BMA

Management Consulting Inc.

Municipal Study

2020

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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	30
15,000 - 29,999	22
0 - 14,999	31
Total	**110**

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

- 2020 Current Value Assessment
- 2020 Tax Policies
- 2020 Levy By-laws
- 2020 Development Charges
- 2020 Water/Sewer Rates
- 2019 FIRs
- 2020 User Fees
- Economic Development Programs

2020 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
Central Elgin	Brockville	Belleville	Brampton
Chatsworth	Collingwood	Brant	Brantford
Elliot Lake	Huntsville	Bruce County	Burlington
Erin	Kenora	Caledon	Cambridge
Espanola	King	Centre Wellington	Chatham-Kent
Georgian Bluffs	Kingsville	Cornwall	Clarington
Gravenhurst	Lincoln	Dufferin County	Durham Region
Greenstone	Middlesex Centre	East Gwillimbury	Greater Sudbury
Grey Highlands	Niagara-on-the-Lake	Elgin County	Grey County
Guelph-Eramosa	Owen Sound	Fort Erie	Guelph
Hanover	Pelham	Georgina	Halton Region
Hawkesbury	Port Colborne	Grimsby	Hamilton
Ingersoll	Prince Edward County	Haldimand	Kingston
Kincardine	Saugeen Shores	Halton Hills	Kitchener
Lambton Shores	Springwater	Innisfil	London
Mapleton	Strathroy-Caradoc	Lakeshore	Markham
Meaford	Thorold	Muskoka District	Milton
Minto	Tillsonburg	New Tecumseth	Mississauga
North Dumfries	West Lincoln	Newmarket	Niagara Region
North Middlesex	Wilmot	Niagara Falls	Oakville
North Perth	Woolwich	Norfolk	Oshawa
Parry Sound		North Bay	Ottawa
Puslinch		Orangeville	Peel Region
Southgate		Orillia	Richmond Hill
South Bruce Peninsula		Peterborough	Simcoe County
The Blue Mountains		Quinte West	St. Catharines
Wainfleet		Sarnia	Thunder Bay
Wellesley		Sault Ste. Marie	Toronto
Wellington North		St. Thomas	Vaughan
West Grey		Stratford	Waterloo
		Timmins	Waterloo Region
		Welland	Whitby
		Wellington County	Windsor
		Whitchurch-Stouffville	York Region

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 $85,006 compared with $133,534 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 5.7% on average across the 110 Ontario municipalities. The GTA geographic area experienced the largest increase at 8.2%.

Municipalities Grouped by Location	2016-2017	2017-2018	2018-2019	2019-2020
North	5.0%	0.7%	3.2%	3.4%
Eastern	4.8%	2.4%	5.9%	4.4%
Niagara/Hamilton	4.5%	5.1%	6.4%	5.9%
Simcoe/Musk./Duff.	3.5%	4.2%	6.5%	6.4%
Southwest	3.7%	4.4%	6.7%	6.2%
GTA	6.0%	8.7%	9.6%	8.2%

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 2017-2019.

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 ($2,891) to a high of $5,919 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 2019 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 2020 estimated population and the 2020 municipal levies. The net levy on a per capita basis ranged from $1,077 to $3,820 (with an average of $1,661 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 $494 to $2,252 (with an average of $1,082 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 2020 development charges. Note: some municipalities do not charge development charges.

2020 Development Charges	Residential	Multiples Dwelling 3+ 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.)
Eastern	$ 14,004	$ 10,541	$ 8,754	$ 6,535	$ 9.52	$ 5.57
North	$ 18,235	$ 10,524	$ 10,524	$ 10,524	$ 4.43	$ 3.05
Southwest	$ 23,063	$ 17,081	$ 13,780	$ 11,618	$ 9.36	$ 7.03
Niagara/Hamilton	$ 34,421	$ 24,683	$ 22,754	$ 14,425	$ 18.26	$ 8.72
Simcoe/Musk./Duff.	$ 35,339	$ 29,402	$ 22,386	$ 16,820	$ 12.61	$ 8.89
GTA	$ 85,125	$ 69,298	$ 52,139	$ 38,267	$ 49.10	$ 24.46

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 2020 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2020 tax ratios across the survey.

2020 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	1.7603	1.8678	1.0000	2.4876
Commercial	1.6747	1.6929	1.0820	2.7000
Industrial	2.1610	2.0907	1.1000	4.6068

SECTION 7: Comparison of Relative Taxes

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

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

Residential Properties	Detached Bungalow	2 Storey	Senior Executive
Eastern	$ 3,287	$ 4,601	$ 6,525
GTA	$ 4,478	$ 5,239	$ 7,232
Niagara/Hamilton	$ 3,799	$ 5,016	$ 6,742
North	$ 3,234	$ 4,909	$ 6,766
Simcoe/Musk./Duff.	$ 3,332	$ 4,395	$ 5,933
Southwest	$ 3,143	$ 4,400	$ 6,188
Survey Average	$ 3,549	$ 4,714	$ 6,560
Survey Median	$ 3,527	$ 4,788	$ 6,466

Industrial Properties	Standard per sq.ft.	Large per sq.ft.	Vacant Land per acre
Eastern	$ 1.64	$ 1.28	$ 3,245
GTA	$ 2.19	$ 1.59	$ 10,986
Niagara/Hamilton	$ 2.02	$ 1.00	$ 4,824
North	$ 1.95	$ 1.04	$ 3,235
Simcoe/Musk./Duff.	$ 1.35	$ 0.95	$ 2,536
Southwest	$ 1.45	$ 1.08	$ 2,631
Survey Average	$ 1.72	$ 1.19	$ 4,681
Survey Median	$ 1.74	$ 1.15	$ 2,618

Multi-Residential Properties	Walk-Up per Unit	High-Rise per Unit
Eastern	$ 1,786	$ 2,185
GTA	$ 1,412	$ 1,583
Niagara/Hamilton	$ 1,683	$ 1,818
North	$ 1,429	$ 1,776
Simcoe/Musk./Duff.	$ 1,128	$ 1,586
Southwest	$ 1,362	$ 1,908
Survey Average	$ 1,430	$ 1,802
Survey Median	$ 1,422	$ 1,854

Commercial Properties	Office per sq.ft.	Neigh. Shopping per sq.ft.	Hotel per suite	Motel per suite
Eastern	$ 3.33	$ 4.33	$ 1,954	$ 1,458
GTA	$ 3.50	$ 4.33	$ 1,434	$ 1,297
Niagara/Hamilton	$ 2.98	$ 4.25	$ 1,957	$ 1,173
North	$ 3.21	$ 3.59	$ 1,390	$ 1,286
Simcoe/Musk./Duff.	$ 2.97	$ 3.55	$ 1,899	$ 1,165
Southwest	$ 3.14	$ 3.61	$ 1,562	$ 1,282
Survey Average	$ 3.20	$ 3.88	$ 1,644	$ 1,273
Survey Median	$ 3.21	$ 3.90	$ 1,527	$ 1,263

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	$ 1,151	$ 37,812	$ 109,553	$ 355,584	$ 1,751,816
Median	$ 1,113	$ 36,412	$ 107,675	$ 337,995	$ 1,684,863
Min	$ 522	$ 10,980	$ 25,180	$ 113,271	$ 478,115
Max	$ 2,131	$ 69,991	$ 194,112	$ 647,040	$ 3,235,200

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	4.6%
Southwest	4.5%
North	5.0%
Niagara/Hamilton	5.2%
Simcoe/Musk./Duff.	5.3%
Eastern	5.5%

SECTION 10: Economic Development Programs

Business Retention & Expansion Programs

Downtown/Area Specific Programs

Brownfield Redevelopment

Introduction—Municipal Study 2020

Introduction

For the past nineteen 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:

- 2020 current value assessment
- 2020 tax policies
- 2020 levy by-laws
- 2020 development charges
- 2020 water/sewer rates
- 2019 FIRs
- 2020 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.

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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	0.08%	$309,200	$155,114	$137,843
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:

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

Socio-Economic Indicators

Socio-Economic Indicators

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

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

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

- ***Population Statistics (2006-2020)***
    - ***Note: Manifold Data Mining estimates for 2020 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 (2015-2020)***
- ***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 2006-2020 (sorted highest to lowest population)

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Toronto	2,503,281	2,615,060	2,731,571	2,955,515	4.5%	4.5%
Ottawa	812,129	883,391	934,243	1,033,081	8.8%	5.8%
Mississauga	668,549	713,443	721,599	779,100	6.7%	1.1%
Brampton	433,806	523,911	593,638	710,173	20.8%	13.3%
Hamilton	504,559	519,949	536,917	575,127	3.1%	3.3%
London	352,395	366,151	383,822	425,682	3.9%	4.8%
Markham	261,573	301,709	328,966	350,916	15.3%	9.0%
Vaughan	238,866	288,301	306,233	333,836	20.7%	6.2%
Kitchener	204,668	219,153	233,222	266,110	7.1%	6.4%
Windsor	216,473	210,891	217,188	232,263	-2.6%	3.0%
Oakville	165,613	182,520	193,832	212,665	10.2%	6.2%
Richmond Hill	162,704	185,541	195,022	207,885	14.0%	5.1%
Burlington	164,415	175,779	183,314	193,824	6.9%	4.3%
Oshawa	141,590	149,607	159,458	175,202	5.7%	6.6%
Greater Sudbury	157,857	160,274	161,531	169,573	1.5%	0.8%
Barrie	128,430	135,711	141,434	151,660	5.7%	4.2%
Guelph	114,943	121,688	131,794	145,920	5.9%	8.3%
St. Catharines	131,989	131,400	133,113	140,622	-0.4%	1.3%
Whitby	111,184	122,022	128,377	139,027	9.7%	5.2%
Cambridge	120,371	126,748	129,920	138,575	5.3%	2.5%
Kingston	117,207	123,363	123,798	135,425	5.3%	0.4%
Milton	53,889	84,362	110,128	123,200	56.5%	30.5%
Waterloo	97,475	98,780	104,986	120,850	1.3%	6.3%
Thunder Bay	109,140	108,359	107,909	112,330	-0.7%	-0.4%
Brantford	90,192	93,650	97,496	105,082	3.8%	4.1%
Chatham-Kent	108,177	103,671	101,647	104,678	-4.2%	-2.0%
Clarington	77,820	84,548	92,013	102,415	8.6%	8.8%
Niagara Falls	82,184	82,997	88,071	96,340	1.0%	6.1%
Newmarket	74,295	79,978	84,224	91,260	7.6%	5.3%
Peterborough	74,898	78,698	81,032	86,555	5.1%	3.0%
Caledon	57,050	59,460	66,502	76,926	4.2%	11.8%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Sault Ste. Marie	74,948	75,141	73,368	75,145	0.3%	-2.4%
Sarnia	71,419	72,366	71,594	74,293	1.3%	-1.1%
Norfolk	62,563	63,175	64,044	68,764	1.0%	1.4%
Halton Hills	55,289	59,008	61,161	65,466	6.7%	3.6%
Aurora	47,629	53,203	55,445	62,742	11.7%	4.2%
Welland	50,331	50,631	52,293	55,997	0.6%	3.3%
Belleville	48,821	49,454	50,716	54,131	1.3%	2.6%
North Bay	53,966	53,651	51,553	53,149	-0.6%	-3.9%
Whitchurch-Stouffville	24,390	37,628	45,837	51,311	54.3%	21.8%
Haldimand	45,212	44,876	45,608	50,209	-0.7%	1.6%
Cornwall	45,965	46,340	46,589	48,815	0.8%	0.5%
Georgina	42,346	43,517	45,418	48,772	2.8%	4.4%
Quinte West	42,697	43,086	43,577	46,667	0.9%	1.1%
Timmins	42,997	43,165	41,788	42,520	0.4%	-3.2%
New Tecumseth	27,701	30,234	34,242	42,167	9.1%	13.3%
Innisfil	31,175	33,079	36,566	41,548	6.1%	10.5%
St. Thomas	36,110	37,905	38,909	41,545	5.0%	2.6%
Lakeshore	33,245	34,546	36,611	40,031	3.9%	6.0%
Brant	34,415	35,638	36,707	39,099	3.6%	3.0%
Stratford	30,461	30,886	31,465	33,353	1.4%	1.9%
Orillia	30,259	30,586	31,166	33,113	1.1%	1.9%
East Gwillimbury	21,069	22,473	23,991	32,850	6.7%	6.8%
Fort Erie	29,925	29,960	30,710	32,755	0.1%	2.5%
Centre Wellington	26,049	26,693	28,191	31,148	2.5%	5.6%
Orangeville	26,925	27,975	28,900	30,859	3.9%	3.3%
Grimsby	23,937	25,325	27,314	30,149	5.8%	7.9%
Woolwich	19,658	23,145	25,006	27,589	17.7%	8.0%
King	19,487	19,899	24,512	27,496	2.1%	23.2%
Prince Edward County	25,496	25,258	24,735	25,425	-0.9%	-2.1%
Collingwood	17,290	19,241	21,793	24,952	11.3%	13.3%
Lincoln	21,722	22,487	23,787	24,830	3.5%	5.8%
Strathroy-Caradoc	19,977	20,978	20,867	22,999	5.0%	-0.5%
Kingsville	20,908	21,362	21,552	22,953	2.2%	0.9%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Wilmot	17,097	19,223	20,545	22,510	12.4%	6.9%
Owen Sound	21,753	21,688	21,341	21,940	-0.3%	-1.6%
Brockville	21,957	21,870	21,346	21,893	-0.4%	-2.4%
Thorold	18,224	17,931	18,801	21,779	-1.6%	4.9%
Huntsville	18,280	19,056	19,816	21,363	4.2%	4.0%
Springwater	17,456	18,223	19,059	21,013	4.4%	4.6%
Niagara-on-the-Lake	14,587	15,400	17,511	19,404	5.6%	13.7%
Port Colborne	18,599	18,424	18,306	19,023	-0.9%	-0.6%
Middlesex Centre	15,589	16,487	17,262	18,696	5.8%	4.7%
Pelham	16,155	16,598	17,110	18,264	2.7%	3.1%
Bracebridge	15,652	15,409	16,010	17,471	-1.6%	3.9%
Tillsonburg	14,822	15,301	15,872	17,277	3.2%	3.7%
West Lincoln	13,167	13,837	14,500	15,740	5.1%	4.8%
Kenora	15,177	15,348	15,096	15,540	1.1%	-1.6%
Saugeen Shores	11,720	12,661	13,715	15,240	8.0%	8.3%
North Perth	12,254	12,631	13,130	14,875	3.1%	4.0%
Guelph-Eramosa	12,066	13,458	12,854	14,432	11.5%	-4.5%
Ingersoll	11,760	12,146	12,757	13,863	3.3%	5.0%
Gravenhurst	11,046	11,640	12,311	13,405	5.4%	5.8%
West Grey	12,288	12,286	12,518	13,281	0.0%	1.9%
Central Elgin	12,723	12,743	12,607	13,078	0.2%	-1.1%
Brock	11,979	11,341	11,642	12,637	-5.3%	2.7%
Wellington North	11,175	11,477	11,914	12,585	2.7%	3.8%
Kincardine	11,173	11,174	11,389	12,257	0.0%	1.9%
Erin	11,148	10,770	11,439	12,228	-3.4%	6.2%
Wellesley	9,789	10,713	11,260	11,984	9.4%	5.1%
Meaford	10,948	11,100	10,991	11,610	1.4%	-1.0%
North Dumfries	9,063	9,334	10,215	11,443	3.0%	9.4%
Mapleton	9,851	9,989	10,527	11,432	1.4%	5.4%
Elliot Lake	11,549	11,348	10,741	11,291	-1.7%	-5.3%
Georgian Bluffs	10,506	10,404	10,479	11,233	-1.0%	0.7%
Lambton Shores	11,150	10,656	10,631	11,095	-4.4%	-0.2%
Hawkesbury	10,869	10,551	10,263	10,503	-2.9%	-2.7%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Grey Highlands	9,480	9,520	9,804	10,475	0.4%	3.0%
Minto	8,504	8,334	8,671	9,359	-2.0%	4.0%
South Bruce Peninsula	8,415	8,413	8,416	8,809	0.0%	0.0%
The Blue Mountains	6,825	6,453	7,025	8,572	-5.5%	8.9%
Hanover	7,147	7,490	7,688	8,189	4.8%	2.6%
Southgate	7,072	7,190	7,354	8,019	1.7%	2.3%
Puslinch	6,689	7,029	7,336	7,740	5.1%	4.4%
Chatsworth	6,392	6,437	6,630	7,198	0.7%	3.0%
Parry Sound	5,818	6,191	6,408	6,851	6.4%	3.5%
Wainfleet	6,601	6,356	6,372	6,681	-3.7%	0.3%
North Middlesex	6,740	6,658	6,352	6,411	-1.2%	-4.6%
Espanola	5,314	5,364	4,996	5,057	0.9%	-6.9%
Greenstone	4,906	4,724	4,636	4,530	-3.7%	-1.9%
Survey Total	10,283,579	10,935,402	11,464,661	12,502,935	6.3%	4.8%
Provincial Total	12,160,282	12,851,821	13,448,494	14,635,077	5.7%	4.6%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Peel Region	1,159,405	1,296,814	1,381,739	1,548,136	11.9%	6.5%
York Region	892,712	1,032,249	1,109,909	1,207,068	15.6%	7.5%
Durham Region	561,258	608,124	645,862	705,836	8.4%	6.2%
Halton Region	439,256	501,669	548,435	607,902	14.2%	9.3%
Waterloo Region	478,121	507,096	535,154	599,061	6.1%	5.5%
Niagara Region	427,421	431,346	447,888	481,584	0.9%	3.8%
Simcoe County	263,515	279,766	307,050	350,762	6.2%	9.8%
Grey County	89,073	92,568	93,830	100,518	3.9%	1.4%
Wellington County	85,482	86,672	90,932	98,924	1.4%	4.9%
Bruce County	60,310	60,264	68,147	73,056	-0.1%	13.1%
Dufferin County	54,436	56,881	61,735	69,209	4.5%	8.5%
Muskoka District	57,563	58,047	60,599	66,202	0.8%	4.4%
Elgin County	49,241	49,556	50,069	53,037	0.6%	1.0%
Average	355,215	389,312	415,488	458,561	9.6%	6.7%
Median	263,515	279,766	307,050	350,762	6.2%	9.8%

Summary of Population Change by Geographic Area

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

GTA Municipalities—% change in population 2006-2020

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Mississauga	668,549	713,443	721,599	779,100	6.7%	1.1%
Brock	11,979	11,341	11,642	12,637	-5.3%	2.7%
Halton Hills	55,289	59,008	61,161	65,466	6.7%	3.6%
Aurora	47,629	53,203	55,445	62,742	11.7%	4.2%
Burlington	164,415	175,779	183,314	193,824	6.9%	4.3%
Georgina	42,346	43,517	45,418	48,772	2.8%	4.4%
Toronto	2,503,281	2,615,060	2,731,571	2,955,515	4.5%	4.5%
Richmond Hill	162,704	185,541	195,022	207,885	14.0%	5.1%
Whitby	111,184	122,022	128,377	139,027	9.7%	5.2%
Newmarket	74,295	79,978	84,224	91,260	7.6%	5.3%
Oakville	165,613	182,520	193,832	212,665	10.2%	6.2%
Vaughan	238,866	288,301	306,233	333,836	20.7%	6.2%
Oshawa	141,590	149,607	159,458	175,202	5.7%	6.6%
East Gwillimbury	21,069	22,473	23,991	32,850	6.7%	6.8%
Clarington	77,820	84,548	92,013	102,415	8.6%	8.8%
Markham	261,573	301,709	328,966	350,916	15.3%	9.0%
Caledon	57,050	59,460	66,502	76,926	4.2%	11.8%
Brampton	433,806	523,911	593,638	710,173	20.8%	13.3%
Whitchurch-Stouffville	24,390	37,628	45,837	51,311	54.3%	21.8%
King	19,487	19,899	24,512	27,496	2.1%	23.2%
Milton	53,889	84,362	110,128	123,200	56.5%	30.5%
GTA Total	5,336,824	5,813,310	6,162,883	6,753,218	8.9%	6.0%
Survey Total	10,283,579	10,935,402	11,464,661	12,502,935	6.3%	4.8%

Southwest—% change in population 2006-2020

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
North Middlesex	6,740	6,658	6,352	6,411	-1.2%	-4.6%
Guelph-Eramosa	12,066	13,458	12,854	14,432	11.5%	-4.5%
Chatham-Kent	108,177	103,671	101,647	104,678	-4.2%	-2.0%
Owen Sound	21,753	21,688	21,341	21,940	-0.3%	-1.6%
Central Elgin	12,723	12,743	12,607	13,078	0.2%	-1.1%
Sarnia	71,419	72,366	71,594	74,293	1.3%	-1.1%
Meaford	10,948	11,100	10,991	11,610	1.4%	-1.0%
Strathroy-Caradoc	19,977	20,978	20,867	22,999	5.0%	-0.5%
Lambton Shores	11,150	10,656	10,631	11,095	-4.4%	-0.2%
South Bruce Peninsula	8,415	8,413	8,416	8,809	0.0%	0.0%
Georgian Bluffs	10,506	10,404	10,479	11,233	-1.0%	0.7%
Kingsville	20,908	21,362	21,552	22,953	2.2%	0.9%
Norfolk	62,563	63,175	64,044	68,764	1.0%	1.4%
Haldimand	45,212	44,876	45,608	50,209	-0.7%	1.6%
Stratford	30,461	30,886	31,465	33,353	1.4%	1.9%
West Grey	12,288	12,286	12,518	13,281	0.0%	1.9%
Kincardine	11,173	11,174	11,389	12,257	0.0%	1.9%
Southgate	7,072	7,190	7,354	8,019	1.7%	2.3%
Cambridge	120,371	126,748	129,920	138,575	5.3%	2.5%
Hanover	7,147	7,490	7,688	8,189	4.8%	2.6%
St. Thomas	36,110	37,905	38,909	41,545	5.0%	2.6%
Grey Highlands	9,480	9,520	9,804	10,475	0.4%	3.0%
Windsor	216,473	210,891	217,188	232,263	-2.6%	3.0%
Chatsworth	6,392	6,437	6,630	7,198	0.7%	3.0%
Brant	34,415	35,638	36,707	39,099	3.6%	3.0%
Tillsonburg	14,822	15,301	15,872	17,277	3.2%	3.7%
Wellington North	11,175	11,477	11,914	12,585	2.7%	3.8%
North Perth	12,254	12,631	13,130	14,875	3.1%	4.0%
Minto	8,504	8,334	8,671	9,359	-2.0%	4.0%
Brantford	90,192	93,650	97,496	105,082	3.8%	4.1%
Puslinch	6,689	7,029	7,336	7,740	5.1%	4.4%
Middlesex Centre	15,589	16,487	17,262	18,696	5.8%	4.7%
London	352,395	366,151	383,822	425,682	3.9%	4.8%
Ingersoll	11,760	12,146	12,757	13,863	3.3%	5.0%
Wellesley	9,789	10,713	11,260	11,984	9.4%	5.1%
Mapleton	9,851	9,989	10,527	11,432	1.4%	5.4%
Centre Wellington	26,049	26,693	28,191	31,148	2.5%	5.6%
Lakeshore	33,245	34,546	36,611	40,031	3.9%	6.0%
Erin	11,148	10,770	11,439	12,228	-3.4%	6.2%
Waterloo	97,475	98,780	104,986	120,850	1.3%	6.3%
Kitchener	204,668	219,153	233,222	266,110	7.1%	6.4%
Wilmot	17,097	19,223	20,545	22,510	12.4%	6.9%
Woolwich	19,658	23,145	25,006	27,589	17.7%	8.0%
Guelph	114,943	121,688	131,794	145,920	5.9%	8.3%
Saugeen Shores	11,720	12,661	13,715	15,240	8.0%	8.3%
The Blue Mountains	6,825	6,453	7,025	8,572	-5.5%	8.9%
North Dumfries	9,063	9,334	10,215	11,443	3.0%	9.4%
Southwest Total	2,008,850	2,064,067	2,141,351	2,336,974	2.7%	3.7%
Survey Total	10,283,579	10,935,402	11,464,661	12,502,935	6.3%	4.8%

Eastern—% change in population 2006-2020

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Hawkesbury	10,869	10,551	10,263	10,503	-2.9%	-2.7%
Brockville	21,957	21,870	21,346	21,893	-0.4%	-2.4%
Prince Edward County	25,496	25,258	24,735	25,425	-0.9%	-2.1%
Kingston	117,207	123,363	123,798	135,425	5.3%	0.4%
Cornwall	45,965	46,340	46,589	48,815	0.8%	0.5%
Quinte West	42,697	43,086	43,577	46,667	0.9%	1.1%
Belleville	48,821	49,454	50,716	54,131	1.3%	2.6%
Peterborough	74,898	78,698	81,032	86,555	5.1%	3.0%
Ottawa	812,129	883,391	934,243	1,033,081	8.8%	5.8%
Eastern Total	1,200,039	1,282,011	1,336,299	1,462,495	6.8%	4.2%
Survey Total	10,283,579	10,935,402	11,464,661	12,502,935	6.3%	4.8%

Niagara/Hamilton—% change in population 2006-2020

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Port Colborne	18,599	18,424	18,306	19,023	-0.9%	-0.6%
Wainfleet	6,601	6,356	6,372	6,681	-3.7%	0.3%
St. Catharines	131,989	131,400	133,113	140,622	-0.4%	1.3%
Fort Erie	29,925	29,960	30,710	32,755	0.1%	2.5%
Pelham	16,155	16,598	17,110	18,264	2.7%	3.1%
Hamilton	504,559	519,949	536,917	575,127	3.1%	3.3%
Welland	50,331	50,631	52,293	55,997	0.6%	3.3%
West Lincoln	13,167	13,837	14,500	15,740	5.1%	4.8%
Thorold	18,224	17,931	18,801	21,779	-1.6%	4.9%
Lincoln	21,722	22,487	23,787	24,830	3.5%	5.8%
Niagara Falls	82,184	82,997	88,071	96,340	1.0%	6.1%
Grimsby	23,937	25,325	27,314	30,149	5.8%	7.9%
Niagara-on-the-Lake	14,587	15,400	17,511	19,404	5.6%	13.7%
Niagara/Hamilton Total	931,980	951,295	984,805	1,056,711	2.1%	3.5%
Survey Total	10,283,579	10,935,402	11,464,661	12,502,935	6.3%	4.8%

North—% change in population 2006-2020

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Espanola	5,314	5,364	4,996	5,057	0.9%	-6.9%
Elliot Lake	11,549	11,348	10,741	11,291	-1.7%	-5.3%
North Bay	53,966	53,651	51,553	53,149	-0.6%	-3.9%
Timmins	42,997	43,165	41,788	42,520	0.4%	-3.2%
Sault Ste. Marie	74,948	75,141	73,368	75,145	0.3%	-2.4%
Greenstone	4,906	4,724	4,636	4,530	-3.7%	-1.9%
Kenora	15,177	15,348	15,096	15,540	1.1%	-1.6%
Thunder Bay	109,140	108,359	107,909	112,330	-0.7%	-0.4%
Greater Sudbury	157,857	160,274	161,531	169,573	1.5%	0.8%
Parry Sound	5,818	6,191	6,408	6,851	6.4%	3.5%
North Total	481,672	483,565	478,026	495,986	0.4%	-1.1%
Survey Total	10,283,579	10,935,402	11,464,661	12,502,935	6.3%	4.8%

Simcoe/Muskoka/Dufferin—% change in population 2006-2020

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2020 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Orillia	30,259	30,586	31,166	33,113	1.1%	1.9%
Orangeville	26,925	27,975	28,900	30,859	3.9%	3.3%
Bracebridge	15,652	15,409	16,010	17,471	-1.6%	3.9%
Huntsville	18,280	19,056	19,816	21,363	4.2%	4.0%
Barrie	128,430	135,711	141,434	151,660	5.7%	4.2%
Springwater	17,456	18,223	19,059	21,013	4.4%	4.6%
Gravenhurst	11,046	11,640	12,311	13,405	5.4%	5.8%
Innisfil	31,175	33,079	36,566	41,548	6.1%	10.5%
New Tecumseth	27,701	30,234	34,242	42,167	9.1%	13.3%
Collingwood	17,290	19,241	21,793	24,952	11.3%	13.3%
Simcoe/Musk./Duff. Total	324,214	341,154	361,297	397,551	5.2%	5.9%
Survey Total	10,283,579	10,935,402	11,464,661	12,502,935	6.3%	4.8%

Population of Ontario Regions, 2019 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 increase by 31.5%, or almost 4.6 million, over the next 27 years, from an estimated 14.6 million on July 1, 2019 to almost 19.2 million by July 1, 2046.
- In the short-term, the growth of Ontario's population is projected to be affected by the COVID-19 pandemic through both the disruptions to migration flows resulting from the travel restrictions and the associated slightly higher mortality. From a rate of 1.7% last year (2018–19), the pace of annual growth of the provincial population is projected to decrease to 1.3 per cent in 2019–20 and 1.2% in 2020–21, before rising to 1.4% in 2021–22. Thereafter, it is projected to ease gradually over time, reaching 0.9% by 2045–46.
- Net migration is projected to account for 83% of all population growth in the province over the 2019–2046 period, with natural increase accounting for the remaining 17%. 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 seniors aged 65 and over is projected to almost double from 2.5 million, or 17.2% of population, in 2019 to 4.5 million, or 23.3%, by 2046. The growth in the share and number of seniors accelerates over the 2019–2031 period as baby boomers turn age 65. After 2031, the growth in the number of seniors slows significantly.
- The number of children aged 0–14 is projected to increase moderately over the projection period, from 2.3 million in 2019 to 2.8 million by 2046. The children's share of population is projected to decrease gradually from 15.7% in 2019 to 14.8% by 2046.
- The number of Ontarians aged 15–64 is projected to increase from 9.8 million in 2019 to 11.9 million by 2046. This age group is projected to decline as a share of total population, from 67.1% in 2019 to 61.9% by 2046. As baby boomers continue to turn age 65, the growth in population aged 15–64 slows until 2027–28 and then accelerates slightly over the remainder of the projection.
- The Greater Toronto Area (GTA) is projected to be the fastest growing region of the province, with its population increasing by 2.6 million, or 36.7%, from 7.0 million in 2019 to over 9.5 million by 2046. The GTA's share of provincial population is projected to rise from 47.9% in 2019 to 49.8% in 2046.
- The five other regions are also projected to see growing populations over the projection period. With the exception of Central Ontario, the other regions are projected to grow at a slower pace than the provincial average. As a result, the share of Ontario's total population that each of these four regions represents is projected to decline over time.
- All regions will 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

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 2019, and Ontario Ministry of Finance projections.

- The median age of Ontario's population is projected to rise from 40.4 years in 2019 to 42.8 years in 2046. The median age for women climbs from 41.7 to 44.1 years over the projection period, while for men it is projected to increase from 39.1 to 41.5 years.

- The number of seniors aged 65 and over is projected to almost double from about 2.5 million, or 17.2 per cent of population in 2019, to almost 4.5 million, or 23.3 per cent, by 2046. In 2016, for the first time, seniors accounted for a larger share of population than children aged 0–14.

- By the early 2030s, once all baby boomers have reached age 65, the pace of increase in the number and share of seniors is projected to slow significantly. The annual growth rate of the senior age group is projected to slow from an average of 3.3 per cent over 2019–31 to 0.9 per cent by the end of the projection period.

- The older age groups will experience the fastest growth among seniors. The number of people aged 75 and over is projected to rise from 1.1 million in 2019 to almost 2.7 million by 2046. The 90+ group will more than triple in size, from 130,000 to 443,000.

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	23%	30%	30%	18%

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	23%	30%	30%	18%

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%
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	23%	30%	30%	18%

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	23%	30%	30%	18%

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	23%	30%	30%	18%

Municipality	0-19	20-44	45-64	65+
Brant	23%	27%	31%	19%
Brantford	24%	31%	28%	17%
Cambridge	25%	33%	28%	15%
Central Elgin	22%	25%	34%	20%
Centre Wellington	24%	27%	29%	20%
Chatham-Kent	22%	27%	30%	21%
Chatsworth	23%	25%	31%	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%
Hanover	21%	26%	27%	27%
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. Thomas	23%	29%	28%	19%
Stratford	21%	29%	30%	21%
Strathroy-Caradoc	23%	28%	29%	20%
The Blue Mountains	14%	19%	34%	33%
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%	30%	20%
Provincial Average	23%	30%	30%	18%

Source—Stats Canada Census 2016

2020 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	$ 61,715
Cornwall	$ 66,000
Elliot Lake	$ 66,037
Parry Sound	$ 71,288
Brockville	$ 74,093
Owen Sound	$ 74,774
Hanover	$ 76,284
Windsor	$ 77,141
Welland	$ 77,897
Orillia	$ 78,690
St. Thomas	$ 78,964
Chatham-Kent	$ 80,595
South Bruce Peninsula	$ 81,043
Belleville	$ 81,215
Port Colborne	$ 81,223
Tillsonburg	$ 81,634
Niagara Falls	$ 83,246
West Grey	$ 83,391
Peterborough	$ 83,634
St. Catharines	$ 84,015
Fort Erie	$ 85,036
Wellington North	$ 85,663
Brantford	$ 85,722
North Bay	$ 86,492
Chatsworth	$ 87,323
Quinte West	$ 87,859
Sault Ste. Marie	$ 87,926
Stratford	$ 87,983
Thorold	$ 88,067
Minto	$ 88,549
Norfolk	$ 88,777
Gravenhurst	$ 89,953
London	$ 90,291
Espanola	$ 90,463
Thunder Bay	$ 91,670
Meaford	$ 92,108

Municipality	
Lambton Shores	$ 92,547
Greenstone	$ 92,729
Southgate	$ 93,455
Strathroy-Caradoc	$ 93,625
Kitchener	$ 94,997
North Perth	$ 95,127
Ingersoll	$ 95,269
Oshawa	$ 95,562
Collingwood	$ 95,994
Kingston	$ 96,516
Brock	$ 97,646
Bracebridge	$ 98,067
Prince Edward County	$ 98,071
North Middlesex	$ 98,093
Hamilton	$ 98,496
Kenora	$ 100,621
Sarnia	$ 100,757
Huntsville	$ 100,843
Barrie	$ 101,629
Cambridge	$ 101,845
Timmins	$ 102,617
Georgina	$ 102,652
Greater Sudbury	$ 103,783
Guelph	$ 104,900
Haldimand	$ 105,405
Brampton	$ 105,781
Georgian Bluffs	$ 106,258
Orangeville	$ 106,478
Kingsville	$ 106,885
Wainfleet	$ 108,155
Grey Highlands	$ 108,454
Mapleton	$ 110,505
New Tecumseth	$ 111,336
Centre Wellington	$ 111,828
Toronto	$ 112,674
West Lincoln	$ 113,094
Innisfil	$ 113,372
Mississauga	$ 113,424

Municipality	
Ottawa	$ 115,951
Central Elgin	$ 116,615
Brant	$ 117,701
Waterloo	$ 118,604
Lincoln	$ 120,162
Markham	$ 121,837
Clarington	$ 122,735
Grimsby	$ 123,318
Niagara-on-the-Lake	$ 124,505
Richmond Hill	$ 126,179
Wilmot	$ 126,588
Newmarket	$ 128,910
Burlington	$ 130,320
Saugeen Shores	$ 130,992
Kincardine	$ 131,495
Lakeshore	$ 132,445
Whitby	$ 134,427
Pelham	$ 134,479
Wellesley	$ 135,264
Milton	$ 135,698
Woolwich	$ 135,849
North Dumfries	$ 137,602
The Blue Mountains	$ 140,714
East Gwillimbury	$ 141,801
Halton Hills	$ 142,169
Guelph-Eramosa	$ 143,251
Vaughan	$ 145,013
Middlesex Centre	$ 148,523
Springwater	$ 150,122
Erin	$ 150,148
Whitchurch-Stouffville	$ 150,340
Caledon	$ 153,032
Aurora	$ 160,621
Oakville	$ 186,254
Puslinch	$ 191,630
King	$ 197,141
Average	$ 107,715
Median	$ 101,737

Source—Manifold Data Mining

2020 Average Household Income by Geographic Location

The following table provides the estimated average household income in 2020 for each of the municipalities. Source—Manifold Data Mining, summarized by geographic area.

Municipality	2020 Est. Avg. Household Income	2020 Income Ranking
Hawkesbury	$ 61,715	low
Cornwall	$ 66,000	low
Brockville	$ 74,093	low
Belleville	$ 81,215	low
Peterborough	$ 83,634	low
Quinte West	$ 87,859	low
Kingston	$ 96,516	mid
Prince Edward County	$ 98,071	mid
Ottawa	$ 115,951	high
Eastern Avg	$ 85,006	
Median	$ 83,634	

Municipality	2020 Est. Avg. Household Income	2020 Income Ranking
Orillia	$ 78,690	low
Gravenhurst	$ 89,953	low
Collingwood	$ 95,994	mid
Bracebridge	$ 98,067	mid
Huntsville	$ 100,843	mid
Barrie	$ 101,629	mid
Orangeville	$ 106,478	mid
New Tecumseth	$ 111,336	mid
Innisfil	$ 113,372	mid
Springwater	$ 150,122	high
Simcoe/Musk./Duff. Avg	$ 104,648	
Median	$ 101,236	

Municipality	2020 Est. Avg. Household Income	2020 Income Ranking
Oshawa	$ 95,562	mid
Brock	$ 97,646	mid
Georgina	$ 102,652	mid
Brampton	$ 105,781	mid
Toronto	$ 112,674	mid
Mississauga	$ 113,424	mid
Markham	$ 121,837	high
Clarington	$ 122,735	high
Richmond Hill	$ 126,179	high
Newmarket	$ 128,910	high
Burlington	$ 130,320	high
Whitby	$ 134,427	high
Milton	$ 135,698	high
East Gwillimbury	$ 141,801	high
Halton Hills	$ 142,169	high
Vaughan	$ 145,013	high
Whitchurch-Stouffville	$ 150,340	high
Caledon	$ 153,032	high
Aurora	$ 160,621	high
Oakville	$ 186,254	high
King	$ 197,141	high
GTA Avg	$ 133,534	
Median	$ 130,320	

Average Household Income by Geographic Location (cont'd)

Municipality	2020 Est. Avg. Household Income	2020 Income Ranking
Welland	$ 77,897	low
Port Colborne	$ 81,223	low
Niagara Falls	$ 83,246	low
St. Catharines	$ 84,015	low
Fort Erie	$ 85,036	low
Thorold	$ 88,067	low
Hamilton	$ 98,496	mid
Wainfleet	$ 108,155	mid
West Lincoln	$ 113,094	mid
Lincoln	$ 120,162	high
Grimsby	$ 123,318	high
Niagara-on-the-Lake	$ 124,505	high
Pelham	$ 134,479	high
Niagara/Hamilton Avg	$ 101,669	
Median	$ 98,496	

Municipality	2020 Est. Avg. Household Income	2020 Income Ranking
Elliot Lake	$ 66,037	low
Parry Sound	$ 71,288	low
North Bay	$ 86,492	low
Sault Ste. Marie	$ 87,926	low
Espanola	$ 90,463	low
Thunder Bay	$ 91,670	low
Greenstone	$ 92,729	mid
Kenora	$ 100,621	mid
Timmins	$ 102,617	mid
Greater Sudbury	$ 103,783	mid
North Avg	$ 89,363	
Median	$ 91,067	

Municipality	2020 Est. Avg. Household Income	2020 Income Ranking
Owen Sound	$ 74,774	low
Hanover	$ 76,284	low
Windsor	$ 77,141	low
St. Thomas	$ 78,964	low
Chatham-Kent	$ 80,595	low
South Bruce Peninsula	$ 81,043	low
Tillsonburg	$ 81,634	low
West Grey	$ 83,391	low
Wellington North	$ 85,663	low
Brantford	$ 85,722	low
Chatsworth	$ 87,323	low
Stratford	$ 87,983	low
Minto	$ 88,549	low
Norfolk	$ 88,777	low
London	$ 90,291	low
Meaford	$ 92,108	low
Lambton Shores	$ 92,547	mid
Southgate	$ 93,455	mid
Strathroy-Caradoc	$ 93,625	mid
Kitchener	$ 94,997	mid
North Perth	$ 95,127	mid
Ingersoll	$ 95,269	mid
North Middlesex	$ 98,093	mid
Sarnia	$ 100,757	mid
Cambridge	$ 101,845	mid
Guelph	$ 104,900	mid
Haldimand	$ 105,405	mid
Georgian Bluffs	$ 106,258	mid
Kingsville	$ 106,885	mid
Grey Highlands	$ 108,454	mid
Mapleton	$ 110,505	mid
Centre Wellington	$ 111,828	mid
Central Elgin	$ 116,615	high
Brant	$ 117,701	high
Waterloo	$ 118,604	high
Wilmot	$ 126,588	high
Saugeen Shores	$ 130,992	high
Kincardine	$ 131,495	high
Lakeshore	$ 132,445	high
Wellesley	$ 135,264	high
Woolwich	$ 135,849	high
North Dumfries	$ 137,602	high
The Blue Mountains	$ 140,714	high
Guelph-Eramosa	$ 143,251	high
Middlesex Centre	$ 148,523	high
Erin	$ 150,148	high
Puslinch	$ 191,630	high
Southwest Avg	$ 106,758	
Median	$ 100,757	

Summary 2020 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)	2020 Pop. Density Per Sq. Km	Density Ranking
Greenstone	2,767	2	low
North Middlesex	598	11	low
Grey Highlands	883	12	low
Chatsworth	596	12	low
Southgate	644	12	low
Timmins	2,979	14	low
West Grey	876	15	low
Elliot Lake	715	16	low
South Bruce Peninsula	532	17	low
Georgian Bluffs	604	19	low
Meaford	589	20	low
Mapleton	535	21	low
Kincardine	538	23	low
Wellington North	526	24	low
Prince Edward County	1,050	24	low
Gravenhurst	518	26	low
Bracebridge	628	28	low
The Blue Mountains	287	30	low
Brock	423	30	low
Huntsville	710	30	low
North Perth	493	30	low
Wainfleet	217	31	low
Minto	301	31	low
Middlesex Centre	588	32	low
Lambton Shores	331	33	low
Puslinch	215	36	low
Springwater	536	39	low
Haldimand	1,252	40	low
West Lincoln	388	41	low
Erin	298	41	low
Chatham-Kent	2,458	43	low
Norfolk	1,608	43	low
Wellesley	278	43	low
Brant	843	46	low
Central Elgin	280	47	low
Guelph-Eramosa	292	49	low
Greater Sudbury	3,228	53	low

Municipality	Land Area (Sq. Km)	2020 Pop. Density Per Sq. Km	Density Ranking
North Dumfries	187	61	mid
Espanola	83	61	mid
Kenora	212	73	mid
Lakeshore	530	75	mid
Centre Wellington	408	76	mid
King	333	83	mid
Woolwich	326	85	mid
Strathroy-Caradoc	271	85	mid
Wilmot	264	85	mid
Saugeen Shores	171	89	mid
Kingsville	247	93	mid
Quinte West	494	94	mid
Caledon	688	112	mid
East Gwillimbury	245	134	mid
Pelham	126	144	mid
Niagara-on-the-Lake	133	146	mid
Lincoln	163	153	mid
New Tecumseth	274	154	mid
Port Colborne	122	156	mid
Innisfil	263	158	mid
North Bay	319	167	mid
Clarington	611	168	mid
Georgina	288	169	mid
Fort Erie	166	197	mid
Belleville	247	219	mid
Halton Hills	276	237	mid
Whitchurch-Stouffville	206	249	mid
Thorold	83	262	mid
Kingston	415	326	mid
Sault Ste. Marie	223	337	mid
Milton	363	339	mid
Thunder Bay	328	342	mid
Ottawa	2,790	370	mid
Grimsby	69	437	mid
Sarnia	165	451	mid
Niagara Falls	210	459	mid
Parry Sound	13	511	mid
Hamilton	1,117	515	mid

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

Municipality	Land Area (Sq. Km)	2020 Pop. Density Per Sq. Km	Density Ranking
Welland	81	691	high
Collingwood	34	739	high
Tillsonburg	22	774	high
Cornwall	62	793	high
Hanover	10	836	high
Owen Sound	24	904	high
Whitby	147	948	high
London	420	1,013	high
Brantford	102	1,030	high
Burlington	186	1,044	high
Brockville	21	1,050	high
Ingersoll	13	1,087	high
Hawkesbury	10	1,092	high
Orillia	29	1,159	high
St. Thomas	36	1,166	high
Stratford	28	1,179	high
Oshawa	146	1,203	high
Vaughan	274	1,220	high
Cambridge	113	1,226	high
Aurora	50	1,259	high
Peterborough	64	1,347	high
St. Catharines	96	1,463	high
Oakville	139	1,531	high
Barrie	99	1,531	high
Windsor	146	1,587	high
Markham	212	1,653	high
Guelph	87	1,673	high
Waterloo	64	1,888	high
Kitchener	137	1,946	high
Orangeville	16	1,977	high
Richmond Hill	101	2,056	high
Newmarket	38	2,373	high
Mississauga	292	2,664	high
Brampton	266	2,666	high
Toronto	630	4,690	high
Average	438	549	
Median	272	155	

Land Area and Density by Geographic Location

	Land Area (Sq. Km)	2020 Population Density Per Sq. Km	Density Ranking
Prince Edward County	1,050	24	low
Quinte West	494	94	mid
Belleville	247	219	mid
Kingston	415	326	mid
Ottawa	2,790	370	mid
Cornwall	62	793	high
Brockville	21	1,050	high
Hawkesbury	10	1,092	high
Peterborough	64	1,347	high
Eastern Avg	573	591	
Median	247	370	

Municipality	Land Area (Sq. Km)	2020 Population Density Per Sq. Km	Density Ranking
Wainfleet	217	31	low
West Lincoln	388	41	low
Pelham	126	144	mid
Niagara-on-the-Lake	133	146	mid
Lincoln	163	153	mid
Port Colborne	122	156	mid
Fort Erie	166	197	mid
Thorold	83	262	mid
Grimsby	69	437	mid
Niagara Falls	210	459	mid
Hamilton	1,117	515	mid
Welland	81	691	high
St. Catharines	96	1,463	high
Niagara/Hamilton Avg	229	361	
Median	133	197	

Municipality	Land Area (Sq. Km)	2020 Population Density Per Sq. Km	Density Ranking
Brock	423	30	low
King	333	83	mid
Caledon	688	112	mid
East Gwillimbury	245	134	mid
Clarington	611	168	mid
Georgina	288	169	mid
Halton Hills	276	237	mid
Whitchurch-Stouffville	206	249	mid
Milton	363	339	mid
Whitby	147	948	high
Burlington	186	1,044	high
Oshawa	146	1,203	high
Vaughan	274	1,220	high
Aurora	50	1,259	high
Oakville	139	1,531	high
Markham	212	1,653	high
Richmond Hill	101	2,056	high
Newmarket	38	2,373	high
Mississauga	292	2,664	high
Brampton	266	2,666	high
Toronto	630	4,690	high
GTA Avg	282	1,182	
Median	266	1,044	

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

Municipality	Land Area (Sq. Km)	2020 Population Density Per Sq. Km	Density Ranking
Greenstone	2,767	2	low
Timmins	2,979	14	low
Elliot Lake	715	16	low
Greater Sudbury	3,228	53	low
Espanola	83	61	mid
Kenora	212	73	mid
North Bay	319	167	mid
Sault Ste. Marie	223	337	mid
Thunder Bay	328	342	mid
Parry Sound	13	511	mid
North Avg	1,087	158	
Median	324	67	

Municipality	Land Area (Sq. Km)	2020 Population Density Per Sq. Km	Density Ranking
Gravenhurst	518	26	low
Bracebridge	628	28	low
Huntsville	710	30	low
Springwater	536	39	low
New Tecumseth	274	154	mid
Innisfil	263	158	mid
Collingwood	34	739	high
Orillia	29	1,159	high
Barrie	99	1,531	high
Orangeville	16	1,977	high
Simcoe/Musk./Duff. Avg	311	584	
Median	268	156	

Municipality	Land Area (Sq. Km)	2020 Population Density Per Sq. Km	Density Ranking
North Middlesex	598	11	low
Grey Highlands	883	12	low
Chatsworth	596	12	low
Southgate	644	12	low
West Grey	876	15	low
South Bruce Peninsula	532	17	low
Georgian Bluffs	604	19	low
Meaford	589	20	low
Mapleton	535	21	low
Kincardine	538	23	low
Wellington North	526	24	low
The Blue Mountains	287	30	low
North Perth	493	30	low
Minto	301	31	low
Middlesex Centre	588	32	low
Lambton Shores	331	33	low
Puslinch	215	36	low
Haldimand	1,252	40	low
Erin	298	41	low
Chatham-Kent	2,458	43	low
Norfolk	1,608	43	low
Wellesley	278	43	low
Brant	843	46	low
Central Elgin	280	47	low
Guelph-Eramosa	292	49	low
North Dumfries	187	61	mid
Lakeshore	530	75	mid
Centre Wellington	408	76	mid
Woolwich	326	85	mid
Strathroy-Caradoc	271	85	mid
Wilmot	264	85	mid
Saugeen Shores	171	89	mid
Kingsville	247	93	mid
Sarnia	165	451	mid
Tillsonburg	22	774	high
Hanover	10	836	high
Owen Sound	24	904	high
London	420	1,013	high
Brantford	102	1,030	high
Ingersoll	13	1,087	high
St. Thomas	36	1,166	high
Stratford	28	1,179	high
Cambridge	113	1,226	high
Windsor	146	1,587	high
Guelph	87	1,673	high
Waterloo	64	1,888	high
Kitchener	137	1,946	high
Southwest Avg	430	386	
Median	298	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 Oct 2020	Employment Rate % Change Oct 2019 to Oct 2020	Participation Rate Oct 2020	Participation Rate % Change Oct 2019 to Oct 2020	Unemployment Rate Oct 2020	Unemployment Rate % Change Oct 2019 to Oct 2020
Barrie	65.3%	-1.8%	72.0%	1.0%	9.2%	3.6%
Brantford	62.9%	-3.7%	67.9%	-0.9%	7.2%	4.0%
Greater Sudbury	56.3%	-2.9%	61.1%	-2.0%	7.9%	1.7%
Guelph	62.8%	-1.3%	68.5%	0.5%	8.3%	2.6%
Hamilton	56.1%	-6.6%	61.8%	-4.0%	9.2%	4.5%
Kingston	56.7%	-2.0%	62.0%	-0.4%	8.5%	2.6%
Kitchener/Cambridge / Waterloo	61.1%	-6.4%	68.5%	-2.8%	10.8%	5.5%
London	56.1%	-0.3%	61.6%	1.5%	8.9%	2.8%
Oshawa	62.3%	1.1%	67.9%	3.3%	8.3%	3.0%
Ottawa-Gatineau	60.8%	-7.0%	66.2%	-4.6%	8.1%	3.9%
Peterborough	47.9%	-7.2%	54.3%	-3.6%	11.7%	6.7%
St Catharines-Niagara	54.0%	-2.4%	58.3%	-1.3%	7.5%	2.1%
Thunder Bay	56.1%	-2.9%	60.7%	-1.7%	7.6%	2.2%
Toronto	59.7%	-3.3%	67.5%	0.7%	11.5%	5.8%
Windsor	51.2%	-5.8%	57.4%	-3.7%	10.8%	4.0%
Ontario	58.2%	-3.4%	64.6%	-0.5%	9.9%	4.5%

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	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	$ 50,666	$ 57,135	low	low
Windsor	$ 76,314	$ 94,062	low	low
Espanola	$ 78,227	$ 99,776	low	low
Cornwall	$ 80,795	$ 104,601	low	low
Hawkesbury	$ 82,730	$ 97,622	low	low
St. Thomas	$ 84,839	$ 98,695	low	low
Timmins	$ 85,667	$ 103,091	low	low
Welland	$ 89,129	$ 100,959	low	low
Hanover	$ 93,118	$ 100,634	low	low
Owen Sound	$ 94,681	$ 111,958	low	low
Sault Ste. Marie	$ 94,920	$ 119,872	low	low
Ingersoll	$ 97,010	$ 117,548	low	low
Thunder Bay	$ 102,330	$ 126,313	low	low
Port Colborne	$ 103,117	$ 115,444	low	low
Tillsonburg	$ 103,648	$ 120,967	low	low
Sarnia	$ 103,984	$ 118,658	low	low
Brockville	$ 104,775	$ 129,797	low	low
North Bay	$ 107,374	$ 128,316	low	low
Quinte West	$ 107,570	$ 116,515	low	low
Parry Sound	$ 108,704	$ 125,427	low	low
Greater Sudbury	$ 109,395	$ 135,360	low	low
St. Catharines	$ 110,317	$ 127,388	low	low
Belleville	$ 110,554	$ 138,999	low	mid
London	$ 110,579	$ 127,227	low	low
Brantford	$ 112,391	$ 135,160	low	low
Peterborough	$ 113,473	$ 128,717	low	low
Thorold	$ 114,190	$ 126,096	low	low
Kitchener	$ 120,300	$ 141,929	low	mid
Fort Erie	$ 120,323	$ 128,782	low	low
Kenora	$ 123,198	$ 145,552	low	mid
Stratford	$ 128,097	$ 155,888	low	mid
Strathroy-Caradoc	$ 128,823	$ 118,754	low	low
Niagara Falls	$ 129,830	$ 157,231	low	mid
Orillia	$ 129,884	$ 151,957	low	mid
Cambridge	$ 131,847	$ 160,290	low	mid
Kingsville	$ 132,158	$ 113,281	low	low

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

Municipality	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Minto	$ 133,016	$ 110,654	mid	low
Oshawa	$ 133,225	$ 148,553	mid	mid
Chatham-Kent	$ 136,185	$ 106,493	mid	low
Kingston	$ 138,159	$ 165,996	mid	mid
Orangeville	$ 140,107	$ 148,641	mid	mid
Hamilton	$ 140,613	$ 165,860	mid	mid
Lakeshore	$ 143,491	$ 135,503	mid	mid
Barrie	$ 145,746	$ 156,735	mid	mid
Haldimand	$ 145,755	$ 138,093	mid	mid
Brampton	$ 147,925	$ 157,075	mid	mid
Greenstone	$ 149,589	$ 154,719	mid	mid
West Lincoln	$ 150,606	$ 137,530	mid	mid
Clarington	$ 153,303	$ 157,440	mid	mid
Guelph	$ 153,450	$ 181,588	mid	mid
Norfolk	$ 153,836	$ 134,266	mid	low
Chatsworth	$ 154,547	$ 120,665	mid	low
Pelham	$ 156,751	$ 155,434	mid	mid
Grimsby	$ 163,870	$ 174,784	mid	mid
Lincoln	$ 164,908	$ 164,176	mid	mid
Centre Wellington	$ 169,064	$ 159,028	mid	mid
Central Elgin	$ 169,510	$ 145,245	mid	mid
Ottawa	$ 169,612	$ 197,851	mid	high
West Grey	$ 169,998	$ 125,910	mid	low
Waterloo	$ 170,500	$ 203,452	mid	high
Georgian Bluffs	$ 172,502	$ 159,744	mid	mid
Wainfleet	$ 173,350	$ 154,260	mid	mid
Brock	$ 173,646	$ 153,126	mid	mid
Wilmot	$ 173,886	$ 160,837	mid	mid
Wellington North	$ 174,231	$ 133,193	mid	low
Whitby	$ 175,780	$ 188,597	mid	high
New Tecumseth	$ 176,669	$ 173,076	mid	mid
Meaford	$ 177,444	$ 161,107	mid	mid
Southgate	$ 178,372	$ 123,044	mid	low
Georgina	$ 180,588	$ 180,059	mid	mid
Brant	$ 184,058	$ 176,041	mid	mid
Woolwich	$ 185,524	$ 184,400	mid	high
Saugeen Shores	$ 187,143	$ 182,991	mid	high
Collingwood	$ 187,494	$ 192,781	mid	high

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

Municipality	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Prince Edward County	$ 191,429	$ 179,631	high	mid
Bracebridge	$ 194,959	$ 195,209	high	high
Wellesley	$ 195,236	$ 155,132	high	mid
Huntsville	$ 199,728	$ 200,072	high	high
Springwater	$ 199,867	$ 185,677	high	high
North Dumfries	$ 205,727	$ 215,190	high	high
Milton	$ 209,264	$ 225,450	high	high
Innisfil	$ 210,628	$ 205,550	high	high
Kincardine	$ 211,706	$ 184,414	high	high
North Perth	$ 215,404	$ 138,421	high	mid
Guelph-Eramosa	$ 215,780	$ 191,868	high	high
Mississauga	$ 217,493	$ 245,228	high	high
Halton Hills	$ 219,425	$ 232,777	high	high
Newmarket	$ 221,010	$ 231,586	high	high
Erin	$ 225,571	$ 205,166	high	high
South Bruce Peninsula	$ 229,537	$ 219,497	high	high
Grey Highlands	$ 233,462	$ 188,471	high	high
Middlesex Centre	$ 235,925	$ 173,696	high	mid
Burlington	$ 236,572	$ 265,973	high	high
Mapleton	$ 252,147	$ 156,447	high	mid
Caledon	$ 253,904	$ 254,804	high	high
Toronto	$ 254,107	$ 354,187	high	high
East Gwillimbury	$ 258,585	$ 256,904	high	high
Whitchurch-Stouffville	$ 267,846	$ 269,831	high	high
Gravenhurst	$ 272,814	$ 273,285	high	high
Lambton Shores	$ 277,358	$ 238,028	high	high
Aurora	$ 278,230	$ 287,089	high	high
Markham	$ 291,444	$ 303,332	high	high
Niagara-on-the-Lake	$ 291,664	$ 307,001	high	high
Oakville	$ 306,541	$ 332,116	high	high
Vaughan	$ 317,982	$ 340,741	high	high
Puslinch	$ 320,227	$ 335,095	high	high
Richmond Hill	$ 321,686	$ 330,617	high	high
North Middlesex	$ 324,110	$ 159,859	high	mid
King	$ 374,738	$ 362,418	high	high
The Blue Mountains	$ 537,727	$ 542,116	high	high
Average	**$ 174,539**	**$ 175,380**		
Median	**$ 166,986**	**$ 156,905**		

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

Eastern Municipalities

Municipality	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Cornwall	$ 80,795	$ 104,601	low	low
Hawkesbury	$ 82,730	$ 97,622	low	low
Brockville	$ 104,775	$ 129,797	low	low
Quinte West	$ 107,570	$ 116,515	low	low
Belleville	$ 110,554	$ 138,999	low	mid
Peterborough	$ 113,473	$ 128,717	low	low
Kingston	$ 138,159	$ 165,996	mid	mid
Ottawa	$ 169,612	$ 197,851	mid	high
Prince Edward County	$ 191,429	$ 179,631	high	mid
Eastern Avg	$ 122,122	$ 139,970		
Median	$ 110,554	$ 129,797		

Niagara/Hamilton Municipalities

Municipality	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Welland	$ 89,129	$ 100,959	low	low
Port Colborne	$ 103,117	$ 115,444	low	low
St. Catharines	$ 110,317	$ 127,388	low	low
Thorold	$ 114,190	$ 126,096	low	low
Fort Erie	$ 120,323	$ 128,782	low	low
Niagara Falls	$ 129,830	$ 157,231	low	mid
Hamilton	$ 140,613	$ 165,860	mid	mid
West Lincoln	$ 150,606	$ 137,530	mid	mid
Pelham	$ 156,751	$ 155,434	mid	mid
Grimsby	$ 163,870	$ 174,784	mid	mid
Lincoln	$ 164,908	$ 164,176	mid	mid
Wainfleet	$ 173,350	$ 154,260	mid	mid
Niagara-on-the-Lake	$ 291,664	$ 307,001	high	high
Niagara/Hamilton Avg	$ 146,821	$ 154,996		
Median	$ 140,613	$ 154,260		

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

GTA Municipalities

Municipality	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Oshawa	$ 133,225	$ 148,553	mid	mid
Brampton	$ 147,925	$ 157,075	mid	mid
Clarington	$ 153,303	$ 157,440	mid	mid
Brock	$ 173,646	$ 153,126	mid	mid
Whitby	$ 175,780	$ 188,597	mid	high
Georgina	$ 180,588	$ 180,059	mid	mid
Milton	$ 209,264	$ 225,450	high	high
Mississauga	$ 217,493	$ 245,228	high	high
Halton Hills	$ 219,425	$ 232,777	high	high
Newmarket	$ 221,010	$ 231,586	high	high
Burlington	$ 236,572	$ 265,973	high	high
Caledon	$ 253,904	$ 254,804	high	high
Toronto	$ 254,107	$ 354,187	high	high
East Gwillimbury	$ 258,585	$ 256,904	high	high
Whitchurch-Stouffville	$ 267,846	$ 269,831	high	high
Aurora	$ 278,230	$ 287,089	high	high
Markham	$ 291,444	$ 303,332	high	high
Oakville	$ 306,541	$ 332,116	high	high
Vaughan	$ 317,982	$ 340,741	high	high
Richmond Hill	$ 321,686	$ 330,617	high	high
King	$ 374,738	$ 362,418	high	high
GTA Avg	$ 237,776	$ 251,329		
Median	$ 236,572	$ 254,804		

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

Northern Municipalities

Municipality	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	$ 50,666	$ 57,135	low	low
Espanola	$ 78,227	$ 99,776	low	low
Timmins	$ 85,667	$ 103,091	low	low
Sault Ste. Marie	$ 94,920	$ 119,872	low	low
Thunder Bay	$ 102,330	$ 126,313	low	low
North Bay	$ 107,374	$ 128,316	low	low
Parry Sound	$ 108,704	$ 125,427	low	low
Greater Sudbury	$ 109,395	$ 135,360	low	low
Kenora	$ 123,198	$ 145,552	low	mid
Greenstone	$ 149,589	$ 154,719	mid	mid
North Avg	$ 101,007	$ 119,556		
Median	$ 104,852	$ 125,870		

Simcoe/Muskoka/Dufferin Municipalities

Municipality	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Orillia	$ 129,884	$ 151,957	low	mid
Orangeville	$ 140,107	$ 148,641	mid	mid
Barrie	$ 145,746	$ 156,735	mid	mid
New Tecumseth	$ 176,669	$ 173,076	mid	mid
Collingwood	$ 187,494	$ 192,781	mid	high
Bracebridge	$ 194,959	$ 195,209	high	high
Huntsville	$ 199,728	$ 200,072	high	high
Springwater	$ 199,867	$ 185,677	high	high
Innisfil	$ 210,628	$ 205,550	high	high
Gravenhurst	$ 272,814	$ 273,285	high	high
Simcoe/Musk./Duff. Avg	$ 185,790	$ 188,298		
Median	$ 191,227	$ 189,229		

Taxable Assessment Per Capita (cont'd) Southwest Municipalities

Municipality	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Windsor	$ 76,314	$ 94,062	low	low
St. Thomas	$ 84,839	$ 98,695	low	low
Hanover	$ 93,118	$ 100,634	low	low
Owen Sound	$ 94,681	$ 111,958	low	low
Ingersoll	$ 97,010	$ 117,548	low	low
Tillsonburg	$ 103,648	$ 120,967	low	low
Sarnia	$ 103,984	$ 118,658	low	low
London	$ 110,579	$ 127,227	low	low
Brantford	$ 112,391	$ 135,160	low	low
Kitchener	$ 120,300	$ 141,929	low	mid
Stratford	$ 128,097	$ 155,888	low	mid
Strathroy-Caradoc	$ 128,823	$ 118,754	low	low
Cambridge	$ 131,847	$ 160,290	low	mid
Kingsville	$ 132,158	$ 113,281	low	low
Minto	$ 133,016	$ 110,654	mid	low
Chatham-Kent	$ 136,185	$ 106,493	mid	low
Lakeshore	$ 143,491	$ 135,503	mid	mid
Haldimand	$ 145,755	$ 138,093	mid	mid
Guelph	$ 153,450	$ 181,588	mid	mid
Norfolk	$ 153,836	$ 134,266	mid	low
Chatsworth	$ 154,547	$ 120,665	mid	low
Centre Wellington	$ 169,064	$ 159,028	mid	mid
Central Elgin	$ 169,510	$ 145,245	mid	mid
West Grey	$ 169,998	$ 125,910	mid	low
Waterloo	$ 170,500	$ 203,452	mid	high
Georgian Bluffs	$ 172,502	$ 159,744	mid	mid
Wilmot	$ 173,886	$ 160,837	mid	mid
Wellington North	$ 174,231	$ 133,193	mid	low
Meaford	$ 177,444	$ 161,107	mid	mid
Southgate	$ 178,372	$ 123,044	mid	low
Brant	$ 184,058	$ 176,041	mid	mid
Woolwich	$ 185,524	$ 184,400	mid	high
Saugeen Shores	$ 187,143	$ 182,991	mid	high
Wellesley	$ 195,236	$ 155,132	high	mid
North Dumfries	$ 205,727	$ 215,190	high	high
Kincardine	$ 211,706	$ 184,414	high	high
North Perth	$ 215,404	$ 138,421	high	mid
Guelph-Eramosa	$ 215,780	$ 191,868	high	high
Erin	$ 225,571	$ 205,166	high	high
South Bruce Peninsula	$ 229,537	$ 219,497	high	high
Grey Highlands	$ 233,462	$ 188,471	high	high
Middlesex Centre	$ 235,925	$ 173,696	high	mid
Mapleton	$ 252,147	$ 156,447	high	mid
Lambton Shores	$ 277,358	$ 238,028	high	high
Puslinch	$ 320,227	$ 335,095	high	high
North Middlesex	$ 324,110	$ 159,859	high	mid
The Blue Mountains	$ 537,727	$ 542,116	high	high
Southwest Avg	$ 177,239	$ 162,994		
Median	$ 169,998	$ 155,132		

Unweighted Assessment—Trend

The tables on the next several pages reflect the change in unweighted assessment from 2015-2020. 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 2019-2020 % change in assessment.

	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
Owen Sound	2.0%	-0.9%	1.4%	2.4%	2.0%	low
North Bay	5.1%	-1.1%	2.3%	1.5%	2.2%	low
Parry Sound	2.7%	-5.0%	4.5%	2.2%	2.2%	low
Cornwall	6.7%	-1.4%	5.7%	2.9%	2.4%	low
Espanola	N/A	N/A	N/A	2.3%	2.5%	low
Timmins	5.8%	-1.0%	2.9%	3.4%	2.6%	low
Greater Sudbury	4.9%	-1.0%	4.1%	3.1%	2.7%	low
Elliot Lake	4.7%	-1.0%	2.3%	2.8%	2.7%	low
Hawkesbury	N/A	N/A	N/A	N/A	2.8%	low
St. Thomas	3.0%	2.3%	4.5%	5.4%	2.8%	low
Brockville	6.2%	-2.5%	1.5%	2.0%	3.2%	low
Sarnia	2.3%	2.5%	3.8%	3.6%	3.3%	low
South Bruce Peninsula	N/A	N/A	N/A	N/A	3.3%	low
Port Colborne	2.2%	1.5%	4.3%	3.8%	3.4%	low
Sault Ste. Marie	6.2%	2.2%	4.5%	3.9%	3.5%	low
Windsor	1.4%	2.9%	2.7%	5.9%	3.5%	low
Gravenhurst	3.0%	1.7%	3.3%	3.1%	3.6%	low
Peterborough	3.0%	4.5%	3.0%	6.1%	3.7%	low
St. Catharines	2.4%	2.7%	5.1%	4.2%	3.8%	low
Fort Erie	1.8%	-0.2%	3.8%	5.2%	3.9%	low
Ottawa	7.2%	5.8%	3.8%	3.5%	3.9%	low
Saugeen Shores	5.1%	-0.3%	3.6%	4.7%	4.0%	low
Meaford	4.5%	0.4%	0.3%	7.7%	4.2%	low
Ingersoll	3.2%	2.3%	4.8%	2.7%	4.3%	low
Bracebridge	2.6%	0.9%	3.0%	3.7%	4.4%	low
Tillsonburg	2.6%	1.5%	5.0%	4.0%	4.5%	low
London	3.5%	4.7%	4.0%	5.3%	4.5%	low
Cambridge	3.7%	4.3%	5.1%	5.4%	4.6%	low
Kenora	6.1%	3.8%	5.1%	4.8%	4.8%	low
Kingston	4.8%	3.7%	4.7%	7.9%	4.8%	low
Kitchener	5.3%	5.3%	5.3%	5.7%	4.9%	low
Orillia	2.3%	3.0%	5.7%	6.0%	5.0%	low
Georgian Bluffs	N/A	N/A	N/A	N/A	5.0%	low
Kincardine	5.4%	2.0%	5.6%	5.5%	5.1%	low
Stratford	3.8%	3.3%	4.7%	5.0%	5.1%	low

Unweighted Assessment—Trend (cont'd)

	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
Orangeville	4.3%	4.6%	6.4%	5.8%	5.4%	mid
Thunder Bay	7.5%	5.6%	6.1%	5.5%	5.4%	mid
Greenstone	1.9%	3.4%	4.7%	2.9%	5.4%	mid
Welland	1.9%	3.4%	4.9%	4.7%	5.4%	mid
Lambton Shores	5.7%	5.3%	6.5%	7.3%	5.5%	mid
Kingsville	N/A	N/A	N/A	N/A	5.6%	mid
Wilmot	5.2%	4.9%	5.8%	6.0%	5.6%	mid
Niagara Falls	5.0%	-0.9%	11.2%	5.9%	5.7%	mid
Erin	4.9%	4.8%	5.9%	5.9%	5.7%	mid
Brantford	N/A	N/A	6.1%	6.1%	5.8%	mid
Barrie	2.8%	7.5%	6.7%	7.8%	5.8%	mid
North Dumfries	3.9%	6.0%	6.7%	7.3%	5.9%	mid
Norfolk	N/A	N/A	N/A	7.1%	5.9%	mid
Belleville	2.9%	1.5%	3.6%	6.4%	5.9%	mid
Mississauga	5.1%	6.6%	6.7%	6.1%	5.9%	mid
Pelham	4.0%	4.3%	6.5%	5.5%	6.0%	mid
Thorold	3.9%	3.4%	6.2%	7.9%	6.0%	mid
Niagara-on-the-Lake	6.4%	7.4%	9.0%	7.1%	6.1%	mid
Grey Highlands	6.4%	3.7%	6.3%	6.5%	6.1%	mid
Chatham-Kent	4.8%	5.3%	6.8%	7.4%	6.2%	mid
Waterloo	5.8%	5.6%	8.1%	5.3%	6.3%	mid
Strathroy-Caradoc	4.2%	6.2%	5.7%	6.8%	6.3%	mid
Guelph	3.8%	8.6%	6.7%	6.8%	6.4%	mid
Centre Wellington	4.8%	5.9%	6.6%	8.6%	6.4%	mid
Wainfleet	2.9%	6.3%	6.5%	7.1%	6.5%	mid
Brampton	7.3%	8.4%	8.8%	8.3%	6.5%	mid
Quinte West	3.1%	2.8%	4.6%	6.7%	6.5%	mid
Guelph-Eramosa	4.6%	6.2%	7.2%	7.1%	6.6%	mid
Prince Edward County	4.4%	5.0%	4.6%	8.0%	6.6%	mid
Burlington	5.3%	6.9%	7.8%	7.0%	6.6%	mid
Central Elgin	N/A	3.6%	5.4%	7.2%	6.6%	mid
Huntsville	2.4%	1.4%	3.7%	3.9%	6.6%	mid
Brock	3.7%	4.9%	5.9%	8.4%	6.7%	mid
Toronto	6.7%	8.8%	8.7%	9.2%	6.9%	mid
Oakville	6.9%	7.5%	10.0%	8.5%	6.9%	mid
Halton Hills	4.8%	6.4%	7.2%	8.5%	6.9%	mid
Caledon	6.3%	7.3%	8.4%	6.9%	7.0%	mid

Unweighted Assessment—Trend (cont'd)

	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
Collingwood	3.9%	4.6%	5.6%	7.4%	7.1%	high
Woolwich	4.2%	6.4%	6.5%	7.7%	7.2%	high
Lincoln	3.7%	5.2%	7.6%	6.4%	7.2%	high
Brant	5.9%	6.3%	3.1%	7.5%	7.3%	high
Grimsby	4.3%	7.9%	8.8%	9.2%	7.4%	high
Lakeshore	N/A	N/A	N/A	N/A	7.6%	high
Springwater	4.4%	6.3%	12.1%	9.1%	7.6%	high
Vaughan	6.3%	9.0%	9.1%	8.2%	7.6%	high
West Grey	N/A	N/A	N/A	N/A	7.7%	high
Middlesex Centre	6.6%	6.6%	7.8%	8.9%	7.7%	high
Hamilton	4.8%	6.3%	7.3%	7.3%	7.7%	high
Minto	4.6%	7.5%	7.3%	8.1%	7.8%	high
Milton	7.6%	7.6%	9.8%	9.3%	7.8%	high
New Tecumseth	N/A	N/A	N/A	N/A	8.0%	high
Oshawa	3.8%	10.6%	10.2%	8.9%	8.0%	high
West Lincoln	4.5%	9.4%	10.2%	9.0%	8.1%	high
Newmarket	5.6%	9.3%	10.4%	9.4%	8.1%	high
Haldimand	N/A	5.1%	7.3%	7.5%	8.3%	high
King	10.1%	8.4%	10.7%	10.6%	8.4%	high
Wellesley	5.0%	8.7%	8.9%	8.0%	8.4%	high
Markham	7.9%	11.5%	10.6%	10.1%	8.5%	high
Puslinch	4.3%	2.0%	7.1%	6.2%	8.6%	high
Georgina	5.1%	8.7%	9.8%	9.0%	8.7%	high
Whitchurch-Stouffville	5.7%	10.4%	10.6%	10.8%	9.0%	high
Wellington North	5.5%	9.3%	9.1%	8.7%	9.1%	high
Clarington	4.4%	8.6%	9.3%	8.9%	9.4%	high
Aurora	8.8%	11.5%	11.5%	11.1%	9.4%	high
Mapleton	8.4%	11.5%	10.9%	10.0%	9.5%	high
North Middlesex	N/A	12.6%	11.8%	10.8%	9.7%	high
Whitby	4.1%	9.6%	9.2%	8.7%	9.8%	high
Richmond Hill	7.5%	13.0%	11.7%	10.9%	10.3%	high
Innisfil	6.1%	8.0%	12.5%	11.3%	10.4%	high
North Perth	N/A	12.6%	12.2%	11.5%	10.5%	high
Southgate	N/A	N/A	N/A	N/A	10.9%	high
East Gwillimbury	4.6%	13.4%	15.9%	22.7%	12.5%	high
Average	4.7%	5.1%	6.7%	6.8%	6.2%	
Median	4.6%	5.2%	6.4%	6.9%	6.1%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2019-2020)

Eastern	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
Cornwall	6.7%	-1.4%	5.7%	2.9%	2.4%	low
Hawkesbury	N/A	N/A	N/A	N/A	2.8%	low
Brockville	6.2%	-2.5%	1.5%	2.0%	3.2%	low
Peterborough	3.0%	4.5%	3.0%	6.1%	3.7%	low
Ottawa	7.2%	5.8%	3.8%	3.5%	3.9%	low
Kingston	4.8%	3.7%	4.7%	7.9%	4.8%	low
Belleville	2.9%	1.5%	3.6%	6.4%	5.9%	mid
Quinte West	3.1%	2.8%	4.6%	6.7%	6.5%	mid
Prince Edward County	4.4%	5.0%	4.6%	8.0%	6.6%	mid
Average	4.8%	2.4%	3.9%	5.4%	4.4%	
Median	4.6%	3.3%	4.2%	6.2%	3.9%	

Niagara/Hamilton	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
Port Colborne	2.2%	1.5%	4.3%	3.8%	3.4%	low
St. Catharines	2.4%	2.7%	5.1%	4.2%	3.8%	low
Fort Erie	1.8%	-0.2%	3.8%	5.2%	3.9%	low
Welland	1.9%	3.4%	4.9%	4.7%	5.4%	mid
Niagara Falls	5.0%	-0.9%	11.2%	5.9%	5.7%	mid
Pelham	4.0%	4.3%	6.5%	5.5%	6.0%	mid
Thorold	3.9%	3.4%	6.2%	7.9%	6.0%	mid
Niagara-on-the-Lake	6.4%	7.4%	9.0%	7.1%	6.1%	mid
Wainfleet	2.9%	6.3%	6.5%	7.1%	6.5%	mid
Lincoln	3.7%	5.2%	7.6%	6.4%	7.2%	high
Grimsby	4.3%	7.9%	8.8%	9.2%	7.4%	high
Hamilton	4.8%	6.3%	7.3%	7.3%	7.7%	high
West Lincoln	4.5%	9.4%	10.2%	9.0%	8.1%	high
Average	3.7%	4.4%	7.0%	6.4%	5.9%	
Median	3.9%	4.3%	6.5%	6.4%	6.0%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2019-2020) (cont'd)

GTA	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
Mississauga	5.1%	6.6%	6.7%	6.1%	5.9%	mid
Brampton	7.3%	8.4%	8.8%	8.3%	6.5%	mid
Burlington	5.3%	6.9%	7.8%	7.0%	6.6%	mid
Brock	3.7%	4.9%	5.9%	8.4%	6.7%	mid
Toronto	6.7%	8.8%	8.7%	9.2%	6.9%	mid
Oakville	6.9%	7.5%	10.0%	8.5%	6.9%	mid
Halton Hills	4.8%	6.4%	7.2%	8.5%	6.9%	mid
Caledon	6.3%	7.3%	8.4%	6.9%	7.0%	mid
Vaughan	6.3%	9.0%	9.1%	8.2%	7.6%	high
Milton	7.6%	7.6%	9.8%	9.3%	7.8%	high
Oshawa	3.8%	10.6%	10.2%	8.9%	8.0%	high
Newmarket	5.6%	9.3%	10.4%	9.4%	8.1%	high
King	10.1%	8.4%	10.7%	10.6%	8.4%	high
Markham	7.9%	11.5%	10.6%	10.1%	8.5%	high
Georgina	5.1%	8.7%	9.8%	9.0%	8.7%	high
Whitchurch-Stouffville	5.7%	10.4%	10.6%	10.8%	9.0%	high
Clarington	4.4%	8.6%	9.3%	8.9%	9.4%	high
Aurora	8.8%	11.5%	11.5%	11.1%	9.4%	high
Whitby	4.1%	9.6%	9.2%	8.7%	9.8%	high
Richmond Hill	7.5%	13.0%	11.7%	10.9%	10.3%	high
East Gwillimbury	4.6%	13.4%	15.9%	22.7%	12.5%	high
Average	6.1%	9.0%	9.6%	9.6%	8.2%	
Median	5.7%	8.7%	9.8%	8.9%	8.0%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2019-20) (cont'd)

Southwest	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
Owen Sound	2.0%	-0.9%	1.4%	2.4%	2.0%	low
St. Thomas	3.0%	2.3%	4.5%	5.4%	2.8%	low
Sarnia	2.3%	2.5%	3.8%	3.6%	3.3%	low
South Bruce Peninsula	N/A	N/A	N/A	N/A	3.3%	low
Windsor	1.4%	2.9%	2.7%	5.9%	3.5%	low
Saugeen Shores	5.1%	-0.3%	3.6%	4.7%	4.0%	low
Meaford	4.5%	0.4%	0.3%	7.7%	4.2%	low
Ingersoll	3.2%	2.3%	4.8%	2.7%	4.3%	low
Tillsonburg	2.6%	1.5%	5.0%	4.0%	4.5%	low
London	3.5%	4.7%	4.0%	5.3%	4.5%	low
Cambridge	3.7%	4.3%	5.1%	5.4%	4.6%	low
Kitchener	5.3%	5.3%	5.3%	5.7%	4.9%	low
Georgian Bluffs	N/A	N/A	N/A	N/A	5.0%	low
Kincardine	5.4%	2.0%	5.6%	5.5%	5.1%	low
Stratford	3.8%	3.3%	4.7%	5.0%	5.1%	low
Lambton Shores	5.7%	5.3%	6.5%	7.3%	5.5%	mid
Kingsville	N/A	N/A	N/A	N/A	5.6%	mid
Wilmot	5.2%	4.9%	5.8%	6.0%	5.6%	mid
Erin	4.9%	4.8%	5.9%	5.9%	5.7%	mid
Brantford	N/A	N/A	6.1%	6.1%	5.8%	mid
North Dumfries	3.9%	6.0%	6.7%	7.3%	5.9%	mid
Norfolk	N/A	N/A	N/A	7.1%	5.9%	mid
Grey Highlands	6.4%	3.7%	6.3%	6.5%	6.1%	mid
Chatham-Kent	4.8%	5.3%	6.8%	7.4%	6.2%	mid
Waterloo	5.8%	5.6%	8.1%	5.3%	6.3%	mid
Strathroy-Caradoc	4.2%	6.2%	5.7%	6.8%	6.3%	mid
Guelph	3.8%	8.6%	6.7%	6.8%	6.4%	mid
Centre Wellington	4.8%	5.9%	6.6%	8.6%	6.4%	mid
Guelph-Eramosa	4.6%	6.2%	7.2%	7.1%	6.6%	mid
Central Elgin	N/A	3.6%	5.4%	7.2%	6.6%	mid
Woolwich	4.2%	6.4%	6.5%	7.7%	7.2%	high
Brant	5.9%	6.3%	3.1%	7.5%	7.3%	high
Lakeshore	N/A	N/A	N/A	N/A	7.6%	high
West Grey	N/A	N/A	N/A	N/A	7.7%	high
Middlesex Centre	6.6%	6.6%	7.8%	8.9%	7.7%	high
Minto	4.6%	7.5%	7.3%	8.1%	7.8%	high
Haldimand	N/A	5.1%	7.3%	7.5%	8.3%	high
Wellesley	5.0%	8.7%	8.9%	8.0%	8.4%	high
Puslinch	4.3%	2.0%	7.1%	6.2%	8.6%	high
Wellington North	5.5%	9.3%	9.1%	8.7%	9.1%	high
Mapleton	8.4%	11.5%	10.9%	10.0%	9.5%	high
North Middlesex	N/A	12.6%	11.8%	10.8%	9.7%	high
North Perth	N/A	12.6%	12.2%	11.5%	10.5%	high
Southgate	N/A	N/A	N/A	N/A	10.9%	high
Average	4.5%	5.1%	6.1%	6.7%	6.2%	
Median	4.6%	5.2%	6.1%	6.8%	6.0%	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2019-20 (cont'd)

North	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
North Bay	5.1%	-1.1%	2.3%	1.5%	2.2%	low
Parry Sound	2.7%	-5.0%	4.5%	2.2%	2.2%	low
Espanola	N/A	N/A	N/A	2.3%	2.5%	low
Timmins	5.8%	-1.0%	2.9%	3.4%	2.6%	low
Greater Sudbury	4.9%	-1.0%	4.1%	3.1%	2.7%	low
Elliot Lake	4.7%	-1.0%	2.3%	2.8%	2.7%	low
Sault Ste. Marie	6.2%	2.2%	4.5%	3.9%	3.5%	low
Kenora	6.1%	3.8%	5.1%	4.8%	4.8%	low
Thunder Bay	7.5%	5.6%	6.1%	5.5%	5.4%	mid
Greenstone	1.9%	3.4%	4.7%	2.9%	5.4%	mid
Average	5.0%	0.7%	4.1%	3.2%	3.4%	
Median	5.1%	-1.0%	4.5%	3.0%	2.7%	

Simcoe/Musk./Duff.	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	Ranking 2019 - 2020
Gravenhurst	3.0%	1.7%	3.3%	3.1%	3.6%	low
Bracebridge	2.6%	0.9%	3.0%	3.7%	4.4%	low
Orillia	2.3%	3.0%	5.7%	6.0%	5.0%	low
Orangeville	4.3%	4.6%	6.4%	5.8%	5.4%	mid
Barrie	2.8%	7.5%	6.7%	7.8%	5.8%	mid
Huntsville	2.4%	1.4%	3.7%	3.9%	6.6%	mid
Collingwood	3.9%	4.6%	5.6%	7.4%	7.1%	high
Springwater	4.4%	6.3%	12.1%	9.1%	7.6%	high
New Tecumseth	N/A	N/A	N/A	N/A	8.0%	high
Innisfil	6.1%	8.0%	12.5%	11.3%	10.4%	high
Average	3.5%	4.2%	6.5%	6.5%	6.4%	
Median	3.0%	4.6%	5.7%	6.0%	6.2%	

2020 Unweighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Aurora	88.8%	0.8%	8.6%	1.6%	0.1%	0.1%	0.0%	0.0%
Barrie	76.5%	4.5%	16.5%	2.2%	0.2%	0.1%	0.0%	0.0%
Belleville	70.3%	4.9%	19.7%	2.9%	0.4%	1.7%	0.0%	0.0%
Bracebridge	87.7%	1.6%	8.7%	0.8%	0.5%	0.1%	0.5%	0.0%
Brampton	82.1%	1.7%	12.8%	3.1%	0.2%	0.1%	0.0%	0.0%
Brant	69.9%	0.4%	6.2%	3.3%	0.4%	19.6%	0.1%	0.0%
Brantford	75.3%	4.3%	15.4%	4.4%	0.2%	0.4%	0.0%	0.0%
Brock	75.0%	0.9%	3.7%	1.0%	0.2%	18.8%	0.3%	0.0%
Brockville	74.7%	7.4%	15.2%	2.4%	0.4%	0.0%	0.0%	0.0%
Burlington	79.6%	3.9%	13.3%	2.6%	0.2%	0.3%	0.0%	0.0%
Caledon	80.2%	0.2%	10.3%	3.2%	0.1%	5.3%	0.7%	0.0%
Cambridge	75.0%	4.6%	14.8%	5.1%	0.2%	0.3%	0.0%	0.0%
Central Elgin	72.1%	0.1%	3.6%	0.6%	0.3%	23.2%	0.2%	0.0%
Centre Wellington	76.8%	0.9%	5.5%	1.3%	0.2%	15.1%	0.2%	0.0%
Chatham-Kent	48.4%	1.4%	7.1%	1.5%	1.1%	40.5%	0.0%	0.0%
Chatsworth	68.3%	0.2%	1.6%	0.4%	0.2%	27.0%	2.2%	0.0%
Clarington	86.5%	0.9%	6.4%	2.0%	0.4%	3.6%	0.2%	0.0%
Collingwood	84.8%	1.9%	11.6%	1.5%	0.1%	0.1%	0.0%	0.0%
Cornwall	69.9%	4.9%	22.4%	2.2%	0.3%	0.2%	0.0%	0.0%
East Gwillimbury	88.0%	0.2%	6.5%	1.0%	0.1%	3.9%	0.2%	0.0%
Elliot Lake	78.9%	8.9%	11.0%	0.5%	0.8%	0.0%	0.0%	0.0%
Erin	78.2%	0.2%	3.4%	1.2%	0.1%	16.2%	0.7%	0.0%
Espanola	83.5%	1.5%	11.3%	3.0%	0.5%	0.1%	0.3%	0.0%
Fort Erie	88.7%	1.0%	7.2%	1.2%	0.4%	1.4%	0.0%	0.0%
Georgian Bluffs	81.7%	0.1%	5.0%	0.7%	0.5%	11.4%	0.7%	0.0%
Georgina	90.6%	1.1%	5.3%	0.3%	0.1%	2.4%	0.1%	0.0%
Gravenhurst	90.8%	0.9%	7.0%	0.3%	0.7%	0.1%	0.2%	0.0%
Greater Sudbury	79.1%	4.2%	13.5%	2.7%	0.3%	0.2%	0.0%	0.0%
Greenstone	28.3%	0.6%	15.7%	1.1%	54.3%	0.0%	0.0%	0.0%
Grey Highlands	66.7%	0.2%	2.2%	2.4%	0.0%	26.8%	1.6%	0.0%
Grimsby	88.1%	0.6%	8.1%	1.2%	0.2%	1.8%	0.0%	0.0%
Guelph	78.5%	5.0%	12.2%	4.1%	0.1%	0.0%	0.0%	0.0%
Guelph-Eramosa	73.8%	0.2%	4.6%	1.0%	0.2%	20.0%	0.1%	0.0%
Haldimand	72.8%	0.6%	5.0%	2.7%	1.0%	17.7%	0.1%	0.0%
Halton Hills	82.8%	0.8%	10.6%	2.7%	0.1%	2.9%	0.1%	0.0%
Hamilton	81.7%	3.9%	10.5%	1.6%	0.4%	1.9%	0.0%	0.0%

2020 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Hanover	76.4%	6.9%	14.6%	1.3%	0.3%	0.4%	0.0%	0.0%
Hawkesbury	69.9%	3.8%	23.5%	2.7%	0.2%	0.0%	0.0%	0.0%
Huntsville	86.4%	1.1%	9.9%	1.1%	0.9%	0.1%	0.6%	0.0%
Ingersoll	80.9%	2.1%	10.2%	6.4%	0.3%	0.1%	0.0%	0.0%
Innisfil	87.9%	0.2%	5.8%	0.7%	0.3%	5.0%	0.1%	0.0%
Kenora	83.0%	1.7%	11.3%	2.1%	1.9%	0.1%	0.0%	0.0%
Kincardine	60.1%	0.8%	10.2%	4.4%	0.0%	24.3%	0.2%	0.0%
King	88.5%	0.2%	3.9%	0.8%	0.3%	6.1%	0.3%	0.0%
Kingston	73.9%	8.5%	15.7%	1.0%	0.3%	0.5%	0.0%	0.0%
Kingsville	69.3%	0.8%	6.0%	1.6%	0.5%	21.9%	0.0%	0.0%
Kitchener	78.8%	6.8%	12.7%	1.6%	0.0%	0.1%	0.0%	0.0%
Lakeshore	78.0%	0.1%	4.4%	4.0%	0.9%	12.6%	0.0%	0.0%
Lambton Shores	69.1%	0.7%	5.4%	0.7%	0.3%	23.8%	0.0%	0.0%
Lincoln	77.9%	0.5%	5.9%	2.6%	0.5%	12.6%	0.0%	0.0%
London	80.4%	3.7%	13.3%	1.3%	0.2%	1.0%	0.0%	0.0%
Mapleton	39.1%	0.1%	1.9%	2.0%	0.4%	56.1%	0.3%	0.0%
Markham	86.1%	1.0%	11.2%	1.4%	0.1%	0.2%	0.0%	0.0%
Meaford	77.1%	1.6%	5.6%	0.2%	0.4%	14.0%	1.0%	0.0%
Middlesex Centre	56.6%	0.2%	3.5%	0.3%	2.8%	36.4%	0.1%	0.0%
Milton	82.7%	0.6%	11.5%	3.0%	0.4%	1.6%	0.2%	0.0%
Minto	58.5%	0.5%	6.4%	2.4%	0.2%	31.9%	0.1%	0.0%
Mississauga	73.3%	4.2%	19.0%	3.5%	0.1%	0.0%	0.0%	0.0%
New Tecumseth	83.4%	0.7%	6.1%	3.8%	0.2%	5.6%	0.1%	0.0%
Newmarket	84.6%	1.8%	11.7%	1.8%	0.1%	0.0%	0.0%	0.0%
Niagara Falls	70.7%	2.7%	24.3%	1.2%	0.4%	0.7%	0.0%	0.0%
Niagara-on-the-Lake	74.5%	0.3%	14.7%	0.9%	0.3%	9.3%	0.0%	0.0%
Norfolk	68.1%	0.6%	5.5%	1.3%	0.5%	23.5%	0.4%	0.0%
North Bay	75.8%	4.9%	16.0%	1.9%	1.3%	0.0%	0.0%	0.0%
North Dumfries	68.8%	0.3%	8.6%	5.7%	4.0%	12.6%	0.1%	0.0%
North Middlesex	27.9%	0.3%	1.6%	0.7%	0.6%	68.5%	0.4%	0.0%
North Perth	41.2%	0.5%	5.1%	1.6%	0.2%	51.4%	0.0%	0.0%
Oakville	85.9%	1.9%	10.4%	1.7%	0.1%	0.1%	0.0%	0.0%
Orangeville	83.9%	1.8%	12.6%	1.5%	0.1%	0.0%	0.0%	0.0%
Orillia	76.2%	5.5%	16.5%	1.5%	0.2%	0.0%	0.0%	0.0%
Oshawa	80.4%	5.7%	11.6%	1.6%	0.2%	0.4%	0.0%	0.0%
Ottawa	74.6%	5.7%	17.4%	1.0%	0.2%	1.0%	0.0%	0.0%
Owen Sound	74.1%	7.5%	16.3%	1.6%	0.3%	0.2%	0.0%	0.0%
Parry Sound	74.0%	3.0%	21.5%	1.2%	0.2%	0.1%	0.0%	0.0%
Pelham	89.3%	0.6%	3.3%	0.1%	0.6%	5.9%	0.1%	0.0%
Peterborough	77.2%	7.1%	14.1%	1.3%	0.2%	0.1%	0.0%	0.0%

2020 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Port Colborne	82.6%	2.0%	7.7%	4.2%	0.5%	2.9%	0.0%	0.0%
Prince Edward County	82.7%	1.3%	5.6%	0.6%	0.1%	9.5%	0.2%	0.0%
Puslinch	77.8%	0.1%	8.6%	4.7%	0.3%	8.0%	0.6%	0.0%
Quinte West	76.3%	2.4%	14.4%	1.5%	0.8%	4.5%	0.1%	0.0%
Richmond Hill	90.2%	1.2%	7.5%	1.0%	0.1%	0.0%	0.0%	0.0%
Sarnia	77.7%	3.7%	12.2%	3.1%	0.7%	2.6%	0.0%	0.0%
Saugeen Shores	87.5%	1.9%	5.6%	0.1%	0.2%	4.6%	0.1%	0.0%
Sault Ste. Marie	77.5%	6.1%	14.3%	1.6%	0.4%	0.0%	0.0%	0.0%
South Bruce Peninsula	87.6%	0.5%	3.9%	0.5%	0.2%	6.9%	0.6%	0.0%
Southgate	54.0%	0.2%	1.5%	1.9%	0.1%	41.8%	0.6%	0.0%
Springwater	84.1%	0.1%	3.5%	0.9%	0.6%	10.4%	0.5%	0.0%
St. Catharines	79.1%	4.9%	13.6%	1.2%	0.2%	0.9%	0.0%	0.0%
St. Thomas	82.4%	4.0%	10.0%	2.9%	0.3%	0.4%	0.0%	0.0%
Stratford	78.7%	5.0%	12.5%	3.1%	0.2%	0.4%	0.0%	0.1%
Strathroy-Caradoc	69.6%	2.6%	7.0%	2.3%	2.1%	16.3%	0.1%	0.0%
The Blue Mountains	86.5%	5.3%	4.1%	0.2%	0.1%	3.3%	0.4%	0.0%
Thorold	81.9%	4.3%	7.8%	2.9%	1.1%	2.0%	0.0%	0.0%
Thunder Bay	79.3%	4.2%	14.9%	1.2%	0.3%	0.0%	0.0%	0.0%
Tillsonburg	82.8%	3.2%	9.7%	3.3%	0.3%	0.7%	0.0%	0.0%
Timmins	80.0%	2.1%	15.0%	2.2%	0.5%	0.2%	0.0%	0.0%
Toronto	73.9%	7.4%	17.4%	1.2%	0.0%	0.0%	0.0%	0.0%
Vaughan	79.9%	0.4%	14.6%	4.8%	0.2%	0.2%	0.0%	0.0%
Wainfleet	79.4%	0.0%	2.0%	0.3%	0.5%	17.6%	0.2%	0.0%
Waterloo	73.6%	9.8%	14.4%	1.9%	0.1%	0.0%	0.0%	0.0%
Welland	84.6%	3.3%	8.3%	2.8%	0.4%	0.4%	0.0%	0.0%
Wellesley	55.4%	0.1%	2.4%	5.0%	0.2%	36.7%	0.2%	0.0%
Wellington North	50.1%	0.9%	6.1%	2.0%	0.2%	40.4%	0.2%	0.0%
West Grey	60.3%	0.4%	2.6%	1.0%	0.4%	33.1%	2.3%	0.0%
West Lincoln	73.5%	0.3%	3.5%	1.6%	1.2%	19.8%	0.1%	0.0%
Whitby	86.3%	2.2%	9.5%	1.4%	0.2%	0.4%	0.0%	0.0%
Whitchurch-Stouffville	89.6%	0.5%	6.3%	1.4%	0.1%	2.0%	0.1%	0.0%
Wilmot	76.4%	0.8%	4.1%	1.1%	0.3%	17.2%	0.2%	0.0%
Windsor	75.0%	4.2%	17.0%	3.3%	0.4%	0.2%	0.0%	0.0%
Woolwich	68.1%	0.9%	9.5%	3.4%	0.3%	17.7%	0.1%	0.0%
Average	**75.8%**	**2.4%**	**9.7%**	**2.0%**	**0.9%**	**9.0%**	**0.2%**	**0.0%**
Median	**77.9%**	**1.3%**	**9.5%**	**1.6%**	**0.3%**	**1.8%**	**0.0%**	**0.0%**
Min	**27.9%**	**0.0%**	**1.5%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Max	**90.8%**	**9.8%**	**24.3%**	**6.4%**	**54.3%**	**68.5%**	**2.3%**	**0.1%**

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

Municipality	Residential
Gravenhurst	90.8%
Georgina	90.6%
Richmond Hill	90.2%
Whitchurch-Stouffville	89.6%
Pelham	89.3%
Aurora	88.8%
Fort Erie	88.7%
King	88.5%
Grimsby	88.1%
East Gwillimbury	88.0%

Municipality	Industrial
Ingersoll	6.4%
North Dumfries	5.7%
Cambridge	5.1%
Wellesley	5.0%
Vaughan	4.8%
Puslinch	4.7%
Brantford	4.4%
Kincardine	4.4%
Port Colborne	4.2%
Guelph	4.1%

Municipality	Multi-Residential
Waterloo	9.8%
Elliot Lake	8.9%
Kingston	8.5%
Owen Sound	7.5%
Brockville	7.4%
Toronto	7.4%
Peterborough	7.1%
Hanover	6.9%
Kitchener	6.8%
Sault Ste. Marie	6.1%

Municipality	Farmlands
North Middlesex	68.5%
Mapleton	56.1%
North Perth	51.4%
Southgate	41.8%
Chatham-Kent	40.5%
Wellington North	40.4%
Wellesley	36.7%
Middlesex Centre	36.4%
West Grey	33.1%
Minto	31.9%

Municipality	Commercial
Niagara Falls	24.3%
Hawkesbury	23.5%
Cornwall	22.4%
Parry Sound	21.5%
Belleville	19.7%
Mississauga	19.0%
Toronto	17.4%
Ottawa	17.4%
Windsor	17.0%
Orillia	16.5%

Municipality	Pipelines
Greenstone	54.3%
North Dumfries	4.0%
Middlesex Centre	2.8%
Strathroy-Caradoc	2.1%
Kenora	1.9%
North Bay	1.3%
West Lincoln	1.2%
Chatham-Kent	1.1%
Thorold	1.1%
Haldimand	1.0%

2020 Weighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Aurora	86.0%	0.8%	10.8%	2.3%	0.1%	0.0%	0.0%	0.0%
Barrie	71.2%	4.2%	21.8%	2.7%	0.2%	0.0%	0.0%	0.0%
Belleville	55.9%	8.3%	29.7%	5.3%	0.4%	0.3%	0.0%	0.0%
Bracebridge	87.6%	1.6%	9.5%	0.8%	0.4%	0.0%	0.1%	0.0%
Brampton	77.3%	2.7%	15.5%	4.2%	0.2%	0.0%	0.0%	0.0%
Brant	73.1%	0.7%	12.0%	8.6%	0.7%	4.9%	0.0%	0.0%
Brantford	62.6%	6.2%	22.5%	8.2%	0.3%	0.1%	0.0%	0.1%
Brock	85.0%	1.9%	6.1%	2.3%	0.3%	4.3%	0.1%	0.0%
Brockville	60.3%	10.5%	23.6%	5.0%	0.5%	0.0%	0.0%	0.0%
Burlington	70.8%	6.9%	17.2%	4.8%	0.2%	0.1%	0.0%	0.0%
Caledon	79.9%	0.3%	13.8%	5.0%	0.1%	0.9%	0.2%	0.0%
Cambridge	61.7%	6.4%	23.6%	8.1%	0.2%	0.1%	0.0%	0.0%
Central Elgin	84.1%	0.3%	6.9%	1.5%	0.4%	6.8%	0.0%	0.0%
Centre Wellington	81.7%	1.8%	8.7%	3.3%	0.4%	4.0%	0.0%	0.0%
Chatham-Kent	61.9%	3.4%	17.7%	3.8%	1.7%	11.4%	0.0%	0.2%
Chatsworth	87.5%	0.3%	2.7%	1.1%	0.2%	7.5%	0.7%	0.0%
Clarington	84.2%	1.7%	9.0%	3.9%	0.4%	0.7%	0.1%	0.0%
Collingwood	82.5%	1.8%	13.9%	1.6%	0.2%	0.0%	0.0%	0.0%
Cornwall	54.0%	8.1%	33.3%	4.3%	0.4%	0.0%	0.0%	0.0%
East Gwillimbury	88.6%	0.2%	8.5%	1.5%	0.1%	1.0%	0.0%	0.0%
Elliot Lake	69.9%	14.7%	14.3%	0.6%	0.5%	0.0%	0.0%	0.0%
Erin	85.9%	0.4%	5.6%	3.3%	0.2%	4.5%	0.2%	0.0%
Espanola	65.4%	2.4%	16.6%	15.1%	0.4%	0.0%	0.1%	0.0%
Fort Erie	82.9%	1.9%	11.3%	2.9%	0.6%	0.3%	0.0%	0.0%
Georgian Bluffs	88.2%	0.1%	6.9%	1.4%	0.4%	2.7%	0.2%	0.0%
Georgina	90.9%	1.1%	6.8%	0.4%	0.1%	0.6%	0.0%	0.0%
Gravenhurst	90.7%	0.9%	7.5%	0.3%	0.5%	0.0%	0.1%	0.0%
Greater Sudbury	63.9%	6.2%	20.8%	8.5%	0.6%	0.0%	0.0%	0.0%
Greenstone	27.3%	1.2%	22.1%	2.7%	46.7%	0.0%	0.0%	0.0%
Grey Highlands	82.6%	0.4%	3.5%	5.6%	0.1%	7.2%	0.5%	0.0%
Grimsby	82.6%	1.1%	12.8%	2.7%	0.3%	0.4%	0.0%	0.0%
Guelph	66.4%	7.0%	18.9%	7.5%	0.2%	0.0%	0.0%	0.0%
Guelph-Eramosa	83.0%	0.4%	7.7%	2.6%	0.6%	5.6%	0.0%	0.0%
Haldimand	76.9%	1.3%	8.9%	6.6%	1.6%	4.7%	0.0%	0.0%
Halton Hills	78.1%	1.5%	14.5%	5.2%	0.1%	0.6%	0.0%	0.0%
Hamilton	69.3%	7.7%	17.4%	4.6%	0.7%	0.3%	0.0%	0.0%

2020 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Hanover	70.7%	9.1%	17.6%	2.3%	0.3%	0.1%	0.0%	0.0%
Hawkesbury	59.2%	6.0%	28.3%	6.2%	0.3%	0.0%	0.0%	0.0%
Huntsville	86.3%	1.0%	10.7%	1.2%	0.6%	0.0%	0.1%	0.0%
Ingersoll	66.8%	3.4%	15.9%	13.5%	0.3%	0.0%	0.0%	0.0%
Innisfil	90.0%	0.2%	7.3%	0.8%	0.4%	1.3%	0.0%	0.0%
Kenora	70.3%	2.2%	20.8%	4.3%	2.5%	0.0%	0.0%	0.0%
Kincardine	69.0%	0.9%	14.4%	8.7%	0.0%	7.0%	0.1%	0.0%
King	91.5%	0.2%	5.2%	1.2%	0.3%	1.6%	0.1%	0.0%
Kingston	61.5%	10.4%	25.6%	2.1%	0.3%	0.1%	0.0%	0.0%
Kingsville	80.8%	1.8%	7.0%	3.2%	0.8%	6.4%	0.0%	0.0%
Kitchener	66.8%	9.7%	20.9%	2.5%	0.0%	0.0%	0.0%	0.0%
Lakeshore	82.6%	0.2%	4.6%	8.0%	1.3%	3.3%	0.0%	0.0%
Lambton Shores	80.6%	1.3%	9.9%	1.6%	0.4%	6.3%	0.0%	0.0%
Lincoln	78.2%	1.1%	10.0%	6.7%	0.9%	3.2%	0.0%	0.0%
London	69.9%	5.5%	22.0%	2.1%	0.3%	0.1%	0.0%	0.0%
Mapleton	63.0%	0.3%	4.7%	7.8%	1.5%	22.6%	0.1%	0.0%
Markham	82.7%	1.0%	14.2%	2.0%	0.1%	0.0%	0.0%	0.0%
Meaford	84.9%	2.6%	8.0%	0.4%	0.4%	3.4%	0.3%	0.0%
Middlesex Centre	76.9%	0.6%	5.4%	0.7%	4.1%	12.4%	0.0%	0.0%
Milton	76.7%	1.1%	15.6%	5.8%	0.4%	0.3%	0.0%	0.0%
Minto	70.3%	1.1%	11.5%	6.9%	0.6%	9.6%	0.0%	0.0%
Mississauga	65.0%	4.6%	25.3%	4.9%	0.1%	0.0%	0.0%	0.0%
New Tecumseth	85.1%	0.8%	7.7%	4.7%	0.3%	1.4%	0.0%	0.0%
Newmarket	80.7%	1.7%	14.7%	2.7%	0.1%	0.0%	0.0%	0.0%
Niagara Falls	58.4%	4.3%	34.2%	2.4%	0.5%	0.1%	0.0%	0.1%
Niagara-on-the-Lake	70.8%	0.5%	23.9%	2.1%	0.5%	2.2%	0.0%	0.0%
Norfolk	78.0%	1.2%	10.6%	2.5%	0.9%	6.7%	0.1%	0.0%
North Bay	63.4%	8.0%	25.1%	2.1%	1.3%	0.0%	0.0%	0.0%
North Dumfries	65.8%	0.5%	15.9%	10.3%	4.4%	3.0%	0.0%	0.0%
North Middlesex	56.5%	1.1%	3.8%	2.4%	1.4%	34.7%	0.2%	0.0%
North Perth	64.0%	1.0%	9.8%	4.9%	0.3%	20.0%	0.0%	0.0%
Oakville	79.3%	3.4%	14.0%	3.2%	0.1%	0.0%	0.0%	0.0%
Orangeville	79.1%	3.5%	14.3%	3.0%	0.1%	0.0%	0.0%	0.0%
Orillia	65.1%	6.3%	25.8%	2.1%	0.6%	0.0%	0.0%	0.0%
Oshawa	72.1%	9.6%	15.1%	2.9%	0.2%	0.1%	0.0%	0.0%
Ottawa	64.0%	6.5%	27.2%	1.9%	0.3%	0.2%	0.0%	0.0%
Owen Sound	62.6%	10.4%	23.7%	2.5%	0.7%	0.0%	0.0%	0.0%
Parry Sound	64.1%	3.8%	30.5%	1.4%	0.2%	0.0%	0.0%	0.0%

2020 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests	Landfill
Pelham	90.0%	1.2%	5.8%	0.4%	1.0%	1.5%	0.0%	0.0%
Peterborough	68.1%	11.5%	18.5%	1.8%	0.2%	0.0%	0.0%	0.0%
Port Colborne	73.8%	3.5%	11.8%	9.4%	0.8%	0.7%	0.0%	0.0%
Prince Edward County	88.1%	1.9%	6.6%	0.9%	0.1%	2.4%	0.0%	0.0%
Puslinch	74.3%	0.2%	12.2%	10.7%	0.5%	1.9%	0.2%	0.0%
Quinte West	70.5%	4.5%	20.1%	3.2%	0.7%	1.0%	0.0%	0.0%
Richmond Hill	87.8%	1.1%	9.6%	1.4%	0.1%	0.0%	0.0%	0.0%
Sarnia	68.1%	6.4%	18.0%	6.1%	0.8%	0.5%	0.0%	0.0%
Saugeen Shores	89.4%	1.9%	7.1%	0.2%	0.2%	1.2%	0.0%	0.0%
Sault Ste. Marie	61.4%	5.2%	24.8%	8.0%	0.6%	0.0%	0.0%	0.0%
South Bruce Peninsula	91.6%	0.5%	5.0%	0.8%	0.2%	1.8%	0.1%	0.0%
Southgate	78.2%	0.4%	2.8%	5.0%	0.1%	13.2%	0.2%	0.0%
Springwater	90.5%	0.2%	4.5%	1.1%	0.8%	2.8%	0.1%	0.0%
St. Catharines	68.5%	8.0%	20.3%	2.6%	0.3%	0.2%	0.0%	0.0%
St. Thomas	70.8%	7.4%	15.3%	6.1%	0.3%	0.1%	0.0%	0.0%
Stratford	64.7%	7.8%	20.3%	6.8%	0.3%	0.1%	0.0%	0.1%
Strathroy-Caradoc	75.4%	4.9%	8.6%	4.3%	2.4%	4.4%	0.0%	0.0%
The Blue Mountains	85.8%	7.5%	5.3%	0.4%	0.1%	0.7%	0.1%	0.0%
Thorold	74.1%	5.4%	12.0%	6.4%	1.6%	0.5%	0.0%	0.0%
Thunder Bay	64.3%	7.1%	25.4%	2.5%	0.7%	0.0%	0.0%	0.0%
Tillsonburg	70.9%	5.5%	15.7%	7.4%	0.3%	0.1%	0.0%	0.0%
Timmins	66.5%	3.0%	25.1%	4.4%	0.9%	0.0%	0.0%	0.0%
Toronto	53.0%	11.1%	33.6%	2.2%	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	89.3%	0.1%	3.8%	1.0%	0.9%	4.9%	0.0%	0.0%
Waterloo	61.7%	11.5%	23.5%	3.1%	0.1%	0.0%	0.0%	0.1%
Welland	74.7%	5.6%	12.5%	6.4%	0.6%	0.1%	0.0%	0.1%
Wellesley	69.8%	0.2%	5.9%	12.2%	0.3%	11.5%	0.1%	0.0%
Wellington North	65.5%	2.2%	11.9%	6.3%	0.6%	13.2%	0.1%	0.1%
West Grey	81.4%	0.8%	4.5%	2.4%	0.4%	9.7%	0.8%	0.0%
West Lincoln	80.4%	0.6%	6.6%	4.5%	2.3%	5.4%	0.0%	0.1%
Whitby	80.5%	3.8%	12.8%	2.7%	0.2%	0.1%	0.0%	0.0%
Whitchurch-Stouffville	88.9%	0.5%	8.0%	2.0%	0.1%	0.5%	0.0%	0.0%
Wilmot	82.6%	1.5%	8.5%	2.2%	0.4%	4.7%	0.0%	0.0%
Windsor	60.8%	6.8%	25.0%	6.7%	0.6%	0.0%	0.0%	0.0%
Woolwich	68.6%	1.4%	18.6%	6.7%	0.4%	4.5%	0.0%	0.0%
Average	**74.2%**	**3.5%**	**14.5%**	**4.1%**	**1.0%**	**2.8%**	**0.1%**	**0.0%**
Median	**74.2%**	**1.9%**	**13.9%**	**3.0%**	**0.4%**	**0.4%**	**0.0%**	**0.0%**
Min	**27.3%**	**0.1%**	**2.7%**	**0.2%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Max	**91.6%**	**14.7%**	**34.2%**	**15.1%**	**46.7%**	**34.7%**	**0.8%**	**0.2%**

2020 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
Toronto	73.9%	53.0%	-28.3%
Cornwall	69.9%	54.0%	-22.8%
Espanola	83.5%	65.4%	-21.6%
Sault Ste. Marie	77.5%	61.4%	-20.8%
Belleville	70.3%	55.9%	-20.5%
Brockville	74.7%	60.3%	-19.3%
Greater Sudbury	79.1%	63.9%	-19.2%
Thunder Bay	79.3%	64.3%	-19.0%
Windsor	75.0%	60.8%	-18.9%
Stratford	78.7%	64.7%	-17.8%
Cambridge	75.0%	61.7%	-17.7%
Ingersoll	80.9%	66.8%	-17.5%
Niagara Falls	70.7%	58.4%	-17.4%
Timmins	80.0%	66.5%	-16.9%
Brantford	75.3%	62.6%	-16.8%
Kingston	73.9%	61.5%	-16.8%
North Bay	75.8%	63.4%	-16.3%
Waterloo	73.6%	61.7%	-16.2%
Guelph	78.5%	66.4%	-15.5%
Owen Sound	74.1%	62.6%	-15.4%
Kenora	83.0%	70.3%	-15.4%
Hawkesbury	69.9%	59.2%	-15.3%
Kitchener	78.8%	66.8%	-15.2%
Hamilton	81.7%	69.3%	-15.2%
Orillia	76.2%	65.1%	-14.5%
Tillsonburg	82.8%	70.9%	-14.3%
Ottawa	74.6%	64.0%	-14.3%
St. Thomas	82.4%	70.8%	-14.1%
St. Catharines	79.1%	68.5%	-13.4%
Parry Sound	74.0%	64.1%	-13.3%
London	80.4%	69.9%	-13.1%
Sarnia	77.7%	68.1%	-12.4%
Peterborough	77.2%	68.1%	-11.8%
Welland	84.6%	74.7%	-11.7%
Elliot Lake	78.9%	69.9%	-11.3%
Mississauga	73.3%	65.0%	-11.3%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Burlington	79.6%	70.8%	-11.1%
Port Colborne	82.6%	73.8%	-10.7%
Oshawa	80.4%	72.1%	-10.3%
Thorold	81.9%	74.1%	-9.4%
Oakville	85.9%	79.3%	-7.7%
Quinte West	76.3%	70.5%	-7.7%
Hanover	76.4%	70.7%	-7.5%
Milton	82.7%	76.7%	-7.2%
Barrie	76.5%	71.2%	-7.0%
Whitby	86.3%	80.5%	-6.8%
Vaughan	79.9%	74.6%	-6.7%
Fort Erie	88.7%	82.9%	-6.6%
Grimsby	88.1%	82.6%	-6.2%
Brampton	82.1%	77.3%	-5.8%
Orangeville	83.9%	79.1%	-5.7%
Halton Hills	82.8%	78.1%	-5.7%
Niagara-on-the-Lake	74.5%	70.8%	-5.0%
Newmarket	84.6%	80.7%	-4.6%
Puslinch	77.8%	74.3%	-4.4%
North Dumfries	68.8%	65.8%	-4.4%
Markham	86.1%	82.7%	-3.9%
Greenstone	28.3%	27.3%	-3.3%
Aurora	88.8%	86.0%	-3.1%
Collingwood	84.8%	82.5%	-2.7%
Richmond Hill	90.2%	87.8%	-2.7%
Clarington	86.5%	84.2%	-2.6%
The Blue Mountains	86.5%	85.8%	-0.8%
Whitchurch-Stouffville	89.6%	88.9%	-0.7%
Caledon	80.2%	79.9%	-0.4%
Gravenhurst	90.8%	90.7%	-0.2%
Huntsville	86.4%	86.3%	-0.2%
Bracebridge	87.7%	87.6%	-0.1%
Georgina	90.6%	90.9%	0.3%
Lincoln	77.9%	78.2%	0.4%
Woolwich	68.1%	68.6%	0.6%
East Gwillimbury	88.0%	88.6%	0.7%

2020 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Pelham	89.3%	90.0%	0.8%
New Tecumseth	83.4%	85.1%	2.1%
Saugeen Shores	87.5%	89.4%	2.3%
Innisfil	87.9%	90.0%	2.5%
King	88.5%	91.5%	3.4%
Brant	69.9%	73.1%	4.5%
South Bruce Peninsula	87.6%	91.6%	4.6%
Haldimand	72.8%	76.9%	5.5%
Lakeshore	78.0%	82.6%	5.9%
Centre Wellington	76.8%	81.7%	6.3%
Prince Edward County	82.7%	88.1%	6.6%
Springwater	84.1%	90.5%	7.6%
Georgian Bluffs	81.7%	88.2%	8.0%
Wilmot	76.4%	82.6%	8.1%
Strathroy-Caradoc	69.6%	75.4%	8.4%
West Lincoln	73.5%	80.4%	9.5%
Erin	78.2%	85.9%	9.9%
Meaford	77.1%	84.9%	10.1%
Wainfleet	79.4%	89.3%	12.4%
Guelph-Eramosa	73.8%	83.0%	12.5%
Brock	75.0%	85.0%	13.4%
Norfolk	68.1%	78.0%	14.6%
Kincardine	60.1%	69.0%	14.8%
Lambton Shores	69.1%	80.6%	16.5%
Kingsville	69.3%	80.8%	16.6%
Central Elgin	72.1%	84.1%	16.6%
Minto	58.5%	70.3%	20.2%
Grey Highlands	66.7%	82.6%	23.9%
Wellesley	55.4%	69.8%	25.9%
Chatham-Kent	48.4%	61.9%	27.8%
Chatsworth	68.3%	87.5%	28.1%
Wellington North	50.1%	65.5%	30.8%
West Grey	60.3%	81.4%	35.0%
Middlesex Centre	56.6%	76.9%	35.8%
Southgate	54.0%	78.2%	44.9%
North Perth	41.2%	64.0%	55.4%
Mapleton	39.1%	63.0%	61.2%
North Middlesex	27.9%	56.5%	102.7%
Average	**75.8%**	**74.2%**	**-0.3%**
Median	**77.9%**	**74.2%**	**-4.4%**
Min	**27.9%**	**27.3%**	**-28.3%**
Max	**90.8%**	**91.6%**	**102.7%**

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	$ 392	$ 329	$ 315	$ 287	$ 723	$ 245	$ 432	$ 372
Total Median	$ 302	$ 281	$ 277	$ 226	$ 580	$ 236	$ 377	$ 325
GTA Average	$ 745	$ 525	$ 495	$ 495	$ 1,440	$ 357	$ 570	$ 643
GTA Median	$ 701	$ 524	$ 493	$ 483	$ 883	$ 364	$ 575	$ 631
Niagara/Hamilton Average	$ 333	$ 291	$ 308	$ 235	$ 648	$ 219	$ 483	$ 325
Niagara/Hamilton Median	$ 311	$ 300	$ 306	$ 222	$ 556	$ 217	$ 556	$ 339
Eastern Average	$ 264	$ 255	$ 234	$ 208	$ 481	$ 200	$ 302	$ 258
Eastern Median	$ 235	$ 256	$ 234	$ 187	$ 368	$ 209	$ 306	$ 230
North Average	$ 189	$ 188	$ 183	$ 145	$ 348	$ 202	$ 254	$ 196
North Median	$ 208	$ 194	$ 210	$ 150	$ 318	$ 215	$ 206	$ 218
Southwest Average	$ 324	$ 248	$ 246	$ 254	$ 625	$ 207	$ 416	$ 318
Southwest Median	$ 277	$ 228	$ 243	$ 211	$ 563	$ 200	$ 360	$ 288
Simcoe/Musk./Duff. Average	$ 360	$ 278	$ 369	$ 275	$ 725	$ 273	$ 655	$ 382
Simcoe/Musk./Duff. Median	$ 368	$ 260	$ 315	$ 268	$ 627	$ 257	$ 557	$ 362

The weighted median assessed value for residential properties range from an average of $218,000 in northern municipalities to $631,000 in the GTA.

Building Construction Activity (sorted from lowest to highest 2019 activity per capita)

The table summarizes the 2019 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 2019.

Municipality	% Res. 2019	% Non-Res. 2019	2019 per Capita
Thorold	93%	7%	$ 84
Elliot Lake	87%	13%	$ 726
Timmins	49%	51%	$ 806
Espanola	73%	27%	$ 825
Newmarket	50%	50%	$ 970
Brockville	33%	67%	$ 1,017
Erin	76%	24%	$ 1,043
St. Catharines	66%	34%	$ 1,255
Clarington	69%	31%	$ 1,266
Sault Ste. Marie	39%	61%	$ 1,326
Hanover	60%	40%	$ 1,354
Thunder Bay	31%	69%	$ 1,398
Hamilton	66%	34%	$ 1,418
Sarnia	54%	46%	$ 1,486
Markham	12%	88%	$ 1,493
Halton Hills	32%	68%	$ 1,588
Burlington	51%	49%	$ 1,619
Chatham-Kent	96%	4%	$ 1,631
Greater Sudbury	29%	71%	$ 1,659
Barrie	68%	32%	$ 1,689
North Bay	24%	76%	$ 1,757
Windsor	53%	47%	$ 1,771
Peterborough	39%	61%	$ 1,841
Norfolk	67%	33%	$ 1,850
Oshawa	47%	53%	$ 1,867
Brantford	67%	33%	$ 1,896
Kenora	30%	70%	$ 1,912
Brampton	72%	28%	$ 1,938
Chatsworth	71%	29%	$ 1,978
Whitby	90%	10%	$ 2,071
Owen Sound	45%	55%	$ 2,131
Richmond Hill	73%	27%	$ 2,168
Cornwall	58%	42%	$ 2,220
Hawkesbury	13%	87%	$ 2,249

Municipality	% Res. 2019	% Non-Res. 2019	2019 per Capita
Mississauga	61%	39%	$ 2,301
Georgina	88%	12%	$ 2,329
Ingersoll	62%	38%	$ 2,331
Welland	84%	16%	$ 2,342
Haldimand	44%	56%	$ 2,344
Georgian Bluffs	100%	0%	$ 2,352
Pelham	93%	7%	$ 2,373
Parry Sound	24%	76%	$ 2,409
Wilmot	58%	42%	$ 2,416
New Tecumseth	63%	37%	$ 2,450
Belleville	49%	51%	$ 2,591
Lakeshore	68%	32%	$ 2,637
Kingston	75%	25%	$ 2,724
St. Thomas	77%	23%	$ 2,947
North Middlesex	44%	56%	$ 2,990
Waterloo	62%	38%	$ 3,128
Bracebridge	65%	35%	$ 3,146
Ottawa	72%	28%	$ 3,157
Brant	66%	34%	$ 3,210
London	55%	45%	$ 3,229
Wellesley	44%	56%	$ 3,236
Tillsonburg	83%	17%	$ 3,276
Fort Erie	82%	18%	$ 3,288
Cambridge	63%	37%	$ 3,297
Oakville	69%	31%	$ 3,392
Innisfil	82%	18%	$ 3,443
Toronto	64%	36%	$ 3,597
Quinte West	78%	22%	$ 3,629
Guelph-Eramosa	84%	16%	$ 3,687
Whitchurch-Stouffville	71%	29%	$ 3,742
Vaughan	65%	35%	$ 3,763
Lambton Shores	88%	12%	$ 3,854
Grey Highlands	54%	46%	$ 3,913
Kitchener	77%	23%	$ 3,932

Building Construction Activity (sorted from lowest to highest 2019 activity per capita) (cont'd)

Municipality	% Res. 2019	% Non-Res. 2019	2019 per Capita
Gravenhurst	80%	20%	$ 3,944
Minto	58%	42%	$ 4,001
Strathroy-Caradoc	69%	31%	$ 4,086
Wellington North	28%	72%	$ 4,133
Central Elgin	79%	21%	$ 4,206
Huntsville	74%	26%	$ 4,330
Caledon	48%	52%	$ 4,438
Milton	54%	46%	$ 4,513
Guelph	48%	52%	$ 4,607
East Gwillimbury	99%	1%	$ 4,640
Mapleton	45%	55%	$ 4,743
Kincardine	68%	32%	$ 4,760
Southgate	92%	8%	$ 4,862
Middlesex Centre	85%	15%	$ 5,406
King	67%	33%	$ 5,619
Orillia	27%	73%	$ 5,672
Centre Wellington	66%	34%	$ 5,678
Niagara-on-the-Lake	79%	21%	$ 6,192
Woolwich	65%	35%	$ 6,344
Greenstone	5%	95%	$ 6,344
Meaford	43%	57%	$ 6,428
North Perth	54%	46%	$ 6,631
Puslinch	81%	19%	$ 7,102
Brock	95%	5%	$ 7,115
Kingsville	33%	67%	$ 7,189
Saugeen Shores	73%	27%	$ 8,569
Collingwood	84%	16%	$ 9,389
The Blue Mountains	88%	12%	$ 21,187
Average	**62%**	**38%**	**$ 3,415**
Median	**66%**	**34%**	**$ 2,968**

Building Construction Activity Trend (Grouped by Location)

Eastern Municipality	Building Construction Value (000's) 2017	2018	2019	3 Year Per Capita Avg
Prince Edward County	N/A	N/A	N/A	N/A
Cornwall	$ 30,149	$ 49,526	$ 108,373	$ 1,286
Hawkesbury	N/A	$ 9,823	$ 23,621	$ 1,592
Peterborough	$ 149,806	$ 187,253	$ 159,314	$ 1,927
Belleville	$ 122,013	$ 114,322	$ 140,230	$ 2,338
Kingston	$ 400,313	$ 205,458	$ 368,902	$ 2,473
Brockville	$ 97,688	$ 44,416	$ 22,275	$ 2,497
Quinte West	$ 122,200	$ 110,159	$ 169,351	$ 2,908
Ottawa	$ 2,705,350	$ 2,953,233	$ 3,261,838	$ 2,939
Eastern Average	**$ 518,217**	**$ 459,274**	**$ 531,738**	**$ 2,245**
Eastern Median	**$ 122,200**	**$ 112,240**	**$ 149,772**	**$ 2,406**

GTA Municipality	Building Construction Value (000's) 2017	2018	2019	3 Year Per Capita Avg
Georgina	$ 56,405	$ 65,566	$ 113,582	$ 1,618
Brampton	$ 1,447,772	$ 864,808	$ 1,376,265	$ 1,822
Markham	$ 582,098	$ 842,145	$ 524,061	$ 1,824
Richmond Hill	$ 363,325	N/A	$ 450,712	$ 1,962
Mississauga	$ 1,262,657	$ 1,850,388	$ 1,792,546	$ 2,108
Burlington	$ 626,659	$ 400,889	$ 313,754	$ 2,300
Whitby	$ 198,721	$ 488,694	$ 287,929	$ 2,359
Newmarket	$ 263,195	$ 312,077	$ 88,525	$ 2,455
Oshawa	$ 614,344	$ 427,023	$ 327,062	$ 2,652
Halton Hills	$ 313,656	$ 165,263	$ 103,983	$ 2,997
Clarington	$ 379,537	$ 422,636	$ 129,687	$ 3,098
Whitchurch-Stouffville	$ 139,000	$ 185,000	$ 192,000	$ 3,292
Aurora	N/A	$ 203,916	N/A	$ 3,448
East Gwillimbury	$ 5,706	$ 151,740	$ 152,439	$ 3,568
Caledon	$ 166,235	$ 309,769	$ 341,367	$ 3,639
Oakville	$ 1,214,556	$ 666,710	$ 721,346	$ 4,154
Vaughan	$ 1,908,214	$ 1,137,862	$ 1,256,382	$ 4,304
Toronto	$ 14,329,509	$ 15,076,704	$ 10,631,855	$ 4,574
Brock	$ 64,569	$ 43,579	$ 89,911	$ 5,311
Milton	$ 897,540	$ 540,648	$ 555,970	$ 5,503
King	$ 202,693	$ 131,792	$ 154,503	$ 5,829
GTA Average	**$ 1,251,820**	**$ 1,214,360**	**$ 980,194**	**$ 3,277**
GTA Median	**$ 371,431**	**$ 411,763**	**$ 320,408**	**$ 3,098**

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

Niagara/Hamilton Municipality	Building Construction Value (000's) 2017	2018	2019	3 Year Per Capita Avg
Niagara Falls	N/A	N/A	N/A	N/A
St. Catharines	$ 196,370	$ 176,531	$ 176,531	$ 1,310
Grimsby	$ 42,479	N/A	N/A	$ 1,451
Hamilton	$ 1,364,145	$ 1,264,757	$ 815,246	$ 2,017
Port Colborne	$ 27,480	$ 54,844	N/A	$ 2,169
Thorold	$ 90,748	N/A	$ 1,829	$ 2,319
Welland	$ 162,077	$ 98,055	$ 131,145	$ 2,351
Wainfleet	$ 18,069	N/A	N/A	$ 2,724
Fort Erie	$ 88,075	$ 95,391	$ 107,696	$ 2,987
Lincoln	$ 58,422	$ 126,139	N/A	$ 3,618
Pelham	$ 104,245	$ 68,647	$ 43,338	$ 3,982
West Lincoln	$ 85,170	$ 57,903	N/A	$ 4,637
Niagara-on-the-Lake	$ 133,956	$ 96,640	$ 120,146	$ 6,030
Niagara/Hamilton Avg	**$ 197,603**	**$ 226,545**	**$ 199,419**	**$ 2,966**
Niagara/Hamilton Median	**$ 89,412**	**$ 96,640**	**$ 120,146**	**$ 2,537**

North Municipality	Building Construction Value (000's) 2017	2018	2019	3 Year Per Capita Avg
Elliot Lake	$ 5,313	$ 5,313	$ 8,195	$ 568
Espanola	$ 4,112	$ 5,486	$ 4,170	$ 913
Timmins	$ 55,231	$ 40,050	$ 34,277	$ 1,011
Thunder Bay	$ 143,390	$ 84,227	$ 157,016	$ 1,143
Sault Ste. Marie	$ 103,149	$ 93,806	$ 99,665	$ 1,313
North Bay	$ 84,620	$ 64,303	$ 93,373	$ 1,529
Kenora	$ 25,352	$ 16,827	$ 29,710	$ 1,540
Greater Sudbury	$ 384,024	$ 291,624	$ 281,389	$ 1,888
Parry Sound	$ 10,173	$ 15,770	$ 16,502	$ 2,077
Greenstone	$ 2,306	$ 2,463	$ 28,739	$ 2,447
North Average	**$ 81,767**	**$ 61,987**	**$ 75,304**	**$ 1,443**
North Median	**$ 40,292**	**$ 28,438**	**$ 31,994**	**$ 1,421**

Simcoe/Musk./Duff. Municipality	Building Construction Value (000's) 2017	2018	2019	3 Year Per Capita Avg
Barrie	$ 422,093	$ 426,260	$ 256,218	$ 2,448
New Tecumseth	N/A	$ 129,514	$ 103,326	$ 2,911
Bracebridge	$ 48,659	$ 60,045	$ 54,966	$ 3,183
Orangeville	$ 98,403	N/A	N/A	$ 3,232
Orillia	$ 83,595	$ 124,437	$ 187,808	$ 4,009
Huntsville	$ 80,226	$ 100,007	$ 92,508	$ 4,300
Gravenhurst	$ 69,127	$ 59,148	$ 52,864	$ 4,562
Springwater	$ 144,558	$ 62,317	N/A	$ 5,111
Innisfil	$ 278,101	$ 203,691	$ 143,031	$ 5,148
Collingwood	$ 108,753	$ 79,432	$ 234,271	$ 5,735
Simcoe/Musk./Duff. Avg	**$ 148,168**	**$ 138,317**	**$ 140,624**	**$ 4,064**
Simcoe/Musk./Duff. Median	**$ 98,403**	**$ 100,007**	**$ 123,179**	**$ 4,154**

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

Southwest Municipality	Building Construction Value (000's) 2017	2018	2019	3 Year Per Capita Avg
Hanover	N/A	N/A	$ 11,089	$ 1,354
Sarnia	$ 107,784	$ 92,941	$ 110,389	$ 1,398
Windsor	$ 354,014	$ 281,942	$ 411,339	$ 1,515
Chatham-Kent	$ 145,955	$ 171,102	$ 170,739	$ 1,553
Owen Sound	$ 43,365	$ 24,401	$ 46,763	$ 1,736
Brantford	$ 202,748	$ 173,949	$ 199,273	$ 1,846
Haldimand	$ 56,097	$ 99,408	$ 117,685	$ 1,865
Ingersoll	$ 29,010	$ 15,439	$ 32,308	$ 1,868
Erin	$ 39,400	$ 19,611	$ 12,756	$ 1,955
Chatsworth	N/A	N/A	$ 14,237	$ 1,978
Norfolk	$ 139,762	$ 139,762	$ 127,193	$ 2,006
Georgian Bluffs	N/A	$ 25,438	$ 26,415	$ 2,386
Tillsonburg	$ 24,726	$ 43,450	$ 56,600	$ 2,442
West Grey	N/A	$ 31,365	N/A	$ 2,487
St. Thomas	$ 104,249	$ 81,939	$ 122,417	$ 2,496
Waterloo	$ 319,979	$ 208,700	$ 378,041	$ 2,610
South Bruce Peninsula	N/A	$ 22,941	N/A	$ 2,619
Wilmot	$ 66,481	$ 58,276	$ 54,385	$ 2,688
North Middlesex	$ 18,089	$ 15,426	$ 19,168	$ 2,727
Kitchener	$ 498,219	$ 566,135	$ 1,046,476	$ 2,728
Guelph-Eramosa	$ 33,167	$ 30,369	$ 53,208	$ 2,784
London	$ 1,123,805	$ 1,008,066	$ 1,374,352	$ 2,815
Cambridge	$ 387,236	$ 369,150	$ 456,879	$ 2,942
Lakeshore	N/A	$ 136,334	$ 105,557	$ 3,046
Brant	$ 82,372	$ 172,282	$ 125,525	$ 3,258
Wellesley	$ 33,855	$ 48,345	$ 38,781	$ 3,358
Guelph	$ 433,798	$ 373,001	$ 672,207	$ 3,422
Strathroy-Caradoc	$ 66,530	$ 68,434	$ 93,976	$ 3,440
Wellington North	$ 37,736	$ 44,736	$ 52,012	$ 3,554
North Dumfries	$ 50,355	$ 29,778	N/A	$ 3,613
Central Elgin	N/A	$ 41,223	$ 55,000	$ 3,685
Minto	$ 28,762	$ 36,502	$ 37,445	$ 3,697
Grey Highlands	$ 45,711	$ 30,773	$ 40,991	$ 3,769
Woolwich	$ 83,376	$ 78,583	$ 175,027	$ 4,112
Lambton Shores	$ 46,370	$ 48,806	$ 42,759	$ 4,156
Stratford	$ 87,198	$ 191,068	N/A	$ 4,210
Southgate	N/A	$ 27,189	$ 38,991	$ 4,263
Middlesex Centre	$ 77,635	$ 74,929	$ 101,077	$ 4,570
Mapleton	$ 20,755	$ 82,196	$ 54,224	$ 4,624
Meaford	$ 43,521	$ 42,207	$ 74,627	$ 4,654
Kincardine	$ 61,522	$ 55,177	$ 58,339	$ 4,839
Kingsville	N/A	$ 80,769	$ 165,005	$ 5,386
Centre Wellington	$ 139,196	$ 229,720	$ 176,873	$ 5,967
Saugeen Shores	$ 76,696	$ 95,532	$ 130,586	$ 6,719
North Perth	$ 81,008	$ 111,003	$ 98,639	$ 6,803
Puslinch	$ 47,920	$ 64,675	$ 54,972	$ 7,178
The Blue Mountains	N/A	N/A	$ 181,611	$ 21,187
Southwest Average	**$ 141,578**	**$ 128,252**	**$ 172,464**	**$ 3,709**
Southwest Median	**$ 66,530**	**$ 71,682**	**$ 93,976**	**$ 3,046**

Summary—3 Year Average Building Construction Activity Per Capita (2017, 2018, 2019) — 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	2015	2016	2017	2018	2019
Toronto	$ (2,192)	$ (2,379)	$ (2,460)	$ (2,771)	$ (2,891)
Ottawa	$ (1,736)	$ (1,998)	$ (2,299)	$ (2,334)	$ (2,486)
Pelham	$ (531)	$ (803)	$ (1,764)	$ (2,296)	$ (1,823)
Kingston	$ (1,283)	$ (1,365)	$ (1,434)	$ (1,682)	$ (1,797)
Quinte West	$ (1,170)	$ (1,657)	$ (1,575)	$ (1,670)	$ (1,761)
Owen Sound	$ (1,099)	$ (1,288)	$ (1,379)	$ (1,504)	$ (1,400)
Port Colborne	$ (343)	$ (741)	$ (1,404)	$ (1,329)	$ (1,322)
Prince Edward County	$ (1,209)	$ (1,446)	$ (1,366)	$ (1,285)	$ (1,237)
Timmins	$ (923)	$ (990)	$ (961)	$ (1,033)	$ (1,201)
Barrie	$ (1,492)	$ (1,329)	$ (938)	$ (910)	$ (1,013)
Thunder Bay	$ (1,447)	$ (1,572)	$ (1,301)	$ (1,089)	$ (1,010)
Greenstone	$ (3,082)	$ (2,610)	$ (2,117)	$ (1,401)	$ (891)
New Tecumseth				$ (1,069)	$ (851)
Belleville	$ (308)	$ (456)	$ (639)	$ (623)	$ (468)
North Perth	$ (856)	$ (899)	$ (959)	$ (776)	$ (445)
Hawkesbury				$ (650)	$ (435)
Norfolk		$ (132)	$ (267)	$ (295)	$ (268)
Brant County	$ (187)	$ (373)	$ 142	$ 127	$ (208)
Whitchurch - Stouffville	$ (63)	$ (166)	$ (212)	$ (225)	$ (107)
Cornwall	$ 175	$ 36	$ 126	$ 280	$ (73)
St. Thomas	$ 434	$ 128	$ (275)	$ 239	$ (23)
Gravenhurst	$ (1,066)	$ (829)	$ (520)	$ (299)	$ (10)
Tillsonburg	$ 60	$ 52	$ 230	$ (64)	$ (8)
St. Catharines	$ (87)	$ (19)	$ 88	$ 13	$ 56
Guelph-Eramosa	$ (53)	$ (205)	$ (74)	$ (15)	$ 106
Oshawa	$ (272)	$ (170)	$ (23)	$ 85	$ 192
King	$ (364)	$ (201)	$ 100	$ (58)	$ 210
Grey Highlands	$ 320	$ 398	$ 384	$ 236	$ 238
Southgate				$ 560	$ 244
Meaford	$ (304)	$ (95)	$ 73	$ 133	$ 271
Minto	$ 113	$ (11)	$ 98	$ 96	$ 285
West Grey				$ 448	$ 289
Georgina	$ 205	$ 246	$ 243	$ 308	$ 406
Erin	$ 174	$ 172	$ 146	$ 326	$ 442
Hamilton	$ 154	$ 263	$ 435	$ 431	$ 448
Middlesex Centre	$ (633)	$ (408)	$ (152)	$ 81	$ 476

Financial Position Per Capita—Trend (cont'd)

Municipality	2015	2016	2017	2018	2019
Mapleton	$ 384		$ 178	$ 347	$ 558
Caledon	$ 355	$ 460	$ 462	$ 560	$ 581
Brampton	$ 731	$ 688	$ 661	$ 617	$ 622
Lakeshore				$ 400	$ 660
Kingsville				$ 546	$ 665
Puslinch	$ 448	$ 492	$ 528	$ 552	$ 671
Chatsworth					$ 697
Peterborough	$ 981	$ 915	$ 758	$ 615	$ 699
North Bay	$ 122	$ 323	$ 464	$ 700	$ 702
Welland	$ 68	$ 220	$ 365	$ 467	$ 728
Newmarket	$ 708	$ 881	$ 927	$ 742	$ 776
Orangeville	$ (60)	$ (198)	$ (21)	$ 330	$ 777
Clarington	$ 596	$ 655	$ 677	$ 728	$ 788
Cambridge	$ 722	$ 726	$ 650	$ 720	$ 797
Windsor	$ 653	$ 731	$ 715	$ 707	$ 817
Huntsville	$ 206	$ 282	$ 425	$ 706	$ 855
Wellesley	$ 861	$ 904	$ 890	$ 893	$ 867
Parry Sound	$ 1,245	$ 1,228	$ 995	$ 962	$ 868
Kitchener	$ 872	$ 918	$ 888	$ 880	$ 956
Burlington	$ 920	$ 905	$ 927	$ 859	$ 968
Milton	$ 856	$ 970	$ 717	$ 882	$ 973
Centre Wellington	$ 571	$ 836	$ 817	$ 917	$ 987
Mississauga	$ 640	$ 691	$ 948	$ 1,013	$ 1,012
Sarnia	$ 213	$ 376	$ 652	$ 866	$ 1,070
Brock	$ 868	$ 953	$ 1,039	$ 1,131	$ 1,109
Espanola	$ 444		$ 934	$ 586	$ 1,112
Guelph	$ 572	$ 658	$ 719	$ 826	$ 1,146
Sault Ste. Marie	$ 772	$ 727	$ 983	$ 1,137	$ 1,178
Georgian Bluffs				$ 1,032	$ 1,179
London	$ 508	$ 613	$ 670	$ 976	$ 1,227
Greater Sudbury	$ 1,042	$ 1,226	$ 1,162	$ 1,200	$ 1,243
Halton Hills	$ 737	$ 992	$ 1,117	$ 1,271	$ 1,247
Woolwich	$ 1,000	$ 1,169	$ 1,100	$ 1,112	$ 1,273
Elliot Lake	$ 510	$ 748	$ 892	$ 1,119	$ 1,315
Fort Erie	$ 759	$ 829	$ 890	$ 948	$ 1,317
Ingersoll	$ 431	$ 640	$ 856	$ 1,112	$ 1,330

Financial Position Per Capita—Trend (cont'd)

Municipality	2015	2016	2017	2018	2019
Markham	$ 1,247	$ 1,223	$ 1,262	$ 1,357	$ 1,359
Collingwood	$ (244)	$ 241	$ 448	$ 1,232	$ 1,374
Strathroy-Caradoc	$ 248	$ 638	$ 832	$ 1,167	$ 1,377
Niagara-on-the-Lake	$ 1,421	$ 1,541	$ 1,456	$ 1,288	$ 1,382
North Middlesex	$ 383	$ 685	$ 887	$ 1,191	$ 1,398
Lambton Shores	$ (262)	$ 222	$ 655	$ 833	$ 1,418
Thorold	$ 1,052	$ 1,196	$ 1,213	$ 1,198	$ 1,420
Aurora	$ 899	$ 1,389		$ 1,314	$ 1,420
Waterloo	$ 1,238	$ 1,259	$ 1,283	$ 1,395	$ 1,421
Haldimand	$ 1,461	$ 1,513	$ 1,688	$ 1,523	$ 1,490
Wilmot	$ 1,111	$ 1,249	$ 1,403	$ 1,423	$ 1,497
Brantford		$ 1,132	$ 1,132	$ 1,352	$ 1,505
Chatham-Kent	$ 440	$ 704	$ 948	$ 1,291	$ 1,509
Oakville	$ 1,328	$ 1,522	$ 1,486	$ 1,508	$ 1,526
Orillia	$ 1,271	$ 1,357	$ 1,310	$ 1,128	$ 1,584
Hanover					$ 1,701
Vaughan	$ 1,007	$ 1,124	$ 1,688	$ 1,790	$ 1,784
East Gwillimbury	$ 459	$ 522	$ 894	$ 1,238	$ 1,807
Wellington North	$ 1,177	$ 1,493	$ 1,589	$ 1,792	$ 2,024
Bracebridge	$ 1,680	$ 1,839	$ 1,666	$ 1,987	$ 2,100
The Blue Mountains					$ 3,956
Kenora	$ 4,555	$ 4,799	$ 4,634	$ 4,548	$ 4,154
Kincardine	$ 2,570	$ 2,366	$ 2,578	$ 4,828	$ 5,130
Innisfil	$ 412	$ 4,983	$ 4,914	$ 5,647	$ 5,919
Average	**$ 287**	**$ 401**	**$ 446**	**$ 532**	**$ 687**
Median	**$ 355**	**$ 398**	**$ 496**	**$ 700**	**$ 783**
Municipality	**2015**	**2016**	**2017**	**2018**	**2019**
Region Waterloo	$ (1,044)	$ (1,229)	$ (1,272)	$ (1,133)	$ (1,145)
Region York	$ (1,215)	$ (1,209)	$ (1,052)	$ (662)	$ (466)
Region Niagara	$ (155)	$ (223)	$ (180)	$ (86)	$ (105)
Region Peel	$ (101)	$ 8	$ 71	$ 147	$ 216
District Muskoka	$ 38	$ 303	$ 600	$ 969	$ 1,116
Region Durham	$ 1,327	$ 1,579	$ 1,799	$ 2,087	$ 2,349
Region Halton	$ 1,965	$ 2,097	$ 2,108	$ 2,283	$ 2,510
Average	**$ 116**	**$ 189**	**$ 296**	**$ 515**	**$ 639**
Median	**$ (101)**	**$ 8**	**$ 71**	**$ 147**	**$ 216**
Simcoe County	$ (133)	$ (137)	$ (67)	$ (62)	$ (112)
Bruce County	$ (161)	$ (90)	$ (58)	$ (94)	$ (24)
Dufferin County	$ (1)	$ 65	$ 83	$ 189	$ 274
Grey County	$ 395	$ 378	$ 326	$ 284	$ 320
Elgin County	$ 235	$ 262	$ 339	$ 498	$ 507
Wellington County	$ 371	$ 442	$ 460	$ 551	$ 593
Average	**$ 118**	**$ 153**	**$ 180**	**$ 228**	**$ 260**
Median	**$ 117**	**$ 163**	**$ 204**	**$ 236**	**$ 297**

Financial Position Per Capita By Geographic Location—Trend

Municipality	2015	2016	2017	2018	2019
Ottawa	$ (1,736)	$ (1,998)	$ (2,299)	$ (2,334)	$ (2,486)
Kingston	$ (1,283)	$ (1,365)	$ (1,434)	$ (1,682)	$ (1,797)
Quinte West	$ (1,170)	$ (1,657)	$ (1,575)	$ (1,670)	$ (1,761)
Prince Edward County	$ (1,209)	$ (1,446)	$ (1,366)	$ (1,285)	$ (1,237)
Belleville	$ (308)	$ (456)	$ (639)	$ (623)	$ (468)
Hawkesbury				$ (650)	$ (435)
Cornwall	$ 175	$ 36	$ 126	$ 280	$ (73)
Peterborough	$ 981	$ 915	$ 758	$ 615	$ 699
Eastern Average	**$ (650)**	**$ (853)**	**$ (918)**	**$ (919)**	**$ (945)**
Eastern Median	**$ (1,170)**	**$ (1,365)**	**$ (1,366)**	**$ (967)**	**$ (853)**

Municipality	2015	2016	2017	2018	2019
Toronto	$ (2,192)	$ (2,379)	$ (2,460)	$ (2,771)	$ (2,891)
Whitchurch - Stouffville	$ (63)	$ (166)	$ (212)	$ (225)	$ (107)
Oshawa	$ (272)	$ (170)	$ (23)	$ 85	$ 192
King	$ (364)	$ (201)	$ 100	$ (58)	$ 210
Georgina	$ 205	$ 246	$ 243	$ 308	$ 406
Caledon	$ 355	$ 460	$ 462	$ 560	$ 581
Brampton	$ 731	$ 688	$ 661	$ 617	$ 622
Newmarket	$ 708	$ 881	$ 927	$ 742	$ 776
Clarington	$ 596	$ 655	$ 677	$ 728	$ 788
Burlington	$ 920	$ 905	$ 927	$ 859	$ 968
Milton	$ 856	$ 970	$ 717	$ 882	$ 973
Mississauga	$ 640	$ 691	$ 948	$ 1,013	$ 1,012
Brock	$ 868	$ 953	$ 1,039	$ 1,131	$ 1,109
Halton Hills	$ 737	$ 992	$ 1,117	$ 1,271	$ 1,247
Markham	$ 1,247	$ 1,223	$ 1,262	$ 1,357	$ 1,359
Aurora	$ 899	$ 1,389		$ 1,314	$ 1,420
Oakville	$ 1,328	$ 1,522	$ 1,486	$ 1,508	$ 1,526
Vaughan	$ 1,007	$ 1,124	$ 1,688	$ 1,790	$ 1,784
East Gwillimbury	$ 459	$ 522	$ 894	$ 1,238	$ 1,807
GTA Average	**$ 456**	**$ 542**	**$ 581**	**$ 650**	**$ 725**
GTA Median	**$ 708**	**$ 691**	**$ 805**	**$ 859**	**$ 968**

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

Municipality	2015	2016	2017	2018	2019
Pelham	$ (531)	$ (803)	$ (1,764)	$ (2,296)	$ (1,823)
Port Colborne	$ (343)	$ (741)	$ (1,404)	$ (1,329)	$ (1,322)
St. Catharines	$ (87)	$ (19)	$ 88	$ 13	$ 56
Hamilton	$ 154	$ 263	$ 435	$ 431	$ 448
Welland	$ 68	$ 220	$ 365	$ 467	$ 728
Fort Erie	$ 759	$ 829	$ 890	$ 948	$ 1,317
Niagara-on-the-Lake	$ 1,421	$ 1,541	$ 1,456	$ 1,288	$ 1,382
Thorold	$ 1,052	$ 1,196	$ 1,213	$ 1,198	$ 1,420
Niagara/Hamilton Average	**$ 312**	**$ 311**	**$ 160**	**$ 90**	**$ 276**
Niagara/Hamilton Median	**$ 111**	**$ 241**	**$ 400**	**$ 449**	**$ 588**

Municipality	2015	2016	2017	2018	2019
Timmins	$ (923)	$ (990)	$ (961)	$ (1,033)	$ (1,201)
Thunder Bay	$ (1,447)	$ (1,572)	$ (1,301)	$ (1,089)	$ (1,010)
Greenstone	$ (3,082)	$ (2,610)	$ (2,117)	$ (1,401)	$ (891)
North Bay	$ 122	$ 323	$ 464	$ 700	$ 702
Parry Sound	$ 1,245	$ 1,228	$ 995	$ 962	$ 868
Espanola	$ 444		$ 934	$ 586	$ 1,112
Sault Ste. Marie	$ 772	$ 727	$ 983	$ 1,137	$ 1,178
Greater Sudbury	$ 1,042	$ 1,226	$ 1,162	$ 1,200	$ 1,243
Elliot Lake	$ 510	$ 748	$ 892	$ 1,119	$ 1,315
Kenora	$ 4,555	$ 4,799	$ 4,634	$ 4,548	$ 4,154
North Average	**$ 324**	**$ 431**	**$ 568**	**$ 673**	**$ 747**
North Median	**$ 477**	**$ 727**	**$ 913**	**$ 831**	**$ 990**

Municipality	2015	2016	2017	2018	2019
Barrie	$ (1,492)	$ (1,329)	$ (938)	$ (910)	$ (1,013)
New Tecumseth				$ (1,069)	$ (851)
Gravenhurst	$ (1,066)	$ (829)	$ (520)	$ (299)	$ (10)
Orangeville	$ (60)	$ (198)	$ (21)	$ 330	$ 777
Huntsville	$ 206	$ 282	$ 425	$ 706	$ 855
Collingwood	$ (244)	$ 241	$ 448	$ 1,232	$ 1,374
Orillia	$ 1,271	$ 1,357	$ 1,310	$ 1,128	$ 1,584
Bracebridge	$ 1,680	$ 1,839	$ 1,666	$ 1,987	$ 2,100
Innisfil	$ 412	$ 4,983	$ 4,914	$ 5,647	$ 5,919
Simcoe/Musk./Duff. Average	**$ 88**	**$ 793**	**$ 911**	**$ 972**	**$ 1,193**
Simcoe/Musk./Duff. Median	**$ 73**	**$ 262**	**$ 437**	**$ 706**	**$ 855**

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

Municipality	2015	2016	2017	2018	2019
Owen Sound	$ (1,099)	$ (1,288)	$ (1,379)	$ (1,504)	$ (1,400)
North Perth	$ (856)	$ (899)	$ (959)	$ (776)	$ (445)
Norfolk		$ (132)	$ (267)	$ (295)	$ (268)
Brant County	$ (187)	$ (373)	$ 142	$ 127	$ (208)
St. Thomas	$ 434	$ 128	$ (275)	$ 239	$ (23)
Tillsonburg	$ 60	$ 52	$ 230	$ (64)	$ (8)
Guelph-Eramosa	$ (53)	$ (205)	$ (74)	$ (15)	$ 106
Grey Highlands	$ 320	$ 398	$ 384	$ 236	$ 238
Southgate				$ 560	$ 244
Meaford	$ (304)	$ (95)	$ 73	$ 133	$ 271
Minto	$ 113	$ (11)	$ 98	$ 96	$ 285
West Grey				$ 448	$ 289
Erin	$ 174	$ 172	$ 146	$ 326	$ 442
Middlesex Centre	$ (633)	$ (408)	$ (152)	$ 81	$ 476
Mapleton	$ 384		$ 178	$ 347	$ 558
Lakeshore				$ 400	$ 660
Kingsville				$ 546	$ 665
Puslinch	$ 448	$ 492	$ 528	$ 552	$ 671
Chatsworth					$ 697
Cambridge	$ 722	$ 726	$ 650	$ 720	$ 797
Windsor	$ 653	$ 731	$ 715	$ 707	$ 817
Wellesley	$ 861	$ 904	$ 890	$ 893	$ 867
Kitchener	$ 872	$ 918	$ 888	$ 880	$ 956
Centre Wellington	$ 571	$ 836	$ 817	$ 917	$ 987
Sarnia	$ 213	$ 376	$ 652	$ 866	$ 1,070
Guelph	$ 572	$ 658	$ 719	$ 826	$ 1,146
Georgian Bluffs				$ 1,032	$ 1,179
London	$ 508	$ 613	$ 670	$ 976	$ 1,227
Woolwich	$ 1,000	$ 1,169	$ 1,100	$ 1,112	$ 1,273
Ingersoll	$ 431	$ 640	$ 856	$ 1,112	$ 1,330
Strathroy-Caradoc	$ 248	$ 638	$ 832	$ 1,167	$ 1,377
North Middlesex	$ 383	$ 685	$ 887	$ 1,191	$ 1,398
Lambton Shores	$ (262)	$ 222	$ 655	$ 833	$ 1,418
Waterloo	$ 1,238	$ 1,259	$ 1,283	$ 1,395	$ 1,421
Haldimand	$ 1,461	$ 1,513	$ 1,688	$ 1,523	$ 1,490
Wilmot	$ 1,111	$ 1,249	$ 1,403	$ 1,423	$ 1,497
Brantford		$ 1,132	$ 1,132	$ 1,352	$ 1,505
Chatham-Kent	$ 440	$ 704	$ 948	$ 1,291	$ 1,509
Hanover					$ 1,701
Wellington North	$ 1,177	$ 1,493	$ 1,589	$ 1,792	$ 2,024
The Blue Mountains					$ 3,956
Kincardine	$ 2,570	$ 2,366	$ 2,578	$ 4,828	$ 5,130
Southwest Average	**$ 424**	**$ 505**	**$ 577**	**$ 725**	**$ 936**
Southwest Median	**$ 433**	**$ 638**	**$ 662**	**$ 720**	**$ 842**

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

Municipality	2015	2016	2017	2018	2019
Region Waterloo	$ (1,044)	$ (1,229)	$ (1,272)	$ (1,133)	$ (1,145)
Region York	$ (1,215)	$ (1,209)	$ (1,052)	$ (662)	$ (466)
Region Niagara	$ (155)	$ (223)	$ (180)	$ (86)	$ (105)
Region Peel	$ (101)	$ 8	$ 71	$ 147	$ 216
District Muskoka	$ 38	$ 303	$ 600	$ 969	$ 1,116
Region Durham	$ 1,327	$ 1,579	$ 1,799	$ 2,087	$ 2,349
Region Halton	$ 1,965	$ 2,097	$ 2,108	$ 2,283	$ 2,510
Average	**$ 116**	**$ 189**	**$ 296**	**$ 515**	**$ 639**
Median	**$ (101)**	**$ 8**	**$ 71**	**$ 147**	**$ 216**
Simcoe County	$ (133)	$ (137)	$ (67)	$ (62)	$ (112)
Bruce County	$ (161)	$ (90)	$ (58)	$ (94)	$ (24)
Dufferin County	$ (1)	$ 65	$ 83	$ 189	$ 274
Grey County	$ 395	$ 378	$ 326	$ 284	$ 320
Elgin County	$ 235	$ 262	$ 339	$ 498	$ 507
Wellington County	$ 371	$ 442	$ 460	$ 551	$ 593
Average	**$ 118**	**$ 153**	**$ 180**	**$ 228**	**$ 260**
Median	**$ 117**	**$ 163**	**$ 204**	**$ 236**	**$ 297**

Net Financial Liabilities Ratio—Trend

Municipality	2015	2016	2017	2018	2019
Innisfil	(0.23)	(3.08)	(3.15)	(2.94)	(3.01)
Kincardine	(1.18)	(1.08)	(1.17)	(1.97)	(2.16)
Wilmot	(1.52)	(1.57)	(1.77)	(1.74)	(1.82)
Bracebridge	(1.62)	(1.69)	(1.52)	(1.69)	(1.75)
Wellington North	(1.03)	(1.24)	(1.37)	(1.52)	(1.63)
Woolwich	(1.54)	(1.41)	(1.51)	(1.52)	(1.48)
Wellesley	(1.57)	(1.52)	(1.57)	(1.51)	(1.44)
East Gwillimbury	(0.40)	(0.26)	(0.49)	(0.70)	(1.37)
Kenora	(1.84)	(1.81)	(1.76)	(1.60)	(1.36)
Vaughan	(0.94)	(0.86)	(1.36)	(1.32)	(1.27)
Markham	(1.29)	(1.16)	(1.25)	(1.29)	(1.26)
Brock	(0.99)	(1.08)	(1.16)	(1.25)	(1.25)
Halton Hills	(0.80)	(1.00)	(1.15)	(1.23)	(1.17)
The Blue Mountains					(1.12)
Oakville	(1.10)	(1.16)	(1.12)	(1.11)	(1.12)
Milton	(0.99)	(1.14)	(0.85)	(1.01)	(1.09)
Ingersoll	(0.35)	(0.51)	(0.71)	(0.89)	(1.06)
Waterloo	(0.88)	(0.87)	(0.92)	(0.95)	(1.01)
Thorold	(0.82)	(0.87)	(0.91)	(0.85)	(1.01)
Aurora	(0.67)	(0.81)		(1.03)	(1.01)
Strathroy-Caradoc	(0.21)	(0.49)	(0.62)	(0.81)	(1.00)
Georgian Bluffs				(0.87)	(0.98)
Hanover					(0.92)
Clarington	(0.77)	(0.79)	(0.85)	(0.87)	(0.91)
Mississauga	(0.71)	(0.66)	(0.93)	(0.94)	(0.90)
Centre Wellington	(0.57)	(0.71)	(0.79)	(0.81)	(0.89)
Puslinch	(0.70)	(0.68)	(0.76)	(0.77)	(0.84)
Fort Erie	(0.53)	(0.53)	(0.59)	(0.60)	(0.81)
Niagara-on-the-Lake	(0.92)	(0.97)	(0.90)	(0.79)	(0.81)
Elliot Lake	(0.31)	(0.45)	(0.55)	(0.63)	(0.80)
Huntsville	(0.24)	(0.32)	(0.45)	(0.70)	(0.80)
Burlington	(0.84)	(0.79)	(0.80)	(0.71)	(0.78)
North Middlesex	(0.28)	(0.43)	(0.50)	(0.65)	(0.70)
Chatsworth					(0.67)
Lambton Shores	0.12	(0.11)	(0.34)	(0.41)	(0.65)
Brampton	(0.80)	(0.67)	(0.68)	(0.60)	(0.63)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2015	2016	2017	2018	2019
Kitchener	(0.60)	(0.61)	(0.58)	(0.56)	(0.63)
Brantford		(0.47)	(0.49)	(0.56)	(0.62)
Haldimand	(0.53)	(0.67)	(0.74)	(0.70)	(0.62)
Chatham-Kent	(0.21)	(0.32)	(0.40)	(0.54)	(0.62)
Sarnia	(0.14)	(0.22)	(0.39)	(0.49)	(0.61)
Collingwood	0.10	(0.10)	(0.20)	(0.47)	(0.59)
Mapleton	(0.52)		(0.21)	(0.38)	(0.59)
Cambridge	(0.63)	(0.58)	(0.53)	(0.55)	(0.59)
Orillia	(0.54)	(0.55)	(0.54)	(0.44)	(0.57)
Newmarket	(0.60)	(0.68)	(0.74)	(0.55)	(0.57)
London	(0.23)	(0.27)	(0.30)	(0.42)	(0.53)
Erin	(0.20)	(0.20)	(0.18)	(0.35)	(0.53)
Kingsville				(0.43)	(0.50)
Caledon	(0.31)	(0.38)	(0.40)	(0.46)	(0.48)
Welland	(0.05)	(0.15)	(0.25)	(0.29)	(0.48)
Lakeshore				(0.30)	(0.48)
Greater Sudbury	(0.45)	(0.50)	(0.47)	(0.47)	(0.48)
Sault Ste. Marie	(0.33)	(0.31)	(0.41)	(0.47)	(0.47)
Guelph	(0.22)	(0.25)	(0.28)	(0.32)	(0.44)
Orangeville	0.04	0.11	0.01	(0.18)	(0.42)
Espanola			(0.36)	(0.21)	(0.36)
Windsor	(0.27)	(0.30)	(0.30)	(0.31)	(0.34)
Georgina	(0.18)	(0.21)	(0.21)	(0.26)	(0.33)
Middlesex Centre	0.42	0.25	0.10	(0.05)	(0.29)
North Bay	(0.05)	(0.13)	(0.19)	(0.28)	(0.28)
Parry Sound	(0.45)	(0.41)	(0.34)	(0.32)	(0.28)
Peterborough	(0.42)	(0.36)	(0.31)	(0.24)	(0.26)
West Grey				(0.41)	(0.25)
Minto	(0.09)	0.01	(0.08)	(0.07)	(0.21)
Southgate				(0.47)	(0.19)
Oshawa	0.26	0.15	0.02	(0.08)	(0.19)
Hamilton	(0.07)	(0.11)	(0.18)	(0.18)	(0.18)
Grey Highlands	(0.27)	(0.31)	(0.30)	(0.17)	(0.17)
Meaford	0.18	0.05	(0.04)	(0.07)	(0.14)
Guelph-Eramosa	0.07	0.25	0.09	0.02	(0.12)
King	0.18	0.12	(0.06)	0.03	(0.11)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2015	2016	2017	2018	2019
St. Catharines	0.08	0.02	(0.07)	(0.01)	(0.04)
Tillsonburg	(0.05)	(0.04)	(0.19)	0.05	0.01
Gravenhurst	0.85	0.61	0.38	0.21	0.01
St. Thomas	(0.23)	(0.06)	0.13	(0.11)	0.01
Cornwall	(0.08)	(0.01)	(0.05)	(0.11)	0.03
Whitchurch - Stouffville	0.07	0.15	0.19	0.20	0.09
Brant County	0.11	0.20	(0.06)	(0.06)	0.11
Norfolk		0.07	0.15	0.16	0.14
Belleville	0.13	0.19	0.26	0.24	0.17
Greenstone	0.73	0.59	0.48	0.28	0.19
Thunder Bay	0.33	0.37	0.30	0.25	0.23
North Perth	0.54	0.49	0.49	0.41	0.24
Hawkesbury				0.38	0.24
Timmins	0.38	0.38	0.36	0.36	0.43
Barrie	0.72	0.59	0.42	0.40	0.44
Prince Edward County	0.65	0.73	0.69	0.61	0.55
Kingston	0.46	0.45	0.47	0.52	0.58
Owen Sound	0.56	0.62	0.66	0.70	0.64
New Tecumseth				0.76	0.66
Port Colborne	0.23	0.57	0.90	0.77	0.75
Toronto	0.68	0.70	0.76	0.82	0.85
Ottawa	0.66	0.71	0.84	0.83	0.88
Quinte West	0.77	1.01	0.93	0.93	0.95
Pelham	0.57	0.74	1.63	2.03	1.53
Average	**(0.29)**	**(0.34)**	**(0.38)**	**(0.41)**	**(0.48)**
Median	**(0.23)**	**(0.26)**	**(0.30)**	**(0.42)**	**(0.51)**

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2015	2016	2017	2018	2019
Region Halton	(1.64)	(1.67)	(1.75)	(1.87)	(2.00)
Region Durham	(0.96)	(1.06)	(1.22)	(1.40)	(1.54)
District Muskoka	(0.02)	(0.15)	(0.30)	(0.47)	(0.54)
Region Peel	0.10	(0.01)	(0.07)	(0.13)	(0.19)
Region Niagara	0.12	0.17	0.14	0.07	0.08
Region York	0.93	0.86	0.75	0.47	0.31
Region Waterloo	0.83	0.91	0.97	0.84	0.84
Average	**(0.09)**	**(0.13)**	**(0.21)**	**(0.36)**	**(0.43)**
Median	**0.10**	**(0.01)**	**(0.07)**	**(0.13)**	**(0.19)**
Elgin County	(0.28)	(0.31)	(0.39)	(0.48)	(0.56)
Wellington County	(0.32)	(0.36)	(0.38)	(0.44)	(0.47)
Grey County	(0.51)	(0.51)	(0.43)	(0.36)	(0.42)
Dufferin County	0.00	(0.09)	(0.10)	(0.25)	(0.39)
Bruce County	0.19	0.11	0.07	0.12	0.03
Simcoe County	0.21	0.22	0.10	0.10	0.18
Average	**(0.12)**	**(0.16)**	**(0.19)**	**(0.22)**	**(0.27)**
Median	**(0.14)**	**(0.20)**	**(0.24)**	**(0.30)**	**(0.40)**

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—2019 Asset Consumption Ratio—Total Survey

Total Asset Consumption Ratio Trend

Municipalities	2015	2016	2017	2018	2019
Vaughan	11.5%	12.0%	12.0%	12.3%	12.4%
Markham	19.4%	19.9%	19.8%	20.2%	20.7%
Mississauga	19.1%	19.6%	20.4%	21.1%	21.5%
Ottawa	27.6%	28.4%	29.2%	29.7%	27.0%
Milton	26.9%	28.3%	29.0%	29.4%	28.6%
Whitchurch - Stouffville	26.6%	26.9%	27.5%	27.9%	29.5%
New Tecumseth				28.7%	30.8%
Barrie	27.0%	28.1%	29.4%	29.8%	31.2%
Oakville	31.5%	32.0%	31.9%	32.2%	31.5%
Niagara-on-the-Lake	28.0%	29.1%	30.2%	30.5%	31.7%
Hanover					31.8%
Kitchener	30.7%	30.4%	31.4%	31.3%	31.8%
Woolwich	27.5%	29.0%	29.8%	30.2%	32.0%
Brampton	27.9%	29.0%	30.2%	31.2%	32.2%
North Perth	32.4%	32.7%	34.0%	32.5%	32.6%
Lambton Shores	29.8%	29.4%	31.0%	31.4%	33.0%
Aurora	27.9%	28.2%		31.3%	33.2%
Lakeshore				32.2%	33.2%
Innisfil	29.6%	33.4%	33.9%	34.7%	33.6%
Middlesex Centre	31.2%	32.1%	32.6%	33.7%	34.1%
Georgina	28.6%	30.3%	31.9%	32.8%	34.5%
North Middlesex	30.4%	32.2%	33.7%	34.6%	35.9%
Owen Sound	35.9%	35.0%	35.5%	36.3%	36.0%
King	39.4%	39.3%	37.7%	37.6%	36.5%
Burlington	34.1%	34.9%	35.8%	36.1%	36.6%
London	35.3%	35.9%	36.2%	36.1%	36.7%
Southgate				39.1%	37.4%
Cambridge	39.7%	39.1%	40.4%	40.3%	38.1%
Hamilton	36.8%	37.0%	37.9%	38.3%	38.5%
Toronto	41.6%	40.9%	39.3%	38.6%	38.5%
Guelph-Eramosa	36.1%	37.6%	37.1%	38.7%	38.8%
Espanola	37.7%		39.3%	38.7%	38.8%
East Gwillimbury	40.2%	37.5%	37.9%	37.9%	38.8%
Newmarket	37.5%	37.3%	37.7%	37.6%	38.9%
Port Colborne	38.4%	39.3%	38.0%	39.7%	38.9%
Kingston	36.9%	36.7%	38.0%	38.8%	39.0%

Total Asset Consumption Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
The Blue Mountains					39.0%
Pelham	41.3%	42.7%	43.7%	37.4%	39.1%
Orillia	38.2%	38.3%	39.0%	39.2%	39.1%
Waterloo	36.9%	38.1%	38.9%	39.2%	39.1%
Centre Wellington	37.6%	38.7%	39.1%	38.9%	39.7%
Parry Sound	37.6%	38.1%	38.6%	39.2%	40.2%
Ingersoll	36.9%	37.1%	38.6%	39.6%	40.8%
Brant County	39.5%	38.6%	39.5%	39.6%	40.8%
Clarington	38.0%	38.8%	40.0%	40.7%	40.9%
Collingwood	38.2%	38.1%	39.6%	39.4%	41.0%
Welland	37.5%	38.5%	39.7%	41.4%	41.0%
Georgian Bluffs				40.1%	41.3%
Thorold	37.3%	39.2%	39.7%	40.5%	41.7%
St. Catharines	38.8%	40.0%	41.0%	40.4%	41.8%
Peterborough	39.5%	40.4%	40.8%	41.7%	41.8%
St. Thomas	46.7%	46.6%	44.6%	43.9%	42.1%
Hawkesbury				41.7%	42.5%
Belleville	42.6%	42.0%	41.1%	41.4%	42.8%
Sarnia	40.7%	41.9%	42.3%	43.4%	43.2%
Norfolk		39.9%	41.0%	42.3%	43.3%
Sault Ste. Marie	39.4%	40.1%	41.6%	42.5%	43.3%
Windsor	41.0%	42.3%	43.0%	44.0%	43.4%
Tillsonburg	42.2%	43.9%	44.1%	44.4%	43.4%
Cornwall	42.0%	42.3%	42.8%	43.1%	43.6%
Wilmot	35.8%	38.3%	40.1%	41.9%	43.7%
Fort Erie	39.4%	40.6%	41.9%	43.1%	43.9%
Oshawa	39.1%	39.9%	40.6%	42.5%	44.1%
Strathroy-Caradoc	40.3%	42.3%	42.8%	43.8%	44.3%
Kincardine	44.5%	44.6%	50.5%	44.3%	44.8%
Guelph	43.5%	44.0%	45.0%	45.2%	45.0%
West Grey				44.5%	45.3%
Kenora	38.9%	39.9%	46.8%	47.3%	45.7%
North Bay	41.5%	42.8%	44.5%	45.1%	45.7%
Orangeville	40.2%	42.7%	43.7%	44.7%	46.3%
Minto	44.7%	45.7%	46.3%	45.5%	46.4%
Prince Edward County	43.5%	43.6%	44.9%	46.2%	46.9%

Total Asset Consumption Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Halton Hills	42.4%	43.6%	45.3%	45.7%	47.3%
Timmins	49.0%	42.2%	44.5%	46.1%	47.6%
Caledon	54.9%	53.2%	51.2%	50.1%	47.6%
Chatham-Kent	46.0%	47.4%	47.9%	49.2%	48.7%
Haldimand	47.0%	47.3%	47.5%	48.3%	49.0%
Brantford		47.5%	48.2%	48.7%	49.4%
Bracebridge	45.2%	46.6%	47.7%	48.5%	49.5%
Erin	44.3%	45.5%	46.9%	48.2%	49.7%
Greater Sudbury	48.6%	49.7%	50.3%	51.2%	50.7%
Meaford	51.3%	51.5%	51.2%	50.9%	51.0%
Quinte West	66.2%	66.8%	65.4%	52.5%	53.4%
Brock	48.2%	49.8%	51.6%	52.7%	53.6%
Huntsville	46.8%	48.4%	50.7%	52.2%	53.9%
Wellington North	52.6%	53.4%	54.2%	54.4%	55.5%
Grey Highlands	51.5%	53.3%	54.7%	55.1%	56.0%
Greenstone	52.6%	54.1%	55.1%	56.2%	57.4%
Kingsville				58.0%	57.9%
Thunder Bay	55.0%	55.2%	56.6%	58.2%	59.2%
Gravenhurst	38.1%	40.5%	57.1%	59.8%	61.9%
Mapleton	64.6%		63.9%	63.5%	62.9%
Chatsworth					64.6%
Puslinch	64.2%	65.1%	65.7%	66.5%	64.9%
Wellesley	67.1%	69.2%	71.6%	72.1%	72.5%
Elliot Lake	78.7%	79.3%	79.6%	79.5%	78.4%
Average	**40.0%**	**40.5%**	**41.9%**	**41.9%**	**42.4%**
Median	**38.4%**	**39.2%**	**39.9%**	**40.7%**	**41.5%**

Total Asset Consumption Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Region Halton	25.8%	26.4%	27.1%	27.5%	26.8%
Region York	29.1%	27.9%	26.6%	28.3%	28.7%
Region Peel	26.0%	27.0%	28.2%	29.3%	29.9%
Region Waterloo	41.5%	42.4%	34.7%	34.5%	34.1%
Region Durham	33.0%	32.8%	33.6%	34.7%	35.7%
Region Niagara	43.2%	41.6%	42.5%	43.9%	44.7%
District Muskoka	44.0%	46.0%	47.8%	49.9%	51.5%
Average	**34.7%**	**34.9%**	**34.4%**	**35.4%**	**35.9%**
Median	**33.0%**	**32.8%**	**33.6%**	**34.5%**	**34.1%**
Simcoe County	32.2%	33.0%	34.4%	34.4%	34.7%
Wellington County	40.6%	41.9%	42.6%	42.9%	44.0%
Bruce County	41.7%	42.3%	43.6%	43.5%	44.0%
Dufferin County	41.9%	42.2%	43.1%	43.1%	44.1%
Elgin County	44.6%	45.7%	46.5%	48.6%	48.1%
Grey County	58.0%	59.3%	59.6%	56.7%	56.5%
Average	**43.2%**	**44.1%**	**45.0%**	**44.9%**	**45.2%**
Median	**41.8%**	**42.2%**	**43.4%**	**43.3%**	**44.0%**

Tax Asset Consumption Ratio

Municipalities	2019
Vaughan	11.0%
Markham	17.5%
Mississauga	21.5%
Ottawa	27.1%
Milton	28.6%
Barrie	29.3%
New Tecumseth	29.3%
North Perth	30.2%
Oakville	31.5%
Brampton	32.2%
Whitchurch - Stouffville	32.4%
Hanover	33.3%
Kitchener	33.6%
Innisfil	33.6%
Aurora	33.7%
Woolwich	34.1%
London	35.1%
East Gwillimbury	35.2%
Niagara-on-the-Lake	35.7%
Collingwood	36.2%
Burlington	36.6%
Owen Sound	36.8%
St. Thomas	37.3%
Pelham	38.1%
Orillia	38.2%
Toronto	38.8%
Newmarket	39.0%
Port Colborne	39.2%
Georgina	39.3%
Middlesex Centre	39.4%
Southgate	39.5%
Espanola	39.9%
North Middlesex	40.1%
Lambton Shores	40.3%
Georgian Bluffs	40.4%
Peterborough	40.7%

Municipalities	2019
Hamilton	40.8%
Ingersoll	40.8%
Waterloo	40.9%
Clarington	40.9%
Lakeshore	41.4%
Kingston	41.5%
Guelph-Eramosa	41.5%
Cambridge	41.5%
King	42.1%
Sarnia	42.2%
Brant County	42.9%
Sault Ste. Marie	43.2%
Centre Wellington	43.4%
Parry Sound	43.4%
Windsor	43.5%
Tillsonburg	43.6%
Welland	44.0%
Oshawa	44.1%
Guelph	44.6%
Norfolk	44.6%
The Blue Mountains	45.0%
West Grey	45.0%
St. Catharines	45.3%
Kincardine	46.5%
Cornwall	46.6%
Hawkesbury	47.0%
Belleville	47.3%
Halton Hills	47.3%
Wilmot	47.3%
Caledon	47.6%
Thorold	47.8%
Kenora	48.7%
Fort Erie	48.7%
Chatham-Kent	48.9%
Bracebridge	49.5%
North Bay	49.5%

Tax Asset Consumption Ratio

Municipalities	2019
Meaford	49.8%
Orangeville	50.6%
Prince Edward County	51.8%
Minto	52.1%
Haldimand	52.6%
Erin	52.7%
Brock	53.6%
Huntsville	53.9%
Brantford	54.1%
Greater Sudbury	54.7%
Timmins	55.4%
Grey Highlands	56.5%
Strathroy-Caradoc	56.9%
Quinte West	59.0%
Thunder Bay	59.5%
Greenstone	59.5%
Gravenhurst	61.9%
Wellington North	63.0%
Puslinch	64.9%
Mapleton	65.8%
Kingsville	66.4%
Chatsworth	67.5%
Wellesley	72.5%
Elliot Lake	76.4%
Average	**44.2%**
Median	**43.3%**

Municipalities	2019
Region Waterloo	30.1%
Region Halton	30.2%
Region York	34.3%
Region Peel	38.7%
Region Niagara	41.0%
Region Durham	41.9%
District Muskoka	55.1%
Average	**38.7%**
Median	**38.7%**
Simcoe County	34.7%
Wellington County	44.0%
Bruce County	44.0%
Dufferin County	44.1%
Elgin County	48.1%
Grey County	56.5%
Average	**45.2%**
Median	**44.0%**

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	2015	2016	2017	2018	2019
Orillia	-5%	-17%	-33%	-41%	-50%
Newmarket	-3%	2%	3%	10%	15%
Pelham	18%	25%	-7%	7%	22%
Ottawa	22%	23%	29%	26%	24%
St. Thomas	18%	25%	21%	23%	27%
Markham	99%	80%	29%	45%	29%
Tillsonburg	26%	23%	28%	28%	30%
Sault Ste. Marie	30%	28%	32%	34%	30%
Barrie	31%	31%	30%	29%	31%
Greater Sudbury	57%	52%	44%	39%	33%
Prince Edward County	42%	39%	33%	29%	35%
Wilmot	56%	42%	45%	41%	36%
Belleville	28%	33%	38%	38%	40%
North Bay	29%	38%	42%	43%	40%
Niagara-on-the-Lake	51%	63%	52%	50%	42%
St. Catharines	41%	43%	45%	47%	44%
Strathroy-Caradoc	5%	21%	24%	40%	45%
Guelph	33%	36%	30%	35%	45%
Toronto	45%	45%	47%	48%	46%
Quinte West	32%	35%	39%	42%	47%
Timmins	32%	34%	36%	38%	47%
Hamilton	58%	56%	59%	54%	50%
Waterloo	76%	55%	54%	56%	52%
Sarnia	27%	32%	43%	47%	52%
Brantford		42%	36%	60%	52%
Kitchener	45%	45%	46%	48%	52%
Hawkesbury				42%	52%
Caledon	54%	57%	55%	60%	56%
Grey Highlands	52%	58%	57%	58%	59%
Thunder Bay	55%	52%	59%	57%	61%
Windsor	56%	56%	50%	54%	62%
Whitchurch - Stouffville	87%	67%	49%	52%	63%
Orangeville	25%	33%	38%	48%	63%
Meaford	46%	48%	59%	55%	65%
Woolwich	46%	53%	49%	41%	65%
Oshawa	46%	52%	59%	62%	65%

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

Municipality	2015	2016	2017	2018	2019
Cornwall	66%	62%	63%	64%	66%
Peterborough	61%	64%	63%	63%	68%
Norfolk		86%	81%	69%	68%
Guelph-Eramosa	48%	51%	56%	61%	68%
Greenstone	35%	38%	37%	63%	68%
Kingsville				73%	71%
Southgate				60%	72%
Burlington	80%	84%	84%	74%	73%
Kincardine	112%	93%	85%	98%	74%
Kingston	80%	80%	86%	83%	74%
Innisfil	70%	63%	71%	93%	76%
West Grey				78%	77%
Georgina	62%	65%	71%	74%	79%
Minto	60%	57%	68%	66%	79%
Cambridge	64%	64%	63%	71%	80%
Huntsville	39%	40%	47%	73%	80%
Wellesley	101%	105%	101%	94%	83%
New Tecumseth				75%	85%
Oakville	113%	112%	104%	91%	85%
Centre Wellington	92%	114%	71%	74%	85%
Vaughan	70%	102%	83%	82%	87%
Owen Sound	98%	91%	90%	88%	87%
Erin	49%	57%	56%	80%	89%
Port Colborne	89%	94%	94%	88%	89%
Kenora	117%	106%	98%	88%	90%
Brant County	94%	92%	92%	86%	90%
Fort Erie	69%	73%	77%	76%	91%
Wellington North	132%	103%	98%	117%	91%
Mississauga	80%	85%	81%	91%	93%
Bracebridge	52%	59%	80%	90%	94%
Brampton	73%	76%	83%	85%	94%
Gravenhurst	73%	76%	86%	94%	94%
Ingersoll	42%	55%	70%	82%	94%
Espanola			60%	35%	98%
London	78%	81%	88%	94%	100%
The Blue Mountains					101%

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

Municipality	2015	2016	2017	2018	2019
North Perth	90%	91%	95%	105%	103%
Halton Hills	71%	87%	96%	101%	105%
Parry Sound	123%	111%	95%	102%	105%
Collingwood	59%	53%	61%	110%	106%
Clarington	129%	120%	119%	106%	108%
Chatham-Kent	98%	94%	95%	103%	110%
King	82%	83%	86%	78%	110%
Puslinch	94%	93%	102%	99%	111%
Lambton Shores	64%	77%	93%	90%	111%
Chatsworth					114%
Lakeshore				98%	115%
Georgian Bluffs				112%	120%
Hanover					123%
Middlesex Centre	83%	93%	93%	102%	124%
Milton	160%	171%	124%	124%	127%
Elliot Lake	70%	100%	105%	110%	127%
Welland	70%	80%	84%	90%	131%
Mapleton	94%		131%	153%	138%
Aurora	161%	155%		121%	139%
North Middlesex	125%	141%	154%	149%	155%
Brock	135%	150%	155%	157%	158%
Thorold	207%	192%	196%	190%	186%
Haldimand	160%	186%	188%	180%	189%
East Gwillimbury	72%	156%	208%	199%	211%
Average	**69%**	**71%**	**70%**	**74%**	**80%**
Median	**60%**	**58%**	**60%**	**73%**	**78%**

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

Municipality	2015	2016	2017	2018	2019
Region Waterloo	42%	44%	41%	40%	37%
Region Niagara	47%	45%	46%	43%	37%
District Muskoka	72%	79%	91%	102%	99%
Region Peel	119%	126%	127%	126%	129%
Region Durham	137%	150%	165%	169%	180%
Region Halton	208%	219%	214%	226%	233%
Region York	212%	223%	223%	241%	247%
Average	**120%**	**126%**	**130%**	**135%**	**138%**
Median	**119%**	**126%**	**127%**	**126%**	**129%**
Elgin County	21%	32%	48%	44%	27%
Bruce County	55%	57%	58%	52%	57%
Dufferin County	50%	59%	66%	71%	80%
Wellington County	83%	75%	79%	84%	88%
Grey County	90%	87%	85%	87%	89%
Simcoe County	63%	69%	87%	96%	106%
Average	**60%**	**63%**	**71%**	**72%**	**75%**
Median	**59%**	**64%**	**73%**	**78%**	**84%**

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

Municipality	2015	2016	2017	2018	2019
Orillia	-4%	-13%	-27%	-34%	-39%
Newmarket	-2%	2%	2%	7%	11%
Pelham	16%	20%	-6%	6%	18%
Ottawa	16%	16%	21%	19%	18%
Markham	59%	49%	18%	27%	19%
Tillsonburg	18%	17%	20%	20%	21%
St. Thomas	15%	20%	17%	18%	23%
Kitchener	19%	20%	19%	20%	23%
Sault Ste. Marie	22%	21%	24%	26%	23%
Wilmot	37%	28%	28%	26%	23%
Toronto	22%	22%	23%	24%	23%
Niagara-on-the-Lake	32%	38%	29%	28%	25%
Greater Sudbury	41%	38%	33%	29%	26%
Barrie	25%	25%	24%	24%	26%
Thunder Bay	22%	23%	24%	25%	27%
Prince Edward County	34%	31%	27%	24%	29%
St. Catharines	29%	31%	32%	33%	31%
North Bay	23%	30%	33%	34%	32%
Belleville	24%	28%	31%	31%	33%
Waterloo	50%	35%	35%	36%	34%
Strathroy-Caradoc	4%	16%	18%	29%	34%
Guelph	25%	28%	23%	27%	35%
Timmins	25%	26%	26%	28%	36%
Woolwich	32%	31%	32%	27%	38%
Hamilton	44%	42%	44%	42%	38%
Brantford		30%	26%	43%	38%
Hawkesbury				32%	41%
Quinte West	29%	32%	35%	37%	42%
Sarnia	21%	26%	34%	37%	42%
Windsor	38%	36%	33%	39%	42%
Caledon	39%	40%	40%	44%	43%
Whitchurch - Stouffville	59%	47%	31%	34%	44%
Innisfil	51%	41%	46%	52%	44%
Cornwall	47%	44%	44%	46%	44%
Peterborough	43%	45%	45%	44%	47%
Grey Highlands	42%	46%	47%	46%	49%

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

Municipality	2015	2016	2017	2018	2019
Minto	39%	37%	43%	42%	50%
Meaford	38%	40%	48%	46%	51%
Guelph-Eramosa	38%	40%	45%	49%	52%
Kingston	55%	56%	58%	55%	52%
Burlington	56%	59%	58%	52%	52%
Oshawa	33%	37%	43%	49%	53%
Orangeville	20%	28%	30%	39%	53%
Centre Wellington	56%	60%	44%	44%	54%
Kincardine	70%	69%	58%	67%	55%
West Grey				60%	56%
Huntsville	27%	29%	32%	50%	56%
Norfolk		70%	66%	57%	57%
Wellesley	65%	68%	68%	62%	57%
Southgate				49%	58%
Vaughan	50%	70%	55%	54%	58%
Mississauga	51%	52%	50%	56%	58%
Greenstone	27%	29%	28%	43%	59%
Cambridge	50%	49%	48%	53%	59%
Kingsville				63%	59%
Oakville	80%	79%	72%	64%	60%
Kenora	87%	79%	76%	65%	64%
Georgina	48%	52%	59%	61%	65%
Brampton	51%	53%	59%	60%	65%
Espanola	34%		47%	26%	65%
Wellington North	103%	78%	74%	87%	68%
Port Colborne	50%	73%	74%	67%	69%
Bracebridge	40%	45%	61%	67%	71%
Owen Sound	78%	73%	72%	71%	72%
Erin	32%	45%	43%	56%	72%
New Tecumseth				63%	74%
Hanover					74%
North Perth	58%	56%	58%	69%	76%
Fort Erie	59%	62%	65%	64%	76%
The Blue Mountains					76%
Gravenhurst	58%	62%	69%	75%	77%
London	59%	60%	67%	71%	77%

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

Municipality	2015	2016	2017	2018	2019
Puslinch	72%	66%	72%	71%	77%
Brant County	78%	77%	57%	70%	77%
Milton	85%	94%	68%	71%	77%
Parry Sound	88%	80%	71%	75%	78%
Ingersoll	35%	46%	59%	67%	79%
Lambton Shores	39%	54%	70%	67%	79%
Halton Hills	52%	65%	72%	75%	80%
Clarington	96%	91%	91%	79%	80%
Chatham-Kent	76%	73%	69%	79%	85%
King	50%	59%	66%	58%	87%
Collingwood	46%	43%	50%	76%	89%
Middlesex Centre	51%	59%	68%	73%	91%
Chatsworth					93%
Lakeshore				80%	95%
Georgian Bluffs				93%	100%
Welland	48%	57%	56%	59%	101%
Aurora	99%	83%		106%	103%
Elliot Lake	49%	79%	86%	85%	108%
Mapleton	73%		106%	118%	114%
North Middlesex	102%	112%	116%	118%	124%
Brock	110%	120%	119%	125%	126%
Haldimand	90%	139%	138%	142%	131%
Thorold	163%	158%	160%	154%	152%
East Gwillimbury	51%	63%	101%	122%	159%
Average	**48%**	**50%**	**51%**	**54%**	**60%**
Median	**42%**	**44%**	**44%**	**52%**	**57%**

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

Municipality	2015	2016	2017	2018	2019
Region Niagara	33%	32%	32%	31%	28%
Region Waterloo	34%	36%	34%	33%	31%
District Muskoka	61%	67%	77%	87%	84%
Region Peel	99%	105%	106%	105%	108%
Region Durham	117%	128%	135%	143%	151%
Region Halton	159%	171%	170%	179%	184%
Region York	157%	175%	167%	193%	199%
Average	**94%**	**102%**	**103%**	**110%**	**112%**
Median	**99%**	**105%**	**106%**	**105%**	**108%**
Elgin County	15%	25%	37%	34%	21%
Bruce County	42%	45%	46%	42%	46%
Dufferin County	38%	45%	49%	55%	64%
Grey County	65%	66%	65%	62%	68%
Wellington County	67%	61%	64%	68%	72%
Simcoe County	50%	55%	67%	76%	84%
Average	**46%**	**49%**	**55%**	**56%**	**59%**
Median	**46%**	**50%**	**57%**	**58%**	**66%**

2019 Total and Tax Reserve Per Capita

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Orillia	$ (137)	$ (902)
Newmarket	$ 596	$ 103
Wilmot	$ 370	$ 131
Markham	$ 376	$ 136
Pelham	$ 281	$ 171
Kitchener	$ 318	$ 256
Woolwich	$ 554	$ 266
Niagara-on-the-Lake	$ 694	$ 279
Tillsonburg	$ 280	$ 280
Waterloo	$ 584	$ 337
Wellesley	$ 343	$ 343
St. Catharines	$ 422	$ 343
Guelph-Eramosa	$ 537	$ 345
Strathroy-Caradoc	$ 1,244	$ 346
St. Thomas	$ 723	$ 347
Whitchurch - Stouffville	$ 496	$ 410
Centre Wellington	$ 934	$ 425
Ottawa	$ 520	$ 448
Minto	$ 1,197	$ 477
Sault Ste. Marie	$ 478	$ 478
Barrie	$ 940	$ 489
Caledon	$ 513	$ 513
Cambridge	$ 702	$ 522
Erin	$ 744	$ 528
Oshawa	$ 542	$ 542
Hawkesbury	$ 788	$ 543
Prince Edward County	$ 746	$ 547
Sarnia	$ 954	$ 549
Vaughan	$ 961	$ 550
Greater Sudbury	$ 818	$ 553
Kingsville	$ 1,117	$ 563
Wellington North	$ 1,076	$ 574
West Grey	$ 597	$ 582
Huntsville	$ 599	$ 599
Puslinch	$ 613	$ 613
Grey Highlands	$ 906	$ 617

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Southgate	$ 1,021	$ 629
Quinte West	$ 863	$ 631
Brampton	$ 642	$ 642
Burlington	$ 644	$ 644
Mississauga	$ 654	$ 654
North Bay	$ 891	$ 665
Milton	$ 692	$ 692
Clarington	$ 697	$ 697
Toronto	$ 1,137	$ 698
New Tecumseth	$ 958	$ 724
Georgina	$ 944	$ 735
Belleville	$ 1,389	$ 758
Orangeville	$ 1,350	$ 758
Brantford	$ 1,810	$ 773
Guelph	$ 1,718	$ 776
Fort Erie	$ 963	$ 790
Hamilton	$ 1,157	$ 801
Timmins	$ 813	$ 813
Oakville	$ 827	$ 827
Meaford	$ 1,081	$ 835
Bracebridge	$ 847	$ 847
Halton Hills	$ 848	$ 848
Port Colborne	$ 932	$ 867
Innisfil	$ 872	$ 872
Norfolk	$ 1,323	$ 907
Chatsworth	$ 981	$ 917
Windsor	$ 931	$ 918
Cornwall	$ 1,099	$ 930
Lakeshore	$ 1,443	$ 960
Mapleton	$ 1,188	$ 963
Ingersoll	$ 991	$ 991
Hanover	$ 1,861	$ 1,030
Welland	$ 1,111	$ 1,050
Thunder Bay	$ 1,216	$ 1,052
Kincardine	$ 2,710	$ 1,056
Peterborough	$ 1,482	$ 1,062

2019 Total and Tax Reserve Per Capita (cont'd)

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
North Perth	$ 1,525	$ 1,072
Georgian Bluffs	$ 1,390	$ 1,076
Aurora	$ 1,224	$ 1,087
Brock	$ 1,115	$ 1,115
Gravenhurst	$ 1,139	$ 1,139
Owen Sound	$ 1,354	$ 1,189
Middlesex Centre	$ 1,450	$ 1,215
Lambton Shores	$ 2,307	$ 1,266
Brant County	$ 1,669	$ 1,267
King	$ 1,263	$ 1,320
Kingston	$ 2,021	$ 1,354
Elliot Lake	$ 1,838	$ 1,366
Collingwood	$ 2,596	$ 1,462
London	$ 2,008	$ 1,488
Thorold	$ 2,071	$ 1,524
East Gwillimbury	$ 1,852	$ 1,546
Kenora	$ 1,776	$ 1,559
Espanola	$ 2,156	$ 1,661
Chatham-Kent	$ 1,703	$ 1,681
Parry Sound	$ 3,209	$ 1,760
North Middlesex	$ 2,276	$ 1,905
The Blue Mountains	$ 5,577	$ 2,041
Greenstone	$ 2,298	$ 2,298
Haldimand	$ 3,277	$ 2,700
Average	**$ 1,173**	**$ 831**
Median	**$ 962**	**$ 758**

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Region Niagara	$ 557	$ 297
Region Waterloo	$ 553	$ 348
Region Peel	$ 1,376	$ 915
District Muskoka	$ 2,151	$ 1,522
Region Halton	$ 2,134	$ 1,669
Region Durham	$ 2,260	$ 1,764
Region York	$ 2,731	$ 2,356
Average	**$ 1,680**	**$ 1,267**
Median	**$ 2,134**	**$ 1,522**
Elgin County	$ 191	$ 191
Bruce County	$ 376	$ 376
Dufferin County	$ 451	$ 451
Simcoe County	$ 511	$ 511
Grey County	$ 518	$ 518
Wellington County	$ 914	$ 909
Average	**$ 494**	**$ 493**
Median	**$ 481**	**$ 481**

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	2015	2016	2017	2018	2019
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Espanola	0.3%		0.0%	0.0%	0.0%
Kenora	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
Puslinch	0.4%	0.3%	0.2%	0.1%	0.0%
Chatsworth					0.0%
West Grey				0.0%	0.0%
North Middlesex	0.2%	0.1%	0.1%	0.0%	0.0%
Sault Ste. Marie	0.3%	0.3%	0.2%	0.2%	0.1%
Markham	0.2%	0.2%	0.2%	0.2%	0.2%
Wellesley	0.3%	0.1%	0.2%	0.2%	0.2%
Thorold	0.5%	0.3%	0.3%	0.2%	0.2%
Hanover					0.2%
Vaughan	1.2%	1.0%	0.4%	0.3%	0.2%
Greater Sudbury	0.4%	0.3%	0.3%	0.3%	0.2%
Orillia	0.7%	0.5%	0.4%	0.3%	0.2%
Sarnia	0.5%	0.2%	0.2%	0.2%	0.3%
Georgina	0.0%	0.3%	0.4%	0.4%	0.3%
Fort Erie	0.6%	0.6%	0.5%	0.4%	0.3%
Brock	0.6%	0.5%	0.4%	0.4%	0.4%
Kincardine	0.6%	0.9%	0.6%	0.5%	0.4%
Wellington North	2.5%	2.0%	1.8%	0.9%	0.4%
Aurora	0.3%	0.4%		0.7%	0.4%
Strathroy-Caradoc	0.6%	0.7%	0.7%	0.5%	0.5%
Grey Highlands	0.2%	0.1%	0.4%	0.6%	0.5%
Clarington	1.1%	0.9%	0.8%	0.7%	0.5%
Georgian Bluffs				0.5%	0.5%
Niagara-on-the-Lake	0.3%	0.5%	0.4%	0.4%	0.5%
Mississauga	0.3%	0.4%	0.4%	0.5%	0.5%
The Blue Mountains					0.5%
Windsor	0.9%	0.9%	0.9%	0.7%	0.6%
Timmins	0.9%	0.8%	0.8%	0.7%	0.7%
Meaford	1.2%	1.0%	0.9%	0.8%	0.7%
Cambridge	0.3%	0.4%	0.3%	0.8%	0.7%
Centre Wellington	1.4%	1.0%	1.0%	0.8%	0.7%
Southgate				0.9%	0.7%

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

Municipality	2015	2016	2017	2018	2019
North Bay	1.7%	1.1%	1.0%	0.9%	0.7%
Brantford		0.3%	0.5%	0.6%	0.7%
Caledon	1.4%	1.2%	1.0%	0.9%	0.8%
Thunder Bay	0.8%	0.7%	0.7%	0.7%	0.8%
Chatham-Kent	1.4%	1.3%	1.0%	0.9%	0.8%
Barrie	0.7%	0.8%	0.8%	0.8%	0.8%
Ingersoll	1.5%	1.3%	1.1%	0.9%	0.8%
Elliot Lake	0.6%	1.0%	0.9%	0.8%	0.8%
Woolwich	1.3%	1.0%	1.1%	1.0%	0.8%
Cornwall	0.9%	1.0%	0.9%	0.8%	0.8%
Hamilton	1.1%	0.9%	0.9%	0.8%	0.8%
Kitchener	1.4%	0.0%	1.1%	1.0%	0.9%
London	1.2%	1.1%	1.0%	0.9%	0.9%
Prince Edward County	1.3%	1.0%	1.1%	1.1%	0.9%
Greenstone	2.4%	2.0%	1.1%	0.9%	0.9%
Halton Hills	1.5%	1.3%	1.2%	1.2%	0.9%
Owen Sound	1.5%	1.5%	1.2%	1.1%	1.0%
Guelph	1.2%	1.4%	1.2%	1.0%	1.0%
Orangeville	2.1%	1.5%	1.1%	1.1%	1.0%
Norfolk		1.0%	1.1%	1.2%	1.0%
Brampton	0.0%	0.0%	0.0%	0.0%	1.1%
Burlington	1.2%	1.3%	1.2%	1.1%	1.1%
King	1.5%	1.4%	1.4%	1.2%	1.1%
Milton	1.5%	1.5%	1.5%	1.2%	1.1%
Lakeshore				1.3%	1.1%
Innisfil	2.8%	2.1%	1.9%	1.4%	1.2%
Erin	0.8%	0.8%	0.0%	0.0%	1.2%
Hawkesbury				0.9%	1.2%
Haldimand	1.5%	1.7%	1.6%	1.8%	1.3%
Oakville	1.6%	1.7%	1.5%	1.4%	1.3%
Kingsville				1.6%	1.4%
Guelph-Eramosa	2.0%	1.7%	1.6%	1.7%	1.4%
Huntsville	2.6%	2.5%	2.0%	1.7%	1.5%
Lambton Shores	2.0%	2.0%	1.9%	1.7%	1.5%
Oshawa	2.1%	1.9%	1.8%	0.6%	1.6%
Middlesex Centre	1.6%	1.5%	1.6%	1.5%	1.7%

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

Municipality	2015	2016	2017	2018	2019
Bracebridge	1.7%	1.4%	1.3%	1.9%	1.7%
Peterborough	1.8%	1.9%	1.8%	1.9%	1.7%
Brant County	1.9%	1.7%	1.3%	1.8%	1.8%
St. Thomas	1.1%	1.0%	1.0%	1.5%	1.9%
Minto	1.3%	2.0%	2.5%	2.7%	2.0%
New Tecumseth				2.1%	2.0%
Tillsonburg	2.6%	2.4%	2.0%	1.9%	2.2%
Quinte West	1.3%	1.9%	2.1%	2.6%	2.2%
Newmarket	2.2%	1.9%	1.7%	1.9%	2.2%
Parry Sound	2.0%	2.0%	1.7%	1.6%	2.4%
Belleville	1.4%	2.1%	2.4%	2.5%	2.4%
North Perth	2.9%	2.9%	2.5%	2.5%	2.4%
Collingwood	2.9%	2.6%	2.3%	2.0%	2.5%
Welland	3.2%	3.0%	2.7%	2.3%	2.5%
Mapleton	0.0%	0.0%	0.0%	2.9%	2.6%
St. Catharines	2.4%	2.4%	2.3%	2.4%	2.7%
Whitchurch - Stouffville	3.9%	3.8%	2.9%	2.9%	2.9%
Kingston	2.7%	2.9%	2.9%	2.9%	3.0%
Waterloo	3.9%	3.6%	3.3%	3.1%	3.1%
Ottawa	3.1%	3.1%	3.0%	3.0%	3.1%
Port Colborne	1.2%	1.5%	2.2%	3.7%	3.6%
Gravenhurst	6.0%	5.4%	4.7%	4.2%	3.7%
Toronto	3.9%	3.9%	3.8%	3.7%	3.8%
Pelham	1.4%	1.9%	4.6%	5.5%	5.3%
Average	**1.4%**	**1.3%**	**1.2%**	**1.2%**	**1.2%**
Median	**1.2%**	**1.0%**	**1.0%**	**0.9%**	**0.9%**

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

Municipality	2015	2016	2017	2018	2019
District Muskoka	0.5%	0.5%	0.4%	0.3%	0.2%
Region Durham	0.9%	0.8%	0.6%	0.5%	0.4%
Region Halton	0.8%	0.8%	0.7%	0.6%	0.5%
Region Peel	1.2%	1.1%	0.9%	0.8%	0.7%
Region York	1.8%	2.0%	1.9%	2.1%	2.0%
Region Niagara	1.7%	2.7%	2.6%	2.6%	2.6%
Region Waterloo	2.3%	2.1%	2.4%	3.1%	3.0%
Average	**1.3%**	**1.4%**	**1.4%**	**1.4%**	**1.4%**
Median	**1.2%**	**1.1%**	**0.9%**	**0.8%**	**0.7%**
Grey County	0.1%	0.1%	0.0%	0.0%	0.1%
Elgin County	0.4%	0.4%	0.4%	0.2%	0.1%
Simcoe County	0.5%	0.6%	0.5%	0.5%	0.5%
Wellington County	1.4%	1.3%	1.1%	1.1%	1.0%
Dufferin County	2.2%	1.9%	1.6%	1.3%	1.1%
Bruce County	3.0%	2.6%	2.2%	1.9%	1.6%
Average	**1.3%**	**1.1%**	**1.0%**	**0.8%**	**0.7%**
Median	**1.0%**	**0.9%**	**0.8%**	**0.8%**	**0.7%**

2019 Total and Tax Debt Charges as a % of Own Source Revenues

Municipality	2019 Total Debt Charges as a % of Own Source Revenues	2019 Tax Debt Charges as a % of Own Source Revenues
East Gwillimbury	0.0%	0.0%
Georgian Bluffs	2.2%	0.0%
Kenora	0.0%	0.0%
Markham	0.3%	0.0%
North Perth	4.4%	0.0%
Timmins	3.5%	0.0%
Wilmot	0.0%	0.0%
Puslinch	0.0%	0.0%
Espanola	2.5%	0.0%
Kingston	7.3%	0.0%
West Grey	1.2%	0.0%
Windsor	2.0%	0.5%
Clarington	3.2%	0.5%
Georgina	2.8%	0.6%
The Blue Mountains	3.3%	0.6%
Aurora	1.5%	0.6%
Thorold	0.5%	0.7%
Brock	1.0%	1.0%
Niagara-on-the-Lake	1.8%	1.1%
Chatsworth	1.1%	1.1%
Sault Ste. Marie	1.4%	1.1%
Innisfil	3.6%	1.2%
Caledon	4.4%	1.3%
Brampton	1.4%	1.4%
Strathroy-Caradoc	5.0%	1.4%
Chatham-Kent	5.3%	1.5%
Wellesley	1.7%	1.7%
Meaford	3.3%	1.9%
Whitchurch - Stouffville	6.1%	2.0%
Woolwich	1.7%	2.1%
Centre Wellington	7.4%	2.1%
Hanover	1.7%	2.3%
Vaughan	1.6%	2.3%
Milton	6.3%	2.3%
Greater Sudbury	2.0%	2.4%
Oakville	4.2%	2.4%
King	2.0%	2.4%
Lakeshore	6.5%	2.6%
Fort Erie	2.4%	2.6%
Sarnia	2.0%	2.7%
Brantford	3.4%	2.7%
Cornwall	5.1%	2.7%
Halton Hills	6.6%	2.8%
Southgate	3.3%	2.8%
Elliot Lake	2.2%	2.9%
Orillia	2.4%	2.9%
North Middlesex	3.0%	3.0%
Thunder Bay	5.9%	3.1%
Kincardine	3.1%	3.2%
Mississauga	3.3%	3.3%
Prince Edward County	7.1%	3.5%
Guelph	4.5%	3.6%
Kitchener	3.4%	4.0%
Middlesex Centre	7.3%	4.1%
Kingsville	7.3%	4.3%
Orangeville	3.3%	4.3%
Cambridge	2.9%	4.5%
Ingersoll	4.6%	4.6%
Huntsville	4.6%	4.6%
Barrie	8.7%	4.7%
Brant County	6.5%	4.7%
St. Thomas	5.4%	4.7%
Parry Sound	8.2%	4.8%
Hamilton	4.6%	4.8%
Erin	4.3%	4.9%
Waterloo	4.7%	4.9%
Owen Sound	8.5%	5.0%
Bracebridge	5.1%	5.1%
Grey Highlands	4.6%	5.3%
Peterborough	8.4%	5.5%
New Tecumseth	14.3%	5.6%
Collingwood	9.4%	5.7%

2019 Total and Tax Debt Charges as a % of Own Source Revenues (cont'd)

Municipality	2019 Total Debt Charges as a % of Own Source Revenues	2019 Tax Debt Charges as a % of Own Source Revenues
Oshawa	5.8%	5.8%
Belleville	6.6%	5.9%
Hawkesbury	9.7%	5.9%
Norfolk	5.8%	6.0%
Haldimand	5.5%	6.4%
London	7.0%	6.6%
North Bay	7.6%	6.7%
Pelham	12.8%	6.8%
Ottawa	8.3%	6.9%
Burlington	7.1%	7.1%
Toronto	6.8%	7.8%
Mapleton	9.9%	8.7%
Tillsonburg	8.7%	8.7%
Guelph-Eramosa	7.1%	9.0%
Lambton Shores	6.8%	9.4%
Port Colborne	7.3%	10.3%
Quinte West	9.0%	11.1%
St. Catharines	8.7%	11.6%
Greenstone	9.8%	11.7%
Welland	9.2%	13.4%
Wellington North	9.4%	13.7%
Minto	10.8%	14.5%
Newmarket	10.9%	15.2%
Gravenhurst	21.4%	21.4%
Average	**5.2%**	**4.3%**
Median	**4.6%**	**3.2%**

Municipality	2019 Total Debt Charges as a % of Own Source Revenues	2019 Tax Debt Charges as a % of Own Source Revenues
Region York	7.8%	0.4%
Region Peel	8.5%	0.5%
District Muskoka	8.3%	0.7%
Region Halton	3.9%	1.6%
Region Durham	2.4%	1.7%
Region Waterloo	10.5%	8.9%
Region Niagara	7.8%	9.6%
Average	**7.0%**	**3.3%**
Median	**7.8%**	**1.6%**
Elgin County	0.1%	0.1%
Grey County	0.9%	0.9%
Simcoe County	1.7%	1.7%
Wellington County	4.1%	3.3%
Dufferin County	5.6%	5.6%
Bruce County	6.3%	6.3%
Average	**3.1%**	**3.0%**
Median	**2.9%**	**2.5%**

2019 Total Debt Outstanding Per Capita

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
East Gwillimbury	$ -	$ -
Espanola	$ 1,032	$ -
Kenora	$ -	$ -
Puslinch	$ -	$ -
Wilmot	$ -	$ -
West Grey	$ 39	$ 1
Wellington North	$ 191	$ 26
Markham	$ 31	$ 31
Georgina	$ 307	$ 33
Thorold	$ 44	$ 44
Sault Ste. Marie	$ 112	$ 44
Chatsworth	$ 72	$ 72
Wellesley	$ 75	$ 75
Brock	$ 80	$ 80
North Middlesex	$ 179	$ 89
Fort Erie	$ 193	$ 101
Georgian Bluffs	$ 132	$ 103
Centre Wellington	$ 665	$ 104
Woolwich	$ 114	$ 107
Hanover	$ 110	$ 110
Strathroy-Caradoc	$ 207	$ 114
Clarington	$ 116	$ 116
Sarnia	$ 163	$ 135
Aurora	$ 138	$ 138
Brampton	$ 155	$ 155
Niagara-on-the-Lake	$ 194	$ 157
Greater Sudbury	$ 414	$ 171
Kincardine	$ 181	$ 181
Orillia	$ 181	$ 181
Elliot Lake	$ 184	$ 184
Vaughan	$ 203	$ 203
Cambridge	$ 300	$ 205
Guelph-Eramosa	$ 432	$ 207
Windsor	$ 304	$ 215
Caledon	$ 220	$ 220
Meaford	$ 464	$ 236

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Kitchener	$ 240	$ 240
Ingersoll	$ 248	$ 248
Mississauga	$ 263	$ 263
Chatham-Kent	$ 652	$ 280
Owen Sound	$ 1,051	$ 287
Timmins	$ 1,142	$ 287
Southgate	$ 671	$ 292
Erin	$ 294	$ 294
Huntsville	$ 308	$ 308
Kingsville	$ 553	$ 326
The Blue Mountains	$ 441	$ 329
Lakeshore	$ 745	$ 334
Orangeville	$ 372	$ 335
Grey Highlands	$ 435	$ 340
Milton	$ 345	$ 345
Halton Hills	$ 361	$ 361
Oshawa	$ 374	$ 374
Prince Edward County	$ 1,523	$ 421
Burlington	$ 458	$ 458
Waterloo	$ 498	$ 459
Innisfil	$ 477	$ 477
Newmarket	$ 494	$ 485
Oakville	$ 515	$ 515
Hawkesbury	$ 1,642	$ 518
Hamilton	$ 752	$ 530
Bracebridge	$ 540	$ 540
Norfolk	$ 1,105	$ 541
London	$ 714	$ 547
Lambton Shores	$ 828	$ 579
Middlesex Centre	$ 1,121	$ 585
Minto	$ 961	$ 603
Brantford	$ 817	$ 607
New Tecumseth	$ 1,665	$ 607
Mapleton	$ 747	$ 627
Cornwall	$ 844	$ 638
Whitchurch - Stouffville	$ 657	$ 657

2019 Total Debt Outstanding Per Capita (cont'd)

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
North Bay	$ 1,019	$ 682
King	$ 821	$ 686
Welland	$ 882	$ 723
Barrie	$ 2,153	$ 739
St. Thomas	$ 861	$ 783
Guelph	$ 800	$ 800
Tillsonburg	$ 812	$ 812
St. Catharines	$ 933	$ 881
Collingwood	$ 1,137	$ 887
North Perth	$ 996	$ 926
Haldimand	$ 1,393	$ 964
Quinte West	$ 1,989	$ 988
Thunder Bay	$ 1,888	$ 1,029
Gravenhurst	$ 1,113	$ 1,113
Brant County	$ 1,440	$ 1,148
Peterborough	$ 1,404	$ 1,155
Port Colborne	$ 1,440	$ 1,286
Belleville	$ 1,899	$ 1,534
Parry Sound	$ 2,647	$ 1,678
Pelham	$ 1,766	$ 1,723
Kingston	$ 2,619	$ 1,793
Ottawa	$ 2,831	$ 2,179
Toronto	$ 2,502	$ 2,502
Greenstone	$ 2,861	$ 2,861
Average	**$ 732**	**$ 514**
Median	**$ 496**	**$ 334**

Municipality	Total Debt Outstanding Per Capita	Tax Debt Outstanding Per Capita
Region Durham	$ 101	$ 83
District Muskoka	$ 825	$ 108
Region Peel	$ 827	$ 137
Region Halton	$ 463	$ 178
Region Niagara	$ 797	$ 656
Region York	$ 2,810	$ 831
Region Waterloo	$ 1,178	$ 840
Average	**$ 1,000**	**$ 405**
Median	**$ 825**	**$ 178**
Elgin County	$ 37	$ 37
Grey County	$ 38	$ 38
Simcoe County	$ 115	$ 115
Dufferin County	$ 202	$ 202
Bruce County	$ 251	$ 251
Wellington County	$ 391	$ 391
Average	**$ 172**	**$ 172**
Median	**$ 159**	**$ 159**

2019 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	2.8%
Thorold	3.1%
West Grey	3.4%
Sault Ste. Marie	4.5%
Hanover	5.9%
Orillia	6.6%
Chatsworth	6.9%
Kincardine	7.6%
North Middlesex	9.0%
Brock	9.0%
Sarnia	9.2%
Aurora	9.8%
Georgian Bluffs	10.9%
Elliot Lake	11.1%
Niagara-on-the-Lake	11.3%
Fort Erie	11.9%
The Blue Mountains	12.5%
Windsor	12.5%
Wellesley	12.5%
Woolwich	13.3%
Clarington	13.4%
Vaughan	14.5%
Strathroy-Caradoc	15.0%
Wellington North	15.4%
Brampton	15.7%
Kitchener	15.8%
Greater Sudbury	15.9%
Caledon	18.2%
Ingersoll	19.8%
Orangeville	20.2%
Cambridge	22.2%
Meaford	23.4%

Municipality	Debt Outstanding as a % of Own Source Revenues
Mississauga	23.4%
Innisfil	24.3%
Georgina	24.9%
Chatham-Kent	26.7%
Huntsville	28.6%
Hamilton	30.2%
Guelph	30.4%
Grey Highlands	30.5%
London	31.0%
Espanola	32.9%
Brantford	33.8%
Halton Hills	34.1%
Cornwall	34.1%
Erin	35.2%
Waterloo	35.4%
Newmarket	36.0%
Oshawa	36.4%
Burlington	36.9%
Oakville	37.7%
Lambton Shores	37.8%
Milton	38.6%
North Bay	40.8%
Timmins	41.1%
Kingsville	41.6%
St. Thomas	43.1%
Thunder Bay	43.1%
King	44.5%
Bracebridge	45.0%
Owen Sound	48.2%
Collingwood	49.1%
Guelph-Eramosa	50.6%
Peterborough	52.4%
Southgate	53.3%
Whitchurch - Stouffville	53.7%
North Perth	53.9%
Lakeshore	53.9%

2019 Debt Outstanding Per Own Source Revenues (cont'd)

Municipality	Debt Outstanding as a % of Own Source Revenues
Haldimand	57.9%
Welland	58.0%
Norfolk	58.5%
Centre Wellington	59.6%
Greenstone	60.8%
Tillsonburg	61.3%
St. Catharines	63.8%
Prince Edward County	67.3%
Middlesex Centre	68.7%
Belleville	69.1%
Minto	70.8%
Toronto	73.2%
Gravenhurst	74.8%
Brant County	74.8%
Mapleton	79.3%
Port Colborne	81.8%
Parry Sound	84.5%
Kingston	84.8%
Hawkesbury	92.0%
Barrie	93.2%
Ottawa	100.4%
Quinte West	107.3%
New Tecumseth	129.5%
Pelham	148.0%
Average	**38.5%**
Median	**34.1%**

Municipality	Debt Outstanding as a % of Own Source Revenues
Region Durham	6.7%
Region Halton	36.9%
District Muskoka	39.9%
Region Niagara	60.7%
Region Peel	74.4%
Region Waterloo	86.8%
Region York	189.5%
Average	**70.7%**
Median	**60.7%**
Elgin County	4.1%
Grey County	5.0%
Simcoe County	18.9%
Dufferin County	28.5%
Bruce County	30.7%
Wellington County	30.8%
Average	**19.7%**
Median	**23.7%**

Debt To Reserve Ratio—Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74A of the 2019 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2015	2016	2017	2018	2019
Orillia	1.2	1.2	(3.1)	(2.1)	(1.3)
East Gwillimbury	0.0		-	-	-
Kenora			-	-	-
Puslinch	0.1	0.1	0.0	-	-
Wilmot			-	-	-
Thorold	0.1	0.0	0.0	0.0	0.0
Hanover					0.1
West Grey				0.1	0.1
Kincardine	0.2	0.1	0.1	0.1	0.1
Brock	0.1	0.1	0.1	0.1	0.1
Chatsworth					0.1
North Middlesex	0.4	0.3	0.2	0.1	0.1
The Blue Mountains					0.1
Markham	0.1	0.1	0.1	0.1	0.1
Georgian Bluffs				0.1	0.1
Elliot Lake	0.3	0.2	0.2	0.1	0.1
Aurora	0.2	0.1		0.2	0.1
Strathroy-Caradoc	0.7	0.5	0.4	0.2	0.2
Clarington	0.3	0.3	0.2	0.2	0.2
Sarnia	0.6	0.5	0.3	0.2	0.2
Wellington North	0.5	0.4	0.3	0.2	0.2
Fort Erie	0.4	0.4	0.3	0.3	0.2
Woolwich	0.4	0.3	0.3	0.3	0.2
Vaughan	0.3	0.2	0.2	0.2	0.2
Wellesley	0.1	0.2	0.2	0.1	0.2
Sault Ste. Marie	0.3	0.3	0.4	0.3	0.2
Brampton	0.3	0.3	0.2	0.2	0.2
Ingersoll	1.1	0.8	0.5	0.4	0.3
Orangeville	1.4	1.0	1.4	0.4	0.3
Niagara-on-the-Lake	0.5	0.3	0.2	0.2	0.3
Georgina	0.4	0.4	0.3	0.2	0.3
Windsor	0.5	0.5	0.5	0.4	0.3
London	0.6	0.5	0.5	0.4	0.4
Lambton Shores	1.0	0.8	0.6	0.5	0.4
Chatham-Kent	0.8	0.7	0.6	0.5	0.4
Erin	0.5	0.8	0.7	0.5	0.4

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2015	2016	2017	2018	2019
Mississauga	0.3	0.3	0.4	0.4	0.4
Haldimand	0.3	0.3	0.3	0.3	0.4
Halton Hills	1.1	0.8	0.6	0.5	0.4
Cambridge	0.3	0.4	0.5	0.4	0.4
Caledon	0.5	0.5	0.4	0.4	0.4
Meaford	1.1	0.8	0.6	0.5	0.4
Collingwood	0.9	0.9	0.6	0.5	0.4
Brantford			0.8	0.5	0.5
Guelph	0.5	0.7	0.6	0.4	0.5
Espanola	1.2		0.8	1.2	0.5
Grey Highlands	0.2	0.4	0.5	0.4	0.5
Kingsville				0.6	0.5
Milton	0.6	0.4	0.7	0.6	0.5
Greater Sudbury	0.5	0.5	0.5	0.5	0.5
Huntsville	2.0	1.7	1.3	0.7	0.5
Lakeshore				0.7	0.5
Innisfil	0.8	1.1	0.8	0.5	0.5
Oakville	0.7	0.6	0.6	0.6	0.6
Mapleton	0.6		0.9	0.7	0.6
Bracebridge	0.8	0.6	1.0	0.8	0.6
Hamilton	0.6	0.7	0.6	0.7	0.7
King	1.0	0.8	0.6	0.5	0.7
North Perth	2.0	1.4	1.2	1.3	0.7
Southgate				0.3	0.7
Oshawa	1.5	1.3	1.0	0.8	0.7
Burlington	0.6	0.8	0.7	0.8	0.7
Centre Wellington	1.1	0.9	0.9	0.8	0.7
Kitchener	1.8	1.6	1.3	1.0	0.8
Cornwall	0.5	0.8	0.9	0.8	0.8
Middlesex Centre	2.0	1.5	1.2	1.0	0.8
Owen Sound	0.6	0.8	0.7	0.9	0.8
Welland	2.0	1.6	1.4	1.3	0.8
Minto	0.9	1.3	1.0	1.1	0.8
Guelph-Eramosa	1.0	1.4	1.2	1.0	0.8
Parry Sound	0.8	0.8	0.8	0.7	0.8
Newmarket	1.0	0.8	0.6	0.9	0.8

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2015	2016	2017	2018	2019
Norfolk		0.5	0.7	0.6	0.8
Waterloo	1.3	1.7	1.6	0.9	0.9
Brant County	0.8	0.7	0.9	0.8	0.9
Peterborough	1.0	1.0	1.1	1.1	0.9
Gravenhurst	2.4	2.0	1.6	1.3	1.0
North Bay	2.3	1.6	1.3	1.0	1.1
St. Thomas	0.6	0.6	1.3	1.3	1.2
Greenstone	3.5	3.2	3.0	1.5	1.2
Kingston	1.3	1.2	1.4	1.3	1.3
Whitchurch - Stouffville	1.3	1.4	1.6	1.8	1.3
Belleville	1.9	1.8	1.5	1.6	1.4
Timmins	1.6	2.3	2.2	1.8	1.4
Port Colborne	0.7	0.7	1.4	1.7	1.5
Thunder Bay	1.8	2.0	1.8	1.7	1.6
New Tecumseth				2.0	1.7
Prince Edward County	2.2	2.1	3.0	2.7	2.0
Hawkesbury				2.8	2.1
Toronto	2.2	2.1	2.1	2.1	2.2
St. Catharines	2.1	1.8	1.9	2.1	2.2
Barrie	3.2	3.0	2.7	2.3	2.3
Quinte West	2.6	3.2	3.1	2.8	2.3
Tillsonburg	3.0	3.1	2.5	3.1	2.9
Ottawa	5.2	5.0	4.3	3.8	5.4
Pelham	1.8	3.7	16.4	10.2	6.3
Average	1.0	1.0	1.0	0.9	0.8
Median	0.6	0.6	0.6	0.5	0.5

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2015	2016	2017	2018	2019
Region Durham	0.2	0.1	0.1	0.1	0.0
Region Halton	0.4	0.3	0.3	0.3	0.2
District Muskoka	0.9	0.7	0.6	0.5	0.4
Region Peel	0.9	0.9	0.8	0.7	0.6
Region York	1.5	1.4	1.3	1.1	1.0
Region Niagara	1.1	1.2	1.2	1.2	1.4
Region Waterloo	2.5	2.4	2.3	2.1	2.1
Average	1.1	1.0	0.9	0.8	0.8
Median	0.9	0.9	0.8	0.7	0.6
Grey County	0.1	0.0	0.0	0.1	0.1
Elgin County	0.8	0.5	0.3	0.1	0.2
Simcoe County	0.3	0.2	0.1	0.1	0.2
Wellington County	0.4	0.5	0.4	0.4	0.4
Dufferin County	1.3	0.9	0.7	0.6	0.4
Bruce County	1.2	1.0	0.8	0.8	0.7
Average	**0.7**	**0.5**	**0.4**	**0.3**	**0.3**
Median	**0.6**	**0.5**	**0.3**	**0.3**	**0.3**

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

Municipality	2015	2016	2017	2018	2019
East Gwillimbury	$ 0		$ -	$ -	$ -
Kenora			$ -	$ -	$ -
Puslinch	$ 18	$ 12	$ 6	$ -	$ -
Wilmot			$ -	$ -	$ -
Markham	$ 20	$ 17	$ 14	$ 12	$ 11
West Grey				$ 32	$ 23
Thorold	$ 88	$ 63	$ 54	$ 45	$ 38
Wellesley	$ 16	$ 45	$ 36	$ 28	$ 39
Brock	$ 77	$ 68	$ 60	$ 52	$ 46
Chatsworth					$ 46
Aurora	$ 103	$ 43		$ 61	$ 50
North Middlesex	$ 207	$ 152	$ 109	$ 79	$ 55
Woolwich	$ 104	$ 92	$ 82	$ 71	$ 61
Vaughan	$ 75	$ 66	$ 66	$ 63	$ 64
Niagara-on-the-Lake	$ 98	$ 79	$ 60	$ 46	$ 67
Clarington	$ 181	$ 149	$ 130	$ 99	$ 76
Georgian Bluffs				$ 93	$ 76
The Blue Mountains					$ 82
Kincardine	$ 237	$ 201	$ 159	$ 122	$ 85
Caledon	$ 98	$ 95	$ 74	$ 92	$ 87
Brampton	$ 119	$ 108	$ 97	$ 88	$ 105
Wellington North	$ 468	$ 367	$ 277	$ 182	$ 109
Hanover					$ 118
Sault Ste. Marie	$ 145	$ 122	$ 196	$ 157	$ 118
Mississauga	$ 84	$ 95	$ 103	$ 113	$ 121
Erin	$ 100	$ 196	$ 172	$ 150	$ 130
Orillia	$ 395	$ 329	$ 259	$ 196	$ 140
Huntsville	$ 256	$ 234	$ 207	$ 182	$ 154
Sarnia	$ 283	$ 237	$ 172	$ 157	$ 157
Strathroy-Caradoc	$ 367	$ 357	$ 286	$ 220	$ 160
Fort Erie	$ 257	$ 285	$ 233	$ 195	$ 161
Halton Hills	$ 321	$ 279	$ 226	$ 178	$ 165
Milton	$ 234	$ 192	$ 225	$ 179	$ 165
Oakville	$ 275	$ 238	$ 213	$ 193	$ 168
Georgina	$ 182	$ 182	$ 150	$ 123	$ 170
Grey Highlands	$ 93	$ 168	$ 212	$ 176	$ 186

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

Municipality	2015	2016	2017	2018	2019
Burlington	$ 210	$ 252	$ 221	$ 223	$ 194
Kitchener	$ 360	$ 310	$ 270	$ 233	$ 200
Guelph-Eramosa	$ 193	$ 324	$ 278	$ 237	$ 200
King	$ 296	$ 233	$ 178	$ 146	$ 219
Newmarket	$ 281	$ 238	$ 198	$ 303	$ 224
Innisfil	$ 471	$ 405	$ 333	$ 275	$ 227
Cambridge	$ 143	$ 166	$ 240	$ 202	$ 228
Whitchurch - Stouffville	$ 376	$ 321	$ 273	$ 287	$ 245
Ingersoll	$ 536	$ 464	$ 385	$ 317	$ 255
Meaford	$ 455	$ 404	$ 355	$ 300	$ 262
Orangeville	$ 596	$ 511	$ 806	$ 316	$ 266
Bracebridge	$ 170	$ 156	$ 345	$ 311	$ 277
Oshawa	$ 507	$ 485	$ 405	$ 338	$ 281
Waterloo	$ 416	$ 373	$ 348	$ 314	$ 292
Mapleton	$ 225		$ 421	$ 353	$ 296
Lambton Shores	$ 586	$ 509	$ 431	$ 359	$ 299
Elliot Lake	$ 618	$ 556	$ 492	$ 427	$ 363
Southgate				$ 149	$ 376
Greater Sudbury	$ 520	$ 491	$ 442	$ 424	$ 379
Centre Wellington	$ 688	$ 605	$ 531	$ 456	$ 393
Windsor	$ 642	$ 584	$ 527	$ 457	$ 399
Gravenhurst	$ 658	$ 618	$ 569	$ 522	$ 408
Kingsville				$ 488	$ 418
North Perth	$ 855	$ 727	$ 620	$ 534	$ 462
Middlesex Centre	$ 712	$ 624	$ 573	$ 546	$ 475
Chatham-Kent	$ 977	$ 845	$ 710	$ 586	$ 479
Lakeshore				$ 604	$ 519
Guelph	$ 480	$ 738	$ 566	$ 458	$ 521
Hamilton	$ 637	$ 725	$ 598	$ 646	$ 535
Collingwood	$ 915	$ 818	$ 688	$ 742	$ 606
London	$ 910	$ 799	$ 740	$ 698	$ 646
Norfolk			$ 642	$ 544	$ 718
Minto	$ 840	$ 1,018	$ 851	$ 873	$ 723
Brantford			$ 755	$ 780	$ 727
Brant County	$ 779	$ 700	$ 846	$ 742	$ 783
Tillsonburg	$ 649	$ 618	$ 610	$ 781	$ 784

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

Municipality	2015	2016	2017	2018	2019
Prince Edward County	$ 889	$ 791	$ 966	$ 838	$ 796
St. Catharines	$ 786	$ 771	$ 759	$ 859	$ 845
New Tecumseth				$ 1,001	$ 943
North Bay	$ 1,369	$ 1,189	$ 1,064	$ 871	$ 949
Haldimand	$ 642	$ 676	$ 759	$ 629	$ 956
Toronto	$ 957	$ 917	$ 974	$ 967	$ 984
Welland	$ 1,150	$ 1,092	$ 1,011	$ 1,061	$ 989
St. Thomas	$ 576	$ 586	$ 1,036	$ 1,135	$ 1,015
Cornwall	$ 729	$ 1,176	$ 1,181	$ 1,119	$ 1,045
Owen Sound	$ 819	$ 1,214	$ 1,066	$ 1,248	$ 1,110
Pelham	$ 364	$ 887	$ 1,246	$ 1,114	$ 1,127
Peterborough	$ 1,296	$ 1,428	$ 1,414	$ 1,443	$ 1,237
Espanola	$ 1,556		$ 1,490	$ 1,405	$ 1,319
Timmins	$ 1,027	$ 1,648	$ 1,542	$ 1,430	$ 1,333
Port Colborne	$ 766	$ 670	$ 1,337	$ 1,523	$ 1,396
Barrie	$ 1,666	$ 1,706	$ 1,589	$ 1,389	$ 1,477
Ottawa	$ 1,311	$ 1,307	$ 1,473	$ 1,349	$ 1,669
Belleville	$ 1,587	$ 2,003	$ 1,821	$ 1,928	$ 1,717
Thunder Bay	$ 1,941	$ 1,979	$ 1,926	$ 1,889	$ 1,845
Quinte West	$ 1,505	$ 2,169	$ 2,303	$ 2,065	$ 1,849
Kingston	$ 1,989	$ 1,791	$ 2,226	$ 1,989	$ 1,895
Greenstone	$ 2,979	$ 2,913	$ 2,555	$ 2,255	$ 1,912
Hawkesbury				$ 2,187	$ 1,985
Parry Sound	$ 1,909	$ 2,111	$ 1,967	$ 1,787	$ 2,435
Average	**$ 603**	**$ 622**	**$ 610**	**$ 568**	**$ 529**
Median	**$ 366**	**$ 321**	**$ 309**	**$ 315**	**$ 279**

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

Municipality	2015	2016	2017	2018	2019
Region Durham	$ 249	$ 193	$ 119	$ 89	$ 63
Region Halton	$ 315	$ 292	$ 245	$ 216	$ 185
District Muskoka	$ 315	$ 294	$ 266	$ 238	$ 198
Region Peel	$ 642	$ 633	$ 556	$ 489	$ 435
Region Niagara	$ 623	$ 607	$ 619	$ 602	$ 614
Region Waterloo	$ 926	$ 948	$ 918	$ 860	$ 834
Region York	$ 1,333	$ 1,261	$ 1,167	$ 1,055	$ 957
Average	**$ 629**	**$ 604**	**$ 556**	**$ 507**	**$ 470**
Median	**$ 623**	**$ 607**	**$ 556**	**$ 489**	**$ 435**
Elgin County	$ 79	$ 86	$ -	$ 28	$ -
Bruce County	$ 204	$ 190	$ 161	$ 141	$ -
Grey County	$ 20	$ 13	$ 10	$ 26	$ 21
Simcoe County	$ 48	$ 39	$ 32	$ 25	$ 61
Dufferin County	$ 227	$ 201	$ -	$ 145	$ 118
Wellington County	$ 208	$ 190	$ 158	$ 178	$ 194
Average	**$ 131**	**$ 120**	**$ 60**	**$ 90**	**$ 66**
Median	**$ 141**	**$ 138**	**$ 21**	**$ 84**	**$ 41**

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	2015	2016	2017	2018	2019
Burlington	2.8%	2.8%	2.6%	2.3%	2.6%
Oshawa	2.2%	1.8%	2.8%	2.8%	2.6%
Mississauga	2.7%	2.3%	2.1%	2.7%	2.8%
Newmarket	3.2%	2.7%	2.3%	2.4%	3.0%
Milton	3.2%	3.4%	3.5%	4.2%	3.2%
Markham	4.6%	4.2%	3.8%	3.6%	3.6%
Toronto	4.0%	4.2%	4.0%	3.6%	3.8%
Oakville	3.8%	3.7%	3.6%	3.8%	4.0%
Halton Hills	4.6%	4.1%	4.0%	4.5%	4.2%
Clarington	4.6%	4.3%	4.5%	4.5%	4.6%
Brampton	5.1%	4.5%	5.0%	5.5%	5.3%
Vaughan	5.3%	4.7%	5.0%	5.6%	5.4%
Caledon	5.3%	5.5%	5.5%	5.4%	5.7%
Aurora	5.9%	4.5%		7.7%	6.7%
Brock	8.7%	7.4%	6.7%	8.9%	7.7%
Georgina	6.5%	6.2%	7.0%	7.2%	7.9%
East Gwillimbury	6.7%	5.8%	6.8%	8.0%	8.7%
Whitchurch - Stouffville	8.4%	8.2%	8.0%	7.3%	10.3%
King	15.1%	11.8%	11.9%	12.8%	12.9%
GTA Average	**5.4%**	**4.9%**	**4.9%**	**5.4%**	**5.5%**
GTA Median	**4.6%**	**4.3%**	**4.3%**	**4.5%**	**4.6%**

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

Municipality	2015	2016	2017	2018	2019
Kingston	2.9%	2.3%	2.1%	1.5%	1.1%
Peterborough	3.2%	2.3%	2.3%	1.9%	1.5%
Belleville	2.6%	2.8%	2.8%	2.6%	2.0%
Cornwall	3.6%	3.6%	4.2%	3.2%	3.0%
Ottawa	4.7%	5.0%	5.2%	5.0%	5.1%
Quinte West	5.7%	6.5%	9.0%	5.9%	5.7%
Hawkesbury				6.5%	7.0%
Prince Edward County	9.8%	10.5%	8.6%	6.1%	7.1%
Eastern Average	**4.6%**	**4.7%**	**4.9%**	**4.1%**	**4.1%**
Eastern Median	**3.4%**	**3.2%**	**3.5%**	**4.1%**	**4.0%**

Municipality	2015	2016	2017	2018	2019
St. Catharines	6.4%	5.5%	5.1%	5.3%	3.6%
Niagara-on-the-Lake	4.8%	3.1%	3.0%	3.4%	3.8%
Pelham	7.7%	7.1%	5.5%	5.2%	4.9%
Fort Erie	9.1%	8.3%	6.0%	5.4%	5.7%
Hamilton	8.4%	8.1%	7.4%	7.5%	7.8%
Welland	14.0%	10.4%	6.4%	7.4%	8.8%
Thorold	7.3%	5.9%	9.9%	8.9%	9.1%
Port Colborne	5.9%	5.8%	7.2%	8.1%	9.4%
Niagara/Hamilton Average	**8.0%**	**6.8%**	**6.3%**	**6.4%**	**6.6%**
Niagara/Hamilton Median	**7.5%**	**6.5%**	**6.2%**	**6.4%**	**6.8%**

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

Municipality	2015	2016	2017	2018	2019
Kenora	1.5%	1.3%	1.0%	1.3%	0.2%
Sault Ste. Marie	11.0%	15.0%	19.5%	3.5%	1.8%
Greater Sudbury	2.5%	2.4%	3.0%	2.7%	2.8%
North Bay	4.5%	4.0%	4.5%	3.8%	4.0%
Thunder Bay	7.1%	6.3%	5.8%	4.9%	4.7%
Parry Sound	6.7%	4.6%	3.4%	4.2%	5.9%
Espanola	5.2%	0.0%	7.3%	8.9%	6.6%
Elliot Lake	4.2%	4.2%	7.9%	9.0%	7.1%
Timmins	6.5%	6.0%	7.9%	9.4%	10.3%
Greenstone	18.6%	16.2%	12.9%	14.0%	14.3%
North Average	**6.8%**	**6.0%**	**7.3%**	**6.2%**	**5.8%**
North Median	**5.8%**	**4.4%**	**6.5%**	**4.5%**	**5.3%**

Municipality	2015	2016	2017	2018	2019
Orangeville	1.9%	2.0%	1.1%	4.1%	3.9%
Barrie	5.9%	5.0%	5.0%	5.6%	5.0%
Gravenhurst	8.8%	6.7%	6.5%	7.2%	5.6%
Collingwood	7.2%	6.1%	7.3%	6.0%	6.3%
Bracebridge	10.3%	7.9%	7.6%	6.9%	7.2%
New Tecumseth				9.4%	8.0%
Orillia	10.0%	8.1%	8.4%	7.6%	8.1%
Innisfil	10.2%	9.1%	8.5%	8.7%	9.7%
Huntsville	15.7%	12.9%	12.5%	13.0%	13.1%
Simcoe/Musk./Duff. Average	**8.7%**	**7.2%**	**7.1%**	**7.6%**	**7.4%**
Simcoe/Musk./Duff. Median	**8.8%**	**6.7%**	**7.3%**	**7.2%**	**7.2%**

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

Municipality	2015	2016	2017	2018	2019
Brantford		3.7%	3.7%	2.6%	1.4%
Sarnia	1.9%	1.5%	1.6%	2.3%	1.5%
Guelph	2.2%	2.5%	2.2%	1.7%	1.6%
Chatham-Kent	4.8%	4.7%	4.8%	2.5%	1.6%
London	1.9%	2.6%	2.0%	2.0%	1.7%
Hanover					2.1%
North Perth	2.6%	2.7%	1.8%	2.9%	2.2%
Wellesley	3.1%	2.6%	3.7%	2.2%	2.3%
Brant County	4.5%	4.4%	3.8%	3.1%	2.6%
Tillsonburg	3.9%	3.0%	2.6%	2.4%	3.0%
Wilmot	3.3%	2.8%	2.6%	3.4%	3.2%
Strathroy-Caradoc	5.7%	6.0%	5.3%	4.0%	3.4%
Ingersoll	4.9%	4.5%	3.5%	3.1%	3.5%
Middlesex Centre	5.9%	6.1%	5.1%	4.7%	3.5%
Kingsville				3.7%	4.0%
Centre Wellington	4.8%	4.5%	4.0%	3.5%	4.1%
Waterloo	4.9%	3.9%	4.7%	5.1%	4.2%
Woolwich	4.6%	4.8%	3.8%	4.5%	4.2%
St. Thomas	3.4%	6.7%	6.0%	5.6%	4.3%
Owen Sound	2.6%	5.0%	5.5%	4.6%	4.5%
Puslinch	4.6%	2.3%	4.3%	4.8%	4.6%
Georgian Bluffs				4.4%	4.6%
Lakeshore				4.8%	4.6%
Wellington North	7.5%	7.8%	7.9%	5.1%	4.7%
Kincardine	5.4%	6.3%	5.0%	4.0%	4.7%
Kitchener	5.2%	5.5%	4.3%	4.2%	4.9%
Minto	9.8%	8.3%	8.7%	8.0%	5.4%
Mapleton	6.3%		10.1%	6.8%	5.5%
Lambton Shores	8.2%	7.9%	6.1%	5.5%	5.6%
Guelph-Eramosa	6.6%	6.7%	6.3%	6.0%	5.7%
Meaford	8.1%	7.1%	6.1%	5.1%	6.0%
Cambridge	7.4%	7.3%	5.8%	6.1%	6.4%
North Middlesex	6.9%	6.0%	4.9%	5.5%	6.5%
Windsor	8.6%	8.4%	8.3%	7.1%	7.0%
The Blue Mountains					7.8%
Haldimand	11.3%	16.4%	9.9%	9.4%	8.2%
Erin	10.8%	8.6%	8.6%	8.4%	8.7%
Norfolk		8.3%	8.5%	8.4%	8.9%
West Grey				13.4%	10.1%
Chatsworth					10.9%
Grey Highlands	15.9%	16.1%	15.8%	14.8%	13.6%
Southgate				18.8%	17.7%
Southwest Average	**5.9%**	**5.9%**	**5.5%**	**5.5%**	**5.3%**
Southwest Median	**4.7%**	**4.5%**	**4.3%**	**4.6%**	**4.6%**

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
Cornwall	58.6%
St. Thomas	59.8%
Norfolk	65.6%
Parry Sound	66.6%
Elliot Lake	67.8%
Windsor	71.0%
Wellesley	71.9%
Peterborough	72.3%
Greater Sudbury	72.4%
Chatham-Kent	75.2%
Ottawa	76.8%
Toronto	77.7%
Brantford	77.7%
Brock	78.0%
Brant County	78.5%
Timmins	80.4%
Wilmot	80.9%
London	81.7%
Erin	82.6%
West Grey	82.7%
Hamilton	82.8%
The Blue Mountains	82.9%
Greenstone	82.9%
Grey Highlands	83.5%
Kingston	84.7%
Gravenhurst	85.4%
Port Colborne	85.4%
Milton	85.6%
Brampton	85.6%
Prince Edward County	86.0%
Huntsville	86.1%
New Tecumseth	86.1%
Guelph	86.8%
Markham	86.9%
Thunder Bay	87.7%
Halton Hills	89.0%

Municipality	OSR as a % of Total Expenditures
Whitchurch - Stouffville	89.3%
Aurora	89.4%
Hawkesbury	89.7%
Pelham	90.1%
North Middlesex	90.1%
Chatsworth	90.8%
Haldimand	91.0%
Centre Wellington	91.1%
North Bay	91.1%
Bracebridge	91.5%
Mississauga	91.8%
Guelph-Eramosa	91.9%
Vaughan	92.1%
Clarington	92.5%
Owen Sound	92.8%
Newmarket	93.2%
Welland	93.4%
Hanover	93.5%
Sault Ste. Marie	93.8%
Puslinch	94.2%
Georgina	94.4%
Minto	94.4%
St. Catharines	94.8%
Kenora	94.8%
Mapleton	95.2%
Barrie	95.3%
Oakville	95.3%
Woolwich	95.7%
Collingwood	95.8%
Wellington North	96.0%
East Gwillimbury	96.3%
Burlington	96.4%
Niagara-on-the-Lake	96.6%
Waterloo	97.8%
Oshawa	97.9%
Quinte West	98.3%

Rates Coverage Ratio Cont'd

Municipality	OSR as a % of Total Expenditures
Georgian Bluffs	99.3%
Lambton Shores	99.7%
Cambridge	100.8%
Southgate	101.5%
Sarnia	102.1%
Tillsonburg	102.2%
Caledon	102.9%
Kingsville	103.2%
Kitchener	104.5%
Espanola	105.0%
Kincardine	106.3%
Belleville	106.6%
Meaford	108.2%
Ingersoll	108.3%
King	108.9%
Fort Erie	109.0%
Middlesex Centre	109.2%
Lakeshore	109.5%
Thorold	111.3%
Orangeville	113.9%
North Perth	115.4%
Innisfil	115.9%
Strathroy-Caradoc	116.2%
Orillia	116.3%
Average	**91.6%**
Median	**92.0%**

Municipality	OSR as a % of Total Expenditures
Region Niagara	66.5%
Region Peel	69.9%
Region Waterloo	73.9%
Region York	79.4%
Region Durham	82.7%
District Muskoka	82.8%
Region Halton	90.9%
Average	**78.0%**
Median	**79.4%**
Simcoe County	49.4%
Wellington County	55.9%
Dufferin County	58.6%
Grey County	60.0%
Bruce County	65.4%
Elgin County	69.5%
Average	**59.8%**
Median	**59.3%**

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 (2020 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 2020 municipal levy by-laws and the 2020 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 $1,077 to $3,820 (with an average of $1,661 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.

2020 Net Municipal Levy Per Capita

Municipality	2020 Levy per Capita	2020 Levy RankingPer Capita
Elliot Lake	$ 1,077	low
Quinte West	$ 1,114	low
Milton	$ 1,162	low
Wilmot	$ 1,194	low
Wellesley	$ 1,197	low
Hanover	$ 1,213	low
West Grey	$ 1,220	low
Springwater	$ 1,237	low
Chatsworth	$ 1,248	low
Minto	$ 1,273	low
Strathroy-Caradoc	$ 1,274	low
Brampton	$ 1,284	low
Kitchener	$ 1,317	low
West Lincoln	$ 1,336	low
New Tecumseth	$ 1,350	low
Woolwich	$ 1,350	low
Kingsville	$ 1,360	low
St. Thomas	$ 1,377	low
North Perth	$ 1,383	low
Southgate	$ 1,384	low
Haldimand	$ 1,391	low
Tillsonburg	$ 1,415	low
Wellington North	$ 1,418	low
Markham	$ 1,439	low
Halton Hills	$ 1,442	low
Brant	$ 1,442	low
Hawkesbury	$ 1,445	low
Welland	$ 1,453	low
Newmarket	$ 1,453	low
Georgian Bluffs	$ 1,462	low
Norfolk	$ 1,467	low
Centre Wellington	$ 1,480	low
Toronto	$ 1,497	low
Lakeshore	$ 1,499	low
Georgina	$ 1,506	low
Espanola	$ 1,509	low
London	$ 1,510	low

Municipality	2020 Levy per Capita	2020 Levy RankingPer Capita
Clarington	$ 1,525	mid
Brantford	$ 1,527	mid
Whitchurch-Stouffville	$ 1,529	mid
Chatham-Kent	$ 1,531	mid
Cornwall	$ 1,543	mid
Ingersoll	$ 1,551	mid
Mississauga	$ 1,554	mid
Thorold	$ 1,555	mid
Windsor	$ 1,567	mid
Niagara Falls	$ 1,584	mid
St. Catharines	$ 1,585	mid
Brock	$ 1,585	mid
Prince Edward County	$ 1,585	mid
Sault Ste. Marie	$ 1,586	mid
Peterborough	$ 1,589	mid
East Gwillimbury	$ 1,593	mid
North Dumfries	$ 1,594	mid
Hamilton	$ 1,607	mid
Sarnia	$ 1,611	mid
Burlington	$ 1,611	mid
Caledon	$ 1,612	mid
Richmond Hill	$ 1,634	mid
Cambridge	$ 1,638	mid
Barrie	$ 1,647	mid
Parry Sound	$ 1,661	mid
Huntsville	$ 1,666	mid
Brockville	$ 1,670	mid
Oshawa	$ 1,679	mid
Guelph-Eramosa	$ 1,683	mid
Fort Erie	$ 1,699	mid
Mapleton	$ 1,702	mid
Ottawa	$ 1,706	mid
Greater Sudbury	$ 1,707	mid
Orangeville	$ 1,717	mid
Aurora	$ 1,719	mid
Timmins	$ 1,726	mid
Innisfil	$ 1,727	mid

2020 Net Municipal Levy Per Capita (cont'd)

Municipality	2020 Levy per Capita	2020 Levy RankingPer Capita
Middlesex Centre	$ 1,729	high
Lincoln	$ 1,731	high
Kenora	$ 1,734	high
Vaughan	$ 1,743	high
Grimsby	$ 1,746	high
Orillia	$ 1,749	high
Owen Sound	$ 1,754	high
Guelph	$ 1,756	high
North Bay	$ 1,765	high
Port Colborne	$ 1,766	high
Whitby	$ 1,781	high
Thunder Bay	$ 1,783	high
Kingston	$ 1,788	high
Pelham	$ 1,789	high
Grey Highlands	$ 1,793	high
Bracebridge	$ 1,793	high
Oakville	$ 1,850	high
Meaford	$ 1,854	high
Saugeen Shores	$ 1,861	high
Erin	$ 1,874	high
Waterloo	$ 1,875	high
Collingwood	$ 1,898	high
Stratford	$ 1,936	high
Belleville	$ 1,938	high
North Middlesex	$ 1,952	high
Wainfleet	$ 1,959	high
Central Elgin	$ 1,972	high
Kincardine	$ 2,055	high
South Bruce Peninsula	$ 2,084	high
Lambton Shores	$ 2,161	high
King	$ 2,372	high
Gravenhurst	$ 2,395	high
Niagara-on-the-Lake	$ 2,531	high
Puslinch	$ 2,590	high
Greenstone	$ 3,368	high
The Blue Mountains	$ 3,820	high
Average	$ 1,661	
Median	$ 1,609	

2020 Net Municipal Levy Per $100,000 Unweighted Assessment

Net levy on a per $100,000 of unweighted assessment ranged across the municipalities from $494 to $2,252 (with an average of $1,082). 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.

	2020 Net Levy Per $100,000 Unweighted Assessment	2020 Net Levy Per $100,000 Unweighted Assessment Ranking
Markham	$ 494	low
Richmond Hill	$ 508	low
Vaughan	$ 548	low
Milton	$ 555	low
Whitchurch-Stouffville	$ 571	low
Toronto	$ 589	low
North Middlesex	$ 602	low
Oakville	$ 603	low
Wellesley	$ 613	low
East Gwillimbury	$ 616	low
Aurora	$ 618	low
Springwater	$ 619	low
King	$ 633	low
Caledon	$ 635	low
North Perth	$ 642	low
Halton Hills	$ 657	low
Newmarket	$ 657	low
Mapleton	$ 675	low
Burlington	$ 681	low
Wilmot	$ 687	low
The Blue Mountains	$ 710	low
Mississauga	$ 714	low
West Grey	$ 718	low
Woolwich	$ 728	low
Middlesex Centre	$ 733	low
New Tecumseth	$ 764	low
Grey Highlands	$ 768	low
North Dumfries	$ 775	low
Southgate	$ 776	low
Lambton Shores	$ 779	low
Guelph-Eramosa	$ 780	low
Brant	$ 783	low
Chatsworth	$ 807	low
Puslinch	$ 809	low
Wellington North	$ 814	low
Innisfil	$ 820	low

	2020 Net Levy Per $100,000 Unweighted Assessment	2020 Net Levy Per $100,000 Unweighted Assessment Ranking
Prince Edward County	$ 828	mid
Erin	$ 831	mid
Georgina	$ 834	mid
Huntsville	$ 834	mid
Georgian Bluffs	$ 848	mid
Niagara-on-the-Lake	$ 868	mid
Brampton	$ 868	mid
Centre Wellington	$ 875	mid
Gravenhurst	$ 878	mid
West Lincoln	$ 887	mid
South Bruce Peninsula	$ 908	mid
Brock	$ 913	mid
Bracebridge	$ 920	mid
Norfolk	$ 954	mid
Haldimand	$ 954	mid
Minto	$ 957	mid
Kincardine	$ 971	mid
Strathroy-Caradoc	$ 989	mid
Saugeen Shores	$ 994	mid
Clarington	$ 995	mid
Ottawa	$ 1,006	mid
Collingwood	$ 1,012	mid
Whitby	$ 1,013	mid
Kingsville	$ 1,029	mid
Quinte West	$ 1,036	mid
Lakeshore	$ 1,045	mid
Meaford	$ 1,045	mid
Lincoln	$ 1,050	mid
Grimsby	$ 1,065	mid
Kitchener	$ 1,095	mid
Waterloo	$ 1,100	mid
Chatham-Kent	$ 1,124	mid
Barrie	$ 1,130	mid
Wainfleet	$ 1,130	mid
Pelham	$ 1,141	mid
Hamilton	$ 1,143	mid
Guelph	$ 1,144	mid
Central Elgin	$ 1,163	mid

2020 Net Municipal Levy Per $100,000 Unweighted Assessment (cont'd)

	2020 Net Levy Per $100,000 Unweighted Assessment	2020 Net Levy Per $100,000 Unweighted Assessment Ranking
Niagara Falls	$ 1,220	high
Orangeville	$ 1,225	high
Cambridge	$ 1,242	high
Oshawa	$ 1,261	high
Kingston	$ 1,294	high
Hanover	$ 1,302	high
Orillia	$ 1,347	high
Brantford	$ 1,359	high
Thorold	$ 1,361	high
Tillsonburg	$ 1,366	high
London	$ 1,366	high
Peterborough	$ 1,401	high
Kenora	$ 1,407	high
Fort Erie	$ 1,412	high
St. Catharines	$ 1,437	high
Stratford	$ 1,512	high
Parry Sound	$ 1,528	high
Sarnia	$ 1,550	high
Greater Sudbury	$ 1,560	high
Brockville	$ 1,594	high
Ingersoll	$ 1,599	high
St. Thomas	$ 1,623	high
Welland	$ 1,630	high
North Bay	$ 1,644	high
Sault Ste. Marie	$ 1,671	high
Port Colborne	$ 1,712	high
Thunder Bay	$ 1,742	high
Hawkesbury	$ 1,746	high
Belleville	$ 1,753	high
Owen Sound	$ 1,852	high
Cornwall	$ 1,910	high
Espanola	$ 1,929	high
Timmins	$ 2,015	high
Windsor	$ 2,053	high
Elliot Lake	$ 2,127	high
Greenstone	$ 2,252	high
Average	$ 1,082	
Median	$ 995	

2020 Net Municipal Levy Per $100,000 Weighted Assessment

Net levy on a per $100,000 of assessment ranged across the municipalities from $423 to $2,177 (with an average of $1,039). 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.

	2020 Net Levy Per $100,000 Weighted Assessment	Levy Per $100,000 Weighted Assessment Ranking
Toronto	$ 423	low
Markham	$ 475	low
Richmond Hill	$ 494	low
Vaughan	$ 511	low
Milton	$ 515	low
Oakville	$ 557	low
Whitchurch-Stouffville	$ 566	low
Aurora	$ 599	low
Burlington	$ 606	low
Halton Hills	$ 619	low
East Gwillimbury	$ 620	low
Newmarket	$ 627	low
Caledon	$ 633	low
Mississauga	$ 634	low
King	$ 654	low
Springwater	$ 666	low
The Blue Mountains	$ 705	low
Woolwich	$ 732	low
North Dumfries	$ 741	low
Wilmot	$ 742	low
Wellesley	$ 771	low
Puslinch	$ 773	low
New Tecumseth	$ 780	low
Brampton	$ 818	low
Brant	$ 819	low
Niagara-on-the-Lake	$ 825	low
Huntsville	$ 833	low
Georgina	$ 836	low
Innisfil	$ 840	low
Ottawa	$ 862	low
Gravenhurst	$ 876	low
Guelph-Eramosa	$ 877	low
Prince Edward County	$ 883	low
Lambton Shores	$ 908	low
Erin	$ 913	low
Georgian Bluffs	$ 915	low

	2020 Net Levy Per $100,000 Weighted Assessment	Levy Per $100,000 Weighted Assessment Ranking
Bracebridge	$ 919	mid
Waterloo	$ 922	mid
Kitchener	$ 928	mid
Centre Wellington	$ 930	mid
Whitby	$ 945	mid
South Bruce Peninsula	$ 949	mid
Grey Highlands	$ 951	mid
Quinte West	$ 956	mid
Guelph	$ 967	mid
Hamilton	$ 969	mid
Clarington	$ 969	mid
West Grey	$ 969	mid
West Lincoln	$ 971	mid
Collingwood	$ 984	mid
Middlesex Centre	$ 996	mid
Grimsby	$ 999	mid
North Perth	$ 999	mid
Haldimand	$ 1,007	mid
Niagara Falls	$ 1,008	mid
Saugeen Shores	$ 1,017	mid
Cambridge	$ 1,022	mid
Chatsworth	$ 1,034	mid
Brock	$ 1,035	mid
Barrie	$ 1,051	mid
Lincoln	$ 1,054	mid
Wellington North	$ 1,065	mid
Strathroy-Caradoc	$ 1,073	mid
Kingston	$ 1,077	mid
Mapleton	$ 1,088	mid
Norfolk	$ 1,093	mid
Lakeshore	$ 1,106	mid
Kincardine	$ 1,114	mid
Southgate	$ 1,125	mid
Brantford	$ 1,130	mid
Oshawa	$ 1,131	mid
Minto	$ 1,151	mid
Pelham	$ 1,151	mid
Meaford	$ 1,151	mid
Orillia	$ 1,151	mid

2020 Net Municipal Levy Per $100,000 Weighted Assessment (cont'd)

	2020 Net Levy Per $100,000 Weighted Assessment	Levy Per $100,000 Weighted Assessment Ranking
Orangeville	$ 1,155	high
Tillsonburg	$ 1,170	high
London	$ 1,187	high
Kenora	$ 1,191	high
Kingsville	$ 1,200	high
Hanover	$ 1,205	high
North Middlesex	$ 1,221	high
Thorold	$ 1,233	high
Peterborough	$ 1,235	high
Stratford	$ 1,242	high
St. Catharines	$ 1,244	high
Greater Sudbury	$ 1,261	high
Wainfleet	$ 1,270	high
Brockville	$ 1,287	high
Fort Erie	$ 1,319	high
Ingersoll	$ 1,319	high
Sault Ste. Marie	$ 1,323	high
Parry Sound	$ 1,324	high
Central Elgin	$ 1,358	high
Sarnia	$ 1,358	high
North Bay	$ 1,375	high
Belleville	$ 1,394	high
St. Thomas	$ 1,395	high
Thunder Bay	$ 1,411	high
Chatham-Kent	$ 1,438	high
Welland	$ 1,439	high
Cornwall	$ 1,475	high
Hawkesbury	$ 1,480	high
Espanola	$ 1,512	high
Port Colborne	$ 1,530	high
Owen Sound	$ 1,566	high
Windsor	$ 1,665	high
Timmins	$ 1,674	high
Elliot Lake	$ 1,886	high
Greenstone	$ 2,177	high
Average	$ 1,039	
Median	$ 1,012	

2020 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - By Location

Eastern	2020 Levy per Capita	2020 Net Levy Per $100,000 Weighted Assessment	2020 Levy per Capita Ranking	2020 Net Levy Per $100,000 Weighted Assessment Ranking
Ottawa	$ 1,706	$ 862	mid	low
Prince Edward County	$ 1,585	$ 883	mid	low
Quinte West	$ 1,114	$ 956	low	mid
Kingston	$ 1,788	$ 1,077	high	mid
Peterborough	$ 1,589	$ 1,235	mid	high
Brockville	$ 1,670	$ 1,287	mid	high
Belleville	$ 1,938	$ 1,394	high	high
Cornwall	$ 1,543	$ 1,475	mid	high
Hawkesbury	$ 1,445	$ 1,480	low	high
Average	$ 1,598	$ 1,183		
Median	$ 1,589	$ 1,235		

Niagara/Hamilton	2020 Levy per Capita	2020 Net Levy Per $100,000 Weighted Assessment	2020 Levy per Capita Ranking	2020 Net Levy Per $100,000 Weighted Assessment Ranking
Niagara-on-the-Lake	$ 2,531	$ 825	high	low
Hamilton	$ 1,607	$ 969	mid	mid
West Lincoln	$ 1,336	$ 971	low	mid
Grimsby	$ 1,746	$ 999	high	mid
Niagara Falls	$ 1,584	$ 1,008	mid	mid
Lincoln	$ 1,731	$ 1,054	high	mid
Pelham	$ 1,789	$ 1,151	high	mid
Thorold	$ 1,555	$ 1,233	mid	high
St. Catharines	$ 1,585	$ 1,244	mid	high
Wainfleet	$ 1,959	$ 1,270	high	high
Fort Erie	$ 1,699	$ 1,319	mid	high
Welland	$ 1,453	$ 1,439	low	high
Port Colborne	$ 1,766	$ 1,530	high	high
Average	$ 1,718	$ 1,155		
Median	$ 1,699	$ 1,151		

2020 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

GTA	2020 Levy per Capita	2020 Net Levy Per $100,000 Weighted Assessment	2020 Levy per Capita Ranking	2020 Net Levy Per $100,000 Weighted Assessment Ranking
Toronto	$ 1,497	$ 423	low	low
Markham	$ 1,439	$ 475	low	low
Richmond Hill	$ 1,634	$ 494	mid	low
Vaughan	$ 1,743	$ 511	high	low
Milton	$ 1,162	$ 515	low	low
Oakville	$ 1,850	$ 557	high	low
Whitchurch-Stouffville	$ 1,529	$ 566	mid	low
Aurora	$ 1,719	$ 599	mid	low
Burlington	$ 1,611	$ 606	mid	low
Halton Hills	$ 1,442	$ 619	low	low
East Gwillimbury	$ 1,593	$ 620	mid	low
Newmarket	$ 1,453	$ 627	low	low
Caledon	$ 1,612	$ 633	mid	low
Mississauga	$ 1,554	$ 634	mid	low
King	$ 2,372	$ 654	high	low
Brampton	$ 1,284	$ 818	low	low
Georgina	$ 1,506	$ 836	low	low
Whitby	$ 1,781	$ 945	high	mid
Clarington	$ 1,525	$ 969	mid	mid
Brock	$ 1,585	$ 1,035	mid	mid
Oshawa	$ 1,679	$ 1,131	mid	mid
Average	$ 1,599	$ 679		
Median	$ 1,585	$ 620		

2020 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

North	2020 Levy per Capita	2020 Net Levy Per $100,000 Weighted Assessment	2020 Levy per Capita Ranking	2020 Net Levy Per $100,000 Weighted Assessment Ranking
Kenora	$ 1,734	$ 1,191	high	high
Greater Sudbury	$ 1,707	$ 1,261	mid	high
Sault Ste. Marie	$ 1,586	$ 1,323	mid	high
Parry Sound	$ 1,661	$ 1,324	mid	high
North Bay	$ 1,765	$ 1,375	high	high
Thunder Bay	$ 1,783	$ 1,411	high	high
Espanola	$ 1,509	$ 1,512	low	high
Timmins	$ 1,726	$ 1,674	mid	high
Elliot Lake	$ 1,077	$ 1,886	low	high
Greenstone	$ 3,368	$ 2,177	high	high
Average	$ 1,792	$ 1,514		
Median	$ 1,716	$ 1,393		

Simcoe/Musk./Duff.	2020 Levy per Capita	2020 Net Levy Per $100,000 Weighted Assessment	2020 Levy per Capita Ranking	2020 Net Levy Per $100,000 Weighted Assessment Ranking
Springwater	$ 1,237	$ 666	low	low
New Tecumseth	$ 1,350	$ 780	low	low
Huntsville	$ 1,666	$ 833	mid	low
Innisfil	$ 1,727	$ 840	mid	low
Gravenhurst	$ 2,395	$ 876	high	low
Bracebridge	$ 1,793	$ 919	high	mid
Collingwood	$ 1,898	$ 984	high	mid
Barrie	$ 1,647	$ 1,051	mid	mid
Orillia	$ 1,749	$ 1,151	high	mid
Orangeville	$ 1,717	$ 1,155	mid	high
Average	$ 1,718	$ 926		
Median	$ 1,722	$ 898		

2020 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

Southwest	2020 Levy per Capita	2020 Net Levy Per $100,000 Weighted Assessment	2020 Levy per Capita Ranking	2020 Net Levy Per $100,000 Weighted Assessment Ranking
The Blue Mountains	$ 3,820	$ 705	high	low
Woolwich	$ 1,350	$ 732	low	low
North Dumfries	$ 1,594	$ 741	mid	low
Wilmot	$ 1,194	$ 742	low	low
Wellesley	$ 1,197	$ 771	low	low
Puslinch	$ 2,590	$ 773	high	low
Brant	$ 1,442	$ 819	low	low
Guelph-Eramosa	$ 1,683	$ 877	mid	low
Lambton Shores	$ 2,161	$ 908	high	low
Erin	$ 1,874	$ 913	high	low
Georgian Bluffs	$ 1,462	$ 915	low	low
Waterloo	$ 1,875	$ 922	high	mid
Kitchener	$ 1,317	$ 928	low	mid
Centre Wellington	$ 1,480	$ 930	low	mid
South Bruce Peninsula	$ 2,084	$ 949	high	mid
Grey Highlands	$ 1,793	$ 951	high	mid
Guelph	$ 1,756	$ 967	high	mid
West Grey	$ 1,220	$ 969	low	mid
Middlesex Centre	$ 1,729	$ 996	high	mid
North Perth	$ 1,383	$ 999	low	mid
Haldimand	$ 1,391	$ 1,007	low	mid
Saugeen Shores	$ 1,861	$ 1,017	high	mid
Cambridge	$ 1,638	$ 1,022	mid	mid
Chatsworth	$ 1,248	$ 1,034	low	mid
Wellington North	$ 1,418	$ 1,065	low	mid
Strathroy-Caradoc	$ 1,274	$ 1,073	low	mid
Mapleton	$ 1,702	$ 1,088	mid	mid
Norfolk	$ 1,467	$ 1,093	low	mid
Lakeshore	$ 1,499	$ 1,106	low	mid
Kincardine	$ 2,055	$ 1,114	high	mid
Southgate	$ 1,384	$ 1,125	low	mid
Brantford	$ 1,527	$ 1,130	mid	mid
Minto	$ 1,273	$ 1,151	low	mid
Meaford	$ 1,854	$ 1,151	high	mid
Tillsonburg	$ 1,415	$ 1,170	low	high
London	$ 1,510	$ 1,187	low	high
Kingsville	$ 1,360	$ 1,200	low	high
Hanover	$ 1,213	$ 1,205	low	high
North Middlesex	$ 1,952	$ 1,221	high	high
Stratford	$ 1,936	$ 1,242	high	high
Ingersoll	$ 1,551	$ 1,319	mid	high
Central Elgin	$ 1,972	$ 1,358	high	high
Sarnia	$ 1,611	$ 1,358	mid	high
St. Thomas	$ 1,377	$ 1,395	low	high
Chatham-Kent	$ 1,531	$ 1,438	mid	high
Owen Sound	$ 1,754	$ 1,566	high	high
Windsor	$ 1,567	$ 1,665	mid	high
Average	$ 1,646	$ 1,064		
Median	$ 1,531	$ 1,034		

Summary—2020 Net Municipal Levy Comparison per Capita vs. $100,000 Unweighted Assessment - Location

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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Georgina	$ (2)	$ 5	$ (1)	$ 3
Woolwich	$ 14	$ 23	$ 8	$ 12
New Tecumseth	$ 19	$ 26	$ 11	$ 14
Minto	$ 16	$ 20	$ 12	$ 15
Huntsville	$ 21	$ 35	$ 10	$ 17
Wellesley	$ 30	$ 34	$ 15	$ 18
Newmarket	$ 34	$ 43	$ 15	$ 20
Wilmot	$ 29	$ 36	$ 17	$ 21
Lakeshore	$ 28	$ 31	$ 19	$ 21
Vaughan	$ 54	$ 72	$ 17	$ 23
Southgate	$ 34	$ 42	$ 19	$ 23
Milton	$ 36	$ 57	$ 17	$ 27
Lambton Shores	$ 73	$ 78	$ 26	$ 28
Markham	$ 76	$ 86	$ 26	$ 30
East Gwillimbury	$ 70	$ 83	$ 27	$ 32
Puslinch	$ 99	$ 104	$ 31	$ 33
Guelph-Eramosa	$ 66	$ 71	$ 31	$ 33
Waterloo	$ 37	$ 58	$ 22	$ 34
Chatham-Kent	$ 40	$ 49	$ 29	$ 36
St. Catharines	$ 32	$ 40	$ 29	$ 36
Clarington	$ 49	$ 56	$ 32	$ 37
Burlington	$ 82	$ 92	$ 35	$ 39
West Grey	$ 61	$ 66	$ 36	$ 39
Oakville	$ 102	$ 121	$ 33	$ 40
Centre Wellington	$ 61	$ 70	$ 36	$ 41
Middlesex Centre	$ 93	$ 98	$ 40	$ 41
King	$ 167	$ 168	$ 45	$ 45
Kenora	$ 48	$ 56	$ 39	$ 46
Wellington North	$ 76	$ 83	$ 43	$ 47
Halton Hills	$ 98	$ 108	$ 45	$ 49
Bracebridge	$ 82	$ 98	$ 42	$ 50
Toronto	$ 118	$ 132	$ 46	$ 52
Barrie	$ 48	$ 76	$ 33	$ 52

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Erin	$ 113	$ 119	$ 50	$ 53
Prince Edward County	$ 92	$ 102	$ 48	$ 53
Brant County	$ 85	$ 98	$ 46	$ 53
Caledon	$ 116	$ 136	$ 46	$ 53
Quinte West	$ 46	$ 58	$ 43	$ 54
Georgian Bluffs	$ 91	$ 94	$ 53	$ 55
Whitchurch - Stouffville	$ 127	$ 147	$ 47	$ 55
North Middlesex	$ 167	$ 179	$ 52	$ 55
Niagara-on-the-Lake	$ 148	$ 166	$ 51	$ 57
Mapleton	$ 141	$ 145	$ 56	$ 58
Ottawa	$ 98	$ 99	$ 58	$ 58
Fort Erie	$ 63	$ 72	$ 52	$ 60
North Perth	$ 122	$ 129	$ 56	$ 60
St. Thomas	$ 40	$ 51	$ 47	$ 60
Kitchener	$ 55	$ 75	$ 46	$ 62
Grey Highlands	$ 144	$ 147	$ 62	$ 63
Strathroy-Caradoc	$ 74	$ 82	$ 57	$ 64
The Blue Mountains	$ 288	$ 346	$ 54	$ 64
Welland	$ 27	$ 58	$ 30	$ 65
Brock	$ 106	$ 116	$ 61	$ 67
Sarnia	$ 55	$ 70	$ 53	$ 67
Hamilton	$ 79	$ 95	$ 56	$ 67
Norfolk	$ 95	$ 104	$ 62	$ 68
Kingsville	$ 84	$ 89	$ 64	$ 68
Peterborough	$ 57	$ 78	$ 50	$ 69
Oshawa	$ 78	$ 92	$ 58	$ 69
Pelham	$ 104	$ 109	$ 66	$ 70
Aurora	$ 131	$ 195	$ 47	$ 70
Cambridge	$ 75	$ 95	$ 57	$ 72
Mississauga	$ 134	$ 158	$ 61	$ 73
Innisfil	$ 142	$ 154	$ 68	$ 73
Thorold	$ 71	$ 85	$ 63	$ 74
Brampton	$ 90	$ 110	$ 61	$ 75
Kincardine	$ 124	$ 162	$ 59	$ 77
Belleville	$ 80	$ 86	$ 72	$ 78
Windsor	$ 51	$ 62	$ 67	$ 82

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Orillia	$ 92	$ 106	$ 71	$ 82
Cornwall	$ 63	$ 68	$ 78	$ 84
Hanover	$ 69	$ 79	$ 74	$ 85
Chatsworth	$ 135	$ 137	$ 88	$ 89
Ingersoll	$ 81	$ 94	$ 84	$ 97
Guelph	$ 120	$ 152	$ 78	$ 99
Gravenhurst	$ 249	$ 271	$ 91	$ 99
Haldimand	$ 136	$ 147	$ 93	$ 101
Hawkesbury	$ 77	$ 84	$ 93	$ 102
Tillsonburg	$ 82	$ 118	$ 79	$ 114
Kingston	$ 118	$ 158	$ 86	$ 114
North Bay	$ 112	$ 127	$ 104	$ 118
Meaford	$ 202	$ 211	$ 114	$ 119
Brantford	$ 126	$ 137	$ 112	$ 122
London	$ 109	$ 135	$ 98	$ 122
Sault Ste. Marie	$ 118	$ 122	$ 124	$ 128
Owen Sound	$ 101	$ 122	$ 107	$ 129
Greater Sudbury	$ 137	$ 144	$ 126	$ 132
Orangeville	$ 192	$ 203	$ 137	$ 145
Elliot Lake	$ 83	$ 95	$ 165	$ 187
Collingwood	$ 392	$ 403	$ 209	$ 215
Parry Sound	$ 220	$ 241	$ 202	$ 222
Port Colborne	$ 199	$ 234	$ 193	$ 227
Thunder Bay	$ 241	$ 248	$ 236	$ 243
Espanola	$ 210	$ 212	$ 268	$ 271
Greenstone	$ 949	$ 1,008	$ 635	$ 674
Average	**$ 106**	**$ 120**	**$ 70**	**$ 79**
Median	**$ 84**	**$ 98**	**$ 53**	**$ 62**

General Government (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Region York	$ 41	$ 55	$ 14	$ 19
Region Peel	$ 36	$ 42	$ 19	$ 22
Region Halton	$ 56	$ 66	$ 22	$ 26
District Muskoka	$ 93	$ 117	$ 22	$ 28
Region Durham	$ 41	$ 47	$ 26	$ 29
Region Waterloo	$ 39	$ 49	$ 27	$ 35
Region Niagara	$ 68	$ 82	$ 52	$ 63
Region Average	**$ 54**	**$ 65**	**$ 26**	**$ 32**
Region Median	**$ 41**	**$ 55**	**$ 22**	**$ 28**
Simcoe County	$ 12	$ 17	$ 6	$ 9
Dufferin County	$ 44	$ 55	$ 26	$ 32
Grey County	$ 63	$ 72	$ 34	$ 39
Wellington County	$ 126	$ 141	$ 63	$ 70
County Average	**$ 55**	**$ 64**	**$ 32**	**$ 37**
County Median	**$ 49**	**$ 58**	**$ 30**	**$ 35**

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
Chatsworth	$ 34	$ 41
Southgate	$ 46	$ 55
Hanover	$ 52	$ 63
Mapleton	$ 53	$ 63
Georgian Bluffs	$ 56	$ 64
Grey Highlands	$ 54	$ 68
Wellington North	$ 57	$ 71
West Grey	$ 54	$ 72
Erin	$ 54	$ 73
Ingersoll	$ 65	$ 74
Meaford	$ 63	$ 74
Guelph-Eramosa	$ 62	$ 75
North Middlesex	$ 66	$ 76
North Perth	$ 61	$ 80
Wellesley	$ 71	$ 91
Espanola	$ 82	$ 94
Lambton Shores	$ 71	$ 98
Kincardine	$ 81	$ 100
Brock	$ 87	$ 107
Gravenhurst	$ 87	$ 107
Puslinch	$ 102	$ 115
Hawkesbury	$ 104	$ 116
Parry Sound	$ 98	$ 119
Minto	$ 91	$ 119
Elliot Lake	$ 184	$ 192
Greenstone	$ 177	$ 204
The Blue Mountains	$ 178	$ 208
Population < 15,000		
Average	**$ 81**	**$ 97**
Median	**$ 66**	**$ 80**

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Strathroy-Caradoc	$ 38	$ 48
Huntsville	$ 56	$ 68
Woolwich	$ 53	$ 71
Wilmot	$ 61	$ 72
Bracebridge	$ 59	$ 76
Pelham	$ 56	$ 77
Kingsville	$ 75	$ 83
Tillsonburg	$ 83	$ 86
Middlesex Centre	$ 75	$ 94
Prince Edward County	$ 100	$ 123
Niagara-on-the-Lake	$ 96	$ 123
King	$ 107	$ 131
Kenora	$ 153	$ 178
Port Colborne	$ 165	$ 179
Thorold	$ 173	$ 189
Collingwood	$ 193	$ 212
Owen Sound	$ 225	$ 232
Population 15,000 - 29,999		
Average	**$ 104**	**$ 120**
Median	**$ 83**	**$ 94**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Lakeshore	$ 46	$ 52
Centre Wellington	$ 57	$ 67
New Tecumseth	$ 73	$ 82
Haldimand	$ 69	$ 90
Fort Erie	$ 84	$ 99
Brant County	$ 83	$ 99
Norfolk	$ 87	$ 103
Orangeville	$ 106	$ 113
Quinte West	$ 105	$ 119
Whitchurch - Stouffville	$ 125	$ 137
Caledon	$ 138	$ 162
Halton Hills	$ 153	$ 165
Newmarket	$ 169	$ 175
Aurora	$ 171	$ 175
East Gwillimbury	$ 155	$ 177
Timmins	$ 178	$ 188
Innisfil	$ 170	$ 189
Georgina	$ 182	$ 191
Welland	$ 193	$ 202
Peterborough	$ 197	$ 204
Cornwall	$ 217	$ 226
St. Thomas	$ 222	$ 229
Belleville	$ 226	$ 242
Orillia	$ 230	$ 245
Sault Ste. Marie	$ 249	$ 255
North Bay	$ 260	$ 267
Sarnia	$ 282	$ 288
Population 30,000 - 99,999		
Average	**$ 156**	**$ 168**
Median	**$ 169**	**$ 175**

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Milton	$ 94	$ 103
Brampton	$ 115	$ 122
Markham	$ 124	$ 130
Kitchener	$ 142	$ 147
Clarington	$ 138	$ 148
Mississauga	$ 158	$ 164
London	$ 160	$ 167
Hamilton	$ 166	$ 174
Waterloo	$ 169	$ 176
Chatham-Kent	$ 156	$ 177
Burlington	$ 171	$ 180
Greater Sudbury	$ 169	$ 180
Toronto	$ 179	$ 184
Vaughan	$ 179	$ 185
Oakville	$ 179	$ 188
Oshawa	$ 184	$ 191
Ottawa	$ 186	$ 192
Brantford	$ 191	$ 196
Cambridge	$ 198	$ 202
Guelph	$ 198	$ 207
Barrie	$ 200	$ 211
St. Catharines	$ 206	$ 214
Kingston	$ 204	$ 222
Windsor	$ 246	$ 253
Thunder Bay	$ 317	$ 326
Population > 100,000		
Average	**$ 177**	**$ 186**
Median	**$ 179**	**$ 184**

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 Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
North Middlesex	$ 172	$ 172	$ 53	$ 53
The Blue Mountains	$ 331	$ 335	$ 62	$ 62
Grey Highlands	$ 173	$ 173	$ 74	$ 74
North Perth	$ 168	$ 168	$ 78	$ 78
Lambton Shores	$ 218	$ 218	$ 79	$ 79
Georgian Bluffs	$ 145	$ 145	$ 84	$ 84
Southgate	$ 158	$ 158	$ 89	$ 89
Kincardine	$ 188	$ 189	$ 89	$ 89
Meaford	$ 166	$ 166	$ 93	$ 93
Chatsworth	$ 150	$ 150	$ 97	$ 97
West Grey	$ 240	$ 248	$ 141	$ 146
Ingersoll	$ 191	$ 191	$ 197	$ 197
Greenstone	$ 320	$ 320	$ 214	$ 214
Parry Sound	$ 323	$ 323	$ 297	$ 297
Hanover	$ 292	$ 297	$ 313	$ 319
Hawkesbury	$ 294	$ 294	$ 355	$ 355
Espanola	$ 402	$ 409	$ 513	$ 522
Elliot Lake	$ 298	$ 299	$ 588	$ 591
Population < 15,000				
Average	**$ 223**	**$ 224**	**$ 190**	**$ 191**
Median	**$ 191**	**$ 191**	**$ 95**	**$ 95**

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Middlesex Centre	$ 117	$ 117	$ 50	$ 50
Collingwood	$ 198	$ 200	$ 106	$ 107
Kingsville	$ 140	$ 141	$ 106	$ 107
Prince Edward County	$ 207	$ 207	$ 108	$ 108
Tillsonburg	$ 196	$ 197	$ 189	$ 190
Strathroy-Caradoc	$ 257	$ 264	$ 199	$ 205
Kenora	$ 419	$ 419	$ 340	$ 340
Owen Sound	$ 351	$ 371	$ 370	$ 391
Population 15,000 - 29,999				
Average	**$ 209**	**$ 213**	**$ 183**	**$ 187**
Median	**$ 198**	**$ 200**	**$ 148**	**$ 149**

Police——(Sorted by Net Costs per $100,000 Assessment, Including Amortization) (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
Brant County	$ 149	$ 149	$ 81	$ 81
New Tecumseth	$ 155	$ 155	$ 88	$ 88
Lakeshore	$ 132	$ 132	$ 92	$ 92
Haldimand	$ 146	$ 146	$ 100	$ 100
Innisfil	$ 240	$ 250	$ 114	$ 119
Norfolk	$ 194	$ 194	$ 126	$ 126
Orangeville	$ 240	$ 249	$ 172	$ 178
Quinte West	$ 203	$ 204	$ 188	$ 190
Orillia	$ 251	$ 251	$ 193	$ 193
Peterborough	$ 299	$ 309	$ 264	$ 273
Sarnia	$ 316	$ 322	$ 304	$ 310
Belleville	$ 348	$ 359	$ 314	$ 325
North Bay	$ 364	$ 378	$ 339	$ 352
St. Thomas	$ 317	$ 326	$ 373	$ 384
Sault Ste. Marie	$ 385	$ 396	$ 406	$ 417
Timmins	$ 373	$ 386	$ 435	$ 450
Cornwall	$ 388	$ 394	$ 480	$ 488
Population 30,000 - 99,999				
Average	**$ 250**	**$ 256**	**$ 239**	**$ 245**
Median	**$ 245**	**$ 251**	**$ 193**	**$ 193**
Toronto	$ 362	$ 375	$ 143	$ 148
Ottawa	$ 294	$ 299	$ 174	$ 176
Hamilton	$ 281	$ 288	$ 200	$ 204
Guelph	$ 309	$ 318	$ 201	$ 207
Kingston	$ 282	$ 299	$ 204	$ 216
Chatham-Kent	$ 292	$ 298	$ 214	$ 219
London	$ 262	$ 274	$ 237	$ 248
Barrie	$ 386	$ 396	$ 265	$ 272
Brantford	$ 328	$ 335	$ 292	$ 298
Greater Sudbury	$ 350	$ 364	$ 320	$ 333
Thunder Bay	$ 441	$ 450	$ 431	$ 439
Windsor	$ 386	$ 399	$ 506	$ 523
Population > 100,000				
Average	**$ 331**	**$ 341**	**$ 266**	**$ 274**
Median	**$ 318**	**$ 327**	**$ 226**	**$ 233**
District Muskoka	$ 240	$ 240	$ 58	$ 58
Region Halton	$ 225	$ 242	$ 90	$ 97
Region York	$ 276	$ 288	$ 94	$ 98
Region Peel	$ 263	$ 271	$ 138	$ 143
Region Durham	$ 274	$ 287	$ 169	$ 178
Region Waterloo	$ 282	$ 290	$ 200	$ 205
Region Niagara	$ 314	$ 334	$ 242	$ 258
Region Average	**$ 268**	**$ 279**	**$ 142**	**$ 148**
Region Median	**$ 274**	**$ 287**	**$ 138**	**$ 143**
Wellington County	$ 168	$ 177	$ 83	$ 88

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 CVA Incl Amort
Parry Sound	$ (22)	$ (20)
Espanola	$ (2)	$ (3)
Middlesex Centre	$ (1)	$ (0)
Prince Edward County	$ (1)	$ (0)
Toronto	$ 0	$ 0
North Bay	$ 1	$ 1
Guelph	$ 1	$ 1
Chatham-Kent	$ 2	$ 1
Greater Sudbury	$ 2	$ 2
Cornwall	$ 2	$ 2
Hamilton	$ 4	$ 3
Ottawa	$ 5	$ 3
Kingston	$ 5	$ 4
Timmins	$ 4	$ 5
Belleville	$ 6	$ 5
Thunder Bay	$ 7	$ 7
Brantford	$ 8	$ 7
London	$ 10	$ 9
St. Thomas	$ 8	$ 9
Sarnia	$ 11	$ 10
Owen Sound	$ 10	$ 11
Peterborough	$ 13	$ 12
Barrie	$ 25	$ 17
Windsor	$ 31	$ 41
Average	**$ 5**	**$ 5**
Median	**$ 5**	**$ 3**
Region Waterloo	$ 1	$ 1
Region Halton	$ 2	$ 1
Region Peel	$ 2	$ 1
Region Durham	$ 2	$ 1
Region York	$ 7	$ 2
Region Average	**$ 3**	**$ 1**
Region Median	**$ 2**	**$ 1**
Dufferin County	$ 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 CVA Incl Amort
Hamilton	$ (0)	$ (0)
Ottawa	$ 0	$ 0
Guelph	$ 0	$ 0
London	$ 1	$ 1
Brantford	$ 1	$ 1
Chatham-Kent	$ 2	$ 1
Timmins	$ 2	$ 2
Windsor	$ 2	$ 2
North Bay	$ 3	$ 3
Greater Sudbury	$ 3	$ 3
Thunder Bay	$ 4	$ 4
Kingston	$ 8	$ 5
Belleville	$ 8	$ 8
Average	**$ 3**	**$ 2**
Median	**$ 2**	**$ 2**
Region Waterloo	$ 0	$ 0
Region York	$ 1	$ 0
Region Halton	$ 3	$ 1
Region Peel	$ 7	$ 3
Region Average	**$ 3**	**$ 1**
Region Median	**$ 2**	**$ 1**

Conservation Authority—*(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
Barrie	$ 4	$ 3
Orangeville	$ 5	$ 3
Mapleton	$ 9	$ 4
Toronto	$ 10	$ 4
Greater Sudbury	$ 6	$ 5
Sarnia	$ 5	$ 5
Guelph-Eramosa	$ 11	$ 5
Erin	$ 12	$ 5
Innisfil	$ 11	$ 5
Centre Wellington	$ 9	$ 6
New Tecumseth	$ 10	$ 6
Brant County	$ 12	$ 6
Middlesex Centre	$ 15	$ 6
Puslinch	$ 22	$ 7
Strathroy-Caradoc	$ 9	$ 7
The Blue Mountains	$ 39	$ 7
Ottawa	$ 12	$ 7
Southgate	$ 13	$ 8
Lakeshore	$ 11	$ 8
Peterborough	$ 9	$ 8
Chatsworth	$ 13	$ 8
Kingston	$ 12	$ 8
Chatham-Kent	$ 12	$ 9
Collingwood	$ 16	$ 9
Grey Highlands	$ 20	$ 9
Haldimand	$ 13	$ 9
St. Thomas	$ 8	$ 9
Meaford	$ 17	$ 9
London	$ 10	$ 9

Municipality	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Incl Amort
Georgian Bluffs	$ 16	$ 9
Windsor	$ 7	$ 9
Prince Edward County	$ 18	$ 10
Lambton Shores	$ 30	$ 11
North Middlesex	$ 35	$ 11
Hamilton	$ 16	$ 11
West Grey	$ 20	$ 12
Kincardine	$ 26	$ 12
Minto	$ 16	$ 12
Quinte West	$ 13	$ 12
Thunder Bay	$ 13	$ 13
Cornwall	$ 11	$ 13
Owen Sound	$ 13	$ 14
Hanover	$ 14	$ 15
Timmins	$ 15	$ 17
North Bay	$ 26	$ 24
Average	**$ 14**	**$ 9**
Median	**$ 13**	**$ 9**

Municipality	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Incl Amort
Region York	$ 5	$ 2
Region Halton	$ 16	$ 6
Region Waterloo	$ 10	$ 7
Region Durham	$ 12	$ 7
Region Niagara	$ 11	$ 9
Region Peel	$ 27	$ 14
Region Average	**$ 14**	**$ 8**
Region Median	**$ 11**	**$ 7**

Protective Inspection and Control

(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
Minto	$ (14)	$ (11)
Chatsworth	$ (4)	$ (3)
Grey Highlands	$ (2)	$ (1)
Puslinch	$ (2)	$ (0)
Georgian Bluffs	$ (1)	$ (0)
West Grey	$ (0)	$ (0)
Erin	$ 1	$ 0
Ingersoll	$ 1	$ 1
Mapleton	$ 3	$ 1
Lakeshore	$ 2	$ 1
Ottawa	$ 2	$ 1
Hanover	$ 1	$ 1
Wellesley	$ 5	$ 3
Kingsville	$ 3	$ 3
North Middlesex	$ 9	$ 3
Quinte West	$ 3	$ 3
Middlesex Centre	$ 7	$ 3
Markham	$ 9	$ 3
Niagara-on-the-Lake	$ 11	$ 4
Guelph-Eramosa	$ 8	$ 4
Oakville	$ 12	$ 4
Wilmot	$ 7	$ 4
Strathroy-Caradoc	$ 6	$ 4
East Gwillimbury	$ 12	$ 5
Southgate	$ 8	$ 5
Aurora	$ 14	$ 5
Kincardine	$ 12	$ 5
Milton	$ 12	$ 6
Norfolk	$ 9	$ 6
Woolwich	$ 11	$ 6
Whitchurch - Stouffville	$ 17	$ 6
Centre Wellington	$ 11	$ 6
Innisfil	$ 14	$ 6
Pelham	$ 10	$ 7

Municipality	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Incl Amort
Mississauga	$ 14	$ 7
King	$ 25	$ 7
Burlington	$ 16	$ 7
Lambton Shores	$ 19	$ 7
Kingston	$ 10	$ 7
Gravenhurst	$ 21	$ 8
St. Catharines	$ 9	$ 8
Halton Hills	$ 18	$ 8
Barrie	$ 12	$ 8
Huntsville	$ 17	$ 8
Collingwood	$ 16	$ 9
Chatham-Kent	$ 12	$ 9
Cambridge	$ 12	$ 9
Belleville	$ 10	$ 9
Clarington	$ 14	$ 9
Elliot Lake	$ 5	$ 9
Prince Edward County	$ 19	$ 10
St. Thomas	$ 8	$ 10
Caledon	$ 26	$ 10
Bracebridge	$ 20	$ 10
The Blue Mountains	$ 56	$ 10
Toronto	$ 28	$ 11
Meaford	$ 19	$ 11
Brant County	$ 22	$ 12
Haldimand	$ 18	$ 12
Greater Sudbury	$ 14	$ 12
North Bay	$ 14	$ 13
New Tecumseth	$ 23	$ 13
Owen Sound	$ 12	$ 13
Cornwall	$ 11	$ 13
Newmarket	$ 29	$ 13
Timmins	$ 12	$ 14
Waterloo	$ 24	$ 14
Espanola	$ 11	$ 14

Protective Inspection and Control (cont'd)

Municipality	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Incl Amort
Sault Ste. Marie	$ 14	$ 14
Thunder Bay	$ 15	$ 14
Tillsonburg	$ 15	$ 14
Vaughan	$ 46	$ 14
Orangeville	$ 20	$ 14
Welland	$ 13	$ 15
Brantford	$ 17	$ 15
Brampton	$ 24	$ 16
Orillia	$ 21	$ 16
Peterborough	$ 19	$ 16
Brock	$ 30	$ 17
London	$ 19	$ 17
Greenstone	$ 26	$ 18
Guelph	$ 29	$ 19
Kitchener	$ 24	$ 20
Thorold	$ 24	$ 21
Hamilton	$ 29	$ 21
Fort Erie	$ 25	$ 21
Parry Sound	$ 24	$ 22
Georgina	$ 41	$ 23
Wellington North	$ 42	$ 24
Port Colborne	$ 26	$ 25
Oshawa	$ 34	$ 25
Windsor	$ 21	$ 27
Kenora	$ 35	$ 28
North Perth	$ 61	$ 28
Hawkesbury	$ 36	$ 44
Average	**$ 16**	**$ 10**
Median	**$ 14**	**$ 9**

POA - *(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
Cornwall	$ (11)	$ (14)
St. Thomas	$ (3)	$ (4)
Lakeshore	$ (6)	$ (4)
Cambridge	$ (5)	$ (4)
Hawkesbury	$ (3)	$ (3)
Strathroy-Caradoc	$ (4)	$ (3)
Quinte West	$ (3)	$ (3)
Brant County	$ (5)	$ (3)
Orillia	$ (4)	$ (3)
North Middlesex	$ (8)	$ (3)
St. Catharines	$ (3)	$ (2)
New Tecumseth	$ (4)	$ (2)
Belleville	$ (2)	$ (2)
Innisfil	$ (4)	$ (2)
Fort Erie	$ (2)	$ (2)
Niagara-on-the-Lake	$ (5)	$ (2)
Pelham	$ (2)	$ (2)
Middlesex Centre	$ (4)	$ (2)
Thorold	$ (2)	$ (2)
Oakville	$ (5)	$ (2)
Milton	$ (3)	$ (2)
Whitchurch - Stouffville	$ (1)	$ (0)
Wilmot	$ (0)	$ (0)
Brock	$ (0)	$ (0)
Clarington	$ (0)	$ (0)
West Grey	$ (0)	$ (0)
Oshawa	$ 0	$ 0
Mississauga	$ 7	$ 3
East Gwillimbury	$ 11	$ 4
Ottawa	$ 7	$ 4
Norfolk	$ 9	$ 6
Hamilton	$ 8	$ 6
Prince Edward County	$ 12	$ 6
Haldimand	$ 9	$ 6
Toronto	$ 18	$ 7

Municipality	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Incl Amort
Greater Sudbury	$ 8	$ 8
Kingston	$ 11	$ 8
London	$ 10	$ 9
Brampton	$ 13	$ 9
Caledon	$ 29	$ 11
Brantford	$ 13	$ 11
Chatham-Kent	$ 16	$ 12
Timmins	$ 12	$ 14
Sault Ste. Marie	$ 15	$ 15
Thunder Bay	$ 16	$ 16
Kenora	$ 21	$ 17
Peterborough	$ 19	$ 17
Guelph	$ 27	$ 18
North Bay	$ 24	$ 22
Burlington	$ 60	$ 25
Barrie	$ 47	$ 32
Windsor	$ 26	$ 34
Parry Sound	$ 129	$ 119
Espanola	$ 118	$ 151
Average	**$ 11**	**$ 10**
Median	**$ 4**	**$ 2**

Municipality	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Incl Amort
Region Halton	$ (4)	$ (2)
District Muskoka	$ 12	$ 3
Region York	$ 13	$ 4
Region Waterloo	$ 7	$ 5
Region Durham	$ 10	$ 6
Region Niagara	$ 13	$ 10
Region Average	**$ 9**	**$ 5**
Region Median	**$ 11**	**$ 5**
Wellington County	$ (3)	$ (2)
Dufferin County	$ 0	$ 0
Grey County	$ 20	$ 11
County Average	**$ 8**	**$ 3**
County Median	**$ 0**	**$ 0**

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
Mississauga	$ (2,266)	$ 2,998	$ (16)	$ 22	$ (8)	$ 10
Oakville	$ 1,616	$ 8,321	$ 12	$ 59	$ 4	$ 19
Markham	$ 2,861	$ 12,557	$ 18	$ 80	$ 6	$ 27
East Gwillimbury	$ 2,030	$ 5,077	$ 28	$ 71	$ 11	$ 28
Vaughan	$ 2,514	$ 14,235	$ 17	$ 96	$ 5	$ 30
North Middlesex	$ 167	$ 3,232	$ 5	$ 100	$ 2	$ 31
Strathroy-Caradoc	$ 335	$ 1,680	$ 9	$ 44	$ 7	$ 34
Aurora	$ 10,306	$ 15,333	$ 66	$ 98	$ 24	$ 35
Caledon	$ 1,235	$ 5,785	$ 21	$ 97	$ 8	$ 38
Newmarket	$ 6,147	$ 14,439	$ 39	$ 92	$ 18	$ 41
Whitchurch - Stouffville	$ 6,746	$ 11,557	$ 67	$ 115	$ 25	$ 43
North Perth	$ 2,215	$ 3,796	$ 54	$ 92	$ 25	$ 43
Clarington	$ 57	$ 4,226	$ 1	$ 68	$ 1	$ 44
Kitchener	$ 2,711	$ 9,128	$ 16	$ 54	$ 13	$ 45
Grey Highlands	$ 37	$ 2,582	$ 2	$ 116	$ 1	$ 50
Brampton	$ 7,401	$ 16,632	$ 35	$ 78	$ 23	$ 52
Niagara-on-the-Lake	$ 4,118	$ 6,952	$ 95	$ 160	$ 33	$ 55
Milton	$ 4,586	$ 12,192	$ 45	$ 119	$ 21	$ 57
Collingwood	$ 3,213	$ 9,218	$ 39	$ 112	$ 21	$ 60
Waterloo	$ 4,690	$ 14,702	$ 33	$ 103	$ 19	$ 60
Guelph-Eramosa	$ 1,234	$ 5,636	$ 28	$ 130	$ 13	$ 60
Burlington	$ 9,540	$ 17,150	$ 79	$ 143	$ 34	$ 60
Puslinch	$ 1,947	$ 5,763	$ 65	$ 194	$ 20	$ 60
Southgate	$ 951	$ 2,108	$ 50	$ 110	$ 28	$ 62
Mapleton	$ (1,034)	$ 4,664	$ (37)	$ 165	$ (15)	$ 66
The Blue Mountains	$ 6,294	$ 10,922	$ 205	$ 355	$ 38	$ 66
New Tecumseth	$ 4,223	$ 8,382	$ 59	$ 117	$ 34	$ 66
Woolwich	$ 2,059	$ 7,908	$ 34	$ 129	$ 18	$ 70
Lakeshore	$ 935	$ 5,102	$ 20	$ 107	$ 14	$ 75
Centre Wellington	$ 1,158	$ 8,130	$ 19	$ 132	$ 11	$ 78
Kincardine	$ 1,516	$ 3,044	$ 83	$ 167	$ 39	$ 79
Georgina	$ 2,951	$ 10,864	$ 39	$ 145	$ 22	$ 80
Oshawa	$ 7,694	$ 14,994	$ 55	$ 108	$ 42	$ 81
St. Catharines	$ 5,625	$ 11,226	$ 46	$ 92	$ 42	$ 83
Middlesex Centre	$ 4,044	$ 11,703	$ 68	$ 197	$ 29	$ 84
Lambton Shores	$ 2,917	$ 6,538	$ 105	$ 236	$ 38	$ 85
Innisfil	$ 3,964	$ 10,925	$ 66	$ 182	$ 31	$ 86

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per $100,000 CVA Excl Amort	Per $100,000 CVA Incl Amort
Cambridge	$ 11,085	$ 15,736	$ 81	$ 115	$ 61	$ 87
Gravenhurst	$ 1,628	$ 8,016	$ 50	$ 244	$ 18	$ 89
Fort Erie	$ 1,203	$ 4,841	$ 27	$ 109	$ 22	$ 90
Bracebridge	$ 1,132	$ 8,762	$ 24	$ 183	$ 12	$ 94
Brock	$ 878	$ 7,845	$ 18	$ 164	$ 11	$ 94
Halton Hills	$ 5,796	$ 15,468	$ 79	$ 211	$ 36	$ 96
King	$ 9,817	$ 14,956	$ 245	$ 373	$ 65	$ 100
Sarnia	$ 2,530	$ 8,877	$ 31	$ 110	$ 30	$ 106
West Grey	$ 2,489	$ 4,676	$ 96	$ 180	$ 56	$ 106
Hanover	$ 2,305	$ 9,141	$ 26	$ 103	$ 28	$ 110
Wilmot	$ 3,115	$ 8,868	$ 68	$ 195	$ 39	$ 112
Thorold	$ 5,776	$ 9,566	$ 78	$ 129	$ 68	$ 113
Kingsville	$ 1,051	$ 7,447	$ 21	$ 152	$ 16	$ 115
Owen Sound	$ 6,785	$ 11,944	$ 75	$ 131	$ 79	$ 139
Meaford	$ 3,451	$ 7,025	$ 124	$ 252	$ 70	$ 142
Wellesley	$ 3,871	$ 16,116	$ 72	$ 300	$ 37	$ 154
Minto	$ 3,137	$ 5,152	$ 125	$ 206	$ 94	$ 155
Ingersoll	$ 6,746	$ 14,104	$ 73	$ 154	$ 76	$ 158
Georgian Bluffs	$ 3,111	$ 6,678	$ 131	$ 282	$ 76	$ 163
Pelham	$ 4,161	$ 8,765	$ 132	$ 278	$ 84	$ 178
Orangeville	$ 15,011	$ 23,667	$ 158	$ 249	$ 113	$ 178
Huntsville	$ 6,497	$ 13,722	$ 170	$ 360	$ 85	$ 180
Erin	$ 14,610	$ 21,921	$ 271	$ 407	$ 120	$ 180
Tillsonburg	$ 9,370	$ 15,054	$ 127	$ 205	$ 123	$ 198
Chatsworth	$ 3,431	$ 5,355	$ 213	$ 333	$ 138	$ 215
Port Colborne	$ 7,547	$ 9,769	$ 173	$ 224	$ 168	$ 217
Welland	$ 16,069	$ 21,021	$ 171	$ 223	$ 192	$ 251
Wellington North	$ 8,316	$ 19,999	$ 201	$ 483	$ 115	$ 277
Hawkesbury	$ 23,232	$ 29,130	$ 261	$ 327	$ 316	$ 396
Lower Tier Average	**$ 4,559**	**$ 10,202**	**$ 74**	**$ 169**	**$ 46**	**$ 99**
Lower Tier Median	**$ 3,175**	**$ 9,003**	**$ 57**	**$ 137**	**$ 28**	**$ 82**

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per $100,000 CVA Excl Amort	Per $100,000 CVA Incl Amort
Toronto	$ 19,188	$ 24,761	$ 97	$ 126	$ 38	$ 49
Ottawa	$ 3,104	$ 9,357	$ 35	$ 104	$ 20	$ 61
Peterborough	$ 1,384	$ 6,444	$ 15	$ 72	$ 14	$ 64
Guelph	$ 6,171	$ 14,250	$ 48	$ 110	$ 31	$ 72
Sault Ste. Marie	$ 3,349	$ 4,652	$ 54	$ 76	$ 57	$ 80
Barrie	$ 4,696	$ 11,347	$ 49	$ 119	$ 34	$ 81
Hamilton	$ 4,047	$ 11,782	$ 45	$ 132	$ 32	$ 94
Cornwall	$ 1,263	$ 6,579	$ 15	$ 78	$ 19	$ 97
Brantford	$ 5,513	$ 10,054	$ 60	$ 110	$ 54	$ 98
Kingston	$ 6,377	$ 11,989	$ 82	$ 155	$ 60	$ 112
Chatham-Kent	$ 1,461	$ 5,217	$ 50	$ 178	$ 37	$ 130
Brant County	$ 2,057	$ 4,929	$ 100	$ 241	$ 55	$ 131
Orillia	$ 2,201	$ 15,202	$ 25	$ 172	$ 19	$ 133
St. Thomas	$ 5,236	$ 11,039	$ 63	$ 132	$ 74	$ 156
Thunder Bay	$ 3,868	$ 10,892	$ 58	$ 164	$ 57	$ 161
Windsor	$ 3,035	$ 12,523	$ 31	$ 127	$ 40	$ 166
Prince Edward County	$ 1,897	$ 4,762	$ 131	$ 328	$ 68	$ 171
London	$ 11,742	$ 21,714	$ 103	$ 190	$ 93	$ 172
Kenora	$ 4,510	$ 10,082	$ 96	$ 214	$ 78	$ 174
Timmins	$ 6,512	$ 8,880	$ 118	$ 161	$ 138	$ 188
North Bay	$ 2,576	$ 13,033	$ 40	$ 204	$ 38	$ 190
Norfolk	$ 2,738	$ 5,680	$ 161	$ 333	$ 104	$ 217
Greater Sudbury	$ 5,975	$ 15,879	$ 103	$ 273	$ 94	$ 249
Espanola	$ 3,365	$ 7,684	$ 87	$ 199	$ 111	$ 254
Belleville	$ 6,275	$ 16,370	$ 108	$ 282	$ 98	$ 255
Quinte West	$ 4,488	$ 10,210	$ 139	$ 316	$ 129	$ 294
Parry Sound	$ 9,776	$ 24,957	$ 148	$ 379	$ 137	$ 349
Haldimand	$ 6,308	$ 11,020	$ 316	$ 553	$ 217	$ 379
Greenstone	$ 19,398	$ 25,085	$ 728	$ 941	$ 487	$ 629
Elliot Lake	$ 18,492	$ 22,143	$ 311	$ 373	$ 614	$ 735
Single Tier Average	**$ 5,900**	**$ 12,284**	**$ 114**	**$ 228**	**$ 102**	**$ 198**
SingleTier Median	**$ 4,499**	**$ 11,029**	**$ 85**	**$ 175**	**$ 58**	**$ 163**

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Per Capita Excl Amort	Per Capita Incl Amort	Per $100,000 CVA Excl Amort	Per $100,000 CVA Incl Amort
Region Halton	$ 9,098	$ 21,409	$ 17	$ 40	$ 7	$ 16
Region Peel	$ 16,745	$ 43,484	$ 18	$ 47	$ 9	$ 25
Region York	$ 9,826	$ 22,715	$ 35	$ 81	$ 12	$ 28
Region Niagara	$ 1,302	$ 10,784	$ 5	$ 39	$ 4	$ 30
Region Durham	$ 1,693	$ 17,824	$ 6	$ 60	$ 4	$ 37
Region Waterloo	$ 3,760	$ 21,706	$ 11	$ 63	$ 8	$ 45
District Muskoka	$ 2,345	$ 8,760	$ 52	$ 193	$ 12	$ 46
Region Average	**$ 6,396**	**$ 20,955**	**$ 20**	**$ 75**	**$ 8**	**$ 32**
Region Median	**$ 3,760**	**$ 21,409**	**$ 17**	**$ 60**	**$ 8**	**$ 30**
Dufferin County	$ 2,912	$ 8,858	$ 28	$ 84	$ 16	$ 49
Simcoe County	$ 12,924	$ 21,813	$ 66	$ 112	$ 35	$ 59
Wellington County	$ 4,172	$ 10,847	$ 60	$ 156	$ 30	$ 77
Grey County	$ 4,970	$ 9,390	$ 82	$ 155	$ 44	$ 83
County Average	**$ 4,814**	**$ 10,717**	**$ 56**	**$ 137**	**$ 31**	**$ 67**
County Median	**$ 3,805**	**$ 9,398**	**$ 63**	**$ 133**	**$ 32**	**$ 68**

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Oshawa	$ 922	$ 922	$ 0	$ 0	$ 0	$ 0
Collingwood	$ 1,655	$ 1,655	$ 0	$ 0	$ 0	$ 0
Kitchener	$ 14,918	$ 14,918	$ 0	$ 0	$ 0	$ 0
Waterloo		$ 109,242		$ 1		$ 1
Port Colborne	$ 194	$ 412	$ 1	$ 1	$ 1	$ 1
King	$ 1,091	$ 1,091	$ 6	$ 6	$ 2	$ 2
Halton Hills	$ 8,145	$ 10,313	$ 3	$ 4	$ 1	$ 2
Whitchurch - Stouffville	$ 54,371	$ 62,396	$ 4	$ 5	$ 2	$ 2
Owen Sound	$ 14,214	$ 14,214	$ 2	$ 2	$ 2	$ 2
Wilmot	$ 791	$ 1,722	$ 2	$ 5	$ 1	$ 3
Thorold	$ 5,856	$ 6,058	$ 3	$ 3	$ 3	$ 3
Kingsville	$ 1,379	$ 1,379	$ 5	$ 5	$ 4	$ 4
Caledon	$ 2,804	$ 3,195	$ 9	$ 10	$ 3	$ 4
Niagara-on-the-Lake	$ 5,049	$ 7,896	$ 8	$ 12	$ 3	$ 4
Fort Erie	$ 1,898	$ 1,960	$ 6	$ 6	$ 5	$ 5
Strathroy-Caradoc	$ 1,507	$ 1,966	$ 6	$ 8	$ 5	$ 6
Innisfil	$ 6,858	$ 12,241	$ 11	$ 20	$ 5	$ 9
Lakeshore	$ 2,519	$ 2,659	$ 15	$ 16	$ 10	$ 11
Gravenhurst	$ 747	$ 3,366	$ 7	$ 32	$ 3	$ 12
New Tecumseth	$ 5,020	$ 5,478	$ 19	$ 21	$ 11	$ 12
Georgina	$ 65,233	$ 66,154	$ 21	$ 22	$ 12	$ 12
Woolwich	$ 2,507	$ 2,510	$ 22	$ 22	$ 12	$ 12
Puslinch	$ 2,536	$ 2,720	$ 41	$ 44	$ 13	$ 14
Guelph-Eramosa	$ 2,891	$ 4,439	$ 23	$ 35	$ 11	$ 16
The Blue Mountains	$ 86	$ 3,198	$ 3	$ 97	$ 0	$ 18
Bracebridge	$ 2,170	$ 2,316	$ 34	$ 36	$ 17	$ 18
Meaford		$ 1,073		$ 34		$ 19
Mapleton	$ 1,010	$ 1,586	$ 31	$ 48	$ 12	$ 19
Georgian Bluffs	$ 1,718	$ 1,718	$ 39	$ 39	$ 23	$ 23
Clarington	$ 1,809	$ 18,141	$ 4	$ 37	$ 2	$ 24
Middlesex Centre	$ 2,183	$ 4,008	$ 31	$ 57	$ 13	$ 24
Minto	$ 2,349	$ 3,840	$ 29	$ 47	$ 22	$ 35
Kincardine	$ 3,063	$ 3,366	$ 75	$ 82	$ 35	$ 39

Roadways—Unpaved (cont'd)

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Lambton Shores	$ 4,429	$ 5,103	$ 110	$ 127	$ 40	$ 46
Centre Wellington	$ 4,876	$ 5,742	$ 66	$ 78	$ 39	$ 46
Wellesley	$ 5,375	$ 5,874	$ 97	$ 106	$ 50	$ 54
West Grey	$ 884	$ 1,431	$ 62	$ 100	$ 36	$ 59
Southgate	$ 1,142	$ 1,440	$ 87	$ 110	$ 49	$ 62
North Middlesex	$ 1,782	$ 1,814	$ 202	$ 205	$ 62	$ 63
Brock	$ 1,056	$ 3,119	$ 39	$ 115	$ 22	$ 66
North Perth	$ 2,808	$ 4,438	$ 104	$ 164	$ 48	$ 76
Grey Highlands	$ 1,683	$ 2,879	$ 143	$ 245	$ 61	$ 105
Lower Tier Average	**$ 6,038**	**$ 9,762**	**$ 34**	**$ 48**	**$ 16**	**$ 22**
Lower Tier Median	**$ 2,266**	**$ 3,196**	**$ 17**	**$ 27**	**$ 11**	**$ 12**

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
St. Thomas	$ 772	$ 772	$ 0	$ 0	$ 0	$ 0
Windsor	$ 252	$ 1,312	$ 0	$ 0	$ 0	$ 0
Peterborough		$ 4,518		$ 0		$ 0
Quinte West	$ 1,600	$ 1,600	$ 0	$ 0	$ 0	$ 0
Hamilton	$ 17,350	$ 17,686	$ 1	$ 1	$ 1	$ 1
London	$ 18,319	$ 18,319	$ 1	$ 1	$ 1	$ 1
Kingston	$ 4,444	$ 4,492	$ 2	$ 2	$ 1	$ 1
Sault Ste. Marie	$ 2,653	$ 5,062	$ 1	$ 1	$ 1	$ 2
North Bay	$ 3,850	$ 7,750	$ 2	$ 4	$ 2	$ 3
Ottawa	$ 6,288	$ 6,288	$ 7	$ 7	$ 4	$ 4
Greenstone	$ 154	$ 154	$ 6	$ 6	$ 4	$ 4
Thunder Bay	$ 3,240	$ 3,240	$ 5	$ 5	$ 5	$ 5
Norfolk	$ 2,041	$ 8,239	$ 4	$ 17	$ 3	$ 11
Greater Sudbury	$ 3,818	$ 4,180	$ 15	$ 16	$ 13	$ 15
Haldimand	$ 3,086	$ 6,061	$ 12	$ 24	$ 8	$ 16
Brant County	$ 3,381	$ 4,097	$ 34	$ 41	$ 19	$ 23
Timmins	$ 2,611	$ 2,912	$ 18	$ 20	$ 21	$ 24
Espanola	$ 4,085	$ 4,149	$ 25	$ 25	$ 32	$ 33
Kenora	$ 1,788	$ 2,460	$ 32	$ 45	$ 26	$ 36
Chatham-Kent	$ 2,226	$ 2,360	$ 75	$ 79	$ 55	$ 58
Single Tier Average	**$ 4,314**	**$ 5,283**	**$ 13**	**$ 15**	**$ 10**	**$ 12**
Single Tier Median	**$ 3,086**	**$ 4,164**	**$ 5**	**$ 6**	**$ 4**	**$ 4**

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

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Waterloo	10,146		$ 1		$ 0		$ 0
Hawkesbury	1,146	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Wilmot	6,953	$ (26)	$ 0	$ (8)	$ 0	$ (5)	$ 0
Wellesley	4,141	$ 3	$ 3	$ 1	$ 1	$ 1	$ 1
Orillia	581	$ 56	$ 63	$ 1	$ 1	$ 1	$ 1
Oshawa	18,451	$ 2	$ 14	$ 0	$ 1	$ 0	$ 1
East Gwillimbury	5,665	$ 12	$ 21	$ 2	$ 4	$ 1	$ 1
Vaughan	32,382	$ 4	$ 47	$ 0	$ 5	$ 0	$ 1
St. Catharines	10,699	$ 5	$ 21	$ 0	$ 2	$ 0	$ 1
Niagara-on-the-Lake	4,173	$ 14	$ 20	$ 3	$ 4	$ 1	$ 1
Whitchurch - Stouffville	1,657	$ 36	$ 131	$ 1	$ 4	$ 0	$ 2
Newmarket	5,815	$ 1	$ 58	$ 0	$ 4	$ 0	$ 2
Aurora	7,289		$ 41		$ 5		$ 2
Burlington	39,198	$ 6	$ 27	$ 1	$ 5	$ 0	$ 2
Fort Erie	5,805	$ 3	$ 16	$ 0	$ 3	$ 0	$ 2
Puslinch	1,227	$ 21	$ 56	$ 3	$ 9	$ 1	$ 3
Mississauga	124,050	$ 2	$ 38	$ 0	$ 6	$ 0	$ 3
Barrie	16,238	$ 42	$ 42	$ 5	$ 5	$ 3	$ 3
Pelham	2,163	$ 3	$ 41	$ 0	$ 5	$ 0	$ 3
The Blue Mountains	3,669	$ 1	$ 43	$ 0	$ 18	$ 0	$ 3
Georgina	1,868	$ 57	$ 167	$ 2	$ 6	$ 1	$ 4
Collingwood	3,554	$ 7	$ 47	$ 1	$ 7	$ 1	$ 4
Brampton	89,973	$ 4	$ 44	$ 1	$ 6	$ 0	$ 4
Markham	33,172	$ 20	$ 124	$ 2	$ 12	$ 1	$ 4
Middlesex Centre	8,129	$ 4	$ 22	$ 2	$ 10	$ 1	$ 4
Kitchener	20,621	$ 46	$ 65	$ 4	$ 5	$ 3	$ 4
Port Colborne	1,929	$ 40	$ 47	$ 4	$ 5	$ 4	$ 5
St. Thomas	8,969	$ 1	$ 19	$ 0	$ 4	$ 0	$ 5
Norfolk	43,703	$ 2	$ 12	$ 1	$ 8	$ 1	$ 5
King	7,400	$ 19	$ 73	$ 5	$ 20	$ 1	$ 5
Milton	70,000	$ 8	$ 21	$ 4	$ 12	$ 2	$ 6
Peterborough	22,129	$ 1	$ 26	$ 0	$ 7	$ 0	$ 6
Prince Edward County	125	$ 2,258	$ 2,258	$ 11	$ 11	$ 6	$ 6
Clarington	18,186	$ 12	$ 50	$ 2	$ 9	$ 1	$ 6

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Oakville	44,260	$ 56	$ 88	$ 12	$ 18	$ 4	$ 6
Kingston	25,596	$ 21	$ 45	$ 4	$ 8	$ 3	$ 6
North Perth	9,347	$ 5	$ 22	$ 3	$ 14	$ 2	$ 6
Halton Hills	20,073	$ 4	$ 46	$ 1	$ 14	$ 1	$ 6
Woolwich	6,038	$ 12	$ 55	$ 3	$ 12	$ 1	$ 7
Lakeshore	656	$ 242	$ 576	$ 4	$ 9	$ 3	$ 7
Toronto	863,152	$ 42	$ 59	$ 12	$ 17	$ 5	$ 7
Gravenhurst	835	$ 175	$ 328	$ 11	$ 20	$ 4	$ 7
Brantford	29,279	$ 14	$ 32	$ 4	$ 9	$ 3	$ 8
Cornwall	9,454	$ 4	$ 33	$ 1	$ 6	$ 1	$ 8
North Middlesex	10,099	$ 10	$ 18	$ 16	$ 28	$ 5	$ 9
Thorold	3,250	$ 15	$ 65	$ 2	$ 10	$ 2	$ 9
Guelph-Eramosa	2,851	$ 43	$ 98	$ 9	$ 19	$ 4	$ 9
Kingsville	5,060	$ 12	$ 56	$ 3	$ 12	$ 2	$ 9
Ingersoll	4,200	$ 3	$ 32	$ 1	$ 10	$ 1	$ 10
Brock	6,330	$ 11	$ 34	$ 5	$ 17	$ 3	$ 10
Hamilton	191,750	$ 25	$ 42	$ 8	$ 14	$ 6	$ 10
Caledon	14,919	$ 115	$ 146	$ 22	$ 28	$ 9	$ 11
Georgian Bluffs	1,566	$ 142	$ 142	$ 20	$ 20	$ 11	$ 11
Ottawa	281,578	$ 44	$ 72	$ 12	$ 20	$ 7	$ 11
Grey Highlands	5,600	$ 23	$ 51	$ 12	$ 27	$ 5	$ 12
Innisfil	3,892	$ 94	$ 264	$ 9	$ 25	$ 4	$ 12
Bracebridge	2,310	$ 44	$ 174	$ 6	$ 23	$ 3	$ 12
Lambton Shores	1,909	$ 121	$ 195	$ 21	$ 34	$ 8	$ 12
Mapleton	8,700	$ 18	$ 40	$ 13	$ 31	$ 5	$ 12
London	92,605	$ 26	$ 63	$ 6	$ 14	$ 5	$ 12
Windsor	52,782	$ 9	$ 43	$ 2	$ 10	$ 3	$ 13
West Grey	11,214	$ 8	$ 26	$ 7	$ 22	$ 4	$ 13
Espanola				$ 6	$ 11	$ 7	$ 14
Belleville	20,417	$ 14	$ 44	$ 5	$ 17	$ 5	$ 15
Greenstone	7,000	$ 1	$ 15	$ 2	$ 23	$ 2	$ 15
New Tecumseth	10,379	$ 79	$ 110	$ 20	$ 27	$ 11	$ 15
Owen Sound	3,616	$ 67	$ 94	$ 11	$ 16	$ 12	$ 16
North Bay	10,719	$ 21	$ 94	$ 4	$ 19	$ 4	$ 18
Sault Ste. Marie	10,662	$ 95	$ 124	$ 13	$ 18	$ 14	$ 19

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Meaford	12,011	$ 6	$ 34	$ 6	$ 35	$ 3	$ 20
Brant County	42,114	$ 10	$ 34	$ 11	$ 37	$ 6	$ 20
Centre Wellington	12,993	$ 24	$ 81	$ 10	$ 34	$ 6	$ 20
Kincardine	5,612	$ 53	$ 94	$ 24	$ 43	$ 11	$ 20
Minto	6,587	$ 27	$ 41	$ 19	$ 29	$ 14	$ 22
Quinte West	24,776	$ 21	$ 44	$ 11	$ 23	$ 11	$ 22
Haldimand	40,377	$ 19	$ 43	$ 16	$ 35	$ 11	$ 24
Greater Sudbury	41,218	$ 47	$ 109	$ 12	$ 27	$ 11	$ 24
Southgate	8,985	$ 16	$ 44	$ 17	$ 50	$ 10	$ 28
Timmins	14,011	$ 36	$ 80	$ 12	$ 26	$ 14	$ 31
Parry Sound	2,206	$ 44	$ 106	$ 14	$ 34	$ 13	$ 31
Thunder Bay	32,750	$ 62	$ 117	$ 18	$ 34	$ 18	$ 33
Chatham-Kent	112,137	$ 18	$ 44	$ 19	$ 48	$ 14	$ 35
Kenora	10,404	$ 24	$ 88	$ 16	$ 59	$ 13	$ 48
Average	**33,774**	**$ 59**	**$ 97**	**$ 7**	**$ 16**	**$ 4**	**$ 10**
Median	**9,401**	**$ 18**	**$ 45**	**$ 4**	**$ 12**	**$ 3**	**$ 7**

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface Area Excl Amort	Total Net Costs per m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Region Peel	95,634	23	61	$ 1	$ 4	$ 1	$ 2
Region York	141,974	49	74	$ 6	$ 9	$ 2	$ 3
Region Halton	80,792	8	79	$ 1	$ 11	$ 0	$ 4
Region Waterloo	80,079	9	46	$ 1	$ 6	$ 1	$ 4
Region Durham	89,416	51	70	$ 7	$ 9	$ 4	$ 5
Region Niagara	87,321	15	63	$ 3	$ 11	$ 2	$ 9
District Muskoka	24,294	16	102	$ 6	$ 37	$ 1	$ 9
Region Average	**85,644**	**$ 24**	**$ 71**	**$ 4**	**$ 12**	**$ 2**	**$ 5**
Region Median	**87,321**	**$ 16**	**$ 70**	**$ 3**	**$ 9**	**$ 1**	**$ 4**
Simcoe County	47,154	0	0	$ 0	$ 0	$ 0	$ 0
Dufferin County				$ 1	$ 6	$ 0	$ 4
Wellington County	35,896	28	88	$ 10	$ 32	$ 5	$ 16
County Average	**41,525**	**$ 12**	**$ 38**	**$ 4**	**$ 13**	**$ 2**	**$ 6**
County Median	**41,525**	**$ 8**	**$ 25**	**$ 2**	**$ 10**	**$ 0**	**$ 4**

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	$ 2	$ 2	$ 1	$ 1
The Blue Mountains	$ 0	$ 12	$ 0	$ 2
Meaford		$ 4		$ 2
Pelham	$ 3	$ 4	$ 2	$ 3
Newmarket	$ 8	$ 8	$ 4	$ 4
Aurora	$ 5	$ 11	$ 2	$ 4
Wilmot	$ 8	$ 8	$ 5	$ 5
Puslinch	$ 16	$ 16	$ 5	$ 5
Vaughan	$ 17	$ 17	$ 5	$ 5
Waterloo	$ 11	$ 11	$ 6	$ 6
Georgina	$ 13	$ 13	$ 7	$ 7
Markham	$ 16	$ 21	$ 5	$ 7
Wellesley	$ 15	$ 15	$ 8	$ 8
Whitchurch - Stouffville	$ 15	$ 25	$ 6	$ 9
Lambton Shores	$ 16	$ 31	$ 6	$ 11
West Grey	$ 19	$ 19	$ 11	$ 11
Sarnia	$ 12	$ 12	$ 11	$ 11
Mississauga	$ 20	$ 30	$ 9	$ 14
Burlington	$ 31	$ 34	$ 13	$ 14
Halton Hills	$ 27	$ 33	$ 12	$ 15
Oakville	$ 46	$ 50	$ 15	$ 16
Woolwich	$ 21	$ 30	$ 11	$ 16
Hanover	$ 17	$ 17	$ 19	$ 19
Kitchener	$ 17	$ 23	$ 14	$ 19
St. Catharines	$ 17	$ 23	$ 15	$ 21
Niagara-on-the-Lake	$ 52	$ 62	$ 18	$ 21
Welland	$ 14	$ 19	$ 15	$ 21
Centre Wellington	$ 34	$ 37	$ 20	$ 22
Oshawa	$ 30	$ 30	$ 22	$ 23
Bracebridge	$ 29	$ 45	$ 15	$ 23

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
Innisfil	$ 37	$ 58	$ 18	$ 28
Gravenhurst	$ 54	$ 78	$ 20	$ 29
Guelph-Eramosa	$ 56	$ 62	$ 26	$ 29
Brampton	$ 32	$ 43	$ 22	$ 29
Milton	$ 48	$ 62	$ 23	$ 30
Thorold	$ 36	$ 47	$ 32	$ 41
Kingsville	$ 49	$ 56	$ 37	$ 43
New Tecumseth	$ 68	$ 77	$ 38	$ 43
Lakeshore	$ 51	$ 63	$ 35	$ 44
Caledon	$ 92	$ 115	$ 36	$ 45
Collingwood	$ 48	$ 87	$ 25	$ 46
Owen Sound	$ 32	$ 49	$ 34	$ 52
Mapleton	$ 144	$ 145	$ 57	$ 57
East Gwillimbury	$ 135	$ 152	$ 52	$ 59
Ingersoll	$ 20	$ 59	$ 21	$ 61
Kincardine	$ 92	$ 128	$ 43	$ 61
Strathroy-Caradoc	$ 68	$ 81	$ 53	$ 63
Southgate	$ 94	$ 116	$ 53	$ 65
Port Colborne	$ 61	$ 72	$ 59	$ 70
North Middlesex	$ 201	$ 240	$ 62	$ 74
Grey Highlands	$ 130	$ 175	$ 56	$ 75
Fort Erie	$ 79	$ 92	$ 66	$ 76
Clarington	$ 109	$ 122	$ 71	$ 80
Middlesex Centre	$ 168	$ 192	$ 71	$ 82
Brock	$ 183	$ 213	$ 105	$ 123
Lower Tier Average	**$ 48**	**$ 59**	**$ 26**	**$ 32**
Lower Tier Median	**$ 32**	**$ 43**	**$ 18**	**$ 22**

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
Toronto	$ 26	$ 29	$ 10	$ 12
Kenora	$ 24	$ 28	$ 19	$ 23
Prince Edward County	$ 52	$ 52	$ 27	$ 27
North Bay	$ 28	$ 33	$ 26	$ 31
Haldimand	$ 40	$ 51	$ 27	$ 35
London	$ 30	$ 40	$ 27	$ 36
Norfolk	$ 51	$ 58	$ 33	$ 37
Guelph	$ 46	$ 57	$ 30	$ 37
Barrie	$ 42	$ 56	$ 29	$ 38
St. Thomas	$ 26	$ 34	$ 30	$ 40
Brant County	$ 68	$ 77	$ 37	$ 42
Greater Sudbury	$ 39	$ 46	$ 36	$ 42
Hamilton	$ 50	$ 61	$ 36	$ 44
Orillia	$ 48	$ 62	$ 37	$ 48
Peterborough	$ 31	$ 55	$ 27	$ 48
Timmins	$ 41	$ 43	$ 47	$ 50
Kingston	$ 42	$ 70	$ 30	$ 51
Chatham-Kent	$ 62	$ 75	$ 46	$ 55
Belleville	$ 49	$ 65	$ 45	$ 59
Brantford	$ 58	$ 70	$ 51	$ 62
Thunder Bay	$ 45	$ 66	$ 44	$ 65
Windsor	$ 39	$ 51	$ 51	$ 67
Quinte West	$ 70	$ 73	$ 65	$ 68
Ottawa	$ 113	$ 129	$ 67	$ 76
Parry Sound	$ 52	$ 93	$ 47	$ 86
Cornwall	$ 67	$ 92	$ 83	$ 114
Sault Ste. Marie	$ 95	$ 140	$ 100	$ 147
Espanola	$ 256	$ 259	$ 327	$ 331
Single Tier Average	**$ 57**	**$ 70**	**$ 51**	**$ 63**
Single Tier Median	**$ 47**	**$ 59**	**$ 36**	**$ 48**

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	$ 20	$ 24	$ 5	$ 6
Region Halton	$ 12	$ 19	$ 5	$ 7
Region York	$ 20	$ 24	$ 7	$ 8
Region Waterloo	$ 18	$ 21	$ 13	$ 15
Region Durham	$ 33	$ 38	$ 21	$ 23
Region Niagara	$ 39	$ 49	$ 30	$ 38
Region Average	**$ 21**	**$ 26**	**$ 12**	**$ 14**
Region Median	**$ 20**	**$ 24**	**$ 7**	**$ 8**
Dufferin County	$ 9	$ 14	$ 5	$ 8
Wellington County	$ 27	$ 31	$ 13	$ 15
County Average	**$ 27**	**$ 33**	**$ 9**	**$ 12**
County Median	**$ 27**	**$ 31**	**$ 9**	**$ 12**

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
King	$ 194	$ 5	$ 1
Newmarket	$ 1,826	$ 12	$ 5
North Middlesex	$ 138	$ 17	$ 5
Niagara-on-the-Lake	$ 655	$ 16	$ 6
Wellesley	$ 444	$ 16	$ 8
Burlington	$ 2,397	$ 20	$ 9
Oakville	$ 3,676	$ 28	$ 9
Whitchurch - Stouffville	$ 2,572	$ 26	$ 10
Caledon	$ 1,383	$ 28	$ 11
Cambridge	$ 2,171	$ 16	$ 12
East Gwillimbury	$ 2,257	$ 31	$ 12
Markham	$ 5,714	$ 36	$ 12
Waterloo	$ 3,055	$ 21	$ 13
Kitchener	$ 2,588	$ 15	$ 13
Sarnia	$ 863	$ 14	$ 13
Lambton Shores	$ 603	$ 37	$ 13
Aurora	$ 5,885	$ 38	$ 14
Vaughan	$ 6,567	$ 44	$ 14
Wilmot	$ 1,053	$ 24	$ 14
Mapleton	$ 669	$ 36	$ 14
Mississauga	$ 4,238	$ 31	$ 14
Lakeshore	$ 782	$ 21	$ 15
Strathroy-Caradoc	$ 740	$ 19	$ 15
Middlesex Centre	$ 1,242	$ 39	$ 16
St. Catharines	$ 2,137	$ 20	$ 18
Kingsville	$ 1,020	$ 24	$ 18
Milton	$ 3,715	$ 40	$ 19
Halton Hills	$ 2,572	$ 43	$ 20
Puslinch	$ 1,286	$ 64	$ 20
Woolwich	$ 1,491	$ 37	$ 20
Wellington North	$ 581	$ 36	$ 21
Grey Highlands	$ 396	$ 50	$ 21
Pelham	$ 1,104	$ 35	$ 22
Georgian Bluffs	$ 629	$ 39	$ 22
Kincardine	$ 738	$ 48	$ 23

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
Port Colborne	$ 928	$ 24	$ 24
Thorold	$ 1,960	$ 28	$ 24
North Perth	$ 907	$ 53	$ 25
Guelph-Eramosa	$ 1,800	$ 56	$ 26
Innisfil	$ 3,042	$ 55	$ 26
Brampton	$ 7,422	$ 42	$ 28
New Tecumseth	$ 2,928	$ 52	$ 30
Georgina	$ 4,025	$ 55	$ 30
Tillsonburg	$ 2,124	$ 32	$ 31
Clarington	$ 2,696	$ 49	$ 32
Oshawa	$ 5,993	$ 42	$ 32
The Blue Mountains	$ 3,059	$ 171	$ 32
Collingwood	$ 4,612	$ 60	$ 32
Fort Erie	$ 1,570	$ 39	$ 32
Ingersoll	$ 2,471	$ 32	$ 33
Hawkesbury	$ 2,521	$ 28	$ 34
Centre Wellington	$ 1,970	$ 58	$ 34
Minto	$ 9,085	$ 47	$ 35
West Grey	$ 570	$ 60	$ 36
Hanover	$ 3,054	$ 34	$ 37
Brock	$ 1,134	$ 65	$ 38
Southgate	$ 613	$ 69	$ 39
Chatsworth	$ 449	$ 60	$ 39
Gravenhurst	$ 2,945	$ 112	$ 41
Bracebridge	$ 3,662	$ 102	$ 52
Meaford	$ 1,526	$ 94	$ 53
Huntsville	$ 3,273	$ 126	$ 63
Owen Sound	$ 9,628	$ 61	$ 65
Lower Tier Average	**$ 2,434**	**$ 43**	**$ 24**
Lower Tier Median	**$ 1,970**	**$ 37**	**$ 21**

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	$ 7,199	$ 37	$ 14
Guelph	$ 3,570	$ 28	$ 18
Belleville	$ 1,709	$ 29	$ 27
London	$ 3,666	$ 32	$ 29
Peterborough	$ 3,212	$ 36	$ 32
Windsor	$ 2,451	$ 25	$ 33
Hamilton	$ 4,495	$ 50	$ 36
Greenstone	$ 725	$ 54	$ 36
Brantford	$ 3,821	$ 42	$ 37
Barrie	$ 5,592	$ 59	$ 40
Kingston	$ 4,456	$ 59	$ 43
Orillia	$ 5,017	$ 57	$ 44
Ottawa	$ 6,509	$ 82	$ 48
Brant County	$ 1,652	$ 91	$ 49
Chatham-Kent	$ 1,064	$ 69	$ 51
St. Thomas	$ 3,699	$ 44	$ 52
Thunder Bay	$ 3,297	$ 55	$ 54
Kenora	$ 1,885	$ 74	$ 60
Cornwall	$ 4,461	$ 53	$ 66
Quinte West	$ 2,278	$ 73	$ 68
Norfolk	$ 1,752	$ 105	$ 68
Parry Sound	$ 5,783	$ 88	$ 81
Haldimand	$ 2,356	$ 128	$ 88
North Bay	$ 6,795	$ 110	$ 102
Prince Edward County	$ 2,569	$ 198	$ 104
Espanola	$ 2,769	$ 89	$ 113
Greater Sudbury	$ 6,603	$ 139	$ 127
Sault Ste. Marie	$ 7,884	$ 128	$ 135
Timmins	$ 8,204	$ 183	$ 214
Single Tier Average	**$ 3,982**	**$ 76**	**$ 64**
Single Tier Median	**$ 3,666**	**$ 59**	**$ 51**

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

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Incl Amort
Region Halton	$ 5,682	$ 11	$ 4
Region Peel	$ 9,548	$ 10	$ 5
Region York	$ 6,400	$ 23	$ 8
Region Waterloo	$ 4,971	$ 14	$ 10
Region Durham	$ 5,624	$ 19	$ 12
Region Niagara	$ 4,113	$ 15	$ 12
District Muskoka	$ 3,925	$ 86	$ 21
Region Average	**$ 5,763**	**$ 28**	**$ 11**
Region Median	**$ 5,297**	**$ 17**	**$ 11**
Simcoe County	$ 78	$ 0	$ 0
Grey County	$ 1,995	$ 33	$ 18
Dufferin County	$ 3,873	$ 38	$ 22
Wellington County	$ 6,509	$ 95	$ 47
County Average	**$ 3,034**	**$ 43**	**$ 22**
County Median	**$ 2,714**	**$ 38**	**$ 20**

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
Puslinch	$ 0	$ 0
Grey Highlands	$ 0	$ 0
Waterloo	$ 0	$ 0
North Middlesex	$ 1	$ 0
Strathroy-Caradoc	$ 0	$ 0
Niagara-on-the-Lake	$ 1	$ 0
Thorold	$ 1	$ 0
Guelph-Eramosa	$ 1	$ 1
Kingsville	$ 1	$ 1
Clarington	$ 2	$ 1
West Grey	$ 2	$ 1
New Tecumseth	$ 3	$ 2
Mapleton	$ 4	$ 2
Halton Hills	$ 4	$ 2
Markham	$ 6	$ 2
Southgate	$ 3	$ 2
Burlington	$ 5	$ 2
Woolwich	$ 4	$ 2
Lambton Shores	$ 6	$ 2
Minto	$ 3	$ 3
Vaughan	$ 9	$ 3
Mississauga	$ 6	$ 3
Centre Wellington	$ 5	$ 3
Lakeshore	$ 5	$ 3
Milton	$ 7	$ 3
Innisfil	$ 7	$ 4
Pelham	$ 6	$ 4
Cambridge	$ 5	$ 4
Whitchurch - Stouffville	$ 11	$ 4
Caledon	$ 11	$ 4
Kincardine	$ 10	$ 5
Tillsonburg	$ 6	$ 5
Ingersoll	$ 6	$ 6
Oakville	$ 21	$ 7
Newmarket	$ 17	$ 8
Gravenhurst	$ 23	$ 8
Hanover	$ 9	$ 10
Wilmot	$ 18	$ 10
Collingwood	$ 20	$ 11
Kitchener	$ 14	$ 11
Oshawa	$ 16	$ 12
Bracebridge	$ 27	$ 14
Welland	$ 18	$ 20
Owen Sound	$ 27	$ 29
Lower Tier Average	**$ 8**	**$ 5**
Lower Tier Median	**$ 6**	**$ 3**
Greenstone	$ 1	$ 0
Norfolk	$ 3	$ 2
Brant County	$ 6	$ 3
Chatham-Kent	$ 5	$ 3
Haldimand	$ 5	$ 4
Brantford	$ 4	$ 4
Hamilton	$ 6	$ 4
Quinte West	$ 5	$ 4
London	$ 5	$ 5
St. Thomas	$ 4	$ 5
Windsor	$ 5	$ 7
Kingston	$ 9	$ 7
Guelph	$ 11	$ 7
Sault Ste. Marie	$ 8	$ 9
North Bay	$ 10	$ 9
Thunder Bay	$ 10	$ 10
Belleville	$ 11	$ 10
Greater Sudbury	$ 11	$ 10
Toronto	$ 26	$ 10
Orillia	$ 13	$ 10
Ottawa	$ 19	$ 11
Cornwall	$ 10	$ 12
Espanola	$ 10	$ 13
Peterborough	$ 15	$ 14
Timmins	$ 31	$ 36
Parry Sound	$ 46	$ 42
Single Tier Average	**$ 11**	**$ 10**
Single Tier Median	**$ 9**	**$ 8**

Transit Services—Conventional

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

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

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

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

- Size and urban form within the service area: Service and costs are affected by the type of development, topography and density
- Demographics and socio-economic factors: Auto ownership rates, population age, immigrant levels and household incomes will impact transit market share
- Nature of transit service design and delivery: Number of routes, proximity and frequency of service, service coverage and hours of operation can vary significantly amongst systems, automated fare systems, Geographic Positioning Systems, traffic signal priority and dedicated bus lanes could be used to facilitate 'express' service
- Transit system type: Composition of fleet (bus, subway or light-rail transit (LRT)), diesel vs. natural gas, high floor vs. low floor accessible, and age of fleet
- Demand for services: Rising fuel prices, a growing urban population and increased awareness of environmental issues can increase demand; catchment area for transit 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 Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
The Blue Mountains	$ 11	$ 11		$ 2	$ 2
Meaford	$ 6	$ 6		$ 3	$ 3
Elliot Lake	$ 13	$ 21	72%	$ 26	$ 41
Population < 15,000					
Average	**$ 10**	**$ 13**	**72%**	**$ 10**	**$ 15**
Median	**$ 11**	**$ 11**	**72%**	**$ 3**	**$ 3**
Bracebridge	$ 2	$ 2	86%	$ 1	$ 1
Huntsville	$ 4	$ 4	71%	$ 2	$ 2
Tillsonburg	$ 4	$ 4	69%	$ 4	$ 4
Niagara-on-the-Lake	$ 16	$ 16	64%	$ 5	$ 5
Port Colborne	$ 10	$ 10	33%	$ 10	$ 10
Pelham	$ 18	$ 18	33%	$ 11	$ 11
Kenora	$ 16	$ 23	27%	$ 13	$ 19
Collingwood	$ 26	$ 38	56%	$ 14	$ 20
Owen Sound	$ 22	$ 24	58%	$ 23	$ 25
Thorold	$ 39	$ 40	7%	$ 34	$ 35
Population 15,000 - 29,999					
Average	**$ 17**	**$ 20**	**46%**	**$ 13**	**$ 15**
Median	**$ 16**	**$ 18**	**56%**	**$ 11**	**$ 11**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Caledon	$ 2	$ 2		$ 1	$ 1
Georgina	$ 3	$ 3	3%	$ 1	$ 1
Norfolk	$ 3	$ 3	44%	$ 2	$ 2
New Tecumseth	$ 6	$ 6		$ 3	$ 3
Quinte West	$ 13	$ 13		$ 12	$ 12
Orangeville	$ 22	$ 22	18%	$ 16	$ 16
Innisfil	$ 38	$ 38		$ 18	$ 18
Fort Erie	$ 27	$ 27	13%	$ 22	$ 22
St. Thomas	$ 21	$ 25	35%	$ 25	$ 30
Orillia	$ 53	$ 66	37%	$ 41	$ 51
Sarnia	$ 54	$ 66	34%	$ 52	$ 63
Belleville	$ 63	$ 76	37%	$ 57	$ 69
Welland	$ 50	$ 63	59%	$ 57	$ 71
Cornwall	$ 54	$ 67	35%	$ 67	$ 83
North Bay	$ 71	$ 92	45%	$ 66	$ 86
Sault Ste. Marie	$ 86	$ 96	37%	$ 91	$ 101
Peterborough	$ 109	$ 133	38%	$ 96	$ 117
Timmins	$ 84	$ 104	34%	$ 98	$ 121
Population 30,000 - 99,999					
Average	**$ 42**	**$ 50**	**34%**	**$ 40**	**$ 48**
Median	**$ 44**	**$ 51**	**36%**	**$ 33**	**$ 40**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Chatham-Kent	$ 7	$ 7	69%	$ 5	$ 5
Milton	$ 38	$ 46	26%	$ 18	$ 22
Oakville	$ 92	$ 114	32%	$ 30	$ 37
Burlington	$ 78	$ 95	26%	$ 33	$ 40
Brantford	$ 72	$ 86	30%	$ 64	$ 76
Barrie	$ 87	$ 113	34%	$ 60	$ 77
Mississauga	$ 150	$ 183	45%	$ 69	$ 84
Hamilton	$ 103	$ 132	46%	$ 73	$ 94
Greater Sudbury	$ 94	$ 109	35%	$ 86	$ 99
Guelph	$ 122	$ 154	43%	$ 80	$ 100
St. Catharines	$ 84	$ 112	52%	$ 76	$ 102
London	$ 88	$ 119	47%	$ 80	$ 108
Kingston	$ 132	$ 161	34%	$ 95	$ 116
Thunder Bay	$ 110	$ 129	29%	$ 108	$ 126
Brampton	$ 147	$ 189	44%	$ 100	$ 128
Windsor	$ 105	$ 124	41%	$ 138	$ 162
Toronto	$ 341	$ 560	56%	$ 134	$ 220
Ottawa	$ 363	$ 422	34%	$ 214	$ 249
Population > 100,000					
Average	**$ 123**	**$ 159**	**40%**	**$ 81**	**$ 103**
Median	**$ 98**	**$ 122**	**38%**	**$ 78**	**$ 100**
District Muskoka	$ 1	$ 1	68%	$ 0	$ 0
Region Peel	$ 8	$ 8		$ 4	$ 4
Region Niagara	$ 16	$ 16	38%	$ 12	$ 12
Region Durham	$ 73	$ 87	37%	$ 45	$ 54
Region York	$ 97	$ 174	40%	$ 33	$ 59
Region Waterloo	$ 157	$ 208	35%	$ 111	$ 147
Region Average	**$ 59**	**$ 82**	**44%**	**$ 34**	**$ 46**
Region Median	**$ 45**	**$ 51**	**38%**	**$ 23**	**$ 33**
Simcoe County	$ 5	$ 6	11%	$ 3	$ 3
Average	**$ 5**	**$ 6**	**11%**	**$ 3**	**$ 3**
Median	**$ 5**	**$ 6**	**11%**	**$ 3**	**$ 3**

Transit Services—Disabled and Special Needs

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
Meaford	$ 1	$ 3	$ 1	$ 2
Chatsworth	$ 6	$ 6	$ 4	$ 4
Kincardine	$ 7	$ 8	$ 3	$ 4
West Grey	$ 6	$ 7	$ 3	$ 4
Ingersoll	$ 4	$ 4	$ 4	$ 4
Espanola	$ 9	$ 11	$ 11	$ 14
Hanover	$ 16	$ 20	$ 18	$ 22
Elliot Lake	$ 17	$ 17	$ 35	$ 35
Population < 15,000				
Average	**$ 8**	**$ 10**	**$ 10**	**$ 11**
Median	**$ 6**	**$ 8**	**$ 4**	**$ 4**
Prince Edward County	$ 2	$ 2	$ 1	$ 1
Niagara-on-the-Lake	$ 5	$ 5	$ 2	$ 2
Collingwood	$ 6	$ 6	$ 3	$ 3
Bracebridge	$ 7	$ 7	$ 4	$ 4
Kenora	$ 5	$ 5	$ 4	$ 4
Thorold	$ 6	$ 6	$ 5	$ 5
Owen Sound	$ 14	$ 14	$ 15	$ 15
Population 15,000 - 29,999				
Average	**$ 6**	**$ 6**	**$ 5**	**$ 5**
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
Fort Erie	$ 5	$ 5	$ 4	$ 4
Halton Hills	$ 8	$ 9	$ 4	$ 4
Brant County	$ 9	$ 9	$ 5	$ 5
Orillia	$ 8	$ 9	$ 6	$ 7
Belleville	$ 8	$ 8	$ 7	$ 7
Welland	$ 7	$ 7	$ 8	$ 8
Sarnia	$ 13	$ 13	$ 12	$ 12
Peterborough	$ 14	$ 15	$ 12	$ 13
Timmins	$ 10	$ 12	$ 12	$ 14
North Bay	$ 15	$ 16	$ 14	$ 15
Sault Ste. Marie	$ 17	$ 17	$ 18	$ 18
St. Thomas	$ 15	$ 17	$ 17	$ 20
Quinte West	$ 24	$ 24	$ 22	$ 22
Cornwall	$ 28	$ 31	$ 35	$ 38
Population 30,000 - 99,999				
Average	**$ 13**	**$ 14**	**$ 13**	**$ 13**
Median	**$ 12**	**$ 12**	**$ 12**	**$ 13**

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
Toronto	$ 3	$ 3	$ 1	$ 1
Milton	$ 4	$ 4	$ 2	$ 2
Burlington	$ 9	$ 10	$ 4	$ 4
Chatham-Kent	$ 7	$ 7	$ 5	$ 5
Barrie	$ 8	$ 9	$ 6	$ 6
Windsor	$ 5	$ 5	$ 7	$ 7
Oakville	$ 21	$ 24	$ 7	$ 8
St. Catharines	$ 10	$ 10	$ 9	$ 9
Guelph	$ 13	$ 15	$ 9	$ 10
Kingston	$ 23	$ 23	$ 17	$ 17
Greater Sudbury	$ 19	$ 19	$ 17	$ 17
Brantford	$ 17	$ 20	$ 15	$ 18
London	$ 20	$ 20	$ 18	$ 18
Ottawa	$ 31	$ 33	$ 18	$ 19
Thunder Bay	$ 21	$ 24	$ 21	$ 23
Hamilton	$ 43	$ 44	$ 31	$ 31
Population > 100,000				
Average	**$ 16**	**$ 17**	**$ 12**	**$ 12**
Median	**$ 15**	**$ 17**	**$ 9**	**$ 10**
Region Durham	$ 4	$ 4	$ 3	$ 3
Region Halton	$ 14	$ 15	$ 5	$ 5
Region York	$ 12	$ 12	$ 7	$ 7
Region Peel	$ 17	$ 18	$ 9	$ 10
Region Waterloo	$ 15	$ 16	$ 11	$ 12
Region Average	**$ 13**	**$ 13**	**$ 7**	**$ 7**
Region Median	**$ 14**	**$ 15**	**$ 7**	**$ 7**
Elgin County	$ 1	$ 1	$ 0	$ 0
Average	**$ 1**	**$ 1**	**$ 0**	**$ 0**
Median	**$ 1**	**$ 1**	**$ 0**	**$ 0**

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	292%	$ (30)	$ (29)	$ (25)	$ (24)
Lambton Shores	654%	$ (54)	$ (52)	$ (20)	$ (19)
Niagara-on-the-Lake	223%	$ (43)	$ (40)	$ (15)	$ (14)
Greenstone		$ (13)	$ (13)	$ (9)	$ (9)
Kingston	127%	$ (11)	$ (6)	$ (8)	$ (5)
Orillia	144%	$ (7)	$ (4)	$ (5)	$ (3)
Fort Erie	240%	$ (3)	$ (3)	$ (3)	$ (2)
North Bay	147%	$ (6)	$ (2)	$ (5)	$ (2)
Greater Sudbury	142%	$ (3)	$ (2)	$ (3)	$ (2)
Timmins	130%	$ (3)	$ (1)	$ (3)	$ (1)
Belleville	110%	$ (1)	$ (0)	$ (1)	$ (0)
Minto		$ (1)	$ (0)	$ (1)	$ (0)
West Grey		$ 0	$ 0	$ 0	$ 0
Haldimand			$ 0		$ 0
Peterborough	127%	$ (6)	$ 0	$ (5)	$ 0
The Blue Mountains		$ 0	$ 1	$ 0	$ 0
Sarnia		$ 1	$ 1	$ 1	$ 1
Newmarket	62%	$ 1	$ 1	$ 1	$ 1
London	95%	$ 0	$ 1	$ 0	$ 1
Woolwich		$ 2	$ 2	$ 1	$ 1
Windsor	106%	$ (1)	$ 1	$ (1)	$ 1
Halton Hills		$ 1	$ 3	$ 0	$ 1
Collingwood	100%	$ 0	$ 2	$ 0	$ 1
New Tecumseth		$ 2	$ 2	$ 1	$ 1
Prince Edward County	63%	$ 2	$ 3	$ 1	$ 1
Chatham-Kent	47%	$ 2	$ 2	$ 1	$ 1
Brampton	33%	$ 2	$ 2	$ 1	$ 1
Guelph	102%	$ (0)	$ 3	$ (0)	$ 2
Port Colborne		$ 1	$ 2	$ 1	$ 2
Markham		$ 6	$ 7	$ 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
Clarington	29%	$ 4	$ 4	$ 2	$ 3
Quinte West		$ 2	$ 3	$ 2	$ 3
Cornwall	92%	$ 1	$ 2	$ 1	$ 3
Milton	7%	$ 6	$ 6	$ 3	$ 3
Caledon		$ 8	$ 8	$ 3	$ 3
Sault Ste. Marie	68%	$ 2	$ 3	$ 2	$ 3
Oshawa	111%	$ (2)	$ 5	$ (1)	$ 3
Hamilton	87%	$ 3	$ 5	$ 2	$ 3
Mississauga	32%	$ 8	$ 8	$ 4	$ 4
Brock	5%	$ 6	$ 7	$ 4	$ 4
Kitchener	103%	$ (1)	$ 5	$ (1)	$ 4
Parry Sound		$ 4	$ 5	$ 4	$ 5
Ingersoll	4%	$ 5	$ 5	$ 5	$ 5
Burlington	0%	$ 11	$ 12	$ 5	$ 5
Gravenhurst		$ 2	$ 15	$ 1	$ 5
Oakville	33%	$ 16	$ 17	$ 5	$ 5
Ottawa	76%	$ 6	$ 10	$ 4	$ 6
Thorold	26%	$ 5	$ 8	$ 5	$ 7
Tillsonburg	10%	$ 6	$ 7	$ 6	$ 7
St. Thomas		$ 3	$ 6	$ 3	$ 7
Hanover	7%	$ 7	$ 7	$ 8	$ 8
Welland	27%	$ 7	$ 7	$ 8	$ 8
Owen Sound	36%	$ 7	$ 8	$ 7	$ 9
Thunder Bay	64%	$ 9	$ 11	$ 8	$ 10
Toronto	0%	$ 27	$ 27	$ 10	$ 10
Cambridge	15%	$ 13	$ 14	$ 10	$ 11
Barrie	58%	$ 13	$ 17	$ 9	$ 12
Brantford	38%	$ 8	$ 14	$ 7	$ 12
Waterloo	9%	$ 24	$ 25	$ 14	$ 15
St. Catharines	56%	$ 13	$ 21	$ 12	$ 19
Average	**89%**	**$ 1**	**$ 3**	**$ 1**	**$ 2**
Median	**63%**	**$ 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
Guelph-Eramosa	$ (1)	$ (1)
North Perth	$ 0	$ 0
Barrie	$ 1	$ 1
Puslinch	$ 3	$ 1
Georgian Bluffs	$ 2	$ 1
Wellesley	$ 2	$ 1
Mapleton	$ 4	$ 2
Middlesex Centre	$ 4	$ 2
Chatsworth	$ 3	$ 2
North Middlesex	$ 6	$ 2
Grey Highlands	$ 5	$ 2
Southgate	$ 4	$ 2
Wilmot	$ 4	$ 2
Huntsville	$ 5	$ 2
Burlington	$ 6	$ 2
West Grey	$ 4	$ 2
Erin	$ 6	$ 3
The Blue Mountains	$ 15	$ 3
Mississauga	$ 6	$ 3
Halton Hills	$ 7	$ 3
Oakville	$ 11	$ 3
Markham	$ 10	$ 3
Waterloo	$ 6	$ 4
Hamilton	$ 5	$ 4
Lambton Shores	$ 10	$ 4
Timmins	$ 3	$ 4
Vaughan	$ 13	$ 4
Aurora	$ 12	$ 4
King	$ 16	$ 4
Woolwich	$ 8	$ 4
Milton	$ 10	$ 5
Gravenhurst	$ 13	$ 5
Whitchurch - Stouffville	$ 13	$ 5
Collingwood	$ 10	$ 5
Centre Wellington	$ 9	$ 5
Strathroy-Caradoc	$ 7	$ 6
Thorold	$ 6	$ 6
Newmarket	$ 12	$ 6
Kingston	$ 8	$ 6
Lakeshore	$ 9	$ 6
Brant County	$ 11	$ 6
Caledon	$ 16	$ 6
Bracebridge	$ 12	$ 6
Norfolk	$ 10	$ 7
Prince Edward County	$ 13	$ 7
Georgina	$ 13	$ 7
East Gwillimbury	$ 18	$ 7
Pelham	$ 11	$ 7
Niagara-on-the-Lake	$ 21	$ 7
Meaford	$ 13	$ 7
Quinte West	$ 8	$ 7
Brampton	$ 11	$ 8
Toronto	$ 19	$ 8
Belleville	$ 9	$ 8
Wellington North	$ 14	$ 8
Kingsville	$ 10	$ 8
Oshawa	$ 11	$ 8
Clarington	$ 12	$ 8
Cambridge	$ 11	$ 8
Kincardine	$ 18	$ 8
Haldimand	$ 12	$ 8
Owen Sound	$ 8	$ 9
New Tecumseth	$ 16	$ 9
Kenora	$ 11	$ 9
St. Catharines	$ 10	$ 9
Tillsonburg	$ 10	$ 9
Fort Erie	$ 12	$ 10
Guelph	$ 16	$ 10

Street Lighting (cont'd)

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Welland	$ 9	$ 10
Innisfil	$ 23	$ 11
Peterborough	$ 12	$ 11
Ottawa	$ 19	$ 11
Brock	$ 20	$ 12
Chatham-Kent	$ 16	$ 12
Minto	$ 16	$ 12
Cornwall	$ 10	$ 13
Hawkesbury	$ 11	$ 13
Espanola	$ 10	$ 13
Port Colborne	$ 14	$ 13
Kitchener	$ 16	$ 13
Hanover	$ 13	$ 14
Sault Ste. Marie	$ 14	$ 14
London	$ 17	$ 15
Parry Sound	$ 17	$ 16
Brantford	$ 19	$ 17
Greater Sudbury	$ 19	$ 17
Windsor	$ 13	$ 17
Sarnia	$ 18	$ 18
St. Thomas	$ 17	$ 19
Ingersoll	$ 19	$ 20
Orillia	$ 30	$ 23
North Bay	$ 27	$ 25
Thunder Bay	$ 26	$ 25
Elliot Lake	$ 16	$ 31
Average	**$ 11**	**$ 8**
Median	**$ 11**	**$ 7**

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	$ (14)	$ (17)
North Bay	$ (3)	$ (3)
Hamilton	$ 0	$ 0
Toronto	$ 0	$ 0
Niagara-on-the-Lake	$ 1	$ 0
Sarnia	$ 0	$ 0
Pelham	$ 1	$ 1
Port Colborne	$ 1	$ 1
Windsor	$ 1	$ 1
West Grey	$ 3	$ 2
Parry Sound	$ 2	$ 2
Chatham-Kent	$ 3	$ 2
Kingston	$ 3	$ 2
Collingwood	$ 4	$ 2
Welland	$ 2	$ 2
Cornwall	$ 2	$ 2
St. Catharines	$ 4	$ 4
Hanover	$ 5	$ 5
Barrie	$ 8	$ 6
Oshawa	$ 8	$ 6
Brantford	$ 10	$ 9
Kincardine	$ 19	$ 9
Owen Sound	$ 9	$ 10
Tillsonburg	$ 11	$ 11
St. Thomas	$ 12	$ 14
Greater Sudbury	$ 16	$ 15
Peterborough	$ 24	$ 22
Elliot Lake	$ 11	$ 23
Georgian Bluffs	$ 41	$ 24
Greenstone	$ 312	$ 208
Average	**$ 16**	**$ 12**
Median	**$ 3**	**$ 2**
Region Waterloo	$ 4	$ 3
District Muskoka	$ 32	$ 8
Region Average	**$ 18**	**$ 5**
Region Median	**$ 18**	**$ 5**

Storm Sewer - Urban

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Kitchener	$ (36)	$ (22)	$ (30)	$ (18)
Guelph	$ (38)	$ (19)	$ (25)	$ (12)
Mississauga	$ (37)	$ (26)	$ (17)	$ (12)
Waterloo	$ (30)	$ (11)	$ (17)	$ (6)
Toronto	$ (12)	$ (11)	$ (5)	$ (4)
Middlesex Centre	$ (25)	$ (6)	$ (10)	$ (2)
Southgate	$ 0	$ 1	$ 0	$ 1
Strathroy-Caradoc		$ 1		$ 1
Centre Wellington	$ 1	$ 2	$ 1	$ 1
Grey Highlands	$ 2	$ 3	$ 1	$ 1
Prince Edward County	$ 2	$ 3	$ 1	$ 2
Wellesley	$ 4	$ 4	$ 2	$ 2
North Middlesex	$ 2	$ 10	$ 1	$ 3
Haldimand	$ 2	$ 5	$ 1	$ 3
London	$ (33)	$ 3	$ (30)	$ 3
Hanover	$ 3	$ 3	$ 4	$ 4
Newmarket	$ (1)	$ 10	$ (0)	$ 5
Lambton Shores	$ 2	$ 14	$ 1	$ 5
Kincardine	$ (11)	$ 11	$ (5)	$ 5
Georgina	$ 1	$ 10	$ 1	$ 6
Gravenhurst	$ 11	$ 15	$ 4	$ 6
East Gwillimbury	$ 1	$ 15	$ 0	$ 6
Meaford	$ 6	$ 11	$ 3	$ 6
Bracebridge	$ 4	$ 13	$ 2	$ 6
Pelham	$ 1	$ 10	$ 0	$ 7
Tillsonburg	$ 7	$ 7	$ 7	$ 7
North Perth	$ 3	$ 16	$ 1	$ 7
Brant County	$ 6	$ 14	$ 3	$ 8
Vaughan	$ (5)	$ 26	$ (2)	$ 8
Wilmot		$ 15		$ 8
Whitchurch - Stouffville	$ 8	$ 23	$ 3	$ 9
Port Colborne	$ (6)	$ 9	$ (5)	$ 9

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
Greater Sudbury	$ 8	$ 10	$ 7	$ 9
Markham	$ 7	$ 28	$ 2	$ 10
Quinte West	$ 4	$ 11	$ 3	$ 10
Minto	$ 1	$ 14	$ 1	$ 11
Thorold	$ 2	$ 13	$ 2	$ 11
Burlington	$ 9	$ 28	$ 4	$ 12
Milton	$ 5	$ 25	$ 2	$ 12
Kingsville	$ 2	$ 17	$ 1	$ 13
Welland	$ 3	$ 12	$ 4	$ 13
Oakville	$ 19	$ 40	$ 6	$ 13
Elliot Lake	$ 4	$ 8	$ 9	$ 15
Norfolk	$ 13	$ 23	$ 8	$ 15
New Tecumseth	$ 7	$ 28	$ 4	$ 16
Woolwich	$ 9	$ 31	$ 5	$ 17
Clarington	$ 12	$ 26	$ 8	$ 17
Innisfil	$ 18	$ 37	$ 9	$ 17
Sarnia	$ (1)	$ 18	$ (1)	$ 18
Oshawa	$ 12	$ 24	$ 9	$ 18
Brampton	$ 11	$ 26	$ 8	$ 18
Orillia	$ 8	$ 24	$ 7	$ 19
Cambridge	$ 7	$ 25	$ 5	$ 19
Aurora	$ 18	$ 53	$ 7	$ 19
St. Catharines	$ 12	$ 21	$ 11	$ 19
Cornwall	$ 9	$ 16	$ 11	$ 19
Hawkesbury	$ 2	$ 17	$ 3	$ 20
Kingston	$ 8	$ 29	$ 6	$ 21
Fort Erie	$ 8	$ 25	$ 7	$ 21
Greenstone	$ 22	$ 34	$ 15	$ 23
Owen Sound	$ 2	$ 22	$ 2	$ 23
Niagara-on-the-Lake	$ 31	$ 67	$ 11	$ 23
Barrie	$ 16	$ 35	$ 11	$ 24
Lakeshore	$ 25	$ 37	$ 17	$ 26

Storm Sewer - Urban (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Hamilton	$ 24	$ 37	$ 17	$ 26
Kenora	$ 10	$ 35	$ 8	$ 29
Belleville	$ 4	$ 34	$ 3	$ 30
Ottawa	$ 32	$ 54	$ 19	$ 32
Peterborough	$ 22	$ 37	$ 19	$ 32
Brantford	$ 10	$ 37	$ 9	$ 33
Parry Sound	$ 18	$ 36	$ 17	$ 33
North Bay	$ 16	$ 37	$ 15	$ 34
Timmins	$ 18	$ 30	$ 21	$ 35
Espanola	$ 10	$ 29	$ 13	$ 37
Huntsville	$ 53	$ 75	$ 26	$ 37
St. Thomas	$ 4	$ 34	$ 5	$ 40
Ingersoll	$ 15	$ 39	$ 16	$ 40
Chatham-Kent	$ 39	$ 59	$ 29	$ 43
Thunder Bay	$ 20	$ 55	$ 19	$ 53
Sault Ste. Marie	$ 37	$ 56	$ 39	$ 59
Windsor	$ 44	$ 73	$ 57	$ 96
Average	**$ 7**	**$ 21**	**$ 5**	**$ 16**
Median	**$ 7**	**$ 21**	**$ 4**	**$ 13**
Region Peel	$ (0)	$ (0)	$ (0)	$ (0)
Region Waterloo	$ 0	$ 0	$ 0	$ 0
Region Niagara		$ 1		$ 1
Region Halton	$ 0	$ 4	$ 0	$ 2
Region Durham	$ 1	$ 3	$ 0	$ 2
Region Average	**$ 0**	**$ 2**	**$ 0**	**$ 1**
Region Median	**$ 0**	**$ 1**	**$ 0**	**$ 1**

Storm Sewer - Rural

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Aurora	$ (27)	$ (27)	$ (10)	$ (10)
Southgate	$ (0)	$ (0)	$ (0)	$ (0)
Bracebridge	$ 0	$ 1	$ 0	$ 0
Greenstone	$ 1	$ 1	$ 1	$ 1
Brant County		$ 2		$ 1
Wellesley	$ 2	$ 2	$ 1	$ 1
Milton	$ 2	$ 2	$ 1	$ 1
East Gwillimbury	$ 0	$ 5	$ 0	$ 2
Thorold	$ 2	$ 2	$ 2	$ 2
Cornwall	$ 2	$ 2	$ 2	$ 2
Thunder Bay	$ 2	$ 2	$ 2	$ 2
Oshawa	$ 1	$ 3	$ 1	$ 2
Strathroy-Caradoc	$ 3	$ 3	$ 2	$ 2
Puslinch		$ 10		$ 3
Kingston	$ 4	$ 4	$ 3	$ 3
Prince Edward County	$ 6	$ 6	$ 3	$ 3
Greater Sudbury	$ 4	$ 4	$ 3	$ 4
Ottawa	$ 6	$ 6	$ 4	$ 4
Caledon	$ 9	$ 12	$ 4	$ 5
Clarington	$ 8	$ 8	$ 5	$ 5
Hamilton	$ 8	$ 8	$ 6	$ 6
Brampton	$ 2	$ 9	$ 1	$ 6
Port Colborne	$ 7	$ 7	$ 7	$ 7
Haldimand	$ 11	$ 11	$ 8	$ 8
Halton Hills	$ 2	$ 24	$ 1	$ 11
Meaford	$ 29	$ 29	$ 16	$ 16
Fort Erie	$ 20	$ 20	$ 16	$ 17
Kingsville	$ 27	$ 27	$ 21	$ 21
Chatham-Kent	$ 37	$ 37	$ 27	$ 27
Average	**$ 6**	**$ 8**	**$ 5**	**$ 5**
Median	**$ 3**	**$ 5**	**$ 2**	**$ 3**
Region Halton	$ 0	$ 1	$ 0	$ 0
Region Waterloo	$ 1	$ 1	$ 0	$ 0
District Muskoka	$ 18	$ 18	$ 4	$ 4
Region Average	**$ 6**	**$ 6**	**$ 2**	**$ 2**
Region Median	**$ 1**	**$ 1**	**$ 0**	**$ 0**
Dufferin County		$ 0		$ 0
County Average		**$ 1**		**$ 0**
County Median		**$ 1**		**$ 0**

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
Hawkesbury	125%	$ (23)	$ (27)
Cornwall	214%	$ (22)	$ (27)
Toronto	1035%	$ (59)	$ (23)
Sault Ste. Marie	135%	$ (10)	$ (10)
Hanover	177%	$ (9)	$ (10)
North Perth	268%	$ (21)	$ (10)
Greenstone	216%	$ (14)	$ (9)
Middlesex Centre	187%	$ (19)	$ (8)
Kincardine	164%	$ (14)	$ (7)
Quinte West	122%	$ (5)	$ (5)
Kenora	119%	$ (3)	$ (3)
Lambton Shores	118%	$ (7)	$ (2)
Strathroy-Caradoc	103%	$ (2)	$ (1)
Owen Sound	101%	$ (0)	$ (0)
Chatsworth	101%	$ (0)	$ (0)
Milton	91%	$ 0	$ 0
Ingersoll		$ 2	$ 2
Markham		$ 6	$ 2
Kitchener	0%	$ 3	$ 2
Brock		$ 4	$ 3
North Middlesex	83%	$ 8	$ 3
King		$ 11	$ 3
Vaughan	6%	$ 10	$ 3
Whitchurch - Stouffville	4%	$ 9	$ 3
East Gwillimbury		$ 10	$ 4
Aurora		$ 13	$ 5
Orillia		$ 7	$ 5
West Grey		$ 11	$ 6
The Blue Mountains	12%	$ 34	$ 6
Southgate	44%	$ 12	$ 7

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
Newmarket	8%	$ 16	$ 7
Georgina	17%	$ 14	$ 8
Meaford		$ 17	$ 10
Ottawa	3%	$ 17	$ 10
Tillsonburg	54%	$ 12	$ 11
Georgian Bluffs		$ 19	$ 11
Belleville	68%	$ 13	$ 12
Kingston	37%	$ 16	$ 12
Prince Edward County		$ 28	$ 14
Barrie	12%	$ 21	$ 15
Brant County		$ 27	$ 15
Peterborough	2%	$ 17	$ 15
Haldimand		$ 23	$ 15
Sarnia	2%	$ 17	$ 16
Chatham-Kent	1%	$ 22	$ 16
Grey Highlands	6%	$ 40	$ 17
Hamilton	0%	$ 24	$ 17
Brantford		$ 20	$ 17
London	7%	$ 21	$ 19
Oshawa	2%	$ 26	$ 20
Kingsville		$ 26	$ 20
North Bay	0%	$ 22	$ 20
St. Thomas	12%	$ 17	$ 21
Lakeshore		$ 36	$ 25
Parry Sound		$ 29	$ 27
Windsor	0%	$ 24	$ 31
Norfolk	0%	$ 48	$ 31
Greater Sudbury	12%	$ 37	$ 34
Thunder Bay	3%	$ 36	$ 35
Guelph	0%	$ 58	$ 38
Elliot Lake		$ 20	$ 39
Espanola		$ 35	$ 45
Timmins		$ 45	$ 53
Average	**85%**	**$ 12**	**$ 10**
Median	**17%**	**$ 14**	**$ 8**

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	117%	$ (3)	$ (2)
Region Durham		$ 12	$ 7
Region Peel	4%	$ 15	$ 8
Region Halton	4%	$ 21	$ 9
District Muskoka		$ 41	$ 10
Region Waterloo		$ 18	$ 13
Region Average	**42%**	**$ 18**	**$ 7**
Region Median	**4%**	**$ 17**	**$ 8**
Simcoe County	109%	$ (1)	$ (1)
Wellington County	7%	$ 20	$ 10
Dufferin County		$ 19	$ 11
County Average	**58%**	**$ 13**	**$ 7**
County Median	**58%**	**$ 19**	**$ 10**

Waste Disposal

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Thorold		$ (66)	$ (58)
Greenstone	263%	$ (59)	$ (39)
Kenora	135%	$ (34)	$ (28)
Orillia	-267%	$ (24)	$ (19)
King		$ (58)	$ (15)
Chatham-Kent	131%	$ (9)	$ (6)
Barrie	-92%	$ (8)	$ (5)
Georgian Bluffs	160%	$ (9)	$ (5)
Brantford	111%	$ (5)	$ (4)
West Grey	113%	$ (4)	$ (2)
Thunder Bay	104%	$ (1)	$ (1)
Meaford	108%	$ (1)	$ (1)
North Perth	106%	$ (2)	$ (1)
Strathroy-Caradoc		$ 1	$ 1
North Bay	98%	$ 1	$ 1
Prince Edward County	93%	$ 3	$ 2
Kingston	55%	$ 3	$ 2
Belleville	34%	$ 3	$ 3
London	79%	$ 4	$ 3
Timmins		$ 4	$ 5
Middlesex Centre		$ 14	$ 6
Grey Highlands	62%	$ 15	$ 6
Guelph	58%	$ 10	$ 6
Ottawa	32%	$ 12	$ 7
Owen Sound		$ 7	$ 8
North Middlesex		$ 29	$ 9
Kincardine	76%	$ 20	$ 9
Chatsworth	51%	$ 16	$ 10
Hamilton	33%	$ 15	$ 11
Toronto	7%	$ 42	$ 17

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
Quinte West		$ 20	$ 18
Greater Sudbury	60%	$ 22	$ 20
Sault Ste. Marie		$ 20	$ 21
Lakeshore		$ 33	$ 23
St. Thomas		$ 21	$ 25
Kingsville		$ 33	$ 25
Southgate	7%	$ 51	$ 28
Hanover	50%	$ 35	$ 37
Norfolk		$ 58	$ 38
Windsor	36%	$ 32	$ 42
Brant County	10%	$ 89	$ 48
Parry Sound		$ 60	$ 55
Peterborough	24%	$ 64	$ 57
Haldimand	25%	$ 94	$ 64
Espanola		$ 56	$ 72
Elliot Lake		$ 38	$ 76
Cornwall	0%	$ 338	$ 418
Average	57%	$ 21	$ 21
Median	58%	$ 14	$ 7
Region Niagara	129%	$ (6)	$ (5)
Region Halton	0%	$ 6	$ 3
Region York	17%	$ 15	$ 5
Region Waterloo	43%	$ 18	$ 13
Region Peel	0%	$ 27	$ 14
District Muskoka	39%	$ 74	$ 18
Region Durham	24%	$ 34	$ 21
Region Average	**36%**	**$ 24**	**$ 10**
Region Median	**24%**	**$ 18**	**$ 13**
Wellington County	106%	$ (1)	$ (0)
Dufferin County		$ 7	$ 4
Simcoe County	27%	$ 41	$ 21
County Average	**66%**	**$ 16**	**$ 8**
County Average	**66%**	**$ 7**	**$ 4**

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Timmins	236%	$ (33)	$ (39)
Southgate	128%	$ (3)	$ (2)
Clarington	94%	$ 0	$ 0
North Perth		$ 12	$ 5
Vaughan	17%	$ 21	$ 6
Chatsworth	48%	$ 11	$ 7
Hanover	55%	$ 7	$ 7
King		$ 28	$ 8
Ingersoll	29%	$ 7	$ 8
Markham	16%	$ 22	$ 8
Whitchurch - Stouffville	20%	$ 21	$ 8
West Grey		$ 14	$ 8
Georgian Bluffs	40%	$ 14	$ 8
Middlesex Centre	23%	$ 20	$ 9
Chatham-Kent	36%	$ 12	$ 9
Barrie	48%	$ 13	$ 9
Aurora	14%	$ 25	$ 9
Grey Highlands	44%	$ 21	$ 9
East Gwillimbury	13%	$ 24	$ 9
Newmarket	17%	$ 22	$ 10
Brant County	33%	$ 21	$ 11
The Blue Mountains	25%	$ 66	$ 12
Kincardine	37%	$ 27	$ 13
Georgina	16%	$ 24	$ 13
Haldimand	44%	$ 21	$ 14
Toronto	38%	$ 40	$ 16
Norfolk	32%	$ 26	$ 17
Espanola	52%	$ 13	$ 17
Prince Edward County	56%	$ 32	$ 17
Lambton Shores	0%	$ 47	$ 17
Meaford	28%	$ 32	$ 18
Ottawa	27%	$ 33	$ 19
Quinte West	0%	$ 23	$ 21
London	31%	$ 23	$ 21
Kenora	22%	$ 28	$ 23
Thunder Bay	24%	$ 24	$ 24
Hamilton	33%	$ 34	$ 24
North Bay	2%	$ 26	$ 24

Waste Diversion (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Peterborough	39%	$ 29	$ 26
Owen Sound	44%	$ 25	$ 26
Belleville	37%	$ 30	$ 27
Parry Sound	40%	$ 30	$ 28
Orillia	1%	$ 39	$ 30
Kingston	19%	$ 42	$ 30
Windsor	15%	$ 23	$ 31
Hawkesbury		$ 25	$ 31
Guelph	44%	$ 48	$ 31
Sault Ste. Marie		$ 34	$ 35
Sarnia	4%	$ 37	$ 35
Brantford		$ 41	$ 36
St. Thomas	34%	$ 35	$ 42
Elliot Lake		$ 21	$ 42
Cornwall	37%	$ 39	$ 48
Greater Sudbury	4%	$ 58	$ 53
Average	**36%**	**$ 25**	**$ 18**
Median	**32%**	**$ 25**	**$ 17**
Region York	18%	$ 24	$ 8
Region Niagara	79%	$ 13	$ 10
Region Halton	30%	$ 28	$ 11
District Muskoka	29%	$ 63	$ 15
Region Waterloo	28%	$ 29	$ 20
Region Durham	32%	$ 33	$ 20
Region Peel	24%	$ 41	$ 22
Region Average	**34%**	**$ 33**	**$ 15**
Region Median	**29%**	**$ 29**	**$ 15**
Wellington County	53%	$ 28	$ 14
Simcoe County	13%	$ 59	$ 31
Dufferin County	2%	$ 56	$ 33
County Average	**23%**	**$ 48**	**$ 26**
County Median	**13%**	**$ 56**	**$ 31**

Public Health Services

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
St. Thomas	$ (42)	$ (50)
Brock	$ (1)	$ (0)
New Tecumseth	$ 0	$ 0
Sarnia	$ 1	$ 1
Southgate	$ 4	$ 2
Mapleton	$ 6	$ 2
Welland	$ 2	$ 3
Port Colborne	$ 8	$ 8
Barrie	$ 12	$ 8
Orillia	$ 12	$ 9
Kincardine	$ 23	$ 11
Prince Edward County	$ 23	$ 12
Toronto	$ 32	$ 13
Brant County	$ 23	$ 13
Greenstone	$ 19	$ 13
London	$ 15	$ 13
Haldimand	$ 20	$ 13
Guelph	$ 21	$ 14
Windsor	$ 12	$ 15
Ottawa	$ 26	$ 16
Hamilton	$ 24	$ 17
Norfolk	$ 26	$ 17
Chatham-Kent	$ 24	$ 17
Kingston	$ 24	$ 17
Peterborough	$ 20	$ 18
Cornwall	$ 15	$ 19
Thunder Bay	$ 21	$ 20
Brantford	$ 25	$ 22
Parry Sound	$ 27	$ 25
Quinte West	$ 28	$ 26

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Hanover	$ 25	$ 27
North Bay	$ 31	$ 29
Belleville	$ 33	$ 30
Greater Sudbury	$ 37	$ 34
Sault Ste. Marie	$ 33	$ 35
Kenora	$ 45	$ 36
Innisfil	$ 81	$ 38
Timmins	$ 35	$ 41
Espanola	$ 39	$ 49
Elliot Lake	$ 32	$ 63
Average	**$ 21**	**$ 17**
Median	**$ 23**	**$ 16**
District Muskoka	$ 21	$ 5
Region York	$ 21	$ 7
Region Halton	$ 22	$ 9
Region Peel	$ 17	$ 9
Region Waterloo	$ 16	$ 11
Region Durham	$ 27	$ 17
Region Niagara	$ 23	$ 18
Region Average	**$ 21**	**$ 11**
Region Median	**$ 21**	**$ 9**
Dufferin County	$ (54)	$ (31)
Simcoe County	$ 13	$ 7
Grey County	$ 15	$ 8
Wellington County	$ 85	$ 42
County Average	**$ 15**	**$ 6**
County Median	**$ 14**	**$ 8**

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
Minto	$ (5)	$ (4)
Timmins	$ 1	$ 2
Meaford	$ 4	$ 2
Milton	$ 6	$ 3
Oakville	$ 14	$ 5
St. Catharines	$ 5	$ 5
Espanola	$ 4	$ 5
Niagara-on-the-Lake	$ 15	$ 5
Kingston	$ 10	$ 7
St. Thomas	$ 9	$ 10
Thorold	$ 14	$ 13
Average	**$ 7**	**$ 5**
Median	**$ 6**	**$ 5**
Region York	$ 3	$ 1
District Muskoka	$ 8	$ 2
Region Average	**$ 6**	**$ 2**
Region Median	**$ 6**	**$ 2**
Simcoe County	$ 9	$ 5
County Average	**$ 9**	**$ 5**
County Median	**$ 9**	**$ 5**

Ambulance Services

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

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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Including. Amort.	Net Costs per $100,000 CVA Excl Amort
Milton	$ 5	$ 5	$ 3
Sault Ste. Marie	$ 5	$ 5	$ 6
Parry Sound	$ 9	$ 66	$ 8
Toronto	$ 37	$ 40	$ 14
Ottawa	$ 36	$ 41	$ 21
Barrie	$ 43	$ 43	$ 30
Hamilton	$ 44	$ 47	$ 31
Brant County	$ 64	$ 73	$ 35
London	$ 39	$ 39	$ 35
Prince Edward County	$ 67	$ 73	$ 35
Orillia	$ 48	$ 48	$ 37
Guelph	$ 58	$ 64	$ 38
Kingston	$ 57	$ 57	$ 42
Haldimand	$ 61	$ 68	$ 42
Chatham-Kent	$ 58	$ 64	$ 43
Brantford	$ 49	$ 49	$ 44
Norfolk	$ 69	$ 75	$ 45
Peterborough	$ 59	$ 59	$ 52
Quinte West	$ 60	$ 60	$ 56
North Bay	$ 60	$ 60	$ 56
Greater Sudbury	$ 64	$ 72	$ 59
Belleville	$ 65	$ 65	$ 59
St. Thomas	$ 56	$ 56	$ 66

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Including. Amort.	Net Costs per $100,000 CVA Excl Amort
Cornwall	$ 55	$ 67	$ 68
Windsor	$ 53	$ 53	$ 69
Greenstone	$ 111	$ 111	$ 74
Kenora	$ 96	$ 96	$ 78
Timmins	$ 89	$ 89	$ 104
Thunder Bay	$ 108	$ 122	$ 106
Elliot Lake	$ 91	$ 91	$ 179
Espanola	$ 142	$ 142	$ 182
Average	**$ 60**	**$ 65**	**$ 55**
Median	**$ 58**	**$ 64**	**$ 44**
Region Halton	$ 26	$ 28	$ 10
Region York	$ 36	$ 40	$ 12
Region Peel	$ 35	$ 39	$ 18
District Muskoka	$ 76	$ 83	$ 18
Region Waterloo	$ 27	$ 30	$ 19
Region Durham	$ 35	$ 39	$ 21
Region Niagara	$ 55	$ 60	$ 42
Region Average	**$ 41**	**$ 46**	**$ 20**
Region Median	**$ 35**	**$ 39**	**$ 18**
Wellington County	$ 42	$ 42	$ 21
Simcoe County	$ 56	$ 61	$ 29
Dufferin County	$ 59	$ 64	$ 34
Grey County	$ 75	$ 81	$ 40
County Average	**$ 58**	**$ 62**	**$ 31**
County Median	**$ 57**	**$ 63**	**$ 32**

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
West Grey	174%	$ (3)	$ (2)
Port Colborne	157%	$ (1)	$ (1)
Georgian Bluffs	126%	$ (1)	$ (1)
Halton Hills	105%	$ (0)	$ (0)
Georgina	115%	$ (0)	$ (0)
King	113%	$ (0)	$ (0)
Wilmot	101%	$ (0)	$ (0)
Vaughan	109%	$ (0)	$ (0)
Grey Highlands	100%	$ 0	$ 0
Markham	7%	$ 0	$ 0
Belleville		$ 0	$ 0
Milton		$ 0	$ 0
Wellesley	67%	$ 0	$ 0
Whitchurch - Stouffville	88%	$ 0	$ 0
Erin		$ 0	$ 0
Centre Wellington	96%	$ 0	$ 0
Waterloo	98%	$ 0	$ 0
Niagara-on-the-Lake	96%	$ 1	$ 0
Middlesex Centre		$ 1	$ 0
Mississauga	18%	$ 1	$ 0
Lambton Shores	79%	$ 1	$ 0
Brampton	20%	$ 1	$ 0
Woolwich	64%	$ 1	$ 1
Bracebridge	74%	$ 1	$ 1
Brock	6%	$ 1	$ 1
North Middlesex	57%	$ 2	$ 1
Greenstone	78%	$ 1	$ 1
Orangeville	70%	$ 1	$ 1
Southgate	68%	$ 1	$ 1
Chatsworth	44%	$ 1	$ 1
Clarington	57%	$ 2	$ 1
Wellington North	54%	$ 2	$ 1
Kingsville	75%	$ 1	$ 1
Oakville	47%	$ 3	$ 1
Meaford	77%	$ 2	$ 1
Oshawa	44%	$ 2	$ 1
Welland	52%	$ 1	$ 1
Mapleton	32%	$ 4	$ 1
St. Thomas		$ 1	$ 2
The Blue Mountains	11%	$ 9	$ 2

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Huntsville	62%	$ 4	$ 2
Quinte West		$ 2	$ 2
Norfolk	35%	$ 4	$ 2
Burlington	6%	$ 6	$ 3
Thunder Bay	42%	$ 3	$ 3
Minto	67%	$ 3	$ 3
Prince Edward County	29%	$ 5	$ 3
Pelham	33%	$ 4	$ 3
Hamilton	48%	$ 4	$ 3
Kitchener	64%	$ 4	$ 3
Gravenhurst	30%	$ 9	$ 3
Haldimand	28%	$ 5	$ 4
Strathroy-Caradoc	45%	$ 5	$ 4
Cambridge	59%	$ 5	$ 4
Kincardine	55%	$ 9	$ 4
Chatham-Kent	52%	$ 6	$ 5
Espanola	48%	$ 4	$ 5
North Perth	32%	$ 10	$ 5
St. Catharines	64%	$ 5	$ 5
Greater Sudbury	59%	$ 5	$ 5
Sault Ste. Marie	72%	$ 5	$ 5
Owen Sound	60%	$ 5	$ 5
Brantford	35%	$ 6	$ 5
Ingersoll	31%	$ 6	$ 6
Fort Erie	29%	$ 11	$ 9
Tillsonburg	45%	$ 9	$ 9
Kenora	42%	$ 12	$ 9
Timmins	41%	$ 9	$ 11
Brant County	21%	$ 21	$ 11
Elliot Lake	49%	$ 6	$ 11
Hanover	45%	$ 11	$ 12
Parry Sound	20%	$ 21	$ 20
Thorold	12%	$ 37	$ 32
Average	**59%**	**$ 4**	**$ 3**
Median	**54%**	**$ 2**	**$ 1**

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
King	$ 1	$ 0
Vaughan	$ 1	$ 0
Southgate	$ 0	$ 0
Gravenhurst	$ 1	$ 0
Georgian Bluffs	$ 1	$ 0
Toronto	$ 1	$ 0
Lakeshore	$ 1	$ 0
West Grey	$ 1	$ 0
Parry Sound	$ 1	$ 1
Norfolk	$ 1	$ 1
Minto	$ 1	$ 1
Clarington	$ 1	$ 1
Brampton	$ 1	$ 1
London	$ 1	$ 1
Kenora	$ 1	$ 1
Meaford	$ 2	$ 1
Huntsville	$ 2	$ 1
Espanola	$ 1	$ 2
Fort Erie	$ 3	$ 2
Haldimand	$ 3	$ 2
Sarnia	$ 2	$ 2
The Blue Mountains	$ 13	$ 2
Brantford	$ 3	$ 2
Timmins	$ 2	$ 2
Peterborough	$ 5	$ 5
Ottawa	$ 10	$ 6
St. Catharines	$ 7	$ 6
Bracebridge	$ 21	$ 11
North Bay	$ 15	$ 14
Belleville	$ 19	$ 17
Chatham-Kent	$ 24	$ 18
Average	**$ 5**	**$ 3**
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	$ 7	$ 4
Region Halton	$ 12	$ 5
Region Average	**$ 5**	**$ 2**
Region Median	**$ 4**	**$ 2**
Simcoe County	$ 2	$ 1
Grey County	$ 3	$ 1
Dufferin County	$ 3	$ 2
Wellington County	$ 6	$ 3
County Average	**$ 3**	**$ 2**
County Median	**$ 3**	**$ 2**

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 Excl Amort	Net Costs per $100,000 CVA Excl Amort
Centre Wellington	$ 7	$ 4
Brant County	$ 7	$ 4
Haldimand	$ 16	$ 11
Norfolk	$ 18	$ 12
Guelph	$ 19	$ 12
Barrie	$ 21	$ 14
Kenora	$ 19	$ 15
Prince Edward County	$ 31	$ 16
Orillia	$ 30	$ 23
Parry Sound	$ 28	$ 26
Greater Sudbury	$ 33	$ 30
Kingston	$ 45	$ 32
Quinte West	$ 37	$ 35
Cornwall	$ 29	$ 36
Belleville	$ 41	$ 37
Brantford	$ 42	$ 37
Hamilton	$ 53	$ 38
Timmins	$ 33	$ 39
Chatham-Kent	$ 54	$ 40
Ottawa	$ 68	$ 40
North Bay	$ 55	$ 51
London	$ 58	$ 52
St. Thomas	$ 45	$ 53
Peterborough	$ 69	$ 61
Elliot Lake	$ 31	$ 62
Windsor	$ 66	$ 86
Espanola	$ 85	$ 108
Toronto	$ 296	$ 116

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Greenstone	$ 193	$ 129
Thunder Bay	$ 142	$ 139
Sault Ste. Marie	$ 244	$ 257
Average	**$ 62**	**$ 52**
Median	**$ 41**	**$ 37**
Region Halton	$ 21	$ 8
Region York	$ 25	$ 8
District Muskoka	$ 39	$ 9
Region Peel	$ 30	$ 16
Region Durham	$ 30	$ 18
Region Waterloo	$ 29	$ 21
Region Niagara	$ 35	$ 27
Region Average	**$ 30**	**$ 15**
Region Median	**$ 30**	**$ 16**
Wellington County	$ 8	$ 4
Simcoe County	$ 17	$ 9
Dufferin County	$ 17	$ 10
Grey County	$ 21	$ 11
County Average	**$ 16**	**$ 9**
County Median	**$ 17**	**$ 9**

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 Amort	Net Costs per $100,000 CVA Excl Amort
Greenstone	$ (242)	$ (161)
Vaughan	$ 0	$ 0
Markham	$ 0	$ 0
Mississauga	$ 0	$ 0
Caledon	$ 1	$ 0
Mapleton	$ 1	$ 1
Huntsville	$ 2	$ 1
St. Catharines	$ 2	$ 2
Fort Erie	$ 2	$ 2
Guelph	$ 3	$ 2
Espanola	$ 1	$ 2
Sarnia	$ 2	$ 2
Thorold	$ 2	$ 2
Brampton	$ 3	$ 2
Port Colborne	$ 3	$ 2
Cambridge	$ 3	$ 3
Waterloo	$ 6	$ 3
Georgina	$ 7	$ 4
Halton Hills	$ 10	$ 5
Elliot Lake	$ 3	$ 5
Centre Wellington	$ 9	$ 5
Barrie	$ 8	$ 5
Kitchener	$ 7	$ 6
Oshawa	$ 11	$ 8
Sault Ste. Marie	$ 9	$ 9
Welland	$ 8	$ 9
Toronto	$ 27	$ 10
Brant County	$ 21	$ 11
Peterborough	$ 14	$ 12
London	$ 16	$ 14
Ottawa	$ 31	$ 18
Parry Sound	$ 20	$ 19
Brantford	$ 22	$ 20
Haldimand	$ 31	$ 21
Hamilton	$ 31	$ 22
Orillia	$ 34	$ 26
Quinte West	$ 35	$ 33

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Chatham-Kent	$ 49	$ 36
Greater Sudbury	$ 41	$ 37
Cornwall	$ 32	$ 40
Norfolk	$ 63	$ 41
Prince Edward County	$ 81	$ 42
Thunder Bay	$ 45	$ 44
Belleville	$ 49	$ 45
North Bay	$ 48	$ 45
Kingston	$ 68	$ 49
Windsor	$ 56	$ 73
St. Thomas	$ 71	$ 83
Kenora	$ 108	$ 88
Timmins	$ 114	$ 133
Average	**$ 19**	**$ 18**
Median	**$ 11**	**$ 9**
Region York	$ 18	$ 6
District Muskoka	$ 27	$ 6
Region Halton	$ 23	$ 9
Region Peel	$ 24	$ 13
Region Waterloo	$ 18	$ 13
Region Niagara	$ 32	$ 25
Region Durham	$ 72	$ 44
Region Average	**$ 31**	**$ 17**
Region Median	**$ 24**	**$ 13**
Simcoe County	$ 36	$ 19
Grey County	$ 53	$ 29
Dufferin County	$ 49	$ 29
Wellington County	$ 68	$ 34
County Average	**$ 52**	**$ 28**
County Median	**$ 51**	**$ 29**

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.
North Perth	$ (14)	$ (7)
Brant County	$ (2)	$ (1)
Sault Ste. Marie	$ 0	$ 0
Haldimand	$ 3	$ 2
Norfolk	$ 4	$ 3
Parry Sound	$ 4	$ 4
Minto	$ 5	$ 4
Thunder Bay	$ 6	$ 6
Barrie	$ 12	$ 8
Kenora	$ 10	$ 8
Orillia	$ 11	$ 9
Hamilton	$ 13	$ 9
Cornwall	$ 8	$ 11
Greater Sudbury	$ 12	$ 11
Ottawa	$ 19	$ 11
Kingston	$ 16	$ 12
Chatham-Kent	$ 16	$ 12
North Bay	$ 14	$ 13
Toronto	$ 37	$ 14
Peterborough	$ 17	$ 15
Brantford	$ 18	$ 16
Timmins	$ 14	$ 17
Espanola	$ 13	$ 17
London	$ 19	$ 17

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Guelph	$ 27	$ 18
St. Thomas	$ 21	$ 25
Windsor	$ 22	$ 29
Elliot Lake	$ 15	$ 30
Greenstone	$ 305	$ 204
Average	**$ 22**	**$ 18**
Median	**$ 13**	**$ 11**
District Muskoka	$ 0	$ 0
Region Halton	$ 12	$ 5
Region York	$ 15	$ 5
Region Peel	$ 10	$ 5
Region Durham	$ 14	$ 9
Region Waterloo	$ 15	$ 11
Region Niagara	$ 16	$ 12
Region Average	**$ 12**	**$ 7**
Region Median	**$ 14**	**$ 5**
Simcoe County	$ 5	$ 3
Wellington County	$ 15	$ 8
Dufferin County	$ 21	$ 12
Grey County	$ 60	$ 32
County Average	**$ 26**	**$ 14**
County Median	**$ 18**	**$ 10**

Social Housing

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

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

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

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

Social Housing

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit Co-op Housing Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort	Total Housing Net Costs per Capita Excl Amort
Oshawa		$ 2			$ 2
Strathroy-Caradoc		$ 4			$ 4
Sault Ste. Marie	$ 7				$ 7
Collingwood			$ 10		$ 10
Parry Sound	$ 14				$ 14
Haldimand	$ 18				$ 18
Peterborough	$ 63	$ 30	$ (68)		$ 25
Toronto	$ 31				$ 31
Prince Edward County	$ 38				$ 38
Norfolk		$ 38			$ 38
Barrie	$ 39				$ 39
Cornwall	$ (1)	$ (11)	$ 62	$ (10)	$ 40
Brant County	$ 1	$ 44			$ 45
Orillia	$ 49				$ 49
Elliot Lake	$ 59				$ 59
Chatham-Kent	$ 2	$ 51	$ 1	$ 12	$ 66
Kingston	$ 11	$ 29	$ 29		$ 68
Quinte West	$ 80				$ 80
London	$ 47	$ 18	$ (19)	$ 35	$ 82
Belleville	$ 87				$ 87
Kenora				$ 96	$ 96
North Bay	$ 98				$ 98
Greater Sudbury	$ 48	$ 53	$ (0)	$ 2	$ 103
Guelph	$ 110			$ 0	$ 110
Hamilton	$ 57	$ (25)	$ 8	$ 74	$ 114
Ottawa	$ 128	$ 39	$ 36	$ (88)	$ 116
St. Thomas	$ 12		$ 114		$ 126
Windsor	$ 95	$ 23	$ 22	$ (8)	$ 131
Timmins		$ 133			$ 133
Brantford	$ 72	$ 48	$ 9	$ 11	$ 139
Average	**$ 49**	**$ 32**	**$ 17**	**$ 12**	**$ 66**
Median	**$ 48**	**$ 30**	**$ 10**	**$ 6**	**$ 63**

Social Housing (cont'd)

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit Co-op Housing Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort	Total Housing Net Costs per Capita Excl Amort
Region York	$ (14)	$ 24	$ 3	$ 11	$ 24
District Muskoka	$ 34	$ 6	$ 0		$ 40
Region Halton	$ 12	$ 26	$ 9	$ 3	$ 50
Region Durham	$ 11	$ 35	$ 4	$ 5	$ 56
Region Waterloo	$ 14	$ 39	$ 6	$ 10	$ 69
Region Niagara				$ 87	$ 87
Region Peel	$ 26	$ 63	$ 20	$ (1)	$ 107
Region Average	**$ 14**	**$ 32**	**$ 7**	**$ 19**	**$ 62**
Region Median	**$ 13**	**$ 31**	**$ 5**	**$ 8**	**$ 56**
Bruce County	$ 23		$ 1		$ 24
Elgin County	$ 28				$ 28
Simcoe County	$ 66				$ 66
Dufferin County	$ 57	$ 20	$ 6	$ (4)	$ 79
Wellington County	$ 73	$ 18	$ 1		$ 92
Grey County	$ 97				$ 97
County Average	**$ 57**	**$ 19**	**$ 2**	**$ (4)**	**$ 64**
County Median	**$ 62**	**$ 19**	**$ 1**	**$ (4)**	**$ 72**

Parks

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

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

Parks

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Meaford	$ (14)	$ (8)
West Grey	$ 2	$ 1
Grey Highlands	$ 5	$ 2
North Middlesex	$ 8	$ 2
Erin	$ 5	$ 2
Southgate	$ 4	$ 2
Puslinch	$ 14	$ 4
Wellington North	$ 10	$ 6
Chatsworth	$ 10	$ 6
Mapleton	$ 17	$ 7
Middlesex Centre	$ 19	$ 8
Halton Hills	$ 20	$ 9
Georgian Bluffs	$ 20	$ 11
Markham	$ 35	$ 12
Woolwich	$ 23	$ 12
Strathroy-Caradoc	$ 16	$ 12
Stouffville	$ 34	$ 13
Innisfil	$ 28	$ 13
New Tecumseth	$ 24	$ 13
Prince Edward County	$ 26	$ 14
Hawkesbury	$ 11	$ 14
Caledon	$ 36	$ 14
Centre Wellington	$ 24	$ 14
Orangeville	$ 23	$ 16
Clarington	$ 25	$ 16
Norfolk	$ 27	$ 17
Brock	$ 30	$ 17
Brant County	$ 33	$ 18
King	$ 66	$ 18
Haldimand	$ 26	$ 18

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
The Blue Mountains	$ 102	$ 19
Milton	$ 40	$ 19
Chatham-Kent	$ 27	$ 20
Bracebridge	$ 39	$ 20
Niagara-on-the-Lake	$ 59	$ 20
Kitchener	$ 25	$ 20
Huntsville	$ 42	$ 21
Gravenhurst	$ 57	$ 21
Espanola	$ 17	$ 21
Mississauga	$ 49	$ 23
Vaughan	$ 73	$ 23
Kingsville	$ 33	$ 25
Guelph-Eramosa	$ 54	$ 25
Wilmot	$ 45	$ 26
Toronto	$ 67	$ 27
Pelham	$ 42	$ 27
Minto	$ 37	$ 28
Hanover	$ 27	$ 29
Tillsonburg	$ 32	$ 30
Lambton Shores	$ 85	$ 31
East Gwillimbury	$ 79	$ 31
Aurora	$ 86	$ 31
Burlington	$ 74	$ 31
Thorold	$ 36	$ 31
Ottawa	$ 53	$ 32
London	$ 38	$ 34
Barrie	$ 50	$ 35
Quinte West	$ 37	$ 35
North Perth	$ 77	$ 36
Peterborough	$ 40	$ 36

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
Kincardine	$ 76	$ 36
Fort Erie	$ 44	$ 37
Oakville	$ 116	$ 38
Hamilton	$ 54	$ 39
Greenstone	$ 58	$ 39
Waterloo	$ 67	$ 39
Lakeshore	$ 57	$ 40
Cambridge	$ 53	$ 40
Newmarket	$ 89	$ 40
Brampton	$ 61	$ 41
Georgina	$ 79	$ 44
Collingwood	$ 83	$ 44
Oshawa	$ 59	$ 44
Kingston	$ 63	$ 45
Kenora	$ 59	$ 48
Guelph	$ 77	$ 50
Parry Sound	$ 56	$ 51
Timmins	$ 45	$ 52
Orillia	$ 69	$ 53
St. Catharines	$ 61	$ 55
Greater Sudbury	$ 61	$ 56
Ingersoll	$ 56	$ 58

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Sarnia	$ 63	$ 60
Brantford	$ 69	$ 62
Sault Ste. Marie	$ 63	$ 66
St. Thomas	$ 60	$ 70
Belleville	$ 78	$ 71
Owen Sound	$ 67	$ 71
North Bay	$ 79	$ 73
Cornwall	$ 60	$ 75
Elliot Lake	$ 44	$ 87
Port Colborne	$ 99	$ 96
Welland	$ 90	$ 101
Thunder Bay	$ 104	$ 102
Windsor	$ 78	$ 102
Average	**$ 48**	**$ 33**
Median	**$ 45**	**$ 29**

Sports and Recreation Services

The three main types of programming are:

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

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

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

Recreation Programming

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Lakeshore	222%	$ (15)	$ (11)
St. Thomas	134%	$ (7)	$ (8)
New Tecumseth	404%	$ (12)	$ (7)
Windsor	120%	$ (3)	$ (4)
North Perth	142%	$ (5)	$ (2)
King	108%	$ (6)	$ (2)
Owen Sound	126%	$ (1)	$ (1)
Niagara-on-the-Lake	175%	$ (1)	$ (0)
Timmins	169%	$ (0)	$ (0)
Grey Highlands		$ (0)	$ (0)
Woolwich	94%	$ 0	$ 0
Guelph-Eramosa	77%	$ 3	$ 1
West Grey		$ 3	$ 2
Milton	94%	$ 3	$ 2
Fort Erie	-7%	$ 2	$ 2
Southgate		$ 3	$ 2
Centre Wellington	54%	$ 3	$ 2
Sault Ste. Marie	80%	$ 2	$ 2
Caledon	84%	$ 6	$ 2
Georgian Bluffs		$ 4	$ 3
North Middlesex	20%	$ 9	$ 3
Meaford	68%	$ 5	$ 3
Thorold	7%	$ 4	$ 4
Haldimand	53%	$ 5	$ 4
Brock	56%	$ 7	$ 4
Quinte West	15%	$ 5	$ 5
Innisfil	37%	$ 12	$ 6
Oakville	70%	$ 19	$ 6
Norfolk	46%	$ 10	$ 7
Port Colborne	23%	$ 7	$ 7
Brampton	24%	$ 10	$ 7
Strathroy-Caradoc	59%	$ 9	$ 7

Recreation Programming (cont'd)

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Waterloo	73%	$ 13	$ 7
Huntsville	64%	$ 15	$ 8
Kenora	34%	$ 9	$ 8
Bracebridge	78%	$ 15	$ 8
St. Catharines	6%	$ 9	$ 8
Whitchurch - Stouffville	64%	$ 21	$ 8
Sarnia	19%	$ 8	$ 8
Vaughan	61%	$ 26	$ 8
Halton Hills	60%	$ 18	$ 8
Guelph	59%	$ 14	$ 9
Kingston	25%	$ 13	$ 9
Collingwood	36%	$ 18	$ 10
Kincardine	66%	$ 21	$ 10
Greater Sudbury	25%	$ 11	$ 10
Mississauga	50%	$ 24	$ 11
Belleville	50%	$ 12	$ 11
East Gwillimbury	38%	$ 31	$ 12
Peterborough	32%	$ 15	$ 13
Newmarket	74%	$ 29	$ 13
Markham	51%	$ 39	$ 13
Chatham-Kent	28%	$ 19	$ 14
Aurora	51%	$ 40	$ 14
North Bay	8%	$ 15	$ 14
Prince Edward County		$ 29	$ 15
Barrie	58%	$ 23	$ 16
Clarington	40%	$ 26	$ 17
Brant County	28%	$ 31	$ 17
Burlington	39%	$ 40	$ 17
Toronto	22%	$ 45	$ 18
Pelham	38%	$ 29	$ 18
Georgina	15%	$ 36	$ 20
Gravenhurst	8%	$ 56	$ 20

Recreation Programming (cont'd)

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Kingsville	4%	$ 28	$ 21
Wilmot	7%	$ 37	$ 21
Cambridge	12%	$ 29	$ 22
London	41%	$ 25	$ 22
Oshawa	41%	$ 38	$ 28
Orillia	35%	$ 41	$ 31
Brantford	51%	$ 35	$ 32
Welland	23%	$ 29	$ 32
Hamilton	20%	$ 45	$ 32
Minto	33%	$ 45	$ 34
Greenstone	6%	$ 51	$ 34
Thunder Bay	26%	$ 36	$ 35
Kitchener	11%	$ 42	$ 35
Cornwall	46%	$ 30	$ 37
Tillsonburg	63%	$ 39	$ 38
Parry Sound	11%	$ 47	$ 43
Espanola	2%	$ 44	$ 56
Hanover	36%	$ 60	$ 64
Ottawa	24%	$ 109	$ 64
Ingersoll	34%	$ 71	$ 74
Hawkesbury	12%	$ 71	$ 86
Elliot Lake	31%	$ 53	$ 104
Average	**55%**	**$ 21**	**$ 16**
Median	**40%**	**$ 17**	**$ 10**

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
Port Colborne	110%	$ (6)	$ (6)
Meaford	139%	$ (9)	$ (5)
Gravenhurst	291%	$ (11)	$ (4)
Sarnia	320%	$ (3)	$ (3)
Greenstone	139%	$ (3)	$ (2)
The Blue Mountains	105%	$ (3)	$ (1)
Vaughan	169%	$ (0)	$ (0)
Markham		$ 0	$ 0
Brampton	80%	$ 0	$ 0
Waterloo	43%	$ 1	$ 0
Orillia	87%	$ 0	$ 0
Kitchener	95%	$ 1	$ 0
Chatham-Kent		$ 1	$ 1
Kingsville	69%	$ 1	$ 1
Burlington	61%	$ 3	$ 1
Hamilton	73%	$ 2	$ 1
Mississauga	57%	$ 3	$ 1
Brock	40%	$ 3	$ 2
Sault Ste. Marie	51%	$ 2	$ 2
Barrie	58%	$ 3	$ 2
Kingston	80%	$ 3	$ 2
London	71%	$ 3	$ 2
St. Catharines	34%	$ 3	$ 3
Toronto		$ 7	$ 3
Belleville	63%	$ 3	$ 3
Prince Edward County	47%	$ 6	$ 3
Cornwall	64%	$ 3	$ 3
Greater Sudbury	41%	$ 4	$ 3
Oakville	20%	$ 14	$ 4
Peterborough		$ 5	$ 5
Thunder Bay	77%	$ 6	$ 5
North Bay	8%	$ 6	$ 5
Lakeshore	44%	$ 9	$ 6
Windsor	70%	$ 5	$ 6
Norfolk	33%	$ 10	$ 6
Brantford	55%	$ 8	$ 7
Kincardine	37%	$ 16	$ 8
Georgina	45%	$ 16	$ 9
Parry Sound	6%	$ 12	$ 11
Lambton Shores	52%	$ 31	$ 11
Quinte West	54%	$ 14	$ 13
Elliot Lake		$ 10	$ 21
Average	**78%**	**$ 4**	**$ 3**
Median	**61%**	**$ 3**	**$ 2**

Recreation Facilities—Other

(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
Georgian Bluffs	60.3%	$ 16	$ 24	$ 9	$ 14
The Blue Mountains	26.5%	$ 63	$ 76	$ 12	$ 14
Puslinch	2.7%	$ 34	$ 46	$ 11	$ 14
Mapleton	39.6%	$ 36	$ 48	$ 14	$ 19
Vaughan	5.1%	$ 52	$ 65	$ 16	$ 20
Markham	0.5%	$ 37	$ 61	$ 13	$ 21
Sarnia	64.4%	$ 23	$ 23	$ 22	$ 22
North Perth	64.1%	$ 36	$ 53	$ 17	$ 25
Guelph-Eramosa	24.8%	$ 45	$ 55	$ 21	$ 25
Haldimand	54.5%	$ 17	$ 38	$ 12	$ 26
Erin	49.7%	$ 41	$ 60	$ 18	$ 26
East Gwillimbury	33.8%	$ 49	$ 69	$ 19	$ 27
Toronto	7.0%	$ 71	$ 72	$ 28	$ 28
Southgate	33.2%	$ 40	$ 51	$ 22	$ 28
Chatsworth	50.3%	$ 44	$ 44	$ 29	$ 29
Ottawa	5.4%	$ 40	$ 50	$ 24	$ 30
Burlington	38.7%	$ 42	$ 73	$ 18	$ 31
Mississauga	20.0%	$ 53	$ 69	$ 25	$ 32
Oakville	1.8%	$ 82	$ 100	$ 27	$ 33
Aurora	25.0%	$ 94	$ 94	$ 34	$ 34
King	10.7%	$ 114	$ 134	$ 30	$ 36
Hamilton	35.6%	$ 33	$ 52	$ 23	$ 37
Brock	30.6%	$ 55	$ 65	$ 32	$ 38
North Middlesex	36.3%	$ 98	$ 122	$ 30	$ 38
Grey Highlands	26.1%	$ 76	$ 90	$ 33	$ 39
Cambridge	38.5%	$ 39	$ 53	$ 30	$ 41
Milton	50.0%	$ 48	$ 86	$ 23	$ 41
Guelph	24.8%	$ 49	$ 65	$ 32	$ 43
West Grey	37.7%	$ 57	$ 75	$ 34	$ 44
Chatham-Kent	37.3%	$ 49	$ 61	$ 36	$ 45
Barrie	36.7%	$ 49	$ 68	$ 34	$ 47
Whitchurch - Stouffville	35.6%	$ 79	$ 128	$ 30	$ 48
Kingsville	19.9%	$ 59	$ 65	$ 45	$ 49

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
Meaford	21.8%	$ 67	$ 87	$ 38	$ 49
Middlesex Centre	53.7%	$ 84	$ 118	$ 35	$ 50
Innisfil	30.0%	$ 86	$ 106	$ 41	$ 50
Peterborough	70.1%	$ 34	$ 58	$ 30	$ 51
Niagara-on-the-Lake	10.0%	$ 119	$ 150	$ 41	$ 51
Halton Hills	34.8%	$ 83	$ 114	$ 38	$ 52
Strathroy-Caradoc	59.0%	$ 38	$ 67	$ 29	$ 52
Quinte West	22.6%	$ 44	$ 57	$ 40	$ 53
London	4.2%	$ 42	$ 59	$ 38	$ 53
Hawkesbury	56.2%	$ 29	$ 44	$ 35	$ 54
Caledon	19.8%	$ 92	$ 137	$ 36	$ 54
Gravenhurst	32.0%	$ 86	$ 148	$ 32	$ 54
Norfolk	2.6%	$ 67	$ 85	$ 43	$ 55
North Bay	44.3%	$ 41	$ 60	$ 38	$ 56
Wilmot	48.8%	$ 68	$ 97	$ 39	$ 56
Wellington North	46.9%	$ 67	$ 98	$ 38	$ 56
Kitchener	37.3%	$ 57	$ 69	$ 48	$ 57
Prince Edward County	3.4%	$ 93	$ 114	$ 49	$ 60
Orangeville	51.9%	$ 41	$ 84	$ 29	$ 60
Greater Sudbury	42.4%	$ 56	$ 67	$ 52	$ 61
Clarington	31.3%	$ 72	$ 94	$ 47	$ 62
Thorold	28.9%	$ 56	$ 72	$ 49	$ 63
St. Thomas		$ 42	$ 54	$ 50	$ 63
Wellesley	32.9%	$ 97	$ 124	$ 50	$ 64
Fort Erie	22.0%	$ 63	$ 77	$ 53	$ 64
Brant County	33.6%	$ 92	$ 122	$ 50	$ 66
Woolwich	40.3%	$ 94	$ 126	$ 51	$ 68
Brampton	22.9%	$ 85	$ 101	$ 57	$ 68
Georgina	24.6%	$ 103	$ 124	$ 57	$ 68
Minto	56.1%	$ 60	$ 92	$ 45	$ 69
Welland	14.0%	$ 55	$ 61	$ 62	$ 69
Collingwood	0.2%	$ 88	$ 130	$ 47	$ 69
Orillia	43.1%	$ 55	$ 91	$ 43	$ 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
Newmarket	4.0%	$ 133	$ 161	$ 60	$ 73
Kingston	40.0%	$ 71	$ 101	$ 51	$ 73
Waterloo	25.1%	$ 101	$ 126	$ 59	$ 74
Brantford	17.3%	$ 54	$ 83	$ 48	$ 74
Huntsville	20.9%	$ 114	$ 152	$ 57	$ 76
Lambton Shores	1.5%	$ 152	$ 211	$ 55	$ 76
Oshawa	12.2%	$ 74	$ 102	$ 56	$ 77
Thunder Bay	35.5%	$ 70	$ 80	$ 69	$ 78
Centre Wellington	15.6%	$ 128	$ 142	$ 75	$ 84
Sault Ste. Marie	25.3%	$ 64	$ 82	$ 67	$ 86
Bracebridge	16.1%	$ 127	$ 175	$ 65	$ 90
New Tecumseth	18.8%	$ 133	$ 159	$ 75	$ 90
Parry Sound	29.3%	$ 71	$ 101	$ 65	$ 93
Lakeshore	22.2%	$ 98	$ 136	$ 69	$ 95
Kincardine	13.0%	$ 168	$ 203	$ 79	$ 96
Timmins	32.1%	$ 83	$ 94	$ 97	$ 110
Ingersoll	20.1%	$ 82	$ 106	$ 85	$ 110
St. Catharines	7.6%	$ 109	$ 134	$ 98	$ 121
Pelham	2.1%	$ 150	$ 218	$ 96	$ 139
Belleville	23.1%	$ 114	$ 155	$ 103	$ 140
Kenora	34.5%	$ 152	$ 175	$ 124	$ 142
Tillsonburg	1.3%	$ 124	$ 147	$ 119	$ 142
Cornwall	39.4%	$ 84	$ 116	$ 104	$ 144
Port Colborne	26.8%	$ 86	$ 151	$ 83	$ 146
Windsor	4.2%	$ 88	$ 115	$ 116	$ 151
Owen Sound	4.2%	$ 95	$ 151	$ 100	$ 159
Hanover	33.3%	$ 116	$ 173	$ 125	$ 186
Greenstone		$ 323	$ 367	$ 216	$ 246
Elliot Lake	16.0%	$ 122	$ 133	$ 242	$ 263
Espanola	31.3%	$ 169	$ 209	$ 216	$ 267
Average	**28.1%**	**$ 77**	**$ 102**	**$ 53**	**$ 70**
Median	**27.9%**	**$ 71**	**$ 93**	**$ 42**	**$ 56**

Library

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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Puslinch	$ 1	$ 1	$ 0	$ 0
Wellesley	$ 0	$ 2	$ 0	$ 1
Lambton Shores	$ 1	$ 4	$ 0	$ 1
Kincardine	$ 2	$ 3	$ 1	$ 2
Chatsworth	$ 24	$ 24	$ 15	$ 15
West Grey	$ 23	$ 26	$ 14	$ 15
The Blue Mountains	$ 77	$ 86	$ 14	$ 16
Georgian Bluffs	$ 29	$ 29	$ 17	$ 17
Grey Highlands	$ 34	$ 40	$ 14	$ 17
Southgate	$ 31	$ 33	$ 17	$ 19
Gravenhurst	$ 56	$ 63	$ 20	$ 23
North Perth	$ 50	$ 51	$ 23	$ 24
Brock	$ 50	$ 54	$ 29	$ 31
Parry Sound	$ 29	$ 36	$ 27	$ 33
Meaford	$ 57	$ 60	$ 32	$ 34
Hawkesbury	$ 46	$ 48	$ 56	$ 58
Greenstone	$ 87	$ 97	$ 58	$ 65
Hanover	$ 63	$ 68	$ 68	$ 73
Espanola	$ 59	$ 60	$ 75	$ 76
Elliot Lake	$ 48	$ 60	$ 95	$ 119
Population < 15,000				
Average	**$ 38**	**$ 42**	**$ 29**	**$ 32**
Median	**$ 40**	**$ 44**	**$ 19**	**$ 21**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Strathroy-Caradoc	$ (3)	$ (1)	$ (2)	$ (1)
Wilmot		$ 0		$ 0
Woolwich	$ 0	$ 1	$ 0	$ 0
Middlesex Centre	$ 1	$ 1	$ 0	$ 1
Kingsville		$ 2		$ 2
Niagara-on-the-Lake	$ 43	$ 49	$ 15	$ 17
King	$ 59	$ 66	$ 16	$ 18
Thorold	$ 23	$ 27	$ 20	$ 23
Prince Edward County	$ 46	$ 50	$ 24	$ 26
Bracebridge	$ 51	$ 57	$ 26	$ 29
Huntsville	$ 51	$ 61	$ 26	$ 31
Pelham	$ 47	$ 53	$ 30	$ 34
Port Colborne	$ 35	$ 39	$ 33	$ 38
Kenora	$ 43	$ 47	$ 35	$ 38
Owen Sound	$ 35	$ 36	$ 37	$ 39
Collingwood	$ 62	$ 82	$ 33	$ 44
Population 15,000 - 29,999				
Average	**$ 35**	**$ 36**	**$ 21**	**$ 21**
Median	**$ 43**	**$ 43**	**$ 25**	**$ 25**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Sarnia	$ 3	$ 4	$ 3	$ 4
Whitchurch - Stouffville	$ 41	$ 48	$ 15	$ 18
Newmarket	$ 38	$ 43	$ 17	$ 19
East Gwillimbury	$ 46	$ 52	$ 18	$ 20
Caledon	$ 50	$ 56	$ 20	$ 22
Haldimand	$ 26	$ 33	$ 18	$ 22
Aurora	$ 64	$ 70	$ 23	$ 25
Norfolk	$ 37	$ 42	$ 24	$ 27
New Tecumseth	$ 44	$ 48	$ 25	$ 27
Quinte West	$ 26	$ 30	$ 24	$ 28
Georgina	$ 48	$ 53	$ 26	$ 29
Brant County	$ 50	$ 58	$ 27	$ 31
Orangeville	$ 42	$ 50	$ 30	$ 36
Halton Hills	$ 62	$ 78	$ 28	$ 36
Sault Ste. Marie	$ 34	$ 37	$ 35	$ 39
Belleville	$ 37	$ 46	$ 34	$ 42
Fort Erie	$ 44	$ 51	$ 37	$ 42
North Bay	$ 42	$ 46	$ 39	$ 43
Peterborough	$ 37	$ 50	$ 33	$ 44
Innisfil	$ 86	$ 102	$ 41	$ 49
Welland	$ 40	$ 44	$ 44	$ 49
Timmins	$ 45	$ 49	$ 53	$ 57
Cornwall	$ 40	$ 48	$ 50	$ 59
St. Thomas	$ 60	$ 62	$ 71	$ 73
Orillia	$ 71	$ 100	$ 55	$ 77
Population 30,000 - 99,999				
Average	**$ 44**	**$ 52**	**$ 32**	**$ 37**
Median	**$ 42**	**$ 49**	**$ 28**	**$ 36**

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
Oakville	$ 47	$ 52	$ 15	$ 17
Markham	$ 44	$ 52	$ 15	$ 18
Brampton	$ 25	$ 32	$ 17	$ 22
Vaughan	$ 59	$ 69	$ 19	$ 22
Milton	$ 37	$ 47	$ 18	$ 23
Clarington	$ 32	$ 40	$ 21	$ 26
Mississauga	$ 52	$ 59	$ 24	$ 27
Burlington	$ 55	$ 65	$ 23	$ 27
Toronto	$ 62	$ 73	$ 24	$ 29
Kitchener	$ 29	$ 38	$ 24	$ 31
Waterloo	$ 43	$ 55	$ 25	$ 32
Ottawa	$ 55	$ 57	$ 33	$ 34
St. Catharines	$ 36	$ 43	$ 33	$ 39
Kingston	$ 45	$ 56	$ 33	$ 40
Barrie	$ 48	$ 59	$ 33	$ 41
Hamilton	$ 48	$ 58	$ 34	$ 41
Chatham-Kent	$ 53	$ 58	$ 39	$ 43
Oshawa	$ 53	$ 60	$ 40	$ 45
Guelph	$ 63	$ 72	$ 41	$ 47
Greater Sudbury	$ 43	$ 52	$ 39	$ 48
Brantford	$ 45	$ 54	$ 40	$ 48
London	$ 45	$ 54	$ 41	$ 49
Windsor	$ 33	$ 40	$ 43	$ 52
Thunder Bay	$ 56	$ 62	$ 54	$ 60
Cambridge	$ 68	$ 84	$ 51	$ 64
Population > 100,000				
Average	**$ 47**	**$ 56**	**$ 31**	**$ 37**
Median	**$ 47**	**$ 56**	**$ 33**	**$ 39**

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
Region Waterloo	$ 5	$ 5	$ 4	$ 4
Region Average	**$ 5**	**$ 5**	**$ 4**	**$ 4**
Region Median	**$ 5**	**$ 5**	**$ 4**	**$ 4**
Simcoe County	$ 3	$ 3	$ 1	$ 1
Wellington County	$ 57	$ 77	$ 28	$ 38
County Average	**$ 39**	**$ 46**	**$ 15**	**$ 20**
County Median	**$ 47**	**$ 53**	**$ 15**	**$ 20**

Museums *(Sorted by Net Costs per $100,000 CVA, 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
Burlington		$ (15)	$ (15)	$ (6)	$ (6)
Wellesley	84%	$ 0	$ 0	$ 0	$ 0
Barrie		$ 1	$ 1	$ 1	$ 1
Kingston	40%	$ 1	$ 1	$ 1	$ 1
Mississauga	14%	$ 1	$ 1	$ 1	$ 1
Cambridge		$ 0	$ 1	$ 0	$ 1
London	10%	$ 1	$ 1	$ 1	$ 1
Oshawa			$ 1		$ 1
Oakville	15%	$ 3	$ 3	$ 1	$ 1
Toronto	8%	$ 3	$ 3	$ 1	$ 1
Newmarket	6%	$ 3	$ 3	$ 1	$ 1
Markham	29%	$ 4	$ 4	$ 1	$ 2
Cornwall		$ 1	$ 1	$ 2	$ 2
North Bay		$ 2	$ 2	$ 1	$ 2
Welland		$ 1	$ 2	$ 1	$ 2
Aurora		$ 6	$ 6	$ 2	$ 2
Minto	26%	$ 3	$ 3	$ 2	$ 2
Ottawa	7%	$ 4	$ 4	$ 2	$ 3
Brantford	20%	$ 3	$ 3	$ 2	$ 3
Waterloo	4%	$ 4	$ 5	$ 2	$ 3
New Tecumseth	14%	$ 5	$ 5	$ 3	$ 3
Clarington	18%	$ 5	$ 5	$ 3	$ 3
King	4%	$ 12	$ 12	$ 3	$ 3
Parry Sound		$ 5	$ 5	$ 4	$ 4
Whitchurch - Stouffville	33%	$ 7	$ 12	$ 3	$ 4
Chatham-Kent	10%	$ 6	$ 6	$ 4	$ 5
Owen Sound		$ 4	$ 5	$ 4	$ 5
Hamilton	17%	$ 6	$ 8	$ 4	$ 5
Strathroy-Caradoc	10%	$ 7	$ 7	$ 5	$ 5
Greater Sudbury	2%	$ 6	$ 6	$ 5	$ 6

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

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 CVA Incl Amort
The Blue Mountains	0%	$ 34	$ 34	$ 6	$ 6
Windsor		$ 5	$ 5	$ 7	$ 7
Meaford	17%	$ 12	$ 13	$ 7	$ 7
Guelph	13%	$ 9	$ 12	$ 6	$ 8
Peterborough	25%	$ 9	$ 9	$ 8	$ 8
Collingwood	11%	$ 13	$ 15	$ 7	$ 8
Huntsville	34%	$ 15	$ 17	$ 8	$ 9
Belleville		$ 10	$ 11	$ 9	$ 10
Prince Edward County	20%	$ 22	$ 25	$ 11	$ 13
Gravenhurst		$ 22	$ 37	$ 8	$ 14
St. Catharines	5%	$ 14	$ 15	$ 13	$ 14
Norfolk	11%	$ 21	$ 24	$ 13	$ 15
Port Colborne	22%	$ 16	$ 17	$ 16	$ 17
Ingersoll	7%	$ 18	$ 19	$ 19	$ 20
Timmins	17%	$ 16	$ 18	$ 18	$ 21
Tillsonburg	15%	$ 22	$ 23	$ 21	$ 22
Kenora	45%	$ 28	$ 34	$ 23	$ 28
Elliot Lake	5%	$ 18	$ 18	$ 35	$ 35
Average	**18%**	**$ 8**	**$ 9**	**$ 6**	**$ 7**
Median	**14%**	**$ 6**	**$ 5**	**$ 4**	**$ 4**
Region Halton	0%	$ 1	$ 2	$ 1	$ 1
Region Waterloo	9%	$ 12	$ 14	$ 8	$ 10
Region Average	**5%**	**$ 7**	**$ 8**	**$ 4**	**$ 5**
Region Median	**5%**	**$ 7**	**$ 8**	**$ 4**	**$ 5**
Grey County	801%	$ (2)	$ (2)	$ (1)	$ (1)
Simcoe County	16%	$ 6	$ 6	$ 3	$ 3
Dufferin County	8%	$ 16	$ 17	$ 9	$ 10
Wellington County	7%	$ 19	$ 22	$ 10	$ 11
County Average	**208%**	**$ 10**	**$ 11**	**$ 5**	**$ 6**
County Median	**12%**	**$ 11**	**$ 12**	**$ 6**	**$ 7**

Cultural Services

(Sorted by Net Costs per $100,000 CVA, 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
Kingsville	216%	$ (9)	$ (9)	$ (7)	$ (7)
Erin	115%	$ (0)	$ (0)	$ (0)	$ (0)
Niagara-on-the-Lake		$ 0	$ 0	$ 0	$ 0
Sarnia		$ 0	$ 0	$ 0	$ 0
New Tecumseth	10%	$ 1	$ 2	$ 1	$ 1
Belleville	42%	$ 2	$ 2	$ 2	$ 2
Vaughan	18%	$ 7	$ 7	$ 2	$ 2
Clarington	30%	$ 3	$ 4	$ 2	$ 2
Bracebridge		$ 5	$ 5	$ 2	$ 2
Aurora	0%	$ 7	$ 7	$ 3	$ 3
Cambridge	34%	$ 2	$ 3	$ 2	$ 3
Grey Highlands	19%	$ 7	$ 7	$ 3	$ 3
Minto	92%	$ 1	$ 4	$ 1	$ 3
Markham	48%	$ 9	$ 10	$ 3	$ 3
Newmarket	26%	$ 8	$ 8	$ 3	$ 4
Hanover	59%	$ 3	$ 4	$ 3	$ 4
Kenora		$ 5	$ 5	$ 4	$ 4
Quinte West		$ 5	$ 5	$ 4	$ 4
Oakville	43%	$ 14	$ 14	$ 5	$ 5
St. Thomas		$ 2	$ 4	$ 2	$ 5
Halton Hills	23%	$ 9	$ 10	$ 4	$ 5
Cornwall		$ 3	$ 4	$ 4	$ 5
Thorold	8%	$ 4	$ 6	$ 3	$ 5
Pelham	3%	$ 9	$ 9	$ 6	$ 6
Waterloo	6%	$ 11	$ 11	$ 7	$ 7
Mississauga	27%	$ 12	$ 15	$ 6	$ 7
Wilmot	22%	$ 13	$ 13	$ 7	$ 7
Georgina	23%	$ 13	$ 14	$ 7	$ 8
Oshawa		$ 10	$ 10	$ 8	$ 8
Whitchurch - Stouffville	18%	$ 18	$ 21	$ 7	$ 8
Brant County	0%	$ 17	$ 17	$ 9	$ 9
Milton	32%	$ 15	$ 21	$ 7	$ 10
Greenstone		$ 15	$ 15	$ 10	$ 10
North Bay		$ 11	$ 11	$ 10	$ 10
Kitchener	80%	$ 9	$ 13	$ 7	$ 11
Huntsville	36%	$ 20	$ 21	$ 10	$ 11

Cultural Services (cont'd)

(Sorted by Net Costs per $100,000 CVA, 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
Greater Sudbury		$ 12	$ 12	$ 11	$ 11
Chatham-Kent	44%	$ 11	$ 16	$ 8	$ 11
Kincardine	2%	$ 19	$ 24	$ 9	$ 12
Burlington	35%	$ 19	$ 28	$ 8	$ 12
Brampton	15%	$ 15	$ 18	$ 10	$ 12
Hamilton	3%	$ 18	$ 18	$ 13	$ 13
Collingwood	34%	$ 26	$ 26	$ 14	$ 14
Haldimand	5%	$ 20	$ 21	$ 14	$ 14
Port Colborne	15%	$ 13	$ 15	$ 12	$ 14
Fort Erie	6%	$ 17	$ 19	$ 14	$ 16
Meaford	72%	$ 23	$ 30	$ 13	$ 17
Centre Wellington	5%	$ 29	$ 30	$ 17	$ 18
London	16%	$ 16	$ 20	$ 14	$ 18
Owen Sound	41%	$ 15	$ 18	$ 16	$ 19
Gravenhurst	27%	$ 44	$ 52	$ 16	$ 19
Toronto	34%	$ 49	$ 49	$ 19	$ 19
Barrie	10%	$ 26	$ 29	$ 18	$ 20
Espanola		$ 16	$ 16	$ 20	$ 20
Brantford	37%	$ 21	$ 24	$ 19	$ 21
Ottawa	6%	$ 33	$ 36	$ 20	$ 21
Windsor	1%	$ 17	$ 17	$ 22	$ 23
Guelph	19%	$ 44	$ 47	$ 28	$ 31
Kingston	29%	$ 41	$ 45	$ 30	$ 33
Peterborough	4%	$ 31	$ 39	$ 28	$ 34
Thunder Bay		$ 32	$ 36	$ 32	$ 35
St. Catharines	46%	$ 29	$ 40	$ 26	$ 36
Sault Ste. Marie	13%	$ 36	$ 37	$ 38	$ 39
Orillia	31%	$ 41	$ 56	$ 31	$ 43
Elliot Lake	15%	$ 22	$ 23	$ 44	$ 46
Parry Sound	49%	$ 109	$ 157	$ 100	$ 144
Average	**31%**	**$ 17**	**$ 20**	**$ 12**	**$ 14**
Median	**23%**	**$ 13**	**$ 15**	**$ 8**	**$ 10**

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
Woolwich	233%	$ (29)	$ (16)
Lambton Shores	869%	$ (9)	$ (3)
North Middlesex	212%	$ (5)	$ (2)
Strathroy-Caradoc	121%	$ (1)	$ (1)
Whitchurch - Stouffville	92%	$ 3	$ 1
Wellington North	36%	$ 2	$ 1
North Perth	65%	$ 4	$ 2
Puslinch	72%	$ 7	$ 2
Georgian Bluffs	68%	$ 4	$ 2
Middlesex Centre	75%	$ 6	$ 3
Tillsonburg	24%	$ 3	$ 3
Mapleton	42%	$ 7	$ 3
Markham	70%	$ 10	$ 3
Chatsworth	56%	$ 6	$ 4
West Grey	37%	$ 6	$ 4
Huntsville	69%	$ 8	$ 4
Brock	59%	$ 7	$ 4
Newmarket	14%	$ 10	$ 5
Grey Highlands	49%	$ 11	$ 5
Mississauga	44%	$ 10	$ 5
Aurora	63%	$ 13	$ 5
Orangeville	48%	$ 7	$ 5
Southgate	59%	$ 9	$ 5
Wilmot	33%	$ 10	$ 6
Wellesley	26%	$ 12	$ 6
King	56%	$ 25	$ 7
Guelph-Eramosa	33%	$ 15	$ 7
The Blue Mountains	72%	$ 37	$ 7
Vaughan	66%	$ 22	$ 7
Kitchener	56%	$ 9	$ 8
Brampton	36%	$ 12	$ 8
Meaford	45%	$ 15	$ 8
Minto	0%	$ 12	$ 9
Hanover	32%	$ 8	$ 9
Centre Wellington	32%	$ 16	$ 9
Clarington	61%	$ 14	$ 9
Kincardine	21%	$ 20	$ 9
Milton	53%	$ 20	$ 10
Kingsville	25%	$ 14	$ 11
Innisfil	71%	$ 23	$ 11
Burlington	23%	$ 25	$ 11
Georgina	35%	$ 21	$ 11
Cambridge	25%	$ 15	$ 11
Bracebridge	29%	$ 25	$ 13
Oshawa	20%	$ 18	$ 13
Gravenhurst	34%	$ 36	$ 13
Sarnia	51%	$ 14	$ 14
Owen Sound	34%	$ 13	$ 14
Thorold	42%	$ 17	$ 15
St. Catharines	34%	$ 17	$ 15
Oakville	35%	$ 49	$ 16
Collingwood	13%	$ 31	$ 17
Pelham	29%	$ 26	$ 17
Waterloo	22%	$ 29	$ 17
Lakeshore	13%	$ 24	$ 17
Erin	10%	$ 39	$ 17
East Gwillimbury	7%	$ 45	$ 17
Niagara-on-the-Lake	18%	$ 55	$ 19
Caledon	41%	$ 49	$ 19
Hawkesbury	21%	$ 17	$ 20
Port Colborne	14%	$ 24	$ 24
New Tecumseth	6%	$ 51	$ 29
Halton Hills	13%	$ 64	$ 29
Fort Erie	23%	$ 39	$ 33
Welland	8%	$ 33	$ 37
Lower Tier			
Average	**58%**	**$ 18**	**$ 10**
Median	**36%**	**$ 14**	**$ 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
Brant County	86%	$ 3	$ 1
Ottawa	79%	$ 5	$ 3
Espanola	38%	$ 3	$ 4
Chatham-Kent	39%	$ 7	$ 5
Belleville	68%	$ 6	$ 6
Elliot Lake		$ 5	$ 9
Prince Edward County	57%	$ 18	$ 9
Hamilton	54%	$ 14	$ 10
Haldimand	46%	$ 15	$ 10
Norfolk	26%	$ 17	$ 11
Barrie	31%	$ 17	$ 12
Greenstone		$ 18	$ 12
St. Thomas	48%	$ 10	$ 12
Quinte West	27%	$ 15	$ 14
Thunder Bay	10%	$ 14	$ 14
Cornwall	29%	$ 12	$ 15
Kingston	30%	$ 23	$ 16
Orillia	20%	$ 22	$ 17
North Bay	11%	$ 18	$ 17
Sault Ste. Marie	18%	$ 16	$ 17
London	17%	$ 22	$ 19
Brantford	19%	$ 23	$ 20
Greater Sudbury	13%	$ 25	$ 22
Windsor	17%	$ 19	$ 25
Guelph	9%	$ 40	$ 26
Toronto	15%	$ 68	$ 27
Parry Sound	21%	$ 29	$ 27
Timmins	23%	$ 24	$ 28
Kenora	7%	$ 41	$ 33
Peterborough	13%	$ 56	$ 49
Single Tier			
Average	**31%**	**$ 20**	**$ 16**
Median	**24%**	**$ 18**	**$ 14**

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Region York	32%	$ 5	$ 2
Region Peel	26%	$ 5	$ 3
Region Durham	11%	$ 8	$ 5
Region Waterloo	13%	$ 8	$ 5
District Muskoka	19%	$ 26	$ 6
Region Halton	5%	$ 21	$ 8
Region Niagara	11%	$ 15	$ 12
Region Average	**17%**	**$ 12**	**$ 6**
Region Median	**13%**	**$ 8**	**$ 5**
Dufferin County	1%	$ 5	$ 3
Grey County	9%	$ 8	$ 4
Simcoe County	1%	$ 9	$ 5
Wellington County	38%	$ 14	$ 7
County Average	**12%**	**$ 9**	**$ 5**
County Median	**5%**	**$ 8**	**$ 4**

Commercial and Industrial

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Toronto	321%	$ (10)	$ (4)
Oshawa		$ 0	$ 0
West Grey	68%	$ 1	$ 0
Markham	11%	$ 2	$ 1
Sarnia	16%	$ 1	$ 1
Middlesex Centre		$ 3	$ 1
Lakeshore	33%	$ 2	$ 2
Whitchurch - Stouffville	0%	$ 7	$ 2
East Gwillimbury		$ 7	$ 3
Mississauga	11%	$ 6	$ 3
Quinte West	85%	$ 3	$ 3
Vaughan	1%	$ 9	$ 3
Huntsville	7%	$ 6	$ 3
Caledon	16%	$ 9	$ 3
Newmarket		$ 8	$ 4
North Middlesex		$ 12	$ 4
Kingsville	18%	$ 5	$ 4
Burlington	1%	$ 10	$ 4
Thorold	6%	$ 6	$ 5
Lambton Shores	13%	$ 14	$ 5
Oakville	8%	$ 17	$ 5
Milton	11%	$ 12	$ 6
The Blue Mountains	1%	$ 31	$ 6
Mapleton		$ 16	$ 6
Southgate		$ 13	$ 8
Grey Highlands	5%	$ 18	$ 8
Halton Hills	1%	$ 17	$ 8
New Tecumseth	7%	$ 14	$ 8

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Collingwood	20%	$ 16	$ 9
Norfolk	11%	$ 14	$ 9
Kenora		$ 11	$ 9
Brampton	3%	$ 14	$ 9
Barrie	22%	$ 14	$ 10
Orangeville	36%	$ 14	$ 10
Clarington		$ 16	$ 10
Waterloo	34%	$ 17	$ 10
Owen Sound		$ 10	$ 10
Strathroy-Caradoc	15%	$ 13	$ 10
Woolwich	0%	$ 19	$ 10
Guelph	7%	$ 17	$ 11
Centre Wellington	6%	$ 19	$ 11
Georgina		$ 20	$ 11
Innisfil		$ 26	$ 12
Haldimand	3%	$ 19	$ 13
Chatham-Kent	31%	$ 18	$ 14
St. Catharines	16%	$ 15	$ 14
Hamilton	12%	$ 19	$ 14
Meaford		$ 26	$ 15
Cambridge	4%	$ 19	$ 15
Wellington North	16%	$ 26	$ 15
Gravenhurst	6%	$ 42	$ 15
Windsor		$ 12	$ 16
Peterborough	29%	$ 20	$ 17
Tillsonburg	24%	$ 20	$ 19
Fort Erie	6%	$ 23	$ 20
Brant County	8%	$ 39	$ 21

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Greater Sudbury	18%	$ 23	$ 21
Ottawa	0%	$ 39	$ 23
Prince Edward County	21%	$ 44	$ 23
Kingston		$ 32	$ 23
Kincardine	9%	$ 50	$ 24
Ingersoll	2%	$ 24	$ 25
Kitchener	2%	$ 30	$ 25
Sault Ste. Marie		$ 26	$ 27
Brantford	11%	$ 32	$ 28
Espanola	5%	$ 23	$ 29
Minto	26%	$ 46	$ 34
Welland	0%	$ 31	$ 35
Belleville	1%	$ 40	$ 36
Hanover	46%	$ 34	$ 37
North Bay	3%	$ 40	$ 37
London	31%	$ 42	$ 38
Bracebridge	15%	$ 78	$ 40
Hawkesbury	-78%	$ 35	$ 42
Thunder Bay	29%	$ 45	$ 44
Cornwall	24%	$ 38	$ 48
Port Colborne	35%	$ 50	$ 48
Parry Sound	1%	$ 53	$ 48
Timmins	29%	$ 50	$ 59
Orillia	2%	$ 80	$ 62
Greenstone		$ 94	$ 63
Elliot Lake		$ 46	$ 90
Average	**18%**	**$ 23**	**$ 18**
Median	**11%**	**$ 18**	**$ 11**

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Region York	6%	$ 3	$ 1
District Muskoka		$ 5	$ 1
Region Halton	7%	$ 4	$ 1
Region Durham	5%	$ 6	$ 4
Region Niagara	1%	$ 23	$ 18
Region Average	**5%**	**$ 8**	**$ 5**
Region Median	**5%**	**$ 5**	**$ 1**
Simcoe County	3%	$ 6	$ 3
Dufferin County		$ 7	$ 4
Grey County	14%	$ 18	$ 10
County Average	**8%**	**$ 10**	**$ 6**
County Median	**8%**	**$ 7**	**$ 4**

Building Permit and Inspection Services

Municipalities	Net Costs per $100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Middlesex Centre	$ (13)	$ (30)
Strathroy-Caradoc	$ (12)	$ (15)
Newmarket	$ (3)	$ (6)
Quinte West	$ (3)	$ (3)
West Grey	$ (2)	$ (3)
Brock	$ 0	$ 0
Wellington North	$ 0	$ 1
Thorold	$ 1	$ 1
Markham	$ 1	$ 2
Sault Ste. Marie	$ 3	$ 3
Niagara-on-the-Lake	$ 2	$ 5
Wilmot	$ 3	$ 5
Sarnia	$ 7	$ 8
New Tecumseth	$ 5	$ 9
Greenstone	$ 8	$ 11
Orangeville	$ 9	$ 12
Owen Sound	$ 13	$ 12
Timmins	$ 16	$ 13
North Middlesex	$ 4	$ 14
Welland	$ 15	$ 14
London	$ 13	$ 14
Port Colborne	$ 14	$ 14
North Bay	$ 14	$ 15
Chatham-Kent	$ 11	$ 15
Thunder Bay	$ 15	$ 16
Ingersoll	$ 17	$ 16
Mississauga	$ 7	$ 16
Burlington	$ 7	$ 16
Oshawa	$ 13	$ 17
Clarington	$ 11	$ 17
St. Thomas	$ 20	$ 17
Brampton	$ 12	$ 17
Orillia	$ 14	$ 18
Hanover	$ 19	$ 18
Kenora	$ 15	$ 18
Brantford	$ 16	$ 18
Kitchener	$ 16	$ 19
Peterborough	$ 17	$ 19
Toronto	$ 8	$ 20
Windsor	$ 27	$ 20
Belleville	$ 19	$ 21
Ottawa	$ 12	$ 21
Lambton Shores	$ 8	$ 21
Cambridge	$ 16	$ 22
Erin	$ 10	$ 22
Chatsworth	$ 14	$ 22
Greater Sudbury	$ 20	$ 22
Fort Erie	$ 18	$ 22
Espanola	$ 30	$ 24
Guelph	$ 15	$ 24
St. Catharines	$ 22	$ 24
Elliot Lake	$ 49	$ 25
Norfolk	$ 16	$ 25
Pelham	$ 16	$ 25
Hamilton	$ 19	$ 27
Barrie	$ 19	$ 28
Lakeshore	$ 19	$ 28
Waterloo	$ 16	$ 28
Kingston	$ 20	$ 28
Georgian Bluffs	$ 16	$ 28

Building Permit and Inspection Services (cont'd)

Municipalities	Net Costs per $100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Guelph-Eramosa	$ 13	$ 28
Collingwood	$ 15	$ 28
Prince Edward County	$ 15	$ 29
Halton Hills	$ 13	$ 29
Cornwall	$ 36	$ 29
Haldimand	$ 21	$ 30
Meaford	$ 17	$ 30
Parry Sound	$ 28	$ 30
Bracebridge	$ 16	$ 30
Whitchurch - Stouffville	$ 11	$ 31
Hawkesbury	$ 38	$ 31
Aurora	$ 11	$ 32
Mapleton	$ 13	$ 32
Centre Wellington	$ 19	$ 32
Kincardine	$ 15	$ 33
Georgina	$ 20	$ 36
Caledon	$ 15	$ 37
Kingsville	$ 28	$ 37
Milton	$ 18	$ 38
Southgate	$ 22	$ 39
Wellesley	$ 20	$ 40
Tillsonburg	$ 39	$ 41
Huntsville	$ 22	$ 43
Oakville	$ 15	$ 45
King	$ 12	$ 46
Brant County	$ 26	$ 47
Gravenhurst	$ 17	$ 47
Innisfil	$ 24	$ 52
Woolwich	$ 31	$ 57
Grey Highlands	$ 26	$ 60
Minto	$ 53	$ 71
East Gwillimbury	$ 29	$ 75
Puslinch	$ 24	$ 77
The Blue Mountains	$ 24	$ 128
Average	**$ 16**	**$ 25**
Median	**$ 15**	**$ 22**

Agriculture and reforestation

Municipality	Net Costs per Capita Excl Amort	Net Costs per $100,000 CVA Excl Amort
Niagara-on-the-Lake	$ (1)	$ (0)
Grey Highlands	$ (0)	$ (0)
West Grey	$ (0)	$ (0)
Kincardine	$ 0	$ 0
Orillia	$ 1	$ 1
Ottawa	$ 1	$ 1
Middlesex Centre	$ 3	$ 1
London	$ 2	$ 2
Lambton Shores	$ 4	$ 2
Minto	$ 3	$ 2
Wilmot	$ 4	$ 2
Sarnia	$ 2	$ 2
St. Thomas	$ 2	$ 2
North Perth	$ 6	$ 3
Brant County	$ 5	$ 3
Georgian Bluffs	$ 5	$ 3
Lakeshore	$ 5	$ 3
Port Colborne	$ 5	$ 5
Mississauga	$ 11	$ 5
Innisfil	$ 10	$ 5
Norfolk	$ 9	$ 6
Chatham-Kent	$ 8	$ 6
Greater Sudbury	$ 12	$ 11
Southgate	$ 21	$ 12
St. Catharines	$ 13	$ 12
Oakville	$ 39	$ 13
Hamilton	$ 29	$ 20
Fort Erie	$ 25	$ 21
Average	**$ 8**	**$ 5**
Median	**$ 5**	**$ 3**

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	$ (3)	$ (2)
Grey County	$ 3	$ 1
Dufferin County	$ 2	$ 1
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.

2020 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	$ 96,402	$ 77,517	$ 77,517	$ 59,970	$ 45,127	$ 62.50	$ 29.32
Barrie	$ 59,630	$ 47,817	$ 25,242	$ 34,698	$ 25,242	$ 31.60	$ 19.84
Belleville	$ 12,727	$ 9,739	$ 9,739	$ 8,912	$ 4,916	$ 5.05	$ 5.05
Bracebridge	$ 16,777	$ 14,041	$ 14,041	$ 11,125	$ 7,886	$ 2.66	$ 2.66
Brampton	$ 97,533	$ 77,809	$ 77,809	$ 61,108	$ 39,914	$ 33.87	$ 21.20
Brant	$ 30,820	$ 19,853	$ 19,853	$ 20,449	$ 11,963	$ 7.45	$ 7.45
Brantford	$ 26,824	$ 19,354	$ 19,354	$ 14,626	$ 11,737	$ 9.12	$ 9.12
Brock	$ 58,208	$ 47,824	$ 47,824	$ 35,731	$ 28,867	$ 23.95	$ 14.74
Brockville	$ 3,739	$ 2,808	$ 2,808	$ 2,365	$ 1,484	$ 1.08	$ 1.08
Burlington	$ 50,754	$ 41,075	$ 32,674	$ 29,300	$ 24,133	$ 48.72	$ 18.84
Caledon	$ 89,552	$ 72,484	$ 72,484	$ 55,673	$ 36,955	$ 27.90	$ 20.78
Cambridge	$ 53,175	$ 44,134	$ 44,134	$ 29,166	$ 29,166	$ 23.34	$ 13.59
Central Elgin	$ 14,994	$ 13,102	$ 13,102	$ 9,103	$ 9,103	$ 6.31	$ 6.31
Centre Wellington	$ 32,007	$ 26,039	$ 26,039	$ 20,122	$ 15,883	$ 8.09	$ 8.09
Chatham-Kent	$ 5,207	$ 4,204	$ 4,204	$ 4,131	$ 2,135	$ 3.64	$ 1.82
Chatsworth	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Clarington	$ 53,579	$ 42,905	$ 42,905	$ 30,033	$ 23,169	$ 27.36	$ 14.96
Collingwood	$ 43,715	$ 34,430	$ 34,430	$ 27,087	$ 19,257	$ 10.55	$ 9.18
Cornwall	$ 3,178	$ 3,018	$ 3,018	$ 2,269	$ 1,228	$ 2.73	$ 2.73
East Gwillimbury	$ 106,310	$ 87,094	$ 87,094	$ 65,561	$ 49,954	$ 68.79	$ 29.80
Elliot Lake							
Erin	$ 31,211	$ 23,739	$ 23,739	$ 17,958	$ 15,254	$ 12.99	$ 12.99
Espanola							
Fort Erie	$ 37,146	$ 26,592	$ 26,592	$ 25,198	$ 15,639	$ 18.59	$ 5.17
Georgian Bluffs	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Georgina	$ 83,352	$ 68,555	$ 68,555	$ 53,262	$ 40,566	$ 58.79	$ 25.61
Gravenhurst	$ 15,128	$ 12,722	$ 12,722	$ 10,429	$ 7,094	$ 1.62	$ 1.62
Greater Sudbury	$ 18,235	$ 10,524	$ 10,524	$ 10,524	$ 10,524	$ 4.58	$ 3.05
Greenstone							
Grey Highlands	$ 21,338	$ 14,581	$ 14,581	$ 13,321	$ 13,321	$ 7.28	$ 7.28
Grimsby	$ 37,537	$ 26,409	$ 26,409	$ 24,352	$ 15,281	$ 20.80	$ 8.90
Guelph	$ 39,113	$ 29,552	$ 29,552	$ 22,946	$ 17,198	$ 12.80	$ 12.80
Guelph-Eramosa	$ 41,297	$ 31,485	$ 31,485	$ 23,987	$ 20,389	$ 10.49	$ 10.49
Haldimand	$ 20,560	$ 17,253	$ 17,253	$ 15,335	$ 9,870	$ 5.16	$ 5.16
Halton Hills	$ 55,339	$ 45,897	$ 35,569	$ 31,283	$ 25,682	$ 41.32	$ 13.43
Hamilton	$ 54,638	$ 39,868	$ 39,868	$ 33,104	$ 23,491	$ 21.75	$ 13.56
Hanover	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		

2020 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.
Hawkesbury	$ 744	$ 744	$ 744	$ 744	$ 744		
Huntsville	$ 17,324	$ 14,078	$ 14,078	$ 11,501	$ 7,881	$ 2.63	$ 2.63
Ingersoll	$ 13,867	$ 8,710	$ 8,710	$ 7,392	$ 5,001	$ 3.32	$ 3.32
Innisfil	$ 65,955	$ 57,179	$ 57,179	$ 39,880	$ 32,445	$ 27.52	$ 27.52
Kenora							
Kincardine	$ 14,057	$ 9,563	$ 9,563	$ 7,173	$ 7,173	$ 4.86	$ 4.86
King	$ 109,488	$ 91,841	$ 91,841	$ 67,132	$ 50,599	$ 67.82	$ 34.64
Kingston	$ 22,588	$ 17,684	$ 9,180	$ 15,006	$ 9,180	$ 17.91	$ 8.51
Kingsville	$ 12,122	$ 8,697	$ 8,697	$ 7,412	$ 6,057	$ 1.67	$ 1.67
Kitchener	$ 49,949	$ 37,130	$ 33,402	$ 27,645	$ 27,645	$ 23.41	$ 13.66
Lakeshore	$ 20,409	$ 12,349	$ 12,349	$ 10,807	$ 8,372	$ 8.35	$ 8.35
Lambton Shores	$ 13,168	$ 11,649	$ 11,649	$ 9,342	$ 7,091	$ 2.83	$ 2.83
Lincoln	$ 43,614	$ 33,708	$ 33,708	$ 29,836	$ 18,047	$ 27.06	$ 11.27
London	$ 33,945	$ 22,956	$ 22,956	$ 20,345	$ 15,014	$ 26.53	$ 19.62
Mapleton	$ 21,296	$ 15,587	$ 15,587	$ 12,258	$ 10,411	$ 5.63	$ 5.63
Markham	$ 109,399	$ 87,997	$ 87,997	$ 67,527	$ 51,479	$ 72.38	$ 35.78
Meaford	$ 20,872	$ 14,210	$ 14,210	$ 13,437	$ 13,437	$ 8.21	$ 4.45
Middlesex Centre	$ 22,507	$ 14,773	$ 14,773	$ 14,411	$ 9,082	$ 6.30	$ 2.52
Milton	$ 73,954	$ 58,845	$ 49,252	$ 41,623	$ 32,700	$ 46.94	$ 18.94
Minto	$ 15,031	$ 12,764	$ 12,764	$ 10,009	$ 8,515	$ 4.23	$ 4.23
Mississauga	$ 99,743	$ 80,951	$ 80,951	$ 65,737	$ 41,703	$ 33.60	$ 24.40
New Tecumseth	$ 56,611	$ 47,482	$ 47,482	$ 40,021	$ 28,547	$ 24.88	$ 16.51
Newmarket	$ 101,183	$ 82,290	$ 82,290	$ 62,552	$ 47,405	$ 64.60	$ 31.41
Niagara Falls	$ 33,060	$ 22,791	$ 22,791	$ 20,109	$ 14,566	$ 16.58	$ 5.17
Niagara-on-the-Lake	$ 31,247	$ 23,341	$ 23,341	$ 21,578	$ 14,875	$ 17.33	$ 10.07
Norfolk	$ 16,794	$ 11,734	$ 11,734	$ 10,752	$ 7,092	$ 10.33	
North Bay						$ 4.28	
North Dumfries	$ 34,898	$ 26,809	$ 26,809	$ 20,942	$ 19,334	$ 17.58	$ 8.98
North Middlesex	$ 5,876	$ 3,965	$ 3,965	$ 3,136	$ 3,136	$ 0.81	$ 0.81
North Perth	$ 16,922	$ 10,466	$ 10,466	$ 9,287	$ 6,458	$ 1.52	$ 0.73
Oakville	$ 90,319	$ 71,037	$ 61,443	$ 50,431	$ 37,222	$ 50.52	$ 26.81
Orangeville	$ 27,266	$ 21,585	$ 21,585	$ 13,707	$ 10,011	$ 9.17	$ 0.77
Orillia	$ 22,203	$ 20,513	$ 20,513	$ 16,463	$ 13,087	$ 7.77	$ 0.52
Oshawa	$ 62,257	$ 50,911	$ 46,573	$ 39,049	$ 26,200	$ 32.22	$ 10.78
Ottawa	$ 35,580	$ 28,946	$ 28,946	$ 20,806	$ 15,564	$ 29.42	$ 12.72
Owen Sound	$ 15,355	$ 11,344	$ 11,344	$ 9,267	$ 9,267	$ 2.88	
Parry Sound							

2020 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	$ 38,798	$ 28,006	$ 28,006	$ 26,804	$ 16,217	$ 21.75	$ 14.49
Peterborough	$ 30,477	$ 19,259	$ 19,259	$ 17,263	$ 17,263	$ 11.88	
Port Colborne	$ 24,398	$ 14,496	$ 14,496	$ 13,821	$ 8,278	$ 12.43	$ 5.17
Prince Edward County	$ 6,686	$ 5,683	$ 4,494	$ 5,136	$ 3,543	$ 3.35	$ 3.35
Puslinch	$ 13,571	$ 11,081	$ 11,081	$ 9,219	$ 7,829	$ 3.21	$ 3.21
Quinte West	$ 10,313	$ 6,986	$ 6,986	$ 6,286	$ 4,889	$ 4.74	
Richmond Hill	$ 91,393	$ 75,158	$ 75,158	$ 57,996	$ 42,460	$ 66.38	$ 30.91
Sarnia	$ 14,049	$ 10,249	$ 10,249	$ 9,648	$ 6,366	$ 6.13	$ 6.13
Saugeen Shores	$ 16,794	$ 12,730	$ 12,730	$ 11,273	$ 7,822	$ 6.92	
Sault Ste. Marie							
South Bruce Peninsula	$ 10,489	$ 5,948	$ 5,948	$ 5,948	$ 5,948	$ 8.96	$ 4.48
Southgate	$ 28,523	$ 19,890	$ 19,890	$ 17,924	$ 13,079	$ 11.73	$ 11.73
Springwater	$ 28,785	$ 24,172	$ 24,172	$ 18,950	$ 16,754	$ 7.65	$ 7.65
St. Catharines	$ 19,835	$ 14,496	$ 14,496	$ 13,821	$ 8,278	$ 12.43	$ 5.17
St. Thomas	$ 11,638	$ 10,216	$ 10,216	$ 7,285	$ 4,186	$ 4.55	$ 2.97
Stratford	$ 14,540	$ 10,558	$ 10,558	$ 9,265	$ 5,950	$ 2.64	
Strathroy-Caradoc	$ 23,039	$ 18,925	$ 18,925	$ 11,979	$ 11,979	$ 10.17	$ 10.16
The Blue Mountains	$ 36,322	$ 28,294	$ 28,294	$ 21,728	$ 21,728	$ 10.61	$ 10.61
Thorold	$ 37,595	$ 26,241	$ 26,241	$ 25,290	$ 15,291	$ 20.43	$ 7.84
Thunder Bay							
Tillsonburg	$ 16,432	$ 10,321	$ 10,321	$ 8,760	$ 5,925	$ 3.95	$ 3.95
Timmins							
Toronto	$ 76,830	$ 63,642	$ 33,493	$ 45,234	$ 29,758	$ 36.31	
Vaughan	$ 125,715	$103,727	$ 103,727	$ 77,995	$ 58,650	$ 72.64	$ 39.46
Wainfleet	$ 26,732	$ 18,621	$ 18,621	$ 17,799	$ 11,074	$ 15.84	$ 8.58
Waterloo	$ 44,170	$ 31,596	$ 31,596	$ 24,146	$ 24,146	$ 22.91	$ 6.51
Welland	$ 27,697	$ 21,580	$ 21,580	$ 20,505	$ 12,169	$ 15.55	$ 8.29
Wellesley	$ 37,729	$ 28,715	$ 28,715	$ 22,609	$ 20,364	$ 19.07	$ 7.47
Wellington North	$ 26,470	$ 21,019	$ 21,019	$ 18,154	$ 13,995	$ 8.78	$ 5.17
West Grey	$ 13,531	$ 9,076	$ 9,076	$ 8,511	$ 7,125	$ 3.34	$ 3.34
West Lincoln	$ 35,179	$ 24,725	$ 24,725	$ 23,585	$ 14,322	$ 16.90	$ 9.64
Whitby	$ 61,496	$ 50,131	$ 50,131	$ 37,617	$ 25,835	$ 29.99	$ 16.03
Whitchurch-Stouffville	$ 94,825	$ 77,574	$ 77,574	$ 60,114	$ 45,225	$ 64.60	$ 31.42
Wilmot	$ 40,385	$ 31,007	$ 31,007	$ 24,789	$ 21,713	$ 20.47	$ 10.02
Windsor	$ 30,053	$ 21,336	$ 21,336	$ 14,365	$ 14,365	$ 13.26	
Woolwich	$ 40,543	$ 30,477	$ 30,477	$ 24,247	$ 21,377	$ 20.21	$ 11.60
Average	**$ 37,789**	**$ 29,489**	**$ 28,415**	**$ 23,283**	**$ 17,571**	**$ 19.30**	**$ 11.26**
Median	**$ 30,053**	**$ 21,580**	**$ 21,580**	**$ 18,154**	**$ 14,322**	**$ 12.43**	**$ 8.58**
Minimum	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Maximum	**$ 125,715**	**$103,727**	**$ 103,727**	**$ 77,995**	**$ 58,650**	**$ 72.64**	**$ 39.46**

2020 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	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Aurora	$ 24,956	$ 18,553	$ 18,553	$ 15,072	$ 10,332	$ 4.57	$ 4.57
Barrie	$ 56,671	$ 44,858	$ 22,283	$ 31,739	$ 22,283	$ 31.08	$ 19.32
Belleville	$ 12,727	$ 9,739	$ 9,739	$ 8,912	$ 4,916	$ 5.05	$ 5.05
Bracebridge	$ 4,444	$ 3,834	$ 3,834	$ 3,044	$ 2,357	$ 1.04	$ 1.04
Brampton	$ 38,869	$ 28,815	$ 28,815	$ 23,369	$ 13,465	$ 11.19	$ 5.64
Brant	$ 30,820	$ 19,853	$ 19,853	$ 20,449	$ 11,963	$ 7.45	$ 7.45
Brantford	$ 25,912	$ 18,442	$ 18,442	$ 13,714	$ 10,825	$ 9.12	$ 9.12
Brock	$ 20,580	$ 16,752	$ 16,752	$ 12,183	$ 12,183	$ 3.96	$ 3.96
Brockville	$ 3,739	$ 2,808	$ 2,808	$ 2,365	$ 1,484	$ 1.08	$ 1.08
Burlington	$ 12,792	$ 9,210	$ 7,292	$ 6,507	$ 4,794	$ 13.58	$ 7.41
Caledon	$ 31,315	$ 23,841	$ 23,841	$ 18,195	$ 10,678	$ 5.37	$ 5.37
Cambridge	$ 22,181	$ 15,595	$ 15,595	$ 11,104	$ 11,104	$ 5.35	$ 5.35
Central Elgin	$ 14,994	$ 13,102	$ 13,102	$ 9,103	$ 9,103	$ 6.31	$ 6.31
Centre Wellington	$ 23,816	$ 18,982	$ 18,982	$ 13,829	$ 10,540	$ 6.53	$ 6.53
Chatham-Kent	$ 5,207	$ 4,204	$ 4,204	$ 4,131	$ 2,135	$ 3.64	$ 1.82
Chatsworth							
Clarington	$ 18,148	$ 14,030	$ 14,030	$ 8,682	$ 8,682	$ 6.97	$ 3.78
Collingwood	$ 30,996	$ 23,379	$ 23,379	$ 18,620	$ 10,790	$ 6.60	$ 6.60
Cornwall	$ 3,178	$ 3,018	$ 3,018	$ 2,269	$ 1,228	$ 2.73	$ 2.73
East Gwillimbury	$ 34,864	$ 28,131	$ 28,131	$ 20,663	$ 15,159	$ 10.87	$ 5.06
Elliot Lake							
Erin	$ 23,020	$ 16,682	$ 16,682	$ 11,665	$ 9,911	$ 11.43	$ 11.43
Espanola							
Fort Erie	$ 17,311	$ 12,096	$ 12,096	$ 11,377	$ 7,361	$ 6.16	
Georgian Bluffs							
Georgina	$ 11,906	$ 9,592	$ 9,592	$ 8,363	$ 5,770	$ 0.86	$ 0.86
Gravenhurst	$ 2,795	$ 2,515	$ 2,515	$ 2,348	$ 1,565		
Greater Sudbury	$ 18,235	$ 10,524	$ 10,524	$ 10,524	$ 10,524	$ 4.58	$ 3.05
Greenstone							
Grey Highlands	$ 13,983	$ 9,460	$ 9,460	$ 8,973	$ 8,973	$ 7.28	$ 7.28
Grimsby	$ 17,702	$ 11,913	$ 11,913	$ 10,531	$ 7,003	$ 8.37	$ 3.73
Guelph	$ 36,327	$ 26,766	$ 26,766	$ 20,160	$ 14,412	$ 12.80	$ 12.80
Guelph-Eramosa	$ 33,106	$ 24,428	$ 24,428	$ 17,694	$ 15,046	$ 8.93	$ 8.93
Haldimand	$ 20,560	$ 17,253	$ 17,253	$ 15,335	$ 9,870	$ 5.16	$ 5.16
Halton Hills	$ 17,377	$ 14,032	$ 10,187	$ 8,490	$ 6,342	$ 6.18	$ 2.00
Hamilton	$ 51,964	$ 37,194	$ 37,194	$ 30,430	$ 20,817	$ 20.97	$ 12.78
Hanover							

2020 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.
Hawkesbury							
Huntsville	$ 4,991	$ 3,871	$ 3,871	$ 3,420	$ 2,352	$ 1.01	$ 1.01
Ingersoll	$ 3,321	$ 2,086	$ 2,086	$ 1,770	$ 1,198		
Innisfil	$ 53,236	$ 46,128	$ 46,128	$ 31,413	$ 23,978	$ 23.57	$ 23.57
Kenora							
Kincardine	$ 14,057	$ 9,563	$ 9,563	$ 7,173	$ 7,173	$ 4.86	$ 4.86
King	$ 38,042	$ 32,878	$ 32,878	$ 22,234	$ 15,803	$ 9.90	$ 9.90
Kingston	$ 22,588	$ 17,684	$ 9,180	$ 15,006	$ 9,180	$ 17.91	$ 8.51
Kingsville	$ 11,517	$ 8,092	$ 8,092	$ 6,807	$ 5,452	$ 1.67	$ 1.67
Kitchener	$ 18,955	$ 13,310	$ 9,582	$ 9,582	$ 9,582	$ 5.42	$ 5.42
Lakeshore	$ 19,804	$ 11,744	$ 11,744	$ 10,202	$ 7,767	$ 8.35	$ 8.35
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	$ 33,945	$ 22,956	$ 22,956	$ 20,345	$ 15,014	$ 26.53	$ 19.62
Mapleton	$ 13,105	$ 8,530	$ 8,530	$ 5,965	$ 5,068	$ 4.07	$ 4.07
Markham	$ 37,953	$ 29,033	$ 29,033	$ 22,629	$ 16,684	$ 14.45	$ 11.04
Meaford	$ 13,517	$ 9,089	$ 9,089	$ 9,089	$ 9,089	$ 8.21	$ 4.45
Middlesex Centre	$ 22,507	$ 14,773	$ 14,773	$ 14,411	$ 9,082	$ 6.30	$ 2.52
Milton	$ 21,302	$ 15,251	$ 15,251	$ 11,436	$ 7,684	$ 7.91	$ 3.62
Minto	$ 6,840	$ 5,707	$ 5,707	$ 3,716	$ 3,172	$ 2.67	$ 2.67
Mississauga	$ 41,079	$ 31,958	$ 31,958	$ 27,997	$ 15,254	$ 10.92	$ 8.84
New Tecumseth	$ 43,892	$ 36,431	$ 36,431	$ 31,554	$ 20,080	$ 20.93	$ 12.56
Newmarket	$ 29,737	$ 23,327	$ 23,327	$ 17,654	$ 12,610	$ 6.67	$ 6.67
Niagara Falls	$ 13,225	$ 8,295	$ 8,295	$ 6,288	$ 6,288	$ 4.15	
Niagara-on-the-Lake	$ 11,412	$ 8,845	$ 8,845	$ 7,757	$ 6,597	$ 4.90	$ 4.90
Norfolk	$ 16,794	$ 11,734	$ 11,734	$ 10,752	$ 7,092	$ 10.33	
North Bay						$ 4.28	
North Dumfries	$ 6,359	$ 4,824	$ 4,824	$ 4,216	$ 2,608	$ 1.51	$ 1.51
North Middlesex	$ 5,876	$ 3,965	$ 3,965	$ 3,136	$ 3,136	$ 0.81	$ 0.81
North Perth	$ 16,922	$ 10,466	$ 10,466	$ 9,287	$ 6,458	$ 1.52	$ 0.73
Oakville	$ 37,667	$ 27,442	$ 27,442	$ 20,244	$ 12,205	$ 11.48	$ 11.48
Orangeville	$ 23,768	$ 18,787	$ 18,787	$ 12,121	$ 8,425	$ 8.40	
Orillia	$ 19,244	$ 17,554	$ 17,554	$ 13,504	$ 10,128	$ 7.25	
Oshawa	$ 24,629	$ 19,839	$ 15,502	$ 15,502	$ 9,516	$ 12.23	
Ottawa	$ 32,903	$ 26,269	$ 26,269	$ 18,129	$ 12,887	$ 27.76	$ 11.06
Owen Sound	$ 8,000	$ 6,223	$ 6,223	$ 4,919	$ 4,919	$ 2.88	
Parry Sound							

2020 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	$ 18,963	$ 13,510	$ 13,510	$ 12,983	$ 7,939	$ 9.32	$ 9.32
Peterborough	$ 30,477	$ 19,259	$ 19,259	$ 17,263	$ 17,263	$ 11.88	
Port Colborne	$ 4,563						
Prince Edward County	$ 6,686	$ 5,683	$ 4,494	$ 5,136	$ 3,543	$ 3.35	$ 3.35
Puslinch	$ 5,380	$ 4,025	$ 4,025	$ 2,926	$ 2,486	$ 1.65	$ 1.65
Quinte West	$ 10,313	$ 6,986	$ 6,986	$ 6,286	$ 4,889	$ 4.74	
Richmond Hill	$ 19,947	$ 16,195	$ 16,195	$ 13,098	$ 7,664	$ 8.46	$ 6.17
Sarnia	$ 14,049	$ 10,249	$ 10,249	$ 9,648	$ 6,366	$ 6.13	$ 6.13
Saugeen Shores	$ 16,794	$ 12,730	$ 12,730	$ 11,273	$ 7,822	$ 6.92	
Sault Ste. Marie							
South Bruce Peninsula	$ 10,489	$ 5,948	$ 5,948	$ 5,948	$ 5,948	$ 8.96	$ 4.48
Southgate	$ 21,168	$ 14,769	$ 14,769	$ 13,576	$ 8,731	$ 11.73	$ 11.73
Springwater	$ 16,066	$ 13,121	$ 13,121	$ 10,483	$ 8,287	$ 3.70	$ 3.70
St. Catharines							
St. Thomas	$ 11,638	$ 10,216	$ 10,216	$ 7,285	$ 4,186	$ 4.55	$ 2.97
Stratford	$ 14,540	$ 10,558	$ 10,558	$ 9,265	$ 5,950	$ 2.64	
Strathroy-Caradoc	$ 23,039	$ 18,925	$ 18,925	$ 11,979	$ 11,979	$ 10.17	$ 10.16
The Blue Mountains	$ 28,967	$ 23,173	$ 23,173	$ 17,380	$ 17,380	$ 10.61	$ 10.61
Thorold	$ 17,760	$ 11,745	$ 11,745	$ 11,469	$ 7,013	$ 8.00	$ 2.67
Thunder Bay							
Tillsonburg	$ 6,434	$ 4,041	$ 4,041	$ 3,431	$ 2,320		
Timmins							
Toronto	$ 76,830	$ 63,642	$ 33,493	$ 45,234	$ 29,758	$ 36.31	
Vaughan	$ 54,269	$ 44,764	$ 44,764	$ 33,096	$ 23,855	$ 14.72	$ 14.72
Wainfleet	$ 6,897	$ 4,125	$ 4,125	$ 3,978	$ 2,796	$ 3.41	$ 3.41
Waterloo	$ 15,777	$ 10,377	$ 10,377	$ 8,684	$ 8,684	$ 6.65	
Welland	$ 7,862	$ 7,084	$ 7,084	$ 6,684	$ 3,891	$ 3.12	$ 3.12
Wellesley	$ 9,190	$ 6,730	$ 6,730	$ 5,883	$ 3,638	$ 3.00	
Wellington North	$ 18,279	$ 13,962	$ 13,962	$ 11,861	$ 8,652	$ 7.22	$ 3.61
West Grey	$ 6,176	$ 3,955	$ 3,955	$ 4,163	$ 2,777	$ 3.34	$ 3.34
West Lincoln	$ 15,344	$ 10,229	$ 10,229	$ 9,764	$ 6,044	$ 4.47	$ 4.47
Whitby	$ 23,868	$ 19,059	$ 19,059	$ 14,069	$ 9,151	$ 9.99	$ 5.25
Whitchurch-Stouffville	$ 23,379	$ 18,610	$ 18,610	$ 15,216	$ 10,430	$ 6.68	$ 6.68
Wilmot	$ 11,846	$ 9,022	$ 9,022	$ 8,063	$ 4,987	$ 4.40	$ 2.55
Windsor	$ 30,053	$ 21,336	$ 21,336	$ 14,365	$ 14,365	$ 13.26	
Woolwich	$ 12,004	$ 8,492	$ 8,492	$ 7,521	$ 4,652	$ 4.14	$ 4.14
Average	**$ 20,559**	**$ 15,680**	**$ 14,878**	**$ 12,436**	**$ 9,036**	**$ 8.23**	**$ 6.22**
Median	**$ 17,954**	**$ 13,121**	**$ 12,096**	**$ 10,752**	**$ 8,425**	**$ 6.65**	**$ 5.06**
Minimum	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Maximum	**$ 76,830**	**$ 63,642**	**$ 46,128**	**$ 45,234**	**$ 29,758**	**$ 36.31**	**$ 23.57**

2020 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	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Barrie							
Belleville							
Bracebridge	$ 12,333	$ 10,207	$ 10,207	$ 8,081	$ 5,529	$ 1.62	$ 1.62
Brampton	$ 54,092	$ 44,421	$ 44,421	$ 33,168	$ 21,877	$ 21.78	$ 14.66
Brant							
Brantford							
Brock	$ 33,693	$ 27,137	$ 27,137	$ 19,613	$ 12,749	$ 19.99	$ 10.78
Brockville							
Burlington	$ 29,901	$ 23,804	$ 17,321	$ 14,732	$ 11,279	$ 33.08	$ 9.37
Caledon	$ 53,664	$ 44,071	$ 44,071	$ 32,906	$ 21,704	$ 21.63	$ 14.51
Cambridge	$ 28,393	$ 25,938	$ 25,938	$ 15,461	$ 15,461	$ 16.26	$ 6.51
Central Elgin							
Centre Wellington	$ 5,405	$ 4,271	$ 4,271	$ 3,507	$ 2,557	$ 1.56	$ 1.56
Chatham-Kent							
Chatsworth	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Clarington	$ 33,693	$ 27,137	$ 27,137	$ 19,613	$ 12,749	$ 19.99	$ 10.78
Collingwood	$ 9,760	$ 8,092	$ 8,092	$ 5,509	$ 5,509	$ 3.43	$ 2.06
Cornwall							
East Gwillimbury	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Elliot Lake							
Erin	$ 5,405	$ 4,271	$ 4,271	$ 3,507	$ 2,557	$ 1.56	$ 1.56
Espanola							
Fort Erie	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Georgian Bluffs	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Georgina	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Gravenhurst	$ 12,333	$ 10,207	$ 10,207	$ 8,081	$ 5,529	$ 1.62	$ 1.62
Greater Sudbury							
Greenstone							
Grey Highlands	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Grimsby	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Guelph							
Guelph-Eramosa	$ 5,405	$ 4,271	$ 4,271	$ 3,507	$ 2,557	$ 1.56	$ 1.56
Haldimand							
Halton Hills	$ 29,901	$ 23,804	$ 17,321	$ 14,732	$ 11,279	$ 33.08	$ 9.37
Hamilton							
Hanover	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		

2020 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.
Hawkesbury							
Huntsville	$ 12,333	$ 10,207	$ 10,207	$ 8,081	$ 5,529	$ 1.62	$ 1.62
Ingersoll	$ 10,546	$ 6,624	$ 6,624	$ 5,622	$ 3,803	$ 3.32	$ 3.32
Innisfil	$ 9,760	$ 8,092	$ 8,092	$ 5,508	$ 5,508	$ 3.43	$ 3.43
Kenora							
Kincardine							
King	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Kingston							
Kingsville							
Kitchener	$ 28,393	$ 21,219	$ 21,219	$ 15,462	$ 15,462	$ 16.26	$ 6.51
Lakeshore							
Lambton Shores							
Lincoln	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
London							
Mapleton	$ 5,405	$ 4,271	$ 4,271	$ 3,507	$ 2,557	$ 1.56	$ 1.56
Markham	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Meaford	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Middlesex Centre							
Milton	$ 44,591	$ 35,533	$ 25,940	$ 22,127	$ 16,955	$ 36.97	$ 13.26
Minto	$ 5,405	$ 4,271	$ 4,271	$ 3,507	$ 2,557	$ 1.56	$ 1.56
Mississauga	$ 54,092	$ 44,421	$ 44,421	$ 33,168	$ 21,877	$ 21.78	$ 14.66
New Tecumseth	$ 9,760	$ 8,092	$ 8,092	$ 5,508	$ 5,508	$ 3.43	$ 3.43
Newmarket	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Niagara Falls	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Niagara-on-the-Lake	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Norfolk							
North Bay							
North Dumfries	$ 25,938	$ 19,384	$ 19,384	$ 14,125	$ 14,125	$ 14.34	$ 5.74
North Middlesex							
North Perth							
Oakville	$ 44,591	$ 35,533	$ 25,940	$ 22,127	$ 16,955	$ 36.97	$ 13.26
Orangeville	$ 3,498	$ 2,798	$ 2,798	$ 1,586	$ 1,586	$ 0.77	$ 0.77
Orillia							
Oshawa	$ 33,693	$ 27,137	$ 27,137	$ 19,613	$ 12,749	$ 19.99	$ 10.78
Ottawa							
Owen Sound	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Parry Sound							

2020 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	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Peterborough							
Port Colborne	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Prince Edward County							
Puslinch	$ 5,405	$ 4,271	$ 4,271	$ 3,507	$ 2,557	$ 1.56	$ 1.56
Quinte West							
Richmond Hill	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
South Bruce Peninsula							
Southgate	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Springwater	$ 9,760	$ 8,092	$ 8,092	$ 5,508	$ 5,508	$ 3.43	$ 3.43
St. Catharines	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
St. Thomas							
Stratford							
Strathroy-Caradoc							
The Blue Mountains	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Thorold	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Thunder Bay							
Tillsonburg	$ 9,998	$ 6,280	$ 6,280	$ 5,330	$ 3,605	$ 3.95	$ 3.95
Timmins							
Toronto							
Vaughan	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Wainfleet	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Waterloo	$ 28,393	$ 21,219	$ 21,219	$ 15,462	$ 15,462	$ 16.26	$ 6.51
Welland	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Wellesley	$ 25,938	$ 19,384	$ 19,384	$ 14,125	$ 14,125	$ 14.34	$ 5.74
Wellington North	$ 5,405	$ 4,271	$ 4,271	$ 3,507	$ 2,557	$ 1.56	$ 1.56
West Grey	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
West Lincoln	$ 19,663	$ 14,324	$ 14,324	$ 13,649	$ 8,106	$ 12.43	$ 5.17
Whitby	$ 33,693	$ 27,137	$ 27,137	$ 19,613	$ 12,749	$ 19.99	$ 10.78
Whitchurch-Stouffville	$ 63,967	$ 51,484	$ 51,484	$ 37,419	$ 27,316	$ 56.73	$ 23.55
Wilmot	$ 25,938	$ 19,384	$ 19,384	$ 14,125	$ 14,125	$ 14.34	$ 5.74
Windsor							
Woolwich	$ 25,938	$ 19,384	$ 19,384	$ 14,125	$ 14,125	$ 14.34	$ 5.74
Average	**$ 25,389**	**$ 19,938**	**$ 19,443**	**$ 15,036**	**$ 11,132**	**$ 19.44**	**$ 8.66**
Median	**$ 19,663**	**$ 14,324**	**$ 14,324**	**$ 13,649**	**$ 8,106**	**$ 12.43**	**$ 5.17**
Minimum	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Maximum	**$ 63,967**	**$ 51,484**	**$ 51,484**	**$ 37,419**	**$ 27,316**	**$ 56.73**	**$ 23.55**

2020 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	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
Barrie	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 0.52	$ 0.52
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	$ 3,935	$ 3,935	$ 3,935	$ 3,935	$ 3,935		
Brockville							
Burlington	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 2.06	$ 2.06
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	$ 2,786	$ 2,786	$ 2,786	$ 2,786	$ 2,786		
Chatham-Kent							
Chatsworth							
Clarington	$ 1,738	$ 1,738	$ 1,738	$ 1,738	$ 1,738	$ 0.40	$ 0.40
Collingwood	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 0.52	$ 0.52
Cornwall							
East Gwillimbury	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
Elliot Lake							
Erin	$ 2,786	$ 2,786	$ 2,786	$ 2,786	$ 2,786		
Espanola							
Fort Erie	$ 172	$ 172	$ 172	$ 172	$ 172		
Georgian Bluffs							
Georgina	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
Gravenhurst							
Greater Sudbury							
Greenstone							
Grey Highlands							
Grimsby	$ 172	$ 172	$ 172	$ 172	$ 172		
Guelph	$ 2,786	$ 2,786	$ 2,786	$ 2,786	$ 2,786		
Guelph-Eramosa	$ 2,786	$ 2,786	$ 2,786	$ 2,786	$ 2,786		
Haldimand							
Halton Hills	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 2.06	$ 2.06
Hamilton	$ 2,674	$ 2,674	$ 2,674	$ 2,674	$ 2,674	$ 0.78	$ 0.78
Hanover							

2020 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.
Hawkesbury	$ 744	$ 744	$ 744	$ 744	$ 744		
Huntsville							
Ingersoll							
Innisfil	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 0.52	$ 0.52
Kenora							
Kincardine							
King	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
Kingston							
Kingsville	$ 605	$ 605	$ 605	$ 605	$ 605		
Kitchener	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Lakeshore	$ 605	$ 605	$ 605	$ 605	$ 605		
Lambton Shores							
Lincoln	$ 172	$ 172	$ 172	$ 172	$ 172		
London							
Mapleton	$ 2,786	$ 2,786	$ 2,786	$ 2,786	$ 2,786		
Markham	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
Meaford							
Middlesex Centre							
Milton	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 2.06	$ 2.06
Minto	$ 2,786	$ 2,786	$ 2,786	$ 2,786	$ 2,786		
Mississauga	$ 4,572	$ 4,572	$ 4,572	$ 4,572	$ 4,572	$ 0.90	$ 0.90
New Tecumseth	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 0.52	$ 0.52
Newmarket	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
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	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 8,061	$ 2.06	$ 2.06
Orangeville							
Orillia	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 0.52	$ 0.52
Oshawa	$ 3,935	$ 3,935	$ 3,935	$ 3,935	$ 3,935		
Ottawa	$ 2,677	$ 2,677	$ 2,677	$ 2,677	$ 2,677	$ 1.66	$ 1.66
Owen Sound							
Parry Sound							

2020 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							
Port Colborne	$ 172	$ 172	$ 172	$ 172	$ 172		
Prince Edward County							
Puslinch	$ 2,786	$ 2,786	$ 2,786	$ 2,786	$ 2,786		
Quinte West							
Richmond Hill	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
South Bruce Peninsula							
Southgate							
Springwater	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 2,959	$ 0.52	$ 0.52
St. Catharines	$ 172	$ 172	$ 172	$ 172	$ 172		
St. Thomas							
Stratford							
Strathroy-Caradoc							
The Blue Mountains							
Thorold	$ 172	$ 172	$ 172	$ 172	$ 172		
Thunder Bay							
Tillsonburg							
Timmins							
Toronto							
Vaughan	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
Wainfleet	$ 172	$ 172	$ 172	$ 172	$ 172		
Waterloo							
Welland	$ 172	$ 172	$ 172	$ 172	$ 172		
Wellesley	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Wellington North	$ 2,786	$ 2,786	$ 2,786	$ 2,786	$ 2,786		
West Grey							
West Lincoln	$ 172	$ 172	$ 172	$ 172	$ 172		
Whitby	$ 3,935	$ 3,935	$ 3,935	$ 3,935	$ 3,935		
Whitchurch-Stouffville	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 7,479	$ 1.19	$ 1.19
Wilmot	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Windsor							
Woolwich	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 2,601	$ 1.73	$ 1.73
Average	**$ 3,323**	**$ 3,323**	**$ 3,323**	**$ 3,323**	**$ 3,323**	**$ 1.23**	**$ 1.23**
Median	**$ 2,786**	**$ 2,786**	**$ 2,786**	**$ 2,786**	**$ 2,786**	**$ 1.19**	**$ 1.19**
Minimum	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Maximum	**$ 8,061**	**$ 8,061**	**$ 8,061**	**$ 8,061**	**$ 8,061**	**$ 2.06**	**$ 2.06**

2020 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	$ 12,727	$ 9,739	$ 9,739	$ 8,912	$ 4,916	$ 5.05	$ 5.05
Brockville	$ 3,739	$ 2,808	$ 2,808	$ 2,365	$ 1,484	$ 1.08	$ 1.08
Cornwall	$ 3,178	$ 3,018	$ 3,018	$ 2,269	$ 1,228	$ 2.73	$ 2.73
Hawkesbury	$ 744	$ 744	$ 744	$ 744	$ 744		
Kingston	$ 22,588	$ 17,684	$ 9,180	$ 15,006	$ 9,180	$ 17.91	$ 8.51
Ottawa	$ 35,580	$ 28,946	$ 28,946	$ 20,806	$ 15,564	$ 29.42	$ 12.72
Peterborough	$ 30,477	$ 19,259	$ 19,259	$ 17,263	$ 17,263	$ 11.88	
Prince Edward County	$ 6,686	$ 5,683	$ 4,494	$ 5,136	$ 3,543	$ 3.35	$ 3.35
Quinte West	$ 10,313	$ 6,986	$ 6,986	$ 6,286	$ 4,889	$ 4.74	
Eastern Average	**$ 14,004**	**$ 10,541**	**$ 9,464**	**$ 8,754**	**$ 6,535**	**$ 9.52**	**$ 5.57**
Eastern Median	**$ 10,313**	**$ 6,986**	**$ 6,986**	**$ 6,286**	**$ 4,889**	**$ 4.90**	**$ 4.20**
Aurora	$ 96,402	$ 77,517	$ 77,517	$ 59,970	$ 45,127	$ 62.50	$ 29.32
Brampton	$ 97,533	$ 77,809	$ 77,809	$ 61,108	$ 39,914	$ 33.87	$ 21.20
Brock	$ 58,208	$ 47,824	$ 47,824	$ 35,731	$ 28,867	$ 23.95	$ 14.74
Burlington	$ 50,754	$ 41,075	$ 32,674	$ 29,300	$ 24,133	$ 48.72	$ 18.84
Caledon	$ 89,552	$ 72,484	$ 72,484	$ 55,673	$ 36,955	$ 27.90	$ 20.78
Clarington	$ 53,579	$ 42,905	$ 42,905	$ 30,033	$ 23,169	$ 27.36	$ 14.96
East Gwillimbury	$ 106,310	$ 87,094	$ 87,094	$ 65,561	$ 49,954	$ 68.79	$ 29.80
Georgina	$ 83,352	$ 68,555	$ 68,555	$ 53,262	$ 40,566	$ 58.79	$ 25.61
Halton Hills	$ 55,339	$ 45,897	$ 35,569	$ 31,283	$ 25,682	$ 41.32	$ 13.43
King	$ 109,488	$ 91,841	$ 91,841	$ 67,132	$ 50,599	$ 67.82	$ 34.64
Markham	$ 109,399	$ 87,997	$ 87,997	$ 67,527	$ 51,479	$ 72.38	$ 35.78
Milton	$ 73,954	$ 58,845	$ 49,252	$ 41,623	$ 32,700	$ 46.94	$ 18.94
Mississauga	$ 99,743	$ 80,951	$ 80,951	$ 65,737	$ 41,703	$ 33.60	$ 24.40
Newmarket	$ 101,183	$ 82,290	$ 82,290	$ 62,552	$ 47,405	$ 64.60	$ 31.41
Oakville	$ 90,319	$ 71,037	$ 61,443	$ 50,431	$ 37,222	$ 50.52	$ 26.81
Oshawa	$ 62,257	$ 50,911	$ 46,573	$ 39,049	$ 26,200	$ 32.22	$ 10.78
Richmond Hill	$ 91,393	$ 75,158	$ 75,158	$ 57,996	$ 42,460	$ 66.38	$ 30.91
Toronto	$ 76,830	$ 63,642	$ 33,493	$ 45,234	$ 29,758	$ 36.31	
Vaughan	$ 125,715	$103,727	$ 103,727	$ 77,995	$ 58,650	$ 72.64	$ 39.46
Whitby	$ 61,496	$ 50,131	$ 50,131	$ 37,617	$ 25,835	$ 29.99	$ 16.03
Whitchurch-Stouffville	$ 94,825	$ 77,574	$ 77,574	$ 60,114	$ 45,225	$ 64.60	$ 31.42
GTA Average	**$ 85,125**	**$ 69,298**	**$ 65,851**	**$ 52,139**	**$ 38,267**	**$ 49.10**	**$ 24.46**
GTA Median	**$ 90,319**	**$ 72,484**	**$ 72,484**	**$ 55,673**	**$ 39,914**	**$ 48.72**	**$ 25.00**

2020 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	$ 37,146	$ 26,592	$ 26,592	$ 25,198	$ 15,639	$ 18.59	$ 5.17
Grimsby	$ 37,537	$ 26,409	$ 26,409	$ 24,352	$ 15,281	$ 20.80	$ 8.90
Hamilton	$ 54,638	$ 39,868	$ 39,868	$ 33,104	$ 23,491	$ 21.75	$ 13.56
Lincoln	$ 43,614	$ 33,708	$ 33,708	$ 29,836	$ 18,047	$ 27.06	$ 11.27
Niagara Falls	$ 33,060	$ 22,791	$ 22,791	$ 20,109	$ 14,566	$ 16.58	$ 5.17
Niagara-on-the-Lake	$ 31,247	$ 23,341	$ 23,341	$ 21,578	$ 14,875	$ 17.33	$ 10.07
Pelham	$ 38,798	$ 28,006	$ 28,006	$ 26,804	$ 16,217	$ 21.75	$ 14.49
Port Colborne	$ 24,398	$ 14,496	$ 14,496	$ 13,821	$ 8,278	$ 12.43	$ 5.17
St. Catharines	$ 19,835	$ 14,496	$ 14,496	$ 13,821	$ 8,278	$ 12.43	$ 5.17
Thorold	$ 37,595	$ 26,241	$ 26,241	$ 25,290	$ 15,291	$ 20.43	$ 7.84
Wainfleet	$ 26,732	$ 18,621	$ 18,621	$ 17,799	$ 11,074	$ 15.84	$ 8.58
Welland	$ 27,697	$ 21,580	$ 21,580	$ 20,505	$ 12,169	$ 15.55	$ 8.29
West Lincoln	$ 35,179	$ 24,725	$ 24,725	$ 23,585	$ 14,322	$ 16.90	$ 9.64
Niagara/Hamilton Avg.	**$ 34,421**	**$ 24,683**	**$ 24,683**	**$ 22,754**	**$ 14,425**	**$ 18.26**	**$ 8.72**
Niagara/Hamilton Median	**$ 35,179**	**$ 24,725**	**$ 24,725**	**$ 23,585**	**$ 14,875**	**$ 17.33**	**$ 8.58**
Elliot Lake							
Espanola							
Greater Sudbury	$ 18,235	$ 10,524	$ 10,524	$ 10,524	$ 10,524	$ 4.58	$ 3.05
Greenstone							
Kenora							
North Bay						$ 4.28	
Parry Sound							
Sault Ste. Marie							
Thunder Bay							
Timmins							
North Average	**$ 18,235**	**$ 10,524**	**$ 10,524**	**$ 10,524**	**$ 10,524**	**$ 4.43**	**$ 3.05**
North Median	**$ 18,235**	**$ 10,524**	**$ 10,524**	**$ 10,524**	**$ 10,524**	**$ 4.43**	**$ 3.05**
Barrie	$ 59,630	$ 47,817	$ 25,242	$ 34,698	$ 25,242	$ 31.60	$ 19.84
Bracebridge	$ 16,777	$ 14,041	$ 14,041	$ 11,125	$ 7,886	$ 2.66	$ 2.66
Collingwood	$ 43,715	$ 34,430	$ 34,430	$ 27,087	$ 19,257	$ 10.55	$ 9.18
Gravenhurst	$ 15,128	$ 12,722	$ 12,722	$ 10,429	$ 7,094	$ 1.62	$ 1.62
Huntsville	$ 17,324	$ 14,078	$ 14,078	$ 11,501	$ 7,881	$ 2.63	$ 2.63
Innisfil	$ 65,955	$ 57,179	$ 57,179	$ 39,880	$ 32,445	$ 27.52	$ 27.52
New Tecumseth	$ 56,611	$ 47,482	$ 47,482	$ 40,021	$ 28,547	$ 24.88	$ 16.51
Orangeville	$ 27,266	$ 21,585	$ 21,585	$ 13,707	$ 10,011	$ 9.17	$ 0.77
Orillia	$ 22,203	$ 20,513	$ 20,513	$ 16,463	$ 13,087	$ 7.77	$ 0.52
Springwater	$ 28,785	$ 24,172	$ 24,172	$ 18,950	$ 16,754	$ 7.65	$ 7.65
Sim./Musk./Duff. Avg.	**$ 35,339**	**$ 29,402**	**$ 27,144**	**$ 22,386**	**$ 16,820**	**$ 12.61**	**$ 8.89**
Sim./Musk./Duff. Median	**$ 28,026**	**$ 22,878**	**$ 22,878**	**$ 17,706**	**$ 14,920**	**$ 8.47**	**$ 5.15**

2020 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	$ 30,820	$ 19,853	$ 19,853	$ 20,449	$ 11,963	$ 7.45	$ 7.45
Brantford	$ 26,824	$ 19,354	$ 19,354	$ 14,626	$ 11,737	$ 9.12	$ 9.12
Cambridge	$ 53,175	$ 44,134	$ 44,134	$ 29,166	$ 29,166	$ 23.34	$ 13.59
Central Elgin	$ 14,994	$ 13,102	$ 13,102	$ 9,103	$ 9,103	$ 6.31	$ 6.31
Centre Wellington	$ 32,007	$ 26,039	$ 26,039	$ 20,122	$ 15,883	$ 8.09	$ 8.09
Chatham-Kent	$ 5,207	$ 4,204	$ 4,204	$ 4,131	$ 2,135	$ 3.64	$ 1.82
Chatsworth	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Erin	$ 31,211	$ 23,739	$ 23,739	$ 17,958	$ 15,254	$ 12.99	$ 12.99
Georgian Bluffs	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Grey Highlands	$ 21,338	$ 14,581	$ 14,581	$ 13,321	$ 13,321	$ 7.28	$ 7.28
Guelph	$ 39,113	$ 29,552	$ 29,552	$ 22,946	$ 17,198	$ 12.80	$ 12.80
Guelph-Eramosa	$ 41,297	$ 31,485	$ 31,485	$ 23,987	$ 20,389	$ 10.49	$ 10.49
Haldimand	$ 20,560	$ 17,253	$ 17,253	$ 15,335	$ 9,870	$ 5.16	$ 5.16
Hanover	$ 7,355	$ 5,121	$ 5,121	$ 4,348	$ 4,348		
Ingersoll	$ 13,867	$ 8,710	$ 8,710	$ 7,392	$ 5,001	$ 3.32	$ 3.32
Kincardine	$ 14,057	$ 9,563	$ 9,563	$ 7,173	$ 7,173	$ 4.86	$ 4.86
Kingsville	$ 12,122	$ 8,697	$ 8,697	$ 7,412	$ 6,057	$ 1.67	$ 1.67
Kitchener	$ 49,949	$ 37,130	$ 33,402	$ 27,645	$ 27,645	$ 23.41	$ 13.66
Lakeshore	$ 20,409	$ 12,349	$ 12,349	$ 10,807	$ 8,372	$ 8.35	$ 8.35
Lambton Shores	$ 13,168	$ 11,649	$ 11,649	$ 9,342	$ 7,091	$ 2.83	$ 2.83
London	$ 33,945	$ 22,956	$ 22,956	$ 20,345	$ 15,014	$ 26.53	$ 19.62
Mapleton	$ 21,296	$ 15,587	$ 15,587	$ 12,258	$ 10,411	$ 5.63	$ 5.63
Meaford	$ 20,872	$ 14,210	$ 14,210	$ 13,437	$ 13,437	$ 8.21	$ 4.45
Middlesex Centre	$ 22,507	$ 14,773	$ 14,773	$ 14,411	$ 9,082	$ 6.30	$ 2.52
Minto	$ 15,031	$ 12,764	$ 12,764	$ 10,009	$ 8,515	$ 4.23	$ 4.23
Norfolk	$ 16,794	$ 11,734	$ 11,734	$ 10,752	$ 7,092	$ 10.33	
North Dumfries	$ 34,898	$ 26,809	$ 26,809	$ 20,942	$ 19,334	$ 17.58	$ 8.98
North Middlesex	$ 5,876	$ 3,965	$ 3,965	$ 3,136	$ 3,136	$ 0.81	$ 0.81
North Perth	$ 16,922	$ 10,466	$ 10,466	$ 9,287	$ 6,458	$ 1.52	$ 0.73
Owen Sound	$ 15,355	$ 11,344	$ 11,344	$ 9,267	$ 9,267	$ 2.88	
Puslinch	$ 13,571	$ 11,081	$ 11,081	$ 9,219	$ 7,829	$ 3.21	$ 3.21
Sarnia	$ 14,049	$ 10,249	$ 10,249	$ 9,648	$ 6,366	$ 6.13	$ 6.13
Saugeen Shores	$ 16,794	$ 12,730	$ 12,730	$ 11,273	$ 7,822	$ 6.92	
South Bruce Peninsula	$ 10,489	$ 5,948	$ 5,948	$ 5,948	$ 5,948	$ 8.96	$ 4.48
Southgate	$ 28,523	$ 19,890	$ 19,890	$ 17,924	$ 13,079	$ 11.73	$ 11.73
St. Thomas	$ 11,638	$ 10,216	$ 10,216	$ 7,285	$ 4,186	$ 4.55	$ 2.97
Stratford	$ 14,540	$ 10,558	$ 10,558	$ 9,265	$ 5,950	$ 2.64	
Strathroy-Caradoc	$ 23,039	$ 18,925	$ 18,925	$ 11,979	$ 11,979	$ 10.17	$ 10.16
The Blue Mountains	$ 36,322	$ 28,294	$ 28,294	$ 21,728	$ 21,728	$ 10.61	$ 10.61
Tillsonburg	$ 16,432	$ 10,321	$ 10,321	$ 8,760	$ 5,925	$ 3.95	$ 3.95
Waterloo	$ 44,170	$ 31,596	$ 31,596	$ 24,146	$ 24,146	$ 22.91	$ 6.51
Wellesley	$ 37,729	$ 28,715	$ 28,715	$ 22,609	$ 20,364	$ 19.07	$ 7.47
Wellington North	$ 26,470	$ 21,019	$ 21,019	$ 18,154	$ 13,995	$ 8.78	$ 5.17
West Grey	$ 13,531	$ 9,076	$ 9,076	$ 8,511	$ 7,125	$ 3.34	$ 3.34
Wilmot	$ 40,385	$ 31,007	$ 31,007	$ 24,789	$ 21,713	$ 20.47	$ 10.02
Windsor	$ 30,053	$ 21,336	$ 21,336	$ 14,365	$ 14,365	$ 13.26	
Woolwich	$ 40,543	$ 30,477	$ 30,477	$ 24,247	$ 21,377	$ 20.21	$ 11.60
Southwest Average	**$ 23,063**	**$ 17,081**	**$ 17,002**	**$ 13,780**	**$ 11,618**	**$ 9.36**	**$ 7.03**
Southwest Median	**$ 20,560**	**$ 14,210**	**$ 14,210**	**$ 11,979**	**$ 9,267**	**$ 7.77**	**$ 6.31**

Summary—2020 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.

2020 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	$ 18,235	$ 10,524	$ 10,524	$ 10,524	$ 4.43	$ 3.05
Eastern	$ 14,004	$ 10,541	$ 8,754	$ 6,535	$ 9.52	$ 5.57
Southwest	$ 23,063	$ 17,081	$ 13,780	$ 11,618	$ 9.36	$ 7.03
Niagara/Hamilton	$ 34,421	$ 24,683	$ 22,754	$ 14,425	$ 18.26	$ 8.72
Simcoe/Musk./Duff.	$ 35,339	$ 29,402	$ 22,386	$ 16,820	$ 12.61	$ 8.89
GTA	$ 85,125	$ 69,298	$ 52,139	$ 38,267	$ 49.10	$ 24.46

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 m^2 living space.

2020 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
Southgate	$6.46		$ 1,079
Chatsworth	$7.00		$ 1,168
Grey Highlands	$7.00		$ 1,168
West Grey	$7.00		$ 1,168
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
Lambton Shores	$9.00		$ 1,503
Owen Sound	$9.10		$ 1,520
Erin	$9.47		$ 1,581
Saugeen Shores	$9.95		$ 1,662
Sarnia	$10.00		$ 1,670
Mapleton	$325 + $8.07/m2		$ 1,673
Minto	$300 + $8.61/m2		$ 1,738
Georgian Bluffs	$10.76		$ 1,798
Ottawa	$10.87		$ 1,816
Collingwood	$11.09		$ 1,852
New Tecumseth	$11.09		$ 1,852
Quinte West	$11.15		$ 1,862
Brock	$11.30		$ 1,887
Wellington North	$260 + $9.8/m2		$ 1,896
Lakeshore	$11.41		$ 1,905
London	$11.74		$ 1,961
North Middlesex	$75 + $11.3/m2		$ 1,962
St. Thomas	$11.83		$ 1,976
Kingsville	$11.84		$ 1,977
West Lincoln	$11.92		$ 1,991
Chatham-Kent	$12.06		$ 2,013
Stratford	$12.06		$ 2,013
Niagara Falls	$12.09		$ 2,019
Springwater	$12.16		$ 2,031
Brantford	$12.27		$ 2,049
Orillia	$12.38		$ 2,067
Strathroy-Caradoc	$1,736 1st 139 m2 + $12.39/m2 > 139 m2		$ 2,078

2020 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
Kingston	$12.50		$ 2,088
Ingersoll	$2100 + $7.21/m2 for > 186 m2		$ 2,100
Kitchener	$12.81		$ 2,139
Woolwich	$12.81		$ 2,139
Hanover		$8.00	$ 2,160
Thunder Bay	$13.00		$ 2,171
Orangeville	$13.03		$ 2,176
Centre Wellington	$13.13		$ 2,193
Caledon	$13.20		$ 2,204
Meaford	$13.24		$ 2,211
Oshawa	$13.42		$ 2,241
Clarington	$13.62		$ 2,275
Guelph-Eramosa	$13.78		$ 2,301
Port Colborne	$13.78		$ 2,301
Grimsby	$13.89		$ 2,319
Brockville	$2325 + $8.07/m2 for > 186 m2		$ 2,325
Lincoln	$14.00		$ 2,338
Fort Erie	$14.21		$ 2,373
Elliot Lake	$2,000 up to 139 m2; $14.32/m2 > 139 m2		$ 2,396
Central Elgin	$2,400 + $10.74/m2		$ 2,400
South Bruce Peninsula	$14.53		$ 2,427
Wainfleet	$1,702.07, + $14.51/m2 > 117 m2		$ 2,428
North Bay	$14.64		$ 2,445
Parry Sound		$50 + $9/$1,000	$ 2,480
Georgina	$14.85		$ 2,481
Newmarket	$15.02		$ 2,508
Wilmot	$15.07		$ 2,517
Windsor	$450 + $12.38/m2		$ 2,517
Niagara-on-the-Lake	$15.18		$ 2,535
Thorold	$15.18		$ 2,535
Guelph	$15.28		$ 2,553
North Dumfries	$15.28		$ 2,553
Brampton	$15.30		$ 2,555
Barrie	$15.37		$ 2,567
Cornwall	$2,100 + $13.67 m2 over 130 m2		$ 2,605
East Gwillimbury	$15.61		$ 2,606
Gravenhurst	$15.61		$ 2,606
St. Catharines	$15.61		$ 2,606
Welland	$15.61		$ 2,606

2020 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

Municipality	Residential (m2)	Residential ($/$1000)	Residential 167 m2 property - $270,000 Value
Cambridge	$15.72		$ 2,624
Pelham	$15.82		$ 2,642
Vaughan	$15.85		$ 2,647
Haldimand	$15.86		$ 2,649
Hamilton	$15.87		$ 2,650
Richmond Hill	$15.94		$ 2,662
The Blue Mountains	$16.00		$ 2,672
Milton	$16.02		$ 2,675
Belleville		$10.00	$ 2,700
Huntsville		$10.00	$ 2,700
Whitchurch-Stouffville	$16.47		$ 2,750
Aurora	$16.75		$ 2,797
Burlington	$17.15/m2 up to 300 m2; $22.12/m2 over 300 m2		$ 2,864
Oakville	$17.15		$ 2,864
Greater Sudbury		$10.70	$ 2,889
Mississauga	$17.38		$ 2,902
Markham	$17.47		$ 2,917
Toronto	$52.08 + $17.16/m2		$ 2,918
Halton Hills	$17.78		$ 2,969
Middlesex Centre	$3,035 up to 186 m2; $10.76/m2 > 186 m2		$ 3,035
Timmins		$70 + $11/$1,000	$ 3,040
Bracebridge		$11.30	$ 3,051
Peterborough	$18.27		$ 3,051
Whitby	$18.50		$ 3,090
Hawkesbury	$100 + $1850 + $7/m2		$ 3,118
Tillsonburg		$133 + $11.63/$1,000	$ 3,273
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	$25.97		$ 4,337
Espanola		$18.00	$ 4,860
Average			**$ 2,348**
Median			**$ 2,355**

2020 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	$15.75	$10.50
Barrie	$18.93	$11.81
Belleville	$10/$1,000	$10/$1,000
Bracebridge	$11.30/$1000	$11.30/$1,000
Brampton	$16.65	$10.92
Brant	$14.00/$1,000	$14.00/$1,000
Brantford	$11.84	$8.93
Brock	$12.37	$10.22
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	$23.85	$13.27/m2 up to 4,650 m2; $9.06/m2 over 4,650 m2
Caledon	$16.00	$10.00 /m2 if < 600 m2; $7.10 /m2 if > 600 m2
Cambridge	$17.33	$10.87
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
Chatsworth	$10.00/$1,000	$10.00/$1,000
Clarington	$17.70	$14.52
Collingwood	$11.09	$8.29
Cornwall	$14.01/$1,000 for first $3,000,000; $10.51/$1,000 thereafter	$14.01/$1,000 for first $3,000,000; $10.51/$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	$13.89	$10.66
Georgian Bluffs	$10.76	$10.76
Georgina	$13.99	$11.52
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	$13.24	$9.04
Guelph	$19.81	$10.66
Guelph-Eramosa	$17.87	$10.76
Haldimand	$18.83	$11.30
Halton Hills	$16.83	$14.80 /m2, < 1,000 m2; $12.35 /m2, 1,000 - 5,000 m2; $10.72 /m2, 5,000 - 15,000 m2; $9.08 /m2, > 15,000 m2;

2020 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
Hanover	$12.00/$1,000	$12.00/$1,000
Hawkesbury	$100 + $19.91/m2	$100 + $10.55/m2
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	$16.65	$13.00
Kingsville	$12.00/$1,000 up to $1,000,000; $1.25/$1,000 thereafter	$12.00/$1,000 up to $1,000,000; $1.25/$1,000 thereafter
Kitchener	$14.75	$8.40
Lakeshore	$12.16/$1,000	$12.16/$1,000
Lambton Shores	$9.00	$9.00
Lincoln	$11.84	$13.45
London	$12.25	$8.68
Mapleton	$325 + $7.53/m2	$325 + $7.53/m2
Markham	$16.40	$13.41
Meaford	$11.41	$7.32
Middlesex Centre	$4,845 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	$15.71	$11.23
Minto	$300 + $8.61/m2	$300 + $4.84/m2
Mississauga	$18.21	$13.62 /m2, < 10,000 m2; $13.06 > 10,000 m2
New Tecumseth	$10.87	$9.58
Newmarket	$12.70	$10.31
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	$17.76	$9.69
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	$12.70	$6.78
Oshawa	$15.52	$13.02
Ottawa	$11.52	$9.04
Owen Sound	$10.25/$1,000	$10.25/$1,000

2020 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
Parry Sound	$50 + $9/$1,000	$50 + $9/$1,000
Pelham	$19.27	$17.98
Peterborough	$19.79	$19.79
Port Colborne	$13.78	$10.76
Prince Edward County	$100 + $8.00/m2	$100 + $4.50/m2
Puslinch	$23.14	$10.23
Quinte West	$11.15	$5.40
Richmond Hill	$17.07	$15.63
Sarnia	$17.00	$10.00
Saugeen Shores	$10.71	$8.09
Sault Ste. Marie	$17.98	$13.94 /m2 if < 7,500 m2; $11.33 m2 if > 7,500 m2
South Bruce Peninsula	$15.07	$15.07
Southgate	$10/$1,000	$10/$1,000
Springwater	$11.84	$5.49
St. Catharines	$17.22	$12.38
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
The Blue Mountains		
Thorold	$19.48	$12.59
Thunder Bay	$14.00	$12.00
Tillsonburg	$133 + $11.63/$1,000	$133 + $11.63/$1,000
Timmins	$70 + $11/$1,000	$70 + $11/$1,000
Toronto	$19.20	$15.73
Vaughan	$16.01	$11.17
Wainfleet	$12.89	$9.60
Waterloo	$10.23	$5.92
Welland	$15.61	$9.90
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	$26.37	$26.37
Woolwich	$17.22	$9.04

2020 Commercial Solid Waste Tipping Fees—(Sorted by 2020 Fee per Tonne)

Municipality or Region	2016 Per Tonne	2017 Per Tonne	2018 Per Tonne	2019 Per Tonne	2020 Per Tonne
Elliot Lake	$ 60	$ 60	$ 60	$ 60	$ 60
Essex County	$ 59	$ 64	$ 59	$ 59	$ 65
Windsor	$ 64	$ 64	$ 64	$ 64	$ 65
Greenstone	N/A	$ 70	$ 70	$ 72	$ 74
London	$ 75	$ 75	$ 75	$ 75	$ 75
Sault Ste. Marie	$ 70	$ 70	$ 70	$ 70	$ 77
Cornwall	$ 70	$ 75	$ 75	$ 75	$ 77
Timmins	$ 75	$ 75	$ 78	$ 78	$ 78
Thunder Bay	$ 70	$ 73	$ 75	$ 77	$ 79
Greater Sudbury	$ 73	$ 73	$ 75	$ 77	$ 79
Oxford County	$ 70	$ 69	$ 70	$ 72	$ 80
Stratford	$ 76	$ 77	$ 78	$ 80	$ 81
Waterloo Region	$ 77	$ 77	$ 80	$ 82	$ 82
Guelph	$ 75	$ 75	$ 80	$ 80	$ 86
Kenora	$ 90	$ 90	$ 90	$ 90	$ 90
Chatham-Kent	$ 100	$ 51	$ 51	$ 51	$ 95
Peterborough	$ 90	$ 95	$ 95	$ 95	$ 95
Brant	$ 85	$ 90	$ 93	$ 95	$ 97
Wellington County	$ 75	$ 75	$ 75	$ 80	$ 98
North Bay	$ 90	$ 93	$ 96	$ 96	$ 99
Peel Region	$ 100	$ 100	$ 100	$ 100	$ 102
Kincardine	$ 105	$ 105	$ 105	$ 105	$ 110
Ottawa	$ 106	$ 108	$ 110	$ 112	$ 114
Niagara Region	$ 100	$ 100	$ 100	$ 115	$ 115
Hamilton	$ 118	$ 118	$ 118	$ 118	$ 120
St. Thomas	N/A	N/A	N/A	$ 120	$ 120
Norfolk	$ 118	N/A	$ 122	$ 122	$ 124
Brockton	N/A	N/A	$ 110	$ 110	$ 125
Durham Region	$ 120	$ 125	$ 125	$ 125	$ 125
York Region	$ 100	$ 100	$ 125	$ 125	$ 125
Haldimand	$ 119	$ 121	$ 123	$ 126	$ 129
Barrie	$ 145	$ 145	$ 150	$ 150	$ 150
Simcoe County	$ 155	$ 155	$ 155	$ 155	$ 155
Toronto	$ 109	$ 115	$ 121	$ 127	$ 159
Halton Region	$ 165	$ 165	$ 165	$ 165	$ 170
Orillia	$ 155	$ 155	$ 160	$ 165	$ 170
Muskoka	$ 130	$ 133	$ 135	$ 190	$ 197
Grey Highlands	$ 200	$ 200	$ 200	$ 200	$ 200
Quinte West	$ 75	$ 140	$ 114	$ 228	$ 238
Average	**$ 102**	**$ 103**	**$ 105**	**$ 111**	**$ 116**
Median	**$ 100**	**$ 95**	**$ 100**	**$ 103**	**$ 106**

2020 Transit Fares

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Barrie	$ 3.25	$ 3.25	$ 3.25	$ 87.00	$ 67.00	$ 52.00
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	$ 2.50	$ 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	$ 4.00	$ 4.00	$ 2.75	$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	$ 3.25	$ 3.25	$ 3.25	$ 80.00	$ 60.00	$ 60.00
London	$ 3.00	$ 3.00	$ 3.00	$ 81.00	$ 61.00	$ 61.00
Milton	$ 4.00	$ 4.00	$ 4.00	$ 85.00	$ 63.00	$ 54.00
Mississauga	$ 4.00	$ 4.00	$ 1.00	$135.00	$135.00	$ 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	$131.60	$ 84.05	$ 63.05
Orangeville	$ 2.00	$ 1.50	$ 1.50	$ 55.00	$ 45.00	$ 45.00
Orillia	$ 2.60	$ 2.60	$ 2.60	$ 60.50	$ 60.50	$ 60.50
Ottawa	$ 3.60	$ 2.70	$ 2.70	$119.50	$ 92.25	$ 45.50
Owen Sound	$ 3.00	$ 2.50	$ 3.00	$ 70.00	$ 35.00	$ 55.00
Peterborough	$ 2.50	$ 2.50	$ 2.50	$ 60.00	$ 55.00	$ 40.00

2020 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	$ 15.00	$ 30.00
Sarnia	$ 3.00	$ 3.00	$ 3.00	$ 74.00	$ 74.00	$ 60.00
Sault Ste. Marie	$ 2.95	$ 2.95	$ 2.95	$ 68.50	$ 29.50	$ 58.25
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
The Blue Mountains	$ 2.00	$ 2.00	$ 2.00	$ 40.00	$ 40.00	$ 40.00
Thorold	$ 3.00	$ 3.00	$ 3.00	$ 92.00	$ 62.00	$ 57.00
Thunder Bay	$ 3.00	$ 3.00	$ 3.00	$ 77.50	$ 55.00	$ 55.00
Timmins	$ 3.00	$ 2.75	$ 2.75	$ 80.00	$ 65.00	$ 57.00
Toronto	$ 3.25	$ 2.30	$ 2.30	$143.00	$117.45	$117.45
Waterloo Region	$ 3.25	$ 3.25	$ 3.25	$ 90.00	$ 75.00	$ 75.00
Welland	$ 3.00	$ 3.00	$ 3.00	$ 85.00	$ 75.00	$ 65.00
Windsor	$ 3.05	$ 3.05	$ 3.05	$ 97.60	$ 67.30	$ 49.35
York Region	$ 4.25	$ 4.25	$ 4.25	$154.00	$118.00	$ 65.00
Average	**$ 3.00**	**$ 2.83**	**$ 2.72**	**$ 82.93**	**$ 66.04**	**$ 55.91**
Median	**$ 3.00**	**$ 3.00**	**$ 2.95**	**$ 80.00**	**$ 63.00**	**$ 57.00**

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 2020.

	2020 Annual Storm Residential Medium	
Vaughan	$	33
Newmarket	$	38
Markham	$	50
Guelph	$	70
Richmond Hill	$	74
Aurora	$	85
Mississauga	$	108
Ottawa	$	128
St. Thomas	$	132
Kitchener	$	137
Waterloo	$	153
Middlesex Centre	$	184
London	$	201
Average	$	107

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 2020 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

2020 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	1.8678	1.7836	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	2.1132	1.9407	2.6300
Dufferin	2.0000	1.2200	2.1984
Durham	1.8665	1.4500	2.0235
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	1.9120	3.7263
Greenstone	2.0000	1.4967	2.5000
Grey	1.4412	1.3069	1.8582
Guelph	1.7863	1.8400	2.2048
Haldimand	2.0000	1.6929	2.3274
Halton	2.0000	1.4565	2.0907
Hamilton	2.4876	1.9800	3.3153
Kenora	1.5513	2.1567	2.0866
Kingston	1.7000	1.9800	2.6300
Lambton	2.0000	1.6271	2.0476
London	1.7119	1.9100	1.9100
Middlesex	1.7697	1.1449	1.7451
Mississauga	1.2656	1.5170	1.6150
Muskoka	1.0000	1.1000	1.1000
Niagara	1.9700	1.7349	2.6300

2020 Tax Ratios Cont'd

Municipality	Multi-Residential	Commercial - Residual	Industrial - Residual
Norfolk	1.6929	1.6929	1.6929
North Bay	1.9900	1.8800	1.4000
Orillia	1.3780	1.8495	1.8420
Ottawa	1.3867	1.8064	2.5023
Owen Sound	1.6779	1.7338	1.8519
Oxford	2.0000	1.9018	2.6300
Parry Sound	1.5145	1.6646	1.5162
Perth	1.2500	1.2469	1.9692
Peterborough	1.9472	1.5000	1.5686
Prescott and Russell UCO	1.9000	1.4410	2.4469
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	2.1420	4.6068
Simcoe	1.0000	1.2521	1.2521
St. Thomas	2.1485	1.7926	2.2546
Stratford	2.0000	1.9759	2.6944
Sudbury District	2.0000	1.8087	2.3250
Thunder Bay	2.1425	2.1087	2.4077
Timmins	1.8452	2.0454	2.5000
Toronto	2.1788	2.7000	2.6838
Waterloo	1.9500	1.9500	1.9500
Wellington	1.9000	1.4910	2.4000
Windsor	2.0000	2.0178	2.3200
York	1.0000	1.3321	1.6432
Average	**1.7603**	**1.6747**	**2.1610**
Median	**1.8678**	**1.6929**	**2.0907**
Minimum	**1.0000**	**1.0820**	**1.1000**
Maximum	**2.4876**	**2.7000**	**4.6068**

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	1.8678	1.1000
Brockville	1.7700	1.0000
Caledon	1.7223	1.0000
Chatham-Kent	1.9404	1.1000
Cornwall	2.1132	1.0000
Dufferin	2.0000	1.1000
Durham	1.8665	1.1000
Essex	1.9554	1.0000
Greater Sudbury	1.9650	1.0000
Grey	1.4412	1.0000
Guelph	1.7863	1.0000
Haldimand	2.0000	1.0000
Halton	2.0000	1.0000
Hamilton	2.4876	1.0000
Kenora	1.5513	1.1000
Kingston	1.7000	1.0000
Lambton	2.0000	1.0000
London	1.7119	1.0000
Middlesex	1.7697	1.0000
Mississauga	1.2656	1.0000
Niagara	1.9700	1.0000
North Bay	1.9900	1.0000
Orillia	1.3780	1.1000
Ottawa	1.3867	1.0000
Owen Sound	1.6779	1.0000
Oxford	2.0000	1.0000
Parry Sound	1.5145	1.0000
Perth	1.2500	1.0000
Peterborough	1.9472	1.0000
Prescott and Russell UCO	1.9000	1.0000
Prince Edward County	1.4402	1.0000
Sarnia	2.0000	1.0000
St. Thomas	2.1485	1.1000
Stratford	2.0000	1.0000
Sudbury District	2.0000	1.0000
Thunder Bay	2.1425	1.0000
Timmins	1.8452	1.0000
Toronto	2.1788	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	0.2200
Durham	0.2000
Greater Sudbury	0.2000
Grey	0.2180
Halton	0.2000
Hamilton	0.1767
Kingston	0.2000
Lambton	0.2260
London	0.1028
North Bay	0.1500
Ottawa	0.2000
Oxford	0.2177
Prince Edward County	0.2319
Sarnia	0.2260

Large Industrial Class

Municipality	Industrial - Residual	Industrial - Large
Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Greater Sudbury	3.7263	4.3254
Hamilton	3.3153	3.8876
Kenora	2.0866	2.7141
Lambton	2.0476	3.0035
Ottawa	2.5023	2.1488
Prescott and Russell UCO	2.4469	3.5000
Quinte West	2.4460	2.6147
Sarnia	2.0476	3.0035
Sault Ste. Marie	4.6068	8.1818
St. Thomas	2.2546	2.7093
Sudbury District	2.3250	8.2199
Thunder Bay	2.4077	2.9753
Windsor	2.3200	2.9381

Optional Commercial Classes

Municipality	Commercial - Residual	Commercial - Office Building	Commercial - Parking Lot	Commercial - Shopping
Chatham-Kent	1.9404	1.5638	1.2985	2.2397
Essex	1.0820	1.0820	0.5825	1.0820
Kenora	2.1567	2.6063	1.7728	3.0641
Lambton	1.6271	1.5358	1.0912	2.0835
Ottawa	1.8064	2.2415	1.2192	1.4537
Sarnia	1.6271	1.5358	1.0912	2.0835
Sault Ste. Marie	2.1420	2.9777	1.5836	2.2738
Sudbury District	1.8087	1.8087	1.8087	2.6092
Windsor	2.0178	2.0178	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 2020 taxation years in this report.

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.

2020 Total Property Tax Rates (Lower Tier, Upper Tier and Education)

2020 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	0.7529%	0.7529%	1.6958%	1.6958%	1.6958%	1.6958%	1.9658%	1.9658%
Barrie	1.2102%	1.2102%	2.4951%	2.4951%	2.4951%	2.4951%	2.6655%	2.6655%
Belleville	1.6428%	3.1327%	4.1092%	4.1092%	4.1092%	4.1092%	4.8256%	4.8256%
Bracebridge	1.2472%	1.2472%	1.8846%	1.8846%	1.8846%	1.8846%	2.0033%	2.0033%
Brampton	0.9533%	1.5175%	1.9828%	1.9828%	1.9828%	1.9828%	2.2425%	2.2425%
Brant	0.9752%	1.5508%	2.8122%	2.8122%	2.8122%	2.8122%	3.3466%	3.3466%
Brantford	1.3025%	2.3000%	3.3002%	3.3002%	3.3002%	3.3002%	3.8645%	3.8645%
Brock	1.2111%	2.1279%	2.5142%	2.5142%	2.5142%	2.5142%	3.3910%	3.3910%
Brockville	1.4555%	2.4584%	3.7875%	3.7875%	3.7875%	3.7875%	4.6535%	4.6535%
Burlington	0.7606%	1.3681%	1.6555%	1.6555%	1.6555%	1.6555%	2.3684%	2.3684%
Caledon	0.7967%	1.2616%	1.8121%	1.8121%	1.8121%	1.8121%	2.0901%	2.0901%
Cambridge	1.1772%	2.1502%	3.2472%	3.2472%	3.2472%	3.2472%	3.2472%	3.2472%
Central Elgin	1.5656%	2.9781%	3.2933%	3.2933%	3.2933%	3.2933%	4.3932%	5.2502%
Centre Wellington	1.0924%	1.9379%	2.3249%	2.3249%	2.3249%	2.3249%	3.5046%	3.5046%
Chatham-Kent	1.8491%	3.4441%	4.5411%	3.6324%	3.1824%	5.0487%	4.7016%	4.7016%
Clarington	1.1316%	1.9796%	2.3990%	2.3990%	2.3990%	2.3990%	3.2302%	3.2302%
Collingwood	1.1375%	1.1375%	2.2126%	2.2126%	2.2126%	2.2126%	2.4826%	2.4826%
Cornwall	1.6322%	3.1860%	4.1206%	4.1206%	4.1206%	4.1206%	5.1402%	5.1402%
East Gwillimbury	0.7773%	0.7773%	1.7283%	1.7283%	1.7283%	1.7283%	2.0058%	2.0058%
Elliot Lake	2.0973%	3.7753%	3.9181%	3.9181%	3.9181%	3.9181%	3.9181%	3.9181%
Erin	1.0688%	1.8930%	2.2897%	2.2897%	2.2897%	2.2897%	3.4479%	3.4479%
Espanola	1.6641%	3.2027%	3.7131%	3.7131%	3.7131%	3.7131%	4.4933%	13.4388%
Fort Erie	1.4884%	2.7660%	3.2812%	3.2812%	3.2812%	3.2812%	4.7385%	4.7385%
Georgian Bluffs	1.0684%	1.4723%	2.4464%	2.4464%	2.4464%	2.4464%	2.9510%	2.9510%
Georgina	0.9925%	0.9925%	2.0149%	2.0149%	2.0149%	2.0149%	2.3594%	2.3594%
Gravenhurst	1.2357%	1.2357%	1.8721%	1.8721%	1.8721%	1.8721%	1.9907%	1.9907%
Greater Sudbury	1.4922%	2.7845%	3.5405%	3.5405%	3.5405%	3.5405%	5.8994%	6.6903%
Greenstone	2.3256%	4.4983%	4.2318%	4.2318%	4.2318%	4.2318%	6.4116%	6.4116%
Grey Highlands	1.1044%	1.5242%	2.4935%	2.4935%	2.4935%	2.4935%	3.0180%	3.0180%
Grimsby	1.1758%	2.1679%	2.7544%	2.7544%	2.7544%	2.7544%	3.9399%	3.9399%
Guelph	1.1228%	1.8854%	2.8871%	2.8871%	2.8871%	2.8871%	3.3883%	3.3883%
Guelph-Eramosa	1.0221%	1.8043%	2.2201%	2.2201%	2.2201%	2.2201%	3.3359%	3.3359%
Haldimand	1.1835%	2.2140%	2.9081%	2.9081%	2.9081%	2.9081%	3.6484%	3.6484%
Halton Hills	0.7786%	1.4043%	1.6818%	1.6818%	1.6818%	1.6818%	2.4062%	2.4062%
Hamilton	1.1886%	2.7292%	3.0305%	3.0305%	3.0305%	3.0305%	4.5998%	5.1925%

2020 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	1.6402%	2.9787%	3.1231%	3.1231%	3.1231%	3.1231%	4.8891%	6.4553%
Huntsville	1.1716%	1.1716%	1.8015%	1.8015%	1.8015%	1.8015%	1.9202%	1.9202%
Ingersoll	1.4741%	2.7951%	3.7624%	3.7624%	3.7624%	3.7624%	4.7244%	4.7244%
Innisfil	0.9960%	0.9960%	2.0355%	2.0355%	2.0355%	2.0355%	2.3055%	2.3055%
Kenora	1.3372%	1.9901%	3.5081%	4.0351%	3.0581%	4.5718%	3.4511%	4.1942%
Kincardine	1.2675%	1.2675%	2.3543%	2.3543%	2.3543%	2.3543%	3.1978%	3.1978%
King	0.7930%	0.7930%	1.7492%	1.7492%	1.7492%	1.7492%	2.0317%	2.0317%
Kingston	1.3309%	2.1321%	3.5551%	3.5551%	3.5551%	3.5551%	4.3118%	4.3118%
Kingsville	1.3438%	2.4814%	2.5385%	2.5385%	1.6786%	2.5385%	3.5631%	4.4485%
Kitchener	1.0995%	1.9987%	3.0957%	3.0957%	3.0957%	3.0957%	3.0957%	3.0957%
Lakeshore	1.2524%	2.3028%	2.4396%	2.4396%	1.2739%	1.8230%	3.3856%	4.2031%
Lambton Shores	1.0932%	2.0334%	2.7798%	2.6939%	1.7051%	3.2089%	3.1751%	4.0738%
Lincoln	1.2211%	2.2571%	2.8330%	2.8330%	2.8330%	2.8330%	4.0591%	4.0591%
London	1.3483%	2.1991%	3.5329%	3.5329%	3.5329%	3.5329%	3.5329%	3.5329%
Mapleton	1.2438%	2.2255%	2.5506%	2.5506%	2.5506%	2.5506%	3.8679%	3.8679%
Markham	0.6282%	0.6282%	1.5297%	1.5297%	1.5297%	1.5297%	1.7608%	1.7608%
Meaford	1.3037%	1.7806%	2.7539%	2.7539%	2.7539%	2.7539%	3.3883%	3.3883%
Middlesex Centre	1.1485%	1.9148%	2.3605%	2.3605%	2.3605%	2.3605%	2.9873%	2.9873%
Milton	0.6687%	1.1844%	1.5217%	1.5217%	1.5217%	1.5217%	2.1764%	2.1764%
Minto	1.3035%	2.3390%	2.6397%	2.6397%	2.6397%	2.6397%	4.0113%	4.0113%
Mississauga	0.7860%	0.9541%	1.9049%	1.9049%	1.9049%	1.9049%	2.0883%	2.0883%
New Tecumseth	0.9329%	0.9329%	1.9565%	1.9565%	1.9565%	1.9565%	2.2265%	2.2265%
Newmarket	0.7839%	0.7839%	1.7371%	1.7371%	1.7371%	1.7371%	2.0167%	2.0167%
Niagara Falls	1.2882%	2.3893%	2.9494%	2.9494%	2.9494%	2.9494%	4.2355%	4.2355%
Niagara-on-the-Lake	0.9514%	1.7259%	2.3652%	2.3652%	2.3652%	2.3652%	3.3498%	3.3498%
Norfolk	1.2634%	2.0510%	3.1298%	3.1298%	3.1298%	3.1298%	3.1298%	3.1298%
North Bay	1.5283%	2.8899%	3.5656%	3.5656%	3.5656%	3.5656%	2.9055%	2.9055%
North Dumfries	0.9006%	1.6109%	2.7079%	2.7079%	2.7079%	2.7079%	2.7079%	2.7079%
North Middlesex	1.3741%	2.3140%	2.6187%	2.6187%	2.6187%	2.6187%	3.3809%	3.3809%
North Perth	1.1732%	1.4282%	2.2521%	2.2521%	2.2521%	2.2521%	3.2589%	3.2589%
Oakville	0.7100%	1.2669%	1.5818%	1.5818%	1.5818%	1.5818%	2.2626%	2.2626%
Orangeville	1.3105%	2.4680%	2.3305%	2.3305%	2.3305%	2.3305%	3.7947%	3.7947%
Orillia	1.3865%	1.8528%	3.4158%	3.4158%	3.4158%	3.4158%	3.5221%	3.5221%
Oshawa	1.2885%	2.2724%	2.6265%	2.6265%	2.6265%	2.6265%	3.5477%	3.5477%
Ottawa	1.0854%	1.4460%	2.6643%	3.3400%	1.6864%	2.1314%	3.5831%	3.2536%
Owen Sound	1.7356%	2.8084%	3.9939%	3.9939%	3.9939%	3.9939%	4.1907%	4.1907%
Parry Sound	1.5385%	2.2513%	3.1586%	3.1586%	3.1586%	3.1586%	2.7510%	2.7510%
Pelham	1.3058%	2.4240%	2.9800%	2.9800%	2.9800%	2.9800%	4.2819%	4.2819%
Peterborough	1.4017%	2.5844%	3.1230%	3.1230%	3.1230%	3.1230%	3.2087%	3.2087%

2020 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
Port Colborne	1.6980%	3.1966%	3.6603%	3.6603%	3.6603%	3.6603%	5.3132%	5.3132%
Prince Edward County	1.0500%	1.4449%	1.7040%	1.7040%	1.7040%	1.7040%	2.4964%	2.4964%
Puslinch	0.9365%	1.6417%	2.0925%	2.0925%	2.0925%	2.0925%	3.1305%	3.1305%
Quinte West	1.3800%	2.6068%	3.1377%	3.1377%	3.1377%	3.1377%	4.2511%	4.4581%
Richmond Hill	0.6531%	0.6531%	1.5629%	1.5629%	1.5629%	1.5629%	1.8018%	1.8018%
Sarnia	1.6118%	3.0706%	3.6236%	3.4904%	2.2711%	4.2895%	4.2370%	5.6315%
Saugeen Shores	1.1702%	1.1702%	2.2343%	2.2343%	2.2343%	2.2343%	3.0278%	3.0278%
Sault Ste. Marie	1.5310%	1.6440%	3.8768%	5.0071%	3.1217%	4.0552%	7.2104%	12.0453%
South Bruce Peninsula	1.1021%	1.1021%	2.1504%	2.1504%	2.1504%	2.1504%	2.9088%	2.9088%
Southgate	1.2800%	1.7772%	2.7229%	2.7229%	2.7229%	2.7229%	3.3441%	3.3441%
Springwater	0.7690%	0.7690%	1.7512%	1.7512%	1.7512%	1.7512%	2.0212%	2.0212%
St. Catharines	1.4322%	2.6730%	3.1992%	3.1992%	3.1992%	3.1992%	4.6142%	4.6142%
St. Thomas	1.5487%	3.0752%	3.7519%	3.7519%	3.7519%	3.7519%	4.3967%	5.0313%
Stratford	1.3508%	2.5487%	3.6168%	3.6168%	3.6168%	3.6168%	4.4315%	4.4315%
Strathroy-Caradoc	1.2257%	2.0514%	2.4489%	2.4489%	2.4489%	2.4489%	3.1220%	3.1220%
Thorold	1.3999%	2.6093%	3.1432%	3.1432%	3.1432%	3.1432%	4.5293%	4.5293%
Thunder Bay	1.5626%	3.0922%	3.9127%	3.9127%	3.9127%	3.9127%	4.3285%	5.1179%
Tillsonburg	1.3519%	2.5508%	3.5301%	3.5301%	3.5301%	3.5301%	4.4031%	4.4031%
Timmins	1.8333%	3.2536%	4.3653%	4.3653%	4.3653%	4.3653%	5.1808%	5.1808%
Toronto	0.5997%	1.0934%	2.1657%	2.1657%	2.1657%	2.1657%	2.2391%	2.2391%
Vaughan	0.6653%	0.6653%	1.5791%	1.5791%	1.5791%	1.5791%	1.8217%	1.8217%
Wainfleet	1.4259%	2.6605%	3.1883%	3.1883%	3.1883%	3.1883%	4.5976%	4.5976%
Waterloo	1.0785%	1.9576%	3.0546%	3.0546%	3.0546%	3.0546%	3.0546%	3.0546%
Welland	1.6002%	3.0040%	3.4907%	3.4907%	3.4907%	3.4907%	5.0561%	5.0561%
Wellesley	0.9267%	1.6617%	2.7587%	2.7587%	2.7587%	2.7587%	2.7587%	2.7587%
Wellington North	1.2308%	2.2008%	2.5312%	2.5312%	2.5312%	2.5312%	3.8367%	3.8367%
West Grey	1.1243%	1.5528%	2.5194%	2.5194%	2.5194%	2.5194%	3.0548%	3.0548%
West Lincoln	1.1456%	2.1085%	2.7021%	2.7021%	2.7021%	2.7021%	3.8607%	3.8607%
Whitby	1.1052%	1.9303%	2.3607%	2.3607%	2.3607%	2.3607%	3.1768%	3.1768%
Whitchurch-Stouffville	0.7247%	0.7247%	1.6582%	1.6582%	1.6582%	1.6582%	1.9193%	1.9193%
Wilmot	0.8988%	1.6074%	2.7044%	2.7044%	2.7044%	2.7044%	2.7044%	2.7044%
Windsor	1.7757%	3.3984%	4.5243%	4.5243%	2.4720%	2.8998%	5.0146%	6.0176%
Woolwich	0.8864%	1.5831%	2.6801%	2.6801%	2.6801%	2.6801%	2.6801%	2.6801%
Average	**1.2165%**	**1.9988%**	**2.7582%**	**2.7695%**	**2.6643%**	**2.7589%**	**3.4530%**	**3.6832%**
Median	**1.2111%**	**1.9901%**	**2.7021%**	**2.7021%**	**2.6265%**	**2.7021%**	**3.3498%**	**3.3498%**
Minimum	**0.5997%**	**0.6282%**	**1.5217%**	**1.5217%**	**1.2739%**	**1.5217%**	**1.7608%**	**1.7608%**
Maximum	**2.3256%**	**4.4983%**	**4.5411%**	**5.0071%**	**4.3653%**	**5.0487%**	**7.2104%**	**13.4388%**

2020 Education Tax Rates

2020 Education Rates (sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Barrie	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.0624%	1.0624%
Belleville	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Bracebridge	0.1530%	0.1530%	0.6810%	0.6810%	0.6810%	0.6810%	0.7997%	0.7997%
Brampton	0.1530%	0.1530%	0.9447%	0.9447%	0.9447%	0.9447%	1.0660%	1.0660%
Brant	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Brantford	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Brock	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Brockville	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Burlington	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	1.0982%	1.0982%
Caledon	0.1530%	0.1530%	0.9447%	0.9447%	0.9447%	0.9447%	1.0660%	1.0660%
Cambridge	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Central Elgin	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Centre Wellington	0.1530%	0.1530%	0.9242%	0.9242%	0.9242%	0.9242%	1.2500%	1.2500%
Chatham-Kent	0.1530%	0.1530%	1.2500%	0.9800%	0.9800%	1.2500%	1.2500%	1.2500%
Clarington	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Collingwood	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Cornwall	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
East Gwillimbury	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Elliot Lake	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
Erin	0.1530%	0.1530%	0.9242%	0.9242%	0.9242%	0.9242%	1.2500%	1.2500%
Espanola	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
Fort Erie	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Georgian Bluffs	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Georgina	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Gravenhurst	0.1530%	0.1530%	0.6810%	0.6810%	0.6810%	0.6810%	0.7997%	0.7997%
Greater Sudbury	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
Greenstone	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
Grey Highlands	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Grimsby	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Guelph	0.1530%	0.1530%	1.1026%	1.1026%	1.1026%	1.1026%	1.2500%	1.2500%
Guelph-Eramosa	0.1530%	0.1530%	0.9242%	0.9242%	0.9242%	0.9242%	1.2500%	1.2500%
Haldimand	0.1530%	0.1530%	1.1635%	1.1635%	1.1635%	1.1635%	1.2500%	1.2500%
Halton Hills	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	1.0982%	1.0982%
Hamilton	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.1664%	1.1664%

2020 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Hawkesbury	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Huntsville	0.1530%	0.1530%	0.6810%	0.6810%	0.6810%	0.6810%	0.7997%	0.7997%
Ingersoll	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Innisfil	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Kenora	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
Kincardine	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
King	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Kingston	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Kingsville	0.1530%	0.1530%	1.2500%	1.2500%	0.6335%	1.2500%	1.2500%	1.2500%
Kitchener	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Lakeshore	0.1530%	0.1530%	1.2500%	1.2500%	0.6335%	0.6335%	1.2500%	1.2500%
Lambton Shores	0.1530%	0.1530%	1.2500%	1.2500%	0.6793%	1.2500%	1.2500%	1.2500%
Lincoln	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
London	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Mapleton	0.1530%	0.1530%	0.9242%	0.9242%	0.9242%	0.9242%	1.2500%	1.2500%
Markham	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Meaford	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Middlesex Centre	0.1530%	0.1530%	1.2207%	1.2207%	1.2207%	1.2207%	1.2500%	1.2500%
Milton	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	1.0982%	1.0982%
Minto	0.1530%	0.1530%	0.9242%	0.9242%	0.9242%	0.9242%	1.2500%	1.2500%
Mississauga	0.1530%	0.1530%	0.9447%	0.9447%	0.9447%	0.9447%	1.0660%	1.0660%
New Tecumseth	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Newmarket	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Niagara Falls	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Niagara-on-the-Lake	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Norfolk	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
North Bay	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
North Dumfries	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
North Middlesex	0.1530%	0.1530%	1.2207%	1.2207%	1.2207%	1.2207%	1.2500%	1.2500%
North Perth	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Oakville	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	1.0982%	1.0982%
Orangeville	0.1530%	0.1530%	0.9183%	0.9183%	0.9183%	0.9183%	1.2500%	1.2500%
Orillia	0.1530%	0.1530%	1.1344%	1.1344%	1.1344%	1.1344%	1.2500%	1.2500%
Oshawa	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Ottawa	0.1530%	0.1530%	0.9800%	1.2500%	0.5496%	0.7759%	1.2500%	1.2500%
Owen Sound	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Parry Sound	0.1530%	0.1530%	0.8523%	0.8523%	0.8523%	0.8523%	0.6503%	0.6503%
Pelham	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Peterborough	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%

2020 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Port Colborne	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Prince Edward County	0.1530%	0.1530%	0.7060%	0.7060%	0.7060%	0.7060%	1.2500%	1.2500%
Puslinch	0.1530%	0.1530%	0.9242%	0.9242%	0.9242%	0.9242%	1.2500%	1.2500%
Quinte West	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Richmond Hill	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Sarnia	0.1530%	0.1530%	1.2500%	1.2500%	0.6793%	1.2500%	1.2500%	1.2500%
Saugeen Shores	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Sault Ste. Marie	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
South Bruce Peninsula	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Southgate	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Springwater	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
St. Catharines	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
St. Thomas	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Stratford	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Strathroy-Caradoc	0.1530%	0.1530%	1.2207%	1.2207%	1.2207%	1.2207%	1.2500%	1.2500%
Thorold	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Thunder Bay	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
Tillsonburg	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Timmins	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%	0.9800%
Toronto	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.0672%	1.0672%
Vaughan	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Wainfleet	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Waterloo	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Welland	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Wellesley	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Wellington North	0.1530%	0.1530%	0.9242%	0.9242%	0.9242%	0.9242%	1.2500%	1.2500%
West Grey	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
West Lincoln	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Whitby	0.1530%	0.1530%	0.9800%	0.9800%	0.9800%	0.9800%	1.2500%	1.2500%
Whitchurch-Stouffville	0.1530%	0.1530%	0.8967%	0.8967%	0.8967%	0.8967%	0.9800%	0.9800%
Wilmot	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Windsor	0.1530%	0.1530%	1.2500%	1.2500%	0.8221%	1.2500%	1.2500%	1.2500%
Woolwich	0.1530%	0.1530%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%	1.2500%
Average	**0.1530%**	**0.1530%**	**1.0421%**	**1.0421%**	**1.0094%**	**1.0345%**	**1.1713%**	**1.1713%**
Median	**0.1530%**	**0.1530%**	**0.9800%**	**0.9800%**	**0.9800%**	**0.9800%**	**1.2500%**	**1.2500%**
Minimum	**0.1530%**	**0.1530%**	**0.6810%**	**0.6810%**	**0.5496%**	**0.6335%**	**0.6503%**	**0.6503%**
Maximum	**0.1530%**	**0.1530%**	**1.2500%**	**1.2500%**	**1.2500%**	**1.2500%**	**1.2500%**	**1.2500%**

2020 Upper and Lower Tier Tax Rates

2020 Upper and Lower Tier Rates—sorted alphabetically

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Aurora	0.5999%	0.5999%	0.7991%	0.7991%	0.7991%	0.7991%	0.9858%	0.9858%
Barrie	1.0572%	1.0572%	1.5151%	1.5151%	1.5151%	1.5151%	1.6031%	1.6031%
Belleville	1.4898%	2.9797%	2.8592%	2.8592%	2.8592%	2.8592%	3.5756%	3.5756%
Bracebridge	1.0942%	1.0942%	1.2036%	1.2036%	1.2036%	1.2036%	1.2036%	1.2036%
Brampton	0.8003%	1.3645%	1.0381%	1.0381%	1.0381%	1.0381%	1.1765%	1.1765%
Brant	0.8222%	1.3978%	1.5622%	1.5622%	1.5622%	1.5622%	2.0966%	2.0966%
Brantford	1.1495%	2.1470%	2.0502%	2.0502%	2.0502%	2.0502%	2.6145%	2.6145%
Brock	1.0581%	1.9749%	1.5342%	1.5342%	1.5342%	1.5342%	2.1410%	2.1410%
Brockville	1.3025%	2.3054%	2.5375%	2.5375%	2.5375%	2.5375%	3.4035%	3.4035%
Burlington	0.6076%	1.2151%	0.8849%	0.8849%	0.8849%	0.8849%	1.2702%	1.2702%
Caledon	0.6437%	1.1086%	0.8674%	0.8674%	0.8674%	0.8674%	1.0241%	1.0241%
Cambridge	1.0242%	1.9972%	1.9972%	1.9972%	1.9972%	1.9972%	1.9972%	1.9972%
Central Elgin	1.4126%	2.8251%	2.3133%	2.3133%	2.3133%	2.3133%	3.1432%	4.0002%
Centre Wellington	0.9394%	1.7849%	1.4007%	1.4007%	1.4007%	1.4007%	2.2546%	2.2546%
Chatham-Kent	1.6961%	3.2911%	3.2911%	2.6524%	2.2024%	3.7987%	3.4516%	3.4516%
Clarington	0.9786%	1.8266%	1.4190%	1.4190%	1.4190%	1.4190%	1.9802%	1.9802%
Collingwood	0.9845%	0.9845%	1.2326%	1.2326%	1.2326%	1.2326%	1.2326%	1.2326%
Cornwall	1.4792%	3.0330%	2.8706%	2.8706%	2.8706%	2.8706%	3.8902%	3.8902%
East Gwillimbury	0.6243%	0.6243%	0.8316%	0.8316%	0.8316%	0.8316%	1.0258%	1.0258%
Elliot Lake	1.9443%	3.6223%	2.9381%	2.9381%	2.9381%	2.9381%	2.9381%	2.9381%
Erin	0.9158%	1.7400%	1.3654%	1.3654%	1.3654%	1.3654%	2.1979%	2.1979%
Espanola	1.5111%	3.0497%	2.7331%	2.7331%	2.7331%	2.7331%	3.5133%	12.4588%
Fort Erie	1.3354%	2.6130%	2.3012%	2.3012%	2.3012%	2.3012%	3.4885%	3.4885%
Georgian Bluffs	0.9154%	1.3193%	1.1964%	1.1964%	1.1964%	1.1964%	1.7010%	1.7010%
Georgina	0.8395%	0.8395%	1.1182%	1.1182%	1.1182%	1.1182%	1.3794%	1.3794%
Gravenhurst	1.0827%	1.0827%	1.1910%	1.1910%	1.1910%	1.1910%	1.1910%	1.1910%
Greater Sudbury	1.3392%	2.6315%	2.5605%	2.5605%	2.5605%	2.5605%	4.9194%	5.7103%
Greenstone	2.1726%	4.3453%	3.2518%	3.2518%	3.2518%	3.2518%	5.4316%	5.4316%
Grey Highlands	0.9514%	1.3712%	1.2435%	1.2435%	1.2435%	1.2435%	1.7680%	1.7680%
Grimsby	1.0228%	2.0149%	1.7744%	1.7744%	1.7744%	1.7744%	2.6899%	2.6899%
Guelph	0.9698%	1.7324%	1.7845%	1.7845%	1.7845%	1.7845%	2.1383%	2.1383%
Guelph-Eramosa	0.8691%	1.6513%	1.2959%	1.2959%	1.2959%	1.2959%	2.0859%	2.0859%
Haldimand	1.0305%	2.0610%	1.7446%	1.7446%	1.7446%	1.7446%	2.3984%	2.3984%
Halton Hills	0.6256%	1.2513%	0.9113%	0.9113%	0.9113%	0.9113%	1.3080%	1.3080%
Hamilton	1.0356%	2.5762%	2.0505%	2.0505%	2.0505%	2.0505%	3.4334%	4.0260%

2020 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	1.4872%	2.8257%	2.1431%	2.1431%	2.1431%	2.1431%	3.6391%	5.2053%
Huntsville	1.0186%	1.0186%	1.1205%	1.1205%	1.1205%	1.1205%	1.1205%	1.1205%
Ingersoll	1.3211%	2.6421%	2.5124%	2.5124%	2.5124%	2.5124%	3.4744%	3.4744%
Innisfil	0.8430%	0.8430%	1.0555%	1.0555%	1.0555%	1.0555%	1.0555%	1.0555%
Kenora	1.1842%	1.8371%	2.5281%	3.0551%	2.0781%	3.5918%	2.4711%	3.2142%
Kincardine	1.1145%	1.1145%	1.3743%	1.3743%	1.3743%	1.3743%	1.9478%	1.9478%
King	0.6400%	0.6400%	0.8526%	0.8526%	0.8526%	0.8526%	1.0517%	1.0517%
Kingston	1.1779%	1.9791%	2.3051%	2.3051%	2.3051%	2.3051%	3.0618%	3.0618%
Kingsville	1.1908%	2.3284%	1.2885%	1.2885%	1.0452%	1.2885%	2.3131%	3.1985%
Kitchener	0.9465%	1.8457%	1.8457%	1.8457%	1.8457%	1.8457%	1.8457%	1.8457%
Lakeshore	1.0994%	2.1498%	1.1896%	1.1896%	0.6404%	1.1896%	2.1356%	2.9531%
Lambton Shores	0.9402%	1.8804%	1.5298%	1.4439%	1.0259%	1.9589%	1.9251%	2.8238%
Lincoln	1.0681%	2.1041%	1.8530%	1.8530%	1.8530%	1.8530%	2.8091%	2.8091%
London	1.1953%	2.0461%	2.2829%	2.2829%	2.2829%	2.2829%	2.2829%	2.2829%
Mapleton	1.0908%	2.0725%	1.6264%	1.6264%	1.6264%	1.6264%	2.6179%	2.6179%
Markham	0.4752%	0.4752%	0.6330%	0.6330%	0.6330%	0.6330%	0.7808%	0.7808%
Meaford	1.1507%	1.6276%	1.5039%	1.5039%	1.5039%	1.5039%	2.1383%	2.1383%
Middlesex Centre	0.9955%	1.7618%	1.1398%	1.1398%	1.1398%	1.1398%	1.7373%	1.7373%
Milton	0.5157%	1.0314%	0.7511%	0.7511%	0.7511%	0.7511%	1.0782%	1.0782%
Minto	1.1505%	2.1860%	1.7155%	1.7155%	1.7155%	1.7155%	2.7613%	2.7613%
Mississauga	0.6330%	0.8011%	0.9602%	0.9602%	0.9602%	0.9602%	1.0222%	1.0222%
New Tecumseth	0.7799%	0.7799%	0.9765%	0.9765%	0.9765%	0.9765%	0.9765%	0.9765%
Newmarket	0.6309%	0.6309%	0.8404%	0.8404%	0.8404%	0.8404%	1.0367%	1.0367%
Niagara Falls	1.1352%	2.2363%	1.9694%	1.9694%	1.9694%	1.9694%	2.9855%	2.9855%
Niagara-on-the-Lake	0.7984%	1.5729%	1.3852%	1.3852%	1.3852%	1.3852%	2.0998%	2.0998%
Norfolk	1.1104%	1.8980%	1.8798%	1.8798%	1.8798%	1.8798%	1.8798%	1.8798%
North Bay	1.3753%	2.7369%	2.5856%	2.5856%	2.5856%	2.5856%	1.9255%	1.9255%
North Dumfries	0.7476%	1.4579%	1.4579%	1.4579%	1.4579%	1.4579%	1.4579%	1.4579%
North Middlesex	1.2211%	2.1610%	1.3980%	1.3980%	1.3980%	1.3980%	2.1309%	2.1309%
North Perth	1.0202%	1.2752%	1.2721%	1.2721%	1.2721%	1.2721%	2.0089%	2.0089%
Oakville	0.5570%	1.1139%	0.8112%	0.8112%	0.8112%	0.8112%	1.1645%	1.1645%
Orangeville	1.1575%	2.3150%	1.4122%	1.4122%	1.4122%	1.4122%	2.5447%	2.5447%
Orillia	1.2335%	1.6998%	2.2814%	2.2814%	2.2814%	2.2814%	2.2721%	2.2721%
Oshawa	1.1355%	2.1194%	1.6465%	1.6465%	1.6465%	1.6465%	2.2977%	2.2977%
Ottawa	0.9324%	1.2930%	1.6843%	2.0900%	1.1368%	1.3555%	2.3331%	2.0036%
Owen Sound	1.5826%	2.6554%	2.7439%	2.7439%	2.7439%	2.7439%	2.9407%	2.9407%
Parry Sound	1.3855%	2.0983%	2.3063%	2.3063%	2.3063%	2.3063%	2.1007%	2.1007%
Pelham	1.1528%	2.2710%	2.0000%	2.0000%	2.0000%	2.0000%	3.0319%	3.0319%
Peterborough	1.2487%	2.4314%	1.8730%	1.8730%	1.8730%	1.8730%	1.9587%	1.9587%

2020 Upper & Lower Tier Rates—sorted alphabetically (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Commercial Parking	Comm. Shopping	Ind. Residual	Ind. Large
Port Colborne	1.5450%	3.0436%	2.6803%	2.6803%	2.6803%	2.6803%	4.0632%	4.0632%
Prince Edward County	0.8970%	1.2919%	0.9979%	0.9979%	0.9979%	0.9979%	1.2464%	1.2464%
Puslinch	0.7835%	1.4887%	1.1683%	1.1683%	1.1683%	1.1683%	1.8805%	1.8805%
Quinte West	1.2270%	2.4538%	1.8877%	1.8877%	1.8877%	1.8877%	3.0011%	3.2081%
Richmond Hill	0.5001%	0.5001%	0.6662%	0.6662%	0.6662%	0.6662%	0.8218%	0.8218%
Sarnia	1.4588%	2.9176%	2.3736%	2.2404%	1.5918%	3.0395%	2.9870%	4.3815%
Saugeen Shores	1.0172%	1.0172%	1.2543%	1.2543%	1.2543%	1.2543%	1.7778%	1.7778%
Sault Ste. Marie	1.3780%	1.4910%	2.8968%	4.0271%	2.1417%	3.0752%	6.2304%	11.0653%
South Bruce Peninsula	0.9491%	0.9491%	1.1704%	1.1704%	1.1704%	1.1704%	1.6588%	1.6588%
Southgate	1.1270%	1.6242%	1.4729%	1.4729%	1.4729%	1.4729%	2.0941%	2.0941%
Springwater	0.6160%	0.6160%	0.7712%	0.7712%	0.7712%	0.7712%	0.7712%	0.7712%
St. Catharines	1.2792%	2.5200%	2.2192%	2.2192%	2.2192%	2.2192%	3.3642%	3.3642%
St. Thomas	1.3957%	2.9222%	2.5019%	2.5019%	2.5019%	2.5019%	3.1467%	3.7813%
Stratford	1.1978%	2.3957%	2.3668%	2.3668%	2.3668%	2.3668%	3.1815%	3.1815%
Strathroy-Caradoc	1.0727%	1.8984%	1.2282%	1.2282%	1.2282%	1.2282%	1.8720%	1.8720%
Thorold	1.2469%	2.4563%	2.1632%	2.1632%	2.1632%	2.1632%	3.2793%	3.2793%
Thunder Bay	1.4096%	2.9392%	2.9327%	2.9327%	2.9327%	2.9327%	3.3485%	4.1379%
Tillsonburg	1.1989%	2.3978%	2.2801%	2.2801%	2.2801%	2.2801%	3.1531%	3.1531%
Timmins	1.6803%	3.1006%	3.3853%	3.3853%	3.3853%	3.3853%	4.2008%	4.2008%
Toronto	0.4467%	0.9404%	1.1857%	1.1857%	1.1857%	1.1857%	1.1718%	1.1718%
Vaughan	0.5123%	0.5123%	0.6824%	0.6824%	0.6824%	0.6824%	0.8417%	0.8417%
Wainfleet	1.2729%	2.5075%	2.2083%	2.2083%	2.2083%	2.2083%	3.3476%	3.3476%
Waterloo	0.9255%	1.8046%	1.8046%	1.8046%	1.8046%	1.8046%	1.8046%	1.8046%
Welland	1.4472%	2.8510%	2.5107%	2.5107%	2.5107%	2.5107%	3.8061%	3.8061%
Wellesley	0.7737%	1.5087%	1.5087%	1.5087%	1.5087%	1.5087%	1.5087%	1.5087%
Wellington North	1.0778%	2.0478%	1.6070%	1.6070%	1.6070%	1.6070%	2.5867%	2.5867%
West Grey	0.9713%	1.3998%	1.2694%	1.2694%	1.2694%	1.2694%	1.8048%	1.8048%
West Lincoln	0.9926%	1.9555%	1.7221%	1.7221%	1.7221%	1.7221%	2.6107%	2.6107%
Whitby	0.9522%	1.7773%	1.3807%	1.3807%	1.3807%	1.3807%	1.9268%	1.9268%
Whitchurch-Stouffville	0.5717%	0.5717%	0.7615%	0.7615%	0.7615%	0.7615%	0.9393%	0.9393%
Wilmot	0.7458%	1.4544%	1.4544%	1.4544%	1.4544%	1.4544%	1.4544%	1.4544%
Windsor	1.6227%	3.2454%	3.2743%	3.2743%	1.6498%	1.6498%	3.7646%	4.7676%
Woolwich	0.7334%	1.4301%	1.4301%	1.4301%	1.4301%	1.4301%	1.4301%	1.4301%
Average	**1.0635%**	**1.8458%**	**1.7161%**	**1.7273%**	**1.6549%**	**1.7244%**	**2.2817%**	**2.5119%**
Median	**1.0581%**	**1.8371%**	**1.5342%**	**1.5342%**	**1.5151%**	**1.5342%**	**2.1007%**	**2.1007%**
Minimum	**0.4467%**	**0.4752%**	**0.6330%**	**0.6330%**	**0.6330%**	**0.6330%**	**0.7712%**	**0.7712%**
Maximum	**2.1726%**	**4.3453%**	**3.3853%**	**4.0271%**	**3.3853%**	**3.7987%**	**6.2304%**	**12.4588%**

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)

2020 Property Taxes			Ranking
Greenstone	$	1,249	Low
Georgian Bluffs	$	1,716	Low
Springwater	$	2,086	Low
Lambton Shores	$	2,192	Low
Grey Highlands	$	2,194	Low
West Grey	$	2,224	Low
Prince Edward County	$	2,264	Low
Kingsville	$	2,271	Low
Hawkesbury	$	2,475	Low
Lakeshore	$	2,520	Low
Meaford	$	2,588	Low
North Perth	$	2,613	Low
Elliot Lake	$	2,659	Low
Southgate	$	2,661	Low
South Bruce Peninsula	$	2,719	Low
Huntsville	$	2,735	Low
Saugeen Shores	$	2,752	Low
Wellington North	$	2,774	Low
Quinte West	$	2,784	Low
Gravenhurst	$	2,822	Low
Kenora	$	2,881	Low
North Middlesex	$	2,898	Low
Minto	$	2,907	Low
Wilmot	$	2,913	Low
Bracebridge	$	2,917	Low
Strathroy-Caradoc	$	2,949	Low
Woolwich	$	2,986	Low
Brant	$	3,009	Low
Norfolk	$	3,016	Low
Tillsonburg	$	3,052	Low
North Dumfries	$	3,060	Low
Brock	$	3,062	Low
Sault Ste. Marie	$	3,069	Low
Brockville	$	3,153	Low
Wellesley	$	3,157	Low
Kincardine	$	3,189	Low

2020 Property Taxes			Ranking
St. Thomas	$	3,196	Mid
Ingersoll	$	3,201	Mid
Chatham-Kent	$	3,212	Mid
Sarnia	$	3,259	Mid
Cornwall	$	3,298	Mid
Parry Sound	$	3,303	Mid
Thorold	$	3,330	Mid
Greater Sudbury	$	3,331	Mid
Mapleton	$	3,346	Mid
Windsor	$	3,363	Mid
Fort Erie	$	3,381	Mid
Middlesex Centre	$	3,390	Mid
Toronto (East)	$	3,460	Mid
Haldimand	$	3,485	Mid
Collingwood	$	3,489	Mid
Waterloo	$	3,494	Mid
Centre Wellington	$	3,512	Mid
Port Colborne	$	3,512	Mid
Niagara Falls	$	3,512	Mid
New Tecumseth	$	3,542	Mid
Pelham	$	3,557	Mid
Orillia	$	3,578	Mid
Kitchener	$	3,578	Mid
West Lincoln	$	3,586	Mid
Innisfil	$	3,615	Mid
Belleville	$	3,657	Mid
Clarington	$	3,674	Mid
Stratford	$	3,676	Mid
Central Elgin	$	3,684	Mid
Kingston	$	3,686	Mid
Cambridge	$	3,688	Mid
East Gwillimbury	$	3,700	Mid
North Bay	$	3,700	Mid
Brantford	$	3,721	Mid
Milton	$	3,728	Mid
London	$	3,768	Mid
Wainfleet	$	3,812	Mid
Halton Hills	$	3,832	Mid

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

2020 Property Taxes			Ranking
Welland	$	3,840	High
Espanola	$	3,861	High
Guelph	$	3,865	High
Thunder Bay	$	3,885	High
Niagara-on-the-Lake	$	3,903	High
Barrie	$	3,934	High
Georgina	$	3,963	High
Guelph-Eramosa	$	3,976	High
Toronto (West)	$	3,980	High
Peterborough	$	4,024	High
Owen Sound	$	4,029	High
St. Catharines	$	4,068	High
Erin	$	4,083	High
Burlington	$	4,107	High
Newmarket	$	4,151	High
Lincoln	$	4,190	High
Ottawa	$	4,239	High
Whitchurch-Stouffville	$	4,292	High
Brampton	$	4,321	High
Grimsby	$	4,329	High
Caledon	$	4,346	High
Hamilton	$	4,371	High
Puslinch	$	4,392	High
Timmins	$	4,403	High
Aurora	$	4,460	High
Orangeville	$	4,602	High
Oshawa	$	4,680	High
Whitby	$	4,799	High
Oakville	$	4,833	High
Vaughan	$	4,849	High
Richmond Hill	$	4,853	High
Toronto (North)	$	4,948	High
Mississauga	$	5,033	High
King	$	5,832	High
Toronto (South)	$	5,970	High
Markham	$	6,594	High
Average	**$**	**3,549**	
Median	**$**	**3,527**	

Residential Comparisons - Detached Bungalow—by Population Group

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
Greenstone	$	1,249	Low
Georgian Bluffs	$	1,716	Low
Lambton Shores	$	2,192	Low
Grey Highlands	$	2,194	Low
West Grey	$	2,224	Low
Hawkesbury	$	2,475	Low
Meaford	$	2,588	Low
North Perth	$	2,613	Low
Elliot Lake	$	2,659	Low
Southgate	$	2,661	Low
South Bruce Peninsula	$	2,719	Low
Wellington North	$	2,774	Low
Gravenhurst	$	2,822	Low
North Middlesex	$	2,898	Low
Minto	$	2,907	Low
North Dumfries	$	3,060	Low
Brock	$	3,062	Low
Wellesley	$	3,157	Low
Kincardine	$	3,189	Low
Ingersoll	$	3,201	Mid
Parry Sound	$	3,303	Mid
Mapleton	$	3,346	Mid
Central Elgin	$	3,684	Mid
Wainfleet	$	3,812	Mid
Espanola	$	3,861	High
Guelph-Eramosa	$	3,976	High
Erin	$	4,083	High
Puslinch	$	4,392	High
Average	**$**	**2,958**	
Median	**$**	**2,902**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
Springwater	$	2,086	Low
Prince Edward County	$	2,264	Low
Kingsville	$	2,271	Low
Huntsville	$	2,735	Low
Saugeen Shores	$	2,752	Low
Kenora	$	2,881	Low
Wilmot	$	2,913	Low
Bracebridge	$	2,917	Low
Strathroy-Caradoc	$	2,949	Low
Woolwich	$	2,986	Low
Tillsonburg	$	3,052	Low
Brockville	$	3,153	Low
Thorold	$	3,330	Mid
Middlesex Centre	$	3,390	Mid
Collingwood	$	3,489	Mid
Port Colborne	$	3,512	Mid
Pelham	$	3,557	Mid
West Lincoln	$	3,586	Mid
Niagara-on-the-Lake	$	3,903	High
Owen Sound	$	4,029	High
Lincoln	$	4,190	High
King	$	5,832	High
Average	**$**	**3,263**	
Median	**$**	**3,102**	

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

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Lakeshore	$	2,520	Low
Quinte West	$	2,784	Low
Brant	$	3,009	Low
Norfolk	$	3,016	Low
Sault Ste. Marie	$	3,069	Low
St. Thomas	$	3,196	Mid
Sarnia	$	3,259	Mid
Cornwall	$	3,298	Mid
Fort Erie	$	3,381	Mid
Haldimand	$	3,485	Mid
Centre Wellington	$	3,512	Mid
Niagara Falls	$	3,512	Mid
New Tecumseth	$	3,542	Mid
Orillia	$	3,578	Mid
Innisfil	$	3,615	Mid
Belleville	$	3,657	Mid
Stratford	$	3,676	Mid
East Gwillimbury	$	3,700	Mid
North Bay	$	3,700	Mid
Halton Hills	$	3,832	Mid
Welland	$	3,840	High
Georgina	$	3,963	High
Peterborough	$	4,024	High
Newmarket	$	4,151	High
Whitchurch-Stouffville	$	4,292	High
Grimsby	$	4,329	High
Caledon	$	4,346	High
Timmins	$	4,403	High
Aurora	$	4,460	High
Orangeville	$	4,602	High
Average	$	3,659	
Median	$	3,636	

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Chatham-Kent	$	3,212	Mid
Greater Sudbury	$	3,331	Mid
Windsor	$	3,363	Mid
Toronto (East)	$	3,460	Mid
Waterloo	$	3,494	Mid
Kitchener	$	3,578	Mid
Clarington	$	3,674	Mid
Kingston	$	3,686	Mid
Cambridge	$	3,688	Mid
Brantford	$	3,721	Mid
Milton	$	3,728	Mid
London	$	3,768	Mid
Guelph	$	3,865	High
Thunder Bay	$	3,885	High
Barrie	$	3,934	High
Toronto (West)	$	3,980	High
St. Catharines	$	4,068	High
Burlington	$	4,107	High
Ottawa	$	4,239	High
Brampton	$	4,321	High
Hamilton	$	4,371	High
Oshawa	$	4,680	High
Whitby	$	4,799	High
Oakville	$	4,833	High
Vaughan	$	4,849	High
Richmond Hill	$	4,853	High
Toronto (North)	$	4,948	High
Mississauga	$	5,033	High
Toronto (South)	$	5,970	High
Markham	$	6,594	High
Average	**$**	**4,201**	
Median	**$**	**3,957**	

Residential Comparisons - Detached Bungalow — by Location

2020 Property Taxes - Eastern		Ranking
Prince Edward County	$ 2,264	Low
Hawkesbury	$ 2,475	Low
Quinte West	$ 2,784	Low
Brockville	$ 3,153	Low
Cornwall	$ 3,298	Mid
Belleville	$ 3,657	Mid
Kingston	$ 3,686	Mid
Peterborough	$ 4,024	High
Ottawa	$ 4,239	High
Average	**$ 3,287**	
Median	**$ 3,298**	

2020 Property Taxes - Niagara/Hamilton		Ranking
Thorold	$ 3,330	Mid
Fort Erie	$ 3,381	Mid
Port Colborne	$ 3,512	Mid
Niagara Falls	$ 3,512	Mid
Pelham	$ 3,557	Mid
West Lincoln	$ 3,586	Mid
Wainfleet	$ 3,812	Mid
Welland	$ 3,840	High
Niagara-on-the-Lake	$ 3,903	High
St. Catharines	$ 4,068	High
Lincoln	$ 4,190	High
Grimsby	$ 4,329	High
Hamilton	$ 4,371	High
Average	**$ 3,799**	
Median	**$ 3,812**	

2020 Property Taxes - GTA		Ranking
Brock	$ 3,062	Low
Toronto (East)	$ 3,460	Mid
Clarington	$ 3,674	Mid
East Gwillimbury	$ 3,700	Mid
Milton	$ 3,728	Mid
Halton Hills	$ 3,832	Mid
Georgina	$ 3,963	High
Toronto (West)	$ 3,980	High
Burlington	$ 4,107	High
Newmarket	$ 4,151	High
Whitchurch-Stouffville	$ 4,292	High
Brampton	$ 4,321	High
Caledon	$ 4,346	High
Aurora	$ 4,460	High
Oshawa	$ 4,680	High
Whitby	$ 4,799	High
Oakville	$ 4,833	High
Vaughan	$ 4,849	High
Richmond Hill	$ 4,853	High
Toronto (North)	$ 4,948	High
Mississauga	$ 5,033	High
King	$ 5,832	High
Toronto (South)	$ 5,970	High
Markham	$ 6,594	High
Average	**$ 4,478**	
Median	**$ 4,333**	

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

2020 Property Taxes - North		Ranking
Greenstone	$ 1,249	Low
Elliot Lake	$ 2,659	Low
Kenora	$ 2,881	Low
Sault Ste. Marie	$ 3,069	Low
Parry Sound	$ 3,303	Mid
Greater Sudbury	$ 3,331	Mid
North Bay	$ 3,700	Mid
Espanola	$ 3,861	High
Thunder Bay	$ 3,885	High
Timmins	$ 4,403	High
Average	**$ 3,234**	
Median	**$ 3,317**	

2020 Property Taxes - Simcoe/Duff/Musk.		Ranking
Springwater	$ 2,086	Low
Huntsville	$ 2,735	Low
Gravenhurst	$ 2,822	Low
Bracebridge	$ 2,917	Low
Collingwood	$ 3,489	Mid
New Tecumseth	$ 3,542	Mid
Orillia	$ 3,578	Mid
Innisfil	$ 3,615	Mid
Barrie	$ 3,934	High
Orangeville	$ 4,602	High
Average	**$ 3,332**	
Median	**$ 3,516**	

2020 Property Taxes - Southwest		Ranking
Georgian Bluffs	$ 1,716	Low
Lambton Shores	$ 2,192	Low
Grey Highlands	$ 2,194	Low
West Grey	$ 2,224	Low
Kingsville	$ 2,271	Low
Lakeshore	$ 2,520	Low
Meaford	$ 2,588	Low
North Perth	$ 2,613	Low
Southgate	$ 2,661	Low
South Bruce Peninsula	$ 2,719	Low
Saugeen Shores	$ 2,752	Low
Wellington North	$ 2,774	Low
North Middlesex	$ 2,898	Low
Minto	$ 2,907	Low
Wilmot	$ 2,913	Low
Strathroy-Caradoc	$ 2,949	Low
Woolwich	$ 2,986	Low
Brant	$ 3,009	Low
Norfolk	$ 3,016	Low
Tillsonburg	$ 3,052	Low
North Dumfries	$ 3,060	Low
Wellesley	$ 3,157	Low
Kincardine	$ 3,189	Low
St. Thomas	$ 3,196	Mid
Ingersoll	$ 3,201	Mid
Chatham-Kent	$ 3,212	Mid
Sarnia	$ 3,259	Mid
Mapleton	$ 3,346	Mid
Windsor	$ 3,363	Mid
Middlesex Centre	$ 3,390	Mid
Haldimand	$ 3,485	Mid
Waterloo	$ 3,494	Mid
Centre Wellington	$ 3,512	Mid
Kitchener	$ 3,578	Mid
Stratford	$ 3,676	Mid
Central Elgin	$ 3,684	Mid
Cambridge	$ 3,688	Mid
Brantford	$ 3,721	Mid
London	$ 3,768	Mid
Guelph	$ 3,865	High
Guelph-Eramosa	$ 3,976	High
Owen Sound	$ 4,029	High
Erin	$ 4,083	High
Puslinch	$ 4,392	High
Average	**$ 3,143**	
Median	**$ 3,173**	

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

2020 Property Taxes			Ranking
Greenstone	$	2,643	Low
Springwater	$	2,775	Low
Grey Highlands	$	2,853	Low
Lambton Shores	$	3,078	Low
Georgian Bluffs	$	3,233	Low
West Grey	$	3,302	Low
Prince Edward County	$	3,392	Low
Niagara-on-the-Lake	$	3,695	Low
Wellesley	$	3,721	Low
Minto	$	3,723	Low
Lakeshore	$	3,745	Low
North Dumfries	$	3,770	Low
Woolwich	$	3,784	Low
Espanola	$	3,815	Low
Wilmot	$	3,822	Low
North Middlesex	$	3,834	Low
Huntsville	$	3,878	Low
Strathroy-Caradoc	$	3,883	Low
Hawkesbury	$	3,902	Low
Southgate	$	3,981	Low
Tillsonburg	$	4,029	Low
East Gwillimbury	$	4,053	Low
Middlesex Centre	$	4,090	Low
Innisfil	$	4,121	Low
North Perth	$	4,145	Low
Norfolk	$	4,213	Low
South Bruce Peninsula	$	4,239	Low
Milton	$	4,240	Low
Brant	$	4,242	Low
Ingersoll	$	4,258	Low
Kingsville	$	4,263	Low
Wellington North	$	4,274	Low
New Tecumseth	$	4,281	Low
Toronto (East)	$	4,307	Low
Quinte West	$	4,328	Low
Collingwood	$	4,373	Low

2020 Property Taxes			Ranking
Haldimand	$	4,483	Mid
Bracebridge	$	4,499	Mid
Mapleton	$	4,501	Mid
Kincardine	$	4,512	Mid
Brock	$	4,546	Mid
Puslinch	$	4,580	Mid
Kenora	$	4,614	Mid
Georgina	$	4,632	Mid
London	$	4,632	Mid
West Lincoln	$	4,647	Mid
Brantford	$	4,655	Mid
Orillia	$	4,658	Mid
Saugeen Shores	$	4,661	Mid
Meaford	$	4,680	Mid
Gravenhurst	$	4,728	Mid
Clarington	$	4,732	Mid
Brockville	$	4,740	Mid
Cambridge	$	4,780	Mid
Waterloo	$	4,797	Mid
Kitchener	$	4,810	Mid
Central Elgin	$	4,814	Mid
Fort Erie	$	4,832	Mid
Ottawa	$	4,837	Mid
Caledon	$	4,866	Mid
Chatham-Kent	$	4,886	Mid
Barrie	$	4,891	Mid
St. Thomas	$	4,902	Mid
Centre Wellington	$	4,913	Mid
Thorold	$	4,914	Mid
Halton Hills	$	4,918	Mid
Niagara Falls	$	4,935	Mid
Pelham	$	4,949	Mid
King	$	4,963	Mid
Peterborough	$	4,975	Mid
Sault Ste. Marie	$	4,982	Mid
Kingston	$	4,983	Mid

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

2020 Property Taxes			Ranking
Guelph-Eramosa	$	4,993	High
North Bay	$	4,998	High
Burlington	$	5,060	High
Cornwall	$	5,069	High
Lincoln	$	5,105	High
Whitchurch-Stouffville	$	5,113	High
St. Catharines	$	5,155	High
Belleville	$	5,183	High
Toronto (West)	$	5,210	High
Newmarket	$	5,241	High
Sarnia	$	5,258	High
Greater Sudbury	$	5,280	High
Brampton	$	5,336	High
Vaughan	$	5,340	High
Erin	$	5,350	High
Aurora	$	5,393	High
Hamilton	$	5,400	High
Guelph	$	5,406	High
Welland	$	5,411	High
Oakville	$	5,454	High
Markham	$	5,524	High
Port Colborne	$	5,544	High
Grimsby	$	5,604	High
Mississauga	$	5,630	High
Oshawa	$	5,634	High
Parry Sound	$	5,672	High
Whitby	$	5,727	High
Richmond Hill	$	5,730	High
Orangeville	$	5,747	High
Stratford	$	5,784	High
Windsor	$	5,794	High
Thunder Bay	$	5,935	High
Owen Sound	$	5,949	High
Toronto (North)	$	5,978	High
Timmins	$	6,241	High
Toronto (South)	$	8,109	High
Average	**$**	**4,714**	
Median	**$**	**4,788**	

Residential Comparisons - 2 Storey Home—by Population Group

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
Greenstone	$	2,643	Low
Grey Highlands	$	2,853	Low
Lambton Shores	$	3,078	Low
Georgian Bluffs	$	3,233	Low
West Grey	$	3,302	Low
Wellesley	$	3,721	Low
Minto	$	3,723	Low
North Dumfries	$	3,770	Low
Espanola	$	3,815	Low
North Middlesex	$	3,834	Low
Hawkesbury	$	3,902	Low
Southgate	$	3,981	Low
North Perth	$	4,145	Low
South Bruce Peninsula	$	4,239	Low
Ingersoll	$	4,258	Low
Wellington North	$	4,274	Low
Mapleton	$	4,501	Mid
Kincardine	$	4,512	Mid
Brock	$	4,546	Mid
Puslinch	$	4,580	Mid
Meaford	$	4,680	Mid
Gravenhurst	$	4,728	Mid
Central Elgin	$	4,814	Mid
Guelph-Eramosa	$	4,993	High
Erin	$	5,350	High
Parry Sound	$	5,672	High
Average	**$**	**4,121**	
Median	**$**	**4,192**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
Springwater	$	2,775	Low
Prince Edward County	$	3,392	Low
Niagara-on-the-Lake	$	3,695	Low
Woolwich	$	3,784	Low
Wilmot	$	3,822	Low
Huntsville	$	3,878	Low
Strathroy-Caradoc	$	3,883	Low
Tillsonburg	$	4,029	Low
Middlesex Centre	$	4,090	Low
Kingsville	$	4,263	Low
Collingwood	$	4,373	Low
Bracebridge	$	4,499	Mid
Kenora	$	4,614	Mid
West Lincoln	$	4,647	Mid
Saugeen Shores	$	4,661	Mid
Brockville	$	4,740	Mid
Thorold	$	4,914	Mid
Pelham	$	4,949	Mid
King	$	4,963	Mid
Lincoln	$	5,105	High
Port Colborne	$	5,544	High
Owen Sound	$	5,949	High
Average	**$**	**4,389**	
Median	**$**	**4,436**	

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

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Lakeshore	$	3,745	Low
East Gwillimbury	$	4,053	Low
Innisfil	$	4,121	Low
Norfolk	$	4,213	Low
Brant	$	4,242	Low
New Tecumseth	$	4,281	Low
Quinte West	$	4,328	Low
Haldimand	$	4,483	Mid
Georgina	$	4,632	Mid
Orillia	$	4,658	Mid
Fort Erie	$	4,832	Mid
Caledon	$	4,866	Mid
St. Thomas	$	4,902	Mid
Centre Wellington	$	4,913	Mid
Halton Hills	$	4,918	Mid
Niagara Falls	$	4,935	Mid
Peterborough	$	4,975	Mid
Sault Ste. Marie	$	4,982	Mid
North Bay	$	4,998	High
Cornwall	$	5,069	High
Whitchurch-Stouffville	$	5,113	High
Belleville	$	5,183	High
Newmarket	$	5,241	High
Sarnia	$	5,258	High
Aurora	$	5,393	High
Welland	$	5,411	High
Grimsby	$	5,604	High
Orangeville	$	5,747	High
Stratford	$	5,784	High
Timmins	$	6,241	High
Average	**$**	**4,904**	
Median	**$**	**4,927**	

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Milton	$	4,240	Low
Toronto (East)	$	4,307	Low
London	$	4,632	Mid
Brantford	$	4,655	Mid
Clarington	$	4,732	Mid
Cambridge	$	4,780	Mid
Waterloo	$	4,797	Mid
Kitchener	$	4,810	Mid
Ottawa	$	4,837	Mid
Chatham-Kent	$	4,886	Mid
Barrie	$	4,891	Mid
Kingston	$	4,983	Mid
Burlington	$	5,060	High
St. Catharines	$	5,155	High
Toronto (West)	$	5,210	High
Greater Sudbury	$	5,280	High
Brampton	$	5,336	High
Vaughan	$	5,340	High
Hamilton	$	5,400	High
Guelph	$	5,406	High
Oakville	$	5,454	High
Markham	$	5,524	High
Mississauga	$	5,630	High
Oshawa	$	5,634	High
Whitby	$	5,727	High
Richmond Hill	$	5,730	High
Windsor	$	5,794	High
Thunder Bay	$	5,935	High
Toronto (North)	$	5,978	High
Toronto (South)	$	8,109	High
Average	**$**	**5,275**	
Median	**$**	**5,245**	

Residential Comparisons - 2 Storey Home—by Location

2020 Property Taxes - Eastern			Ranking
Prince Edward County	$	3,392	Low
Hawkesbury	$	3,902	Low
Quinte West	$	4,328	Low
Brockville	$	4,740	Mid
Ottawa	$	4,837	Mid
Peterborough	$	4,975	Mid
Kingston	$	4,983	Mid
Cornwall	$	5,069	High
Belleville	$	5,183	High
Average	**$**	**4,601**	
Median	**$**	**4,837**	

2020 Property Taxes - Niagara/Hamilton			Ranking
Niagara-on-the-Lake	$	3,695	Low
West Lincoln	$	4,647	Mid
Fort Erie	$	4,832	Mid
Thorold	$	4,914	Mid
Niagara Falls	$	4,935	Mid
Pelham	$	4,949	Mid
Lincoln	$	5,105	High
St. Catharines	$	5,155	High
Hamilton	$	5,400	High
Welland	$	5,411	High
Port Colborne	$	5,544	High
Grimsby	$	5,604	High
Average	**$**	**5,016**	
Median	**$**	**5,027**	

2020 Property Taxes - GTA			Ranking
East Gwillimbury	$	4,053	Low
Milton	$	4,240	Low
Toronto (East)	$	4,307	Low
Brock	$	4,546	Mid
Georgina	$	4,632	Mid
Clarington	$	4,732	Mid
Caledon	$	4,866	Mid
Halton Hills	$	4,918	Mid
King	$	4,963	Mid
Burlington	$	5,060	High
Whitchurch-Stouffville	$	5,113	High
Toronto (West)	$	5,210	High
Newmarket	$	5,241	High
Brampton	$	5,336	High
Vaughan	$	5,340	High
Aurora	$	5,393	High
Oakville	$	5,454	High
Markham	$	5,524	High
Mississauga	$	5,630	High
Oshawa	$	5,634	High
Whitby	$	5,727	High
Richmond Hill	$	5,730	High
Toronto (North)	$	5,978	High
Toronto (South)	$	8,109	High
Average	**$**	**5,239**	
Median	**$**	**5,225**	

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

2020 Property Taxes - North			Ranking
Greenstone	$	2,643	Low
Espanola	$	3,815	Low
Kenora	$	4,614	Mid
Sault Ste. Marie	$	4,982	Mid
North Bay	$	4,998	High
Greater Sudbury	$	5,280	High
Parry Sound	$	5,672	High
Thunder Bay	$	5,935	High
Timmins	$	6,241	High
Average	**$**	**4,909**	
Median	**$**	**4,998**	

2020 Property Taxes - Simcoe/Musk. Duff.			Ranking
Springwater	$	2,775	Low
Huntsville	$	3,878	Low
Innisfil	$	4,121	Low
New Tecumseth	$	4,281	Low
Collingwood	$	4,373	Low
Bracebridge	$	4,499	Mid
Orillia	$	4,658	Mid
Gravenhurst	$	4,728	Mid
Barrie	$	4,891	Mid
Orangeville	$	5,747	High
Average	**$**	**4,395**	
Median	**$**	**4,436**	

2020 Property Taxes - Southwest			Ranking
Grey Highlands	$	2,853	Low
Lambton Shores	$	3,078	Low
Georgian Bluffs	$	3,233	Low
West Grey	$	3,302	Low
Wellesley	$	3,721	Low
Minto	$	3,723	Low
Lakeshore	$	3,745	Low
North Dumfries	$	3,770	Low
Woolwich	$	3,784	Low
Wilmot	$	3,822	Low
North Middlesex	$	3,834	Low
Strathroy-Caradoc	$	3,883	Low
Southgate	$	3,981	Low
Tillsonburg	$	4,029	Low
Middlesex Centre	$	4,090	Low
North Perth	$	4,145	Low
Norfolk	$	4,213	Low
South Bruce Peninsula	$	4,239	Low
Brant	$	4,242	Low
Ingersoll	$	4,258	Low
Kingsville	$	4,263	Low
Wellington North	$	4,274	Low
Haldimand	$	4,483	Mid
Mapleton	$	4,501	Mid
Kincardine	$	4,512	Mid
Puslinch	$	4,580	Mid
London	$	4,632	Mid
Brantford	$	4,655	Mid
Saugeen Shores	$	4,661	Mid
Meaford	$	4,680	Mid
Cambridge	$	4,780	Mid
Waterloo	$	4,797	Mid
Kitchener	$	4,810	Mid
Central Elgin	$	4,814	Mid
Chatham-Kent	$	4,886	Mid
St. Thomas	$	4,902	Mid
Centre Wellington	$	4,913	Mid
Guelph-Eramosa	$	4,993	High
Sarnia	$	5,258	High
Erin	$	5,350	High
Guelph	$	5,406	High
Stratford	$	5,784	High
Windsor	$	5,794	High
Owen Sound	$	5,949	High
Average	**$**	**4,400**	
Median	**$**	**4,378**	

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

2020 Property Taxes			Ranking
Springwater	$	4,935	Low
Milton	$	4,950	Low
Strathroy-Caradoc	$	5,054	Low
Hawkesbury	$	5,172	Low
Woolwich	$	5,238	Low
Brant	$	5,334	Low
Norfolk	$	5,395	Low
Saugeen Shores	$	5,430	Low
Lakeshore	$	5,452	Low
North Bay	$	5,492	Low
Sault Ste. Marie	$	5,531	Low
New Tecumseth	$	5,533	Low
Huntsville	$	5,542	Low
North Perth	$	5,573	Low
Clarington	$	5,683	Low
Brantford	$	5,699	Low
Orillia	$	5,756	Low
West Grey	$	5,768	Low
Toronto (East)	$	5,769	Low
Wellesley	$	5,789	Low
Ingersoll	$	5,804	Low
Prince Edward County	$	5,805	Low
Innisfil	$	5,807	Low
Sarnia	$	5,813	Low
Caledon	$	5,897	Low
Brock	$	5,898	Low
Collingwood	$	5,901	Low
Chatham-Kent	$	5,911	Low
Brockville	$	5,924	Low
Gravenhurst	$	5,944	Low
South Bruce Peninsula	$	5,951	Low

2020 Property Taxes			Ranking
Bracebridge	$	5,994	Mid
Wilmot	$	6,060	Mid
Centre Wellington	$	6,061	Mid
Kitchener	$	6,088	Mid
Georgina	$	6,106	Mid
Tillsonburg	$	6,163	Mid
Kincardine	$	6,173	Mid
Puslinch	$	6,275	Mid
Cambridge	$	6,281	Mid
Kingsville	$	6,310	Mid
North Dumfries	$	6,331	Mid
Central Elgin	$	6,372	Mid
Welland	$	6,393	Mid
Niagara Falls	$	6,425	Mid
Stratford	$	6,455	Mid
Thorold	$	6,476	Mid
Newmarket	$	6,503	Mid
Haldimand	$	6,524	Mid
Middlesex Centre	$	6,529	Mid
Peterborough	$	6,568	Mid
Kingston	$	6,571	Mid
Guelph-Eramosa	$	6,579	Mid
Barrie	$	6,596	Mid
Cornwall	$	6,599	Mid
Port Colborne	$	6,630	Mid
East Gwillimbury	$	6,653	Mid
Halton Hills	$	6,654	Mid
Grimsby	$	6,678	Mid
Greater Sudbury	$	6,685	Mid
Pelham	$	6,695	Mid

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

2020 Property Taxes			Ranking
Parry Sound	$	6,800	High
Oshawa	$	6,835	High
Brampton	$	6,859	High
Burlington	$	6,903	High
Hamilton	$	6,939	High
Niagara-on-the-Lake	$	6,977	High
Aurora	$	6,994	High
Lincoln	$	7,023	High
Whitby	$	7,068	High
Vaughan	$	7,086	High
Guelph	$	7,098	High
Belleville	$	7,102	High
Waterloo	$	7,115	High
St. Catharines	$	7,182	High
London	$	7,184	High
Oakville	$	7,229	High
Orangeville	$	7,328	High
Mississauga	$	7,346	High
St. Thomas	$	7,351	High
Windsor	$	7,357	High
Thunder Bay	$	7,594	High
Richmond Hill	$	7,699	High
Toronto (West)	$	7,782	High
Owen Sound	$	7,875	High
Whitchurch-Stouffville	$	7,901	High
Markham	$	8,303	High
Ottawa	$	8,461	High
Timmins	$	8,494	High
Toronto (North)	$	8,723	High
King	$	9,100	High
Toronto (South)	$	13,626	High
Average	**$**	**6,560**	
Median	**$**	**6,466**	

Residential Comparisons - Senior Executive — by Population Group

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
Hawkesbury	$	5,172	Low
North Perth	$	5,573	Low
West Grey	$	5,768	Low
Wellesley	$	5,789	Low
Ingersoll	$	5,804	Low
Brock	$	5,898	Low
Gravenhurst	$	5,944	Low
South Bruce Peninsula	$	5,951	Low
Kincardine	$	6,173	Mid
Puslinch	$	6,275	Mid
North Dumfries	$	6,331	Mid
Central Elgin	$	6,372	Mid
Guelph-Eramosa	$	6,579	Mid
Parry Sound	$	6,800	High
Average	**$**	**6,031**	
Median	**$**	**5,948**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
Springwater	$	4,935	Low
Strathroy-Caradoc	$	5,054	Low
Woolwich	$	5,238	Low
Saugeen Shores	$	5,430	Low
Huntsville	$	5,542	Low
Prince Edward County	$	5,805	Low
Collingwood	$	5,901	Low
Brockville	$	5,924	Low
Bracebridge	$	5,994	Mid
Wilmot	$	6,060	Mid
Tillsonburg	$	6,163	Mid
Kingsville	$	6,310	Mid
Thorold	$	6,476	Mid
Middlesex Centre	$	6,529	Mid
Port Colborne	$	6,630	Mid
Pelham	$	6,695	Mid
Niagara-on-the-Lake	$	6,977	High
Lincoln	$	7,023	High
Owen Sound	$	7,875	High
King	$	9,100	High
Average	**$**	**6,283**	
Median	**$**	**6,111**	

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

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Brant	$	5,334	Low
Norfolk	$	5,395	Low
Lakeshore	$	5,452	Low
North Bay	$	5,492	Low
Sault Ste. Marie	$	5,531	Low
New Tecumseth	$	5,533	Low
Orillia	$	5,756	Low
Innisfil	$	5,807	Low
Sarnia	$	5,813	Low
Caledon	$	5,897	Low
Centre Wellington	$	6,061	Mid
Georgina	$	6,106	Mid
Welland	$	6,393	Mid
Niagara Falls	$	6,425	Mid
Stratford	$	6,455	Mid
Newmarket	$	6,503	Mid
Haldimand	$	6,524	Mid
Peterborough	$	6,568	Mid
Cornwall	$	6,599	Mid
East Gwillimbury	$	6,653	Mid
Halton Hills	$	6,654	Mid
Grimsby	$	6,678	Mid
Aurora	$	6,994	High
Belleville	$	7,102	High
Orangeville	$	7,328	High
St. Thomas	$	7,351	High
Whitchurch-Stouffville	$	7,901	High
Timmins	$	8,494	High
Average	**$**	**6,386**	
Median	**$**	**6,440**	

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Milton	$	4,950	Low
Clarington	$	5,683	Low
Brantford	$	5,699	Low
Toronto (East)	$	5,769	Low
Chatham-Kent	$	5,911	Low
Kitchener	$	6,088	Mid
Cambridge	$	6,281	Mid
Kingston	$	6,571	Mid
Barrie	$	6,596	Mid
Greater Sudbury	$	6,685	Mid
Oshawa	$	6,835	High
Brampton	$	6,859	High
Burlington	$	6,903	High
Hamilton	$	6,939	High
Whitby	$	7,068	High
Vaughan	$	7,086	High
Guelph	$	7,098	High
Waterloo	$	7,115	High
St. Catharines	$	7,182	High
London	$	7,184	High
Oakville	$	7,229	High
Mississauga	$	7,346	High
Windsor	$	7,357	High
Thunder Bay	$	7,594	High
Richmond Hill	$	7,699	High
Toronto (West)	$	7,782	High
Markham	$	8,303	High
Ottawa	$	8,461	High
Toronto (North)	$	8,723	High
Toronto (South)	$	13,626	High
Average	**$**	**7,154**	
Median	**$**	**7,077**	

Residential Comparisons - Senior Executive — by Location

2020 Property Taxes - Eastern		Ranking
Hawkesbury	$ 5,172	Low
Prince Edward County	$ 5,805	Low
Brockville	$ 5,924	Low
Peterborough	$ 6,568	Mid
Kingston	$ 6,571	Mid
Cornwall	$ 6,599	Mid
Belleville	$ 7,102	High
Ottawa	$ 8,461	High
Average	**$ 6,525**	
Median	**$ 6,569**	

2020 Property Taxes - Niagara/Hamilton		Ranking
Welland	$ 6,393	Mid
Niagara Falls	$ 6,425	Mid
Thorold	$ 6,476	Mid
Port Colborne	$ 6,630	Mid
Grimsby	$ 6,678	Mid
Pelham	$ 6,695	Mid
Hamilton	$ 6,939	High
Niagara-on-the-Lake	$ 6,977	High
Lincoln	$ 7,023	High
St. Catharines	$ 7,182	High
Average	**$ 6,742**	
Median	**$ 6,687**	

2020 Property Taxes - GTA		Ranking
Milton	$ 4,950	Low
Clarington	$ 5,683	Low
Toronto (East)	$ 5,769	Low
Caledon	$ 5,897	Low
Brock	$ 5,898	Low
Georgina	$ 6,106	Mid
Newmarket	$ 6,503	Mid
East Gwillimbury	$ 6,653	Mid
Halton Hills	$ 6,654	Mid
Oshawa	$ 6,835	High
Brampton	$ 6,859	High
Burlington	$ 6,903	High
Aurora	$ 6,994	High
Whitby	$ 7,068	High
Vaughan	$ 7,086	High
Oakville	$ 7,229	High
Mississauga	$ 7,346	High
Richmond Hill	$ 7,699	High
Toronto (West)	$ 7,782	High
Whitchurch-Stouffville	$ 7,901	High
Markham	$ 8,303	High
Toronto (North)	$ 8,723	High
King	$ 9,100	High
Toronto (South)	$ 13,626	High
Average	**$ 7,232**	
Median	**$ 6,949**	

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

2020 Property Taxes - North		Ranking
North Bay	$ 5,492	Low
Sault Ste. Marie	$ 5,531	Low
Greater Sudbury	$ 6,685	Mid
Parry Sound	$ 6,800	High
Thunder Bay	$ 7,594	High
Timmins	$ 8,494	High
Average	**$ 6,766**	
Median	**$ 6,743**	

2020 Property Taxes - Simcoe/Musk/Duff.		Ranking
Springwater	$ 4,935	Low
New Tecumseth	$ 5,533	Low
Huntsville	$ 5,542	Low
Orillia	$ 5,756	Low
Innisfil	$ 5,807	Low
Collingwood	$ 5,901	Low
Gravenhurst	$ 5,944	Low
Bracebridge	$ 5,994	Mid
Barrie	$ 6,596	Mid
Orangeville	$ 7,328	High
Average	**$ 5,933**	
Median	**$ 5,854**	

2020 Property Taxes - Southwest		Ranking
Strathroy-Caradoc	$ 5,054	Low
Woolwich	$ 5,238	Low
Brant	$ 5,334	Low
Norfolk	$ 5,395	Low
Saugeen Shores	$ 5,430	Low
Lakeshore	$ 5,452	Low
North Perth	$ 5,573	Low
Brantford	$ 5,699	Low
West Grey	$ 5,768	Low
Wellesley	$ 5,789	Low
Ingersoll	$ 5,804	Low
Sarnia	$ 5,813	Low
Chatham-Kent	$ 5,911	Low
South Bruce Peninsula	$ 5,951	Low
Wilmot	$ 6,060	Mid
Centre Wellington	$ 6,061	Mid
Kitchener	$ 6,088	Mid
Tillsonburg	$ 6,163	Mid
Kincardine	$ 6,173	Mid
Puslinch	$ 6,275	Mid
Cambridge	$ 6,281	Mid
Kingsville	$ 6,310	Mid
North Dumfries	$ 6,331	Mid
Central Elgin	$ 6,372	Mid
Stratford	$ 6,455	Mid
Haldimand	$ 6,524	Mid
Middlesex Centre	$ 6,529	Mid
Guelph-Eramosa	$ 6,579	Mid
Guelph	$ 7,098	High
Waterloo	$ 7,115	High
London	$ 7,184	High
St. Thomas	$ 7,351	High
Windsor	$ 7,357	High
Owen Sound	$ 7,875	High
Average	**$ 6,188**	
Median	**$ 6,125**	

Residential Comparisons - Summary

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

Multi-Residential Comparisons

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

	2020 Property Taxes	Ranking
South Bruce Peninsula	$ 562	Low
Springwater	$ 656	Low
Kincardine	$ 662	Low
Georgian Bluffs	$ 711	Low
Saugeen Shores	$ 720	Low
West Grey	$ 733	Low
Southgate	$ 780	Low
Markham	$ 781	Low
Vaughan	$ 805	Low
King	$ 806	Low
New Tecumseth	$ 842	Low
Innisfil	$ 857	Low
Lambton Shores	$ 860	Low
Greenstone	$ 882	Low
Collingwood	$ 883	Low
Prince Edward County	$ 904	Low
North Perth	$ 917	Low
Gravenhurst	$ 936	Low
Kenora	$ 937	Low
Newmarket	$ 940	Low
Espanola	$ 950	Low
Norfolk	$ 969	Low
Whitchurch-Stouffville	$ 997	Low
Richmond Hill	$ 1,006	Low
Puslinch	$ 1,011	Low
Aurora	$ 1,042	Low
Huntsville	$ 1,059	Low
Haldimand	$ 1,103	Low
Brant	$ 1,122	Low
North Dumfries	$ 1,135	Low
Meaford	$ 1,136	Low
Lakeshore	$ 1,208	Low
Halton Hills	$ 1,209	Low
Sault Ste. Marie	$ 1,239	Low

	2020 Property Taxes	Ranking
Georgina	$ 1,244	Mid
Wellesley	$ 1,252	Mid
Elliot Lake	$ 1,257	Mid
Guelph-Eramosa	$ 1,274	Mid
North Middlesex	$ 1,283	Mid
Caledon	$ 1,286	Mid
Orillia	$ 1,290	Mid
Wilmot	$ 1,295	Mid
Wellington North	$ 1,314	Mid
Bracebridge	$ 1,327	Mid
Timmins	$ 1,330	Mid
Milton	$ 1,350	Mid
West Lincoln	$ 1,357	Mid
Kingsville	$ 1,393	Mid
Erin	$ 1,398	Mid
Brantford	$ 1,415	Mid
Woolwich	$ 1,421	Mid
Minto	$ 1,423	Mid
Fort Erie	$ 1,427	Mid
Pelham	$ 1,427	Mid
Mapleton	$ 1,429	Mid
Centre Wellington	$ 1,458	Mid
Windsor	$ 1,475	Mid
Strathroy-Caradoc	$ 1,490	Mid
Brampton	$ 1,505	Mid
Wainfleet	$ 1,520	Mid
Brock	$ 1,555	Mid
Grimsby	$ 1,559	Mid
Sarnia	$ 1,561	Mid
Tillsonburg	$ 1,580	Mid
St. Thomas	$ 1,583	Mid
Mississauga	$ 1,607	Mid
Port Colborne	$ 1,612	Mid
Welland	$ 1,633	Mid

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

	2020 Property Taxes	Ranking
Barrie	$ 1,635	High
Lincoln	$ 1,667	High
Hawkesbury	$ 1,668	High
Chatham-Kent	$ 1,684	High
Brockville	$ 1,731	High
Quinte West	$ 1,759	High
London	$ 1,762	High
Owen Sound	$ 1,775	High
Ingersoll	$ 1,785	High
Orangeville	$ 1,798	High
Thorold	$ 1,807	High
Greater Sudbury	$ 1,818	High
North Bay	$ 1,870	High
Kitchener	$ 1,901	High
Kingston	$ 1,906	High
Ottawa	$ 1,909	High
Guelph	$ 1,927	High
Cambridge	$ 1,955	High
Belleville	$ 1,959	High
Parry Sound	$ 1,960	High
Niagara Falls	$ 1,960	High
Oakville	$ 1,986	High
Cornwall	$ 2,013	High
Burlington	$ 2,045	High
Thunder Bay	$ 2,048	High
Stratford	$ 2,050	High
St. Catharines	$ 2,060	High
Hamilton	$ 2,165	High
Waterloo	$ 2,203	High
Whitby	$ 2,204	High
Clarington	$ 2,214	High
Peterborough	$ 2,231	High
Oshawa	$ 2,243	High
Middlesex Centre	$ 2,493	High
Average	**$ 1,430**	
Median	**$ 1,422**	

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

Municipalities with populations less than 15,000

2020 Property Taxes		Ranking
South Bruce Peninsula	$ 562	Low
Kincardine	$ 662	Low
Georgian Bluffs	$ 711	Low
West Grey	$ 733	Low
Southgate	$ 780	Low
Lambton Shores	$ 860	Low
Greenstone	$ 882	Low
North Perth	$ 917	Low
Gravenhurst	$ 936	Low
Espanola	$ 950	Low
Puslinch	$ 1,011	Low
North Dumfries	$ 1,135	Low
Meaford	$ 1,136	Low
Wellesley	$ 1,252	Mid
Elliot Lake	$ 1,257	Mid
Guelph-Eramosa	$ 1,274	Mid
North Middlesex	$ 1,283	Mid
Wellington North	$ 1,314	Mid
Erin	$ 1,398	Mid
Minto	$ 1,423	Mid
Mapleton	$ 1,429	Mid
Wainfleet	$ 1,520	Mid
Brock	$ 1,555	Mid
Hawkesbury	$ 1,668	High
Ingersoll	$ 1,785	High
Parry Sound	$ 1,960	High
Average	**$ 1,169**	
Median	**$ 1,194**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes		Ranking
Springwater	$ 656	Low
Saugeen Shores	$ 720	Low
King	$ 806	Low
Collingwood	$ 883	Low
Prince Edward County	$ 904	Low
Kenora	$ 937	Low
Huntsville	$ 1,059	Low
Wilmot	$ 1,295	Mid
Bracebridge	$ 1,327	Mid
West Lincoln	$ 1,357	Mid
Kingsville	$ 1,393	Mid
Woolwich	$ 1,421	Mid
Pelham	$ 1,427	Mid
Strathroy-Caradoc	$ 1,490	Mid
Tillsonburg	$ 1,580	Mid
Port Colborne	$ 1,612	Mid
Lincoln	$ 1,667	High
Brockville	$ 1,731	High
Owen Sound	$ 1,775	High
Thorold	$ 1,807	High
Middlesex Centre	$ 2,493	High
Average	**$ 1,349**	
Median	**$ 1,393**	

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

	2020 Property Taxes	Ranking
New Tecumseth	$ 842	Low
Innisfil	$ 857	Low
Newmarket	$ 940	Low
Norfolk	$ 969	Low
Whitchurch-Stouffville	$ 997	Low
Aurora	$ 1,042	Low
Haldimand	$ 1,103	Low
Brant	$ 1,122	Low
Lakeshore	$ 1,208	Low
Halton Hills	$ 1,209	Low
Sault Ste. Marie	$ 1,239	Low
Georgina	$ 1,244	Mid
Caledon	$ 1,286	Mid
Orillia	$ 1,290	Mid
Timmins	$ 1,330	Mid
Fort Erie	$ 1,427	Mid
Centre Wellington	$ 1,458	Mid
Grimsby	$ 1,559	Mid
Sarnia	$ 1,561	Mid
St. Thomas	$ 1,583	Mid
Welland	$ 1,633	Mid
Quinte West	$ 1,759	High
Orangeville	$ 1,798	High
North Bay	$ 1,870	High
Belleville	$ 1,959	High
Niagara Falls	$ 1,960	High
Cornwall	$ 2,013	High
Stratford	$ 2,050	High
Peterborough	$ 2,231	High
Average	**$ 1,432**	
Median	**$ 1,330**	

Municipalities with populations greater than 100,000

	2020 Property Taxes	Ranking
Markham	$ 781	Low
Vaughan	$ 805	Low
Richmond Hill	$ 1,006	Low
Milton	$ 1,350	Mid
Brantford	$ 1,415	Mid
Windsor	$ 1,475	Mid
Brampton	$ 1,505	Mid
Mississauga	$ 1,607	Mid
Barrie	$ 1,635	High
Chatham-Kent	$ 1,684	High
London	$ 1,762	High
Greater Sudbury	$ 1,818	High
Kitchener	$ 1,901	High
Kingston	$ 1,906	High
Ottawa	$ 1,909	High
Guelph	$ 1,927	High
Cambridge	$ 1,955	High
Oakville	$ 1,986	High
Burlington	$ 2,045	High
Thunder Bay	$ 2,048	High
St. Catharines	$ 2,060	High
Hamilton	$ 2,165	High
Waterloo	$ 2,203	High
Whitby	$ 2,204	High
Clarington	$ 2,214	High
Oshawa	$ 2,243	High
Average	**$ 1,754**	
Median	**$ 1,903**	

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

2020 Property Taxes - Eastern		Ranking
Prince Edward County	$ 904	Low
Hawkesbury	$ 1,668	High
Brockville	$ 1,731	High
Quinte West	$ 1,759	High
Kingston	$ 1,906	High
Ottawa	$ 1,909	High
Belleville	$ 1,959	High
Cornwall	$ 2,013	High
Peterborough	$ 2,231	High
Average	**$ 1,786**	
Median	**$ 1,906**	

2020 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	$ 1,357	Mid
Fort Erie	$ 1,427	Mid
Pelham	$ 1,427	Mid
Wainfleet	$ 1,520	Mid
Grimsby	$ 1,559	Mid
Port Colborne	$ 1,612	Mid
Welland	$ 1,633	Mid
Lincoln	$ 1,667	High
Thorold	$ 1,807	High
Niagara Falls	$ 1,960	High
St. Catharines	$ 2,060	High
Hamilton	$ 2,165	High
Average	**$ 1,683**	
Median	**$ 1,622**	

2020 Property Taxes - GTA		Ranking
Markham	$ 781	Low
Vaughan	$ 805	Low
King	$ 806	Low
Newmarket	$ 940	Low
Whitchurch-Stouffville	$ 997	Low
Richmond Hill	$ 1,006	Low
Aurora	$ 1,042	Low
Halton Hills	$ 1,209	Low
Georgina	$ 1,244	Mid
Caledon	$ 1,286	Mid
Milton	$ 1,350	Mid
Brampton	$ 1,505	Mid
Brock	$ 1,555	Mid
Mississauga	$ 1,607	Mid
Oakville	$ 1,986	High
Burlington	$ 2,045	High
Whitby	$ 2,204	High
Clarington	$ 2,214	High
Oshawa	$ 2,243	High
Average	**$ 1,412**	
Median	**$ 1,286**	

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

2020 Property Taxes - North			Ranking
Greenstone	$	882	Low
Kenora	$	937	Low
Espanola	$	950	Low
Sault Ste. Marie	$	1,239	Low
Elliot Lake	$	1,257	Mid
Timmins	$	1,330	Mid
Greater Sudbury	$	1,818	High
North Bay	$	1,870	High
Parry Sound	$	1,960	High
Thunder Bay	$	2,048	High
Average	**$**	**1,429**	
Median	**$**	**1,294**	

2020 Property Taxes - Simcoe/Duff/Musk.			Ranking
Springwater	$	656	Low
New Tecumseth	$	842	Low
Innisfil	$	857	Low
Collingwood	$	883	Low
Gravenhurst	$	936	Low
Huntsville	$	1,059	Low
Orillia	$	1,290	Mid
Bracebridge	$	1,327	Mid
Barrie	$	1,635	High
Orangeville	$	1,798	High
Average	**$**	**1,128**	
Median	**$**	**998**	

2020 Property Taxes - Southwest			Ranking
South Bruce Peninsula	$	562	Low
Kincardine	$	662	Low
Georgian Bluffs	$	711	Low
Saugeen Shores	$	720	Low
West Grey	$	733	Low
Southgate	$	780	Low
Lambton Shores	$	860	Low
North Perth	$	917	Low
Norfolk	$	969	Low
Puslinch	$	1,011	Low
Haldimand	$	1,103	Low
Brant	$	1,122	Low
North Dumfries	$	1,135	Low
Meaford	$	1,136	Low
Lakeshore	$	1,208	Low
Wellesley	$	1,252	Mid
Guelph-Eramosa	$	1,274	Mid
North Middlesex	$	1,283	Mid
Wilmot	$	1,295	Mid
Wellington North	$	1,314	Mid
Kingsville	$	1,393	Mid
Erin	$	1,398	Mid
Brantford	$	1,415	Mid
Woolwich	$	1,421	Mid
Minto	$	1,423	Mid
Mapleton	$	1,429	Mid
Centre Wellington	$	1,458	Mid
Windsor	$	1,475	Mid
Strathroy-Caradoc	$	1,490	Mid
Sarnia	$	1,561	Mid
Tillsonburg	$	1,580	Mid
St. Thomas	$	1,583	Mid
Chatham-Kent	$	1,684	High
London	$	1,762	High
Owen Sound	$	1,775	High
Ingersoll	$	1,785	High
Kitchener	$	1,901	High
Guelph	$	1,927	High
Cambridge	$	1,955	High
Stratford	$	2,050	High
Waterloo	$	2,203	High
Middlesex Centre	$	2,493	High
Average	**$**	**1,362**	
Median	**$**	**1,395**	

Multi-Residential Comparisons - High-Rise Apartment

	2020 Property Taxes	Ranking
King	$ 887	Low
Markham	$ 937	Low
Vaughan	$ 970	Low
Brant	$ 1,000	Low
Whitchurch-Stouffville	$ 1,068	Low
Collingwood	$ 1,108	Low
Aurora	$ 1,133	Low
Newmarket	$ 1,137	Low
Georgina	$ 1,161	Low
Richmond Hill	$ 1,170	Low
Norfolk	$ 1,222	Low
Orillia	$ 1,273	Low
Halton Hills	$ 1,288	Low
Pelham	$ 1,291	Low
Milton	$ 1,292	Low
Sault Ste. Marie	$ 1,300	Low
Timmins	$ 1,405	Low
Centre Wellington	$ 1,484	Low
Lincoln	$ 1,559	Low
Grimsby	$ 1,559	Low
Fort Erie	$ 1,588	Low
Brantford	$ 1,620	Mid
Ingersoll	$ 1,670	Mid
Woolwich	$ 1,679	Mid
Parry Sound	$ 1,691	Mid
Tillsonburg	$ 1,716	Mid
Brockville	$ 1,772	Mid
Port Colborne	$ 1,784	Mid
Thorold	$ 1,818	Mid
Quinte West	$ 1,841	Mid
Windsor	$ 1,842	Mid
London	$ 1,865	Mid

	2020 Property Taxes	Ranking
Niagara Falls	$ 1,885	Mid
Brampton	$ 1,907	Mid
Greater Sudbury	$ 1,940	Mid
Mississauga	$ 1,944	Mid
Barrie	$ 1,946	Mid
Kingston	$ 1,956	Mid
Kitchener	$ 1,969	Mid
North Bay	$ 1,988	Mid
Hamilton	$ 2,009	Mid
Owen Sound	$ 2,015	High
Orangeville	$ 2,019	High
Chatham-Kent	$ 2,032	High
Ottawa	$ 2,049	High
Oakville	$ 2,125	High
Guelph	$ 2,200	High
Sarnia	$ 2,232	High
Welland	$ 2,243	High
Stratford	$ 2,274	High
Thunder Bay	$ 2,333	High
Cambridge	$ 2,347	High
Cornwall	$ 2,362	High
Clarington	$ 2,378	High
Burlington	$ 2,395	High
St. Catharines	$ 2,443	High
Peterborough	$ 2,518	High
Whitby	$ 2,518	High
Waterloo	$ 2,527	High
Oshawa	$ 2,597	High
St. Thomas	$ 2,651	High
Belleville	$ 2,798	High
Average	**$ 1,802**	
Median	**$ 1,854**	

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

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
Ingersoll	$	1,670	Mid
Parry Sound	$	1,691	Mid
Average	**$**	**1,680**	
Median	**$**	**1,680**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
King	$	887	Low
Collingwood	$	1,108	Low
Pelham	$	1,291	Low
Lincoln	$	1,559	Low
Woolwich	$	1,679	Mid
Tillsonburg	$	1,716	Mid
Brockville	$	1,772	Mid
Port Colborne	$	1,784	Mid
Thorold	$	1,818	Mid
Owen Sound	$	2,015	High
Average	**$**	**1,563**	
Median	**$**	**1,697**	

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Brant	$	1,000	Low
Whitchurch-Stouffville	$	1,068	Low
Aurora	$	1,133	Low
Newmarket	$	1,137	Low
Georgina	$	1,161	Low
Norfolk	$	1,222	Low
Orillia	$	1,273	Low
Halton Hills	$	1,288	Low
Sault Ste. Marie	$	1,300	Low
Timmins	$	1,405	Low
Centre Wellington	$	1,484	Low
Grimsby	$	1,559	Low
Fort Erie	$	1,588	Low
Quinte West	$	1,841	Mid
Niagara Falls	$	1,885	Mid
North Bay	$	1,988	Mid
Orangeville	$	2,019	High
Sarnia	$	2,232	High
Welland	$	2,243	High
Stratford	$	2,274	High
Cornwall	$	2,362	High
Peterborough	$	2,518	High
St. Thomas	$	2,651	High
Belleville	$	2,798	High
Average	**$**	**1,726**	
Median	**$**	**1,574**	

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

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Markham	$	937	Low
Vaughan	$	970	Low
Richmond Hill	$	1,170	Low
Milton	$	1,292	Low
Brantford	$	1,620	Mid
Windsor	$	1,842	Mid
London	$	1,865	Mid
Brampton	$	1,907	Mid
Greater Sudbury	$	1,940	Mid
Mississauga	$	1,944	Mid
Barrie	$	1,946	Mid
Kingston	$	1,956	Mid
Kitchener	$	1,969	Mid
Hamilton	$	2,009	Mid
Chatham-Kent	$	2,032	High
Ottawa	$	2,049	High
Oakville	$	2,125	High
Guelph	$	2,200	High
Thunder Bay	$	2,333	High
Cambridge	$	2,347	High
Clarington	$	2,378	High
Burlington	$	2,395	High
St. Catharines	$	2,443	High
Whitby	$	2,518	High
Waterloo	$	2,527	High
Oshawa	$	2,597	High
Average	**$**	**1,974**	
Median	**$**	**1,989**	

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

2020 Property Taxes - Eastern			Ranking
Brockville	$	1,772	Mid
Quinte West	$	1,841	Mid
Kingston	$	1,956	Mid
Ottawa	$	2,049	High
Cornwall	$	2,362	High
Peterborough	$	2,518	High
Belleville	$	2,798	High
Average	**$**	**2,185**	
Median	**$**	**2,049**	

Niagara/Hamilton			Ranking
Pelham	$	1,291	Low
Lincoln	$	1,559	Low
Grimsby	$	1,559	Low
Fort Erie	$	1,588	Low
Port Colborne	$	1,784	Mid
Thorold	$	1,818	Mid
Niagara Falls	$	1,885	Mid
Hamilton	$	2,009	Mid
Welland	$	2,243	High
St. Catharines	$	2,443	High
Average	**$**	**1,818**	
Median	**$**	**1,801**	

2020 Property Taxes - GTA			Ranking
King	$	887	Low
Markham	$	937	Low
Vaughan	$	970	Low
Whitchurch-Stouffville	$	1,068	Low
Aurora	$	1,133	Low
Newmarket	$	1,137	Low
Georgina	$	1,161	Low
Richmond Hill	$	1,170	Low
Halton Hills	$	1,288	Low
Milton	$	1,292	Low
Brampton	$	1,907	Mid
Mississauga	$	1,944	Mid
Oakville	$	2,125	High
Clarington	$	2,378	High
Burlington	$	2,395	High
Whitby	$	2,518	High
Oshawa	$	2,597	High
Average	**$**	**1,583**	
Median	**$**	**1,288**	

Multi-Residential High Rise
(taxes calculated on a per unit basis) - sorted by Location (cont'd)

2020 Property Taxes - North			Ranking
Sault Ste. Marie	$	1,300	Low
Timmins	$	1,405	Low
Parry Sound	$	1,691	Mid
Greater Sudbury	$	1,940	Mid
North Bay	$	1,988	Mid
Thunder Bay	$	2,333	High
Average	**$**	**1,776**	
Median	**$**	**1,815**	

Simcoe/Musk./Duff.			Ranking
Collingwood	$	1,108	Low
Orillia	$	1,273	Low
Barrie	$	1,946	Mid
Orangeville	$	2,019	High
Average	**$**	**1,586**	
Median	**$**	**1,609**	

2020 Property Taxes - Southwest			Ranking
Brant	$	1,000	Low
Norfolk	$	1,222	Low
Centre Wellington	$	1,484	Low
Brantford	$	1,620	Mid
Ingersoll	$	1,670	Mid
Woolwich	$	1,679	Mid
Tillsonburg	$	1,716	Mid
Windsor	$	1,842	Mid
London	$	1,865	Mid
Kitchener	$	1,969	Mid
Owen Sound	$	2,015	High
Chatham-Kent	$	2,032	High
Guelph	$	2,200	High
Sarnia	$	2,232	High
Stratford	$	2,274	High
Cambridge	$	2,347	High
Waterloo	$	2,527	High
St. Thomas	$	2,651	High
Average	**$**	**1,908**	
Median	**$**	**1,917**	

Multi-Residential Comparisons - Summary

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

Commercial Comparisons

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Greenstone	$ 1.42	$ 0.43	$ 1.85	Low
Lincoln	$ 1.28	$ 0.68	$ 1.96	Low
Kincardine	$ 1.15	$ 0.82	$ 1.97	Low
Prince Edward County	$ 1.18	$ 0.84	$ 2.02	Low
Norfolk	$ 1.25	$ 0.83	$ 2.08	Low
West Grey	$ 1.10	$ 1.08	$ 2.18	Low
Quinte West	$ 1.38	$ 0.92	$ 2.30	Low
Espanola	$ 1.78	$ 0.64	$ 2.42	Low
Halton Hills	$ 1.32	$ 1.12	$ 2.44	Low
Georgian Bluffs	$ 1.20	$ 1.25	$ 2.45	Low
Springwater	$ 1.12	$ 1.34	$ 2.46	Low
Mapleton	$ 1.58	$ 0.90	$ 2.47	Low
Fort Erie	$ 1.79	$ 0.69	$ 2.48	Low
Central Elgin	$ 1.75	$ 0.74	$ 2.49	Low
Gravenhurst	$ 1.64	$ 0.88	$ 2.52	Low
Timmins	$ 1.97	$ 0.57	$ 2.54	Low
Niagara Falls	$ 1.71	$ 0.85	$ 2.56	Low
Oshawa	$ 1.64	$ 0.98	$ 2.62	Low
Welland	$ 1.89	$ 0.74	$ 2.63	Low
Strathroy-Caradoc	$ 1.33	$ 1.32	$ 2.64	Low
Sarnia	$ 1.75	$ 0.91	$ 2.66	Low
Thorold	$ 1.83	$ 0.83	$ 2.67	Low
North Perth	$ 1.51	$ 1.17	$ 2.68	Low
North Dumfries	$ 1.45	$ 1.25	$ 2.70	Low
Hawkesbury	$ 1.89	$ 0.86	$ 2.75	Low
Collingwood	$ 1.60	$ 1.25	$ 2.85	Low
Wellington North	$ 1.81	$ 1.04	$ 2.85	Low
Minto	$ 1.86	$ 1.00	$ 2.87	Low
Haldimand	$ 1.74	$ 1.16	$ 2.89	Low

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Orangeville	$ 1.76	$ 1.14	$ 2.90	Mid
Woolwich	$ 1.56	$ 1.37	$ 2.93	Mid
Bracebridge	$ 1.89	$ 1.07	$ 2.95	Mid
New Tecumseth	$ 1.62	$ 1.37	$ 3.00	Mid
Whitchurch-Stouffville	$ 1.38	$ 1.63	$ 3.01	Mid
Markham	$ 1.24	$ 1.76	$ 3.01	Mid
Brockville	$ 2.02	$ 0.99	$ 3.01	Mid
St. Catharines	$ 2.09	$ 0.92	$ 3.01	Mid
Innisfil	$ 1.58	$ 1.47	$ 3.05	Mid
Huntsville	$ 1.91	$ 1.16	$ 3.07	Mid
Windsor	$ 2.29	$ 0.83	$ 3.12	Mid
London	$ 2.02	$ 1.10	$ 3.12	Mid
Burlington	$ 1.69	$ 1.47	$ 3.16	Mid
Tillsonburg	$ 2.13	$ 1.06	$ 3.20	Mid
Orillia	$ 2.14	$ 1.07	$ 3.21	Mid
St. Thomas	$ 2.15	$ 1.07	$ 3.22	Mid
Niagara-on-the-Lake	$ 1.89	$ 1.33	$ 3.22	Mid
Aurora	$ 1.52	$ 1.70	$ 3.22	Mid
Peterborough	$ 1.96	$ 1.30	$ 3.26	Mid
Hamilton	$ 2.22	$ 1.06	$ 3.28	Mid
Whitby	$ 1.94	$ 1.38	$ 3.32	Mid
Stratford	$ 2.18	$ 1.15	$ 3.34	Mid
Port Colborne	$ 2.45	$ 0.89	$ 3.34	Mid
Parry Sound	$ 2.46	$ 0.91	$ 3.37	Mid
Owen Sound	$ 2.32	$ 1.06	$ 3.38	Mid
Belleville	$ 2.37	$ 1.03	$ 3.40	Mid
Sault Ste. Marie	$ 2.60	$ 0.81	$ 3.41	Mid
Meaford	$ 1.86	$ 1.55	$ 3.41	Mid
Georgina	$ 1.90	$ 1.52	$ 3.43	Mid

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Brant	$ 1.92	$ 1.53	$ 3.45	High
Milton	$ 1.72	$ 1.77	$ 3.49	High
Vaughan	$ 1.51	$ 1.98	$ 3.49	High
Centre Wellington	$ 2.17	$ 1.33	$ 3.50	High
Brantford	$ 2.18	$ 1.33	$ 3.51	High
Chatham-Kent	$ 2.58	$ 0.98	$ 3.55	High
Clarington	$ 2.10	$ 1.45	$ 3.55	High
Erin	$ 2.14	$ 1.45	$ 3.58	High
Newmarket	$ 1.74	$ 1.85	$ 3.59	High
Greater Sudbury	$ 2.61	$ 1.00	$ 3.61	High
Cornwall	$ 2.57	$ 1.12	$ 3.69	High
Barrie	$ 2.25	$ 1.45	$ 3.70	High
Puslinch	$ 2.09	$ 1.62	$ 3.71	High
Caledon	$ 1.78	$ 1.94	$ 3.73	High
North Bay	$ 2.71	$ 1.03	$ 3.74	High
Mississauga	$ 1.90	$ 1.87	$ 3.77	High
Oakville	$ 1.98	$ 1.88	$ 3.86	High
Richmond Hill	$ 1.66	$ 2.23	$ 3.88	High
Brampton	$ 2.04	$ 1.85	$ 3.89	High
Kenora	$ 2.84	$ 1.08	$ 3.92	High
Thunder Bay	$ 3.05	$ 1.02	$ 4.07	High
Guelph	$ 2.59	$ 1.60	$ 4.19	High
Cambridge	$ 2.58	$ 1.62	$ 4.20	High
Kitchener	$ 2.55	$ 1.73	$ 4.28	High
Kingston	$ 2.99	$ 1.62	$ 4.61	High
Grimsby	$ 2.97	$ 1.64	$ 4.62	High
Waterloo	$ 2.87	$ 1.99	$ 4.85	High
Ottawa	$ 3.07	$ 1.82	$ 4.89	High
King	$ 2.73	$ 2.73	$ 5.46	High
Average	**$ 1.95**	**$ 1.25**	**$ 3.20**	
Median	**$ 1.89**	**$ 1.15**	**$ 3.21**	

Commercial Comparisons - Office Buildings by Population Group (taxes per sq. ft.)

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
Greenstone	$	1.85	Low
Kincardine	$	1.97	Low
West Grey	$	2.18	Low
Espanola	$	2.42	Low
Georgian Bluffs	$	2.45	Low
Mapleton	$	2.47	Low
Central Elgin	$	2.49	Low
Gravenhurst	$	2.52	Low
North Perth	$	2.68	Low
North Dumfries	$	2.70	Low
Hawkesbury	$	2.75	Low
Wellington North	$	2.85	Low
Minto	$	2.87	Low
Parry Sound	$	3.37	Mid
Meaford	$	3.41	Mid
Erin	$	3.58	High
Puslinch	$	3.71	High
Average	**$**	**2.72**	
Median	**$**	**2.68**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
Lincoln	$	1.96	Low
Prince Edward County	$	2.02	Low
Springwater	$	2.46	Low
Strathroy-Caradoc	$	2.64	Low
Thorold	$	2.67	Low
Collingwood	$	2.85	Low
Woolwich	$	2.93	Mid
Bracebridge	$	2.95	Mid
Brockville	$	3.01	Mid
Huntsville	$	3.07	Mid
Tillsonburg	$	3.20	Mid
Niagara-on-the-Lake	$	3.22	Mid
Port Colborne	$	3.34	Mid
Owen Sound	$	3.38	Mid
Kenora	$	3.92	High
King	$	5.46	High
Average	**$**	**3.07**	
Median	**$**	**2.98**	

Commercial Comparisons - Office Buildings (cont'd) by Population Group (taxes per sq. ft.)

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Norfolk	$	2.08	Low
Quinte West	$	2.30	Low
Halton Hills	$	2.44	Low
Fort Erie	$	2.48	Low
Timmins	$	2.54	Low
Niagara Falls	$	2.56	Low
Welland	$	2.63	Low
Sarnia	$	2.66	Low
Haldimand	$	2.89	Low
Orangeville	$	2.90	Mid
New Tecumseth	$	3.00	Mid
Whitchurch-Stouffville	$	3.01	Mid
Innisfil	$	3.05	Mid
Orillia	$	3.21	Mid
St. Thomas	$	3.22	Mid
Aurora	$	3.22	Mid
Peterborough	$	3.26	Mid
Stratford	$	3.34	Mid
Belleville	$	3.40	Mid
Sault Ste. Marie	$	3.41	Mid
Georgina	$	3.43	Mid
Brant	$	3.45	High
Centre Wellington	$	3.50	High
Newmarket	$	3.59	High
Cornwall	$	3.69	High
Caledon	$	3.73	High
North Bay	$	3.74	High
Grimsby	$	4.62	High
Average	**$**	**3.12**	
Median	**$**	**3.21**	

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Oshawa	$	2.62	Low
Markham	$	3.01	Mid
St. Catharines	$	3.01	Mid
Windsor	$	3.12	Mid
London	$	3.12	Mid
Burlington	$	3.16	Mid
Hamilton	$	3.28	Mid
Whitby	$	3.32	Mid
Milton	$	3.49	High
Vaughan	$	3.49	High
Brantford	$	3.51	High
Chatham-Kent	$	3.55	High
Clarington	$	3.55	High
Greater Sudbury	$	3.61	High
Barrie	$	3.70	High
Mississauga	$	3.77	High
Oakville	$	3.86	High
Richmond Hill	$	3.88	High
Brampton	$	3.89	High
Thunder Bay	$	4.07	High
Guelph	$	4.19	High
Cambridge	$	4.20	High
Kitchener	$	4.28	High
Kingston	$	4.61	High
Waterloo	$	4.85	High
Ottawa	$	4.89	High
Average	**$**	**3.69**	
Median	**$**	**3.58**	

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

2020 Property Taxes - Eastern		Ranking
Prince Edward County	$ 2.02	Low
Quinte West	$ 2.30	Low
Hawkesbury	$ 2.75	Low
Brockville	$ 3.01	Mid
Peterborough	$ 3.26	Mid
Belleville	$ 3.40	Mid
Cornwall	$ 3.69	High
Kingston	$ 4.61	High
Ottawa	$ 4.89	High
Average	**$ 3.33**	
Median	**$ 3.26**	

2020 Property Taxes - Niagara/Hamilton		Ranking
Lincoln	$ 1.96	Low
Fort Erie	$ 2.48	Low
Niagara Falls	$ 2.56	Low
Welland	$ 2.63	Low
Thorold	$ 2.67	Low
St. Catharines	$ 3.01	Mid
Niagara-on-the-Lake	$ 3.22	Mid
Hamilton	$ 3.28	Mid
Port Colborne	$ 3.34	Mid
Grimsby	$ 4.62	High
Average	**$ 2.98**	
Median	**$ 2.84**	

2020 Property Taxes - GTA		Ranking
Halton Hills	$ 2.44	Low
Oshawa	$ 2.62	Low
Whitchurch-Stouffville	$ 3.01	Mid
Markham	$ 3.01	Mid
Burlington	$ 3.16	Mid
Aurora	$ 3.22	Mid
Whitby	$ 3.32	Mid
Georgina	$ 3.43	Mid
Milton	$ 3.49	High
Vaughan	$ 3.49	High
Clarington	$ 3.55	High
Newmarket	$ 3.59	High
Caledon	$ 3.73	High
Mississauga	$ 3.77	High
Oakville	$ 3.86	High
Richmond Hill	$ 3.88	High
Brampton	$ 3.89	High
King	$ 5.46	High
Average	**$ 3.50**	
Median	**$ 3.49**	

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

2020 Property Taxes - North		Ranking
Greenstone	$ 1.85	Low
Espanola	$ 2.42	Low
Timmins	$ 2.54	Low
Parry Sound	$ 3.37	Mid
Sault Ste. Marie	$ 3.41	Mid
Greater Sudbury	$ 3.61	High
North Bay	$ 3.74	High
Kenora	$ 3.92	High
Thunder Bay	$ 4.07	High
Average	**$ 3.21**	
Median	**$ 3.41**	

2020 Property Taxes - Simcoe/Musk./Duff.		Ranking
Springwater	$ 2.46	Low
Gravenhurst	$ 2.52	Low
Collingwood	$ 2.85	Low
Orangeville	$ 2.90	Mid
Bracebridge	$ 2.95	Mid
New Tecumseth	$ 3.00	Mid
Innisfil	$ 3.05	Mid
Huntsville	$ 3.07	Mid
Orillia	$ 3.21	Mid
Barrie	$ 3.70	High
Average	**$ 2.97**	
Median	**$ 2.97**	

2020 Property Taxes - Southwest		Ranking
Kincardine	$ 1.97	Low
Norfolk	$ 2.08	Low
West Grey	$ 2.18	Low
Georgian Bluffs	$ 2.45	Low
Mapleton	$ 2.47	Low
Central Elgin	$ 2.49	Low
Strathroy-Caradoc	$ 2.64	Low
Sarnia	$ 2.66	Low
North Perth	$ 2.68	Low
North Dumfries	$ 2.70	Low
Wellington North	$ 2.85	Low
Minto	$ 2.87	Low
Haldimand	$ 2.89	Low
Woolwich	$ 2.93	Mid
Windsor	$ 3.12	Mid
London	$ 3.12	Mid
Tillsonburg	$ 3.20	Mid
St. Thomas	$ 3.22	Mid
Stratford	$ 3.34	Mid
Owen Sound	$ 3.38	Mid
Meaford	$ 3.41	Mid
Brant	$ 3.45	High
Centre Wellington	$ 3.50	High
Brantford	$ 3.51	High
Chatham-Kent	$ 3.55	High
Erin	$ 3.58	High
Puslinch	$ 3.71	High
Guelph	$ 4.19	High
Cambridge	$ 4.20	High
Kitchener	$ 4.28	High
Waterloo	$ 4.85	High
Average	**$ 3.14**	
Median	**$ 3.12**	

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Elliot Lake	$ 1.38	$ 0.46	$ 1.85	Low
Meaford	$ 1.10	$ 0.90	$ 2.00	Low
Greenstone	$ 1.54	$ 0.47	$ 2.01	Low
Innisfil	$ 1.06	$ 0.99	$ 2.05	Low
Hawkesbury	$ 1.43	$ 0.66	$ 2.09	Low
North Perth	$ 1.21	$ 0.93	$ 2.14	Low
Gravenhurst	$ 1.37	$ 0.79	$ 2.16	Low
Saugeen Shores	$ 1.22	$ 0.95	$ 2.17	Low
Stratford	$ 1.46	$ 0.77	$ 2.23	Low
South Bruce Peninsula	$ 1.22	$ 1.02	$ 2.24	Low
Georgian Bluffs	$ 1.12	$ 1.17	$ 2.29	Low
North Middlesex	$ 1.22	$ 1.07	$ 2.29	Low
Kingsville	$ 1.19	$ 1.15	$ 2.34	Low
Puslinch	$ 1.33	$ 1.05	$ 2.39	Low
Middlesex Centre	$ 1.17	$ 1.26	$ 2.43	Low
Lambton Shores	$ 1.35	$ 1.11	$ 2.46	Low
Kincardine	$ 1.47	$ 1.04	$ 2.51	Low
Wellesley	$ 1.42	$ 1.17	$ 2.60	Low
Springwater	$ 1.15	$ 1.46	$ 2.60	Low
Bracebridge	$ 1.74	$ 0.99	$ 2.73	Low
Lakeshore	$ 1.44	$ 1.34	$ 2.78	Low
Kenora	$ 2.02	$ 0.78	$ 2.80	Low
Huntsville	$ 1.82	$ 1.08	$ 2.90	Low
Central Elgin	$ 2.07	$ 0.88	$ 2.95	Low
Prince Edward County	$ 1.76	$ 1.25	$ 3.01	Low
Strathroy-Caradoc	$ 1.53	$ 1.52	$ 3.06	Low
West Lincoln	$ 2.00	$ 1.14	$ 3.13	Low
Wellington North	$ 2.02	$ 1.15	$ 3.18	Low
Centre Wellington	$ 1.92	$ 1.27	$ 3.19	Low
Wilmot	$ 1.76	$ 1.50	$ 3.26	Low
Espanola	$ 2.40	$ 0.86	$ 3.26	Low
Georgina	$ 1.83	$ 1.46	$ 3.29	Low
King	$ 1.61	$ 1.69	$ 3.30	Low
Windsor	$ 2.31	$ 0.99	$ 3.30	Low

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Mapleton	$ 2.11	$ 1.20	$ 3.31	Mid
Parry Sound	$ 2.44	$ 0.90	$ 3.34	Mid
West Grey	$ 1.70	$ 1.68	$ 3.38	Mid
Timmins	$ 2.63	$ 0.76	$ 3.39	Mid
Erin	$ 2.02	$ 1.37	$ 3.39	Mid
New Tecumseth	$ 1.72	$ 1.73	$ 3.45	Mid
Brock	$ 2.11	$ 1.35	$ 3.45	Mid
East Gwillimbury	$ 1.69	$ 1.82	$ 3.51	Mid
Quinte West	$ 2.13	$ 1.41	$ 3.54	Mid
Halton Hills	$ 1.93	$ 1.63	$ 3.57	Mid
Newmarket	$ 1.75	$ 1.87	$ 3.62	Mid
Niagara-on-the-Lake	$ 2.12	$ 1.50	$ 3.63	Mid
Pelham	$ 2.44	$ 1.20	$ 3.64	Mid
Lincoln	$ 2.39	$ 1.26	$ 3.65	Mid
Norfolk	$ 2.20	$ 1.46	$ 3.66	Mid
Milton	$ 1.91	$ 1.96	$ 3.87	Mid
Thorold	$ 2.68	$ 1.22	$ 3.90	Mid
Whitchurch-Stouffville	$ 1.79	$ 2.11	$ 3.90	Mid
Chatham-Kent	$ 2.89	$ 1.08	$ 3.97	Mid
Ingersoll	$ 2.67	$ 1.33	$ 3.99	Mid
Fort Erie	$ 2.88	$ 1.23	$ 4.11	Mid
Tillsonburg	$ 2.69	$ 1.47	$ 4.16	Mid
Markham	$ 1.78	$ 2.52	$ 4.30	Mid
Niagara Falls	$ 2.88	$ 1.43	$ 4.31	Mid
Belleville	$ 3.01	$ 1.32	$ 4.33	Mid
Brant	$ 2.43	$ 1.94	$ 4.37	Mid
Collingwood	$ 2.45	$ 1.95	$ 4.40	Mid
Woolwich	$ 2.35	$ 2.06	$ 4.41	Mid
Minto	$ 2.88	$ 1.55	$ 4.43	Mid
Kingston	$ 2.88	$ 1.56	$ 4.44	Mid
Peterborough	$ 2.67	$ 1.78	$ 4.45	Mid
Guelph-Eramosa	$ 2.61	$ 1.86	$ 4.47	Mid
Richmond Hill	$ 1.92	$ 2.58	$ 4.50	Mid
Haldimand	$ 2.71	$ 1.81	$ 4.52	Mid
Orillia	$ 3.08	$ 1.53	$ 4.61	Mid

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
North Bay	$ 3.36	$ 1.27	$ 4.64	High
Oshawa	$ 2.91	$ 1.73	$ 4.64	High
Welland	$ 3.34	$ 1.30	$ 4.64	High
Sault Ste. Marie	$ 3.47	$ 1.17	$ 4.65	High
Sarnia	$ 3.12	$ 1.53	$ 4.65	High
Grimsby	$ 3.06	$ 1.62	$ 4.69	High
Owen Sound	$ 3.22	$ 1.47	$ 4.69	High
Whitby	$ 2.79	$ 1.98	$ 4.78	High
Burlington	$ 2.56	$ 2.23	$ 4.80	High
North Dumfries	$ 2.59	$ 2.22	$ 4.80	High
Port Colborne	$ 3.52	$ 1.29	$ 4.81	High
Greater Sudbury	$ 3.50	$ 1.34	$ 4.84	High
Caledon	$ 2.32	$ 2.52	$ 4.84	High
Oakville	$ 2.51	$ 2.37	$ 4.87	High
Aurora	$ 2.33	$ 2.62	$ 4.95	High
Brockville	$ 3.33	$ 1.64	$ 4.98	High
Guelph	$ 3.09	$ 1.91	$ 5.00	High
Clarington	$ 2.96	$ 2.04	$ 5.00	High
Mississauga	$ 2.53	$ 2.49	$ 5.02	High
Barrie	$ 3.08	$ 1.99	$ 5.07	High
Cambridge	$ 3.13	$ 1.96	$ 5.08	High
Thunder Bay	$ 3.81	$ 1.27	$ 5.08	High
Hamilton	$ 3.54	$ 1.69	$ 5.23	High
Vaughan	$ 2.26	$ 2.97	$ 5.23	High
Brampton	$ 2.75	$ 2.50	$ 5.25	High
St. Catharines	$ 3.66	$ 1.62	$ 5.28	High
Waterloo	$ 3.14	$ 2.18	$ 5.32	High
St. Thomas	$ 3.56	$ 1.78	$ 5.33	High
London	$ 3.54	$ 1.94	$ 5.47	High
Orangeville	$ 3.32	$ 2.16	$ 5.48	High
Brantford	$ 3.51	$ 2.14	$ 5.65	High
Kitchener	$ 3.37	$ 2.28	$ 5.65	High
Cornwall	$ 3.99	$ 1.74	$ 5.72	High
Ottawa	$ 4.10	$ 2.37	$ 6.47	High
Average	**$ 2.35**	**$ 1.52**	**$ 3.88**	
Median	**$ 2.35**	**$ 1.46**	**$ 3.90**	

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

Municipalities with populations less than 15,000

2020 Property Taxes		Ranking
Elliot Lake	$ 1.85	Low
Meaford	$ 2.00	Low
Greenstone	$ 2.01	Low
Hawkesbury	$ 2.09	Low
North Perth	$ 2.14	Low
Gravenhurst	$ 2.16	Low
South Bruce Peninsula	$ 2.24	Low
Georgian Bluffs	$ 2.29	Low
North Middlesex	$ 2.29	Low
Puslinch	$ 2.39	Low
Lambton Shores	$ 2.46	Low
Kincardine	$ 2.51	Low
Wellesley	$ 2.60	Low
Central Elgin	$ 2.95	Low
Wellington North	$ 3.18	Low
Espanola	$ 3.26	Low
Mapleton	$ 3.31	Mid
Parry Sound	$ 3.34	Mid
West Grey	$ 3.38	Mid
Erin	$ 3.39	Mid
Brock	$ 3.45	Mid
Ingersoll	$ 3.99	Mid
Minto	$ 4.43	Mid
Guelph-Eramosa	$ 4.47	Mid
North Dumfries	$ 4.80	High
Average	**$ 2.92**	
Median	**$ 2.60**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes		Ranking
Saugeen Shores	$ 2.17	Low
Kingsville	$ 2.34	Low
Middlesex Centre	$ 2.43	Low
Springwater	$ 2.60	Low
Bracebridge	$ 2.73	Low
Kenora	$ 2.80	Low
Huntsville	$ 2.90	Low
Prince Edward County	$ 3.01	Low
Strathroy-Caradoc	$ 3.06	Low
West Lincoln	$ 3.13	Low
Wilmot	$ 3.26	Low
King	$ 3.30	Low
Niagara-on-the-Lake	$ 3.63	Mid
Pelham	$ 3.64	Mid
Lincoln	$ 3.65	Mid
Thorold	$ 3.90	Mid
Tillsonburg	$ 4.16	Mid
Collingwood	$ 4.40	Mid
Woolwich	$ 4.41	Mid
Owen Sound	$ 4.69	High
Port Colborne	$ 4.81	High
Brockville	$ 4.98	High
Average	**$ 3.45**	
Median	**$ 3.28**	

Commercial Comparisons - Neighbourhood Shopping - sorted by Population (cont'd) (taxes per sq. ft.)

Municipalities with populations between 30,000—99,999

2020 Property Taxes		Ranking
Innisfil	$ 2.05	Low
Stratford	$ 2.23	Low
Lakeshore	$ 2.78	Low
Centre Wellington	$ 3.19	Low
Georgina	$ 3.29	Low
Timmins	$ 3.39	Mid
New Tecumseth	$ 3.45	Mid
East Gwillimbury	$ 3.51	Mid
Quinte West	$ 3.54	Mid
Halton Hills	$ 3.57	Mid
Newmarket	$ 3.62	Mid
Norfolk	$ 3.66	Mid
Whitchurch-Stouffville	$ 3.90	Mid
Fort Erie	$ 4.11	Mid
Niagara Falls	$ 4.31	Mid
Belleville	$ 4.33	Mid
Brant	$ 4.37	Mid
Peterborough	$ 4.45	Mid
Haldimand	$ 4.52	Mid
Orillia	$ 4.61	Mid
North Bay	$ 4.64	High
Welland	$ 4.64	High
Sault Ste. Marie	$ 4.65	High
Sarnia	$ 4.65	High
Grimsby	$ 4.69	High
Caledon	$ 4.84	High
Aurora	$ 4.95	High
St. Thomas	$ 5.33	High
Orangeville	$ 5.48	High
Cornwall	$ 5.72	High
Average	**$ 4.08**	
Median	**$ 4.32**	

Municipalities with populations greater than 100,000

2020 Property Taxes		Ranking
Windsor	$ 3.30	Low
Milton	$ 3.87	Mid
Chatham-Kent	$ 3.97	Mid
Markham	$ 4.30	Mid
Kingston	$ 4.44	Mid
Richmond Hill	$ 4.50	Mid
Oshawa	$ 4.64	High
Whitby	$ 4.78	High
Burlington	$ 4.80	High
Greater Sudbury	$ 4.84	High
Oakville	$ 4.87	High
Guelph	$ 5.00	High
Clarington	$ 5.00	High
Mississauga	$ 5.02	High
Barrie	$ 5.07	High
Cambridge	$ 5.08	High
Thunder Bay	$ 5.08	High
Hamilton	$ 5.23	High
Vaughan	$ 5.23	High
Brampton	$ 5.25	High
St. Catharines	$ 5.28	High
Waterloo	$ 5.32	High
London	$ 5.47	High
Brantford	$ 5.65	High
Kitchener	$ 5.65	High
Ottawa	$ 6.47	High
Average	**$ 4.93**	
Median	**$ 5.01**	

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

2020 Property Taxes - Eastern		Ranking
Hawkesbury	$ 2.09	Low
Prince Edward County	$ 3.01	Low
Quinte West	$ 3.54	Mid
Belleville	$ 4.33	Mid
Kingston	$ 4.44	Mid
Peterborough	$ 4.45	Mid
Brockville	$ 4.98	High
Cornwall	$ 5.72	High
Ottawa	$ 6.47	High
Average	**$ 4.33**	
Median	**$ 4.44**	

2020 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	$ 3.13	Low
Niagara-on-the-Lake	$ 3.63	Mid
Pelham	$ 3.64	Mid
Lincoln	$ 3.65	Mid
Thorold	$ 3.90	Mid
Fort Erie	$ 4.11	Mid
Niagara Falls	$ 4.31	Mid
Welland	$ 4.64	High
Grimsby	$ 4.69	High
Port Colborne	$ 4.81	High
Hamilton	$ 5.23	High
St. Catharines	$ 5.28	High
Average	**$ 4.25**	
Median	**$ 4.21**	

2020 Property Taxes - GTA		Ranking
Georgina	$ 3.29	Low
King	$ 3.30	Low
Brock	$ 3.45	Mid
East Gwillimbury	$ 3.51	Mid
Halton Hills	$ 3.57	Mid
Newmarket	$ 3.62	Mid
Milton	$ 3.87	Mid
Whitchurch-Stouffville	$ 3.90	Mid
Markham	$ 4.30	Mid
Richmond Hill	$ 4.50	Mid
Oshawa	$ 4.64	High
Whitby	$ 4.78	High
Burlington	$ 4.80	High
Caledon	$ 4.84	High
Oakville	$ 4.87	High
Aurora	$ 4.95	High
Clarington	$ 5.00	High
Mississauga	$ 5.02	High
Vaughan	$ 5.23	High
Brampton	$ 5.25	High
Average	**$ 4.33**	
Median	**$ 4.57**	

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

2020 Property Taxes - North		Ranking
Elliot Lake	$ 1.85	Low
Greenstone	$ 2.01	Low
Kenora	$ 2.80	Low
Espanola	$ 3.26	Low
Parry Sound	$ 3.34	Mid
Timmins	$ 3.39	Mid
North Bay	$ 4.64	High
Sault Ste. Marie	$ 4.65	High
Greater Sudbury	$ 4.84	High
Thunder Bay	$ 5.08	High
Average	**$ 3.59**	
Median	**$ 3.37**	

2020 Property Taxes - Simcoe/Musk./Duff.		Ranking
Innisfil	$ 2.05	Low
Gravenhurst	$ 2.16	Low
Springwater	$ 2.60	Low
Bracebridge	$ 2.73	Low
Huntsville	$ 2.90	Low
New Tecumseth	$ 3.45	Mid
Collingwood	$ 4.40	Mid
Orillia	$ 4.61	Mid
Barrie	$ 5.07	High
Orangeville	$ 5.48	High
Average	**$ 3.55**	
Median	**$ 3.18**	

2020 Property Taxes - Southwest		Ranking
Meaford	$ 2.00	Low
North Perth	$ 2.14	Low
Saugeen Shores	$ 2.17	Low
Stratford	$ 2.23	Low
South Bruce Peninsula	$ 2.24	Low
Georgian Bluffs	$ 2.29	Low
North Middlesex	$ 2.29	Low
Kingsville	$ 2.34	Low
Puslinch	$ 2.39	Low
Middlesex Centre	$ 2.43	Low
Lambton Shores	$ 2.46	Low
Kincardine	$ 2.51	Low
Wellesley	$ 2.60	Low
Lakeshore	$ 2.78	Low
Central Elgin	$ 2.95	Low
Strathroy-Caradoc	$ 3.06	Low
Wellington North	$ 3.18	Low
Centre Wellington	$ 3.19	Low
Wilmot	$ 3.26	Low
Windsor	$ 3.30	Low
Mapleton	$ 3.31	Mid
West Grey	$ 3.38	Mid
Erin	$ 3.39	Mid
Norfolk	$ 3.66	Mid
Chatham-Kent	$ 3.97	Mid
Ingersoll	$ 3.99	Mid
Tillsonburg	$ 4.16	Mid
Brant	$ 4.37	Mid
Woolwich	$ 4.41	Mid
Minto	$ 4.43	Mid
Guelph-Eramosa	$ 4.47	Mid
Haldimand	$ 4.52	Mid
Sarnia	$ 4.65	High
Owen Sound	$ 4.69	High
North Dumfries	$ 4.80	High
Guelph	$ 5.00	High
Cambridge	$ 5.08	High
Waterloo	$ 5.32	High
St. Thomas	$ 5.33	High
London	$ 5.47	High
Brantford	$ 5.65	High
Kitchener	$ 5.65	High
Average	**$ 3.61**	
Median	**$ 3.35**	

Commercial Comparisons—Hotels (per suite)

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Lambton Shores	$ 277	$ 200	$ 478	Low
Espanola	$ 503	$ 179	$ 682	Low
Halton Hills	$ 506	$ 428	$ 934	Low
Fort Erie	$ 691	$ 294	$ 985	Low
North Perth	$ 626	$ 407	$ 1,033	Low
Clarington	$ 652	$ 450	$ 1,102	Low
Kenora	$ 800	$ 306	$ 1,107	Low
Oshawa	$ 711	$ 423	$ 1,134	Low
Mississauga	$ 575	$ 566	$ 1,141	Low
Chatham-Kent	$ 831	$ 316	$ 1,147	Low
Kitchener	$ 690	$ 466	$ 1,156	Low
Sarnia	$ 765	$ 403	$ 1,168	Low
North Bay	$ 868	$ 325	$ 1,193	Low
Norfolk	$ 729	$ 485	$ 1,214	Low
Windsor	$ 894	$ 341	$ 1,235	Low
Brockville	$ 829	$ 409	$ 1,238	Low
Richmond Hill	$ 528	$ 710	$ 1,238	Low
Grimsby	$ 846	$ 467	$ 1,313	Low
Timmins	$ 1,036	$ 300	$ 1,335	Low
Welland	$ 986	$ 385	$ 1,370	Low
St. Catharines	$ 951	$ 420	$ 1,372	Mid
Guelph	$ 850	$ 525	$ 1,375	Mid
Oakville	$ 707	$ 672	$ 1,379	Mid
Barrie	$ 847	$ 548	$ 1,395	Mid
Brantford	$ 879	$ 536	$ 1,415	Mid
Newmarket	$ 687	$ 733	$ 1,420	Mid
Markham	$ 592	$ 838	$ 1,430	Mid
Whitby	$ 861	$ 611	$ 1,473	Mid
Sault Ste. Marie	$ 1,113	$ 376	$ 1,489	Mid
Burlington	$ 816	$ 711	$ 1,527	Mid

Commercial Comparisons—Hotels (per suite) (cont'd)

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Quinte West	$ 925	$ 613	$ 1,538	Mid
New Tecumseth	$ 793	$ 796	$ 1,589	Mid
Cornwall	$ 1,107	$ 482	$ 1,589	Mid
Lincoln	$ 1,041	$ 550	$ 1,591	Mid
Brampton	$ 833	$ 758	$ 1,591	Mid
Orillia	$ 1,068	$ 531	$ 1,599	Mid
Parry Sound	$ 1,243	$ 459	$ 1,703	Mid
Owen Sound	$ 1,174	$ 535	$ 1,709	Mid
Greater Sudbury	$ 1,247	$ 477	$ 1,724	Mid
Collingwood	$ 962	$ 765	$ 1,728	High
Thorold	$ 1,208	$ 547	$ 1,755	High
Cambridge	$ 1,083	$ 678	$ 1,761	High
Milton	$ 875	$ 898	$ 1,773	High
Hawkesbury	$ 1,281	$ 586	$ 1,866	High
Thunder Bay	$ 1,414	$ 473	$ 1,887	High
Caledon	$ 937	$ 996	$ 1,933	High
Vaughan	$ 862	$ 1,133	$ 1,995	High
Kincardine	$ 1,186	$ 846	$ 2,031	High
Belleville	$ 1,435	$ 627	$ 2,062	High
Hamilton	$ 1,407	$ 672	$ 2,079	High
London	$ 1,355	$ 742	$ 2,097	High
Ingersoll	$ 1,416	$ 705	$ 2,121	High
Stratford	$ 1,540	$ 812	$ 2,352	High
Kingston	$ 1,587	$ 860	$ 2,447	High
Waterloo	$ 1,599	$ 1,108	$ 2,707	High
Ottawa	$ 1,857	$ 1,080	$ 2,937	High
Niagara Falls	$ 2,061	$ 1,025	$ 3,086	High
Orangeville	$ 1,929	$ 1,254	$ 3,183	High
Niagara-on-the-Lake	$ 2,380	$ 1,684	$ 4,063	High
Average	$ 1,025	$ 619	$ 1,644	
Median	$ 894	$ 548	$ 1,527	

Commercial Comparisons - Hotel by Population Group
Taxes per Suite

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
Lambton Shores	$	478	Low
Espanola	$	682	Low
North Perth	$	1,033	Low
Parry Sound	$	1,703	Mid
Hawkesbury	$	1,866	High
Kincardine	$	2,031	High
Ingersoll	$	2,121	High
Average	**$**	**1,416**	
Median	**$**	**1,703**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
Kenora	$	1,107	Low
Brockville	$	1,238	Low
Lincoln	$	1,591	Mid
Owen Sound	$	1,709	Mid
Collingwood	$	1,728	High
Thorold	$	1,755	High
Niagara-on-the-Lake	$	4,063	High
Average	**$**	**1,884**	
Median	**$**	**1,709**	

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Halton Hills	$	934	Low
Fort Erie	$	985	Low
Sarnia	$	1,168	Low
North Bay	$	1,193	Low
Norfolk	$	1,214	Low
Grimsby	$	1,313	Low
Timmins	$	1,335	Low
Welland	$	1,370	Low
Newmarket	$	1,420	Mid
Sault Ste. Marie	$	1,489	Mid
Quinte West	$	1,538	Mid
New Tecumseth	$	1,589	Mid
Cornwall	$	1,589	Mid
Orillia	$	1,599	Mid
Caledon	$	1,933	High
Belleville	$	2,062	High
Stratford	$	2,352	High
Niagara Falls	$	3,086	High
Orangeville	$	3,183	High
Average	**$**	**1,650**	
Median	**$**	**1,489**	

Commercial Comparisons - Hotel by Population Group (cont'd)
Taxes per Suite

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Clarington	$	1,102	Low
Oshawa	$	1,134	Low
Mississauga	$	1,141	Low
Chatham-Kent	$	1,147	Low
Kitchener	$	1,156	Low
Windsor	$	1,235	Low
Richmond Hill	$	1,238	Low
St. Catharines	$	1,372	Mid
Guelph	$	1,375	Mid
Oakville	$	1,379	Mid
Barrie	$	1,395	Mid
Brantford	$	1,415	Mid
Markham	$	1,430	Mid
Whitby	$	1,473	Mid
Burlington	$	1,527	Mid
Brampton	$	1,591	Mid
Greater Sudbury	$	1,724	Mid
Cambridge	$	1,761	High
Milton	$	1,773	High
Thunder Bay	$	1,887	High
Vaughan	$	1,995	High
Hamilton	$	2,079	High
London	$	2,097	High
Kingston	$	2,447	High
Waterloo	$	2,707	High
Ottawa	$	2,937	High
Average	**$**	**1,635**	
Median	**$**	**1,452**	

Commercial Comparisons - Hotel—by Location
Taxes per Suite

2020 Property Taxes - Eastern			Ranking
Brockville	$	1,238	Low
Quinte West	$	1,538	Mid
Cornwall	$	1,589	Mid
Hawkesbury	$	1,866	High
Belleville	$	2,062	High
Kingston	$	2,447	High
Ottawa	$	2,937	High
Average	**$**	**1,954**	
Median	**$**	**1,866**	

2020 Property Taxes - Niagara/Hamilton			Ranking
Fort Erie	$	985	Low
Grimsby	$	1,313	Low
Welland	$	1,370	Low
St. Catharines	$	1,372	Mid
Lincoln	$	1,591	Mid
Thorold	$	1,755	High
Hamilton	$	2,079	High
Niagara Falls	$	3,086	High
Niagara-on-the-Lake	$	4,063	High
Average	**$**	**1,957**	
Median	**$**	**1,591**	

2020 Property Taxes - Simcoe/Musk./Duff.			Ranking
Barrie	$	1,395	Mid
New Tecumseth	$	1,589	Mid
Orillia	$	1,599	Mid
Collingwood	$	1,728	High
Orangeville	$	3,183	High
Average	**$**	**1,899**	
Median	**$**	**1,599**	

2020 Property Taxes - GTA			Ranking
Halton Hills	$	934	Low
Clarington	$	1,102	Low
Oshawa	$	1,134	Low
Mississauga	$	1,141	Low
Richmond Hill	$	1,238	Low
Oakville	$	1,379	Mid
Newmarket	$	1,420	Mid
Markham	$	1,430	Mid
Whitby	$	1,473	Mid
Burlington	$	1,527	Mid
Brampton	$	1,591	Mid
Milton	$	1,773	High
Caledon	$	1,933	High
Vaughan	$	1,995	High
Average	**$**	**1,434**	
Median	**$**	**1,425**	

2020 Property Taxes - North			Ranking
Espanola	$	682	Low
Kenora	$	1,107	Low
North Bay	$	1,193	Low
Timmins	$	1,335	Low
Sault Ste. Marie	$	1,489	Mid
Parry Sound	$	1,703	Mid
Greater Sudbury	$	1,724	Mid
Thunder Bay	$	1,887	High
Average	**$**	**1,390**	
Median	**$**	**1,412**	

Commercial Comparisons - Hotel—by Location (cont'd)
Taxes per Suite

2020 Property Taxes - Southwest			Ranking
Lambton Shores	$	478	Low
North Perth	$	1,033	Low
Chatham-Kent	$	1,147	Low
Kitchener	$	1,156	Low
Sarnia	$	1,168	Low
Norfolk	$	1,214	Low
Windsor	$	1,235	Low
Guelph	$	1,375	Mid
Brantford	$	1,415	Mid
Owen Sound	$	1,709	Mid
Cambridge	$	1,761	High
Kincardine	$	2,031	High
London	$	2,097	High
Ingersoll	$	2,121	High
Stratford	$	2,352	High
Waterloo	$	2,707	High
Average	**$**	**1,562**	
Median	**$**	**1,395**	

Commercial Comparisons—Motel (taxes per suite)

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Kingsville	$ 287	$ 260	$ 547	Low
Brant	$ 355	$ 265	$ 620	Low
Lakeshore	$ 360	$ 297	$ 658	Low
Kincardine	$ 412	$ 281	$ 693	Low
Greenstone	$ 536	$ 158	$ 694	Low
South Bruce Peninsula	$ 421	$ 306	$ 727	Low
Fort Erie	$ 518	$ 213	$ 731	Low
North Perth	$ 423	$ 321	$ 743	Low
Huntsville	$ 474	$ 274	$ 748	Low
Gravenhurst	$ 490	$ 280	$ 769	Low
Thorold	$ 555	$ 237	$ 792	Low
Sault Ste. Marie	$ 625	$ 204	$ 829	Low
Caledon	$ 437	$ 397	$ 834	Low
Tillsonburg	$ 547	$ 292	$ 839	Low
Pelham	$ 597	$ 272	$ 869	Low
New Tecumseth	$ 448	$ 449	$ 897	Low
Prince Edward County	$ 573	$ 384	$ 957	Low
Wainfleet	$ 679	$ 292	$ 971	Low
Innisfil	$ 519	$ 455	$ 974	Low
Thunder Bay	$ 773	$ 256	$ 1,029	Low
Mississauga	$ 528	$ 520	$ 1,048	Low
Port Colborne	$ 786	$ 274	$ 1,060	Low
Brantford	$ 682	$ 392	$ 1,074	Low
Georgian Bluffs	$ 552	$ 534	$ 1,086	Low
Sarnia	$ 718	$ 373	$ 1,091	Mid
North Bay	$ 797	$ 296	$ 1,093	Mid
Welland	$ 789	$ 308	$ 1,097	Mid
Parry Sound	$ 821	$ 296	$ 1,117	Mid
Lambton Shores	$ 624	$ 496	$ 1,120	Mid
Clarington	$ 683	$ 442	$ 1,124	Mid
Quinte West	$ 676	$ 448	$ 1,124	Mid
Grimsby	$ 728	$ 402	$ 1,130	Mid
Espanola	$ 890	$ 284	$ 1,174	Mid
Grey Highlands	$ 595	$ 598	$ 1,194	Mid
Wellington North	$ 798	$ 442	$ 1,240	Mid
Burlington	$ 698	$ 555	$ 1,253	Mid
Collingwood	$ 717	$ 545	$ 1,263	Mid
Meaford	$ 723	$ 555	$ 1,279	Mid
Chatham-Kent	$ 939	$ 351	$ 1,290	Mid

Commercial Comparisons—Motel Taxes per suite (cont'd)

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Brampton	$ 691	$ 614	$ 1,306	Mid
Niagara Falls	$ 885	$ 435	$ 1,320	Mid
Belleville	$ 929	$ 406	$ 1,336	Mid
Oshawa	$ 922	$ 438	$ 1,360	Mid
Richmond Hill	$ 590	$ 776	$ 1,366	Mid
Bracebridge	$ 878	$ 497	$ 1,375	Mid
Stratford	$ 918	$ 470	$ 1,388	Mid
Hamilton	$ 946	$ 448	$ 1,395	Mid
Haldimand	$ 884	$ 540	$ 1,424	Mid
Orangeville	$ 884	$ 547	$ 1,431	Mid
Barrie	$ 877	$ 556	$ 1,433	High
Cornwall	$ 1,044	$ 440	$ 1,484	High
Norfolk	$ 900	$ 592	$ 1,492	High
Vaughan	$ 651	$ 844	$ 1,496	High
Whitby	$ 911	$ 619	$ 1,530	High
Cambridge	$ 948	$ 587	$ 1,536	High
Owen Sound	$ 1,065	$ 471	$ 1,536	High
Brockville	$ 1,040	$ 511	$ 1,551	High
Orillia	$ 1,072	$ 525	$ 1,597	High
Guelph	$ 1,009	$ 621	$ 1,630	High
Milton	$ 816	$ 834	$ 1,650	High
Saugeen Shores	$ 935	$ 730	$ 1,665	High
Kingston	$ 1,080	$ 585	$ 1,665	High
Ottawa	$ 960	$ 557	$ 1,516	High
Niagara-on-the-Lake	$ 1,030	$ 716	$ 1,746	High
Kenora	$ 1,294	$ 470	$ 1,764	High
St. Catharines	$ 1,247	$ 551	$ 1,797	High
Timmins	$ 1,475	$ 427	$ 1,903	High
Windsor	$ 1,403	$ 528	$ 1,931	High
London	$ 1,254	$ 682	$ 1,936	High
Kitchener	$ 1,182	$ 784	$ 1,965	High
Greater Sudbury	$ 1,435	$ 539	$ 1,973	High
Peterborough	$ 1,218	$ 813	$ 2,030	High
Waterloo	$ 1,546	$ 1,071	$ 2,617	High
Average	**$ 804**	**$ 469**	**$ 1,273**	
Median	**$ 789**	**$ 449**	**$ 1,263**	

Commercial Comparisons—Motel Taxes per suite— sorted by Population

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
Kincardine	$	693	Low
Greenstone	$	694	Low
South Bruce Peninsula	$	727	Low
North Perth	$	743	Low
Gravenhurst	$	769	Low
Wainfleet	$	971	Low
Georgian Bluffs	$	1,086	Low
Parry Sound	$	1,117	Mid
Lambton Shores	$	1,120	Mid
Espanola	$	1,174	Mid
Grey Highlands	$	1,194	Mid
Wellington North	$	1,240	Mid
Meaford	$	1,279	Mid
Average	**$**	**985**	
Median	**$**	**1,086**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
Kingsville	$	547	Low
Huntsville	$	748	Low
Thorold	$	792	Low
Tillsonburg	$	839	Low
Pelham	$	869	Low
Prince Edward County	$	957	Low
Port Colborne	$	1,060	Low
Collingwood	$	1,263	Mid
Bracebridge	$	1,375	Mid
Owen Sound	$	1,536	High
Brockville	$	1,551	High
Saugeen Shores	$	1,665	High
Niagara-on-the-Lake	$	1,746	High
Kenora	$	1,764	High
Average	**$**	**1,194**	
Median	**$**	**1,161**	

Commercial Comparisons—Motel Taxes per suite— sorted by Population (cont'd)

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Brant	$	620	Low
Lakeshore	$	658	Low
Fort Erie	$	731	Low
Sault Ste. Marie	$	829	Low
Caledon	$	834	Low
New Tecumseth	$	897	Low
Innisfil	$	974	Low
Sarnia	$	1,091	Mid
North Bay	$	1,093	Mid
Welland	$	1,097	Mid
Quinte West	$	1,124	Mid
Grimsby	$	1,130	Mid
Niagara Falls	$	1,320	Mid
Belleville	$	1,336	Mid
Stratford	$	1,388	Mid
Haldimand	$	1,424	Mid
Orangeville	$	1,431	Mid
Cornwall	$	1,484	High
Norfolk	$	1,492	High
Orillia	$	1,597	High
Timmins	$	1,903	High
Peterborough	$	2,030	High
Average	**$**	**1,204**	
Median	**$**	**1,127**	

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Thunder Bay	$	1,029	Low
Mississauga	$	1,048	Low
Brantford	$	1,074	Low
Clarington	$	1,124	Mid
Burlington	$	1,253	Mid
Chatham-Kent	$	1,290	Mid
Brampton	$	1,306	Mid
Oshawa	$	1,360	Mid
Richmond Hill	$	1,366	Mid
Hamilton	$	1,395	Mid
Barrie	$	1,433	High
Vaughan	$	1,496	High
Ottawa	$	1,516	High
Whitby	$	1,530	High
Cambridge	$	1,536	High
Guelph	$	1,630	High
Milton	$	1,650	High
Kingston	$	1,665	High
St. Catharines	$	1,797	High
Windsor	$	1,931	High
London	$	1,936	High
Kitchener	$	1,965	High
Greater Sudbury	$	1,973	High
Waterloo	$	2,617	High
Average	**$**	**1,538**	
Median	**$**	**1,506**	

Commercial Comparisons - Motel—by Location

2020 Property Taxes - Eastern		Ranking
Prince Edward County	$ 957	Low
Quinte West	$ 1,124	Mid
Belleville	$ 1,336	Mid
Cornwall	$ 1,484	High
Ottawa	$ 1,516	High
Brockville	$ 1,551	High
Kingston	$ 1,665	High
Peterborough	$ 2,030	High
Average	**$ 1,458**	
Median	**$ 1,500**	

2020 Property Taxes - GTA		Ranking
Caledon	$ 834	Low
Mississauga	$ 1,048	Low
Clarington	$ 1,124	Mid
Burlington	$ 1,253	Mid
Brampton	$ 1,306	Mid
Oshawa	$ 1,360	Mid
Richmond Hill	$ 1,366	Mid
Vaughan	$ 1,496	High
Whitby	$ 1,530	High
Milton	$ 1,650	High
Average	**$ 1,297**	
Median	**$ 1,333**	

2020 Property Taxes - Niagara/Hamilton		Ranking
Fort Erie	$ 731	Low
Thorold	$ 792	Low
Pelham	$ 869	Low
Wainfleet	$ 971	Low
Port Colborne	$ 1,060	Low
Welland	$ 1,097	Mid
Grimsby	$ 1,130	Mid
Niagara Falls	$ 1,320	Mid
Hamilton	$ 1,395	Mid
Niagara-on-the-Lake	$ 1,746	High
St. Catharines	$ 1,797	High
Average	**$ 1,173**	
Median	**$ 1,097**	

2020 Property Taxes - North		Ranking
Greenstone	$ 694	Low
Sault Ste. Marie	$ 829	Low
Thunder Bay	$ 1,029	Low
North Bay	$ 1,093	Mid
Parry Sound	$ 1,117	Mid
Espanola	$ 1,174	Mid
Kenora	$ 1,764	High
Timmins	$ 1,903	High
Greater Sudbury	$ 1,973	High
Average	**$ 1,286**	
Median	**$ 1,117**	

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

2020 Property Taxes - Simcoe/Musk./Duff.			Ranking
Huntsville	$	748	Low
Gravenhurst	$	769	Low
New Tecumseth	$	897	Low
Innisfil	$	974	Low
Collingwood	$	1,263	Mid
Bracebridge	$	1,375	Mid
Orangeville	$	1,431	Mid
Barrie	$	1,433	High
Orillia	$	1,597	High
Average	**$**	**1,165**	
Median	**$**	**1,263**	

2020 Property Taxes - Southwest			Ranking
Kingsville	$	547	Low
Brant	$	620	Low
Lakeshore	$	658	Low
Kincardine	$	693	Low
South Bruce Peninsula	$	727	Low
North Perth	$	743	Low
Tillsonburg	$	839	Low
Brantford	$	1,074	Low
Georgian Bluffs	$	1,086	Low
Sarnia	$	1,091	Mid
Lambton Shores	$	1,120	Mid
Grey Highlands	$	1,194	Mid
Wellington North	$	1,240	Mid
Meaford	$	1,279	Mid
Chatham-Kent	$	1,290	Mid
Stratford	$	1,388	Mid
Haldimand	$	1,424	Mid
Norfolk	$	1,492	High
Cambridge	$	1,536	High
Owen Sound	$	1,536	High
Guelph	$	1,630	High
Saugeen Shores	$	1,665	High
Windsor	$	1,931	High
London	$	1,936	High
Kitchener	$	1,965	High
Waterloo	$	2,617	High
Average	**$**	**1,282**	
Median	**$**	**1,259**	

Industrial Comparisons

Industrial Comparisons - Standard Industrial

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
South Bruce Peninsula	$ 0.26	$ 0.18	$ 0.44	Low
Meaford	$ 0.28	$ 0.17	$ 0.45	Low
Lambton Shores	$ 0.35	$ 0.23	$ 0.58	Low
Grey Highlands	$ 0.35	$ 0.27	$ 0.62	Low
Middlesex Centre	$ 0.36	$ 0.33	$ 0.69	Low
Southgate	$ 0.45	$ 0.27	$ 0.72	Low
North Middlesex	$ 0.44	$ 0.29	$ 0.73	Low
Norfolk	$ 0.46	$ 0.30	$ 0.76	Low
Espanola	$ 0.70	$ 0.20	$ 0.90	Low
North Perth	$ 0.57	$ 0.36	$ 0.93	Low
Bracebridge	$ 0.60	$ 0.40	$ 1.00	Low
Gravenhurst	$ 0.60	$ 0.40	$ 1.00	Low
St. Thomas	$ 0.72	$ 0.29	$ 1.01	Low
Chatham-Kent	$ 0.76	$ 0.27	$ 1.03	Low
Springwater	$ 0.40	$ 0.64	$ 1.04	Low
Kincardine	$ 0.66	$ 0.42	$ 1.08	Low
Brock	$ 0.68	$ 0.40	$ 1.08	Low
Owen Sound	$ 0.76	$ 0.32	$ 1.09	Low
Quinte West	$ 0.78	$ 0.33	$ 1.10	Low
North Bay	$ 0.74	$ 0.37	$ 1.11	Low
Tillsonburg	$ 0.81	$ 0.32	$ 1.13	Low
New Tecumseth	$ 0.52	$ 0.65	$ 1.18	Low
Brockville	$ 0.84	$ 0.32	$ 1.16	Low
Parry Sound	$ 0.90	$ 0.28	$ 1.18	Low
Lakeshore	$ 0.73	$ 0.45	$ 1.18	Low
West Grey	$ 0.71	$ 0.49	$ 1.20	Low
Wilmot	$ 0.65	$ 0.56	$ 1.22	Low
Central Elgin	$ 0.88	$ 0.35	$ 1.23	Low
Orillia	$ 0.81	$ 0.44	$ 1.25	Low
Fort Erie	$ 0.93	$ 0.33	$ 1.26	Low
Cornwall	$ 0.97	$ 0.32	$ 1.28	Low
Stratford	$ 0.96	$ 0.38	$ 1.34	Low
Huntsville	$ 0.79	$ 0.56	$ 1.35	Low
Wellesley	$ 0.74	$ 0.61	$ 1.35	Low
Strathroy-Caradoc	$ 0.83	$ 0.56	$ 1.38	Low

Industrial Comparisons - Standard Industrial (cont'd)

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Welland	$ 1.05	$ 0.35	$ 1.40	Mid
Hawkesbury	$ 1.05	$ 0.36	$ 1.41	Mid
Barrie	$ 0.87	$ 0.58	$ 1.44	Mid
Elliot Lake	$ 1.09	$ 0.36	$ 1.45	Mid
Orangeville	$ 0.99	$ 0.49	$ 1.48	Mid
Wellington North	$ 0.99	$ 0.48	$ 1.48	Mid
London	$ 0.96	$ 0.52	$ 1.48	Mid
Kitchener	$ 0.90	$ 0.61	$ 1.51	Mid
Prince Edward County	$ 0.78	$ 0.79	$ 1.57	Mid
Kingsville	$ 1.04	$ 0.56	$ 1.60	Mid
Pelham	$ 1.14	$ 0.48	$ 1.62	Mid
Peterborough	$ 1.00	$ 0.64	$ 1.64	Mid
Brant	$ 1.04	$ 0.62	$ 1.66	Mid
Kingston	$ 1.17	$ 0.50	$ 1.68	Mid
Greenstone	$ 1.41	$ 0.27	$ 1.68	Mid
Minto	$ 1.17	$ 0.54	$ 1.70	Mid
Haldimand	$ 1.11	$ 0.59	$ 1.71	Mid
Sarnia	$ 1.22	$ 0.52	$ 1.74	Mid
Kenora	$ 1.25	$ 0.50	$ 1.75	Mid
Mapleton	$ 1.19	$ 0.57	$ 1.75	Mid
Guelph-Eramosa	$ 1.12	$ 0.68	$ 1.80	Mid
Georgian Bluffs	$ 1.05	$ 0.77	$ 1.82	Mid
Niagara Falls	$ 1.28	$ 0.54	$ 1.82	Mid
Oshawa	$ 1.18	$ 0.64	$ 1.82	Mid
Centre Wellington	$ 1.17	$ 0.65	$ 1.82	Mid
Collingwood	$ 0.94	$ 0.90	$ 1.84	Mid
Windsor	$ 1.38	$ 0.46	$ 1.84	Mid
Halton Hills	$ 1.00	$ 0.84	$ 1.85	Mid
North Dumfries	$ 1.00	$ 0.85	$ 1.85	Mid
Aurora	$ 0.94	$ 0.93	$ 1.87	Mid
Clarington	$ 1.15	$ 0.73	$ 1.87	Mid
Innisfil	$ 0.87	$ 1.03	$ 1.91	Mid
East Gwillimbury	$ 0.96	$ 0.96	$ 1.92	Mid
Lincoln	$ 1.33	$ 0.59	$ 1.93	Mid
Vaughan	$ 0.89	$ 1.05	$ 1.93	Mid
Waterloo	$ 1.14	$ 0.79	$ 1.93	Mid

Industrial Comparisons - Standard Industrial (cont'd)

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Thorold	$ 1.42	$ 0.54	$ 1.96	High
Brantford	$ 1.35	$ 0.65	$ 2.00	High
Cambridge	$ 1.23	$ 0.77	$ 2.00	High
Thunder Bay	$ 1.55	$ 0.46	$ 2.01	High
Port Colborne	$ 1.54	$ 0.48	$ 2.02	High
Newmarket	$ 1.04	$ 0.99	$ 2.03	High
Richmond Hill	$ 0.92	$ 1.11	$ 2.03	High
Belleville	$ 1.53	$ 0.54	$ 2.06	High
West Lincoln	$ 1.39	$ 0.68	$ 2.07	High
Wainfleet	$ 1.50	$ 0.57	$ 2.07	High
Whitby	$ 1.26	$ 0.82	$ 2.08	High
St. Catharines	$ 1.55	$ 0.58	$ 2.12	High
Woolwich	$ 1.14	$ 0.99	$ 2.13	High
Markham	$ 0.95	$ 1.20	$ 2.15	High
Mississauga	$ 1.07	$ 1.12	$ 2.19	High
Georgina	$ 1.30	$ 0.93	$ 2.22	High
Guelph	$ 1.40	$ 0.82	$ 2.23	High
Puslinch	$ 1.37	$ 0.93	$ 2.30	High
Niagara-on-the-Lake	$ 1.50	$ 0.89	$ 2.40	High
Brampton	$ 1.26	$ 1.14	$ 2.40	High
Burlington	$ 1.36	$ 1.17	$ 2.53	High
King	$ 1.32	$ 1.23	$ 2.54	High
Milton	$ 1.26	$ 1.29	$ 2.55	High
Ingersoll	$ 1.89	$ 0.68	$ 2.57	High
Hamilton	$ 1.98	$ 0.69	$ 2.67	High
Whitchurch-Stouffville	$ 1.33	$ 1.39	$ 2.72	High
Timmins	$ 2.27	$ 0.56	$ 2.83	High
Oakville	$ 1.46	$ 1.38	$ 2.84	High
Ottawa	$ 1.86	$ 1.00	$ 2.87	High
Grimsby	$ 1.99	$ 0.93	$ 2.92	High
Sault Ste. Marie	$ 2.50	$ 0.43	$ 2.93	High
Caledon	$ 1.53	$ 1.60	$ 3.13	High
Erin	$ 2.14	$ 1.22	$ 3.36	High
Greater Sudbury	$ 3.01	$ 0.63	$ 3.64	High
Average	**$ 1.09**	**$ 0.63**	**$ 1.72**	
Median	**$ 1.04**	**$ 0.56**	**$ 1.74**	

Standard Industrial Comparisons—by Population Group
Taxes per Sq. Ft.

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
South Bruce Peninsula	$	0.44	Low
Meaford	$	0.45	Low
Lambton Shores	$	0.58	Low
Grey Highlands	$	0.62	Low
Southgate	$	0.72	Low
North Middlesex	$	0.73	Low
Espanola	$	0.90	Low
North Perth	$	0.93	Low
Gravenhurst	$	1.00	Low
Kincardine	$	1.08	Low
Brock	$	1.08	Low
Parry Sound	$	1.18	Low
West Grey	$	1.20	Low
Central Elgin	$	1.23	Low
Wellesley	$	1.35	Low
Hawkesbury	$	1.41	Mid
Elliot Lake	$	1.45	Mid
Wellington North	$	1.48	Mid
Greenstone	$	1.68	Mid
Minto	$	1.70	Mid
Mapleton	$	1.75	Mid
Guelph-Eramosa	$	1.80	Mid
Georgian Bluffs	$	1.82	Mid
North Dumfries	$	1.85	Mid
Wainfleet	$	2.07	High
Puslinch	$	2.30	High
Ingersoll	$	2.57	High
Erin	$	3.36	High
Average	**$**	**1.38**	
Median	**$**	**1.29**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
Middlesex Centre	$	0.69	Low
Bracebridge	$	1.00	Low
Springwater	$	1.04	Low
Owen Sound	$	1.09	Low
Tillsonburg	$	1.13	Low
Brockville	$	1.16	Low
Wilmot	$	1.22	Low
Huntsville	$	1.35	Low
Strathroy-Caradoc	$	1.38	Low
Prince Edward County	$	1.57	Mid
Kingsville	$	1.60	Mid
Pelham	$	1.62	Mid
Kenora	$	1.75	Mid
Collingwood	$	1.84	Mid
Lincoln	$	1.93	Mid
Thorold	$	1.96	High
Port Colborne	$	2.02	High
West Lincoln	$	2.07	High
Woolwich	$	2.13	High
Niagara-on-the-Lake	$	2.40	High
King	$	2.54	High
Average	**$**	**1.59**	
Median	**$**	**1.60**	

Standard Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Norfolk	$	0.76	Low
St. Thomas	$	1.01	Low
Quinte West	$	1.10	Low
North Bay	$	1.11	Low
New Tecumseth	$	1.18	Low
Lakeshore	$	1.18	Low
Orillia	$	1.25	Low
Fort Erie	$	1.26	Low
Cornwall	$	1.28	Low
Stratford	$	1.34	Low
Welland	$	1.40	Mid
Orangeville	$	1.48	Mid
Peterborough	$	1.64	Mid
Brant	$	1.66	Mid
Haldimand	$	1.71	Mid
Sarnia	$	1.74	Mid
Niagara Falls	$	1.82	Mid
Centre Wellington	$	1.82	Mid
Halton Hills	$	1.85	Mid
Aurora	$	1.87	Mid
Innisfil	$	1.91	Mid
East Gwillimbury	$	1.92	Mid
Newmarket	$	2.03	High
Belleville	$	2.06	High
Georgina	$	2.22	High
Whitchurch-Stouffville	$	2.72	High
Timmins	$	2.83	High
Grimsby	$	2.92	High
Sault Ste. Marie	$	2.93	High
Caledon	$	3.13	High
Average	**$**	**1.77**	
Median	**$**	**1.72**	

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Chatham-Kent	$	1.03	Low
Barrie	$	1.44	Mid
London	$	1.48	Mid
Kitchener	$	1.51	Mid
Kingston	$	1.68	Mid
Oshawa	$	1.82	Mid
Windsor	$	1.84	Mid
Clarington	$	1.87	Mid
Vaughan	$	1.93	Mid
Waterloo	$	1.93	Mid
Brantford	$	2.00	High
Cambridge	$	2.00	High
Thunder Bay	$	2.01	High
Richmond Hill	$	2.03	High
Whitby	$	2.08	High
St. Catharines	$	2.12	High
Markham	$	2.15	High
Mississauga	$	2.19	High
Guelph	$	2.23	High
Brampton	$	2.40	High
Burlington	$	2.53	High
Milton	$	2.55	High
Hamilton	$	2.67	High
Oakville	$	2.84	High
Ottawa	$	2.87	High
Greater Sudbury	$	3.64	High
Average	**$**	**2.11**	
Median	**$**	**2.02**	

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

2020 Property Taxes - Eastern			Ranking
Quinte West	$	1.10	Low
Brockville	$	1.16	Low
Cornwall	$	1.28	Low
Hawkesbury	$	1.41	Mid
Prince Edward County	$	1.57	Mid
Peterborough	$	1.64	Mid
Kingston	$	1.68	Mid
Belleville	$	2.06	High
Ottawa	$	2.87	High
Average	**$**	**1.64**	
Median	**$**	**1.57**	

Niagara/Hamilton			Ranking
Fort Erie	$	1.26	Low
Welland	$	1.40	Mid
Pelham	$	1.62	Mid
Niagara Falls	$	1.82	Mid
Lincoln	$	1.93	Mid
Thorold	$	1.96	High
Port Colborne	$	2.02	High
West Lincoln	$	2.07	High
Wainfleet	$	2.07	High
St. Catharines	$	2.12	High
Niagara-on-the-Lake	$	2.40	High
Hamilton	$	2.67	High
Grimsby	$	2.92	High
Average	**$**	**2.02**	
Median	**$**	**2.02**	

2020 Property Taxes - GTA			Ranking
Brock	$	1.08	Low
Oshawa	$	1.82	Mid
Halton Hills	$	1.85	Mid
Aurora	$	1.87	Mid
Clarington	$	1.87	Mid
East Gwillimbury	$	1.92	Mid
Vaughan	$	1.93	Mid
Newmarket	$	2.03	High
Richmond Hill	$	2.03	High
Whitby	$	2.08	High
Markham	$	2.15	High
Mississauga	$	2.19	High
Georgina	$	2.22	High
Brampton	$	2.40	High
Burlington	$	2.53	High
King	$	2.54	High
Milton	$	2.55	High
Whitchurch-Stouffville	$	2.72	High
Oakville	$	2.84	High
Caledon	$	3.13	High
Average	**$**	**2.19**	
Median	**$**	**2.12**	

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

2020 Property Taxes - North			Ranking
Espanola	$	0.90	Low
North Bay	$	1.11	Low
Parry Sound	$	1.18	Low
Elliot Lake	$	1.45	Mid
Greenstone	$	1.68	Mid
Kenora	$	1.75	Mid
Thunder Bay	$	2.01	High
Timmins	$	2.83	High
Sault Ste. Marie	$	2.93	High
Greater Sudbury	$	3.64	High
Average	**$**	**1.95**	
Median	**$**	**1.71**	

2020 Property Taxes - Simcoe/Musk./Duff.			Ranking
Bracebridge	$	1.00	Low
Gravenhurst	$	1.00	Low
Springwater	$	1.04	Low
New Tecumseth	$	1.18	Low
Orillia	$	1.25	Low
Huntsville	$	1.35	Low
Barrie	$	1.44	Mid
Orangeville	$	1.48	Mid
Collingwood	$	1.84	Mid
Innisfil	$	1.91	Mid
Average	**$**	**1.35**	
Median	**$**	**1.30**	

2020 Property Taxes - Southwest			Ranking
South Bruce Peninsula	$	0.44	Low
Meaford	$	0.45	Low
Lambton Shores	$	0.58	Low
Grey Highlands	$	0.62	Low
Middlesex Centre	$	0.69	Low
Southgate	$	0.72	Low
North Middlesex	$	0.73	Low
Norfolk	$	0.76	Low
North Perth	$	0.93	Low
St. Thomas	$	1.01	Low
Chatham-Kent	$	1.03	Low
Kincardine	$	1.08	Low
Owen Sound	$	1.09	Low
Tillsonburg	$	1.13	Low
Lakeshore	$	1.18	Low
West Grey	$	1.20	Low
Wilmot	$	1.22	Low
Central Elgin	$	1.23	Low
Stratford	$	1.34	Low
Wellesley	$	1.35	Low
Strathroy-Caradoc	$	1.38	Low
Wellington North	$	1.48	Mid
London	$	1.48	Mid
Kitchener	$	1.51	Mid
Kingsville	$	1.60	Mid
Brant	$	1.66	Mid
Minto	$	1.70	Mid
Haldimand	$	1.71	Mid
Sarnia	$	1.74	Mid
Mapleton	$	1.75	Mid
Guelph-Eramosa	$	1.80	Mid
Georgian Bluffs	$	1.82	Mid
Centre Wellington	$	1.82	Mid
Windsor	$	1.84	Mid
North Dumfries	$	1.85	Mid
Waterloo	$	1.93	Mid
Brantford	$	2.00	High
Cambridge	$	2.00	High
Woolwich	$	2.13	High
Guelph	$	2.23	High
Puslinch	$	2.30	High
Ingersoll	$	2.57	High
Erin	$	3.36	High
Average	**$**	**1.45**	
Median	**$**	**1.48**	

Large Industrial Comparisons (taxes per sq. ft.)

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
West Grey	$ 0.14	$ 0.10	$ 0.23	Low
Welland	$ 0.25	$ 0.08	$ 0.33	Low
Norfolk	$ 0.20	$ 0.13	$ 0.33	Low
West Lincoln	$ 0.22	$ 0.11	$ 0.33	Low
North Bay	$ 0.27	$ 0.14	$ 0.40	Low
Haldimand	$ 0.30	$ 0.16	$ 0.46	Low
Fort Erie	$ 0.37	$ 0.13	$ 0.50	Low
Clarington	$ 0.35	$ 0.22	$ 0.57	Low
Stratford	$ 0.42	$ 0.16	$ 0.58	Low
Collingwood	$ 0.29	$ 0.29	$ 0.59	Low
Kitchener	$ 0.37	$ 0.25	$ 0.61	Low
Chatham-Kent	$ 0.46	$ 0.17	$ 0.63	Low
North Perth	$ 0.40	$ 0.25	$ 0.65	Low
New Tecumseth	$ 0.29	$ 0.37	$ 0.66	Low
Kingston	$ 0.49	$ 0.20	$ 0.69	Low
Owen Sound	$ 0.52	$ 0.22	$ 0.75	Low
Brantford	$ 0.52	$ 0.25	$ 0.77	Low
Tillsonburg	$ 0.56	$ 0.22	$ 0.78	Low
Georgian Bluffs	$ 0.47	$ 0.37	$ 0.84	Low
Hawkesbury	$ 0.64	$ 0.20	$ 0.84	Low
Thorold	$ 0.63	$ 0.24	$ 0.87	Low
St. Thomas	$ 0.66	$ 0.22	$ 0.88	Low
Brant	$ 0.55	$ 0.33	$ 0.89	Low
Strathroy-Caradoc	$ 0.55	$ 0.36	$ 0.91	Low
Peterborough	$ 0.56	$ 0.36	$ 0.91	Low
Orangeville	$ 0.62	$ 0.30	$ 0.93	Mid
Cambridge	$ 0.57	$ 0.36	$ 0.93	Mid
Guelph-Eramosa	$ 0.57	$ 0.40	$ 0.97	Mid
London	$ 0.66	$ 0.36	$ 1.01	Mid
Sault Ste. Marie	$ 0.95	$ 0.08	$ 1.03	Mid
Niagara Falls	$ 0.73	$ 0.31	$ 1.04	Mid
Kingsville	$ 0.75	$ 0.29	$ 1.04	Mid
Cornwall	$ 0.80	$ 0.26	$ 1.06	Mid
Barrie	$ 0.65	$ 0.43	$ 1.08	Mid
Markham	$ 0.50	$ 0.63	$ 1.13	Mid
Caledon	$ 0.55	$ 0.58	$ 1.13	Mid
Ingersoll	$ 0.83	$ 0.30	$ 1.13	Mid
Hamilton	$ 0.90	$ 0.26	$ 1.17	Mid
Greater Sudbury	$ 1.00	$ 0.17	$ 1.17	Mid

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Central Elgin	$ 0.90	$ 0.28	$ 1.18	Mid
Wellington North	$ 0.79	$ 0.38	$ 1.18	Mid
East Gwillimbury	$ 0.61	$ 0.58	$ 1.19	Mid
Aurora	$ 0.61	$ 0.60	$ 1.21	Mid
St. Catharines	$ 0.89	$ 0.33	$ 1.22	Mid
Windsor	$ 0.97	$ 0.26	$ 1.23	Mid
Woolwich	$ 0.66	$ 0.58	$ 1.23	Mid
Thunder Bay	$ 1.00	$ 0.24	$ 1.24	Mid
Guelph	$ 0.80	$ 0.47	$ 1.26	Mid
Espanola	$ 1.05	$ 0.29	$ 1.34	Mid
Burlington	$ 0.75	$ 0.65	$ 1.40	High
Port Colborne	$ 1.07	$ 0.33	$ 1.40	High
Halton Hills	$ 0.78	$ 0.65	$ 1.43	High
Brockville	$ 1.06	$ 0.39	$ 1.44	High
Whitby	$ 0.88	$ 0.57	$ 1.45	High
Waterloo	$ 0.87	$ 0.61	$ 1.48	High
Orillia	$ 0.96	$ 0.53	$ 1.49	High
Whitchurch-Stouffville	$ 0.74	$ 0.77	$ 1.51	High
Belleville	$ 1.12	$ 0.39	$ 1.52	High
Oshawa	$ 1.01	$ 0.55	$ 1.57	High
Grey Highlands	$ 0.94	$ 0.66	$ 1.60	High
Lakeshore	$ 1.16	$ 0.49	$ 1.65	High
Centre Wellington	$ 1.06	$ 0.59	$ 1.65	High
Minto	$ 1.16	$ 0.54	$ 1.70	High
Newmarket	$ 0.88	$ 0.83	$ 1.71	High
Vaughan	$ 0.79	$ 0.92	$ 1.72	High
Brampton	$ 0.94	$ 0.85	$ 1.80	High
Mississauga	$ 0.91	$ 0.95	$ 1.87	High
Ottawa	$ 1.15	$ 0.72	$ 1.87	High
Prince Edward County	$ 0.97	$ 0.97	$ 1.94	High
Puslinch	$ 1.19	$ 0.79	$ 1.98	High
Grimsby	$ 1.45	$ 0.67	$ 2.12	High
Milton	$ 1.41	$ 1.43	$ 2.84	High
Oakville	$ 1.47	$ 1.38	$ 2.85	High
Mapleton	$ 1.95	$ 0.93	$ 2.88	High
Average	**$ 0.75**	**$ 0.44**	**$ 1.19**	
Median	**$ 0.75**	**$ 0.36**	**$ 1.15**	

Large Industrial Comparisons—by Population Group
Taxes per Sq. Ft.

Municipalities with populations less than 15,000

2020 Property Taxes			Ranking
West Grey	$	0.23	Low
North Perth	$	0.65	Low
Georgian Bluffs	$	0.84	Low
Hawkesbury	$	0.84	Low
Guelph-Eramosa	$	0.97	Mid
Ingersoll	$	1.13	Mid
Central Elgin	$	1.18	Mid
Wellington North	$	1.18	Mid
Espanola	$	1.34	Mid
Grey Highlands	$	1.60	High
Minto	$	1.70	High
Puslinch	$	1.98	High
Mapleton	$	2.88	High
Average	**$**	**1.27**	
Median	**$**	**1.18**	

Municipalities with populations between 15,000—29,999

2020 Property Taxes			Ranking
West Lincoln	$	0.33	Low
Collingwood	$	0.59	Low
Owen Sound	$	0.75	Low
Tillsonburg	$	0.78	Low
Thorold	$	0.87	Low
Strathroy-Caradoc	$	0.91	Low
Kingsville	$	1.04	Mid
Woolwich	$	1.23	Mid
Port Colborne	$	1.40	High
Brockville	$	1.44	High
Prince Edward County	$	1.94	High
Average	**$**	**1.03**	
Median	**$**	**0.91**	

Municipalities with populations between 30,000—99,999

2020 Property Taxes			Ranking
Welland	$	0.33	Low
Norfolk	$	0.33	Low
North Bay	$	0.40	Low
Haldimand	$	0.46	Low
Fort Erie	$	0.50	Low
Stratford	$	0.58	Low
New Tecumseth	$	0.66	Low
St. Thomas	$	0.88	Low
Brant	$	0.89	Low
Peterborough	$	0.91	Low
Orangeville	$	0.93	Mid
Sault Ste. Marie	$	1.03	Mid
Niagara Falls	$	1.04	Mid
Cornwall	$	1.06	Mid
Caledon	$	1.13	Mid
East Gwillimbury	$	1.19	Mid
Aurora	$	1.21	Mid
Halton Hills	$	1.43	High
Orillia	$	1.49	High
Whitchurch-Stouffville	$	1.51	High
Belleville	$	1.52	High
Lakeshore	$	1.65	High
Centre Wellington	$	1.65	High
Newmarket	$	1.71	High
Grimsby	$	2.12	High
Average	**$**	**1.06**	
Median	**$**	**1.04**	

Large Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

Municipalities with populations greater than 100,000

2020 Property Taxes			Ranking
Clarington	$	0.57	Low
Kitchener	$	0.61	Low
Chatham-Kent	$	0.63	Low
Kingston	$	0.69	Low
Brantford	$	0.77	Low
Cambridge	$	0.93	Mid
London	$	1.01	Mid
Barrie	$	1.08	Mid
Markham	$	1.13	Mid
Hamilton	$	1.17	Mid
Greater Sudbury	$	1.17	Mid
St. Catharines	$	1.22	Mid
Windsor	$	1.23	Mid
Thunder Bay	$	1.24	Mid
Guelph	$	1.26	Mid
Burlington	$	1.40	High
Whitby	$	1.45	High
Waterloo	$	1.48	High
Oshawa	$	1.57	High
Vaughan	$	1.72	High
Brampton	$	1.80	High
Mississauga	$	1.87	High
Ottawa	$	1.87	High
Milton	$	2.84	High
Oakville	$	2.85	High
Average	**$**	**1.34**	
Median	**$**	**1.23**	

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

2020 Property Taxes - Eastern			Ranking
Kingston	$	0.69	Low
Hawkesbury	$	0.84	Low
Peterborough	$	0.91	Low
Cornwall	$	1.06	Mid
Brockville	$	1.44	High
Belleville	$	1.52	High
Ottawa	$	1.87	High
Prince Edward County	$	1.94	High
Average	**$**	**1.28**	
Median	**$**	**1.25**	

Niagara/Hamilton			Ranking
Welland	$	0.33	Low
West Lincoln	$	0.33	Low
Fort Erie	$	0.50	Low
Thorold	$	0.87	Low
Niagara Falls	$	1.04	Mid
Hamilton	$	1.17	Mid
St. Catharines	$	1.22	Mid
Port Colborne	$	1.40	High
Grimsby	$	2.12	High
Average	**$**	**1.00**	
Median	**$**	**1.04**	

2020 Property Taxes - GTA			Ranking
Clarington	$	0.57	Low
Markham	$	1.13	Mid
Caledon	$	1.13	Mid
East Gwillimbury	$	1.19	Mid
Aurora	$	1.21	Mid
Burlington	$	1.40	High
Halton Hills	$	1.43	High
Whitby	$	1.45	High
Whitchurch-Stouffville	$	1.51	High
Oshawa	$	1.57	High
Newmarket	$	1.71	High
Vaughan	$	1.72	High
Brampton	$	1.80	High
Mississauga	$	1.87	High
Milton	$	2.84	High
Oakville	$	2.85	High
Average	**$**	**1.59**	
Median	**$**	**1.48**	

2020 Property Taxes - North			Ranking
North Bay	$	0.40	Low
Sault Ste. Marie	$	1.03	Mid
Greater Sudbury	$	1.17	Mid
Thunder Bay	$	1.24	Mid
Espanola	$	1.34	Mid
Average	**$**	**1.04**	
Median	**$**	**1.17**	

2020 Property Taxes - Simcoe/Musk./Duff.			Ranking
Collingwood	$	0.59	Low
New Tecumseth	$	0.66	Low
Orangeville	$	0.93	Mid
Barrie	$	1.08	Mid
Orillia	$	1.49	High
Average	**$**	**0.95**	
Median	**$**	**0.93**	

Large Industrial Comparisons —by Location (cont'd)
Taxes per sq. ft.

2020 Property Taxes - Southwest			Ranking
West Grey	$	0.23	Low
Norfolk	$	0.33	Low
Haldimand	$	0.46	Low
Stratford	$	0.58	Low
Kitchener	$	0.61	Low
Chatham-Kent	$	0.63	Low
North Perth	$	0.65	Low
Owen Sound	$	0.75	Low
Brantford	$	0.77	Low
Tillsonburg	$	0.78	Low
Georgian Bluffs	$	0.84	Low
St. Thomas	$	0.88	Low
Brant	$	0.89	Low
Strathroy-Caradoc	$	0.91	Low
Cambridge	$	0.93	Mid
Guelph-Eramosa	$	0.97	Mid
London	$	1.01	Mid
Kingsville	$	1.04	Mid
Ingersoll	$	1.13	Mid
Central Elgin	$	1.18	Mid
Wellington North	$	1.18	Mid
Windsor	$	1.23	Mid
Woolwich	$	1.23	Mid
Guelph	$	1.26	Mid
Waterloo	$	1.48	High
Grey Highlands	$	1.60	High
Lakeshore	$	1.65	High
Centre Wellington	$	1.65	High
Minto	$	1.70	High
Puslinch	$	1.98	High
Mapleton	$	2.88	High
Average	**$**	**1.08**	
Median	**$**	**0.97**	

Industrial Comparisons - Industrial Vacant Land (taxes per acre)

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Georgian Bluffs	$ 76	$ 56	$ 132	Low
Kincardine	$ 193	$ 124	$ 317	Low
Grey Highlands	$ 207	$ 147	$ 354	Low
Minto	$ 315	$ 143	$ 457	Low
West Grey	$ 286	$ 198	$ 484	Low
North Middlesex	$ 312	$ 183	$ 495	Low
Wainfleet	$ 413	$ 154	$ 567	Low
Lambton Shores	$ 346	$ 225	$ 571	Low
Pelham	$ 429	$ 177	$ 605	Low
Middlesex Centre	$ 414	$ 298	$ 712	Low
Strathroy-Caradoc	$ 494	$ 330	$ 824	Low
Hawkesbury	$ 629	$ 216	$ 845	Low
Chatham-Kent	$ 625	$ 226	$ 851	Low
Bracebridge	$ 534	$ 355	$ 888	Low
Meaford	$ 580	$ 339	$ 920	Low
Owen Sound	$ 649	$ 276	$ 925	Low
Brockville	$ 695	$ 255	$ 951	Low
Port Colborne	$ 760	$ 234	$ 994	Low
Gravenhurst	$ 597	$ 401	$ 998	Low
St. Thomas	$ 739	$ 293	$ 1,032	Low
Wellington North	$ 708	$ 342	$ 1,050	Low
Cornwall	$ 820	$ 263	$ 1,083	Low
Huntsville	$ 663	$ 473	$ 1,136	Low
Tillsonburg	$ 821	$ 326	$ 1,147	Low
Kingsville	$ 750	$ 405	$ 1,155	Low
North Perth	$ 715	$ 445	$ 1,160	Low
Southgate	$ 736	$ 439	$ 1,175	Low
Springwater	$ 456	$ 738	$ 1,194	Low
Norfolk	$ 784	$ 522	$ 1,306	Low
Espanola	$ 1,087	$ 303	$ 1,390	Low
Belleville	$ 1,068	$ 373	$ 1,442	Low
Welland	$ 1,139	$ 374	$ 1,514	Low
Lakeshore	$ 847	$ 686	$ 1,533	Low

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Brant	$ 1,003	$ 598	$ 1,601	Mid
Fort Erie	$ 1,193	$ 427	$ 1,620	Mid
West Lincoln	$ 1,164	$ 557	$ 1,721	Mid
Haldimand	$ 1,152	$ 600	$ 1,752	Mid
North Bay	$ 1,168	$ 594	$ 1,762	Mid
Parry Sound	$ 1,407	$ 435	$ 1,842	Mid
Mapleton	$ 1,299	$ 620	$ 1,920	Mid
Brock	$ 1,241	$ 725	$ 1,966	Mid
Sarnia	$ 1,459	$ 611	$ 2,070	Mid
Orillia	$ 1,429	$ 786	$ 2,215	Mid
Stratford	$ 1,615	$ 634	$ 2,249	Mid
Kingston	$ 1,645	$ 672	$ 2,317	Mid
Timmins	$ 1,892	$ 441	$ 2,334	Mid
Peterborough	$ 1,533	$ 979	$ 2,512	Mid
New Tecumseth	$ 1,105	$ 1,415	$ 2,520	Mid
Ingersoll	$ 1,867	$ 672	$ 2,539	Mid
East Gwillimbury	$ 1,335	$ 1,275	$ 2,610	Mid
Quinte West	$ 1,854	$ 772	$ 2,627	Mid
Centre Wellington	$ 1,752	$ 971	$ 2,723	Mid
Sault Ste. Marie	$ 2,440	$ 384	$ 2,824	Mid
Elliot Lake	$ 2,183	$ 728	$ 2,911	Mid
Georgina	$ 1,802	$ 1,280	$ 3,083	Mid
Windsor	$ 2,464	$ 818	$ 3,282	Mid
Brantford	$ 2,239	$ 1,070	$ 3,309	Mid
Kenora	$ 2,449	$ 971	$ 3,420	Mid
Collingwood	$ 1,706	$ 1,730	$ 3,436	Mid
Wilmot	$ 1,889	$ 1,623	$ 3,512	Mid
Innisfil	$ 1,701	$ 2,014	$ 3,715	Mid
Barrie	$ 2,340	$ 1,551	$ 3,891	Mid
London	$ 2,564	$ 1,404	$ 3,968	Mid
Woolwich	$ 2,228	$ 1,948	$ 4,176	Mid
Guelph-Eramosa	$ 2,740	$ 1,642	$ 4,381	Mid
Niagara Falls	$ 3,223	$ 1,350	$ 4,573	Mid
North Dumfries	$ 2,487	$ 2,132	$ 4,619	Mid

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

	2020 Municipal Taxes	2020 Education Taxes	2020 Property Taxes	Ranking
Clarington	$ 2,922	$ 1,844	$ 4,766	High
Lincoln	$ 3,434	$ 1,528	$ 4,962	High
Erin	$ 3,371	$ 1,917	$ 5,289	High
Orangeville	$ 3,602	$ 1,769	$ 5,372	High
Newmarket	$ 3,013	$ 2,848	$ 5,861	High
Niagara-on-the-Lake	$ 3,739	$ 2,226	$ 5,964	High
Kitchener	$ 3,652	$ 2,474	$ 6,126	High
Thunder Bay	$ 4,881	$ 1,429	$ 6,310	High
Greater Sudbury	$ 5,273	$ 1,050	$ 6,323	High
Cambridge	$ 3,978	$ 2,489	$ 6,467	High
Aurora	$ 3,434	$ 3,414	$ 6,848	High
Thorold	$ 5,090	$ 1,940	$ 7,030	High
Oshawa	$ 4,672	$ 2,542	$ 7,214	High
King	$ 3,779	$ 3,521	$ 7,300	High
St. Catharines	$ 5,557	$ 2,065	$ 7,621	High
Guelph	$ 4,844	$ 2,832	$ 7,676	High
Whitchurch-Stouffville	$ 3,840	$ 4,006	$ 7,845	High
Whitby	$ 4,994	$ 3,240	$ 8,234	High
Puslinch	$ 5,144	$ 3,419	$ 8,564	High
Grimsby	$ 7,043	$ 3,273	$ 10,316	High
Richmond Hill	$ 5,331	$ 6,357	$ 11,688	High
Waterloo	$ 7,328	$ 5,076	$ 12,404	High
Markham	$ 5,834	$ 7,322	$ 13,155	High
Vaughan	$ 6,192	$ 7,209	$ 13,401	High
Ottawa	$ 9,237	$ 4,949	$ 14,185	High
Halton Hills	$ 7,858	$ 6,597	$ 14,455	High
Caledon	$ 7,426	$ 7,730	$ 15,156	High
Hamilton	$ 11,369	$ 3,862	$ 15,232	High
Brampton	$ 9,060	$ 8,209	$ 17,269	High
Milton	$ 8,650	$ 8,810	$ 17,460	High
Burlington	$ 9,810	$ 8,481	$ 18,291	High
Mississauga	$ 9,757	$ 10,174	$ 19,931	High
Oakville	$ 11,937	$ 11,258	$ 23,195	High
Average	**$ 2,775**	**$ 1,906**	**$ 4,681**	
Median	**$ 1,729**	**$ 802**	**$ 2,618**	

Industrial Comparisons—Industrial Vacant Land—by Population Group
Taxes per Acre

Municipalities with populations less than 15,000

	2020 Property Taxes		Ranking
Georgian Bluffs	$	132	Low
Kincardine	$	317	Low
Grey Highlands	$	354	Low
Minto	$	457	Low
West Grey	$	484	Low
North Middlesex	$	495	Low
Wainfleet	$	567	Low
Lambton Shores	$	571	Low
Hawkesbury	$	845	Low
Meaford	$	920	Low
Gravenhurst	$	998	Low
Wellington North	$	1,050	Low
North Perth	$	1,160	Low
Southgate	$	1,175	Low
Espanola	$	1,390	Low
Parry Sound	$	1,842	Mid
Mapleton	$	1,920	Mid
Brock	$	1,966	Mid
Ingersoll	$	2,539	Mid
Elliot Lake	$	2,911	Mid
Guelph-Eramosa	$	4,381	Mid
North Dumfries	$	4,619	Mid
Erin	$	5,289	High
Puslinch	$	8,564	High
Average	**$**	**1,873**	
Median	**$**	**1,105**	

Municipalities with populations between 15,000—29,999

	2020 Property Taxes		Ranking
Pelham	$	605	Low
Middlesex Centre	$	712	Low
Strathroy-Caradoc	$	824	Low
Bracebridge	$	888	Low
Owen Sound	$	925	Low
Brockville	$	951	Low
Port Colborne	$	994	Low
Huntsville	$	1,136	Low
Tillsonburg	$	1,147	Low
Kingsville	$	1,155	Low
Springwater	$	1,194	Low
West Lincoln	$	1,721	Mid
Kenora	$	3,420	Mid
Collingwood	$	3,436	Mid
Wilmot	$	3,512	Mid
Woolwich	$	4,176	Mid
Lincoln	$	4,962	High
Niagara-on-the-Lake	$	5,964	High
Thorold	$	7,030	High
King	$	7,300	High
Average	**$**	**2,603**	
Median	**$**	**1,175**	

Industrial Comparisons—Industrial Vacant Land—by Population Group (cont'd)
Taxes per Acre

Municipalities with populations between 30,000—99,999

	2020 Property Taxes	Ranking
St. Thomas	$ 1,032	Low
Cornwall	$ 1,083	Low
Norfolk	$ 1,306	Low
Belleville	$ 1,442	Low
Welland	$ 1,514	Low
Lakeshore	$ 1,533	Low
Brant	$ 1,601	Mid
Fort Erie	$ 1,620	Mid
Haldimand	$ 1,752	Mid
North Bay	$ 1,762	Mid
Sarnia	$ 2,070	Mid
Orillia	$ 2,215	Mid
Stratford	$ 2,249	Mid
Timmins	$ 2,334	Mid
Peterborough	$ 2,512	Mid
New Tecumseth	$ 2,520	Mid
East Gwillimbury	$ 2,610	Mid
Quinte West	$ 2,627	Mid
Centre Wellington	$ 2,723	Mid
Sault Ste. Marie	$ 2,824	Mid
Georgina	$ 3,083	Mid
Innisfil	$ 3,715	Mid
Niagara Falls	$ 4,573	Mid
Orangeville	$ 5,372	High
Newmarket	$ 5,861	High
Aurora	$ 6,848	High
Whitchurch-Stouffville	$ 7,845	High
Grimsby	$ 10,316	High
Halton Hills	$ 14,455	High
Caledon	$ 15,156	High
Average	**$ 3,885**	
Median	**$ 2,516**	

Municipalities with populations greater than 100,000

	2020 Property Taxes	Ranking
Chatham-Kent	$ 851	Low
Kingston	$ 2,317	Mid
Windsor	$ 3,282	Mid
Brantford	$ 3,309	Mid
Barrie	$ 3,891	Mid
London	$ 3,968	Mid
Clarington	$ 4,766	High
Kitchener	$ 6,126	High
Thunder Bay	$ 6,310	High
Greater Sudbury	$ 6,323	High
Cambridge	$ 6,467	High
Oshawa	$ 7,214	High
St. Catharines	$ 7,621	High
Guelph	$ 7,676	High
Whitby	$ 8,234	High
Richmond Hill	$ 11,688	High
Waterloo	$ 12,404	High
Markham	$ 13,155	High
Vaughan	$ 13,401	High
Ottawa	$ 14,185	High
Hamilton	$ 15,232	High
Brampton	$ 17,269	High
Milton	$ 17,460	High
Burlington	$ 18,291	High
Mississauga	$ 19,931	High
Oakville	$ 23,195	High
Average	**$ 9,791**	
Median	**$ 7,649**	

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

2020 Property Taxes - Eastern		Ranking
Hawkesbury	$ 845	Low
Brockville	$ 951	Low
Cornwall	$ 1,083	Low
Belleville	$ 1,442	Low
Kingston	$ 2,317	Mid
Peterborough	$ 2,512	Mid
Quinte West	$ 2,627	Mid
Ottawa	$ 14,185	High
Average	**$ 3,245**	
Median	**$ 1,879**	

2020 Property Taxes - Niagara/Hamilton		Ranking
Wainfleet	$ 567	Low
Pelham	$ 605	Low
Port Colborne	$ 994	Low
Welland	$ 1,514	Low
Fort Erie	$ 1,620	Mid
West Lincoln	$ 1,721	Mid
Niagara Falls	$ 4,573	Mid
Lincoln	$ 4,962	High
Niagara-on-the-Lake	$ 5,964	High
Thorold	$ 7,030	High
St. Catharines	$ 7,621	High
Grimsby	$ 10,316	High
Hamilton	$ 15,232	High
Average	**$ 4,824**	
Median	**$ 4,573**	

2020 Property Taxes - GTA		Ranking
Brock	$ 1,966	Mid
East Gwillimbury	$ 2,610	Mid
Georgina	$ 3,083	Mid
Clarington	$ 4,766	High
Newmarket	$ 5,861	High
Aurora	$ 6,848	High
Oshawa	$ 7,214	High
King	$ 7,300	High
Whitchurch-Stouffville	$ 7,845	High
Whitby	$ 8,234	High
Richmond Hill	$ 11,688	High
Markham	$ 13,155	High
Vaughan	$ 13,401	High
Halton Hills	$ 14,455	High
Caledon	$ 15,156	High
Brampton	$ 17,269	High
Milton	$ 17,460	High
Burlington	$ 18,291	High
Mississauga	$ 19,931	High
Oakville	$ 23,195	High
Average	**$ 10,986**	
Median	**$ 9,961**	

Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)
Taxes per acre

2020 Property Taxes - North		Ranking
Espanola	$ 1,390	Low
North Bay	$ 1,762	Mid
Parry Sound	$ 1,842	Mid
Timmins	$ 2,334	Mid
Sault Ste. Marie	$ 2,824	Mid
Elliot Lake	$ 2,911	Mid
Kenora	$ 3,420	Mid
Thunder Bay	$ 6,310	High
Greater Sudbury	$ 6,323	High
Average	**$ 3,235**	
Median	**$ 2,824**	

2020 Property Taxes - Simcoe/Musk./Duff.		Ranking
Bracebridge	$ 888	Low
Gravenhurst	$ 998	Low
Huntsville	$ 1,136	Low
Springwater	$ 1,194	Low
Orillia	$ 2,215	Mid
New Tecumseth	$ 2,520	Mid
Collingwood	$ 3,436	Mid
Innisfil	$ 3,715	Mid
Barrie	$ 3,891	Mid
Orangeville	$ 5,372	High
Average	**$ 2,536**	
Median	**$ 2,367**	

2020 Property Taxes - Southwest		Ranking
Georgian Bluffs	$ 132	Low
Kincardine	$ 317	Low
Grey Highlands	$ 354	Low
Minto	$ 457	Low
West Grey	$ 484	Low
North Middlesex	$ 495	Low
Lambton Shores	$ 571	Low
Middlesex Centre	$ 712	Low
Strathroy-Caradoc	$ 824	Low
Chatham-Kent	$ 851	Low
Meaford	$ 920	Low
Owen Sound	$ 925	Low
St. Thomas	$ 1,032	Low
Wellington North	$ 1,050	Low
Tillsonburg	$ 1,147	Low
Kingsville	$ 1,155	Low
North Perth	$ 1,160	Low
Southgate	$ 1,175	Low
Norfolk	$ 1,306	Low
Lakeshore	$ 1,533	Low
Brant	$ 1,601	Mid
Haldimand	$ 1,752	Mid
Mapleton	$ 1,920	Mid
Sarnia	$ 2,070	Mid
Stratford	$ 2,249	Mid
Ingersoll	$ 2,539	Mid
Centre Wellington	$ 2,723	Mid
Windsor	$ 3,282	Mid
Brantford	$ 3,309	Mid
Wilmot	$ 3,512	Mid
London	$ 3,968	Mid
Woolwich	$ 4,176	Mid
Guelph-Eramosa	$ 4,381	Mid
North Dumfries	$ 4,619	Mid
Erin	$ 5,289	High
Kitchener	$ 6,126	High
Cambridge	$ 6,467	High
Guelph	$ 7,676	High
Puslinch	$ 8,564	High
Waterloo	$ 12,404	High
Average	**$ 2,631**	
Median	**$ 1,567**	

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:

• Conservation	• Financial Sufficiency
• Revenue Stability	• Rate Stability
• Fairness	• Ease of Implementation
• Economic Development	• Ease of Understanding

The process typically followed by municipalities in setting water and wastewater rates is to:

- Identify Evaluation Criteria/Objectives
- Identify Revenue Requirements for each Service
- Allocate Costs—Capital, Operating & Maintenance
- Calculate Unit Costs—Allocate Fixed and Volumetric Costs
- Design the Rate Structure—Inclining, Declining, Uniform, # of Blocks, etc.
- Assess the Effectiveness in meeting the Objectives
- Assess the Impact on Various Classes and Types of Users

Fixed Costs

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

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 200 m^3. 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.

- 98 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	$ 39	4%
Brantford	$ 55	6%
Georgina	$ 73	6%
Lincoln	$ 138	13%
North Dumfries	$ 192	16%
Wellesley	$ 216	17%
Cambridge	$ 207	18%
Wilmot	$ 210	18%
Guelph-Eramosa	$ 260	18%
Stratford	$ 168	20%
St. Thomas	$ 213	20%
Erin	$ 190	21%
Guelph	$ 209	22%
Centre Wellington	$ 286	22%
Orangeville	$ 231	22%
Lambton Shores	$ 371	24%
Welland	$ 339	25%
Woolwich	$ 312	25%
Orillia	$ 251	27%
Central Elgin	$ 487	28%
Bracebridge	$ 380	30%
Gravenhurst	$ 380	30%
Huntsville	$ 380	30%

	Fixed Annual 5/8"	Fixed as a % of Total Residential
St. Catharines	$ 303	31%
Mapleton	$ 458	32%
Minto	$ 528	33%
Newmarket	$ 425	33%
Brock	$ 316	35%
Clarington	$ 316	35%
Oshawa	$ 316	35%
Whitby	$ 316	35%
Ottawa	$ 278	35%
Hamilton	$ 274	37%
East Gwillimbury	$ 560	39%
Barrie	$ 392	40%
Pelham	$ 354	40%
Innisfil	$ 488	40%
Windsor	$ 527	41%
London	$ 379	42%
Prince Edward County	$ 890	42%
King	$ 603	42%
Burlington	$ 381	42%
Halton Hills	$ 381	42%
Milton	$ 381	42%
Oakville	$ 381	42%
Thorold	$ 472	42%
Greater Sudbury	$ 572	43%
Springwater	$ 619	43%
Lakeshore	$ 469	44%
West Lincoln	$ 522	45%
Hanover	$ 342	45%
Thunder Bay	$ 562	46%
Norfolk	$ 645	47%
Hawkesbury	$ 376	47%
Belleville	$ 598	48%
Peterborough	$ 526	48%
North Perth	$ 504	49%

Residential Water/WW Fixed Costs as a Percentage of Total Annual Water/Wastewater Costs

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Saugeen Shores	$ 575	50%
Kingsville	$ 326	50%
Niagara Falls	$ 488	51%
Grimsby	$ 311	51%
Owen Sound	$ 666	52%
South Bruce Peninsula	$ 962	52%
Haldimand	$ 541	52%
Niagara-on-the-Lake	$ 619	53%
Tillsonburg	$ 487	53%
North Bay	$ 580	54%
Fort Erie	$ 801	54%
Meaford	$ 978	54%
Kingston	$ 634	54%
Quinte West	$ 684	54%
The Blue Mountains	$ 594	55%
Chatham-Kent	$ 642	55%
Brant	$ 839	59%
Chatsworth	$ 1,251	59%
Middlesex Centre	$ 1,064	61%
Collingwood	$ 627	62%
Port Colborne	$ 931	63%
Southgate	$ 1,073	64%
Kenora	$ 1,126	64%
Ingersoll	$ 832	66%
Sault Ste. Marie	$ 604	69%
North Middlesex	$ 848	70%
Brockville	$ 545	70%
Parry Sound	$ 1,071	71%
West Grey	$ 1,054	73%
Strathroy-Caradoc	$ 749	75%
Kincardine	$ 821	82%
Grey Highlands	$ 1,094	83%
Sarnia	$ 841	84%
Georgian Bluffs	$ 691	91%
Cornwall	$ 813	100%
Elliot Lake	$ 752	100%
Espanola	$ 1,199	100%
Greenstone	$ 1,791	100%
Timmins	$ 947	100%
Wellington North	$ 1,246	100%
Average	**$ 498**	**42%**
Median	**$ 471**	**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	$ -	$ 501	$ 501	0%
Markham	$ -	$ 447	$ 447	0%
Mississauga	$ -	$ 295	$ 295	0%
Richmond Hill	$ -	$ 474	$ 474	0%
Toronto	$ -	$ 407	$ 407	0%
Vaughan	$ -	$ 415	$ 415	0%
Whitchurch-Stouffville	$ -	$ 478	$ 478	0%
New Tecumseth	$ -	$ 426	$ 426	0%
Georgina	$ 35	$ 520	$ 555	6%
Waterloo	$ 39	$ 394	$ 433	9%
Brantford	$ 55	$ 434	$ 489	11%
Lincoln	$ 70	$ 420	$ 490	14%
Wellesley	$ 120	$ 628	$ 748	16%
North Dumfries	$ 108	$ 556	$ 664	16%
Wilmot	$ 105	$ 422	$ 527	20%
Guelph-Eramosa	$ 130	$ 504	$ 634	20%
Cambridge	$ 123	$ 475	$ 598	21%
Erin	$ 190	$ 720	$ 910	21%
Guelph	$ 94	$ 354	$ 448	21%
Orangeville	$ 116	$ 424	$ 540	21%
Centre Wellington	$ 138	$ 484	$ 622	22%
Lambton Shores	$ 178	$ 578	$ 756	24%
Central Elgin	$ 222	$ 680	$ 902	25%
Stratford	$ 84	$ 257	$ 341	25%
Welland	$ 145	$ 435	$ 580	25%
Orillia	$ 126	$ 314	$ 440	29%
Kingsville	$ 86	$ 200	$ 286	30%
Woolwich	$ 156	$ 352	$ 508	31%
Newmarket	$ 206	$ 412	$ 619	33%
Pelham	$ 159	$ 306	$ 465	34%
St. Thomas	$ 213	$ 387	$ 600	36%
West Lincoln	$ 158	$ 282	$ 440	36%
Minto	$ 264	$ 468	$ 732	36%
Mapleton	$ 229	$ 396	$ 625	37%
Hamilton	$ 133	$ 225	$ 358	37%

Water Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
East Gwillimbury	$ 280	$ 456	$ 736	38%
Ottawa	$ 172	$ 271	$ 443	39%
Innisfil	$ 275	$ 432	$ 707	39%
Springwater	$ 222	$ 341	$ 562	39%
St. Catharines	$ 177	$ 270	$ 447	40%
North Middlesex	$ 248	$ 370	$ 618	40%
King	$ 239	$ 350	$ 589	41%
Barrie	$ 165	$ 238	$ 403	41%
Prince Edward County	$ 375	$ 522	$ 897	42%
Burlington	$ 177	$ 241	$ 418	42%
Halton Hills	$ 177	$ 241	$ 418	42%
Milton	$ 177	$ 241	$ 418	42%
Oakville	$ 177	$ 241	$ 418	42%
Thorold	$ 209	$ 284	$ 492	42%
Greater Sudbury	$ 270	$ 362	$ 632	43%
London	$ 214	$ 281	$ 495	43%
Lakeshore	$ 245	$ 304	$ 549	45%
Hawkesbury	$ 157	$ 194	$ 351	45%
Hanover	$ 149	$ 182	$ 331	45%
Bracebridge	$ 295	$ 353	$ 648	46%
Gravenhurst	$ 295	$ 353	$ 648	46%
Huntsville	$ 295	$ 353	$ 648	46%
Thunder Bay	$ 296	$ 354	$ 650	46%
Norfolk	$ 271	$ 306	$ 577	47%
Southgate	$ 322	$ 358	$ 680	47%
Peterborough	$ 261	$ 284	$ 546	48%
Kingston	$ 267	$ 279	$ 547	49%
Niagara-on-the-Lake	$ 294	$ 299	$ 594	50%
Belleville	$ 368	$ 372	$ 740	50%
North Perth	$ 241	$ 241	$ 482	50%
Brock	$ 229	$ 227	$ 457	50%
Clarington	$ 229	$ 227	$ 457	50%
Oshawa	$ 229	$ 227	$ 457	50%
Whitby	$ 229	$ 227	$ 457	50%
Fort Erie	$ 303	$ 300	$ 603	50%
Quinte West	$ 264	$ 252	$ 516	51%
Grimsby	$ 311	$ 294	$ 605	51%
Owen Sound	$ 297	$ 280	$ 577	52%

Water Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Niagara Falls	$ 244	$ 221	$ 465	52%
Collingwood	$ 216	$ 193	$ 409	53%
South Bruce Peninsula	$ 424	$ 368	$ 792	54%
Chatham-Kent	$ 312	$ 270	$ 582	54%
North Bay	$ 324	$ 274	$ 598	54%
Meaford	$ 529	$ 430	$ 959	55%
The Blue Mountains	$ 318	$ 257	$ 575	55%
Haldimand	$ 243	$ 195	$ 438	55%
Saugeen Shores	$ 271	$ 204	$ 475	57%
Chatsworth	$ 625	$ 440	$ 1,065	59%
Port Colborne	$ 395	$ 273	$ 668	59%
Tillsonburg	$ 278	$ 181	$ 459	60%
Middlesex Centre	$ 504	$ 312	$ 816	62%
Windsor	$ 316	$ 188	$ 503	63%
Kenora	$ 563	$ 318	$ 881	64%
West Grey	$ 345	$ 184	$ 529	65%
Brant	$ 590	$ 286	$ 876	67%
Ingersoll	$ 377	$ 181	$ 559	68%
Kincardine	$ 398	$ 186	$ 584	68%
Sault Ste. Marie	$ 373	$ 170	$ 543	69%
Brockville	$ 222	$ 94	$ 315	70%
Strathroy-Caradoc	$ 376	$ 125	$ 501	75%
Grey Highlands	$ 632	$ 146	$ 778	81%
Sarnia	$ 389	$ 77	$ 466	84%
Parry Sound	$ 463	$ 58	$ 522	89%
Georgian Bluffs	$ 691	$ 67	$ 757	91%
Cornwall	$ 347	$ -	$ 347	100%
Elliot Lake	$ 376	$ -	$ 376	100%
Espanola	$ 599	$ -	$ 599	100%
Greenstone	$ 933	$ -	$ 933	100%
Timmins	$ 446	$ -	$ 446	100%
Wellington North	$ 559	$ -	$ 559	100%
Average	**$ 248**	**$ 307**	**$ 555**	**43%**
Median	**$ 229**	**$ 295**	**$ 534**	**44%**

Wastewater Fixed Costs

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Aurora	$ -	$ 554	$ 554	0%
Brampton	$ -	$ 227	$ 227	0%
Brantford	$ -	$ 398	$ 398	0%
Caledon	$ -	$ 227	$ 227	0%
Kitchener	$ -	$ 631	$ 631	0%
Markham	$ -	$ 447	$ 447	0%
Mississauga	$ -	$ 227	$ 227	0%
Richmond Hill	$ -	$ 474	$ 474	0%
St. Thomas	$ -	$ 454	$ 454	0%
Toronto	$ -	$ 407	$ 407	0%
Vaughan	$ -	$ 499	$ 499	0%
Waterloo	$ -	$ 506	$ 506	0%
Whitchurch-Stouffville	$ -	$ 627	$ 627	0%
New Tecumseth	$ -	$ 426	$ 426	0%
Georgina	$ 37	$ 552	$ 589	6%
Lincoln	$ 68	$ 498	$ 566	12%
Bracebridge	$ 85	$ 523	$ 608	14%
Gravenhurst	$ 85	$ 523	$ 608	14%
Huntsville	$ 85	$ 523	$ 608	14%
Cambridge	$ 84	$ 489	$ 573	15%
Guelph-Eramosa	$ 130	$ 680	$ 810	16%
Wilmot	$ 105	$ 546	$ 651	16%
Stratford	$ 84	$ 430	$ 514	16%
North Dumfries	$ 84	$ 426	$ 510	16%
Wellesley	$ 96	$ 464	$ 560	17%
Brock	$ 87	$ 370	$ 456	19%
Clarington	$ 87	$ 370	$ 456	19%
Oshawa	$ 87	$ 370	$ 456	19%
Whitby	$ 87	$ 370	$ 456	19%
Woolwich	$ 156	$ 582	$ 738	21%
Centre Wellington	$ 148	$ 528	$ 676	22%
Guelph	$ 115	$ 384	$ 499	23%
Orangeville	$ 115	$ 380	$ 495	23%
Lambton Shores	$ 194	$ 622	$ 816	24%

Wastewater Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
St. Catharines	$ 126	$ 401	$ 527	24%
Orillia	$ 126	$ 376	$ 502	25%
Welland	$ 193	$ 579	$ 772	25%
Windsor	$ 211	$ 572	$ 783	27%
Mapleton	$ 229	$ 576	$ 805	28%
Minto	$ 264	$ 612	$ 876	30%
Ottawa	$ 106	$ 245	$ 351	30%
Central Elgin	$ 265	$ 570	$ 835	32%
Newmarket	$ 219	$ 438	$ 657	33%
Hamilton	$ 140	$ 241	$ 381	37%
East Gwillimbury	$ 280	$ 438	$ 718	39%
London	$ 165	$ 250	$ 414	40%
Barrie	$ 228	$ 342	$ 569	40%
Prince Edward County	$ 515	$ 716	$ 1,231	42%
Burlington	$ 204	$ 281	$ 484	42%
Halton Hills	$ 204	$ 281	$ 484	42%
Milton	$ 204	$ 281	$ 484	42%
Oakville	$ 204	$ 281	$ 484	42%
Thorold	$ 263	$ 357	$ 620	42%
Innisfil	$ 212	$ 288	$ 500	42%
Lakeshore	$ 225	$ 304	$ 529	42%
Greater Sudbury	$ 302	$ 405	$ 707	43%
King	$ 364	$ 480	$ 844	43%
Belleville	$ 230	$ 288	$ 519	44%
Brant	$ 249	$ 308	$ 557	45%
Hanover	$ 193	$ 237	$ 430	45%
Saugeen Shores	$ 304	$ 368	$ 672	45%
Thunder Bay	$ 266	$ 319	$ 585	46%
Springwater	$ 397	$ 466	$ 863	46%
Tillsonburg	$ 209	$ 245	$ 455	46%
Pelham	$ 195	$ 218	$ 413	47%
Norfolk	$ 374	$ 415	$ 789	47%
Peterborough	$ 264	$ 287	$ 551	48%
North Perth	$ 263	$ 282	$ 545	48%

Wastewater Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Hawkesbury	$ 219	$ 222	$ 441	50%
Haldimand	$ 298	$ 302	$ 600	50%
Niagara Falls	$ 244	$ 246	$ 489	50%
West Lincoln	$ 364	$ 364	$ 728	50%
South Bruce Peninsula	$ 538	$ 524	$ 1,062	51%
Owen Sound	$ 369	$ 347	$ 716	52%
Meaford	$ 449	$ 406	$ 855	53%
North Bay	$ 255	$ 229	$ 484	53%
The Blue Mountains	$ 276	$ 236	$ 512	54%
Chatham-Kent	$ 330	$ 262	$ 592	56%
Fort Erie	$ 498	$ 395	$ 893	56%
Niagara-on-the-Lake	$ 325	$ 253	$ 578	56%
Quinte West	$ 420	$ 320	$ 740	57%
Kingston	$ 367	$ 260	$ 627	59%
Chatsworth	$ 625	$ 440	$ 1,065	59%
Middlesex Centre	$ 559	$ 381	$ 940	60%
Parry Sound	$ 608	$ 376	$ 984	62%
Kenora	$ 563	$ 318	$ 881	64%
Ingersoll	$ 454	$ 245	$ 700	65%
Port Colborne	$ 536	$ 276	$ 812	66%
Kingsville	$ 240	$ 120	$ 360	67%
Collingwood	$ 412	$ 193	$ 605	68%
Sault Ste. Marie	$ 231	$ 105	$ 337	69%
Brockville	$ 324	$ 137	$ 461	70%
Strathroy-Caradoc	$ 373	$ 127	$ 500	75%
Southgate	$ 750	$ 248	$ 998	75%
West Grey	$ 709	$ 212	$ 920	77%
Sarnia	$ 452	$ 89	$ 541	84%
Grey Highlands	$ 462	$ 82	$ 544	85%
Cornwall	$ 465	$ -	$ 465	100%
Elliot Lake	$ 376	$ -	$ 376	100%
Espanola	$ 599	$ -	$ 599	100%
Greenstone	$ 858	$ -	$ 858	100%
Kincardine	$ 423	$ -	$ 423	100%
North Middlesex	$ 600	$ -	$ 600	100%
Timmins	$ 502	$ -	$ 502	100%
Wellington North	$ 687	$ -	$ 687	100%
Average	**$ 257**	**$ 345**	**$ 602**	**41%**
Median	**$ 228**	**$ 364**	**$ 560**	**42%**

Frequency of Billing

The following table provides a summary of the billing cycles for residential and non-residential customers.

	Residential	ICI
Aurora	Quarterly	Bi-Monthly
Barrie	Bi-Monthly	Monthly
Belleville	Quarterly	Quarterly
Bracebridge	Bi-Monthly	Bi-Monthly
Brampton	Quarterly	Monthly
Brant	Monthly	Monthly
Brantford	Bi-Monthly	Bi-Monthly
Brock	Quarterly	Bi-Monthly
Brockville	Quarterly	Monthly
Burlington	Bi-Monthly	Monthly
Caledon	Quarterly	Monthly
Cambridge	Bi-Monthly	Bi-Monthly
Central Elgin	Monthly	Monthly
Centre Wellington	Monthly	Monthly
Chatham-Kent	Monthly	Monthly
Chatsworth	Monthly	Monthly
Clarington	Quarterly	Bi-Monthly
Collingwood	Monthly	Monthly
Cornwall	Twice Yearly	Twice Yearly
East Gwillimbury	Quarterly	Quarterly
Elliot Lake	Quarterly	Quarterly
Erin	Quarterly	Quarterly
Espanola	Monthly	Monthly
Fort Erie	Monthly	Monthly
Georgian Bluffs	Monthly	Monthly
Georgina	Quarterly	Quarterly
Gravenhurst	Bi-Monthly	Bi-Monthly
Greater Sudbury	Monthly	Monthly
Greenstone	Quarterly	Quarterly
Grey Highlands	Bi-Monthly	Monthly
Grimsby	Every 4 months	Every 4 months
Guelph	Monthly	Monthly
Guelph-Eramosa	Bi-Monthly	Bi-Monthly
Haldimand	Monthly	Monthly
Halton Hills	Bi-Monthly	Monthly
Hamilton	Monthly	Monthly

	Residential	ICI
Hanover	Monthly	Monthly
Hawkesbury	Quarterly	Quarterly
Huntsville	Bi-Monthly	Bi-Monthly
Ingersoll	Monthly	Monthly
Innisfil	Monthly	Monthly
Kenora	Bi-Monthly	Bi-Monthly
Kincardine	Every 4 months	Bi-Monthly
King	Quarterly	Monthly
Kingston	Monthly	Monthly
Kingsville	Quarterly	Quarterly
Kitchener	Monthly	Monthly
Lakeshore	Bi-Monthly	Bi-Monthly
Lambton Shores	Quarterly	Quarterly
Lincoln	Quarterly	Quarterly
London	Monthly	Monthly
Mapleton	Bi-Monthly	Bi-Monthly
Markham	Bi-Monthly	Monthly
Meaford	Monthly	Monthly
Middlesex Centre	Monthly	Monthly
Milton	Bi-Monthly	Monthly
Minto	Monthly	Monthly
Mississauga	Quarterly	Monthly
New Tecumseth	Quarterly	Quarterly
Newmarket	Monthly	Monthly
Niagara Falls	Bi-Monthly	Monthly
Niagara-on-the-Lake	Monthly	Monthly
Norfolk	Monthly	Monthly
North Bay	Monthly	Monthly
North Dumfries	Bi-Monthly	Bi-Monthly
North Middlesex	Quarterly	Quarterly
North Perth	Bi-Monthly	Bi-Monthly
Oakville	Bi-Monthly	Monthly
Orangeville	Monthly	Monthly
Orillia	Quarterly	Bi-Monthly
Oshawa	Quarterly	Bi-Monthly
Ottawa	Bi-Monthly	Monthly

Frequency of Billing (cont'd)

	Residential	ICI
Owen Sound	Monthly	Monthly
Parry Sound	Quarterly	Quarterly
Pelham	Bi-Monthly	Bi-Monthly
Peterborough	Monthly	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. Thomas	Monthly	Monthly
Stratford	Monthly	Monthly
Strathroy-Caradoc	Monthly	Monthly
Thorold	Quarterly	Quarterly
The Blue Mountains	Monthly	Monthly
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	39	61
Bi-Monthly	31	25
Quarterly	34	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	71%	74%	72%	74%
Declining	8%	12%	9%	11%
Inclining	10%	6%	9%	7%
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
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
Chatsworth	I	I	I	I
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.
Hanover	U	U	U	U
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
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. 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
The Blue Mountains	I	I	I	I
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 m^3	10,000 m^3	30,000 m^3	100,000 m^3	500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Aurora	$ 436	$ 21,800	$ 65,400	$ 218,000	$ 1,090,000
Barrie	$ 403	$ 17,466	$ 51,523	$ 167,304	$ 822,497
Belleville	$ 740	$ 17,463	$ 46,147	$ 146,086	$ 581,609
Bracebridge	$ 648	$ 18,767	$ 56,504	$ 181,074	$ 882,700
Brampton	$ 295	$ 14,725	$ 44,175	$ 147,250	$ 736,250
Brant	$ 876	$ 19,021	$ 52,933	N/A	N/A
Brantford	$ 489	$ 21,768	$ 65,228	$ 217,147	$ 1,085,200
Brock	$ 457	$ 11,905	$ 32,868	$ 100,648	$ 462,278
Brockville	$ 315	$ 11,105	$ 24,264	$ 67,540	$ 226,080
Burlington	$ 418	$ 13,926	$ 39,488	$ 126,195	$ 616,894
Caledon	$ 295	$ 14,725	$ 44,175	$ 147,250	$ 736,250
Cambridge	$ 598	$ 24,712	$ 73,357	$ 241,131	$ 1,195,151
Central Elgin	$ 902	$ 34,222	$ 102,222	$ 340,222	$ 1,700,222
Centre Wellington	$ 622	$ 24,714	$ 73,262	$ 242,909	$ 1,211,857
Chatham-Kent	$ 582	$ 14,467	$ 38,842	$ 94,576	$ 411,584
Chatsworth	$ 1,065	$ 27,568	$ 72,485	$ 241,885	$ 1,209,885
Clarington	$ 457	$ 11,905	$ 32,868	$ 100,648	$ 462,278
Collingwood	$ 409	$ 8,991	$ 25,093	$ 80,861	$ 397,555
Cornwall	$ 347	$ 4,990	$ 14,970	$ 49,900	$ 249,500
East Gwillimbury	$ 736	$ 29,978	$ 89,978	$ 299,978	$ 1,499,978
Elliot Lake	$ 376	$ 5,490	$ 12,590	N/A	N/A
Erin	$ 910	$ 36,380	$ 108,685	$ 360,685	N/A
Espanola	$ 599	$ 10,907	$ 29,371	$ 90,335	N/A
Fort Erie	$ 603	$ 15,879	$ 48,336	$ 154,245	$ 756,368
Georgian Bluffs	$ 757	$ 55,835	$ 169,235	$ 566,135	$ 2,834,135
Georgina	$ 555	$ 26,035	$ 78,035	$ 260,035	$ 1,300,035
Gravenhurst	$ 648	$ 18,767	$ 56,504	$ 181,074	$ 882,700
Greater Sudbury	$ 632	$ 20,248	$ 58,586	$ 187,643	$ 917,986
Greenstone	$ 933	$ 33,700	$ 101,100	$ 337,000	$ 1,685,000
Grey Highlands	$ 778	$ 12,357	$ 26,957	$ 88,803	$ 396,605
Grimsby	$ 605	$ 15,011	$ 44,411	$ 147,311	$ 735,311
Guelph	$ 448	$ 18,416	$ 54,616	$ 179,614	$ 889,900
Guelph-Eramosa	$ 634	$ 25,330	$ 75,730	$ 252,130	$ 1,260,130
Haldimand	$ 438	$ 12,723	$ 34,470	$ 107,841	$ 506,422
Halton Hills	$ 418	$ 13,926	$ 39,488	$ 126,195	$ 616,894
Hamilton	$ 358	$ 17,466	$ 51,331	$ 167,330	$ 826,660

Comparison of Water Costs (sorted alphabetically) Cont'd

WATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m^3	10,000 m^3	30,000 m^3	100,000 m^3	500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Hanover	$ 331	$ 10,036	$ 28,830	$ 94,061	$ 455,000
Hawkesbury	$ 351	$ 9,857	$ 29,257	$ 97,157	$ 485,157
Huntsville	$ 648	$ 18,767	$ 56,504	$ 181,074	$ 882,700
Ingersoll	$ 559	$ 13,207	$ 37,494	$ 112,826	$ 539,466
Innisfil	$ 707	$ 22,091	$ 65,905	$ 217,105	$ 1,081,105
Kenora	$ 881	$ 17,533	$ 53,893	$ 166,882	$ 806,823
Kincardine	$ 584	$ 11,747	$ 32,487	$ 100,646	$ 480,291
King	$ 589	$ 38,986	$ 117,937	$ 390,937	$ 1,950,937
Kingston	$ 547	$ 12,405	$ 35,033	$ 113,797	$ 561,991
Kingsville	$ 286	$ 10,086	$ 30,086	$ 100,086	$ 500,086
Kitchener	$ 501	$ 25,045	$ 75,135	$ 250,450	$ 1,252,250
Lakeshore	$ 549	$ 15,445	$ 45,845	$ 152,245	$ 760,245
Lambton Shores	$ 756	$ 29,896	$ 88,613	$ 292,156	$ 1,451,065
Lincoln	$ 490	$ 21,352	$ 63,542	$ 210,833	$ 1,052,059
London	$ 495	$ 14,194	$ 39,768	$ 123,560	$ 564,295
Mapleton	$ 625	$ 16,644	$ 50,300	$ 162,287	$ 799,891
Markham	$ 447	$ 22,340	$ 67,020	$ 223,400	$ 1,117,000
Meaford	$ 959	$ 22,029	$ 65,029	$ 215,529	$ 1,075,529
Middlesex Centre	$ 816	$ 31,728	N/A	N/A	N/A
Milton	$ 418	$ 13,926	$ 39,488	$ 126,195	$ 616,894
Minto	$ 732	$ 18,356	$ 47,586	$ 87,156	N/A
Mississauga	$ 295	$ 14,725	$ 44,175	$ 147,250	$ 736,250
New Tecumseth	$ 426	$ 21,300	$ 63,900	$ 173,800	$ 801,800
Newmarket	$ 619	$ 22,264	$ 64,956	$ 211,360	$ 1,041,308
Niagara Falls	$ 465	$ 12,576	$ 36,217	$ 116,009	$ 562,731
Niagara-on-the-Lake	$ 594	$ 15,822	$ 48,144	$ 153,810	$ 754,630
Norfolk	$ 577	$ 17,206	$ 48,118	$ 157,384	$ 773,193
North Bay	$ 598	$ 16,384	$ 46,487	$ 145,396	$ 701,792
North Dumfries	$ 664	$ 27,908	$ 83,508	$ 278,108	$ 1,390,108
North Middlesex	$ 618	$ 18,748	$ 55,748	$ 185,248	$ 925,248
North Perth	$ 482	$ 8,964	$ 22,967	$ 70,007	$ 339,855
Oakville	$ 418	$ 13,926	$ 39,488	$ 126,195	$ 616,894
Orangeville	$ 540	$ 22,648	$ 67,306	$ 223,579	$ 1,115,579
Orillia	$ 440	$ 16,307	$ 49,401	$ 159,929	$ 789,393
Oshawa	$ 457	$ 11,905	$ 32,868	$ 100,648	$ 462,278
Ottawa	$ 443	$ 21,280	$ 63,388	$ 207,622	$ 1,025,325
Owen Sound	$ 577	$ 16,824	$ 49,121	$ 160,236	$ 790,111
Parry Sound	$ 522	$ 23,834	$ 63,933	$ 200,558	N/A
Pelham	$ 465	$ 15,936	$ 47,491	$ 155,653	$ 770,305
Peterborough	$ 546	$ 9,787	$ 26,265	$ 73,193	$ 290,863

Comparison of Water Costs (sorted alphabetically) Cont'd

WATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m^3	10,000 m^3	30,000 m^3	100,000 m^3	500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Port Colborne	$ 668	$ 14,796	$ 45,295	$ 142,031	$ 690,796
Prince Edward County	$ 897	$ 27,975	$ 81,676	$ 266,251	$ 1,312,502
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	$ 516	$ 13,816	$ 40,231	$ 129,951	$ 637,597
Richmond Hill	$ 474	$ 23,712	$ 71,136	$ 237,120	$ 1,185,600
Sarnia	$ 466	$ 8,485	$ 20,462	$ 52,377	$ 221,083
Saugeen Shores	$ 475	$ 11,067	$ 31,900	$ 103,734	$ 512,661
Sault Ste. Marie	$ 543	$ 18,743	$ 52,109	$ 167,948	$ 828,218
South Bruce Peninsula	$ 792	$ 19,629	$ 59,860	$ 189,931	$ 928,897
Southgate	$ 680	$ 20,479	$ 58,859	$ 187,061	$ 895,000
Springwater	$ 562	$ 30,844	$ 93,104	$ 311,014	$ 1,556,214
St. Catharines	$ 447	$ 14,033	$ 42,507	$ 137,678	$ 679,717
St. Thomas	$ 600	$ 19,280	$ 59,825	$ 196,988	$ 973,443
Stratford	$ 341	$ 10,457	$ 30,929	$ 102,413	$ 510,665
Strathroy-Caradoc	$ 501	$ 19,090	$ 53,625	$ 118,419	$ 480,002
The Blue Mountains	$ 575	$ 23,623	$ 71,717	$ 234,744	$ 1,164,208
Thorold	$ 492	$ 14,399	$ 42,779	$ 142,109	$ 709,709
Thunder Bay	$ 650	$ 14,169	$ 38,412	$ 117,965	$ 563,209
Tillsonburg	$ 459	$ 12,919	$ 36,401	$ 111,434	$ 537,378
Timmins	$ 446	$ 15,310	$ 45,930	$ 153,099	$ 765,493
Toronto	$ 407	$ 17,312	$ 45,826	$ 145,625	$ 715,905
Vaughan	$ 415	$ 20,725	$ 62,175	$ 207,250	$ 1,036,250
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	$ 433	$ 19,881	$ 59,478	$ 197,826	$ 986,214
Welland	$ 580	$ 22,167	$ 66,835	$ 219,492	$ 1,090,348
Wellesley	$ 748	$ 31,520	$ 94,320	$ 314,120	$ 1,570,120
Wellington North	$ 559	$ 21,170	$ 62,170	$ 205,670	$ 1,025,670
West Grey	$ 529	$ 9,545	$ 27,945	$ 92,345	$ 460,345
West Lincoln	$ 440	$ 15,363	$ 44,826	$ 144,948	$ 712,895
Whitby	$ 457	$ 11,905	$ 32,868	$ 100,648	$ 462,278
Whitchurch-Stouffville	$ 478	$ 23,904	$ 71,712	$ 239,040	$ 1,195,200
Wilmot	$ 527	$ 21,340	$ 63,698	$ 211,632	$ 1,056,640
Windsor	$ 503	$ 11,584	$ 32,102	$ 100,824	$ 481,873
Woolwich	$ 508	$ 18,356	$ 53,556	$ 179,030	$ 885,310
Average	$ 555	$ 18,558	$ 53,764	$ 174,686	$ 854,830
Median	$ 534	$ 17,464	$ 49,401	$ 159,929	$ 789,393
Min	$ 286	$ 4,990	$ 12,590	$ 49,900	$ 221,083
Max	$ 1,065	$ 55,835	$ 169,235	$ 566,135	$ 2,834,135

Comparison of Wastewater Costs (sorted alphabetically)

WASTEWATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m^3	10,000 m^3	30,000 m^3	100,000 m^3	500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Aurora	$ 554	$ 27,700	$ 83,100	$ 277,000	$ 1,385,000
Barrie	$ 569	$ 24,505	$ 72,311	$ 234,911	$ 1,155,184
Belleville	$ 519	$ 13,315	$ 35,401	$ 112,490	$ 414,862
Bracebridge	$ 608	$ 26,506	$ 79,641	$ 262,964	$ 1,306,950
Brampton	$ 227	$ 11,367	$ 34,101	$ 113,670	$ 568,350
Brant	$ 557	$ 17,391	$ 50,431	N/A	N/A
Brantford	$ 398	$ 19,900	$ 59,700	$ 199,000	$ 995,000
Brock	$ 456	$ 16,467	$ 48,987	$ 150,847	$ 697,247
Brockville	$ 461	$ 14,396	$ 31,334	$ 86,396	$ 287,543
Burlington	$ 484	$ 16,573	$ 46,619	$ 148,019	$ 720,994
Caledon	$ 227	$ 11,367	$ 34,101	$ 113,670	$ 568,350
Cambridge	$ 573	$ 25,118	$ 74,811	$ 247,004	$ 1,227,717
Central Elgin	$ 835	$ 28,765	$ 85,765	$ 285,265	$ 1,425,265
Centre Wellington	$ 676	$ 26,952	$ 79,912	$ 264,977	$ 1,321,996
Chatham-Kent	$ 592	$ 13,810	$ 36,653	$ 87,290	$ 375,739
Chatsworth	$ 1,065	$ 27,568	$ 72,485	$ 241,885	$ 1,209,885
Clarington	$ 456	$ 16,467	$ 48,987	$ 150,847	$ 697,247
Collingwood	$ 605	$ 9,536	$ 25,912	$ 82,091	$ 399,408
Cornwall	$ 465	$ 6,687	$ 20,061	$ 66,871	$ 334,355
East Gwillimbury	$ 718	$ 22,180	$ 65,980	$ 219,280	$ 1,095,280
Elliot Lake	$ 376	$ 5,490	$ 12,590	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	$ 893	$ 21,193	$ 64,724	$ 204,467	$ 997,950
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Georgina	$ 589	$ 27,637	$ 82,837	$ 276,037	$ 1,380,037
Gravenhurst	$ 608	$ 26,506	$ 79,641	$ 262,964	$ 1,306,950
Greater Sudbury	$ 707	$ 22,677	$ 65,616	$ 210,160	$ 1,028,144
Greenstone	$ 858	$ 31,004	$ 93,012	$ 310,040	$ 1,550,200
Grey Highlands	$ 544	$ 7,793	$ 15,993	$ 52,541	$ 228,082
Grimsby	N/A	N/A	N/A	N/A	N/A
Guelph	$ 499	$ 20,312	$ 59,857	$ 196,039	$ 967,589
Guelph-Eramosa	$ 810	$ 34,130	$ 102,130	$ 340,130	$ 1,700,130
Haldimand	$ 600	$ 18,768	$ 51,759	$ 163,863	$ 779,053
Halton Hills	$ 484	$ 16,573	$ 46,619	$ 148,019	$ 720,994
Hamilton	$ 381	$ 18,623	$ 54,746	$ 178,510	$ 882,020

Comparison of Wastewater Costs (sorted alphabetically) Cont'd

WASTEWATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m^3	10,000 m^3	30,000 m^3	100,000 m^3	500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Hanover	$ 430	$ 13,046	$ 37,480	$ 122,279	$ 591,500
Hawkesbury	$ 441	$ 11,319	$ 33,519	$ 111,219	$ 555,219
Huntsville	$ 608	$ 26,506	$ 79,641	$ 262,964	$ 1,306,950
Ingersoll	$ 700	$ 14,124	$ 42,218	$ 128,981	$ 620,162
Innisfil	$ 500	$ 14,825	$ 44,348	$ 145,148	$ 721,148
Kenora	$ 881	$ 17,533	$ 53,893	$ 166,882	$ 806,823
Kincardine	$ 423	$ 7,440	$ 22,320	$ 74,400	$ 372,000
King	$ 844	$ 25,056	$ 73,680	$ 241,680	$ 1,201,680
Kingston	$ 627	$ 14,930	$ 42,104	$ 134,816	$ 658,911
Kingsville	$ 360	$ 13,500	$ 40,500	$ 135,000	$ 675,000
Kitchener	$ 631	$ 31,546	$ 94,638	$ 315,460	$ 1,577,300
Lakeshore	$ 529	$ 15,425	$ 45,825	$ 152,225	$ 760,225
Lambton Shores	$ 816	$ 32,961	$ 96,876	$ 316,898	$ 1,566,574
Lincoln	$ 566	$ 25,226	$ 75,174	$ 249,622	$ 1,246,039
London	$ 414	$ 12,432	$ 35,082	$ 109,446	$ 500,305
Mapleton	$ 805	$ 23,783	$ 71,639	$ 233,326	$ 1,154,930
Markham	$ 447	$ 22,340	$ 67,020	$ 223,400	$ 1,117,000
Meaford	$ 855	$ 29,349	$ 87,149	$ 289,449	$ 1,445,449
Middlesex Centre	$ 940	$ 38,263	N/A	N/A	N/A
Milton	$ 484	$ 16,573	$ 46,619	$ 148,019	$ 720,994
Minto	$ 876	$ 23,896	$ 61,926	$ 106,056	N/A
Mississauga	$ 227	$ 11,367	$ 34,101	$ 113,670	$ 568,350
New Tecumseth	$ 426	$ 21,300	$ 63,900	$ 213,000	$ 1,065,000
Newmarket	$ 657	$ 23,652	$ 68,988	$ 224,472	$ 1,105,944
Niagara Falls	$ 489	$ 13,815	$ 39,935	$ 128,404	$ 624,722
Niagara-on-the-Lake	$ 578	$ 13,593	$ 41,566	$ 131,183	$ 639,979
Norfolk	$ 789	$ 23,374	$ 65,277	$ 213,427	$ 1,048,144
North Bay	$ 484	$ 13,567	$ 38,583	$ 121,092	$ 585,615
North Dumfries	$ 510	$ 21,384	$ 63,984	$ 213,084	$ 1,065,084
North Middlesex	$ 600	$ 19,120	$ 57,120	$ 190,120	$ 950,120
North Perth	$ 545	$ 12,448	$ 32,165	$ 99,365	$ 484,262
Oakville	$ 484	$ 16,573	$ 46,619	$ 148,019	$ 720,994
Orangeville	$ 495	$ 20,246	$ 60,104	$ 199,577	$ 995,577
Orillia	$ 502	$ 19,407	$ 58,701	$ 190,929	$ 944,393
Oshawa	$ 456	$ 16,467	$ 48,987	$ 150,847	$ 697,247
Ottawa	$ 351	$ 18,825	$ 56,573	$ 187,146	$ 929,825
Owen Sound	$ 716	$ 20,862	$ 60,910	$ 198,693	$ 979,738
Parry Sound	$ 984	$ 36,635	$ 98,230	$ 308,100	N/A
Pelham	$ 413	$ 11,681	$ 34,652	$ 112,254	$ 551,505
Peterborough	$ 551	$ 9,885	$ 26,528	$ 73,925	$ 293,772

Comparison of Wastewater Costs (sorted alphabetically)

WASTEWATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m^3	10,000 m^3	30,000 m^3	100,000 m^3	500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Port Colborne	$ 812	$ 15,373	$ 47,352	$ 145,699	$ 702,248
Prince Edward County	$ 1,231	$ 38,376	$ 112,037	$ 365,213	$ 1,800,304
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	$ 740	$ 17,680	$ 51,360	$ 165,460	$ 810,500
Richmond Hill	$ 474	$ 23,712	$ 71,136	$ 237,120	$ 1,185,600
Sarnia	$ 541	$ 9,865	$ 23,789	$ 60,894	$ 257,032
Saugeen Shores	$ 672	$ 19,374	$ 56,661	$ 185,947	$ 922,921
Sault Ste. Marie	$ 337	$ 15,369	$ 42,729	$ 137,717	$ 679,139
South Bruce Peninsula	$ 1,062	$ 27,760	$ 84,519	$ 269,533	$ 1,310,000
Southgate	$ 998	$ 18,402	$ 49,204	$ 142,756	$ 620,000
Springwater	$ 863	$ 23,806	$ 70,426	$ 233,596	$ 1,165,996
St. Catharines	$ 527	$ 20,415	$ 61,536	$ 202,264	$ 1,005,146
St. Thomas	$ 454	$ 6,900	$ 55,800	$ 186,000	$ 930,000
Stratford	$ 514	$ 17,227	$ 51,336	$ 170,717	$ 852,893
Strathroy-Caradoc	$ 500	$ 18,915	$ 53,938	$ 119,225	$ 488,009
The Blue Mountains	$ 512	$ 21,836	$ 66,268	$ 217,298	$ 1,078,536
Thorold	$ 620	$ 18,133	$ 53,873	$ 178,963	$ 893,763
Thunder Bay	$ 585	$ 12,752	$ 34,571	$ 106,169	$ 506,888
Tillsonburg	$ 455	$ 13,245	$ 39,588	$ 126,330	$ 619,829
Timmins	$ 502	$ 17,223	$ 51,667	$ 172,221	$ 861,104
Toronto	$ 407	$ 17,312	$ 45,826	$ 145,625	$ 715,905
Vaughan	$ 499	$ 24,957	$ 74,871	$ 249,570	$ 1,247,850
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	$ 506	$ 25,300	$ 75,900	$ 253,000	$ 1,265,000
Welland	$ 772	$ 29,514	$ 88,986	$ 292,238	$ 1,451,711
Wellesley	$ 560	$ 23,296	$ 69,696	$ 232,096	$ 1,160,096
Wellington North	$ 687	$ 26,024	$ 76,424	$ 252,824	$ 1,260,824
West Grey	$ 920	$ 11,289	$ 32,449	$ 106,509	$ 529,709
West Lincoln	$ 728	$ 21,112	$ 60,425	$ 191,101	$ 928,202
Whitby	$ 456	$ 16,467	$ 48,987	$ 150,847	$ 697,247
Whitchurch-Stouffville	$ 627	$ 31,342	$ 94,026	$ 313,420	$ 1,567,100
Wilmot	$ 651	$ 27,522	$ 82,244	$ 273,452	$ 1,365,740
Windsor	$ 783	$ 20,363	$ 53,677	$ 161,615	$ 745,816
Woolwich	$ 738	$ 29,856	$ 88,056	$ 294,030	$ 1,460,310
Average	$ 602	$ 19,745	$ 57,338	$ 186,290	$ 915,772
Median	$ 560	$ 18,915	$ 55,273	$ 182,455	$ 922,921
Min	$ 227	$ 5,490	$ 12,590	$ 52,541	$ 228,082
Max	$ 1,231	$ 38,376	$ 112,037	$ 365,213	$ 1,800,304

Comparison of Water and Wastewater Costs (sorted alphabetically)

Total Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Aurora	$ 990	$ 49,500	$ 148,500	$ 495,000	$ 2,475,000
Barrie	$ 972	$ 41,972	$ 123,834	$ 402,214	$ 1,977,680
Belleville	$ 1,259	$ 30,778	$ 81,548	$ 258,576	$ 996,471
Bracebridge	$ 1,256	$ 45,273	$ 136,145	$ 444,038	$ 2,189,650
Brampton	$ 522	$ 26,092	$ 78,276	$ 260,920	$ 1,304,600
Brant	$ 1,433	$ 36,412	$ 103,364	N/A	N/A
Brantford	$ 887	$ 41,668	$ 124,928	$ 416,147	$ 2,080,200
Brock	$ 913	$ 28,371	$ 81,855	$ 251,494	$ 1,159,525
Brockville	$ 776	$ 25,501	$ 55,598	$ 153,936	$ 513,623
Burlington	$ 902	$ 30,499	$ 86,107	$ 274,214	$ 1,337,888
Caledon	$ 522	$ 26,092	$ 78,276	$ 260,920	$ 1,304,600
Cambridge	$ 1,171	$ 49,830	$ 148,168	$ 488,135	$ 2,422,868
Central Elgin	$ 1,737	$ 62,987	$ 187,987	$ 625,487	$ 3,125,487
Centre Wellington	$ 1,298	$ 51,666	$ 153,173	$ 507,885	$ 2,533,853
Chatham-Kent	$ 1,174	$ 28,277	$ 75,495	$ 181,866	$ 787,322
Chatsworth	$ 2,131	$ 55,135	$ 144,970	$ 483,770	$ 2,419,770
Clarington	$ 913	$ 28,371	$ 81,855	$ 251,494	$ 1,159,525
Collingwood	$ 1,014	$ 18,527	$ 51,005	$ 162,952	$ 796,963
Cornwall	$ 813	$ 11,677	$ 35,031	$ 116,771	$ 583,855
East Gwillimbury	$ 1,454	$ 52,158	$ 155,958	$ 519,258	$ 2,595,258
Elliot Lake	$ 752	$ 10,980	$ 25,180	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	$ 1,496	$ 37,072	$ 113,060	$ 358,712	$ 1,754,318
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Georgina	$ 1,145	$ 53,673	$ 160,873	$ 536,073	$ 2,680,073
Gravenhurst	$ 1,256	$ 45,273	$ 136,145	$ 444,038	$ 2,189,650
Greater Sudbury	$ 1,339	$ 42,925	$ 124,201	$ 397,803	$ 1,946,130
Greenstone	$ 1,791	$ 64,704	$ 194,112	$ 647,040	$ 3,235,200
Grey Highlands	$ 1,322	$ 20,150	$ 42,950	$ 141,343	$ 624,687
Grimsby	N/A	N/A	N/A	N/A	N/A
Guelph	$ 947	$ 38,729	$ 114,473	$ 375,653	$ 1,857,488
Guelph-Eramosa	$ 1,444	$ 59,460	$ 177,860	$ 592,260	$ 2,960,260
Haldimand	$ 1,038	$ 31,491	$ 86,229	$ 271,704	$ 1,285,475
Halton Hills	$ 902	$ 30,499	$ 86,107	$ 274,214	$ 1,337,888
Hamilton	$ 739	$ 36,089	$ 106,078	$ 345,840	$ 1,708,680

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

Total Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Hanover	$ 761	$ 23,082	$ 66,310	$ 216,340	$ 1,046,500
Hawkesbury	$ 792	$ 21,176	$ 62,776	$ 208,376	$ 1,040,376
Huntsville	$ 1,256	$ 45,273	$ 136,145	$ 444,038	$ 2,189,650
Ingersoll	$ 1,258	$ 27,331	$ 79,713	$ 241,807	$ 1,159,628
Innisfil	$ 1,208	$ 36,916	$ 110,253	$ 362,253	$ 1,802,253
Kenora	$ 1,762	$ 35,066	$ 107,786	$ 333,765	$ 1,613,646
Kincardine	$ 1,007	$ 19,187	$ 54,807	$ 175,046	$ 852,291
King	$ 1,433	$ 64,042	$ 191,617	$ 632,617	$ 3,152,617
Kingston	$ 1,174	$ 27,335	$ 77,138	$ 248,612	$ 1,220,902
Kingsville	$ 646	$ 23,586	$ 70,586	$ 235,086	$ 1,175,086
Kitchener	$ 1,132	$ 56,591	$ 169,773	$ 565,910	$ 2,829,550
Lakeshore	$ 1,077	$ 30,869	$ 91,669	$ 304,469	$ 1,520,469
Lambton Shores	$ 1,571	$ 62,857	$ 185,490	$ 609,054	$ 3,017,639
Lincoln	$ 1,056	$ 46,577	$ 138,716	$ 460,455	$ 2,298,098
London	$ 909	$ 26,625	$ 74,850	$ 233,007	$ 1,064,600
Mapleton	$ 1,430	$ 40,427	$ 121,939	$ 395,613	$ 1,954,821
Markham	$ 894	$ 44,680	$ 134,040	$ 446,800	$ 2,234,000
Meaford	$ 1,814	$ 51,378	$ 152,178	$ 504,978	$ 2,520,978
Middlesex Centre	$ 1,756	$ 69,991	N/A	N/A	N/A
Milton	$ 902	$ 30,499	$ 86,107	$ 274,214	$ 1,337,888
Minto	$ 1,608	$ 42,252	$ 109,512	$ 193,211	N/A
Mississauga	$ 522	$ 26,092	$ 78,276	$ 260,920	$ 1,304,600
New Tecumseth	$ 852	$ 42,600	$ 127,800	$ 386,800	$ 1,866,800
Newmarket	$ 1,276	$ 45,916	$ 133,944	$ 435,832	$ 2,147,252
Niagara Falls	$ 954	$ 26,392	$ 76,152	$ 244,414	$ 1,187,453
Niagara-on-the-Lake	$ 1,172	$ 29,415	$ 89,711	$ 284,993	$ 1,394,610
Norfolk	$ 1,366	$ 40,580	$ 113,394	$ 370,810	$ 1,821,337
North Bay	$ 1,082	$ 29,952	$ 85,070	$ 266,488	$ 1,287,407
North Dumfries	$ 1,174	$ 49,292	$ 147,492	$ 491,192	$ 2,455,192
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	$ 902	$ 30,499	$ 86,107	$ 274,214	$ 1,337,888
Orangeville	$ 1,035	$ 42,894	$ 127,410	$ 423,156	$ 2,111,156
Orillia	$ 941	$ 35,713	$ 108,102	$ 350,858	$ 1,733,786
Oshawa	$ 913	$ 28,371	$ 81,855	$ 251,494	$ 1,159,525
Ottawa	$ 794	$ 40,104	$ 119,961	$ 394,768	$ 1,955,150
Owen Sound	$ 1,293	$ 37,686	$ 110,031	$ 358,929	$ 1,769,850
Parry Sound	$ 1,506	$ 60,469	$ 162,163	$ 508,658	N/A
Pelham	$ 878	$ 27,617	$ 82,143	$ 267,907	$ 1,321,810
Peterborough	$ 1,097	$ 19,672	$ 52,793	$ 147,118	$ 584,635

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

Total Volume	Residential 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Port Colborne	$ 1,480	$ 30,169	$ 92,647	$ 287,730	$ 1,393,044
Prince Edward County	$ 2,128	$ 66,352	$ 193,713	$ 631,465	$ 3,112,806
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	$ 1,256	$ 31,496	$ 91,591	$ 295,411	$ 1,448,097
Richmond Hill	$ 948	$ 47,424	$ 142,272	$ 474,240	$ 2,371,200
Sarnia	$ 1,007	$ 18,351	$ 44,250	$ 113,271	$ 478,115
Saugeen Shores	$ 1,147	$ 30,441	$ 88,561	$ 289,681	$ 1,435,582
Sault Ste. Marie	$ 880	$ 34,111	$ 94,838	$ 305,665	$ 1,507,357
South Bruce Peninsula	$ 1,854	$ 47,389	$ 144,379	$ 459,464	$ 2,238,897
Southgate	$ 1,679	$ 38,881	$ 108,062	$ 329,816	$ 1,515,000
Springwater	$ 1,426	$ 54,651	$ 163,531	$ 544,611	$ 2,722,211
St. Catharines	$ 974	$ 34,449	$ 104,043	$ 339,942	$ 1,684,863
St. Thomas	$ 1,054	$ 26,180	$ 115,625	$ 382,988	$ 1,903,443
Stratford	$ 855	$ 27,685	$ 82,266	$ 273,130	$ 1,363,558
Strathroy-Caradoc	$ 1,001	$ 38,006	$ 107,563	$ 237,644	$ 968,011
The Blue Mountains	$ 1,086	$ 45,459	$ 137,985	$ 452,042	$ 2,242,743
Thorold	$ 1,113	$ 32,532	$ 96,652	$ 321,072	$ 1,603,472
Thunder Bay	$ 1,235	$ 26,921	$ 72,983	$ 224,134	$ 1,070,097
Tillsonburg	$ 914	$ 26,164	$ 75,988	$ 237,764	$ 1,157,207
Timmins	$ 947	$ 32,533	$ 97,597	$ 325,320	$ 1,626,597
Toronto	$ 815	$ 34,625	$ 91,653	$ 291,251	$ 1,431,811
Vaughan	$ 914	$ 45,682	$ 137,046	$ 456,820	$ 2,284,100
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	$ 939	$ 45,181	$ 135,378	$ 450,826	$ 2,251,214
Welland	$ 1,353	$ 51,681	$ 155,821	$ 511,730	$ 2,542,059
Wellesley	$ 1,308	$ 54,816	$ 164,016	$ 546,216	$ 2,730,216
Wellington North	$ 1,246	$ 47,194	$ 138,594	$ 458,494	$ 2,286,494
West Grey	$ 1,449	$ 20,834	$ 60,394	$ 198,854	$ 990,054
West Lincoln	$ 1,168	$ 36,476	$ 105,251	$ 336,049	$ 1,641,097
Whitby	$ 913	$ 28,371	$ 81,855	$ 251,494	$ 1,159,525
Whitchurch-Stouffville	$ 1,105	$ 55,246	$ 165,738	$ 552,460	$ 2,762,300
Wilmot	$ 1,178	$ 48,862	$ 145,942	$ 485,085	$ 2,422,380
Windsor	$ 1,287	$ 31,947	$ 85,780	$ 262,439	$ 1,227,688
Woolwich	$ 1,246	$ 48,212	$ 141,612	$ 473,060	$ 2,345,620
Average	$ 1,151	$ 37,812	$ 109,553	$ 355,584	$ 1,751,816
Median	$ 1,113	$ 36,412	$ 107,675	$ 337,995	$ 1,684,863
Min	$ 522	$ 10,980	$ 25,180	$ 113,271	$ 478,115
Max	$ 2,131	$ 69,991	$ 194,112	$ 647,040	$ 3,235,200

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	$ 776	$ 25,501	$ 55,598	$ 153,936	$ 513,623
Cornwall	$ 813	$ 11,677	$ 35,031	$ 116,771	$ 583,855
Hawkesbury	$ 792	$ 21,176	$ 62,776	$ 208,376	$ 1,040,376
Kingston	$ 1,174	$ 27,335	$ 77,138	$ 248,612	$ 1,220,902
Ottawa	$ 794	$ 40,104	$ 119,961	$ 394,768	$ 1,955,150
Peterborough	$ 1,097	$ 19,672	$ 52,793	$ 147,118	$ 584,635
Prince Edward County	$ 2,128	$ 66,352	$ 193,713	$ 631,465	$ 3,112,806
Quinte West	$ 1,256	$ 31,496	$ 91,591	$ 295,411	$ 1,448,097
Eastern Average	**$ 1,121**	**$ 30,454**	**$ 85,572**	**$ 272,781**	**$ 1,272,880**
Eastern Median	**$ 1,097**	**$ 27,335**	**$ 77,138**	**$ 248,612**	**$ 1,040,376**

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	$ 990	$ 49,500	$ 148,500	$ 495,000	$ 2,475,000
Brampton	$ 522	$ 26,092	$ 78,276	$ 260,920	$ 1,304,600
Brock	$ 913	$ 28,371	$ 81,855	$ 251,494	$ 1,159,525
Burlington	$ 902	$ 30,499	$ 86,107	$ 274,214	$ 1,337,888
Caledon	$ 522	$ 26,092	$ 78,276	$ 260,920	$ 1,304,600
Clarington	$ 913	$ 28,371	$ 81,855	$ 251,494	$ 1,159,525
East Gwillimbury	$ 1,454	$ 52,158	$ 155,958	$ 519,258	$ 2,595,258
Georgina	$ 1,145	$ 53,673	$ 160,873	$ 536,073	$ 2,680,073
Halton Hills	$ 902	$ 30,499	$ 86,107	$ 274,214	$ 1,337,888
King	$ 1,433	$ 64,042	$ 191,617	$ 632,617	$ 3,152,617
Markham	$ 894	$ 44,680	$ 134,040	$ 446,800	$ 2,234,000
Milton	$ 902	$ 30,499	$ 86,107	$ 274,214	$ 1,337,888
Mississauga	$ 522	$ 26,092	$ 78,276	$ 260,920	$ 1,304,600
Newmarket	$ 1,276	$ 45,916	$ 133,944	$ 435,832	$ 2,147,252
Oakville	$ 902	$ 30,499	$ 86,107	$ 274,214	$ 1,337,888
Oshawa	$ 913	$ 28,371	$ 81,855	$ 251,494	$ 1,159,525
Richmond Hill	$ 948	$ 47,424	$ 142,272	$ 474,240	$ 2,371,200
Toronto	$ 815	$ 34,625	$ 91,653	$ 291,251	$ 1,431,811
Vaughan	$ 914	$ 45,682	$ 137,046	$ 456,820	$ 2,284,100
Whitby	$ 913	$ 28,371	$ 81,855	$ 251,494	$ 1,159,525
Whitchurch-Stouffville	$ 1,105	$ 55,246	$ 165,738	$ 552,460	$ 2,762,300
GTA Average	**$ 943**	**$ 38,414**	**$ 112,777**	**$ 367,902**	**$ 1,811,289**
GTA Median	**$ 913**	**$ 30,499**	**$ 86,107**	**$ 274,214**	**$ 1,337,888**

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	$ 1,496	$ 37,072	$ 113,060	$ 358,712	$ 1,754,318
Grimsby	N/A	N/A	N/A	N/A	N/A
Hamilton	$ 739	$ 36,089	$ 106,078	$ 345,840	$ 1,708,680
Lincoln	$ 1,056	$ 46,577	$ 138,716	$ 460,455	$ 2,298,098
Niagara Falls	$ 954	$ 26,392	$ 76,152	$ 244,414	$ 1,187,453
Niagara-on-the-Lake	$ 1,172	$ 29,415	$ 89,711	$ 284,993	$ 1,394,610
Pelham	$ 878	$ 27,617	$ 82,143	$ 267,907	$ 1,321,810
Port Colborne	$ 1,480	$ 30,169	$ 92,647	$ 287,730	$ 1,393,044
St. Catharines	$ 974	$ 34,449	$ 104,043	$ 339,942	$ 1,684,863
Thorold	$ 1,113	$ 32,532	$ 96,652	$ 321,072	$ 1,603,472
Wainfleet	N/A	N/A	N/A	N/A	N/A
Welland	$ 1,353	$ 51,681	$ 155,821	$ 511,730	$ 2,542,059
West Lincoln	$ 1,168	$ 36,476	$ 105,251	$ 336,049	$ 1,641,097
Niagara/Hamilton Avg.	**$ 1,126**	**$ 35,315**	**$ 105,479**	**$ 341,713**	**$ 1,684,500**
Niagara/Hamilton Med	**$ 1,113**	**$ 34,449**	**$ 104,043**	**$ 336,049**	**$ 1,641,097**

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	$ 752	$ 10,980	$ 25,180	N/A	N/A
Espanola	$ 1,199	$ 21,815	$ 58,743	$ 180,671	N/A
Greater Sudbury	$ 1,339	$ 42,925	$ 124,201	$ 397,803	$ 1,946,130
Greenstone	$ 1,791	$ 64,704	$ 194,112	$ 647,040	$ 3,235,200
Kenora	$ 1,762	$ 35,066	$ 107,786	$ 333,765	$ 1,613,646
North Bay	$ 1,082	$ 29,952	$ 85,070	$ 266,488	$ 1,287,407
Parry Sound	$ 1,506	$ 60,469	$ 162,163	$ 508,658	N/A
Sault Ste. Marie	$ 880	$ 34,111	$ 94,838	$ 305,665	$ 1,507,357
Thunder Bay	$ 1,235	$ 26,921	$ 72,983	$ 224,134	$ 1,070,097
Timmins	$ 947	$ 32,533	$ 97,597	$ 325,320	$ 1,626,597
North Average	**$ 1,249**	**$ 35,948**	**$ 102,267**	**$ 354,394**	**$ 1,755,205**
North Median	**$ 1,217**	**$ 33,322**	**$ 96,218**	**$ 325,320**	**$ 1,613,646**

Comparison of Water/Wastewater Costs (sorted by location) (cont'd)

Volume Meter Size	Residential 200 m^3 5/8"	Commercial 10,000 m^3 2"	Industrial 30,000 m^3 3"	Industrial 100,000 m^3 4"	Industrial 500,000 m^3 6"
Barrie	$ 972	$ 41,972	$ 123,834	$ 402,214	$ 1,977,680
Bracebridge	$ 1,256	$ 45,273	$ 136,145	$ 444,038	$ 2,189,650
Collingwood	$ 1,014	$ 18,527	$ 51,005	$ 162,952	$ 796,963
Gravenhurst	$ 1,256	$ 45,273	$ 136,145	$ 444,038	$ 2,189,650
Huntsville	$ 1,256	$ 45,273	$ 136,145	$ 444,038	$ 2,189,650
Innisfil	$ 1,208	$ 36,916	$ 110,253	$ 362,253	$ 1,802,253
New Tecumseth	$ 852	$ 42,600	$ 127,800	$ 386,800	$ 1,866,800
Orangeville	$ 1,035	$ 42,894	$ 127,410	$ 423,156	$ 2,111,156
Orillia	$ 941	$ 35,713	$ 108,102	$ 350,858	$ 1,733,786
Springwater	$ 1,426	$ 54,651	$ 163,531	$ 544,611	$ 2,722,211
Sim./Musk./Duff. Avg.	**$ 1,122**	**$ 40,909**	**$ 122,037**	**$ 396,496**	**$ 1,957,980**
Sim./Musk./Duff. Med.	**$ 1,121**	**$ 42,747**	**$ 127,605**	**$ 412,685**	**$ 2,044,418**

Comparison of Water/Wastewater Costs (sorted by location) (cont'd)

Volume Meter Size	Residential 200 m^3 5/8"	Commercial 10,000 m^3 2"	Industrial 30,000 m^3 3"	Industrial 100,000 m^3 4"	Industrial 500,000 m^3 6"
Brant	$ 1,433	$ 36,412	$ 103,364	N/A	N/A
Brantford	$ 887	$ 41,668	$ 124,928	$ 416,147	$ 2,080,200
Cambridge	$ 1,171	$ 49,830	$ 148,168	$ 488,135	$ 2,422,868
Central Elgin	$ 1,737	$ 62,987	$ 187,987	$ 625,487	$ 3,125,487
Centre Wellington	$ 1,298	$ 51,666	$ 153,173	$ 507,885	$ 2,533,853
Chatham-Kent	$ 1,174	$ 28,277	$ 75,495	$ 181,866	$ 787,322
Chatsworth	$ 2,131	$ 55,135	$ 144,970	$ 483,770	$ 2,419,770
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	$ 1,322	$ 20,150	$ 42,950	$ 141,343	$ 624,687
Guelph	$ 947	$ 38,729	$ 114,473	$ 375,653	$ 1,857,488
Guelph-Eramosa	$ 1,444	$ 59,460	$ 177,860	$ 592,260	$ 2,960,260
Haldimand	$ 1,038	$ 31,491	$ 86,229	$ 271,704	$ 1,285,475
Hanover	$ 761	$ 23,082	$ 66,310	$ 216,340	$ 1,046,500
Ingersoll	$ 1,258	$ 27,331	$ 79,713	$ 241,807	$ 1,159,628
Kincardine	$ 1,007	$ 19,187	$ 54,807	$ 175,046	$ 852,291
Kingsville	$ 646	$ 23,586	$ 70,586	$ 235,086	$ 1,175,086
Kitchener	$ 1,132	$ 56,591	$ 169,773	$ 565,910	$ 2,829,550
Lakeshore	$ 1,077	$ 30,869	$ 91,669	$ 304,469	$ 1,520,469
Lambton Shores	$ 1,571	$ 62,857	$ 185,490	$ 609,054	$ 3,017,639
London	$ 909	$ 26,625	$ 74,850	$ 233,007	$ 1,064,600
Mapleton	$ 1,430	$ 40,427	$ 121,939	$ 395,613	$ 1,954,821
Meaford	$ 1,814	$ 51,378	$ 152,178	$ 504,978	$ 2,520,978
Middlesex Centre	$ 1,756	$ 69,991	N/A	N/A	N/A
Minto	$ 1,608	$ 42,252	$ 109,512	$ 193,211	N/A
Norfolk	$ 1,366	$ 40,580	$ 113,394	$ 370,810	$ 1,821,337
North Dumfries	$ 1,174	$ 49,292	$ 147,492	$ 491,192	$ 2,455,192
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	$ 1,007	$ 18,351	$ 44,250	$ 113,271	$ 478,115
Saugeen Shores	$ 1,147	$ 30,441	$ 88,561	$ 289,681	$ 1,435,582
South Bruce Peninsula	$ 1,854	$ 47,389	$ 144,379	$ 459,464	$ 2,238,897
Southgate	$ 1,679	$ 38,881	$ 108,062	$ 329,816	$ 1,515,000
St. Thomas	$ 1,054	$ 26,180	$ 115,625	$ 382,988	$ 1,903,443
Stratford	$ 855	$ 27,685	$ 82,266	$ 273,130	$ 1,363,558
Strathroy-Caradoc	$ 1,001	$ 38,006	$ 107,563	$ 237,644	$ 968,011
The Blue Mountains	$ 1,086	$ 45,459	$ 137,985	$ 452,042	$ 2,242,743
Tillsonburg	$ 914	$ 26,164	$ 75,988	$ 237,764	$ 1,157,207
Waterloo	$ 939	$ 45,181	$ 135,378	$ 450,826	$ 2,251,214
Wellesley	$ 1,308	$ 54,816	$ 164,016	$ 546,216	$ 2,730,216
Wellington North	$ 1,246	$ 47,194	$ 138,594	$ 458,494	$ 2,286,494
West Grey	$ 1,449	$ 20,834	$ 60,394	$ 198,854	$ 990,054
Wilmot	$ 1,178	$ 48,862	$ 145,942	$ 485,085	$ 2,422,380
Windsor	$ 1,287	$ 31,947	$ 85,780	$ 262,439	$ 1,227,688
Woolwich	$ 1,246	$ 48,212	$ 141,612	$ 473,060	$ 2,345,620
Southwest Average	**$ 1,247**	**$ 39,373**	**$ 112,831**	**$ 361,315**	**$ 1,793,684**
Southwest Median	**$ 1,198**	**$ 38,805**	**$ 112,868**	**$ 373,089**	**$ 1,857,488**

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	$ 646	Low
Hamilton	$ 739	Low
Elliot Lake	$ 752	Low
Hanover	$ 761	Low
Brockville	$ 776	Low
Hawkesbury	$ 792	Low
Ottawa	$ 794	Low
Cornwall	$ 813	Low
Toronto	$ 815	Low
New Tecumseth	$ 852	Low
Stratford	$ 855	Low
Pelham	$ 878	Low
Sault Ste. Marie	$ 880	Low
Brantford	$ 887	Low
Markham	$ 894	Low
Oakville	$ 902	Low
Milton	$ 902	Low
Burlington	$ 902	Low
Halton Hills	$ 902	Low
London	$ 909	Low
Brock	$ 913	Low
Oshawa	$ 913	Low
Clarington	$ 913	Low
Whitby	$ 913	Low
Vaughan	$ 914	Low
Tillsonburg	$ 914	Low
Waterloo	$ 939	Low
Orillia	$ 941	Low
Guelph	$ 947	Low
Timmins	$ 947	Low
Richmond Hill	$ 948	Low
Niagara Falls	$ 954	Low

Volume Meter Size	Residential 200 m^3 5/8"	Residential 200 m^3 Ranking
Barrie	$ 972	Mid
St. Catharines	$ 974	Mid
Aurora	$ 990	Mid
Strathroy-Caradoc	$ 1,001	Mid
Kincardine	$ 1,007	Mid
Sarnia	$ 1,007	Mid
Collingwood	$ 1,014	Mid
North Perth	$ 1,028	Mid
Orangeville	$ 1,035	Mid
Haldimand	$ 1,038	Mid
St. Thomas	$ 1,054	Mid
Lincoln	$ 1,056	Mid
Lakeshore	$ 1,077	Mid
North Bay	$ 1,082	Mid
The Blue Mountains	$ 1,086	Mid
Peterborough	$ 1,097	Mid
Whitchurch-Stouffville	$ 1,105	Mid
Thorold	$ 1,113	Mid
Kitchener	$ 1,132	Mid
Georgina	$ 1,145	Mid
Saugeen Shores	$ 1,147	Mid
West Lincoln	$ 1,168	Mid
Cambridge	$ 1,171	Mid
Niagara-on-the-Lake	$ 1,172	Mid
Kingston	$ 1,174	Mid
Chatham-Kent	$ 1,174	Mid
North Dumfries	$ 1,174	Mid
Wilmot	$ 1,178	Mid
Espanola	$ 1,199	Mid
Innisfil	$ 1,208	Mid
North Middlesex	$ 1,218	Mid
Thunder Bay	$ 1,235	Mid
Woolwich	$ 1,246	Mid
Wellington North	$ 1,246	Mid
Quinte West	$ 1,256	Mid

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

Volume Meter Size	Residential 200 m^3 5/8"	Residential 200 m^3 Ranking
Huntsville	$ 1,256	High
Bracebridge	$ 1,256	High
Gravenhurst	$ 1,256	High
Ingersoll	$ 1,258	High
Belleville	$ 1,259	High
Newmarket	$ 1,276	High
Windsor	$ 1,287	High
Owen Sound	$ 1,293	High
Centre Wellington	$ 1,298	High
Wellesley	$ 1,308	High
Grey Highlands	$ 1,322	High
Greater Sudbury	$ 1,339	High
Welland	$ 1,353	High
Norfolk	$ 1,366	High
Springwater	$ 1,426	High
Mapleton	$ 1,430	High
Brant	$ 1,433	High
King	$ 1,433	High
Guelph-Eramosa	$ 1,444	High
West Grey	$ 1,449	High
East Gwillimbury	$ 1,454	High
Port Colborne	$ 1,480	High
Fort Erie	$ 1,496	High
Parry Sound	$ 1,506	High
Lambton Shores	$ 1,571	High
Minto	$ 1,608	High
Southgate	$ 1,679	High
Central Elgin	$ 1,737	High
Middlesex Centre	$ 1,756	High
Kenora	$ 1,762	High
Greenstone	$ 1,791	High
Meaford	$ 1,814	High
South Bruce Peninsula	$ 1,854	High
Prince Edward County	$ 2,128	High
Chatsworth	$ 2,131	High
Average	**$ 1,151**	
Median	**$ 1,113**	

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	$ 10,980	Low
Cornwall	$ 11,677	Low
Sarnia	$ 18,351	Low
Collingwood	$ 18,527	Low
Kincardine	$ 19,187	Low
Peterborough	$ 19,672	Low
Grey Highlands	$ 20,150	Low
West Grey	$ 20,834	Low
Hawkesbury	$ 21,176	Low
North Perth	$ 21,413	Low
Espanola	$ 21,815	Low
Hanover	$ 23,082	Low
Kingsville	$ 23,586	Low
Brockville	$ 25,501	Low
Brampton	$ 26,092	Low
Caledon	$ 26,092	Low
Mississauga	$ 26,092	Low
Tillsonburg	$ 26,164	Low
St. Thomas	$ 26,180	Low
Niagara Falls	$ 26,392	Low
London	$ 26,625	Low
Thunder Bay	$ 26,921	Low
Ingersoll	$ 27,331	Low
Kingston	$ 27,335	Low
Pelham	$ 27,617	Low
Stratford	$ 27,685	Low
Chatham-Kent	$ 28,277	Low
Clarington	$ 28,371	Low
Oshawa	$ 28,371	Low
Brock	$ 28,371	Low
Whitby	$ 28,371	Low
Niagara-on-the-Lake	$ 29,415	Low
North Bay	$ 29,952	Low
Port Colborne	$ 30,169	Low
Saugeen Shores	$ 30,441	Low

Volume Meter Size	Commercial 10,000 m^3 2"	Commercial 10,000 m^3 Ranking
Oakville	$ 30,499	Mid
Milton	$ 30,499	Mid
Halton Hills	$ 30,499	Mid
Burlington	$ 30,499	Mid
Belleville	$ 30,778	Mid
Lakeshore	$ 30,869	Mid
Haldimand	$ 31,491	Mid
Quinte West	$ 31,496	Mid
Windsor	$ 31,947	Mid
Thorold	$ 32,532	Mid
Timmins	$ 32,533	Mid
Sault Ste. Marie	$ 34,111	Mid
St. Catharines	$ 34,449	Mid
Toronto	$ 34,625	Mid
Kenora	$ 35,066	Mid
Orillia	$ 35,713	Mid
Hamilton	$ 36,089	Mid
Brant	$ 36,412	Mid
West Lincoln	$ 36,476	Mid
Innisfil	$ 36,916	Mid
Fort Erie	$ 37,072	Mid
Owen Sound	$ 37,686	Mid
North Middlesex	$ 37,868	Mid
Strathroy-Caradoc	$ 38,006	Mid
Guelph	$ 38,729	Mid
Southgate	$ 38,881	Mid
Ottawa	$ 40,104	Mid
Mapleton	$ 40,427	Mid
Norfolk	$ 40,580	Mid
Brantford	$ 41,668	Mid
Barrie	$ 41,972	Mid
Minto	$ 42,252	Mid
New Tecumseth	$ 42,600	Mid
Orangeville	$ 42,894	Mid
Greater Sudbury	$ 42,925	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
Markham	$ 44,680	High
Waterloo	$ 45,181	High
Bracebridge	$ 45,273	High
Gravenhurst	$ 45,273	High
Huntsville	$ 45,273	High
The Blue Mountains	$ 45,459	High
Vaughan	$ 45,682	High
Newmarket	$ 45,916	High
Lincoln	$ 46,577	High
Wellington North	$ 47,194	High
South Bruce Peninsula	$ 47,389	High
Richmond Hill	$ 47,424	High
Woolwich	$ 48,212	High
Wilmot	$ 48,862	High
North Dumfries	$ 49,292	High
Aurora	$ 49,500	High
Cambridge	$ 49,830	High
Meaford	$ 51,378	High
Centre Wellington	$ 51,666	High
Welland	$ 51,681	High
East Gwillimbury	$ 52,158	High
Georgina	$ 53,673	High
Springwater	$ 54,651	High
Wellesley	$ 54,816	High
Chatsworth	$ 55,135	High
Whitchurch-Stouffville	$ 55,246	High
Kitchener	$ 56,591	High
Guelph-Eramosa	$ 59,460	High
Parry Sound	$ 60,469	High
Lambton Shores	$ 62,857	High
Central Elgin	$ 62,987	High
King	$ 64,042	High
Greenstone	$ 64,704	High
Prince Edward County	$ 66,352	High
Middlesex Centre	$ 69,991	High
Average	**$ 37,812**	
Median	**$ 36,412**	

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	$ 103,364	Mid	N/A	Low
Elliot Lake	$ 25,180	Low	N/A	Low
Sarnia	$ 44,250	Low	$ 113,271	Low
Cornwall	$ 35,031	Low	$ 116,771	Low
Grey Highlands	$ 42,950	Low	$ 141,343	Low
Peterborough	$ 52,793	Low	$ 147,118	Low
Brockville	$ 55,598	Low	$ 153,936	Low
Collingwood	$ 51,005	Low	$ 162,952	Low
North Perth	$ 55,131	Low	$ 169,371	Low
Kincardine	$ 54,807	Low	$ 175,046	Low
Espanola	$ 58,743	Low	$ 180,671	Low
Chatham-Kent	$ 75,495	Low	$ 181,866	Low
Minto	$ 109,512	Mid	$ 193,211	Low
West Grey	$ 60,394	Low	$ 198,854	Low
Hawkesbury	$ 62,776	Low	$ 208,376	Low
Hanover	$ 66,310	Low	$ 216,340	Low
Thunder Bay	$ 72,983	Low	$ 224,134	Low
London	$ 74,850	Low	$ 233,007	Low
Kingsville	$ 70,586	Low	$ 235,086	Low
Strathroy-Caradoc	$ 107,563	Mid	$ 237,644	Low
Tillsonburg	$ 75,988	Low	$ 237,764	Low
Ingersoll	$ 79,713	Low	$ 241,807	Low
Niagara Falls	$ 76,152	Low	$ 244,414	Low
Kingston	$ 77,138	Low	$ 248,612	Low
Brock	$ 81,855	Low	$ 251,494	Low
Oshawa	$ 81,855	Low	$ 251,494	Low
Whitby	$ 81,855	Low	$ 251,494	Low
Clarington	$ 81,855	Low	$ 251,494	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
Windsor	$ 85,780	Low	$ 262,439	Low
North Bay	$ 85,070	Low	$ 266,488	Low
Pelham	$ 82,143	Low	$ 267,907	Low
Haldimand	$ 86,229	Mid	$ 271,704	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
Stratford	$ 82,266	Low	$ 273,130	Mid
Halton Hills	$ 86,107	Mid	$ 274,214	Mid
Oakville	$ 86,107	Mid	$ 274,214	Mid
Milton	$ 86,107	Mid	$ 274,214	Mid
Burlington	$ 86,107	Mid	$ 274,214	Mid
Niagara-on-the-Lake	$ 89,711	Mid	$ 284,993	Mid
Port Colborne	$ 92,647	Mid	$ 287,730	Mid
Saugeen Shores	$ 88,561	Mid	$ 289,681	Mid
Toronto	$ 91,653	Mid	$ 291,251	Mid
Quinte West	$ 91,591	Mid	$ 295,411	Mid
Lakeshore	$ 91,669	Mid	$ 304,469	Mid
Sault Ste. Marie	$ 94,838	Mid	$ 305,665	Mid
Thorold	$ 96,652	Mid	$ 321,072	Mid
Timmins	$ 97,597	Mid	$ 325,320	Mid
Southgate	$ 108,062	Mid	$ 329,816	Mid
Kenora	$ 107,786	Mid	$ 333,765	Mid
West Lincoln	$ 105,251	Mid	$ 336,049	Mid
St. Catharines	$ 104,043	Mid	$ 339,942	Mid
Hamilton	$ 106,078	Mid	$ 345,840	Mid
Orillia	$ 108,102	Mid	$ 350,858	Mid
Fort Erie	$ 113,060	Mid	$ 358,712	Mid
Owen Sound	$ 110,031	Mid	$ 358,929	Mid
Innisfil	$ 110,253	Mid	$ 362,253	Mid
Norfolk	$ 113,394	Mid	$ 370,810	Mid
North Middlesex	$ 112,868	Mid	$ 375,368	Mid
Guelph	$ 114,473	Mid	$ 375,653	Mid
St. Thomas	$ 115,625	Mid	$ 382,988	Mid
New Tecumseth	$ 127,800	Mid	$ 386,800	Mid
Ottawa	$ 119,961	Mid	$ 394,768	Mid
Mapleton	$ 121,939	Mid	$ 395,613	Mid
Greater Sudbury	$ 124,201	Mid	$ 397,803	Mid
Barrie	$ 123,834	Mid	$ 402,214	Mid
Brantford	$ 124,928	Mid	$ 416,147	Mid
Orangeville	$ 127,410	Mid	$ 423,156	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
Newmarket	$ 133,944	High	$ 435,832	High
Bracebridge	$ 136,145	High	$ 444,038	High
Gravenhurst	$ 136,145	High	$ 444,038	High
Huntsville	$ 136,145	High	$ 444,038	High
Markham	$ 134,040	High	$ 446,800	High
Waterloo	$ 135,378	High	$ 450,826	High
The Blue Mountains	$ 137,985	High	$ 452,042	High
Vaughan	$ 137,046	High	$ 456,820	High
Wellington North	$ 138,594	High	$ 458,494	High
South Bruce Peninsula	$ 144,379	High	$ 459,464	High
Lincoln	$ 138,716	High	$ 460,455	High
Woolwich	$ 141,612	High	$ 473,060	High
Richmond Hill	$ 142,272	High	$ 474,240	High
Chatsworth	$ 144,970	High	$ 483,770	High
Wilmot	$ 145,942	High	$ 485,085	High
Cambridge	$ 148,168	High	$ 488,135	High
North Dumfries	$ 147,492	High	$ 491,192	High
Aurora	$ 148,500	High	$ 495,000	High
Meaford	$ 152,178	High	$ 504,978	High
Centre Wellington	$ 153,173	High	$ 507,885	High
Parry Sound	$ 162,163	High	$ 508,658	High
Welland	$ 155,821	High	$ 511,730	High
East Gwillimbury	$ 155,958	High	$ 519,258	High
Georgina	$ 160,873	High	$ 536,073	High
Springwater	$ 163,531	High	$ 544,611	High
Wellesley	$ 164,016	High	$ 546,216	High
Whitchurch-Stouffville	$ 165,738	High	$ 552,460	High
Kitchener	$ 169,773	High	$ 565,910	High
Guelph-Eramosa	$ 177,860	High	$ 592,260	High
Lambton Shores	$ 185,490	High	$ 609,054	High
Central Elgin	$ 187,987	High	$ 625,487	High
Prince Edward County	$ 193,713	High	$ 631,465	High
King	$ 191,617	High	$ 632,617	High
Greenstone	$ 194,112	High	$ 647,040	High
Average	**$ 109,553**		**$ 355,584**	
Median	**$ 107,675**		**$ 337,995**	

Water/Wastewater Costs as a Percentage of Household Income

Municipality	2020 Est. Avg. Household Income	2020 Residential Water/WW Costs 200 m3	2020 Residential Water/WW as a % of Household Income
Caledon	$ 153,032	$ 522	0.3%
Mississauga	$ 113,424	$ 522	0.5%
Oakville	$ 186,254	$ 902	0.5%
Grimsby	$ 123,318	$ 605	0.5%
Brampton	$ 105,781	$ 522	0.5%
Kingsville	$ 106,885	$ 646	0.6%
Erin	$ 150,148	$ 910	0.6%
Aurora	$ 160,621	$ 990	0.6%
Vaughan	$ 145,013	$ 914	0.6%
Halton Hills	$ 142,169	$ 902	0.6%
Pelham	$ 134,479	$ 878	0.7%
Milton	$ 135,698	$ 902	0.7%
Whitby	$ 134,427	$ 913	0.7%
Ottawa	$ 115,951	$ 794	0.7%
Burlington	$ 130,320	$ 902	0.7%
Georgian Bluffs	$ 106,258	$ 757	0.7%
Toronto	$ 112,674	$ 815	0.7%
King	$ 197,141	$ 1,433	0.7%
Markham	$ 121,837	$ 894	0.7%
Whitchurch-Stouffville	$ 150,340	$ 1,105	0.7%
Clarington	$ 122,735	$ 913	0.7%
Hamilton	$ 98,496	$ 739	0.8%
Richmond Hill	$ 126,179	$ 948	0.8%
New Tecumseth	$ 111,336	$ 852	0.8%
Kincardine	$ 131,495	$ 1,007	0.8%
The Blue Mountains	$ 140,714	$ 1,086	0.8%
Waterloo	$ 118,604	$ 939	0.8%
Lakeshore	$ 132,445	$ 1,077	0.8%
North Dumfries	$ 137,602	$ 1,174	0.9%
Saugeen Shores	$ 130,992	$ 1,147	0.9%
Lincoln	$ 120,162	$ 1,056	0.9%
Guelph	$ 104,900	$ 947	0.9%
Woolwich	$ 135,849	$ 1,246	0.9%
Timmins	$ 102,617	$ 947	0.9%
Wilmot	$ 126,588	$ 1,178	0.9%
Brock	$ 97,646	$ 913	0.9%
Niagara-on-the-Lake	$ 124,505	$ 1,172	0.9%
Springwater	$ 150,122	$ 1,426	0.9%
Oshawa	$ 95,562	$ 913	1.0%
Barrie	$ 101,629	$ 972	1.0%

Water/Wastewater Costs as a Percentage of Household Income (cont'd)

Municipality	2020 Est. Avg. Household Income	2020 Residential Water/WW Costs 200 m3	2020 Residential Water/WW as a % of Household Income
Wellesley	$ 135,264	$ 1,308	1.0%
Orangeville	$ 106,478	$ 1,035	1.0%
Stratford	$ 87,983	$ 855	1.0%
Haldimand	$ 105,405	$ 1,038	1.0%
Newmarket	$ 128,910	$ 1,276	1.0%
Hanover	$ 76,284	$ 761	1.0%
Sarnia	$ 100,757	$ 1,007	1.0%
Sault Ste. Marie	$ 87,926	$ 880	1.0%
London	$ 90,291	$ 909	1.0%
Guelph-Eramosa	$ 143,251	$ 1,444	1.0%
East Gwillimbury	$ 141,801	$ 1,454	1.0%
West Lincoln	$ 113,094	$ 1,168	1.0%
Brantford	$ 85,722	$ 887	1.0%
Brockville	$ 74,093	$ 776	1.0%
Collingwood	$ 95,994	$ 1,014	1.1%
Innisfil	$ 113,372	$ 1,208	1.1%
Strathroy-Caradoc	$ 93,625	$ 1,001	1.1%
North Perth	$ 95,127	$ 1,028	1.1%
Georgina	$ 102,652	$ 1,145	1.1%
Tillsonburg	$ 81,634	$ 914	1.1%
Elliot Lake	$ 66,037	$ 752	1.1%
Niagara Falls	$ 83,246	$ 954	1.1%
Cambridge	$ 101,845	$ 1,171	1.1%
St. Catharines	$ 84,015	$ 974	1.2%
Centre Wellington	$ 111,828	$ 1,298	1.2%
Middlesex Centre	$ 148,523	$ 1,756	1.2%
Kitchener	$ 94,997	$ 1,132	1.2%
Orillia	$ 78,690	$ 941	1.2%
Kingston	$ 96,516	$ 1,174	1.2%
Brant	$ 117,701	$ 1,433	1.2%
Grey Highlands	$ 108,454	$ 1,322	1.2%
Cornwall	$ 66,000	$ 813	1.2%
North Middlesex	$ 98,093	$ 1,218	1.2%
Huntsville	$ 100,843	$ 1,256	1.2%
North Bay	$ 86,492	$ 1,082	1.3%

Water/Wastewater Costs as a Percentage of Household Income (cont'd)

Municipality	2020 Est. Avg. Household Income	2020 Residential Water/WW Costs 200 m3	2020 Residential Water/WW as a % of Household Income
Thorold	$ 88,067	$ 1,113	1.3%
Bracebridge	$ 98,067	$ 1,256	1.3%
Hawkesbury	$ 61,715	$ 792	1.3%
Greater Sudbury	$ 103,783	$ 1,339	1.3%
Mapleton	$ 110,505	$ 1,430	1.3%
Peterborough	$ 83,634	$ 1,097	1.3%
Ingersoll	$ 95,269	$ 1,258	1.3%
Espanola	$ 90,463	$ 1,199	1.3%
St. Thomas	$ 78,964	$ 1,054	1.3%
Thunder Bay	$ 91,670	$ 1,235	1.3%
Gravenhurst	$ 89,953	$ 1,256	1.4%
Quinte West	$ 87,859	$ 1,256	1.4%
Wellington North	$ 85,663	$ 1,246	1.5%
Chatham-Kent	$ 80,595	$ 1,174	1.5%
Central Elgin	$ 116,615	$ 1,737	1.5%
Norfolk	$ 88,777	$ 1,366	1.5%
Belleville	$ 81,215	$ 1,259	1.5%
Windsor	$ 77,141	$ 1,287	1.7%
Lambton Shores	$ 92,547	$ 1,571	1.7%
Owen Sound	$ 74,774	$ 1,293	1.7%
Welland	$ 77,897	$ 1,353	1.7%
West Grey	$ 83,391	$ 1,449	1.7%
Kenora	$ 100,621	$ 1,762	1.8%
Fort Erie	$ 85,036	$ 1,496	1.8%
Southgate	$ 93,455	$ 1,679	1.8%
Minto	$ 88,549	$ 1,608	1.8%
Port Colborne	$ 81,223	$ 1,480	1.8%
Greenstone	$ 92,729	$ 1,791	1.9%
Meaford	$ 92,108	$ 1,814	2.0%
Parry Sound	$ 71,288	$ 1,506	2.1%
Prince Edward County	$ 98,071	$ 2,128	2.2%
South Bruce Peninsula	$ 81,043	$ 1,854	2.3%
Chatsworth	$ 87,323	$ 2,131	2.4%
Average	**$ 107,715**	**$ 1,140**	**1.1%**
Median	**$ 101,737**	**$ 1,101**	**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	2015	2016	2017	2018	2019
Whitchurch - Stouffville	14.7%	13.6%	13.9%	15.2%	14.8%
Burlington			15.9%	15.9%	15.9%
Kitchener	18.9%	19.1%	19.5%	18.3%	18.6%
Middlesex Centre	15.6%	17.0%	18.0%	19.4%	19.5%
Southgate				34.0%	19.7%
King	24.6%	25.1%	19.8%	21.1%	20.5%
Woolwich	19.7%	21.1%	20.6%	19.5%	21.0%
Lakeshore				20.5%	21.5%
St. Catharines	22.6%	22.8%	23.0%	22.5%	23.1%
Niagara-on-the-Lake	21.1%	21.5%	22.8%	22.4%	23.6%
Georgina	21.8%	22.8%	23.9%	22.7%	23.8%
Barrie	17.2%	19.6%	20.7%	22.7%	24.4%
Cambridge	29.1%	27.5%	28.6%	26.1%	24.9%
Lambton Shores	21.4%	22.6%	23.9%	25.0%	26.3%
Vaughan	24.6%	25.3%	25.6%	26.2%	26.6%
Ottawa	25.9%	26.4%	26.8%	27.0%	26.7%
Wilmot	22.7%	23.9%	25.1%	26.3%	27.4%
St. Thomas	52.0%	51.0%	27.4%	28.3%	28.8%
Kingston	32.5%	26.1%	27.5%	28.6%	29.5%
Port Colborne	32.3%	29.3%	28.8%	30.4%	29.5%
Hanover					29.6%
Centre Wellington	27.0%	28.1%	29.2%	29.8%	31.0%
Mapleton	28.2%		28.6%	29.6%	31.0%
Toronto	32.4%	29.2%	30.5%	31.2%	31.6%
Minto	27.9%	28.4%	29.5%	30.4%	31.7%
Markham	28.5%	29.5%	30.3%	31.1%	31.7%
New Tecumseth				30.4%	32.0%
Brant County	25.3%	25.6%	28.1%	30.4%	32.6%
Welland	35.1%	34.1%	34.1%	35.4%	32.6%
North Middlesex	29.4%	30.8%	32.2%	31.8%	32.8%
Belleville	32.9%	31.2%	31.5%	31.8%	33.0%
Fort Erie	29.6%	29.5%	30.8%	32.0%	33.2%
Hamilton	30.6%	31.0%	32.1%	33.0%	33.4%
Waterloo	32.2%	33.1%	34.3%	34.8%	33.7%
London	32.0%	32.0%	32.3%	32.9%	34.1%
Chatsworth					34.4%
The Blue Mountains					34.7%
Aurora	28.1%	29.6%		32.4%	34.7%
Brantford		32.0%	33.3%	34.9%	34.7%
North Perth	33.1%	33.0%	33.6%	35.0%	35.0%

Water Asset Consumption Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Espanola			33.9%	33.7%	35.2%
Thorold	32.2%	33.6%	33.7%	34.5%	35.8%
Strathroy-Caradoc	29.7%	31.3%	32.9%	34.4%	35.8%
Parry Sound	31.2%	31.9%	33.2%	34.0%	35.9%
North Bay	28.0%	30.2%	33.2%	35.2%	35.9%
Orangeville	30.9%	33.1%	34.6%	36.0%	37.2%
Guelph-Eramosa	36.7%	38.7%	37.8%	38.7%	37.3%
Newmarket	39.6%	37.4%	37.6%	37.4%	37.5%
Erin	31.7%	33.5%	34.7%	35.5%	37.5%
Prince Edward County	35.3%	34.7%	35.5%	36.2%	37.6%
Cornwall	37.3%	36.9%	37.2%	37.1%	37.9%
Kenora	35.9%	37.3%	38.4%	39.1%	37.9%
Greater Sudbury	34.7%	35.0%	35.7%	36.9%	38.1%
Wellington North	35.6%	35.9%	36.9%	36.9%	38.4%
Haldimand	41.0%	40.8%	37.5%	37.5%	38.5%
Sault Ste. Marie	38.4%	38.1%	38.5%	39.1%	39.6%
Kingsville				41.2%	40.4%
Pelham	36.5%	37.4%	39.6%	39.6%	40.7%
Sarnia	38.1%	39.0%	39.5%	40.4%	40.8%
Kincardine	38.8%	38.9%	40.8%	39.7%	40.9%
Guelph	41.3%	40.6%	41.2%	40.1%	41.3%
Norfolk		39.1%	38.2%	40.0%	41.9%
Chatham-Kent	37.8%	40.4%	40.9%	42.6%	42.1%
Orillia	40.0%	40.6%	40.6%	41.2%	42.6%
Quinte West	39.4%	42.7%	43.1%	43.6%	44.0%
Georgian Bluffs				43.7%	45.6%
West Grey				45.5%	47.4%
Grey Highlands	46.7%	49.4%	51.0%	51.4%	47.8%
Peterborough	43.3%	44.3%	46.1%	47.7%	48.3%
Timmins	41.6%	42.9%	45.1%	46.7%	49.0%
Owen Sound	54.4%	53.5%	51.0%	51.2%	49.4%
Greenstone	55.7%	48.6%	47.9%	50.1%	50.8%
East Gwillimbury	47.5%	49.3%	50.7%	51.4%	51.5%
Collingwood	51.1%	52.7%	52.6%	50.3%	51.7%
Windsor	30.0%	36.7%	43.3%	50.0%	56.7%
Thunder Bay	55.2%	55.3%	55.9%	56.7%	57.5%
Meaford	60.3%	59.4%	58.7%	57.8%	58.2%
Hawkesbury				59.8%	60.0%
Elliot Lake	83.6%	82.6%	84.3%	86.2%	88.2%
Average	**34.3%**	**34.8%**	**34.8%**	**35.8%**	**36.2%**
Median	**31.8%**	**32.0%**	**33.2%**	**34.9%**	**35.0%**

Water Asset Consumption Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Region York	24.2%	16.9%	18.2%	19.9%	20.3%
Region Peel	20.5%	21.0%	22.1%	23.0%	23.0%
Region Halton	22.4%	23.5%	24.1%	24.6%	25.0%
Region Durham	27.2%	27.7%	28.4%	28.4%	29.0%
Region Niagara	46.1%	44.7%	45.0%	45.5%	46.1%
District Muskoka	40.0%	42.0%	43.8%	46.1%	47.8%
Region Waterloo	47.8%	49.0%	50.7%	50.8%	49.5%
Average	**32.6%**	**32.1%**	**33.2%**	**34.0%**	**34.4%**
Median	**27.2%**	**27.7%**	**28.4%**	**28.4%**	**29.0%**

Wastewater Asset Consumption Ratio

Municipalities	2015	2016	2017	2018	2019
Tillsonburg	4.1%	4.1%	4.1%	4.1%	4.1%
King	4.0%	5.2%	6.0%	6.4%	7.6%
Whitchurch - Stouffville	12.4%	12.4%	13.1%	14.5%	15.3%
Woolwich	17.4%	18.2%	17.9%	18.4%	20.1%
Strathroy-Caradoc	16.0%	17.3%	18.8%	20.3%	21.2%
Owen Sound	30.0%	24.2%	21.5%	22.6%	24.4%
Lakeshore				24.1%	24.9%
Hawkesbury				23.3%	24.9%
Vaughan	23.1%	23.3%	23.9%	24.6%	25.1%
North Middlesex	19.6%	21.1%	22.6%	24.2%	25.7%
Middlesex Centre	21.0%	21.6%	22.8%	24.8%	26.1%
Guelph-Eramosa	29.3%	31.2%	23.7%	25.6%	26.5%
Ottawa	26.2%	26.9%	27.2%	26.8%	26.6%
Quinte West	43.9%	41.3%	41.6%	24.8%	26.7%
Georgina	22.5%	23.8%	24.7%	25.6%	26.9%
Thorold	23.7%	25.1%	26.1%	26.2%	27.4%
Lambton Shores	38.0%	23.4%	25.4%	25.9%	27.4%
Aurora	21.6%	22.5%		25.6%	27.6%
Timmins	34.9%	17.1%	20.9%	24.5%	27.6%
Hanover					28.1%
Kitchener	28.5%	26.3%	28.2%	27.9%	28.9%
Niagara-on-the-Lake	24.8%	26.1%	27.4%	28.5%	29.3%
Prince Edward County	21.1%	23.0%	25.3%	27.7%	29.7%
The Blue Mountains					30.4%
Georgian Bluffs				27.4%	30.7%
Welland	27.6%	28.3%	31.1%	32.3%	30.7%
Wilmot	25.3%	26.8%	28.2%	29.7%	30.8%
Wellington North	26.0%	26.9%	28.3%	29.3%	31.2%
Waterloo	29.6%	30.2%	31.4%	32.2%	31.9%
Centre Wellington	26.5%	28.2%	29.6%	30.9%	32.9%
New Tecumseth				30.4%	33.1%
Fort Erie	28.7%	29.7%	31.2%	32.0%	33.1%
Hamilton	33.1%	33.7%	34.3%	34.5%	33.1%
Belleville	28.8%	29.6%	31.0%	32.0%	33.2%
Cambridge	37.6%	34.8%	36.2%	36.0%	33.5%
Parry Sound	29.0%	30.2%	31.4%	32.9%	34.3%
North Bay	34.1%	32.3%	33.6%	34.4%	34.4%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Brant County	29.8%	32.1%	33.3%	33.4%	35.3%
Markham	31.6%	32.8%	33.5%	34.5%	35.7%
Kenora	37.9%	38.9%	38.7%	38.0%	36.4%
Peterborough	31.8%	34.1%	35.0%	34.5%	36.7%
Norfolk		36.0%	38.1%	40.7%	37.0%
Orangeville	30.6%	32.4%	33.8%	35.2%	37.0%
Haldimand	33.0%	33.8%	34.6%	36.6%	37.7%
St. Catharines	35.0%	36.3%	37.2%	37.2%	37.9%
Kingston	35.9%	38.1%	39.6%	41.7%	39.2%
Newmarket	39.5%	38.0%	37.9%	38.4%	39.2%
Cornwall	37.0%	37.5%	37.9%	38.6%	39.3%
Orillia	43.2%	44.2%	45.2%	46.2%	39.6%
Kincardine	42.6%	44.1%	45.6%	40.4%	40.4%
North Perth	36.2%	36.1%	38.3%	40.0%	40.7%
Espanola			38.9%	39.5%	40.8%
Meaford	39.8%	41.1%	41.8%	40.4%	41.5%
Toronto	46.7%	44.2%	44.9%	42.7%	41.6%
Barrie	34.4%	36.3%	39.1%	39.8%	41.6%
Windsor	38.1%	39.6%	40.9%	42.7%	42.9%
Minto	39.6%	40.5%	41.2%	41.8%	43.7%
Southgate				43.2%	43.8%
Collingwood	39.6%	40.8%	41.9%	42.1%	44.0%
Kingsville				43.0%	44.2%
London	41.2%	43.0%	44.1%	43.6%	44.5%
Greater Sudbury	41.3%	42.5%	43.5%	44.3%	45.3%
Sault Ste. Marie	42.4%	43.1%	45.1%	46.2%	47.3%
West Grey				46.8%	47.4%
Brantford		45.5%	46.7%	47.2%	47.5%
Sarnia	47.2%	49.2%	47.5%	49.7%	50.1%
Guelph	49.5%	48.8%	49.2%	49.5%	50.5%
Port Colborne	46.3%	47.5%	49.1%	50.6%	51.2%
East Gwillimbury	47.5%	49.3%	51.1%	50.9%	52.8%
Pelham	47.5%	49.2%	51.0%	52.4%	52.8%
Greenstone	47.9%	49.1%	51.5%	51.0%	52.9%
Chatham-Kent	49.7%	51.6%	52.5%	54.7%	55.5%
Grey Highlands	51.4%	52.1%	53.2%	55.3%	56.5%
Thunder Bay	63.5%	53.4%	55.2%	57.0%	58.9%
St. Thomas	47.3%	49.1%	71.3%	65.0%	63.5%
Elliot Lake	80.7%	82.0%	82.0%	83.5%	82.1%
Average	**34.3%**	**34.5%**	**36.0%**	**36.1%**	**36.6%**
Median	**31.8%**	**32.4%**	**33.5%**	**34.9%**	**35.5%**

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Region York	15.8%	17.4%	18.4%	20.1%	21.8%
Region Halton	27.0%	27.0%	27.3%	28.6%	25.3%
Region Peel	26.6%	27.9%	29.1%	30.1%	31.3%
Region Durham	31.4%	32.3%	32.0%	33.2%	33.1%
Region Waterloo	49.9%	52.0%	44.7%	42.7%	39.1%
District Muskoka	39.5%	42.1%	44.0%	46.0%	48.4%
Region Niagara	48.5%	48.1%	49.4%	50.8%	52.2%
Average	**34.1%**	**35.2%**	**35.0%**	**35.9%**	**35.9%**
Median	**31.4%**	**32.3%**	**32.0%**	**33.2%**	**33.1%**

Water Reserves as a % of Own Source Revenues and Reserves as a % of Closing Amortization

Municipalities	2019 Water Reserves as % Total Water Own Source Revenues	2019 Water Reserves as % Closing Amortization Water
Chatham-Kent	-11.1%	-2.6%
Elliot Lake	0.0%	0.0%
Greenstone	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%
Timmins	0.0%	0.0%
Welland	0.0%	0.0%
West Grey	19.4%	3.5%
Port Colborne	11.6%	5.1%
Meaford	50.7%	5.9%
Thunder Bay	37.9%	6.8%
Hamilton	26.2%	7.6%
Peterborough	59.6%	7.6%
Ottawa	34.2%	7.7%
Hawkesbury	88.9%	8.1%
Owen Sound	50.8%	10.1%
North Bay	46.7%	10.8%
Pelham	38.4%	12.4%
Cornwall	52.3%	13.9%
Kenora	47.3%	14.5%
Greater Sudbury	62.0%	15.0%
Quinte West	86.8%	15.3%
Fort Erie	35.0%	17.2%
Guelph-Eramosa	77.5%	18.1%
Southgate	56.8%	18.3%
St. Catharines	28.3%	19.3%
Prince Edward County	112.1%	20.8%
King	18.0%	21.1%
New Tecumseth	65.1%	22.4%
Barrie	85.1%	22.7%
Sarnia	95.5%	23.0%

Municipalities	2019 Water Reserves as % Total Water Own Source Revenues	2019 Water Reserves as % Closing Amortization Water
Haldimand	114.7%	24.7%
Middlesex Centre	92.2%	25.1%
Aurora	75.4%	25.6%
Minto	136.9%	27.8%
Espanola	155.4%	29.2%
St. Thomas	120.4%	29.4%
London	124.4%	29.8%
Georgina	178.6%	30.0%
Kitchener	15.9%	30.0%
Collingwood	161.7%	31.0%
Cambridge	27.5%	31.5%
Georgian Bluffs	215.0%	32.0%
Chatsworth	132.2%	32.0%
Orillia	182.0%	33.0%
Lambton Shores	231.6%	34.4%
Grey Highlands	143.0%	35.9%
Niagara-on-the-Lake	89.5%	36.0%
North Perth	115.6%	36.0%
Waterloo	55.3%	36.2%
Erin	206.7%	36.4%
Norfolk		36.4%
Mapleton	242.9%	37.8%
Kingston	167.1%	38.0%
North Middlesex	86.6%	38.8%
Guelph	165.6%	39.9%
Belleville	149.5%	42.3%
Brant County	127.3%	44.3%
Markham	137.2%	45.0%
East Gwillimbury	143.1%	46.3%
Parry Sound	229.4%	47.6%

Water Reserves as a % of Own Source Revenues and Reserves as a % of Closing Amortization

Municipalities	2019 Water Reserves as % Total Water Own Source Revenues	2019 Water Reserves as % Closing Amortization Water
Wilmot	117.2%	48.2%
Centre Wellington	170.1%	49.7%
Strathroy-Caradoc	261.5%	50.0%
Lakeshore	158.2%	51.3%
Kingsville	188.5%	52.4%
Whitchurch - Stouffville	44.5%	55.0%
Brantford	209.1%	56.1%
Orangeville	179.9%	57.1%
Wellington North	225.3%	58.0%
The Blue Mountains	296.9%	62.2%
Newmarket	114.0%	64.7%
Vaughan	108.9%	65.9%
Toronto	178.0%	71.1%
Kincardine	362.3%	76.4%
Thorold	177.2%	83.9%
Hanover	221.3%	90.4%
Woolwich	188.2%	105.3%
Average	**111.8%**	**32.0%**
Median	**110.5%**	**30.0%**

Municipalities	2019 Water Reserves as % Total Water Own Source Revenues	2019 Water Reserves as % Closing Amortization Water
District Muskoka	125.2%	10.9%
Region Peel	130.8%	22.2%
Region Waterloo	121.9%	23.4%
Region Halton	140.6%	25.6%
Region Durham	117.4%	29.4%
Region Niagara	189.1%	37.4%
Region York	102.8%	41.5%
Average	**132.5%**	**27.2%**
Median	**125.2%**	**25.6%**

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	2019 WW Reserves as % Total WW Own Source Revenues	2019 WW Reserves as % Closing Amortization Wastewater
King	-57.3%	-75.0%
Espanola	0.0%	0.0%
Mapleton	211.7%	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%
East Gwillimbury	0.0%	0.0%
Greenstone	0.0%	0.0%
West Grey	4.2%	0.4%
Windsor	4.9%	1.4%
Ottawa	7.1%	1.8%
St. Thomas	34.5%	2.5%
Hawkesbury	20.0%	3.3%
Chatham-Kent	25.0%	4.0%
Thunder Bay	29.0%	4.0%
Owen Sound	13.3%	4.1%
Kingsville	30.7%	4.4%
Cornwall	36.4%	4.9%
Aurora	8.1%	5.0%
Port Colborne	13.8%	5.6%
Lambton Shores	30.8%	6.5%
Kenora	21.6%	7.0%
Greater Sudbury	55.5%	8.1%
St. Catharines	16.0%	8.7%
Wellington North	41.3%	8.9%
New Tecumseth	90.4%	11.6%
North Middlesex	69.0%	11.7%
Toronto	50.5%	13.0%
Middlesex Centre	61.2%	13.6%
Kitchener	15.5%	15.1%

Municipalities	2019 WW Reserves as % Total WW Own Source Revenues	2019 WW Reserves as % Closing Amortization Wastewater
Fort Erie	25.7%	15.4%
North Bay	59.4%	16.3%
Georgina	335.7%	16.3%
Quinte West	45.6%	17.0%
Pelham	55.2%	17.2%
Barrie	129.1%	19.0%
Sarnia	80.7%	19.3%
Belleville	112.9%	19.5%
Niagara-on-the-Lake	49.2%	19.6%
Lakeshore	87.1%	23.3%
Whitchurch - Stouffville	16.6%	23.3%
Welland	22.0%	23.6%
London	167.5%	24.0%
Parry Sound	118.7%	26.7%
Norfolk	59.1%	26.9%
Kingston	119.8%	27.8%
Meaford	97.4%	28.2%
Guelph-Eramosa	129.5%	29.0%
Wilmot	69.1%	31.3%
North Perth	99.2%	31.7%
Cambridge	50.3%	32.4%
Minto	208.8%	32.7%
Centre Wellington	138.0%	32.8%
Hamilton	147.7%	33.8%
Grey Highlands	187.1%	34.9%
Orillia	147.4%	35.3%
Waterloo	67.0%	37.0%
Elliot Lake	244.0%	37.1%
Orangeville	104.6%	39.7%
Thorold	98.1%	44.6%

WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amort (cont'd)

Municipalities	2019 WW Reserves as % Total WW Own Source Revenues	2019 WW Reserves as % Closing Amortization Wastewater
Haldimand	247.5%	46.1%
Brant County	172.9%	46.8%
Collingwood	172.6%	49.2%
Vaughan	73.5%	51.1%
Newmarket	111.8%	51.9%
Hanover	147.9%	52.5%
Brantford	311.2%	52.7%
Guelph	268.1%	55.1%
Kincardine	395.2%	59.7%
Peterborough	144.7%	61.4%
Strathroy-Caradoc	227.7%	71.6%
The Blue Mountains	583.2%	71.9%
Woolwich	177.9%	78.0%
Georgian Bluffs	510.9%	107.8%
Southgate	365.5%	128.2%
Average	**105.5%**	**24.6%**
Median	**68.0%**	**19.4%**

Municipalities	2019 WW Reserves as % Total WW Own Source Revenues	2019 WW Reserves as % Closing Amortization Wastewater
Region Niagara	58.4%	11.0%
Region Waterloo	67.9%	16.4%
District Muskoka	388.6%	20.7%
Region Halton	128.6%	25.4%
Region Peel	236.2%	30.1%
Region Durham	164.2%	36.1%
Region York	142.6%	54.2%
Average	**169.5%**	**27.7%**
Median	**142.6%**	**25.4%**

Summary—Wastewater Reserves as a % of Closing Amortization—Total Survey

Water Reserves Per Capita

Municipality	Water Reserves Per Capita
Chatham-Kent	$ (29)
Elliot Lake	$ -
Greenstone	$ -
Sault Ste. Marie	$ -
Timmins	$ -
Welland	$ -
West Grey	$ 14
Kitchener	$ 28
Port Colborne	$ 28
King	$ 32
Southgate	$ 45
St. Catharines	$ 48
Hamilton	$ 50
Pelham	$ 53
Ottawa	$ 59
Whitchurch - Stouffville	$ 61
Chatsworth	$ 65
Cambridge	$ 68
Guelph-Eramosa	$ 70
Fort Erie	$ 91
Cornwall	$ 92
Waterloo	$ 100
New Tecumseth	$ 102
Thunder Bay	$ 103
Meaford	$ 108
Peterborough	$ 109
Mapleton	$ 111
North Bay	$ 113
Aurora	$ 120
Georgina	$ 121

Municipality	Water Reserves Per Capita
Owen Sound	$ 129
Grey Highlands	$ 129
Greater Sudbury	$ 139
Middlesex Centre	$ 148
Kenora	$ 150
Quinte West	$ 153
Wilmot	$ 153
Barrie	$ 154
North Perth	$ 160
Woolwich	$ 178
Hawkesbury	$ 199
Prince Edward County	$ 199
Erin	$ 212
Sarnia	$ 212
Haldimand	$ 225
Vaughan	$ 227
Newmarket	$ 239
Brant County	$ 240
Markham	$ 240
London	$ 240
Georgian Bluffs	$ 253
Minto	$ 266
Centre Wellington	$ 274
North Middlesex	$ 285
Niagara-on-the-Lake	$ 292
St. Thomas	$ 305
East Gwillimbury	$ 306
Toronto	$ 322
Guelph	$ 328
Thorold	$ 336

Municipality	Water Reserves Per Capita
Lakeshore	$ 357
Kingston	$ 366
Orillia	$ 382
Orangeville	$ 384
Wellington North	$ 415
Belleville	$ 420
Collingwood	$ 430
Hanover	$ 488
Brantford	$ 494
Espanola	$ 495
Kingsville	$ 522
Strathroy-Caradoc	$ 534
Parry Sound	$ 860
Kincardine	$ 906
Lambton Shores	$ 988
The Blue Mountains	$ 1,461
Average	**$ 236**
Median	**$ 157**

Municipality	Water Reserves Per Capita
Region Waterloo	$ 120
Region York	$ 121
Region Niagara	$ 170
District Muskoka	$ 175
Region Durham	$ 190
Region Peel	$ 211
Region Halton	$ 229
Average	**$ 173**
Median	**$ 175**

Wastewater Reserves Per Capita

Municipality	WW Reserves Per Capita
King	$ (89)
Espanola	$ -
Markham	$ -
Prince Edward County	$ -
Sault Ste. Marie	$ -
Timmins	$ -
East Gwillimbury	$ -
Greenstone	$ -
West Grey	$ 1
Ottawa	$ 13
Windsor	$ 13
Aurora	$ 16
Stouffville	$ 25
St. Catharines	$ 31
Kingsville	$ 32
Kitchener	$ 34
Port Colborne	$ 36
Owen Sound	$ 37
Hawkesbury	$ 45
Chatham-Kent	$ 51
Lambton Shores	$ 53
Pelham	$ 57
Welland	$ 60
Thunder Bay	$ 61
Georgian Bluffs	$ 62
Kenora	$ 67
St. Thomas	$ 70
Cornwall	$ 77
Quinte West	$ 80
Fort Erie	$ 83

Municipality	WW Reserves Per Capita
North Middlesex	$ 85
Wilmot	$ 86
Wellington North	$ 87
Middlesex Centre	$ 87
Georgina	$ 89
Woolwich	$ 109
Cambridge	$ 112
North Bay	$ 113
Mapleton	$ 114
Toronto	$ 116
Guelph-Eramosa	$ 122
Niagara-on-the-Lake	$ 124
Lakeshore	$ 125
Greater Sudbury	$ 126
New Tecumseth	$ 132
Meaford	$ 138
Waterloo	$ 147
Grey Highlands	$ 160
Brant County	$ 163
Norfolk	$ 173
Vaughan	$ 184
Sarnia	$ 193
Orangeville	$ 207
Belleville	$ 211
Thorold	$ 211
Centre Wellington	$ 234
Newmarket	$ 254
London	$ 280
North Perth	$ 293
Barrie	$ 296

Municipality	WW Reserves Per Capita
Kingston	$ 301
Hamilton	$ 306
Peterborough	$ 311
Hanover	$ 344
Southgate	$ 347
Haldimand	$ 351
Strathroy-Caradoc	$ 364
Orillia	$ 382
Minto	$ 454
Elliot Lake	$ 472
Brantford	$ 543
Parry Sound	$ 589
Guelph	$ 613
Collingwood	$ 704
Kincardine	$ 749
The Blue Mountains	$ 2,074
Average	**$ 192**
Median	**$ 114**

Municipality	WW Reserves Per Capita
Region Waterloo	$ 85
Region Niagara	$ 90
Region Halton	$ 237
Region Peel	$ 250
Region York	$ 255
Region Durham	$ 306
District Muskoka	$ 455
Average	**$ 240**
Median	**$ 250**

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	2015	2016	2017	2018	2019
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	0.2%	0.1%	0.0%	0.0%	0.0%
Georgian Bluffs				0.0%	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%
Kenora	0.0%	0.0%	0.0%	0.0%	0.0%
Kincardine	0.0%	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%
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%	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	2.3%	1.3%	0.3%	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%	0.0%	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%
Aurora				0.0%	0.0%
North Middlesex	0.0%	0.0%	0.0%	0.0%	0.0%
Welland	1.2%	0.8%	0.5%	0.8%	0.0%
Chatsworth					0.0%
Hanover					0.0%
Cornwall	0.0%	0.0%	0.0%	0.0%	0.0%
Haldimand	0.0%	0.0%	0.0%	0.0%	0.0%
Southgate				0.0%	0.0%

Water Debt Interest Cover Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Waterloo	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph	0.5%	0.4%	0.3%	0.2%	0.1%
Strathroy-Caradoc	0.2%	0.2%	0.4%	0.3%	0.2%
Woolwich	0.5%	0.4%	0.4%	0.3%	0.3%
Fort Erie	0.5%	0.4%	0.4%	0.3%	0.3%
Wellington North	0.4%	0.4%	0.4%	0.2%	0.3%
St. Catharines	1.3%	0.8%	0.7%	0.3%	0.3%
Greater Sudbury	0.6%	0.5%	0.5%	0.4%	0.3%
Niagara-on-the-Lake	1.1%	0.8%	0.8%	0.5%	0.3%
Cambridge	0.3%	0.6%	0.9%	0.5%	0.4%
London	0.6%	0.6%	0.6%	0.5%	0.4%
Owen Sound	1.3%	1.3%	0.8%	0.6%	0.5%
Newmarket	1.9%	1.9%	1.8%	1.6%	0.5%
Minto	2.5%	2.9%	3.3%	2.5%	0.6%
Collingwood	1.1%	1.0%	0.9%	0.7%	0.6%
St. Thomas	1.0%	1.0%	1.0%	0.8%	0.9%
Sault Ste. Marie	0.9%	1.4%	1.2%	1.0%	0.9%
Pelham	1.6%	1.4%	1.5%	1.2%	1.0%
Hawkesbury				1.0%	1.1%
The Blue Mountains					1.2%
Hamilton	1.5%	1.4%	1.8%	1.6%	1.6%
North Bay	3.3%	3.0%	2.6%	2.1%	1.7%
Port Colborne	0.0%	4.7%	2.3%	2.1%	2.0%
New Tecumseth				2.2%	2.0%
Lambton Shores	4.6%	4.1%	3.3%	2.5%	2.0%
Peterborough	2.2%	2.1%	2.7%	2.4%	2.1%
West Grey				2.4%	2.4%
Grey Highlands	1.9%	1.7%	2.2%	2.8%	2.4%
Chatham-Kent	4.4%	3.7%	2.8%	2.6%	2.4%
Centre Wellington	4.9%	4.2%	3.7%	3.0%	2.5%

Water Debt Interest Cover Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Meaford	7.7%	6.9%	6.2%	4.4%	2.8%
Belleville	3.8%	4.6%	4.4%	3.6%	3.2%
Parry Sound	5.8%	5.2%	5.1%	4.0%	3.3%
Middlesex Centre	5.4%	4.7%	4.4%	3.9%	3.5%
Brantford	0.0%	4.7%	4.6%	4.1%	3.8%
Lakeshore				4.4%	4.1%
Brant County	6.1%	5.5%	5.1%	6.1%	5.5%
Espanola			6.7%	6.7%	6.0%
Ottawa	5.7%	5.7%	6.4%	6.2%	6.1%
Kingston	1.6%	3.2%	3.1%	7.4%	6.9%
Quinte West	4.7%	7.1%	7.4%	8.3%	7.6%
Thunder Bay	8.4%	8.4%	8.5%	8.0%	7.7%
Georgina	10.4%	7.2%	6.4%	5.7%	7.8%
Kingsville				9.2%	8.3%
Prince Edward County	7.6%	7.0%	9.1%	7.8%	9.1%
Barrie	25.6%	24.5%	24.9%	22.9%	22.2%
Average	**2.1%**	**2.2%**	**2.2%**	**2.1%**	**1.8%**
Median	**0.5%**	**0.6%**	**0.5%**	**0.5%**	**0.3%**

Municipalities	2015	2016	2017	2018	2019
Region Niagara	1.4%	0.0%	0.0%	0.0%	0.0%
Region Durham	0.1%	0.1%	0.1%	0.1%	0.1%
Region Waterloo	0.7%	0.5%	0.4%	0.2%	0.1%
Region Halton	4.6%	4.0%	3.8%	3.2%	2.8%
District Muskoka	13.3%	11.4%	10.3%	9.7%	8.8%
Region Peel	16.0%	14.3%	15.3%	13.8%	13.9%
Region York	35.0%	34.8%	36.6%	31.9%	27.3%
Average	**10.2%**	**9.3%**	**9.5%**	**8.4%**	**7.6%**
Median	**4.6%**	**4.0%**	**3.8%**	**3.2%**	**2.8%**

Summary—Water Debt Interest Cover Ratio– Total Survey

Wastewater Debt Interest Cover Ratio

Municipalities	2015	2016	2017	2018	2019
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%	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%
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%	3.3%	0.0%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.0%
Pelham	0.0%	0.2%	0.0%	0.0%	0.0%
Sault Ste. Marie	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%	0.0%	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%
East Gwillimbury					0.0%
Hanover					0.0%
The Blue Mountains					0.0%
Haldimand	0.0%	0.0%	0.0%	0.0%	0.0%
Southgate				0.0%	0.0%
St. Thomas	0.0%	0.0%	0.0%	0.0%	0.0%
Port Colborne	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph	0.4%	0.3%	0.3%	0.2%	0.1%
Niagara-on-the-Lake	0.5%	0.4%	0.3%	0.3%	0.2%
Woolwich	0.4%	0.3%	0.5%	0.4%	0.4%
St. Catharines	1.8%	1.1%	0.9%	0.3%	0.5%
Newmarket	1.8%	1.6%	1.5%	1.4%	0.5%

Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Waterloo	0.8%	0.7%	0.7%	0.5%	0.5%
Sarnia	2.5%	2.0%	1.6%	1.1%	0.8%
Fort Erie	1.7%	1.4%	1.1%	1.0%	0.8%
North Perth	1.8%	1.6%	1.2%	1.1%	1.0%
Windsor	1.3%	1.2%	1.2%	1.0%	1.0%
North Bay	0.4%	1.1%	1.8%	1.4%	1.2%
Lambton Shores	1.8%	1.5%	3.0%	1.6%	1.2%
Meaford	2.0%	1.8%	1.6%	1.3%	1.2%
West Grey				1.9%	1.5%
Grey Highlands	2.7%	2.4%	2.4%	2.0%	1.6%
Hamilton	1.2%	1.2%	1.8%	1.6%	1.7%
Welland	0.6%	0.5%	0.5%	0.5%	1.8%
Kingsville				3.4%	1.9%
Strathroy-Caradoc	0.0%	3.2%	2.5%	2.1%	1.9%
Belleville	1.4%	2.3%	2.7%	2.4%	2.1%
London	3.2%	2.7%	2.7%	2.4%	2.4%
Peterborough	2.9%	3.0%	2.9%	2.7%	2.4%
Collingwood	6.1%	5.7%	4.7%	3.9%	3.0%
King	50.2%	19.5%	13.4%	4.1%	3.6%
Norfolk		2.4%	2.4%	4.0%	3.7%
Chatham-Kent	6.9%	6.0%	5.0%	4.1%	3.9%
Wellington North	6.1%	6.0%	5.6%	4.9%	4.0%
North Middlesex	8.7%	6.3%	5.2%	4.3%	4.0%
Thunder Bay	4.2%	4.6%	4.7%	4.2%	4.0%
Greater Sudbury	3.9%	5.7%	5.3%	4.7%	4.3%
Cornwall	0.4%	1.2%	5.4%	5.2%	4.6%
Guelph-Eramosa	0.0%	0.0%	5.6%	5.0%	4.6%
Lakeshore				5.6%	4.7%
Minto	6.8%	5.9%	5.7%	5.4%	4.9%
Brant County	7.3%	6.6%	6.5%	6.4%	5.8%

Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2015	2016	2017	2018	2019
Espanola			8.6%	7.8%	6.9%
Centre Wellington	10.9%	9.8%	9.2%	8.0%	7.3%
Parry Sound	9.8%	9.4%	8.8%	8.4%	7.4%
Mapleton	0.0%		9.6%	8.4%	7.7%
Kingston	10.5%	9.6%	9.0%	8.6%	7.8%
Ottawa	5.3%	5.6%	7.3%	8.3%	8.5%
Barrie	13.7%	13.0%	12.6%	11.5%	10.5%
Middlesex Centre	15.7%	13.7%	13.1%	11.5%	10.6%
Owen Sound	8.6%	11.4%	8.5%	9.4%	10.8%
Timmins	0.0%	9.8%	13.8%	11.9%	11.0%
Prince Edward County	15.7%	15.3%	13.5%	12.5%	12.1%
Quinte West	8.4%	10.6%	13.1%	15.0%	13.6%
Hawkesbury				16.3%	15.7%
Georgina	19.0%	14.3%	16.9%	12.0%	17.5%
Greenstone	29.3%	30.7%			25.1%
New Tecumseth				32.8%	30.0%
Average	**4.3%**	**4.0%**	**3.9%**	**3.8%**	**3.7%**
Median	**0.4%**	**1.2%**	**1.6%**	**1.6%**	**1.4%**

Municipalities	2015	2016	2017	2018	2019
Region Niagara	5.0%	0.0%	0.0%	0.0%	0.0%
Region Durham	2.0%	1.6%	1.2%	0.7%	0.5%
Region Halton	5.1%	4.3%	3.7%	3.1%	2.9%
Region Waterloo	8.4%	8.1%	9.3%	9.7%	9.2%
Region Peel	17.9%	16.0%	15.6%	14.8%	14.1%
District Muskoka	29.9%	26.5%	25.1%	22.2%	20.7%
Region York	45.4%	40.3%	36.2%	30.1%	24.7%
Average	**16.2%**	**13.8%**	**13.0%**	**11.5%**	**10.3%**
Median	**8.4%**	**8.1%**	**9.3%**	**9.7%**	**9.2%**

Summary—Wastewater Debt Interest Cover Ratio—Total Survey

Water Debt Outstanding Per Capita

Municipality	2019 Water Debt Outstanding Per Capita
East Gwillimbury	$ -
Elliot Lake	$ -
Erin	$ -
Georgian Bluffs	$ -
Greenstone	$ -
Kenora	$ -
Kincardine	$ -
Kitchener	$ -
Mapleton	$ -
Markham	$ -
Orillia	$ -
Sarnia	$ -
Thorold	$ -
Timmins	$ -
Toronto	$ -
Waterloo	$ -
Whitchurch - Stouffville	$ -
Wilmot	$ -
Aurora	$ -
North Middlesex	$ -
Vaughan	$ -
Guelph	$ -
Chatsworth	$ -
Hanover	$ -
Cornwall	$ -
Owen Sound	$ 4
Newmarket	$ 5
North Perth	$ 7
Woolwich	$ 8
Wellington North	$ 10

Municipality	2019 Water Debt Outstanding Per Capita
Greater Sudbury	$ 12
St. Catharines	$ 13
Fort Erie	$ 16
Niagara-on-the-Lake	$ 17
Strathroy-Caradoc	$ 18
West Grey	$ 25
Collingwood	$ 29
London	$ 31
Pelham	$ 33
King	$ 34
Orangeville	$ 38
Guelph-Eramosa	$ 39
Grey Highlands	$ 52
Cambridge	$ 65
Sault Ste. Marie	$ 69
Hawkesbury	$ 69
St. Thomas	$ 78
Centre Wellington	$ 86
Hamilton	$ 101
Welland	$ 108
Peterborough	$ 111
The Blue Mountains	$ 112
Middlesex Centre	$ 144
Brant County	$ 151
Port Colborne	$ 153
Meaford	$ 160
Minto	$ 165
Chatham-Kent	$ 173
Haldimand	$ 183
Georgina	$ 183

Water Debt Outstanding Per Capita (cont'd)

Municipality	2019 Water Debt Outstanding Per Capita
North Bay	$ 198
Lambton Shores	$ 199
Kingsville	$ 208
Brantford	$ 210
Belleville	$ 244
Parry Sound	$ 250
Ottawa	$ 251
Lakeshore	$ 258
Quinte West	$ 346
Southgate	$ 379
Kingston	$ 428
Prince Edward County	$ 457
Espanola	$ 516
Thunder Bay	$ 573
Barrie	$ 872
New Tecumseth	$ 982
Average	**$ 117**
Median	**$ 32**

Municipality	2019 Water Debt Outstanding Per Capita
Region Durham	$ -
Region Waterloo	$ 2
Region Niagara	$ 23
Region Halton	$ 141
District Muskoka	$ 258
Region Peel	$ 423
Region York	$ 844
Average	**$ 241**
Median	**$ 141**

Wastewater Debt Outstanding Per Capita

Municipality	Wastewater Debt Outstanding Per Capita
Brantford	$ -
Elliot Lake	$ -
Kenora	$ -
Kincardine	$ -
Kitchener	$ -
Markham	$ -
Orangeville	$ -
Orillia	$ -
Sault Ste. Marie	$ -
Thorold	$ -
Toronto	$ -
Vaughan	$ -
Whitchurch - Stouffville	$ -
Wilmot	$ -
Woolwich	$ -
Aurora	$ -
Guelph	$ -
East Gwillimbury	$ -
Greenstone	$ -
Hanover	$ -
The Blue Mountains	$ -
Southgate	$ -
St. Thomas	$ -
Port Colborne	$ -
Newmarket	$ 5
Pelham	$ 10
West Grey	$ 13
Kingsville	$ 19
Niagara-on-the-Lake	$ 21
Sarnia	$ 29

Municipality	Wastewater Debt Outstanding Per Capita
Georgian Bluffs	$ 29
Cambridge	$ 31
St. Catharines	$ 38
Waterloo	$ 39
Grey Highlands	$ 42
Welland	$ 50
Lambton Shores	$ 50
North Perth	$ 63
Meaford	$ 69
Strathroy-Caradoc	$ 74
Fort Erie	$ 76
New Tecumseth	$ 77
Windsor	$ 89
North Middlesex	$ 90
Georgina	$ 91
King	$ 102
Mapleton	$ 120
Hamilton	$ 120
Belleville	$ 121
London	$ 137
Peterborough	$ 137
North Bay	$ 139
Brant County	$ 142
Lakeshore	$ 154
Wellington North	$ 155
Guelph-Eramosa	$ 186
Minto	$ 193
Chatham-Kent	$ 199
Cornwall	$ 207
Collingwood	$ 220

Wastewater Debt Outstanding Per Capita (cont'd)

Municipality	Wastewater Debt Outstanding Per Capita	
Greater Sudbury	$	231
Haldimand	$	247
Thunder Bay	$	286
Middlesex Centre	$	391
Kingston	$	398
Ottawa	$	401
Centre Wellington	$	474
Espanola	$	516
Norfolk	$	519
Barrie	$	542
Prince Edward County	$	645
Quinte West	$	656
Parry Sound	$	719
Owen Sound	$	759
Timmins	$	855
Hawkesbury	$	1,055
Average	**$**	**158**
Median	**$**	**66**

Municipality	Wastewater Debt Outstanding Per Capita	
Region Durham	$	18
Region Niagara	$	118
Region Halton	$	145
Region Peel	$	267
Region Waterloo	$	337
District Muskoka	$	459
Region York	$	1,135
Average	**$**	**354**
Median	**$**	**267**

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	2018 Water Net Financial Liability Ratio	2019 Water Net Financial Liability Ratio
Kincardine	(3.3)	(3.6)
The Blue Mountains		(2.7)
Strathroy-Caradoc	(2.3)	(2.5)
Mapleton	(2.3)	(2.4)
Hanover		(2.2)
Wellington North	(3.0)	(2.2)
Georgian Bluffs	(2.1)	(2.2)
Erin	(1.7)	(2.1)
Lambton Shores	(1.4)	(1.9)
Orillia	(1.5)	(1.8)
Woolwich	(1.9)	(1.8)
Toronto	(2.4)	(1.8)
Thorold	(1.7)	(1.8)
Guelph	(1.7)	(1.7)
Parry Sound	(1.2)	(1.6)
Orangeville	(1.1)	(1.6)
Collingwood	(1.3)	(1.5)
East Gwillimbury	(0.8)	(1.4)
Markham	(1.4)	(1.4)
Chatsworth		(1.3)
Brantford	(1.1)	(1.2)
Wilmot	(1.1)	(1.2)
Centre Wellington	(1.0)	(1.2)
Kingsville	(1.0)	(1.1)
Newmarket	(1.2)	(1.1)

Municipalities	2018 Water Net Financial Liability Ratio	2019 Water Net Financial Liability Ratio
North Perth	(0.7)	(1.1)
Vaughan	(1.2)	(1.1)
London	(1.0)	(1.1)
Sarnia	(0.7)	(1.0)
St. Thomas	(0.4)	(0.9)
North Middlesex	(0.5)	(0.9)
Grey Highlands	(2.0)	(0.9)
Niagara-on-the-Lake	(0.7)	(0.8)
Aurora	(0.7)	(0.8)
Belleville	(0.4)	(0.6)
Hawkesbury	(0.4)	(0.6)
Greater Sudbury	(0.6)	(0.6)
Waterloo	(0.5)	(0.6)
Cornwall	(0.5)	(0.5)
Minto	(0.1)	(0.5)
Owen Sound	(0.5)	(0.5)
Brant County	(0.4)	(0.5)
Kenora	(0.8)	(0.5)
Whitchurch - Stouffville	(0.5)	(0.4)
Lakeshore	0.1	(0.4)
Guelph-Eramosa	(0.9)	(0.3)
Fort Erie	(0.1)	(0.3)
Haldimand	(0.2)	(0.2)
St. Catharines	(0.2)	(0.2)
Kitchener	(0.1)	(0.2)

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2018 Water Net Financial Liability Ratio	2019 Water Net Financial Liability Ratio
Pelham	(0.2)	(0.1)
Middlesex Centre	0.3	(0.0)
Cambridge	(0.1)	(0.0)
Elliot Lake	-	-
Greenstone	-	-
Timmins	-	-
King	0.1	0.0
Peterborough	0.2	0.0
Espanola	0.7	0.1
West Grey	0.3	0.1
Meaford	0.6	0.2
Sault Ste. Marie	0.3	0.3
Hamilton	0.4	0.3
Kingston	0.8	0.3
North Bay	0.2	0.4
Port Colborne	0.5	0.5
Welland	0.5	0.5
Chatham-Kent	0.6	0.8
Georgina	(0.6)	0.9
Quinte West	1.2	1.1
Ottawa	1.0	1.1
Prince Edward County	1.3	1.5
Thunder Bay	2.0	1.7
Barrie	4.1	4.0
Southgate	(0.7)	4.2
New Tecumseth	(0.1)	5.6
Average	(0.5)	(0.5)
Median	(0.5)	(0.5)

Municipalities	2018 Water Net Financial Liability Ratio	2019 Water Net Financial Liability Ratio
Region Niagara	(1.8)	(1.6)
Region Waterloo	(1.1)	(1.2)
Region Durham	(1.1)	(1.2)
Region Halton	(0.4)	(0.5)
District Muskoka	0.7	0.6
Region Peel	1.7	1.3
Region York	7.4	6.2
Average	0.8	0.5
Median	(0.4)	(0.5)

Wastewater Net Financial Liabilities Ratio

Municipalities	2018 Wastewater Net Financial Liability Ratio	2019 Wastewater Net Financial Liability Ratio	Municipalities	2018 Wastewater Net Financial Liability Ratio	2019 Wastewater Net Financial Liability Ratio
The Blue Mountains		(5.8)	Niagara-on-the-Lake	(0.5)	(0.4)
Kincardine	(3.4)	(4.0)	New Tecumseth	6.6	(0.4)
Southgate	(3.8)	(3.7)	Cambridge	(0.6)	(0.4)
Brantford	(2.8)	(3.1)	St. Thomas	(0.7)	(0.3)
Georgian Bluffs	(1.4)	(2.7)	Brant County	(0.4)	(0.2)
Guelph	(2.6)	(2.7)	Kenora	(0.5)	(0.2)
Elliot Lake	(2.4)	(2.4)	Whitchurch - Stouffville	(0.2)	(0.2)
Strathroy-Caradoc	(1.4)	(1.8)	Kitchener	(0.1)	(0.2)
Woolwich	(2.1)	(1.8)	Port Colborne	(0.2)	(0.1)
Hanover		(1.5)	Kingsville	0.0	(0.1)
Orillia	(1.2)	(1.5)	Aurora	(0.1)	(0.1)
Grey Highlands	(1.5)	(1.4)	Welland	0.1	(0.0)
Minto	(0.5)	(1.2)	Fort Erie	(0.1)	(0.0)
Collingwood	(1.0)	(1.2)	Lambton Shores	0.3	(0.0)
Newmarket	(1.1)	(1.1)	Markham	-	-
Orangeville	(0.9)	(1.0)	Sault Ste. Marie	-	-
Thorold	(1.0)	(1.0)	East Gwillimbury		-
Hamilton	(1.2)	(0.9)	Greenstone		-
London	(0.6)	(0.9)	St. Catharines	(0.0)	0.0
Peterborough	(0.8)	(0.8)	North Middlesex	0.3	0.0
North Perth	1.3	(0.8)	Georgina	0.1	0.1
Haldimand	(1.6)	(0.7)	Mapleton	0.5	0.1
Vaughan	(0.8)	(0.7)	North Bay	(0.1)	0.1
Wilmot	(0.7)	(0.7)	Lakeshore	0.8	0.2
Sarnia	(0.3)	(0.7)	Parry Sound	0.5	0.3
Toronto	(0.1)	(0.5)	Windsor	0.3	0.3
Waterloo	(0.5)	(0.5)	Wellington North	(0.9)	0.3
Meaford	(0.9)	(0.5)	Kingston	0.4	0.4
Belleville	(0.4)	(0.5)	West Grey	0.5	0.4
Pelham	(0.3)	(0.5)	Greater Sudbury	0.5	0.5

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2018 Wastewater Net Financial Liability Ratio	2019 Wastewater Net Financial Liability Ratio
Cornwall	0.7	0.6
Guelph-Eramosa	1.6	0.7
Chatham-Kent	0.8	0.7
Thunder Bay	1.3	1.1
Barrie	1.6	1.1
Norfolk	0.7	1.2
King	0.8	1.2
Centre Wellington	1.4	1.4
Espanola	2.1	1.9
Middlesex Centre	2.3	2.1
Ottawa	1.9	2.2
Owen Sound	3.1	2.6
Quinte West	3.9	3.3
Timmins	3.7	3.4
Prince Edward County	3.9	3.7
Hawkesbury	4.6	4.5
Average	0.1	(0.2)
Median	(0.1)	(0.1)

Municipalities	2018 Wastewater Net Financial Liability Ratio	2019 Wastewater Net Financial Liability Ratio
Region Durham	(1.3)	(1.5)
Region Halton	(0.2)	(0.5)
District Muskoka	1.5	0.0
Region Peel	0.5	0.2
Region Niagara	0.1	0.2
Region Waterloo	2.2	2.0
Region York	6.5	4.9
Average	1.3	0.8
Median	0.5	0.2

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 2020 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted median dwelling values and applying the 2020 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 m^3.

Average Household Income and Dwelling Value

Municipality	2020 Weighted Median Value of Dwelling	2020 Weighted Median Value of Dwelling	2020 Est. Avg. Household Income	2020 Income Ranking
Hawkesbury	$ 160,908	low	$ 61,715	low
Cornwall	$ 174,880	low	$ 66,000	low
Elliot Lake	$ 98,846	low	$ 66,037	low
Parry Sound	$ 225,493	low	$ 71,288	low
Brockville	$ 216,346	low	$ 74,093	low
Owen Sound	$ 213,786	low	$ 74,774	low
Hanover	$ 215,349	low	$ 76,284	low
Windsor	$ 171,630	low	$ 77,141	low
Welland	$ 218,427	low	$ 77,897	low
Orillia	$ 292,466	mid	$ 78,690	low
St. Thomas	$ 206,069	low	$ 78,964	low
Chatham-Kent	$ 169,232	low	$ 80,595	low
South Bruce Peninsula	$ 264,327	mid	$ 81,043	low
Belleville	$ 224,939	low	$ 81,215	low
Port Colborne	$ 212,286	low	$ 81,223	low
Tillsonburg	$ 231,600	low	$ 81,634	low
Niagara Falls	$ 266,813	mid	$ 83,246	low
West Grey	$ 255,039	low	$ 83,391	low
Peterborough	$ 279,223	mid	$ 83,634	low
St. Catharines	$ 255,391	low	$ 84,015	low
Fort Erie	$ 247,126	low	$ 85,036	low
Wellington North	$ 257,160	low	$ 85,663	low
Brantford	$ 269,652	mid	$ 85,722	low
North Bay	$ 243,093	low	$ 86,492	low
Chatsworth	$ 256,706	low	$ 87,323	low
Quinte West	$ 230,330	low	$ 87,859	low
Sault Ste. Marie	$ 211,057	low	$ 87,926	low
Stratford	$ 290,589	mid	$ 87,983	low
Thorold	$ 252,878	low	$ 88,067	low
Minto	$ 238,166	low	$ 88,549	low
Norfolk	$ 265,760	mid	$ 88,777	low
Gravenhurst	$ 419,954	high	$ 89,953	low
London	$ 241,969	low	$ 90,291	low
Espanola	$ 162,103	low	$ 90,463	low
Thunder Bay	$ 229,441	low	$ 91,670	low
Meaford	$ 311,514	mid	$ 92,108	low

Average Household Income and Dwelling Value (cont'd)

Municipality	2020 Weighted Median Value of Dwelling	2020 Weighted Median Value of Dwelling	2020 Est. Avg. Household Income	2020 Income Ranking
Lambton Shores	$ 321,289	mid	$ 92,547	mid
Greenstone	$ 76,956	low	$ 92,729	mid
Southgate	$ 260,474	mid	$ 93,455	mid
Strathroy-Caradoc	$ 253,862	low	$ 93,625	mid
Kitchener	$ 328,951	mid	$ 94,997	mid
North Perth	$ 257,252	low	$ 95,127	mid
Ingersoll	$ 224,424	low	$ 95,269	mid
Oshawa	$ 354,362	mid	$ 95,562	mid
Collingwood	$ 330,381	mid	$ 95,994	mid
Kingston	$ 318,838	mid	$ 96,516	mid
Brock	$ 338,844	mid	$ 97,646	mid
Bracebridge	$ 345,501	mid	$ 98,067	mid
Prince Edward County	$ 312,062	mid	$ 98,071	mid
North Middlesex	$ 229,250	low	$ 98,093	mid
Hamilton	$ 381,778	mid	$ 98,496	mid
Kenora	$ 250,170	low	$ 100,621	mid
Sarnia	$ 222,836	low	$ 100,757	mid
Huntsville	$ 346,346	mid	$ 100,843	mid
Barrie	$ 353,913	mid	$ 101,629	mid
Cambridge	$ 335,386	mid	$ 101,845	mid
Timmins	$ 199,835	low	$ 102,617	mid
Georgina	$ 440,785	high	$ 102,652	mid
Greater Sudbury	$ 267,692	mid	$ 103,783	mid
Guelph	$ 387,680	mid	$ 104,900	mid
Haldimand	$ 293,562	mid	$ 105,405	mid
Brampton	$ 535,875	high	$ 105,781	mid
Georgian Bluffs	$ 315,054	mid	$ 106,258	mid
Orangeville	$ 371,011	mid	$ 106,478	mid
Kingsville	$ 247,341	low	$ 106,885	mid
Wainfleet	$ 338,828	mid	$ 108,155	mid
Grey Highlands	$ 305,908	mid	$ 108,454	mid
Mapleton	$ 374,522	mid	$ 110,505	mid
New Tecumseth	$ 417,333	high	$ 111,336	mid
Centre Wellington	$ 386,342	mid	$ 111,828	mid
Toronto	$ 688,567	high	$ 112,674	mid
West Lincoln	$ 365,634	mid	$ 113,094	mid
Innisfil	$ 467,713	high	$ 113,372	mid
Mississauga	$ 598,714	high	$ 113,424	mid

Average Household Income and Dwelling Value (cont'd)

Municipality	2020 Weighted Median Value of Dwelling	2020 Weighted Median Value of Dwelling	2020 Est. Avg. Household Income	2020 Income Ranking
Ottawa	$ 403,541	high	$ 115,951	high
Central Elgin	$ 285,887	mid	$ 116,615	high
Brant	$ 383,524	mid	$ 117,701	high
Waterloo	$ 394,006	high	$ 118,604	high
Lincoln	$ 374,422	mid	$ 120,162	high
Markham	$ 831,527	high	$ 121,837	high
Clarington	$ 395,328	high	$ 122,735	high
Grimsby	$ 407,339	high	$ 123,318	high
Niagara-on-the-Lake	$ 522,048	high	$ 124,505	high
Richmond Hill	$ 921,164	high	$ 126,179	high
Wilmot	$ 424,803	high	$ 126,588	high
Newmarket	$ 631,319	high	$ 128,910	high
Burlington	$ 572,115	high	$ 130,320	high
Saugeen Shores	$ 342,596	mid	$ 130,992	high
Kincardine	$ 281,444	mid	$ 131,495	high
Lakeshore	$ 320,197	mid	$ 132,445	high
Whitby	$ 502,795	high	$ 134,427	high
Pelham	$ 385,693	mid	$ 134,479	high
Wellesley	$ 438,564	high	$ 135,264	high
Milton	$ 559,356	high	$ 135,698	high
Woolwich	$ 436,049	high	$ 135,849	high
North Dumfries	$ 458,234	high	$ 137,602	high
The Blue Mountains	$ 516,038	high	$ 140,714	high
East Gwillimbury	$ 638,654	high	$ 141,801	high
Halton Hills	$ 581,355	high	$ 142,169	high
Guelph-Eramosa	$ 514,922	high	$ 143,251	high
Vaughan	$ 838,163	high	$ 145,013	high
Middlesex Centre	$ 400,394	high	$ 148,523	high
Springwater	$ 478,009	high	$ 150,122	high
Erin	$ 552,780	high	$ 150,148	high
Whitchurch-Stouffville	$ 779,062	high	$ 150,340	high
Caledon	$ 671,652	high	$ 153,032	high
Aurora	$ 756,538	high	$ 160,621	high
Oakville	$ 824,615	high	$ 186,254	high
Puslinch	$ 680,668	high	$ 191,630	high
King	$ 1,040,841	high	$ 197,141	high
Average	**$ 371,559**		**$ 107,715**	
Median	**$ 325,120**		**$ 101,737**	

Property Taxes as a Percentage of Income

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Property Taxes as a % of Household Income	2020 Property Taxes as a % of Household Income Ranking
Greenstone	$ 92,729	$ 1,790	1.9%	low
Springwater	$ 150,122	$ 3,676	2.4%	low
Kincardine	$ 131,495	$ 3,567	2.7%	low
Milton	$ 135,698	$ 3,740	2.8%	low
Woolwich	$ 135,849	$ 3,865	2.8%	low
Espanola	$ 90,463	$ 2,698	3.0%	low
North Dumfries	$ 137,602	$ 4,127	3.0%	low
Wellesley	$ 135,264	$ 4,064	3.0%	low
Wilmot	$ 126,588	$ 3,818	3.0%	low
Lakeshore	$ 132,445	$ 4,010	3.0%	low
Saugeen Shores	$ 130,992	$ 4,009	3.1%	low
Middlesex Centre	$ 148,523	$ 4,599	3.1%	low
Kingsville	$ 106,885	$ 3,324	3.1%	low
Grey Highlands	$ 108,454	$ 3,379	3.1%	low
Elliot Lake	$ 66,037	$ 2,073	3.1%	low
Oakville	$ 186,254	$ 5,855	3.1%	low
Georgian Bluffs	$ 106,258	$ 3,366	3.2%	low
North Perth	$ 95,127	$ 3,018	3.2%	low
Brant	$ 117,701	$ 3,740	3.2%	low
Halton Hills	$ 142,169	$ 4,527	3.2%	low
North Middlesex	$ 98,093	$ 3,150	3.2%	low
Haldimand	$ 105,405	$ 3,474	3.3%	low
Strathroy-Caradoc	$ 93,625	$ 3,112	3.3%	low
Kenora	$ 100,621	$ 3,345	3.3%	low
Puslinch	$ 191,630	$ 6,375	3.3%	low
Burlington	$ 130,320	$ 4,351	3.3%	low
Prince Edward County	$ 98,071	$ 3,277	3.3%	low
West Grey	$ 83,391	$ 2,867	3.4%	low
Ingersoll	$ 95,269	$ 3,308	3.5%	low
Caledon	$ 153,032	$ 5,351	3.5%	low
New Tecumseth	$ 111,336	$ 3,893	3.5%	low
East Gwillimbury	$ 141,801	$ 4,964	3.5%	low
Minto	$ 88,549	$ 3,105	3.5%	low
Aurora	$ 160,621	$ 5,696	3.5%	low
Sarnia	$ 100,757	$ 3,592	3.6%	low

Property Taxes as a Percentage of Income (cont'd)

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Property Taxes as a % of Household Income	2020 Property Taxes as a % of Household Income Ranking
Southgate	$ 93,455	$ 3,334	3.6%	mid
Timmins	$ 102,617	$ 3,664	3.6%	mid
Waterloo	$ 118,604	$ 4,249	3.6%	mid
South Bruce Peninsula	$ 81,043	$ 2,913	3.6%	mid
London	$ 90,291	$ 3,262	3.6%	mid
Quinte West	$ 87,859	$ 3,178	3.6%	mid
Clarington	$ 122,735	$ 4,474	3.6%	mid
Toronto	$ 112,674	$ 4,129	3.7%	mid
Guelph-Eramosa	$ 143,251	$ 5,263	3.7%	mid
Sault Ste. Marie	$ 87,926	$ 3,231	3.7%	mid
Wellington North	$ 85,663	$ 3,165	3.7%	mid
West Lincoln	$ 113,094	$ 4,189	3.7%	mid
Pelham	$ 134,479	$ 5,036	3.7%	mid
Whitchurch-Stouffville	$ 150,340	$ 5,646	3.8%	mid
Centre Wellington	$ 111,828	$ 4,221	3.8%	mid
Ottawa	$ 115,951	$ 4,380	3.8%	mid
Norfolk	$ 88,777	$ 3,358	3.8%	mid
Lambton Shores	$ 92,547	$ 3,512	3.8%	mid
Lincoln	$ 120,162	$ 4,572	3.8%	mid
Kitchener	$ 94,997	$ 3,617	3.8%	mid
Tillsonburg	$ 81,634	$ 3,131	3.8%	mid
Central Elgin	$ 116,615	$ 4,476	3.8%	mid
Newmarket	$ 128,910	$ 4,949	3.8%	mid
Vaughan	$ 145,013	$ 5,576	3.8%	mid
Greater Sudbury	$ 103,783	$ 3,994	3.8%	mid
Cambridge	$ 101,845	$ 3,948	3.9%	mid
Chatham-Kent	$ 80,595	$ 3,129	3.9%	mid
Grimsby	$ 123,318	$ 4,789	3.9%	mid
Thunder Bay	$ 91,670	$ 3,585	3.9%	mid
Collingwood	$ 95,994	$ 3,758	3.9%	mid
Erin	$ 150,148	$ 5,908	3.9%	mid
Windsor	$ 77,141	$ 3,048	4.0%	mid
Niagara-on-the-Lake	$ 124,505	$ 4,967	4.0%	mid
Thorold	$ 88,067	$ 3,540	4.0%	mid
Huntsville	$ 100,843	$ 4,058	4.0%	mid
St. Thomas	$ 78,964	$ 3,191	4.0%	mid
Brantford	$ 85,722	$ 3,512	4.1%	mid

Property Taxes as a Percentage of Income (cont'd)

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Property Taxes as a % of Household Income	2020 Property Taxes as a % of Household Income Ranking
Innisfil	$ 113,372	$ 4,658	4.1%	high
Niagara Falls	$ 83,246	$ 3,437	4.1%	high
Whitby	$ 134,427	$ 5,557	4.1%	high
Mississauga	$ 113,424	$ 4,706	4.1%	high
Guelph	$ 104,900	$ 4,353	4.1%	high
King	$ 197,141	$ 8,254	4.2%	high
Brock	$ 97,646	$ 4,104	4.2%	high
Barrie	$ 101,629	$ 4,283	4.2%	high
Mapleton	$ 110,505	$ 4,658	4.2%	high
Brockville	$ 74,093	$ 3,149	4.2%	high
Georgina	$ 102,652	$ 4,375	4.3%	high
Hawkesbury	$ 61,715	$ 2,639	4.3%	high
Markham	$ 121,837	$ 5,224	4.3%	high
North Bay	$ 86,492	$ 3,715	4.3%	high
Cornwall	$ 66,000	$ 2,854	4.3%	high
Fort Erie	$ 85,036	$ 3,678	4.3%	high
St. Catharines	$ 84,015	$ 3,658	4.4%	high
Bracebridge	$ 98,067	$ 4,309	4.4%	high
Kingston	$ 96,516	$ 4,243	4.4%	high
Meaford	$ 92,108	$ 4,061	4.4%	high
Port Colborne	$ 81,223	$ 3,605	4.4%	high
Stratford	$ 87,983	$ 3,925	4.5%	high
Wainfleet	$ 108,155	$ 4,831	4.5%	high
Welland	$ 77,897	$ 3,495	4.5%	high
Belleville	$ 81,215	$ 3,695	4.6%	high
Orangeville	$ 106,478	$ 4,862	4.6%	high
Hamilton	$ 98,496	$ 4,538	4.6%	high
Peterborough	$ 83,634	$ 3,914	4.7%	high
Richmond Hill	$ 126,179	$ 6,016	4.8%	high
Oshawa	$ 95,562	$ 4,566	4.8%	high
Brampton	$ 105,781	$ 5,109	4.8%	high
Parry Sound	$ 71,288	$ 3,469	4.9%	high
Owen Sound	$ 74,774	$ 3,710	5.0%	high
Orillia	$ 78,690	$ 4,055	5.2%	high
Gravenhurst	$ 89,953	$ 5,190	5.8%	high
Average	**$ 107,715**	**$ 4,046**	**3.8%**	
Median	**$ 101,737**	**$ 3,914**	**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	$ 191,630	$ 6,375	N/A	$ 6,375	3.3%	high	low
Springwater	$ 150,122	$ 3,676	$ 1,426	$ 5,101	3.4%	mid	low
Milton	$ 135,698	$ 3,740	$ 902	$ 4,642	3.4%	low	low
Kincardine	$ 131,495	$ 3,567	$ 1,007	$ 4,574	3.5%	low	low
Oakville	$ 186,254	$ 5,855	$ 902	$ 6,756	3.6%	high	low
Kingsville	$ 106,885	$ 3,324	$ 646	$ 3,970	3.7%	low	low
Woolwich	$ 135,849	$ 3,865	$ 1,246	$ 5,111	3.8%	mid	low
Halton Hills	$ 142,169	$ 4,527	$ 902	$ 5,429	3.8%	high	low
Caledon	$ 153,032	$ 5,351	$ 522	$ 5,873	3.8%	high	low
Lakeshore	$ 132,445	$ 4,010	$ 1,077	$ 5,088	3.8%	mid	low
North Dumfries	$ 137,602	$ 4,127	$ 1,174	$ 5,301	3.9%	mid	low
Greenstone	$ 92,729	$ 1,790	$ 1,791	$ 3,581	3.9%	low	low
Georgian Bluffs	$ 106,258	$ 3,366	$ 757	$ 4,123	3.9%	low	low
Saugeen Shores	$ 130,992	$ 4,009	$ 1,147	$ 5,156	3.9%	mid	low
Wilmot	$ 126,588	$ 3,818	$ 1,178	$ 4,996	3.9%	mid	low
Wellesley	$ 135,264	$ 4,064	$ 1,308	$ 5,372	4.0%	high	low
Burlington	$ 130,320	$ 4,351	$ 902	$ 5,253	4.0%	mid	low
Aurora	$ 160,621	$ 5,696	$ 990	$ 6,686	4.2%	high	low
North Perth	$ 95,127	$ 3,018	$ 1,028	$ 4,046	4.3%	low	low
New Tecumseth	$ 111,336	$ 3,893	$ 852	$ 4,745	4.3%	mid	low
Elliot Lake	$ 66,037	$ 2,073	$ 752	$ 2,825	4.3%	low	low
Middlesex Centre	$ 148,523	$ 4,599	$ 1,756	$ 6,355	4.3%	high	low
Haldimand	$ 105,405	$ 3,474	$ 1,038	$ 4,512	4.3%	low	low
Espanola	$ 90,463	$ 2,698	$ 1,199	$ 3,897	4.3%	low	low
Grey Highlands	$ 108,454	$ 3,379	$ 1,322	$ 4,700	4.3%	low	low
Waterloo	$ 118,604	$ 4,249	$ 939	$ 5,188	4.4%	mid	low
Grimsby	$ 123,318	$ 4,789	$ 605	$ 5,395	4.4%	high	low
Toronto	$ 112,674	$ 4,129	$ 815	$ 4,944	4.4%	mid	low
Clarington	$ 122,735	$ 4,474	$ 913	$ 5,387	4.4%	high	low
Strathroy-Caradoc	$ 93,625	$ 3,112	$ 1,001	$ 4,113	4.4%	low	low
Brant	$ 117,701	$ 3,740	$ 1,433	$ 5,173	4.4%	mid	low
Pelham	$ 134,479	$ 5,036	$ 878	$ 5,915	4.4%	high	low
North Middlesex	$ 98,093	$ 3,150	$ 1,218	$ 4,368	4.5%	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
Ottawa	$ 115,951	$ 4,380	$ 794	$ 5,174	4.5%	mid	mid
Wainfleet	$ 108,155	$ 4,831	N/A	$ 4,831	4.5%	mid	mid
Vaughan	$ 145,013	$ 5,576	$ 914	$ 6,490	4.5%	high	mid
Whitchurch-Stouffville	$ 150,340	$ 5,646	$ 1,105	$ 6,750	4.5%	high	mid
Timmins	$ 102,617	$ 3,664	$ 947	$ 4,611	4.5%	low	mid
East Gwillimbury	$ 141,801	$ 4,964	$ 1,454	$ 6,418	4.5%	high	mid
Erin	$ 150,148	$ 5,908	$ 910	$ 6,818	4.5%	high	mid
Sarnia	$ 100,757	$ 3,592	$ 1,007	$ 4,599	4.6%	low	mid
Mississauga	$ 113,424	$ 4,706	$ 522	$ 5,228	4.6%	mid	mid
London	$ 90,291	$ 3,262	$ 909	$ 4,172	4.6%	low	mid
Sault Ste. Marie	$ 87,926	$ 3,231	$ 880	$ 4,111	4.7%	low	mid
Guelph-Eramosa	$ 143,251	$ 5,263	$ 1,444	$ 6,707	4.7%	high	mid
Lincoln	$ 120,162	$ 4,572	$ 1,056	$ 5,628	4.7%	high	mid
West Lincoln	$ 113,094	$ 4,189	$ 1,168	$ 5,357	4.7%	high	mid
Ingersoll	$ 95,269	$ 3,308	$ 1,258	$ 4,566	4.8%	low	mid
Whitby	$ 134,427	$ 5,557	$ 913	$ 6,470	4.8%	high	mid
Newmarket	$ 128,910	$ 4,949	$ 1,276	$ 6,224	4.8%	high	mid
King	$ 197,141	$ 8,254	$ 1,433	$ 9,687	4.9%	high	mid
Niagara-on-the-Lake	$ 124,505	$ 4,967	$ 1,172	$ 6,139	4.9%	high	mid
Centre Wellington	$ 111,828	$ 4,221	$ 1,298	$ 5,519	4.9%	high	mid
Tillsonburg	$ 81,634	$ 3,131	$ 914	$ 4,045	5.0%	low	mid
Collingwood	$ 95,994	$ 3,758	$ 1,014	$ 4,772	5.0%	mid	mid
Kitchener	$ 94,997	$ 3,617	$ 1,132	$ 4,749	5.0%	mid	mid
Markham	$ 121,837	$ 5,224	$ 894	$ 6,117	5.0%	high	mid
Cambridge	$ 101,845	$ 3,948	$ 1,171	$ 5,119	5.0%	mid	mid
Quinte West	$ 87,859	$ 3,178	$ 1,256	$ 4,434	5.0%	low	mid
Guelph	$ 104,900	$ 4,353	$ 947	$ 5,300	5.1%	mid	mid
Kenora	$ 100,621	$ 3,345	$ 1,762	$ 5,108	5.1%	mid	mid
Brantford	$ 85,722	$ 3,512	$ 887	$ 4,399	5.1%	low	mid
Brock	$ 97,646	$ 4,104	$ 913	$ 5,017	5.1%	mid	mid
Greater Sudbury	$ 103,783	$ 3,994	$ 1,339	$ 5,333	5.1%	mid	mid
Wellington North	$ 85,663	$ 3,165	$ 1,246	$ 4,412	5.1%	low	mid
Barrie	$ 101,629	$ 4,283	$ 972	$ 5,255	5.2%	mid	mid
Innisfil	$ 113,372	$ 4,658	$ 1,208	$ 5,866	5.2%	high	mid
West Grey	$ 83,391	$ 2,867	$ 1,449	$ 4,317	5.2%	low	mid
Thunder Bay	$ 91,670	$ 3,585	$ 1,235	$ 4,820	5.3%	mid	mid
Huntsville	$ 100,843	$ 4,058	$ 1,256	$ 5,314	5.3%	mid	mid
Niagara Falls	$ 83,246	$ 3,437	$ 954	$ 4,391	5.3%	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
Thorold	$ 88,067	$ 3,540	$ 1,113	$ 4,653	5.3%	low	high
Brockville	$ 74,093	$ 3,149	$ 776	$ 3,925	5.3%	low	high
Norfolk	$ 88,777	$ 3,358	$ 1,366	$ 4,724	5.3%	low	high
Minto	$ 88,549	$ 3,105	$ 1,608	$ 4,713	5.3%	low	high
Brampton	$ 105,781	$ 5,109	$ 522	$ 5,630	5.3%	high	high
Central Elgin	$ 116,615	$ 4,476	$ 1,737	$ 6,213	5.3%	high	high
Chatham-Kent	$ 80,595	$ 3,129	$ 1,174	$ 4,303	5.3%	low	high
Hamilton	$ 98,496	$ 4,538	$ 739	$ 5,277	5.4%	mid	high
Southgate	$ 93,455	$ 3,334	$ 1,679	$ 5,013	5.4%	mid	high
St. Thomas	$ 78,964	$ 3,191	$ 1,054	$ 4,245	5.4%	low	high
Georgina	$ 102,652	$ 4,375	$ 1,145	$ 5,519	5.4%	high	high
Stratford	$ 87,983	$ 3,925	$ 855	$ 4,781	5.4%	mid	high
Lambton Shores	$ 92,547	$ 3,512	$ 1,571	$ 5,084	5.5%	mid	high
Mapleton	$ 110,505	$ 4,658	$ 1,430	$ 6,088	5.5%	high	high
Prince Edward County	$ 98,071	$ 3,277	$ 2,128	$ 5,405	5.5%	high	high
St. Catharines	$ 84,015	$ 3,658	$ 974	$ 4,632	5.5%	low	high
Richmond Hill	$ 126,179	$ 6,016	$ 948	$ 6,965	5.5%	high	high
Orangeville	$ 106,478	$ 4,862	$ 1,035	$ 5,897	5.5%	high	high
North Bay	$ 86,492	$ 3,715	$ 1,082	$ 4,798	5.5%	mid	high
Cornwall	$ 66,000	$ 2,854	$ 813	$ 3,667	5.6%	low	high
Hawkesbury	$ 61,715	$ 2,639	$ 792	$ 3,431	5.6%	low	high
Kingston	$ 96,516	$ 4,243	$ 1,174	$ 5,417	5.6%	high	high
Windsor	$ 77,141	$ 3,048	$ 1,287	$ 4,334	5.6%	low	high
Bracebridge	$ 98,067	$ 4,309	$ 1,256	$ 5,565	5.7%	high	high
Oshawa	$ 95,562	$ 4,566	$ 913	$ 5,479	5.7%	high	high
South Bruce Peninsula	$ 81,043	$ 2,913	$ 1,854	$ 4,767	5.9%	mid	high
Peterborough	$ 83,634	$ 3,914	$ 1,097	$ 5,011	6.0%	mid	high
Fort Erie	$ 85,036	$ 3,678	$ 1,496	$ 5,174	6.1%	mid	high
Belleville	$ 81,215	$ 3,695	$ 1,259	$ 4,954	6.1%	mid	high
Welland	$ 77,897	$ 3,495	$ 1,353	$ 4,848	6.2%	mid	high
Port Colborne	$ 81,223	$ 3,605	$ 1,480	$ 5,085	6.3%	mid	high
Orillia	$ 78,690	$ 4,055	$ 941	$ 4,996	6.3%	mid	high
Meaford	$ 92,108	$ 4,061	$ 1,814	$ 5,875	6.4%	high	high
Owen Sound	$ 74,774	$ 3,710	$ 1,293	$ 5,003	6.7%	mid	high
Parry Sound	$ 71,288	$ 3,469	$ 1,506	$ 4,975	7.0%	mid	high
Gravenhurst	$ 89,953	$ 5,190	$ 1,256	$ 6,446	7.2%	high	high
Average	**$ 107,715**	**$ 4,046**	**$ 1,140**	**$ 5,055**	**4.8%**		
Median	**$ 101,737**	**$ 3,914**	**$ 1,101**	**$ 5,084**	**4.9%**		

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

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Residential Water/WW Costs 200 m3	2020 Total Municipal Tax Burden	2020 Total Municipal Burden as a % of Household Income	2020 Total Municipal Tax Burden Ranking	2020 Total Municipal Burden as a % of Household Income
Ottawa	$ 115,951	$ 4,380	$ 794	$ 5,174	4.5%	mid	mid
Quinte West	$ 87,859	$ 3,178	$ 1,256	$ 4,434	5.0%	low	mid
Brockville	$ 74,093	$ 3,149	$ 776	$ 3,925	5.3%	low	high
Prince Edward County	$ 98,071	$ 3,277	$ 2,128	$ 5,405	5.5%	high	high
Cornwall	$ 66,000	$ 2,854	$ 813	$ 3,667	5.6%	low	high
Hawkesbury	$ 61,715	$ 2,639	$ 792	$ 3,431	5.6%	low	high
Kingston	$ 96,516	$ 4,243	$ 1,174	$ 5,417	5.6%	high	high
Peterborough	$ 83,634	$ 3,914	$ 1,097	$ 5,011	6.0%	mid	high
Belleville	$ 81,215	$ 3,695	$ 1,259	$ 4,954	6.1%	mid	high
Eastern Avg	$ 85,006	$ 3,481	$ 1,121	$ 4,602	5.5%		
Median	$ 83,634	$ 3,277	$ 1,097	$ 4,954	5.6%		

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Residential Water/WW Costs 200 m3	2020 Total Municipal Tax Burden	2020 Total Municipal Burden as a % of Household Income	2020 Total Municipal Tax Burden Ranking	2020 Total Municipal Burden as a % of Household Income
Grimsby	$ 123,318	$ 4,789	$ 605	$ 5,395	4.4%	high	low
Pelham	$ 134,479	$ 5,036	$ 878	$ 5,915	4.4%	high	low
Wainfleet	$ 108,155	$ 4,831	N/A	$ 4,831	4.5%	mid	mid
Lincoln	$ 120,162	$ 4,572	$ 1,056	$ 5,628	4.7%	high	mid
West Lincoln	$ 113,094	$ 4,189	$ 1,168	$ 5,357	4.7%	high	mid
Niagara-on-the-Lake	$ 124,505	$ 4,967	$ 1,172	$ 6,139	4.9%	high	mid
Niagara Falls	$ 83,246	$ 3,437	$ 954	$ 4,391	5.3%	low	mid
Thorold	$ 88,067	$ 3,540	$ 1,113	$ 4,653	5.3%	low	high
Hamilton	$ 98,496	$ 4,538	$ 739	$ 5,277	5.4%	mid	high
St. Catharines	$ 84,015	$ 3,658	$ 974	$ 4,632	5.5%	low	high
Fort Erie	$ 85,036	$ 3,678	$ 1,496	$ 5,174	6.1%	mid	high
Welland	$ 77,897	$ 3,495	$ 1,353	$ 4,848	6.2%	mid	high
Port Colborne	$ 81,223	$ 3,605	$ 1,480	$ 5,085	6.3%	mid	high
Niagara/Hamilton Avg	$ 101,669	$ 4,180	$ 1,082	$ 5,179	5.2%		
Median	$ 98,496	$ 4,189	$ 1,084	$ 5,174	5.3%		

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Residential Water/WW Costs 200 m3	2020 Total Municipal Tax Burden	2020 Total Municipal Burden as a % of Household Income	2020 Total Municipal Tax Burden Ranking	2020 Total Municipal Burden as a % of Household Income Ranking
Milton	$ 135,698	$ 3,740	$ 902	$ 4,642	3.4%	low	low
Oakville	$ 186,254	$ 5,855	$ 902	$ 6,756	3.6%	high	low
Halton Hills	$ 142,169	$ 4,527	$ 902	$ 5,429	3.8%	high	low
Caledon	$ 153,032	$ 5,351	$ 522	$ 5,873	3.8%	high	low
Burlington	$ 130,320	$ 4,351	$ 902	$ 5,253	4.0%	mid	low
Aurora	$ 160,621	$ 5,696	$ 990	$ 6,686	4.2%	high	low
Toronto	$ 112,674	$ 4,129	$ 815	$ 4,944	4.4%	mid	low
Clarington	$ 122,735	$ 4,474	$ 913	$ 5,387	4.4%	high	low
Vaughan	$ 145,013	$ 5,576	$ 914	$ 6,490	4.5%	high	mid
Whitchurch-Stouffville	$ 150,340	$ 5,646	$ 1,105	$ 6,750	4.5%	high	mid
East Gwillimbury	$ 141,801	$ 4,964	$ 1,454	$ 6,418	4.5%	high	mid
Mississauga	$ 113,424	$ 4,706	$ 522	$ 5,228	4.6%	mid	mid
Whitby	$ 134,427	$ 5,557	$ 913	$ 6,470	4.8%	high	mid
Newmarket	$ 128,910	$ 4,949	$ 1,276	$ 6,224	4.8%	high	mid
King	$ 197,141	$ 8,254	$ 1,433	$ 9,687	4.9%	high	mid
Markham	$ 121,837	$ 5,224	$ 894	$ 6,117	5.0%	high	mid
Brock	$ 97,646	$ 4,104	$ 913	$ 5,017	5.1%	mid	mid
Brampton	$ 105,781	$ 5,109	$ 522	$ 5,630	5.3%	high	high
Georgina	$ 102,652	$ 4,375	$ 1,145	$ 5,519	5.4%	high	high
Richmond Hill	$ 126,179	$ 6,016	$ 948	$ 6,965	5.5%	high	high
Oshawa	$ 95,562	$ 4,566	$ 913	$ 5,479	5.7%	high	high
GTA Avg	$ 133,534	$ 5,103	$ 943	$ 6,046	4.6%		
Median	$ 130,320	$ 4,964	$ 913	$ 5,873	4.5%		

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Residential Water/WW Costs 200 m3	2020 Total Municipal Tax Burden	2020 Total Municipal Burden as a % of Household Income	2020 Total Municipal Tax Burden Ranking	2020 Total Municipal Burden as a % of Household Income Ranking
Greenstone	$ 92,729	$ 1,790	$ 1,791	$ 3,581	3.9%	low	low
Elliot Lake	$ 66,037	$ 2,073	$ 752	$ 2,825	4.3%	low	low
Espanola	$ 90,463	$ 2,698	$ 1,199	$ 3,897	4.3%	low	low
Timmins	$ 102,617	$ 3,664	$ 947	$ 4,611	4.5%	low	mid
Sault Ste. Marie	$ 87,926	$ 3,231	$ 880	$ 4,111	4.7%	low	mid
Kenora	$ 100,621	$ 3,345	$ 1,762	$ 5,108	5.1%	mid	mid
Greater Sudbury	$ 103,783	$ 3,994	$ 1,339	$ 5,333	5.1%	mid	mid
Thunder Bay	$ 91,670	$ 3,585	$ 1,235	$ 4,820	5.3%	mid	mid
North Bay	$ 86,492	$ 3,715	$ 1,082	$ 4,798	5.5%	mid	high
Parry Sound	$ 71,288	$ 3,469	$ 1,506	$ 4,975	7.0%	mid	high
North Avg	$ 89,363	$ 3,156	$ 1,249	$ 4,406	5.0%		
Median	$ 91,067	$ 3,407	$ 1,217	$ 4,704	4.9%		

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Residential Water/WW Costs 200 m3	2020 Total Municipal Tax Burden	2020 Total Municipal Burden as a % of Household Income	2020 Total Municipal Tax Burden Ranking	2020 Total Municipal Burden as a % of Household Income Ranking
Springwater	$ 150,122	$ 3,676	$ 1,426	$ 5,101	3.4%	mid	low
New Tecumseth	$ 111,336	$ 3,893	$ 852	$ 4,745	4.3%	mid	low
Collingwood	$ 95,994	$ 3,758	$ 1,014	$ 4,772	5.0%	mid	mid
Barrie	$ 101,629	$ 4,283	$ 972	$ 5,255	5.2%	mid	mid
Innisfil	$ 113,372	$ 4,658	$ 1,208	$ 5,866	5.2%	high	mid
Huntsville	$ 100,843	$ 4,058	$ 1,256	$ 5,314	5.3%	mid	mid
Orangeville	$ 106,478	$ 4,862	$ 1,035	$ 5,897	5.5%	high	high
Bracebridge	$ 98,067	$ 4,309	$ 1,256	$ 5,565	5.7%	high	high
Orillia	$ 78,690	$ 4,055	$ 941	$ 4,996	6.3%	mid	high
Gravenhurst	$ 89,953	$ 5,190	$ 1,256	$ 6,446	7.2%	high	high
Simcoe/Musk./Duff. Avg	$ 104,648	$ 4,274	$ 1,122	$ 5,396	5.3%		
Median	$ 101,236	$ 4,170	$ 1,121	$ 5,285	5.2%		

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2020 Est. Avg. Household Income	2020 Average Residential Taxes	2020 Residential Water/WW Costs 200 m3	2020 Total Municipal Tax Burden	2020 Total Municipal Burden as a % of Household Income	2020 Total Municipal Tax Burden Ranking	2020 Total Municipal Burden as a % of Household Income
Puslinch	$ 191,630	$ 6,375	N/A	$ 6,375	3.3%	high	low
Kincardine	$ 131,495	$ 3,567	$ 1,007	$ 4,574	3.5%	low	low
Kingsville	$ 106,885	$ 3,324	$ 646	$ 3,970	3.7%	low	low
Woolwich	$ 135,849	$ 3,865	$ 1,246	$ 5,111	3.8%	mid	low
Lakeshore	$ 132,445	$ 4,010	$ 1,077	$ 5,088	3.8%	mid	low
North Dumfries	$ 137,602	$ 4,127	$ 1,174	$ 5,301	3.9%	mid	low
Georgian Bluffs	$ 106,258	$ 3,366	$ 757	$ 4,123	3.9%	low	low
Saugeen Shores	$ 130,992	$ 4,009	$ 1,147	$ 5,156	3.9%	mid	low
Wilmot	$ 126,588	$ 3,818	$ 1,178	$ 4,996	3.9%	mid	low
Wellesley	$ 135,264	$ 4,064	$ 1,308	$ 5,372	4.0%	high	low
North Perth	$ 95,127	$ 3,018	$ 1,028	$ 4,046	4.3%	low	low
Middlesex Centre	$ 148,523	$ 4,599	$ 1,756	$ 6,355	4.3%	high	low
Haldimand	$ 105,405	$ 3,474	$ 1,038	$ 4,512	4.3%	low	low
Grey Highlands	$ 108,454	$ 3,379	$ 1,322	$ 4,700	4.3%	low	low
Waterloo	$ 118,604	$ 4,249	$ 939	$ 5,188	4.4%	mid	low
Strathroy-Caradoc	$ 93,625	$ 3,112	$ 1,001	$ 4,113	4.4%	low	low
Brant	$ 117,701	$ 3,740	$ 1,433	$ 5,173	4.4%	mid	low
North Middlesex	$ 98,093	$ 3,150	$ 1,218	$ 4,368	4.5%	low	low
Erin	$ 150,148	$ 5,908	$ 910	$ 6,818	4.5%	high	mid
Sarnia	$ 100,757	$ 3,592	$ 1,007	$ 4,599	4.6%	low	mid
London	$ 90,291	$ 3,262	$ 909	$ 4,172	4.6%	low	mid
Guelph-Eramosa	$ 143,251	$ 5,263	$ 1,444	$ 6,707	4.7%	high	mid
Ingersoll	$ 95,269	$ 3,308	$ 1,258	$ 4,566	4.8%	low	mid
Centre Wellington	$ 111,828	$ 4,221	$ 1,298	$ 5,519	4.9%	high	mid
Tillsonburg	$ 81,634	$ 3,131	$ 914	$ 4,045	5.0%	low	mid
Kitchener	$ 94,997	$ 3,617	$ 1,132	$ 4,749	5.0%	mid	mid
Cambridge	$ 101,845	$ 3,948	$ 1,171	$ 5,119	5.0%	mid	mid
Guelph	$ 104,900	$ 4,353	$ 947	$ 5,300	5.1%	mid	mid
Brantford	$ 85,722	$ 3,512	$ 887	$ 4,399	5.1%	low	mid
Wellington North	$ 85,663	$ 3,165	$ 1,246	$ 4,412	5.1%	low	mid
West Grey	$ 83,391	$ 2,867	$ 1,449	$ 4,317	5.2%	low	mid
Norfolk	$ 88,777	$ 3,358	$ 1,366	$ 4,724	5.3%	low	high
Minto	$ 88,549	$ 3,105	$ 1,608	$ 4,713	5.3%	low	high
Central Elgin	$ 116,615	$ 4,476	$ 1,737	$ 6,213	5.3%	high	high
Chatham-Kent	$ 80,595	$ 3,129	$ 1,174	$ 4,303	5.3%	low	high
Southgate	$ 93,455	$ 3,334	$ 1,679	$ 5,013	5.4%	mid	high
St. Thomas	$ 78,964	$ 3,191	$ 1,054	$ 4,245	5.4%	low	high
Stratford	$ 87,983	$ 3,925	$ 855	$ 4,781	5.4%	mid	high
Lambton Shores	$ 92,547	$ 3,512	$ 1,571	$ 5,084	5.5%	mid	high
Mapleton	$ 110,505	$ 4,658	$ 1,430	$ 6,088	5.5%	high	high
Windsor	$ 77,141	$ 3,048	$ 1,287	$ 4,334	5.6%	low	high
South Bruce Peninsula	$ 81,043	$ 2,913	$ 1,854	$ 4,767	5.9%	mid	high
Meaford	$ 92,108	$ 4,061	$ 1,814	$ 5,875	6.4%	high	high
Owen Sound	$ 74,774	$ 3,710	$ 1,293	$ 5,003	6.7%	mid	high
Southwest Avg	$ 106,758	$ 3,769	$ 1,229	$ 4,731	4.5%		
Median	$ 100,757	$ 3,579	$ 1,176	$ 4,749	4.6%		

Economic Development Programs

Economic Development Programs

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

- Grants
- Interest Free Loans
- Tax Incremental Financing
- Corporate Visitation Programs
- Ambassador Programs
- Refund/waiving of fees
- Business Enterprise Centres
- Municipal land assembly
- Brownfield programs
- Downtown programs
- Heritage restoration programs
- Developing networks and business directories
- 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 $6,000 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**
  - 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**
  - 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.Property Improvement Grant/Loan
  - Extended to include all industrial, commercial and business areas of the urban core (except home-based businesses)

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 tradeshows 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 Advantage Program**—A review and expansion of EG's business development concierge service was undertaken in 2020 with a focus on enhancing business friendliness and supporting a customer-centric corporate culture. The Business Advantage Program supports the Municipality's economic growth and job creation objectives through the provision of highly responsive, customized support to business and investors.
- **Advantage EG Web Upgrade**- As part of the Town's modernization efforts, the Advantage EG microsite is being updated to more effectively respond to business, developer, and site selector needs.
- **Downtown Mount Albert Revitalization** - Extensive community engagement is planned in preparation for a project that will entail municipal infrastructure upgrades that support business vitality and the creation of vibrant public spaces.
- **Updated Economic Development Strategy**-The Town undertook a Target Industry analysis in Q3 that will inform an updated Economic Development Strategy to be completed in Q4 of 2020. The strategy will seek to leverage EG's locational and workforce advantages to support business expansion and targeted investment attraction.

Business Retention & Expansion Programs (cont'd)

East Gwillimbury Cont'd

- **Updated Broadband Strategy**-In partnership with the Broadband Working Group an updated strategy was developed that seeks to expand broadband connectivity to a level that meets the needs of all residents, business, prospective new investors, and municipal service providers.

Erin

- Business Incubator – investigate the creation of a facility that includes input from Innovation Guelph, Business Centre Guelph-Wellington, Community Futures, Erin High School, Post-Secondary institutions, East Wellington Chamber of Commerce, BIA and Erin Economic Development Committee
- Continue to promote workforce training and business support workshops
- Monthly "Erin Business" newsletter
- Continue to raise the profile of the equine sector in the Town of Erin by creating the 3rd edition of Horse & Country in the Hills of Erin.
- Continue working with the Business Centre Guelph-Wellington to promote the small to medium size business support one day a month in the Town
- Research the feasibility of holding quarterly Business Ambassador and mentorship evenings to support current and attract new business.
- Formalize and streamline in house processes for new and relocating businesses
- Co-ordinate the Doors Open Erin – 4th Annual – June 8th
- Continue working with the Erin Economic Development Committee (EEDC) on strategic goals outlined in NEW Strategic Plan
- Continue to nurture a collaborative relationship with local business organizations and endeavor to create more contacts
- Continue a collaborative relationship with the County of Wellington Economic Development Department and County wide EDO's
- Continue to support youth and entrepreneurs by having a Town booth available to promote entrepreneurial ideas at the Erin Farmers Market
- Produce a new Community Profile/Annual Report to attract business and investment

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.
- **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

- **Business Visitation Program** – The economic development team is committed to visiting businesses on a regular basis to create and maintain relationships with local proprietors and learn about current challenges or successes. We have seen success at making connections for local businesses through introductions as well as providing data, local insights and information, among other services.
- **Business and Investment Concierge Program** - This core service includes a number of elements to assist local entrepreneurs and potential investors obtain data and navigate community opportunities and resources as well as municipal policies and processes as needed. This includes;:
    - Community Information and Investment Packages
    - Site Selection Coordination (including land and building listings and real estate market data)
    - Internal Department Navigation and Meeting Coordination
    - New Business Packages
    - Grand Opening Coordination
    - Business Directory Listings
- **Annual Business Review Survey** – Starting in 2015 the economic development division undertook a program that involved created 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 informs the development of project, initiatives and strategies the town can implement to assist and support the local business community.
- **Visitor Information Collection Program** – Started in 2017, this survey allows us to collect visitor demographics and insights at a local level which had not been previously available. The program sets a baseline to future growth and provides valuable data and trends related to our local tourism economy which can be compared and corresponded to regional data sets. It also helps to inform future initiative, programs and KPI's related to tourism development.
- **Gravenhurst Destination Plan** – Completed in 2020, this strategic plan sets out insights and actions items over the next 5 years to increase and improve tourism offerings in Gravenhurst all year round.
- **Wharf Revitalization Plan** – Completed in 2020, this strategic plan sets out insights about the current challenges and opportunities related to the Muskoka Wharf development and contains a number of action items for the future to increase business investment, investment capacity, residential mix as well as usage by residents and visitors all year round.
- **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 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 Rec**ruitment - 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

- First annual Mayor and Council Breakfast with Local Business
- Implementation of the Community Improvement Plan utilizing BR+E funds with municipal funds to launch the program

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** - 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.
- **Business Directory** - It is distributed to every household in King with 1000 copies available for responding to inquiries.

Kingston

The 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

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.

Business Retention & Expansion Programs (cont'd)

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.

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.

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.

Business Retention & Expansion Programs (cont'd)

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.

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

Business Retention & Expansion Programs (cont'd)

Mississauga Cont'd

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 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.
- **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 businesss.
- **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.

Business Retention & Expansion Programs (cont'd)

Muskoka District

Muskoka Enterprise Centre servicing all of Muskoka

- 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.
- Rent Assistance Programs - Renters, Retirement Homes and Landlords - Responding to a Range of Housing Needs in Muskoka. The District recognizes that current supply of housing options across Muskoka does not fully respond to the range of needs in the housing market, particularly for low and moderate income households living or working in Muskoka:
    - The Muskoka Affordable Housing Initiatives (MAHIP) Rent Supplement program for tenants provides eligible applicants with a monthly Rent Supplement that is paid directly to their landlord.
    - The Retirement Home Fee Assistance program provides eligible applicants with a monthly supplement that is paid directly to their retirement home operator.
    - Landlords may be eligible to enter into rent supplement agreements where they receive a direct payment for a portion of the monthly rent (average of $225 per unit per month) toward rental units.

Muskoka Tourism Marketing Agency

- Muskoka Tourism provides a one window shopping experience to access information related to Ontario's premier four season vacation destination and is an invaluable resource for cottagers as well as visitors to the area and promotes many exciting vacation experiences including first-class attractions, accommodations and businesses.
- Muskoka Tourism provides up-to-the-minute tourism information for travellers looking for cottage rentals, camping, B&Bs, resorts or other types of accommodation. Visitors have access to the latest information about recreational activities including golf, boating, fishing, canoeing and many other outdoor activities. The list of fun family things to do is endless: hiking and biking along Muskoka's nature trails, snowmobiling and skiing or just taking in some shopping, a spa treatment or festival… in Muskoka, you have so much choice.

Business Retention & Expansion Programs (cont'd)

Muskoka District cont'd

Muskoka Employment Partnership

- The District Municipality of Muskoka is launching a two-year Muskoka Employment Partnership project in conjunction with the Simcoe Muskoka Workforce Development Board and with the support of a Local Labour Market Partnership grant provided through the Ministry of Labour, Training and Skills Development. The purpose of this initiative is to facilitate a broad industry and community-wide partnership process to address a significant lack of job candidates for employment vacancies in Muskoka by developing innovative strategies among a range of stakeholders to achieve the following:
- Prepare more Muskoka residents further removed from the labour market to qualify for local jobs;
- Enhance the HR skills of local employers, to improve job retention rates;
- Introduce Muskoka students to career options in Muskoka, through more experiential learning experiences, in this way making local jobs more appealing to them; and
- Attract more workers from outside Muskoka to work in Muskoka;
- The main deliverables of the newly created Muskoka Employment Partnership (MEP), which is being led by a steering committee representative of various key stakeholders, are to oversee sub-committee working groups, to convene an annual Muskoka Employment Summit, to enlist supporters and to develop further solutions to local employment challenges.

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.

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:
  - Investment attraction and investment aftercare, including development facilitation (i.e. services ranging from market/business plan review, site searches, development process support, community orientation to public funding application assistance);
  - Business retention and expansion;
  - Liaise with all levels of government to support business and facilitate market development, export and trade opportunities;
  - Municipal industrial land promotion/facilitation;
  - Support for small business and entrepreneurs (Small Business Enterprise Centre partnership with Province);
  - Film & TV production attraction, support, and administration;
  - Support for workforce development, capacity, resiliency, job creation and skills building, including immigration support;
  - Community development, capacity and marketing partnership projects; and
  - Municipal Grant Accessing Program (GAP) services.

- **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 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.

- **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 organization that offers information, programs, training and resources to entrepreneurs, start-ups and expanding businesses in the districts of Nipissing and Parry Sound as part of the Ontario Small Business Enterprise Centre (SBEC) Provincial Network.

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.

North Perth

- Launch of a Pre-apprenticeship Training program with regional training partner in the field of Welding, Metal Fabrication and General Machining. To support workforce supply to area employers. Program includes in-class training and placements with local employers. Planned for Fall 2020.
- Implementation of Youth Attraction and Retention Strategic Plan including design and installation of a social space for youth in the renovated Elma Logan Recreation Complex/Daycare/Library. Complete in September 2020.
- Wayfinding and Gateway signage program – Implementation of current phase with new Gateway signage to North Perth completed in Spring 2020.

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** – 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

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 neighourhood 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.
- **Façade 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 collecting and assessment of key business data in a way that is project based, business led, community supported and partner driven.
- **The Thunder Bay & District Entrepreneur Centre-** Located within the CEDC's administration office provides seminars, workshops and free and confidential business counselling services for new and existing small business and provides grants through the Starter Company Plus and Summer Company that is funded by the Ministry of Economic Development, Job Creation and Trade. As well as the Digital Main Street Go Digital, it is supported by a partnership between the Federal and Provincial governments with local squad team members to provide one on one support. For those eligible businesses there are grant funds available to achieve their digital transformation.
- **The Rural and Northern Immigration Pilot (RNIP) -** is a new community-driven immigration program lead by the Thunder Bay Community Economic Development Commission. It is designed to spread the benefits of economic immigration to smaller communities by creating a path to permanent residence for skilled foreign workers who want to work and live in Thunder Bay. The RNIP allows eligible employers to make full time permanent job offers to skilled foreign workers who can help fill identified labour shortages in our city. The Thunder Bay Community Economic Development Commission (CEDC) recommends people for permanent residence who have the skills and experience that the Thunder Bay economy needs, and the Government of Canada makes the final decision to approve applications for permanent residence.
- **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 new Wellington County Economic Development Three-Year Plan (2019-2021) reaffirms goals and actions for the department for the next three years. Key priority and action areas include: growing key industries, attracting talent, supporting businesses, planning for the future, and promoting Wellington County.

- **This Way to Wellington Signage Programme** - This initiative is designed to promote greater awareness of Wellington's boundary communities, to generate new investments, attract tourism and strengthen County pride. Since 2016, gateway and tourism directional signage have been installed across the County, with community signage to come in 2020.
- **Business Retention and Expansion (BR+E) Municipal Implementation Fund**—The BR+E Municipal Implementation Fund provides funding for the direct execution of BR+E activities to enhance the local economy. Since it was enacted in 2014, the County BR+E Fund has generated $1.7 million in leveraged investments within Wellington County. Resulting projects include business recruitment activities, business support, signage, community growth plans, community improvement plans and marketing programmes. The $940,000 County investment has created a 63% return on investment and noticeable, positive changes within Wellington County.
- **Live and Work Wellington** initiative supports the labour market needs of Wellington County businesses. Wellington County Economic Development division participated in the development of Findyourjob.ca launched by the Waterloo, Wellington Dufferin Workforce Plnaning Board in 2020.
- **Attainable Housing Strategy—**The strategy was completed in November 2019 and provides a well-informed framework of research, public input, a simulated pilot project for a Community Land Trust solution, and a study of housing types that address attainable housing issues in Wellington County
- **Ontario Food Cluster, Investment Attraction** - In 2016, the County of Wellington became a member of the Ontario Food Cluster (OFC). The OFC is a cost-sharing partnership of government and economic development organizations in southern Ontario that pool their resources together to attract agri-food company investment to the participating Ontario communities.
- **Festivals and Events Guide** - Each year in partnership with Wellington's seven member municipalities, the Economic Development division produces the Festivals and Event Guide. Wellington County boasts over 200 local festivals and events annually.
- **Taste Real Local Food Programme** - Guelph Wellington is a region deeply rooted in agriculture, with a long tradition in food preparation and processing. The Taste Real programme helps to build connections within the region to make it easy for residents and visitors to access local food and local food experiences.
- **Ride Well Rural Transportation**—On October 1, 2019 the County of Wellington's RIDE WELL rural transportation service officially launched. RIDE WELL is a pilot programme, supported by a MTO Community Transportation grant of $499,550, available over five years, to allow for the implementation of a ridesharing system across Wellington County. The goal of the County's RIDE WELL service is to make it more convenient for residents and visitors, including seniors, youth, persons with disabilities and others to access essential services, get to work and participate in our community.

Business Retention & Expansion Programs (cont'd)

- **Southwest Integrated Fibre Technology (SWIFT)** - In 2011, the Western Wardens initiated the SWIFT project with the goal of providing 3.5 million people across 350 Ontario communities with high-speed internet service. Today SWIFT includes 20 partners who have contributed. $17 million in funding in addition to $180 million in financial support from the Provincial and Federal governments. The County of Wellington is one of these partners, having committed to $880,000 over a five-year period in the Economic Development budget. Wellington County is actively engaging in activities to strengthen internet service, gather data and engage the community to help solve connection challenges in the years to come. In 2019, SWIFT launched an RFP for a $12.1 million, internet infrastructure buildout in Wellington County. Bringing residents in Wellington County one step closer to getting better high-speed internet, with work beginning in 2020.
- **Smart Cities Our Food Future, 50 x 50 x 50 by 2025**: Creating Canada's first circular food economy. In 2019, Guelph-Wellington was awarded the Smart Cities Challenge $10 Million prize from Infrastructure Canada to implement the Smart Cities vision: Our Food Future, Canada's first circular food economy. January 2020 marked the official launch of Guelph-Wellington's Our Food Future project. The project aims to create a Guelph-Wellington Circular Food Economy. The 50x50x50 by 2025 campaign focuses on three bold goals: 1) 50% increase in access to affordable, nutritious food; 2) 50 new circular food business and collaboration opportunities; and 3) 50% increase in economic revenues by reducing or transforming food waste.
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Wellington North

- Community Growth Plan completed in 2018. The document is a local strategy for managing and directing the planned population and employment growth in Wellington North. The plan contains strategies and initiatives that along with the Wellington County Economic Development Strategic Plan, and the Township of Wellington North Strategic Plan, will help to guide our Economic Development efforts through to the end of this term of council.
- Primary focus of BR+E efforts continue to be on the Downtown/Retail Sector, Manufacturing and in 2019 this was expanded to include the Health care sector.
- Mayors Roundtable established in 2019 to support the manufacturing sector with a specific focus on Housing, Transportation and Talent Attraction.
- 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. In 2019 the Saugeen Connects group won the Award of Excellence for Community Economic Development from Community Futures Ontario.

Youth Retention Programs

- ROI grant received in 2019 to hire a Municipal Youth Intern with the project focus on underrepresented Youth.
- Northern Wellington Youth Connections Event.
- Saugeen Student Start Up program implemented in 2019 to promote Youth entrepreneurship.

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 (see business retention and expansion section from program details)

- **Business Improvement Grant/Loan Program**
- **Housing Rehabilitation Grant/Loan**
- **Façade Improvement Grant/Loan**
- **Signage Improvement Grant**
- **Property Improvement Grant/Loan**

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

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)

- The Town of Gravenhurst has developed a downtown Community Improvement Plan(CIP). This program provides grants to business and building owners to improve the viability, appearance and safety of their downtown buildings. Each of the 14 categories allows applicants to receive up to 50% of non-repayable grant money. The Town has invested over $ 300,000 into this program over the last 7 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
- Outdoor Patio Grant
- Downtown Tomorrow - Digital and Technology Improvement Grant
- 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

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 2019 / 2020 the Township of Guelph/Eramosa Implemented the Community Improvement Plan utilizing BR+E funds with municipal funds to launch the program

Networking with business community

First annual Mayor and Council Breakfast with Local Business

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

Community Improvement Plan Implementation Bylaw 2012-116 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**

Kenora

- **Harbourtown Centre Community Improvement Plan (CIP) -** Facade improvement, Signage, landscaping
- **Former Mill Site CIP–** Tax program, building improvements
- **Keewatin CIP**– Façade improvement, landscaping, tax program, affordable housing

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

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.
- Amended Municipal CIP to align with County CIP and maxed out municipal funding for the year

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) of2.5% 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

- CIP Program (over $30,000 approved in grants to August)

Downtown Revitalization

- Digital Main Street
- Downtown Revitalization Capital Project "Our Towns Rising" – RED Grant for 2020 and 2021 ($139,849 project – received $41,955 in RED funds)
- Public Art—"These Booths were made for Talking"

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.

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

- The City's new **Growth Community Incentive Program** is designed to help support growth through city wide programming for industrial development, targeted intensification for housing and downtown waterfront commercial projects with a number of financial incentives.
  - **Industrial Target Area Incentives Include:**
  - Tax Increment Rebate • Up to 5 years incremental municipal tax rebate
  - Municipal Fee Rebate • 100% rebate for applicable municipal fees
  - Development Charges Rebate • 100% rebate for applicable development charges
  - Professional Study Grant • Up to 50% to a maximum of $5,000 towards eligible third party professional fees
- **Housing Target Area Incentives Include:**
  - Tax Increment Rebate • Up to 5 years incremental municipal tax rebate
  - Municipal Fee Rebate • 100% rebate for applicable municipal fees
  - Development Charges Rebate • 100% rebate for applicable development charges
  - Professional Study Grant • Up to 50% to a maximum of $5,000 towards eligible third party professional fees
  - Public Art Grant • Up to 50% to a maximum of $2,500 towards eligible public art where applicable
- **Downtown Target Area Incentives Include:**
  - Tax Increment Rebate • Up to 5 years incremental municipal tax rebate
  - Municipal Fee Rebate • 100% rebate for applicable municipal fees
  - Development Charges Rebate • 100% rebate for applicable development charges
  - Professional Study Grant • Up to 75% to a maximum of $5,000 towards eligible third party professional fees
  - Façade Improvement Grant • Up to 50% to a maximum of $15,000 towards eligible façade improvements
  - Building Improvement Grant • Up to 50% to a maximum of $30,000 towards eligible building improvements
  - Public Art Grant • Up to 50% to a maximum of $2,500 towards eligible public art
  - Parking and Landscaping Grant • Up to 50% to a maximum of $5,000 towards eligible parking and landscaping
  - Parking and Transit Fee Rebates • 3 year 50% rebate towards parking or transit passes for new commercial businesses; and • 1 year 50% rebate towards parking or transit passes for net new residential units
  - Parking Requirement Exemption • Provides a reduction in the parking requirements where applicable
  - Sidewalk Patio Grant • Up to 100% grant to a maximum of $1,000 towards eligible third party professional fees • Up to 100% grant to a maximum of $1,000 towards eligible construction costs

Downtown/Area Specific Programs

North Bay Cont'd

- **Waterfront Target Areas Incentives Include:**
  - Tax Increment Rebate • Up to 5 years incremental municipal tax rebate
  - Municipal Fee Rebate • 100% rebate for applicable municipal fees
  - Development Charges Rebate • 100% rebate for applicable development charges
  - Public Art Grant • Up to 50% to a maximum of $2,500 towards eligible public art
  - Parking and Landscaping Grant • Up to 50% to a maximum of $5,000 towards eligible parking and landscaping

**See North Bay Growth Community Improvement Plan for full program details and eligibility requirements.*

North Perth

- RED Grant approved for Façade Improvement Program – Aug 2020 to Nov 2021. Developing Commercial property guidelines for the downtowns of North Perth and the development of a Façade Improvement program based on our CIP and public consultation.
- Development of a Downtown Wifi Implementation Plan for downtowns across North Perth. In progress.

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

Since 2012 the Community Improvement Plan (CIP) provides grants in an effort to support revitalization activities. Downtown Revitalization Committee's established as Committee's of Council for both urban areas and in Arthur we established a Business Improvement Area (BIA) and Board in 2019. **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.

- **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.

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.