net Financial Liability Ratio	2018 Wastewater Net Financial Liability Ratio
Cornwall	0.8	0.7	Region Durham	(1.2)	(1.3)
Norfolk	0.8	0.7	Region Halton	0.1	(0.2)
Lakeshore		0.8	Region Niagara	0.1	0.1
King	1.1	0.8	Region Peel	0.7	0.5
Chatham-Kent	1.3	0.8	District Muskoka	2.5	1.5
Brockville	1.1	1.2	Region Waterloo	2.5	2.2
Thunder Bay	1.4	1.3	Region York	7.9	6.5
North Perth	0.2	1.3	Average	1.8	1.3
Centre Wellington	1.7	1.4	Median	0.7	0.5
Guelph-Eramosa	1.2	1.6			
Barrie	2.1	1.6			
Ottawa	2.3	1.9			
Espanola	0.9	2.1			
Middlesex Centre	3.1	2.3			
Owen Sound	1.9	3.1			
Stratford	-	3.6			
Timmins	4.0	3.7			
Quinte West	4.3	3.9			
Prince Edward County	4.4	3.9			
Hawkesbury		4.6			
New Tecumseth	(1.1)	6.6			
Central Elgin		10.2			
Average	(1.1)	0.2			
Median	(0.1)	(0.1)			

Average Municipal Burden as a % of Income



Taxes and Water and Wastewater Costs as a Percentage of Income

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

The approach used to calculate taxes as a percentage of income was to compare the average income in a municipality from the 2019 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted median dwelling values and applying the 2019 residential tax rates for each municipality.

A comparison was also made with the inclusion of water and wastewater costs on a typical Residential property. This assumed an average annual consumption of 200 m³.

Average Household Income and Dwelling Value

Municipality	2019 Weighted Median Value of Dwelling	2019 Weighted Median Value of Dwelling	2019 Est. Avg. Household Income	2019 Income Ranking
Hawkesbury	\$ 159,269	low	\$ 60,838	low
Elliot Lake	\$ 97,182	low	\$ 64,739	low
Cornwall	\$ 171,989	low	\$ 64,787	low
Parry Sound	\$ 220,009	low	\$ 69,997	low
Brockville	\$ 213,768	low	\$ 73,061	low
Owen Sound	\$ 211,211	low	\$ 73,557	low
Windsor	\$ 166,250	low	\$ 76,339	low
Welland	\$ 211,941	low	\$ 76,440	low
St. Thomas	\$ 201,738	low	\$ 77,231	low
Orillia	\$ 281,162	mid	\$ 77,420	low
Chatham-Kent	\$ 164,369	low	\$ 79,302	low
South Bruce Peninsula	\$ 259,196	mid	\$ 79,532	low
Port Colborne	\$ 206,224	low	\$ 79,703	low
Tillsonburg	\$ 226,695	low	\$ 79,904	low
Belleville	\$ 218,532	low	\$ 80,004	low
West Grey	\$ 247,703	low	\$ 80,032	low
Southgate	\$ 252,102	low	\$ 81,498	low
Niagara Falls	\$ 255,433	mid	\$ 82,186	low
Peterborough	\$ 270,838	mid	\$ 82,247	low
St. Catharines	\$ 247,660	low	\$ 82,730	low
Fort Erie	\$ 239,443	low	\$ 83,676	low
Brantford	\$ 258,594	mid	\$ 83,802	low
Wellington North	\$ 246,150	low	\$ 84,002	low
North Bay	\$ 240,120	low	\$ 85,048	low
Quinte West	\$ 225,814	low	\$ 86,056	low
Sault Ste. Marie	\$ 205,055	low	\$ 86,286	low
Stratford	\$ 281,753	mid	\$ 86,570	low
Thorold	\$ 243,790	low	\$ 86,782	low
Minto	\$ 228,979	low	\$ 86,929	low
Norfolk	\$ 258,744	mid	\$ 87,399	low
Gravenhurst	\$ 408,259	high	\$ 87,516	low
Espanola	\$ 158,714	low	\$ 87,679	low
London	\$ 236,289	low	\$ 88,713	low
Thunder Bay	\$ 218,737	low	\$ 90,125	low
Meaford	\$ 306,382	mid	\$ 90,429	low
Greenstone	\$ 70,977	low	\$ 90,466	low

Average Household Income and Dwelling Value (cont'd)

Municipality	2019 Weighted Median Value of Dwelling	2019 Weighted Median Value of Dwelling	2019 Est. Avg. Household Income	2019 Income Ranking
Lambton Shores	\$ 308,159	mid	\$ 91,339	mid
St. Marys	\$ 261,836	mid	\$ 91,426	mid
Strathroy-Caradoc	\$ 245,383	low	\$ 91,954	mid
Oshawa	\$ 331,237	mid	\$ 93,015	mid
North Perth	\$ 246,728	low	\$ 93,361	mid
Kitchener	\$ 319,723	mid	\$ 93,523	mid
Ingersoll	\$ 219,614	low	\$ 93,590	mid
Collingwood	\$ 318,128	mid	\$ 93,610	mid
Kingston	\$ 311,765	mid	\$ 94,838	mid
Brock	\$ 325,331	mid	\$ 95,842	mid
Brockton	\$ 224,993	low	\$ 95,933	mid
Bracebridge	\$ 335,936	mid	\$ 96,098	mid
Prince Edward County	\$ 298,380	mid	\$ 96,186	mid
North Middlesex	\$ 226,122	low	\$ 96,495	mid
Hamilton	\$ 360,122	mid	\$ 96,677	mid
Georgian Bluffs	\$ 306,685	mid	\$ 98,528	mid
Sarnia	\$ 216,034	low	\$ 98,536	mid
Huntsville	\$ 334,510	mid	\$ 98,583	mid
Kenora	\$ 237,959	low	\$ 99,111	mid
Barrie	\$ 335,300	mid	\$ 100,178	mid
Haldimand	\$ 281,160	mid	\$ 100,384	mid
Timmins	\$ 195,275	low	\$ 100,467	mid
Cambridge	\$ 322,812	mid	\$ 100,582	mid
Georgina	\$ 410,288	high	\$ 101,200	mid
Greater Sudbury	\$ 263,424	mid	\$ 101,733	mid
Guelph	\$ 370,153	mid	\$ 103,289	mid
Brampton	\$ 505,955	high	\$ 104,652	mid
Orangeville	\$ 354,908	mid	\$ 104,724	mid
Kingsville	\$ 238,906	low	\$ 105,298	mid
Wainfleet	\$ 322,983	mid	\$ 106,235	mid
Grey Highlands	\$ 300,016	mid	\$ 106,519	mid
New Tecumseth	\$ 394,479	high	\$ 109,381	mid
Mapleton	\$ 354,889	mid	\$ 109,390	mid
Centre Wellington	\$ 372,625	mid	\$ 110,275	mid
Toronto	\$ 652,906	high	\$ 111,127	mid
Innisfil	\$ 441,193	high	\$ 111,204	mid
West Lincoln	\$ 348,420	mid	\$ 111,397	mid
Mississauga	\$ 566,616	high	\$ 112,392	mid

Average Household Income and Dwelling Value (cont'd)

Municipality	2019 Weighted Median Value of Dwelling	2019 Weighted Median Value of Dwelling	2019 Est. Avg. Household Income	2019 Income Ranking
Ottawa	\$ 397,630	high	\$ 114,460	high
Central Elgin	\$ 278,062	mid	\$ 114,682	high
Brant	\$ 366,982	mid	\$ 115,707	high
Waterloo	\$ 385,348	high	\$ 117,592	high
Lincoln	\$ 358,087	mid	\$ 117,972	high
Markham	\$ 772,362	high	\$ 120,621	high
Clarington	\$ 370,279	mid	\$ 120,703	high
Grimsby	\$ 386,113	high	\$ 121,188	high
Niagara-on-the-Lake	\$ 501,469	high	\$ 122,234	high
Wilmot	\$ 411,060	high	\$ 124,311	high
Richmond Hill	\$ 857,118	high	\$ 124,910	high
Pickering	\$ 496,077	high	\$ 127,224	high
Saugeen Shores	\$ 335,878	mid	\$ 127,398	high
Newmarket	\$ 585,582	high	\$ 127,430	high
Kincardine	\$ 276,623	mid	\$ 128,444	high
Burlington	\$ 539,870	high	\$ 128,863	high
Lakeshore	\$ 304,896	mid	\$ 130,418	high
Pelham	\$ 372,994	high	\$ 131,817	high
Whitby	\$ 463,333	high	\$ 132,491	high
Wellesley	\$ 422,043	high	\$ 132,604	high
Woolwich	\$ 418,248	high	\$ 133,307	high
Milton	\$ 529,698	high	\$ 133,325	high
North Dumfries	\$ 442,163	high	\$ 136,064	high
Halton Hills	\$ 546,212	high	\$ 140,114	high
East Gwillimbury	\$ 590,520	high	\$ 140,694	high
Guelph-Eramosa	\$ 498,799	high	\$ 141,060	high
Vaughan	\$ 789,698	high	\$ 143,086	high
Middlesex Centre	\$ 392,624	high	\$ 146,025	high
Springwater	\$ 454,687	high	\$ 146,565	high
Whitchurch-Stouffville	\$ 717,590	high	\$ 147,435	high
Erin	\$ 538,522	high	\$ 147,506	high
Caledon	\$ 637,732	high	\$ 150,106	high
Aurora	\$ 703,675	high	\$ 159,773	high
Oakville	\$ 777,644	high	\$ 184,178	high
Puslinch	\$ 658,327	high	\$ 187,317	high
King	\$ 965,176	high	\$ 193,715	high
Average	\$ 355,592		\$ 105,849	
Median	\$ 314,947		\$ 99,645	

Property Taxes as a Percentage of Income

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Property Taxes as a % of Household Income	2019 Property Taxes as a % of Household Income Ranking
Greenstone	\$ 90,466	\$ 1,722	1.9%	low
Springwater	\$ 146,565	\$ 3,556	2.4%	low
Kincardine	\$ 128,444	\$ 3,398	2.6%	low
Milton	\$ 133,325	\$ 3,633	2.7%	low
Woolwich	\$ 133,307	\$ 3,761	2.8%	low
Lakeshore	\$ 130,418	\$ 3,785	2.9%	low
North Dumfries	\$ 136,064	\$ 3,999	2.9%	low
Wilmot	\$ 124,311	\$ 3,702	3.0%	low
Saugeen Shores	\$ 127,398	\$ 3,816	3.0%	low
Wellesley	\$ 132,604	\$ 3,976	3.0%	low
Kingsville	\$ 105,298	\$ 3,196	3.0%	low
Middlesex Centre	\$ 146,025	\$ 4,474	3.1%	low
Grey Highlands	\$ 106,519	\$ 3,265	3.1%	low
Espanola	\$ 87,679	\$ 2,701	3.1%	low
North Perth	\$ 93,361	\$ 2,889	3.1%	low
Oakville	\$ 184,178	\$ 5,711	3.1%	low
Elliot Lake	\$ 64,739	\$ 2,022	3.1%	low
Halton Hills	\$ 140,114	\$ 4,390	3.1%	low
Brant	\$ 115,707	\$ 3,663	3.2%	low
Brockton	\$ 95,933	\$ 3,073	3.2%	low
North Middlesex	\$ 96,495	\$ 3,116	3.2%	low
Strathroy-Caradoc	\$ 91,954	\$ 2,977	3.2%	low
Burlington	\$ 128,863	\$ 4,231	3.3%	low
Kenora	\$ 99,111	\$ 3,265	3.3%	low
Puslinch	\$ 187,317	\$ 6,225	3.3%	low
Prince Edward County	\$ 96,186	\$ 3,198	3.3%	low
Sarnia	\$ 98,536	\$ 3,282	3.3%	low
East Gwillimbury	\$ 140,694	\$ 4,703	3.3%	low
Georgian Bluffs	\$ 98,528	\$ 3,333	3.4%	low
Haldimand	\$ 100,384	\$ 3,415	3.4%	low
New Tecumseth	\$ 109,381	\$ 3,762	3.4%	low
Aurora	\$ 159,773	\$ 5,532	3.5%	low
Caledon	\$ 150,106	\$ 5,210	3.5%	low
Minto	\$ 86,929	\$ 3,030	3.5%	low
West Lincoln	\$ 111,397	\$ 3,893	3.5%	low
Ingersoll	\$ 93,590	\$ 3,276	3.5%	low
West Grey	\$ 80,032	\$ 2,807	3.5%	low

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

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Property Taxes as a % of Household Income	2019 Property Taxes as a % of Household Income Ranking
Norfolk	\$ 87,399	\$ 3,103	3.6%	mid
Waterloo	\$ 117,592	\$ 4,191	3.6%	mid
South Bruce Peninsula	\$ 79,532	\$ 2,835	3.6%	mid
London	\$ 88,713	\$ 3,167	3.6%	mid
Clarington	\$ 120,703	\$ 4,345	3.6%	mid
Quinte West	\$ 86,056	\$ 3,106	3.6%	mid
Toronto	\$ 111,127	\$ 4,014	3.6%	mid
Timmins	\$ 100,467	\$ 3,646	3.6%	mid
Pelham	\$ 131,817	\$ 4,785	3.6%	mid
Sault Ste. Marie	\$ 86,286	\$ 3,136	3.6%	mid
Lincoln	\$ 117,972	\$ 4,320	3.7%	mid
Whitchurch-Stouffville	\$ 147,435	\$ 5,406	3.7%	mid
Guelph-Eramosa	\$ 141,060	\$ 5,183	3.7%	mid
Grimsby	\$ 121,188	\$ 4,460	3.7%	mid
Wellington North	\$ 84,002	\$ 3,102	3.7%	mid
Lambton Shores	\$ 91,339	\$ 3,393	3.7%	mid
Centre Wellington	\$ 110,275	\$ 4,101	3.7%	mid
Ottawa	\$ 114,460	\$ 4,282	3.7%	mid
Newmarket	\$ 127,430	\$ 4,805	3.8%	mid
Greater Sudbury	\$ 101,733	\$ 3,851	3.8%	mid
Kitchener	\$ 93,523	\$ 3,552	3.8%	mid
Cambridge	\$ 100,582	\$ 3,823	3.8%	mid
Central Elgin	\$ 114,682	\$ 4,361	3.8%	mid
Chatham-Kent	\$ 79,302	\$ 3,030	3.8%	mid
Niagara-on-the-Lake	\$ 122,234	\$ 4,687	3.8%	mid
Vaughan	\$ 143,086	\$ 5,497	3.8%	mid
Southgate	\$ 81,498	\$ 3,159	3.9%	mid
Thunder Bay	\$ 90,125	\$ 3,496	3.9%	mid
Tillsonburg	\$ 79,904	\$ 3,113	3.9%	mid
Windsor	\$ 76,339	\$ 2,975	3.9%	mid
Erin	\$ 147,506	\$ 5,785	3.9%	mid
Collingwood	\$ 93,610	\$ 3,706	4.0%	mid
Whitby	\$ 132,491	\$ 5,281	4.0%	mid
Niagara Falls	\$ 82,186	\$ 3,281	4.0%	mid
Huntsville	\$ 98,583	\$ 3,960	4.0%	mid
St. Marys	\$ 91,426	\$ 3,683	4.0%	mid
St. Thomas	\$ 77,231	\$ 3,112	4.0%	mid
Mississauga	\$ 112,392	\$ 4,541	4.0%	mid
Thorold	\$ 86,782	\$ 3,507	4.0%	mid

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

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Property Taxes as a % of Household Income	2019 Property Taxes as a % of Household Income Ranking
Innisfil	\$ 111,204	\$ 4,521	4.1%	high
Mapleton	\$ 109,390	\$ 4,453	4.1%	high
Guelph	\$ 103,289	\$ 4,222	4.1%	high
Brantford	\$ 83,802	\$ 3,439	4.1%	high
King	\$ 193,715	\$ 7,972	4.1%	high
Barrie	\$ 100,178	\$ 4,132	4.1%	high
Brock	\$ 95,842	\$ 3,993	4.2%	high
Georgina	\$ 101,200	\$ 4,225	4.2%	high
Fort Erie	\$ 83,676	\$ 3,535	4.2%	high
Markham	\$ 120,621	\$ 5,096	4.2%	high
Wainfleet	\$ 106,235	\$ 4,499	4.2%	high
North Bay	\$ 85,048	\$ 3,605	4.2%	high
St. Catharines	\$ 82,730	\$ 3,520	4.3%	high
Pickering	\$ 127,224	\$ 5,474	4.3%	high
Hawkesbury	\$ 60,838	\$ 2,625	4.3%	high
Cornwall	\$ 64,787	\$ 2,800	4.3%	high
Port Colborne	\$ 79,703	\$ 3,450	4.3%	high
Brockville	\$ 73,061	\$ 3,180	4.4%	high
Meaford	\$ 90,429	\$ 3,967	4.4%	high
Kingston	\$ 94,838	\$ 4,185	4.4%	high
Bracebridge	\$ 96,098	\$ 4,260	4.4%	high
Welland	\$ 76,440	\$ 3,390	4.4%	high
Stratford	\$ 86,570	\$ 3,842	4.4%	high
Belleville	\$ 80,004	\$ 3,598	4.5%	high
Hamilton	\$ 96,677	\$ 4,400	4.6%	high
Orangeville	\$ 104,724	\$ 4,767	4.6%	high
Peterborough	\$ 82,247	\$ 3,821	4.6%	high
Richmond Hill	\$ 124,910	\$ 5,900	4.7%	high
Parry Sound	\$ 69,997	\$ 3,327	4.8%	high
Oshawa	\$ 93,015	\$ 4,454	4.8%	high
Brampton	\$ 104,652	\$ 5,013	4.8%	high
Owen Sound	\$ 73,557	\$ 3,617	4.9%	high
Orillia	\$ 77,420	\$ 3,894	5.0%	high
Gravenhurst	\$ 87,516	\$ 5,107	5.8%	high
Average	\$ 105,849	\$ 3,928	3.8%	
Median	\$ 99,645	\$ 3,773	3.8%	

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	Est. Avg. Household Income	Average Residential Taxes	Residential Water/WW Costs 200 m3	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Total Municipal Tax Burden Ranking	Total Municipal Burden as a % of Household Income Ranking
Puslinch	\$ 187,317	\$ 6,225	N/A	\$ 6,225	3.3%	high	low
Springwater	\$ 146,565	\$ 3,556	\$ 1,391	\$ 4,947	3.4%	mid	low
Milton	\$ 133,325	\$ 3,633	\$ 873	\$ 4,505	3.4%	low	low
Kincardine	\$ 128,444	\$ 3,398	\$ 986	\$ 4,385	3.4%	low	low
Oakville	\$ 184,178	\$ 5,711	\$ 873	\$ 6,584	3.6%	high	low
Kingsville	\$ 105,298	\$ 3,196	\$ 623	\$ 3,819	3.6%	low	low
Lakeshore	\$ 130,418	\$ 3,785	\$ 1,030	\$ 4,815	3.7%	mid	low
Woolwich	\$ 133,307	\$ 3,761	\$ 1,228	\$ 4,989	3.7%	mid	low
Halton Hills	\$ 140,114	\$ 4,390	\$ 873	\$ 5,263	3.8%	high	low
Greenstone	\$ 90,466	\$ 1,722	\$ 1,706	\$ 3,428	3.8%	low	low
Caledon	\$ 150,106	\$ 5,210	\$ 522	\$ 5,732	3.8%	high	low
Saugeen Shores	\$ 127,398	\$ 3,816	\$ 1,061	\$ 4,877	3.8%	mid	low
North Dumfries	\$ 136,064	\$ 3,999	\$ 1,260	\$ 5,259	3.9%	high	low
Wilmot	\$ 124,311	\$ 3,702	\$ 1,120	\$ 4,822	3.9%	mid	low
Wellesley	\$ 132,604	\$ 3,976	\$ 1,260	\$ 5,236	3.9%	high	low
Burlington	\$ 128,863	\$ 4,231	\$ 873	\$ 5,104	4.0%	mid	low
Aurora	\$ 159,773	\$ 5,532	\$ 966	\$ 6,498	4.1%	high	low
Grimsby	\$ 121,188	\$ 4,460	\$ 568	\$ 5,028	4.1%	mid	low
North Perth	\$ 93,361	\$ 2,889	\$ 1,028	\$ 3,917	4.2%	low	low
New Tecumseth	\$ 109,381	\$ 3,762	\$ 828	\$ 4,590	4.2%	mid	low
Elliot Lake	\$ 64,739	\$ 2,022	\$ 703	\$ 2,725	4.2%	low	low
Brockton	\$ 95,933	\$ 3,073	\$ 972	\$ 4,045	4.2%	low	low
Strathroy-Caradoc	\$ 91,954	\$ 2,977	\$ 916	\$ 3,894	4.2%	low	low
Wainfleet	\$ 106,235	\$ 4,499	N/A	\$ 4,499	4.2%	low	low
Middlesex Centre	\$ 146,025	\$ 4,474	\$ 1,725	\$ 6,198	4.2%	high	low
Pelham	\$ 131,817	\$ 4,785	\$ 812	\$ 5,597	4.2%	high	low
Grey Highlands	\$ 106,519	\$ 3,265	\$ 1,258	\$ 4,524	4.2%	low	low
Whitchurch-Stouffville	\$ 147,435	\$ 5,406	\$ 960	\$ 6,366	4.3%	high	low
Toronto	\$ 111,127	\$ 4,014	\$ 791	\$ 4,805	4.3%	mid	low
Waterloo	\$ 117,592	\$ 4,191	\$ 908	\$ 5,099	4.3%	mid	low
Clarington	\$ 120,703	\$ 4,345	\$ 893	\$ 5,238	4.3%	high	low
Sarnia	\$ 98,536	\$ 3,282	\$ 1,009	\$ 4,291	4.4%	low	low
Brant	\$ 115,707	\$ 3,663	\$ 1,395	\$ 5,058	4.4%	mid	low
East Gwillimbury	\$ 140,694	\$ 4,703	\$ 1,454	\$ 6,157	4.4%	high	low
Ottawa	\$ 114,460	\$ 4,282	\$ 763	\$ 5,044	4.4%	mid	low
Haldimand	\$ 100,384	\$ 3,415	\$ 1,032	\$ 4,446	4.4%	low	low
Espanola	\$ 87,679	\$ 2,701	\$ 1,199	\$ 3,900	4.4%	low	low

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

Municipality	Est. Avg. Household Income	Average Residential Taxes	Residential Water/WW Costs 200 m3	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Total Municipal Tax Burden Ranking	Total Municipal Burden as a % of Household Income Ranking
Vaughan	\$ 143,086	\$ 5,497	\$ 914	\$ 6,411	4.5%	high	mid
North Middlesex	\$ 96,495	\$ 3,116	\$ 1,218	\$ 4,334	4.5%	low	mid
West Lincoln	\$ 111,397	\$ 3,893	\$ 1,111	\$ 5,004	4.5%	mid	mid
Mississauga	\$ 112,392	\$ 4,541	\$ 522	\$ 5,063	4.5%	mid	mid
Georgian Bluffs	\$ 98,528	\$ 3,333	\$ 1,106	\$ 4,439	4.5%	low	mid
Timmins	\$ 100,467	\$ 3,646	\$ 908	\$ 4,554	4.5%	low	mid
Lincoln	\$ 117,972	\$ 4,320	\$ 1,036	\$ 5,356	4.5%	high	mid
London	\$ 88,713	\$ 3,167	\$ 887	\$ 4,054	4.6%	low	mid
Sault Ste. Marie	\$ 86,286	\$ 3,136	\$ 818	\$ 3,954	4.6%	low	mid
Erin	\$ 147,506	\$ 5,785	\$ 983	\$ 6,768	4.6%	high	mid
Guelph-Eramosa	\$ 141,060	\$ 5,183	\$ 1,385	\$ 6,568	4.7%	high	mid
Whitby	\$ 132,491	\$ 5,281	\$ 893	\$ 6,173	4.7%	high	mid
Newmarket	\$ 127,430	\$ 4,805	\$ 1,216	\$ 6,020	4.7%	high	mid
King	\$ 193,715	\$ 7,972	\$ 1,311	\$ 9,283	4.8%	high	mid
Niagara-on-the-Lake	\$ 122,234	\$ 4,687	\$ 1,172	\$ 5,859	4.8%	high	mid
Ingersoll	\$ 93,590	\$ 3,276	\$ 1,239	\$ 4,514	4.8%	low	mid
Centre Wellington	\$ 110,275	\$ 4,101	\$ 1,257	\$ 5,358	4.9%	high	mid
Norfolk	\$ 87,399	\$ 3,103	\$ 1,167	\$ 4,270	4.9%	low	mid
Cambridge	\$ 100,582	\$ 3,823	\$ 1,132	\$ 4,955	4.9%	mid	mid
Markham	\$ 120,621	\$ 5,096	\$ 894	\$ 5,990	5.0%	high	mid
Kitchener	\$ 93,523	\$ 3,552	\$ 1,098	\$ 4,649	5.0%	mid	mid
Kenora	\$ 99,111	\$ 3,265	\$ 1,672	\$ 4,936	5.0%	mid	mid
Guelph	\$ 103,289	\$ 4,222	\$ 929	\$ 5,150	5.0%	mid	mid
Quinte West	\$ 86,056	\$ 3,106	\$ 1,198	\$ 4,304	5.0%	low	mid
Pickering	\$ 127,224	\$ 5,474	\$ 893	\$ 6,367	5.0%	high	mid
Tillsonburg	\$ 79,904	\$ 3,113	\$ 897	\$ 4,010	5.0%	low	mid
Greater Sudbury	\$ 101,733	\$ 3,851	\$ 1,277	\$ 5,128	5.0%	mid	mid
Barrie	\$ 100,178	\$ 4,132	\$ 931	\$ 5,063	5.1%	mid	mid
Brock	\$ 95,842	\$ 3,993	\$ 893	\$ 4,886	5.1%	mid	mid
St. Marys	\$ 91,426	\$ 3,683	\$ 979	\$ 4,662	5.1%	mid	mid
Brantford	\$ 83,802	\$ 3,439	\$ 867	\$ 4,306	5.1%	low	mid
Wellington North	\$ 84,002	\$ 3,102	\$ 1,222	\$ 4,324	5.1%	low	mid
Innisfil	\$ 111,204	\$ 4,521	\$ 1,208	\$ 5,728	5.2%	high	mid
Niagara Falls	\$ 82,186	\$ 3,281	\$ 961	\$ 4,241	5.2%	low	mid
Thunder Bay	\$ 90,125	\$ 3,496	\$ 1,186	\$ 4,683	5.2%	mid	mid
Collingwood	\$ 93,610	\$ 3,706	\$ 1,176	\$ 4,882	5.2%	mid	mid
Chatham-Kent	\$ 79,302	\$ 3,030	\$ 1,120	\$ 4,150	5.2%	low	mid

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

Municipality	Est. Avg. Household Income	Average Residential Taxes	Residential Water/WW Costs 200 m3	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Total Municipal Tax Burden Ranking	Total Municipal Burden as a % of Household Income Ranking
Minto	\$ 86,929	\$ 3,030	\$ 1,538	\$ 4,568	5.3%	low	high
Thorold	\$ 86,782	\$ 3,507	\$ 1,056	\$ 4,564	5.3%	low	high
Huntsville	\$ 98,583	\$ 3,960	\$ 1,241	\$ 5,201	5.3%	mid	high
Georgina	\$ 101,200	\$ 4,225	\$ 1,123	\$ 5,349	5.3%	high	high
Brampton	\$ 104,652	\$ 5,013	\$ 522	\$ 5,535	5.3%	high	high
Hamilton	\$ 96,677	\$ 4,400	\$ 719	\$ 5,119	5.3%	mid	high
St. Thomas	\$ 77,231	\$ 3,112	\$ 989	\$ 4,101	5.3%	low	high
Central Elgin	\$ 114,682	\$ 4,361	\$ 1,737	\$ 6,098	5.3%	high	high
West Grey	\$ 80,032	\$ 2,807	\$ 1,449	\$ 4,256	5.3%	low	high
Mapleton	\$ 109,390	\$ 4,453	\$ 1,389	\$ 5,843	5.3%	high	high
Lambton Shores	\$ 91,339	\$ 3,393	\$ 1,491	\$ 4,883	5.3%	mid	high
St. Catharines	\$ 82,730	\$ 3,520	\$ 920	\$ 4,440	5.4%	low	high
Stratford	\$ 86,570	\$ 3,842	\$ 827	\$ 4,669	5.4%	mid	high
Brockville	\$ 73,061	\$ 3,180	\$ 765	\$ 3,945	5.4%	low	high
Prince Edward County	\$ 96,186	\$ 3,198	\$ 2,030	\$ 5,228	5.4%	high	high
Richmond Hill	\$ 124,910	\$ 5,900	\$ 948	\$ 6,849	5.5%	high	high
North Bay	\$ 85,048	\$ 3,605	\$ 1,067	\$ 4,672	5.5%	mid	high
Cornwall	\$ 64,787	\$ 2,800	\$ 783	\$ 3,583	5.5%	low	high
Orangeville	\$ 104,724	\$ 4,767	\$ 1,060	\$ 5,827	5.6%	high	high
Windsor	\$ 76,339	\$ 2,975	\$ 1,273	\$ 4,248	5.6%	low	high
Hawkesbury	\$ 60,838	\$ 2,625	\$ 762	\$ 3,387	5.6%	low	high
Kingston	\$ 94,838	\$ 4,185	\$ 1,149	\$ 5,334	5.6%	high	high
South Bruce Peninsula	\$ 79,532	\$ 2,835	\$ 1,676	\$ 4,511	5.7%	low	high
Bracebridge	\$ 96,098	\$ 4,260	\$ 1,241	\$ 5,502	5.7%	high	high
Oshawa	\$ 93,015	\$ 4,454	\$ 893	\$ 5,347	5.7%	high	high
Southgate	\$ 81,498	\$ 3,159	\$ 1,551	\$ 4,710	5.8%	mid	high
Peterborough	\$ 82,247	\$ 3,821	\$ 1,062	\$ 4,882	5.9%	mid	high
Fort Erie	\$ 83,676	\$ 3,535	\$ 1,465	\$ 5,000	6.0%	mid	high
Belleville	\$ 80,004	\$ 3,598	\$ 1,259	\$ 4,856	6.1%	mid	high
Welland	\$ 76,440	\$ 3,390	\$ 1,274	\$ 4,664	6.1%	mid	high
Port Colborne	\$ 79,703	\$ 3,450	\$ 1,419	\$ 4,869	6.1%	mid	high
Orillia	\$ 77,420	\$ 3,894	\$ 890	\$ 4,784	6.2%	mid	high
Meaford	\$ 90,429	\$ 3,967	\$ 1,710	\$ 5,677	6.3%	high	high
Owen Sound	\$ 73,557	\$ 3,617	\$ 1,293	\$ 4,910	6.7%	mid	high
Parry Sound	\$ 69,997	\$ 3,327	\$ 1,437	\$ 4,765	6.8%	mid	high
Gravenhurst	\$ 87,516	\$ 5,107	\$ 1,241	\$ 6,349	7.3%	high	high
Average	\$ 105,849	\$ 3,928	\$ 1,100	\$ 5,008	4.9%		
Median	\$ 99,645	\$ 3,773	\$ 1,061	\$ 4,884	4.9%		

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

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Residential Water/WW Costs 200 m3	2019 Total Municipal Tax Burden	2019 Total Municipal Burden as a % of Household Income	2019 Total Municipal Tax Burden Ranking	2019 Total Municipal Burden as a % of Household Income
Ottawa	\$ 114,460	\$ 4,282	\$ 763	\$ 5,044	4.4%	mid	low
Quinte West	\$ 86,056	\$ 3,106	\$ 1,198	\$ 4,304	5.0%	low	mid
Brockville	\$ 73,061	\$ 3,180	\$ 765	\$ 3,945	5.4%	low	high
Prince Edward County	\$ 96,186	\$ 3,198	\$ 2,030	\$ 5,228	5.4%	high	high
Cornwall	\$ 64,787	\$ 2,800	\$ 783	\$ 3,583	5.5%	low	high
Hawkesbury	\$ 60,838	\$ 2,625	\$ 762	\$ 3,387	5.6%	low	high
Kingston	\$ 94,838	\$ 4,185	\$ 1,149	\$ 5,334	5.6%	high	high
Peterborough	\$ 82,247	\$ 3,821	\$ 1,062	\$ 4,882	5.9%	mid	high
Belleville	\$ 80,004	\$ 3,598	\$ 1,259	\$ 4,856	6.1%	mid	high
Eastern Avg	\$ 83,609	\$ 3,422	\$ 1,086	\$ 4,507	5.4%		
Median	\$ 82,247	\$ 3,198	\$ 1,062	\$ 4,856	5.5%		

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Residential Water/WW Costs 200 m3	2019 Total Municipal Tax Burden	2019 Total Municipal Burden as a % of Household Income	2019 Total Municipal Tax Burden Ranking	2019 Total Municipal Burden as a % of Household Income
Grimsby	\$ 121,188	\$ 4,460	\$ 568	\$ 5,028	4.1%	mid	low
Wainfleet	\$ 106,235	\$ 4,499	N/A	\$ 4,499	4.2%	low	low
Pelham	\$ 131,817	\$ 4,785	\$ 812	\$ 5,597	4.2%	high	low
West Lincoln	\$ 111,397	\$ 3,893	\$ 1,111	\$ 5,004	4.5%	mid	mid
Lincoln	\$ 117,972	\$ 4,320	\$ 1,036	\$ 5,356	4.5%	high	mid
Niagara-on-the-Lake	\$ 122,234	\$ 4,687	\$ 1,172	\$ 5,859	4.8%	high	mid
Niagara Falls	\$ 82,186	\$ 3,281	\$ 961	\$ 4,241	5.2%	low	mid
Thorold	\$ 86,782	\$ 3,507	\$ 1,056	\$ 4,564	5.3%	low	high
Hamilton	\$ 96,677	\$ 4,400	\$ 719	\$ 5,119	5.3%	mid	high
St. Catharines	\$ 82,730	\$ 3,520	\$ 920	\$ 4,440	5.4%	low	high
Fort Erie	\$ 83,676	\$ 3,535	\$ 1,465	\$ 5,000	6.0%	mid	high
Welland	\$ 76,440	\$ 3,390	\$ 1,274	\$ 4,664	6.1%	mid	high
Port Colborne	\$ 79,703	\$ 3,450	\$ 1,419	\$ 4,869	6.1%	mid	high
Niagara/Hamilton Avg	\$ 99,926	\$ 3,979	\$ 1,043	\$ 4,941	5.1%		
Median	\$ 96,677	\$ 3,893	\$ 1,046	\$ 5,000	5.2%		

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

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Residential Water/WW Costs 200 m3	2019 Total Municipal Tax Burden	2019 Total Municipal Burden as a % of Household Income	2019 Total Municipal Tax Burden Ranking	2019 Total Municipal Burden as a % of Household Income Ranking
Milton	\$ 133,325	\$ 3,633	\$ 873	\$ 4,505	3.4%	low	low
Oakville	\$ 184,178	\$ 5,711	\$ 873	\$ 6,584	3.6%	high	low
Halton Hills	\$ 140,114	\$ 4,390	\$ 873	\$ 5,263	3.8%	high	low
Caledon	\$ 150,106	\$ 5,210	\$ 522	\$ 5,732	3.8%	high	low
Burlington	\$ 128,863	\$ 4,231	\$ 873	\$ 5,104	4.0%	mid	low
Aurora	\$ 159,773	\$ 5,532	\$ 966	\$ 6,498	4.1%	high	low
Whitchurch-Stouffville	\$ 147,435	\$ 5,406	\$ 960	\$ 6,366	4.3%	high	low
Toronto	\$ 111,127	\$ 4,014	\$ 791	\$ 4,805	4.3%	mid	low
Clarington	\$ 120,703	\$ 4,345	\$ 893	\$ 5,238	4.3%	high	low
East Gwillimbury	\$ 140,694	\$ 4,703	\$ 1,454	\$ 6,157	4.4%	high	low
Vaughan	\$ 143,086	\$ 5,497	\$ 914	\$ 6,411	4.5%	high	mid
Mississauga	\$ 112,392	\$ 4,541	\$ 522	\$ 5,063	4.5%	mid	mid
Whitby	\$ 132,491	\$ 5,281	\$ 893	\$ 6,173	4.7%	high	mid
Newmarket	\$ 127,430	\$ 4,805	\$ 1,216	\$ 6,020	4.7%	high	mid
King	\$ 193,715	\$ 7,972	\$ 1,311	\$ 9,283	4.8%	high	mid
Markham	\$ 120,621	\$ 5,096	\$ 894	\$ 5,990	5.0%	high	mid
Pickering	\$ 127,224	\$ 5,474	\$ 893	\$ 6,367	5.0%	high	mid
Brock	\$ 95,842	\$ 3,993	\$ 893	\$ 4,886	5.1%	mid	mid
Georgina	\$ 101,200	\$ 4,225	\$ 1,123	\$ 5,349	5.3%	high	high
Brampton	\$ 104,652	\$ 5,013	\$ 522	\$ 5,535	5.3%	high	high
Richmond Hill	\$ 124,910	\$ 5,900	\$ 948	\$ 6,849	5.5%	high	high
Oshawa	\$ 93,015	\$ 4,454	\$ 893	\$ 5,347	5.7%	high	high
GTA Avg	\$ 131,495	\$ 4,974	\$ 914	\$ 5,887	4.5%		
Median	\$ 128,147	\$ 4,909	\$ 893	\$ 5,861	4.5%		

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

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Residential Water/WW Costs 200 m3	2019 Total Municipal Tax Burden	2019 Total Municipal Burden as a % of Household Income	2019 Total Municipal Tax Burden Ranking	2019 Total Municipal Burden as a % of Household Income Ranking
Greenstone	\$ 90,466	\$ 1,722	\$ 1,706	\$ 3,428	3.8%	low	low
Elliot Lake	\$ 64,739	\$ 2,022	\$ 703	\$ 2,725	4.2%	low	low
Espanola	\$ 87,679	\$ 2,701	\$ 1,199	\$ 3,900	4.4%	low	low
Timmins	\$ 100,467	\$ 3,646	\$ 908	\$ 4,554	4.5%	low	mid
Sault Ste. Marie	\$ 86,286	\$ 3,136	\$ 818	\$ 3,954	4.6%	low	mid
Kenora	\$ 99,111	\$ 3,265	\$ 1,672	\$ 4,936	5.0%	mid	mid
Greater Sudbury	\$ 101,733	\$ 3,851	\$ 1,277	\$ 5,128	5.0%	mid	mid
Thunder Bay	\$ 90,125	\$ 3,496	\$ 1,186	\$ 4,683	5.2%	mid	mid
North Bay	\$ 85,048	\$ 3,605	\$ 1,067	\$ 4,672	5.5%	mid	high
Parry Sound	\$ 69,997	\$ 3,327	\$ 1,437	\$ 4,765	6.8%	mid	high
North Avg	\$ 87,565	\$ 3,077	\$ 1,197	\$ 4,274	4.9%		
Median	\$ 88,902	\$ 3,296	\$ 1,193	\$ 4,613	4.8%		

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Residential Water/WW Costs 200 m3	2019 Total Municipal Tax Burden	2019 Total Municipal Burden as a % of Household Income	2019 Total Municipal Tax Burden Ranking	2019 Total Municipal Burden as a % of Household Income Ranking
Springwater	\$ 146,565	\$ 3,556	\$ 1,391	\$ 4,947	3.4%	mid	low
New Tecumseth	\$ 109,381	\$ 3,762	\$ 828	\$ 4,590	4.2%	mid	low
Barrie	\$ 100,178	\$ 4,132	\$ 931	\$ 5,063	5.1%	mid	mid
Innisfil	\$ 111,204	\$ 4,521	\$ 1,208	\$ 5,728	5.2%	high	mid
Collingwood	\$ 93,610	\$ 3,706	\$ 1,176	\$ 4,882	5.2%	mid	mid
Huntsville	\$ 98,583	\$ 3,960	\$ 1,241	\$ 5,201	5.3%	mid	high
Orangeville	\$ 104,724	\$ 4,767	\$ 1,060	\$ 5,827	5.6%	high	high
Bracebridge	\$ 96,098	\$ 4,260	\$ 1,241	\$ 5,502	5.7%	high	high
Orillia	\$ 77,420	\$ 3,894	\$ 890	\$ 4,784	6.2%	mid	high
Gravenhurst	\$ 87,516	\$ 5,107	\$ 1,241	\$ 6,349	7.3%	high	high
Simcoe/Musk./Duff. Avg	\$ 102,528	\$ 4,167	\$ 1,121	\$ 5,287	5.3%		
Median	\$ 99,381	\$ 4,046	\$ 1,192	\$ 5,132	5.2%		

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

Municipality	2019 Est. Avg. Household Income	2019 Average Residential Taxes	2019 Residential Water/WW Costs 200 m3	2019 Total Municipal Tax Burden	2019 Total Municipal Burden as a % of Household Income	2019 Total Municipal Tax Burden Ranking	2019 Total Municipal Burden as a % of Household Income
Puslinch	\$ 187,317	\$ 6,225	N/A	\$ 6,225	3.3%	high	low
Kincardine	\$ 128,444	\$ 3,398	\$ 986	\$ 4,385	3.4%	low	low
Kingsville	\$ 105,298	\$ 3,196	\$ 623	\$ 3,819	3.6%	low	low
Lakeshore	\$ 130,418	\$ 3,785	\$ 1,030	\$ 4,815	3.7%	mid	low
Woolwich	\$ 133,307	\$ 3,761	\$ 1,228	\$ 4,989	3.7%	mid	low
Saugeen Shores	\$ 127,398	\$ 3,816	\$ 1,061	\$ 4,877	3.8%	mid	low
North Dumfries	\$ 136,064	\$ 3,999	\$ 1,260	\$ 5,259	3.9%	high	low
Wilmot	\$ 124,311	\$ 3,702	\$ 1,120	\$ 4,822	3.9%	mid	low
Wellesley	\$ 132,604	\$ 3,976	\$ 1,260	\$ 5,236	3.9%	high	low
North Perth	\$ 93,361	\$ 2,889	\$ 1,028	\$ 3,917	4.2%	low	low
Brockton	\$ 95,933	\$ 3,073	\$ 972	\$ 4,045	4.2%	low	low
Strathroy-Caradoc	\$ 91,954	\$ 2,977	\$ 916	\$ 3,894	4.2%	low	low
Middlesex Centre	\$ 146,025	\$ 4,474	\$ 1,725	\$ 6,198	4.2%	high	low
Grey Highlands	\$ 106,519	\$ 3,265	\$ 1,258	\$ 4,524	4.2%	low	low
Waterloo	\$ 117,592	\$ 4,191	\$ 908	\$ 5,099	4.3%	mid	low
Sarnia	\$ 98,536	\$ 3,282	\$ 1,009	\$ 4,291	4.4%	low	low
Brant	\$ 115,707	\$ 3,663	\$ 1,395	\$ 5,058	4.4%	mid	low
Haldimand	\$ 100,384	\$ 3,415	\$ 1,032	\$ 4,446	4.4%	low	low
North Middlesex	\$ 96,495	\$ 3,116	\$ 1,218	\$ 4,334	4.5%	low	mid
Georgian Bluffs	\$ 98,528	\$ 3,333	\$ 1,106	\$ 4,439	4.5%	low	mid
London	\$ 88,713	\$ 3,167	\$ 887	\$ 4,054	4.6%	low	mid
Erin	\$ 147,506	\$ 5,785	\$ 983	\$ 6,768	4.6%	high	mid
Guelph-Eramosa	\$ 141,060	\$ 5,183	\$ 1,385	\$ 6,568	4.7%	high	mid
Ingersoll	\$ 93,590	\$ 3,276	\$ 1,239	\$ 4,514	4.8%	low	mid
Centre Wellington	\$ 110,275	\$ 4,101	\$ 1,257	\$ 5,358	4.9%	high	mid
Norfolk	\$ 87,399	\$ 3,103	\$ 1,167	\$ 4,270	4.9%	low	mid
Cambridge	\$ 100,582	\$ 3,823	\$ 1,132	\$ 4,955	4.9%	mid	mid
Kitchener	\$ 93,523	\$ 3,552	\$ 1,098	\$ 4,649	5.0%	mid	mid
Guelph	\$ 103,289	\$ 4,222	\$ 929	\$ 5,150	5.0%	mid	mid
Tillsonburg	\$ 79,904	\$ 3,113	\$ 897	\$ 4,010	5.0%	low	mid
St. Marys	\$ 91,426	\$ 3,683	\$ 979	\$ 4,662	5.1%	mid	mid
Brantford	\$ 83,802	\$ 3,439	\$ 867	\$ 4,306	5.1%	low	mid
Wellington North	\$ 84,002	\$ 3,102	\$ 1,222	\$ 4,324	5.1%	low	mid
Chatham-Kent	\$ 79,302	\$ 3,030	\$ 1,120	\$ 4,150	5.2%	low	mid
Minto	\$ 86,929	\$ 3,030	\$ 1,538	\$ 4,568	5.3%	low	high
St. Thomas	\$ 77,231	\$ 3,112	\$ 989	\$ 4,101	5.3%	low	high
Central Elgin	\$ 114,682	\$ 4,361	\$ 1,737	\$ 6,098	5.3%	high	high
West Grey	\$ 80,032	\$ 2,807	\$ 1,449	\$ 4,256	5.3%	low	high
Mapleton	\$ 109,390	\$ 4,453	\$ 1,389	\$ 5,843	5.3%	high	high
Lambton Shores	\$ 91,339	\$ 3,393	\$ 1,491	\$ 4,883	5.3%	mid	high
Stratford	\$ 86,570	\$ 3,842	\$ 827	\$ 4,669	5.4%	mid	high
Windsor	\$ 76,339	\$ 2,975	\$ 1,273	\$ 4,248	5.6%	low	high
South Bruce Peninsula	\$ 79,532	\$ 2,835	\$ 1,676	\$ 4,511	5.7%	low	high
Southgate	\$ 81,498	\$ 3,159	\$ 1,551	\$ 4,710	5.8%	mid	high
Meaford	\$ 90,429	\$ 3,967	\$ 1,710	\$ 5,677	6.3%	high	high
Owen Sound	\$ 73,557	\$ 3,617	\$ 1,293	\$ 4,910	6.7%	mid	high
Southwest Avg	\$ 104,306	\$ 3,645	\$ 1,183	\$ 4,802	4.7%		
Median	\$ 97,511	\$ 3,427	\$ 1,132	\$ 4,656	4.7%		

Economic Development Programs



Economic Development Programs

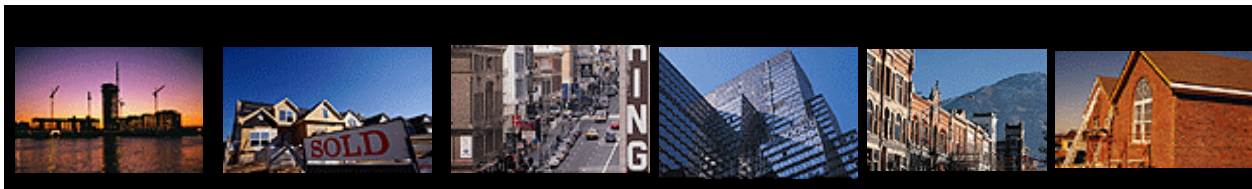
Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

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

These activities are directly linked to the long term ability of communities to foster new public and private investment, create employment opportunities, increase income levels and reduce poverty.

The report focuses on the following key areas of economic development programs.

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



Legislation

Ontario Legislation

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

Municipal Act

The Municipal Act (subsection 111(1)) prohibits municipalities from directly or indirectly assisting any manufacturing business or other industrial or commercial enterprise through the granting of bonuses. Notwithstanding the bonusing rule, subsection 111 (2) of the Municipal Act permits, with the Ministry of Municipal Affairs approval, certain financial assistance for the purpose of implementing a community improvement plan that has been adopted under the provision of Section 28 of the Planning Act.

Planning Act

Section 28 of the Planning Act sets out the authority for municipalities to designate community improvement project areas and adopt community improvement plans. This is done through a legal process involving public notice, a public meeting and the right of appeal. Once approved by the Ministry of Municipal Affairs and Housing, a community improvement plan can provide municipalities with broad powers to acquire, hold, clear, lease and sell land in designated areas for the purposes of community improvement.

Once a municipality has approved community improvement policies and designated a community improvement project area, it may use the powers afforded through subsection 28(7) to issue grants or loans to registered or assessed owners of lands and buildings within the designated areas.

Ontario Heritage Act

Section 39 of the Ontario Heritage Act allows municipalities to make grants or loans to owners of heritage designated properties. These grants or loans are to pay for all, or part of, the cost of alteration of the designated property, on terms and conditions established by municipal council.

Development Charges Act

The *Development Charges Act, 1997* provides the legal basis for Ontario municipalities to impose growth-related development charges in order to recover some or all of the capital costs of new municipal infrastructure requirements resulting from new development. The services eligible to be funded from this source include transportation (roads and transit), sewer, water and other services that must be provided to serve residential and non-residential growth.

Paragraph 10 of subsection 5(1) of the *Development Charges Act, 1997* permits municipalities to give full or partial exemption for some types of development.

In the interest of economic competitiveness and job creation or preservation, many Ontario municipalities have chosen to use this section to wholly or partially exempt new industrial development and larger expansions of existing industrial buildings from the imposition of local development charges.

Under subsection 2(7) of the *Development Charges Act, 1997*, municipalities may exempt areas of the municipality from the application of a development charges bylaw. Such areas could include a downtown or development area, including community improvement project areas under the *Planning Act*. Municipalities may also adopt area by-laws not including a specific area.

Bill 56—Brownfield Statute Amendment Act

Brownfields are defined by the Province as derelict, dysfunctional or under-used industrial and commercial facilities where expansion or redevelopment is complicated by real or perceived contamination. Despite the complexity of developing these properties, they are often in desirable and strategic locations. Redeveloping brownfields means transforming environmentally challenged properties into productive properties. Brownfields are lands on which industrial or commercial activity took place in the past. They may be vacant, underused or abandoned. Brownfields are usually located in strategic areas of the community, with existing transportation, infrastructure and facilities and close to or in the downtown core.

The Act removes the main barriers to brownfield cleanup and redevelopment. It sets out clear rules for the cleanup of contaminated brownfield sites to ensure that environmental liability standards are met and public health protected. It would limit future environmental liability for municipalities, developers and owners of brownfield properties. In addition, it streamlines the planning process to expedite brownfield projects and help municipalities provide financial support for brownfield clean up costs.

Section 365.1 of the Municipal Act allows municipalities to adopt a Brownfields Financial Tax Incentive Program (BFTIP). This is a financing tool that provides municipal property tax assistance to landowners redeveloping brownfields. Municipalities offering the tax incentive can apply to the Province to receive matching education property tax assistance to increase the amount of assistance available to the landowner.

Section 365.2 of the Municipal Act establishes the Heritage Property Tax Relief (HPTR) program whereby municipalities may pass a by-law to establish a local HPTR program to provide tax relief (between 10% and 40%) to owners of eligible heritage properties, subject to an agreement to protect the heritage features of their properties, subject to an agreement to protect the heritage features of their properties. Eligible heritage properties include designated properties under Part IV or Part V of the Ontario Heritage Act.

Business Retention & Expansion Programs

Aurora

The Town of Aurora has implemented a number of initiatives to promote economic development which include, but are not limited to, the following:

- **Business Networking/Information Seminars**—Town staff host these sessions semi-annually, some in conjunction with the Aurora Chamber of Commerce.
- **Business Newsletter**— Semi-annual publication
- **Aurora Business Ambassadors Program**— Ambassadors provide important feedback to Town staff on a variety of business issues as well as contacts with national and international companies.
- **Corporate Visitation Program** —On a monthly basis, a team of Town officials visit a local business in order to meet company representatives, tour facilities and discuss issues of importance.
- **Investment Retention & Attraction Strategy**—The EDO gathers community intelligence, prepares economic market information and provides a liaison between municipal government and local businesses.
- **Development Coordination Role**—The Economic Development Division staff undertake a ‘One-Point-Of-Contact’ role, working closely with the development community to assist non-residential investors in navigating the municipal approvals process.

Barrie

- **Corporate Visitation Program** – The Business Development Department visits businesses with the purpose and intent of gathering information and data to further support the growth and development of the local economy.
- **Business Seminars and Events** – The City of Barrie partners with a variety of government and non-government business support organizations to deliver specialized programming to targeted business sectors, in addition to the business community at large.
- **Sandbox Centre for Shared Entrepreneurship and Innovation** – The City of Barrie partners with the Sandbox, a centre where business and community are united for people and companies to grow through a culture of innovation. The Sandbox runs a variety of events and programs to support entrepreneurs. The City of Barrie’s Small Business Centre is located at the Sandbox.
- **Workforce Development** – The Business Development Department and regional partners work with local businesses, and local school boards and post-secondary institutions to maximize opportunities for the integration of practical programs into the business community, including co-ops, internships and apprenticeships.
- **Business Concierge Program** – The Concierge Program is a pro-business approach to development facilitation and issue resolution to help ensure that projects or issues are dealt with in an efficient manner. The Business Development Department is assigned to high profile and/or complex development projects or issues to provide extra client guidance and facilitation support.

Business Retention & Expansion Programs

Bracebridge

• **Building Improvement Grant/Loan**

- Offered in the Central Business District only
- Provides building owners up to 50% of construction costs to a maximum municipal contribution of \$10,000. Of this amount, 50% will be grant and 50% will be an interest free loan.
- Projects can include structural repairs, roofing, windows, doors, mechanical systems upgrades, insulation, accessibility improvements, etc.

• **Tax Increment Equivalent Grant**

- The purpose is to defer (for a period of time) a property tax increase resulting from a significant developments or redevelopment of an eligible property.
- Offered for all lands zoned M1 or M2, Bracebridge Power Centre North, Bracebridge Power Centre South, District shopping Area, and lands zoned C1 through C6 as well as properties in the Commercial Tourism Zone.
- Grants may be equal to up to 100% of the municipal portion of the tax increase in year one, decreasing by 10% in the following years for a 10 year period.

• **Housing Rehabilitation Grant/Loan**

- Offered in the Central Business District only
- The purpose is to increase the number of residential units in this area by rehabilitating upper floor/rear building residential units
- Provide building owner with up to 50% of project costs to a municipal maximum of \$6000 per unit. Of this amount, 50% will be grant and 50% will be an interest free loan.
- Building owners can apply for 2 apartment units per application.

• **Façade Improvement Grant/Loan**

- Available in the Central Business District, the District Shopping Area and Mixed Use Areas
- Provides building owners up to 50% of the cost of approved façade improvements to a municipal maximum of \$10,000. Of this amount, 50% is grant and 50% is an interest-free loan
- Projects can include restoration or replacement of brickwork/cladding, windows/doors, cornices/eaves and parapets, accessibility improvements, etc.

• **Signage Improvement Grant**

- Available in the Central Business District, The District Shopping Area, Special Purpose Commercial Area and Mixed Use Areas
- Available to building owners or tenants
- Provides the applicant up to 50% of the cost of a new sign to a municipal maximum of \$2000.

Business Retention & Expansion Programs

Bracebridge Cont'd

Property Improvement Grant/Loan

- Available to all existing commercial, industrial, institutional or mixed-use buildings within the Central Business District, the District Shopping area, Business Areas and Industrial Areas.
- Provides up to 50% of the approved property improvement project to a municipal maximum of \$8,000 of which 50% will be grant and 50% will be an interest free loan.
- Projects can include landscaping, addition of new parking or upgrades to existing parking, addition of walkways, fencing, benches, lighting and planters

Separate from our Community Improvement Program, the Town of Bracebridge also has put a hold on municipal development charges for all non-residential development.

Brampton

Brampton Economic Development & Culture

Provides assistance to help guide businesses, investors and stakeholders increase the level of jobs and investment in Brampton. Whether businesses are looking for expert sector advice, assistance with large investments or access to funding programs, we have services to support them.

Economic Development Services

- Business expansion and relocation support
- Site selection services
- Workforce and employment development
- Private consultations
- Strategic partnership guidance
- Access to in-market research, market trends and demographics
- Information on and access to incentive programs
- Export and foreign investment and development
- Brampton Business Directory
- Grand openings

Entrepreneurial Services

Delivered through the Brampton Entrepreneur Centre:

- Guidance on business start-up
- Free workshops and seminars
- One-on-one consultations
- Leading-edge information, resources and templates
- Business plan reviews
- Counsel on growth and change issues
- Professional development and networking
- Starter Company + and Summer Company grant programs

Business Retention & Expansion Programs

Brampton Cont'd

Economic Development Master Plan

The City's Economic Development Office is currently undertaking an Economic Development Master Plan (EDMP) that will focus on five themes, including talent, investment, innovation & technology, competitiveness and employment lands, as well as provide guidance to the City's leadership and the business community on possible options and partnerships to achieve the desired economic results. The EDMP is expected to be completed by Q2 2018.

Culture Master Plan

In support of a prosperous and culturally vibrant community, the City is developing its first Culture Master Plan to set the strategic direction of arts and culture in the city.

Sector Lead

As Brampton moves to take a prominent position as a major urban centre, our Economic Development approach is transforming to match. Brampton's Economic Development Office has a new sector-based approach, anticipating the skills and industries of tomorrow, while accounting for traditional strengths

Expeditor

The newly created role of Expeditor in the Economic Development Office will work across the key sectors, supporting activities, and working to streamline client service by acting as a facilitator and conduit to municipal services for the business community.

Brant County

County of Brant Economic Development Strategy and Action Plan contains four pillars including: Growing a More Diversified Local Economy, Driving Investment to the County of Brant, Building County of Brant's Downtown Core Areas, and a renewed focus on Communication and Engagement

- **Site Selection** – County staff assist site selectors and businesses looking for available land in the County and providing key information such as demographics and relevant population statistics. County website is equipped with a Brant specific site selection tool.
- **Business Visitation** – Staff actively visit businesses to discuss opportunities for growth, obstacles and potential partnerships.
- **Development Liaison Position** – staff position to help guide and be single point of contact for development application that create or retain employment ion the County of Brant.
- **Promotion of Tourism** – active promotion of tourism businesses through a variety of channels including social media, print advertisement, promotions, and marketing to group tour operators.
- **Value Reports** – ongoing communication to the business community to demonstrate the work undertaken by County of Brant staff to achieve components of the strategy and contains economic development metrics around industrial and commercial building permits, community improvement plan uptake, and visitor spending.

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 a company calling program to assist business retention and growth. Burlington has a “Jobs Burlington Campaign” which includes a website for high tech businesses to link to labour and workforce development.
- Tourism Burlington operates active programs to support tourism and has a destination marketing fund in operation with local hoteliers.

Caledon

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

- **Tourism Strategy**—Visitor and business attraction
- **Caledon Business Innovation Zone (cBIZ)**—Support for small business, entrepreneurship and innovation
- **ICI – Retention and Attraction**—Competitive Analysis: construction; manufacturing; finance & insurance and professional and scientific and technical services as target sectors
- **Partnerships**—Bolton BIA, Brampton Transit, Caledon Chamber of Commerce, Peel Federation of Agriculture, Excellence in Manufacturing Consortium, Research Innovation and Commercialization (RIC) Centre and Partners in Project Green
- **Networking** —Mayor’s Business Breakfasts and Lunches held semi-annually

Business Retention & Expansion Programs

Caledon Cont'd

- **Caledon Employment Business Survey** —In partnership with Region of Peel - update of business directory and employment data
- **Workforce Development**—The Town is a partner with Peel Halton Workforce Development Group and Jobs Caledon
- **Publications**—Monthly economic development newsletter, electronic business directory, community and investment profiles
- **Green Development Program**—Development charge discounts for new green commercial and industrial buildings/technologies

Cambridge

- **Employment Land Development Charge Reduction**— The Employment Land Development Charge Reduction permits exemption of development charges up to 50% of the existing floor area for the enlargement/additions of certain existing industrial buildings. Note: Development Charges collected by School Boards are not included in reductions.
- **Business Ambassador Program**— Ambassadors are provided marketing materials to assist them in promoting our community as they travel both domestically and abroad.
- **Business Concierge Service**— Invest Cambridge works cooperatively with our business, community and government partners to provide guidance and assistance throughout the development process, ensuring that issues are dealt with efficiently and streamlining the customer experience. Utilizing the “one-point of contact” model for our business community allows us to create positive interactions and build stronger relationships with our employer base.
- **Invest Cambridge Newsletter**— A monthly publication celebrating recent successes and informing our business community of upcoming events and opportunities.
- **Community Liaison Supportive Services**— Invest Cambridge works cooperatively with our Cambridge Chamber of Commerce to provide tourism and doctor recruitment services. We are working closely with the new Grand Innovations hub to provide assistance, support and incubator space to scaling businesses and Conestoga College as they build a research hub and centre for manufacturing excellence within the Grand Innovations building.
- **Corporate Visitation Program**— Outreach to local businesses to gather information, meet business leaders, connect our local supply chain, tour facilities and identify areas of improvement for city processes (from a business perspective).
- **Online Business Directory**— This online database lists companies, locations and descriptions of services, and is searchable by business name or key word. The directory incorporates GIS mapping, making it easier for customers to find local establishments.
- **Small Business Centre**— The City of Cambridge works cooperatively with the Waterloo Region Small Business Centre, providing information, seminars, and consultations to assist new and existing small business clients find success.

Business Retention & Expansion Programs (cont'd)

Centre Wellington

- **Shop Local Program**
 - Encourages shopping in locally owned shops and businesses
- **Centre Wellington Small Business Centre, in partnership with the Guelph Wellington Business Centre, and is located in Fergus**
 - Start-up and small business support
 - Small business training program

Chatham-Kent

- Chatham-Kent's BR&E program includes an aggressive Corporate Visitation Program with over 600 company visits being conducted each year to discuss potential government funding opportunities; determining the needs, concerns and opportunities to existing businesses.
- Provision of up to \$2,500 in grant writing assistance to existing companies to access government programs
- Municipal funding of up to \$3,000 to assist existing companies with trade show assistance targeting new growth and export markets
- Small Business Centre – access to business planning, business registration, consultation, research, mentorship, seminars and workshops and government funding including Summer Company and Starter Company plus programs
- Investment Attraction – participation in inbound/outboard sales missions, site selection conferences, international tradeshow and assistance with the site selection process
- Business Networking/Information Seminars – participation and financial support of topical seminars/workshops to provide relevant resources and information to Chatham-Kent businesses
- Provides a liaison between municipal government and local businesses
- Staff undertake a Project Manager role to work closely and provide a "One-Point-of-Contact" role
- Work closely with the Workforce Planning Board, local schools boards and post-secondary institutions to address local labour issues
- No municipal development charges for industrial development
- Multiple community improvement plans to incentivize investment.

Business Retention & Expansion Programs (cont'd)

Clarington

- **Visitation Program**—Surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies
- **BR&E Implementation Program** —Sets out to implement the actions to help businesses become more competitive
- In **Partnership** with the Board of Trade, the municipality is working on a “**shop local**” program.
- The Municipality has a contract with the Clarington Board of Trade for the purpose of providing **Economic Development and Physician Recruitment** services.

Cornwall

- **Development Assistance** with site selection and development approvals
- **Development Charges**—Cornwall does not levy development charges
- **Business Directory** and quarterly **Newsletter**
- **Cornwall Business Enterprise**—The CBEC offers a wide variety of seminars, workshops, and networking opportunities.
- **Strategic partnerships**—The City of Cornwall maintains strategic partnerships with a variety of organizations including the Cornwall and Area Chamber of Commerce, the Eastern Ontario Training Board, S, D and G Community Futures Development Corporation and St. Lawrence College.
- **Team Cornwall**—The City teams with an innovative group of more than 300 business and community leaders who have banded together to promote Cornwall both locally and abroad.
- **Doctor Recruitment**—The City spearheads a Medical Recruitment Task Force which works to attract physicians to Cornwall.

East Gwillimbury

- Business First Program
- Business Networking, Workshops and Events
- Downtown Beautification/Revitalization
- Tourism Development (ie. Farm to Fork Tour)
- Business Directory
- Site Selection Assistance
- Grand Openings and Business Support

Business Retention & Expansion Programs (cont'd)**Fort Erie**

- **Business Directory** of all local businesses and services.
- **Development Assistance:** Site location analysis and continued support through planning and development process.
- **Downtown Core Areas Community Improvement Plan:** Fort Erie offers commercial façade and residential intensification grant programs.
- **Incremental Marketing Program:** The EDTC provides assistance in financing marketing and advertising initiatives in accordance to the marketing plan and budgets of the local Business Improvement Associations (BIA's).
- **Niagara Foreign Trade Zone (NFTZ):** Headquartered in Fort Erie, the designated Canadian Foreign Trade Zone Point provides businesses with one-window access to information, programs and incentives to improve international trade efforts. Specifically, companies who export can apply for tax, duty and tariff exemptions that can significantly improve their bottom line.
- **Niagara Development Corridor Partnership Inc. (NDCPi):** NDCPi is a not-for-profit organization and the collaboration of economic development professionals from Fort Erie, St. Catharines, Niagara Falls, Lincoln, and Port Colborne to encourage economic growth across the region. The NDCPi leverages the experience and skill sets of economic development staff to benefit the member communities, business constituents, and community development stakeholders.
- **Niagara Gateway Economic Zone and Centre Community Improvement Plan:** Fort Erie is one of only five communities that are included in the program which provides eligible projects with property tax reductions between 40% and 100% for five to ten years as well as grants to cover Regional Development Charges.
- **Physician Recruitment & Retention:** Fort Erie has a dedicated Community Health Care Services Coordinator and a Committee who lead the recruitment and retention of quality physicians. Fort Erie offers lucrative incentive packages for new physicians coming to the community.
- **Roundtables:** Annual roundtables with development stakeholders and industry leaders to strategically identify industry, political, and business challenges to sustain Fort Erie as a competitive hub for investment, development, and economic diversity. The annual roundtables provide an opportunity for communication and relationship building between the Town and industrial, commercial, and tourism professionals.

Business Retention & Expansion Programs (cont'd)**Georgina**

- **Business Networking and Workshops**—Town staff, in partnership with the Georgina Chamber of Commerce, OMAFRA, YSBEC, and York Region host a number of seminars throughout the year.
- **Economic Development Print and Electronic Newsletter**—The e-newsletter is published bi-weekly and a printed newsletter is published quarterly.
- **Business Visitation Program** —The Economic Development Officer conducts visits to new and existing businesses to strengthen the Town's BR+E efforts.
- **Business Research and Development** —The Town provides research on local statistics, land inventory and other relevant site selection information. Economic Development staff act as a point of contact for business expansion and new development to help businesses navigate the municipal approval process.
- **Investment Attraction Strategy** —In 2017 the Town hired TD Graham and Associates to prepare an Investment Attraction Strategy that will help accelerate the development of the Keswick Business Park and promote investment throughout Georgina.
- **Economic Development Strategy and Action Plan**—In February of 2016 the Town of Georgina retained the consulting firm, David Cash and Associates to undertake an update of the 2009 Socioeconomic Strategy. Based on the research and information gathered throughout the public consultation process, the 2016 Economic Strategy and Action Plan has been developed.
- **York Small Business Enterprise Centre**—The YSBEC provides businesses and entrepreneurs with training, professional consultation, networking, community outreach programs and disseminates information through their newsletter.
- **Economic Development and Community Building Grants**—The Economic Development and Community Building Grant Program provides financial assistance to programs/events that serve to promote the Town of Georgina externally, generates economic opportunities for the local business community and provide for the betterment of the Community.
- **Community Improvement Plan Grants**—The Town of Georgina has released four CIP grant programs that business owners and commercial property owners within the designated BIA boundaries can apply for to revitalize the area, attract tourists and new businesses: Façade Improvement Grant, Heritage Building Grant, Landscape Improvement Grant, Accessibility Improvement Grant.
- **Business Improvement Area Support**—The three BIA's: Uptown Keswick, Sutton, and Jackson's Point are provided support and assistance from Economic Development staff.
- **Discover Georgina**—In partnership with the Chamber of Commerce, the Town is actively promoting local events to increase tourism to the area. Accessing partnership opportunities through Central Counties Tourism, York Region Arts Council and OTMPC, the Town is able to maximize their marketing reach and increase tourism interest.

Business Retention & Expansion Programs (cont'd)**Gravenhurst**

- **Corporate Visitation Program**—The economic development team, with a multidisciplinary group of other departments is committed to visiting businesses throughout the town to learn what is occurring within the business and assisting with networking and other types of requests. We have seen success at making supply chains easier for local businesses through introductions
- **Site Selection Services** —A full array of services are available to both potential and existing businesses wishing to relocated into Gravenhurst. The Economic development team maintains a full list of available on and off market real estate. Additional services outside of location assistance include, navigation through the development approvals process and grand openings of new businesses
- **Annual Business Review Survey** —Starting in 2015 the economic development division undertook a program that involved the creation of a hybrid of data collection and visitation. At the end of each year the team reaches out to each business to talk to them about how their year has been, ways to improve and provide any assistance that we can. This real time data is useful to both existing and potential businesses and it creates a relationship and line of communication between the municipality and the business community.
- **Publications**—The Town’s online business directory is a great resource for up to date information on the over 500 businesses in the community. Through this resource businesses receive a free listing on the Town’s website and it is searched an average of 1,000 times a month. Additionally, the Town produces each year a community profile which highlights updated data that is relevant to our businesses, more in-depth data is updated quarterly and available on the Town’s website, www.gravenhurst.ca
- **Partnership Development**—The Economic Development Team leads partnerships with local, regional, provincial and national organizations to ensure that our businesses have the resources that they need. These partnerships can lead to additional services such as small business start-up, business financing, legislation assistance and business education.
- **Open Door Policy**—The economic development division maintains an open door policy to local residents, business owners and potential investors to ensure that all issues are handled in a timely manner.

Business Retention & Expansion Programs (cont'd)

Greater Sudbury

- **Company Visitation Program** - City staff regularly visit local companies to ensure that they are aware of programs and supports available for business expertise as well as expansion, investment or relocation.
- **Market Research** - Staff use proprietary databases to provide customized research queries for local companies.
- **Export Development** - The City of Greater Sudbury delivers the Northern Ontario Exports Program which assists companies to evaluate their potential for exporting goods and services, and provides support to initiate export market development including trade missions and attendance at marketplaces.
- **Regional Business Centre** - Provides a one-stop service location for small business expertise at every stage of the business cycle. Seminars and workshops are provided as well as confidential counselling services.
- **Immigration and Workforce Development** - The City of Greater Sudbury works in partnership with the federal government and local post-secondary institutions to support newcomers to the community and to identify ways to enhance skills and marketability for our population.
- **Primary Health Care Provider Recruitment** - City staff work with medical students and interested physicians and nurse practitioners to encourage them to locate in Greater Sudbury.

Grimsby

- The Town conducts a **Business Visitation Program**
- Hosts business breakfasts to provide the opportunity for the local Chamber of Commerce in this regard.

Guelph

- **Foreign Direct Investment (FDI)** – The City implements its FDI strategy in partnership with other Ontario municipalities through provincial consortiums.
- **Business Retention and Expansion (BRE):** Interviewing local businesses and industries and drawing up an action plan to address matters that were identified in this process. The program provides business assistance outreach services to better understand and support the needs of local business.
- **Business Capacity:** BDE plays a number of roles in championing our real estate and business climate that continues to attract new investment to the City.
- **Partnerships:** Where possible, BDE leverages funding and resources with a wide range of local, regional, provincial and national partners to further the economic goals of the community.

Guelph-Eramosa

The Township of Guelph/Eramosa has completed a Business Retention & Expansion Program to identify areas of concern and examine opportunities to help local businesses.

Business Retention & Expansion Programs (cont'd)

Haldimand

- **Business Retention and Expansion** - Maintain an effective Business Retention and Expansion program including referrals to key resources, training and funding opportunities
- **Respond to Business Development Inquiries** - Responding to business start-up and investment inquiries; conduct research to gather information and identify resources to assist business and entrepreneurs
- **Business Development Concierge Service** - A pro-business approach to development to help ensure that projects or issues are dealt with in an efficient manner with a focus on high profile and/or complex development projects
- **Implementation of the approved Economic Development and Tourism Strategies**
- **Mayor's Breakfast and Business Excellence Awards** – An annual business networking event and presentation of Business Excellence Awards
- **Committees**
 - **Haldimand Business Network**
 - **Agricultural Advisory Committee and Business Development and Planning Advisory Committee**
 - **Tourism Network Meetings**
- **Business Improvement Area Support** – Working closely with the 3 Business Improvement Areas to ensure they are operating in full compliance with the Municipal Act
- **Development of Tourism Haldimand** (Destination Management Organization) – Defining the parameters and key priorities and focus of Tourism Haldimand and communicating this broadly to Tourism stakeholders. Some key activities include:
 - Tourism Experiential and Product Development
 - Annual Communications Plan – marketing plan, social media, website development
 - Tourism Data Collection
- **Community Profile** – Ensuring key demographic and community information is updated and readily available for site selectors and businesses wishing to locate in Haldimand County
- **Signage Program** – Oversee an extensive signage program that includes Wayfinding signage, Tourism and Agricultural Directional Signage, Gateway Signage, TODS, Cycling Signage
- **Partnership Development** - Establish meaningful contact with other levels of government, business community, educational institutions and key stakeholders to develop and further economic initiatives and goals.

Halton Hills

- Proactive company calling program
- New industrial areas are being developed along Highway 401
- Tourism support and an active “shop local” small business support program

Business Retention & Expansion Programs (cont'd)

Halton Region

- 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

Hamilton

Hamilton’s Investment & Expansion Programs consist of the following sections:

- Becoming an Investment Ready Community
- Identifying and targeting the prospects
- Marketing Hamilton for investment
- Tracking, working with and securing the investment
- After sales service—extension of our BR&E Program

Business Retention and Expansion within the City of Hamilton

- Program “**Hamilton Calling**” focuses on establishing long-term relationships with existing companies in order to address their needs and concerns.

One-Stop—Provides key planning and economic development functions into one area of City Hall

- The **Hamilton Small Business Enterprise Centre (SBEC)** has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, and community outreach to both new and existing small and medium businesses.
- The **Hamilton Technology Centre**—The Centre’s mission is to maximize the success of emerging companies.
- **Hamilton’s Regional Innovation Centre—The Innovation Factory**
 - The Innovation factory relies on public and private sector contributions to address six key areas:
 - Clustering of business resources
 - Accessing university research, colleges and key researchers
 - Providing business infrastructure support to grow businesses
 - Accessing business mentorship networks
 - Assisting with access to capital
 - Providing a Business Centre which will facilitate meetings in-person or online

Business Retention & Expansion Programs (cont'd)

Innisfil

- **Care Initiative**—The Town is actively working with partners to attract and retain new physicians, medical professionals and facilities to the area.
- **BR & E Study**—The Town of Innisfil is currently working with the Ministry of Agriculture, Food and Rural Affairs on the introduction of a BR&E Study. The Study will look at the key sectors in Innisfil to determine how the Town can support these businesses to help them succeed in Innisfil.

Kenora

- **SBEC—Northwest Business Centre**
- **New Business Welcome Project**
- **Kenora Business Partners Group**—Chamber, CFDC, BIA and Economic Development
- **No Development Charges**

Kincardine

- **Meeting and Conference Planners FAM Tour**— The purpose of a “FAM” tour is to showcase what Kincardine has to offer meeting and conference Planners.
- **Rural Community Focus Forum Annual Gathering** to provide an opportunity for the CEDC to engage with a broad cross-section of stakeholders to:
 - Network with colleagues, establish new contacts and refresh community relationships
 - Report on implementation of plans and initiatives
 - Provide an update on the activities of the CEDC
 - Share information about industry trends, investment leads and opportunities
 - Provide input and suggestions on advancing the goal of retaining and attracting investment and new employment to the community
- **Economic Development Program (RED)**—Helps rural communities remove barriers to community economic development and provides cost-share funding to support evidence-based planning projects and implementation of projects that contribute to economic competitiveness.
- **Promote New Residential / Business / Industrial Development** by creating investment ready lands.
- **Support the Joint Nuclear Economic Development and Innovation Initiative**—Initiative with Bruce Power and the County to support the economic opportunities that will accompany Bruce Power’s Life-Extension program.
- **Engagement with Local Stakeholders**—The Committee is engaging with local stakeholders to allow them an opportunity to foster strong partnerships with the municipality, stakeholders and agencies.

Business Retention & Expansion Programs (cont'd)

King

- **Economic Development Strategy** - Implementation of 33 action items is progressing. A five year action plan (2018–2022) forms the basis for on-going business visitation efforts.
- **Community Tourism Plan** - Progress is being made on 16 action items including a substantial digital and on-line social media marketing campaign branded as www.experienceKing.ca
- **Spotlight on Business Profiles** - 2019 will represent the ninth year we have undertaken this series and the fourth year we will shine not only the spotlight but the video camera on 4 businesses. The program profiles, acknowledges and awards innovative and successful businesses in King that shares the community's values. A total of 34 businesses have been profiled since the inception of the program.
- **2019 Business Directory** - Represents the seventh consecutive year a directory has been developed and published in partnership with the King Chamber of Commerce. It is distributed to every household in King with 1000 copies available for responding to inquiries.

Kingston

The 2019 economic development programs include:

- Starter Company Plus
- Summer Company
- Queen's Career Apprenticeship: Kingston
- Open for Business
- Kingston/Syracuse Pathway
- NRI India Start-up
- St. Lawrence College Business Workshops
- Female Entrepreneurs in Small Towns (FEiST)
- Workforce Development Surveys
- Business Retention & Expansion Surveys
- Invest in Canada Initiative
- Investment Attraction
- Manufacturing Advisory Committee/ Group
- Defence Advisory Group
- Fuse & Green Tech
- Real Estate Advisory Committee
- Contact Centre Advisory Committee

Business Retention & Expansion Programs (cont'd)

Kitchener

- **Corporate Calling Program**—The purpose of which is to connect with the local business community, offer any appropriate services, and update our business database. The corporate visits are conducted by business specialists aligned with particular clusters or groups of like businesses.
- **Small Business Enterprise Centre**—The Waterloo Region Small Business Centre (WRSBC) has locations in Kitchener, Cambridge and Waterloo to serve small businesses. The Centres provide business advisory services, training, networking, youth programming, events, a monthly newsletter and community outreach to both new and existing small and medium businesses

Lambton Shores

- Economic Development, especially Industrial/Commercial land is promoted by the Sarnia-Lambton Economic Partnership on behalf of Lambton Shores.

London

London Economic Development Corporation is a partnership between the city and the private sector, contracted to perform economic development activities including:

- *new foreign investment attraction: providing site selection data, acting as a liaison for municipal permitting,*
- *retention and growth services: information on government grants/subsidies programs, trade and export development*
- *entrepreneurship support: helping growing entrepreneurs access capital, space, mentorship and other supports in the community*
- *workforce development: academic/industry partnerships, recruitment events, connecting job seekers and employers, improving workforce capacity*
 - *marketing and promotion: social media, campaigns in external markets, raising visibility for LEDC clients, media coverage*
- *Some development charge rebates.”*

Business Retention & Expansion Programs (cont'd)**Mapleton**

The Township of Mapleton has an Economic Development Coordinator that works with an Economic Development Committee consisting of Councillors, staff and community members representing various economic sectors. Together, they support the following initiatives:

- Business retention and expansion
- Support and encourage existing businesses
- Economic development advertising and marketing
- Service/Commercial/Industrial site selection
- Competitiveness issues, policy and programs
- Job Prosperity Programs
- Tourism

Chamber of Commerce—The Township of Mapleton is currently working with our local business owners to launch a new Chamber of Commerce.

Strategic Planning Initiatives—The Township has undertaken several strategic planning initiatives in support of community and economic development, including an Economic Development Strategy (2013), Community Based Strategic Plan (2013), and a Municipal Cultural Plan (2015). Several common themes and action items emerged from these initiatives with respect to improving the physical and business environment of Mapleton, including the following:

- Supporting new and existing local businesses;
- Promoting downtown revitalization; and
- Encouraging farm business opportunities.

Business Retention & Expansion Programs (cont'd)

Markham

- **IBM Innovation Space – Markham Convergence Centre:** a collaborative innovation hub located inside the IBM Canada Headquarters, ventureLAB manages 50,000 square feet, housing over 40+ tech companies and 250+ tenants.
- **ventureLAB:** critical to Markham’s innovation ecosystem and dedicated to supporting innovation activities by assisting technology entrepreneurs scale up and bring to market their business ideas through key advisory programs and network services.
- **Markham’s Economic Alliance Program (EAP):** established to create a global network of business relationships with communities and business groups in strategic market locations and to create an international awareness of Markham's business assets and locational benefits. EAP is key to support Global Markham, a key priority of the City’s 10 Year Economic Strategy: Markham 2020 to to promote itself internationally and assist its businesses in capitalizing on global trading and investment opportunities.
- **Markham Small Business Centre:** MSBC provides advisory and consultative support services and programs to small businesses and entrepreneurs seeking to set up a new business.
- **Markham Online Business Directory:** interactive online business directory with maps to facilitate customized business search.
- **Markham Board of Trade:** a local business association, MBT’s goal is to help business members grow through network events and opportunities, marketing and promotion, and preferred saving and discounts program to support business operations.
- **TechCONNEX:** a technology business association established in Markham and has expanded network and membership beyond the York Region boundary to include the broader GTA. It is a dynamic member driven community offering opportunities for peer education, networking and knowledge sharing in the technology space.

Meaford

- **Building & Lands Improvement Grants & Loans** - These programs are intended to encourage the rehabilitation, repair, and/or improvement of buildings and lands for commercial, industrial or value-added agricultural purposes. This program is also intended to support the restoration and rehab of non-residential buildings that exhibit significant heritage value, as identified by the Municipality of Meaford.
- **Façade & Exterior Improvements** - Available as a grant or loan and include projects such as re-pair of visible facades/masonry/cladding; replacement of windows/doors; barrier-free entrance modifications; store-front re-design; installation or repair of exterior lighting; agricultural fencing in certain circumstances; similar improvements.
- **Interior & Structural Improvements** - Available as a loan only for projects such as re-purposing of agricultural buildings for farm-related commercial/industrial or value-added occupancy; repair/replacement of roof; structural repairs to walls, ceilings, floors and foundations; extension and upgrade of plumbing & electrical services for retail, industrial or value-added agricultural space; similar improvements.
- **Energy Efficiency & Retrofit Grants & Loans** - These programs are intended to encourage property owners to improve energy efficiency or existing commercial, mixed-use, agricultural and industrial buildings, and to facilitate installation of small scale renewable energy systems, where appropriate.

Business Retention & Expansion Programs (cont'd)

Middlesex Centre

- Middlesex Centre has a Community Improvement Plan for the Ilderton settlement area. The components of this plan include:
 - Grants for façade improvements
 - A potential reduction in development charges
 - Possible tax reductions (lower tax rate) as a result of multifamily residential properties.

These components are subject to Council approval. Middlesex Centre also has a plan in place for the development of the municipal lands behind the Wellness Centre. The municipality is interested in multifamily units with rental and ownership options.

Milton

- The City operates a proactive visitation and company calling program.
- **Milton Economic Development Advisory Committee**— (MEDAC) was established in order to obtain strategic advice from the business community.
- The Economic Development Office works closely with the development community and the major landowners in the 401 Industrial Park to ensure that economic development prospects are serviced.

Minto

Community Improvement Plan with Grant/Loan Programs for:

- Façade & Signage Grant
- Structural Grant
- Tax Increment Equivalent Grants
- Brownfield Tax Grants

LaunchIT Minto

- Start-up and small business support
- Small business training and mentorship program
- Incubator Space

Residential Attraction Programs

- Alumni Attraction Campaign
- Targeted Filipino Attraction Campaign
- Partnerships with Developers to promote community and developments

Industrial Land Attraction

- Increased promotion and marketing of Certified Site (only on in Wellington County)

Clifford Diggin It

- Business Support & Marketing for Merchants impacted by the Main Street Clifford Construction Project.

Business Retention & Expansion Programs (cont'd)

Mississauga

The City of Mississauga Economic Development Office (EDO) provides information and services to help businesses grow and prosper in Mississauga.

EDO services include:

- Enhance and optimize business retention and expansion opportunities through B2B connections
- Business problem-solving and site location assistance
- Guidance related to government program assistance and approvals
- Small business start-up and entrepreneur support
- Create and implement economic and sector development strategies and programs
- Build awareness of Mississauga's value proposition, global competitiveness and culture of innovation
- Seek solutions for our key sectors and support businesses through challenges and opportunities
- Build partnerships and relationships with industry and non-industry stakeholders

Key Mississauga economic development programs are as follows:

- **Business Outreach Program:** The City hosts a proactive business outreach program across key industry sectors. EDO and senior executives of Mississauga companies discuss current operations, future plans and assistance needed to do business in Mississauga. Elected officials and senior staff from the City visit major new companies to the city each year to develop a rapport with the business community, determine the level of satisfaction with City services and address issues.
- **Global Investment Program:** In pursuit of our goal of becoming a "Global Business Magnet," the City has implemented an International Marketing Strategy with the goal of developing a compelling global brand to attract business, investment and jobs to Mississauga. In order to attract foreign direct investment (FDI) and to build Mississauga's global awareness, EDO participates in a number of investment missions across key target markets, such as Japan and the United States. The EDO (sometimes in partnership with key partners such as Toronto Global) goes in market to identify leads, build relationships and promotes Mississauga as a location for business investment.
- **Sector Development:** The City of Mississauga Economic Development Strategy (2010) identified four key sectors to foster economic growth and prosperity: Life Sciences, Advanced Manufacturing, Information and Communications Technology (ICT) and Financial Services. The EDO works with partners to address challenges and opportunities in order to facilitate a supportive business environment where businesses in Mississauga's key sectors thrive and grow. To support this work, EDO employs two sector specialists: the Life Sciences Business Consultant and the Advanced Manufacturing Business Integrator. Collaborating with industry and partners, these sector specialists will develop and implement initiatives to advance the city's key sectors.

Business Retention & Expansion Programs (cont'd)

Mississauga Cont'd

- **Mississauga Business Enterprise Centre (MBEC):** The Mississauga Business Enterprise Centre (MBEC) offers small business information and resources, business consultations, seminars, online training, entrepreneurship programs and guidance to small businesses and entrepreneurs. These initiatives facilitate a supportive business environment to assist entrepreneurs to start-up businesses, expand existing small businesses, and the creation of jobs in Mississauga.
- **Encouraging Youth Entrepreneurship:** In support of youth and entrepreneurship, MBEC offers the Summer Company program which provides students with the opportunity to turn their ideas into business opportunities while developing professional skills. This program is delivered in partnership with the Government of Ontario and provides hands on coaching, mentoring and financial support to help young entrepreneurs start and operate a business.
- **Economic Partnerships and Community Engagement:** EDO sponsors and supports industry initiatives and events as well as association events, conferences and trade shows in order to develop business relationships with key stakeholders, develop awareness regarding Mississauga's location benefits and to deliver key messages about the talent, organizations and community collaboration in Mississauga which benefits business.

Muskoka District

- **Muskoka Enterprise Centre** servicing all of Muskoka
- The District of Muskoka offers the Muskoka Affordable Housing Initiatives Program (MAHIP). MAHIP is a multiyear program for low and modest income households providing funding for the development and provision of affordable housing in the District of Muskoka. MAHIP funding will be offered to eligible Developers, Builders, Buyers and Landlords within Muskoka.

Niagara Falls

- **Niagara Gateway Economic Zone Community Improvement Plan and Municipal Employment Incentive Program**
 - Offers a tax increment based grant, planning application fee waivers, building permit fee rebates and study grants to stimulate investment in new or existing employment uses.
 - Municipal Development Charges are waived for Industrial land uses.

Business Retention & Expansion Programs (cont'd)

North Bay

The **Economic Development Department** assists existing businesses, prospective investors, and community partners with business and community development projects such as:

- Site searches and tours;
 - Sale/lease of municipally-owned land;
 - Public funding application and financial structuring assistance;
 - Business retention and expansion assistance;
 - Film/TV division administration;
 - Support for company export initiatives;
 - Market analysis; and
 - Liaise with Provincial and Federal governments to support business and facilitate market development and trade opportunities.
-
- **Business Outreach Program / Business Retention and Expansion** – Economic Development Department undertakes an active company visitation program to help identify opportunities to support company's growth and development.
 - **Business Development Process** - the City works to streamline the development process for existing and new companies. To expedite the process, the City has created the Development Application Review Team (DART). The DART reviews of all development applications, including Site Plan Control Agreements, Committee of Adjustment Applications, Official Plan Amendments, Rezoning, Subdivision and Condominium Applications in a planned and coordinated approach.
 - **Networking & Introduction** – North Bay's Economic Development Department facilitates supports for local business through introductions to other local, regional, provincial, national and international partners and resources and can support business with public funding applications as relevant.
 - **Sale/lease of municipally-owned land** - In addition to its low industrial tax rate, North Bay offers several financial incentive programs that help support new development in Community Improvement Plan areas. Our industrial parks offer fully-serviced land at attractive prices, choice of location and size of parcel, for qualified projects.
 - **The Business Centre Nipissing Parry Sound** – is a not for profit corporation that provides programs, services, resources and training to entrepreneurs, start-ups and expanding small to medium sized businesses within their first through 5 years of operation. TBC receives funding through the Ministry of Northern Development & Mines, Ministry of Economic Development & Growth, various ministries on a program by program basis, Northern Ontario Heritage Fund Corp, and a number of corporate and community partners including the City of North Bay, Town of Parry Sound, The Labour Market Group, Chamber of Commerce and others. Services are offered throughout the regions of Nipissing and Parry Sound and include one on one consultation, business plan development, business related events, assistance with access to funding, training programs, market research information, networking opportunities and professional advisor referrals. TBC also works closely with the education sector at the secondary and post-secondary levels to educate students on entrepreneurship.

Business Retention & Expansion Programs (cont'd)**Norfolk**

Architectural and Design Grant (DCS-15): Purpose is to offset the costs associated with preparing the necessary plans and drawings that will outline the extent of the improvements being applied for. The program is available in the urban, hamlet, agricultural, and lakeshore areas. Norfolk County will provide a one-time grant, per property, based on a 50/50 matching cash contribution of the applicant to a maximum of \$1,500.

Planning Application Fee and Building Permit Fee Grant (DCS-20): Purpose is to stimulate and encourage development and property improvements, and to provide assistance with the associated costs. The program is available in the urban, hamlet, agricultural, and lakeshore areas. Grants will be provided in the amount of 50% of the eligible planning and building permit fees, to a maximum of \$3,000 in building permit application fees; and a maximum of \$1,000 in planning application fees. This provides for a potential total grant of \$4,000 to cover application fees.

Landscaping, Signage and Property Improvement Grant (DCS-17): Purpose is to provide assistance for upgrading the open areas associated with the property. The program is available in the urban, hamlet, agricultural, and lakeshore areas. Norfolk County will provide a one-time grant, per property, based on a 50/50 matching cash contribution of the applicant to a maximum of \$2,000.

Oakville

- The Oakville Economic Development Department provides a proactive company visitation program. In addition, the Department provides site information, economic data and acts as the lead advisor to the Oakville Council, Chamber of Commerce and developers on expansion opportunities/constraints.

Business Retention & Expansion Programs (cont'd)**Orangeville**

- **Investment Readiness and Attraction**—Promotion of Orangeville as an investment and business location of choice completed through strategic marketing. Dedicated staff are available to provide customized one-to-one services and support to new investors and expanding businesses. Economic development staff serve as first point of contact for expansion and new business inquiries to facilitate the development process
- **Business Retention + Expansion Program**—Completion of sector-specific BR+E program. Initiative is designed to identify areas of concern and examine opportunities to help local businesses with their growth and expansion efforts. Implementation of BR+E manufacturing focused action plan currently underway with key strategies in place to support retention and growth of local enterprises.
- **Development Charge Exemption**—A 100% percent exemption of non-residential development charges for certain industrial uses exists to encourage industrial development and employment in Orangeville.
- **Business Research and Development Assistance**—Community-specific information readily available through up-to-date inventory of available, serviced commercial and industrial lands and vacant ICI buildings. Detailed site selection research and information, economic data, statistics and other relevant information on Orangeville's business environment readily available.
- **Workforce Development**—Collaboration with two local colleges, local high schools and with partners in regional Workforce Development Committee exists to support initiatives that will strengthen access to trained workforce.
- **Networking, Events and Partnership Development**—Liaison services are available to connect business owners with access to provincial and federal partners, programs and funding opportunities. Networking opportunities are also available at events delivered throughout the year, including specialized business seminars, the annual Economic Outlook Breakfast, and collaborative events with the local Board of Trade.
- **Dedicated Entrepreneurial Development/ Orangeville & Area Small Business Enterprise Centre (SBEC)**—Start-up and existing small business owners are supported with free guidance, support and resources during their initial years of operation. Services include business registration assistance, one-on-one consultations, a variety of literature on business related topics, and access to affordable workshops and seminars throughout the year. Specialized programs that include the Summer Company and Starter Company Plus provide specialized training, mentorship and possible grants to support start-up and expansion-ready small business owners, including youth.
- **Tourism and Cultural Development**—Ongoing implementation of Tourism Development and Marketing Plan and 2014 Municipal Cultural Plan to support growth of tourism and cultural initiatives, programs and businesses. Includes visitor information services with information on attractions, events, accommodations, and shopping and dining options in Orangeville and the surrounding region.
- **Publications and Information**—Current news, updates and opportunities are shared through dedicated websites (orangevillebusiness.ca and orangevilletourism.ca), an active social media program, videos, and through community and investment profiles.

Business Retention & Expansion Programs (cont'd)**Orillia**

- **Orillia Area Community Development Corp. (Orillia Area CDC)** – The Orillia Area CDC assists businesses with business plans, marketing plans, loans and grants and business counselling. The CDC also features a strong professional development series of business workshops.
- **Orillia & Area Online Business Directory** – Launched in the spring of 2014 and updated with new features in 2015, the directory boasts over 2,000 community business listings, and is growing daily. The directory is promoted by the City and community partners as a source for local products, businesses and services.
- **Moratorium on Industrial Development Charges** – In 2011 Council initiated a moratorium on Industrial Development Charges. This successful program has resulted in significant expansions within the community, benefitting both the growing businesses and the community through new employment. The moratorium has been extended to until 2021 and will be reviewed by Council on an annual basis.
- **Explore the Trades** – The City of Orillia Economic Development Office supports the trades, in partnership with the Orillia Manufacturers' Association and the Orillia District Construction Association. In partnership with these organizations, the City of Orillia hosts an annual Explore the Trades event, which brings together over 30 local employers in the trades, together with over 1,500 local elementary and secondary students. The event showcases career opportunities in the trades, both regionally and in the Orillia area.
- **Economic Development Partnership Development** – The Economic Development Committee and staff regularly assist in the development of partnerships throughout the community. This includes everything from business-to-business partnerships to connections between post-secondary institutions and business leaders.
- **Business Information Seminars** – The Economic Development Office partners with other community organizations to offer informative workshops and events throughout the year including industry specific speakers, job training seminars and funding workshops in partnership with community partners.
- **Ontario's Lake Country Tourism Organization** – The OLC is the destination marketing organization for Orillia & Area and focuses efforts on promoting local tourism attractions and events, while attracting visitors to the area.
- **Tourism Strategic Action Plan** - The City of Orillia, in partnership with Regional Tourism Organization 7 (Bruce/Grey/Simcoe), are developing a Three-Year Tourism Strategic Action Plan and One-Year Business Implementation plan to facilitate growth and program delivery in the city.
- **Physician Recruitment Committee** – In Orillia, physician recruitment is a community-wide effort that includes the Economic Development Office. The City of Orillia provides annual funding to the committee and EDO staff assists with marketing initiatives.

Business Retention & Expansion Programs (cont'd)**Oshawa**

- **Cluster Development Strategy**—Oshawa has identified five priority growth sectors (Advanced Manufacturing, Health & BioScience, Energy, Multimodal Transportation & Logistics, and IT).
- **Innovation Support**—Oshawa is home to a Regional Innovation Centre called SPARK. SPARK offers support for technology-based businesses to grow from an idea through various stages of growth. The City provides financial support for “The Loft”, an incubator centre within SPARK’s facility that provides low cost space for fledgling entrepreneurs.
- **Fast Tracking Development Approvals Process**—The City’s Development Services Team offers a fast tracking development approvals process to accommodate approvals when timelines are tight.
- **Partnerships**—Oshawa partners with a number of local, regional and provincial partners both from the public and private sector to promote our area’s business opportunities and make those strategic connections. Partnerships include: the Greater Oshawa Chamber of Commerce, the Greater Toronto Marketing Alliance, Durham Economic Development Partnership and Durham Workforce Authority in addition to others.
- **Site Selection Tools**—Location assistance, navigating the development approvals process, access to critical information, and connections with other relevant organizations
- **Business Connections**—Regular contact with local businesses to provide support for a variety of issues including support for expansion, hiring, financing, access to other levels of government, etc.
- **Development Charge Exemption**—There are no City development charges for industrial development.
- **Workforce Development**—The City works closely with its local post-secondary institutions, Durham College and the University of Ontario Institute of Technology (UOIT), that develop leading-edge programs to train the workforce that employers need.
- **Publications**—Online Business Directory, a quarterly e-newsletter, as well as a Consolidated Community Profile and Development Insider annually
- **Networking and Business Education**—Economic Development and Staff bring a variety of workshops and networking opportunities to businesses.

Business Retention & Expansion Programs (cont'd)**Ottawa**

Economic Development and Long Range Planning Services is part of the Planning, Infrastructure and Economic Development (PIED) Department, a department that champions the city-building agenda – from planning and delivering growth activities and infrastructure, to managing our assets and investments, to fostering economic prosperity.

Programs/Services Offered

- **Economic Development Long Range Planning Services:** facilitates economic growth in Ottawa by setting the direction and managing the evolution of the City. The service area delivers programs, services, and initiatives that advance job creation and economic diversification while managing the growth of the City through the Official Plan. The following are services offered:
- **Economic Development:** Create and promote economic development strategies to capitalize on assets and opportunities. Developing partnerships with key ED stakeholders to develop and deliver various programs to support investment attraction, business retention/expansion, entrepreneurship, tourism development.
- **Sponsorship and Advertising:** Develop and market sponsorship and advertising for City facilities and develop partnership opportunities to provide supports for Economic Development initiatives.
- **Research & Forecasting:** Centre of expertise for population, employment, land use, development of travel demand input data, and for monitoring and forecasting related to population, employment and housing.
- **Rural Affairs:** Provides for the continuation of the rural affairs office services to the rural community while positioning the office to support the development and implementation of a rural Economic Development strategy.
- **Policy Planning:** is responsible for developing the planning policy framework for directing and managing the growth of the City through the official Plan, secondary plans, natural systems plans and policies, and community plans and in developing and maintaining regulatory tools including the City's Zoning By-law, DC By-law and others for implementing these.
- **Zoning & Interpretation:** is responsible for developing zoning provisions to implement Official Plan policy, undertaking issue-or area-specific zoning amendments at the direction of Council, initiating land use studies and zoning by-law amendments in response to evolving land use issues and undertaking administrative updates to correct errors and ensure the efficient function of the Zoning By-law. Additionally, prepares by-laws for the approval of Council and providing formal interpretations regarding how the Zoning By-law is to be implemented and enforced.

Business Retention & Expansion Programs (cont'd)

Ottawa Cont'd

- **Community Planning:** is responsible for preparing the City's Official Plan (the blueprint for the City's future growth and evolution), and neighbourhood planning in all its aspects, including but not limited to Community Design Plans, Secondary Plans, Transit-Oriented Development Plans, and Neighbourhood Revitalization Plans.
- **Natural Systems & Environmental Protection:** provides strategic policy expertise and coordination to the City in the areas of natural systems & climate change mitigation and adaptation, while delivering clear, consistent environmental policies to support planning and growth management of the City while minimizing negative impacts and building resilience. It also fosters a positive public persona of Ottawa as a healthy liveable city through policy, strategies, public engagement by promoting stewardship of the natural environment and a sustainable, resilient city by developing and facilitating the implementation of watershed strategies, environmental plans, protocols, guidelines, by-laws and other tools to inform and influence the corporation's environmental and city building objectives.

Peterborough

- Proactive business retention and expansion program, including business visitation programs, government funding programs, and acting as a government liaison
- Maintain economic data, statistics and information
- Develop partnerships to promote, support and sustain growth
- Mediate conflicts and advocate for business concerns
- Market Peterborough to prospective businesses
- The **Business Advisory Centre** has consultants to advise both prospective and established business owners on key aspects of start-up and the maintaining of successful businesses.
- The City has a **Physician Recruitment Program**, which is funded by the Federal Government.
- **Skilled Labour Recruitment Program**, which is funded by the province to attract new manufacturing companies to the community and help retain a skilled labour force in existing companies
- The City of Peterborough also has a comprehensive **Affordable Housing Program** which provides incentives to developers including the waiving of DC's, Planning Fees and Building Permit Fees.
- **Central Area Revitalization Grant** (Tax Increment Based)
- **Municipal Incentive Program**—Planning application fees, including cash-in-lieu of parkland can simply be waived

Business Retention & Expansion Programs (cont'd)

Pickering

- **Corporate Calling Program**
- The Economic Development Office partners with local, regional and provincial groups as a means to enhancing and protecting the interests of our local businesses.
- **Publications**—Publish an Available Land & Space Directory, View on Business Newsletter, Economic & Community Profile, Business Start-Up Directory and Business Directory listing over 2400 local businesses by size and sector
- The City also maintains a business website providing statistics, news, and economic development program details, film permit access, land and space inventories with aerial mapping, development news and images, links to all manner of local and regional business interests and much more.
- Seminars and **Business Start-Up Consultations** are also offered to anyone interested in business matters.

Port Colborne

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

Prince Edward County

- **Business Retention and Expansion Programs** (yearly) – 2016-2017 Construction and Manufacturing; 2017-2018 Health Care and Professional Services; 2018-2019 Arts, Entertainment and Recreation
- **Partnerships** with:
 - Small Business Centre and Community Futures for “Winter Survival Workshops” to ensure businesses are equipped with the tools they need to survive.
 - Annual Prince Edward County Job Fair.
- **Websites and social media:**
 - Buildanewlife.ca – investment attraction
- **Tourism:**
 - Conduct Ambassador Training program for tourism industry
 - Work with museums to develop and market experiential tourism attractions to enhance and maintain their viability in the community.
 - Signage – Way finding signage and Millennium Trail signage.
- **Inter-Departmental Partnerships** to address:
 - Short Term Accommodation Licensing, Accommodations Tax, various by-laws, developments etc.
- **Real Estate:**
 - Manage Municipal Property purchases and sales
 - Maintain inventory of municipal properties

Business Retention & Expansion Programs (cont'd)

Puslinch

- Logo and Brand Strategy
- Feasibility Study for Water and Sewage Municipal Servicing
- Comprehensive Zoning By-law Update

Richmond Hill

- **Community Improvement Plan** - The Community Improvement Plan supports and incentivizes new office development in Richmond Hill's designated centres and corridors and older business parks. It also supports downtown revitalization by incentivizing façade improvements, enhanced landscaping and new signage.
- **Corporate Calling Program** - Economic Development staff make contact with and visit numerous companies to better understand their business. Information and connections to resources are provided to assist with growth and expansion strategies.
- **RH Concierge** - Richmond Hill's RH Concierge program provides business owners, developers, and investors with a formal service to help facilitate the development application process through the convenience of a single point of contact.
- **Small Business Services** – The Richmond Hill Small Business Enterprise Centre is a one-stop source of resources that provides information, education, and access to services and programs that enable Richmond Hill's entrepreneurs and small businesses to grow and thrive.
 - Business Consultation and Assistance with Business Plan Preparation
 - Training Seminars, Workshops and Networking Events
 - Access to Provincial Funding and Training: Starter Company Plus and Summer Company
 - Access to other small business resources and information

Sarnia

- Sarnia supports the activities and programs of the Sarnia Lambton Economic Partnership, which has the responsibility of undertaking initiatives on behalf of all municipalities in Lambton County. These initiatives include promotion, lead generation and economic sector development.
- Business Retention & Expansion Programs:
 - Business calling program
 - Site selection assistance
 - Marketing and promotion
 - Development and management of City-owned assets (business parks, airport, harbour)
 - Tourism marketing and promotion
 - Community Partner Support & Liaison

Business Retention & Expansion Programs (cont'd)**Sault Ste. Marie**

Sault Ste. Marie Economic Development Corporation offers programs, services and government program facilitation for small to large business as it relates to:

- Business, Retention, Expansion and Investment
- Economic Development, Investment, Trade and Business Development networks
- Youth Entrepreneurial Mentoring, Business Consulting and Client Development
- Educational Workshops, Seminars and Regional Outreach
- Entrepreneurship and Enterprise Services
- Tourism Promotion, Sports Tourism/Event Management, Conference Attraction and Development

South Bruce Peninsula

- South Bruce Peninsula is supportive of a strong and diversified business environment and works with partners to continually improve on the health of the local business economy.
- **Open-door policy**—The Economic Development Office has a welcoming open-door policy for residents, business owners, entrepreneurs, & investors to ensure all business-related inquiries are addressed in a timely manner.
- **Pre-consultation**—South Bruce Peninsula takes a progressive approach to development, as such, there is a stream-lined pre-consultation process where staff work closely with residents, businesses, developers and neighbourhood groups and other community members to ensure the successful completion of development projects. Staff review proposals to determine what documentation is required to support planning applications for your development. Meetings will be arranged with proponents if required.
- **Corporate Calling Program**—The municipality has a robust corporate calling program. For many local businesses exposure to the municipality is very limited and in many cases corporate calling is the first contact many of them have had with the Town.
- **Collaborative Partnership Development**—The Economic Development Officer establishes and maintains collaborative partnerships with local residents, Chamber of Commerce regional, provincial and national organizations to ensure businesses have the resources they need.
- **Facade Improvement**—The Town partners with the County of Bruce to deliver the Spruce the Bruce program for facade improvement. The program is based on guidelines from our Community Design Toolkits for businesses within the Municipality's Community Improvement Plan areas. Toolkits have been designed to promote individual community brands while maximizing consistency and developing a sense of place in the community's downtowns.
- **Physician Recruitment**—Actively implement ongoing programs for physician recruitment and retention for medical students, locums, or resident physicians or other incentives as deemed appropriate by the Town of South Bruce Peninsula and Committee.

Business Retention & Expansion Programs (cont'd)**St. Catharines**

- **Corporate Calling Program** – focused on building strong relationships w/ industry through a coordinated corporate visitation schedule aimed at identifying challenges and growth opportunities (business retention and expansion BR+E).
- **Project Expeditor Services** - provides certain land development projects with expertise, guidance, resources, and conflict resolution services to move land development projects forward and address challenges and obstacles to a planning or building permit approval.
- **Site Selection Assistance Program** – offering an array of services ranging from workforce development to shovel-ready land to help investors/businesses or relocate in St. Catharines.
- **Physician Recruitment Program** – the St. Catharines medical community is leader in providing collaborative care to its residents. City staff works closely with the medical community to assist with the recruitment and retention of medical professionals.
- **Tourism marketing and promotion** – staff work with *tourism*/industry partners and colleagues to develop and deliver *marketing programs* that increase visitor attraction/participation.
- **St. Catharines Enterprise Centre** - The Enterprise Centre provides the information, resources and tools that St. Catharines/Niagara's entrepreneurs need to launch and grow their small businesses. The office is a member of the Ontario Network of Entrepreneurs (ONE) and a community partner for the Entrepreneur Canada Program, and the Government of Ontario's young entrepreneur programs - Summer Company and Starter Company Plus.
- **Development Charges** - The City has not collected any municipal development charges since June 2009. However, Regional DCs are collected by the City on behalf of the Region of Niagara.

Business Retention & Expansion Programs (cont'd)

St. Thomas

- The St. Thomas EDC—Operates under a Board of Directors comprised of City Council and representatives from business and industry in St. Thomas.
- **Company Visitation Program**
- **Site Selection Services**—Full array of services to businesses wishing to expand or re-locate in St. Thomas or the Municipality of Central Elgin.
- **Investment Attraction**—The St. Thomas EDC is a founding member of the Southwestern Ontario Marketing Alliance (SOMA), an association which includes the municipalities of Aylmer, Ingersoll, Stratford, Tillsonburg and Woodstock.
- **Free Employment Assistance**—St. Thomas provides the services of Employment Services Elgin (ESE), a unique partnership with Fanshawe College and the Youth Employment Counselling Centre. ESE assists new companies with administrative tasks associated with start-up and staffing. Free services include pre-screening of potential employees, use of computers, office space, and other communication equipment, recruiting services, aptitude testing, and the provision of labour market information. ESE provides information on funding programs for employers.
- **Publications**—The Economic Development Corporation publishes an annual Industrial and Business Directory, a comprehensive Community Profile and a periodic newsletter.
- **Elgin Business Resource Centre (EBRC)**—As a Federal Community Futures Development Corporation, the EBRC finances new businesses and expansion, oversees the Small Business Enterprise Centre (SBEC) and the Innovation Centre for Entrepreneurs (ICE) business incubator, provides business services and referrals and funds economic development projects in St. Thomas and Elgin County.
- There are no Industrial Development Charges in the City of St. Thomas and Building Permit fees are capped at \$25,000.

Stratford

- **Stratford Economic Enterprise Development Corporation (SEED Co.)**—SEED provides a professional value-added business service to keep and grow Stratford business and attract new investment. SEED Co. operates in partnership with business, education and government sectors.
- **Stratford Municipal Development Incentives**—The City has no industrial development charges or levies.
- **Festival Hydro Retrofit Program**—Created in partnership with Ontario Power Authority to assist business owners to become more energy efficient and create operational cost savings.
- **Stratford Perth Centre for Business**—Offers free one-on-one confidential business consulting services. Also offered are entrepreneurial training and support through lunch and learn sessions, special events, breakfast networking group, women’s mentoring program, business plan development and referrals to business funding sources.

Business Retention & Expansion Programs (cont'd)

Stratford (cont.)

- **Business Calling Program**—A partnership project with the Mayor’s Office and SEED Co. to promote dialogue with major employers and manufacturers.
- **Opportunity Lives Here**—The City of Stratford, the Town of St. Mary’s and the County of Perth have partnered to launch a new online resource aimed at attracting skilled labour and talent to the region.
- **Investment Attraction**—SEED Co. and the City of Stratford are founding members of the Southwestern Ontario Marketing Alliance (SOMA), an association which leverages the City of Stratford on an international level.

Thunder Bay

- The **Thunder Bay Community Economic Development Commission (CEDC)**—Promotes business development, retention and expansion, entrepreneurial support, opportunity promotion and collection and assessment of key business data. Participant in the Immigration, Refugees and Citizenship Canada (IRCC) Rural and Northern Immigration Pilot Project.
- The **Thunder Bay & District Entrepreneur Centre**—Located within CEDC’s administration office provides seminars, workshops and free and confidential business counselling services for new and existing small businesses.
- **Community Futures Development Corporation (CFDC)**—Finances new businesses and expansions, provides business services and referrals and funds economic development projects in the Thunder Bay Census Metropolitan Area.
- **Physician Recruitment**—The Thunder Bay Physician Recruitment and Retention program is a partnership of community, medical, government and academic institutions.
- **PARO Centre for Women’s Enterprise**—PARO is one of Canada’s most successful business support and networking organizations. As a not-for-profit social enterprise, we collaborate to empower women, strengthen small business and promote community economic development across Northern, Northeastern, Eastern, South Eastern, and Central Ontario (excluding the Greater Toronto Area).
- **Northwestern Ontario Innovation Centre** - The Innovation Centre’s goal is to help the innovative companies of Northwestern Ontario to start, grow, and succeed. They act as support system for innovation and strongly believe in collaboration and helping.

Business Retention & Expansion Programs (cont'd)**Tillsonburg**

- **Accessibility Renovation Grant**—This program is intended to improve accessibility to existing commercial buildings and properties. This grant is up to \$3,000 in 50/50 matching funds
- See Downtown and Area Specific Section for more detail on programs.

Timmins

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs. There is a **Business Enterprise Centre (BEC)**.
- The City has formed a **Community Development Committee** which is comprised of a team of senior staff who meet weekly to deal with matters relating to land acquisitions/purchases, development proposals, special projects and are available to meet face-to-face with residents and business people to discuss issues and proposals relating to community development.
- **Timmins and Area Business Self-Help Office** offers a walk-in resource library of business information with a knowledgeable Business Consultant. Council has eliminated development charges in the City for all classes of development.

Toronto

- Economic Development manages **Enterprise Toronto** www.enterprisetoronto.com—A public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto's Economic Development team provides specialized business knowledge and information on Toronto's [key industry clusters](#)

Business Retention & Expansion Programs (cont'd)

Vaughan

- Tourism Vaughan Corporation (Municipal Services Economic Development Corporation) – Municipal Accommodation Tax (MAT) Program (Financial)
- Collection and dissemination of economic, market, business, demographic, real estate, cost competitiveness data (Non-financial)
- Vaughan Summer Company Entrepreneurship Grant Program (Financial)
- Vaughan Starter Company Entrepreneurship Grant Program (Financial)
- Small Business Counselling, Training, Mentorship and Access to Resources (Non-financial)
- Economic Development Strategies, programs and initiatives (Non-financial)
 - VMC Business Marketing Program
 - Vaughan Enterprise Zone Site Selection and Marketing Program
 - International Business Development Program
 - Industry Sector Promotion Program
 - Vacant Employment Lands Site Selection
- Public Art Placemaking and Art Exhibition Curation (Non-financial)
- Corporate Partnerships and Sponsorship Program (Financial)

Waterloo (Region)

- The Office of Economic Development provides corporate and community based services including:
 - Smart City initiatives
 - Air Service and Business Development at the Region of Waterloo International Airport
 - Economic Cluster Development Strategies
 - Employment Land Assembly and Site Readiness
 - Land Development Incentives (Brownfields, Development Charges, etc)
 - Economic Development project marketing and branding
 - Waterloo Region Small Business Enterprise Centre
 - Economic Development Data and Market Research Services
 - Facilitating strategic investment opportunities that require Regional approval
- Industrial Use Strategy
 - The Region provides a 60% reduction in the development charge for a new industrial building or an enlargement of more than 50% of the gross floor area of an existing industrial building.

Welland

- Welland offers Site Location, Business Facilitation, Venture Niagara, Club 2000 services.

Business Retention & Expansion Programs (cont'd)

County of Wellington

The BR+ET Local Implementation Fund provides funding for the direct execution of BR+E activities to enhance the local economy. Since 2014, member municipalities have had access to \$25,000 of the \$175,000 fund annually for local projects.

County wide Community Improvement Programme, Invest Well was approved in 2018. \$160,000 is allocated in the 2019 budget to support the programme and enhance member municipality CIP programmes. All seven member municipalities now have active local CIP programmes.

Housing strategy is currently being developed to encourage attainable housing options in Wellington County.

Taste Real Local Food programme supports local food businesses and promotes local food to residents and consumers. Taste Real produces a Guelph-Wellington local food map, manages tastereal.ca website, hosts events like the self-guided spring and fall rural romps, Local Food Fest, business support workshops, networking.

Wellington North

Municipal Green Energy Programs

- Electronic Vehicle Charging Stations
- Workplace Electronic Vehicle Charging Stations
- Fit 5.0 Solar Panel Installation Mount Forest & District Sports Complex
- Microfit Program
- Primary focus of our BR+E efforts are on the Downtown/Retail Sector as well as Manufacturing
- Mayors Roundtable established in 2019 to support the manufacturing sector with a specific focus on Housing, Transportation and Talent Attraction
- 10th annual Wellington North Showcase is a two-day trade show held every March
- Monthly Wellington Economic Development meeting includes each municipality, Wellington County, OMAFRA, MEDEI, GWLIP, two Community Futures Corporations, Workforce Planning Board, Wellington Federation of Agriculture and Guelph Wellington Business Enterprise Centre.
- Saugeen Connects partnership with Minto, West Grey, Brockton, Town of Hanover and the Saugeen Economic Development Corporation

Business Retention & Expansion Programs (cont'd)

Whitby

- Information on available development sites, industrial and office properties
- Demographics and statistics relevant to businesses and investors
- An online Business Directory
- Corporate calls with the local business communities to learn about their products/services and their markets to assist in promoting them
- Staff also provide local businesses with information about financial incentives, new developments and upcoming events

Whitchurch-Stouffville

- **Visitation Program**
- **Rural Development Consultations** – These are used to identify appropriate and realistic ways in which rural areas can participate in the Town’s overall economic growth.
- General promotion for both business and tourism attraction. Continuous data collection and revisions to facilitate investment decisions in favour of Whitchurch-Stouffville.

Windsor

Economic Revitalization Community Improvement Plan (City-wide)

- Offers financial incentives in the form of a tax increment-based grants to new, existing and small businesses.
- Grants may be approved by City Council for up to 100% of the municipal property tax increase created by the project for up to 10 years after project completion
- **Windsor Essex Economic Development Corporation (WEEDC)** is the lead economic development agency representing the Windsor-Essex Region and works to positively impact the Region by providing services including business attraction, retention, and expansion, small business and entrepreneurial development, and community development activities. WEEDC provides Regional Economic Data, Site Selection Property Search, Assisting Windsor-Essex Region Companies to Expand Locally and Internationally, Development Charges Exemptions. There are no Industrial Development Charges in the City of Windsor, **Windsor Essex Small Business Centre**

Business Retention & Expansion Programs (cont'd)**York Region**

- **Government Incentive Programs**
 - Assistance with evaluating project eligibility for a suite of government incentives relating to market expansion, capital investments, R&D or employment
 - Case-specific introduction to government organizations responsible for incentive programs, as well as to program subject matter experts

- **Corporate Visitation Program**
 - On-site visits with potential business partners, business support organizations and to potential facility locations
 - Company introductions and project tours
 - Information meetings with subject matter experts regarding corporate legal, immigration, banking/financial, HR, and real estate requirements

- **Business Advisory Services**—In partnership with the Region’s nine local cities and towns, the York Link team provides strategic “one-stop shop” support services for Canadian and international companies looking to establish operations in York Region, part of the Greater Toronto Area, as well as established local businesses in the Region seeking to expand. We offer advisory support services, research, partnership development and marketing to help retain, grow and attract businesses in York Region.

- Sector-specific business information relating to York Region, the Greater Toronto Area, Ontario, and Canada
 - Identification of potential local supply chain and strategic business partners
 - Advice on market/export expansion plans and projects
 - Linkages to innovation and commercialization support programs such as the Manufacturing Innovation Network and venture LAB Regional Innovation Centre

Downtown/Area Specific Programs

Barrie

Community Partner Support & Liaison

The City of Barrie works with a number of community partners including area municipalities, local post-secondary institutions, the Royal Victoria Regional Health Centre, Greater Barrie Chamber of Commerce, Downtown Business Improvement Association (BIA), and Tourism Barrie to collaborate on projects and coordinate resources

The Community Improvement Plans (CIPs) provide financial incentives to achieve current community goals and priorities, and targets key planning and strategic objectives for development within Barrie’s Built Boundary.

Development Charge Discounts are applied for certain uses, including:

- Development lands owned by non-profit institutions for institutional uses by the non-profit institution for their own purposes; 50% of the development charges chargeable
- One accessory building to an existing industrial building is charged \$2.33 per square foot
- The first 1.5 million sq. ft. of space constructed for a number of targeted industrial uses shall be subject to a 40% discount of the development charges otherwise applicable.

Bracebridge

Façade Improvement Grant/Loan

- Offered in the Central Business District and mixed use areas
- Provides building owners up to 50% of construction costs to a maximum municipal contribution of \$10,000. Of this amount, 50% will be grant and 50% will be an interest free loan.
- Projects can include any repairs to the front of a building including windows, doors, brick/siding repairs/replacement, lighting, etc.

Signage Improvement Grant

- Offered in the Central Business District, District Shopping Area, Special Purpose Commercial Area and Mixed Use Areas
- Provides the building owner or tenant with grant equivalent to 50% of the cost of a new sign up to a municipal maximum of \$2000.

Property Improvement Grant/Loan

- Offered in the Central Business District, District Shopping Area, Special Purpose Commercial Area and Mixed Use Areas
- Provides building owners up to 50% of improvement costs to a maximum municipal contribution of \$8,000. Of this amount, 50% will be grant and 50% will be an interest free loan
- Projects can include landscaping, fencing, benches, planters, lighting, paving, walkways, outdoor patios/cafes, accessibility improvements, etc.

Downtown/Area Specific Programs

Brampton

Central Area Community Improvement Plan

The Central Area Community Improvement Plan (CIP) establishes programs to provide financial and other incentives to meet the City's Central Area land use planning objectives, including the Building and Facade Improvement Program, Development Charges Incentive Program and Sign Permit Fee Subsidy Program.

Downtown Brampton BIA

The Downtown Brampton BIA promotes the commercial area as a vibrant business and shopping district. Using promotional activities such as special events, advertising, and beautification programs, the BIA aims promote the area as an attractive, pleasant place to shop, to be entertained, to work, and to live. The organization is a not-for-profit association where the property owners, and commercial tenants who pay a portion of the property tax, pay a special levy that funds the organization.

Brant County

Community Improvement Plans are in place for the historical downtown areas of Burford, Paris and St. George. County of Brant Community Improvement Plans include a comprehensive suite of grant that assist property owners and tenants with:

- Facade improvement
- Signage improvement
- Property and Private Parking Area Improvement
- Upper Story Apartment Improvement
- Property and Private Parking Improvement
- Planning and Building Application
- Adaptive Commercial Reuse Grant
- Tax Increment Equivalent Program
- Brownfield Study
- Brownfield Property Tax Assistance

Brockville

- **Tax Increment Equivalent for Rehabilitation and Redevelopment (TIERR) Grant Program:** The program provides a grant to owners of lands and buildings who undertake improvements or redevelopment that would result in an increased property assessment. The amount of the grant provided depends on the increase in the municipal portion of property taxes resulting from the improvements. The program offers a grant of 100% of the increase in municipal realty taxes paid annually for a maximum period of five (5) years.
- **Residential and/or Commercial Conversion/Rehabilitation (RCCR) Grant Program:** This program provides a grant to owners or tenants of buildings who choose to upgrade existing space on upper floors to create new or improved residential and/or commercial space in keeping with the original goals of the Downtown CIP. The program will provide the property owner or tenant with a grant equal to 50% of the costs for space converted or rehabilitated up to \$20,000 per property subject to the approval of the Planning Department.

Downtown/Area Specific Programs

Brockville Cont'd

- **Façade Improvement Grant Program:** This program provides a grant to owners or tenants of buildings who undertake restoration and/or rehabilitation of Program Area buildings in a fashion consistent with the original design or with the City's Urban Design Guidelines and the requirements of the Ontario Building Code.

The Façade Improvement Grant Program offers a grant of up to 50% of the total cost of façade improvements where a project has a value of more than \$2,000, to a maximum of \$10,000 per annum, per property, per façade. The number of front facades eligible for grant purposes is based on the number of "distinct facades".

Caledon

- Exemption of development charges for the Caledon East Commercial Core Area and the Bolton Business Improvement Area
- **Community Improvement Plans (CIP)** for Alton, Bolton, Caledon East, Caledon Village, Cheltenham, Inglewood, Mono Mills and Palgrave. The CIP outlines a series of proposed improvements to sidewalks, pedestrian connections, streetscapes, parks and other spaces. The CIP also outlines financial incentives - grants - made available to private property owners and tenants. The purpose of the grants is to encourage investments in commercial and mixed use properties, and contribute towards the revitalization and beautification of each of the CIP areas

Cambridge

• **Incentives – Core Areas**

- **Design Guide Program**— The Design Guide Program helps offset the cost of hiring professional services to develop architectural-type designs and drawings for improvements, renovations or restoration of the outside of buildings (façades).
- **Building Revitalization Program**— The Building Revitalization Program provides financial help, in the form of a Loan and a Grant, to complete the physical improvements needed to preserve and enhance the buildings and streetscapes of the Core Areas. Property owners (or their authorized agents) of buildings located in one of the three Core Areas are eligible to apply for this program.
- **Application Fee Exemptions**— All properties located in the Core Areas are entitled to Application Fee Exemptions for: Building Permits; Sign Permits and Swimming Pool Permits; as well as Development Applications (Severance; Minor Variance; Site Plan; Official Plan Amendment; Zoning By-law Amendment; Pre-consultation; Plan of Subdivision; Plan of Condominium; Condominium Conversion; Part Lot Control).
- **Development Charge Exemptions**— All properties located in one of the three Core Areas are entitled to Development Charge Exemptions (Regional and City). Development Charges are fees which may be collected to help offset primarily capital costs incurred when providing the necessary infrastructure to serve projects. These may include Core Areas new development, redevelopment, renovations and/or additions to existing properties. Note: Development Charges collected by School Boards are not exempt.
- **Canvas for Success**— An available properties inventory to assist start up and scaling businesses in finding available store front locations for sale or lease within each of our three downtown core areas.

Downtown/Area Specific Programs

Cambridge cont'd

- **Incentives – Heritage Properties**
 - Designated Heritage Property Grant Program— Owners may qualify for a grant for up to one half the cost of the work carried out to conserve the heritage elements of the building, up to a maximum of \$5,000 per calendar year.
- **Incentives – Affordable Housing**
 - **Application Fee Exemptions**— All new affordable housing units in the defined geographical areas are entitled to Application Fee Exemptions for: Pre-consultation Meetings; Official Plan Amendments (minor/major); Zoning By-law Amendments (minor/major); Site Plans; Building Permits and Sign Permits; Plan of Subdivision; Plan of Condominium; Condominium Conversion; Part Lot Controls.
 - **Deferral of Development Charges**— The Development Charge Deferral will postpone the collection of Development Charges for a period of 20 years or until the units cease to be affordable, whichever comes first.
 - **Affordable Housing Tax Increment Grant**— An Affordable Housing Tax Increment Grant is available to property owners building affordable housing in the defined geographic areas.

Centre Wellington

- **Community Improvement Plan with Grant/Loan Programs for:**
 - Façade, Building and Property Improvement
 - Housing Rehabilitation
 - Contaminated Site Assessment Studies
 - Tax Increment Equivalent Grants
 - Brownfield Tax Grants
- County of Wellington Invest Well CIP has been added to the Township CIP and is available to businesses eligible for Township CIP incentives.
- **Business Visitation and Business Retention and Expansion Programs**
- **Downtown Fergus Action Plan**— Marketing and beautification assistance to downtown Fergus

Downtown/Area Specific Programs***Chatham-Kent***Downtown & Main Streets Area Community Improvement Plan

- Façade Improvement Program – 50% grant up to \$7,500 for first 50 ft. plus additional \$1,000 for every 10 ft. side or waterfront eligible if significant public view
- Planning Application and Building Permit Fee Grant Program – 100% rebate
- Property Tax Increment Equivalent Program – 100% of the increase in the municipal portion of property taxes resulting from reassessment rebated each year for 5 years
- Parkland Dedication Exemptions – 100% rebate
- Parking Standards Exemption – 100% rebate
- Residential Conversion & Rehabilitation – Grants up to 50% of the construction cost to a maximum of \$5,000 per unit or \$40,000 per application
- Project Feasibility studies – Grants up to 50% of the cost of the study to a maximum of \$5,000
- Heritage Design Studies – Grants up to 50% of the cost of the study up to maximum of \$1,500
- Cafes, Patios, Display Areas, Court Yards Program – assistance to property owners undertaking the construction of cafes, patios, display areas or court yards accessory to commercial use

Commercial Community Improvement Plan

- Design Study Grant Program – 50% grant up to \$5,000 per study
- Planning Application and Building Permit Fee Grant Program – full rebate up to \$7,500
- Façade Improvement Program – 50% grant up to \$30,000 based on the size of the building
- Site Improvement Plant – 50% grant up to \$30,000
- Property Tax Increment Equivalent Program – 100% rebate of the municipal tax increase in year 1, 80% in year 2, 60% in year 3, 40% in year 4 and 20% in year 5

Downtown/Area Specific Programs

Clarington

- **Upgrade to Building Code Grant Program**—Intended to assist property owners with the financing of building improvements required to bring existing older buildings into compliance with the current Ontario Building Code. It will provide a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.
- **Signage Program**—Assist business owners with financing the design and installation of new signage within the Community Improvement Plan area. Provides a grant equivalent to 50% of the cost, up to a maximum of \$2,000
- **Façade Improvement Grant Program**—Provides a grant for up to 50% of the costs for eligible work per building to a maximum of \$5,000 per municipal street address or storefront. There is a maximum of \$45,000 per property owner for a building with multiple street addresses or storefronts.
- **Building Permit Grant Program**—Provides a one-time grant to offset the amount of the building permit fee to a maximum of \$3,000
- **Infill Project Grant Program**—Assist property owners within the Community Improvement Plan area with financing the cost of the development process. The program allows the Municipality of Clarington to provide a one-time grant to offset the cost of the construction to a maximum of \$10,000 per property.
- **Revitalization Area Incentives**—For existing commercial buildings or multi-story mixed-use building, there may be development charge exemption or 50% reduction.

Cornwall

- **Rehabilitation Tax Increment Grant Program**—Reimbursement of part or all of the increase in municipal taxes paid as a result of improvements made to a building
- **Building Restoration & Improvement Program**—Loan to help with interior improvements to buildings
- **Project Design Grant**—Grant for such things as feasibility studies or concept drawings/architectural plans
- **Façade Improvement/Sign Grant, Discretionary Municipal Tipping Fees Grant, Parking and Landscape Enhancement Program**
- **Municipal Planning/Development Fees Grant**—A landowner upgrading or re-developing a property can receive full reimbursement for such things as an Official Plan/Zoning Amendments and Building Permit fees.

Gravenhurst

Downtown Community Improvement Plan(CIP)

- Provides grants to business and building owners to improve the viability, appearance and safety of their downtown buildings.
- Each of the 12 categories allows applicants to receive up to 50% of non-repayable grant money. The town has invested over \$200,000 into this program over the last 5 years.
- The Town has also commissioned a set of façade guidelines and streetscape improvements which they are committed to rolling out over time.

Downtown/Area Specific Programs**Gravenhurst Cont'd**

Below are the grant categories that are available:

- Planning and Design Study/Drawings Grant
- Planning Application and Building Permit Fees Rebate
- Building Façade Improvement (Front)
- Building Façade Improvement (Rear or Side)
- Structural Improvement Grants (Building Code, Fire Code or accessibility improvements)
- Heritage Restoration Grant
- Residential Conversion/Rehabilitation Grant
- Landscaping and Property Improvements Grant
- Signage Improvement Grant
- Property Tax Increment Grant
- Development Charge Rebate/Exemption
- Heritage Property Tax Relief
- Downtown Dollars is a Centralized retail management technique administered in partnership between the Town and the chamber. This Town wide gift certificate program encourages residents and visitors to shop locally by providing \$10 dollar gift certificates that can be spend at participating merchants through the town.

Greater Sudbury

Six financial incentive programs are available under the Downtown Sudbury CIP to help stimulate development and redevelopment. The available programs are:

- Tax Increment Equivalent Grant Program
- Façade Improvement Program
- Planning and Building Fee Rebate Program
- Residential Incentive Program (Per-door grant)
- Feasibility Grant Program
- Downtown Sudbury Multi-Residential Interest-Free Loan Program

Downtown/Area Specific Programs

Guelph

- **Downtown Development:** BDE facilitates the community’s ambitious downtown renewal plans through managing the public and private investment opportunities that are positioning downtown Guelph as one of Ontario’s most vibrant city centres.

Guelph/Eramosa

Community Improvement Plan

In 2018 / 2019 the Township of Guelph/Eramosa developed a Community Improvement Plan to provide a framework to revitalize and reshape public and private land in defined Community Improvement Project Areas (CIPAs). The Community Improvement Plan will allow the Township to provide financial incentives to encourage the enhancement of existing built-up areas, diversify business types and investment opportunities, and enhance connectivity within the township and to adjacent communities.

Networking with business community

The Township of Guelph/Eramosa is planning a networking luncheon with local businesses to support implementation of the Community Improvement Plan and Business Retention and Expansion Program.

Haldimand

• **Downtown Community Improvement Plan**

- Tax Increase-Based Equivalent Program
- Application and Permit Fees Refund Program
- Downtown Housing Grant Program
- Heritage Improvement Grant Program
- Façade Improvement Grant (includes accessibility improvements)
- Building Restoration, Renovation and Improvement Grant

- **Rural Business Tourism Community Improvement Plan**– Eligibility is restricted to Value-Added Agriculture, Businesses Operating in Hamlets, Commercial Roofed Accommodations, and Heritage Designated Properties with a Commercial Use. Grants include:

- Façade, Landscape and Signage Improvement Grant
- Building Restoration, Renovation and Improvement Grant
- Development Charge, Planning Fees and Building Permit rant
- Tax-based Redevelopment Grant
- Heritage Property Commercial Use Grant

Downtown/Area Specific Programs

Haldimand (cont.)

- **Tourism & Agriculture Directional Signage** – A partnership program whereby eligible business can purchase signage to be installed in the right of way to direct visitors to their locations
- **Operating Grants** – To assist downtown organizations in offsetting costs associated with maintaining the new enhanced downtown areas (street-scaping)
- **Tourism Information Centre Grants** – To continue facilitating the hiring of a student to operate the Tourism Information Centre
- **On Street Sidewalk Pilot Patio Program** – A 2 year pilot project that permits local businesses to open a seasonal patio on the sidewalk or in an on-street parking area in front of their business

Halton Region

- All of the local municipalities in Halton have active partnerships with Downtown Business Improvement Area Associations (BIA's) to maintain and improve Downtown areas. Burlington, Milton and Oakville have specific urban areas designated as Urban Growth Centres under the Provincial "Place to Grow" legislation and plans.

Hamilton

- The City of Hamilton offers financial incentive programs in the form of loans and grants to assist with various costs associated with the development/redevelopment of the downtown. Downtown development is exempt from development charges within a defined area. Additionally, there is a program to provide assistance to property owners within the 11 Citywide Business Improvement Areas for commercial property façade improvements.
- **Hamilton Downtown Multi-Residential Property Investment Program**—Offers an interest free loan based on 25% of the costs-to-construct budget to a maximum of \$5 million per development.
- **The Gore Building Improvement Grant Program**—Available to owners and authorized tenants of properties fronting on King Street East between James and Catharine Street around Gore Park. It offers a matching grant to a maximum of \$50,000 for building improvements.
- **Development Charges**—90% of City and Go Transit Development Charges are waived in the Downtown Hamilton Community Improvement Project Area otherwise payable, after all other credits and exemptions are considered.

Other Programs

- **Hamilton Tax Increment Grant Program**
- **Office Tenancy Assistance Program**
- **Commercial Corridor Housing Loan and Grant Program**
- **Commercial Façade Property Improvement Grant Program**
- **Hamilton Heritage Property Grant Program**
- **Hamilton Community Heritage Fund Loan Program**
- **Business Improvement Area Commercial Property Improvement Grant Program**
- **Hamilton Heritage Conservation Grant Program**

Downtown/Area Specific Programs

Huntsville

- In 2012 the Town of Huntsville adopted the Community Improvement Plan Implementation Bylaw which details the grants that are available to encourage property owners to redevelop their properties in the Downtown Area.
- CIP Financial Incentives Brochure: <http://www.huntsville.ca/en/townHall/resources/CIPBrochure.pdf>
- Implementation By-law 2012-116: <http://www.huntsville.ca/en/townHall/resources/GrantImplementationBylaw2012-116-CIP.pdf>

Innisfil

The Town of Innisfil has recently launched a Community Improvement Plan for the neighbourhood of Cookstown.

- **Façade, Building and Signage Improvement Grant**
- **Accessibility Improvement Grant**
- **Building Code Compliance Grant**
- **Landscaping and Property Improvement Grant**
- **Building Permit and Planning Application Fee Rebate Program**
- **Tax Increment Equivalent Grant Program**

Kenora

- **Harbourtown Centre Community Improvement Plan (CIP)** - Façade improvement, Signage, landscaping
- **Former Mill Site CIP**– Tax program, building improvements
- **Keewatin CIP**– Façade improvement, landscaping, tax program, affordable housing

Kincardine

- **Bruce County Economic Development Grants** The County of Bruce launched “Economic Development Grant” Similar to “Spruce the Bruce” these grants are for lasting downtown revitalization community improvements i.e. Community signage, destination infrastructure, streetscape beautification which the municipality supports

Downtown/Area Specific Programs

King

- **Community Improvement Plan (CIP)** for the commercial cores of King City, Nobleton and Schomberg were approved in September 2014 and implementation commenced in 2015. The Plan outlines financial incentives for property owners and tenants to invest in their property and outlines other actions, projects and strategies that the Township will undertake to implement the Plan. Financial incentive grants are offered for the following property improvements:
 - **Signage Improvements:** 50% of project cost or \$2500 whichever is less
 - **Façade Improvements:** 50% of project cost or \$10,000 whichever is less
 - **Landscaping Improvements:** 50% of project cost or \$5000 whichever is less
 - **Building Accessibility:** 50% of project cost or \$3000 whichever is less
 - **Motor Vehicle and Bicycle Parking:** 50% of project cost or \$5000 whichever is less
 - **Property Conversion, Reuse and Repurposing:** 50% of project cost or \$10,000 whichever is less
 - **Planning and Building Permit Fee Rebate:** 100% up to \$5000
 - **Tax Increment Equivalent Grant:** for major redevelopments, additions etc.; 100% of assessed value increase amount paid annually in decreasing amounts for up to 10 years.
- It is anticipated the CIP Financial Incentive Program will continue for a minimum 10 year period.
- **Beautification** - A five year Streetscaping and Beautification Plan for King City, Nobleton and Schomberg’s commercial cores is well underway with multimillion dollar investments made in quality of placemaking in both King City and Nobleton.
- **Schomberg Main Street Revitalization Strategy** - A Downtown Revitalization Strategy was endorsed by Council in May, 2019. 65 Actionable items are now being implemented as part of the integrated and comprehensive plan that focuses on Marketing & Promotion, Economic Development, Physical Designs & Improvements and Management & Organization.

Kingsville

- Community improvement continues to be a key part of the ongoing maintenance and development in the Town of Kingsville. The general purpose of any improvement programs is to maintain and enrich the Cottam downtown area by realizing the benefits of the area.
- Exterior Improvement Grant. This program would be structured to provide a broad field of opportunities including façade upgrading and improvement, accessibility upgrades, new signage, permanent landscaping infrastructure and energy efficiency improvements.
- Grants would be available for up to 25% of the total cost of the qualifying changes in the Cottam CIP area with a maximum grant of up to \$2,500. The program is suggested to have a funding commitment of \$20,000 in the first year. This would provide up to 8 grants (based on the maximum grant).

Downtown/Area Specific Programs

Kitchener

- Startup Landing Pad Program-Leasehold Improvements
- Startup Landing Pad Program—Accessibility Improvements
- Façade Improvement Grant Program
- Grants in Lieu of Building Fees
- City and Regional DC exemption in place until March 1, 2019

London

- **Façade Improvement Loan Program** – Downtown, Old East Village, SoHo, and Hamilton Road properties improving the building façade may be eligible for a 10-year interest-free loan up to a maximum of \$50,000 or half the value of the façade improvements being proposed. In certain areas of Downtown, Old East Village, and Hamilton Road, 25% of the annual loan repayment may be forgivable in the form of a grant.
- **Upgrade to Building Code Loan Program** – Assists Downtown, Old East Village, SoHo, and Hamilton Road 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 \$200,000, or half the value of the work proposed. In certain areas of Downtown, Old East Village, and Hamilton Road, 12.5% of the annual loan repayment may be forgivable in the form of a grant.
- **Rehabilitation and Redevelopment (Tax) Grant Program** – Provides grants to property owners in defined areas of the Downtown and Old East Village who undertake renovation or redevelopment projects, which result in a supplementary reassessment of their property. The annual grant amount is calculated based upon the increase in the municipal portion of property tax directly related to the redevelopment project. Annual grants are provided on a declining scale over a 10-year period.
- **Residential Development Charge Grant** – Provides a grant equal to a rebate of Development Charges (DC) for residential units constructed in the Downtown and Old East Village. DCs are required to be paid “upfront” at the time the building permit is issued. The program grants back a portion of the residential DCs paid by the applicant over an approximately 10-year schedule until 100% of the residential DCs have been repaid to the applicant.
- **Industrial Development Charge Grant** – Provides a grant for Targeted and Non-Targeted industrial uses to reduce the amount of Development Charges (DC) paid by the applicant. The program offers a 100% DC grant for Targeted industrial uses. For Non-Targeted industrial uses, a grant equivalent to 50% of the DCs to be paid, up to a maximum grant of \$250,000, with the remainder of the DCs to be fully paid by the applicant is available.
- **Industrial Corridor Enhancement Grant** – Provides a grant to enhance the public realm of industrial lands directly abutting the Highway 401/402 Investment Corridor. This program provides a grant equal to 50% of the cost of eligible landscaping, fencing, berming, screening, and public art on industrial properties that sufficiently improves the aesthetics of industrial sites, and/or provides effective screening of outside storage areas. The maximum grant per property is \$20,000.

Downtown/Area Specific Programs

Mapleton

- In 2017, the Township created a Community Improvement Plan (CIP). This CIP is a Township-wide, strategic planning tool that is focused on making Mapleton a more inviting destination and ensuring that it is a business friendly community. We are currently working towards achieving the goals and objectives outlined in this plan.

Meaford

- **Façade Improvement Grant & Loan Programs**—These programs are intended to assist property owners of lands and buildings within the CIP area with the financing of building façade improvements; provides 50% matching funds up to \$7,500 per project.
- **Façade Improvement & Accessibility Upgrade Loans:**
 - No interest loan with 10 year amortization
 - Fully open with early payment discount (forgiveness) of 2.5% per year
 - Minimum \$10,000, Maximum \$50,000 loans available
 - Repayment deferred for 6 months (Façade) or 8 months (Accessibility) with installments due monthly thereafter
- **Commercial Development Charge Grant** - This program is intended to assist owners with financing the construction of new commercial units through redevelopment and/or expansion of existing buildings within the Downtown CIP area. Grants are available in the amount of up to 100% of the Commercial Development Charge, to a maximum of \$25,000.
- **Tax Incremental Equivalent Grant** - This program is intended to provide incentive for the rehabilitation and redevelopment of properties within the Downtown CIP Area. It's effect is to provide a grant for a portion of the Municipal taxes attributable to the increased assessment arising from improvements. Phase-in of the tax increase occurs over a 10 year period, representing a grant of 100% of the increase in year one and 10% in year ten.

Minto

Downtown Revitalization

- On-going work to revitalize the downtowns
- PitchIt Minto Business Plan Competition
- Business Recruitment Tours
- Tour the Town Property Open House
- Shop Local

Downtown/Area Specific Programs

Mississauga

- **Community Improvement Plan (CIP)**—Community Improvement Project Area for the Exchange District in the Downtown, which will include incentives to attract office development.
- **BIAS:** Mississauga is home to 4 Business Improvement Areas (BIAS), including Clarkson, Malton, Port Credit and Streetsville, providing business promotion and improvement functions within their set BIA boundaries.

Newmarket

- **Façade Improvements & Restoration Program**—Grant program will of a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property, except for corner and laneway properties which shall be eligible to receive a matching grant of up to 50% of eligible costs to a maximum of \$20,000 per property.
- **Project Feasibility Study Program** - intended to undertake studies necessary to determine project feasibility be they adaptive re-uses of existing facilities or complete redevelopment projects in the CIP. The grant program will see property owners receive matching grants of up to 50% of eligible costs to a max. of \$10,000 per property.
- **Interior Renovation and Improvement Program**— Promotes upgrading of and improvement to the interior of deteriorated or functionally obsolete buildings in order that they may be brought into compliance with the Building Code and the Fire Code. Grant program provides a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property.
- **Business Sign Program**—Program is directed at commercial and industrial properties within the CIP area to update their signs consistent with the neighbourhood. Grant program provides up to 50% of eligible costs to a maximum of \$2,500 per business.
- 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

- **Downtown Community Improvement Plan and Historic Drummondville Community Improvement Plan**
 - Offers grants for façade and commercial building improvements; residential loans for the creation of new residential units and a tax increment based grant for redevelopment.
 - A Municipal residential development charge exemption of 75% is available for properties within these CIP areas.
- **Lundy's Lane Community Improvement Plan**
 - Offers grants for the improvement of commercial facades, landscaping and property; grants for an adaptive reuse and motel revitalization and a tax increment based grant for redevelopment

Norfolk

- **Agricultural Buildings and Facilities Improvement Program (DCS-16):** Purpose is to provide assistance towards the conversion and re-use of existing agricultural buildings for new or expanded value-added agricultural activities. The program is available in the agricultural area. Maximum loan amount is \$20,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant. Loans will include a forgivable portion (grant) of 25% of the total loan amount. The loan will be interest free and carry a five year term. The forgivable (grant) portion will be conditional on the full repayment of the repayable portion of the loan.
- **Building Façade Improvement Program (DCS-03):** Purpose is to assist property owners of existing buildings to maintain their long-term viability and to assist property owners of vacant properties/spaces in increasing the marketability of their property in order to secure tenants. The program is available in the urban, hamlet, and lakeshore areas. Maximum loan amount is \$15,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant. Loans will include a forgivable portion (grant) of 50% of the total loan amount. The loan will be interest free and carry a five year term. The forgivable (grant) portion will be conditional on the full repayment of the repayable portion of the loan.
- **Agricultural Buildings and Facilities Improvement Program (DCS-16):** Purpose is to provide assistance towards the conversion and re-use of existing agricultural buildings for new or expanded value-added agricultural activities. The program is available in the agricultural area. Maximum loan amount is \$20,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant. Loans will include a forgivable portion (grant) of 25% of the total loan amount. The loan will be interest free and carry a five year term. The forgivable (grant) portion will be conditional on the full repayment of the repayable portion of the loan.
- **Building Façade Improvement Program (DCS-03):** Purpose is to assist property owners of existing buildings to maintain their long-term viability and to assist property owners of vacant properties/spaces in increasing the marketability of their property in order to secure tenants. The program is available in the urban, hamlet, and lakeshore areas. Maximum loan amount is \$15,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant. Loans will include a forgivable portion (grant) of 50% of the total loan amount. The loan will be interest free and carry a five year term. The forgivable (grant) portion will be conditional on the full repayment of the repayable portion of the loan.

Downtown/Area Specific Programs

North Bay

- **Downtown Community Improvement Plan** provides funding to business and property owners to support investment and revitalization/redevelopment in the downtown core. The DCIP financial incentive program includes:
 - Professional Study Grant Program (PSG)
 - Building Improvement Grant Program (BIG)
 - Municipal Fee Rebate (MFR)
 - Tax Incentive Finance Program (TIF)
- **Airport Industrial Community Improvement Plan** supports growth in North Bay’s municipally owned Airport Industrial Business Park. The ACIP investment incentives include:
 - Municipal Fee Rebate Program, including those related to Planning, Legal and Building Permits
 - Tax Incentive Finance Program (TIF)
 - Landfill Tipping Fee Reduction

Orangeville

- **Downtown Orangeville Heritage Facade Improvement Program**—The Downtown Heritage District Facade Assistance Program Grant encourages property/business owners to maintain, restore and construct building facades in Orangeville’s Central Business District. The maximum amount of the grant is 50% of the cost of eligible facade improvements up to a maximum of \$10,000 per property.

Orillia

- **Downtown Orillia Management Board-DOMB (BIA)** – The DOMB represents over 200 merchants in the downtown core, and works with community partners to advocate on behalf of members, and development new events and programs.
- **Downtown Tomorrow Report** – The Downtown Tomorrow Report is the culmination of extensive research and community consultation on the future of the downtown core. The final report helps guide and direct future development of this unique community asset.
- **Downtown Tomorrow Community Improvement Plan** – The Downtown Tomorrow Community Improvement Plan (DTCIP) encompasses the broader downtown core, and is focussed on providing financial incentives for new development. This comprehensive program includes grants for a range of development costs related to feasibility and design studies, permit and application fees, facades, signage, renovations, creation of residential units, large catalytic projects and brownfield redevelopment.
- **Downtown Retail Mix Analysis** - The Retail Mix Analysis project included the development of a comprehensive inventory of available space and properties in the downtown Orillia core. The study describes the current composition of the retail market in the downtown, and identify gaps and opportunities for the purposes of business attraction. The study provides valuable information for those looking to invest in downtown Orillia.

Downtown/Area Specific Programs

Oshawa

- **Façade Improvement Loan Program**—Designed to help property owners finance building façade improvements, this interest-free loan program provides funding up to \$15,000 per municipal address, to a maximum of \$45,000 per property owner.
- **Residential Development Charge Grant Program**—The City of Oshawa may provide a grant towards the amount of the applicable City of Oshawa Development Charges payable for residential development within the Downtown Shoulder Area Renaissance Community Improvement Area.
- **City of Oshawa University and College Area Renaissance Community Improvement Increased Assessment Grant**—The City may provide a grant, on a sliding scale for part or all of the increase in City taxes attributable to the improvement of a building and/or redevelopment of a property located within this area.

Ottawa

The City of Ottawa offers the following incentives:

- No development charges for residential construction in the Central Area and Centretown
- Reduced parking requirements for mixed use development on selected downtown streets
- Expedited development approval process
- Community Improvement Plans (CIPs) - tax incentives to commercial property owners in specific areas to improve and upgrade their properties

Owen Sound

In order to implement the goals and objectives of the CIP, the City is offering the following incentive programs:

- Affordable Housing Loan Program (City-wide)
- Environmental Study Grant (City-wide)
- Heritage Property Tax Relief Program (City-wide)
- Façade and Structural Improvement Program (Downtown and Harbour Areas)
- Vacant Lands Tax Assistance Program (Downtown and Harbour Areas)
- Development Charges Refund Program (Downtown and Harbour Areas)

Peterborough

- All properties in the Downtown commercial core and the waterfront commercial sub areas. DC's are also waived for the re-development of existing buildings in the City's Central Area.
- Properties in the Central Area that are designated under the Ontario Heritage Act qualify, as of right, under the Heritage Tax Rebate Program (20% rebate for Commercial and 40% for Residential)
- The **Façade Improvement Grant Program** would provide grants to property owners who rehabilitate and improve the facades (including signs) of buildings within the Central Area Target Area. Façades will include rear facing facades where it has high public visibility.

Downtown/Area Specific Programs

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

Prince Edward County

- Downtown Revitalization Program with five Communities within PEC.
- Holiday shop local programs.

Puslinch

Community Improvement Plan with Grant Programs for:

- Façade, Signage and Landscape Improvements
- Planning and Building Permit Fees
- Tax Increment Equivalent Grants

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.

Downtown/Area Specific Programs

Sarnia

- **Development Charges** - No development charges for the Sarnia 402 Business Park or the Sarnia Business & Research Park
- **Façade Improvements** – Loans are available to a maximum of \$20,000 per storefront or the total cost per storefront of the proposed eligible improvements, whichever is 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 and the term is not to exceed 10 years.
- **Permit Fee Exemption** – allows applicants in the downtown and Mitton Village areas up to a 50% reduction on any City of Sarnia planning application or building permit cost and is in effect until December 31, 2021.
- **Heritage Property Tax Rebate** – financial assistance for owners of designated heritage properties maintain and restore their properties by providing tax relief of up to 40% on the municipal and school board portion of property taxes. There is a limit of one heritage tax refund paid per year and up to 10 refunds per residential property and 5 refunds per commercial property.

Sault Ste. Marie

- **No City Development Charges.**
- **Economic Development Fund**—(\$500,000/year) sector specific industry infrastructure and community projects.
- **Façade Improvement Grant (FIG), Building Improvement Grant (BIG), Professional Design Grant (PDG)**- Matching funds for façade improvements, interior renovations, and analysis designed to increase site-specific development.
- **Municipal Tax Increment Rebate Program (MTIR)**—Grant to cover a part of tax increase for property rehabilitation

South Bruce Peninsula

- **Community Improvement Plan**—Council adopted a Community Improvement Plan for the Town’s Community Improvement Areas. The purpose of the plan is to establish a framework for the Town’s support and implementation of programs to encourage development in the downtown and waterfront areas of its four main urban areas.
- **Façade Improvement/ Community Improvement Plan**—The Town partners with the County of Bruce to deliver the Spruce the Bruce program for facade improvement.

Downtown/Area Specific Programs

Springwater

CIP Program

- Façade Grant Program max amount of grant is \$5,000 or 50% of the eligible costs, whichever is lesser
- Signage Improvement Grant max amount of grant is \$1,500 or 50% of the eligible costs, whichever is lesser
- Building Restoration, Renovation or Improvement Grant max amount of grant is \$5,000 or 50% of the eligible costs, whichever is lesser
- Development Charge Rebate
- Planning and Building Permit Rebate max amount of grant is \$2,500 or 100% of the eligible Township fees , whichever is lesser
- Historic Property Improvement Grant
- Tax Increment Equivalent Financing Grant
- Accessibility Improvements Grant max amount of grant is \$1,500 or 50% of the eligible costs, whichever is lesser

St. Catharines

- **Downtown Development Program**—Facilitates development activity within the core, offering a superior level of customer service related to achieving increased activity (building, redevelopment, events) in the downtown.
- **Facade Improvement (FIP) Program**—Building facade, store front enhancements.
- **Residential / Office Conversion (ROC) Program**—Conversion of small, unused vacant space for new residential dwelling units or leasable office space.

St. Thomas

- The City operates a **Community Improvement Program** whereby grants, interest-free loans, financial aid for façade and residential improvements and the waiving of building permit fees are offered to pre-approved applicants.

Stratford

- Heritage Conservation District Façade Improvement Loan Program – financial assistance in the form of a loan for 50% of the cost, to a maximum of \$25,000, for façade improvements in the Heritage Conservation District.
- Heritage Conservation District Building Code Upgrade Loan Program – financial assistance in the form of a loan for 50% of the cost, to a maximum of \$50,000, for building improvements in the Heritage Conservation District to ensure buildings comply with today’s standards.
- Heritage Conservation District Rehabilitation Grant Program – a grant covering the difference between the municipal portion of taxes prior to work being completed and the municipal portion of the taxes after completed of the works. The amount of the grant is pro-rated over 10 years.

Downtown/Area Specific Programs

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

Grant Program in Strategic Core Areas available to property owners who develop, rehabilitate and improve their buildings and properties that offers a grant equal to the fees paid for planning and building permit applications and equal to 5% of the value of construction, up to a maximum total grant of \$25,000 per property.

The Port Authority Community Improvement Plan provides eligible property owners or tenants with the following three financial incentive programs, designed to stimulate investment and encourage redevelopment in the Project Area:

- The Port Tax Increment-Based Grant Program provides a grant equal to 100% of the increase in municipal taxes that result from reassessment of improved properties.
- The Port Development Grant/Loan Program makes it possible for the City to offer direct grants or loans, on an individual project basis, to offset the costs associated with major developments on lands in the Project Area.
- The Planning and Building Fee Grant Program provides a grant equal to 100% of the fees paid for most planning approvals and building permits.

The Thunder Bay International Airport Community Improvement Plan provides for the Aerospace Tax Increment-Based Grant Program which is a grant equal to the incremental municipal property taxes resulting from the introduction, expansion or improvement of any aerospace activity.

Downtown/Area Specific Programs

Tillsonburg

- **Alleyway Façade Improvement Grant Program**—This program is intended to provide grants to property owners in the Central Area to assist with non-street front façade improvements to be consistent with the Central Area Design Study. Offers 505/50 matching funds up to a max of \$10,000 per project
- **Architectural Design Grant Program**—This program is intended to provide a grant to owners of lands and buildings in the Central Area who wish to hire a professional such as an architect, an engineer or accredited designer to develop a project concept for other programs offered under this CIP.
- **Façade Improvement Grant**—This program is intended to provide a loan or grant to encourage exterior renovations which are in keeping with the desired aesthetic effect and historical/heritage characteristics of buildings within designated areas. Offers 505/50 matching funds up to a max of \$10,000 per facade
- **Tax Increment Equivalent Grant Program**—This program is intended to provide a grant to owners of lands and buildings who undertake improvements or redevelopment that result in an increased property assessment. Such improvements or redevelopment are also to be generally in-keeping with the objectives of the Town’s Strategic Plan and design principles of the Central Area Design Study. Rebate of 100% of increased taxes in year 1, 80% in year 2, 60% in year 3, 40% in year 4, 20% in year 5, fully taxable in year 6.
- **Grant in Lieu of Permit Fes Program**—Grant to rebate the cost of fees for Building Permits for commercial and industrial properties in the CIP area. Commercial Properties outside of the Central Area are not eligible for building permit grants.
 - **Industrial - Small**
 - Minimum project value of \$150,000 and maximum project value of \$500,000
 - Grant of 100% of the applicable building permit fees offered as a rebate once the project is completed
 - **Industrial – Large (Project value of \$500,000 or more)**
 - Grant of 50% of the applicable building permit fees offered as a rebate once the project is completed
- **Commercial (Central Area)**
 - Minimum project value of \$150,000
 - Grant of the applicable building permit fee offered as a rebate once the project is complete as follows:
 - 25% Rebate – General renovations/rehabilitations
 - 50% Rebate – Projects that will improve the overall attractiveness of the streetscape and downtown;
 - 75% Rebate – Projects that meet above criteria and provide exemplary attention to detail and a high level of design.

Legal and Registration Costs

Grant to reimburse legal costs and costs associated with the registration of agreements associated with the above programs.

- This may take the form of Town staff registering applicable agreements on title, or a grant to a maximum of \$200 to reimburse legal costs of having a solicitor register the applicable agreements on title.

Downtown/Area Specific Programs

Timmins

- A Community Improvement Plan for the downtown core areas of the City is currently underway and will identify a variety of incentive programs to encourage investment and improvements.

Toronto

- Supplementary programs in Streetscape Improvement, Commercial Facade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.

Vaughan

- Major Office and Mixed Use Development Incentives in Vaughan Metropolitan Centre (Downtown Vaughan CIP)
 - Development Charge (DC) Grant/Reduction Program (Financial)
 - Development Charge Deferral Program (Financial)
 - Tax Increment Equivalent Grant (TIEG) Program (Financial)
 - Cash-in-Lieu of Parkland Exemption/Reduction Program (Financial)
 - Podium Parking Incentives Program (Non-financial)
 - Expedited Development Approvals Program (Non-financial)
- Major Office and Mixed Use Development Incentives in W&7 Primary Centre (Weston Road and Hwy 7 CIP)
 - Development Charge (DC) Grant/Reduction Program (Financial)
 - Tax Increment Equivalent Grant (TIEG) Program (Financial)
 - Cash-in-Lieu of Parkland Exemption/Reduction Program (Financial)
 - Expedited Development Approvals Program (non-financial)

Waterloo (City)

- Uptown Community Improvement Plan—Includes façade improvement grants, study grants, fee grants, major & minor activity grants (including employment related TIGs), commercial building improvement loans & a parking exemption program
- Northdale Community Improvement Plan —Includes a development charge grant program; tax increment grant program; residential intensification and affordability loan/grant program; residential rehabilitation grant program; urban design & study grant preprogram; and a planning and building fees grant program.
- The City has a façade program that provides up to \$15,000 in interest free loans.

Waterloo (Region)

- **Revitalization Area Incentives**
 - The Region provides a development charge reduction for development occurring within a core area of the City of Cambridge, provided City of Cambridge also provides the reduction.
 - The Region provides a 50% reduction in the development charge for the portion of an office building that is the third floor or above, having a gross floor area of at least 20,000 sq. ft., and located within an Urban Growth Centre.

Downtown/Area Specific Programs

Welland

- Welland’s Downtown and Health and Wellness Cluster CIP promotes revitalization, reinforces Downtown as a mixed use, transit supportive area, and encourages uses in the Health and Wellness Cluster that strengthen Welland’s health and wellness resources. The CIP includes a Public Realm Improvement Plan which identifies opportunities to improve the overall image and sense of community within the Project Area. Several financial incentive programs designed to stimulate private sector investment activity in the revitalization and redevelopment of the Project Area are also included.
- **Façade Improvement Loan Program**—Provides assistance to rehabilitate and improve facades of commercial buildings in the Downtown Community Improvement Area. The loan covers 50% of the eligible improvement costs to a maximum of \$15,000 per municipal address.
- **Downtown Building Improvement Grant Program**—This program provides a financial incentive in the form of a grant to promote interior and exterior maintenance and improvement works to existing commercial, institutional and mixed use buildings and properties. The program is structured as a matching grant program where the City will provide a grant equal to 50% of the cost of certain types of building maintenance and improvement works, up to a maximum grant of \$12,500 per property/project
- **Residential Grant Program**—The City will provide a grant equal to the cost of rehabilitating existing residential units and/or constructing new residential units on the basis of \$15 per square foot of habitable floor space rehabilitated or constructed, to a maximum grant of \$15,000 per unit, and a maximum of 4 units per property/project (total maximum grant of \$60,000 per property/project).
- Residential DC exemptions in the downtown
- Refunding most planning and building permit fees and parkland dedication fees. Assistance will be 50% for projects other than those creating new residential units and 100% for new residential rentals.
- Interest free loans to pay for conversion of existing commercial space to residential units and the construction of new units on vacant land. The maximum loan amount is to be calculated based on \$10 per square foot of habitable space, with a maximum term of 10 years.
- Tax Increment Grant Program is structured as a “pay-as-you go” program. The owner is expected to initially pay for the entire cost of the project. Then, as the municipality receives the increased property taxes that result from the project, the City will reimburse the owner in the form of an annual grant. The grant is equivalent to 80% of the municipal tax increment (the increase in City and Regional property taxes) that results from the project for up to 10 years or up to the time when total grant payments equal the total eligible program costs.
- Waiving or reduction in residential parking requirements for improvements or change of use to existing buildings and additions or new building construction as set out in the Zoning by-law.

County of Wellington

- **Community Improvement Plans (CIP)**—four approved, one underway in 2017
- **Two Business Improvement areas and five Chambers**
- **Shop Local Programmes**
- **Countywide business directory**

Downtown/Area Specific Programs

Wellington North

Community Improvement Plan with Grant/Loan Programs for:

- Façade Improvement Grant and Loan Program
- Accessibility Grants
- Application Fees and Development Charges Grant
- Public Art Grants
- Building Improvement Grants
- Tax Increment Equivalent for Rehabilitation and Redevelopment Grants
- Building Conversion/Expansion Grants

Whitby

CIP - The Downtown Whitby Community Improvement Plan (CIP) provides a “toolbox” of incentive programs to help transform the Downtown into a dynamic, social, and cultural district. This is done by investing in the construction of the new residential units and the rehabilitation of commercial and office buildings in Whitby’s Historic core. These incentives are broken into development focused grants as well as grants for maintenance and improvement purposes.

- **Development Charge (DC) Exemption**—This program provides full or partial exemption from a portion of the Town’s Development Charges for eligible developments within the Community Improvement Project Area (CIPA) specific to:
 - High Density Residential and Residential Mixed Use receive a 75% DC exemption within Historic Downtown Whitby Priority Area (HDWPA) and a 50% DC exemption outside of HDWPA.
 - Retail and Office Expansion provides a 100% DC exemption for existing retail commercial and office buildings enlarged by up to 50% of existing Gross Floor Area up to a max of 929m² (10,000 sf) within the HDWPA. It also gives a 100% DC exemption for existing retail commercial and office buildings enlarged by up to 50% of existing Gross Floor Area up to a max of 464m² (5,000 sf) outside the HDWPA.
 - New Office Development receive a 75% DC exemption for new office development that exceeds 90m² (968 sf) in the HDWPA and a 50% DC exemption for new office development that exceeds 90m² (968 sf) outside of the HDWPA.
- **Cash in Lieu of Parking**—This program offers a 50% discount on existing cash-in-lieu of parking rate for non-residential development in the CIPA, with a rate of \$3,750 (plus tax) per surface parking space.
- **Tax Increment Equivalent Grant (TIEG)** - This program is used when a property improvement results in an increase of the property’s assessed value. The TIEG provides a rebate equal to a portion of the increase in municipal taxes on non-residential development. There is a 45% rebate on the municipal tax increment on a declining basis over a five year period within the HDWPA for eligible non-residential (commercial and office) development and redevelopment.

Downtown/Area Specific Programs

Whitby (cont.)

- **Façade Improvement Grant**—This grant provides property owners and tenants of commercial or institutional zoned buildings with financial assistance to enhance and improve the aesthetic quality of their building and property.
 - There is a 50% rebate of the costs of external improvements in the HDWPA, up to \$10,000.
 - Additionally there is a 50% rebate of the costs of external improvements outside of the HDWPA, up to \$7,500.
 - Finally, there is a 50% rebate for the costs of external improvements of designated heritage outside of the HDWPA, up to \$10,000.
- **Sign Grant**—This financial tool provides assistance for owners and tenants of commercial or institutional zoned buildings to partially offset the cost of maintenance, restoration, and improvement of signage and associated lighting. The rebate equals 50% of the cost of signage and associate lighting within the CIPA, equalling up to \$2,000.
- **Interior Heritage Building Grant**—This grant provides owners and tenants of listed or designated heritage buildings an incentive to partially offset the costs of eligible interior building improvements.
- **Design Grant**—The Design Grant provides additional funding to assist with professional fees associated with the Façade Improvement, Sign and Interior Heritage Building Grant programs.
- **Brooklin**—The Downtown Brooklin Community Improvement Project Area is centred along Baldwin Street and applies to commercially zoned properties. The Downtown Brooklin CIP includes 2 programs, all of which provide financial incentives to achieve current community goals and priorities located in the boundary: 1) Façade Improvement Grant; 2) Design Assistance Grant.
- **Façade Improvement Grant**—The Town of Whitby established the Façade Grant Program in 2005 to encourage building owners and business owners in Downtown Brooklin to restore and beautify their properties. This grant provides property owners and tenants of commercially zoned buildings with financial assistance to enhance and improve the aesthetic quality of their buildings and priority.
 - 50% rebate of the costs of external improvements in the Brooklin Community Improvement project Area, up to \$5,000.
 - Grants can apply to external improvements such as painting, brick restoration, signage, lighting, permanent hard landscaping amongst other items.
- **Design Assistance Grant**—The Design Assistance Grant provides additional funding to assist with professional fees associated with the Façade Improvement Grant program including design fees related to signage.
 - 50% rebate of the cost for professional design fees up to \$1,500 within the Brooklin Community Improvement Project Area.

Downtown/Area Specific Programs

Whitchurch-Stouffville

- **Downtown Community Improvement Program** – Aims to revitalize the downtown area restoring the ‘country town’ feel and centrality to the community. The program has been designed to brand the downtown area, and create an atmosphere that encourages the consumer to visit and stay longer in downtown Stouffville.

Windsor

- Development Feasibility Rebate Program—Eligible projects, grant of up to 50% to max. of \$20,000 per property
- Parkland Dedication Fee Rebate Program – 100 % grant
- Property Improvement Rebate Grant Program—Tax rebates of up to \$200,00 are available
- Commercial Façade Improvement Program—Grant of 50% to maximum of \$15,000
- Development Charges and Building Fee Rebate Grant Program—Rebate of up to 100% of eligible costs for development charges and building fees
- Sale of City Land at Less Than Market Value—Sold to developers at less than market value
- Downtown Windsor BIA—Façade Improvement Grant—Grant of up to 50% of eligible costs to a maximum of \$10,000 or \$15,000 for corner properties
- Downtown Windsor Business Improvement Area Broken Window Program—Reimburse members for 50% of cost of glass repairs/replacement to a maximum of \$500

Brownfield Redevelopment

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

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

Tax assistance and grants are the most commonly offered incentives for remediation. These include but are not limited to grants, fee exemptions, reductions, loans and tax assistance.

Brownfield Redevelopment

Barrie

Redevelopment Grant

The Redevelopment Grant will provide financial incentives for development/redevelopment projects which provide affordable housing; remediate and redevelop brownfield sites within the Built Boundary, and develop ground related commercial in combination with the appropriate density and built form to support transit, walkability and animated streets in the intensification areas identified on Schedule I on the Official Plan. Depending on the redevelopment project the grant includes:

- % of planning application fees;
- % of building permit fees;
- % of the development charges;
- Costs of environmental studies for brownfields and some remediation costs may be included;
- Tax increment payments paid in decreasing increments over a 5 year period.

Brockville

- **Tax Increment Equivalent Grant (TIEG)**—The grant is equivalent to 70% of the municipal portion of the increase in property tax which is generated through redevelopment, payable for a maximum of ten (10) years, or until the grant equals total eligible costs.
- **Brownfield Financial Tax Incentive program (BFTIP)**—Brownfields property tax cancellation may include both the municipal portion of property tax as well as the provincial education portion of property taxes. The application of this program is limited to cancellation of the increase in property tax arising from the remediation and redevelopment of major development sites.
- **Environmental Site Assessment (ESA) Grant Program**—The aim of the program is to provide assistance to further specify the extent and nature of environmental contamination through part-funding of Phase II ESA and Phase III ESA (Remedial Action Plan). The program will reimburse the owner for costs associated with eligible studies with a maximum individual grant of \$15,000 or 50% of the cost of ESA, whichever is less, and a maximum assistance per property of 2 studies per property, to a maximum of \$25,000 per property.
- **Brownfield Building Permit Fees Grant Program**—Assistance is in the form of a grant paid against building permit fees payable for each project. The grant may be less than 100% and in all cases is limited by the 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**.

Brownfield Redevelopment

Cambridge

Contaminated Sites Grant Program

- The Contaminated Sites Grant Program is offered to property owners (or their authorized agents) to help cover the costs of doing environmental clean-up in the Core Areas. This grant can be applied to all new development or redevelopment projects doing clean-up activities which result in a “Record of Site Condition” acknowledged by the Ministry of the Environment and Climate Change. Funding must be approved before the remediation work begins.
- Residential Development: a maximum of \$1,500 is available per residential unit.
- Non-Residential Development: a maximum grant is available of \$10 per m2 of gross floor area.

Incentives – Brownfield Sites

- **Joint Tax Increment Grant**— A grant to assist property owners with the remediation of brownfield sites throughout Cambridge. Payments are made after the site has been remediated, redeveloped and reassessed. Total amount is generally based on eligible remediation costs. Yearly payments are made to successful applicants (each application for a maximum of 10 years) based on post-development tax assessment increases.
- **Development Charge Reduction for Contaminated Sites**— Where a property owner proposes to develop or redevelop a contaminated site that requires remediation, an amount can be credited against the development charge otherwise payable equal to the amount of the costs to clean-up the site. Reduction equal to the costs of assessment and cleanup of the property, up to the total municipal portion of the otherwise payable development charge. Note: Development Charges collected by School Boards are not included in reductions.

Centre Wellington

- Contaminated Site Assessment Grant, Brownfield Grants

Chatham-Kent

- The Chatham-Kent Brownfield and Bluefield Community Improvement Plan can significantly reduce the cost of rehabilitation and development projects on brownfield sites. Incentives include:
 - Feasibility Study Grant
 - Environmental Study Grant
 - Tax Assistance Program
 - Rehabilitation Tax Increment Based (TIB) Grant

Clarington

- No development charge shall be imposed with respect to developments or portions of developments that result in the addition of a single unit within the existing footprint.
- Brownfield credits are available equal to the costs of assessment and cleanup

Brownfield Redevelopment

Cornwall

- **Brownfields Rehabilitation Tax Increment Grant**—The City will reimburse the developer an annual grant equivalent to all or part of the municipal tax increase
- **Environmental Site Assessment and Project Feasibility Study**—Assistance is provided to specify the extent of contamination through partial funding of an Environmental Site Assessment
- **Municipal Planning/Development Fees Grant**—A program to assist developers by rebating up to 100% of municipal planning and development fees
- **Discretionary Municipal Tipping Fees Grant**—Reduction of tipping fees related to removal and disposal of non-hazardous material at the City landfill site

Gravenhurst

- The Town of Gravenhurst has waived all development charges for Industrial and Commercial development.
- Redevelopment of a building including under 9 residential units will be exempt from Development Charges.

Greater Sudbury

- Four financial incentive programs are available under the Brownfield CIP to help stimulate the remediation and redevelopment of urban brownfields. The available programs are:
 - Tax Assistance Program
 - Landfill Tipping Fee Rebate Program
 - Planning and Building Permit Fee Rebate Program
 - Tax Increment Equivalent Grant Program

Guelph

- City of Guelph Brownfield Strategy and Brownfield Redevelopment Community Improvement Plan
- Environmental Study Grant Program
- Tax Increment-Based Grant Application Program
- Tax Assistance and Tax Arrears Cancellation Policy

Halton Region

- Halton Region’s Program for Community Improvement Plans (CIPs) allows the Region to provide grants to Halton Local Municipalities in support of applications to their CIP programs on the condition that these applications meet the Regional Program requirements, including implementing Regional Official Plan objectives

Brownfield Redevelopment

Hamilton

Environmental Programs—The **Environmental Remediation and Site Enhancement (ERASE) Community Improvement Plan** is a comprehensive set of programs designed to encourage and promote brownfield redevelopment. Most ERASE programs are available in the entire urban area of the City of Hamilton.

- ERASE Redevelopment Grant Program (ERG), Development Charge Reduction Option Program, Education Tax Assistance Program, Municipal Acquisition and Partnership Program, Study Grant Program
- LEED Grant Program
- Downtown/West Harbourfront Remediation Loan Program

Innisfil

- **Barrie Road Community Improvement Plan**—Developed to stimulate high quality redevelopment along the Barrie Road corridor, this CIP features a property improvement tax grant program.

Kitchener

- The City in conjunction with the Region of Waterloo have a Brownfield Financial Incentive Program. They include a series of financial incentives that will assist property owners and developers with costs associated with the environmental investigation, remediation and ultimate redevelopment of brownfield sites.

London

Community Improvement Plan for Brownfield Incentives offers 4 programs to assist property owners with remediating and redeveloping brownfield sites:

- **Contamination Assessment Study Grant** – This program provides a grant for 50 percent of the cost to conduct a Phase II Environmental Site Assessment, Remedial Action Plan and/or Risk Assessment in accordance with the requirements under the *Environmental Protection Act*. The maximum grant provided is \$10,000 per property, subject to available funding.
- **Property Tax Assistance Program*** – This program provides for the cancellation of 25% of the municipal property taxes for up to three years during which rehabilitation and development activity is taking place. The property would also be eligible to receive matching education tax assistance from the Province, subject to available funding and approval by the Minister of Finance.
- **Development Charge Rebate*** – This program provides a grant for up to 50% of the normal development charges to cover eligible remediation costs. This rebate is intended to reduce the “up-front” development costs and encourage investment by landowners.
- **Tax Increment Equivalent Grant*** – This program provides a grant equal to the increase between the pre-development and post-development municipal property tax after rehabilitation and development has taken place. The grant can be provided for a maximum of three years from the date of the increase in assessed value.
- Cumulative value of the three programs cannot exceed the eligible remediation costs. Municipal Council approval is required.

Brownfield Redevelopment cont'd

Niagara Falls

- **Brownfield Community Improvement Plan**
 - Offers grants to help offset the cost of environmental studies such as Phase II ESA, and a Rehabilitation Grant to freeze property taxes during remediation with a tax increment based grant to offset the costs of remediation and redevelopment.
 - A residential development charge exemption of up to 75% with a further 25% possible based on eligibility requirements including intensification, creation of mixed uses or walkable design is available

Norfolk

- **Environmental Site Assessment Grant (DCS-12):** Purpose is to promote the undertaking of Environmental Site Assessments (ESAs) so that more and better information is available with respect to the type of contamination and potential remediation costs on eligible properties. Phase I ESAs are not eligible for funding under this program. The program is designed for Phase II and Phase III ESAs. The program is available in the urban, hamlet, agricultural, and lakeshore areas. The maximum Environmental Site Assessment grant amount is \$15,000 per property (excluding HST) and is based on a 50/50 matching cash contribution of the applicant.
- **Property Tax Increment Grant (DCS-07):** Purpose is to provide an economic incentive for the rehabilitation of properties by providing a grant to the owner of the property to pay a portion of the local taxes (excluding education taxes) attributable to the increased assessment over a five year period. The program is available in the urban, hamlet, agricultural and lakeshore areas. The grant is calculated based on the increased assessment value after the renovation/construction, as determined by the Municipal Property Assessment Corporation (MPAC), at the tax rate that was applicable in the year the renovation or construction was completed. The site specific funding agreement will stipulate the pre-improved and post-improved assessed value, applicable municipal tax rate of that year, the amount of the grant in that year, the method to be used to calculate the grant in the subsequent four years using municipal tax rates to be determined in each of those years, and the anticipated delivery dates of the grant.

North Bay

Brownfield Community Improvement Plan, the City has a number of sizeable and strategically significant sites in the Downtown and surrounding areas that are classified as a Brownfield and provides funding to property owners to support their redevelopment. The BCIP financial incentive programs include:

- Environmental Study Grant Program
- Municipal Fee Rebate Program
- Tax Incentive Finance Program (TIF), 100% of increased value in year one, 66% in year 2 and 33% in year 3
- Brownfield Tax Incentive Program (BFTIP), Provincial Education Portion of Property Tax

Brownfield Redevelopment cont'd

Oakville

- This program provides for a grant equal to 50% of the cost of eligible environmental studies to a maximum:
 - Grant \$30,000 for Phase 1 EAS
 - Grant of \$20,000 for any eligible environmental study
 - Of two studies per project and \$30,000 per project

Orillia

- The **Barrie Road Improvement Corridor CIP** was developed to stimulate high quality redevelopment along the Barrie Road corridor. This CIP features a property improvement tax grant program.

Oshawa

- **Brownfields Property Tax Cancellation Program**—This is intended to provide incentives to encourage the rehabilitation of brownfield sites by utilizing the tax cancellation provisions under section 365.1 of the Municipal Act, 2001. The City may also apply to the Region of Durham for regional property tax assistance, and to the Province for matching education property tax assistance.
- **City of Oshawa Brownfields Redevelopment Grant Program**—Starts after the Brownfields Tax Cancellation Program ends and will provide an annual City grant to property owners who undertake redevelopment of their properties in the Community Improvement Project Area that will result in an increase in assessment. The program also serves to encourage re-development that may not otherwise occur on lands that have undergone or require site remediation as confirmed in a Phase II Environmental Site Assessment.

Owen Sound

- **Brownfields Financial Tax Incentive Program (City-wide)**

St. Catharines

- **Tax Increment Finance (TIF) Program** - for soil remediation and/or redevelopment projects.
- **Brownfield Tax Assistance (BTA) Program** - for remediation of contaminated soils

Brownfield Redevelopment cont'd

Stratford

- Phase 2 Environmental Site Assessment Grant Program – a grant covering 50% of the cost of a Phase 2 Environmental Site Assessment, to a maximum of \$10,000, to owners and bona fide purchasers of brownfield sites.
- Tipping Fees Grant Program – a grant covering tipping fees for materials which can be accepted at the City of Stratford’s Landfill site in accordance with the City’s Certificate of Approval from the Ministry of the Environment.
- Brownfield Fees Grant Program – a grant covering Zoning By-law Amendment, Minor Variance, Site Plan Amendment, Change of Use Permit and Demolition Permit application fees related to the redevelopment of brownfield properties.
- Brownfield Redevelopment Grant Program – a grant covering the difference between the municipal portion of taxes prior to work being completed and the municipal portion of the taxes after completed of the works. The amount of the grant is pro-rated over 10 years.

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.

Thunder Bay

The Port Authority Community Improvement Plan provides eligible property owners or tenants with the following three financial incentive programs, designed to stimulate investment and encourage redevelopment in the Project Area:

- The Port Tax Increment-Based Grant Program provides a grant equal to 100% of the increase in municipal taxes that result from reassessment of improved properties.
- The Port Development Grant/Load Program makes it possible for the City to offer direct grants or loans, on an individual project basis, to offset the costs associated with major developments on lands in the Project Area.
- The Planning and Building Fee Grant Program provides a grant equal to 100% of the fees paid for most planning approvals and building permits.

The Thunder Bay International Airport Community Improvement Plan provides for the Aerospace Tax Increment--Based Grant Program which is a grant equal to the incremental municipal property taxes resulting from the introduction, expansion or improvement of any aerospace activity.

Tillsonburg

- This program is intended to stimulate private sector investment in the reuse and redevelopment of brownfield sites and partially offset the costs associated with the site assessment and remediation. Incentives offered by the Town include a grant equivalent to 50% of the cost of a Phase II Environmental Site Assessment, designated substances and hazardous materials survey, remedial work plan or risk assessment. A maximum grant of \$5,000 is recommended per environmental study and per property.

Brownfield Redevelopment cont'd

Waterloo (City)

- Brownfields Community Improvement Program – In partnership with the Region of Waterloo the City offers a tax increment grant (TIG) program to offset remediation costs for brownfield properties.

Waterloo (Region)

- **Joint Tax Increment Grants** (with City of Cambridge, City of Kitchener, City of Waterloo, Township of Wellesley)
- A grant to assist property owners with the remediation of brownfield sites throughout the cities of Cambridge, Kitchener, and Waterloo. Payments are made after the site has been remediated, redeveloped and reassessed.
- Total amount is generally based on eligible remediation costs. Yearly payments are made to successful applicants (each application for a maximum of 10 years) based on post-development tax assessment increases.
- **Regional Development Charge (RDC) Exemptions** (available Region wide)-All developments on brownfield sites are eligible for a Brownfield RDC Exemption. The value of the RDC Exemption is based on the total eligible costs of remediation (100% from August 1, 2019 to December 31, 2021 and 50% from January 1, 2022 to July 31, 2024) to a maximum of \$1 million.

Welland

- Welland's Brownfield Community Improvement Plan (CIP) provides a framework of financial incentive programs, strategies and actions to encourage and promote remediation and redevelopment of Brownfield properties within the defined project area. Redeveloped Brownfield sites add value to the community with combined social, environmental and economic benefits.
 - Environmental Site Assessment Grant Program
 - Brownfields Tax Assistance Program
 - Brownfields Rehabilitation Grant Program.

County of Wellington

- Some tax increment based on grant applications

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.